

Financial report 2013

**Transparency International aisbl**

Rue Breydel 40

1040 Bruxelles

## Content

1. Report assignment and history of the association
2. Annual accounts
3. Commentary on the balance sheet
4. Commentary on the profit and loss statement
5. Diverse remarks and announcements

## 1. Report assignment and history of the association

1.1. Report assignment

1.2. History of the association

## 1.1. Report assignment

To the members and the directors of

Transparency International aisbl  
Rue Breydel 40  
1040 Bruxelles

regarding the annual accounts as per: 31/12/2013

In accordance with the assignment that you have entrusted to us, we have prepared the annual accounts of your association. Our activity was concentrate on preparing the annual accounts in conformity with the legal and statutory requirements applicable in Belgium.

Our work was based on the information received from your organisation. The correctness and the completeness of this information is the responsibility of the direction of the association. We reviewed the data only in a limited way. The nature and the extent of our work, does not allow certifying the annual accounts as if a statutory auditor executed an audit.

Based on our work as described above, we are of the opinion that the balance sheet and the profit and loss statement are to their form in conformity with the legal and statutory requirements applicable in Belgium.

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**ACTA CONSULT PLLC**

## 1.2. History

Date form	Date publication	Kind of form
18-06-10	14-09-10	Contribution
16-06-11	26-10-11	Resignations, nominations
16-06-12	24-07-12	Resignations, nominations
16-04-13	30-08-13	Resignations, nominations

## **2. Annual accounts**

2.1. Balance sheet

2.2. Profit and loss statement

2.3. Notes

2.4. Social report

2.5. Summary of valuation rules

201				1	EUR	
Nr.	Date of the deposition	No. 0828.989.516	PP	E.	D.	ABB-NPI 1.1

**ANNUAL ACCOUNTS IN EURO (2 decimals)**

NAME: **Transparency international liaison office to the european union**

Legal form: **International non-profit organisation**

Address: **Rue Breydel**

Nr.: **40**

Postal Code: **1040**

City: **Brussel 4**

Country: **Belgium**

Register of Legal Persons (RLP) - Office of the commercial court at: **Bruxelles**

Internet address \* :

Company number: **0828.989.516**

DATE **3/09/2010** of the deposition of the partnership deed OR of the most recent document mentioning the date of publication of the partnership deed and the act changing the articles of association.

ANNUAL ACCOUNTS approved by the General Meeting \*\* of **19/03/2014**  
 concerning the financial year covering the period from **1/01/2013** till **31/12/2013**  
 Previous period from **1/01/2012** till **31/12/2012**

The amounts of the previous financial year are ~~not~~ \*\*\* identical to those which have been previously published.

COMPLETE LIST WITH name, first name, profession, residence-address (address, number, postal code, municipality) and position with the association or foundation, OF DIRECTORS AND AUDITORS, and where appropriate, of the representative in Belgium of the foreign association.

**Marschall Miklos**  
 Goethestrasse 83 , 10623 Berlin, Germany  
 Title : President of the board of directors  
 Mandate : 16/06/2011- 25/08/2014

**Mahassen Patrick Emmanuel**  
 Stargarder Strasse 13 , 10437 Berlin, Germany  
 Title : Vice-voorzitter van de raad van bestuur  
 Mandate : 16/06/2011- 25/08/2014

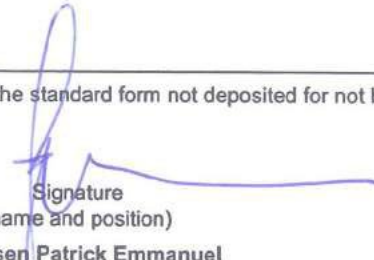
**Kelso Casey Kevin Charles**  
 Hildegardstrasse 2 , box A, 10715 Berlin, Germany  
 Title : Vice-voorzitter van de raad van bestuur  
 Mandate : 16/06/2011- 25/08/2014

Enclosed to these annual accounts: **REPORT OF THE AUDITORS**

Total number of pages deposited: **18**  
 of service: 5.2.1, 5.2.2, 5.2.3, 5.3, 5.4, 5.6

Number of the pages of the standard form not deposited for not being

  
 Signature  
 (name and position)  
**MARSCHALL Miklos**  
 Président of the board of directors

  
 Signature  
 (name and position)  
**Mahassen Patrick Emmanuel**  
 Vice-Président of the board of directors

\* Optional statement.

\*\* By the Board of Directors in case of a foundation / by general management in case of an international non profit institution.

\*\*\* Delete where appropriate.

## LIST OF DIRECTORS AND AUDITORS (continuation of the previous page)

VGD Bedrijfsrevisoren CALL 0875.430.443

Schalienstraat 5 , box 2, 2000 Antwerpen, Belgium

Title : Auditor, Lidmaatschapsnummer : B00150

Mandate : 16/04/2013- 16/04/2016

Represented by:

Lindemans Maarten

Schalienstraat 5 , box 2, 2000 Antwerpen, Belgium

Number of membership: A02042



**AUDITING OR ADJUSTMENT MISSION**

Optional disclosures:

- If the annual accounts have been audited or adjusted by an external accountant or auditor who is not a statutory auditor, mention here after: name, first names, profession, residence-address of each external accountant or auditor, the number of membership with the professional institute ad hoc and the nature of this engagement:
  - A. Bookkeeping of the association or foundation.
  - B. Preparing the annual accounts,
  - C. Auditing the annual accounts and/or
  - D. Adjusting the annual accounts.
  
- If the assignment mentioned either under A or B is performed by authorised accountants or authorised accountants-tax consultants, information will be given on: name, first names, profession and residence-address of each authorised accountant or accountant-tax consultant, his number of membership with the Professional Institute of Accountants and Tax consultants and the nature of this engagement.

Name, first name, profession, residence-address	Number of membership	Nature of the engagement (A, B, C and/or D)
ACTA CONSULT BVBA - www.acta.be      0413.789.528 Kesseldallaan 6 , box 104, 3010 Kessel-Lo (Leuven), Belgium Title : Approved accountant-fiscalist	70156561	A B

## BALANCE SHEET

	Notes	Codes	Period	Previous period
<b>ASSETS</b>				
<b>FIXED ASSETS</b> .....		20/28	<u>5.202,16</u>	<u>3.715,68</u>
Formation expenses .....		20		
Intangible fixed assets .....	5.1.1	21	2.079,18	2.545,03
Tangible fixed assets .....	5.1.2	22/27	2.747,98	795,65
Land and buildings .....		22		
Owned by the association or foundation in full property		22/91		
Other .....		22/92		
Plant, machinery and equipment .....		23		
Owned by the association or foundation in full property		231		
Other .....		232		
Furniture and vehicles .....		24	2.747,98	795,65
Owned by the association or foundation in full property		241	2.747,98	795,65
Other .....		242		
Leasing and other similar rights .....		25		
Other tangible fixed assets .....		26		
Owned by the association or foundation in full property		261		
Other .....		262		
Assets under construction and advance payments .....		27		
Financial fixed assets .....	5.1.3/ 5.2.1	28	375,00	375,00
<b>CURRENT ASSETS</b> .....		29/58	<u>362.038,78</u>	<u>105.811,3</u>
Amounts receivable after more than one year .....		29		
Trade debts .....		290		
Other amounts receivable .....		291		
of which non interest-bearing amounts receivable or with an abnormally low interest rate .....		2915		
Stocks and contracts in progress .....		3		
Stocks .....		30/36		
Contracts in progress .....		37		
Amounts receivable within one year .....		40/41	86.159,77	71.282,0
Trade debts .....		40	2.115,62	3.355,80
Other amounts receivable .....		41	84.044,15	67.926,28
of which non interest-bearing amounts receivable or with an abnormally low interest rate .....		415		
Current investments .....	5.2.1	50/53		
Cash at bank and in hand .....		54/58	273.837,51	30.775,6
Deferred charges and accrued income .....		490/1	2.041,50	3.753,6
<b>TOTAL ASSETS</b> .....		20/58	<u>367.240,94</u>	<u>109.527,0</u>

	Notes	Codes	Period	Previous period
<b>LIABILITIES</b>				
<b>EQUITY</b> .....		10/15	27.963,89	-14.207,83
Association or foundation funds .....		10		
Opening equity .....		100		
Permanent financing .....		101		
Revaluation surpluses .....		12		
Allocated funds .....	5.3	13		
Accumulated positive (negative) result .....	(+)/(=)	14	27.963,89	-14.207,83
Investment grants .....		15		
<b>PROVISIONS</b> .....	5.3	16		
Provisions for liabilities and charges .....		160/5		
Provisions for repayable grants and legacies and for gifts with a recovery right .....		168		
<b>AMOUNTS PAYABLE</b> .....		17/49	339.277,05	123.734,86
Amounts payable after more than one year .....	5.4	17		
Financial debts .....		170/4		
Credit institutions, leasing and other similar obligations .....		172/3		
Other loans .....		174/0		
Trade debts .....		175		
Advances received on contracts in progress .....		176		
Other amounts payable .....		179		
Interest-bearing .....		1790		
Non interest-bearing or with an abnormally low interest rate .....		1791		
Cash deposit .....		1792		
Amounts payable within one year .....		42/48	89.688,57	89.617,28
Debts payable after one year falling due within one year ...	5.4	42		
Financial debts .....		43		
Credit institutions .....		430/8		
Other loans .....		439		
Trade debts .....		44	5.191,91	10.817,30
Suppliers .....		440/4	5.191,91	10.817,30
Bills of exchange payable .....		441		
Advances received on contracts in progress .....		46		
Taxes, remuneration and social security .....		45	84.121,66	78.424,98
Taxes .....		450/3	8.501,49	10.669,58
Remuneration and social security .....		454/9	75.620,17	67.755,40
Other amounts payable .....		48	375,00	375,00
Debentures and matured coupons, repayable grants and cash deposit .....		480/8		
Miscellaneous interest-bearing amounts payable .....		4890		
Miscellaneous non interest-bearing amounts payable or with an abnormally low interest rate .....		4891	375,00	375,00
Accrued charges and deferred income .....		492/3	249.588,48	34.117,58
<b>TOTAL LIABILITIES</b> .....		10/49	367.240,94	109.527,03

## INCOME STATEMENT

	Notes	Codes	Period	Previous period
<b>Operating income and charges</b>				
Gross operating margin .....(+)/(-)		9900	709.885,64	512.035,31
Operating income* .....		70/74		
Turnover * .....		70		
Contributions, gifts, legacies and grants * .....		73		
Raw materials, consumables, services and other goods * .....		60/61		
Remuneration, social security costs and pensions ....(+)/(-)	5.5	62	663.892,33	518.080,87
Depreciation and amounts written down on formation expenses, on intangible and tangible fixed assets .....		630	3.378,32	6.311,25
Amounts written down on stocks, on contracts in progress and on trade debts: appropriations (write-backs) .....(+)/(-)		631/4		
Provisions for risks and charges: appropriations (uses and write-backs) .....(+)/(-)		635/8		
Other operating charges .....		640/8		
Operation charges carried to assets as restructuring costs .....		649		
<b>Positive (negative) operating result .....(+)/(-)</b>		9901	<b>42.614,99</b>	<b>-12.356,81</b>
<b>Financial income .....</b>	5.5	75	<b>96,26</b>	<b>25,87</b>
<b>Financial charges .....</b>	5.5	65	<b>539,53</b>	<b>483,73</b>
<b>Positive (negative) result on ordinary activities ..... (+)/(-)</b>		9902	<b>42.171,72</b>	<b>-12.814,67</b>
Extraordinary income .....		76		
Extraordinary charges .....		66		1.393,16
<b>Positive (negative) result for the period .....(+)/(-)</b>		9904	<b>42.171,72</b>	<b>-14.207,83</b>

\* Optional statement

**APPROPRIATION ACCOUNT**

	Codes	Period	Previous period
Positive (negative) result to be appropriated .....(+)/(-)	9906	27.963,89	-14.207,83
Positive (negative) result to be appropriated for the period .....(+)/(-)	9905	42.171,72	-14.207,83
Accumulated positive (negative) result for the previous period .....(+)/(-)	14P	-14.207,83	
Deduction from equity .....	791/2		
from association or foundation funds .....	791		
from allocated funds .....	792		
Addition to allocated funds .....	692		
Positive (negative) result to be carried forward .....(+)/(-)	(14)	27.963,89	-14.207,83

**EXPLANATORY DISCLOSURES**

**STATEMENT OF FIXED ASSETS**

**INTANGIBLE FIXED ASSETS**

	Codes	Period	Previous period
<b>Acquisition value at the end of the period</b> .....	8059P	XXXXXXXXXXXXXXXX	3.817,55
<b>Movements during the period</b>			
Acquisitions, including produced fixed assets .....	8029	1.210,00	
Sales and disposals .....	8039		
Transfers from one heading to another .....(+)/(-)	8049		
<b>Acquisition value at the end of the period</b> .....	8059	5.027,55	
<b>Depreciations and amounts written down at the end of the period</b> .....	8129P	XXXXXXXXXXXXXXXX	1.272,52
<b>Movements during the period</b>			
Recorded .....	8079	1.675,85	
Written back .....	8089		
Acquisitions from third parties .....	8099		
Cancelled owing to sales and disposals .....	8109		
Transferred from one heading to another .....(+)/(-)	8119		
<b>Depreciations and amounts written down at the end of the period</b> .....	8129	2.948,37	
<b>NET BOOK VALUE AT THE END OF THE PERIOD</b> .....	(21)	<u>2.079,18</u>	

	Codes	Period	Previous period
<b>TANGIBLE FIXED ASSETS</b>			
Acquisition value at the end of the period .....	8199P	XXXXXXXXXXXXXXXXXX	10.912,55
<b>Movements during the period</b>			
Acquisitions, including produced fixed assets .....	8169	3.654,80	
Sales and disposals .....	8179		
Transfers from one heading to another .....	8189		
Transfers from one heading to another .....	(+)(-)		
Acquisition value at the end of the period .....	8199	14.567,35	
Revaluation surpluses at the end of the period .....	8259P	XXXXXXXXXXXXXXXXXX	
<b>Movements during the period</b>			
Recorded .....	8219		
Acquisitions from third parties .....	8229		
Cancelled .....	8239		
Transferred from one heading to another .....	8249		
Transferred from one heading to another .....	(+)(-)		
Revaluation surpluses at the end of the period .....	8259		
Depreciations and amounts written down at the end of the period .....	8329P	XXXXXXXXXXXXXXXXXX	10.116,90
<b>Movements during the period</b>			
Recorded .....	8279	1.702,47	
Written back .....	8289		
Acquisitions from third parties .....	8299		
Cancelled owing to sales and disposals .....	8309		
Transferred from one heading to another .....	8319		
Transferred from one heading to another .....	(+)(-)		
Depreciations and amounts written down at the end of the period .....	8329	11.819,37	
NET BOOK VALUE AT THE END OF THE PERIOD .....	(22/27)	2.747,98	
<b>WHERE OF</b>			
Owned by the association or foundation in full property .....	8349	2.747,98	

**FINANCIAL FIXED ASSETS**

Acquisition value at the end of the period .....

**Movements during the period**

Acquisitions .....

Sales and disposals .....

Transferred from one heading to another .....(+)/(-)

Other movements .....(+)/(-)

Acquisition value at the end of the period .....

Revaluation surpluses at the end of the period .....

**Movements during the period**

Recorded.....

Acquisitions from third parties .....

Cancelled .....

Transferred from one heading to another .....(+)/(-)

Revaluation surpluses at the end of the period .....

Amounts written down at the end of the period .....

**Movements during the period**

Recorded.....

Written back .....

Acquisitions from third parties .....

Cancelled owing to sales and disposals .....

Transferred from one heading to another .....(+)/(-)

Amounts written down at the end of the period .....

Uncalled amounts at the end of the period .....

**Movements during the period** .....(+)/(-)

Uncalled amounts at the end of the period .....

**NET BOOK VALUE AT THE END OF THE PERIOD** .....

Codes	Period	Previous period
8395P	XXXXXXXXXXXXXXXX	375,00
8365		
8375		
8385		
8386		
8395	375,00	
8455P	XXXXXXXXXXXXXXXX	
8415		
8425		
8435		
8445		
8455		
8525P	XXXXXXXXXXXXXXXX	
8475		
8485		
8495		
8505		
8515		
8525		
8555P	XXXXXXXXXXXXXXXX	
8545		
8555		
(28)	375,00	



**RESULTS****PERSONNEL AND PERSONNEL CHARGES**

Employees for whom the association or foundation has submitted a DIMONA declaration or are recorded in the general personnel register

	Codes	Period	Previous period
Total number at the closing date .....	9086	10	8
Average number of employees calculated in full-time equivalents .....	9087	10.8	8.5
Number of actual worked hours .....	9088	18.738	15.082
<b>Personnel costs</b>			
Remuneration and direct social benefits .....	620	489.155,77	364.799,69
Employers' social security contributions .....	621	123.075,43	93.976,45
Employers' premiums for extra statutory insurances .....	622		
Other personnel costs .....	623	51.661,13	59.304,73
Pensions .....	624		
<b>FINANCIAL RESULTS</b>			
Intercalary interests recorded as assets .....	6503		
Amount of the discount borne by the association or foundation as a result of negotiating amounts receivable .....	653		
Balance of accounts, provisions of a financial nature formed (used or reversed) .....	656		

Nr. 0828.989.516

**RELATIONS WITH AFFILIATED ENTITIES, DIRECTORS AND AUDITOR(S)**

**AFFILIATED ENTITIES**

Amount receivable .....  
 Guarantees provided in their favour .....  
 Other significant commitments undertaken in their favour .....

**DIRECTORS AND INDIVIDUALS OR BODIES CORPORATE WHO CONTROL THE ASSOCIATION OR FOUNDATION DIRECTLY OR INDIRECTLY WITHOUT BEING AFFILIATED, OR OTHER ENTITIES CONTROLLED DIRECTLY OR INDIRECTLY BY THESE PERSONS**

Conditions on amounts receivable from these persons .....  
 Rates and terms to the outstanding amounts receivable .....  
 Guarantees provided in their favour .....  
 Other significant commitments undertaken in their favour .....

Codes	Period
9291	
9294	
9295	
9500	
9501	
9502	

**AUDITORS OR PEOPLE THEY ARE LINKED TO**

Audit mandate: 3.327,50 euro vat included.  
 Fees for exceptional services or special missions executed in the company by the auditor:  
 - other attestation missions: 605,00 euro vat included

**TRANSACTIONS WITH RELATED PARTIES OUTSIDE NORMAL MARKET CONDITIONS**

Transactions directly or indirectly contracted between the non profit institution or foundation and the members of directive, supervisory or administrative body

Period

**SOCIAL REPORT**

Numbers of joint industrial committees competent for the association or foundation: 337

**EMPLOYEES FOR WHOM THE ASSOCIATION OR FOUNDATION HAS SUBMITTED A DIMONA DECLARATION OR ARE RECORDED IN THE GENERAL PERSONNEL REGISTER**

During the period and the previous	Codes	1. Full-time (period)	2. Part-time (period)	3. Total (T) or total of full-time equivalents (FTE) (period)	3P. Total (T) or total of full-time equivalents (FTE) (previous period)
Average number of employees .....	100	10,6	0,3	10,8 (VTE)	8,5 (VTE)
Number of hours actually worked .....	101	18.419	319	18.738 (T)	15.082 (T)
Personnel costs .....	102	652.590,08	11.302,25	663.892,33 (T)	518.080,87 (T)

At the closing date of the period	Codes	1. Full-time	2. Part-time	3. Total in full-time equivalents
Number of employees .....	105	9	1	9,5
<b>By nature of the employment contract</b>				
Contract for an indefinite period .....	110	4		4,0
Contract for a definite period .....	111	5	1	5,5
Contract for the execution of a specifically assigned work	112			
Replacement contract .....	113			
<b>According to the gender and by level of education</b>				
Men .....	120	5		5,0
primary education .....	1200			
secondary education .....	1201	5		5,0
higher education (non-university) .....	1202			
university education .....	1203			
Women .....	121	4	1	4,5
primary education .....	1210			
secondary education .....	1211	4	1	4,5
higher education (non-university) .....	1212			
university education .....	1213			
<b>By professional category</b>				
Management staff .....	130			
Employees .....	134	9	1	9,5
Workers .....	132			
Other .....	133			

**TABLE OF PERSONNEL CHANGES DURING THE FINANCIAL YEAR**

**ENTRIES**

The number of employees for whom the association or foundation has submitted a DIMONA declaration or are recorded in the personnel register during the financial year in the general personnel register

**DEPARTURES**

The number of employees with a in the DIMONA declaration indicated or in the general personnel register listed date of termination of the contract during the financial year .....

Codes	1. Full-time	2. Part-time	3. Total in full-time equivalents
205	8		
305	6		

**INFORMATION WITH REGARD TO TRAINING RECEIVED BY EMPLOYEES DURING THE PERIOD**

**Total number of official advanced professional training projects at company expense**

Number of participating employees .....  
 Number of training hours .....  
 Net costs for the association or foundation .....  
     of which gross costs directly linked to the training .....  
     of which paid contributions and deposits in collective funds .....  
     of which received subsidies (to be deducted) .....

Codes	Men	Codes	Women
5801		5811	
5802		5812	
5803		5813	
58031		58131	
58032		58132	
58033		58133	
<b>Total number of less official and unofficial advance professional training projects at expense of the employer</b>			
5821	1	5831	
5822	327	5832	
5823	1.691,90	5833	
<b>Total number of initial professional training projects at expense of the employer</b>			
5841	4	5851	
5842	4.269	5852	
5843	70.750,30	5853	

## VALUATION RULES

### 1. Assets

The assets are valued at acquisition value. Additional costs, like non-deductible VAT, are activated. The acquisition value consists of the purchase price or manufacturing price.

#### Fixed assets

There is a distinction between:

- Formation expenses are charged against income
- Software and website: depreciation over 3 year
- Furniture: depreciation over 10 years
- Office appliances and software: depreciation over 2 to 5 years

#### Accounts receivable

Accounts receivable are valued at face value

#### Investments, cash and cash equivalents

Investments are valued at historical purchase price, increased with purchase costs such as bank costs, stock exchange taxes and brokerage.

### 2. Liabilities Debts

Debts are valued at face value.

### 3. Profit and loss accounts

Unrestricted grants and donor funds (grants and donor funds without any condition attached) are recognized as an income when payments are received.

Restricted grants and donor funds (often project-related grants) are recognized as an income when

- the management is of the opinion that it is likely that the conditions of the grant or the donor fund will be met, and
- the related costs are made. Restricted grants and donor funds are allocated to the financial year they are related to (based on the expenditure or time spent) regardless their payment. So, if costs occurred, but no funds were received, a receivable is expressed in the accounts. If funds have been received, but no costs occurred, a liability is expressed in the accounts.

## REPORT OF THE AUDITORS



**STATUTORY AUDITOR'S REPORT TO THE GENERAL MEETING OF  
THE MEMBERS OF THE ASSOCIATION TRANSPARENCY INTERNATIONAL  
LIAISON OFFICE TO THE EUROPEAN UNION ON THE FINANCIAL  
STATEMENTS FOR THE YEAR ENDED 31-12-2013  
(RLP BRUSSELS 0828.989.516)**

*FREE TRANSLATION OF OUR AUDIT REPORT IN FRENCH;  
IN EVENT OF ANY CONFLICT BETWEEN THE ENGLISH AND FRENCH VERSION,  
THE FRENCH VERSION WILL PREVAIL*

In accordance with the legal and statutory requirements, we report to you on the performance of the mandate of statutory auditor, which has been entrusted to us. This report contains our opinion on the true and fair view of the financial statements as well as the required additional statements.

**UNQUALIFIED AUDIT OPINION ON THE FINANCIAL STATEMENTS, WITH  
EXPLANATORY PARAGRAPH**

We have audited the financial statements for the year ended 31-12-2013, prepared in accordance with the financial reporting framework applicable in Belgium, which show a balance sheet total of 367.241 EUR and a profit for the year of 42.172 EUR.

Management is responsible for the preparation and the fair presentation of these financial statements. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the legal requirements and the Auditing Standards applicable in Belgium, as issued by the Institute of Registered Auditors (Institut des Reviseurs d'Entreprises / Instituut van de Bedrijfsrevisoren). Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement, whether due to fraud or error.

VGD Antwerpen - Schaliënstraat 5 bus 2 - 2000 Antwerpen - T: +32 (0)3 247 43 00 - F: +32 (0)3 247 43 01 - www.vgd.eu

VGD bedrijfsrevisoren - ondernemingsnr: 0875 430 443 - RPR Brussel - Burg. E. Demunterlaan 5 bus 4 - 1090 Brussel - reknr: 737-0158410-52

Burgerlijke vennootschap die de rechtsvorm van een cvba heeft aangenomen.  
A member of Nexia International with associated firms throughout the world.



## REPORT OF THE AUDITORS



In accordance with the above-mentioned auditing standards, we considered the association's accounting system, as well as its internal control procedures. We have obtained from management and from the association's officials the explanations and information necessary for executing our audit procedures.

We have examined, on a test basis, the evidence supporting the amounts included in the financial statements. We have assessed the appropriateness of accounting policies and the reasonableness of the significant accounting estimates made by the association as well as the overall financial statement presentation. We believe that these procedures provide a reasonable basis for our opinion.

In our opinion, the financial statements of Transparency International Liaison Office to the European Union international non-for-profit organisation for the year ended 31-12-2013 give a true and fair view of the association's assets and liabilities, its financial position and the results of its operations in accordance with the financial reporting framework applicable in Belgium.

Without altering our opinion above, we draw your attention to Appendix ABB-NPI 6 of the financial statements which stipulates that restricted (conditional) grants are recognized as an income when (i) the management is of the opinion that it is likely that conditions of grants will be met and (ii) the related expenses are made. All the grants obtained during the accounting year 2013 are restricted grants. The management believes that the conditions will be met and therefore the grants can be recognised as revenue. However we draw your attention to the fact that at this moment the organisation did not yet receive a formal approval from the donors.

**ADDITIONAL STATEMENTS**

The compliance by the association with the law of 27 June 1921 related to not-for-profit associations, international not-for-profit associations and foundations is the responsibility of management.

Our responsibility is to supplement our report with the following additional statements, which do not modify our audit opinion on the financial statements:

- Without prejudice to formal aspects of minor importance, the accounting records were maintained in accordance with the legal and regulatory requirements applicable in Belgium.

A small, square box containing a handwritten signature in blue ink, which appears to be a stylized 'A' or similar character.

REPORT OF THE AUDITORS



- There are no transactions undertaken or decisions taken in violation of the association's by-laws or the law of 27 June 1921 related to not-for-profit associations, international not-for-profit associations and foundations that we have to report to you.

Antwerp, February 28, 2014

A handwritten signature in blue ink, appearing to read 'Maarten Lindemans', is enclosed in a rectangular box.

VGD Bedrijfsrevisoren burg. CVBA  
Statutory auditor  
Represented by Maarten Lindemans  
Certified auditor



**STATUTORY AUDITOR'S REPORT TO THE GENERAL MEETING OF  
THE MEMBERS OF THE ASSOCIATION TRANSPARENCY INTERNATIONAL  
LIAISON OFFICE TO THE EUROPEAN UNION ON THE FINANCIAL  
STATEMENTS FOR THE YEAR ENDED 31-12-2013  
(RLP BRUSSELS 0828.989.516)**

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*FREE TRANSLATION OF OUR AUDIT REPORT IN FRENCH;  
IN EVENT OF ANY CONFLICT BETWEEN THE ENGLISH AND FRENCH VERSION,  
THE FRENCH VERSION WILL PREVAIL*

In accordance with the legal and statutory requirements, we report to you on the performance of the mandate of statutory auditor, which has been entrusted to us. This report contains our opinion on the true and fair view of the financial statements as well as the required additional statements.

**UNQUALIFIED AUDIT OPINION ON THE FINANCIAL STATEMENTS, WITH  
EXPLANATORY PARAGRAPH**

We have audited the financial statements for the year ended 31-12-2013, prepared in accordance with the financial reporting framework applicable in Belgium, which show a balance sheet total of 367.241 EUR and a profit for the year of 42.172 EUR.

Management is responsible for the preparation and the fair presentation of these financial statements. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the legal requirements and the Auditing Standards applicable in Belgium, as issued by the Institute of Registered Auditors (Institut des Reviseurs d'Entreprises / Instituut van de Bedrijfsrevisoren). Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement, whether due to fraud or error.

In accordance with the above-mentioned auditing standards, we considered the association's accounting system, as well as its internal control procedures. We have obtained from management and from the association's officials the explanations and information necessary for executing our audit procedures.

We have examined, on a test basis, the evidence supporting the amounts included in the financial statements. We have assessed the appropriateness of accounting policies and the reasonableness of the significant accounting estimates made by the association as well as the overall financial statement presentation. We believe that these procedures provide a reasonable basis for our opinion.

In our opinion, the financial statements of Transparency International Liaison Office to the European Union international non-for-profit organisation for the year ended 31-12-2013 give a true and fair view of the association's assets and liabilities, its financial position and the results of its operations in accordance with the financial reporting framework applicable in Belgium.

Without altering our opinion above, we draw your attention to Appendix ABB-NPI 6 of the financial statements which stipulates that restricted (conditional) grants are recognized as an income when (i) the management is of the opinion that it is likely that conditions of grants will be met and (ii) the related expenses are made. All the grants obtained during the accounting year 2013 are restricted grants. The management believes that the conditions will be met and therefore the grants can be recognised as revenue. However we draw your attention to the fact that at this moment the organisation did not yet receive a formal approval from the donors.

#### **ADDITIONAL STATEMENTS**

The compliance by the association with the law of 27 June 1921 related to not-for-profit associations, international not-for-profit associations and foundations is the responsibility of management.

Our responsibility is to supplement our report with the following additional statements, which do not modify our audit opinion on the financial statements:

- Without prejudice to formal aspects of minor importance, the accounting records were maintained in accordance with the legal and regulatory requirements applicable in Belgium.



- There are no transactions undertaken or decisions taken in violation of the association's by-laws or the law of 27 June 1921 related to not-for-profit associations, international not-for-profit associations and foundations that we have to report to you.

Antwerp, February 28, 2014



VGD Bedrijfsrevisoren burg. CVBA

Statutory auditor

Represented by Maarten Lindemans

Certified auditor

### 3. Commentary on the balance sheet

3.1. Detail of assets and liabilities of the association

3.2. List of acquisitions of fixed assets

3.3. Detail of some balance sheet accounts

3.1. Detail of assets and liabilities of the association





2013 : From 01/01/2013 to 31/12/2013  
2012 : From 01/01/2012 to 31/12/2012

**LIABILITIES**

		Financial year	Last financial year
<b>CAPITAL AND RESERVES</b>		27.963,89	-14.207,83
<b>V. ACCUMULATED PROFITS</b>		<u>27.963,89</u>	<u>-14.207,83</u>
Accumulated result	140000	27.963,89	-14.207,83
<b>CREDITORS</b>		339.277,05	123.734,86
<b>IX. AMOUNTS PAYABLE WITHIN ONE YEAR</b>		<u>89.688,57</u>	<u>89.617,26</u>
<b>C. TRADE DEBTS</b>			
<b>1. SUPPLIERS</b>		5.191,91	10.817,30
Suppliers	440000	<u>5.191,91</u>	<u>10.817,30</u>
Invoices receivable	444000	5.191,91	6.987,90
			3.829,40
<b>E. TAXES, REMUNERATION AND SOCIAL SECURITY</b>			
<b>1. TAXES</b>		84.121,66	78.424,98
Taxes withheld	453000	<u>8.501,49</u>	<u>10.669,58</u>
<b>2. REMUNERATION AND SOCIAL SECURITY</b>		8.501,49	10.669,58
ONSS	454000	<u>75.620,17</u>	<u>67.756,40</u>
Provision holiday pay	456000	9.109,67	10.077,50
		66.510,50	57.677,90
<b>F. OTHER AMOUNTS PAYABLE</b>			
C/A TI Berlin	482100	375,00	375,00
		375,00	375,00
<b>X. ACCRUED CHARGES AND DEFERRED INCOME</b>		<u>249.588,48</u>	<u>34.117,58</u>
Accrued charges	492000	7.695,29	1.608,81
Deferred income	493000	241.893,19	32.508,77
<b>TOTAL LIABILITIES</b>		367.240,94	109.527,03

3.2. List of acquisitions of fixed assets





### 3.3. Detail of some balance sheet accounts

<b><u>Charges to be carried forward (account 490000)</u></b>	<b>€ 2.041,50</b>
ARAG Insurance 2014 (10 months 01/01/14-10/10/14)	€ 540,83
MUJO Hosting Basic Package (10 months 01/01/14-31/10/14)	€ 181,50
Risk insurance 2014 (11,5 months 01/01/14-11/12/14)	€ 315,00
Finance watch 2014 (6 months 01/01/14-30/06/14)	€ 500,00
Friends of Europe 2014 (10 months 01/01/14-31/10/14)	€ 504,17
<b><u>Accrued charges (account 492000)</u></b>	<b>€ 7.695,29</b>
Work accident (end calculation to receive 2013)	€ 2.372,64
Invoice to receive Auditor FY 2013	€ 3.932,50
Mutual insurance invoice 2013 (end calculation 2013 to receive)	€ 1.063,87
Securex fees	€ 326,28
<b><u>Deferred income (account 493000)</u></b>	<b>€ 241.893,19</b>
Project DG Home	€ 172.478,37
Adessium	€ 33.664,00
TIS Berlin Lifting Project	€ 35.750,82

#### 4. Commentary on the income statement

4.1. Detail of charges and income of the financial year

4.2. Detail of some cost accounts

4.3. Detail and list of the depreciations

4.4. Compliance of the salaries according to the salary attestation  
with the salaries in the bookkeeping

4.1. Detail of charges and income of the financial year





**PROFIT AND LOSS ACCOUNT  
IN HORIZONTAL FORM**

2013 : From 01/01/2013 to 31/12/2013

2012 : From 01/01/2012 to 31/12/2012

	Code	Financial year	Last financial year
A. Extraordinary depreciation and amounts written off on formation expenses, intangible and fixed asset	660		1.393,16
Difference in grant commission europeennes 660100			1.393,16
B. Amounts written off financial assets	661		
C. Provisions for extraordinary liabilities and charges (additions +, usage -)	662		
D. Losses on disposal of fixed assets	663		
E. Other extraordinary charges (note XIV, B)	664/8		
F. Extraordinary charges capitalised as reorganisation costs	669		
<b>IX. Operating results before taxes</b>			
Profit for the year before taxes (+)	70/66	42.171,72	
Loss for the year before taxes (-)	66/70		14.193,39
<b>IX.bis Deferred taxes</b>			
A. Transfer from deferred taxes (+)	780		
B. Transfer to deferred taxes (-)	680		
<b>X. Income taxes (-) (+)</b>	67/77		-14,44
A. Income taxes (note. XV) (-)	670/3		14,44
Withholding tax 670010			14,44
B. Adjustment of income taxes and write-back of tax provisions	77		
<b>XI. Operating results</b>			
Profit for the period (+)	70/67	42.171,72	
Loss for the period (-)	67/70		14.207,83
<b>XII. Untaxed reserves</b>			
Transfer from untaxed reserves (+)	789		
Transfer to untaxed reserves (-)	689		
<b>XIII. Operating results available for appropriation</b>			
Profit for the period available for appropriation	70/68	42.171,72	
Loss to be appropriated (-)	68/70		14.207,83

## 4.2. Detail of some cost accounts

### Rent offices (account 611100)

*owner:*

VIP Offices

Schuman Business Center - Rue Breydel 40

1040 Brussels

*position:*

Rue Breydel 40

1040 Brussels

costs for 2013:

6907,03 \* 6 months

€ 41.442,18

7016,98 \* 2 months

€ 14.033,96

5564,98 \* 4 months

€ 22.259,92

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€ 77.736,06



#### 4.3. Detail and list of the depreciations

Fin. year & Per. & Date purchase	Invoice	Description	Supplier	Method & Lifetime Base & I.D.	Purchase value	Deprec. prev. fin. years	Book val. prev. fin. years	Deprec. cur. fin. year	Rest. value	Deprec. total
<b>Formation expenses and capital</b>										
1010 1012 01/10/2010	2110030	Formation expenses and capital	Lilien Renaud notary	L 1 Y Y	2.600,00	2.600,00	0,00	0,00	0,00	2.600,00
Total 200000 Formation expenses and capital					2.600,00	2.600,00	0,00	0,00	0,00	2.600,00
<b>Software, website, Blog</b>										
1106 1206 20/06/2012	120084	Blog design 6.2.1	mujo bvba	L 3 Y Y	1.219,88	406,56	813,12	406,56	406,56	813,12
1106 1209 04/09/2012	120136	Blog development	mujo bvba	L 3 Y Y	2.697,37	865,95	1.731,91	865,95	865,95	1.731,92
1106 1303 26/03/2013	130044	Security fixes website	mujo bvba	L 3 Y Y	1.210,00	0,00	0,00	403,33	806,67	403,33
Total 211000 Software, website, Blog					5.027,25	1.272,52	2.545,03	1.875,85	2.079,18	2.948,37
<b>Furniture</b>										
1010 1010 31/12/2010	2010017	Metal plaque	Brussels printing Office	L 1 Y Y	91,00	91,00	0,00	0,00	0,00	91,00
Total 241000 Furniture					91,00	91,00	0,00	0,00	0,00	91,00
<b>Office equipment</b>										
1010 1012 31/12/2010	2010018	Iphone	Mobistar center	L 3 Y Y	622,00	486,92	155,08	155,08	0,00	622,00
1106 1102 03/02/2011	11036	Midtower and Monitor YV3E068089		L 3 Y Y	675,92	450,62	225,30	225,30	0,00	675,92
1106 1112 15/12/2011	2110160	computer i690044 2hand	Transparency Intern B...	L 2 Y Y	411,22	411,22	0,00	0,00	0,00	411,22
1106 1112 19/12/2011	2110169	computer p5G4IT-M SI	Transparency Intern B...	L 2 Y Y	337,42	337,42	0,00	0,00	0,00	337,42
1106 1112 19/12/2011	2110169	computer p5G4IT-M SI	Transparency Intern B...	L 2 Y Y	337,42	337,42	0,00	0,00	0,00	337,42
1106 1112 19/12/2011	2110169	displays Samsung	Transparency Intern B...	L 2 Y Y	223,72	223,72	0,00	0,00	0,00	223,72
1106 1112 19/12/2011	2110169	displays Samsung	Transparency Intern B...	L 2 Y Y	223,72	223,72	0,00	0,00	0,00	223,72
1106 1112 20/12/2011	2110171	8 ipad 2 avec wifi	Apple	L 2 Y Y	6.563,04	6.563,04	0,00	0,00	0,00	6.563,04
1106 1112 20/12/2011	2110171	iphone 4S 64 go blanc + 4 bumper	Apple	L 2 Y Y	908,00	908,00	0,00	0,00	0,00	908,00
1106 1201 31/01/2012	120014	destructeur de papier	Lyrece Belgium	L 5 Y Y	519,09	103,82	415,27	103,82	311,45	507,64
1106 1301 01/01/2013	120203	4x computer EUIS	On Line Datensyste...	L 3 Y Y	3.355,80	0,00	0,00	1.118,60	2.237,20	1.118,60
1106 1306 05/06/2013	MAST 8	SONY HDR CX250 EUIS		L 3 Y Y	299,00	0,00	0,00	99,67	199,33	99,67
Total 242000 Office equipment					14.476,36	10.925,90	795,65	1.702,47	2.747,98	11.726,37
FINAL TOTAL :					22.184,90	13.989,42	3.340,68	3.378,32	4.827,16	17.367,74

4.4. Compliance of the salaries according to the salary attestation with the salaries in the bookkeeping

<b>A- Salaries according to the salary attestation</b>	<b>Workers</b>	<b>Employees</b>	<b>Managers</b>	<b>Employer</b>
contribution ONSS		123.075,43		
Salary		489.551,57		
Frais employeur		4.865,23		
Intervention frais transport		1.378,60		
Autres frais firme		5.621,45		
Avantages en nature		-1.050,00		
Exoneration WT		-4.895,65		
<b>Total</b>	<b>0,00</b>	<b>618.546,63</b>	<b>0,00</b>	<b>0,00</b>
<b>Grand total</b>				<b>618.546,63</b>

<b>B- Salaries in the the bookkeeping</b>	<b>(Account)</b>	<b>Personnel</b>	<b>Managers</b>
Salary	620200	440.669,70	
Holliday allowance	620210	47.831,87	
Avantage en nature		1.050,00	
Contribution ONSS	621200	123.075,43	
Reimbursement costs	623205	4.985,64	
Other reimbursed costs		1.258,19	
Per Diem	623240	5.470,77	
Mileage allowance	623250	150,68	
Exoneration PP	749100	-4.895,65	
Avantages en nature		-1.050,00	
<b>Total</b>		<b>618.546,63</b>	<b>0,00</b>
<b>Grand total</b>			<b>618.546,63</b>

5. Diverse remarks and announcements

## 5. Diverse remarks and announcements

### 5.1. Appropriation of the results

The appropriation of the results is in conformity with the legal and statutory requirements.

### 5.2. Deposit of the annual accounts

The annual accounts need to be made public by depositing the annual accounts at the Office of the Commercial Court, within thirty days after the general assembly. The necessary formalities about this will be accomplished by our services.