



Financial report 2014

**Transparency International aisbl**  
Rue de l'Industrie 10  
1000 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 de l'Industrie 10  
1000 Bruxelles

regarding the annual accounts as per: 31/12/2014

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 statutoy 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
26-07-13	25-02-14	Resignations, nominations
24-06-14	15-09-14	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 de l'Industrie**

Nr.: **10**

Postal Code: **1000**

City: **Brussel 1**

Country: **Belgium**

Register of Legal Persons (RLP) - Office of the commercial court at: **Brussel, French-speaking**

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 **18/03/2015**  
 concerning the financial year covering the period from **1/01/2014** till **31/12/2014**  
 Previous period from **1/01/2013** till **31/12/2013**

The amounts of the previous financial year are ~~/-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 : 24/06/2014- 23/06/2017

**Mahassen Patrick Emmanuel**

Stargarder Strasse 13 , 10437 Berlin, Germany

Title : Vice-voorzitter van de raad van bestuur

Mandate : 24/06/2014- 23/06/2017

**Kelso Casey Kevin Charles**

Hildegardstrasse 2 , box A, 10715 Berlin, Germany

Title : Vice-voorzitter van de raad van bestuur

Mandate : 24/06/2014- 23/06/2017

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**

**President of the board of directors**

Signature  
(name and position)

**Mahassen Patrick Emmanuel**

**Vice-President 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)

**Dolan Carl - Director**

Avenue Pénélope 24 , 1190 Brussel 19, Belgium

Title : Other function

Mandate : 1/01/2014- 31/12/2015

**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)
<b>ECOVIS ACTA Consult BVBA - www.ecovis.be      0413.789.528</b> Diamant Building, Boulevard Auguste Reyers 80 , 1030 Brussel 3, 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>28.660,38</u>	<u>5.202,16</u>
<b>Formation expenses</b> .....		20		
<b>Intangible fixed assets</b> .....	5.1.1	21	403,34	2.079,18
<b>Tangible fixed assets</b> .....	5.1.2	22/27	23.243,14	2.747,98
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	23.243,14	2.747,98
Owned by the association or foundation in full property .....		241	23.243,14	2.747,98
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		
<b>Financial fixed assets</b> .....	5.1.3/ 5.2.1	28	5.013,90	375,00
<b>CURRENT ASSETS</b> .....		29/58	<u>502.260,12</u>	<u>362.038,78</u>
<b>Amounts receivable after more than one year</b> .....		29		
Trade debts .....		290		
Other amounts receivable .....		291		
of which non interest-bearing amounts receivable or with an abnormally low interest rate .....		2915		
<b>Stocks and contracts in progress</b> .....		3		
Stocks .....		30/36		
Contracts in progress .....		37		
<b>Amounts receivable within one year</b> .....		40/41	44.398,61	86.159,77
Trade debts .....		40	2.848,60	2.115,62
Other amounts receivable .....		41	41.550,01	84.044,15
of which non interest-bearing amounts receivable or with an abnormally low interest rate .....		415		
<b>Current investments</b> .....	5.2.1	50/53		
<b>Cash at bank and in hand</b> .....		54/58	454.559,36	273.837,51
<b>Deferred charges and accrued income</b> .....		490/1	3.302,15	2.041,50
<b>TOTAL ASSETS</b> .....		20/58	530.920,50	367.240,94

	Notes	Codes	Period	Previous period
<b>LIABILITIES</b>				
<b>EQUITY</b> .....		10/15	31.754,86	27.963,89
<b>Association or foundation funds</b> .....		10		
Opening equity .....		100		
Permanent financing .....		101		
<b>Revaluation surpluses</b> .....		12		
<b>Allocated funds</b> .....	5.3	13		
<b>Accumulated positive (negative) result</b> .....(+)/(-)		14	31.754,86	27.963,89
<b>Investment grants</b> .....		15		
<b>PROVISIONS</b> .....	5.3	16		
<b>Provisions for liabilities and charges</b> .....		160/5		
<b>Provisions for repayable grants and legacies and for gifts with a recovery right</b> .....		168		
<b>AMOUNTS PAYABLE</b> .....		17/49	499.165,64	339.277,05
<b>Amounts payable after more than one year</b> .....	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		
<b>Amounts payable within one year</b> .....		42/48	106.917,18	89.688,57
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	10.491,28	5.191,91
Suppliers .....		440/4	10.491,28	5.191,91
Bills of exchange payable .....		441		
Advances received on contracts in progress .....		46		
Taxes, remuneration and social security .....		45	96.050,90	84.121,66
Taxes .....		450/3	17.756,04	8.501,49
Remuneration and social security .....		454/9	78.294,86	75.620,17
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
<b>Accrued charges and deferred income</b> .....		492/3	392.248,46	249.588,48
<b>TOTAL LIABILITIES</b> .....		10/49	530.920,50	367.240,94

## INCOME STATEMENT

	Notes	Codes	Period	Previous period
<b>Operating income and charges</b>				
Gross operating margin .....(+)/(-)		9900	629.492,77	709.885,64
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	613.977,31	663.892,33
Depreciation and amounts written down on formation expenses, on intangible and tangible fixed assets.....		630	11.146,86	3.378,32
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	<u>4.368,60</u>	<u>42.614,99</u>
<b>Financial income .....</b>	5.5	75		96,26
<b>Financial charges .....</b>	5.5	65	577,63	539,53
<b>Positive (negative) result on ordinary activities ..... (+)/(-)</b>		9902	<u>3.790,97</u>	<u>42.171,72</u>
<b>Extraordinary income .....</b>		76		
<b>Extraordinary charges .....</b>		66		
<b>Positive (negative) result for the period .....(+)/(-)</b>		9904	<u>3.790,97</u>	<u>42.171,72</u>

\* Optional statement

**APPROPRIATION ACCOUNT**

	Codes	Period	Previous period
<b>Positive (negative) result to be appropriated</b> .....(+)/(-)	9906	31.754,86	27.963,89
Positive (negative) result to be appropriated for the period .....(+)/(-)	9905	3.790,97	42.171,72
Accumulated positive (negative) result for the previous period .....(+)/(-)	14P	27.963,89	-14.207,83
<b>Deduction from equity</b> .....	791/2		
from association or foundation funds .....	791		
from allocated funds .....	792		
<b>Addition to allocated funds</b> .....	692		
<b>Positive (negative) result to be carried forward</b> .....(+)/(-)	(14)	31.754,86	27.963,89

**EXPLANATORY DISCLOSURES**

**STATEMENT OF FIXED ASSETS**

	Codes	Period	Previous period
<b>INTANGIBLE FIXED ASSETS</b>			
Acquisition value at the end of the period .....	8059P	xxxxxxxxxxxxxxxx	5.027,55
<b>Movements during the period</b>			
Acquisitions, including produced fixed assets .....	8029		
Sales and disposals .....	8039		
Transfers from one heading to another .....(+)/(-)	8049		
Acquisition value at the end of the period .....	8059	5.027,55	
Depreciations and amounts written down at the end of the period .....	8129P	xxxxxxxxxxxxxxxx	2.948,37
<b>Movements during the period</b>			
Recorded .....	8079	1.675,84	
Written back .....	8089		
Acquisitions from third parties .....	8099		
Cancelled owing to sales and disposals .....	8109		
Transferred from one heading to another .....(+)/(-)	8119		
Depreciations and amounts written down at the end of the period .....	8129	4.624,21	
<b>NET BOOK VALUE AT THE END OF THE PERIOD .....</b>	<b>(21)</b>	<b>403,34</b>	

	Codes	Period	Previous period
<b>TANGIBLE FIXED ASSETS</b>			
<b>Acquisition value at the end of the period</b> .....	8199P	xxxxxxxxxxxxxxxx	14.567,35
<b>Movements during the period</b>			
Acquisitions, including produced fixed assets .....	8169	29.966,18	
Sales and disposals .....	8179		
Transfers from one heading to another .....	8189		
Transfers from one heading to another .....	8189		
<b>Acquisition value at the end of the period</b> .....	8199	44.533,53	
<b>Revaluation surpluses at the end of the period</b> .....	8259P	xxxxxxxxxxxxxxxx	
<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 .....	8249		
<b>Revaluation surpluses at the end of the period</b> .....	8259		
<b>Depreciations and amounts written down at the end of the period</b> .....	8329P	xxxxxxxxxxxxxxxx	11.819,37
<b>Movements during the period</b>			
Recorded.....	8279	9.471,02	
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 .....	8319		
<b>Depreciations and amounts written down at the end of the period</b> .....	8329	21.290,39	
<b>NET BOOK VALUE AT THE END OF THE PERIOD</b> .....	(22/27)	23.243,14	
<b>WHERE OF</b>			
<b>Owned by the association or foundation in full property</b> .....	8349	23.243,14	

	Codes	Period	Previous period
<b>FINANCIAL FIXED ASSETS</b>			
Acquisition value at the end of the period .....	8395P	xxxxxxxxxxxxxxxx	375,00
<b>Movements during the period</b>			
Acquisitions .....	8365	4.638,90	
Sales and disposals .....	8375		
Transferred from one heading to another .....(+)/(-)	8385		
Other movements .....(+)/(-)	8386		
Acquisition value at the end of the period .....	8395	5.013,90	
Revaluation surpluses at the end of the period.....	8455P	xxxxxxxxxxxxxxxx	
<b>Movements during the period</b>			
Recorded.....	8415		
Acquisitions from third parties .....	8425		
Cancelled .....	8435		
Transferred from one heading to another .....(+)/(-)	8445		
Revaluation surpluses at the end of the period .....	8455		
Amounts written down at the end of the period .....	8525P	xxxxxxxxxxxxxxxx	
<b>Movements during the period</b>			
Recorded.....	8475		
Written back .....	8485		
Acquisitions from third parties .....	8495		
Cancelled owing to sales and disposals .....	8505		
Transferred from one heading to another .....(+)/(-)	8515		
Amounts written down at the end of the period .....	8525		
Uncalled amounts at the end of the period .....	8555P	xxxxxxxxxxxxxxxx	
Movements during the period .....(+)/(-)	8545		
Uncalled amounts at the end of the period .....	8555		
NET BOOK VALUE AT THE END OF THE PERIOD .....	(28)	5.013,90	



**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	12	10
Average number of employees calculated in full-time equivalents .....	9087	10,6	10,8
Number of actual worked hours .....	9088	17.683	18.738
<b>Personnel costs</b>			
Remuneration and direct social benefits .....	620	453.169,34	489.155,77
Employers' social security contributions .....	621	122.241,24	123.075,43
Employers' premiums for extra statutory insurances .....	622		
Other personnel costs .....	623	38.566,73	51.661,13
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		

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

**AFFILIATED ENTITIES**

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

Codes	Period
9291	
9294	
9295	
9500	
9501	
9502	

**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 .....

**AUDITORS OR PEOPLE THEY ARE LINKED TO**

Audit mandate: 3.359,78 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:

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

	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)
<b>During the period and the previous</b>					
Average number of employees .....	100	10,6		10,6 (VTE)	10,8 (VTE)
Number of hours actually worked .....	101	17.683		17.683 (T)	18.738 (T)
Personnel costs .....	102	613.977,31		613.977,31 (T)	663.892,33 (T)

	Codes	1. Full-time	2. Part-time	3. Total in full-time equivalents
<b>At the closing date of the period</b>				
<b>Number of employees</b> .....	105	12		12,0
<b>By nature of the employment contract</b>				
Contract for an indefinite period .....	110	6		6,0
Contract for a definite period .....	111	6		6,0
Contract for the execution of a specifically assigned work	112			
Replacement contract .....	113			
<b>According to the gender and by level of education</b>				
<b>Men</b> .....	120	5		5,0
primary education .....	1200			
secondary education .....	1201	5		5,0
higher education (non-university) .....	1202			
university education .....	1203			
<b>Women</b> .....	121	7		7,0
primary education .....	1210			
secondary education .....	1211	7		7,0
higher education (non-university) .....	1212			
university education .....	1213			
<b>By professional category</b>				
Management staff .....	130			
Employees .....	134	12		12,0
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	7		7,0
305	5		5,0

## 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 .....	5801	4	5811	6
Number of training hours .....	5802	26	5812	32
Net costs for the association or foundation .....	5803	1.768,24	5813	2.976,20
of which gross costs directly linked to the training .....	58031	1.768,24	58131	2.976,20
of which paid contributions and deposits in collective funds .....	58032		58132	
of which received subsidies (to be deducted) .....	58033		58133	

## Total number of less official and unofficial advance professional training projects at expense of the employer

Number of participating employees .....	5821		5831	
Number of training hours .....	5822		5832	
Net costs for the association or foundation .....	5823		5833	

## Total number of initial professional training projects at expense of the employer

Number of participating employees .....	5841		5851	
Number of training hours .....	5842		5852	
Net costs for the association or foundation .....	5843		5853	

Codes	Men	Codes	Women
5801	4	5811	6
5802	26	5812	32
5803	1.768,24	5813	2.976,20
58031	1.768,24	58131	2.976,20
58032		58132	
58033		58133	
5821		5831	
5822		5832	
5823		5833	
5841		5851	
5842		5852	
5843		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

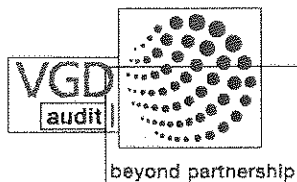
Unrestricted grants and donor funds (grants and donor funds without any condition attached) are recognized as an income when payments are received.

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.

All the grants that are recognized as income are restricted grants, except one grant for an amount of 130.000,00 euros.

## REPORT OF THE AUDITORS



**STATUTORY AUDITOR'S REPORT TO THE GENERAL MEETING OF THE  
MEMBERS OF THE INTERNATIONAL ASSOCIATION TRANSPARENCY  
INTERNATIONAL LIAISON OFFICE TO THE EUROPEAN UNION  
FOR THE YEAR ENDED 31 DECEMBER 2014  
(RPL BRUSSELS, VAT BE 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.*

As required by law and the International association's by-laws, we report to you in the context of our appointment as the international association's statutory auditor. This report includes our opinion on the annual accounts, as well as the required additional statements. The annual accounts include the balance sheet as at 31 December 2014, the income statement for the year then ended, and the disclosures .

**REPORT ON THE ANNUAL ACCOUNTS — UNQUALIFIED OPINION**

We have audited the annual accounts of the International association Transparency International Liaison Office to the European Union for the year ended 31 December 2014, which show a balance sheet total of 530.921 EUR and a profit for the year of 3.791 EUR.

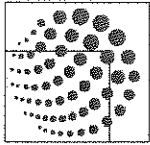
**Responsibility of the board of Directors for the preparation of the annual accounts**

The board of directors is responsible for the preparation of annual accounts that give a true and fair view in accordance with the financial-reporting framework applicable in Belgium, and for such internal control as the board of Directors determines is necessary to enable the preparation of annual accounts that are free from material misstatement, whether due to fraud or error.

**Responsibility of the statutory auditor**

Our responsibility is to express an opinion on these annual accounts based on our audit. We conducted our audit in accordance with International Standards on Auditing (ISAs). Those standards require that we comply with the ethical requirements and plan and perform the control

## REPORT OF THE AUDITORS



to obtain reasonable assurance about whether the annual accounts are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the annual accounts. The procedures selected depend on the statutory auditor's judgment, including the assessment of the risks of material misstatement of the annual accounts, whether due to fraud or error. In making those risk assessments, the statutory auditor considers the international association's internal control relevant to the preparation of annual accounts that give a true and fair view, in order to design control procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of valuation rules used and the reasonableness of accounting estimates made by board of Directors, as well as evaluating the overall presentation of the annual accounts.

We have obtained from board of Directors and international association officials the explanations and information necessary for our audit.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

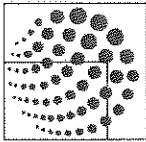
*Unqualified opinion*

In our opinion, the annual accounts of the international association Transparency International Liaison Office to the European Union give a true and fair view of the international association's equity and financial position as at 31 December 2014, and of the results of its operations for the year then ended, in accordance with the financial-reporting framework applicable in Belgium.

*Emphasis of Matter Paragraph*

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. Except for one, all the grants obtained during the accounting year 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 organization did not yet receive a formal approval from the donors.

## REPORT OF THE AUDITORS

**REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

The board of Directors is responsible for the compliance with the law of 27 June 1921 on non-profit organisations, international non-profit organisations and foundations, with the by-laws and with the legal and regulatory requirements regarding bookkeeping.

In the context of our mandate and in accordance with the Belgian standard which is complementary to the International Standards on Auditing (ISAs) as applicable in Belgium, our responsibility is to verify, in all material respects, compliance with certain legal and regulatory requirements. On this basis, we make the following additional statements, which do not modify the scope of our opinion on the annual accounts:

- Without prejudice to certain formal aspects of minor importance, the accounting records are maintained in accordance with the legal and regulatory requirements applicable in Belgium.
- The financial statements were distributed lately, therefore we were not able to draw up our audit report within the legal period.
- For the rest, there are no transactions undertaken or decisions taken in breach of the by-laws or of the Law of 27 June 1921 on non-profit organisations, international non-profit organisations and foundations that we have to report to you.

Antwerp, March 13, 2015

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

2014 : From 01/01/2014 to 31/12/2014  
2013 : From 01/01/2013 to 31/12/2013

**ASSETS**

		Financial year	Last financial year
<b>FIXED ASSETS</b>		<b>28.660,38</b>	<b>5.202,16</b>
<b>I. FORMATION EXPENSES</b>			
Formation expenses and capital increase exp	200000	2.600,00	2.600,00
Depreciations Formation expensens and capital	200009	-2.600,00	-2.600,00
<b>II. INTANGIBLE ASSETS</b>		<b>403,34</b>	<b>2.079,18</b>
Software, website, Blog	211000	5.027,55	5.027,55
Software, website, blogs	211009	-4.624,21	-2.948,37
<b>III. TANGIBLE ASSETS</b>		<b>23.243,14</b>	<b>2.747,98</b>
<b>C. FURNITURE AND VEHICLES</b>		<b>23.243,14</b>	<b>2.747,98</b>
Furniture	241000	13.889,55	91,00
Depreciation furniture	241009	-2.850,72	-91,00
Office equipment	242000	29.823,60	14.476,35
Depreciation office equipment	242009	-17.619,29	-11.728,37
<b>IV. FINANCIAL ASSETS</b>		<b>5.013,90</b>	<b>375,00</b>
<b>C. OTHER FINANCIAL ASSETS</b>		<b>5.013,90</b>	<b>375,00</b>
<b>2. AMOUNTS RECEIVABLE AND CASH GUARANTEES</b>		<b>5.013,90</b>	<b>375,00</b>
Guarantees paid	288000	5.013,90	375,00
<b>CURRENT ASSETS</b>		<b>502.260,12</b>	<b>362.038,78</b>
<b>VII. AMOUNTS RECEIVABLE WITHIN ONE YEAR</b>		<b>44.398,61</b>	<b>86.159,77</b>
<b>A. TRADE DEBTORS</b>		<b>2.848,60</b>	<b>2.115,62</b>
Credit notes receivables	402100	2.848,60	
Debet suppliers	408100		2.115,62
<b>B. OTHER AMOUNTS RECEIVABLE</b>		<b>41.550,01</b>	<b>84.044,15</b>
Grants to receive	414000	30.000,00	1.595,57
ONSS provision	416100	11.550,01	11.284,97
C/A European commission	416200		17.688,31
Other amounts receivable	416300		53.475,30
<b>IX. CASH AT BANK AND IN HAND</b>		<b>454.559,36</b>	<b>273.837,51</b>
KBC Business account	550100	427.055,36	90.254,20
KBC Presidency project	550200	27.346,26	183.256,09
Petty cash	570000	149,63	319,11
Petty cash LTL	570100	8,11	8,11
<b>X. DEFERRED CHARGES AND ACCRUED INCOME</b>		<b>3.302,15</b>	<b>2.041,50</b>
Charges to be carried forward	490000	3.302,15	2.041,50
<b>TOTAL ASSETS</b>		<b>530.920,50</b>	<b>367.240,94</b>

2014 : From 01/01/2014 to 31/12/2014  
2013 : From 01/01/2013 to 31/12/2013

**LIABILITIES**

		Financial year	Last financial year
<b>CAPITAL AND RESERVES</b>		<b>31.754,86</b>	<b>27.963,89</b>
<b>V. ACCUMULATED PROFITS</b>		<b><u>31.754,86</u></b>	<b><u>27.963,89</u></b>
Accumulated result	140000	31.754,86	27.963,89
<b>CREDITORS</b>		<b>499.165,64</b>	<b>339.277,05</b>
<b>IX. AMOUNTS PAYABLE WITHIN ONE YEAR</b>		<b><u>106.917,18</u></b>	<b><u>89.688,57</u></b>
<b>C. TRADE DEBTS</b>		<b>10.491,28</b>	<b>5.191,91</b>
1. SUPPLIERS		<u>10.491,28</u>	<u>5.191,91</u>
Suppliers	440000	9.830,80	5.191,91
Invoices receivable	444000	660,48	
<b>E. TAXES, REMUNERATION AND SOCIAL SECURITY</b>		<b>96.050,90</b>	<b>84.121,66</b>
1. TAXES		<u>17.756,04</u>	<u>8.501,49</u>
VAT to pay	451000	3.906,00	
Taxes withheld	453000	13.850,04	8.501,49
2. REMUNERATION AND SOCIAL SECURITY		<u>78.294,86</u>	<u>75.620,17</u>
ONSS	454000	14.146,96	9.109,67
Remunerations	455000	6.345,57	
Provision holiday pay	456000	57.802,33	66.510,50
<b>F. OTHER AMOUNTS PAYABLE</b>		<b>375,00</b>	<b>375,00</b>
C/A TI Berlin	482100	375,00	375,00
<b>X. ACCRUED CHARGES AND DEFERRED INCOME</b>		<b><u>392.248,46</u></b>	<b><u>249.588,48</u></b>
Accrued charges	492000	5.017,03	7.695,29
Deferred income	493000	387.231,43	241.893,19
<b>TOTAL LIABILITIES</b>		<b>530.920,50</b>	<b>367.240,94</b>

### 3.2. List of acquisitions of fixed assets

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>241000</b>	<b>Furniture</b>									
2014 1406 12/06/2014	140154	Advance 40%	ISP+ Marimmo bvba	L 5 Y Y	6.331,88	0,00	0,00	1.266,36	5.065,50	1.266,38
2014 1406 23/06/2014	140158	office furniture	ISP+ Marimmo bvba	L 5 Y Y	6.743,09	0,00	0,00	1.348,62	5.394,47	1.348,62
2014 1408 05/08/2014	140221	table meeting room	ISP+ Marimmo bvba	L 5 Y Y	723,56	0,00	0,00	144,72	578,86	144,72
<b>Total 241000 Furniture</b>					<b>13.798,55</b>	<b>0,00</b>	<b>0,00</b>	<b>2.759,72</b>	<b>11.038,83</b>	<b>2.759,72</b>
<b>242000</b>	<b>Office equipment</b>									
2014 1405 15/04/2014	140144	screen TFT 3x	Logiway GmbH	L 3 Y Y	735,42	0,00	0,00	245,14	490,28	245,14
2014 1404 17/04/2014	140084	12x Latitude E6440 i5	Logiway GmbH	L 3 Y Y	11.166,96	0,00	0,00	3.722,32	7.444,64	3.722,32
2014 1407 30/06/2014	140207	Panasonic Dect phones new office	BE.WAN sprl	L 3 Y Y	1.845,25	0,00	0,00	615,08	1.230,17	615,08
2014 1412 17/12/2014	140389	Konica Printer	Copy Buro	L 3 Y Y	2.420,00	0,00	0,00	806,67	1.613,33	806,67
<b>Total 242000 Office equipment</b>					<b>16.167,63</b>	<b>0,00</b>	<b>0,00</b>	<b>5.389,21</b>	<b>10.778,42</b>	<b>5.389,21</b>
<b>FINAL TOTAL :</b>					<b>29.966,18</b>	<b>0,00</b>	<b>0,00</b>	<b>8.148,93</b>	<b>21.817,25</b>	<b>8.148,93</b>

### 3.3. Detail of some balance sheet accounts

<b><u>Charges to be carried forward (account 490000)</u></b>	<b>€ 3.302,15</b>
Friends of Europe 2015 (10 months 01/01/2015 - 31/12/2015)	€ 504,17
ARAG Insurance 2014 (10 months 01/01/2015 - 10/10/2015)	€ 552,58
Finance Watch 2015 (6 months 01/01/2015 - 30/06/2015)	€ 500,00
Mujo Hosting Basic Package (10 months 01/01/2015 - 31/10/2015)	€ 181,50
Dods Epad 2015 (12 months 01/01/2015 - 31/12/2015)	€ 295,00
Securex Insurance - Accidents du travail (Q1 2015)	€ 583,13
Securex Insurance - Accidents (Q1 2015)	€ 332,17
Survey Monkey (01/2015)	€ 25,00
Edmond Van Jean - Risk Insurance (01/01/2015 - 11/12/2015)	€ 328,60
<b><u>Accrued charges (account 492000)</u></b>	<b>€ 5.017,03</b>
Work accident (end calculation to receive 2014)	€ 1.678,50
Mutual insurance invoice 2014 (end calculation 2014 to receive)	€ 1.642,53
TI-Hungary	€ 1.696,00
<b><u>Deferred income (account 493000)</u></b>	<b>387.231,43</b>
ADESIUM	65.000,00
EUPAC	13.075,37
ALAC Speak up	11.880,04
LOBBYING	16.553,60
REDD	13.719,32
ECO	240.090,16
Sigrid Rausing	22.534,70
NIS Western Balkans and Turkey	2.670,48
FTC	1.707,76
<b><u>Credit notes to receive (account 402100)</u></b>	<b>2.848,60</b>
VIP Offices	2.250,60
Edmond Van Jean (insurance)	598,00
<b><u>Invoices to receive (account 444000)</u></b>	<b>660,48</b>
Securex (administration fees)	660,48

#### **4. Commentary on the income statement**

4.1. Detail of charges and income of the financial year

4.2. Detail of some costs 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**

2014 : From 01/01/2014 to 31/12/2014  
2013 : From 01/01/2013 to 31/12/2013

	Code	Financial year	Last financial year
<b>I. Operating income</b>	<b>70/74</b>	<b>908.811,55</b>	<b>901.952,80</b>
A. Sales (note XII, A)	70		
B. Change in inventories and work in progress (increase - , decrease +)	71		
C. Own produced fixed assets	72		
D. Other operating income (note XII, B)	73/74	908.811,55	901.952,80
Grant	730000	902.267,49	897.057,15
Mobile phone advantage	743100	1.137,50	
Recovery of costs - insurance companies	746100	100,92	
Other income	749000	410,80	
Exoneration PP	749100	4.894,84	4.895,65
<b>II. Operating costs (-)</b>	<b>60/64</b>	<b>904.442,95</b>	<b>859.337,81</b>
A. Raw materials, consumables and goods for resale	60	92.388,56	
1. Purchases	600/8	92.388,56	
Payments to co-beneficiaries	603000	92.388,56	
2. Change in inventories (increase - , decrease +)	609		
B. Services and other goods	61	186.930,22	192.067,16
Rent Offices	611100	55.740,90	77.736,06
Meeting room	611200	812,50	1.459,25
Maintenance and reparations office	611320	84,70	
Maintenance machines, computer	611330	2.442,46	1.622,60
Office Supplies	612400	12.335,26	3.344,84
Book keeping program	612600	871,20	871,20
Consultancy	613200	25.691,00	39.884,54
Fees accountancy	613260	24.108,34	21.487,55
Fees auditor	613270	3.359,78	3.932,50
Fees Social secretary	613280	10.388,17	10.071,63
Legal formalities	613300	323,98	182,37
Job advertising	613340	420,00	336,00
Insurance bureau - fire	613570	329,29	298,66
Other insurances	613580	973,25	884,01
Meal vouchers fees	613900	2.276,05	2.313,31
Taxi	614200	438,22	52,30
Public transport	614300	2.709,74	1.472,60
Air transport	614500	7.661,71	4.581,96
Other transport costs	614600	423,62	489,79
Reimbursement costs	615000		99,60
Restaurant	615100	2.607,73	1.987,97
Publicity and advertising	615200	8.528,84	500,66
Participation conferences, seminars,	615220	110,00	550,00
Representation costs	615300	419,17	281,92
Licences, membership	615400	4.127,41	5.304,06
Registration fees	615410	299,00	
Post	616100	858,70	448,96
Phone costs	616200	1.199,47	1.864,81
Mobile phone	616300	3.430,34	3.655,92
Reception costs	616400	28,75	
Copy costs	616500	639,08	1.193,86
Internet	616600	1.727,01	
Training courses and seminars	616651	2.730,60	1.304,58
Hotel	616700	5.500,50	3.853,65
Conferences and meetings	616800	3.333,45	
C. Remuneration, social security costs and pensions (note XII, C2)	62	613.977,31	663.892,33
Salary employees	620200	411.420,79	440.669,70
Contributions to holiday pay	620210	47.291,21	47.831,87
Mobile phone advantage	620230	1.137,50	
Volunteer	620500	2.028,01	654,20
Employer's contribution ONSS	621200	122.241,24	123.075,43

**PROFIT AND LOSS ACCOUNT  
IN HORIZONTAL FORM**2014 : From 01/01/2014 to 31/12/2014  
2013 : From 01/01/2013 to 31/12/2013

		Code	Financial year	Last financial year
External medical services	623100		510,66	670,93
Other personnel costs	623200		13.805,76	14.804,55
Reimbursement costs	623205		3.324,66	4.985,64
Group Insurance - Employer contributions	623210		5.220,01	6.089,98
Work Accidents	623220		2.593,09	3.912,67
Mutuel insurance	623230		3.574,51	1.421,81
Per diem	623240		5.123,21	5.427,77
Mileage allowance	623250			150,68
Bike benefit	623255		2.609,84	
Trainings, formations	623260			3.000,00
Personel festivities, team building	623270			125,00
Hospital insurance	623280		1.148,11	870,66
Canteen costs	623300		656,88	1.368,84
Provision for holiday pay	623310		57.802,33	66.510,50
Provision for holiday pay take back (-)	623315		-66.510,50	-57.677,90
<b>D. Depreciations and write-offs in respect of formation expenses, intangible and tangible fixed assets</b>		<b>630</b>	<b>11.146,86</b>	<b>3.378,32</b>
Depreciation website, blog	630211		1.675,84	1.675,85
Depreciation fourmiture	630241		2.759,72	
Depreciation office equipment	630242		6.711,30	1.702,47
<b>E. Value adjustments to inventories and construction work in progress (decrease - , increase +) (note X)</b>		<b>631/4</b>		
<b>F. Provisions and other liabilities (decrease - , increase +) (note XII, C3 and E)</b>		<b>635/7</b>		
<b>G. Other operating expenses (note XII, F)</b>		<b>640/9</b>		
<b>III. Operating results</b>				
Operating profit (+)		<b>70/64</b>	<b>4.368,60</b>	<b>42.614,99</b>
Operating loss (-)		<b>64/70</b>		
<b>IV. Financial income</b>		<b>75</b>		<b>96,26</b>
A. Income from financial assets		<b>750</b>		
B. Income from current assets		<b>751</b>		
C. Other financial income (note XIII, A)		<b>752/9</b>		<b>96,26</b>
Payment differences	754000			96,26
<b>V. Financial charges (-)</b>		<b>65</b>	<b>577,63</b>	<b>539,53</b>
A. Interest and other debt charges (note XIII, B and C)		<b>650</b>		<b>1,18</b>
Bank interest	650030			1,18
B. Amounts written off current assets other than those mentioned under sub II.E (decrease - , increase)		<b>651</b>		
C. Other financial charges (note XIII, E)		<b>652/9</b>	<b>577,63</b>	<b>538,35</b>
Intrests on outstanding invoices	653000			182,71
Payment differences	654000		34,28	0,17
Bank fees	656000		543,35	355,47
<b>VI. Profit on ordinary activities before taxes</b>				
Profit on ordinary activities before taxes (+)		<b>70/65</b>	<b>3.790,97</b>	<b>42.171,72</b>
Loss on ordinary activities before taxes (-)		<b>65/70</b>		
<b>VII. Extraordinary income</b>		<b>76</b>		
A. Write-back of depreciation and of amounts written off		<b>760</b>		
B. Adjustments to amounts written off financial assets		<b>761</b>		

**PROFIT AND LOSS ACCOUNT  
IN HORIZONTAL FORM**

2014 : From 01/01/2014 to 31/12/2014  
2013 : From 01/01/2013 to 31/12/2013

	Code	Financial year	Last financial year
C. Adjustments to provisions for extraordinary items	762		
D. Gain on disposal of fixed assets	763		
E. Other extraordinary income (note XIV, A)	764/9		
<b>VIII. Extraordinary charges (-)</b>	<b>66</b>		
A. Extraordinary depreciation and amounts written off on formation expenses, intangible and fixed asset	660		
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	3.790,97	42.171,72
Loss for the year before taxes (-)	66/70		
<b>IX.bis Deferred taxes</b>			
A. Transfer from deferred taxes (+)	780		
B. Transfer to deferred taxes (-)	680		
<b>X. Income taxes (-) (+)</b>	<b>67/77</b>		
A. Income taxes (note. XV) (-)	670/3		
B. Adjustment of income taxes and write-back of tax provisions	77		
<b>XI. Operating results</b>			
Profit for the period (+)	70/67	3.790,97	42.171,72
Loss for the period (-)	67/70		
<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	3.790,97	42.171,72
Loss to be appropriated (-)	68/70		

## 4.2. Detail of some cost accounts

**Rent offices (account 611100)** € 55.740,90

*owner:*

VIP Offices  
Schuman Business Center - Rue Breydel 40  
1040 Brussels

*Address*

Rue Breydel 40  
1040 Brussels

Costs for 2014

01/01/2014 - 30/06/2014

€ 33.389,88

*owner:*

EPE SA  
Rue D'Edimbourg 26  
1050 Brussels

*Address*

Rue de l'Industrie 10  
1000 Brussels

Costs for 2014

01/07/2014 - 31/12/2014

€ 22.351,02

### 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>200000</b>	<b>Formation expenses and capital</b>									
2010 1012 01/10/2010	2110030	Formation expenses and capital i...	Lilien Renaud notary	L 1 Y Y	2.600,00	2.600,00	0,00	0,00	0,00	2.600,00
<b>Total 200000 Formation expenses and capital</b>					<b>2.600,00</b>	<b>2.600,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>2.600,00</b>
<b>211000</b>	<b>Software, website, Blog</b>									
2012 1206 20/06/2012	120084	Blog design 6.2.1	mujo bvba	L 3 Y Y	1.219,68	813,12	406,56	406,56	0,00	1.219,68
2012 1209 04/09/2012	120136	Blog development	mujo bvba	L 3 Y Y	2.597,87	1.731,92	865,95	865,95	0,00	2.597,87
2013 1303 29/03/2013	130044	Security fixes website	mujo bvba	L 3 Y Y	1.210,00	403,33	806,67	403,33	403,34	806,66
<b>Total 211000 Software, website, Blog</b>					<b>5.027,55</b>	<b>2.948,37</b>	<b>2.079,18</b>	<b>1.675,84</b>	<b>403,34</b>	<b>4.624,21</b>
<b>241000</b>	<b>Furniture</b>									
2010 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
2014 1406 12/06/2014	140154	Advance 40%	ISP+ Marimmo bvba	L 5 Y Y	6.331,88	0,00	0,00	1.266,38	5.065,50	1.266,38
2014 1406 23/06/2014	140158	office furniture	ISP+ Marimmo bvba	L 5 Y Y	6.743,09	0,00	0,00	1.348,62	5.394,47	1.348,62
2014 1408 05/06/2014	140221	table meeting room	ISP+ Marimmo bvba	L 5 Y Y	723,58	0,00	0,00	144,72	578,86	144,72
<b>Total 241000 Furniture</b>					<b>13.889,55</b>	<b>91,00</b>	<b>0,00</b>	<b>2.759,72</b>	<b>11.038,83</b>	<b>2.850,72</b>
<b>242000</b>	<b>Office equipment</b>									
2010 1012 31/12/2010	2010018	Iphone	Mobistar center	L 3 Y Y	622,00	622,00	0,00	0,00	0,00	622,00
2011 1102 03/02/2011	11038	Miditower and Monitor YV3E068089		L 3 Y Y	675,92	675,92	0,00	0,00	0,00	675,92
2011 1112 15/12/2011	2110160	computer i690044 2hand	Transparancy intern B...	L 2 Y Y	411,22	411,22	0,00	0,00	0,00	411,22
2011 1112 19/12/2011	2110169	computer p5G4IT-M SI	Transparancy intern B...	L 2 Y Y	337,42	337,42	0,00	0,00	0,00	337,42
2011 1112 19/12/2011	2110169	computer p5G4IT-M SI	Transparancy intern B...	L 2 Y Y	337,42	337,42	0,00	0,00	0,00	337,42
2011 1112 19/12/2011	2110169	displays Samsung	Transparancy intern B...	L 2 Y Y	223,72	223,72	0,00	0,00	0,00	223,72
2011 1112 19/12/2011	2110169	displays Samsung	Transparancy intern B...	L 2 Y Y	223,72	223,72	0,00	0,00	0,00	223,72
2011 1112 20/12/2011	2110171	7 Ipad 2 avec wi-fi	Apple	L 2 Y Y	5.742,66	5.742,66	0,00	0,00	0,00	5.742,66
2011 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
2011 1112 20/12/2011	2110171	(820,38) Ipad 2 1x (sold)	Apple	L 2 Y N						
2012 1201 31/01/2012	120014	destructeur de papier	Lyreco Belgium	L 5 Y Y	519,09	207,64	311,45	103,82	207,63	311,46
2013 1301 01/01/2013	120203	4x computer EUIS	On Line Datensyste...	L 3 Y Y	3.355,80	1.118,60	2.237,20	1.118,60	1.118,60	2.237,20
2013 1306 05/06/2013	MAST 6	SONY HDR CX250 EUIS		L 3 Y Y	299,00	99,67	199,33	99,67	99,66	199,34
2014 1405 15/04/2014	140144	screen TFT 3x	Logiway GmbH	L 3 Y Y	735,42	0,00	0,00	245,14	490,28	245,14
2014 1404 17/04/2014	140084	12x Latitude E6440 i5	Logiway GmbH	L 3 Y Y	11.166,96	0,00	0,00	3.722,32	7.444,64	3.722,32
2014 1407 30/06/2014	140207	Panasonic Dect phones new office	BE.WAN sprl	L 3 Y Y	1.845,25	0,00	0,00	615,08	1.230,17	615,08
2014 1412 17/12/2014	140389	Konica Printer	Copy Buro	L 3 Y Y	2.420,00	0,00	0,00	806,67	1.613,33	806,67
<b>Total 242000 Office equipment</b>					<b>29.823,60</b>	<b>10.907,99</b>	<b>2.747,98</b>	<b>6.711,30</b>	<b>12.204,31</b>	<b>17.619,29</b>
<b>FINAL TOTAL :</b>					<b>51.340,70</b>	<b>16.547,36</b>	<b>4.827,16</b>	<b>11.146,86</b>	<b>23.646,48</b>	<b>27.694,22</b>

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

<u>A- Salaries according to the salary attestation</u>	Workers	Employees	Managers	Employer
Contribution ONSS		122.241,24		
Salaires		459.849,50		
Frais employeur		2.254,40		
Intervention frais transport		3.210,24		
Autres frais firme		469,86		
Exoneration WT		-4.894,84		
Avantage toute nature		-1.137,50		
<b>Total</b>	<b>0,00</b>	<b>581.992,90</b>	<b>0,00</b>	<b>0,00</b>
<b>Grand total</b>				<b>581.992,90</b>

<u>B- Salaries in the the bookkeeping</u>	(Account)	Personnel	Managers
Salaires	620200	411.420,79	
Pécule de vacances	620210	47.291,21	
Avantage en nature	620230	1.137,50	
Contribution ONSS	621200	122.241,24	
Frais de remboursement	623205	3.324,66	
L'indemnité de kilométrage	623255	2.609,84	
Exoneration WT	749100	-4.894,84	
Avantage en nature	743100	-1.137,50	
<b>Total</b>		<b>581.992,90</b>	<b>0,00</b>
<b>Grand total</b>			<b>581.992,90</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.