

**ANNUAL ACCOUNTS AND OTHER DOCUMENTS
TO BE FILED IN ACCORDANCE WITH THE
BELGIAN COMPANIES AND ASSOCIATIONS CODE**

IDENTIFICATION DETAILS (at the filing date)

Entity name : **transparency international liaison office to the european union**

Entity legal form : International non-profit organization

Address : Rue du Commerce

Nr : 31

Box :

Postal code : 1000

City : Brussels

Country : Belgium

Register of legal persons - Business Court of Brussels, French-speaking

Website :

E-mail address :

Entity number

0828.989.516

Date of filing the most recent document mentioning the date of publication of the deed of incorporation and of the deed of amendment of the articles of association

24-11-2020

ANNUAL ACCOUNTS in

EURO

approved by the general meeting of

13-05-2022

regarding the period from

01-01-2021

to

31-12-2021

Preceding period from

01-01-2020

to

31-12-2020

The amounts for the preceding period are identical to the ones previously published.

Numbers of the sections of the standard model form not filed because they serve no useful purpose :

ABR-NPI 6.1.1, ABR-NPI 6.2, ABR-NPI 6.3, ABR-NPI 6.5, ABR-NPI 7, ABR-NPI 8

**LIST OF DIRECTORS AND AUDITORS AND DECLARATION REGARDING A
COMPLIMENTARY REVIEW OR CORRECTION ASSIGNMENT****LIST OF DIRECTORS AND AUDITORS**

COMPLETE LIST with surname, first names, profession, place of residence (address, number, postal code and town) and position within the association or foundation

Gianesini Alessandro

Director
Erasmusstrasse 16 Vorderhs Etage 2
10553 Berlin
GERMANY

Eriksson Daniel

President of the board of directors
Pfalzburger Str. 53
10717 Berlin
GERMANY

Zuleeg Fabian

Directo
Rue de la Tulipe 25
1050 Ixelles
BELGIUM

Deladriere Pons Genevieve

Director
Rue du Commerce 31
1000 Brussels
BELGIUM

Ebert Monika

Director
Alt-Moabit 96
10559 Berlin
GERMANY

Mazars Réviseurs d'Entreprises SRL (B00021)

0428837889
Avenue du Boulevard 21 B8
1210 Saint-Josse-ten-Noode
BELGIUM

Represented directly or indirectly by :

POTTERS Koen (A02366)
Réviseur d'entreprise
Berchemstadionstraat 78
2600 Berchem (Antwerp)
BELGIUM

AUDITING OR ADJUSTMENT MISSION

Optional mentions:

- in the event that the annual accounts have been verified or restated by an external accountant or by a company auditor who is not the statutory auditor, may be mentioned below: the surname, first names, profession and domicile of each external accountant or auditor and his member number with his Institute as well as the nature of his mission :

- A. Keeping the accounts of the association or foundation,
- B. The preparation of annual accounts,
- C. The verification of the annual accounts and/or
- D. The adjustment of the annual accounts.

- if the missions referred to under A. or under B. have been carried out by chartered accountants or by chartered tax accountants, the name, first names, profession and domicile of each chartered accountant or tax accountant may be mentioned below approved and its membership number with the Professional Institute of Chartered Accountants and Tax Specialists as well as the nature of its mission.

Surname, first names, profession and address	Number	Nature of the assignment (A, B, C and/or D)
Finantra Tax & Management Consulting SRL 0692862783 Chaussée de Bruxelles 94 B 1410 Waterloo BELGIUM	50427872	B

ANNUAL ACCOUNTS

BALANCE SHEET AFTER APPROPRIATION

	Notes	Codes	Period	Preceding period
ASSETS				
FORMATION EXPENSES		20		
FIXED ASSETS		21/28	10.801	9.893
Intangible fixed assets	6.1.1	21		
Tangible fixed assets	6.1.2	22/27	3.451	5.224
Land and buildings		22		
Plant, machinery and equipment		23		
Furniture and vehicles		24	3.451	5.224
Leasing and other similar rights		25		
Other tangible fixed assets		26		
Assets under construction and advance payments		27		
Financial fixed assets	6.1.3	28	7.350	4.669
CURRENT ASSETS		29/58	565.062	552.728
Amounts receivable after more than one year		29		
Trade debtors		290		
Other amounts receivable		291		
Stocks and contracts in progress		3		
Stocks		30/36		
Contracts in progress		37		
Amounts receivable within one year		40/41	159.386	164.728
Trade debtors		40	4.055	25.349
Other amounts receivable		41	155.331	139.379
Current investments		50/53		
Cash at bank and in hand		54/58	402.238	385.019
Accruals and deferred income		490/1	3.438	2.981
TOTAL ASSETS		20/58	575.863	562.621

	Notes	Codes	Period	Preceding period
EQUITY AND LIABILITIES				
EQUITY				
		10/15	<u>119.401</u>	<u>117.759</u>
Association or foundation Funds				
	6.2	10		
Revaluation surpluses				
		12		
Allocated funds				
	6.2	13		
Accumulated profits (losses) (+)/(-)				
		14	119.401	117.759
Investment grants				
		15		
PROVISIONS AND DEFERRED TAXES				
	6.2	16		
Provisions for liabilities and charges				
		160/5		
		160		
		161		
		162		
		163		
		164/5		
Provisions for grants and legacies to reimburse and gifts with a recovery right				
		167		
Deferred taxes				
		168		
AMOUNTS PAYABLE				
		17/49	<u>456.462</u>	<u>444.862</u>
Amounts payable after more than one year				
	6.3	17		
Financial debts				
		170/4		
		172/3		
		174/0		
		175		
		176		
		178/9		
Amounts payable within one year				
	6.3	42/48	98.407	132.488
Current portion of amounts payable after more than one year falling due within one year				
		42		
Financial debts				
		43	154	
		430/8	154	
		439		
Trade debts				
		44	24.541	18.132
		440/4	24.541	18.132
Bills of exchange payable				
		441		
Advances received on contracts in progress				
		46		
Taxes, remuneration and social security				
		45	73.712	94.484
		450/3	2.835	2.141
		454/9	70.877	92.343
Other amounts payable				
		48		19.872
Accruals and deferred income				
		492/3	358.055	312.374
TOTAL LIABILITIES				
		10/49	575.863	562.621

PROFIT AND LOSS ACCOUNT

	Notes	Codes	Period	Preceding period
Operating income and charges				
Gross operating margin	(+)/(-)	9900	723.334	861.007
Of which non-recurring operating income		76A		
Turnover		70		
Contributions, gifts, legacies and grants		73		
Raw materials, consumables, services and other goods		60/61		
Remuneration, social security costs and pensions	(+)/(-)	62	706.395	847.961
Depreciation of and other amounts written off formation expenses, intangible and tangible fixed assets		630	4.959	5.100
Amounts written off stocks, contracts in progress and trade debtors: Appropriations (write-backs)	(+)/(-)	631/4		
Provisions for liabilities and charges: Appropriations (uses and write-backs)	(+)/(-)	635/9		
Other operating charges		640/8	1.776	121
Operating charges carried to assets as restructuring costs	(-)	649		
Non-recurring operating charges		66A	8.398	4.406
Operating profit (loss)	(+)/(-)	9901	1.806	3.419
Financial income				
Recurring financial income		6.4 75/76B	89	
Non-recurring financial income		75	89	
		76B		
Financial charges				
Recurring financial charges		6.4 65/66B	253	187
Non-recurring financial charges		65	253	187
		66B		
Gain (loss) for the period before taxes	(+)/(-)	9903	1.642	3.232
Transfer from deferred taxes		780		
Transfer to deferred taxes		680		
Income taxes	(+)/(-)	67/77		
Gain (loss) of the period	(+)/(-)	9904	1.642	3.232
Transfer from untaxed reserves		789		
Transfer to untaxed reserves		689		
Gain (loss) of the period available for appropriation	(+)/(-)	9905	1.642	3.232

APPROPRIATION ACCOUNT

Profit (loss) to be appropriated

Gain (loss) of the period available for appropriation

Profit (loss) brought forward

Withdrawals from capital and reserves

Appropriations to allocated funds

Profit (loss) to be carried forward

	Codes	Period	Preceding period
(+)/(-)	9906	119.401	117.759
(+)/(-)	(9905)	1.642	3.232
(+)/(-)	14P	117.759	114.527
	791		
	691		
(+)/(-)	(14)	119.401	117.759

EXPLANATORY DISCLOSURES**STATEMENT OF FIXED ASSETS****TANGIBLE FIXED ASSETS****Acquisition value at the end of the period****Movements during the period**

Acquisitions, including produced fixed assets

Sales and disposals

Transfers from one heading to another

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**Depreciations and 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

Depreciations and amounts written down at the end of the period**NET BOOK VALUE AT THE END OF THE PERIOD****OF WHICH**

Owned by the association or the foundation in full property

Codes	Period	Preceding period
8199P	XXXXXXXXXX	56.653
8169	3.684	
8179	36.123	
(+)/(-) 8189		
8199	24.214	
8259P	XXXXXXXXXX	
8219		
8229		
8239		
(+)/(-) 8249		
8259		
8329P	XXXXXXXXXX	51.428
8279	4.959	
8289		
8299		
8309	35.624	
(+)/(-) 8319		
8329	20.763	
(22/27)	3.451	
8349		

	Codes	Period	Preceding period
FINANCIAL FIXED ASSETS			
Acquisition value at the end of the period	8395P	XXXXXXXXXX	4.669
Movements during the period			
Acquisitions	8365	2.681	
Sales and disposals	8375		
Transfers from one heading to another	(+)/(-) 8385		
Other movements	(+)/(-) 8386		
Acquisition value at the end of the period	8395	7.350	
Revaluation surpluses at the end of the period	8455P	XXXXXXXXXX	
Movements during the period			
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	XXXXXXXXXX	
Movements during the period			
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	XXXXXXXXXX	
Movements during the period	(+)/(-) 8545		
Uncalled amounts at the end of the period	8555		
NET BOOK VALUE AT THE END OF THE PERIOD	(28)	7.350	

RESULTS

PERSONNEL

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

Average number of employees calculated in full-time equivalents

INCOME AND CHARGE OF EXCEPTIONAL SIZE OR INCIDENCE

Non recurring income

Non-recurring operating income

Non-recurring financial income

Non-recurring expenses

Non-recurring operating charges

Non-recurring financial charges

FINANCIAL RESULTS

Capitalized Interests

Codes	Period	Preceding period
9087	10,2	15,1
76		
(76A)		
(76B)		
66	8.398	4.406
(66A)	8.398	4.406
(66B)		
6502		

RELATIONSHIPS WITH AFFILIATED ENTITIES DIRECTORS AND AUDITORS

AFFILIATED OR ASSOCIATED ENTERPRISES

Guarantees provided on their behalf

Other significant commitments undertaken in their favour

DIRECTORS, INDIVIDUALS OR BODIES CORPORATE WHO CONTROL THE ASSOCIATION OR THE FOUNDATION WITHOUT BEING ASSOCIATED THEREWITH OR OTHER ENTITIES CONTROLLED BY THESE PERSONS

Amounts receivable from these persons

Conditions on amounts receivable, rate, duration, possibly reimbursed amounts, canceled amounts or renounced amounts

Guarantees provided in their favour

Other significant commitments undertaken in their favour

Codes	Period
9294	
9295	
9500	
9501	
9502	

AUDITORS OR PEOPLE THEY ARE LINKED TO

Emoluments du commissaire

Period
10.788

TRANSACTIONS WITH ENTERPRISES LINKED BY PARTICIPATING INTERESTS OUT OF MARKET CONDITIONS

The transactions made directly or indirectly between the association or foundation and the members of management, supervisory or administrative bodies

Period

SOCIAL BALANCE SHEET

Number of joint industrial committee:

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

	Codes	1. Full-time (period)	2. Part-time (period)	3. Total (T) or total in full-time equivalents (FTE) (period)	3P. Total (T) or total in full-time equivalents (FTE) (preceding period)
During the period and the preceding period					
Average number of employees	100	8,8	1,9	10,2	15,1
Number of hours actually worked	101	13.908	2.231	16.139	22.408
Personnel costs	102	504.708	201.687	706.395	847.962

At the closing date of the period**Number of employees****By nature of the employment contract**

Contract for an indefinite period

Contract for a definite period

Contract for the execution of a specifically assigned work

Replacement contract

According to gender and study level

Men

primary education

secondary education

higher non-university education

university education

Women

primary education

secondary education

higher non-university education

university education

By professional category

Management staff

Employees

Workers

Others

Codes	1. Full-time	2. Part-time	3. Total in full-time equivalents
105	11	1	11,8
110	11	1	11,8
111			
112			
113			
120	4	1	4,8
1200			
1201			
1202			
1203	4	1	4,8
121	7		7
1210			
1211			
1212	1		1
1213	6		6
130			
134	11	1	11,8
132			
133			

LIST OF PERSONNEL MOVEMENTS DURING THE PERIOD**ENTRIES**

Number of employees for whom the association or the foundation submitted a DIMONA declaration or who have been recorded in the general personnel register during the financial year

DEPARTURES

Number of employees whose contract-termination date has been entered in DIMONA declaration or in the general personnel register during the financial year

Codes	1. Full-time	2. Part-time	3. Total in full-time equivalents
205	5		5
305	4	2	5,4

INFORMATION ON TRAINING PROVIDED TO EMPLOYEES DURING THE PERIOD**Total of initiatives of formal professional training at the expense of the employer**

Number of employees involved

Number of actual training hours

Costs for the association or the foundation

of which gross costs directly linked to training

of which fees paid and payments to collective funds

of which grants and other financial advantages received (to deduct)

Total of initiatives of less formal or informal professional training at the expense of the employer

Number of employees involved

Number of actual training hours

Costs for the association or the foundation

Total of initiatives of initial professional training at the expense of the employer

Number of employees involved

Number of actual training hours

Costs for the association or the foundation

Codes	Men	Codes	Women
5801	1	5811	1
5802	2	5812	8
5803	135	5813	224
58031		58131	110
58032	135	58132	114
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.