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NAT.	Filing date	N°. 0828.989.516	P.	U.	D.	ABR-NPI 1

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

IDENTIFICATION DETAILS (at the filing date)

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

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

Address: **Rue de l'Industrie**

N°. **10**

Postal code: **1000**

Town: **Brussel 1**

Country: **Belgium**

Register of legal persons – commercial court: **Brussel, French-speaking**

Website ¹:

Company registration number **0828.989.516**

DATE **24/11/2020** 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.

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

approved by the general meeting of ³ **7/05/2021**

regarding the period from **1/01/2020** to **31/12/2020**

Preceding period from **1/01/2019** to **31/12/2019**

The amounts for the preceding period **are / are not** ⁴ identical to the ones previously published.

Total number of pages filed: **14** Numbers of the sections of the standard model form not filed because they serve no useful purpose: 6.1.1, 6.2, 6.3, 6.5, 7, 8

Signature Signature
(name and position)
Daniel Eriksson
Administrator

Signature Signature
(name and position)
Ebert Monika
Administrator

¹ Optional mention.

² If necessary, adjust the unit and currency in which the amounts are expressed.

³ By the Board of Directors in case of a foundation / by general management in case of an international non profit institution.

⁴ Strike out what does not apply.

**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

Erasmusstrasse 16, Vorderhs Etage 2 16, 10553 Berlin, Germany

Title : Director

Mandate : 20/12/2019- 19/12/2022

Ebert Monika

Alt-Moabit 96, 10559 Berlin, Germany

Title : Director

Mandate : 7/06/2020- 6/06/2023

Pons Genevieve

Rue Du Commerce 123, 1000 Brussel 1, Belgium

Title : Director

Mandate : 7/06/2020- 6/06/2023

Moreira Patricia

Uhlandstrasse 1, 10623 Berlin, Germany

Title : President of the board of directors

Mandate : 18/06/2018- 29/02/2020

Eriksson Daniel

Pfalzburger Str. 53, 10717 Berlin, Germany

Title : President of the board of directors

Mandate : 5/05/2020- 4/05/2023

Zuleeg Fabian

rue de la Tulipe 25, 1050 Brussel 5, Belgium

Title : Director

Mandate : 5/05/2020- 4/05/2023

Mazars Reviseurs d'Entreprises CALL 0428.837.889

Avenue Marcel Thiry 77, box 4, 1200 Sint-Lambrechts-Woluwe, Belgium

Title : Auditor, Membership number : B00021

Mandate : 18/12/2019- 17/12/2022

Represented by :

1. Potters Koen

Berchemstadionstraat 78 , 2600 Berchem (Antwerpen), Belgium

Company auditor, Membership number : A02366

DECLARATION REGARDING A COMPLIMENTARY REVIEW OR CORRECTION ASSIGNMENT

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 of foundation**;
 - B. Preparing the annual accounts **;
 - C. Auditing the annual accounts and/or
 - D. Correcting 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.

Surname, first names, profession and address	Membership number	Nature of the assignment (A, B, C and/or D)
ECOVIS ACTA Consult SRL - www.acta.be BV 0413.789.528 BluePoint Brussels, Boulevard Auguste Reyers 80 , 1030 Brussel 3, Belgium Title : Approved accountant-fiscalist	70156561	B

* Strike out what does not apply.

** Optional mention.

ANNUAL ACCOUNTS

BALANCE SHEET AFTER APPROPRIATION

	Notes	Codes	Period	Preceding period
ASSETS				
FORMATION EXPENSES		20		
FIXED ASSETS		21/28	9.893,45	14.121,76
Intangible fixed assets	6.1.1	21		
Tangible fixed assets	6.1.2	22/27	5.224,55	9.452,86
Land and buildings		22		
Plant, machinery and equipment		23		
Furniture and vehicles		24	5.224,55	9.452,86
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	4.668,90	4.668,90
CURRENT ASSETS		29/58	552.727,63	818.678,92
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	164.728,13	209.980,56
Trade debtors		40	25.349,06	2.027,60
Other amounts receivable		41	139.379,07	207.952,96
Current investments		50/53		
Cash at bank and in hand		54/58	385.018,72	605.762,23
Accruals and deferred income		490/1	2.980,78	2.936,13
TOTAL ASSETS		20/58	562.621,08	832.800,68

	Notes	Codes	Period	Preceding period
EQUITY AND LIABILITIES				
EQUITY		10/15	117.759,04	114.527,01
Association or foundation funds	6.2	10		
Revaluation surpluses		12		
Allocated funds and other reserves	6.2	13		
Result brought forward(+)/(-)		14	117.759,04	114.527,01
Capital subsidies		15		
PROVISIONS AND DEFERRED TAXES	6.2	16		
Provisions for liabilities and charges		160/5		
Pensions and similar obligations		160		
Taxes		161		
Major repairs and maintenance		162		
Environmental obligations		163		
Other liabilities and charges		164/5		
Provisions for subsidies and legacies to reimburse and gifts with a recovery right		167		
Deferred taxes		168		
AMOUNTS PAYABLE		17/49	444.862,04	718.273,67
Amounts payable after more than one year	6.3	17		
Financial debts		170/4		
Credit institutions, leasing and other similar obligations		172/3		
Other loans		174/0		
Trade debts		175		
Advance payments on contracts in progress		176		
Other amounts payable		178/9		
Amounts payable within one year	6.3	42/48	132.487,60	174.822,75
Current portion of amounts payable after more than one year falling due within one year		42		
Financial debts		43		
Credit institutions		430/8		
Other loans		439		
Trade debts		44	18.132,02	42.481,34
Suppliers		440/4	18.132,02	42.481,34
Bills of exchange payable		441		
Advance payments on contracts in progress		46		
Taxes, remuneration and social security		45	94.483,94	112.469,77
Taxes		450/3	2.140,91	
Remuneration and social security		454/9	92.343,03	112.469,77
Other amounts payable		48	19.871,64	19.871,64
Accruals and deferred income		492/3	312.374,44	543.450,92
TOTAL LIABILITIES		10/49	562.621,08	832.800,68

PROFIT AND LOSS ACCOUNT

	Notes	Codes	Period	Preceding period
Operating income and operating charges				
Gross margin(+)/(-)		9900	861.006,88	966.730,08
Of which: non-recurring operating income		76A		
Turnover ⁵		70		
Membership fees, gifts, legacies and subsidies ⁵		73		
Goods for resale, raw materials, consumables, services and other goods ⁵		60/61		
Remuneration, social security and pensions(+)/(-)		62	847.961,50	900.447,32
Amortisations of and other amounts written down on formation expenses, intangible and tangible fixed assets		630	5.099,76	6.523,53
Amounts written down on stocks, contracts in progress and trade debtors: additions (write-backs)(+)/(-)		631/4		
Provisions for liabilities and charges: appropriations (uses and write-backs)(+)/(-)		635/9		
Other operating charges		640/8	120,81	2.703,39
Operating charges reported as assets under restructuring costs (-)		649		
Non-recurring operating charges		66A	4.405,57	
Operating profit (loss)(+)/(-)		9901	<u>3.419,24</u>	<u>57.055,84</u>
Financial income	6.4	75/76B		312,24
Recurring financial income		75		312,24
Non-recurring financial income		76B		
Financial charges	6.4	65/66B	187,21	3.495,69
Recurring financial charges		65	187,21	3.495,69
Non-recurring financial charges		66B		
Profit (Loss) for the period before taxes(+)/(-)		9903	<u>3.232,03</u>	<u>53.872,39</u>
Transfer from deferred taxes		780		
Transfer to deferred taxes		680		
Income taxes on the result(+)/(-)		67/77		
Profit (Loss) of the period(+)/(-)		9904	<u>3.232,03</u>	<u>53.872,39</u>
Transfer from untaxed reserves		789		
Transfer to untaxed reserves		689		
Profit (Loss) of the period available for appropriation(+)/(-)		9905	<u>3.232,03</u>	<u>53.872,39</u>

⁵ Optional mention.

APPROPRIATION ACCOUNT

	Codes	Period	Preceding period
Profit (Loss) to be appropriated(+)/(-)	9906	117.759,04	114.527,01
Profit (Loss) of the period available for appropriation(+)/(-)	(9905)	3.232,03	53.872,39
Profit (Loss) of the preceding period brought forward(+)/(-)	14P	114.527,01	60.654,62
Transfers from equity, funds, designated funds and other reserves	791		
Appropriations to designated funds and other reserves	691		
Profit (loss) to be carried forward(+)/(-)	(14)	117.759,04	114.527,01

	Codes	Period	Preceding period
TANGIBLE FIXED ASSETS			
Acquisition value at the end of the period	8199P	xxxxxxxxxxxxxxx	55.781,08
Movements during the period			
Acquisitions, including produced fixed assets	8169	871,45	
Sales and disposals	8179		
Transfers from one heading to another(+)/(-)	8189		
Acquisition value at the end of the period	8199	56.652,53	
Revaluation surpluses at the end of the period	8259P	xxxxxxxxxxxxxxx	
Movements during the period			
Recorded	8219		
Acquisitions from third parties	8229		
Cancelled	8239		
Transfers from one heading to another(+)/(-)	8249		
Revaluation surpluses at the end of the period	8259		
Amortisations and amounts written down at the end of the period	8329P	xxxxxxxxxxxxxxx	46.328,22
Movements during the period			
Recorded	8279	5.099,76	
Written back	8289		
Acquisitions from third parties	8299		
Cancelled owing to sales and disposals	8309		
Transfers from one heading to another(+)/(-)	8319		
Amortisations and amounts written down at the end of the period	8329	51.427,98	
NET BOOK VALUE AT THE END OF THE PERIOD	(22/27)	<u>5.224,55</u>	
WHERE OF			
Owned by the association or foundation in full property	8349		

	Codes	Period	Preceding period
FINANCIAL FIXED ASSETS			
Acquisition value at the end of the period	8395P	xxxxxxxxxxxxxxxx	4.668,90
Movements during the period			
Acquisitions	8365		
Sales and disposals	8375		
Transfers from one heading to another(+)/(-)	8385		
Other movements(+)/(-)	8386		
Acquisition value at the end of the period	8395	4.668,90	
Revaluation surpluses at the end of the period	8455P	xxxxxxxxxxxxxxxx	
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	xxxxxxxxxxxxxxxx	
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	xxxxxxxxxxxxxxxx	
Movements during the period(+)/(-)			
Uncalled amounts at the end of the period	8555		
NET BOOK VALUE AT THE END OF THE PERIOD	(28)	4.668,90	

RESULTS

PERSONNEL AND PERSONNEL COSTS

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

Average number of employees calculated in full-time equivalents

Codes	Period	Preceding period
9087	15,1	15,0
INCOME AND CHARGES OF EXCEPTIONAL SIZE OR FREQUENCY		
Non-recurring income	76	
Non-recurring operating income	(76A)	
Non-recurring financial income	(76B)	
Non-recurring charges	66	4.405,57
Non-recurring operating charges	(66A)	4.405,57
Non-recurring financial charges	(66B)	
FINANCIAL RESULTS		
Capitalised interests	6502	

RELATIONSHIPS WITH AFFILIATED ENTITIES, ASSOCIATED COMPANIES, DIRECTORS AND AUDITOR(S)

AFFILIATED ENTITIES OR ASSOCIATED COMPANIES

Guarantees provided in their favour

Other significant commitments undertaken in their favour

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

Amounts receivable from these persons

Principal conditions regarding amounts receivable, rate of interest, duration, any amounts repaid, cancelled or written off

Guarantees provided in their favour

Other significant commitments undertaken in their favour

Codes	Period
9294	
9295	
9500	
9501	
9502	

THE AUDITOR(S) AND THE PERSONS WHOM HE (THEY) IS (ARE) COLLABORATING WITH

Period
6.450,00

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 BALANCE SHEET

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

EMPLOYEES FOR WHOM THE ASSOCIATION OR FOUNDATION HAS 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	14,1	1,4	15,1 (FTE)	15,0 (FTE)
Number of actual hours worked	101	20.991	1.417	22.408 (T)	23.947 (T)
Personnel costs	102	794.339,51	53.621,99	847.961,50 (T)	900.447,32 (T)

	Codes	1. Full-time	2. Part-time	3. Total in full-time equivalents
At the closing date of the period				
Number of employees	105	12	1	12,6
By nature of the employment contract				
Contract for an indefinite period	110	12	1	12,6
Contract for a definite period	111			
Contract for the execution of a specifically assigned work	112			
Replacement contract	113			
According to gender and study level				
Men	120	6		6,0
primary education	1200			
secondary education	1201			
higher non-university education	1202			
university education	1203	6		6,0
Women	121	6	1	6,6
primary education	1210			
secondary education	1211			
higher non-university education	1212			
university education	1213	6	1	6,6
By professional category				
Management staff	130			
Salaried employees	134	12	1	12,6
Hourly employees	132			
Other	133			

LIST OF PERSONNEL MOVEMENTS DURING THE PERIOD

	Codes	1. Full-time	2. Part-time	3. Total in full-time equivalents
ENTRIES				
Number of employees for whom the association or foundation submitted a DIMONA declaration or who have been recorded in the general personnel register during the period.....	205	7	1	7,8
DEPARTURES				
Number of employees whose contract-termination date has been included in the DIMONA declaration or in the general personnel register during the period	305	10	1	10,8

INFORMATION ON TRAINING PROVIDED TO EMPLOYEES DURING THE PERIOD

	Codes	Men	Codes	Women
Total of initiatives of formal professional training at the expense of the employer				
Number of employees involved	5801		5811	3
Number of actual training hours	5802		5812	125
Net costs for the association or foundation.....	5803	161,03	5813	2.676,36
of which gross costs directly linked to training	58031		58131	2.538,50
of which contributions paid and payments to collective funds	58032	161,03	58132	137,86
of which grants and other financial advantages received (to deduct) ...	58033		58133	
Total of initiatives of less formal or informal professional training at the expense of the employer				
Number of employees involved	5821		5831	
Number of actual training hours	5822		5832	
Net costs for the association or foundation.....	5823		5833	
Total of initial initiatives of professional training at the expense of the employer				
Number of employees involved	5841		5851	
Number of actual training hours	5842		5852	
Net costs for the association or foundation.....	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.