

**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

07-06-2024

regarding the period from

01-01-2023

to

31-12-2023

Preceding period from

01-01-2022

to

31-12-2022

The amounts for the preceding period are not 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

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

D'Aniello Cesira

Director
Rue du Peuplier 23
1000 Brussels
BELGIUM

Eriksson Daniel

President of the board of directors
Erasmusstrasse 16 Voderhs Etage 2
10553 Berlin
GERMANY

Zuleeg Fabian

Director
Rue de la Tulipe 25
1050 Ixelles
BELGIUM

Tongue Victoria

Director
Greifswader Strasse 21
10405 Berlin
GERMANY

Mazars Réviseurs d'Entreprises SRL (B00021)

0428837889
Bolwerklaan 21 8
1210 Saint-Josse-ten-Noode
BELGIUM

Represented directly or indirectly by :

Potters Koen (A02366)
Réviseur d'entreprises
Bolwerklaan 21 8
1210 Saint-Josse-ten-Noode
BELGIUM

ANNUAL ACCOUNTS

BALANCE SHEET AFTER APPROPRIATION

	Notes	Codes	Period	Preceding period
ASSETS				
FORMATION EXPENSES		20		
FIXED ASSETS		21/28	<u>18.677</u>	<u>12.603</u>
Intangible fixed assets	6.1.1	21		
Tangible fixed assets	6.1.2	22/27	11.327	5.253
Land and buildings		22		
Plant, machinery and equipment		23		
Furniture and vehicles		24	11.327	5.253
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	7.350
CURRENT ASSETS		29/58	<u>895.543</u>	<u>558.114</u>
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	349.769	145.459
Trade debtors		40	3.735	47
Other amounts receivable		41	346.034	145.412
Current investments		50/53		
Cash at bank and in hand		54/58	535.537	406.737
Accruals and deferred income		490/1	10.237	5.948
TOTAL ASSETS		20/58	914.220	570.747

	Notes	Codes	Period	Preceding period
EQUITY AND LIABILITIES				
EQUITY				
		10/15	<u>125.501</u>	<u>122.440</u>
Association or foundation Funds				
	6.2	10		
Revaluation surpluses				
		12		
Allocated funds				
	6.2	13		
Accumulated profits (losses)				
	(+)/(-)	14	125.501	122.440
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>788.719</u>	<u>448.307</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	116.528	120.638
Current portion of amounts payable after more than one year falling due within one year				
		42		
Financial debts				
		43	583	9
		430/8	583	9
		439		
Trade debts				
		44	30.293	21.226
		440/4	30.293	21.226
		441		
Advances received on contracts in progress				
		46		
Taxes, remuneration and social security				
		45	85.652	99.403
		450/3	793	890
		454/9	84.859	98.513
		48		
Other amounts payable				
		492/3	672.191	327.669
Accruals and deferred income				
		10/49	914.220	570.747
TOTAL LIABILITIES				

PROFIT AND LOSS ACCOUNT

	Notes	Codes	Period	Preceding period
Operating income and charges				
Gross operating margin	(+)/(-)	9900	779.499	784.565
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	772.382	779.419
Depreciation of and other amounts written off formation expenses, intangible and tangible fixed assets		630	3.828	1.844
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		
Operating charges carried to assets as restructuring costs	(-)	649		
Non-recurring operating charges		66A		
Operating profit (loss)	(+)/(-)	9901	3.289	3.302
Financial income				
Recurring financial income		6.4 75/76B 75		
Non-recurring financial income		76B		
Financial charges				
Recurring financial charges		6.4 65/66B 65	228	263
Non-recurring financial charges		66B	228	263
Gain (loss) for the period before taxes	(+)/(-)	9903	3.061	3.039
Transfer from deferred taxes		780		
Transfer to deferred taxes		680		
Income taxes	(+)/(-)	67/77		
Gain (loss) of the period	(+)/(-)	9904	3.061	3.039
Transfer from untaxed reserves		789		
Transfer to untaxed reserves		689		
Gain (loss) of the period available for appropriation	(+)/(-)	9905	3.061	3.039

APPROPRIATION ACCOUNT

	Codes	Period	Preceding period
Profit (loss) to be appropriated	(+)/(-) 9906	125.501	122.440
Gain (loss) of the period available for appropriation	(+)/(-) (9905)	3.061	3.039
Profit (loss) brought forward	(+)/(-) 14P	122.440	119.401
Withdrawals from capital and reserves	791		
Appropriations to allocated funds	691		
Profit (loss) to be carried forward	(+)/(-) (14)	125.501	122.440

EXPLANATORY DISCLOSURES**STATEMENT OF FIXED ASSETS**

	Codes	Period	Preceding period
TANGIBLE FIXED ASSETS			
Acquisition value at the end of the period	8199P	XXXXXXXXXX	26.194
Movements during the period			
Acquisitions, including produced fixed assets	8169	9.902	
Sales and disposals	8179	1.666	
Transfers from one heading to another	(+)/(-) 8189		
Acquisition value at the end of the period	8199	34.430	
Revaluation surpluses at the end of the period	8259P	XXXXXXXXXX	
Movements during the period			
Recorded	8219		
Acquisitions from third parties	8229		
Cancelled	8239		
Transferred from one heading to another	(+)/(-) 8249		
Revaluation surpluses at the end of the period	8259		
Depreciations and amounts written down at the end of the period	8329P	XXXXXXXXXX	20.941
Movements during the period			
Recorded	8279	3.828	
Written back	8289		
Acquisitions from third parties	8299		
Cancelled owing to sales and disposals	8309	1.666	
Transferred from one heading to another	(+)/(-) 8319		
Depreciations and amounts written down at the end of the period	8329	23.103	
NET BOOK VALUE AT THE END OF THE PERIOD	(22/27)	<u>11.327</u>	
OF WHICH			
Owned by the association or the foundation in full property	8349		

	Codes	Period	Preceding period
FINANCIAL FIXED ASSETS			
Acquisition value at the end of the period	8395P	XXXXXXXXXX	7.350
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	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			
Uncalled amounts at the end of the period	(+)/(-) 8545		
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	11,9	11,1
76		
(76A)		
(76B)		
66		
(66A)		
(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
7.500

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	10,8	1,4	11,9	11,1
Number of hours actually worked	101	15.656	1.797	17.453	17.932
Personnel costs	102	692.856	79.526	772.382	779.419

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	12	1	12,8
110	12	1	12,8
111			
112			
113			
120	4	1	4,8
1200			
1201			
1202			
1203	4	1	4,8
121	8		8
1210			
1211			
1212			
1213	8		8
130			
134	12	1	12,8
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	7		7
305	4		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	4	5811	5
5802	121	5812	125
5803	5.983	5813	3.250
58031	5.826	58131	3.144
58032	157	58132	106
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.