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**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

27-06-2025

regarding the period from

01-01-2024

to

31-12-2024

Preceding period from

01-01-2023

to

31-12-2023

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
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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

Martini Maria

Director  
Kreuzbergstr 44  
1095 Berlin  
GERMANY

Tongue Victoria

Director  
Greifswader Strasse 21  
10405 Berlin  
GERMANY

Forvis Mazars Bedrijfsrevisoren BV (B00021)

0428837889  
Berchamstadionstraat 78  
2600 Berchem (Antwerp)  
BELGIUM

Represented directly or indirectly by :

Potters Koen  
Réviseur d'entreprises  
Berchamstadionstraat 78  
2600 Berchem (Antwerp)  
BELGIUM

<b>ANNUAL ACCOUNTS</b>
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**BALANCE SHEET AFTER APPROPRIATION**

	Notes	Codes	Period	Preceding period
<b>ASSETS</b>				
<b>FORMATION EXPENSES</b>		20		
<b>FIXED ASSETS</b>		21/28	<b><u>13.367</u></b>	<b><u>18.677</u></b>
Intangible fixed assets	6.1.1	21		
Tangible fixed assets	6.1.2	22/27	<b>6.017</b>	<b>11.327</b>
Land and buildings		22		
Plant, machinery and equipment		23		
Furniture and vehicles		24	6.017	11.327
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	<b>7.350</b>	<b>7.350</b>
<b>CURRENT ASSETS</b>		29/58	<b><u>479.546</u></b>	<b><u>895.543</u></b>
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	<b>367.485</b>	<b>349.769</b>
Trade debtors		40	15.492	3.735
Other amounts receivable		41	351.993	346.034
Current investments		50/53		
Cash at bank and in hand		54/58	<b>104.832</b>	<b>535.537</b>
Accruals and deferred income		490/1	<b>7.229</b>	<b>10.237</b>
<b>TOTAL ASSETS</b>		20/58	<b>492.913</b>	<b>914.220</b>

	Notes	Codes	Period	Preceding period
<b>EQUITY AND LIABILITIES</b>				
<b>EQUITY</b>		10/15	<b><u>129.295</u></b>	<b><u>125.501</u></b>
<b>Association or foundation Funds</b>	6.2	10		
<b>Revaluation surpluses</b>		12		
<b>Allocated funds</b>	6.2	13		
<b>Accumulated profits (losses)</b>	(+)/(-)	14	<b>129.295</b>	<b>125.501</b>
<b>Investment grants</b>		15		
<b>PROVISIONS AND DEFERRED TAXES</b>	6.2	16		
<b>Provisions for liabilities and charges</b>		160/5		
Pensions and similar obligations		160		
Taxation		161		
Major repairs and maintenance		162		
Environmental obligations		163		
Other liabilities and charges		164/5		
<b>Provisions for grants and legacies to reimburse and gifts with a recovery right</b>		167		
<b>Deferred taxes</b>		168		
<b>AMOUNTS PAYABLE</b>		17/49	<b><u>363.618</u></b>	<b><u>788.719</u></b>
<b>Amounts payable after more than one year</b>	6.3	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		178/9		
<b>Amounts payable within one year</b>	6.3	42/48	<b>94.285</b>	<b>116.528</b>
Current portion of amounts payable after more than one year falling due within one year		42		
Financial debts		43		583
Credit institutions		430/8		583
Other loans		439		
Trade debts		44	11.669	30.293
Suppliers		440/4	11.669	30.293
Bills of exchange payable		441		
Advances received on contracts in progress		46		
Taxes, remuneration and social security		45	82.616	85.652
Taxes		450/3	3.874	793
Remuneration and social security		454/9	78.742	84.859
Other amounts payable		48		
<b>Accruals and deferred income</b>		492/3	<b>269.333</b>	<b>672.191</b>
<b>TOTAL LIABILITIES</b>		10/49	<b>492.913</b>	<b>914.220</b>

## PROFIT AND LOSS ACCOUNT

	Notes	Codes	Period	Preceding period
<b>Operating income and charges</b>				
Gross operating margin	(+)/(-)	9900	834.543	779.499
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	825.253	772.382
Depreciation of and other amounts written off formation expenses, intangible and tangible fixed assets		630	5.234	3.828
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	19	
<b>Operating profit (loss)</b>	(+)/(-)	9901	<b>4.037</b>	<b>3.289</b>
<b>Financial income</b>	6.4	75/76B		
Recurring financial income		75		
Non-recurring financial income		76B		
<b>Financial charges</b>	6.4	65/66B	<b>243</b>	<b>228</b>
Recurring financial charges		65	243	228
Non-recurring financial charges		66B		
<b>Gain (loss) for the period before taxes</b>	(+)/(-)	9903	<b>3.794</b>	<b>3.061</b>
<b>Transfer from deferred taxes</b>		780		
<b>Transfer to deferred taxes</b>		680		
<b>Income taxes</b>	(+)/(-)	67/77		
<b>Gain (loss) of the period</b>	(+)/(-)	9904	<b>3.794</b>	<b>3.061</b>
<b>Transfer from untaxed reserves</b>		789		
<b>Transfer to untaxed reserves</b>		689		
<b>Gain (loss) of the period available for appropriation</b>	(+)/(-)	9905	<b>3.794</b>	<b>3.061</b>

**APPROPRIATION ACCOUNT**

	Codes	Period	Preceding period
<b>Profit (loss) to be appropriated</b>	(+)/(-) 9906	<b>129.295</b>	<b>125.501</b>
Gain (loss) of the period available for appropriation	(+)/(-) (9905)	3.794	3.061
Profit (loss) brought forward	(+)/(-) 14P	125.501	122.440
<b>Withdrawals from capital and reserves</b>	791		
<b>Appropriations to allocated funds</b>	691		
<b>Profit (loss) to be carried forward</b>	(+)/(-) (14)	<b>129.295</b>	<b>125.501</b>

## 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	34.430
8169		
8179	128	
(+)/(-) 8189		
8199	34.302	
8259P	XXXXXXXXXX	
8219		
8229		
8239		
(+)/(-) 8249		
8259		
8329P	XXXXXXXXXX	23.103
8279	5.234	
8289		
8299		
8309	52	
(+)/(-) 8319		
8329	28.285	
(22/27)	6.017	
8349		

**FINANCIAL FIXED ASSETS**

**Acquisition value at the end of the period**

**Movements during the period**

Acquisitions

Sales and disposals

Transfers from one heading to another

Other movements

**Acquisition value at the end of the period**

**Revaluation surpluses at the end of the period**

**Movements during the period**

Recorded

Acquisitions from third parties

Cancelled

Transferred from one heading to another

**Revaluation surpluses at the end of the period**

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

**Movements during the period**

Recorded

Written back

Acquisitions from third parties

Cancelled owing to sales and disposals

Transferred from one heading to another

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

**Uncalled amounts at the end of the period**

**Movements during the period**

**Uncalled amounts at the end of the period**

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

Codes	Period	Preceding period
8395P	XXXXXXXXXX	7.350
8365		
8375		
(+)/(-) 8385		
(+)/(-) 8386		
8395	7.350	
8455P	XXXXXXXXXX	
8415		
8425		
8435		
(+)/(-) 8445		
8455		
8525P	XXXXXXXXXX	
8475		
8485		
8495		
8505		
(+)/(-) 8515		
8525		
8555P	XXXXXXXXXX	
(+)/(-) 8545		
8555		
(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	12,7	11,9
76		
(76A)		
(76B)		
66	19	
(66A)	19	
(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

During the period and the preceding period

Average number of employees  
Number of hours actually worked  
Personnel costs

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)
100	12,7		12,7	11,9
101	19.045		19.045	17.453
102	825.253		825.253	772.382

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		12
110	12		12
111			
112			
113			
120	4		4
1200			
1201			
1202			
1203	4		4
121	8		8
1210			
1211			
1212			
1213	8		8
130			
134	12		12
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	8		8
305	9		9

**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		5811	
5802		5812	
5803		5813	
58031		58131	
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.