

AUDIT REPORT

Dear,

In performance of the mandate entrusted to us, we have the honour of reporting to you on our audit of the accounts for the financial year 2022 as presented to us by the Board of Directors.

The content of the balance sheet and profit and loss account as at 31 December 2022 were examined and found to be in accordance with the accounting regulations in force.

The balance sheet items were checked for content either in their entirety or by sampling.

The bank and cash accounts were found to be in conformity with the extracts from the financial institutions.

The constituent elements of the profit and loss account as at 31 December 2022 were checked by sampling.

The profit and loss account closes the financial year with a positive result of 5.820,66 EURO.

We would like to thank the Board of Directors and the staff of the non-profit association EU-Lat network for their cooperation in the performance of our audit.

TERNAT, 16 May 2023

Accountancy D'hooghe BV
Ria D'HOOGHE
Certified Tax Accountant





EU-LAT

Advocacy Network
Red de Incidencia

Financial report 2022

EU-LAT Network / Red EU-LAT vzw / asbl
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1060 Brussel



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Bladrand Comm.V.
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www.bladrand.be – welkom@bladrand.be
RPR Gent – BTW BE 0747.796.259
IBAN BE07 8900 1522 2866 – BIC VDSPBE91
Bladrand is erkend door het ITAA onder het nr. 50154656

Assets	31-dec-22	31-dec-21
Tangible Fixed assets	836.11	171.81
230000 Plant, machinery and equipment	2.891.59	1.993.59
230900 Progress depreciation	-2.227.29	-1.993.59
240000 Furniture and vehicles	109.00	109.00
240900 Progress depreciation	-109.00	-109.00
288000 Cautions paid in cash	171.81	171.81
Amounts receivable within one year	16.833.44	10.934.78
400000 Outstanding customers	12.854.00	8.325.72
406000 Provision social security	3.805.87	2.249.06
406010 Advance payments	140.24	0.00
414000 Subsidies to be received	0.00	360.00
416000 Other receivables	33.33	0.00
Cash at bank and in hand	188.785.95	171.123.03
550001 Sight deposit BNP -27	5.567.06	4.642.83
550010 Sight deposit Triodos 523-0802257-45	0.00	0.00
550011 Savings account BNP -86	155.407.65	138.668.96
550012 Savings-account Triodos	27.790.88	27.790.88
570000 Petty cash	20.36	20.36
580000 Internal transfer	0.00	0.00
Deferred charges and accrued income	493.13	827.63
490000 Transfer costs	493.13	827.63
491000 Accrued income	0.00	0.00
Total assets	206.948.63	183.057.25

Equity and liabilities	31-dec-22	31-dec-21
Equity	167.125.87	161.305.21
131120 Fund social liability	49.525.94	49.525.94
14 Transferred profit	111.779.27	111.779.27
140000 Result of the bookyear	5.820.66	
Amounts payable one year	18.668.76	15.252.04
440000 Suppliers	490.65	631.83
444000 Invoices te be received	0.00	0.00
489000 Diverse to be paid	0.00	0.00
451200 VAT to be paid	35.00	160.44
453000 Taxes withheld	2.400.87	2.076.16
454000 Social security contributions	2.925.88	2.607.57
455000 Remunerations	0.00	2.620.91
456000 Holiday fee provision	12.816.36	7.155.13
Deferred charges and accrued income	21.154.00	6.500.00
492000 Accrued charges	0.00	0.00
493000 Transfer income	21.154.00	6.500.00
Total liabilities	206.948.63	183.057.25

		Result 2022	Result 2021
Costs			
61	Services and miscellaneous goods	19.477.96	26.783.55
611110	Rental office	3.043.69	3.381.48
611111	Local rent charges	0.00	0.00
611130	Rental furniture and equipment	0.00	0.00
611131	Phone rental	47.50	256.50
612300	Books, periodicals, documentation	125.00	255.00
612350	Small Material	0.00	4.66
612400	Copy costs	9.91	2.52
612405	Press working	0.00	0.00
612420	Office equipment	473.55	390.23
612430	Computer costs	0.00	0.00
612435	Website and internet costs	105.66	2.432.75
612450	IT services	414.79	702.66
612500	Telephone	0.00	324.70
612530	Postage - stamps	0.00	7.70
613300	Social secretariat costs	2.705.03	2.354.19
613320	Cost accounting	3.223.33	2.879.70
613500	Insurances	0.00	0.00
614100	Transportation expenses staff in order	154.98	
614300	Travel costs general	0.00	0.00
614400	Travel costs activities	0.00	0.00
615100	Accommodation expenses	197.85	9.36
615110	Restaurant costs	298.95	0.00
615111	Meeting costs	12.00	0.00
615112	Standard per diem	120.00	0.00
615115	Gifts	0.00	0.00
615120	Participation in seminars	254.05	930.12
615125	Fees paid	8.291.67	12.718.40
615126	Other project costs	0.00	0.00
615130	Allowances volunteers	0.00	0.00
615200	Travel expenses abroad external activit	0.00	0.00
615210	Accommodation&restaurant expenses abroad	0.00	0.00
615310	Publication	0.00	133.58
615900	Various project expenses	0.00	0.00
62	Remuneration and social security	119.772.35	106.789.30
620200	Remuneration - Salaried staff	84.265.81	83.929.59
621000	Employer contribution social security	25.736.28	23.748.46
623000	Other personnel charges	2.160.00	1.486.88
623210	Occupational accident insurance	844.03	715.85
623217	Home - work trip	786.00	132.00
623220	Cost medical service	319.00	307.22
623270	Provision vacation money	5.661.23	-3.530.70
63	Depreciation & provisions	233.70	133.36
630200	Depreciations	233.70	133.36
637000	Provision: other liabilities and charges	0.00	0.00
637100	Using & resp. provision liab. charges	0.00	0.00

		Result 2022	Result 2021
64	Other organization charges	29.16	0.00
640000	Tax	0.00	0.00
640100	Interests administration	29.16	0.00
643000	Diverse company costs	0.00	0.00
644000	Recuperation for costs	0.00	0.00
65	Financial charges	179.12	233.39
650000	Bank interest paid	0.00	0.00
650100	Intrests authorities	0.00	0.00
654000	Exchange results Euro	0.00	0.00
655000	Unrealized exchange losses	0.00	0.00
657000	Bank Charges	179.12	189.92
659000	Payment differences	0.00	43.47
670200	Taxes on bank interests	0.00	0.00
66	Extraordinary charges	0.00	162.31
664000	Other exceptional costs	0.00	162.31
666000	Exceptional costs last year	0.00	0.00
67	Taxes	58.64	0.00
670000	Paid withholding tax	58.64	0.00
Total cost		139.750.93	134.101.91
Income			
73	Membershipfees, donations and grants	109.247.99	106.316.12
730000	Subsidies	0.00	1.800.00
730100	Membership fees	109.035.73	103.387.77
731000	Donations	0.00	0.00
738000	Personnel subsidies	0.00	918.56
738010	Exemption withholding tax	212.26	209.79
74	Other organization income	36.313.09	66.731.29
743000	Diverse income	0.00	0.00
743100	Lidgelden	0.00	0.00
744000	Recovery of costs	36.313.09	66.731.29
746410	Exemption withholding tax	0.00	0.00
75	Financial income	10.51	2.36
750000	Bank interest received	0.00	0.00
757000	Discount and positive differences	10.51	2.36
754000	Exchange results	0.00	0.00
76	Extraordinary income	0.00	0.00
764000	Other exceptional income	0.00	0.00
766000	Exeptional income last year	0.00	0.00
Total income		145.571.59	173.049.77
Result of the period		5.820.66	38.947.86

**Result
2022**

		Total	Operating	Oxfam Sol	IBIS	AGIR	WSM	Secours
Costs								
61	Services and miscellaneous goods	19.477.96	19.477.96	0.00	0.00	0.00	0.00	0.00
611110	Rental office	3.043.69	3.043.69	0.00	0.00	0.00	0.00	0.00
611111	Local rent charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
611130	Rental furniture and equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
611131	Phone rental	47.50	47.50	0.00	0.00	0.00	0.00	0.00
612300	Books, periodicals, documentation	125.00	125.00	0.00	0.00	0.00	0.00	0.00
612350	Small Material	0.00	0.00	0.00	0.00	0.00	0.00	0.00
612400	Copy costs	9.91	9.91	0.00	0.00	0.00	0.00	0.00
612405	Press working	0.00	0.00	0.00	0.00	0.00	0.00	0.00
612420	Office equipment	473.55	473.55	0.00	0.00	0.00	0.00	0.00
612430	Computer costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
612435	Website and internet costs	105.66	105.66	0.00	0.00	0.00	0.00	0.00
612450	IT services	414.79	414.79	0.00	0.00	0.00	0.00	0.00
612500	Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00
612530	Postage - stamps	0.00	0.00	0.00	0.00	0.00	0.00	0.00
613300	Social secretariat costs	2.705.03	2.705.03	0.00	0.00	0.00	0.00	0.00
613320	Cost accounting	3.223.33	3.223.33	0.00	0.00	0.00	0.00	0.00
613500	Insurances	0.00	0.00	0.00	0.00	0.00	0.00	0.00
614300	Travel costs general	0.00	0.00	0.00	0.00	0.00	0.00	0.00
614400	Travel costs activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
615100	Accommodation expenses	197.85	197.85	0.00	0.00	0.00	0.00	0.00
615110	Restaurant costs	298.95	298.95	0.00	0.00	0.00	0.00	0.00
615111	Meeting costs	12.00	12.00	0.00	0.00	0.00	0.00	0.00
615112	Standard per diem	120.00	120.00	0.00	0.00	0.00	0.00	0.00
615115	Gifts	0.00	0.00	0.00	0.00	0.00	0.00	0.00
615120	Participation in seminars	254.05	254.05	0.00	0.00	0.00	0.00	0.00
615125	Fees paid	8.291.67	8.291.67	0.00	0.00	0.00	0.00	0.00
615126	Other project costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
615130	Allowances volunteers	0.00	0.00	0.00	0.00	0.00	0.00	0.00
615200	Travel expenses abroad external activit	0.00	0.00	0.00	0.00	0.00	0.00	0.00
615210	Accommodation&restaurant expenses abroad	0.00	0.00	0.00	0.00	0.00	0.00	0.00
615310	Publication	0.00	0.00	0.00	0.00	0.00	0.00	0.00
615900	Various project expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**Result
2022**

	Total	Operating	Oxfam Sol	IBIS	AGIR	WSM	Secours
62 Remuneration and social security	118.512.35	112.500.58	0.00	0.00	3.000.00	0.00	3.011.77
620200 Remuneration - Salaried staff	83.005.81	77.994.04	0.00	0.00	2.000.00	0.00	3.011.77
621000 Employer contribution social security	25.736.28	24.736.28	0.00	0.00	1.000.00	0.00	0.00
623000 Other personnel charges	2.160.00	2.160.00	0.00	0.00	0.00	0.00	0.00
623210 Occupational accident insurance	844.03	844.03	0.00	0.00	0.00	0.00	0.00
623217 Home - work trip	786.00	786.00	0.00	0.00	0.00	0.00	0.00
623220 Cost medical service	319.00	319.00	0.00	0.00	0.00	0.00	0.00
623270 Provision vacation money	5.661.23	5.661.23	0.00	0.00	0.00	0.00	0.00
63 Depreciation & provisions	233.70	233.70	0.00	0.00	0.00	0.00	0.00
630200 Depreciations	233.70	233.70	0.00	0.00	0.00	0.00	0.00
637000 Provision: other liabilities and charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
637100 Using & resp. provision liab. charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
64 Other organization charges	29.16	29.16	0.00	0.00	0.00	0.00	0.00
640000 Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640100 Interests administration	29.16	29.16	0.00	0.00	0.00	0.00	0.00
643000 Diverse company costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
644000 Recuperation for costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65 Financial charges	179.12	179.12	0.00	0.00	0.00	0.00	0.00
650000 Bank interest paid	0.00	0.00	0.00	0.00	0.00	0.00	0.00
650100 Intrests authorities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
654000 Exchange results Euro	0.00	0.00	0.00	0.00	0.00	0.00	0.00
655000 Unrealized exchange losses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
657000 Bank Charges	179.12	179.12	0.00	0.00	0.00	0.00	0.00
659000 Payment differences	0.00	0.00	0.00	0.00	0.00	0.00	0.00
670200 Taxes on bank interests	0.00	0.00	0.00	0.00	0.00	0.00	0.00
66 Extraordinary charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
664000 Other exceptional costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
666000 Exceptional costs last year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
67 Taxes	58.64	58.64	0.00	0.00	0.00	0.00	0.00
670000 Paid withholding tax	58.64	58.64	0.00	0.00	0.00	0.00	0.00
Total cost	138.490.93	132.420.52	0.00	0.00	3.000.00	0.00	3.011.77

**Result
2022**

Total Operating Oxfam Sol IBIS AGIR WSM Secours

Income

73	Membershipfees, donations and grants	109.247.99	109.247.99	0.00	0.00	0.00	0.00	0.00
	730000 Subsidies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	730100 Membership fees	109.035.73	109.035.73	0.00	0.00	0.00	0.00	0.00
	731000 Donations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	738000 Personnel subsidies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	738010 Exemption withholding tax	212.26	212.26	0.00	0.00	0.00	0.00	0.00
74	Other organization income	35.053.09	27.200.82	0.00	0.00	4.303.80	0.00	3.548.47
	743000 Diverse income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	744000 Recovery of costs	35.053.09	27.200.82	0.00	0.00	4.303.80	0.00	3.548.47
75	Financial income	10.51	10.51	0.00	0.00	0.00	0.00	0.00
	750000 Bank interest received	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	757000 Discount and positive differences	10.51	10.51	0.00	0.00	0.00	0.00	0.00
	754000 Exchange results	0.00	0.00	0.00	0.00	0.00	0.00	0.00
76	Extraordinary income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	764000 Other exceptional income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	766000 Exeptional income last year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total income	144.311.59	136.459.32	0.00	0.00	4.303.80	0.00	3.548.47
	Result of the period	5.820.66	4.038.80	0.00	0.00	1.303.80	0.00	536.70