

**EU – LAT network
VZW**

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 2023 as presented to us by the Board of Directors.

The content of the balance sheet and profit and loss account as at 31 December 2023 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 2023 were checked by sampling.

The profit and loss account closes the financial year with a positive result of 16.345,92 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, 4 June 2024



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



EU-LAT

Advocacy Network
Red de Incidencia

Financial report 2023

EU-LAT Network / Red EU-LAT vzw / asbl
Vlasfabriekstraat 11
1060 Brussel



Boekhoudkantoor
Bladrand Comm.V.
Fuchsiastraat 81
9000 Gent

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-23	31-Dec-22
Tangible Fixed assets	1.256,59	836,11
2E+05 Plant, machinery and equipment	3.636,54	2.891,59
230900 Progress depreciation	-2.551,76	-2.227,29
2E+05 Furniture and vehicles	109,00	109,00
2E+05 Progress depreciation	-109,00	-109,00
3E+05 Cautions paid in cash	171,81	171,81
Amounts receivable within one year	15.157,94	16.833,44
4E+05 Outstanding customers	8.900,00	12.854,00
4E+05 Provision social security	5.721,19	3.805,87
4E+05 Advance payments	536,75	140,24
4E+05 Subsidies to be received	0,00	0,00
4E+05 Other receivables	0,00	33,33
Cash at bank and in hand	185.661,42	188.785,95
6E+05 Sight deposit BNP -27	4.440,18	5.567,06
6E+05 Sight deposit Triodos 523-0802257-45	0,00	0,00
6E+05 Savings account BNP -86	153.469,90	155.407,65
6E+05 Savings-account Triodos	27.740,88	27.790,88
570000 Petty cash	10,46	20,36
6E+05 Internal transfer	0,00	0,00
Deferred charges and accrued income	351,17	493,13
5E+05 Transfer costs	94,38	493,13
5E+05 Accrued income	256,79	0,00
Total assets	202.427,12	206.948,63

Equity and liabilities	31-Dec-23	31-Dec-22
Equity	183.471,79	167.125,87
1E+05 Fund social liability	52.525,94	52.525,94
14 Transferred profit	114.599,93	114.599,93
14 Profit for this year	16.345,92	
Amounts payable one year	9.497,81	18.668,76
4E+05 Suppliers	1.001,41	490,65
4E+05 Invoices te be received	0,00	0,00
5E+05 Diverse to be paid	0,00	0,00
5E+05 VAT to be paid	561,73	35,00
453000 Taxes withheld	0,00	2.400,87
454000 Social security contributions	0,00	2.925,88
455000 Remunerations	0,00	0,00
456000 Holiday fee provision	7.934,67	12.816,36
Deferred charges and accrued income	9.457,52	21.154,00
5E+05 Accrued charges	0,00	0,00
5E+05 Transfer income	9.457,52	21.154,00
Total liabilities	202.427,12	206.948,63

		Result 2023	Result 2022
Costs			
61	Services and miscellaneous goods	20.630,26	19.477,96
611110	Rental office	4.216,41	3.043,69
611111	Local rent charges	0,00	0,00
611130	Rental furniture and equipment	0,00	0,00
611131	Phone rental	114,00	47,50
612300	Books, periodicals, documentation	37,00	125,00
612350	Small Material	0,00	0,00
612400	Copy costs	16,52	9,91
612405	Press working	0,00	0,00
612420	Office equipment	137,17	473,55
612430	Computer costs	0,00	0,00
612435	Website and internet costs	766,96	105,66
612450	IT services	1.513,04	414,79
612500	Telephone	119,00	0,00
612530	Postage - stamps	27,10	0,00
613290	Honoraries	5.277,35	0,00
613300	Social secretariat costs	2.847,67	2.705,03
613310	Administration meal vouchers	207,65	0,00
613320	Cost accounting	3.526,83	3.223,33
613500	Insurances	0,00	0,00
614100	Transportation expenses staff in order	0,00	154,98
614300	Travel costs general	0,00	0,00
614400	Travel costs activities	0,00	0,00
615100	Accommodation expenses	0,00	197,85
615110	Restaurant costs	0,00	298,95
615111	Meeting costs	393,94	12,00
615112	Standard per diem	0,00	120,00
615115	Gifts	0,00	0,00
615120	Participation in seminars	0,00	254,05
615125	Fees paid	1.131,96	8.291,67
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	297,66	0,00
615900	Various project expenses	0,00	0,00
62	Remuneration and social security	112.019,72	119.772,35
620200	Remuneration - Salaried staff	87.058,07	84.265,81
620210	Benefits in kind	24,00	0,00
621000	Employer contribution social security	23.589,90	25.736,28
623000	Other personnel charges	2.469,35	2.160,00
623100	Meal vouchers	1.458,27	0,00
623210	Occupational accident insurance	1.295,51	844,03
623217	Home - work trip	707,56	786,00
623220	Cost medical service	298,75	319,00
623270	Provision vacation money	-4.881,69	5.661,23
63	Depreciation & provisions	324,47	233,70
630200	Depreciations	324,47	233,70
637000	Provision: other liabilities and charges	0,00	0,00
637100	Using & resp. provision liab. charges	0,00	0,00

		Result 2023	Result 2022
64 Other organization charges		528,28	29,16
640000	Tax	470,28	0,00
640100	Interests administration	58,00	29,16
643000	Diverse company costs	0,00	0,00
644000	Recuperation for costs	0,00	0,00
65 Financial charges		385,82	179,12
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	385,73	179,12
659000	Payment differences	0,09	0,00
670200	Taxes on bank interests	0,00	0,00
66 Extraordinary charges		9.129,00	0,00
664000	Other exceptional costs	9.129,00	0,00
666000	Exceptional costs last year	0,00	0,00
67 Taxes		0,00	58,64
670000	Paid withholding tax	0,00	58,64
Total cost		143.017,55	139.750,93
Income			
73 Membershipfees, donations and grants		97.998,17	109.247,99
730000	Subsidies	0,00	0,00
730100	Membership fees	95.523,00	109.035,73
731000	Donations	0,00	0,00
738000	Personnel subsidies	2.256,62	0,00
738010	Exemption withholding tax	218,55	212,26
74 Other organization income		60.769,32	36.313,09
743000	Diverse income	0,00	0,00
743100	Lidgelden	0,00	0,00
744000	Recovery of costs	60.745,32	36.313,09
745000	Recovery benefit in kind	24,00	0,00
746410	Exemption withholding tax	0,00	0,00
75 Financial income		270,92	10,51
750000	Bank interest received	269,78	0,00
757000	Discount and positive differences	1,14	10,51
754000	Exchange results	0,00	0,00
76 Extraordinary income		325,06	0,00
764000	Other exceptional income	325,06	0,00
766000	Exeptional income last year	0,00	0,00
Total income		159.363,47	145.571,59
Result of the period		16.345,92	5.820,66

		Result 2023				
Costs		Total	Operating	AGIR	Secours	Oxfam Intermon
61	Services and miscellaneous goods	20.630,26	18.600,75	230,00	409,51	1.390,00
611110	Rental office	4.216,41	3.146,41	230,00	0,00	840,00
611111	Local rent charges	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
611131	Phone rental	114,00	114,00	0,00	0,00	0,00
612300	Books, periodicals, documentation	37,00	37,00	0,00	0,00	0,00
612350	Small Material	0,00	0,00	0,00	0,00	0,00
612400	Copy costs	16,52	16,52	0,00	0,00	0,00
612405	Press working	0,00	0,00	0,00	0,00	0,00
612420	Office equipment	137,17	137,17	0,00	0,00	0,00
612430	Computer costs	0,00	0,00	0,00	0,00	0,00
612435	Website and internet costs	766,96	766,96	0,00	0,00	0,00
612450	IT services	1.513,04	753,53	0,00	409,51	350,00
612500	Telephone	119,00	119,00	0,00	0,00	0,00
612530	Postage - stamps	27,10	27,10	0,00	0,00	0,00
613290	Honoraries	5.277,35	5.277,35	0,00	0,00	0,00
613300	Social secretariat costs	2.847,67	2.847,67	0,00	0,00	0,00
613310	Administration meal vouchers	207,65	207,65	0,00	0,00	0,00
613320	Cost accounting	3.526,83	3.326,83	0,00	0,00	200,00
613500	Insurances	0,00	0,00	0,00	0,00	0,00
614100	Transportation expenses staff in order	0,00	0,00	0,00	0,00	0,00
614200	Transport Board expenses	0,00	0,00	0,00	0,00	0,00
614300	Travel costs general	0,00	0,00	0,00	0,00	0,00
614400	Travel costs activities	0,00	0,00	0,00	0,00	0,00
615100	Accommodation expenses	0,00	0,00	0,00	0,00	0,00
615110	Restaurant costs	0,00	0,00	0,00	0,00	0,00
615111	Meeting costs	393,94	393,94	0,00	0,00	0,00
615112	Standard per diem	0,00	0,00	0,00	0,00	0,00
615115	Gifts	0,00	0,00	0,00	0,00	0,00
615120	Participation in seminars	0,00	0,00	0,00	0,00	0,00
615125	Fees paid	1.131,96	1.131,96	0,00	0,00	0,00
615126	Other project costs	0,00	0,00	0,00	0,00	0,00
615130	Allowances volunteers	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
615210	Accommodation&restaurant expenses abroad	0,00	0,00	0,00	0,00	0,00
615310	Publication	297,66	297,66	0,00	0,00	0,00
615900	Various project expenses	0,00	0,00	0,00	0,00	0,00

Result 2023					
	Total	Operating	AGIR	Secours	Oxfam Intermon
62 Remuneration and social security	112.019,72	96.008,72	1.500,00	3.511,00	11.000,00
620200 Remuneration - Salaried staff	87.058,07	71.558,07	1.500,00	3.000,00	11.000,00
620210 Benefits in kind	24,00	24,00	0,00	0,00	0,00
621000 Employer contribution social security	23.589,90	23.078,90	0,00	511,00	0,00
623000 Other personnel charges	2.469,35	2.469,35	0,00	0,00	0,00
623100 Meal vouchers	1.458,27	1.458,27	0,00	0,00	0,00
623210 Occupational accident insurance	1.295,51	1.295,51	0,00	0,00	0,00
623217 Home - work trip	707,56	707,56	0,00	0,00	0,00
623220 Cost medical service	298,75	298,75	0,00	0,00	0,00
623270 Provision vacation money	-4.881,69	-4.881,69	0,00	0,00	0,00
63 Depreciation & provisions	324,47	299,30	0,00	0,00	25,17
630200 Depreciations	324,47	299,30	0,00	0,00	25,17
637000 Provision: other liabilities and charges	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
64 Other organization charges	528,28	528,28	0,00	0,00	0,00
640000 Tax	470,28	470,28	0,00	0,00	0,00
640100 Interests administration	58,00	58,00	0,00	0,00	0,00
643000 Diverse company costs	0,00	0,00	0,00	0,00	0,00
644000 Recuperation for costs	0,00	0,00	0,00	0,00	0,00
65 Financial charges	385,82	385,82	0,00	0,00	0,00
650000 Bank interest paid	0,00	0,00	0,00	0,00	0,00
650100 Intrests authorities	0,00	0,00	0,00	0,00	0,00
654000 Exchange results Euro	0,00	0,00	0,00	0,00	0,00
655000 Unrealized exchange losses	0,00	0,00	0,00	0,00	0,00
657000 Bank Charges	385,73	385,73	0,00	0,00	0,00
659000 Payment differences	0,09	0,09	0,00	0,00	0,00
670200 Taxes on bank interests	0,00	0,00	0,00	0,00	0,00
66 Extraordinary charges	9.129,00	9.129,00	0,00	0,00	0,00
664000 Other exceptional costs	9.129,00	9.129,00	0,00	0,00	0,00
666000 Exceptional costs last year	0,00	0,00	0,00	0,00	0,00
67 Taxes	0,00	0,00	0,00	0,00	0,00
670000 Paid withholding tax	0,00	0,00	0,00	0,00	0,00
Total cost	143.017,55	124.951,87	1.730,00	3.920,51	12.415,17

Result 2023

Total	Operating	AGIR	Secours	Oxfam Intermon
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Income

73	Membershipfees, donations and grants	97.998,17	97.998,17	0,00	0,00	0,00
730000	Subsidies	0,00	0,00	0,00	0,00	0,00
730100	Membership fees	95.523,00	95.523,00	0,00	0,00	0,00
731000	Donations	0,00	0,00	0,00	0,00	0,00
738000	Personnel subsidies	2.256,62	2.256,62	0,00	0,00	0,00
738010	Exemption withholding tax	218,55	218,55	0,00	0,00	0,00
74	Other organization income	60.769,32	42.726,72	1.706,92	3.920,51	12.415,17
743000	Diverse income	0,00	0,00	0,00	0,00	0,00
743200	Income projects	0,00	0,00	0,00	0,00	0,00
744000	Recovery of costs	60.745,32	42.702,72	1.706,92	3.920,51	12.415,17
745000	Recovery benefit in kind	24,00	24,00	0,00	0,00	0,00
75	Financial income	270,92	270,92	0,00	0,00	0,00
750000	Bank interest received	269,78	269,78	0,00	0,00	0,00
757000	Discount and positive differences	1,14	1,14	0,00	0,00	0,00
754000	Exchange results	0,00	0,00	0,00	0,00	0,00
76	Extraordinary income	325,06	325,06	0,00	0,00	0,00
764000	Other exceptional income	325,06	325,06	0,00	0,00	0,00
766000	Exceptional income last year	0,00	0,00	0,00	0,00	0,00
Total income		159.363,47	141.320,87	1.706,92	3.920,51	12.415,17
Result of the period		16.345,92	16.369,00	-23,08	0,00	0,00