

Fernand Maillard
Avenue de Nivelles 107 – 1300 Limal (Belgium)

**REPORT BY THE AUDITOR TO THE MANAGEMENT BOARD ON THE CONTRACTUAL LIMITED REVIEW
OF THE FINANCIAL STATEMENTS OF “TRANSPARENCY INTERNATIONAL BELGIUM ASBL”
(RPM Brussels 0457.339.360) (a non-profit organization) FOR THE FINANCIAL YEAR ENDED 31st
DECEMBER 2023**

In accordance with my engagement described below and confirmed by my engagement letter I have performed a limited review of the annual accounts of the association for the period ended 31st December 2023, prepared in accordance with accounting principles applicable in Belgium (in particular: art.3:47 CSA and 3:185 AR/CSA), which show a balance sheet total of € 159.769,37 (against € 154.239,57 on 31st December 2022) and a profit for the year of € 18.084,00 (against a profit of € 21.508,54 for year 2022). My mission consists of a limited review of these annual accounts; the presumed user is the members of the general assembly of the association.

The board of directors is responsible for the preparation and fair presentation of these financial statements in accordance with the accounting rules applicable in Belgium. My responsibility is to express a conclusion as to whether anything has come to my attention that causes me to believe that the balance sheet and income statement, taken as a whole, are not prepared in all material respects in accordance with the applicable financial reporting framework. A limited review of financial information consists of making inquiries, primarily of persons responsible for financial accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit and does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in an audit.

In the course of my limited review, I found that all the accounts of the balanced sheet were correctly referenced and justified, however there has not been a full bank and suppliers reconciliation.

The overall financial situation of TI-B continue to improve, with a capitalized equity of € 65.104,31 on 31st December 2023 (against € 47.020,31 end of 2022 and € 25.511,27 end of 2021). The total receipt is € 87.489,92 for year 2023 (against € 114.059,19 for year 2022 and € 150.954,55 for year 2021).

Although substantial funds are available through the balance held at the *Fondation Roi Baudouin* (€ 9.543,18), these funds can only be used for project-related activities.

TI-B has implemented before 2023 a first project in Libya with financial support from the Flemish Government; this project has received a non-cost extension from the donor as the partners of this project (with a deferred income of € 7.971,76 € end 2023). A second project in Libya has been implemented before 2023 with financial support from the Flemish Government(with a deferred income of € 35.653,84 € end 2023).

The part unused of the grants (Flemish government and King Baudouin Foundation) are included in the deferred income in the balance sheet.

Based on my limited review and subject to the above comments, nothing has come to my attention that would cause me to believe that the balance sheet and income statement are not prepared, in all material respects, in accordance with the legislation applicable in Belgium. This report relates only to the balance sheet and income statement as at 31st December 2023, included for identification in annex to this limited review report and does not extend to any financial statements of Transparency International Belgium ASBL taken as a whole.

Brussels, on 2nd April 2024,

Fernand Maillard,

ENCLOSED annual accounts TIB on 31/12/2023

Bureau Darville srl

Comptes Annuels

au

31 Décembre 2023

établis en Euros

Transparency International Belgium ASBL

Rue Joseph II 20

1000 Bruxelles

Bureau Darville srl
ITAA 50 203 459
Avenue Louise, 66 bte 9
1050 Bruxelles

Fernand MAILLARD
Réviseur d'entreprises
Bedrijfsrevisor

02/04/2024

Comptes annuels détaillés : Schéma micro ASBL
0457.339.360 - TRANSPARENCY INTERNATIONAL BELGIUM

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BAL2023_1

ACTIF			
ACTIFS IMMOBILISES		21/28	260,00
Immobilisations incorporelles			
210000	Frais de développement	21	0,00
210009	Amortissements sur frais de recherche et de développement		6.504,95
			-6.504,95
Immobilisations financières			
288010	Cautionnements versés en numéraire - Loyer	28	260,00
288020	Cautionnements versés en numéraire - Clés		250,00
			10,00
ACTIFS CIRCULANTS		29/58	159.509,37
Créances à un an au plus			
Créances commerciales		40/41	62.500,00
400000	Clients	40	17.500,00
Autres créances			17.500,00
414001	Libya I	41	45.000,00
414002	Libya II		20.000,00
			25.000,00
Valeurs disponibles			
550000	BNP BE58 0017 2589 9879	54/58	96.399,54
			96.399,54
Comptes de régularisation			
490000	Charges à reporter	490/1	609,83
			609,83
TOTAL DE L'ACTIF		20/58	159.769,37

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02/09/2024

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PASSIF			
FONDS SOCIAL		10/15	65.104,31
Bénéfice (Perte) reporté(e)		14	65.104,31
140000	Patrimoine		65.104,31
DETTES		17/49	94.665,06
Dettes à un an au plus		42/48	41.496,28
Dettes commerciales		44	41.496,28
Fournisseurs		440/4	41.496,28
440000	Fournisseurs		4.045,50
444000	Factures à recevoir		37.450,78
Comptes de régularisation		492/3	53.168,78
493001	LIBYA I FROM FLEMISH GOVERNMENT		7.971,76
493002	LIBYA II FROM FLEMISH GOVERNMENT		35.653,84
493003	KING BAUDOIN FOUNDATION		9.543,18
TOTAL DU PASSIF		10/49	159.769,37

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[Signature]
 02/04/2024

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COMPTE DE RESULTATS			
Produits et charges d'exploitation			
Marge brute ((70/74 + 76A) - 60/61)			
Chiffre d'affaires		9900	20.689,59
700100	Membership fee	70	87.468,22
700101	Donations		38.780,00
700102	Fondation Roi Baudoin		5.000,00
Autres produits d'exploitation			43.688,22
749000	Produits d'exploitation divers	74	21,70
Approvisionnements, marchandises, services et biens divers		60/61	21,70
Services et biens divers		61	-66.800,33
610000	Loyer		-66.800,33
611050	Logiciel informatique		4.065,60
612000	TRAVEL COSTS		1.651,14
612010	EXTERNAL CONSULTANTS		441,50
612560	Frais de déplacements		16.662,01
613600	Assurance responsabilité risques civils		41,55
615100	Honoraires divers		393,15
616400	Frais de réception (déductibles limités) (TVA non-déductible)		5.793,46
616610	Affiches, imprimés, catalogues, échantillons, annonces, films et frais d'envoi		189,00
616650	Cotisations		120,12
616700	Frais de transport et de séjour		145,30
618000	Rémunérations, primes pour assurances extralégales, pensions de retraite et de survie des administrateurs, gérants et associés actifs qui ne sont pas attribuées en vertu d'un contrat de travail		154,38
Autres charges d'exploitation			37.143,12
648500	Charges exercice antérieur	640/8	-2.571,84
			2.571,84
Bénéfice (Perte) d'exploitation		9901	18.117,75
Charges financières			
Charges financières récurrentes		65/66B	-33,75
657000	Frais bancaires sans TVA	65	-33,75
			33,75
Bénéfice (Perte) de l'exercice avant impôts		9903	18.084,00
Bénéfice (Perte) de l'exercice		9904	18.084,00
Bénéfice (Perte) de l'exercice à affecter		9905	18.084,00


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 Réviseur d'entreprises
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AFFECTATIONS ET PRELEVEMENTS			
Bénéfice (Perte) à affecter			
Bénéfice (Perte) de l'exercice à affecter		9906	65.104,31
Bénéfice (Perte) reporté(e) de l'exercice précédent		(9905)	18.084,00
790000	Bénéfice reporté de l'exercice précédent	14P	47.020,31
			47.020,31
Bénéfice (Perte) à reporter			
693000	Bénéfice à reporter	(14)	65.104,31
			-65.104,31

Fernand MAILLAK
 Réviseur d'entreprises
 Bedrijfsrevisor
 02/04/2024