

Internal year statement - Short report (Association)

	Code	2016	2015
		01-01-2016 - 31-12-2016	01-01-2015 - 31-12-2015
BALANCE SHEET AFTER APPROPRIATION			
ASSETS			
FIXED ASSETS			
Formation expenses	20/28	1.066,63	
Intangible fixed assets (explanation 4.1.1)	21		
215000 - Software acquisition (D)		635,10	635,10
215090 - Software depreciation (D)		-635,10	-635,10
Tangible fixed assets (explanation 4.1.2)	22/27	1.066,63	
Land and buildings	22		
Owned by the association in full property	22/91		
Other	22/92		
Plant, machinery and equipment	23	1.066,63	
Owned by the association in full property	231	1.066,63	
231000 - IT equipment acquisitions (D)		31.357,41	
231090 - IT equipment depreciations (D)		-30.290,78	
Other	232		
Furniture and vehicles	24		
Owned by the association in full property	241		
241000 - Office furniture and office equipment (D)		9.790,88	
241090 - Office furniture and office equipment depreciation (D)		-9.790,88	
Other	242		
Leasing and similar rights	25		
Other tangible fixed assets	26		
Owned by the association in full property	261		
Other	262		
Assets under construction and advance payments	27		
Financial fixed assets (explanation 4.1.3/4.2.1)	28		
CURRENT ASSETS	29/58	516.228,03	328.137,31
Amounts receivable after more than one year	29		
Trade debtors	290		
Other amounts receivable	291		
of which non interest-bearing amounts receivable or with an abnormally low interest rate	2915		
Stocks and contracts in progress	3	1.901,59	1.901,59
Stocks	30/36	1.901,59	1.901,59
340000 - Stock postal cards (D)		1.901,59	1.901,59
Contracts in progress	37		
Amounts receivable within one year	40/41	130.479,82	91.323,12
Trade debtors	40	14.496,27	31.323,12
400000 - Account customers (D)		11.548,13	27.924,25
406000 - Provision social security (D)		2.948,14	3.398,87
Other amounts receivable	41	115.983,55	60.000,00
416000 - Subsidies to receive - Flemisch Government (D)		93.196,83	60.000,00
416100 - Subsidies to receive OSF (D)		22.786,72	
of which non interest-bearing amounts receivable or with an abnormally low interest rate	415		
Current investments (explanation 4.2.1)	50/53	305,36	304,85
530000 - Savings account (D)		305,36	304,85
Cash at bank and in hand	54/58	383.388,38	234.607,75
550000 - Bank KBC (D)		23.499,87	57.938,40
550100 - KBC European Fund (D)		355.101,23	175.312,06
570000 - Kas (D)			915,31
570200 - Paypal account (D)		4.701,57	497,76
575000 - Kas maaltijdcheques (D)			322,82
578000 - Stock stamps (D)		85,71	85,71
580000 - Interne overboekingen (D)			-464,31
Deferred charges and accrued income	490/1	152,88	
491000 - Accrued revenues (D)		152,88	

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GL accounts not in the standard Belgian schema	AXX		39.548,35
230000 - IT and equipment acquisitions (D)			29.757,47
240000 - Office furniture and office equipment acquisition (D)			9.790,88
TOTAL ASSETS	20/58	517.294,66	367.685,66

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EQUITY AND LIABILITIES			
CAPITAL AND RESERVES	10/15	-35.090,88	-27.978,24
Association Funds	10	-35.090,88	-27.978,24
Opening equity	100	-35.090,88	-27.978,24
100000 - Starting capital (C)		4.547,38	4.547,38
1000000 - Accumulated result (C)		-39.638,26	-32.525,62
Permanent financing	101		
Revaluation surpluses	12		
Allocated funds (explanation 4.3)	13		
Accumulated profits (losses)	(+)/(-) 14		
Investment grants	15		
PROVISIONS (explanation 4.3)	16	379.598,85	294.036,13
Provisions for liabilities and charges	160/5		
Provisions for gifts and legacies with a recovery right	168	379.598,85	294.036,13
168000 - Provision grants (C)		189.818,76	180.966,76
168100 - EU Grants (C)		189.780,09	113.069,37
AMOUNTS PAYABLE	17/49	172.786,69	63.167,98
Amounts payable after more than one year (explanation 4.4)	17		
Financial debts	170/4		
Credit institutions, leasing and other similar obligations	172/3		
Other loans	174/0		
Trade debts	175		
Advance payments received on contract in progress	176		
Other amounts payable	179		
Interest-bearing	1790		
Non interest-bearing or with an abnormally low interest rate	1791		
Cash Deposit	1792		
Amounts payable within one year (explanation 4.4)	42/48	43.582,38	58.172,98
Current portion of amounts payable after more than one year falling due within one year	42		
Financial debts	43		
Credit institutions	430/8		
Other loans	439		
Trade debts	44	27.623,76	42.155,38
Suppliers	440/4	27.623,76	42.155,38
440000 - Account suppliers (C)		27.623,76	42.155,38
Bills of exchange payable	441		
Advance payments received on contract in progress	46		
Taxes, remuneration and social security	45	15.958,62	16.017,60
Taxes	450/3		
Remuneration and social security	454/9	15.958,62	16.017,60
455000 - Net salaries due (C)		1.200,00	
456000 - Provision holiday pay (C)		14.758,62	16.017,60
Miscellaneous amounts payable	48		
Debentures and matured coupons and cash deposit	480/8		
Miscellaneous interest-bearing amounts payable	4890		
Miscellaneous non interest-bearing amounts payable or with an abnormally low interest rate	4891		
Accruals and deferred income	492/3	129.204,31	4.995,00
492000 - Accrued costs (C)		500,00	
493000 - Deferred income (C)		2.005,00	4.995,00
493001 - Deferred income Adessium (C)		73.044,00	
493002 - Deferred income OSF 2016-2017 (C)		53.655,31	
GL accounts not in the standard Belgian schema	BXX		-38.459,79
230090 - IT and equipment depreciation (D)			-28.668,91
240090 - Office furniture and office equipment depreciation (D)			-9.790,88

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TOTAL LIABILITIES	10/49	517.294,66	290.766,08

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INCOME STATEMENT			
Operating income and charges			
Gross operating margin	(+)/(-) 9900	188.547,76	554.553,78
Operating income	70/74	1.056.279,76	922.935,32
700000 - Turnover (C)		786,86	790,00
700003 - Turnover European Fund (C)		88.728,28	59.076,13
700200 - Turnover courses and lectures (C)		4.859,87	279,36
700400 - Turnover Scriptie vzw (C)		2.000,00	2.000,00
700500 - IRJ Coordination (C)		12.840,00	8.210,00
700600 - Recuperation costs (C)		8,55	1.086,96
705130 - Investigate Europe (C)		85.000,00	
730000 - Gifts income (C)		10.807,12	8.173,60
736015 - Werkingssubsidie 2015 (C)			435.000,00
736016 - Operating subsidies 2016 (C)		300.000,00	
736115 - Subsidies FCC dep.vl.int (C)		33.196,83	125.955,00
738000 - OSF 2014-2016 (C)		133.538,31	59.743,53
739000 - Adessium (C)		259.956,00	109.800,00
746000 - Restitution grants (C)		10.135,10	3.480,00
749110 - Company donations without benefit in return (C)		114.139,00	108.287,00
749200 - Salary exemptions (C)		283,84	1.053,74
Turnover	70	194.223,56	71.442,45
700000 - Turnover (C)		786,86	790,00
700003 - Turnover European Fund (C)		88.728,28	59.076,13
700200 - Turnover courses and lectures (C)		4.859,87	279,36
700400 - Turnover Scriptie vzw (C)		2.000,00	2.000,00
700500 - IRJ Coordination (C)		12.840,00	8.210,00
700600 - Recuperation costs (C)		8,55	1.086,96
705130 - Investigate Europe (C)		85.000,00	
Contributions, gifts, legacies and grants	73	737.498,26	738.672,13
730000 - Gifts income (C)		10.807,12	8.173,60
736015 - Werkingssubsidie 2015 (C)			435.000,00
736016 - Operating subsidies 2016 (C)		300.000,00	
736115 - Subsidies FCC dep.vl.int (C)		33.196,83	125.955,00
738000 - OSF 2014-2016 (C)		133.538,31	59.743,53
739000 - Adessium (C)		259.956,00	109.800,00
Raw materials, consumables, services and other goods	60/61	867.732,00	368.381,54
610110 - Rent office space (D)		6.000,00	6.000,00
611320 - Maintenance and repair buildings (D)		1.033,74	495,59
612000 - Insurances (D)		320,43	515,02
612120 - Gaz (D)		756,26	640,99
612130 - Electricity (D)		600,00	600,00
612350 - Grant calls (D)		114.139,00	108.287,00
612400 - Office supplies and printing material (D)		5.071,40	5.642,00
613000 - Lump sum allowances (members jury,...) (D)		19.598,15	24.040,00
613200 - Fees (D)		185.516,76	114.965,96
613310 - Fees payroll agency (D)		1.365,81	1.626,16
613330 - Legal publications (D)		169,63	
614003 - Thesis prizes (D)		3.500,00	
614016 - Grants FPD 2013 (D)		6.975,00	
614017 - Grants FPD 2014 (D)		9.570,00	
614018 - Grants FPD 2015 (D)		17.610,00	
614019 - Grants FPD 2016 (D)		140.511,00	
614101 - European grants 2011 (D)		856,00	
614104 - European grants 2014 (D)		11.701,21	
614105 - European Grants 2015 (D)		30.033,13	
614106 - European grants 2016 (D)		70.454,41	
614110 - Miscellaneous services (D)			653,35
614120 - Production and design calls/mailling (D)			3.676,10
614130 - Production and design Newsletter (D)			1.726,44
614205 - CC Grants 2015 (D)		10.934,00	
614305 - Grants FOX 2015 (D)		1.733,00	
614306 - FOX Grants 2016 (D)		5.277,00	
614405 - FCC Grants 2016 (D)		87.402,00	
615100 - Travel and reception costs (D)		10.831,03	26.160,93
615105 - Hotel costs (D)		-4.263,78	31.100,24
615110 - Organisation seminar VVOJ (D)		1.000,00	595,00

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615120 - Organization press conferences and debates (D)		53.599,11	21.040,83
615130 - Investigate Europe! (D)		59.370,02	
615200 - Publicity and advertisement (D)		959,52	
615210 - Subscriptions and membership fees (D)		817,00	945,88
615230 - Representation costs (D)		450,76	388,25
615240 - Documentation (D)		64,27	117,66
615250 - Websites (D)		1.436,20	9.769,22
616000 - Communication costs (Tel fax internet) (D)		4.592,23	5.141,38
616100 - Post (D)		101,17	831,21
616110 - Miscellaneous services (D)		1.749,07	
616120 - Production and design calls/mailling (D)		3.260,23	
616130 - Production and design Newsletter (D)		1.584,13	
616600 - Catering (D)		819,05	3.113,35
617100 - Fees meal tickets (D)		234,06	308,98
Remuneration, social security costs and pensions (explanation 4.5)	(+)/(-) 62	110.707,03	138.711,87
620210 - Gross salaries (D)		85.035,31	103.010,01
620221 - Holiday pay provision (reversal previous year) (D)		-16.017,60	-18.947,18
620900 - Provision holiday pay (D)		14.758,62	16.017,60
621000 - Social security (employer) (D)		21.172,76	26.416,61
621310 - Insurance labour accidents (D)		997,35	1.075,83
623100 - Training personnel (D)		202,55	6.102,45
623200 - Other costs employees (D)		1.350,00	1.350,00
623210 - Medical services (D)		233,00	172,25
623215 - Meal tickets (D)		1.801,84	2.363,80
623800 - Home/work travel costs (D)		1.173,20	1.150,50
Depreciation of and other amounts written off formation expenses, intangible and tangible fixed assets	630	1.621,87	2.205,75
630000 - Office furniture and office equipment depreciation (D)		1.621,87	2.205,75
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)	(+)/(-) 635/8	85.562,72	91.628,03
638000 - Provision donation grants (D)		195.504,00	183.565,00
638100 - Provision grants (Reversal) (D)		-186.652,00	-182.695,30
638200 - Provision EU grants (D)		262.105,00	256.122,00
638300 - Provision EU Grants (Reversal) (D)		-185.394,28	-165.363,67
Other operating charges	640/8	55,04	55,00
640250 - Withholding tax (D)		0,04	
640500 - Other tax (D)		55,00	55,00
Operating charges carried to assets as restructuring costs	(-) 649		
Operating profit (loss)	(+)/(-) 9901	-9.398,90	321.953,13
Financial income (explanation 4.5)	75	560,80	22,71
751000 - Intresten op zichtrekening (C)			21,48
751100 - Interests saving accounts (C)		0,55	0,29
754000 - Payment differences (C)		560,25	0,94
Financial charges (explanation 4.5)	65	674,40	970,35
654000 - Payment differences (D)			3,06
656000 - Bank costs (D)		674,40	967,29
Gain (loss) on ordinary activities before taxes	(+)/(-) 9902	-9.512,50	321.005,49
Extraordinary income	76	3.625,04	
764100 - Exceptional income (C)		3.625,04	
Extraordinary charges	66	1.225,18	348.235,37
664003 - Thesis prizes (D)			3.500,00
664015 - Grants 2012 (D)			2.200,00
664016 - Grants 2013 (D)			10.050,00
664017 - Grants 2014 (D)			34.767,70
664018 - Grants 2015 (D)			133.854,00
664101 - European grants 2011 (D)			1.834,00
664102 - Europese beurzen 2012 (D)			1.667,00
664104 - European Grants 2014 (D)			14.166,67
664105 - European Grants 2015 (D)			75.197,00
664205 - CC Grants 2015 (D)			65.399,00
664305 - CC Grants 2015 (D)			5.600,00
664900 - Petty cash difference <2012 - 2016 (D)		908,36	
664950 - Exceptional costs (D)		316,82	
GL accounts not in the standard Belgian schema	WXX		

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Gain (loss) of the period	(+)/(-) 9904	-7.112,64	-27.229,88

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List of controls carried out on the shortened scheme for associations			
<u>BALANCE</u>			
Fixed assets			
22/27 = 22 + 23 + 24 + 25 + 26 + 27		OK	OK
22 = 22/91 + 22/92		OK	OK
23 = 231 + 232		OK	OK
24 = 241 + 242		OK	OK
26 = 261 + 262		OK	OK
20/28 = 20 + 21 + 22/27 + 28		OK	OK
Current assets			
29 = 290 + 291		OK	OK
291 >= 2915		OK	OK
3 = 30/36 + 37		OK	OK
40/41 = 40 + 41		OK	OK
41 >= 415		OK	OK
29/58 = 29 + 3 + 40/41 + 50/53 + 54/58 + 490/1		OK	OK
Capital and reserves			
10 = 100 + 101		OK	OK
10/15 = 10 + 12 + 13 + 14 + 15		OK	OK
Provision for liabilities and charges			
16 = 160/5 + 168		OK	OK
Creditors			
170/4 = 172/3 + 174/0		OK	OK
17 = 170/4 + 175 + 176 + 179		OK	OK
179 = 1790 + 1791 + 1792		OK	OK
43 = 430/8 + 439		OK	OK
44 = 440/4 + 441		OK	OK
45 = 450/3 + 454/9		OK	OK
42/48 = 42 + 43 + 44 + 46 + 45 + 48		OK	OK
48 = 480/8 + 4890 + 4891		OK	OK
17/49 = 17 + 42/48 + 492/3		OK	OK
Balance total			
20/58 = 20/28 + 29/58		OK	OK
			367.685,66 328.137,31
10/49 = 10/15 + 16 + 17/49		OK	OK
			290.766,08 329.225,87
20/58 = 10/49		OK	OK
			367.685,66 290.766,08
<u>INCOME STATEMENT</u>			
Si 70/74 > 0, alors 70/74 >= 70 + 73		OK	OK
9901 = 9900 - 62 - 630 - 631/4 - 635/8 - 640/8 - 649		OK	OK
9902 = 9901 + 75 - 65		OK	OK
9904 = 9902 + 76 - 66		OK	OK
Non-connected accounts	XXX	-7.112,64	-27.229,88
793000 - Over te dragen verlies (C)		-7.112,64	-27.229,88