

Centre d'études européennes
Balance sheet exhaustive ASBL 01/01/2013-31/12/2013

1. BALANCE SHEET AFTER APPORTIONMENT	Note	2013	2012
FIXED ASSETS	20/28	45 799,89	50 107,99
<i>I. Preliminary expenses</i>	20		
<i>II. Intangible assets (exh. II)</i>	21	11 599,11	0,00
<i>III. Tangible assets (exh. III)</i>	22/27	34 200,78	50 107,99
<i>B. Fixtures, machinery and equipment</i>	23	30 256,88	42 094,66
1. Belonging fee-simple to the association	231	30 256,88	42 094,66
<i>E. Other tangible assets</i>	26	3 943,90	8 013,33
1. Belonging fee-simple to the association	261	3 943,90	8 013,33
<i>IV. FLong-term investments (exh. IV and V)</i>	28		
CURRENT ASSETS	29/58	1 427 194,74	1 017 816,57
<i>V. Long-term accounts receivable (more than one year)</i>	29		
<i>VI. Stocks and orders in progress</i>	3		
<i>A. Stocks</i>	30/36		
4. Merchandise	34		
<i>VII. Short-term receivables (up to one year)</i>	40/41	1 173 845,12	735 242,45
<i>A. Trade receivables</i>	40	593 022,91	374 256,24
<i>B. Other accounts receivable</i>	41	580 822,21	360 986,21
<i>VIII. Short-term investments (exh. VI)</i>	50/53		
<i>IX. Cash assets</i>	54/58	144 560,95	179 965,00
<i>X. Accruals (exh. VII)</i>	490/1	108 788,67	102 609,12
TOTAL ASSETS	20/58	1 472 994,63	1 067 924,56
PARTNERSHIP FUND	10/15	60 514,36	
<i>I. Accumulated surplus</i>	10		
<i>III. Surplus on revaluation</i>	12		
<i>IV. Designated funds (exh. VIII)</i>	13	60 514,36	0,00
<i>V. Profit carried forward/ Loss carried forward (-)</i>	140/141		
<i>VI. Capital subsidies</i>	15		
PROVISIONS	16		
<i>VII. A. Provisions for risks and liabilities</i>	160/5		
<i>VII. B. Provisions for gifts and bequests with right to repossess (exh. IX)</i>	168		
LIABILITIES	17/49	1 412 480,27	1 067 924,56
<i>VIII. Long-term liabilities (exh. X)</i>	17		
<i>IX. Short-term liabilities - up to one year (exh. X)</i>	42/48	1 371 331,09	1 064 517,92
<i>B. Financial liabilities</i>	43	400 000,00	300 000,00
1. Credit institutions	430/8	400 000,00	300 000,00
<i>C. Trade accounts payable</i>	44	760 414,61	562 264,35
1. Suppliers	440/4	760 414,61	562 264,35
<i>E. Taxes, salaries and social liabilities</i>	45	209 037,26	199 310,41
1. Income taxes	450/3	74 935,23	52 047,06
2. Payroll and social expenses	454/9	134 102,03	147 263,35
<i>F. Miscellaneous liabilities</i>	48	1 879,22	2 943,16
3. Other liabilities bearing no interests or abnormally low interests	4891	1 879,22	2 943,16
<i>X. Accruals (exh. XI)</i>	492/3	41 149,18	3 406,64
TOTAL LIABILITIES AND OWNERS' EQUITY	10/49	1 472 994,63	1 067 924,56

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2. INCOME STATEMENT	Note	2013	2012
EXPENSES			
<i>II. Costs of sales and services (-)</i>	60/64	-4 672 738,50	-4 483 201,09
<i>A. Procurement and goods</i>	60	0,00	122,28
1. Purchases	600/8	0,00	-13 206,09
2. Stock variation (increase -, decrease +)	609	0,00	13 328,37
<i>B. Miscellaneous goods and services</i>	61	-3 111 730,98	-2 932 486,25
<i>C. Salaries, wages, social expenses and pensions (exh. XII, C2)</i>	62	-1 539 292,60	-1 524 074,32
<i>D. Depreciations and amounts written down on preliminary expenses, on tangible and intangible assets</i>	630	-21 473,98	-13 434,43
<i>E. Amounts written down on stocks, orders in progress and on trade debts (allowances +, reversal -) (exh. XII, D)</i>	631/4	0,00	-13 328,37
<i>G. Other operating expenses (exh. XII, F)</i>	640/8	-240,94	0,00
V. Financial expenses	65	-23 852,17	-21 673,96
<i>A. Liability charges (exh. XIII, B and C)</i>	650	-6 647,59	-6 350,98
<i>C. Other financial expenses (exh. XIII, E)</i>	652/9	-17 204,58	-15 322,98
<i>VIII. Extraordinary expenses</i>	66	-73,60	0,00
<i>IX. Profit of current accounting year before tax</i>	70/66	-60 514,36	0,00
TOTAL EXPENSES	60/66	4 757 178,63	-4 504 875,05
REVENUES			
<i>I. Sales and services</i>	70/74	4 756 674,57	4 504 723,48
<i>A. Turnover (exh. XII, A)</i>	70	738 031,21	4 412 216,09
<i>D. Fees, donations, bequests and grants (exh. XII, B)</i>	73	3 985 226,21	
<i>E. Other operating revenues</i>	74	33 417,15	92 507,39
<i>IV. Investment income</i>	75	504,06	151,57
<i>B. Revenues on current assets</i>	751	422,55	112,36
<i>C. Other investment income (exh. XIII, A)</i>	752/9	81,51	39,21
<i>VII. Extraordinary revenues</i>	76	0,00	0,00
<i>IX. Loss of current accounting year before tax</i>	70/66	0,00	0,00
TOTAL REVENUES	70/76	4 757 178,63	4 504 875,05