

**COMPTE DE RESULTAT DE L'EXERCICE (€)**

	BUDGET 2020		FIN. YEAR 2020		FIN. YEAR 2019		Var.	DRAFT BUDGET 2021	
	Amounts	%	Amounts	%	Amounts	%	%	Amounts	%
<b>Total operating revenues</b>									
Membership fees	17'000.00	49%	15'610.00	53%	18'010.00	48%	-13%	18'000.00	60%
Donations	500.00	1%		0%		0%	-		0%
Subsidies Council of Europe	17'000.00	49%	13'423.87	46%	17'590.00	47%	-24%	12'000.00	40%
Reimbursement of expenses (annual dinner)		0%	158.00	1%	2'097.00	6%	-92%	0.00	0%
Other incomes		0%		0%	0.11	0%	ns		0%
<i>Total I</i>	<b>34'500.00</b>	100%	<b>29'191.87</b>	100%	<b>37'697.11</b>	129%	-23%	<b>30'000.00</b>	100%
<b>Total operating costs</b>									
<i>Purchases and external charges</i>									
Supplies and small equipment	400.00	1%	0.00	0%	130.82	0%	ns	400.00	1%
Fees	1'500.00	4%	1'500.00	5%	1'500.00	4%	0%	1'500.00	5%
Communication: human resources, subscript	4'500.00		4'698.85					4'500.00	
Expenses of the Presidency	5'500.00	16%	1'611.71	6%	3'716.92	10%	-57%	2'500.00	8%
Expenses of the Bureau and the Standing Com	3'000.00	9%	2'329.43	8%	6'847.53	18%	-66%	4'000.00	13%
Training and information		0%		0%		0%	-		0%
Committees and integrated approaches								10'000.00	
- Democracy and social cohesion	2'000.00	6%	0.00	0%	1'128.07	3%	ns		0%
- Human rights	2'000.00	6%	0.00	0%	854.24	2%	ns		0%
- Education and culture	2'000.00	6%	374.05	1%	2'542.45	7%	-85%		0%
- Gender equality	1'500.00	4%	334.00	1%	1'365.81	4%	-76%		0%
- Youth	1'500.00	4%	401.64	1%		0%	-		0%
- Migration	1'500.00	4%		0%	163.20	0%	ns		0%
Refunded dinner expenses	0.00	0%	158.00	1%	2'272.00	6%	-93%	0.00	0%
Representation expenses for CoE activities	4'000.00	12%	2'484.00	9%	11'168.61	30%	-78%	2'000.00	7%
Side events	0.00	0%	0.00	0%	1'684.52	4%	ns	3'500.00	12%
Post and telecommunication	400.00	1%	0.00	0%	23.70	0%	ns	200.00	1%
Membership fees	100.00	0%		0%		0%	-	50.00	0%
Others (exceptional events including Programm „Youth Delegates“	4'500.00	13%	2'210.00	8%	3'915.68	10%	-44%	1'300.00	4%
<i>Other charges</i>	100.00	0%	303.19	1%	770.17	2%	-61%	50.00	0%
<i>Total II</i>	<b>34'500.00</b>	100%	<b>16'404.87</b>	56%	<b>38'083.72</b>	101%	-57%	<b>30'000.00</b>	100%
<b>OPERATING RESULT</b>	<b>0.00</b>	<b>0%</b>	<b>12'787.00</b>	<b>44%</b>	<b>-386.61</b>	<b>-1%</b>	<b>ns</b>	<b>0.00</b>	<b>0%</b>
<b>Financial result</b>									
Financial profits	200.00	1%	148.22	1%	184.34	0%	-20%	200.00	1%
Financial costs	200.00	1%	192.40	1%	201.49	1%	-5%	200.00	1%
<i>Total III</i>	<b>0.00</b>	<b>0%</b>	<b>-44.18</b>	<b>0%</b>	<b>-17.15</b>	<b>0%</b>	<b>158%</b>	<b>0.00</b>	<b>0%</b>
<b>Exceptional result</b>									
Extraordinary revenues		0%		0%		0%	-		0%
Extraordinary costs		0%	85.00	0%		0%	-		0%
<i>Total IV</i>	<b>0.00</b>	<b>0%</b>	<b>-85.00</b>	<b>0%</b>	<b>0.00</b>	<b>0%</b>	<b>-</b>	<b>0.00</b>	<b>0%</b>
<b>RESULT OF THE PERIOD</b>	<b>0.00</b>	<b>0%</b>	<b>12'657.82</b>	<b>43%</b>	<b>-403.76</b>	<b>-1%</b>	<b>ns</b>	<b>0.00</b>	<b>0%</b>
<b>Imputation on previous reserves</b>	<b>0.00</b>								
<b>GRAND TOTAL</b>	<b>0.00</b>							<b>0.00</b>	

**BALANCE SHEET (€)**

ASSETS	EXERCICE 2020			2019	LIABILITIES	2020	2019
	Brut	Amort.	Net	Net			
<b>Permanent assets</b>					<b>Own funds</b>		
Intangible assets			0.00		Association funds		
Tangible assets			0.00		Reserves		
Financial assets			0.00		Retained earning	25'403.06	25'806.82
Total I	0.00	0.00	0.00	0.00	<i>Result for the period</i>	<b>12'657.82</b>	<b>-403.76</b>
<b>Current assets</b>					Investment subsidy		
Raw material and stationery			0.00		Total I	38'060.88	25'403.06
			0.00		<b>Controlled provisions</b>		
			0.00		<b>Creditors</b>		
Trade debtors and related accounts	3'006.35		3'006.35	4'580.00	Loans and financial creditors		
Autres débiteurs			0.00		Advances and deposits		
Total II	3'006.35	0.00	3'006.35	4'580.00	Trade suppliers	87.45	1'893.70
<b>Cash</b>					Other creditors		
Stocks and shares	31'793.82		31'793.82	21'654.70	Total III	87.45	1'893.70
Available funds	3'498.16		3'498.16	1'062.06	<b>Revenues billed in advance</b>	150.00	
Total III	35'291.98	0.00	35'291.98	22'716.76			
<b>Prepayments</b>			0.00				
<b>Grand total</b>	<b>38'298.33</b>	<b>0.00</b>	<b>38'298.33</b>	<b>27'296.76</b>	<b>Grand total</b>	<b>38'298.33</b>	<b>27'296.76</b>

0.00

0.00

## **CHARACTERISTICS OF THE ASSOCIATION**

The association OING-Service has the following characteristics:

Balance sheet total: 38'298.33 €  
Total operating income : 29'191.87 €  
Result for the year : 12'657.82 €  
Number of employees : NONE

The annex, which is an integral part of the annual accounts,  
is therefore prepared in abbreviated form.

## **CHARACTERISTICS OF THE ASSOCIATION**

During the 2020 financial year, the OING-Service association recorded a surplus of + 13 K€ for a budget of nearly 30 K€.

This result, which is satisfactory from an accounting point of view, does however reflect a slowdown in the pace of the actions carried out by the association due to the health constraints linked to the COVID-19 pandemic which has been raging since the 1st quarter of 2020.

In this context, income is down sharply (-23%) both in terms of membership fees (-13%) and Council grants (-24%).

Overall, the association's expenses have also decreased significantly (-56%), with all of the association's activities (operations, representation, committees etc.) having been forced to operate at a slower pace for a year.

Despite these exceptional conditions, the association's sustainability does not seem to be in question.

Le solde des opérations courantes est ainsi excédentaire de + 13 K€.

The financial operations, which were not very significant, showed a slight deficit of - 44.18 €.

On the balance sheet, the result recorded this year has enabled us to strengthen the association's funds, the balance of which now stands at 38 K€.

The working capital allows us to deal with income shortfalls without disrupting the activity, and allows us to resume activities as soon as health conditions allow.

There are no other characteristic facts to report.

## **ACCOUNTING RULES AND METHODS**

### I - GENERAL PRINCIPLES

The association has drawn up its accounts in accordance with the general accounting principles laid down by the Association Accounting Plan resulting from regulations 2014-03 and 2018-06 of the Autorité Nationale de la Comptabilité, namely :

- fair presentation, comparability, continuity of activity
- regularity and fairness
- prudence
- consistency of accounting methods from one year to the next,
- independence of financial years

Despite the exceptional conditions related to the impact of the COVID-19 pandemic, the principle of continuity has not been called into question.

### II - EVALUATION MODES AND METHODS

#### 1 - Tangible fixed assets

Since 2005, the gross value of tangible fixed assets corresponds to their purchase price, including customs duties and non-recoverable taxes, after deduction of discounts, rebates and cash discounts.

The acquisition cost also includes all costs necessary to bring the assets into a usable condition, as well as acquisition costs.

Depreciation of decomposable assets is calculated on the basis of the probable useful life of the asset by the company.

#### 2 - Receivables and liabilities

Receivables and debts have been valued at their nominal value.

Receivables have, where appropriate, been depreciated by means of a provision to take account of any collection difficulties to which they may give rise.

### III - ADDITIONAL INFORMATION

Voluntary contributions in kind (volunteers) have not been recognised due to the difficulties and subjective nature of the evaluation criteria. This position has no impact on the result for the year.