

201				1	EUR
Nr.	Date of the deposition	No. 0450.716.537	PP	E.	D.

Doc. 5.2

ABB-NPI 1.1

**ANNUAL ACCOUNTS IN EURO (2 decimals)**

NAME: Caritas Europa

Legal form: International non-profit organisation

Address: Rue de la Charité

Nr.: 43

Postal Code: 1210

City: Brussel 21

Country: Belgium

Register of Legal Persons (RLP) - Office of the commercial court at: Brussel, French-speaking

Internet address \*: www.caritas.eu

Company number: 0450.716.537

DATE 13/11/2015 of the deposition of the partnership deed OR of the most recent document mentioning the date of publication of the partnership deed and the act changing the articles of association.

ANNUAL ACCOUNTS approved by the General Meeting \*\* of 25/05/2016

concerning the financial year covering the period from 1/01/2015 till 31/12/2015

Previous period from 1/01/2014 till 31/12/2014

The amounts of the previous financial year are /-are not \*\*\* identical to those which have been previously published.

COMPLETE LIST WITH name, first name, profession, residence-address (address, number, postal code, municipality) and position with the association or foundation, OF DIRECTORS AND AUDITORS, and where appropriate, of the representative in Belgium of the foreign association.

**Van Looy Lucas**

Bisdomein 1 , 9000 Gent, Belgium

Title : Voorzitter Raad van Beheer

Mandate : 17/05/2015

**Thibaud Bernard**

Rue de Bac 106 , 75007 Paris, France

Title : Vice président

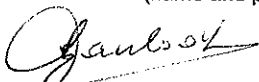
Mandate : 17/05/2015

Enclosed to these annual accounts:

Total number of pages deposited: 17  
of service: 5.1.3, 5.2.1, 5.2.2, 5.2.3, 5.4, 5.6, 8

Number of the pages of the standard form not deposited for not being

Signature  
(name and position)

 Mgr. Luc Van Looy  
Président

Signature  
(name and position)

\* Optional statement.

\*\* By the Board of Directors in case of a foundation / by general management in case of an international non profit institution.

\*\*\* Delete where appropriate.

## LIST OF DIRECTORS AND AUDITORS (continuation of the previous page)

**Caritas Schweiz**

Adligenswilerstrasse 15 , CH 6002 Luzern, Switzerland

Title : bestuurder

Mandate : 1/05/2015

Represented by:

Fasel Hugo

Adligenswilerstrasse 15 , CH 6002 Luzern, Switzerland

**Secours Catholique/ Caritas France**

Rue du Bac 106 , 75341 Paris Cedex 07, France

Title : Director

Mandate : 1/05/2015

Represented by:

Thibaud Bernard

Rue du Bac 106 , 75341 Paris Cedex 07, France

**Caritas Serbie**

Visegradska 23 , 11000 Belgrade, Serbia

Title : Director

Mandate : 1/05/2015

Represented by:

Tot Darko

Visegradska 23 , 11000 Belgrade, Serbia

**Caritas England and Wales**

Romero House , 55 Westminster Bridge Road London, United Kingdom

Title : Director

Mandate : 1/05/2015

Represented by:

McCarthy Philip

Romero House 55 , Westminster Bridge Road London, United Kingdom

## LIST OF DIRECTORS AND AUDITORS (continuation of the previous page)

**Caritas Norge**

Gronland 927 , 0134 Oslo, Norway

Title : Director

Mandate : 1/05/2015

Represented by:

Skretteberg Martha Rubiano

Gronland 927 , 0134 Oslo, Norway

**Caritas Czech Republic**

Vladislavova 12 , 11000 Prague, Czech Republic

Title : Director

Mandate : 1/05/2015

Represented by:

Curylo Lukas

Vladislavova 12 , 11000 Prague, Czech Republic

**Caritas Suède**

Brunngrand 4 , box 215, 103 14 Stockholm, Sweden

Title : Director

Mandate : 1/05/2015

Represented by:

Alberius Henryk

Brunngrand 4 , box 215, 103 14 Stockholm, Sweden

**Nuno Mayer Jorge**

Avenue Charles Thielemans 22 , 1150 Brussel 15, Belgium

Title : Secretary

**Caritas Española**

Calle Embajadores 162 , 28045 Madrid, Spain

Title : Director

Mandate : 1/05/2015

Represented by:

Mora Rosado Sebastian

Calle Embajadores 162 , 28045 Madrid, Spain

LIST OF DIRECTORS AND AUDITORS (continuation of the previous page)

**Debuquois Patrick**

Rue du Corby 100 , 6110 Montigny-le-Tilleul, Belgium

Title : Treasurer

**KPMG Réviseurs d'entreprise SCRL civile 0419.122.548**

Avenue du Bourget 40 , 1130 Brussel 13, Belgium

Title : Auditor, Lidmaatschapsnummer : A0001

Mandate : 30/06/2015- 30/06/2017

Represented by:

Heyndrickx Wim

Kalle 12 , box A, 9860 Oosterzele, Belgium

Number of membership: A01925

## AUDITING OR ADJUSTMENT MISSION

Optional disclosures:

- if the annual accounts have been audited or adjusted by an external accountant or auditor who is not a statutory auditor, mention here after: name, first names, profession, residence-address of each external accountant or auditor, the number of membership with the professional Institute ad hoc and the nature of this engagement:
  - A. Bookkeeping of the association or foundation,
  - B. Preparing the annual accounts,
  - C. Auditing the annual accounts and/or
  - D. Adjusting the annual accounts.
  
- If the assignment mentioned either under A or B is performed by authorised accountants or authorised accountants-tax consultants, information will be given on: name, first names, profession and residence-address of each authorised accountant or accountant-tax consultant, his number of membership with the Professional Institute of Accountants and Tax consultants and the nature of this engagement.

Name, first name, profession, residence-address	Number of membership	Nature of the engagement (A, B, C and/or D)

## BALANCE SHEET

	Notes	Codes	Period	Previous period
<b>ASSETS</b>				
<b>FIXED ASSETS</b> .....		20/28	<u>76.272,77</u>	<u>5.458,32</u>
Formation expenses .....		20		
Intangible fixed assets .....	5.1.1	21		
<b>Tangible fixed assets</b> .....	5.1.2	22/27	76.272,77	5.458,32
Land and buildings .....		22		
Owned by the association or foundation in full property		22/91		
Other .....		22/92		
Plant, machinery and equipment .....		23		
Owned by the association or foundation in full property		231		
Other .....		232		
Furniture and vehicles .....		24	23.299,20	5.458,32
Owned by the association or foundation in full property		241	23.299,20	5.458,32
Other .....		242		
Leasing and other similar rights .....		25		
Other tangible fixed assets .....		26	52.973,57	
Owned by the association or foundation in full property		261	52.973,57	
Other .....		262		
Assets under construction and advance payments .....		27		
<b>Financial fixed assets</b> .....	5.1.3/ 5.2.1	28		
<b>CURRENT ASSETS</b> .....		29/58	<u>1.090.232,85</u>	<u>1.416.695,06</u>
<b>Amounts receivable after more than one year</b> .....		29		
Trade debts .....		290		
Other amounts receivable .....		291		
of which non interest-bearing amounts receivable or with an abnormally low interest rate .....		2915		
<b>Stocks and contracts in progress</b> .....		3		
Stocks .....		30/36		
Contracts in progress .....		37		
<b>Amounts receivable within one year</b> .....		40/41	178.147,73	164.168,06
Trade debts .....		40	29.705,82	22.916,50
Other amounts receivable .....		41	148.441,91	141.251,56
of which non interest-bearing amounts receivable or with an abnormally low interest rate .....		415		
<b>Current investments</b> .....	5.2.1	50/53	249.826,66	249.826,66
<b>Cash at bank and in hand</b> .....		54/58	658.590,18	997.611,20
<b>Deferred charges and accrued income</b> .....		490/1	3.668,28	5.089,14
<b>TOTAL ASSETS</b> .....		20/58	1.166.505,62	1.422.153,38

LIABILITIES	Notes	Codes	Period	Previous period
<b>EQUITY</b> .....		10/15	846.987,07	823.395,42
<b>Association or foundation funds</b> .....		10		
Opening equity .....		100		
Permanent financing .....		101		
<b>Revaluation surpluses</b> .....		12		
<b>Allocated funds</b> .....	5.3	13	540.000,00	540.000,00
<b>Accumulated positive (negative) result</b> .....(+)/(-)		14	306.987,07	283.395,42
<b>Investment grants</b> .....		15		
<b>PROVISIONS</b> .....	5.3	16		
<b>Provisions for liabilities and charges</b> .....		160/5		
<b>Provisions for repayable grants and legacies and for gifts with a recovery right</b> .....		168		
<b>AMOUNTS PAYABLE</b> .....		17/49	319.518,55	598.757,96
<b>Amounts payable after more than one year</b> .....	5.4	17		
<b>Financial debts</b> .....		170/4		
Credit institutions, leasing and other similar obligations.....		172/3		
Other loans.....		174/0		
Trade debts .....		175		
Advances received on contracts in progress .....		176		
Other amounts payable .....		179		
Interest-bearing .....		1790		
Non interest-bearing or with an abnormally low interest rate .....		1791		
Cash deposit .....		1792		
<b>Amounts payable within one year</b> .....		42/48	318.518,55	598.757,96
<b>Debts payable after one year falling due within one year</b> ...	5.4	42		
<b>Financial debts</b> .....		43		
Credit institutions .....		430/8		
Other loans .....		439		
Trade debts .....		44	177.613,55	146.597,26
Suppliers .....		440/4	177.613,55	146.597,26
Bills of exchange payable .....		441		
Advances received on contracts in progress .....		46		297.070,48
<b>Taxes, remuneration and social security</b> .....		45	140.905,00	155.090,22
Taxes .....		450/3	32.289,54	32.932,55
Remuneration and social security .....		454/9	108.615,46	122.157,67
Other amounts payable .....		48		
Debentures and matured coupons, repayable grants 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		
<b>Accrued charges and deferred income</b> .....		492/3	1.000,00	
<b>TOTAL LIABILITIES</b> .....		10/49	1.166.505,62	1.422.153,38

**INCOME STATEMENT**

	Notes	Codes	Period	Previous period
<b>Operating income and charges</b>				
Gross operating margin.....(+)/(-)		9900	1.001.634,05	1.066.540,10
Operating income*.....		70/74	1.949.198,20	1.859.007,29
Turnover * .....		70	35.778,95	
Contributions, gifts, legacies and grants * .....		73	1.001.671,88	1.810.018,77
Raw materials, consumables, services and other goods * .....		60/61	947.564,15	792.467,19
Remuneration, social security costs and pensions ...(+)/(-)	5.5	62	957.784,06	1.010.104,84
Depreciation and amounts written down on formation expenses, on intangible and tangible fixed assets.....		630	20.980,94	7.336,46
Amounts written down on stocks, on contracts in progress and on trade debts: appropriations (write-backs) .....(+)/(-)		631/4		
Provisions for risks and charges: appropriations (uses and write-backs) .....(+)/(-)		635/8		
Other operating charges .....		640/8	4.514,10	1.827,42
Operation charges carried to assets as restructuring costs.....(-)		649		
<b>Positive (negative) operating result .....(+)/(-)</b>		9901	<u>18.354,95</u>	<u>47.271,38</u>
<b>Financial income .....</b>	5.5	75	8.747,59	7.349,73
<b>Financial charges .....</b>	5.5	65	3.510,89	3.053,13
<b>Positive (negative) result on ordinary activities ..... (+)/(-)</b>		9902	<u>23.591,65</u>	<u>51.567,98</u>
<b>Extraordinary income .....</b>		76		1.229,61
<b>Extraordinary charges .....</b>		66		
<b>Positive (negative) result for the period.....(+)/(-)</b>		9904	<u>23.591,65</u>	<u>52.797,59</u>



**APPROPRIATION ACCOUNT**

	Codes	Period	Previous period
<b>Positive (negative) result to be appropriated</b> .....(+)/(-)	9906	306.987,07	283.395,42
Positive (negative) result to be appropriated for the period .....(+)/(-)	9905	23.591,65	52.797,59
Accumulated positive (negative) result for the previous period .....(+)/(-)	14P	283.395,42	230.597,83
<b>Deduction from equity</b> .....	791/2		
from association or foundation funds .....	791		
from allocated funds .....	792		
<b>Addition to allocated funds</b> .....	692		
<b>Positive (negative) result to be carried forward</b> .....(+)/(-)	(14)	306.987,07	283.395,42

**EXPLANATORY DISCLOSURES**

**STATEMENT OF FIXED ASSETS**

	Codes	Period	Previous period
<b>INTANGIBLE FIXED ASSETS</b>			
Acquisition value at the end of the period .....	8059P	xxxxxxxxxxxxxxxx	14.247,48
<b>Movements during the period</b>			
Acquisitions, including produced fixed assets .....	8029		
Sales and disposals .....	8039	14.247,48	
Transfers from one heading to another.....(+)/(-)	8049		
Acquisition value at the end of the period .....	8059		
Depreciations and amounts written down at the end of the period .....	8129P	xxxxxxxxxxxxxxxx	14.247,48
<b>Movements during the period</b>			
Recorded .....	8079		
Written back .....	8089		
Acquisitions from third parties .....	8099		
Cancelled owing to sales and disposals .....	8109	14.247,48	
Transferred from one heading to another.....(+)/(-)	8119		
Depreciations and amounts written down at the end of the period .....	8129		
<b>NET BOOK VALUE AT THE END OF THE PERIOD .....</b>	(21)		

	Codes	Period	Previous period
<b>TANGIBLE FIXED ASSETS</b>			
<b>Acquisition value at the end of the period</b> .....	8199P	xxxxxxxxxxxxxxxx	155.207,62
<b>Movements during the period</b>			
Acquisitions, including produced fixed assets .....	8169	91.795,39	
Sales and disposals .....	8179	132.561,70	
Transfers from one heading to another .....	8189	(+)/(-)	
<b>Acquisition value at the end of the period</b> .....	8199	114.441,31	
<b>Revaluation surpluses at the end of the period</b> .....			
8259P	xxxxxxxxxxxxxxxx		
<b>Movements during the period</b>			
Recorded .....	8219		
Acquisitions from third parties .....	8229		
Cancelled .....	8239		
Transferred from one heading to another .....	8249	(+)/(-)	
<b>Revaluation surpluses at the end of the period</b> .....	8259		
<b>Depreciations and amounts written down at the end of the period</b> .....			
8329P	xxxxxxxxxxxxxxxx		149.749,30
<b>Movements during the period</b>			
Recorded.....	8279	20.980,94	
Written back .....	8289		
Acquisitions from third parties .....	8299		
Cancelled owing to sales and disposals .....	8309	132.561,70	
Transferred from one heading to another.....	8319	(+)/(-)	
<b>Depreciations and amounts written down at the end of the period</b> .....	8329	38.168,54	
<b>NET BOOK VALUE AT THE END OF THE PERIOD</b> .....	(22/27)	76.272,77	
<b>WHERE OF</b>			
<b>Owned by the association or foundation in full property</b> .....	8349	76.272,77	

**STATEMENT OF ALLOCATED FUNDS AND PROVISIONS**

**STATEMENT OF ALLOCATED FUNDS**

Valuation rules to calculate allocated funds *(heading 13 of liabilities)*

**PROVISIONS**

Allocation of the heading 160/5 ("Other liabilities and charges") of liabilities if amount is considerable.

Allocation of the heading 168 ("Provisions for repayable grants and legacies and for gifts with a recovery right") of liabilities if amount is considerable.

Period

**RESULTS****PERSONNEL AND PERSONNEL CHARGES**

**Employees for whom the association or foundation has submitted a DIMONA declaration or are recorded in the general personnel register**

Total number at the closing date .....

Average number of employees calculated in full-time equivalents .....

Number of actual worked hours .....

**Personnel costs**

Remuneration and direct social benefits .....

Employers' social security contributions .....

Employers' premiums for extra statutory insurances .....

Other personnel costs .....

Pensions .....

**FINANCIAL RESULTS**

Intercalary interests recorded as assets .....

Amount of the discount borne by the association or foundation as a result of negotiating amounts receivable .....

Balance of accounts, provisions of a financial nature formed (used or reversed) ..... (+)/(-)

Codes	Period	Previous period
9086	14	13
9087	13,3	12,7
9088	21.180	21.236
620	708.202,56	754.173,49
621	197.861,13	205.367,40
622	24.954,57	
623	26.765,80	50.563,95
624		
6503		
653		
656		

**RELATIONS WITH AFFILIATED ENTITIES, DIRECTORS AND AUDITOR(S)**

**AFFILIATED ENTITIES**

Amount receivable .....  
 Guarantees provided in their favour .....  
 Other significant commitments undertaken in their favour .....

**DIRECTORS AND INDIVIDUALS OR BODIES CORPORATE WHO CONTROL THE ASSOCIATION OR FOUNDATION DIRECTLY OR INDIRECTLY WITHOUT BEING AFFILIATED, OR OTHER ENTITIES CONTROLLED DIRECTLY OR INDIRECTLY BY THESE PERSONS**

Conditions on amounts receivable from these persons .....  
     Rates and terms to the outstanding amounts receivable  
 Guarantees provided in their favour .....  
 Other significant commitments undertaken in their favour .....

Codes	Period
9291	
9294	
9295	
9500	
9501	
9502	

**AUDITORS OR PEOPLE THEY ARE LINKED TO**

Auditors' fees for the 2015 audit amount to 8.135,92 EUR

**TRANSACTIONS WITH RELATED PARTIES OUTSIDE NORMAL MARKET CONDITIONS**

Transactions directly or indirectly contracted between the non profit institution or foundation and the members of directive, supervisory or administrative body

Period

**SOCIAL REPORT**

Numbers of joint industrial committees competent for the association or foundation: 200

**EMPLOYEES FOR WHOM THE ASSOCIATION OR FOUNDATION HAS SUBMITTED A DIMONA DECLARATION OR ARE RECORDED IN THE GENERAL PERSONNEL REGISTER**

During the period and the previous	Codes	1. Full-time (period)	2. Part-time (period)	3. Total (T) or total of full-time equivalents (FTE) (period)	3P.Total (T) or total of full-time equivalents (FTE) (previous period)
Average number of employees .....	100	13,3		13,3 (VTE)	12,7 (VTE)
Number of hours actually worked .....	101	21.180		21.180 (T)	21.236 (T)
Personnel costs .....	102	957.784,06		957.784,06 (T)	1.010.104,84 (T)

At the closing date of the period	Codes	1. Full-time	2. Part-time	3. Total in full-time equivalents
<b>Number of employees</b> .....	105	14		14,0
<b>By nature of the employment contract</b>				
Contract for an indefinite period .....	110	12		12,0
Contract for a definite period .....	111	2		2,0
Contract for the execution of a specifically assigned work .....	112			
Replacement contract .....	113			
<b>According to the gender and by level of education</b>				
<b>Men</b> .....	120	4		4,0
primary education .....	1200			
secondary education .....	1201	1		1,0
higher education (non-university) .....	1202			
university education .....	1203	3		3,0
<b>Women</b> .....	121	10		10,0
primary education .....	1210			
secondary education .....	1211	1		1,0
higher education (non-university) .....	1212			
university education .....	1213	9		9,0
<b>By professional category</b>				
Management staff .....	130			
Employees .....	134	14		14,0
Workers .....	132			
Other .....	133			

**TABLE OF PERSONNEL CHANGES DURING THE FINANCIAL YEAR**
**ENTRIES**

The number of employees for whom the association or foundation has submitted a DIMONA declaration or are recorded in the personnel register during the financial year in the general personnel register

**DEPARTURES**

The number of employees with a in the DIMONA declaration indicated or in the general personnel register listed date of termination of the contract during the financial year .....

Codes	1. Full-time	2. Part-time	3. Total in full-time equivalents
205	6		6,0
305	5		5,0

**INFORMATION WITH REGARD TO TRAINING RECEIVED BY EMPLOYEES DURING THE PERIOD**
**Total number of official advanced professional training projects at company expense**

Number of participating employees .....	5801	5811
Number of training hours .....	5802	5812
Net costs for the association or foundation .....	5803	5813
of which gross costs directly linked to the training .....	58031	58131
of which paid contributions and deposits in collective funds .....	58032	58132
of which received subsidies (to be deducted) .....	58033	58133

**Total number of less official and unofficial advance professional training projects at expense of the employer**

Number of participating employees .....	5821	5831
Number of training hours .....	5822	5832
Net costs for the association or foundation .....	5823	5833

**Total number of initial professional training projects at expense of the employer**

Number of participating employees .....	5841	5851
Number of training hours .....	5842	5852
Net costs for the association or foundation .....	5843	5853

Codes	Men	Codes	Women
5801		5811	
5802		5812	
5803		5813	
58031		58131	
58032		58132	
58033		58133	
5821		5831	
5822		5832	
5823		5833	
5841		5851	
5842		5852	
5843		5853	



## VALUATION RULES

