EuroGOOS
European Global Ocean Observing System

EuroGOOS Annual General Assembly Meeting
19-21 May 2025
Helsinki, Finland

Agenda Item 4: Closed Session on EuroGOOS Activities

Document 4.2.2: Financial closure 2024 – Official Accounts for the Belgian Authorities

Formal session

Agenda Item F4: Financial reports and budgets

Document F4.2.2: Financial closure 2024 – official accounts for the Belgian authorities

Internal year statement - Short report (Association)

	Code	2024	2023
		01-01-2024 - 31-12-2024	01-01-2023 - 31-12-2023
BALANCE SHEET AFTER APPROPRIATION			
ASSETS			
FORMATION EXPENSES	20		
FIXED ASSETS	21/28	33.290,55	41.043,51
Intangible fixed assets (explanation 6.1.1)	21		
Tangible fixed assets (explanation 6.1.2)	22/27	33.290,55	41.043,51
Land and buildings	22		
Plant, machinery and equipment	23		
Furniture and vehicles	24	2.629,60	3.287,00
240110 - FURNITURE (D)		6.574,00	6.574,00
240119 - DEPRECETION ON FURNITURE (D)		-3.944,40	-3.287,00
240120 - OFFICE EQUIPMENT (D)		696,19	696,19
240129 - DEPRECIATION ON OFFICE EQUIPMENT (D)		-696,19	-696,19
240130 - COMPUTER EQUIPMENT (D)		11.557,44	11.557,44
240139 - DEPRECIATION ON COMPUTER EQUIPMENT (D)		-11.557,44	-11.557,44
Leasing and similar rights	25		
Other tangible fixed assets	26	30.660,95	37.756,51
261000 - ACCOMMODATION RENTED OFFICE (D)		70.955,65	70.955,65
261009 - DEPRECIATION ACCOMODATION RENTED OFFICE (D)		-40.294,70	-33.199,14
Assets under construction and advance payments	27		
Financial fixed assets (explanation 6.1.3)	28		
CURRENT ASSETS	29/58	742.760,66	806.214,91
Amounts receivable after more than one year	29		
Trade debtors	290		
Other amounts receivable	291		
Stocks and contracts in progress	3		
Stocks	30/36		
Contracts in progress	37		
Amounts receivable within one year	40/41	9.105,95	218.138,17
Trade debtors	40	9.105,95	217.962,96
400000 - CUSTOMERS (D)			216.748,00
400100 - CREDIT NOTES TO BE RECEIVED (D)		8.534,04	564,24
406000 - ADVANCE PAYMENTS (D)		571,91	650,72
Other amounts receivable	41		175,21
416000 - SUNDRY RECEIVABLE (D)			175,21
Current investments	50/53		
Cash at bank and in hand	54/58	730.580,09	579.657,66
550000 - BNP BE47 0016 9598 5180 (D)		504.499,75	354.237,00
550001 - BNP BE71 0359 1068 7369 (D)		25.420,66	225.420,66
550002 - BNP BE43 0019 8264 1301 (D)		200.659,68	
Deferred charges and accrued income	490/1	3.074,62	8.419,08
490000 - DEFERRED CHARGES (D)		1.897,25	8.419,08
491000 - ACCRUED CHARGES (D)		1.177,37	
GL accounts not in the standard Belgian schema	AXX		
TOTAL ASSETS	20/58	776.051,21	847.258,42

Internal year statement - Short report (Association)

	Code	2024	2023
		01-01-2024 - 31-12-2024	01-01-2023 - 31-12-2023
EQUITY AND LIABILITIES			
CAPITAL AND RESERVES	10/15	672.011,95	667.651,00
Funds of the association or foundation (explanation 6.2)	10		
Revaluation surpluses	12		
Allocated funds and other reserves (explanation 6.2)	13		
Accumulated profits (losses) (+)/(-)	14	672.011,95	667.651,00
140000 - ACCUMULATED PROFITS (LOSSES (-)) (C)		672.011,95	667.651,00
Investment grants	15		
PROVISION AND DEFERRED TAXES (explanation 6.2)	16		
Provisions for liabilities and charges	160/5		
Pensions and similar obligations	160		
Taxes	161		
Major repair and maintenance	162		
Environmental obligations	163		
Other risks and costs	164/5		
Provisions for repayable subsidies, bequests and for donations with repossession rights	167		
Deferred taxes	168		
AMOUNTS PAYABLE	17/49	104.039,26	179.607,42
Amounts payable after more than one year (explanation 6.3)	17		
Financial debts	170/4		
Credit institutions, leasing and other similar obligations	172/3		
Other loans	174/0		
Trade debts	175		
Prepayments on orders	176		
Other amounts payable	178/9		
Amounts payable within one year (explanation 6.3)	42/48	103.685,90	179.607,42
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	43.965,04	133.674,75
Suppliers	440/4	43.965,04	133.674,75
440000 - SUPPLIERS (C)		1.138,74	11.760,21
444000 - Invoice to be received (C)		42.826,30	121.914,54
Bills of exchange payable	441		
Prepayments on orders	46		
Taxes, remuneration and social security	45	59.720,86	45.932,67
Taxes	450/3	-2.287,81	-7.726,57
451900 - Current VAT account (C)		-2.652,47	-8.680,11
452540 - TAXE PATRIMONY (C)		364,66	953,54
Remuneration and social security	454/9	62.008,67	53.659,24
455100 - REMUNERATION (C)		-5.573,40	
456000 - HOLIDAY PAY (C)		67.582,07	53.659,24
Other debts	48		
Accruals and deferred income	492/3	353,36	
492000 - ACCRUED CHARGES (C)		353,36	
GL accounts not in the standard Belgian schema	BXX		
TOTAL LIABILITIES	10/49	776.051,21	847.258,42

Internal year statement - Short report (Association)

		Code	2024	2023
			01-01-2024 - 31-12-2024	01-01-2023 - 31-12-2023
INCOME STATEMENT				
Operating income and charges				
Gross operating margin	(+)/(-)	9900	603.745,56	290.958,59
Including: Non-recurring operating income		76A		
Turnover		70	475.051,38	739.085,72
705000 - MEMBER FEES (C)			394.000,00	378.500,00
705001 - EXTERNAL PROJECTS (C)			59.301,75	341.288,75
749000 - MISCELLANEOUS OPERATION INCOME (C)			19.979,53	
749002 - PERSONAL CONTRIBUTION MEAL VOUCHERS (C)			1.104,17	1.003,89
749024 - RECUPERATION ANTICIP. TAX (C)			521,93	452,23
749049 - ADVANTAGES EMPLOYEES (C)			144,00	144,00
749050 - BENEFITS IN KIND EMPLOYEES - FICHES 281 (C)				17.696,85
Contributions, gifts, legacies and grants		73	426.577,23	141.972,24
736000 - SUBSIDIES - CONTRACTS (C)			15.000,00	141.972,24
736001 - SUBSIDIES - PROJECTS (C)			411.577,23	
Raw materials, consumables, services and other goods		60/61	297.883,05	590.099,37
602000 - Operational Projects (D)			37.500,00	268.006,00
611123 - RENT CONFERENCE HALLS + EQUIPMENT (D)			5.935,00	
612011 - RELOCATION EXPENSES (D)				4.000,00
612210 - MAINTENANCE PRODUCTS (D)			78,64	
612400 - PRINTS (D)			4.042,38	8.718,00
612500 - OFFICE SUPPLIES (D)			944,53	28,58
612511 - COMPUTER EQUIPMENT (D)				73,19
612513 - SOFTWARE (D)			8.933,45	7.518,92
612514 - COSTS EXACT ON LINE (D)			2.483,80	2.364,00
613210 - LAWYER FEES (D)				15.817,85
613211 - FEES NOTARY (D)				2.230,00
613230 - ACCOUNTANT FEES (D)			8.901,29	12.955,11
613231 - AUDIT FEES (D)			112,50	5.000,00
613240 - OTHER PERFORMANCE FEES (D)			292,50	11.236,07
613245 - FEES SECRETARY GENERAL (D)			159.296,00	159.901,26
613310 - PAYROLL ADMINISTRATION OFFICE (D)			4.239,67	3.607,97
613311 - FILE CHARGE (D)			560,00	880,00
613312 - FEES MEAL VOUCHERS (D)			616,04	550,27
613540 - INSURANCE ETHIAS 45 414 025 (D)			316,62	394,48
613541 - INSURANCE CHUBB BEDRNA04110 (D)			1.569,92	1.569,92
613580 - INSURANCES MISCELLANEOUS (D)			729,95	715,80
614105 - SHIPMENTS (D)				273,96
615101 - TRAVEL COSTS PER DIEM (D)			3.104,75	4.830,05
615110 - TRAVEL COSTS ABROAD (D)			36.237,06	39.501,81
615111 - TRAVEL COSTS AT HOME (D)			1.073,04	1.470,47
615115 - TRAVEL COSTS OFFICE SECRETARY GENERAL (D)			1.849,10	590,94
615120 - REPRESENTATION COSTS (D)			959,50	1.970,20
615210 - PUBLICITY AND ADVERTISEMENT (D)			1.613,57	3.996,00
615220 - CONGRES/ MEETING ORGANISATIONS COSTS (D)			11.643,25	26.358,39
615230 - GIFTS CUSTOMERS (D)			139,79	110,70
615310 - SEMINARS (D)			1.280,00	413,00
615710 - FOOD AND BEVERAGE (D)			615,48	2.463,76
616100 - POST OFFICE (D)			10,35	17,55
616200 - TELEPHONE /MOBILE/INTERNET (D)			1.856,97	1.848,34
616302 - DOMAINNAME (D)			67,90	66,78
616800 - HOSTING (D)			880,00	620,00
Remuneration, social security costs and pensions	(+)/(-)	62	591.314,78	491.715,61
620200 - REMUNERATION EMPLOYEES (D)			434.787,93	376.722,79
620201 - ADVANTAGES EMPLOYEES (D)			144,00	144,00
621120 - EMPLOYERS' SOCIAL SECURITY (D)			99.030,87	77.807,82
621310 - HOSPITALISATION INSURANCE DKV (D)			1.969,05	1.903,47
622200 - ACCIDENT INSURANCE (D)			1.724,55	1.004,36
623210 - EXTERNAL MEDICAL SERVICES (D)			435,31	426,79
623221 - MEAL VOUCHERS (D)			8.120,00	7.424,00
623230 - TRANSPORT DU PERSONNEL (D)			1.521,10	365,75
623241 - AGREED DAILY ALLOWANCE (D)			6.813,61	7.843,84
623242 - COSTS OWN EMPLOYER (D)			22.845,53	20.111,85
623310 - ADDITION PROVISION HOLIDAY PAY (D)			67.582,07	53.659,24
623330 - TAKE BACK PROVISION HOLIDAY PAY (D)			-53.659,24	-55.698,30
Depreciation of and other amounts written off formation expenses, intangible and tangible fixed assets		630	7.752,96	9.621,63
630202 - DEPRECIATION ON COMPUTER EQUIPMENT (D)				1.868,66
630203 - DEPRECIATION ACCOMADATION RENTED OFFICE (D)			7.095,56	7.095,57
630204 - DEPRECIATION FURNITURE (D)			657,40	657,40
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)	(+)/(-)	635/9		

Internal year statement - Short report (Association)

		Code	2024	2023
			01-01-2024 - 31-12-2024	01-01-2023 - 31-12-2023
Other operating charges		640/8	696,39	559,99
640100 - TAXES ON PATRIMONY (D)			447,31	363,54
640101 - REPROBEL (D)			129,00	
640400 - LEGAL PUBLICATIONS (D)			120,08	196,45
Operating charges carried to assets as restructuring costs	(-)	649		
Non-recurring operating costs		66A		
Operating profit (loss)	(+)/(-)	9901	3.981,43	-210.938,64
Financial income (explanation 6.4)		75/76B	2.119,99	48,25
Recurring financial income		75	2.119,99	48,25
750000 - Banking Interests (C)			2.119,99	
756100 - PAYMENT DIFFERENCES (C)				10,51
757000 - Received discounts from supplier (C)				37,44
757010 - Payment differences on purchase (C)				0,30
Non recurring financial income		76B		
Financial charges (explanation 6.4)		65/66B	1.104,47	725,97
Recurring financial costs		65	1.104,47	725,97
654000 - Realised exchange losses (D)			364,85	7,26
656100 - FINANCIAL COSTS (D)			647,82	642,15
656200 - PAYMENT DIFFERENCES (D)			82,80	22,35
657000 - Other financial charges (D)				54,20
657010 - Payment differences on sales (D)			9,00	0,01
Non recurring financial costs		66B		
Profit (Loss) of the financial year before taxes	(+)/(-)	9903	4.996,95	-211.616,36
Withdrawal from deferred taxes		780		
Transfer to deferred taxes		680		
Taxes on the result	(+)/(-)	67/77	-636,00	
670000 - Income taxes paid and withholding taxes due or paid (D)			-636,00	
Gain (loss) of the period	(+)/(-)	9904	4.360,95	-211.616,36
Withdrawal from untaxed reserves		789		
Transfer to untaxed reserves		689		
GL accounts not in the standard Belgian schema		WXX		
Profit (loss) of the financial year available to be appropriated	(+)/(-)	9905	4.360,95	-211.616,36

Internal year statement - Short report (Association)

		Code	2024	2023
			01-01-2024 - 31-12-2024	01-01-2023 - 31-12-2023
PROCESS PROFIT / LOSS				
Profit (loss) to be appropriated	(+)/(-)	9906	672.011,95	667.651,00
Profit (loss) of the financial year available to be appropriated	(+)/(-)	(9905)	4.360,95	-211.616,36
Profit (loss) carried forward from the previous financial year	(+)/(-)	14P	667.651,00	879.267,36
790000 - Positive result of the preceding period brought forward (C)			667.651,00	879.267,36
Withdrawal from equity: funds, allocated funds and other reserves		791		
Addition to allocated funds and other reserves		691		
Profit (loss) to be carried forward	(+)/(-)	(14)	672.011,95	667.651,00

Internal year statement - Short report (Association)

	Code	2024	2023
		01-01-2024 - 31-12-2024	01-01-2023 - 31-12-2023
List of controls carried out on the shortened scheme for associations			
BALANCE			
Fixed assets			
22/27 = 22 + 23 + 24 + 25 + 26 + 27		OK	OK
21/28 = 21 + 22/27 + 28		OK	OK
Current assets			
29 = 290 + 291		OK	OK
3 = 30/36 + 37		OK	OK
40/41 = 40 + 41		OK	OK
29/58 = 29 + 3 + 40/41 + 50/53 + 54/58 + 490/1		OK	OK
Capital and reserves			
10/15 = 10 + 12 + 13 + 14 + 15		OK	OK
Provision for liabilities and charges			
16 = 160/5 + 167 + 168		OK	OK
160/5 = 160 + 161 + 162 + 163 + 164/5		OK	OK
Creditors			
170/4 = 172/3 + 174/0		OK	OK
17 = 170/4 + 175 + 176 + 178/9		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 + 45 + 46 + 48		OK	OK
17/49 = 17 + 42/48 + 492/3		OK	OK
Balance total			
20/58 = 20 + 21/28 + 29/58		OK	OK
10/49 = 10/15 + 16 + 17/49		OK	OK
20/58 = 10/49		OK	OK
INCOME STATEMENT			
9901 = 9900 - 62 - 630 - 631/4 - 635/9 - 640/8 - 649 - 66A		OK	OK
75/76B = 75 + 76B		OK	OK
65/66B = 65 + 66B		OK	OK
9903 = 9901 + 75/76B - 65/66B		OK	OK
9904 = 9903 + 780 - 680 - 67/77		OK	OK
9905 = 9904 + 789 - 689		OK	OK
9906 = 9905 + 14P		OK	OK
(14) = 9906 + 791 - 691		OK	OK

	Code	2024	2023
		01-01-2024 - 31-12-2024	01-01-2023 - 31-12-2023
Non-connected accounts	XXX	672.011,95	667.651,00
692000 - Positive result to be carried forward (D)		672.011,95	667.651,00