



SUMMARY OF EUROSAI FINANCIAL  
STATEMENTS  
FINANCIAL YEAR 2019

15<sup>th</sup> September 2020





**APPENDIX 1.- BALANCE SHEET AT 31 DECEMBER 2019**  
(in euros)

<b>ASSETS</b>	<b>2019</b>	<b>2018</b>
<b>A) NON-CURRENT ASSETS</b>	<b>0.00</b>	<b>0.00</b>
<b>B) CURRENT ASSETS</b>	<b>416,685.03</b>	<b>383,055.07</b>
III. Trade and other receivables	77.20	71.20
441. Receivables, trade bills	77.20	71.20
VI. Short term accruals	752.07	558.69
480. Prepaid Expenses	752.07	558.69
VII. Cash and other equivalent assets	415,855.76	382,425.18
572. Banks and financial institutions, demand current accounts, euros	415,855.76	382,425.18
<b>TOTAL ASSETS</b>	<b>416,685.03</b>	<b>383,055.07</b>
<b>NET ASSETS AND LIABILITIES</b>	<b>2019</b>	<b>2018</b>
<b>A) NET ASSETS</b>	<b>411,585.04</b>	<b>364,334.81</b>
A-1) Equity	411,585.04	364,334.81
I. Welfare fund	364,334.81	319,819.88
101. Welfare fund	364,334.81	319,819.88
VII. Result for the financial year	47,250.23	44,514.93
129. Result for the financial year	47,250.23	44,514.93
<b>C) CURRENT LIABILITIES</b>	<b>5,099.99</b>	<b>18,720.26</b>
II. Current provisions	0.00	1,686.51
529. Current provisions	0.00	1,686.51
III. Current accounts payable	410.00	5,749.00
521. Current accounts payable	410.00	5,749.00
V. Trade creditors and other accounts payable	4,689.99	11,284.75
1. Suppliers	4,311.03	11,284.75
400. Suppliers	4,311.03	11,284.75
5. Current tax liabilities	378.96	0.00
475. Taxes, credit for taxes	378.96	0.00
<b>TOTAL NET ASSETS AND LIABILITIES</b>	<b>416,685.03</b>	<b>383,055.07</b>



**APPENDIX 2.- STATEMENT OF REVENUES AND EXPENSES. FINANCIAL YEAR 2019**  
(in euros)

	2019	2018
<b>A) CONTINUING OPERATIONS</b>		
<b>OPERATIONAL INCOME (1+5))</b>	<b>99,202.00</b>	<b>99,190.00</b>
<b>1. Income from members' contributions</b>	<b>99,190.00</b>	<b>99,190.00</b>
a) 700. Fee income	99,190.00	99,190.00
<b>OPERATIONAL EXPENSES (4+7+8)</b>	<b>-51,951.77</b>	<b>-54,675.07</b>
<b>4. Publications and reports</b>	<b>-15,780.88</b>	<b>-20,471.50</b>
a) 600. Publications	-15,780.88	-20,471.50
<b>5. Other operational income</b>	<b>12.00</b>	0.00
759. Non-trading and other operational income	12.00	0.00
<b>7. Other operational expenses</b>	<b>-36,170.89</b>	<b>-34,203.57</b>
620. Translations	-12,363.05	-9,846.44
621. Shipments	-1,510.75	-1,339.40
622. Strategic Plan/Subsidies	-19,045.19	-15,526.48
623. Website updates	-37.26	-1,494.37
625. Software renewal	-1,000.98	-716.00
626. Bank services and similar	-212.90	-106.61
627. Public relations, representation	-1,370.96	-3,804.55
629. Office material	-629.80	-1,369.72
<b>8. Amortisation of fixed assets</b>	<b>0.00</b>	<b>0.00</b>
<b>A.1) OPERATIONAL PROFIT ( 1 + 4 + 7 + 8 )</b>	<b>47,250.23</b>	<b>44,514.93</b>
<b>14. Financial income</b>	<b>0.00</b>	<b>0.00</b>
<b>15 Financial expenses</b>	<b>0.00</b>	<b>0.00</b>
<b>A.2) FINANCIAL RESULT ( 14 + 15 )</b>	<b>0.00</b>	<b>0.00</b>
<b>A.3) RESULT BEFORE TAXES ( A.1 + A.2 )</b>	<b>47,250.23</b>	<b>44,514.93</b>
<b>A.5) RESULT FOR THE FINANCIAL YEAR</b>	<b>47,250.23</b>	<b>44,514.93</b>



**APPENDIX 3.- STATEMENT OF CHANGES IN NET ASSETS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019**  
(in euros)

	WELFARE FUND	RESULTS FROM PREVIOUS YEARS	OTHER CONTRIBUTIONS FROM PARTNERS	RESULT FOR THE FINANCIAL YEAR	ADJUSTMENTS FOR CHANGES IN VALUE	SUBSIDIES DONATIONS AND LEGACIES RECEIVED	TOTAL
<b>B. ADJUSTED BALANCE, START OF THE YEAR 2018</b>	<b>279,405.83</b>	<b>40,414.05</b>					<b>319,819.88</b>
I. Total income and expenditure recognised. Result for the financial year.				44,514.93			44,514.93
II.1. Other operations with member SAIs.	<b>40,414.05</b>	<b>-40,414.05</b>					0.00
<b>C. BALANCE, END OF THE YEAR 2018</b>	<b>319,819.88</b>	<b>0.00</b>		<b>44,514.93</b>			<b>364,334.81</b>
I. Adjustments due to criteria changes, 2018.							-
II. Adjustments to correct errors, 2018.							-
<b>D. ADJUSTED BALANCE, START OF YEAR 2019</b>	<b>319,819.88</b>	<b>44,514.93</b>					<b>364,334.81</b>
I. Total income and expenditure recognised. Result for the financial year.				47,250.23			47,250.23
II.1. Other operations with member SAIs.	<b>44,514.93</b>	<b>-44,514.93</b>					0.00
<b>E. BALANCE, END OF YEAR 2019</b>	<b>364,334.81</b>	<b>0.00</b>		<b>47,250.23</b>			<b>411,585.04</b>