



SUMMARY OF EUROSAI FINANCIAL
STATEMENTS
FINANCIAL YEAR 2020

5th March 2021





APPENDIX 1.- BALANCE SHEET AT 31 DECEMBER 2020.

(In euros)

ASSETS	FINANCIAL YEAR 2020	FINANCIAL YEAR 2019
A) NON-CURRENT ASSETS	0.00	0.00
B) CURRENT ASSETS	462,746.13	416,685.03
III. Trade and other receivables	0.00	77.20
441. Receivables, trade bills	0.00	77.20
VI. Short term accruals	750.02	752.07
480. Prepaid Expenses	750.02	752.07
VII. Cash and other equivalent assets	461,996.11	415,855.76
572. Banks and financial institutions, demand current accounts, euros	461,996.11	415,855.76
TOTAL ASSETS	462,746.13	416,685.03
NET ASSETS AND LIABILITIES	FINANCIAL YEAR 2020	FINANCIAL YEAR 2019
A) NET ASSETS	460,347.86	411,585.04
A-1) Equity	460,347.86	411,585.04
I. Welfare fund	411,585.04	364,334.81
101. Welfare fund	411,585.04	364,334.81
VII. Result for the financial year	48,762.82	47,250.23
129. Result for the financial year	48,762.82	47,250.23
C) CURRENT LIABILITIES	2,398.27	5,099.99
II. Current provisions	0.00	0.00
III. Current accounts payable	0.00	410.00
521. Current accounts payable	0.00	410.00
V. Trade creditors and other accounts payable	2,398.27	4,689.99
1. Suppliers	2,398.27	4,311.03
400. Suppliers	2,398.27	4,311.03
5. Current tax liabilities	0.00	378.96
475. Taxes, credit for taxes	0.00	378.96
TOTAL NET ASSETS AND LIABILITIES	462,746.13	416,685.03



APPENDIX 2.- STATEMENT OF REVENUES AND EXPENSES. FINANCIAL YEAR 2020
(In euros)

	FINANCIAL YEAR 2020	FINANCIAL YEAR 2019
A) CONTINUING OPERATIONS		
OPERATIONAL INCOME (1+5)	99,190.00	99,202.00
1. Income from members' contributions	99,190.00	99,190.00
a) 700. Fee income	99,190.00	99,190.00
OPERATIONAL EXPENSES (4+7+8)	-50,427.18	-51,951.77
4. Publications and reports	-19,743.65	-15,780.88
a) 600. Publications	-19,743.65	-15,780.88
5. Other operational income	0.00	12.00
759. Non-trading and other operational income	0.00	12.00
7. Other operational expenses	-30,683.53	-36,170.89
620. Translations	-16,257.66	-12,363.05
621. Shipments	-1,148.84	-1,510.75
622. Strategic Plan/Subsidies	-9,636.00	-19,045.19
623. Website updates	-148.33	-37.26
625. Software renewal	-1,196.77	-1,000.98
626. Bank services and similar	-1,589.90	-212.90
627. Public relations, representation	-392.04	-1,370.96
629. Office material	-313.99	-629.80
8. Amortisation of fixed assets	0.00	0.00
A.1) OPERATIONAL PROFIT (1 + 4 + 7 + 8)	48,762.82	47,250.23
14. Financial income	0.00	0.00
15 Financial expenses	0.00	0.00
A.2) FINANCIAL RESULT (14 + 15)	0.00	0.00
A.3) RESULT BEFORE TAXES (A.1 + A.2)	48,762.82	47,250.23
A.5) RESULT FOR THE FINANCIAL YEAR	48,762.82	47,250.23



APPENDIX 3.- STATEMENT OF CHANGES IN NET ASSETS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020
(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. ADJUSTED BALANCE, START OF THE YEAR 2019	319,819.88	44,514.93					364,334.81
I. Total income and expenditure recognised. Result for the financial year.				47,250.23			47,250.23
II.1. Other operations with member SAIs.	44,514.93	-44,514.93					0.00
C. BALANCE, END OF THE YEAR 2019	364,334.81	0.00		47,250.23			411,585.04
I. Adjustments due to criteria changes, 2019.							-
II. Adjustments to correct errors, 2019.							-
D. ADJUSTED BALANCE, START OF YEAR 2020	364,334.81	47,250.23					411,585.04
I. Total income and expenditure recognised. Result for the financial year.				48,762.82			48,762.82
II.1. Other operations with member SAIs.	47,250.23	(47,250.23)					0.00
E. BALANCE, END OF YEAR 2020	411,585.04	0.00		48,762.82			460,347.86