

Year End Balance Sheet 30/06/2022

Fédération Internationale de l'Art Photographique (FIAP asbl)

**22 rue de Tétange
L-3672 Kayl**

F10288



**Fiduciaire Luxembourgeoise
sàrl**

Year End Balance Sheet 30/06/2022

Fédération Internationale de l'Art Photographique (FIAP asbl)

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**Fiduciaire Luxembourgeoise
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(FIAP asbl)
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BALANCE SHEET 30/06/2022

ASSETS

	30/06/2022	31/12/2021
C. Fixed assets	1.531.003,87	1.418.827,99
II. Tangible assets	3.372,36	1.456,00
III. Financial assets	1.527.631,51	1.417.371,99
D. Current assets	51.419,75	125.977,45
I. Stocks	24.354,24	22.489,36
II. Debtors	0,00	6.066,73
a) becoming due and payable within one year	0,00	6.066,73
IV. Cash at bank and in hand	27.065,51	97.421,36
TOTAL ASSETS	1.582.423,62	1.544.805,44

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BALANCE SHEET 30/06/2022

LIABILITIES

	30/06/2022	31/12/2021
A. Capital and reserves	1.195.255,97	1.158.834,25
I. Subscribed capital	1.158.834,25	921.963,37
VI. Profit or loss for the financial year	36.421,72	236.870,88
B. Provisions	382.455,25	385.971,19
C. Creditors	4.712,40	0,00
a) becoming due and payable within one year	4.712,40	0,00
TOTAL LIABILITIES	1.582.423,62	1.544.805,44

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BALANCE SHEET 30/06/2022

	01/01/2022-30/06/2022	01/01/2021-31/12/2021
1. to 5. Gross profit or loss	61.708,10	265.754,17
6. Staff costs	-17.568,93	-32.280,73
a) Salaries and wages	-17.568,93	-32.280,73
7. Value adjustments	-651,00	-365,42
a) in respect of formation expenses and of tangible and intangible fixed assets	-651,00	-365,42
8. Other operating expenses	-15.308,94	-10.011,87
11. Other interest receivable and similar income	8.242,49	13.774,73
b) other interest and similar income	8.242,49	13.774,73
18. Profit or loss for the financial year	36.421,72	236.870,88

BALANCE SHEET 30/06/2022

ASSETS

	30/06/2022	31/12/2021
A. Subscribed capital unpaid	0,00	0,00
B. Formation expenses	0,00	0,00
C. Fixed assets	1.531.003,87	1.418.827,99
II. Tangible assets	3.372,36	1.456,00
3. Other fixtures and fittings, tools and equipment	3.372,36	1.456,00
2235-Computer equipment	4.388,78	1.821,42
22359-Wertberichtigung IT-Ausstattung	-1.016,42	-365,42
III. Financial assets	1.527.631,51	1.417.371,99
5. Investments held as fixed assets	1.527.631,51	1.417.371,99
2352101-Banque Internationale SA - Wertpapiere	198.939,81	174.940,07
2352102-Volksbank - Wertpapierdepot	1.277.381,37	1.191.121,59
2352103-LALUX - Safe Invest	51.310,33	51.310,33
D. Current assets	51.419,75	125.977,45
I. Other loans	24.354,24	22.489,36
3. Finished goods and goods for resale	24.354,24	22.489,36
36101-Warenlager - Abzeichen	4.115,00	4.115,00
36102-Warenlager -Medaillen	20.089,24	18.224,36
36103-Warenlager - Ehrenbaender	150,00	150,00
II. Debtors	0,00	6.066,73
4. Other debtors	0,00	6.066,73
a) becoming due and payable within one year	0,00	6.066,73
42121101-K/K Prasesident-Dr Riccardo Busi	0,00	684,66
42121104-K/K Ehrungen-Freddy Von Gilbergen	0,00	662,27
42121105-K/K Patronate- Romain Nero	0,00	3.604,47
42121106-K/K Versand - Kurt Batschinski	0,00	1.764,68
42121107-K/K MFIAP - Chris Discart	0,00	375,76
42121108-K/K Ioannis Lykouris	0,00	-1.025,11
IV. Cash at bank and in hand	27.065,51	97.421,36
513101-Volksbank - Girokonto	10.079,76	42.928,18
513102-Banque Internationale S.A. - Girokonto	785,32	11.632,06
513104-Volksbank- Visa	16.200,43	17.603,32
513105-Volksbank - Sparkonto	0,00	25.257,80
E. Prepayments	0,00	0,00
TOTAL ASSETS	1.582.423,62	1.544.805,44

BALANCE SHEET 30/06/2022

LIABILITIES

	30/06/2022	31/12/2021
A. Capital and reserves	1.195.255,97	1.158.834,25
I. Subscribed capital	1.158.834,25	921.963,37
1042-Kapital	1.158.834,25	921.963,37
VI. Profit or loss for the financial year	36.421,72	236.870,88
142-Result for the financial year	36.421,72	236.870,88
B. Provisions	382.455,25	385.971,19
2. Provisions for taxation	125.000,00	125.000,00
182-Rueckstellung - Frankreich	125.000,00	125.000,00
3. Other provisions	257.455,25	260.971,19
1881101-Rueckstellung - Medienprojekte	3.026,25	6.571,35
1881102-Rueckstellung - Kongress	65.000,00	65.000,00
1881103-Rueckstellung - Jugendfotocamp	35.000,00	35.000,00
1881104-Rueckstellung - Messeauftritte	30.000,00	30.000,00
1881105-Rueckstellung - Rechtsberatung	60.000,00	60.000,00
1881106-Rueckstellung - Steuerberatung	25.805,55	25.000,00
1881107-Rueckstellung - Bienale	18.947,45	19.399,84
1881108-Rueckstellung - Exhibition Center	19.676,00	20.000,00
C. Creditors	4.712,40	0,00
8. Other creditors	4.712,40	0,00
c) Other creditors	4.712,40	0,00
i) becoming due and payable within one year	4.712,40	0,00
47121101-K/K Prasesident-Dr Riccardo Busi	3.968,05	0,00
47121104-K/K Ehrungen-Freddy Von Gilbergen	-229,62	0,00
47121105-K/K Patronate - Romain Nero	-1.583,71	0,00
47121106-K/K Versand - Kurt Batschinski	-541,12	0,00
47121107-K/K MFIAP - Chris Discart	-375,76	0,00
47121108-K/K Ioannis Lykouris	3.474,56	0,00
D. Deferred income	0,00	0,00
TOTAL LIABILITIES	1.582.423,62	1.544.805,44

BALANCE SHEET 30/06/2022

	01/01/2022-30/06/2022	01/01/2021-31/12/2021
1. Net turnover	193.095,67	419.110,16
70331-Mitgliedsbeitraege Laender	21.583,65	23.641,52
70332-Mietgliedsbeitraege Clubs	8.640,27	12.475,52
70333-FIAP - Lifecard	18.535,61	63.054,74
70334-FIAP - Auszeichnungen	22.156,58	56.481,09
70336-FIAP - World Cup	0,00	8.294,36
70337-Erloese Auszeichnungen - MFIAP	2.622,94	3.754,28
70611-Umsatzerlöse - Medaillen	49.950,00	96.596,00
70612-Umsatzerlöse - Ribbons	970,00	1.815,00
70802-Umsatzerlöse - Salon Section Fee	57.825,00	129.916,93
70803-Umsatzerlöse - Fracht/Shipping	6.873,81	13.492,29
70804-Umsatzerlöse - Paypal	3.937,81	9.588,43
2. Variation in stocks of finished goods and in work in progress	0,00	0,00
3. Work performed by the undertaking for its own purposes and capitalised	0,00	0,00
4. Other operating income	0,00	0,00
5. Raw materials and consumables and other external expenses	-131.387,57	-153.355,99
a) Raw materials and consumables	-42.003,32	-45.599,67
603501-FIAP Weltcup	-499,76	-379,90
6061-Purchases of merchandise	-38.301,46	-50.846,05
606110-Plastikkarten FIAP CARDS	-1.337,22	-8.148,02
607611-Warenlager-Abzeichen	0,00	2.195,00
607612-Warenlager-Medaillen	-1.864,88	15.279,36
607613-Warenlager-Ehrenbaender	0,00	-2.850,00
6081110-Gravur	0,00	-850,06

BALANCE SHEET 30/06/2022

	01/01/2022-30/06/2022	01/01/2021-31/12/2021
b) Other external expenses	-89.384,25	-107.756,32
6112801-Miete IT Material	0,00	-585,00
6132-IT services	-274,89	-180,00
61333-Bank account charges and bank commissions (included custody fees on securities)	-1.927,01	-3.112,48
613341-Paypal- Gebühr	-3.754,84	-9.493,84
613342-Gebühren und Stempelmarken	-35,60	0,00
61341-Legal, litigation and similar fees	-2.500,00	-23.549,87
61342-Accounting, tax consulting, auditing and similar fees	-581,20	-4.443,97
61348-Other professional fees	-5.000,00	-11.515,85
6148-Other insurances	-1.870,14	-344,08
61516-Donations	-10.000,00	0,00
615211118-Travel Other Service Worldcup for Clubs	0,00	-519,10
61521118-Travel Other President	-7.392,18	-1.325,84
61521128-Travel Other Vicepresident	-2.212,40	-276,00
61521138-Travel Other Vicepresident Van Gilbergen	-3.675,61	-1.257,59
61521148-Travel Other General Secretary	-1.853,65	-277,75
61521158-Travel Other Treasury	-22.709,59	-5.829,30
61521168-Travel Other Service Patronage	-2.600,68	-1.259,79
61521178-Travel Other Service Medals & Youth	-1.490,42	-988,10
61521188-Travel Other Service Biennials	-3.175,69	-206,36
61521198-Travel Other Serv.Promotion & Partnership	0,00	-23.000,00
61531-Postal charges	-8.240,19	-5.259,39
61532-Telecommunication costs	-2.180,21	-4.143,74
6181-Documentation	0,00	-158,60
618210-FIAP Akademy	-2.966,71	-1.798,03
61851-Office supplies	-4.454,24	-7.878,71
61852-Small equipment	-489,00	-352,93
6. Staff costs	-17.568,93	-32.280,73
a) Salaries and wages	-17.568,93	-32.280,73
622201-Sekretariat-Griechenland	-4.200,00	-8.400,00
622202-Assistenz - Luxembourg	-1.800,00	-3.600,00
622203-Assistenz Auszeichnungen	-2.300,93	-2.435,73
622205-Assistenz Homepage	-3.216,00	-6.326,00
622206-FIAP News	-600,00	-1.200,00
622208-Uebersetzungsdienste	-252,00	-169,00
622209-Sekretariat - Italien	-5.200,00	-9.750,00
622210-Assistenz Treasury	0,00	-400,00

BALANCE SHEET 30/06/2022

	01/01/2022-30/06/2022	01/01/2021-31/12/2021
7. Value adjustments	-651,00	-365,42
a) in respect of formation expenses and of tangible and intangible fixed assets	-651,00	-365,42
6332-AVA on plant and machinery	-651,00	-365,42
8. Other operating expenses	-15.308,94	-10.011,87
6413-Software licences	-15.308,94	-10.011,87
9. Income from participating interests	0,00	0,00
10. Income from other investments and loans forming part of the fixed assets	0,00	0,00
11. Other interest receivable and similar income	8.242,49	13.774,73
b) other interest and similar income	8.242,49	13.774,73
75521-Interest on bank accounts	0,87	5,61
758201-Ausgleichungen	21,55	0,00
75821-Zinsertraege-Festverz.Wertpapiere	6.057,34	5.545,23
75822-Zinsen a.Wertpapieren steuerfrei	2.162,73	6.960,59
75823-Zinsen a.Wertpapieren steuerpflichtig	0,00	1.263,30
12. Share of profit or loss of undertakings accounted for under the equity method	0,00	0,00
13. Value adjustments in respect of financial assets and of investments held as current assets	0,00	0,00
14. Interest payable and similar expenses	0,00	0,00
15. Tax on profit or loss	0,00	0,00
16. Profit or loss after taxation	0,00	0,00
17. Other taxes not shown under items 1 to 16	0,00	0,00
18. Profit or loss for the financial year	36.421,72	236.870,88

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