

Year End Balance Sheet 30/06/2024

Fédération Internationale de l'Art Photographique (FIAP asbl)

**22 rue de Tétange
L-3672 Kayl**

F10288



Fédération Internationale de l'Art Photographique (FIAP asbl)

Year End Balance Sheet 30/06/2024

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ASSETS

	30/06/2024	31/12/2023
C. Fixed assets	1.625.490,90	1.580.322,71
II. Tangible assets	2.412,65	1.581,00
III. Financial assets	1.623.078,25	1.578.741,71
D. Current assets	71.192,27	74.228,59
I. Stocks	8.482,00	8.482,00
II. Debtors	7.384,19	2.346,57
a) becoming due and payable within one year	7.384,19	2.346,57
IV. Cash at bank and in hand	55.326,08	63.400,02
TOTAL ASSETS	1.696.683,17	1.654.551,30

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LIABILITIES		
	30/06/2024	31/12/2023
A. Capital and reserves	1.230.001,95	1.162.808,18
I. Subscribed capital	1.162.808,18	1.161.954,53
VI. Profit or loss for the financial year	67.193,77	853,65
B. Provisions	466.681,22	491.743,12
TOTAL LIABILITIES	1.696.683,17	1.654.551,30

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	01/01/2024-30/06/2024	01/01/2023-31/12/2023
1. to 5. Gross profit or loss	86.243,60	152.972,48
6. Staff costs	-22.201,54	-44.337,84
a) Salaries and wages	-22.201,54	-44.337,84
7. Value adjustments	-664,00	-1.221,00
a) in respect of formation expenses and of tangible and intangible fixed assets	-664,00	-1.221,00
8. Other operating expenses	-7.462,44	-126.118,78
11. Other interest receivable and similar income	11.278,15	19.558,79
b) other interest and similar income	11.278,15	19.558,79
18. Profit or loss for the financial year	67.193,77	853,65

Year End Balance Sheet 30/06/2024

ASSETS

	30/06/2024	31/12/2023
A. Subscribed capital unpaid	0,00	0,00
B. Formation expenses	0,00	0,00
C. Fixed assets	1.625.490,90	1.580.322,71
II. Tangible assets	2.412,65	1.581,00
3. Other fixtures and fittings, tools and equipment	2.412,65	1.581,00
2235-Computer equipment	5.884,43	4.388,78
22359-Wertberichtigung IT-Ausstattung	-3.471,78	-2.807,78
III. Financial assets	1.623.078,25	1.578.741,71
5. Investments held as fixed assets	1.623.078,25	1.578.741,71
2352101-Banque Internationale SA - Wertpapiere	203.014,81	198.939,81
2352102-Volksbank - Wertpapierdepot	1.318.753,11	1.278.491,57
2352103-LALUX - Safe Invest	101.310,33	101.310,33
D. Current assets	71.192,27	74.228,59
I. Other loans	8.482,00	8.482,00
3. Finished goods and goods for resale	8.482,00	8.482,00
36101-Warenlager - Abzeichen	4.115,00	4.115,00
36102-Warenlager -Medaillen	597,00	597,00
36103-Warenlager - Ehrenbaender	3.770,00	3.770,00
II. Debtors	7.384,19	2.346,57
4. Other debtors	7.384,19	2.346,57
a) becoming due and payable within one year	7.384,19	2.346,57
42121101-K/K Prasesident-Dr Riccardo Busi	7.863,90	5.352,75
42121104-K/K Ehrungen-Freddy Von Gilbergen	213,74	447,76
42121105-K/K Patronate- Romain Nero	-1.526,36	-1.655,71
42121106-K/K Versand - Kurt Batschinski	1.038,06	-1.697,53
42121108-K/K Ioannis Lykouris	-205,15	-100,70
IV. Cash at bank and in hand	55.326,08	63.400,02
513101-Volksbank - Girokonto	38.438,85	46.272,13
513102-Banque Internationale S.A. - Girokonto	180,18	630,18
513104-Volksbank- Visa	16.707,05	16.497,71
E. Prepayments	0,00	0,00
TOTAL ASSETS	1.696.683,17	1.654.551,30

Year End Balance Sheet 30/06/2024

LIABILITIES

	30/06/2024	31/12/2023
A. Capital and reserves	1.230.001,95	1.162.808,18
I. Subscribed capital	1.162.808,18	1.161.954,53
1042-Kapital	1.162.808,18	1.161.954,53
VI. Profit or loss for the financial year	67.193,77	853,65
142-Result for the financial year	67.193,77	853,65
B. Provisions	466.681,22	491.743,12
2. Provisions for taxation	50.000,00	50.000,00
182-Rueckstellung - Frankreich	50.000,00	50.000,00
3. Other provisions	416.681,22	441.743,12
1881101-Rueckstellung - Medienprojekte	199.194,60	207.105,80
1881102-Rueckstellung - Kongress	59.995,69	59.995,69
1881103-Rueckstellung - Jugendfotocamp	35.000,00	35.000,00
1881104-Rueckstellung - Messeauftritte	30.000,00	30.000,00
1881105-Rueckstellung - Rechtsberatung	28.977,19	42.467,29
1881106-Rueckstellung - Steuerberatung	31.149,10	32.149,20
1881107-Rueckstellung - Biennale	13.948,64	15.461,14
1881108-Rueckstellung - Exhibition Center	18.416,00	18.764,00
1881109-Rueckstellung-Assistenz	0,00	800,00
C. Creditors	0,00	0,00
D. Deferred income	0,00	0,00
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	01/01/2024-30/06/2024	01/01/2023-31/12/2023
1. Net turnover	209.242,50	362.867,54
70331-Mitgliedsbeitraege Laender	23.187,85	24.440,71
70332-Mietgliedsbeitraege Clubs	5.921,23	9.687,91
70333-FIAP - Lifecard	16.838,04	36.780,87
70334-FIAP - Auszeichnungen	17.307,46	41.666,26
70336-FIAP - World Cup	-53,00	9.788,87
70337-Erluese Auszeichnungen - MFIAP	1.690,29	1.800,34
70611-Umsatzerlöse - Medaillen	51.442,00	99.852,15
70612-Umsatzerlöse - Ribbons	985,00	2.566,95
70802-Umsatzerlöse - Salon Section Fee	77.349,00	118.479,23
70803-Umsatzerlöse - Fracht/Shipping	10.799,57	15.633,86
70804-Umsatzerlöse - Paypal	3.775,06	2.170,39
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	75.000,00
7491-Reversals of provisions for taxes	0,00	75.000,00
5. Raw materials and consumables and other external expenses	-122.998,90	-284.895,06
a) Raw materials and consumables	-28.608,42	-71.851,67
603501-FIAP Weltcup	0,00	-3.985,94
6061-Purchases of merchandise	-26.882,56	-37.838,72
606110-Plastikkarten FIAP CARDS	-1.725,86	-3.299,65
607612-Warenlager-Medaillen	0,00	-26.147,36
607613-Warenlager-Ehrenbaender	0,00	-580,00

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	01/01/2024-30/06/2024	01/01/2023-31/12/2023
b) Other external expenses	-94.390,48	-213.043,39
6112801-Miete IT Material	-362,12	-468,00
6132-IT services	0,00	-202,60
61333-Bank account charges and bank commissions (included custody fees on securities)	-2.461,80	-4.254,67
613341-Paypal- Gebühr	-2.966,72	-2.097,62
613342-Gebühren und Stempelmarken	0,00	-18,00
61341-Legal, litigation and similar fees	0,00	-7.626,37
61342-Accounting, tax consulting, auditing and similar fees	-4.504,00	-7.249,01
61348-Other professional fees	-4.000,00	-9.000,00
6148-Other insurances	-1.684,80	-4.398,27
61518-Other purchases of advertising services	0,00	-11.000,00
61521118-Travel Other President	-6.849,88	-14.398,57
61521128-Travel Other Vicepresident	-4.384,82	-2.584,59
61521138-Travel Other Vicepresident Van Gilbergen	-3.598,92	-5.046,18
61521148-Travel Other General Secretary	-2.274,76	-9.238,08
61521158-Travel Other Treasury	-5.444,05	-19.878,33
61521168-Travel Other Service Patronage	-6.894,81	-8.760,10
61521178-Travel Other Service Medals & Youth	-2.275,90	-5.052,75
61521188-Travel Other Service Biennials	-4.256,06	-4.667,71
61521198-Travel Other Serv.Promotion & Partnership	-3.817,32	-10.622,71
61521199-Travel General	-22.955,04	-59.312,88
61531-Postal charges	-6.600,31	-11.635,94
61532-Telecommunication costs	-5.464,44	-7.358,57
618210-FIAP Akademy	-600,00	-687,58
61851-Office supplies	-2.321,23	-7.195,86
61852-Small equipment	-673,50	-289,00
6. Staff costs	-22.201,54	-44.337,84
a) Salaries and wages	-22.201,54	-44.337,84
622201-Sekretariat-Griechenland	-4.800,00	-9.600,00
622202-Assistenz - Luxembourg	-2.400,00	-3.871,90
622203-Assistenz Auszeichnungen	-1.370,68	-4.567,14
622205-Assistenz Homepage	-3.000,00	-6.000,00
622206-FIAP News	-300,00	-900,00
622207-Assistenz My FIAP	0,00	-3.978,80
622208-Uebersetzungsdienste	-2.530,86	-420,00
622209-Sekretariat - Italien	-3.900,00	-7.800,00
622211-Assistenz Versand	-3.900,00	-7.200,00

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7. Value adjustments	-664,00	-1.221,00
a) in respect of formation expenses and of tangible and intangible fixed assets	-664,00	-1.221,00
6332-AVA on plant and machinery	-664,00	-1.221,00
8. Other operating expenses	-7.462,44	-126.118,78
6413-Software licences	-5.267,70	-6.118,78
6488-Miscellaneous operating charges	-2.194,74	0,00
649201-Dotierung für Software	0,00	-120.000,00
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	11.278,15	19.558,79
b) other interest and similar income	11.278,15	19.558,79
75521-Interest on bank accounts	209,34	0,00
75822-Zinsen a. Wertpapieren steuerfrei	11.068,81	19.558,79
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	67.193,77	853,65

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