

INFO 262 / 2023 E

Year End Balance Sheet 31/12/2022

Fédération Internationale de l'Art Photographique (FIAP asbl)

**22 rue de Tétange
L-3672 Kayl**

F10288



**Fiduciaire Luxembourgeoise
sàrl**

Fédération Internationale de l'Art Photographique (FIAP asbl)

Year End Balance Sheet 31/12/2022

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BALANCE SHEET 31/12/2022

ASSETS

	31/12/2022	31/12/2021
C. Fixed assets	1.455.841,28	1.418.827,99
II. Tangible assets	2.802,00	1.456,00
III. Financial assets	1.453.039,28	1.417.371,99
D. Current assets	130.603,82	125.977,45
I. Stocks	35.209,36	22.489,36
II. Debtors	1.507,84	6.066,73
a) becoming due and payable within one year	1.507,84	6.066,73
IV. Cash at bank and in hand	93.886,62	97.421,36
TOTAL ASSETS	1.586.445,10	1.544.805,44

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BALANCE SHEET 31/12/2022

LIABILITIES

	31/12/2022	31/12/2021
A. Capital and reserves	1.161.954,53	1.158.834,25
I. Subscribed capital	1.158.834,25	921.963,37
VI. Profit or loss for the financial year	3.120,28	236.870,88
B. Provisions	424.490,57	385.971,19
TOTAL LIABILITIES	1.586.445,10	1.544.805,44

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BALANCE SHEET 31/12/2022

	01/01/2022-31/12/2022	01/01/2021-31/12/2021
1. to 5. Gross profit or loss	135.736,65	265.754,17
6. Staff costs	-38.833,46	-32.280,73
a) Salaries and wages	-38.833,46	-32.280,73
7. Value adjustments	-1.221,36	-365,42
a) in respect of formation expenses and of tangible and intangible fixed assets	-1.221,36	-365,42
8. Other operating expenses	-107.474,05	-10.011,87
11. Other interest receivable and similar income	14.912,50	13.774,73
b) other interest and similar income	14.912,50	13.774,73
18. Profit or loss for the financial year	3.120,28	236.870,88

BALANCE SHEET 31/12/2022

ASSETS

	31/12/2022	31/12/2021
A. Subscribed capital unpaid	0,00	0,00
B. Formation expenses	0,00	0,00
C. Fixed assets	1.455.841,28	1.418.827,99
II. Tangible assets	2.802,00	1.456,00
3. Other fixtures and fittings, tools and equipment	2.802,00	1.456,00
2235-Computer equipment	4.388,78	1.821,42
22359-Wertberichtigung IT-Ausstattung	-1.586,78	-365,42
III. Financial assets	1.453.039,28	1.417.371,99
5. Investments held as fixed assets	1.453.039,28	1.417.371,99
2352101-Banque Internationale SA - Wertpapiere	198.939,81	174.940,07
2352102-Volksbank - Wertpapierdepot	1.202.789,14	1.191.121,59
2352103-LALUX - Safe Invest	51.310,33	51.310,33
D. Current assets	130.603,82	125.977,45
I. Other loans	35.209,36	22.489,36
3. Finished goods and goods for resale	35.209,36	22.489,36
36101-Warenlager - Abzeichen	4.115,00	4.115,00
36102-Warenlager -Medaillen	26.744,36	18.224,36
36103-Warenlager - Ehrenbaender	4.350,00	150,00
II. Debtors	1.507,84	6.066,73
4. Other debtors	1.507,84	6.066,73
a) becoming due and payable within one year	1.507,84	6.066,73
42121101-K/K Prasesident-Dr Riccardo Busi	1.893,86	684,66
42121104-K/K Ehrungen-Freddy Von Gilbergen	422,13	662,27
42121105-K/K Patronate- Romain Nero	969,10	3.604,47
42121106-K/K Versand - Kurt Batschinski	-510,02	1.764,68
42121107-K/K MFIAP - Chris Discart	227,66	375,76
42121108-K/K Ioannis Lykouris	-1.494,89	-1.025,11
IV. Cash at bank and in hand	93.886,62	97.421,36
513101-Volksbank - Girokonto	76.819,79	42.928,18
513102-Banque Internationale S.A. - Girokonto	864,60	11.632,06
513104-Volksbank- Visa	16.201,26	17.603,32
513105-Volksbank - Sparkonto	0,97	25.257,80
E. Prepayments	0,00	0,00
TOTAL ASSETS	1.586.445,10	1.544.805,44

BALANCE SHEET 31/12/2022

LIABILITIES

	0/2022-13/2022	0/2021-13/2021
A. Capital and reserves	1.161.954,53	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	3.120,28	236.870,88
142-Result for the financial year	3.120,28	236.870,88
B. Provisions	424.490,57	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	299.490,57	260.971,19
1881101-Rueckstellung - Medienprojekte	90.000,00	6.571,35
1881102-Rueckstellung - Kongress	29.566,57	65.000,00
1881103-Rueckstellung - Jugendfotocamp	35.000,00	35.000,00
1881104-Rueckstellung - Messeauftritte	30.000,00	30.000,00
1881105-Rueckstellung - Rechtsberatung	51.100,00	60.000,00
1881106-Rueckstellung - Steuerberatung	25.805,55	25.000,00
1881107-Rueckstellung - Bienale	18.342,45	19.399,84
1881108-Rueckstellung - Exhibition Center	19.676,00	20.000,00
C. Creditors	0,00	0,00
i) becoming due and payable within one year	0,00	0,00
D. Deferred income	0,00	0,00
TOTAL LIABILITIES	1.586.445,10	1.544.805,44

BALANCE SHEET 31/12/2022

	01/01/2022-31/12/2022	01/01/2021-31/12/2021
1. Net turnover	354.264,45	419.110,16
70331-Mitgliedsbeitraege Laender	23.901,47	23.641,52
70332-Mietgliedsbeitraege Clubs	10.364,04	12.475,52
70333-FIAP - Lifecard	39.583,97	63.054,74
70334-FIAP - Auszeichnungen	49.599,35	56.481,09
70336-FIAP - World Cup	9.483,28	8.294,36
70337-Erluese Auszeichnungen - MFIAP	3.795,94	3.754,28
70611-Umsatzerlöse - Medaillen	90.507,00	96.596,00
70612-Umsatzerlöse - Ribbons	1.285,00	1.815,00
70802-Umsatzerlöse - Salon Section Fee	107.127,63	129.916,93
70803-Umsatzerlöse - Fracht/Shipping	12.907,93	13.492,29
70804-Umsatzerlöse - Paypal	5.708,84	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	-218.527,80	-153.355,99
a) Raw materials and consumables	-65.246,79	-45.599,67
603501-FIAP Weltcup	-499,76	-379,90
6061-Purchases of merchandise	-47.223,81	-50.846,05
606110-Plastikkarten FIAP CARDS	-3.907,59	-8.148,02
607611-Warenlager-Abzeichen	0,00	2.195,00
607612-Warenlager-Medaillen	-8.520,00	15.279,36
607613-Warenlager-Ehrenbaender	-4.200,00	-2.850,00
6081110-Gravur	-895,63	-850,06

BALANCE SHEET 31/12/2022

	01/01/2022-31/12/2022	01/01/2021-31/12/2021
b) Other external expenses	-153.281,01	-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)	-3.631,27	-3.112,48
613341-Paypal- Gebühr	-5.270,84	-9.493,84
613342-Gebühren und Stempelmarken	-35,60	0,00
61341-Legal, litigation and similar fees	0,00	-23.549,87
61342-Accounting, tax consulting, auditing and similar fees	-5.456,27	-4.443,97
61348-Other professional fees	-5.000,00	-11.515,85
6148-Other insurances	-865,55	-344,08
6151301-Event Organisation	-2.738,58	0,00
61516-Donations	-10.000,00	0,00
615211118-Travel Other Service Worldcup for Clubs	0,00	-519,10
61521118-Travel Other President	-13.438,04	-1.325,84
61521128-Travel Other Vicepresident	-3.413,15	-276,00
61521138-Travel Other Vicepresident Van Gilbergen	-6.585,49	-1.257,59
61521148-Travel Other General Secretary	-13.377,14	-277,75
61521158-Travel Other Treasury	-27.345,02	-5.829,30
61521168-Travel Other Service Patronage	-7.863,77	-1.259,79
61521178-Travel Other Service Medals & Youth	-3.628,37	-988,10
61521188-Travel Other Service Biennials	-3.750,71	-206,36
61521198-Travel Other Serv.Promotion & Partnership	0,00	-23.000,00
61531-Postal charges	-14.794,99	-5.259,39
61532-Telecommunication costs	-5.190,07	-4.143,74
6181-Documentation	0,00	-158,60
618210-FIAP Akademy	-3.352,71	-1.798,03
61851-Office supplies	-16.779,55	-7.878,71
61852-Small equipment	-489,00	-352,93
6. Staff costs	-38.833,46	-32.280,73
a) Salaries and wages	-38.833,46	-32.280,73
622201-Sekretariat-Griechenland	-8.500,00	-8.400,00
622202-Assistenz - Luxembourg	-3.600,00	-3.600,00
622203-Assistenz Auszeichnungen	-6.061,71	-2.435,73
622205-Assistenz Homepage	-6.432,00	-6.326,00
622206-FIAP News	-1.200,00	-1.200,00
622207-Assistenz My FIAP	-3.642,75	0,00
622208-Uebersetzungsdienste	-297,00	-169,00
622209-Sekretariat - Italien	-9.100,00	-9.750,00
622210-Assistenz Treasury	0,00	-400,00

BALANCE SHEET 31/12/2022

	01/01/2022-31/12/2022	01/01/2021-31/12/2021
7. Value adjustments	-1.221,36	-365,42
a) in respect of formation expenses and of tangible and intangible fixed assets	-1.221,36	-365,42
6332-AVA on plant and machinery	-1.221,36	-365,42
8. Other operating expenses	-107.474,05	-10.011,87
6413-Software licences	-17.474,05	-10.011,87
649201-Dotierung für Software	-90.000,00	0,00
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	14.912,50	13.774,73
b) other interest and similar income	14.912,50	13.774,73
75521-Interest on bank accounts	2,67	5,61
758201-Ausgleichungen	65,12	0,00
75821-Zinsertraege-Festverz.Wertpapiere	7.502,57	5.545,23
75822-Zinsen a.Wertpapieren steuerfrei	7.342,14	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	3.120,28	236.870,88

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