

Open Pan European Public Procurement Online

Association internationale sans but lucratif

Rond-point Robert Schuman 6 Boîte 5

1040 Bruxelles

0848.934.496

Financial year

2022





PwC Tax Consultants

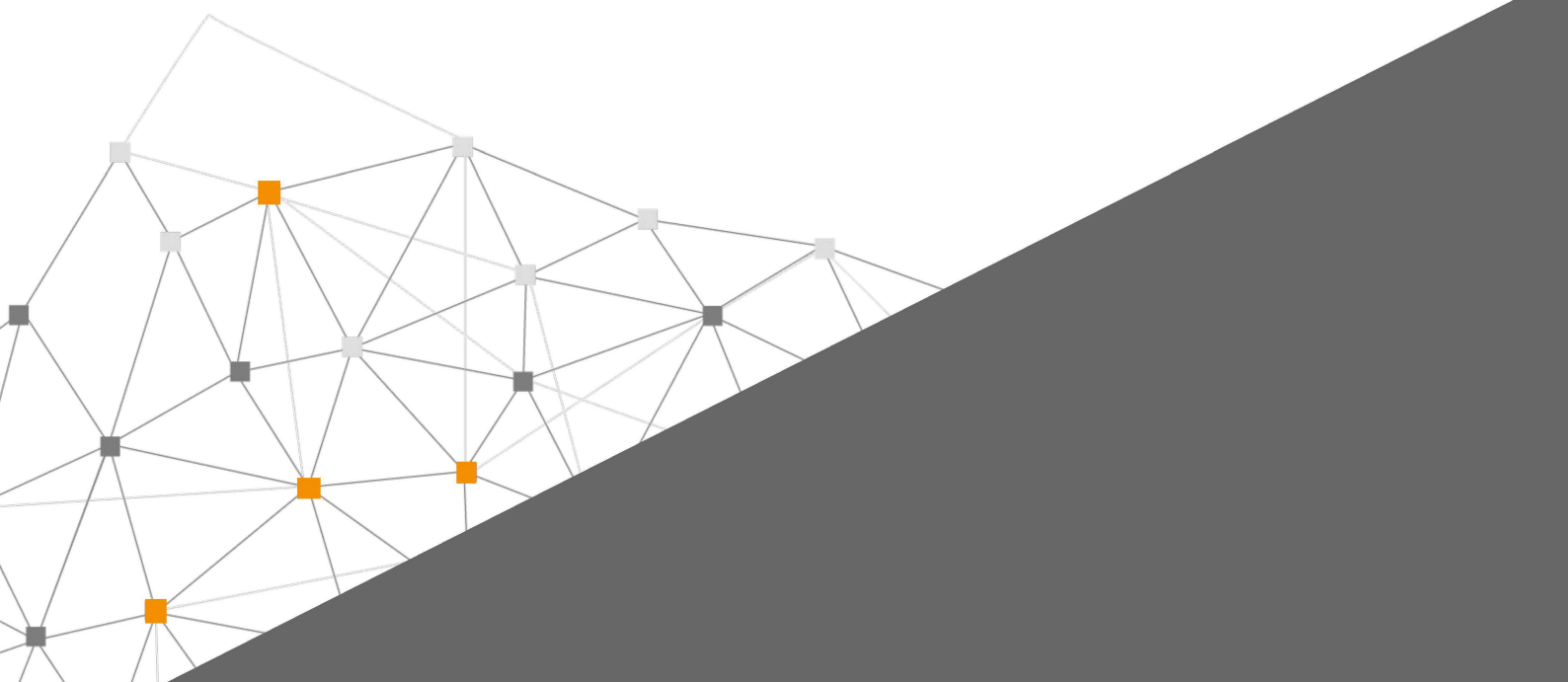


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Statutory financial statements



201		0848.934.496		1	EUR	
NAT.	Filing date	N°	P.	U.	D.	ABR-npo 1

**ANNUAL ACCOUNTS AND OTHER DOCUMENTS TO BE FILED IN
ACCORDANCE WITH THE BELGIAN COMPANIES AND ASSOCIATIONS
CODE**

IDENTIFICATION DETAILS (at the filing date)

NAME: **Open Pan European Public Procurement Online**

Legal form: International non-profit associations

Address: Rond-point Robert Schuman

N°: 6

Box: 5

Postal code: 1040 Town: Bruxelles

Country: Belgium

Register of legal persons - Commercial court: Brussels, French speaking

Website:

Company registration number

BE0848934496

DATE **07/03/2019** of filing the most recent document mentioning the date of publication of the deed of incorporation and of the deed of amendment of the articles of association.

ANNUAL ACCOUNTS IN **EUROS**

approved by the general meeting of

08/06/2023

Regarding the period from

01/01/2022

to

31/12/2022

Preceding the period from

01/01/2021

to

31/12/2021

The amounts for the preceding period **are** identical to the ones previously published

Total number of pages filed: 9

Numbers of sections of the standard form not filed

because they serve no useful purpose: A-npo 6.1.1, A-npo 6.1.2, A-npo 6.1.3, A-npo 6.2, A-npo 6.3, A-npo 6.4, A-npo 6.6, A-npo 6.7, A-npo 7, A-npo 8

Nr. 0848.934.496

ABR-npo 2.1

**LIST OF THE DIRECTORS, BUSINESS MANAGERS AND AUDITORS
AND STATEMENT REGARDING AN ADDITIONAL
ORDER FOR REVIEW OR CORRECTION**

LIST OF THE DIRECTORS, BUSINESS MANAGERS AND AUDITORS

COMPLETE LIST with surname, first names, profession, place of residence (address, number, postal code and town) and position within the association or foundation.

HODDEVIK André

Brattvollveien 187

1164 Oslo

NORWAY

Start date of the mandate: 15-06-2021

End date of the mandate: 15-06-2023

Council Member

DOPATKA Anna Elisabeth

Hamburger Str. 71

28205 Bremen

GERMANY

Start date of the mandate: 05-04-2022

End date of the mandate: 05-04-2024

Council Member

CHUN TAY Robert Leng

BT Timah RD 1001

596288 #02-02

SINGAPORE

Start date of the mandate: 15-06-2021

End date of the mandate: 15-06-2023

Council Member

ALLIKAS Ahti

Tähnase poik 7

75312 Peetri Alevik Rae Vald Harju

Maakond

ESTONIA

Start date of the mandate: 05-04-2022

End date of the mandate: 05-04-2024

Council Member

CLANCY Ger

Clonmagadden Fort 147

C15AXW2 Navan, Co Meath

IRELAND

Start date of the mandate: 15-06-2021

End date of the mandate: 15-06-2023

Council Member

DE JAEGER Justin Miguel William

Laan van Nieuw-Oost-Indie 254

2593 CD The Hague

THE NETHERLANDS

Start date of the mandate: 15-06-2021

End date of the mandate: 15-06-2023

Council Member

LARSEN Arne Johan

Rosenli 15

4015 Stavanger

NORWAY

Start date of the mandate: 15-06-2021

End date of the mandate: 15-06-2023

Council Member

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AUDITING OR ADJUSTMENT MISSION

The managing board declares that not a single audit or correction assignment has been given to a person not authorized to do so by law, pursuant to articles 34 and 37 of the law of 22 April 1999 concerning accounting and tax professions.

If affirmative, should be mentioned hereafter: surname, first names, profession and address of each external accountant or company auditor and their membership number at their Institute, as well as the nature of their assignment:

- A. Bookkeeping of the association or foundation,
- B. Preparing the annual accounts
- C. Auditing the annual accounts and/or
- D. Correcting the annual accounts.

If the tasks mentioned under A or B are executed by certified accountants or certified bookkeepers - tax experts, the following information can be mentioned hereafter: surname, first names, profession and address of each certified accountant or certified bookkeeper-tax expert and their membership number at the Institute of Accounting professionals and Tax Experts, as well as the nature of their assignment.

Surname, first names, profession and address	Membership number	Nature of the assignment (A, B, C and/or D)

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ANNUAL ACCOUNTS

BALANCE SHEET AFTER APPROPRIATION

	Notes	Codes	Period	Preceding period
ASSETS				
FORMATION EXPENSES		20		
FIXED ASSETS		21/28		
Intangible fixed assets	6.1.1	21		
Tangible fixed assets	6.1.2	22/27		
Land and buildings		22		
Plant, machinery and equipment		23		
Furniture and vehicles		24		
Leasing and similar rights		25		
Other tangible fixed assets		26		
Tangible fixed assets under construction and advance payments		27		
Financial fixed assets	6.1.3	28		
CURRENT ASSETS		29/58	<u>560,727.92</u>	<u>620,479.18</u>
Amounts receivable after more than one year		29		
Trade debtors		290		
Other amounts receivable		291		
Stocks and contracts in progress		3		
Stocks		30/36		
Contracts in progress		37		
Amounts receivable within one year		40/41	293,314.33	234,849.19
Trade debtors		40	285,190.70	231,866.58
Other amounts receivable		41	8,123.63	2,982.61
Current investments		50/53		
Cash at bank and in hand		54/58	242,145.25	359,209.15
Deferred charges and accrued income		490/1	25,268.34	26,420.84
TOTAL ASSETS		20/58	560,727.92	620,479.18

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	Notes	Codes	Period	Preceding period
EQUITY AND LIABILITIES				
EQUITY				
		10/15	<u>26,280.42</u>	<u>26,280.42</u>
Association or foundation Funds	6.2	10		
Revaluation surpluses		12		
Allocated funds	6.2	13		
Accumulated profits (losses) (+)/(-)		14	26,280.42	26,280.42
Investment grants		15		
PROVISIONS AND DEFERRED TAXES				
Provisions for liabilities and charges	6.2	160/5	0.00	0.00
Pensions and similar obligations		160		
Taxation		161		
Major repairs and maintenance		162		
Environmental obligations		163		
Other liabilities and charges		164/5		
Provisions for grants and legacies to reimburse and gifts with a recovery right		167		
Deferred taxes		168		
AMOUNTS PAYABLE				
Amounts payable after more than one year	6.3	17/49	<u>534,447.50</u>	<u>594,198.76</u>
Financial debts		170/4	0.00	0.00
Credit institutions, leasing and other similar obligations		172/3		
Other loans		174/0		
Trade debts		175		
Advances received on contracts in progress		176		
Other amounts payable		178/9		
Amounts payable within one year	6.3	42/48	214,478.78	386,128.76
Current portion of amounts payable after more than one year falling due within one year		42		
Financial debts		43	0.00	0.00
Credit institutions		430/8		
Other loans		439		
Trade debts		44	214,478.78	386,128.76
Suppliers		440/4	214,478.78	386,128.76
Bills of exchange payable		441		
Advances received on contracts in progress		46		
Taxes, remuneration and social security		45	0.00	0.00
Taxation		450/3		
Remuneration and social security		454/9		
Other amounts payable		48		
Accruals and deferred income		492/3	319,968.72	208,070.00
TOTAL LIABILITIES		10/49	560,727.92	620,479.18

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PROFIT AND LOSS ACCOUNT

	Notes	Codes	Period	Preceding period
Operating income and charges				
Gross operating margin (+)/(-)		9900	86,387.42	2,808.26
Of which non-recurring operating income		76A		
Remuneration, social security costs and pensions (+)/(-)		62		
Depreciation of and other amounts written off formation expenses, intangible and tangible fixed assets		630		
Amounts written off stocks, contracts in progress and trade debtors: Appropriations (write-backs) (+)/(-)		631/4	85,468.35	0.00
Provisions for liabilities and charges: Appropriations (uses and write-backs)		635/9		
Other operating charges		640/8		
Operating charges carried to assets as restructuring costs (-)		649		
Non-recurring operating charges		66A		
Operating profit (loss) (+)/(-)		9901	919.07	2,808.26
Financial income	6.4	75/76B		
Recurring financial income		75		
Non-recurring financial income		76B		
Financial charges	6.4	65/66B	919.07	818.67
Recurring financial charges		65	919.07	818.67
Non-recurring financial charges		66B		
Profit (loss) for the period before taxes (+)/(-)		9903	0.00	1,989.59
Transfer from deferred taxes		780		
Transfer to deferred taxes		680		
Income taxes on the result (+)/(-)		67/77		
Profit (loss) of the period (+)/(-)		9904	0.00	1,989.59
Transfer from untaxed reserves		789		
Transfer to untaxed reserves		689		
Profit (loss) of the period available for appropriation (+)/(-)		9905	0.00	1,989.59

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APPROPRIATION ACCOUNT

	Codes	Period	Preceding period
Profit (loss) to be appropriated (+)/(-)	9906	26,280.42	26,280.42
Gain (loss) of the period available for appropriation (+)/(-)	(9905)	0.00	1,989.59
Profit (loss) brought forward	14P	26,280.42	24,290.83
Withdrawals from capital and reserves	791		
Appropriations to allocated funds	691		
Profit (loss) to be carried forward (+)/(-)	(14)	26,280.42	26,280.42

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RIGHTS AND COMMITMENTS NOT REFLECTED IN THE BALANCE SHEET

	Codes	Period
PERSONAL GUARANTEES PROVIDED OR IRREVOCABLY PROMISED BY THE ASSOCIATION OR FOUNDATION AS SECURITY FOR DEBTS AND COMMITMENTS OF THIRD PARTIES	9149	
Of which		
Bills of exchange in circulation endorsed by the association or the foundation	9150	
REAL GUARANTEES		
Real guarantees provided or irrevocably promised by the association or the foundation on its own assets as security of debts and commitments of the association or the foundation		
Mortgages		
Book value of the immovable properties mortgaged	91611	
Amount of registration	91621	
For irrevocable mortgage mandates, the amount for which the agent can take registration	91631	
Pledging of goodwill		
Maximum amount up to which the debt is secured and which is the subject of registration	91711	
For irrevocable mandates to pledge goodwill, the amount for which the agent can take the inscription	91721	
Pledging of other assets or irrevocable mandates to pledge other assets		
Book value of the immovable properties mortgaged	91811	
Maximum amount up to which the debt is secured	91821	
Guarantees provided or irrevocably promised on future assets		
Amount of assets in question	91911	
Maximum amount up to which the debt is secured	91921	
Vendor's privilege		
Book value of sold goods	92011	
Amount of the unpaid price	92021	

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	Codes	Period
Real guarantees provided or irrevocably promised by the association or the foundation on its own assets as security of debts and commitments of third parties		
Mortgages		
Book value of the immovable properties mortgaged	91612	
Amount of registration	91622	
For irrevocable mortgage mandates, the amount for which the agent can take registration	91632	
Pledging of goodwill		
Maximum amount up to which the debt is secured and which is the subject of registration	91712	
For irrevocable mandates to pledge goodwill, the amount for which the agent can take the inscription	91722	
Pledging of other assets or irrevocable mandates to pledge other assets		
Book value of the immovable properties mortgaged	91812	
Maximum amount up to which the debt is secured	91822	
Guarantees provided or irrevocably promised on future assets		
Amount of assets in question	91912	
Maximum amount up to which the debt is secured	91922	
Vendor's privilege		
Book value of sold goods	92012	
Amount of the unpaid price	92022	

Period

AMOUNT, NATURE AND FORM CONCERNING LITIGATION AND OTHER IMPORTANT COMMITMENTS

SUPPLEMENT RETIREMENTS OR SURVIVORS PENSION PLANS IN FAVOUR OF THE PERSONNEL OR THE EXECUTIVES OF THE ENTERPRISE

Brief description

Measures taken by the enterprise to cover the resulting charges

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PENSIONS FUNDED BY THE ASSOCIATION OR FOUNDATION ITSELF

Estimated amount of the commitments resulting from past services

Methods of estimation

Code	Period
9220	

NATURE AND COMMERCIAL OBJECTIVE OF TRANSACTIONS NOT REFLECTED IN THE BALANCE SHEET

Provided that the risks or advantages coming from these transactions are significant and if the disclosure of the risks or advantages is necessary to appreciate the financial situation of the association or the foundation

Period

OTHER RIGHTS AND COMMITMENTS NOT REFLECTED IN THE BALANCE SHEET (including those that cannot be calculated)

Period

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ABR-npo 6.8

VALUATION RULES

GENERAL PRINCIPLES

The rules are laid down by the administrative body of the association in line with the provisions of the Royal Decree from 29 April 2019 implementing the Belgian Code of Companies and Associations. They are summarized in the appendix to the annual accounts; this summary must be sufficiently precise to enable evaluation of the evaluation methods adopted. The valuation rules and their application follow the Belgian accounting law applicable to non-profit organizations.

SPECIFIC RULES

Amounts receivable after more than one year and amounts receivable within one year are stated on the balance sheet at their nominal value. Write-downs are recorded for all debtors for more than one year.

Term deposits and cash at bank and in hand are recorded at their nominal value. Securities denominated in foreign currencies are converted into EUR at the closing rate and the translation differences recognized are recognized in profit or loss by offsetting positive and negative differences in the same currency, in accordance with the opinion of the CBN/CNC.

Asset adjustment accounts resume :

1. Deferred charges: the pro rata of the charges, such as insurance, taxes, interest incurred during the financial year or of a previous financial year, but which must be related to one or more subsequent financial years
2. Accrued income, that is to say, the pro rata of products which will only occur in a subsequent financial year, but which are to be related to a past financial year.

Provisions for risks and charges are individualized and take into account all foreseeable risks.

Accruals and deferred income are recorded at their nominal value and include:

1. Accrued charges, i.e., the pro rata charges that will only be incurred in a subsequent financial year, but which are related to a previous financial year.
2. Deferred income: the pro rata of revenue received during the financial year or from a previous financial year, to be attached to a subsequent financial year.

The off-balance sheet rights and commitments appearing in the appendix to the annual accounts are restated by individualization of the elements that compose them.

Other :

Impact of the war between Russia and Ukraine and energy crisis

The administrative body of the association mentions that the circumstances linked to the war between Russia and Ukraine as well as the energy crisis are not likely to materially affect the statutory financial statements per 31 December 2022. Furthermore, these circumstances have not caused important changes to the activities of the association and the administrative body is convinced that they will not impact the going concern or the financial situation.