

STOP CORRUPT

[Activity Report 2016](#)

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Venez découvrir qui nous sommes et ce que nous faisons

Transparency International Luxembourg est le Chapitre luxembourgeois de Transparency International, mouvement mondial de lutte contre la corruption. Nous sommes une asbl de droit luxembourgeois indépendante et avons comme objectif de promouvoir la transparence, de lutter contre la corruption et de promouvoir les acquis et les atouts du Grand-Duché de Luxembourg au plan international. Venez découvrir qui nous sommes, ce que nous faisons et ce que proposons à nos membres.

Hotline
contre la corruption

Vous êtes victime ou témoin d'un fait de corruption ?
Vous ne savez pas quoi faire ?
Vous ne savez pas à qui vous adresser ?

Laissez-nous vous aider ! *Nous sommes là pour vous assister et vous conseiller.*

Contactez-nous :

Envoyer un Email

A propos de l'association



Représenter le Luxembourg au niveau international en vue d'améliorer la perception dite extérieure du pays.

Notre association sans but lucratif poursuit le double but d'améliorer le système luxembourgeois en vue de combattre la corruption et de promouvoir la transparence.

Notre association, qui se voit confrontée à des demandes multiples d'assistance soit dans le cadre de cas d'espèce soit dans le cadre d'études internationales, se doit de professionnaliser ses services et d'ouvrir des bureaux au public.

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Introduction

Our organization's aim has always been to fight corruption and induce systemic change for that purpose.

In light of the important rise of populist ideas and acceptance by large parts of the population of these ideas in mainstream politics, it has become increasingly important to stay the course and not be washed up and around by tides that should not have their place in modern democratic societies and their institutions.

I would therefore like to clearly state that our organization's aim stays true and we will not join the populist tidewash, which can, and should, only be a short-lived simplistic fantasy of a few unhappy and jealous do-no-gooders.

Our organization's departure in 2017 from TI has been an important and well thought step, that gives us great opportunities. Let's use those together.

Yann Baden

President of Stop Corrupt

I. Activities during the year 2016

1. Meetings of the Board of Directors

During the year 2016 six formal Board meetings were held. The dates of the meetings were as follows:

4 February 2016
10 March 2016
14 April 2016
16 June 2016
13 October 2016
24 November 2016

Further informal meetings and discussions were held. The members of the Board of Directors were:

Mr Yann Baden	Chair
Mrs Marguerite Ries	Vice-chair
Mr Pascal Espen	Secretary
Mr Stephen Nye	Treasurer
Mr. Claude Schomer	Board member
Mr. Alexandre Chateau-Ducos	Board member

It has to be noted that Mr. Stephen Nye had to resign from his position on 20 September 2016 at the request of his employer.

2. Executive Director and staffing

The decision had been taken and reported to let go the paid staff in order to lighten the cost structure of the association. As for the Executive Director position, Jean-Jacques Bernard agreed to continue his duty and to shift to an outsourced service instead of continuing on the payroll.

In that respect, as of 31 December 2016, there was no employee left on the payroll.

3. Annual General Meeting and Extraordinary General Meetings

The ordinary Annual General Meeting of our organization relating to the year 2015 was held on 24 November 2016 at the registered office of the association (11C Boulevard Joseph II, L-1840 Luxembourg).

The activity report 2015 and the financial statements for the year ending 31 December 2015 were both unanimously approved by the meeting. All members of the Board of Directors of our organization (Mrs. Marguerite Ries, Mr. Yann Baden, Mr. Pascal Espen and Mr. Claude Schomer) were reelected unanimously for the year 2016.

All resolutions were passed unanimously.

4. Luxembourg public authorities

1. Ongoing relationship with the Luxembourg government and other administrations

As previously reported, the relationship with the Luxembourg government can be qualified as a good working relationship since 2009 and the year 2016 showed continuity.

Our organization can have a direct access to the Ministry of Justice in order to support its advocacy or ask for clarification in some matters. All requests from our end are treated quite diligently.

The grant of an annual subsidy of 15.000,00 € to our organization from the Government was not put into question during 2016.

2. Legislation on transparency

In the previous years, our organization welcomed various laws in the field of transparency: bearer shares registration, automatic exchange of information between tax administrations and a new regime for Tax rulings together with a new law on tax information procedure aiming at a better identification. All these increased the tools available in the fight against corruption and similar crimes / wrongdoings.

As for the year 2016, transparency has improved in Luxembourg in tax matters and corporate reporting.

- The law dated 23rd July 2016¹ is the transposition of the European directive 2014/14/UE that modifies the 2013/34/UE directive.

This law reinforces obligations to publish non-financial information, requiring "a description of the policies applied in the company concerning ... information, so that its evolution is understandable, of the companies' performances concerning environmental, social, human rights **and corruption issues**" is required.

Furthermore, the same law states that every insurance company that works in extractive industries and the exploitation of primary forests has to report every payment done to governments.

- A set of laws dated 23rd December 2016 also known as the "tax reform"² are quite important especially as regards exchange of information nationally and internationally. They also include the need of a "country by country" reporting to some extent.

Progress has thus been accomplished on transparency.

There was no other significant improvement in Luxembourg's policy against corruption. We can only regret that the LuxLeaks scandal (see section 10) has stopped the dynamic of increasing the whistleblowers' protection in Luxembourg which we reported last year. We shall continue our advocacy on the matter in 2017 and on.

5. Accreditation with Transparency International

Our organization was first accredited as full National Chapter on 4 November 2012 for a 3-year period (after having been a Chapter in formation since 2009). TI-S updated the re-accreditation process during the AMM held in Berlin on October 2013 and our organization had to renew its accreditation in December 2015 under the new regime as already reported.

Our organization transmitted all relevant documents and answers to TI-S on January 20th, 2016 and the MAC (Members accreditation Committee) of TI-S' Board of Directors convened and on

¹ Memorial A n° 156 dated 8 August 2016 : <http://data.legilux.public.lu/file/eli-etat-leg-memorial-2016-156-fr-pdf.pdf> also available here <http://legilux.public.lu/eli/etat/leg/loi/2016/07/23/n19/jo>

² <http://data.legilux.public.lu/file/eli-etat-leg-memorial-2016-274-fr-pdf.pdf>

April, 8th, 2016, our organization was officially notified that its accreditation was renewed but some recommendations were expressed which would imply a confirmation on these points by the end of April 2017.

However, due the course of events detailed further in sections 10 “LuxLeaks scandal” and 17 “Post closure events” the Board of Directors decided not to pursue the re-accreditation process and decided to leave the TI network during the year 2017.

6. Fundraising and office

Our organization is renting a small office space located at 11C, Bd. Joseph II, Luxembourg. The office was open to the public at large during business hours (8.30 am – 12.30 and 13.30 – 17.30 generally) but mostly with an appointment to guarantee confidentiality of our visitors. However, due to the lack of resources, the office had to be closed by the end of November 2016 for visitors and is currently used only for meetings.

The income realized by our organization has grown from a mere 2.250,00 € in 2010 to approx. 140.000€ in 2014 after a high of 150.000€ in 2013, thanks to private donations, government support and subsidies and more importantly EU Programs such as “Speak Up” that made up more than half of these amounts. However, our organization experienced a loss for 2014 and another one for 2015. This lead to decisions to reduce the cost structure. Due to these decisions, 2016 showed a small profit (7,700 €), enabling to see an ongoing activity with a reshaped structure.

Our organization applied for two new EU Programs and one of them has been accepted in late 2015 as reported. It is called “Enhancing Beneficial Ownership Transparency”. The Program started on March 2016 for a year and is detailed under section 14.

7. Communication with its members

Our organization has started in 2012 to publish a corruption related press review. This review has originally been disseminated to its members via e-mail. It is now both published on our organization’s Internet website (www.stopcorrupt.lu) and sent to its members via e-mail. It was generally sent twice a month and focused on the Corruption related press articles both in

Luxembourg and internationally. However, with changes in cost structure, the Press Review service has been discontinued in November 2016.

Our organization has shared in March 2016 a new issue of its non-periodical “Corruption Newsletter” informing its members of its activities and updates. The aim is to use the newsletter as a general information document and to print a new issue as often as required especially to present ourselves and to promote our work / association. This newsletter was also disseminated (together with other documents and flyers) during the Festival des Migrations at LuxExpo (see below).

8. Communication with the public / press

In order to promote its cause and familiarize the public with its activities, our organization continued to meet with external stakeholders/partners, met and exchanged with members and attended events as follows:

Attendance of the 33rd Festival des Migrations, de la Culture et de la Citoyenneté at LuxExpo 11/13 March 2016:

For the third time in 2016, our organization was present at the 33rd “Festival des Migrations, de la Culture et de la Citoyenneté” (organized by CLAE Services – www.clae.lu) and could meet with the public during these 3 days. The discussions were intense and very interesting, comforting us in our work and existence. We used that opportunity to disseminate our Newsletter and some flyers to the public and to rally people to our cause. Some new members enrolled after the event. This was a confirmation of the necessity of our presence.

Co-organization of a dedicated conference on “whistleblowing” on 9 March 2016 :

Our organization, together with “Tax Justice Luxembourg” and the “Journalists’ Luxembourg association” organized on March, 9th, 2016, in the midst of the LuxLeaks scandal, a special conference at the “Rotondes” on the theme “Whistleblowers, culprits or heroes?”. Our Chair was one of the speakers of this event which proved to be quite successful.

Press releases :

- 13 January 2016 : Support to the “Tax Justice Luxembourg” initiative to ask for a national and international debate on international Tax and the need of evolution of Luxembourg and international institutions ;
- 27 January 2016 : Corruption Perception Index (CPI 2015) publication ;
- 23 February 2016 : Global Corruption Report on Sports (GCR : Sports) publication ;
- 25 April 2016 : LuxLeaks Trial – Call for whistleblowers’ protection and Right to Information ;
- 29 June 2016 : LuxLeaks Verdict – Call for an extension of the whistleblowers’ protection and a new law on right to information ;
- 16 December 2016 : Free tribune of whistleblowing.

9. OECD Progress Report

As in the past, our organization has been cooperating with TI-S on its OECD Progress Report. Our organization is of the opinion that the report is seriously flawed conceptually and also in its details.

Our organization has raised these concerns in 2012 and renewed them since then with TI-S, to no avail. Our organization then informed the Luxembourg government of its concerns.

While the methodology has slightly changed in 2013, the most conceptual flaws remain. Our organization has again raised its concerns with TI-S in 2013, in 2014 and in 2015.

Our organization is however still participating in the report but is not promoting it. There has been no report in 2015, the last one currently being the 2014 opus.

10. LuxLeaks scandal

The so-called “LuxLeaks” scandal arose on 6 November 2014 when revelations were made by the ICIJ (www.icij.org) in regards of Tax Rulings signed by the Luxembourg authorities.

As a reminder, our organization issued a first press release on 6 November 2014 calling for a national investigation that would include and reveal all aspects extensively and identify all

stakeholders to ascertain no undue advantage were at stake in the granting of such Tax rulings. TI Secretariat relayed the call for a thorough investigation on 7 November 2014. However, such an investigation was never conducted.

Our organization decided not to voice any opinion on the case pending in Court, as the Judiciary needs to complete its role without third party interference.

Our organization supported the initiative of the “Tax Justice Luxembourg” NGO to call for a comprehensive and neutral debate on tax and its implications in Luxembourg and internationally.

The cooperation continued with the co-organization of a conference on 9 March 2016 on whistleblowers with the title “Whistleblowers, culprits or heroes?”.

Our organization continued to focus on advocating for a systemic change leading to an increase of the whistleblowers’ protection in Luxembourg legislation.

11. Cooperation with TI-S and the Network

We have a permanent connection with TI-S and that connection remained constant during the year 2016. It included regular conference calls, emails and several international meetings that were attended by a representative of our organization. Some meetings involved limited numbers of Chapters as they were linked with specific activities.

Jean-Jacques Bernard attended a “Business Integrity Meeting” in Berlin from 14 March 2016 until 16 March 2016. This meeting was to be the confirmation of the launch of the “Business Integrity Forum” initiative for our organization and gave us a fairly good overview of what added value our organization and the network could offer to the Private Sector. This meeting was followed by an invitation from TI UK to attend its “BIP Meeting” in London on 28 May 2016. This meeting showed, if still needed, the tremendous added value to conduct these forums in Luxembourg. However, due to the LuxLeaks scandal and the confusion it created, the Private Sector showed little to no interest. The “Business Integrity Forum” initiative in Luxembourg could never take off due to unfortunate timing and blurred advocacy.

Our organization gave a proxy to TI UK in order to attend the Annual Membership Meeting (AMM) of TI held on 29 and 30 November 2016 in Panama City (Panama) by proxy.

12. Corruption Perceptions Index 2016

Transparency International has released on 25 January 2017 the new version of its "Corruption Perception Index 2016 "(CPI 2016) worldwide. As last year, we decided to include it to the annual report 2016 as it is referring to that specific year.

This index is the result of the score awarded by independent bodies in each of 176 countries (up from 168 countries in 2015). Over 69% of the 176 countries studied in the 2016 index score below 50, on a scale from 0 (perceived to countries highly corrupt) to 100 (the country perceived as very little corrupt). Denmark is for the third year in a row ranking at the first place although this year it is *ex aequo* with New Zealand with the score of 90 points. Somalia ranks last with only 10 points.

Concerning our country, Luxembourg is still ranking 10th with 81 points as last year. In terms of Western Europe, Luxembourg remains at the 7th place. The results are still good but they should not make us forget that Denmark who ranks 1st gets a score of 90 points (as opposed to a score of 81 for Luxembourg). Luxembourg can and should make some progress.

Transparency International Luxembourg welcomes this good result that still places Luxembourg in the "top ten" of the best ranked countries but insists that this classification on the one hand must be widely nuanced as the CPI focuses on the public sector and does not apprehend any other aspect of corruption and secondly is not a blank check for the future. Luxembourg must continue and strengthen its efforts.

13. Advocacy and Legal Advice Center (ALAC) / Hotline

Our organization has opened in December 2011 an ALAC in the form of an anti-corruption hotline.

As previously reported, since the beginning of the LuxLeaks scandal in 2014, calls to the hotline have essentially disappeared. In that respect, the decision to close the hotline was taken by the Board of directors in late 2016.

14. EBOT Project : Enhancing Beneficial Ownership Transparency

Our organization initiated a new EU funded project in March 2016, together with Czech Republic, Italy, Slovenia, The Netherlands and Portugal. This program, called “Enhancing Beneficial Ownership Transparency” (EBOT) will run from March 2016 until the end of June 2017 (due to an extension granted in early 2017).

This project aims at assessing the Anti-Money Laundering regulation implementation and support the adoption of the IV Directive in the matter that will lead among other aspects to the creation of a register of Ultimate Beneficiary Owner (UBO) in all EU countries.

Deliverables for that project are dual, first a comprehensive research and cooperation with all stakeholders of the projects which should lead to a Project report and a National report, second a National Seminar with focus on advocacy and support for Luxembourg professionals. The Kick Off meeting of the project occurred on 19 and 20 May 2016 in Brussels as the project is monitored by TI EU Office (and not TI S as in the previous ones).

During the year 2016, our organization hired for 6 months a dedicated person to conduct the preliminary researches. He was working full time on the project from March 2016 until end August 2016. Then our in-house staff continued the project up till end November 2016. Since December 2016, our Executive Director managed the project. Most of the activities and the final work were to be performed in 2017 and will be reported in the 2017 Annual Report.

15. Internet presence / Social media

Our organization’s website is accessible through the following addresses: www.stopcorrupt.lu.

In 2015, our organization decided to use social media to reach out to more people. A Facebook account has been created (<https://www.facebook.com/stopcorruptluxembourg/>), together with a « MyWort » account.

16. Members

Our organization is continuously seeking popular support. Corruption being a difficult and technical issue, our organization will never attract a very large popular support basis. Nevertheless, its membership basis has been increasing slowly but steadily. Further efforts are however necessary to reach further popular support and the EBOT project proved to be quite a good promotion tool.

Our organization is also seeking private sector support and adhesion.

17. Post Closure Events and current situation

The Board of Directors wishes to include post-closure events in order to deliver a faithful image of the association.

As anticipated and already reported, due to the burden and cost of the affiliation with Transparency International and differences of views on policy, our organization has decided to part ways with Transparency International, effective 30 June 2017.

Our organization is proud and enthusiastic to present its new logo “StopCorrupt”.

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Our organization StopCorrupt³ can be reached by e-mail at info@stopcorrupt.lu and through its web-site at www.stopcorrupt.lu. Persons interested in joining our organization can do so by filling out the membership form available on our website.

The “APPT asbl” has been recognized by grand-ducal decree of 12 Mai 2011 as being of public interest and it is listed, under its official denomination of Association pour la Promotion de la

³ The organization was doing business as Transparency International Luxembourg and currently as StopCorrupt, its legal name is Association Pour la Promotion de la Transparence a.s.b.l. (“APPT asbl”).

Transparence a.s.b.l., among the entities whose donations can be deducted from taxable income within the scope of articles 109 and 112 L.I.R.

Our association is dependent on private donations to maintain its activities and its independence. We thank you for your interest and your support.

II. Financial Information

FINANCIAL INFORMATION

at

31 December 2016

of

Association pour la Promotion de la Transparence Asbl
exerçant sous Transparency International Luxembourg

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Balance Sheet

	31/12/16 Euro	31/12/15 Euro
Assets		
<u>Fixed assets</u>		
Internet website	1.890,37 €	3.780,74 €
Total fixed assets	1.890,37 €	3.780,74 €
<u>Current assets</u>		
Cash and cash equivalents	10.572,70 €	907,14 €
Subsidy receivable	15.000,00 €	15.000,00 €
Total current assets	25.572,70 €	15.907,14 €
Total assets	27.463,07 €	19.687,88 €
Liabilities		
<u>Reserves</u>	27.463,07 €	19.687,88 €
<u>Creditors</u>		
Invoices to be received	0,00 €	0,00 €
Total liabilities	27.463,07 €	19.687,88 €

Income Statement

	2016 Euro	2015 Euro
Income		
Membership fees	1.110,00 €	3.530,00 €
Donor contributions in cash	16.635,00 €	43.100,00 €
Donor contributions in kind	11.526,18 €	46.127,68 €
Government subsidy	15.000,00 €	15.000,00 €
EU Project "An Alternative to Silence"	0,00 €	0,00 €
EU Project "Speak Up"	0,00 €	3.674,84 €
EU Project "Enhancing Beneficial Ownership Transparency"	34.338,23 €	0,00 €
Total Income	78.609,41 €	111.432,52 €
Administrative expenses	3.748,18 €	1.502,71 €
Travel and representation	25,96 €	58,00 €
Rent	9.383,14 €	9.423,00 €
Salaries and wages	27.073,26 €	79.844,13 €
PR expenses	140,00 €	130,00 €
Salary costs	12.252,54 €	16.343,19 €
Internet website	200,00 €	2.047,84 €
Research costs	0,00 €	0,00 €
Amortisation	1.890,37 €	1.890,37 €
IT Equipment	0,00 €	0,00 €
EU Project "An Alternative to Silence"	0,00 €	1.003,45 €
EU Project "Speak Up"	0,00 €	15.164,26 €
EU Project "Enhancing Beneficial Ownership Transparency"	16.120,77 €	0,00 €
Total Expenditure	70.834,22 €	127.406,95 €
Result from operating activities	7.775,19 €	-15.974,43 €
Net surplus	7.775,19 €	-15.974,43 €

Statement of Changes in Reserves

	Special Fund Euro
Opening balance	€35.662,31
Appropriation from net surplus for 2015	€(15.974,43)
Balance at 31 December 2015	€19.687,88
Appropriation from net surplus for 2016	€7.775,19
Balance at 31 December 2016	€27.463,07

Cash Flow Statement

	2016	2015
	Euro	Euro
Net surplus of the year	7.775,19	(15.974,43)
Movement in receivables	-	-
Movement in payables	-	(650,00)
Amortisation	1.890,37 €	1.890,37 €
Net cash flow from operating activities	9.665,56	(14.734,06)
Increase in cash and cash equivalents	9.665,56	(14.734,06)
Cash paid for purchase fixed assets	-	-
Opening cash and cash equivalents	907,14	15.641,20
Cash and cash equivalents at 31 December	10.572,70	907,14

Notes to the financial statements

1) Reporting entity

The Association pour la Promotion de la Transparence a.s.b.l (hereafter “APPT” or the “Association”) was established on 9 June 2009 as an *Association sans but lucratif* (non-profit association) in Accordance with Luxembourg Law. The Association was established for an indefinite period and has its registered address at:

11C, Boulevard Joseph II, L-1840 Luxembourg.

The principal object of APPT is to promote transparency and integrity in public life.

The financial statements were set-up by the Board of Directors of APPT on 19 October 2017.

2) Basis of preparation

(a) **Statement of compliance**

The Association is not in scope of the Luxembourg Law of December 2010 with regard to the Preparation of annual accounts. The annual accounts have been set up with the objective to present a true and fair view of the assets, liabilities, charges and revenues of the Association as at 31.12.2016. Without respecting formally the International Financial Reporting Standards (IFRS) as adopted by the European Union, the annual accounts have been set-up in accordance with the main Standards of IFRS representing the main frame although the Association has no specific legal requirement.

Currently, the IFRS do not contain specific guidelines for non-profit and non-governmental organisations concerning the accounting treatment and the presentation of the financial statements. Where the IFRS are silent or do not give guidance on how to treat transactions specific to the not-for-profit sector, accounting policies have been defined in a sense to respect as much as possible the general IFRS principles, as detailed in the IASB Framework for the Preparation and Presentation of Financial Statements.

(b) **Basis of measurement**

The financial statements have been prepared on the historical cost basis.

(c) **Functional and presentation currency**

The financial statements are presented in Euro, which is the Association’s functional currency.

(d) **Use of estimates and judgements**

The preparation of financial statements in conformity with IFRS requires management to make judgements, estimates and assumptions.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

The principal accounting policies adopted in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented.

3) Summary of significant accounting policies

(a) Adoption of new and revised International Financial Reporting Standards (IFRS)

There are no new or revised standards to be adopted in future periods that are likely to have a significant impact on the financial statements of the Association.

(b) Income

Membership fees are recognised as unrestricted funds in the year in which the subscription is paid.

Donor contributions are recognised in the year of the donation and allocated to general funds unless the donor specifies a particular project.

Subsidies are recognised on an accruals basis in the year to which they relate.

(c) Cash and cash equivalents

Cash and cash equivalents consist only in cash at bank.

(d) Taxation

No income tax nor VAT taxation has been provided in these financial statements as the Association does not carry out any commercial activity and was not in receipt of any taxable income.

(e) Amortisation of website asset

Cost related to the development of the Association's website have been capitalised and are amortised over the estimated useful life of the site of 5 years.

(f) Financial assets

The Association has only cash at bank and short-term receivables as at 31 December 2016 and 2015 for which the carrying values are equal to the fair value due to their liquid and short-term nature.

(g) Finance income

Finance income comprises interest on bank accounts.

(h) Reserves

The Reserves of APPT consist of retained earnings.

4) Financial Instruments

The Association has only cash at bank and short-term receivables as at 31 December 2016 and 2015. Cash at bank funds is held at a bank in Luxembourg with a good credit rating. The Association faced no currency or liquidity risk in 2016 and 2015. The receivables are due from the Luxembourg government which enjoys a triple A rating.

5) Related Parties

Neither the members of the Board of Directors nor any other related parties have received any remuneration from the Association. Members of the Board of Directors have paid the subscriptions received by the Association.

6) Internet website

Movements in respect of the capitalised costs of development of the Associations internet website are as follows:

Capitalised in 2012	5.043,90
Capitalised in 2013	<u>4.407,95</u>
Total costs	9.451,85
Amortisation in 2013	<u>1.890,37</u>
Amortisation in 2014	1890,37
<u>Amortisation in 2015</u>	<u>18790,37</u>
<u>Amortisation in 2016</u>	<u>1890,37</u>
Net book value at 31.12.16	<u><u>1890,37</u></u>

III. Rapport du réviseur de caisse

Serge Marx
31, rue d'Eich
L-1461 Luxembourg

Tél. : (+352) 42 60 701
Fax : (+352) 42 60 78
E-mail : serge.marx@edd.lu

Rapport du réviseur de caisse

Sur base des documents, extraits et listings mis à ma disposition par l'asbl APPT, j'ai procédé à une révision des comptes de ladite asbl. La révision n'a pas donné lieu à une observation de ma part. Les livres sont tenus d'une façon appropriée et selon les règles de l'art.

Luxembourg, le 7 décembre 2017



Serge Marx