

# **ANNUAL REPORT**

**2022**

**of**

**Comité International Permanent des Linguistes  
Leiden, Netherlands**

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Comité International Permanent des Linguistes  
Leiden, Netherlands

Leiden, 06-07-2023

File: 7126

To: Comité International Permanent des Linguistes

## **1 ENGAGEMENT**

The financial statements of Comité International Permanent des Linguistes has been compiled by us using the information provided by you. The financial statements comprise the balance sheet as at 31 december 2022 and the profit and loss account for the year 2022 with the accompanying explanatory notes. These notes include a summary of accounting policies which have been applied.

## **2 COMPILATION REPORT**

In a compilation engagement, you are responsible for ensuring that you provide us with all relevant information and that this information is correct. Therefore, we have conducted our work, in accordance with the applicable regulations, on the assumption that you have fulfilled your responsibility.

### **Scope**

We have performed this compilation engagement in accordance with Dutch law and in accordance with guidelines and work schedules that are based on the quality system NKS of the Netherlands Association of Administration and Tax Experts (NOAB). This means, among other things, that we have complied to the for us applicable regulations to the orders of the NOAB. You and other users of these financial statements may therefore assume that we have conducted the engagement in a professional, competent and objective manner and with due care and integrity and that we will treat all information provided to us as confidential.

### **Confirmation**

The standard requires us to assist you in the preparation and presentation of the financial statements in accordance with generally employed accounting policies of the Netherlands. To this end we have applied our professional expertise in accounting and financial reporting.

In accordance with the professional standard applicable to compilation engagements, our procedures were limited primarily to gathering, processing, classifying and summarizing financial information for the financial statements. We have not performed any audit or review procedures which would enable us to express an opinion or a conclusion as to the fair presentation of the financial statements.

### 3 Balance sheet at december 31, 2022 (See page 6)

#### ASSETS

	31 december 2022		31 december 2021	
	€	€	€	€
<b>Fixed Assets</b>				
<i>Fixed assets</i>				
Inventaris		492		642
<b>Current assets</b>				
Accounts receivable		10.715		8.889
<i>Stocks and bonds</i>		121.896		132.371
<i>Cash at bank and on hand</i>		308.965		337.364
		<u>442.068</u>		<u>479.266</u>

**EQUITY AND LIABILITIES**

	31 december 2022		31 december 2021	
	€	€	€	€
<b>Equity</b>				
Equity and reserves		437.290		473.910
<b>Current liabilities</b>				
Other liabilities		4.778		5.356
		<u>442.068</u>		<u>479.266</u>

**4 Profit and Loss account (See page 9)**

	2022		2021	
	€	€	€	€
<b>Revenues</b>	32.207		30.149	
Expenses	42.475		12.709	
<b>Gross margin</b>		(10.268)		17.440
<b>Kosten</b>				
Management Fee	9.913		9.700	
Depreciation	150		572	
Miscelaneous	5.466		6.724	
<b>Total operating expenses</b>		15.529		16.996
<b>Result</b>		(25.797)		444
Stock exchange profits (losses)	(10.476)		396	
Interest income	-		7	
Interest expence	(349)		(58)	
<b>Financial result</b>		(10.825)		345
<b>Net result</b>		(36.622)		789

## **5 NOTES TO FINANCIAL STATEMENTS**

### **Foreign currencies**

Transactions arising in foreign currencies are translated into the local currency at the exchange rate at the date of the transaction. At the balance sheet date, assets and liabilities denominated in foreign currencies are translated at the year-end rate of exchange. The resulting net translation gains or losses are included in the profit and loss account.

### **Employee information**

The committee had no employees in 2022 not in 2021.

### **Summary of significant accounting policies**

#### **Tangible fixed assets**

Tangible fixed assets are stated at cost, less accumulated depreciation. Depreciation is provided using the straight-line method over the estimated useful lives of the assets.

#### **Accounts receivable and liabilities**

Accounts receivable are stated net of a provision for doubtful debts. All other assets and liabilities are stated at the amounts at which they were acquired or incurred.

#### **Stocks and bonds**

Stocks and bonds are stated at the lower of cost or marked value.

#### **Cash at bank and on hand**

Cash at bank and on hand are stated at nominal value. If cash equivalents are not freely disposable, then this has been taken into account in the valuation.

#### **Revenues and expenses**

Revenues relate to the contributions from member countries. Expenses are allocated to the year to which they relate.

## 6 NOTES TO BALANCE SHEET AT DECEMBER 31, 2022

### ASSETS

#### Fixed assets

##### Tangible fixed assets

	<u>Inventory</u>
	€
Investment	749
Depreciation	<u>(107)</u>
Net book value at January 1	<u><u>642</u></u>
<i>Mutations</i>	
Depreciation	<u><u>(150)</u></u>
Investment	749
Depreciation	<u>(257)</u>
Net book value at December 31	<u><u>492</u></u>

#### Current assets

	<u>31-12-2022</u>	<u>31-12-2021</u>
	€	€
<i>Accounts receivable</i>		
Royalties	9.586	7.438
Contributions receivable	<u>1.129</u>	<u>1.451</u>
	<u><u>10.715</u></u>	<u><u>8.889</u></u>

#### Stocks and bonds

AAB euro obligatiefonds	33.352	34.807
Robeco Balanced Mix	27.349	26.924
Robeco All Strat EU Bonds	61.195	70.640
	<u>121.896</u>	<u>132.371</u>



	Amount	Stock market price	Acquisition price	Balance value at 31-12-2022	Balance value at 31-12-2021
	€	€	€	€	€
AAB euro obligatiefonds	340	33.352	34.807	33.352	34.807
Robeco Balanced Mix	486	37.706	27.349	27.349	26.924
Robeco All Strat EU Bonds	715	61.195	71.145	61.195	70.640
		132.253	133.301	121.896	132.371
				31-12-2022	31-12-2021
				€	€
<b>Cash at bank and on hand</b>					
NL11ABNA0453518818 Euro				2.688	1.833
NL29ABNA0453000126 Dollar				80.098	76.734
NL13ABNA0408903244 Savings account				157.500	190.000
NL60RABO31644496 Inactive Savings account				68.679	-
Robeco, 72.58.45.074 Savings account				-	68.797
				308.965	337.364

## EQUITY AND LIABILITIES

	<u>2022</u>	<u>2021</u>
	€	€
<b>Equity</b>		
Balance at January 1	473.912	473.121
Net (loss) profit	(36.622)	789
Balance at December 31	<u>437.290</u>	<u>473.910</u>
 <b>Current liabilities</b>		
	<u>31-12-2022</u>	<u>31-12-2021</u>
	€	€
 <b>Other liabilities</b>		
Miscellaneous	4.500	4.500
Contribution in advance	278	856
	<u>4.778</u>	<u>5.356</u>

## 7 NOTES TO PROFIT AND LOSS ACCOUNT

	2022	2021
	€	€
<b>Profit and Loss by activity</b>		
BL	19.586	17.438
Acquisition, meetings EC, Congress of Linguists	(8.276)	(2.052)
Endangered Languages	(23.552)	(9.821)
Contributions	12.621	12.711
Travel Grants and other subsidies	(10.647)	(836)
	<u>(10.268)</u>	<u>17.440</u>
<i>BL</i>		
Royalties	<u>19.586</u>	<u>17.438</u>
<i>Acquisition, meetings EC, Congress of Linguists</i>		
EC Travel Expences and accomodations	(7.038)	(1.520)
Miscellaneous	(1.238)	(532)
	<u>(8.276)</u>	<u>(2.052)</u>
<i>Endangered Languages</i>		
Chair	(14.209)	(9.821)
Symposium	(6.812)	-
Foundation Endangered Languages	(2.531)	-
	<u>(23.552)</u>	<u>(9.821)</u>
<i>Contributions</i>		
Contributions	6.415	6.174
Special Grants	1.467	1.467
Exchange rate difference	4.739	5.070
	<u>12.621</u>	<u>12.711</u>
<i>Travel Grants and other subsidies</i>		
Travel Grants and other subsidies	<u>(10.647)</u>	<u>(836)</u>

	2022	2021
	€	€
<b>Management</b>		
Management costs	9.913	9.700
<b>Depreciation</b>		
Computers	150	362
<b>Miscellaneous costs</b>		
Office- and administration costs	1.099	1.605
Salescosts	-	1.138
General costs	4.367	3.981
	<u>5.466</u>	<u>6.724</u>
<i>Office- and administration costs</i>		
Office supplies	352	272
Website costs	-	246
Contributions	600	600
Telephone and internet	147	487
	<u>1.099</u>	<u>1.605</u>
<i>Salescosts</i>		
Promotional Gifts	-	187
Food and drinks, representation	-	351
Depreciation expenses debtors	-	600
	<u>-</u>	<u>1.138</u>
<i>General costs</i>		
Accounting	3.194	2.986
Bank	1.174	992
Miscellaneous	(1)	3
	<u>4.367</u>	<u>3.981</u>

**Financial result**

	<u>2022</u>	<u>2021</u>
	€	€
<i>Stock exchange profits (losses)</i>		
Dividend	930	396
Result stocks and bonds	<u>(11.406)</u>	<u>-</u>
	<u>(10.476)</u>	<u>396</u>
<i>Interest income</i>		
Interest banks	<u>-</u>	<u>7</u>

## **ADDITIONAL INFORMATION**

### **8 Appropriation of the result**

We propose to add the result for 2022 to the equity. On december 31, 2022 the equity amounted to €437.290 and €473.910 on December 31, 2021. This proposal has already been included in the financial statements.

Prof. dr. D. Bradley  
President

Prof. dr. F. Steurs  
Secretary-General