



Children of Prisoners Europe

# Financial Report 2021



Dear Members,

Last year was marked by efforts to bring expenditure under control in the face of cash-flow difficulties, while at the same time preparing, successfully, for a new, four-year contract with the European Commission.

The efforts have paid off, as shown in a positive bottomline result for 2021 and substantially bigger budget for 2022 thanks to a successful negotiation with the Commission. But COPE must continue managing cash carefully and boost its fundraising efforts.

On the income side for 2021, the bulk came from the EU with €162,944 paid out and a receivable of €40,736. Grants and donations totalled €50,588 — down from €56,337 the previous year — and membership fees were €3,520.

Expenditure on staff salaries and free-lance support declined 18%. Other expenses fell 44%, largely reflecting savings on office rents.

As a network, COPE was more vibrant than ever, as we gained nine members and affiliates. This positive energy and the easing of Covid-related restrictions translated into increased spending on our annual conference and travel.

We also spent some money on fundraising, something COPE hadn't done in a long time. The investment has yet to pay off, but it has opened up some promising opportunities.

The bottomline result swung to a surplus of €50,503 last year, from a deficit of €49,154 in 2020. Our balance sheet showed own funds at €30,326 last year, compared with a negative €20,177 the year before.

The €50,503 surplus in the profit-and-loss account, however, is misleading for two reasons:

## Year 2021 in numbers

**263,554€**  
total income

**213,051€**  
total expenditure

**118**  
number of members and affiliates – up  
from 109 in 2020

**35**  
number of countries where our network  
members and affiliates are located

- Income was buoyed by the €40,736 receivable on the EU budget for 2021. In reality, we expect the EU to pay out only about €7,000 of this amount, as COPE lacked the human and cash resources to carry out some of the work that had been forecasted. This means that, from an operational perspective, our income was about €33,000 lower than the reported €263,554.

- In addition, income in 2021 was buoyed by a windfall of €4,659 in previously unaccounted income, mainly deferred donations and membership fees.

Taken together, this means that, excluding non-recurring items and the distortion from the EU budget, our operational surplus for 2021 was about €12,000. We hope to set aside a significant part of that sum later this year to start building up some badly needed cash reserves.

Looking ahead at 2022 and the following three years, I am happy to report as mentioned above that COPE has successfully negotiated the new, four-year Framework Partnership Agreement with the European Commission.

The agreement, which is covered by the European Union's Citizens, Equality, Rights and Values Programme, allows for a substantial increase in COPE's activities.

For 2022, COPE is forecasting an overall budget of slightly over €353,000 — a two-thirds increase on the previous year. Three quarters of the expenditure is to be funded by the expanded grant from the EU.

The budget foresees a big expansion in terms of project deliverables on networking, communication & advocacy. COPE recently added on a new employee, which contributes to a 37% increase in staff salary costs compared with 2021.

Because the EU caps funding at 80% of our overall expenditure, this means we need to raise about €100,000 from other sources in 2022. We have had some success lately with new fund-raising initiatives, and we're nearly halfway there. But we do need additional grants and donations coming in this year if we are to carry out all of our planned activities. Even more so as inflationary pressures are building up.

This is our second successive long-term cooperation agreement with the European Commission for the awarding of annual EU operating grants. The four-year agreement with the EU foresees our annual overall budget more than doubling from the €213,051 in expenditure reported for 2021. But there are differences with the past:

- The EU's Citizens, Equality, Rights and Values programme is only and strictly intended to cover activities in the 27 EU member states. COPE is active in several non-EU member states, which now also include the UK. This means that COPE activities involving those countries must be funded separately. We need to explore ways in which COPE can cooperate on fundraising with members based in non-EU countries.

- The new agreement comes with tighter and more frequent reporting requirements. This means that COPE will need to invest more time and effort in reporting, monitoring and evaluation — which comes at a cost.

- On a positive note, the Commission recently signalled its intention to allow “regranting” of EU money by COPE to network members located in the EU, starting next year. This means that COPE will be able to put together transnational initiatives to be implemented by its members and funded by the EU. There is, in theory, nothing to stop us from spreading such programmes to non-EU COPE members, provided we come up with separate, additional funding.

As regards our finances, you will find more details below, in the following order:

- An overview of income and expenditure in 2021
- A budget for 2022
- The 2021 balance sheet (“Bilan Actif and Bilan Passif”) and the profit-and-loss statement (“Compte de Résultat”).

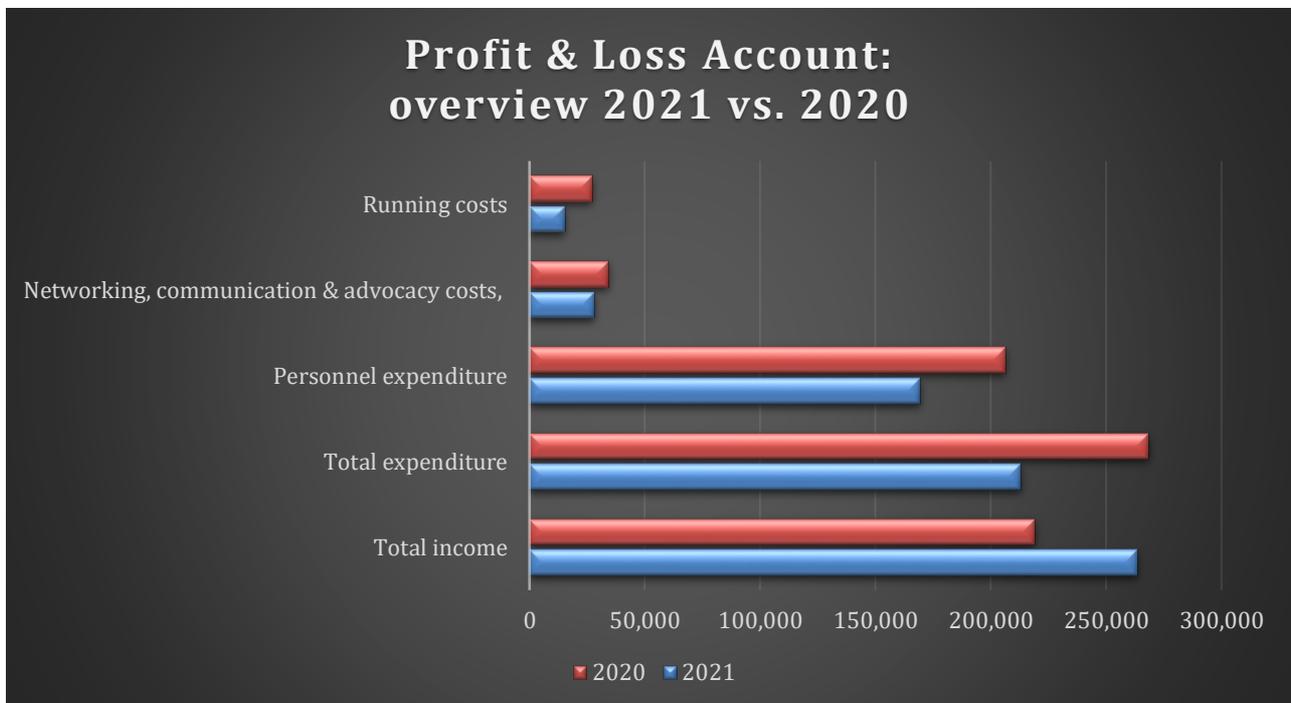
Yours sincerely,

Martin du Bois

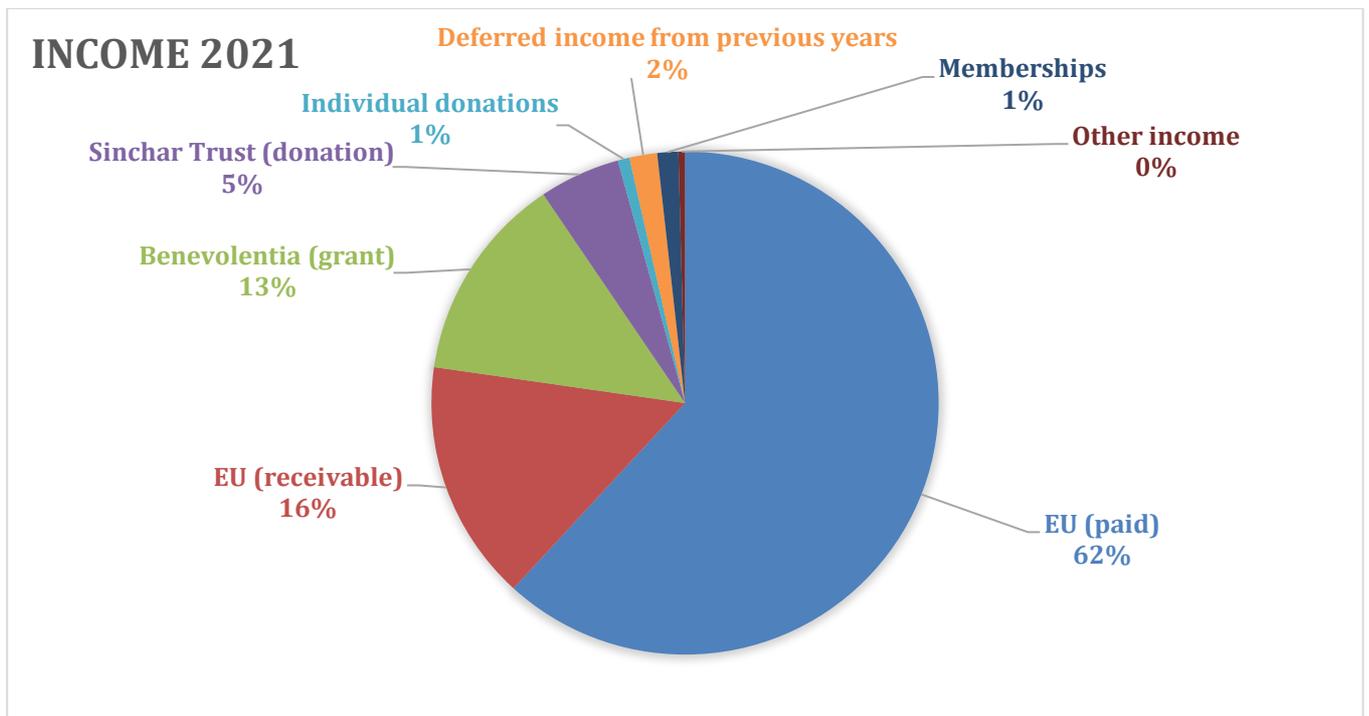
Treasurer

Children of Prisoners Europe

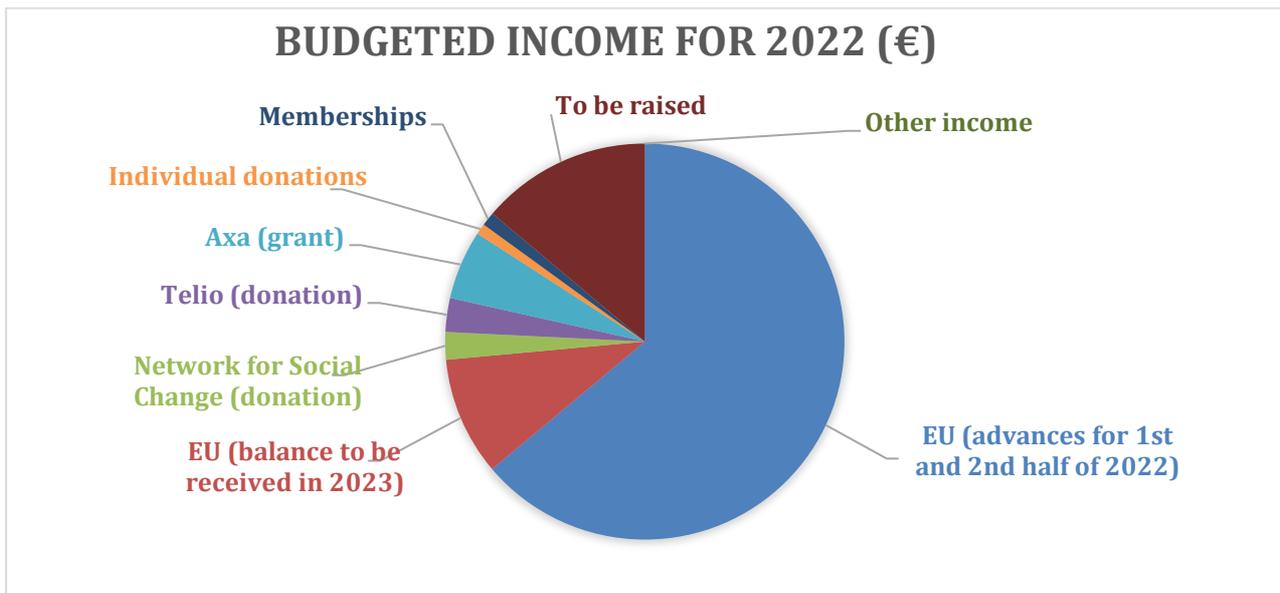
Profit & Loss Account: overview 2021 vs. 2020				
	2021	2020	Difference in €	Difference in %
<b>Total income</b>	263 554	219 209	44 345	20%
<b>Total expenditure</b>	213 051	268 363	-55 312	-21%
Personnel expenditure	169 366	206 496	-37 130	-18%
Networking, communication & advocacy costs, incl. consultancy	28 328	34 476	-6 148	-18%
Running costs	15 357	27 391	-12 034	-44%
Personnel share of total expenditure, %	79%	77%	+2 points	
<b>Profit - Loss</b>	50 503	-49154	99 657	



INCOME 2021	
Funding source	Amount (€/EUR)
European Union operating grant (OG) 2021 (Paid)	162 944
European Union operating grant (OG) 2021 (receivable)	40 736
Stichting Benevolentia (grant)	35 000
Sinchar Trust (donation)	13 618
Individual donations	1 970
Deferred income from previous years	4 659
Membership Fees	3 520
<b>Subtotal Operating Income</b>	<b>262 447</b>
<b>Other income</b>	<b>1 107</b>
<b>TOTAL INCOME</b>	<b>218496</b>



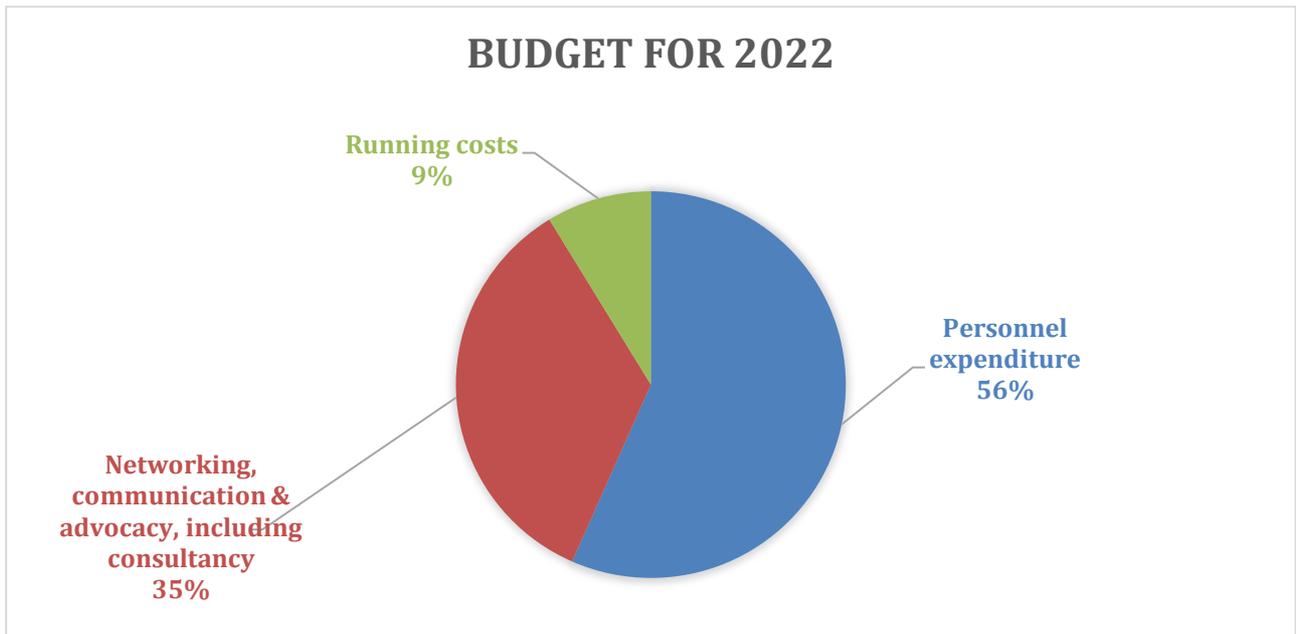
<b>Budgeted Income for 2022 (€)</b>	
EU (advances for 1st and 2nd half of 2022)	231 200
EU (balance to be received in 2023)	35 000
Network for Social Change (donation)	8 130
Telio (donation)	10 000
Axa (grant)	20 400
Individual donations	3 200
Memberships	4 100
To be raised	50 000
Other income	0
<b>TOTAL</b>	<b>362 030</b>



2021 was year IV of the 4-year Framework Partnership (2018-2021) with the European Commission. 2022 is the first year of a new 4-year Framework Partnership (2022-2025) with the European Commission under the Citizens, Equality, Rights and Values programme (CERV).

COPE is exploring avenues for project-based, future core and unrestricted funding.

Budget for 2022		
	€	year-on-year change
<b>Total income, €</b>	<b>362 030</b>	<b>37%</b>
<b>Total expenditure</b>	<b>353 275</b>	<b>66%</b>
Personnel expenditure	200 000	18%
Networking, communication & advocacy, including consultancy	122 475	332%
Running costs	30 800	101%
Personnel share of total expenditure, %	57%	-21 points
<b>Profit - Loss</b>	<b>8 755</b>	



**BILAN ACTIF**

Période du 01/01/2021 au 31/12/2021

Présenté en Euros

Edité le 02/06/2022

ACTIF	Exercice clos le				Exercice précédent	
	31/12/2021 (12 mois)				31/12/2020 (12 mois)	
	Brut	Amort. & Prov	Net	%	Net	%
<b>IMMOBILISATIONS INCORPORELLES:</b>						
Frais d'établissement						
Frais de recherche et développement						
Concessions, brevets, droits similaires						
Fonds commercial						
Autres immobilisations incorporelles						
Immobilisations incorporelles en cours						
Avances & acomptes sur immobilisations incorporelles						
<b>IMMOBILISATIONS CORPORELLES:</b>						
Terrains						
Constructions						
Installations techniques, matériel & outillage industriels						
Autres immobilisations corporelles	2 054	1 776	278	0,36	613	0,28
Immobilisations grevées de droit						
Immobilisations corporelles en cours						
Avances & acomptes sur immobilisations corporelles						
<b>IMMOBILISATIONS FINANCIERES:</b>						
Participations						
Créances rattachées à des participations						
Titres immobilisés de l'activité de portefeuille						
Autres titres immobilisés						
Prêts						
Autres immobilisations financières	3 600		3 600	4,70	3 600	1,62
<b>TOTAL (I)</b>	<b>5 654</b>	<b>1 776</b>	<b>3 878</b>	5,06	<b>4 213</b>	1,89
<b>STOCKS ET EN COURS:</b>						
Matières premières, approvisionnements						
En cours de production de biens et services						
Produits intermédiaires et finis						
Marchandises						
Avances & acomptes versés sur commandes						
Créances usagers et comptes rattachés						
<b>Autres créances</b>						
. Fournisseurs débiteurs						
. Personnel						
. Organismes sociaux						
. Etat, impôts sur les bénéfices						
. Etat, taxes sur le chiffre d'affaires						
. Autres	43 236		43 236	56,46	41 684	18,75
Valeurs mobilières de placement						
Instruments de trésorerie						
Disponibilités	29 323		29 323	38,29	176 445	79,36
Charges constatées d'avance	146		146	0,19		
<b>TOTAL (II)</b>	<b>72 706</b>		<b>72 706</b>	94,94	<b>218 129</b>	98,11
Charges à répartir sur plusieurs exercices (III)						
Primes de remboursement des emprunts (IV)						
Ecart de conversion actif (V)						
<b>TOTAL ACTIF</b>	<b>78 360</b>	<b>1 776</b>	<b>76 584</b>	100,00	<b>222 342</b>	100,00

<b>PASSIF</b>	Exercice clos le 31/12/2021 (12 mois)		Exercice précédent 31/12/2020 (12 mois)	
<b>FONDS ASSOCIATIFS ET RESERVES:</b>				
<b>FONDS PROPRES</b>				
Fonds associatifs sans droit de reprise				
Ecart de réévaluation				
Réserves	-20 177	-26,34	28 978	13,03
Report à nouveau				
Résultat de l'exercice	50 503	65,94	-49 154	-22,10
<b>AUTRES FONDS ASSOCIATIFS</b>				
-Fonds associatifs avec droit de reprise				
. Apports				
. Legs et donation				
. Résultats sous contrôle de tiers financeurs				
-Ecart de réévaluation				
-Subventions d'investissement sur biens non renouvelables				
-Provisions réglementées				
-Droits des propriétaires (commodat)				
<b>TOTAL(I)</b>	<b>30 326</b>	39,60	<b>-20 177</b>	-9,06
PROVISIONS POUR RISQUES ET CHARGES				
<b>TOTAL (II)</b>				
<b>FONDS DEDIÉS</b>				
. Sur subventions de fonctionnement				
. Sur autres ressources				
<b>TOTAL(III)</b>				
<b>DETTES</b>				
Emprunts et dettes assimilées				
Avances & acomptes reçus sur commandes en cours				
Fournisseurs et comptes rattachés	27 495	35,90	26 821	12,06
Autres	18 763	24,50	215 698	97,01
Instruments de trésorerie				
Produits constatés d'avance				
<b>TOTAL(IV)</b>	<b>46 258</b>	60,40	<b>242 519</b>	109,07
Ecart de conversion passif (V)				
<b>TOTAL PASSIF</b>	<b>76 584</b>	100,00	<b>222 342</b>	100,00

**ENGAGEMENTS REÇUS**

Legs nets à réaliser :

- acceptés par les organes statutairement compétents

- autorisés par l'organisme de tutelle

Dons en nature restant à vendre

**ENGAGEMENTS DONNÉS**

## COMPTES DE RÉSULTAT

Période du 01/01/2021 au 31/12/2021

Présenté en Euros

Edité le 02/06/2022

COMPTES DE RÉSULTAT		Exercice clos le 31/12/2021 (12 mois)		Exercice précédent 31/12/2020 (12 mois)		Variation absolue (12 mois)		%	
	France	Exportation	Total	%	Total	%	Variation	%	
<b>PRODUITS D'EXPLOITATION:</b>									
Ventes de marchandises									
Production vendue de biens									
Prestations de services									
<b>Montants nets produits d'expl.</b>									
<b>AUTRES PRODUITS D'EXPLOITATION:</b>									
Production stockée									
Production immobilisée									
Subventions d'exploitation			262 447	99,66	218 897	99,98	43 550	19,90	
Cotisations									
(+)Report des ressources non utilisées des exercices antérieurs									
Autres produits			1	0,00	49	0,02	-48	-97,95	
Reprise sur provisions, dépréciations									
Transfert de charges			893	0,34			893	N/S	
<b>Sous-total des autres produits d'exploitation</b>			<b>263 340</b>	<b>100,00</b>	<b>218 946</b>	<b>100,00</b>	<b>44 394</b>	<b>20,28</b>	
<b>Total des produits d'exploitation (I)</b>			<b>263 340</b>	<b>100,00</b>	<b>218 946</b>	<b>100,00</b>	<b>44 394</b>	<b>20,28</b>	
Quotes-parts de résultat sur opérations faites en commun									
Exédent transféré (II)									
<b>PRODUITS FINANCIERS:</b>									
De participations									
D'autres valeurs mobilières et créances d'actif			213	0,08	263	0,12	-50	-19,00	
Autres intérêts et produits assimilés									
Reprises sur provisions et dépréciations et transferts de charges									
Différences positives de change									
Produits nets sur cessions valeurs mobilières placement									
<b>Total des produits financiers (III)</b>			<b>213</b>	<b>0,08</b>	<b>263</b>	<b>0,12</b>	<b>-50</b>	<b>-19,00</b>	
<b>PRODUITS EXCEPTIONNELS:</b>									
Sur opérations de gestion									
Sur opérations en capital									
Reprises sur provisions et transferts de charges									
<b>Total des produits exceptionnels (IV)</b>									
<b>TOTAL DES PRODUITS (I + II + III + IV)</b>			<b>263 554</b>	<b>100,08</b>	<b>219 209</b>	<b>100,12</b>	<b>44 345</b>	<b>20,23</b>	
<b>SOLDE DEBITEUR = DEFICIT</b>							<b>-49 154</b>	<b>-22,44</b>	<b>-100,00</b>
<b>TOTAL GENERAL</b>			<b>263 554</b>	<b>100,08</b>	<b>268 363</b>	<b>122,57</b>	<b>-4 809</b>	<b>-1,78</b>	
<b>CHARGES D'EXPLOITATION:</b>									
Achats de marchandises									
Variations stocks de marchandises									
Achats de matières premières et autres approvisionnements									
Variations stocks matières premières et autres approvisionnements									
Autres achats non stockés			330	0,13	1 724	0,79	-1 394	-80,85	
Services extérieurs			5 507	2,09	11 255	5,14	-5 748	-51,06	
Autres services extérieurs			61 015	23,17	80 006	36,54	-18 991	-23,73	
Impôts, taxes et versements assimilés			2 470	0,94	4 567	2,09	-2 097	-45,91	
Salaires et traitements			105 283	39,98	124 067	56,67	-18 784	-15,13	
Charges sociales			38 071	14,46	46 410	21,20	-8 339	-17,96	
Autres charges de personnel									
Subventions accordées par l'association									

COMPTE DE RÉSULTAT ( suite )	Exercice clos le 31/12/2021 (12 mois)		Exercice précédent 31/12/2020 (12 mois)		Variation absolue (12 mois)	%
Dotations aux amortissements et aux dépréciations						
.Sur immobilisations : dotation aux amortissements	335	0,13	335	0,15		0,00
.Sur immobilisations : dotation aux dépréciations						
.Sur actif circulant : dotation aux dépréciations						
.Pour risques et charges : dotation aux provisions						
(-)Engagements à réaliser sur ressources affectées						
Autres charges	40	0,02	0	0,00	40	N/S
<b>Total des charges d'exploitation (I)</b>	<b>213 051</b>	<b>80,90</b>	<b>268 363</b>	<b>122,57</b>	<b>-55 312</b>	
Quotes-parts de résultat sur opérations faites en commun						
Déficit transféré (II)						
<b>CHARGES FINANCIERES:</b>						
Dotations aux amortissements, aux dépréciations et provisions						
Intérêts et charges assimilées						
Différences négatives de change						
Charges nettes sur cessions de valeurs mobilières placements						
<b>Total des charges financières (III)</b>						
<b>CHARGES EXCEPTIONNELLES:</b>						
Sur opérations de gestion						
Sur opérations en capital						
Dotations aux amortissements, aux dépréciations et provisions						
<b>Total des charges exceptionnelles (IV)</b>						
Participation des salariés aux résultats (V)						
Impôts sur les sociétés (VI)						
<b>TOTAL DES CHARGES (I + II + III + IV + V + VI)</b>	<b>213 051</b>	<b>80,90</b>	<b>268 363</b>	<b>122,57</b>	<b>-55 312</b>	<b>-20,60</b>
<b>SOLDE CREDITEUR = EXCEDENT</b>	<b>50 503</b>	<b>19,18</b>			<b>50 503</b>	<b>N/S</b>
<b>TOTAL GENERAL</b>	<b>263 554</b>	<b>100,08</b>	<b>268 363</b>	<b>122,57</b>	<b>-4 809</b>	<b>-1,78</b>

EVALUATION DES CONTRIBUTIONS VOLONTAIRES EN NATURE						
<b>PRODUITS :</b>						
Bénévolat						
Prestations en nature						
Dons en nature						
<b>TOTAL</b>						
<b>CHARGES :</b>						
Secours en nature						
Mise à disposition gratuite de biens et services						
Prestations						
Personnel bénévole						
<b>TOTAL</b>						