



Drawing courtesy of Treffpunkt Luxembourg

Children of Prisoners Europe Financial Report 2025

Dear members,

In 2025, Children of Prisoners Europe (COPE) focused on sustainability and consolidation, successfully managing a budget of nearly half a million euros while expanding the network to 149 members across 41 countries. The year was marked by a slow but steady financial performance improvement, which is considered an encouraging sign for the organization's long-term viability. Management focused on sustainability, avoiding active expansion so as not to overload the small team of 4 employees. The main objective was to build up reserves and to ensure the necessary co-financing for future grants. Preparations have also begun for the management-level transition expected in 2026, taking into account possible limited increases in personnel costs to ensure operational viability.

Main Financial Achievements

COPE maintained strong relationships with its core institutional donors while diversifying its support:

- **Institutional support:** The EU CERV programme remained the primary funding pillar, contributing €359,986, alongside a stable €100,000 grant from the UEFA Foundation for the "Game with Mum and Dad" (GWMD) project.
- **Foundation growth:** Support from the Connecting Hearts foundation tripled to €15,000, with a commitment for continued funding through 2027; Network for Social Change transferred nearly €32,000, and another €10,000 was received from UEFA Foundation.
- **Strategic reserves:** The organization successfully earmarked €5,000 for reserve.
- **Profit:** €23,728 (includes €1,585 in interest on our saving account), a decrease of approximately 62% compared to the surplus of €62,853 in 2024. The second tranche of EU CERV funding for 2025 (scheduled to be received in the first half of 2026) is included in this surplus.

Key indicators for 2025

Income: €493,720 — up 1.5%

Expenditure: €469,992 — up 11.5%

Number of staff: 4 — stable

*Number of members and affiliates:
149 in 41 countries — (27 EU
member States, 32 Council of
Europe member States)*

- **Member fees:** Increased slightly to €4,410. Although these fees don't represent high figures on our financial tables, they are very important for building the network and the commitment of our members.

Given the ongoing need for additional funding and the major budget which COPE handles, the Board concluded that the focus on working towards sustainability of the organization needs to continue in the upcoming years. A reconfiguration of the organizational chart in light of the upcoming management change and the further development of staff project management and operational capacity are planned, entailing some additional costs.

Budget allocation and expenditure

The total revenue amounts to €493,720, which translates into a positive result at the end of 2025 if we consider the surplus of the previous year. Total expenditure for 2025 rose to €469,992 (up 11.5% year-on-year), reflecting a strategic investment in the organization's human resources and network activities. The budget was primarily directed toward the following areas:

- **Personnel costs:** Representing 57% of total spending, these costs reached €267,680. This increase was driven by essential salary adjustments that had been frozen for over two years and the payment in part of owed accumulated staff paid leave.
- **Networking and advocacy:** €168,407 was dedicated to advocacy, communication and the Annual Network Meeting (ANM), ensuring the network remains a vibrant platform for its members. This increased compared to the previous year, due to costs related to GWMD (on communication, website, fundraising and networking). We are happy that we can reach out to so many children and partners via this project.
- **Regranting to members:** A significant portion of the budget, €45,000 was distributed directly to COPE members to implement the GWMD project locally, fostering child agency and strengthening child safeguarding. An additional €10,000 donation from the UEFA Foundation was distributed to COPE partners for GWMD-related activities.

Not all members paid their membership fees. We can keep the Annual Conference and Forum free of charge for our members if membership fees are paid. If there is any problem with the payment of fees, please let us know.

The provisional budget of 2026

The new surplus in 2025 is encouraging, but there is still work to be done. The constitution of reserves and the securing of co-funding require our full attention, €53,000 has already been raised in cofunding so far in 2026; nearly €32,000 is still needed.

The EU CERV programme and the UEFA Foundation were our main grants again in 2025. Although the provisional budget of the year 2026 looks financially positive, due to the fact that the staff is very strict in managing costs, COPE's staff and board have to work continuously on co-funding, new partners and building reserves.

Indeed, COPE must continue to focus on fundraising and building reserves. An increase in personnel costs is considered, particularly in view of the change in management expected at the end of 2026. We are grateful to the Connecting Hearts foundation, which has just made the 2nd payment of €15,000 - having committed to 3 transfers of €15,000 over 3 years: 2025 – 2026 – 2027). We also received the transfer from the Network for Social Change for nearly 32,000€. The fundraising group and the management are actively working with several promising contacts to secure new financing, including with Porticus (the latter a possibility for 2027).

Below are more details on COPE's 2025 financial results, in order:

- Overview of revenues and expenses in 2025
- Budget 2026
- Financial statements 2025 ("COPE Financial Statements 2025") in French and English

Yours sincerely,

Alexandru Gulei, treasurer

Profit & Loss statement - overview 2025 vs. 2024

	2025	2024	Difference in €
Total income, €	493 720	486 478	7 242
Total expenditure	469 992	423 625	46 367
Staff salaries (incl. social security & taxes)	267 680	233 098	34 582
Networking, communication & advocacy costs, incl. ANM	168 407	156 409	11 998
Overhead	33 905	34 105	- 200
Personnel share of total expenditure, %	57%	55%	
Profit - Loss	23 728	62 853	- 39 125

Detailed revenues comparison 2025 on 2024

2025	€	2024	€
EU grants paid	287 616	EU grants paid	275 765
EU receivable	72 370	EU receivable	68 480
Subtotal EU	359 986	Subtotal EU	344 245
Connecting Hearts	15 000	Connecting Hearts	5 000
UEFA Foundation	100 000	UEFA Foundation	100 000
Small donations	2 739	Small donations	10 069
UEFA Donation	10 000	Network for Social Change	20 565
Subtotal donations & grants	127 739	Subtotal donations & grants	135 634
Membership	4 410	Membership	4 080
Other (bank interest)	1 585	Other (bank interest)	2 519
TOTAL	493 720		486 478

COPE Budget 2026

EU CERV BUDGET						
Work Package	Description	People	Person Months	Costs	Total	Funded by EU (80%)*
1	Gen'l mgmt & running	96 204	13.97	31 620	127 824	102 259
2	Advocacy	83 496	11.8	43 980	127 476	101 981
3	Child Safeguarding & capacity building	28 214	3.76	14 000	42 214	33 771
4	Financial Support to Third Parties (Regranting)	11 866	1.69	45 000	56 866	45 493
5	Communications & Dissemination	55 740	8.29	15 600	71 340	57 072
TOTAL CERV		275 520	39.51	150 200	425 720	340 576

***Co-funding required (20%): 85 144€.**

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BILAN AU 31 DECEMBRE 2025

- *Assets-Liability balance sheet*
- *Profit and loss account*
- *Details balance sheet*
- *Details profit and loss account*

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ASSETS BALANCE SHEET

ASSETS		Exercise N 31/12/2025 12			Exercise N-1 31/12/2024 12	Surplus N / N-1	
		Gross	Depreciations and Provisions	Net	Net	Euros	%
FIXED ASSETS	Uncalled share capital						
	INTANGIBLE FIXED ASSETS						
	Formation expenses						
	Research and developement expenses						
	Concessions, patents, licences, trade marks						
	Goodwill (1)						
	Other intangible assets						
	Advances and deposits on intangible assets						
	TANGIBLE FIXED ASSETS						
	Lands						
	Buildings						
	Machinery and equipment						
	Other tangible fixed assets	3 863	3 538	325	374	49	13.14
	Fixed assets in progress						
	Advances and deposit payments						
CURRENT ASSETS	FINANCIAL ASSETS (2)						
	Shares in group companies						
	Other investments						
	Amounts owed by group and related companies						
	Other financial investments						
	Loans						
	Other financial assets	4 350		4 350	4 350		
	TOTAL I	8 213	3 538	4 675	4 724	49	1.04
	INVENTORIES						
	Raw materials, supplies						
	Goods in progress						
	Services in progress						
	Intermediate products and finished products						
	Goods for resale						
Prepaid expenses	Advances and deposits on orders						
	DEBTORS (3)						
	Trade debtors and related accounts						
	Other debtors	106 623		106 623	90 980	15 643	17.19
	Called up share capital unpaid						
	Stocks and shares						
	Banks and financial accounts	307 593		307 593	300 004	7 589	2.53
	Prepayments (3)	1 082		1 082	5 524	4 443	80.42
	TOTAL II	415 298		415 298	396 508	18 790	4.74
	Costs to be spread over several years (III)						
	Redeemed debentures premium (IV)						
	Unrealized loss on exchange adjustments (V)						
	TOTAL ASSETS (I+II+III+IV+V)	423 511	3 538	419 973	401 232	18 741	4.67

(1) Including lease right

(2) Including less than one year

(3) Including more than one year

LIABILITY BALANCE SHEET

LIABILITIES		Exercise N	Exercise N-1	Surplus N / N-1	
		31/12/2025 12	31/12/2024 12	Euros	%
SHAREHOLDER'S EQUITY	Share capital				
	Share premium account				
	Reevaluation surplus				
	RESERVES				
	Legal reserves				
	Statutory reserves				
	Regulated reserves				
	Other reserves	50 540	12 313	62 853	510.45
	Profit or loss brought forward				
	NET RESULT OF THE EXERCICE	23 728	62 853	39 125	62.25
	Governments grants				
	Statutory provisions				
TOTAL I		74 267	50 540	23 728	46.95
OTHER EQUITY	Income from financial investments				
	Conditional state advances				
TOTAL II					
PROVISIONS FOR RISKS AND CHARGES					
	Provisions for risks				
	Provisions for charges				
TOTAL III					
CREDITORS (1)	FINANCIAL LIABILITIES				
	Convertible debenture loans				
	Other debenture loans				
	Bank borrowings (2)				
	Other loans and similar debts	191		191	
	Advances and deposits paid for orders in progress				
	OPERATING LIABILITIES				
	Trade creditors and related accounts	27 129	39 687	12 558	31.64
	Tax and social security creditors	45 925	23 389	22 536	96.35
	Amounts owed for fixed assets and related accounts				
	Other liabilities				
Prepaid expenses	Deferred income	272 461	287 616	15 155	5.27
	TOTAL IV	345 706	350 693	4 987	1.42
	Unrealised profit on exchange adjustment (V)				
TOTAL LIABILITIES (I+II+III+IV+V)		419 973	401 232	18 741	4.67

(1) Including less than one year
(2) Including bank overdraft and bank credit balance

PROFIT AND LOSS ACCOUNT

	Exercice N 31/12/2025 12			Exercice N-1 31/12/2024 12		Surplus N / N-1	
	France	Export	Total			Euros	%
OPERATING INCOME (1)							
Sales of goods							
Sales of finished products							
Sales of finished services	4 410		4 410	4 080		330	8.09
NET TURNOVER	4 410		4 410	4 080		330	8.09
Manufactured products inventory variance							
Production capitalised							
Operating grants			472 725	479 879		7 154	1.49
Depreciations and provisions adjustments				422		422	100.00
Other income			15 000			15 000	
TOTAL OPERATING INCOME (I)			492 135	484 381		7 754	1.60
OPERATING EXPENSES (2)							
Purchases of goods							
Stock variation of goods							
Purchases of raw materials				12		12	100.00
Stock variation of raw materials							
Other purchases and expenses *			199 519	186 317		13 202	7.09
Miscellaneous taxes			6 225	711		5 514	775.53
Wages and salaries			184 248	166 590		17 658	10.60
Social security charges			77 207	65 797		11 410	17.34
Operating depreciation or provision							
Depreciations on assets			649	403		246	61.09
Provisions on assets							
Provisions on current assets							
Provisions for contingency							
Other expenses			2 144	3 795		1 651	43.50
TOTAL OPERATING EXPENSES (II)			469 992	423 625		46 367	10.95
1 - OPERATING PROFIT (I-II)			22 142	60 756		38 614	63.56
NET RESULT FROM JOINT VENTURES							
Attributable profit or loss transferred (III)							
Profit or loss transferred (IV)							

(1) Including produce relating to previous exercice
(2) Including charges relating to previous exercice

PROFIT AND LOSS ACCOUNT

	Exercice N		Exercice N-1		Surplus N / N-1	
	31/12/2025	12	31/12/2024	12	Euros	%
NET FINANCIAL INCOME						
Income from investments (3)						
Income from other financial assets (3)						
Other interests and similar income (3)	1 585		2 097		512	24.40
Provisions written back and deferred financial expenses						
Profit on exchange						
Net income on disposal of stocks and shares						
TOTAL V	1 585		2 097		512	24.40
FINANCIAL EXPENSES						
Financial depreciations and provisions						
Interests payable (4)						
Loss on exchange						
Net book value of fixed assets disposed						
TOTAL VI						
2. FINANCIAL INCOME (V-VI)	1 585		2 097		512	24.40
3. CURRENT INCOME BEFORE TAXES (I-II+III-IV+V-VI)	23 728		62 853		39 125	62.25
EXTRAORDINARY INCOME						
Extraordinary income						
Extraordinary income on capital transactions						
Provisions written back : extraordinary income						
TOTAL VII						
EXTRAORDINARY EXPENSES						
Extraordinary costs on trading activities						
Extraordinary costs on capital transactions						
Extraordinary costs for depreciations and provisions						
TOTAL VIII						
4. NET EXTRAORDINARY INCOME (VII-VIII)						
Employees' share scheme (IX)						
Corporate income tax (X)						
TOTAL INCOMES (I+III+V+VII)	493 720		486 478		7 242	1.49
TOTAL EXPENSES (II+IV+VI+VIII+IX+X)	469 992		423 625		46 367	10.95
5. NET PROFIT OR LOSS	23 728		62 853		39 125	62.25

Including : Equipment leasing
: Real estate leasing
(3) Including produce concerning related companies

DETAILS ASSETS BALANCE SHEET

ASSETS		Exercice N 31/12/2025	12	Exercice N-1 31/12/2024	12	Surplus N / N-1	
						Euros	%
OTHER TANGIBLE FIXED ASSETS		325		374		49	13.14
21830000	Matériel bureau , informatique	3 863		3 263		600	18.39
28183000	Dep. Materiel bureau, informat	3 538		2 889		649	22.47
OTHER FINANCIAL ASSETS		4 350		4 350			
27510000	Dépôts	4 350		4 350			
TOTAL I		4 675		4 724		49	1.04
OTHER DEBTORS		106 623		90 980		15 643	17.19
42600016	Notes de frais GULEI Alexandru	439				439	
46700000	Autres cptes débit. ou crédit.	3 814		2 500		1 314	52.56
46870000	Produits à recevoir	102 370		88 480		13 890	15.70
BANKS AND FINANCIAL ACCOUNTS		307 593		300 004		7 589	2.53
51130000	Paypal	455				455	
51220000	Banque compte épargne	78 085		77 097		988	1.28
51230000	Banque Crédit Coopératif	229 053		222 907		6 146	2.76
PREPAYMENTS		1 082		5 524		4 443	80.42
48600000	Charges constatées d'avance	1 082		5 524		4 443	80.42
TOTAL II		415 298		396 508		18 790	4.74
TOTAL ASSETS		419 973		401 232		18 741	4.67

DETAILS LIABILITY BALANCE SHEET

LIABILITIES	Exercice N	Exercice N-1	Surplus N / N-1	
	31/12/2025 12	31/12/2024 12	Euros	%
OTHER RESERVES	50 540	12 313	62 853	510.45
10688000 Réserves diverses	50 540	12 313	62 853	510.45
NET RESULT OF THE EXERCISE	23 728	62 853	39 125	62.25
TOTAL I	74 267	50 540	23 728	46.95
OTHER LOANS AND SIMILAR DEBTS	191		191	
42600001 Notes de frais AKYOL Paula	87		87	
42600002 Notes de frais AYRE Liz	104		104	
TRADE CREDITORS AND RELATED ACCOUNTS	27 129	39 687	12 558	31.64
40100000 Fournisseurs	1 364	30 740	29 376	95.56
40810000 Fournisseurs	25 765	8 947	16 818	187.97
TAX AND SOCIAL SECURITY CREDITORS	45 925	23 389	22 536	96.35
42820000 Dettes prov. congés à payer	17 297	8 754	8 543	97.58
43100000 Sécurité sociale	10 641	6 444	4 197	65.14
43720000 Mutuelle APRIL	1 126	322	803	249.39
43730000 Caisse de retraite MALAKOFF	2 604	1 585	1 019	64.34
43780000 Caisse prévoyance APICIL	448	917	469	51.10
43820000 Chges sociales congés à payer	9 399	4 373	5 026	114.92
43860000 Autres charges à payer	3 178	145	3 032	NS
44700000 Autre impôt,taxe,versemt assi.	1 233	849	384	45.18
DEFERRED INCOME	272 461	287 616	15 155	5.27
48700000 Produits constatés d'avance	272 461	287 616	15 155	5.27
TOTAL IV	345 706	350 693	4 987	1.42
TOTAL LIABILITIES	419 973	401 232	18 741	4.67

DETAILS PROFIT AND LOSS ACCOUNT

	Exercice N	Exercice N-1	Surplus N / N-1	
	31/12/2025 12	31/12/2024 12	Euros	%
SALES OF FINISHED SERVICES	4 410	4 080	330	8.09
70800000 Cotisations	4 410	4 080	330	8.09
NET TURNOVER	4 410	4 080	330	8.09
OPERATING GRANTS	472 725	479 879	7 154	1.49
74000000 Subventions d'exploitations	459 986	444 245	15 741	3.54
74010000 Donations	12 739	35 634	22 895	64.25
DEPRECIATIONS AND PROVISIONS ADJUSTMENTS		422	422	100.00
79100000 Transf charges d'exploitation		422	422	100.00
OTHER INCOME	15 000		15 000	
75800000 Prodt divers gestion courante	15 000		15 000	
TOTAL OPERATING INCOME	492 135	484 381	7 754	1.60
PURCHASES OF RAW MATERIALS		12	12	100.00
60220000 Fournitures consommables		12	12	100.00
OTHER PURCHASES AND EXPENSES	199 519	186 317	13 202	7.09
60400000 Achats d'études et prestation	3 524	480	3 044	634.26
60630000 Fournit entretien petit équipt	412	304	108	35.45
60640000 Fournitures administratives	124	224	100	44.64
60680000 Autres matières et fournitures		8	8	100.00
61000000 Services extérieurs	70 000	61 600	8 400	13.64
61100000 Soustraitance générale		1 440	1 440	100.00
61300000 Locations		301	301	100.00
61320000 Locations immobilières	9 011	10 523	1 512	14.36
61320100 Location temporaire	484		484	
61350000 Locations mobilières		5 034	5 034	100.00
61560000 Maintenance	432	600	168	28.00
61600000 Primes d'assurances	549	256	293	114.81
61810000 Documentation générale		12	12	100.00
61850000 Seminaires, retraite Landes	830	8 000	7 170	89.63
62260000 Honoraires RBB / ZEDRA France	8 678	7 782	896	11.51
62261000 Honoraires CCRP		318	318	100.00
62262000 Honoraires FL Audit & conseils	2 000	1 920	80	4.17
62263700 Honoraires autres	16 483		16 483	
62263800 Honoraires autres		2 796	2 796	100.00
62270000 Frais d'actes et contentieux	400		400	
62320000 ANM	16 352		16 352	
62321000 Réunion Grèce	3 401		3 401	
62330000 Foires et expositions		6 736	6 736	100.00
62340000 Cadeaux à la clientèle	205	141	64	45.38
62360000 Catalogues et imprimés		104	104	100.00
62380000 Dons, Regranting	55 000	43 068	11 932	27.71
62390000 Crowdfunding		4 835	4 835	100.00
62510000 Voyages et déplacements	2 510	19 289	16 779	86.99
62510001 Notes de frais AKYOL Paula	1 250	1 125	125	11.14
62510002 Notes de frais AYRE Liz	1 292	2 906	1 615	55.56
62510003 Notes de frais ROSINI Naike	644	356	288	81.00
62510004 Notes de frais SAUTIER Carole	1 314	1 495	181	12.12
62510005 Notes de frais MARTIN		1 916	1 916	100.00
62510007 Notes de frais LYNN Hannah		192	192	100.00

DETAILS PROFIT AND LOSS ACCOUNT

	Exercice N 31/12/2025 12	Exercice N-1 31/12/2024 12	Surplus N / N-1	
			Euros	%
62510009 Notes de frais TUIE Margareth		456	456	100.00
62510011 Notes de frais LOUCKS		371	371	100.00
62510012 Notes de frais HANEKAMP	441	158	283	178.56
62510013 Notes de frais GABELICA		460	460	100.00
62510014 Notes de frais STARTEK		207	207	100.00
62510015 Notes de frais BRETT		120	120	100.00
62510016 Notes de frais GULEI Alexandru		134	134	100.00
62560000 Missions	2 229	313	1 916	611.19
62570000 Réceptions	127	105	22	20.74
62570001 Notes de frais AKYOL Paula	220		220	
62570002 Notes de frais AYRE Liz	106	77	29	37.66
62600000 Frais postaux et de télécomm.	20	158	178	112.67
62700000 Services bancaires et assimilé	475	129	604	467.73
62710000 Frais Paypal	57	71	14	20.12
62810000 Concours divers (cotisations.)	950	750	200	26.67
62840000 Frais de recrutement personnel		257	257	100.00
MISCELLANEOUS TAXES	6 225	711	5 514	775.53
63120000 Taxe d'apprentissage	155		155	
63130000 Participation des employeurs	3 022		3 022	
63330000 Format Professionnelle continu	3 047	711	2 336	328.59
WAGES AND SALARIES	184 248	166 590	17 658	10.60
64110000 Salaires, appointements	172 692	161 322	11 370	7.05
64120000 Congés payés	8 543	1 623	6 919	426.24
64130000 Primes et gratifications		504	504	100.00
64140000 Indemnités et avantages divers	3 014	3 083	69	2.24
64141000 Gratification stagiaire		58	58	100.00
SOCIAL SECURITY CHARGES	77 207	65 797	11 410	17.34
64510000 Cotisations à l'URSSAF	53 084	47 796	5 288	11.06
64520000 Cotisations aux mutuelles	2 949	1 573	1 377	87.55
64530000 Cotisation caisses de retraite	12 060	11 020	1 040	9.44
64580000 Cotisations autres organismes	3 656	3 412	244	7.17
64750000 Médecine du travail, pharmacie	432	432		
64820000 Charges sur Congés payés	5 026	1 565	3 461	221.14
DEPRECIATIONS ON ASSETS	649	403	246	61.09
68112000 Dot. amort. Immob corporelles	649	403	246	61.09
OTHER EXPENSES	2 144	3 795	1 651	43.50
65100000 Redevance concessions, brevet	1 994	2 124	130	6.13
65110000 Redevance concession brevet		1 455	1 455	100.00
65600000 Perte de change	78	54	24	45.37
65800000 Chge diverse gestion courante	72	162	90	55.53
TOTAL OPERATING EXPENSES	469 992	423 625	46 367	10.95
OPERATING PROFIT	22 142	60 756	38 614	63.56
OTHER INTERESTS AND SIMILAR INCOME	1 585	2 097	512	24.40
76800000 Autres produits financiers	1 585	2 097	512	24.40

DETAILS PROFIT AND LOSS ACCOUNT

	Exercise N 31/12/2025 12	Exercise N-1 31/12/2024 12	Surplus N / N-1	
			Euros	%
TOTAL FINANCIAL INCOME	1 585	2 097	512	24.40
FINANCIAL INCOME	1 585	2 097	512	24.40
CURRENT INCOME BEFORE TAXES	23 728	62 853	39 125	62.25
TOTAL INCOMES	493 720	486 478	7 242	1.49
TOTAL EXPENSES	469 992	423 625	46 367	10.95
NET PROFIT OR LOSS	23 728	62 853	39 125	62.25

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BILAN AU 31 DECEMBRE 2025

- *Bilan actif-passif*
- *Compte de résultat*
- *Détail des comptes bilan actif passif*
- *Détail Compte de résultat*

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BILAN ACTIF

ACTIF		Exercice N 31/12/2025 12			Exercice N-1 31/12/2024 12	Ecart N / N-1	
		Brut	Amortissements et dépréciations (à déduire)	Net	Net	Euros	%
	Capital souscrit non appelé (I)						
ACTIF IMMOBILISÉ	Immobilisations incorporelles						
	Frais d'établissement						
	Frais de développement						
	Concessions, brevets et droits similaires						
	Fonds commercial (1)						
	Autres immobilisations incorporelles						
	Avances et acomptes						
	Immobilisations corporelles						
	Terrains						
	Constructions						
	Installations techniques, matériel et outillage						
	Autres immobilisations corporelles	3 863	3 538	325	374	49	13.14
	Immobilisations en cours						
	Avances et acomptes						
	Immobilisations financières (2)						
	Participations mises en équivalence						
	Autres participations						
	Créances rattachées à des participations						
	Autres titres immobilisés						
	Prêts						
	Autres immobilisations financières	4 350		4 350	4 350		
	Total II	8 213	3 538	4 675	4 724	49	1.04
ACTIF CIRCULANT	Stocks et en cours						
	Matières premières, approvisionnements						
	En-cours de production de biens						
	En-cours de production de services						
	Produits intermédiaires et finis						
	Marchandises						
	Avances et acomptes versés sur commandes						
	Créances (3)						
	Clients et comptes rattachés						
	Autres créances	106 623		106 623	90 980	15 643	17.19
	Capital souscrit - appelé, non versé						
	Valeurs mobilières de placement						
Comptes de Régularisation	Disponibilités	307 593		307 593	300 004	7 589	2.53
	Charges constatées d'avance (3)	1 082		1 082	5 524	4 443	80.42
	Total III	415 298		415 298	396 508	18 790	4.74
	Frais d'émission d'emprunt à étaler (IV)						
	Primes de remboursement des obligations (V)						
	Ecart de conversion actif (VI)						
	TOTAL GÉNÉRAL (I+II+III+IV+V+VI)	423 511	3 538	419 973	401 232	18 741	4.67

(1) Dont droit au bail
(2) Dont à moins d'un an
(3) Dont à plus d'un an

BILAN PASSIF

PASSIF		Exercice N	Exercice N-1	Ecart N / N-1	
		31/12/2025 12	31/12/2024 12	Euros	%
CAPITAUX PROPRES	Capital (Dont versé :) Primes d'émission, de fusion, d'apport Ecart de réévaluation				
	Réserves				
	Réserve légale				
	Réserves statutaires ou contractuelles				
	Réserves réglementées				
	Autres réserves	50 540	12 313	62 853	510.45
	Report à nouveau				
Résultat de l'exercice (Bénéfice ou perte)		23 728	62 853	39 125	62.25
Subventions d'investissement					
Provisions réglementées					
Total I		74 267	50 540	23 728	46.95
AUTRES FONDS PROPRES	Produit des émissions de titres participatifs				
	Avances conditionnées				
Total II					
PROVISIONS	Provisions pour risques				
	Provisions pour charges				
Total III					
DETTES (I)	Dettes financières				
	Emprunts obligataires convertibles				
	Autres emprunts obligataires				
	Emprunts auprès d'établissements de crédit				
	Concours bancaires courants				
	Emprunts et dettes financières diverses	191		191	
	Avances et acomptes reçus sur commandes en cours				
Comptes de Régularisation	Dettes d'exploitation				
	Dettes fournisseurs et comptes rattachés	27 129	39 687	12 558	31.64
	Dettes fiscales et sociales	45 925	23 389	22 536	96.35
	Dettes sur immobilisations et comptes rattachés				
Comptes de Régularisation	Autres dettes				
	Produits constatés d'avance (I)	272 461	287 616	15 155	5.27
Total IV		345 706	350 693	4 987	1.42
Ecart de conversion passif (V)					
TOTAL GÉNÉRAL (I+II+III+IV+V)		419 973	401 232	18 741	4.67

COMPTE DE RESULTAT

	Exercice N 31/12/2025 12			Exercice N-1 31/12/2024 12		Ecart N / N-1	
	France	Exportation	Total			Euros	%
Produits d'exploitation (1)							
Ventes de marchandises							
Production vendue de biens							
Production vendue de services	4 410		4 410	4 080		330	8.09
Chiffre d'affaires NET	4 410		4 410	4 080		330	8.09
Production stockée							
Production immobilisée							
Subventions d'exploitation			472 725	479 879		7 154	1.49
Reprises sur dépréciations, provisions (et amortissements), transferts de charges				422		422	100.00
Autres produits			15 000			15 000	
Total des Produits d'exploitation (I)			492 135	484 381		7 754	1.60
Charges d'exploitation (2)							
Achats de marchandises							
Variation de stock (marchandises)							
Achats de matières premières et autres approvisionnements				12		12	100.00
Variation de stock (matières premières et autres approvisionnements)							
Autres achats et charges externes *			199 519	186 317		13 202	7.09
Impôts, taxes et versements assimilés			6 225	711		5 514	775.53
Salaires et traitements			184 248	166 590		17 658	10.60
Charges sociales			77 207	65 797		11 410	17.34
Dotations aux amortissements et dépréciations							
Sur immobilisations : dotations aux amortissements			649	403		246	61.09
Sur immobilisations : dotations aux dépréciations							
Sur actif circulant : dotations aux dépréciations							
Dotations aux provisions							
Autres charges			2 144	3 795		1 651	43.50
Total des Charges d'exploitation (II)			469 992	423 625		46 367	10.95
1 - Résultat d'exploitation (I-II)			22 142	60 756		38 614	63.56
Quotes-parts de Résultat sur opération faites en commun							
Bénéfice attribué ou perte transférée (III)							
Perte supportée ou bénéfice transféré (IV)							

(1) Dont produits afférents à des exercices antérieurs
(2) Dont charges afférentes à des exercices antérieurs

COMPTE DE RESULTAT

	Exercice N	Exercice N-1	Ecart N / N-1	
	31/12/2025 12	31/12/2024 12	Euros	%
Produits financiers				
Produits financiers de participations (3)				
Produits des autres valeurs mobilières et créances de l'actif immobilisé (3)				
Autres intérêts et produits assimilés (3)	1 585	2 097	512	24.40
Reprises sur dépréciations et provisions, transferts de charges				
Différences positives de change				
Produits nets sur cessions de valeurs mobilières de placement				
Total V	1 585	2 097	512	24.40
Charges financières				
Dotations aux amortissements, dépréciations et provisions				
Intérêts et charges assimilées (4)				
Différences négatives de change				
Charges nettes sur cessions de valeurs mobilières de placement				
Total VI				
2. Résultat financier (V-VI)	1 585	2 097	512	24.40
3. Résultat courant avant impôts (I-II+III-IV+V-VI)	23 728	62 853	39 125	62.25
Produits exceptionnels				
Produits exceptionnels sur opérations de gestion				
Produits exceptionnels sur opérations en capital				
Reprises sur dépréciations et provisions, transferts de charges				
Total VII				
Charges exceptionnelles				
Charges exceptionnelles sur opérations de gestion				
Charges exceptionnelles sur opérations en capital				
Dotations aux amortissements, dépréciations et provisions				
Total VIII				
4. Résultat exceptionnel (VII-VIII)				
Participation des salariés aux résultats de l'entreprise (IX)				
Impôts sur les bénéfices (X)				
Total des produits (I+III+V+VII)	493 720	486 478	7 242	1.49
Total des charges (II+IV+VI+VIII+IX+X)	469 992	423 625	46 367	10.95
5. Bénéfice ou perte (total des produits - total des charges)	23 728	62 853	39 125	62.25

* Y compris : Redevance de crédit bail mobilier
: Redevance de crédit bail immobilier
(3) Dont produits concernant les entreprises liées

DETAIL BILAN ACTIF

ACTIF	Exercice N	Exercice N-1	Ecart N / N-1	
	31/12/2025 12	31/12/2024 12	Euros	%
AUTRES IMMOBILISATIONS CORPORELLES	325	374	49	13.14
21830000 Matériel bureau , informatique	3 863	3 263	600	18.39
28183000 Dep. Matériel bureau, informat	3 538	2 889	649	22.47
AUTRES IMMOBILISATIONS FINANCIERES	4 350	4 350		
27510000 Dépôts	4 350	4 350		
Total II	4 675	4 724	49	1.04
AUTRES CREANCES	106 623	90 980	15 643	17.19
42600016 Notes de frais GULEI Alexandru	439		439	
46700000 Autres cptes débit. ou crédit.	3 814	2 500	1 314	52.56
46870000 Produits à recevoir	102 370	88 480	13 890	15.70
DISPONIBILITES	307 593	300 004	7 589	2.53
51130000 Paypal	455		455	
51220000 Banque compte épargne	78 085	77 097	988	1.28
51230000 Banque Crédit Coopératif	229 053	222 907	6 146	2.76
CHARGES CONSTATEES D'AVANCE	1 082	5 524	4 443	80.42
48600000 Charges constatées d'avance	1 082	5 524	4 443	80.42
Total III	415 298	396 508	18 790	4.74
TOTAL GENERAL	419 973	401 232	18 741	4.67

DETAIL BILAN PASSIF

PASSIF	Exercice N	Exercice N-1	Ecart N / N-1	
	31/12/2025 12	31/12/2024 12	Euros	%
AUTRES RESERVES	50 540	12 313	62 853	510.45
10688000 Réserves diverses	50 540	12 313	62 853	510.45
RESULTAT DE L'EXERCICE (Bénéfice ou perte)	23 728	62 853	39 125	62.25
Total I	74 267	50 540	23 728	46.95
EMPRUNTS ET DETTES FINANCIERES DIVERSES	191		191	
42600001 Notes de frais AKYOL Paula	87		87	
42600002 Notes de frais AYRE Liz	104		104	
DETTES FOURNISSEURS ET COMPTES RATTACHES	27 129	39 687	12 558	31.64
40100000 Fournisseurs	1 364	30 740	29 376	95.56
40810000 Fournisseurs	25 765	8 947	16 818	187.97
DETTES FISCALES ET SOCIALES	45 925	23 389	22 536	96.35
42820000 Dettes prov. congés à payer	17 297	8 754	8 543	97.58
43100000 Sécurité sociale	10 641	6 444	4 197	65.14
43720000 Mutuelle APRIL	1 126	322	803	249.39
43730000 Caisse de retraite MALAKOFF	2 604	1 585	1 019	64.34
43780000 Caisse prévoyance APICIL	448	917	469	51.10
43820000 Chges sociales congés à payer	9 399	4 373	5 026	114.92
43860000 Autres charges à payer	3 178	145	3 032	NS
44700000 Autre impôt,taxe,versemt assi.	1 233	849	384	45.18
PRODUITS CONSTATES D'AVANCE	272 461	287 616	15 155	5.27
48700000 Produits constatés d'avance	272 461	287 616	15 155	5.27
Total IV	345 706	350 693	4 987	1.42
TOTAL GENERAL	419 973	401 232	18 741	4.67

DETAIL COMPTE DE RESULTAT

	Exercice N	Exercice N-1	Ecart N / N-1	
	31/12/2025 12	31/12/2024 12	Euros	%
PRODUCTION VENDUE DE SERVICES	4 410	4 080	330	8.09
70800000 Cotisations	4 410	4 080	330	8.09
Chiffre d'affaires NET	4 410	4 080	330	8.09
SUBVENTIONS D'EXPLOITATION	472 725	479 879	7 154	1.49
74000000 Subventions d'exploitations	459 986	444 245	15 741	3.54
74010000 Donations	12 739	35 634	22 895	64.25
REPRISES SUR DEPRECIATIONS, PROV. (ET AMORT.), TRANSF.DE CHARGES		422	422	100.00
79100000 Transf charges d'exploitation		422	422	100.00
AUTRES PRODUITS	15 000		15 000	
75800000 Prodt divers gestion courante	15 000		15 000	
Total des Produits d'exploitation	492 135	484 381	7 754	1.60
ACHATS DE MATIERES PREMIERES ET AUTRES APPROVISIONNEMENTS		12	12	100.00
60220000 Fournitures consommables		12	12	100.00
AUTRES ACHATS ET CHARGES EXTERNES	199 519	186 317	13 202	7.09
60400000 Achats d'études et prestation	3 524	480	3 044	634.26
60630000 Fournit entretien petit équipt	412	304	108	35.45
60640000 Fournitures administratives	124	224	100	44.64
60680000 Autres matières et fournitures		8	8	100.00
61000000 Services extérieurs	70 000	61 600	8 400	13.64
61100000 Soustraitance générale		1 440	1 440	100.00
61300000 Locations		301	301	100.00
61320000 Locations immobilières	9 011	10 523	1 512	14.36
61320100 Location temporaire	484		484	
61350000 Locations mobilières		5 034	5 034	100.00
61560000 Maintenance	432	600	168	28.00
61600000 Primes d'assurances	549	256	293	114.81
61810000 Documentation générale		12	12	100.00
61850000 Séminaires, retraite Landes	830	8 000	7 170	89.63
62260000 Honoraires RBB / ZEDRA France	8 678	7 782	896	11.51
62261000 Honoraires CCRP		318	318	100.00
62262000 Honoraires FL Audit & conseils	2 000	1 920	80	4.17
62263700 Honoraires autres	16 483		16 483	
62263800 Honoraires autres		2 796	2 796	100.00
62270000 Frais d'actes et contentieux	400		400	
62320000 ANM	16 352		16 352	
62321000 Réunion Grèce	3 401		3 401	
62330000 Foires et expositions		6 736	6 736	100.00
62340000 Cadeaux à la clientèle	205	141	64	45.38
62360000 Catalogues et imprimés		104	104	100.00
62380000 Dons, Regranting	55 000	43 068	11 932	27.71
62390000 Crowdfunding		4 835	4 835	100.00
62510000 Voyages et déplacements	2 510	19 289	16 779	86.99
62510001 Notes de frais AKYOL Paula	1 250	1 125	125	11.14
62510002 Notes de frais AYRE Liz	1 292	2 906	1 615	55.56
62510003 Notes de frais ROSINI Naïke	644	356	288	81.00
62510004 Notes de frais SAUTIER Carole	1 314	1 495	181	12.12
62510005 Notes de frais MARTIN		1 916	1 916	100.00
62510007 Notes de frais LYNN Hannah		192	192	100.00

DETAIL COMPTE DE RESULTAT

	Exercice N 31/12/2025 12	Exercice N-1 31/12/2024 12	Ecart N / N-1	
			Euros	%
62510009 Notes de frais TUIE Margareth		456	456	100.00
62510011 Notes de frais LOUCKS		371	371	100.00
62510012 Notes de frais HANEKAMP	441	158	283	178.56
62510013 Notes de frais GABELICA		460	460	100.00
62510014 Notes de frais STARTEK		207	207	100.00
62510015 Notes de frais BRETT		120	120	100.00
62510016 Notes de frais GULEI Alexandru		134	134	100.00
62560000 Missions	2 229	313	1 916	611.19
62570000 Réceptions	127	105	22	20.74
62570001 Notes de frais AKYOL Paula	220		220	
62570002 Notes de frais AYRE Liz	106	77	29	37.66
62600000 Frais postaux et de télécomm.	20	158	178	112.67
62700000 Services bancaires et assimilé	475	129	604	467.73
62710000 Frais Paypal	57	71	14	20.12
62810000 Concours divers (cotisations.)	950	750	200	26.67
62840000 Frais de recrutement personnel		257	257	100.00
IMPOTS, TAXES ET VERSEMENTS ASSIMILES	6 225	711	5 514	775.53
63120000 Taxe d'apprentissage	155		155	
63130000 Participation des employeurs	3 022		3 022	
63330000 Format Professionnelle continu	3 047	711	2 336	328.59
SALAIRES ET TRAITEMENTS	184 248	166 590	17 658	10.60
64110000 Salaires, appointements	172 692	161 322	11 370	7.05
64120000 Congés payés	8 543	1 623	6 919	426.24
64130000 Primes et gratifications		504	504	100.00
64140000 Indemnités et avantages divers	3 014	3 083	69	2.24
64141000 Gratification stagiaire		58	58	100.00
CHARGES SOCIALES	77 207	65 797	11 410	17.34
64510000 Cotisations à l'URSSAF	53 084	47 796	5 288	11.06
64520000 Cotisations aux mutuelles	2 949	1 573	1 377	87.55
64530000 Cotisation caisses de retraite	12 060	11 020	1 040	9.44
64580000 Cotisations autres organismes	3 656	3 412	244	7.17
64750000 Médecine du travail, pharmacie	432	432		
64820000 Charges sur Congés payés	5 026	1 565	3 461	221.14
DOTATIONS AUX AMORTISSEMENTS SUR IMMOBILISATIONS	649	403	246	61.09
68112000 Dot. amort. Immob corporelles	649	403	246	61.09
AUTRES CHARGES	2 144	3 795	1 651	43.50
65100000 Redevance concessions, brevet	1 994	2 124	130	6.13
65110000 Redevance concession brevet		1 455	1 455	100.00
65600000 Perte de change	78	54	24	45.37
65800000 Chge diverse gestion courante	72	162	90	55.53
Total des Charges d'exploitation	469 992	423 625	46 367	10.95
Résultat d'exploitation	22 142	60 756	38 614	63.56
AUTRES INTERETS ET PRODUITS ASSIMILES	1 585	2 097	512	24.40
76800000 Autres produits financiers	1 585	2 097	512	24.40

DETAIL COMPTE DE RESULTAT

	Exercice N 31/12/2025 12	Exercice N-1 31/12/2024 12	Ecart N / N-1	
			Euros	%
Total des Produits financiers	1 585	2 097	512	24.40
Résultat financier	1 585	2 097	512	24.40
Résultat courant avant impôts	23 728	62 853	39 125	62.25
Total des produits	493 720	486 478	7 242	1.49
Total des charges	469 992	423 625	46 367	10.95
Bénéfice ou perte (Produits - Charges)	23 728	62 853	39 125	62.25