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Registering body: Fővárosi Bíróság

Registration number: 10 819

CENTRAL EUROPEAN SERVICE FOR CROSS BORDER INITIATIVE

1067 Budapest, Teréz körút. 13.

Public Utility Report

The reporting date: 31st December 2011

Date of report: 31 December-1 January 2011

Budapest, 25th May 2012

Legal representative of the organization

The published data is not confirmed by audit of accounts

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1 Accounting Report

1.1 Presenting the accounting report

The main data of the accounting report are the following:

Accounting report line (1000 HUF)	Base period
Balance sheet data	
A. Fixed assets	3 162
I. Intangible assets	2 712
II. Tangible assets	450
III. Financial investments	
B. Current assets	2 014
I. Inventories	50
II. Amounts receivable	798
III. Securities	
IV. Financial assets	1 166
C. Deferred charges and accrued income	
TOTAL ASSETS (ACTUALS)	5 176
D. Equity	-1 509
I. Issued capital	
II. Issued, but not-paid capital (-)	
III. Capital reserves	
IV. Results reserves	-9 150
V. Provisions	
VI. Valuation reserves	
VII. Profit or loss according to the balance sheet	7 641
E. Provisions for liabilities and charges	
F. Amounts payable	6 640
I. Subordinated liabilities	
II. Amounts payable after one year	
III. Amounts payable within one year	6 640
G. Accrued charges and deferred income	45
TOTAL LIABILITIES	5 176

The published data is not confirmed by audit of accounts

1000 HUF	Base period
Profit or loss account data	-
Net turnover	9 930
Capitalized value of self-manufactured assets	
Further income	45 353
Material charges	18 685
Personnel charges	27 654
Amortization	1 225
Other charges	122
OPERATIONAL (BUSINESS) ACTIVITY'S PROFIT OR LOSS	7 597
Financial operations' incomes	72
Financial operations' charges	28
FINANCIAL OPERATIONS' PROFIT OR LOSS	44
USUAL BUSINESS RESULTS	7 641
Extraordinary incomes	
Extraordinary charges	
EXTRAORDINARY PROFIT OR LOSS	
PROFIT OR LOSS BEFORE TAXATION	7 641
Tax liabilities	
PROFIT OR LOSS AFTER TAXATION	7 641
PROFIT OR LOSS ACCORDING TO BALANCE SHEET	7 641
Data of public utility profit or loss account	-
Incomes from total public utility activity	55 355
Grants for public utility activity operations	41 000
- from founder	
- from budget	41 000
- from local government	
- other	
Grants awarded	4 264
Proceeds from public utility activity	8 679
Proceeds from party dues	1 251
Other income	161
Income from contracting activity	
Total income (A+B)	55 355
Charges of public utility activity	47 714
Material charges	18 685
Personal charges	27 654
Amortization	1 225
Other charges	122
Financial operations' charges	28
Extraordinary charges	
Charges for contracting activity	
Material charges	
Personal charges	
Amortization	
Other charges	
Financial operations' charges	
Extraordinary charges	
Total charges	47 714
Profit before tax	
Tax payment obligation	
Base period contracting profit	
Base period public utility profit	7 641
Data	-
Personnel charges	27 654
Wage charges	19 861
out of it: commissions	50

out of it: honorarium	
Other personnel charges	2 128
Social security charges	5 665
Grants provided by the organisation	80

1.2 Auditing

The data of accounting report is not confirmed by the audit of accounts.

2 Presenting the Organisation

2.1 Contact

Address of the organisation: 1024 Budapest, Káplár utca 10/b.

2.2 Identification data

The organisation is not a member of any other organisations. The classification of the Central European Service for Cross-border Initiatives is the name of the body being responsible for registration; the registration number and the identification number of the organisation is the following: Fővárosi Bíróság; registration number: 10819.

2.3 Activities in general

The Central European Service for Cross-border Initiatives was set up in 2009, as a successor of the National Association of Experts on European Union Grants and Contributions.

Aims of the reconstructed organisation:

- providing professional support to cross-border initiatives along the Hungarian border, namely: preparing professional materials; legal advice, organisational development, strategic planning and advice; trainings, organising conferences, project development and management; allotting foreign project partners, know-how transfer, promoting exchange of experiences; lowering and eliminating the barriers of cross-border cooperation, and carrying out the necessary basic and applied research;
- participating in the preparation, implementation of European projects by cooperating with other organisations which support cross-border cooperation;
- strengthening the professional relations between the cross-border cooperation in Central Europe, and support networking;
- establishing a permanent and institutional professional cooperation with similar professional organisations in the EU and with EU institutions;
- ensuring a successful participation of Hungary within the EU; moreover, acknowledging and preserving the prestige of the professional work of the tenders and contributions.

2.4 Public utility activities

The base period's public utility activities of the organisation – its content, features, circumstances – can be summarised, as follows: The organisation is doing its activities according to the requirements of the organisation of public utility by considering that its aims and duties based on the Act CLVI of 1997 on organizations of public utility § 26 (c) 3.,4.,19. defining public benefit activities:

- scientific activities, research;
- education and instruction, development of skills, dissemination of general knowledge;
- promotion of Euroatlantic integration.

The detailed description of the activities is included in the activity report.

2.5 Structure of the organization

The main characteristics of the organisation's institutional units are the following:

- General Assembly (the highest decision making body of the association; all the members are in it; the chairman convenes and directs it; it has to be convened at least once a year; it takes its decisions by open voting and simple majority, except where the Statutes provide qualified majority; it holds public meetings)
- Board (the administrative and representative body of the association; its members are: chairman, two vice-chairs and further at least one and at most four Board members; members are elected for a determined time, for 3 years; it takes its decisions by open voting and simple majority)
- Supervisory Board (monitors the activities and management specified in the Statutes, and supervises the association's public utility activity; it has broad audit and inspection power; it takes its decisions by simple majority; it has to inform the General Assembly about its work and decisions in writing)

2.6 Employees

The main characteristics of the employment situation of the organisation are the following: In the year 2011, 10 persons were employed (in different periods).

3 The Use of Assets

3.1 Account of the use of assets

Name (1000 HUF)	Previous year	Base period	Change	
			Value	%
Capital	0	0	0	0.00
Capital adjustments	-412	-9 150	-8 738	-2 120.87
Business profit or loss	0	0	0	0.00
Profit or loss of public utility activity	-8 739	7 641	16 380	187.44

4 The Use of Budget Grants

4.1 Presenting the budget grants

The organisation used budget grants in the base period. The characteristics of the grants will be presented in the management of the base period, by detailing the incomes.

4.2 The use of budget grants

The following table displays the data of the use of budget grants:

Grants (1000 HUF)	Received amount	Use		Surplus
		Target	Operation	
1% of personal income tax used for public purposes	0	0	0	0
Other separated state funds from central budgetary institution and its bodies	42 000	0	42 000	0
Local municipalities and their bodies	0	0	0	0
Minority municipalities and their bodies	0	0	0	0
Partnership of municipalities and their bodies	0	0	0	0
Founder	0	0	0	0
Other resource	0	0	0	0
Total:	42 000	0	42 000	0

The association received grants in the year 2011 from Ministry of Public Administration and Justice in Hungary (41.000 HUF) and Bethlen Gábor Fund (1.000 HUF). The last was used in organising the 4th Carpathian-basin regional development workshop (Antaloci,Ukraine).

The use of the 41 million HUF operational grant can be seen in the following table:

Title	Used amount (1000 HUF)
Wages	13 163
Wage charges	12 230
Non-cash allowance	1 751
Delegation	1 900
Training	1 470
Office rent and maintenance	2 455
Stationery, postage costs	383
Telephone, internet	770
Translation, interpreting	764
Accounting	300
Website development and maintenance	75
Other services	1 433
Non-capitalised small tools	210
High value purchase	4 096
Total:	41 000

5 Presenting the Management of Base Period

5.1 Incomes

Received grants

The grants that the Central European Service for Cross-border Initiatives received are represented by the following table according to the categories stated by the law:

Grant-giving bodies	Received amount (1000 HUF)
1% of personal income tax used for public purposes	0
Other separated state funds from central budgetary institution and its bodies	42 000
Local municipalities and their bodies	0
Minority municipalities and their bodies	0
Partnership of municipalities and their bodies	0
Founder	0
Other resource	0
Total:	42 000

Grants gained from tenders

The organisation's profit or loss account includes the won 2010 NCA (National Civil Standard Programme) tender's use of cover in the year 2011 (3.264 HUF), and the grant won from Bethlen Gábor Fund (the 4th Carpathian-basin regional development workshop) in the base period.

Incomes from membership fee

The following table shows the incomes from membership fee in the base period:

Membership fee incomes in groups

Group	Membership fee (1000 HUF)
Municipalities	850
Foundations, other organisations	253
Foreign organisations	148
Total:	1 251

Incomes from public utility activities

The following table shows the incomes from public utility activities of the Central European Service for Cross-border Initiatives in the base period:

Title	Amount (1000 HUF)
EGTC documents, professional advice	8 209
Organising conferences, participation fee	470
Total:	8 679

Other public utility incomes

The following table shows the other public utility incomes of the organisation in the base period:

Title	Amount (1000 HUF)
Incomes from financial operations	72
Sold fixed-asset	83
Other income	6
Total:	161

Incomes from business activities

The Central European Service for Cross-border Initiatives did not perform business activities in the base period.

5.2 Expenditures

Allowances according to purpose

In the base period, the organisation – within the frameworks of its basic activities – made 80.000 HUF donation to the Calvinist Congregation of Feldioara (Cluj).

Allowances of the leading officials

The elected officials of the organisation did not receive any allowances in the base period.

Operating costs of public utility activities

The operating costs of public utility activities have been recognised according to the general rules.

Title (1000HUF)	
Material charges	18 685
Costs of materials	394
Used services	13 321
Value of other services	74
Value of intermediary services	4 896
Personnel charges	27 654
Wage charges	19 861
Other personnel charges	2 128
Social Security charges	5 665
Amortization	1 225
Other charges (subsidies, surcharges)	122
Financial operations' charges	28

Charges of business activities

The Central European Service for Cross-border Initiatives did not perform business activities in the base period.

5.3 Evaluation of the management of the base period

Achieving the public utility aim

The public utility activity, defined in the statutes of the organisation, was carried out in the base period according to its public utility aim.

6 Acknowledgements

6.1 Expressing gratitude to our supporters

The Central European Service for Cross-border Initiatives expresses gratitude to everyone, who supported the organisation financially or non-financially in its activities in the base period.