

Diplom-Kaufmann  
Manfred Jennewein  
Steuerberater  
Wirtschaftsprüfer

Ifelder Platz 2  
65527 Niedernhausen

## **ANNUAL FINANCIAL STATEMENTS**

at 31. December 2015

**TAFISA e.V.**  
**Die Internationale Vereinigung für Sport für Alle**

Mainzer Landstr 153/Dienstleistungsz

60261 Frankfurt

Tax office: Frankfurt am Main - III

Tax No.: 045 255 01837

Certification

The current annual financial statements have been compiled by me on the basis of the accounts maintained by me, the confirmatory documentation provided and the information provided by the client

TAFISA e.V.

Die Internationale Vereinigung für Sport für Alle.

An assessment of the accuracy of this documentation and the information provided by the company was not the object of my commission.

Niedernhausen, 27. September 2016

Diplom-Kaufmann  
Manfred Jennewein  
Steuerberater  
Wirtschaftsprüfer

## BALANCE SHEET as at 31. December 2015

**TAFISA e.V.**  
**Die Internationale Vereinigung für Sport für Alle**  
**Frankfurt**

## ASSETS

	EUR	Geschäftsjahr EUR	EUR
<b>A. Fixed assets</b>			
I. Tangible fixed assets			
1. Other equipment, operating and office equipment		1.797,00	1.493,00
<b>B. Current assets</b>			
I. Receivables and other assets			
1. Trade receivables	1.400,00		0,00
2. Other assets	<u>133,58</u>	1.533,58	1.220,31
II. Cash-in-hand, central bank balances, bank balances and cheques		723.092,71	205.170,18
<b>C. Prepaid expenses</b>		2.842,50	5.688,07
		<u>729.265,79</u>	<u>213.571,56</u>
		<u><u>729.265,79</u></u>	<u><u>213.571,56</u></u>

## BALANCE SHEET as at 31. December 2015

**TAFISA e.V.**  
**Die Internationale Vereinigung für Sport für Alle**  
**Frankfurt**

## EQUITY AND LIABILITIES

	EUR	Geschäftsjahr EUR	Vorjahr EUR
<b>A. Equity</b>			
I. Capital reserves		28.108,54	28.108,54
II. Retained profits brought forward		166.363,12	69.843,54
III. Net income for the financial year		515.050,45	96.519,58
<b>B. Provisions</b>			
1. Other provisions		7.959,56	4.933,01
<b>C. Liabilities</b>			
1. Liabilities to banks	0,00		1.322,42
- of which due within one year EUR 0,00 (EUR 1.322,42)			
2. Other liabilities	<u>11.784,12</u>	11.784,12	11.774,47
- of which taxes EUR 4.589,74 (EUR 4.008,92)			
- of which social security EUR 732,19 (EUR 0,00)			
- of which due within one year EUR 11.784,12 (EUR 11.774,47)			
<b>D. Deferred income</b>		0,00	1.070,00
		<hr/>	<hr/>
		729.265,79	213.571,56
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Frankfurt, 27. September 2016

## INCOME STATEMENT from 01.01.2015 to 31.12.2015

**TAFISA e.V.**  
**Die Internationale Vereinigung für Sport für Alle**  
**Frankfurt**

	EUR	Geschäftsjahr EUR	Vorjahr EUR
1. Sales		<u>1.200.491,28</u>	<u>493.756,45</u>
<b>2. Gross revenue for the period</b>		1.200.491,28	493.756,45
3. Other operating income			
a) Ordinary operating income			
aa) Other ordinary income	16.722,60		16.722,60
b) Other income from ordinary activities	<u>0,00</u>	16.722,60	273,23
- of which currency translation gains			
EUR 0,00 (EUR 273,23)			
4. Cost of materials			
a) Cost of raw materials, consumables and supplies and of purchased merchandise	93.652,29		29.098,26
b) Cost of purchased services	<u>250.003,71</u>	343.656,00	92.683,77
5. Personnel expenses			
a) Wages and salaries	206.399,82		175.275,15
b) Social security, post-employment and other employee benefit costs	<u>36.576,47</u>	242.976,29	32.738,14
- of which in respect of old age pensions			
EUR 8.097,13 (EUR 6.933,03)			
6. Depreciation, amortisation and write-downs			
a) Amortisation and write-downs of intangible fixed assets and depreciation and write downs of tangible fixed assets		967,36	1.945,00
7. Other operating expenses			
a) Ordinary operating expenses			
aa) Occupancy costs	4.667,50		5.967,22
ab) Insurance premiums, fees and contributions	8.353,16		5.586,20
ac) Cost of third-party repairs and maintenance	0,00		220,00
Carry forward	13.020,66-	629.614,23	167.238,54

## INCOME STATEMENT from 01.01.2015 to 31.12.2015

**TAFISA e.V.**  
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**Frankfurt**

	EUR	Geschäftsjahr EUR	Vorjahr EUR
Carry forward	13.020,66-	629.614,23	167.238,54
ad) Vehicle fleet expenses	13.184,50		14.740,57
ae) Advertising expenses	61.447,22		39.145,88
af) Miscellaneous other operating expenses	26.550,87		17.127,10
b) Miscellaneous other ordinary operating expenses	<u>1.718,22</u>	115.921,47	5,99
- of which currency translation gains EUR 1.718,22 (EUR 5,99)			
8. Other interest and similar income		12,26	698,68
9. Interest and similar expenses		<u>0,00</u>	<u>1,22</u>
<b>10. Result from ordinary activities</b>		513.705,02	96.916,46
11. Extraordinary income		<u>1.322,42</u>	0,00
<b>12. Extraordinary result</b>		1.322,42	0,00
13. Taxes on income	0,00		16,88
14. Other taxes	<u>23,01-</u>	23,01-	380,00
<b>15. Net income for the financial year</b>		<u>515.050,45</u>	<u>96.519,58</u>

## BALANCE SHEET ACCOUNTS as at 31.12.2015

**TAFISA e.V.**  
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**Frankfurt**

## ASSETS

Account	Description	EUR	Geschäftsjahr EUR	EUR
	<b>Other equipment, operating and office equipment</b>			
675	Assets (collective item)	1,00		1,00
690	Other operating and office equipment	<u>1.796,00</u>	1.797,00	1.492,00
	<b>Trade receivables</b>			
1210	Trade receivables		1.400,00	0,00
	<b>Other assets</b>			
1341	Rcvbls employees due w/in 1 year	133,58		133,58
1450	Reclaimed corporate income tax	0,00		93,91
3630	Other allocation accs (interim accs)	<u>0,00</u>	133,58	992,82
	<b>Cash-in-hand, central bank balances, bank balances and cheques</b>			
1800	Bank 738900000	551.523,50		58.079,10
1812	Bank 738900002	37.468,87		37.461,52
1813	Bank 738900001	25.068,80		25.063,89
1814	Bank 738900003	20,89		20,89
1815	Bank 738900004	2.492,96		84.293,67
1816	Bank 738900005	103.872,77		0,00
1820	PayPal account	<u>2.644,92</u>	723.092,71	251,11
	<b>Prepaid expenses</b>			
1900	Prepaid expenses		2.842,50	5.688,07
	<b>Total assets</b>		<u>729.265,79</u>	<u>213.571,56</u>

## BALANCE SHEET ACCOUNTS as at 31.12.2015

**TAFISA e.V.**  
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**Frankfurt**

## EQUITY AND LIABILITIES

Account	Description	EUR	Geschäftsjahr EUR	Vorjahr EUR
	<b>Capital reserves</b>			
2920	Capital reserves		28.108,54	28.108,54
	<b>Retained profits brought forward</b>			
2970	Retained profits bef apprprtn net profit		166.363,12	69.843,54
	<b>Net income for the financial year</b>			
	Net income for the financial year		515.050,45	96.519,58
	<b>Other provisions</b>			
3070	Other provisions	5.159,56		2.605,76
3095	Provsns period-end closing/ audit costs	<u>2.800,00</u>	7.959,56	2.327,25
	<b>Liabilities to banks</b>			
1821	PayPal clearing account		0,00	1.322,42
	<b>of which due within one year EUR 0,00 (EUR 1.322,42)</b>			
1821	PayPal clearing account			
	<b>Other liabilities</b>			
3501	Other liabilities due w/in 1 year	6.462,19		7.765,55
3730	Wage and church tax payables	4.589,74		4.008,92
3740	Social security liabilities	<u>732,19</u>	11.784,12	0,00
	<b>of which taxes EUR 4.589,74 (EUR 4.008,92)</b>			
3730	Wage and church tax payables			
	<b>of which social security EUR 732,19 (EUR 0,00)</b>			
3740	Social security liabilities			
	<b>of which due within one year EUR 11.784,12 (EUR 11.774,47)</b>			
3501	Other liabilities due w/in 1 year			
3730	Wage and church tax payables			
3740	Social security liabilities			
	<b>Deferred income</b>			
3900	Deferred income		0,00	1.070,00
	<b>Total equity and liabilities</b>		<u>729.265,79</u>	<u>213.571,56</u>



## Income statement ACCOUNTS from 01.01.2015 to 31.12.2015

**TAFISA e.V.**  
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Account	Description	EUR	Geschäftsjahr EUR	Vorjahr EUR
<b>Sales</b>				
4001	Grants from Public Funds	331.830,48		99.000,00
4002	Membership fees	50.235,61		37.426,93
4003	Licence Fee	141.665,30		91.878,40
4004	Donations	498.805,40		116.473,67
4005	EU project funds (recall)	177.954,49		138.089,45
4006	EU project funds (scn)	<u>0,00</u>	1.200.491,28	10.888,00
<b>Other ordinary income</b>				
4947	Allctd.oth.n-c bnfts provsn car, 19% VAT	16.722,60		0,00
4949	Allocated other non-cash bnfts, no VAT	<u>0,00</u>	16.722,60	16.722,60
<b>Other income from ordinary activities</b>				
4840	Currency translation gains		0,00	273,23
<b>of which currency translation gains EUR 0,00 (EUR 273,23)</b>				
4840	Currency translation gains			
<b>Cost of raw materials, consumables and supplies and of purchased merchandise</b>				
5897	Coca Cola TBTS Project	4.500,00-		1.190,76-
5898	Recall EU Project	<u>89.152,29-</u>	93.652,29-	27.907,50-
<b>Cost of purchased services</b>				
5900	Certified Leadership Course (CLC)	0,00		1.471,32-
5901	Congress 2015	2.460,00-		82,87-
5902	World Games 2016	0,00		2.244,46-
5903	IOS Active City Project	188.347,02-		2.084,65-
5904	Designed to Move (DTM)	30.673,03-		58.961,41-
5905		2.725,60-		4.754,92-
5906	EWOS Europäische Woche des Sports	<u>25.798,06-</u>	250.003,71-	23.084,14-
<b>Wages and salaries</b>				
6020	Gross salaries	193.466,52-		161.704,03-
6030	Casual labour wages	2.430,00-		3.150,00-
6036	Flat-rate taxes marg part-time workers	0,00		63,00-
6040	Flat-rate tax on casual labour wages	671,72-		671,72-
6060	Volunt. social bnfts subj to wage tax	145,18-		0,00
6072	Non-cash bnft/ serv employees	7.176,60-		0,00
6080	Capital-forming payments	79,80-		79,80-
6090	Travel expn reim brsmnt-home/workplc	<u>2.430,00-</u>	206.399,82-	9.606,60-
<b>Social security, post-employment and other employee benefit costs</b>				
6110	Statutory social security expenses	27.511,65-		23.485,66-
6120	Contrib. to occup. health/safety agency	843,59-		796,55-
6130	Vol. social bnfts not subj to wage tx	124,10-		609,68-
6140	Cost of old age pensions	8.097,13-		6.933,03-
Carry forward		<u>36.576,47-</u>	<u>667.158,06</u>	<u>181.870,18</u>

## Income statement ACCOUNTS from 01.01.2015 to 31.12.2015

**TAFISA e.V.**  
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**Frankfurt**

Account Description	EUR	Geschäftsjahr EUR	Vorjahr EUR
Carry forward	36.576,47-	667.158,06	181.870,18
<b>Social security, post-employment and other employee benefit costs</b>			
6171 Social sec. contr. marginal p-t workers	<u>0,00</u>	36.576,47-	913,22-
<b>of which in respect of old age pensions EUR 8.097,13- (EUR 6.933,03-)</b>			
6140 Cost of old age pensions			
<b>Depreciation, amortisation and write-downs</b>			
<b>Amortisation and write-downs of intangible fixed assets and depreciation and write downs of tangible fixed assets</b>			
6220 Depreciation of tangible fixed assets		967,36-	1.945,00-
<b>Occupancy costs</b>			
6308 IT, newsletter and website maintenance		4.667,50-	5.967,22-
<b>Insurance premiums, fees and contributions</b>			
6400 Insurance premiums	8.111,16-		5.345,20-
6420 Contributions	<u>242,00-</u>	8.353,16-	241,00-
<b>Cost of third-party repairs and maintenance</b>			
6495 Hardware / software maintenance expenses		0,00	220,00-
<b>Vehicle fleet expenses</b>			
6520 Motor vehicle insurance	2.033,41-		2.213,40-
6530 Current motor vehicle operat. costs	1.630,14-		3.135,16-
6540 Motor vehicle repairs	1.130,19-		1.040,61-
6560 Operating leases (motor vehicles)	8.351,40-		8.351,40-
6580 Road tolls	<u>39,36-</u>	13.184,50-	0,00
<b>Advertising expenses</b>			
6600 Advertising costs	4.087,86-		557,00-
6625 Gifts used exclly for operating prps	338,02-		410,25-
6630 Corporate hospitality expenses	620,72-		3.627,12-
6633 Entertainment expenses without employer	0,00		7.834,06-
6643 Small gifts	99,26-		0,00
6651 Employee travel expenses Baumann	19.463,06-		16.110,99-
6653 Employee travel expenses	6.922,11-		2.911,50-
6654 Member travel expenses	3.954,73-		3.045,63-
6660 Employee trav. expn, accommodation costs	2.659,38-		1.652,49-
6680 Bsns ownr tr.expns, accmmdtn/incid. c.	<u>23.302,08-</u>	61.447,22-	2.996,84-
Carry forward		541.961,85	113.352,09

## Income statement ACCOUNTS from 01.01.2015 to 31.12.2015

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**Frankfurt**

Account Description	EUR	Geschäftsjahr EUR	Vorjahr EUR
Carry forward		541.961,85	113.352,09
<b>Miscellaneous other operating expenses</b>			
6301 TAFISA costs otherwise inge	8.542,08-		1.259,97-
6303 Purchased services/ third-party services	1.655,71-		2.000,00-
6800 Postage	24,79-		84,33-
6805 Telephone	4.487,65-		4.944,45-
6815 Office supplies	1.390,47-		512,58-
6820 Newspapers, books	0,00		349,00-
6825 Legal and consulting costs	478,98-		327,25-
6827 Period-end closing and audit costs	3.348,98-		2.507,53-
6830 Bookkeeping costs	4.860,97-		4.304,02-
6845 Tools and minor equipment	119,95-		0,00
6850 Other operating supplies	0,00		38,00-
6855 Incidental monetary transaction costs	<u>1.641,29-</u>	26.550,87-	799,97-
<b>Miscellaneous other ordinary operating expenses</b>			
6880 Currency translation losses		1.718,22-	5,99-
<b>of which currency translation gains EUR 1.718,22- (EUR 5,99-)</b>			
6880 Currency translation losses			
<b>Other interest and similar income</b>			
7110 Other interest income		12,26	698,68
<b>Interest and similar expenses</b>			
7310 Interest expense on short-term debt		0,00	1,22-
<b>Extraordinary income</b>			
7400 Extraordinary income		1.322,42	0,00
<b>Taxes on income</b>			
7630 Withholding tax investment income, 25%	0,00		16,02-
7633 Soliarity surcharge withholding tax 25%	<u>0,00</u>	0,00	0,86-
<b>Other taxes</b>			
7685 Motor vehicle tax	383,00-		380,00-
7692 Refunds of other taxes f. prior years	<u>406,01</u>	23,01	0,00
<b>Net income for the financial year</b>			
Net income for the financial year		515.050,45	96.519,58