

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

Transparency International e.V.

Transparency International is a global movement with one vision: a world in which government, business, civil society and the daily lives of people are free of corruption. With more than 100 chapters worldwide and an international secretariat in Berlin, we are leading the fight against corruption to turn this vision into reality.

www.transparency.org

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TABLE OF CONTENTS

GENERAL INFORMATION.....	4
CEO REPORT	6
AUDIT REPORT	10
CONSOLIDATED STATEMENT OF FINANCIAL POSITION	14
CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME	14
CONSOLIDATED STATEMENT OF CHANGES IN RESERVES.....	16
CONSOLIDATED STATEMENT OF CASH FLOWS.....	17
NOTES	18
ANNEXES	49

GENERAL INFORMATION

Board of Directors:

NAME	COUNTRY	NOTES
François Valérian	France	Chair
Ketakandriana Rafitoson	Madagascar	Vice-Chair
Andrés Hernandez	Colombia	
Anita Ramasastry	USA	
Apollinaire Mupiganyi	Rwanda	Elected Nov. 2024
Bruno Brandão	Brazil	
Dion Abdool	Trinidad & Tobago	
Duncan Wood	USA	
Peter van Veen	Netherlands	
Silvina Bacigalupo	Spain	
Susan Côté-Freeman	Canada	
Alberto Precht Rorris	Chile	Until Nov. 2024
Eka Gigauri	Georgia	Until Nov. 2024

Chief Executive Officer: Maira Martini (starting 01/02/2025)
Daniel Eriksson (until 31/01/2025)

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10559 Berlin
Germany
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email: ti@transparency.org
website: www.transparency.org

Registration: Registration office: Amtsgericht Charlottenburg
Registration number: VR 13598 B
Date of latest change: 20/11/2023

Tax registration: Registration office: Finanzamt für Körperschaften I
Tax number: 27/678/51105
Date of latest triennial exemption: 01/11/2023
Value Added Tax (VAT) identification number: DE273612486

Auditors: Grant Thornton AG Wirtschaftsprüfungsgesellschaft
Cicerostraße 2
10709 Berlin
Germany

Banks: Commerzbank AG
Theodor-Heuss-Platz 6
10877 Berlin
Germany

Deutsche Bank AG
Unter den Linden 13/15
10117 Berlin
Germany

Bank of America NA
100 North Tryon Street
Charlotte, NC 28255
United States

KBC Bank
Avenue Marnix 31
1000 Brussels
Belgium

CEO REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The Chief Executive Officer presents the audited financial statements for the year ended 31 December 2024.

GOVERNANCE STRUCTURE

The TI Movement

Transparency International (TI) is an unincorporated, international coalition, which has the objective to stop corruption and promote transparency, accountability and integrity at all levels and across all sectors of society. The TI movement consists of more than 100 National Chapters, Chapters in Formation and National Contacts in different countries throughout the world and an international Secretariat in Berlin. Additionally, the movement comprises Transparency International Liaison Office to the European Union (TI-EU), based in Brussels, and Friends of Transparency International (FOTI) based in Washington DC. The Secretariat, TI-EU and FOTI present their accounts on a consolidated basis and are collectively referred to as TI-S in this report. All other movement entities are referred to as coalition partners.

TI-Secretariat

Transparency International e.V. (the Secretariat) is an incorporated membership association registered in Berlin and recognised as being exempt from income tax in Germany. Its governing document is the Charter of Transparency International.

The members of the association comprise individuals and independent entities. Individual Members are the founders of the organisation. Independent entities are awarded the "National Chapter" status through a formal accreditation process. Members have voting rights at Membership Meetings.

Representatives of National Chapters and Individual Members meet on an annual basis at the Annual Membership Meeting (AMM) to coordinate their activities, hold the Board of Directors to account and elect new Board members. The Board is comprised of twelve members who are elected for a three-year term and hold the Secretariat to account, including by review and approval of its budget. The Board has several committees, including the Finance and Audit Committee, which advises the Board on financial matters.

The Secretariat's operations are led by the Chief Executive Officer, who has registered power of attorney for the organisation. The Chief Executive Officer is appointed by the Chair and the Vice-Chair, with approval by the Board of Directors and reports to it.

OBJECTIVES AND ACTIVITIES

Overview

In line with the TI Charter, the main objective of TI-S is “to take action to combat corruption and prevent criminal activities arising from corruption so as to help build a world in which government, politics, business, civil society and the daily lives of people are free of corruption, because of the potential of corruption to undermine economic development, generate poverty, foster political instability and create global insecurity”.

In particular, this is done by:

- Raising public awareness of the occurrence and impact of corruption;
- Developing coalitions to address it;
- Developing and disseminating tools to curb it;
- Promoting transparency and accountability in politics and business;
- Monitoring the control of corruption; and
- Supporting institutions and mechanisms to combat it.

Every year, alongside the audited financial statements, the organisation issues an Annual Report summarising the key achievements of the year and the plans for the future. A multi-year strategy identifies the strategic objectives of the organisation and evaluations of achievements vis-à-vis planned objectives are conducted periodically. The Annual Report, the Strategy and evaluations conducted are published on the organisational website.

RISK MANAGEMENT

The Board has ultimate responsibility for risk management and to ensure that there are structures and processes in place for the effective management of risk. Responsibility for risk oversight has been delegated by the Board to the Finance and Audit Committee ([Terms of Reference](#)).

The Secretariat’s risk management infrastructure is in accordance with an internationally established framework (COSO). The Secretariat’s risk management system is composed of functional risk frameworks in specific areas such as security risks monitoring (SAFE), financial risk (C-FRA), as well as operational controls such as the risk assessments of donations and the management of projects risks. Risks identified and assessed are consolidated in an organisational risk register. The risk register considers internal assessments as well as the results of evaluations performed by external reviewers. The generic domains in this risk register are governance, strategy, financial sustainability, organisational model, information security, personnel security, ethics and compliance, people, brand reputation.

The organisational risk register is refreshed and reported to the CEO and the Finance and Audit Committee at least twice a year. An interim report of significant changes and high-risks progress is provided to the CEO every six weeks. Operational risks are discussed by Management on an ongoing basis through weekly management updates and scheduled decision-making committee meetings.

FINANCIAL REVIEW

Results review

In 2024, the income of TI-S was €24,227,980, increasing from the prior year by €2,231,526 or 10% on a consolidated basis.

Restricted income increased by €2,053,459 or 11% compared to 2023 on consolidated basis. Other income increased by €439,900 or 180% thanks to the registration fees earned by the International Anti-Corruption

Conference, a bi-annual event which was not held in 2023. The total increase of €2,493,359 or 13% reflects the continued growth of the project portfolio and a phase of the project lifecycle where most grants are being fully implemented. The project portfolio will remain strong also in 2025.

Recognised **unrestricted income** in 2024 decreased by €261,833. Total availabilities from donors remained stable; however, results from fee income and financial gains were strong enough to cover a large portion of operating costs, allowing to carry part of the contributions from institutional grants over to 2025. The deferral of €600,000 unrestricted income is considered in the approved operating budget for 2025 and important to secure break-even despite the expected decrease in financial gains and other income.

Operating **expenditure** increased by €2,376,334 or 11%. Increases are noted in all main areas. Transfers to partners, which are almost exclusively funded through restricted income, increase by €960,009 or 11% and represent 41% of the Secretariat's expenditure, consistent with prior year.

Other expenses increase by €676,381 or 20%, driven by travel and consultancy costs: travel and workshops have grown reflecting high activity levels as well as inflation, and several project-related activities are being outsourced to consultants to prevent an excessive growth of the headcount, which would not be sustainable over time. To optimise the costs of office space and reflect the hybrid working patterns of many staff, the Secretariat reduced their office space by ca. 50% starting October 2024, and invested in work from IT equipment, which will produce efficiencies in future years.

Despite the increased outsourcing, the headcount of the Secretariat further increased, from 138 to 147, which is at the root of the increase in salaries by €764,034 or 8%. Staff costs represent 42% of the Secretariat's operating expenses.

The **result from operating activities** is a deficit of €250,194. This is however less than the unrestricted funds carried over into 2024, which are €600,000, and less than the **financial result**, which is a net income of €351,134. This highly positive result is mainly due to the interest income earned on cash deposits denominated in Euros.

The **cash position** of the organisation remains very solid at €24,080,328 on a consolidated basis (€23,934,732 for the Secretariat). The decrease of €2,230,780 compared to prior year is due to large advance payments received on projects being used as part of the implementation.

The **net result** is a small surplus of €100,940 on a consolidated basis and €97,118 for the Secretariat only, mainly due to the strong financial result.

Reserves policy

The reserves policy was reviewed in 2022 by the Finance and Audit Committee and has set target levels for total reserves plus non-current deferred income as greater than three months of operating expenses, net of Partner Support. The current level of reserves plus non-current deferred income is €7,645,971 is above the minimum target and corresponds to approximately 6.3 months of operating expenditure net of partner support. According to the policy, reserves are also expected to exceed non-monetary assets (net of right-of-use assets): also this target is met with reserves being 188% of the target.

Going Concern

No material uncertainties that cast significant doubt about the ability of TI-S to continue as a going concern have been identified by management.

FINANCIAL STATEMENTS

TI-S presents the financial statements voluntarily. The decision to apply International Financial Reporting Standards (IFRS) as adopted by the EU was first applied in 2007 in keeping with our core values and to serve as a leader in terms of accountability, transparency and credibility.

Auditors

Grant Thornton AG were appointed to audit the Financial Statements as of 31 December 2024.

7 May 2024



Maira Martini
Chief Executive Officer

Independent Auditor's Report

To Transparency International e.V.

Opinion

We have audited the consolidated financial statements of Transparency International e.V., Berlin, and subsidiaries (the Group), which comprise the consolidated statements of financial position as at 31 December 2024, and the consolidated statements of comprehensive income, consolidated statements of changes in reserves and consolidated statements of cash flows for the financial year then ended, and notes to the consolidated financial statements, including material accounting policy information.

In our opinion, the accompanying consolidated financial statements give a true and fair view of the consolidated financial position of the Group as of 31 December 2024, and of its financial performance and its cash flow for the year then ended in accordance with the IFRS Accounting Standards as issued by the International Accounting Standards Board ("IFRS Accounting Standards") as adopted by the EU.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Statements" section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Germany, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The executive director is responsible for the other information. The other information comprises:

- The CEO Report
- The Annexes for the Notes to the consolidated financial statements for the financial year 2024

Our audit opinion on the consolidated financial statements does not cover the other information, and consequently we do not express an opinion or any other form of assurance conclusion thereon.

In connection with our audit, our responsibility is to read the other information and, in so doing, to consider whether the other information

- is materially inconsistent with the consolidated financial statements audited or our knowledge obtained in the audit, or
- otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management for the Consolidated Financial Statements

Management is responsible for the preparation of the consolidated financial statements that give a true and fair view in accordance with IFRS Accounting Standards as adopted by the EU, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the group as a basis for forming audit opinions on the group financial statements and on the group management report. We are responsible for the direction, supervision and review of the audit work performed for purposes of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Other Matter – Restriction on Distribution and Use and Limitation of Liability

Our auditor's report is intended solely for Transparency International e.V. and should not be distributed to or used by third parties without our consent.

The performance of the engagement and the extent of our responsibility is governed by our engagement letter as well as the "General Engagement Terms for Wirtschaftsprüferinnen, Wirtschaftsprüfer [German Public Auditors] and Wirtschaftsprüfungsgesellschaften [audit firms]" of 1 January 2024.

In accordance with section 9 para. 2 of the "General Engagement Terms for Wirtschaftsprüferinnen, Wirtschaftsprüfer [German Public Auditors] and Wirtschaftsprüfungsgesellschaften [audit firms]" of 1 January 2024 claims made against us for damages due to negligence, except for damages resulting from injury to life, body or health, as well as damages that constitute a duty of

replacement by a producer pursuant to section 1 of the German Product Liability Act [Produkthaftungsgesetz – ProdHaftG] are limited to EUR 4 million. This applies equally to claims against us made by the engaging party as well as to claims against us made by third parties arising from or in connection with the contractual relationship. All claimants are joint and several creditors in accordance with section 428 of the German Civil Code [Bürgerliches Gesetzbuch – BGB] and the maximum amount of liability of EUR 4 million for each case of damages is only available once to all claimants together. The allocation of the amount of liability has to be determined solely by the claimants.

We are solely liable to third parties which have been included in the protective scope of our engagement (“Vertrag mit Schutzwirkung für Dritte”). We do not accept any liability, responsibility, or other obligations in relation to other third parties.

Whoever takes note of the information contained in our auditor's report confirms by so doing to have taken note of the above-mentioned restriction on disclosure/limitation of liability and acknowledges its validity in relation to us. Section 334 of the German Civil Code [Bürgerliches Gesetzbuch – BGB], according to which objections under a contract may also be raised against third parties, is not waived in this respect either.

Berlin, 14 May 2025

Grant Thornton AG
Wirtschaftsprüfungsgesellschaft

Alexander Murmann
Wirtschaftsprüfer
[German Public Auditor]

Stefanie Weisner
Wirtschaftsprüfer
[German Public Auditor]

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

ASSETS	Notes	31 December 2024		31 December 2023	
<i>all amounts are stated in Euros</i>					
Current Assets					
Cash and cash equivalents	3		24,080,328		26,311,108
Accounts receivable			1,066,701		1,169,765
Debtors	4	16,216		81,172	
Accrued income	5	1,050,485		1,088,593	
Advances to project partners	6		2,873,797		2,046,019
Other current assets	7		173,459		254,416
Current Assets, total			28,194,285		29,781,308
Non Current Assets					
Intangible assets	8		-		-
Tangible assets	8		67,782		53,019
Right of use assets	8		314,377		824,134
Investments	9		2,500		2,500
Other financial assets	9		74,547		74,546
Non Current Assets, total			459,206		954,199
Assets, total			28,653,491		30,735,507
LIABILITIES AND RESERVES	Notes	31 December 2024		31 December 2023	
<i>all amounts are stated in Euros</i>					
Current Liabilities					
Accounts payable			1,754,298		1,598,473
Liabilities to project partners	10	1,397,316		1,206,113	
Liabilities to suppliers	11	356,982		392,360	
Other current liabilities	12		396,518		365,054
Lease liabilities, current	13		167,765		308,171
Deferred income, current	14		18,401,763		20,062,131
Current Liabilities, total			20,720,344		22,333,829
Non Current Liabilities					
Lease liabilities, non current	13		253,263		783,134
Deferred income, non current	15		3,195,506		3,195,506
Other non current liabilities	9		1,250		1,250
Provisions	16		32,663		77,498
Non Current Liabilities, total			3,482,682		4,057,388
Reserves	17		4,450,465		4,344,290
Liabilities and Reserves, total			28,653,491		30,735,507

The notes on pages 18 to 48 form part of these financial statements

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

	Notes	2024	2023
<i>all amounts are stated in Euros</i>			
Operating income			
Unrestricted income	18.a	3,247,651	3,509,484
Restricted income	18.b	20,296,493	18,243,034
Other income	18.c	683,836	243,936
Operating Income, total		24,227,980	21,996,454
Expenditure			
Staff costs	20	10,269,610	9,505,576
Partner support	21	9,977,751	9,017,742
Other expenses	22	3,984,958	3,308,577
Depreciation and amortisation	8	245,855	269,945
Expenditure, total		24,478,174	22,101,840
Result from Operating Activities		(250,194)	(105,386)
Financial Result, net	25	351,134	185,210
Net surplus for the year		100,940	79,824
Exchange difference on translation of foreign operations		5,235	(2,752)
Comprehensive Income, total		106,175	77,072

All the above results are derived from continuing activities.

There are no recognised gains and losses other than the ones stated above.

The notes on pages 18 to 48 form part of these financial statements

CONSOLIDATED STATEMENT OF CHANGES IN RESERVES

	Free Reserves	Designated Reserves		Foreign currency translation	Total
		Special Fund	Network Reserve		
<i>all amounts are stated in Euros</i>					
Opening balance at 01 January 2023	3,339,983	774,500	150,000	2,735	4,267,218
Exchange difference on translating foreign operations	-	-	-	(2,752)	(2,752)
Transfer from Net Surplus in 2023	79,824	-	-	-	79,824
Balance at 31 December 2023	3,419,807	774,500	150,000	(17)	4,344,290
Exchange difference on translating foreign operations	-	-	-	5,235	5,235
Transfer from Net Surplus in 2024	100,940	-	-	-	100,940
Balance at 31 December 2024	3,520,747	774,500	150,000	5,218	4,450,465

The notes on pages 18 to 48 form part of these financial statements

CONSOLIDATED STATEMENT OF CASH FLOW

	Notes	2024	2023
<i>all amounts are stated in Euros</i>			
Net surplus for the year		100,940	79,824
CASH FLOW FROM OPERATING ACTIVITIES			
Adjustments for:			
Depreciation and amortisation	8	245,855	269,945
Loss on disposal of fixed assets	8	75	-
Gain from remeasurement leases	8, 13	(102,573)	-
Proceeds from the sales of fixed assets	8	-	-
Interest income/expense	25	(240,162)	(233,422)
Unrealised currency translation gains and losses	25, SOCR	(19,070)	(22,362)
Provisions	16	(44,835)	77,498
Cash flow from operating activities		(160,710)	91,659
Granting activities:			
Decrease/(Increase) in advances to project partners	6	(827,778)	(5,019)
(Decrease)/Increase in liabilities to project partners	10	191,203	176,188
Decrease/(Increase) in accrued income	5	38,108	(612,637)
(Decrease)/Increase in deferred income	14	(1,660,368)	4,472,412
Release of endowment funds		-	-
Cash flow from granting activities		(2,258,835)	4,030,944
Other operating activities:			
Decrease/(Increase) in debtors and other current assets	4, 7	145,911	535,516
(Decrease)/Increase in liabilities to suppliers and other c. liab.	11, 12	(3,914)	2,642
Decrease/(Increase) in other financial assets	9	(1)	(1)
Interest income received	25	251,067	245,323
Interest expense paid	25	(3,063)	(1,462)
Cash flow from other operating activities		390,000	782,018
Net cash flow from operating activities		(1,928,605)	4,984,445
CASH FLOW FROM INVESTING ACTIVITIES			
Disbursements for the purchase of fixed assets	8	(47,263)	(35,119)
Net cash flow from investing activities		(47,263)	(35,119)
CASH FLOW FROM FINANCING ACTIVITIES			
Payment of lease liabilities	13	(279,217)	(309,770)
Net cash flow from financing activities		(279,217)	(309,770)
Decrease/Increase in cash and cash equivalents		(2,255,085)	4,639,556
Cash and cash equivalents balance at 01 January	3	26,311,108	21,651,942
(Decrease)/Increase in cash and cash equivalents	3	(2,255,085)	4,639,556
Effect of exchange rate fluctuation	25	24,306	19,611
Cash and cash equivalents at 31 December		24,080,328	26,311,108

The notes on pages 18 to 48 form part of these financial statements

NOTES

Transparency International e.V. (henceforth referred to as the Secretariat) is a registered, incorporated association ("eingetragener Verein") based at Alt-Moabit 96, 10559 Berlin, Germany. It acts as the secretariat of Transparency International (TI), the global civil society organisation leading the fight against corruption.

The financial statements comprise the Consolidated Statement of Financial Position, the Consolidated Statement of Comprehensive Income, the Consolidated Statement of Changes in Reserves, the Consolidated Statement of Cash Flow and the Notes to the Financial Statements for the year ended 31 December 2024. The area of consolidation is defined below. The financial statements are presented in units of Euros.

1. ACCOUNTING POLICIES

The accounting policies adopted in the preparation of these consolidated financial statements are detailed below.

1.a Basis of preparation

The financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS) as adopted by the European Union (henceforth, Adopted IFRS).

The financial statements have been prepared voluntarily, under the historical cost basis. The accounting policies adopted in preparing these statements are consistent with those applied in the year ended 31 December 2023.

1.b Changes in adopted IFRS

During the last reporting period, the following standards and interpretations have become effective. As such they have been adopted by the Secretariat:

- Classification of liabilities as current or non-current - Amendments to IAS 1

- Lease liability in a sale and leaseback – Amendment to IFRS 16

- Non-current liabilities with covenants – Amendments to IAS 1

- Supplier finance arrangements – Amendments to IAS 7 and IFRS 7

The amendments listed above did not have any impact on the amounts recognised in prior periods and are not expected to significantly affect the current or future periods.

Certain new accounting standards and interpretations have been published that are not mandatory for 31 December 2024 reporting periods and have not been early adopted by the organisation. These standards are not expected to have a material impact on the entity in the current or future reporting periods and on foreseeable future transactions.

Amendments to IAS 21, The effects of Changes in Foreign Exchange Rates: Lack of Exchangeability
IFRS 18, Presentation and Disclosure in Financial Statements

1.c Preparation of the accounts on a going concern basis

The reported consolidated net surplus amounts to €100,940. Projected funding for 2025 is considered adequate for sustainability: the 2025 budget approved by the Board in November 2024 indicates that grants awarded are sufficient to fund budgeted expenditure. Non-current resources and reserves are forecast to remain well above their respective target levels as identified by the Reserves Policy at the end of 2025.

With reference to the liquidity at year end, current assets exceed current liabilities by €7,473,941; cash amounts to €24,080,328 or 84% of total assets. Cash flow shortages are not expected in the short and medium term. As such, there is no significant doubt on financial sustainability in the next 12-18 months. The accounts are therefore being prepared on a going concern basis.

1.d Use of estimates

The preparation of financial statements in conformity with IFRS requires management to make judgements and estimates that affect the valuation of assets, income, liabilities and expenses. These estimates and judgements are based on assumptions that are considered reasonable in the circumstances. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

1.e Area of consolidation

These financial statements aggregate the results of the Secretariat with Friends of Transparency International (FOTI) and Transparency International Liaison Office to European Union AISBL (TI-EU) on a line-by-line basis. The entities are henceforth referred to collectively as TI-S in this report. A separate set of financial statements for the Secretariat is not presented.

Other entities belonging to the TI Movement –subsequently referred to as “coalition partners”- share common strategic goals and meet certain agreed accreditation requirements; however, these are fully independent from the Secretariat per the criteria set by IFRS 10 and therefore report separately.

1.e.1 Consolidated entities

FOTI is a charity incorporated in Washington DC, USA, and granted tax exempt status as per art. 501(c)3 of the United States Internal Revenue Code. It was founded in 2014 with the Secretariat as its sole member. The entity currently has no employees, and its registered address is:

1100 13th Street NW, suite 800, Washington, DC, 20005 – United States

During 2024, the Secretariat and FOTI did not jointly implement any projects.

Additionally, the Secretariat provided administrative and accounting services to FOTI on a pro-bono basis. The value of the services was estimated at €6,240 based on the resources employed, measured at standard cost.

TI-EU is a charity incorporated in Belgium, and granted international non-profit status (AISBL) as per the Belgian law of foundations of 27 June 1921. It was founded in 2010. As of 31 December 2024, the entity employed 13 staff, and its registered address is:

Rue du Commerce 31, 1000 Bruxelles - Belgium

During 2024, the Secretariat and TI-EU jointly implemented ten projects, which originated the following intragroup transactions:

RELATED PARTY TRANSACTIONS between the Secretariat and TI-EU				
Project	01-Jan-24 Receivable/(payable) to TI-EU	Cash paid/(received)	(Expenditure)	31-Dec-24 Receivable/(payable) to TI-EU
<i>all amounts are stated in Euros</i>				
Core support	(101,500)	101,500	(100,000)	(100,000)
Global Anti-Corruption Consortium (GACC, JDN)	(13,562)	98,728	(85,166)	0
Climate Governance (Waverly Street Foundation)	(32,647)	145,000	(172,332)	(59,979)
Integrity Watch: online tools for the fight against political corruption in Europe (EC)	(37,317)	39,550	(2,233)	0
Anti-Money Laundry Reform (OSF)	88,711		(135,833)	(47,122)
Stengthened Enforcement Capacities in Public Authorities in the EU (EC)	(1,588)	45,799	(98,850)	(54,639)

1.f Cash and cash equivalents

Cash and cash equivalents include cash in hand and cash at bank.

Cash and cash equivalents denominated in foreign currencies are measured at fair value, using the bank exchange rate at the date of the Statement of Financial Position.

1.g Current assets and liabilities

Current assets are measured at their recoverable amount, while current liabilities are measured at the amount expected to be paid. All current balances are due within one year.

Allowances for the impairment of "accounts receivable" and "advances to project partners" are made if the collection of the balance is doubtful. The amount of the allowance is the difference between the carrying amount of the asset and its recoverable amount.

1.h Non-Current assets

Non-current assets include tangible and intangible fixed assets, and financial assets. The recognition criteria for each category of non-current asset is detailed below.

1.h.1 Tangible and intangible fixed assets

Tangible assets include office equipment and furniture, while intangible assets comprise software, licences and leasehold improvements. Compliant with IAS 16 and 38, both are initially recorded at cost and thereafter presented at the lower of historical cost less accumulated depreciation and their recoverable amount.

Depreciation is calculated on a straight-line basis over the useful life of each item; on average, the useful lives of TI-S's main classes of assets are estimated as follows :

Asset Class	years
Furniture	12
Servers and other IT hardware	8
Computers, software, licenses	3

Disposals are recorded when the assets are scrapped or sold. Cost of maintenance is expensed as incurred.

1.h.2 Financial assets

Financial assets include a minority equity interest presented at fair value and deposits on leases due beyond one year, presented at amortised cost, using the effective interest method.

1.i Non-Current liabilities

Non-current liabilities include funds available for the purpose of supporting the long-term sustainability of the TI Movement, therefore not relating to the continuing activities of TI-S.

The funds are recognised at their historical value at the time TI-S was entitled to use the principal of the awarded funds.

1.j Provisions

Provisions are recognised in accordance with IAS 37, when TI-S has a present obligation resulting from a past event that will determine a probable outflow of economic benefits, of which a reliable estimate can be made.

1.k Leases

TI assesses at the inception of the contract whether an agreement constitutes or contains a lease. This is the case if the contract gives the right to control the use of an identified asset for a specified period of time in return for a fee.

1.k.1 TI as lessee

TI recognises and measures all leases (except short-term leases and leases where the underlying asset is of minor value) using a single model. TI recognises liabilities for lease payments and rights of use assets for underlying asset.

1.k.2 Right of use assets

TI records rights of use assets at the date of provision (i.e. the date on which the underlying leased asset is available for use). Rights of use assets are measured at cost less any accumulated depreciation and any accumulated impairment losses and are adjusted for any revaluation of the lease obligations. The cost of rights of use assets comprises the recognised lease obligations, the initial direct costs incurred and the lease payments made on or before the asset is made available for use, less any discounts received. Rights of use assets are amortised on a straight-line basis over the shorter of the lease term and the expected useful life of the leases as follows

Office space: 3 years up to 2027

If ownership of the leased asset is transferred to TI at the end of the lease term, or if the costs takes into account the exercise of a purchase option, depreciation is determined on the basis of the expected useful life of the leased asset.

1.k.3 Lease liabilities

On the commitment date, TI recognizes the lease liability at the present value of the lease payments to be made over the lease term. Lease payments comprise fixed payments (including de facto fixed payments) less any lease discounts to be received, variable lease payments linked to an index or (interest) rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option if it is reasonably certain that TI will actually exercise it and penalties for termination of the lease if the lease term reflects the organisation's intention to exercise the termination option.

In calculating the present value of the lease payments, TI uses its incremental borrowing rate as of the commitment date because the interest rate underlying the lease cannot be readily determined. After the commitment date, the amount of lease liabilities is increased to reflect the higher interest expense and reduced to reflect the lease payments made. In addition, the carrying amount of the lease liabilities is revalued if there are changes in the lease, changes in the term of the lease, changes in lease payments (e.g. changes in future lease payments resulting from a change in the index or interest rate used to determine those payments) or a change in the assessment of a call option for the underlying asset.

TI applies to its short-term leases of designated assets, where relevant, the short-term lease exemption (i.e. leases that have a lease term not exceeding 12 months from the date of commitment and do not contain an option to purchase). TI also applies the low-value exception for leases of office equipment that are classified as low-value leases to leases of low-value assets. Lease payments for short-term leases and for leases based on a low-value asset are expensed on a straight-line basis over the term of the lease.

TI is not the lessor and therefore no information is required in this respect.

1.I Changes in reserves

Changes in reserves are accounted for in accordance with TI's Charter. Additionally, the Secretariat is subject to the requirements of the German Tax Code (Abgabenordnung § 55, 62) which defines maximum and minimum levels of reserves, and requires that the reserves are used exclusively for charitable purposes, as defined in the charter.

1.m Accounting for income

TI-S receives income mainly from grants, with residual amounts of funds being raised through individual donations, performance of charitable activities, and finance income. Regardless of the origin of the income, all contributors to income are henceforth defined as "donors". The recognition criteria for each category of income is detailed below.

1.m.1 Grant income

Grant income is accounted for in accordance with IAS 20. As such, income is recognised when there is reasonable assurance that (a) the grant will be received and (b) the entity will comply with the conditions attached to the grant. TI-S considers proviso (a) met when the formal offer of funding is communicated in writing. Proviso (b) is met when the activities required by the grant have been performed or the objectives upon which the grant is conditional have been met.

When entitlement is dependent on certain specific performance conditions, funds are identified as "restricted" and recognised as income when conditions are satisfied. This is usually proportional to the relevant expenditure incurred. When grants are awarded to cover the general expenditure of the organisation, they are identified as "unrestricted" and recognised as income when TI-S is entitled to their receipt, over the period they are intended to fund.

Grants received but not yet utilised are presented in the Statement of Financial Position as current liabilities under "deferred income"; grants committed and utilised but not yet received in cash are presented within current assets under "accrued income".

1.m.2 Individual Donations

Consistent with the provisions of IAS 20, individual donations are recognised when receivable. An individual donation is deemed to be receivable when actually received, e.g. in the case of voluntary cash payments collected via the Secretariat's website; or when a contract is in place and any outstanding conditions under the contract have been met, e.g. contributions from legacies are recognised when the administrator confirms the transfer of title of the equity.

Donations in kind, if any, are recognised at fair value when received using a reliable estimate of the cost of the donated goods or services.

1.m.3 Income from charitable activities

In a limited number of circumstances, TI-S receives revenue as a remuneration for the performance of activities directly connected with its charitable purposes. Income is recognised according to IFRS 15 and therefore by reference to the stage of completion of the transaction at the end of the reporting period.

1.m.4 Finance income

Finance income comprises interest income on deposits and exchange rate gains. Interest income and realised exchange rate gains are recognised when TI-S becomes entitled to them. Unrealised exchange rate gains are accounted for in compliance with IAS 21, as detailed in note 1.o.

1.n Accounting for expenditure

Expenditure comprises operating expenditure incurred at TI-S, operating expenditure incurred by project partners, and finance costs. The recognition criteria for each category of expenditure are detailed below.

1.n.1 Operating expenditure incurred at TI-S

Operating expenditure incurred at TI-S consists generally of staff costs, office running costs, travel costs and consultancy fees. Service and labour costs are recognised in line with the rendering of services and labour; purchases of goods are recognised when TI-S acquires title to their property.

1.n.2 Operating expenditure incurred by project partners

A portion of TI-S's expenditure is incurred by project partners that receive grants from TI-S, mostly for the implementation of grant-funded projects. Most project partners are National Chapters, National Chapters in Formation or National Contacts: these are referred to collectively as Coalition Partners.

Expenditure is accounted for when incurred by the partner. TI-S estimates the expenditure incurred based on periodic reports issued by partners, which are assessed for accuracy and compliance with donor requirements and good accounting practice.

In Annex 3 to these financial statements, TI-S differentiates between expenditure reported through final reports, supported by documentation in full compliance with donor requirements, and interim reports.

Grants disbursed but not yet spent by coalition partners are included in the Statement of Financial Position as "Advances to project partners". Donor funds disbursed to finance those outstanding advances are included within "Deferred income, current".

1.n.3 Finance costs

Finance costs comprise interest cost on deposits and exchange rate losses. Interest costs are recognised on an accrual basis. Unrealised exchange rate losses are accounted for in compliance with IAS 21, as detailed in note 1.o.

1.n.4 Cost accounting and full cost recovery

Direct expenditure is systematically allocated to projects and activities. Indirect costs are apportioned to each project according to a standard methodology based on staff taking part on the relevant project or activity. Indirect costs include expenditure related to financial, human resource and information technology management, as well as office running costs. TI-S strives to achieve full cost recovery on every implemented project.

1.o Foreign currency translation

Unrealised exchange rate gains and losses are recognised at the date of the Statement of Financial Position, as a result of the conversion of all monetary assets and liabilities denominated in a foreign currency into Euros, at the exchange rate prevailing at year end. "Deferred income", "Accrued income" and "Advances to project partners" are non-monetary items.

1.p Taxation

The Secretariat is registered as an incorporated charity in Germany ("eingetragener Verein", "Gemeinnützig"); it is exempt from income tax and capital gain taxes and therefore does not bear any liability for them ("Körperschaftsteuer" and "Gewerbsteuer"). The exemption has been granted through 31 December 2026.

1.q Pensions

The cost of pension and post-employment benefits schemes are included in the Statement of Comprehensive Income as they are incurred, according to IAS 19. None of these schemes are a defined benefit scheme.

2. FINANCIAL RISK MANAGEMENT

Compliant with IFRS 7, TI-S discloses below an assessment of its exposure to financial risks, which include: market risk, credit risk and liquidity risk. Market risk is seen as resulting from the combination of foreign exchange risk, price risk and interest rate risk.

TI-S does not hold any derivative financial instruments, and measures most of its financial instruments at fair value, as noted in note 2.d.

2.a Market risk

2.a.1 Foreign exchange risk

Foreign currency risk relates to the potential losses incurred as a consequence of the change in the value of its financial instruments denominated in foreign currencies, due to exchange rate fluctuations.

Since the majority of expenditure is incurred in Euros, TI-S seeks to maximise receipts in Euros, as a way to naturally hedge against exchange rate fluctuations.

Income received in foreign currencies is, however, significant. Per TI-S's Foreign Exchange policy, foreign currency held (resulting from grants received) has to approximate the forecast expenditure to be incurred in each currency, thus maximising the natural currency hedge. When differences between budgets denominated in a foreign currency and forecast expenditure in Euros arise, they are monitored on a timely basis and, if necessary, discussed with the donor to adapt planned activities to existing funds.

The tables below summarise the currency exposure per foreign currency and risk class, as of 31 December 2024 and 31 December 2023:

CURRENCY EXPOSURE	31 December 2024				
	EUR	GBP	USD	OTHER	TOTAL
<i>all amounts are stated in Euros</i>					
Investments	2,500	-	-	-	2,500
Cash and cash equivalents	23,961,015	188	118,929	195	24,080,328
Debtors	16,216	-	-	-	16,216
Liabilities to project partners	(1,376,957)	-	(16,570)	(3,789)	(1,397,316)
Liabilities to suppliers	(291,233)	(520)	(65,229)	-	(356,982)
Liabilities to other parties	(396,389)	-	(129)	-	(396,518)
Foreign currency exposure	21,915,152	(332)	37,001	(3,594)	21,948,228

CURRENCY EXPOSURE	31 December 2023				
	EUR	GBP	USD	OTHER	TOTAL
<i>all amounts are stated in Euros</i>					
Investments	2,500	-	-	-	2,500
Cash and cash equivalents	25,953,390	696	356,547	475	26,311,108
Debtors	72,216	-	8,956	-	81,172
Liabilities to project partners	(1,192,743)	-	(13,370)	-	(1,206,113)
Liabilities to suppliers	(376,269)	66	(15,192)	(965)	(392,360)
Liabilities to other parties	(365,054)	-	-	-	(365,054)
Foreign currency exposure	24,094,040	762	336,941	(490)	24,431,253

Other significant balances, including "advances to project partners", "accrued income" and "deferred income" relate to non-monetary items, and therefore are not included as part of the currency exposure.

2.a.2 Price risk

Transparency International is currently not exposed to equity and debt security price risks.

2.a.3 Interest rate risk

Interest rate risk relates to the additional costs or reduced income depending on changes in interest rates over time.

All bank deposits have a maturity date that is below one year; as of 31 December 2024 TI-S invested €3 million in a deposit account with a 9 months restriction and the remainder in immediately available cash accounts.

2.b Credit risk

Credit risk is the risk of financial loss due to a counterparty to a financial instrument failing to meet its contractual obligations. The carrying amount of TI-S's financial assets represents its maximum credit exposure. Impairment losses, if any, are recognised in the Statement of Comprehensive Income.

Exposure to credit risk is significantly influenced by the individual characteristics of the counterparties. TI-S has two main classes of counterparties:

- Banks, where significant amounts of cash are deposited, and
- Project partners that receive advances for project implementation.

With reference to banks, TI-S operates with four major institutions. Below are summarised their current Standard and Poor's ratings:

Standard and Poor's rating	
Commerzbank AG	A-
Deutsche Bank AG	A
Bank of America N.A.	A+
KBC Bank	A

Project partners are small and medium-size entities, which are not publicly rated. TI-S systematically monitors financial risks associated with project partners.

Based on this assessment, TI-S estimates the fair value of outstanding advances and receivables, by provisioning or writing off the amounts deemed irrecoverable. Further detail on the receivables written off are given in notes 4 and 6.

2.c Liquidity risk

Liquidity risk is the risk that the organisation encounters challenges in meeting the obligations associated with settling its financial liabilities by the delivery of cash.

TI-S has a robust financial monitoring and reporting system, which allows to foresee liquidity needs well in advance, and assess them against expected receipts. Expected cash flows, however, are taken into consideration starting from the project-development stage, with the aim of minimising advanced expenditure and pressure on cash balances.

TI-S keeps a significant portion of its reserves in cash, to minimise liquidity risk. Moreover, it is in a position to borrow short-term liquidity from its banks, although this has not been necessary to date.

The Board of Directors and its Finance and Audit Committee receive regular updates on the Secretariat's cash position.

2.d Fair value

Most of TI-S's financial assets are measured at fair value, consistent with the entity's operating model, and the contractual terms of the instruments (IFRS 9).

The carrying amount, less any impairment noted, e.g. on receivables and advances, is considered in line with their fair value.

3. CASH AND CASH EQUIVALENTS

CASH AND CASH EQUIVALENTS		
	31-Dec-24	31-Dec-23
<i>all amounts are stated in Euros</i>		
Petty cash	712	718
Cash at bank	24,079,616	26,310,390
Cash, total	24,080,328	26,311,108

Part of the cash at bank is in foreign currency. Cash held by currency is as follows:

CASH BY CURRENCY				
	31-Dec-24		31-Dec-23	
	foreign currency	Euro	foreign currency	Euro
Euro		23,961,015		25,953,391
Pound Sterling	156	188	605	696
Swedish Krona	2,243	196	5,271	475
United States Dollar	123,555	118,929	393,984	356,547
Cash, total		24,080,328		26,311,108

Foreign currencies have been converted using the below exchange rates:

EXCHANGE RATES		
	31-Dec-24	31-Dec-23
Pound Sterling per Euro	0.829	0.869
Swedish Krona per Euro	11.459	11.097
United States Dollar per Euro	1.039	1.105

4. DEBTORS

DEBTORS		
	31-Dec-24	31-Dec-23
<i>all amounts are stated in Euros</i>		
Trade Receivables	4,717	55,168
Receivables from project partners	4,830	13,626
Receivables from others	2,910	4,133
Receivables from personnel	3,759	8,245
Provision for doubtful accounts	-	-
Debtors, total	16,216	81,172

Receivables from project partners mainly relate to balances unspent at the end of projects, which are to be given back in cash to TI-S. Receivables from others include mainly travel reimbursement requests.

“Trade receivables”, “Receivables from project partners” and “receivables from others” are classified by ageing as follows:

AGEING OF RECEIVABLES		
	31-Dec-24	31-Dec-23
<i>all amounts are stated in Euros</i>		
Neither past due nor impaired	3,759	58,108
Past due 1-30 days	4,963	10,487
Past due 31-90 days	2,266	1,878
Past due 91-150 days	2,855	-
Past due greater than 150 days	2,373	10,699
Receivables from project partners and others, total	16,216	81,172

On the basis of the analysis above (see note 2.b), TI-S establishes a provision for doubtful debts for amounts past the due date where there is no reasonable expectation of receiving the funds. No provision was deemed necessary as at 31 December 2023 and 31 December 2024.

5. ACCRUED INCOME

“Accrued income” consists of grant income recognised in the Statement of Comprehensive Income, which has not yet been received in cash.

ACCRUED INCOME		31-Dec-24	31-Dec-23
<i>all amounts are stated in Euros</i>			
Government agencies			
Gesellschaft für internationale Zusammenarbeit (GIZ)	Germany	62,970	107,958
U.S. Department of State	United States	28,267	113,190
Bundesministerium für Umwelt, Naturschutz, nukleare Sicherheit und Verbraucherschutz (BMUV)	Germany	1,085	1,085
Agencia Espanola de Cooperacion International para el Desarrollo (AECID)	Spain	-	9,041
Government agencies, total		92,323	231,274
Multilateral institutions			
European Commission		653,092	708,085
Multilateral institutions, total		653,092	708,085
Foundations			
Mercator		13,542	-
Foundations donors, total		13,542	-
Individual donors			
Vanguard Charitable		48,113	-
Others (lower than €1,000)		13,853	13,894
Individual donors, total		61,966	13,894
Coalition partners			
Rencontre pour la paix et les droits de l'homme (RPDH)		6,484	6,484
Kosova Democratic Institute (KDI)		38,845	11,611
Corruption Watch		6,721	-
Coalition partners, total		52,050	18,095
Others (e.g. research institutes, NGOs)			
Journalism Development Network (JDN)		77,193	81,171
Christian Michelsen Institute (CMI)		70,243	-

ACCRUED INCOME		
	31-Dec-24	31-Dec-23
<i>all amounts are stated in Euros</i>		
Open Governance Partnership	27,648	27,647
International Republican Institute (IRI)	2,428	2,428
Civitates	-	5,999
Others, total	177,512	117,245
Accrued income, total	1,050,485	1,088,593

No accrued amounts are overdue or impaired.

6. ADVANCES TO PROJECT PARTNERS

Advances to project partners include outstanding balances of payments relating to the implementation of ongoing projects. Below is an overview of advances to partners by region and type.

ADVANCES TO PARTNERS BY REGION		
	31-Dec-24	31-Dec-23
<i>all amounts are stated in Euros</i>		
Coalition partners		
Europe and Central Asia	565,633	364,752
Americas	300,165	173,411
Sub-Saharan Africa	553,740	506,947
Middle-East and North Africa	191,438	24,241
Asia-Pacific	630,446	288,765
Coalition partners, total	2,241,422	1,358,116
Other project partners	645,383	687,903
Allowance for doubtful accounts, advances	(13,009)	-
Advances to partners, total	2,873,797	2,046,019

Advances are shown net of the expenditure reported based on reports received. Annex 3 to the notes of the consolidated Financial Statements includes a reconciliation by partner of advances outstanding as of 31 December 2024 and 31 December 2023.

7. OTHER CURRENT ASSETS

OTHER CURRENT ASSETS		
	31-Dec-24	31-Dec-23
<i>all amounts are stated in Euros</i>		
Advances to suppliers	2,546	5,937
Prepaid expenses	170,913	190,913
Other	-	57,566
Other current assets, total	173,459	254,416

Other current assets are mostly related to advance payments of operating costs, including pension costs, rent, licences and membership fees.

8. TANGIBLE AND INTANGIBLE FIXED ASSETS

MOVEMENTS IN NON-CURRENT ASSETS						
	Intangible Assets			Tangible Assets		
	Software	Licences	Leasehold improvements	Equipment	Furniture	Total
<i>all amounts are stated in Euros</i>						
ACQUISITION COST						
Balance at 01 January 2024	126,632	43,621	30,270	575,070	17,489	793,082
Additions	-	-	-	37,693	9,570	47,263
Disposals	-	-	-	(48,196)	(128)	(48,324)
Balance at 31 December 2024	126,632	43,621	30,270	564,568	26,931	792,022
DEPRECIATION AND AMORTISATION						
Balance at 01 January 2024	126,632	43,621	30,270	525,147	14,393	740,063
Depreciation / Amortisation for the year	-	-	-	31,319	1,105	32,424
Release of leasehold improvement	-	-	-	-	-	-
Disposals	-	-	-	(48,195)	(52)	(48,247)
Balance at 31 December 2024	126,632	43,621	30,270	508,271	15,446	724,240
BOOK VALUE						
Balance at 01 January 2024	-	-	-	49,923	3,096	53,019
Balance at 31 December 2024	-	-	-	56,297	11,485	67,782

MOVEMENTS IN NON-CURRENT ASSETS						
	Intangible Assets			Tangible Assets		
<i>all amounts are stated in Euros</i>						
	Software	Licences	Leasehold improvements	Equipment	Furniture	Total
ACQUISITION COST						
Balance at 01 January 2023	126,632	43,621	30,270	541,617	17,489	759,629
Additions	-	-	-	35,119	-	35,119
Disposals	-	-	-	(1,666)	-	(1,666)
Balance at 31 December 2023	126,632	43,621	30,270	575,070	17,489	793,082
DEPRECIATION AND AMORTISATION						
Balance at 01 January 2023	126,632	43,621	30,270	499,280	13,191	712,994
Depreciation / Amortisation for the year	-	-	-	27,533	1,202	28,735
Release of leasehold improvement	-	-	-	-	-	-
Disposals	-	-	-	(1,666)	-	(1,666)
Balance at 31 December 2023	126,632	43,621	30,270	525,147	14,393	740,063
BOOK VALUE						
Balance at 01 January 2023	-	-	-	42,337	4,298	46,635
Balance at 31 December 2023	-	-	-	49,923	3,096	53,019

TI has entered into leases for office space and operating and business equipment, which TI uses. TI's obligations under its leases are secured by the lessor's title to the leased assets.

TI has also entered into various leases with terms of twelve months or less and of minor value. TI applies to these leases the practical remedies available for short-term leases and to leases involving an asset of negligible value.

The carrying amount of lease assets, split by major class of asset, and new lease assets during the reporting period, are presented in the following table.

MOVEMENTS IN RIGHT OF USE ASSETS			
<i>all amounts are stated in Euros</i>			
	Land and Buildings	Operating and Office Equipment	Total
CARRYING AMOUNT			
Balance at 01 January 2024	824,134	-	824,134
Release due to vacation on one floor	(296,328)	-	(296,328)
Depreciation charge	(213,429)	-	(213,429)
Balance at 31 December 2024	314,377	-	314,377
CARRYING AMOUNT			
Balance at 01 January 2023	1,065,344	-	1,065,344
Additions	-	-	-
Depreciation charge	(241,210)	-	(241,210)
Balance at 31 December 2023	824,134	-	824,134

The following tables contain supplementary information in connection with lessee accounting and expenses in connection with lease accounting.

RIGHT OF USE ASSETS		
	31-Dec-24	31-Dec-23
<i>all amounts are stated in Euros</i>		
Depreciation expense for right of use assets	213,429	241,210
Interest expense for lease liabilities	7,842	10,438
Expenditure for short term leases	-	-
Expenditure on leases of assets with negligible value	17,253	22,199
Lease costs, total	238,524	273,847

9. FINANCIAL ASSETS

Investments of €2,500 relate to a 10% stake in the International Civil Society Centre (ICSC), a global learning and exchange platform for international civil society organisations. These were purchased at their nominal value in 2009, but only €1,250 has been paid to date. The outstanding amount due of €1,250 is shown as "other non-current liabilities".

"Other financial assets" relate to security bank deposits for office space in Berlin and Brussels. The total amount of security deposits is €74,547 at 31 December 2024 (2023: €74,546).

10. LIABILITIES TO PROJECT PARTNERS

Liabilities to project partners relate to balances due for ongoing and completed projects.

LIABILITIES TO PARTNERS BY REGION		
	31-Dec-24	31-Dec-23
<i>all amounts are stated in Euros</i>		
Coalition partners		
Europe and Central Asia	209,113	317,544
Americas	370,394	218,693
Sub-Saharan Africa	580,378	383,080
Middle-East and North Africa	71,947	159,541
Asia-Pacific	61,442	119,778
Coalition partners, total	1,293,274	1,198,636
Other project partners	104,042	7,477
Liabilities to partners, total	1,397,316	1,206,113

11. LIABILITIES TO SUPPLIERS

LIABILITIES TO SUPPLIERS		
	31-Dec-24	31-Dec-23
<i>all amounts are stated in Euros</i>		
Liabilities to suppliers	234,073	230,202
Year-end accruals	122,909	162,158
Liabilities to suppliers, total	356,982	392,360

12. OTHER CURRENT LIABILITIES

OTHER CURRENT LIABILITIES		
	31-Dec-24	31-Dec-23
<i>all amounts are stated in Euros</i>		
Liabilities to staff		
Travel reimbursements	16,900	9,035
Vacation entitlements	233,359	220,335
Additional leave entitlements	-	-
Salary	82,646	77,744
Liabilities to staff, total	332,905	307,114
Liabilities to other parties		
to Fiscal Authorities for VAT	43,195	36,632
to Board Members	4,477	5,247
to Donors for interest on deferred income	-	-
to Fiscal Authorities for wage tax	-	-
to Health Insurance	-	-
Other	15,941	16,061
Liabilities to other parties, total	63,613	57,940
Other current liabilities, total	396,518	365,054

13. LEASE LIABILITIES

LEASE LIABILITIES		
	31-Dec-24	31-Dec-23
<i>all amounts are stated in Euro</i>		
Balance as of 01 January	1,091,305	1,390,636
Interest on leases	7,842	10,439
Repayments	(279,217)	(309,770)
Re-measurement	(398,902)	
Lease liabilities, total	421,028	1,091,305
Current	167,765	308,171
Non-current	253,263	783,134
Lease liabilities, total	421,028	1,091,305

MINIMUM LEASE PAYMENTS		
	31-Dec-24	31-Dec-23
<i>all amounts are stated in Euros</i>		
within 1 year	279,217	316,025
between 2-5 years	424,459	790,986
more than 5 years	-	-
Total lease liabilities, undiscounted	703,676	1,107,011

14. DEFERRED INCOME, CURRENT

“Deferred income” represents restricted and unrestricted funding received but not yet recognised as income. Part of the funds have been advanced to partners as disclosed in “advances to project partners” (note 6).

DEFERRED INCOME BY ENTITY TYPE		
	31-Dec-24	31-Dec-23
<i>all amounts are stated in Euro s</i>		
Government agencies	8,039,435	7,265,671
Multilateral institutions	4,669,601	4,570,954
Foundations and trusts	5,035,260	7,545,133
Corporate donors	288,220	533,933
Coalition partners	15,294	-
Others	353,953	146,440
Deferred income, total	18,401,763	20,062,131

DEFERRED INCOME BY CLASS		
	31-Dec-24	31-Dec-23
<i>all amounts are stated in Euro s</i>		
Unrestricted deferred income	769,448	376,150
Restricted deferred income	17,632,315	19,685,981
Deferred income, total	18,401,763	20,062,131

UNRESTRICTED DEFERRED INCOME		31-Dec-24	31-Dec-23
<i>all amounts are stated in Euros</i>			
Government agencies			
Ministry of Foreign Affairs of Denmark (Danida)	Denmark	300,000	181,128
Swedish International Development Cooperation	Sweden	300,000	-
Government agencies, total		600,000	181,128
Foundations and trusts			
Pestalozzi Heritage Foundation		106,269	-
Stichting Adessium		63,179	3,108
Sigrid Rausing Trust		-	191,914
Foundations and trusts, total		169,448	195,022
Unrestricted deferred income, total		769,448	376,150
RESTRICTED DEFERRED INCOME		31-Dec-24	31-Dec-23
<i>all amounts are stated in Euros</i>			
Government agencies			
Department of Foreign Affairs, Trade and Development (DFATD)	Canada	3,598,865	3,681,490
Ministry of Foreign Affairs of Denmark (Danida)	Denmark	1,286,785	1,202,657
Ministry of Foreign Affairs and Trade	New Zealand	962,435	309,995
Bundesministerium für wirtschaftliche Zusammenarbeit und Entwicklung (BMZ)	Germany	466,448	536,699
Department of Foreign Affairs and Trade (DFAT)	Australia	416,509	539,098
Agencia Espanola de Cooperacion Internacional para el Desarrollo (AECID)	Spain	275,000	14,541
U.S. Department of State	United States	155,215	326,370
Gesellschaft für internationale Zusammenarbeit (GIZ)	Germany	110,827	114,360
Government of Liechtenstein	Liechtenstein	104,281	83,538
Government of the Republic of Lithuania	Lithuania	62,884	243,943
Bundesministerium für Umwelt, Naturschutz und nukleare Sicherheit (BMU)	Germany	103	103
Auswärtiges Amt	Germany	83	1,749
Irish Aid	Ireland	-	30,000
Government agencies, total		7,439,434	7,084,543

RESTRICTED DEFERRED INCOME		
	31-Dec-24	31-Dec-23
<i>all amounts are stated in Euro s</i>		
Multilateral institutions		
European Commission	4,385,056	4,549,894
IDI (INTOSAI Development Initiative)	137,508	-
UNICRI	125,978	-
European Bank for Reconstruction and Development (EBRD)	16,429	16,429
United Nations (UN)	3,929	3,929
United Nations Office on Drugs and Crime (UNODC)	662	662
International Fund for Agricultural Development (IFAD)	40	40
Multilateral institutions, total	4,669,601	4,570,954
Foundations and trusts		
Waverly Street Foundation	4,424,280	6,276,191
Open Society Foundations	159,647	897,325
Stichtung Hivos Netherlands	192,469	-
King Badouin Foundation	51,344	82,022
Swedish Postcode Foundation	38,070	-
BHP Foundation	-	21,577
Robert Bosch Stiftung	-	72,996
Foundations and trusts, total	4,865,812	7,350,111
Corporate donors		
Siemens AG	203,220	448,933
SNAM S.p.A.	36,000	36,000
Norsk Hydro ASA	21,000	21,000
Sanlam Life Insurance Limited	14,000	14,000
Stora Enso Oyj	14,000	14,000
Corporate donors, total	288,220	533,933
Coalition partners		
KDI-Kosova Democratic Institute	15,294	-
Coalition partners, total	15,294	-
Other (research institutes, other NGOs, other)		
The Lisbon Council for Economic Competitiveness ASBL	167,176	-
The International Federation for Human Rights FIDH	104,150	-
Journalism Development Network (JDN)	46,600	52,812
Open Government Partnership (OGP)	27,648	27,648

RESTRICTED DEFERRED INCOME		
	31-Dec-24	31-Dec-23
<i>all amounts are stated in Euros</i>		
International Federation of Inspection Agencies	3,500	3,500
International Institute for Democracy and Electoral Assistance (IDEA)	2,450	2,450
International Republican Institute	2,428	59,317
Other < 1000	1	713
Other (research institutes, other NGOs, other), total	353,953	146,440
Restricted deferred income, total	17,632,315	19,685,981

15. DEFERRED INCOME, NON CURRENT

Non-current deferred income includes donor funding aimed at ensuring the long-term sustainability of the organisation. There were no movements in the balance of €3,195,506 during the year.

16. PROVISIONS

MOVEMENTS IN PROVISIONS		
	31-Dec-24	31-Dec-23
<i>all amounts are stated in Euros</i>		
Balance as of 01 January	77,498	-
Additions	32,663	77,498
Release of provision	(77,498)	-
Provisions total	32,663	77,498

PROVISIONS		
	31-Dec-24	31-Dec-23
<i>all amounts are stated in Euros</i>		
Additional property management costs	32,663	57,711
Ineligible costs on project	-	19,787
Provisions total	32,663	77,498

17. RESERVES

Reserves totalling €4,450,465 at year-end (2023: €4,344,290) include two designated funds:

Special fund, which is earmarked to support the organisational realignment with the strategy

Network reserve, which has been established to support coalition partners in emergency situations or facing governance challenges.

Foreign currency translation reserve results from the translation of the statements of Friends of Transparency International from US dollars into Euros.

The increase in reserves results from surplus resources such as donations and finance income, over expenditure. Grant income, including unrestricted grant income, is never used to increase resources.

18. OPERATING INCOME

Operating income in 2024 increased by €2,231,526 or 10%. The tables below present operating income by funding entity and type.

OPERATING INCOME		
	31-Dec-24	31-Dec-23
<i>all amounts are stated in Euros</i>		
Unrestricted income	3,247,651	3,509,484
Restricted income	20,296,493	18,243,034
Restricted and unrestricted income, total	23,544,144	21,752,518
Other income	683,836	243,936
Operating income, total	24,227,980	21,996,454

RESTRICTED AND UNRESTRICTED INCOME BY FUNDING ENTITY		
	31-Dec-24	31-Dec-23
<i>all amounts are stated in Euros</i>		
Government agencies	11,107,293	12,019,996
Multilateral institutions	5,014,691	5,853,947
Foundations and trusts	5,142,386	2,515,615
Corporate donors	245,712	362,908
Individual donors	141,075	109,672
Coalition partners	128,129	49,221
Others (e.g. research institutes, NGOs)	1,764,858	841,159
Restricted and unrestricted income, total	23,544,144	21,752,518

UNRESTRICTED INCOME		
	31-Dec-24	31-Dec-23
<i>all amounts are stated in Euros</i>		
Patrick Kinsch	2,200	2,150
Volzhanin,Igor	1,719	-
Gary Geoghegan	1,241	-
Patrice Palmero	1,200	1,100
Fidelity Charitable	1,016	7,438
Karen Van Der Weil	1,000	-
Richard Waltonsmith	-	9,240
Roussev Family	-	8,316
Mellenesse Blackbird	-	1,088
Johannes Wery	-	1,000
Narayana L. Pidugu	-	4,504
Giovanna Longo	-	1,800
Emily Pryor Winton	-	1,377
Rolf Hellenbrand	-	1,800
Other (less than Euro 1,000 each)	27,864	32,678
Individual donors, total	141,075	109,672
Unrestricted income, total	3,247,651	3,509,484

18.b Restricted income

RESTRICTED INCOME			
		31-Dec-24	31-Dec-23
<i>all amounts are stated in Euros</i>			
Government agencies			
Department of Foreign Affairs, Trade and Development (DFATD)	Canada	1,563,396	1,396,106
Bundesministerium für wirtschaftliche Zusammenarbeit und Entwicklung (BMZ)	Germany	1,425,252	1,785,831
Department of Foreign Affairs and Trade (DFAT)	Australia	1,398,697	1,973,291
U.S. Department of State	United States	1,148,364	1,515,834
Royal Danish Ministry of Foreign Affairs (Danida)	Denmark	1,115,391	-
Government of the Republic of Lithuania	Lithuania	741,060	61,057
Ministry of Foreign Affairs and Trade	New Zealand	463,276	546,882
Gesellschaft für internationale Zusammenarbeit (GIZ)	Germany	192,597	903,674
Auswärtiges Amt	Germany	144,616	377,535
Government of Liechtenstein	Liechtenstein	85,538	-
Irish Aid	Ireland	30,000	-
Government of the Republic of Korea	Korea	0	209,843
Ministry of Foreign Affairs	Taiwan	0	145,093

RESTRICTED INCOME		31-Dec-24	31-Dec-23
<i>all amounts are stated in Euros</i>			
Bundesministerium für Umwelt, Naturschutz, nukleare Sicherheit und Verbraucherschutz (BMUV)	Germany	0	92,425
Government agencies, total		8,308,186	9,007,571
Multilateral institutions			
European Commission		4,799,617	5,853,947
United Nations Interregional Crime and Justice Research Institute (UNICRI)		206,323	-
INTOSAI Development Initiative (IDI)		8,750	-
Multilateral institutions, total		5,014,690	5,853,947
Foundations and trusts			
Waverly Street Foundation		3,745,456	1169063
Open Society Foundations		645,185	816,804
Stichting Hivos Netherlands		252,946	-
Robert Bosch Stiftung		73,016	95,156
King Badouin Foundation		50,659	37,978
Swedish Postcode Foundation		32,537	-
BHP Foundation		21,577	101,627
Mercator		13,542	-
Foundations and trusts, total		4,834,917	2,220,628
Corporate donors			
Siemens AG (Integrity Initiative)		245,712	270,508
Corporate donors, total		245,712	270,508
Coalition partners			
Kosova Democratic Institute (KDI)		92,234	49,221
Corruption Watch (RF) NPc		35,894	-
Coalition partners, total		128,129	49,221
Other (research institutes, other NGOs, other)			
Journalism Development Network (JDN)		1,544,560	784,747
The Lisbon Council for Economic Competitiveness ASBL		124,617	-
International Republican Institute (IRI)		58,856	4691
The International Federation for Human Rights (FIDH)		36,113	-

RESTRICTED INCOME		
	31-Dec-24	31-Dec-23
<i>all amounts are stated in Euros</i>		
CASE Coalition	713	11287
Civitates	-	38,292
European Centre for Non-Profit Law (ECNL)	-	2,142
Other (research institutes, other NGOs, other), total	1,764,859	841,159
Restricted income, total	20,296,493	18,243,034

A reconciliation of the income recognised against the cash received by funding entity is presented in Annex 1 to these Notes to these financial statements. A reconciliation of income recognised against expenditure incurred by funding entity and project is presented in Annex 2 to these Notes to the financial statements.

18.c Other income

OTHER INCOME		
	31-Dec-24	31-Dec-23
<i>all amounts are stated in Euros</i>		
IACC fees	363,342	(15,397)
Income from Charitable Activities	269,823	212,455
Maternity leave reimbursements	32,524	26,617
Travel expense reimbursements	11,277	13,209
Speakers' fees	561	-
Other	6,309	7,052
Other income, total	683,836	243,936

In 2024, registration fees related to the International Anti-Corruption Conference (IACC) held in June in Vilnius totalled €363,342.

19. RELATED PARTY TRANSACTIONS

IAS 24.9 notes that a related party is a person or entity that:

Has control or joint control of the reporting entity;

Has a significant influence over the reporting entity; or

Is a member of the key management personnel of the reporting entity or of a parent of the reporting entity.

Members of the Board of Directors, the Chief Executive Officer and Chief Administrative Officer of the Secretariat constitute the key management personnel of the organisation for the period ending 31 December 2024 and are therefore considered related parties. The Board of Directors does not receive any

remuneration, but received reimbursements for €7,211 (reimbursements in 2023: €19,343). The key management personnel include the Chief Executive Officer and the Chief Administrative Officer: they received salaries of €329,676 plus pension contributions of €4,375 in 2024 (2023: €312,167 plus pension contributions of €7,500).

Partners, including National Chapters, National Chapters in Formation and Contact groups, are legally and financially independent organisations registered in their countries. As such, the Secretariat cannot exert control or significantly influence them and no partner has, by itself, control or significant influence on the Secretariat.

20. STAFF COSTS

Staff costs include salaries, wage tax and social security contributions for all staff, as well as contributions to an individual pension plan for directors.

STAFF COSTS		
	31-Dec-24	31-Dec-23
<i>all amounts are stated in Euros</i>		
Salaries	8,320,440	7,832,516
Social contributions	1,576,299	1,469,947
Other benefit plans	17,359	18,115
Other staff costs	355,512	184,998
Staff costs, total	10,269,610	9,505,576

The pension plan is a defined contribution plan administered by Allianz SE. Contributions are made in favour of some senior staff for amounts not exceeding €7,500 per year per person.

In 2024 TI-S employed an average of 147 employees (138 in 2023), of which 134 at the Secretariat (126 in 2023), and 18 working on a part-time contract (18 in 2023). The organisation has benefited from the support of one intern (one in 2023).

In 2024, TI-S paid compensations to 177 employees (165 in 2023) in total. The table below summarizes the number of employees per compensation received during the year.

NUMBER OF EMPLOYEES PER TOTAL COMPENSATION PAID IN YEAR		
	2024	2023
up to €50,000	97	91
between €50,001 and €100,000	72	69
between €100,001 and €150,000	6	4
above €150,001	2	1

21. PARTNER SUPPORT

This includes all support given directly to project partners, either through grants or through direct reimbursement of expenses (mostly travel) borne by the coalition partner. These amounts do not include expenditure paid to other third parties (e.g. consultants), whose activities might have nevertheless benefited the partner.

PARTNER SUPPORT		
	31-Dec-24	31-Dec-23
<i>all amounts are stated in Euros</i>		
Support through grants	9,492,805	8,635,294
Other direct support	484,946	382,448
Partner support, total	9,977,751	9,017,742

PARTNER SUPPORT		
	31-Dec-24	31-Dec-23
<i>all amounts are stated in Euros</i>		
Coalition partners		
Europe and Central Asia	2,138,180	1,716,827
Americas	1,846,726	1,323,439
Sub-Saharan Africa	2,274,909	2,337,462
Middle-East and North Africa	244,809	475,905
Asia-Pacific	1,494,559	1,779,255
Coalition partners, total	7,999,183	7,632,888
Other project partners	1,978,568	1,384,854
Partner support, total	9,977,751	9,017,742

Annex 3 to these Notes to the financial statements includes a detailed breakdown by coalition partner of the expenditure supported by TI-S.

22. OTHER EXPENSES

OTHER EXPENSES		
	31-Dec-24	31-Dec-23
<i>all amounts are stated in Euros</i>		
Consultancy fees	1,441,104	1,027,027
Travel expenses	1,532,681	1,267,239
Maintenance, rent and leasing costs	337,034	327,062
VAT not deductible	255,896	210,859
Miscellaneous expenses	169,953	164,877
Publications and communications	68,584	68,671
Audits, Legal & advisory costs	129,764	205,959
Office supplies	49,942	36,883
Other expenses, total	3,984,958	3,308,577

23. SUPPORT COSTS

SUPPORT COST		
	2024	2023
<i>all amounts are stated in Euros</i>		
Support costs	2,656,373	2,454,516
Operating expenditure	24,478,174	22,101,840
Support costs as % of operating expenditure	11%	11%

24. COMMITMENTS AND CONTINGENCIES

TI-S has commitments related to buildings and office equipment. Total future minimum payments are as follows:

	MINIMUM LEASE PAYMENTS			
	31-Dec-24		31-Dec-23	
	additional property expenses	equipment	additional property expenses	equipment
<i>all amounts are stated in Euros</i>				
within 1 year	64,201	10,229	107,360	10,058
between 1-5 years	90,952	14,491	263,626	24,307
more than 5 years			-	-
Commitments total	155,153	24,720	370,986	34,365

No contingent assets or liabilities to be disclosed in compliance with IAS 37 have been identified.

25. FINANCIAL RESULT

FINANCIAL RESULT		
	31-Dec-24	31-Dec-23
<i>all amounts are stated in Euros</i>		
Interest		
Interest income	251,067	245,323
Interest cost	(3,063)	(1,463)
Interest on leases	(7,842)	(10,438)
Interest cost or income, net	240,162	233,422
Currency translation		
Realised gains on foreign exchange translation	4,805	10,487
Realised losses on foreign exchange translation	(20,712)	(78,310)
Unrealised gains and losses on foreign exchange translation	24,306	19,611
Gain or loss on currency translation, net	8,399	(48,212)
Gain and loss from measurement of lease liability	102,573	0
Financial result, net	351,134	185,210

Realised gains and losses on foreign exchange translations relate mostly to cash receipts of grants in foreign currencies which are subsequently translated into euros.

26. SUBSEQUENT EVENTS

No events have occurred that may have impacts requiring disclosure as subsequent event as per IAS 10.

ANNEXES

Annex 1 -Donor funding schedule

This schedule summarises the movements of funding by Donor. At the beginning of the year TI-S had either unused resources (deferred income) from contributors or had advanced its own resources on donor-funded projects (accrued income), on the expectation of a future receipt. During the year, TI-S received additional financial resources (cash received/repaid). The sum of initial balances and resources received constitutes the total available resources for the year. These were employed in the performance of activities, and, as such, recognised as income. At year-end, if the difference between available resources and income recognised constituted the final balance with the donor, expressed as deferred income (resources received in excess of activities performed) or accrued income.

This annex rolls forward donor balances and shows actual cash flows by donor in the year.

Donor name	A		B	C		D = A + B + C			
	Funds available at 01-Jan 2024		Cash received/ (paid) during the year	Income recognised		Closing balance at 31- Dec 2024	of which:		
	Accrued	Deferred		Restricted	Unrestricted		Accrued	Deferred	
<i>all amounts are stated in Euros</i>									
Government agencies									
Bundesministerium für wirtschaftliche Zusammenarbeit und Entwicklung (BMZ)	Germany	0	536,699	1,355,000	(1,425,252)	0	466,448	0	466,448
(SIDA)	Sweden	(0)	(0)	1,525,852	0	(1,225,852)	300,000	(0)	300,000
Agencia Española de Cooperación Internacional	Spain	(9,041)	14,541	269,500	0	0	275,000	(0)	275,000
Ministry of Foreign Affairs of Denmark (Danida)	Denmark	0	1,383,786	2,541,646	(1,115,391)	(1,223,254)	1,586,787	(0)	1,586,787
Irish Aid	Ireland	0	30,000	350,000	(30,000)	(350,000)	0	0	0
Department of Foreign Affairs, Trade and Development (DFATD)	Canada	0	3,681,490	1,480,772	(1,563,396)	0	3,598,865	0	3,598,865
Auswärtiges Amt	Germany	0	1,749	142,950	(144,616)	0	83	0	83
Bundesministerium für Umwelt, Naturschutz und nukleare Sicherheit (BMU)	Germany	(1,085)	103	0	0	0	(982)	(1,085)	103
Ministry of Foreign Affairs and Trade	New Zealand	0	309,995	652,440	(463,276)	0	499,159	0	499,159
Gesellschaft für internationale Zusammenarbeit (GIZ)	Germany	(107,958)	114,360	234,051	(192,597)	0	47,856	(62,970)	110,826
Department of Foreign Affairs and Trade (DFAT)	Australia	0	539,098	1,739,384	(1,398,697)	0	879,784	0	879,784

Donor name		A		B	C		D = A + B + C		
		Funds available at 01-Jan 2024		Cash received/ (paid) during the year	Income recognised		Closing balance at 31- Dec 2024	of which:	
		Accrued	Deferred		Restricted	Unrestricted		Accrued	Deferred
U.S. Department of State	USA	(113,190)	(149,968)	1,062,130	(1,148,364)	0	(349,391)	(28,267)	(321,124)
Government of Lithuania	Lithuania	0	243,943	560,000	(741,060)	0	62,884	0	62,884
IACC Donor (incl. Fees)	USA	0	476,339	0	0	0	476,339	0	476,339
Government of Liechtenstein	Liechtenstein	0	83,538	106,281	(85,538)	0	104,281	0	104,281
Government agencies, total		(231,273)	7,265,672	12,020,007	(8,308,186)	(2,799,106)	7,947,113	(92,323)	8,039,436
Multilateral institutions									
European Bank for Reconstruction and Development (EBRD)		0	16,429	0	0	0	16,429	0	16,429
European Commission		(708,084)	4,549,896	4,667,613	(4,799,617)	0	3,731,965	(653,092)	4,385,057
United Nations Office on Drugs and Crime (UNODC)		(0)	662	0	0	0	662	(0)	662
United Nations (UN)		0	3,929	0	0	0	3,929	0	3,929
International Fund for Agricultural Development (IFAD)		(0)	40	0	0	0	40	(0)	40
INTOSAI Development Initiative		0	0	146,258	(8,750)	0	137,508	0	137,508
United Nations Interregional Crime and Justice Research Institute (UNICRI)		0	0	332,301	(206,323)	0	125,978	0	125,978
Multilateral institutions, total		(708,084)	4,570,954	5,146,172	(5,014,690)	0	4,016,509	(653,092)	4,669,601
Foundations and trusts									
Robert Bosch Stiftung		0	72,996	0	(73,016)	0	(19)	0	(19)
Waverley Street Foundation		0	6,276,191	1,893,545	(3,745,456)	0	4,424,280	0	4,424,280
Swedish Postcode Foundation		0	0	70,607	(32,537)	0	38,070	0	38,070
Open Society Foundation		(0)	897,325	3,782	(645,185)	0	159,647	0	159,647
Sigrid Rausing Trust		0	191,912	(0)	0	(192,144)	(232)	0	(232)
Stichting Adessium		0	3,108	165,000	0	(104,698)	63,411	0	63,411
BHP Foundation		0	21,577	0	(21,577)	0	0	0	0
Irene M. Staehlin Stiftung		0	0	10,627	0	(10,627)	-	0	0
Stichtung Hivos		0	0	445,415	(252,946)	0	192,469	0	192,469
King Badouin		0	82,022	20,000	(50,659)	0	51,363	0	51,363

Donor name	A		B	C		D = A + B + C		
	Funds available at 01-Jan 2024		Cash received/ (paid) during the year	Income recognised		Closing balance at 31- Dec 2024	of which:	
	Accrued	Deferred		Restricted	Unrestricted		Accrued	Deferred
Mercator	0	0	0	(13,542)	0	(13,542)	(13,542)	0
Civitates	(6,000)	0	6,000	0	0	-	0	0
Pestalozzi Heritage Foundation	0	0	106,270	0	0	106,270	0	106,270
Foundations and trusts, total	(6,000)	7,545,132	2,721,246	(4,834,917)	(307,469)	5,021,718	(13,542)	5,035,260
Corporate donors								
Norsk Hydro ASA	0	21,000	0	0	0	21,000	0	21,000
Sanlam Life Insurance Limited	0	14,000	0	0	0	14,000	0	14,000
Stora Enso Oyj	0	14,000	0	0	0	14,000	0	14,000
Siemens AG (Siemens Integrity Initiative)	0	448,933	0	(245,712)	0	203,220	0	203,220
SNAM S.p.A.	0	36,000	0	0	0	36,000	0	36,000
Corporate donors, total	0	533,933	0	(245,712)	0	288,220	0	288,220
Coalition partners								
Transparency International South Africa	0	0	29,173	(35,894)	0	(6,721)	(6,721)	0
Rencontre pour la paix et les droits de l'homme (RPDH)	(6,484)	0	0	0	0	(6,484)	(6,484)	0
KDI-Kosova Democratic Institute	(11,611)	0	80,294	(92,234)	0	(23,551)	(38,845)	15,294
Coalition partners, total	(18,094)	0	109,467	(128,129)	0	(36,756)	(52,050)	15,294
Others (e.g. research institutes, NGOs)								
International Federation of Inspection Agencies	0	3,500	0	0	0	3,500	0	3,500
Christian Michelsen Institute (CMI)	(0)	(0)	0	0	0	(70,243)	(70,243)	(0)
Assistance (IDEA)	0	2,450	0	0	0	2,450	0	2,450
Open Government Partnership (OGP)	(27,648)	27,648	0	0	0	-	(27,648)	27,648
Journalism Development Network (JDN)	(81,172)	52,812	1,542,326	(1,544,560)	0	(30,593)	(77,193)	46,600
International Republican Institute (IRI)	(2,428)	59,317	1,967	(58,856)	0	(0)	(2,428)	2,428
The Lisbon Council for Economic Competitiveness	0	0	291,792	(124,617)	0	167,177	0	167,177
The International Federation for Human Rights	0	0	140,263	(36,113)	0	104,150	0	104,150
CASE	0	713		(714)				

Donor name	A		B	C		D = A + B + C		
	Funds available at 01-Jan 2024		Cash received/ (paid) during the year	Income recognised		Closing balance at 31- Dec 2024	of which:	
	Accrued	Deferred		Restricted	Unrestricted		Accrued	Deferred
Others (e.g. research institutes, NGOs), total	(111,248)	146,440	1,976,349	(1,764,859)	-	176,441	(177,512)	353,953
Individual donors	(13,894)	0	0	0	(141,075)	(61,966)	(61,966)	0
Adjustments								
Grand totals	(1,088,594)	20,062,131	21,973,240	(20,296,493)	(3,247,650)	17,351,280	(1,050,484)	18,401,764
<i>reference to financial statements note</i>	<i>5</i>	<i>14</i>	<i>*</i>	<i>17.b</i>	<i>17.a</i>		<i>5</i>	<i>14</i>

* These transactions are part of the entity's operating cash flows and includes any transfers to Debtors.

Annex 2 - Detailed programme information: Summary

This is a schedule of the project finances at the Secretariat detailing, for each project undertaken by the organisation, it details the restricted contributions (by donor) and expenditure incurred (by type). The difference between such income and expenditure represents the project's impact on unrestricted income. The Annex presents projects considering their contribution to the implementation of the strategy.

Category	Protect the Public's Resources	Stop the Flows of Dirty Money	Secure Integrity in Politics	Drive Integrity in Business	Pursue Enforcement and Justice	Expand Civic Space for Accountability	Coordinated, connected advocacy	Core principles	Essential functions	Cross-cutting projects	Other entities	Administration and other costs	TOTAL
Restricted income	4,794,436	2,938,286	1,158,569	40,000	2,890,010	1,968,369	1,478,419	278,586	-	4,511,813	238,005		20,296,493
B - Other income	-	2,273	52	-	898	528	363,342	255,563	-	2,662	11,064	47,455	683,836
C - Financial results	(1,323)	(515)	(128)	-	(1,150)	(1,002)	(859)	(154)	433	(5,659)	2,768	358,725	351,134
Share of cross-cutting grants	1,030,272	102,526	148,517	41,395	100,772	2,041,184	1,025,513	18,622	16	(4,508,816)	-		
A - Restricted and other income, total	5,823,385	3,042,570	1,307,010	81,395	2,990,530	4,009,079	2,866,415	552,616	447	-	251,837	406,181	21,331,463
Expenditure													
Staff costs	1,427,628	1,017,142	584,225	40,000	1,230,907	532,604	1,238,942	606,352	734,807	2,255,826	821,324	(220,146)	10,269,610
Partner support	3,078,431	1,460,641	503,115	-	1,484,746	1,324,260	189,077	10,139	32,285	2,215,878	(469,443)	148,622	9,977,751
Other	318,030	659,849	124,963	-	210,984	122,161	425,334	106,245	188,383	788,282	219,575	1,067,008	4,230,813
Share of cross-cutting grants	1,145,920	311,415	348,576	41,792	131,114	2,152,415	1,053,569	32,379	42,806	(5,259,986)			
B - Project costs, total	5,970,008	3,449,047	1,560,879	81,792	3,057,751	4,131,441	2,906,922	755,115	998,281	-	571,456	995,484	24,478,174
B-A - Utilisation of unrestricted funds by proje	146,623	406,477	253,869	397	67,222	122,362	40,507	202,499	997,834	-	319,619	589,303	3,146,711
Total unrestricted income													3,247,651
Surplus for the year													100,940

Additional information included at:

Page 2

Page 3

Page 3

Page 4

Page 4

Page 5

Page 4

Page 6

Page 6

Page 7

Detailed programme information: Protect the Public's Resources

Detailed programme information: Drive Integrity in Business

Category	Green Wall Accountability	Land and corruption in Africa	Public contracting	Climate Governance Integrity	other (closeout)	Share of cross-cutting	TOTAL	Public contracting	Share of cross-cutting	TOTAL
Government agencies										
Gesellschaft für internationale Zusammenarbeit (GIZ)							-			
Bundesministerium für Umwelt, Naturschutz, Bau und Reaktorsicherheit (BMUB)							-			
Bundesministerium für wirtschaftliche Zusammenarbeit und Entwicklung		770,252					770,252			
US Department of State							-			
Corporate donors										
Siemens AG			205,712				205,712	40,000		40,000
Foundations										
Robert Bosch Stiftung	73,016						73,016			
Waverly Street Foundation				3,745,456			3,745,456			
Other income							-			
Financial results		10		(1,254)	(80)		(1,323)			
Share of cross-cutting						1,030,272	1,030,272		41,395	41,395
A - Restricted income,	73,016	770,261	205,712	3,744,202	(80)	1,030,272	5,823,385	40,000	41,395	81,395
Expenditure										
Staff costs	29,833	303,609	98,366	995,820			1,427,628	40,000		40,000
Partner support	41,945	409,986	54,633	2,571,867			3,078,431	-		-
Other	2,779	85,715	52,954	176,516	65		318,030	-		-
Share of cross-cutting						1,145,920	1,145,920		41,792	41,792
B - Project costs, total	74,557	799,311	205,953	3,744,202	65	1,145,920	5,970,008	40,000	41,792	81,792
B-A - Utilisation of unr	1,542	29,049	240	-	145	115,648	146,622	-	397	397

Detailed programme information: Stop the Flows of Dirty Money

Detailed programme information: Secure Integrity in Politics

Category	Anti-Money Laundering	Internal Security Fund - Dirty Money	Rallying Efforts to Accelerate Projects	Anti-corruption for all in Mexico	Share of cross-cutting	TOTAL	Citizen Engagement for Public Integrity in the Western Balkans and Turkey	Integrity Watch	Clean Money in Elections	Political Finance	Integrity Watch - Balkans	Share of cross-cutting	TOTAL
Government agencies													
Department of Foreign Affairs, Trade and Development (DFATD), Canada						-			460,272				460,272
Multilateral agencies													
European Commission		398,791	1,433,764	678,648		2,511,202	587,244	4,003					591,246
Foundations													
Open Society Foundations	405,507					405,507				14,816			14,816
BHP Foundation			21,577			21,577							-
Coalition partners													
Kosova Democratic Institute (KDI)						-					92,234		92,234
Other income													
			2,273				52						52
Financial results													
			(501)	(14)		(515)	(139)		(6)	17			(128)
Share of cross-cutting					102,526	102,526						148,517	148,517
A - Restricted income, total	405,507	398,791	1,457,113	678,634	102,526	3,042,571	587,157	4,003	460,266	14,834	92,234	148,517	1,307,010
Expenditure													
Staff costs	228,206	154,404	365,723	268,809		1,017,142	227,641	8,476	249,330	3,635	95,144		584,225
Partner support	152,102	240,389	668,868	399,282		1,460,641	312,026	5,247	175,989	9,852			503,115
Other	25,433	3,998	498,642	131,777		659,849	87,393	32	34,946	1,329	1,263		124,963
Share of cross-cutting					311,415	311,415				1,329		348,576	348,576
B - Project costs, total	405,741	398,791	1,533,233	799,868	311,415	3,449,047	627,060	13,755	460,266	14,816	96,406	348,576	1,560,879
B-A - Utilisation of unrestrict	234	-	76,120	121,234	208,889	406,477	39,903	9,752	-	(17)	4,172	200,059	253,869

Detailed programme information: Pursue Enforcement and Justice

Detailed programme information: Coordinated, connected advocacy

Category	Global Consortium	Active Citizen Engagement in South Eastern Europe	Stopping Impunity for Corruption through Enhanced Accountability	SAFE For Whistleblowers	Human Rights and Corruption	Other, closeout	Share of cross-cutting	TOTAL	International Anti Corruption Conference	Enabling Civil Society Capacities to Shape Policies	Global Movement	Share of cross-cutting	TOTAL
Government agencies													
Auswärtiges Amt		144,616						144,616					
Bundesministerium für wirtschaftliche Zusammenarbeit und Entwicklung (BMZ)													
Gesellschaft für internationale Zusammenarbeit (GIZ)													
Government of Korea													
Government of the Republic of Lithuania									741,060				741,060
Ministry of Foreign Affairs	449,186							449,186					
US Department of State			443,926					443,926	214,463				214,463
Multilateral agencies													
European Commission				188,931				188,931		522,896			522,896
INTOSAI Development Initiative (IDI)					44,862			44,862					
Corporate donors													
Open Society Foundation	73,928							73,928					
Other (research institutes, other NGOs, other)													
Journalism Development	1,544,560							1,544,560					
Other income	898.25							898	363,342				363,342
Financial results	(672)		(478)					(1,150)	(430)	(310)	(119)		(859)
Share of cross-cutting							100,772	100,772				1,025,513	1,025,513
A - Restricted income, t	2,067,900	144,616	443,448			-	100,772	2,990,530	1,318,434	522,586	(119)	1,025,513	2,866,415
Expenditure													
Staff costs	819,279	40,497	193,065	128,507	44,324	5,235		1,230,907	575,541	495,895	167,506		1,238,942
Partner support	1,138,126	104,435	174,715	67,469	-			1,484,746	136,324	8,882	43,871		189,077
Other	124,944	3,650	75,668	6,183	539			210,984	243,307	149,286	32,741		425,334
Share of cross-cutting							131,114	131,114	-			1,053,569	1,053,569
B - Project costs, total	2,082,350	148,582	443,448	202,159	44,862	5,235	131,114	3,057,751	955,172	654,062	244,118	1,053,569	2,906,922
B-A - Utilisation of unre	14,450	3,966	-	202,159	44,862	5,235	30,342	67,221	(363,262)	131,476	244,237	28,056	40,507

Detailed programme information: Expand Civic Space for Accountability

Category	Building Local Civil Society Capacities to Fight Corruption in Iraq	Transparency in Eurasia (2023/2026)	Open Governance for Social Accountability in Natural Resources in Cameroon	Digital Technologies for Civic Empowerment in Kyrgyzstan	Countering disinformation in Africa	Youth and Women Participation Interlocutor	Enhancing corruption resilience governance in Georgia and Moldova	EU See Coordination, Monitor and Early Warning Mechanism	other (closeout)	Share of cross-cutting	TOTAL
Government agencies											
Gesellschaft für internationale Zusammenarbeit (GIZ)	151,223										151,223
Irish Aid					30,000						30,000
Ministry of Foreign Affairs, Denmark							666,205				666,205
U.S. Department of State		489,975									489,975
Multilateral agencies											
European Commission			19,787	299,378							319,165
Foundations											
Hivos Foundation								252,946			252,946
International Republican Institute						58,856					58,856
Other income								528			528
Financial results	(152)	(655)							(195)		(1,002)
Share of cross-cutting										2,041,184	2,041,184
A - Restricted income	151,071	489,321	19,787	299,378	30,000	58,856	666,205	253,474	(195)	2,041,184	4,009,079
Expenditure											
Staff costs	66,887	38,326		101,525	12,795	-	83,708	229,363			532,604
Partner support	40,636	450,605		187,266	7,734	58,385	579,635	-			1,324,260
Other	69,103	390	(850)	16,488	9,264	95	3,366	24,111	195		122,161
Share of cross-cutting										2,152,415	2,152,415
B - Project costs, total	176,626	489,321	(850)	305,278	29,794	58,479	666,709	253,474	195	2,152,415	4,131,441
B-A - Utilisation of u	25,556	0	(20,637)	5,901	(206)	(377)	504	-	390	111,231	122,362

Detailed programme information: Core Principles

Detailed information: Essential Functions

Category	Detailed programme information: Core Principles						Detailed information: Essential Functions					TOTAL
	Research Helpdesk	Horizon Europe	SCAT	Research Advisors	Security support	Integrity Office	Share of cross-cutting	Fundraising	Monitoring, Evaluation and Learning	CEO office	Share of cross-cutting	
Foundations												
Swedish Postcode Foundation	32,537											
Government of Liechtenstein					85,538							
Other (research institutes, other NGOs, other)												
The Lisbon Council for Economic Competitiveness ASBL		124,617										
Coalition partners												
Corruption Watch (RF) NPc			35,894									
Other income												
Christian Michelsen Institute (CMI)	255,282			280								
Financial results	(33)			(16)	(106)					432		432
Share of cross-cutting							18,622				16	16
A - Restricted income, total	287,786	124,617		265	85,432	-	18,622	552,616	(0)	432	16	447
Expenditure												
Staff costs	244,346	121,171	40,856	60,031	59,750	80,197		606,352	211,338	141,993	381,476	734,807
Partner support	-	-	-	-	10,139	-		10,139	-	347	31,938	32,285
Other	19,720	3,445	4,301	50,817	22,739	5,222		106,245	47,493	5,149	135,742	188,383
Share of cross-cutting							32,379	32,379			42,806	42,806
B - Project costs, total	264,067	124,617		110,847	92,629	85,420	32,379	755,115	258,831	147,489	549,155	998,281
B-A - Utilisation of unrestricted fun	(23,720)	-		110,583	7,196	85,420	13,757	202,499	258,832	147,489	548,723	997,834

Detailed information: crosscutting projects

Category	Building Integrity and National Accountability in Lebanon	Indo-Pacific Partnership for Strong Networks of Good Governance	Strategic Presence (US and EU)	Strengthening Accountability Networks among Civil Society (SANCUS)	Inclusive Service Delivery in Africa	IACC: Strengthening young journalists	Transparency Now: Strengthening A/C efforts in EU Southern Neighborhood	BMZ Funds In Trust	Communications	Policy and Advocacy	TOTAL
Restricted income											
Bundesministerium für wirtschaftliche Zusammenarbeit und Entwicklung (BMZ)								655,000			655,000
Department of Foreign Affairs and Trade (DFAT), Australia		1,398,697									1,398,697
Department of Foreign Affairs, Trade and Development (DFATD), Canada					1,103,124						1,103,124
Gesellschaft für internationale Zusammenarbeit (GIZ)						41,374					41,374
Ministry of Foreign Affairs and Trade, New Zealand											-
Multilateral											
European Commission	642,099			1,920							644,018
United Nations Interregional Crime and Justice Research Institute (UNICRI)							206,323				206,323
Other income											
		85			1,508		754			315	2,662
Financial results											
	(1,255)	(4,213)	(92)	(47)	(91)		(0)	32		7	(5,659)
A - Restricted income, total	640,844	1,394,569	(92)	1,873	1,104,540	41,374	207,077	655,032	0	323	4,045,540
Expenditure											
Staff costs	174,518	676,663	-	15,881	488,736	4,507	126,950	576,485	157,341	34,747	2,255,826
Partner support	494,213	856,090	326,629	(0)	445,233	11,605	47,318	34,789	-	-	2,215,878
Other	11,199	325,092	416	1,036	242,531	25,953	45,064	44,414	77,590	14,986	788,282
B - Project costs, total	679,930	1,857,845	327,045	16,917	1,176,500	42,065	219,332	655,689	234,931	49,733	5,259,986
B-A - Utilisation of unrestricted funds by project	39,086	463,276	327,137	15,044	71,960	691	12,255	656	234,931	49,410	1,214,446

Annex 3 - Partner funding schedule

This schedule summarises the direct financial support provided to partner organizations. Support is mainly provided in the form of grant funding for co-implemented projects, but it also includes payment or reimbursement of specific costs (e.g. travel or consultancy costs) benefiting partners. The support provided through grants in 2024 relates to the funding used by partners during the year, which might not coincide with the cash sent

Project partners belonging to the TI Movement, including National Chapters (NC), National Chapters in Formation (Cif) and National Partners (Pt) (Previously known as National Contacts), are collectively identified as Coalition Partners. Other project partners are grouped separately at the bottom of the schedule.

Partner name		Direct support in 2024		Partner name		Direct support in 2024			
		Grants	Other			Grants	Other		
<i>all amounts are stated in Euros</i>									
Coalition partners									
Americas				Europe and Central Asia					
Accion Ciudadana	NC	Guatemala	13,341	4,706	Anti Corruption Research Center ACR	NC	Kyrgyzstan	187,266	-
Asociacion Costa Rica Integra	NC	Costa Rica	-	4,682	Center for Anti-corruption Research and Initiative	NC	Russia	-	-
Asociacao para una Sociedad mas Justa (ASJ)	NC	Honduras	153,834	1,493	KDI-Kosova Democratic Institute	NC	Kosovo	68,792	1,737
Associacao Transparencia e Integridade-Brazil	NC	Brazil	292,813	9,117	MTUE Korruptsioonivaba Eesti	NC	Estonia	-	-
Capitulo Chileno de Transparencia Internacional	NC	Chile	-	791	Sabiedriba Par Atklatibu Delna	NC	Latvia	13,225	363
Consejo Nacional para la Etica Publica-Proetica	NC	Peru	114,558	789	The Daphne Caruana Galizia Foundation	Pt	Malta	28,029	594
Corporacion Transparencia por Colombia	NC	Colombia	172,060	9,080	Transparencia e Integridade, Associacao Civica	NC	Portugal	12,994	363
Fund for Constitutional Government	Pt	USA	357,521	2,261	Transparency International Belgium	NC	Belgium	-	-
Fundacion para el Desarrollo de la Libertad Ciudadana	NC	Panama	29,204	8,687	Transparency International Anti-Corruption	NC	Armenia	-	-
Fundacion Poder Ciudadano	NC	Argentina	25,773	2,224	Transparency International Bosnia and Herzegovina	NC	Bosnia Herzegovina	69,143	-
National Integrity Action	NC	Jamaica	-	-	Transparency International Bulgaria	NC	Bulgaria	7,500	709
Transparencia Mexicana A.C.	NC	Mexico	345,677	1,105	Transparency International Czech Republic	NC	Czech Republic	38,897	1,408
Transparencia Venezuela A.C.	NC	Venezuela	37,723	-	Transparency International Denmark	NC	Denmark	-	-
Transparency International Canada	NC	Canada	33,435	1,813	Transparency International Deutschland e.V.	NC	Germany	117,784	9,948
Trinidad & Tobago Transparency Institute	NC	Trinidad Tobago	5,661	-	Transparency International Espana	NC	Spain	54,278	1,459
Participacion Ciudadana	NC	Dominican Rep.	140,426	1,483	Transparency International France	NC	France	165,666	8,884
Fundacion Nacional para el Desarrollo (FUNDE)	NC	El Salvador	72,047	4,423	Transparency International Georgia	NC	Georgia	559,542	-
					Transparency International Greece	NC	Greece	-	-
Americas, total			1,794,073	52,653	Transparency International Hungary	NC	Hungary	28,721	1,921
					Transparency International Ireland	NC	Ireland	49,218	8,285
					Transparency International Italia	NC	Italy	31,967	4,139
Asia & Pacific					Transparency International Lithuania	NC	Lithuania	89,247	3,621
Towards Transparency	Pt	Vietnam	-	-	Transparency International Macedonia	NC	Macedonia	109,655	1,874
The Malaysian Society for Transparency and	NC	Malaysia	-	602	Transparency International Moldova	NC	Moldova	49,965	-
Transparency International Australia	NC	Australia	239,354	39	Transparency International Netherlands	NC	Netherlands	43,089	9,220
Transparency International Bangladesh	NC	Bangladesh	22,694	3,672	Transparency International Norway	NC	Norway	-	-
Transparency International Cambodia	NC	Cambodia	114,746	2,587	Transparency International Romania	NC	Romania	13,025	1,380
Transparency International Indonesia	NC	Indonesia	145,523	5,350	Transparency International Schweiz	NC	Switzerland	-	-
Transparency International Korea (South)	NC	Korea (South)	-	-	Transparency International Slovenia	NC	Slovenia	27,824	-
Transparency International Mongolia	NC	Mongolia	52,339	2,141	Transparency International Slovensko	NC	Slovakia	32,727	1,007
Transparency International Nepal	NC	Nepal	67,281	2,114	Transparency International Sweden	NC	Sweden	-	-
Transparency International New Zealand	NC	New Zealand	33,480	2,133	Transparency International UK	NC	UK	177,800	3,610
Transparency International Pakistan	NC	Pakistan	119,375	3,414	Transparency International Ukraine	NC	Ukraine	-	-
Transparency International Papua New Guinea	NC	Papua New Guinea	85,869	4,912	Transparency Kazakhstan Civic Foundation	NC	Kazakhstan	-	-
Transparency International Sri Lanka	NC	Sri Lanka	67,091	5,194					

Partner name	Type, country	Direct support in 2024		Partner name	Type, country	Direct support in 2024		
		Grants	Other			Grants	Other	
<i>all amounts are stated in Euros</i>								
Transparency International Vanuatu	NC Vanuatu	123,571	374	Transparenz Österreich-Forum	NC Austria	-	949	
Transparency Maldives	NC Maldives	168,491	3,519	Transparentnost Srbija	NC Serbia	54,796	619	
Transparency Solomon Islands	NC Solomon Islands	218,425	267	Uluslararası Seffaflik Dernegi	NC Turkey	43,844	1,098	
Asia & Pacific, total		1,458,238	36,321			2,074,992	63,188	
Sub-Saharan Africa				Middle east and North Africa				
Associacion Nigeriense de Lutte contre	NC Niger	32,542	-	I Watch	NC Tunisia	19,078	701	
Association Nationale de Consommateurs et de	Pt Togo	84,149	1,560	Kuwait Transparency Society	NC Kuwait	-	-	
Center for Transparency and Accountability Liberia	NC Liberia	8,273	-	Transparency International Lebanon	NC Lebanon	177,373	895	
Centro de Integridade Publica (CIP)	NC Mozambique	114,776	3,240	Rasheed for Integrity and Transparency	NC Jordan	8,100	1,883	
Civil Society Legislative Advocacy Centre (CISLAC)	NC Nigeria	52,805	15,044	The Coalition for Accountability and Integrity	NC Palestine	-	2,425	
Corruption Watch	NC South Africa	282,585	13,175	Transparency Maroc	NC Morocco	30,639	3,714	
Forum Civil	NC Senegal	-	-					
Gambia Participates	Pt Gambia	3,358	-	Middle East and North Africa, total		235,190	9,619	
Ghana Integrity Initiative (GII)	NC Ghana	127,378	9,648	Others				
LICOCO ASBL	Pt Congo Dem	(5,606)	856	Center TIR 2		450,605	-	
Rencontre pour la paix et les droits de l'homme	Pt Congo	22,637	2,917	UNCAC Coalition		266,483	-	
Social Justice Cote d'Ivoire	Pt Ivory Coast	17,783	3,568	Journalism Development Network JDN		182,394	-	
Social Watch Benin	Pt Benin	-	-	Mreža za afirmaciju nevladinog sektora (NU MANS)		109,405	-	
Transparency Ethiopia	NC Ethiopia	13,368	2,021	The Lebanese Centre for Policy Studies (LCPS)		80,000	-	
Transparency International Cameroon	CIF Cameroon	192,250	7,856	Plateforme de protection des lanceurs d'alerte en Afrique		60,121	-	
Transparency International Initiative Madagascar	NC Madagascar	261,317	15,026	Anti-Corruption Data Collective		51,570	6,182	
Transparency International Kenya	NC Kenya	384,260	28,136	Others (expenditure lower than €50,000)		585,441	186,977	
Transparency International Rwanda	NC Rwanda	114,125	2,232					
Transparency International Sierra Leone	NC Sierra Leone	13,477	1,304	Others, total		1,786,020	193,159	
Transparency International Zambia	NC Zambia	155,854	9,258	Allowance for doubtful accounts, advances				
Transparency International Zimbabwe	NC Zimbabwe	131,538	2,111					
Transparency Mauritius	NC Mauritius	6,497	5,804	Grand total		9,492,805	484,946	
Transparency Uganda	NC Uganda	130,927	6,252					
Sub-Saharan Africa, total		2,144,292	130,006					

