

Brussels, 12 April 2011

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## AUDITOR'S REPORT

### ON THE FINANCIAL STATEMENTS OF PARTI DEMOCRATE EUROPEEN AISBL FOR THE YEAR ENDED 31 DECEMBER 2010

We, ScivPRL « DGST & Partners – réviseurs d'entreprises », represented by Martine PIRET, external auditor “réviseur d'entreprises” TVA BE 0458.736.952, established in Avenue Commandant Lothaire, 38 at B1040 Brussels, hereby certify that:

According to the audit mandate, we have audited the financial statements (balance sheet, profit and loss account, financial statement of the eligible expenditure incurred) of the party prepared by its accountant for the year ending 31/12/2010 as laid out on annexes 1 and 2 (5pages) of this document.

#### 1. Respective responsibilities of the party and the auditors

The party is responsible to the European Parliament for the use of the grant and must comply with the provisions of the Regulation EC 2004/2003 and the underlying acts. It is further responsible for the preparation of its annual financial statements.

We have the responsibility to plan and carry out the required work to verify the financial statements prepared by the party and to report to the party with a reasonable assurance our audit opinions.

#### 2. Basis of Opinions

We conducted the audit in accordance with International Standards on Auditing issued by the International Auditing and Assurance Standard Board (IAASB). This standard requires the auditor to plan and carry out his work in a way to obtain sufficient and appropriate evidences and explanations to support his audit opinions. An audit includes an examination, on a sample basis, of evidence relevant to these opinions.

The audit work included specific procedures to gather sufficient and appropriate audit evidence that:

- the financial statements have been prepared in accordance with the national legislation applicable to the party, are free of material misstatement and show a true and fair view of the financial position and the operating results;
- Any other opinion specifically required from the auditors by the relevant national legislation can be provided,
- the financial documents submitted by the party to Parliament are consistent with the financial provisions of the grant agreement;

- the expenditure declared was actually incurred;
- the statement of revenue is exhaustive;
- the obligations arising out of Articles 6, 7, 8, 9(2) and 10(2) of Regulation (EC) No 2004/2003 have been met;
- any surplus carried over to the next financial year has been used in the first quarter of the financial year, pursuant to Article 6a of the Bureau decision;
- the obligations arising out of Article 109(4) of the Financial Regulation have been met;
- the obligations arising from Article II.12 - Eligible expenditure, of the grant agreement have been met;
- the obligations arising from Article II.7 - Award of contracts, of the grant agreement are not still effective.

### 3. Opinions

In our opinion,

- the financial statements have been prepared in accordance with the national legislation applicable to the beneficiary, are free of material misstatement and show a true and fair view of the financial position and the operating results;
- Any other opinion specifically required from the auditors by the relevant national legislation can be provided,
- the financial documents submitted by the party to Parliament are consistent with the financial provisions of the grant agreement;
- the expenditure declared was actually incurred;
- the statement of revenue is exhaustive;
- the obligations arising from the Regulation (EC) No 2004/2003 have been met;
- the obligations arising from the Bureau decision have been met
- any surplus carried over to the next financial year has been used in the first quarter of the financial year, pursuant to Article 6a of the Bureau decision;
- the obligations arising out of Article 109(4) of the Financial Regulation have been met;
- the obligations arising from Article II.12 - Eligible expenditure, of the grant agreement have been met and we were able to reconcile the eligible expenditure with the financial statements;
- the obligations arising from Article II.7 - Award of contracts, of the grant agreement are not still effective;
- We have received all necessary explanations for the purpose of our work.

Brussels, 12<sup>th</sup> of April 2011,

ScivPRL « DGST & Partners – réviseurs d'entreprises »  
External auditor, represented by



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1040 bruxelles

**ANNEX**  
Annex: Breakdown of the provisional operating budget

		EXPENDITURE		REVENUE	
		Budget	Actual	Budget	Actual
<b>A. Eligible expenditure</b>					
<b>A.1. Personnel costs</b>					
1. Salaries		30,000,00	30,000,00		0,00
2. Contributions					
3. Professional training					
4. Staff mission expenses					
5. Other personnel costs					
<b>A.2. Infrastructure and operating costs</b>					
1. Rent, charges and maintenance costs		79,481,00	50,477,40		
2. Costs relating to the installation, operation and maintenance of equipment		30,381,00	27,246,18		
3. Depreciation of movable and immovable property		2,100,00	679,13		
4. Stationery and office supplies		5,000,00	1,268,95		
5. Postal and telecommunications charges		5,000,00	8,978,00		
6. Printing, translation and reproduction costs		5,000,00	12,365,14		
7. Other infrastructure costs		5,000,00			
<b>A.3. Administrative expenditure</b>					
1. Documentation costs (newspapers, press agencies, databases)		45,417,87	26,686,55		
2. Costs of studies and research		2,500,00	1,724,25		
3. Legal costs		7,000,00			
4. Accounting and audit costs		2,000,00			
5. Support to affiliated organisations and subsidies to third parties		16,700,00	24,962,30		
6. Miscellaneous administrative costs		10,000,00			
<b>A.4. Meetings and representation costs</b>					
1. Costs of meetings of the political party		384,000,00	120,751,10		
2. Participation in seminars and conferences		187,000,00	69,553,71		
3. Representations costs		29,000,00			
4. Cost of invitations		17,000,00	351,187,39		
5. Other meeting-related costs		51,000,00			
<b>A.5. Information and publication costs</b>					
1. Publication costs		72,700,00	77,774,00		
2. Creation and operation of Internet sites		10,000,00			
3. Publicity costs		15,000,00			
4. Communications equipment (gadgets)		4,700,00	774,00		
5. Seminars and exhibitions		5,000,00			
6. Election campaigns <sup>1</sup>		38,000,00			
7. Other information-related costs					
<b>A.6. Expenditure relating to contributions in kind</b>					
<b>A.7. Allocation to "Provision to cover eligible expenditure to be incurred in the first quarter of N+1"</b>					
<b>A. TOTAL ELIGIBLE EXPENDITURE</b>		611,538,87	498,889,05		
<b>B.1: Non-eligible expenditure</b>		6,000,00	7,395,53		
1. Allocations to other provisions					
2. Financial charges					
3. Exchange losses					
4. Doubtful claims on third parties					
5. Others (to be specified)					
<b>B. TOTAL NON-ELIGIBLE EXPENDITURE</b>		6,000,00	6,595,51		
<b>C. TOTAL EXPENDITURE</b>		617,538,87	506,384,56		
<b>H.1 Allocation of own resources to the specific reserve account</b>					
<b>H. Profit/loss for verifying compliance with the no-profit rule (G-H.1)<sup>1</sup></b>		0,00	0,02		

<sup>1</sup>: Not applicable to political foundations at European level

ANNEX X 1

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ANNEX 2

## ACTIF

		Exercice*	Dernier exercice
<b>ACTIFS IMMOBILISES</b>		<b>9.365,00</b>	<b>10.633,95</b>
<b>II. IMMOBILISATIONS INCORPORELLES</b>			<b>804,31</b>
Software	211100	16.086,20	16.086,20
Amortissements et réductions de valeur sur software	211109	-16.086,20	-15.281,89
<b>III. IMMOBILISATIONS CORPORELLES</b>			<b>464,64</b>
<b>B. INSTALLATIONS, MACHINES ET EQUIPEMENT</b>			
Installations	230000	823,74	823,74
Amortissements et réductions de valeur sur installations	230009	-823,74	-823,74
<b>C. MOBILIER ET MATERIEL ROULANT</b>			<b>464,64</b>
Mobilier	240000	9.292,80	9.292,80
Amortissements et réductions de valeur sur mobilier	240009	-9.292,80	-8.828,16
Matériel informatique	240020	16.725,87	16.725,87
Amortissements et réductions de valeur sur matériel info.	240029	-16.725,87	-16.725,87
<b>IV. IMMOBILISATIONS FINANCIERES</b>		<b>9.365,00</b>	<b>9.365,00</b>
<b>C. AUTRES IMMOBILISATIONS FINANCIERES</b>			
<b>2. CREANCES ET CAUTIONNEMENTS EN NUMERAIRE</b>		<b>9.365,00</b>	<b>9.365,00</b>
Caution location	288700	9.365,00	9.365,00
<b>ACTIFS CIRCULANTS</b>		<b>26.499,33</b>	<b>183.640,01</b>
<b>VII. CREANCES A UN AN OU PLUS</b>		<b>10.979,74</b>	<b>71,50</b>
<b>A. CREANCES COMMERCIALES</b>			
Notes de crédit à recevoir	404100		71,50
<b>B. AUTRES CREANCES</b>		<b>10.979,74</b>	
Créances - Parlement	416000	7.489,79	
Créance - Participation des membres	416101	3.489,95	
<b>IX. VALEURS DISPONIBLES</b>		<b>14.898,44</b>	<b>181.052,95</b>
Banque: compte à vue	550000	14.898,44	181.052,95
<b>X. COMPTES DE REGULARISATION</b>		<b>621,15</b>	<b>2.515,56</b>
Charges à reporter	490000	288,38	282,33
Produits acquis	491000	332,77	2.233,23
<b>TOTAL ACTIF</b>		<b>35.864,33</b>	<b>194.273,96</b>



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**PASSIF**

		<b>Exercice</b>	<b>Dernier exercice</b>
<b>CAPITAUX PROPRES</b>		<b>8.147,55</b>	<b>8.147,55</b>
<b>V. BENEFICE REPORTÉ</b>		<b>8.147,55</b>	<b>8.147,55</b>
Bénéfice reporté	140000	8.147,55	8.147,55
<b>DETTES</b>		<b>27.716,76</b>	<b>186.126,41</b>
<b>IX. DETTES A UN AN AU PLUS</b>		<b>27.520,28</b>	<b>185.955,54</b>
<b>C. DETTES COMMERCIALES</b>			
<b>1. FOURNISSEURS</b>		<b>27.520,28</b>	<b>40.866,54</b>
Fournisseurs	440000	27.520,28	40.866,54
Factures à recevoir	444000	12.471,51	27.866,78
<b>F. AUTRES DETTES</b>			
Autres dettes diverses	489100	15.048,77	12.997,76
<b>X. COMPTES DE REGULARISATION</b>			
Charges à imputer	492000	196,48	170,87
<b>TOTAL PASSIF</b>		<b>35.864,31</b>	<b>194.273,96</b>

Exercice      BENEFICE :      0,02



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**CHARGES**

		Exercice	Dernier exercice
<b>II. COUT DES VENTES ET DES PRESTATIONS</b>		<b>505.334,48</b>	<b>299.891,03</b>
<b>B. SERVICES ET BIENS DIVERS</b>			
Charges locatives siège	610021	503.420,10	292.535,13
Location siège	610022	7.203,87	5.975,63
Précompte immobilier	610050	23.651,48	23.683,68
Entretien et réparations terrains et constructions	610100	2.080,46	2.231,44
Produits d'entretien	610110	310,37	45,98
Électricité	610200	679,13	68,22
Autres frais de bâtiment	610990	714,86	493,38
Téléphone	612000	4.047,78	3.264,15
GSM/mobilophone	612010	587,45	12,03
Internet & e-mail (communication et entretien)	612030	14,23	37,65
Frais postaux	612100	746,28	623,62
Frais informatiques - software	612210	446,19	
Frais informatique - entretien	612220	975,31	3.443,11
Frais de photocopieur	612410	2.100,76	
Frais photos	612411	1.400,00	
Imprimés	612500	1.252,47	74,50
Frais de documentation (abonnements, ...)	612600	1.724,25	1.554,53
Cotisations association: YDE	613010	4.700,00	
Honoraires experts-comptables	613212	22.221,65	17.718,03
Honoraires réviseur d'entreprises	613213	2.740,65	3.103,95
Honoraires bureau de traduction	613217	40.525,99	22.498,24
Honoraires divers	613219	2.721,60	
Frais de voyages: avion, train, tram,...	613500	225.284,34	144.386,49
Frais de voyages: hôtels	613510	77.206,95	19.836,50
Catalogues et imprimés	615100	9.712,67	7.690,80
Event, meeting, foires et expositions	615300	29.037,72	2.405,88
Frais de restaurant - Belgique	615600	4.885,05	4.180,33
Frais de restaurant - étranger	615610	27.473,54	8.530,21
Frais de réception - accueil	615700	2.340,80	
Publicité	615990	774,00	1.456,80
Frais de voitures: location	616000	5.813,50	5.274,50
Frais de voitures: péage, taxi et parking	616400	6.978,05	5.809,02
Frais de voitures: ind. km	616500	1.205,16	
<b>D. AMORT. ET REDUCT. DE VAL. S/FRAIS ETC.</b>		<b>1.268,95</b>	<b>6.619,38</b>
Amortissements software	630112	804,31	4.021,55
Amortissements installations	630230	274,63	
Amortissements mobilier	630240	464,64	2.323,20
<b>G. AUTRES CHARGES D'EXPLOITATION</b>		<b>645,43</b>	<b>736,52</b>
Autres taxes	640240	595,51	611,52
Précompte mobilier	640600	49,92	
Charges d'exploitation diverses	648000	125,00	
<b>V. CHARGES FINANCIERES</b>		<b>1.400,02</b>	<b>1.178,02</b>
<b>C. AUTRES CHARGES FINANCIERES</b>		<b>1.400,02</b>	<b>1.178,02</b>
Défenses de change	654000	194,77	
Frais bancaires	657100	1.205,25	1.178,02
<b>XI. AFFECTATIONS ET PRELEVEMENTS</b>		<b>16.518,75</b>	
Perte reportée de l'ex. précédent	690000	8.371,20	
Bénéfice à reporter	693000	8.147,55	
<b>TOTAL CHARGES</b>		<b>506.734,50</b>	<b>317.587,80</b>

**COMpte DES RESULTATS**  
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**PRODUITS**

		Exercice	Dernier exercice
<b>I. VENTES ET PRESTATIONS</b>		<b>506.401,75</b>	<b>317.402,79</b>
<b>D. COTISATIONS, DONS, LEGS ET SUBSIDES</b>		<b>500.401,75</b>	<b>311.288,79</b>
Participation des Membres	730000	88.418,34	52.016,98
Subventions du Parlement Européen	737000	411.983,39	248.900,60
Subventions du Parlement Européen - exercice antérieur	737001	0,02	10.371,21
<b>E. AUTRES PRODUITS D'EXPLOITATION</b>		<b>6.000,00</b>	<b>6.114,00</b>
Refacturation loyer IDE	749001	6.000,00	6.114,00
<b>IV. PRODUITS FINANCIERS</b>		<b>332,77</b>	<b>185,01</b>
<b>B. PRODUITS DES ACTIFS CIRCULANTS</b>		<b>332,77</b>	<b>183,81</b>
Intérêts sur compte à vue	751200	332,77	183,81
<b>C. AUTRES PRODUITS FINANCIERS</b>		<b>1,20</b>	<b>1,20</b>
Déficiences de paiement	759000		
<b>TOTAL PRODUITS</b>		<b>506.734,52</b>	<b>317.587,80</b>

Exercice      BENEFICE :      0,02

