

PARTI DEMOCRATE EUROPEEN

A.I.S.B.L.

Avenue Franklin Roosevelt 103

1050

Brussels

UNQUALIFIED AUDITOR'S REPORT

According to the audit mandate, we have audited the Party's financial statements prepared by the Party's Accountant for the year ending 31.12.2008 as laid out on pages 3 to 7 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 (No) 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 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;
- 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.

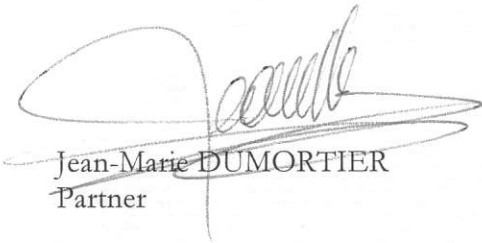
3. Opinions

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;
- 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;
- We have received all necessary explanations for the purpose of our work.

Brussels, April 30th, 2009

DUMORTIER & Co



Jean-Marie DUMORTIER
Partner

BILAN2008 : De 01/01/2008 à 31/12/2008
2007 : De 01/01/2007 à 31/12/2007**ACTIF**

| | | Exercice | Dernier exercice |
|---|--------|-------------------|-------------------|
| ACTIFS IMMOBILISES | | 17.253,33 | 29.448,49 |
| II. IMMOBILISATIONS INCORPORELLES | | 4.825,86 | 8.847,41 |
| Software | 211100 | 16.086,20 | 16.086,20 |
| Amort. et réd. val. sur software | 211109 | -11.260,34 | -7.238,79 |
| III. IMMOBILISATIONS CORPORELLES | | 3.062,47 | 11.236,08 |
| B. INSTALLATIONS, MACHINES ET EQUIPEMENT | | 274,63 | 549,19 |
| Installations | 230000 | 823,74 | 823,74 |
| Amort. et réd. val. sur installations | 230009 | -549,11 | -274,55 |
| C. MOBILIER ET MATERIEL ROULANT | | 2.787,84 | 10.686,89 |
| Mobilier | 240000 | 9.292,80 | 9.292,80 |
| Amort. et réd. val. sur mobilier | 240009 | -6.504,96 | -4.181,76 |
| Matériel informatique | 240020 | 16.725,87 | 16.725,87 |
| Amort. et réd. val. sur mat. informat. | 240029 | -16.725,87 | -11.150,02 |
| IV. IMMOBILISATIONS FINANCIERES | | 9.365,00 | 9.365,00 |
| C. AUTRES IMMOBILISATIONS FINANCIERES | | 9.365,00 | 9.365,00 |
| 2. CREANCES ET CAUTIONNEMENTS EN NUMERAIRE | | 9.365,00 | 9.365,00 |
| Caution location | 288700 | 9.365,00 | 9.365,00 |
| ACTIFS CIRCULANTS | | 95.802,80 | 294.802,34 |
| VII. CREANCES A UN AN OU PLUS | | 1.963,73 | 2.822,33 |
| A. CREANCES COMMERCIALES | | 1.963,73 | 2.822,33 |
| Fournisseurs avec un solde débiteur | 400002 | 463,73 | 2.822,33 |
| Notes de crédit à recevoir | 404100 | 1.500,00 | |
| IX. VALEURS DISPONIBLES | | 7.503,07 | 231.392,52 |
| Banque: compte-courant | 550000 | 7.503,07 | 231.392,52 |
| X. COMPTES DE REGULARISATION | | 86.336,00 | 60.587,49 |
| Charges à reporter | 490000 | 7.300,62 | 7.007,20 |
| Produits acquis | 491000 | 79.035,38 | 53.580,29 |
| TOTAL ACTIF | | 113.056,13 | 324.250,83 |

BILAN

2008 : De 01/01/2008 à 31/12/2008
2007 : De 01/01/2007 à 31/12/2007

PASSIF

| | Exercice | Dernier exercice |
|---|--------------------------|--------------------------|
| CAPITAUX PROPRES | 277.541,10 | 277.541,10 |
| V. BENEFICE REPORTE | <u>277.541,10</u> | <u>277.541,10</u> |
| Bénéfice reporté 140000 | 277.541,10 | 277.541,10 |
| DETTES | 121.427,33 | 46.709,73 |
| IX. DETTES A UN AN AU PLUS | <u>121.416,44</u> | <u>46.536,43</u> |
| C. DETTES COMMERCIALES | 106.098,23 | 46.436,43 |
| 1. FOURNISSEURS | <u>106.098,23</u> | <u>46.436,43</u> |
| Fournisseurs 440000 | 87.294,62 | 29.764,23 |
| Fournisseurs avec un solde débiteur 440003 | 463,73 | 2.822,33 |
| Factures à recevoir 444000 | 18.339,88 | 13.849,87 |
| F. AUTRES DETTES | 15.318,21 | 100,00 |
| Compte-courant Margherita 489000 | 15.318,21 | 100,00 |
| X. COMPTES DE REGULARISATION | <u>10,89</u> | <u>173,30</u> |
| Charges à imputer 492000 | 10,89 | 173,30 |
| TOTAL PASSIF | 398.968,43 | 324.250,83 |

Exercice **PERTE :** 285.912,30

**COMPTE DES RESULTATS
SOUS LA FORME DE COMPTE**

2008 : De 01/01/2008 à 31/12/2008

2007 : De 01/01/2007 à 31/12/2007

CHARGES

| | | Exercice | Dernier exercice |
|--|--------|--------------------------|--------------------------|
| II. COUT DES VENTES ET DES PRESTATIONS | | <u>492.203,42</u> | <u>204.639,92</u> |
| B. SERVICES ET BIENS DIVERS | | 477.471,80 | 189.248,32 |
| Charges locative siège | 610021 | 3.300,00 | 2.800,00 |
| Location siège | 610022 | 22.955,04 | 20.777,05 |
| Electricité | 610200 | 619,57 | 553,22 |
| Frais de transport | 611000 | | 538,12 |
| Location matériel et machines | 611300 | | 6.663,60 |
| Téléphone | 612000 | 3.408,95 | 3.784,44 |
| Frais postaux | 612100 | 842,54 | 1.035,85 |
| Frais informatiques - entretien | 612220 | 1.955,91 | 1.415,16 |
| Frais de photocopieur | 612410 | 3.333,61 | 4.222,40 |
| Frais photos | 612411 | 1.128,00 | 1.790,00 |
| Imprimés | 612500 | 370,50 | |
| Coltisations associations profess. | 613010 | 8.600,00 | |
| Assurance responsabilité civile | 613150 | 65,00 | |
| Honoraires avocats | 613210 | 1.210,00 | 1.000,00 |
| Honoraires notaires | 613211 | 1.400,00 | 2.000,00 |
| Honoraires experts-comptables | 613212 | 13.181,44 | 10.938,40 |
| Honoraires reviseur d'entreprises | 613213 | 2.420,00 | 2.420,00 |
| Honoraires bureau de traduction | 613217 | 21.175,41 | 3.834,96 |
| Honoraires divers | 613219 | 9.240,00 | 3.377,76 |
| Frais de voyages: avion, train, tram,... | 613500 | 143.397,70 | 56.504,07 |
| Frais de voyages: hôtels | 613510 | 33.965,63 | 11.934,59 |
| Event meeting, foires et expositions | 615300 | 179.667,92 | 32.616,70 |
| Frais de restaurant - Belgique | 615600 | 498,75 | 2.149,05 |
| Frais de restaurant - étranger | 615610 | 13.190,35 | 10.479,95 |
| Publicité | 615990 | 2.033,48 | 1.685,00 |
| Frais de voitures: location | 616000 | 1.486,70 | 4.237,50 |
| Frais de voit.: péage, taxi et parking | 616400 | 8.025,30 | 2.490,50 |
| D. AMORT. ET REDUCT. DE VAL. S/FRAIS ETC. | | 12.195,16 | 12.194,03 |
| Amort. software | 630112 | 4.021,55 | 4.021,55 |
| Amort. installations | 630230 | 274,56 | 274,55 |
| Amort. mobilier | 630240 | 2.323,20 | 2.323,20 |
| Amort. matériel informatique | 630242 | 5.575,85 | 5.574,73 |
| G. AUTRES CHARGES D'EXPLOITATION | | 2.536,46 | 3.197,57 |
| Autres taxes | 640240 | 696,46 | 1.158,74 |
| Précompte immobilier | 640500 | 1.840,00 | 2.038,83 |
| V. CHARGES FINANCIERES | | <u>869,49</u> | <u>705,52</u> |
| C. AUTRES CHARGES FINANCIERES | | 869,49 | 705,52 |
| Différences de change | 654000 | 115,54 | |
| Frais bancaires | 657100 | 753,95 | 705,52 |
| X. IMPOTS SUR LE RESULTAT | | <u>43,38</u> | <u>126,88</u> |
| A. IMPOTS | | 43,38 | 126,88 |
| Précompte mobilier | 670010 | 43,38 | 126,88 |
| XI. AFFECTATIONS ET PRELEVEMENTS | | | <u>277.541,10</u> |
| Bénéfice à reporter | 693000 | | 277.541,10 |
| TOTAL CHARGES | | 493.116,29 | 483.013,42 |

**COMPTE DES RESULTATS
SOUS LA FORME DE COMPTE**

2008 : De 01/01/2008 à 31/12/2008
2007 : De 01/01/2007 à 31/12/2007

PRODUITS

| | | Exercice | Dernier exercice |
|--|--------|--------------------------|--------------------------|
| I. VENTES ET PRESTATIONS | | <u>206.914,78</u> | <u>224.825,94</u> |
| D. AUTRES PRODUITS D'EXPLOITATION | | 206.914,78 | 224.825,94 |
| Produits divers | 749000 | 204.914,78 | 224.825,94 |
| Refacturation loyer IDE | 749001 | 2.000,00 | |
| IV. PRODUITS FINANCIERS | | <u>289,21</u> | <u>845,87</u> |
| B. PRODUITS DES ACTIFS CIRCULANTS | | 289,21 | 845,87 |
| Intérêts sur compte à vue | 751200 | 289,21 | 845,87 |
| XI. AFFECTATIONS ET PRELEVEMENTS | | | <u>257.341,61</u> |
| Bénéfice reporté de l'ex. précéd. | 790000 | | 257.341,61 |
| TOTAL PRODUITS | | 207.203,99 | 483.013,42 |

Exercice PERTE : 285.912,30

Parti Démocrate Européen 2008

| Dépenses | (euros) | Budget (euros) | Recettes | (euros) | Budget (euros) |
|---|--------------|----------------|--|----------------|----------------|
| Dépenses Eligibles | | | | | |
| Rubrique 1: Frais de personnel | - € | 131.481,50 € | Subvention du parlement européen : | 397.032,80 € | 547.839,57 € |
| 1. Salaires | | | Remboursement au Parlement du trop perçu en 2007 | - 269.153,40 € | |
| 2. Charges | | | | | |
| 3. Formations professionnelle | | | | | |
| 4. Frais de mission du personnel | | | | | |
| 5. Autres frais de personnel | | | | | |
| Rubrique 2: Frais d'infrastructure et d'exploitation | 49.949,28 € | 69.758,24 € | | | |
| 1. Loyer, charges et frais d'entretien | 26.714,61 € | | | | |
| 2. Frais d'installation, d'exploitation, et d'entretien afférents aux équipements | 1.955,91 € | | | | |
| 3. Frais d'amortissement des biens meubles et immeubles | 12.195,16 € | | | | |
| 4. Papeterie et fourniture de bureau | 4.832,11 € | | | | |
| 5. Affranchissement et télécommunication | 4.251,49 € | | | | |
| 6. Frais d'impression, de traduction, de reproduction | - € | | | | |
| 7. Autres frais d'infrastructure | | | | | |
| Rubrique 3: Dépenses de fonctionnement | 57.226,85 € | 120.159,48 € | | | |
| 1. Frais de documentation (Journaux, agence de presse, base de données) | | | | | |
| 2. Frais d'étude et de recherche | | | | | |
| 3. Frais juridique | 1.400,00 € | | | | |
| 4. Frais de comptabilité et d'audit | 15.601,44 € | | | | |
| 5. Frais divers de fonctionnement | 40.225,41 € | | | | |
| Rubrique 4: Réunions et frais de représentation | 380.297,35 € | 284.876,57 € | | | |
| 1. Frais de réunions du parti politiques | 179.667,92 € | | | | |
| 2. Participation à des séminaires et conférences | | | | | |
| 3. Frais de représentation | 200.629,43 € | | | | |
| 4. Frais pour les invitations | | | | | |
| 5. Autres frais de réunions | | | | | |
| Rubrique 5: Dépense d'information et de publications | 2.033,48 € | 124.176,97 € | Ressources propres | | 182.613,19 € |
| 1. Frais de publication | - € | | - Cotisations | 77.035,38 € | |
| 2. Création et exploitation de site Internet | | | - Refacturation loyer | 2.000,00 € | |
| 3. Frais de publicité | 2.033,48 € | | | | |
| 4. Matériel de communication (gadgets) | | | | | |
| 5. Séminaires | | | | | |
| 6. Expositions | | | | | |
| 7. Autres frais d'informations | | | | | |
| Rubrique 6: Dépenses relatives aux apports en nature | | | Apports en nature | | |
| TOTAL DES DEPENSES ELIGIBLES | 489.506,96 € | 730.452,76 € | | | |
| Dépenses NON Eligibles | | | | | |
| 1. Loyer refacturé | 2.000,00 € | | Produits financiers | 289,21 € | |
| 2. Charges financières | 912,87 € | | | | |
| 3. Perte de change | | | | | |
| 4. Créances douteuses | | | | | |
| 5. Taxes régionales | 696,46 € | | | | |
| TOTAL DES DEPENSES NON ELIGIBLES | 3.609,33 € | | | | |
| TOTAL DU BUDGET | 493.116,29 € | 730.452,76 € | | 207.203,99 € | 730.452,76 € |