

AUDITOR'S REPORT

ON THE FINANCIAL STATEMENTS OF PARTI DEMOCRATE EUROPEEN AISBL FOR THE YEAR ENDED 31 DECEMBER 2011

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 31/12/2011 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;
- no surplus had been carried over to the financial year 2011;
- 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 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;
- Any other opinion specifically required from the auditors by the relevant national legislation can be provided,
- the financial documents submitted by the beneficiary 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) n° 2004/2003 have been met;
- the obligations arising from the Bureau decision have been met;
- no surplus had been carried over to the financial year 2011;
- 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 have been met;
- We have received all necessary explanations for the purpose of our work.

Brussels, 2th of May 2012,

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



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ANNEX

Annex: Breakdown of the provisional operating budget

EXPENDITURE			REVENUE		
Eligible expenditure	Budget	Actual		Budget	Actual
A.1: Personnel costs	30,000.00	0.00	D.1 Dissolution of "Provision to cover eligible costs to be incurred in the first quarter of N+1"		
1. Salaries	30,000.00		D.2 European Parliament grant	598,555.00	370,674.63
2. Contributions			D.3 Membership fees	110,305.05	67,063.07
3. Professional training			3.1 from member parties	110,305.05	67,063.07
4. Staff mission expenses			3.2. from individual members		
5. Other personnel costs			D.4 Donations	0.00	0.00
A.2: Infrastructure and operating costs	101,367.00	59,679.84	4.1 above 500 EUR		
1. Rent, charges and maintenance costs	35,367.00	27,475.59	4.2 below 500 EUR		
2. Costs relating to the installation, operation and maintenance of equipment	2,500.00	1,437.00	D.5 Other own resources (to cover eligible expenditure) (to be listed)		
3. Depreciation of movable and immovable property	8,000.00	2,206.89			
4. Stationery and office supplies	5,000.00	4,871.17			
5. Postal and telecommunications charges	20,500.00	8,966.59			
6. Printing, translation and reproduction costs	25,000.00	14,722.60			
7. Other infrastructure costs	5,000.00				
A.3: Administrative expenditure	58,000.00	36,767.44			
1. Documentation costs (newspapers, press agencies, databases)	3,000.00	1,906.45			
2. Costs of studies and research	5,000.00				
3. Legal costs	5,000.00				
4. Accounting and audit costs	30,000.00	26,098.73			
5. Support to affiliated organisations and subsidies to third parties	10,000.00	8,762.26			
6. Miscellaneous administrative costs	5,000.00				
A.4: Meetings and representation costs	474,000.00	336,792.37			
1. Costs of meetings of the political party	109,000.00	49,839.26			
2. Participation in seminars and conferences	20,000.00				
3. Representation costs	290,000.00	286,953.71			
4. Cost of invitations	5,000.00				
5. Other meeting-related costs	50,000.00				
A.5: Information and publication costs	72,000.00	3,131.44	D.6 Contributions in kind		
1. Publication costs	10,000.00				
2. Creation and operation of Internet sites	15,000.00	3,131.44			
3. Publicity costs	10,000.00				
4. Communications equipment (gadgets)	7,000.00				
5. Seminars and exhibitions	30,000.00				
6. Election campaigns ¹					
7. Other information-related costs					
A.6: Expenditure relating to contributions in kind					
A.7: Allocation to "Provision to cover eligible expenditure to be incurred in the first quarter of N+1"					
A. TOTAL ELIGIBLE EXPENDITURE	735,367.00	436,371.69	D. REVENUE (to cover eligible expenditure)	708,860.05	437,737.70
B.1: Non-eligible expenditure	2,000.00	7,607.32			
1. Allocations to other provisions			E.1 Additional other own resources (to cover non-eligible expenditure) (to be listed)	2,000.00	6,241.31
2. Financial charges					
3. Exchange losses					
4. Doubtful claims on third parties					
5. Others (to be specified)					
B. TOTAL NON-ELIGIBLE EXPENDITURE	2,000.00	7,607.32			
C. TOTAL EXPENDITURE	737,367.00	443,979.01	E. REVENUE (to cover non-eligible expenditure)	2,000.00	6,241.31
			F. TOTAL REVENUE	710,860.05	443,979.01
			G. Profit/loss (I-C)	-26,506.95	0.00
H.1 Allocation of own resources to the specific reserve account¹		0.00			
H. Profit/loss for verifying compliance with the no-profit rule (G-H.1)¹	-26,506.95	0.00			

¹: Not applicable to political foundations at European level

ANNEX 1


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2011 : De 01/01/2011 à 31/12/2011
2010 : De 01/01/2010 à 31/12/2010

ANNEX 2

ACTIF


		Exercice	Dernier exercice
ACTIFS IMMOBILISES		14.474,98	9.365,00
II. IMMOBILISATIONS INCORPORELLES		<u>2.087,25</u>	
Software 211100		18.869,20	16.086,20
Amortissements et réductions de valeur sur software 211109		-16.781,95	-16.086,20
III. IMMOBILISATIONS CORPORELLES		<u>3.022,73</u>	
B. INSTALLATIONS, MACHINES ET EQUIPEMENT			
Installations 230000		823,74	823,74
Amortissements et réductions de valeur sur installations 230009		-823,74	-823,74
C. MOBILIER ET MATERIEL ROULANT		<u>3.022,73</u>	
Moblier 240000		9.292,80	9.292,80
Amortissements et réductions de valeur sur mobilier 240009		-9.292,80	-9.292,80
Matériel informatique 240020		21.259,74	16.725,87
Amortissements et réductions de valeur sur matériel info. 240029		-18.237,01	-16.725,87
IV. IMMOBILISATIONS FINANCIERES		<u>9.365,00</u>	<u>9.365,00</u>
C. AUTRES IMMOBILISATIONS FINANCIERES		<u>9.365,00</u>	<u>9.365,00</u>
2. CREANCES ET CAUTIONNEMENTS EN NUMERAIRE		<u>9.365,00</u>	<u>9.365,00</u>
Caution location 288700		9.365,00	9.365,00
ACTIFS CIRCULANTS		189.671,60	26.499,33
VII. CREANCES A UN AN OU PLUS		<u>9.841,64</u>	<u>10.979,74</u>
A. CREANCES COMMERCIALES		<u>3.091,00</u>	
Fournisseurs avec un solde débiteur 400002		3.091,00	
B. AUTRES CREANCES		<u>6.750,64</u>	<u>10.979,74</u>
Créances - Parlement 416000			7.489,79
Créances - Participation des membres 416101		5.512,90	3.489,95
Créances - YDE 416102		1.237,74	
IX. VALEURS DISPONIBLES		<u>179.251,46</u>	<u>14.898,44</u>
Banque: compte à vue 550000		179.251,46	14.898,44
X. COMPTES DE REGULARISATION		<u>578,50</u>	<u>621,15</u>
Charges à reporter 490000		294,43	288,38
Produits acquis 491000		284,07	332,77
TOTAL ACTIF		204.146,58	35.864,33


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2011 : De 01/01/2011 à 31/12/2011
2010 : De 01/01/2010 à 31/12/2010

PASSIF

	Exercice	Dernier exercice
CAPITAUX PROPRES	8.147,57	8.147,57
V. BENEFICE REPORTE	<u>8.147,57</u>	<u>8.147,57</u>
Bénéfice reporté 140000	8.147,57	8.147,57
DETTES	195.999,01	27.716,76
IX. DETTES A UN AN AU PLUS	<u>174.048,02</u>	<u>27.520,28</u>
C. DETTES COMMERCIALES	65.878,65	27.520,28
1. FOURNISSEURS	<u>65.878,65</u>	<u>27.520,28</u>
Fournisseurs 440000	46.829,21	12.471,51
Fournisseurs avec un solde débiteur 440003	3.091,00	
Factures à recevoir 444000	15.958,44	15.048,77
F. AUTRES DETTES	108.169,37	
Participation à rembourser au Parlement 489100	108.169,37	
X. COMPTES DE REGULARISATION	<u>21.950,99</u>	<u>196,48</u>
Charges à imputer 492000	205,92	196,48
Produits à reporter 493000	21.745,07	
TOTAL PASSIF	204.146,58	35.864,33


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COMPTE DES RESULTATS
SOUS LA FORME DE COMPTE

2011 : De 01/01/2011 à 31/12/2011
2010 : De 01/01/2010 à 31/12/2010

CHARGES

		Exercice	Dernier exercice
II. COUT DES VENTES ET DES PRESTATIONS		<u>442.747,07</u>	<u>505.334,48</u>
B. SERVICES ET BIENS DIVERS		439.550,88	503.420,10
Charges locatives siège	610021	6.144,60	7.147,40
Location siège	610022	24.411,79	23.707,95
Précompte immobilier	610050	2.124,69	2.080,46
Entretien et réparations terrains et constructions	610100	180,59	310,37
Electricité	610200	956,69	679,13
Téléphone	612000	3.658,31	4.047,78
GSM/mobilophone	612010	1.522,22	587,45
Internet & e-mail (communication et entretien)	612030	82,06	14,23
Frais postaux	612100	1.522,98	746,28
Frais informatiques - software	612210		446,19
Frais informatique - entretien	612220	1.675,75	975,31
Frais informatiques - consultance	612250	1.936,00	
Fournitures de bureau	612400	4.871,17	
Frais de photocopieur	612410	2.181,02	2.100,76
Frais photos	612411		1.400,00
Imprimés	612500		1.252,47
Frais de documentation (abonnements, ...)	612600	1.760,55	1.724,25
Cotisations association: YDE	613010	8.762,26	
Honoraires notaires	613211	250,00	
Honoraires experts-comptables	613212	22.312,40	22.221,65
Honoraires reviseur d'entreprises	613213	3.536,33	2.740,65
Honoraires bureau de traduction	613217	24.682,26	40.525,99
Frais de voyages: avion, train, tram,...	613500	175.190,95	225.284,34
Frais de voyages: hôtels	613510	67.343,83	77.206,95
Catalogues et imprimés	615100	14.868,50	9.712,67
Event, meeting, foires et expositions	615300	25.157,00	29.037,72
Frais de restaurant - Belgique	615600	2.789,00	4.885,05
Frais de restaurant - étranger	615610	20.276,47	27.473,54
Frais de réception - accueil	615700	233,00	2.340,80
Publicité	615990		774,00
Frais de voitures: location	616000	8.407,90	5.813,50
Frais de voitures: péage, taxi et parking	616400	12.712,56	6.978,05
Frais de voitures: ind. km	616500		1.205,16
D. AMORT. ET REDUCT. DE VAL. S/FRAIS ETC.		2.206,89	1.268,95
Amortissements software	630112	695,75	804,31
Amortissements mobilier	630240		464,64
Amortissements matériel informatique	630242	1.511,14	
G. AUTRES CHARGES D'EXPLOITATION		989,30	645,43
Autres taxes	640240	613,92	595,51
Précompte mobilier	640600	42,61	49,92
Sunvention du Parlement non reçue	648101	332,77	
V. CHARGES FINANCIERES		<u>1.286,70</u>	<u>1.400,02</u>
C. AUTRES CHARGES FINANCIERES		1.286,70	1.400,02
Différences de change	654000		194,77
Frais bancaires	657100	1.286,70	1.205,25
XI. AFFECTATIONS ET PRELEVEMENTS		<u>8.147,57</u>	<u>8.147,57</u>
Bénéfice à reporter	693000	8.147,57	8.147,57
TOTAL CHARGES		452.181,34	514.882,07


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

2011 : De 01/01/2011 à 31/12/2011
2010 : De 01/01/2010 à 31/12/2010

PRODUITS

		Exercice	Dernier exercice
I. VENTES ET PRESTATIONS		<u>443.737,70</u>	<u>506.401,75</u>
D. COTISATIONS, DONNS, LEGS ET SUBSIDES		437.737,70	500.401,75
Participation des Membres	730000	67.063,07	88.418,34
Subventions du Parlement Européen	737000	370.674,63	411.983,39
Subventions du Parlement Européen - exercice antérieur	737001		0,02
E. AUTRES PRODUITS D'EXPLOITATION		6.000,00	6.000,00
Refacturation loyer IDE	749001	6.000,00	6.000,00
IV. PRODUITS FINANCIERS		<u>296,07</u>	<u>332,77</u>
B. PRODUITS DES ACTIFS CIRCULANTS		284,07	332,77
Intérêts sur compte à vue	751200	284,07	332,77
C. AUTRES PRODUITS FINANCIERS		12,00	
Différences de paiement	759000	12,00	
XI. AFFECTATIONS ET PRELEVEMENTS		<u>8.147,57</u>	<u>8.147,55</u>
Bénéfice reporté de l'exercice précédent	790000	8.147,57	8.147,55
TOTAL PRODUITS		452.181,34	514.882,07



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