

Alliance of Liberals and Democrats for Europe Party

Grant Thornton Réviseurs
d'Entreprises SCRL

Registered Office
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Belgium

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Independent auditor's report on the financial year
ended 31 December 2021

Independent auditor's report with respect to the Annual Accounts of the Alliance of Liberals and Democrats for Europe Party AISBL for the year ended 31 December 2021

In accordance with our service contract dated 5 January 2021 with the European Union represented by the European Parliament, we report to you as independent auditor on the performance of our audit mandate which was entrusted to Grant Thornton Bedrijfsrevisoren CVBA. This report includes our opinion on the balance sheet as at 31 December 2021, the income statement for the year ended 31 December 2021 and the disclosures (all elements together the "Annual Accounts") using the abbreviated schedule and on the Final Statement of reimbursable expenditure actually incurred as well as on compliance with rules and regulations applicable to funding of European political parties and European political foundations and includes as well our report on regulatory requirements. These two reports are considered as one report and are inseparable.

We have been appointed as independent auditor by the European Parliament in our contract dated 5 January 2021. Our mandate expires after the delivery of our audit opinion for the year ended 31 December 2021.

Report on the Annual Accounts and the Final Statement of reimbursable expenditure actually incurred

Unqualified opinion

We have audited the Annual Accounts of Alliance of Liberals and Democrats for Europe Party AISBL (the "Entity"), that comprise the balance sheet on 31 December 2021, as well as the income statement of the year and the disclosures, which show a balance sheet total of € 6.013.878,58 and of which the income statement shows a loss for the year of € 15.675,66.

In our opinion, the Annual Accounts give a true and fair view of the Entity's net equity and financial position as at 31 December 2021, and of its results for the year then ended, prepared in accordance with the financial reporting framework applicable in Belgium, using the abbreviated schedule.

We have also audited the Final Statement of reimbursable expenditure actually incurred for the year ended 31 December 2021, in accordance with rules and regulations applicable to funding of European political parties and European political foundations, of Alliance of Liberals and Democrats for Europe Party AISBL.

In our opinion, the Final Statement of reimbursable expenditure actually incurred of the Entity for the year ended 31 December 2021 is prepared, in all material respects, in accordance with rules and regulations applicable to funding of European political parties and European political foundations.

Basis for unqualified opinion

We conducted our audit in accordance with International Standards on Auditing ("ISA"). Our responsibilities under those standards are further described in the "Our responsibilities for the audit of the Annual Accounts and the Final Statement of reimbursable expenditure actually incurred" section of our report.

We have complied with all ethical requirements that are relevant to our audit, including those with respect of independence.

We have obtained from the Members of the Board and the officials of the Entity the explanations and information necessary for the performance of our audit and we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting and Restriction on Distribution

We draw attention to the Final Statement of reimbursable expenditure actually incurred. This schedule is prepared to assist the Entity to meet the requirements of the European Parliament. As a result, the schedule may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Members of the Board for the preparation of the Annual Accounts and the Final Statement of reimbursable expenditure actually incurred

The Members of the Board are responsible for the preparation of the Annual Accounts that give a true and fair view in accordance with the reporting framework applicable in Belgium and the Final Statement of reimbursable expenditure actually incurred. This responsibility includes: designing, implementing and maintaining internal control which the Members of the Board determine to be necessary to enable the preparation of the Annual Accounts and the Final Statement of reimbursable expenditure actually incurred that are free from material misstatement, whether due to fraud or error. The Members of the Board are responsible towards the European Parliament for the use of the contribution awarded and must comply with the provisions of the Regulation (EU, Euratom) No 1141/2014, Regulation (EU, Euratom) 2018/1046 ('the Financial Regulation') and the underlying acts.

As part of the preparation of the Annual Accounts, the Members of the Board are responsible for assessing the Entity's ability to continue as a going concern, and provide, if applicable, information on matters impacting going concern. The Members of the Board should prepare the Annual Accounts using the going concern basis of accounting, unless the Members of the Board either intend to liquidate the Entity or to cease business operations, or has no realistic alternative but to do so.

Our responsibilities for the audit of the Annual Accounts and the Final Statement of reimbursable expenditure actually incurred

Our objectives are to obtain reasonable assurance whether the Annual Accounts and the Final Statement of reimbursable expenditure actually incurred are free from material misstatement, whether due to fraud or error, and to express an opinion on these Annual Accounts and Final Statement of reimbursable expenditure actually incurred based on our audit. Reasonable assurance is a high level of assurance, but not a guarantee that an audit conducted in accordance with the ISA will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and 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 Annual Accounts and the Final Statement of reimbursable expenditure actually incurred.

When performing our audit, we comply with the legal, regulatory and normative framework that applies to the audit of the financial statements in Belgium. However, a statutory audit does not provide assurance as to the future viability of the Entity nor as to the efficiency or effectiveness with which the governing body has conducted or will conduct the Entity's business. Our responsibilities regarding the assumption of going concern applied by the governing body are described below.

Furthermore, with respect to the Final Statement of reimbursable expenditure actually incurred, it is our responsibility to express an opinion on the compliance with rules and regulations applicable to funding of European political parties and European political foundations.

As part of an audit, in accordance with ISA, we exercise professional judgment and we maintain professional scepticism throughout the audit. We also perform the following tasks:

- Identification and assessment of the risks of material misstatement of the Annual Accounts and the Final Statement of reimbursable expenditure actually incurred, whether due to fraud or error, the planning and execution of audit procedures to respond to these risks and obtain audit evidence which is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting material misstatements is larger when these misstatements are due to fraud, since fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtaining insight in the system of internal controls that are relevant for the audit and with the objective to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control;
- Evaluating the selected and applied accounting policies, and evaluating the reasonability of the accounting estimates and related disclosures made by the Members of the Board as well as the underlying information given by the Members of the Board;
- Conclude on the appropriateness of the Members of the Board's use of the going concern basis of accounting, and based on the audit evidence obtained, whether a material uncertainty exists related to event or conditions that may cast significant doubt on the Entity'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 Annual Accounts or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going-concern;

- Evaluating the overall presentation, structure and content of the Annual Accounts and the Final Statement of reimbursable expenditure actually incurred, and evaluating whether these Annual Accounts and the Final Statement of reimbursable expenditure actually incurred reflect a true and fair view of the underlying transactions and events.

We communicate with the Members of the Board 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.

Report on regulatory requirements

Responsibilities of the Members of the Board

The Members of the Board are responsible for the compliance by the Entity with the legal and regulatory requirements applicable in Belgium, its articles of association, the legal and regulatory requirements regarding bookkeeping and the provisions of the Contribution Agreement between the European Parliament and the Entity ('the Funding Agreement'), Regulation (EU, Euratom) No. 1141/2014, Regulation (EU, Euratom) 2018/1046 ('the Financial Regulation') and the underlying acts.

Responsibilities of the auditor

Our audit work included specific procedures to gather sufficient and appropriate audit evidence to verify, in all material respects, that the financial provisions and obligations of the contribution agreement, Regulation (EU, Euratom) No 1141/2014, Regulation (EU, Euratom) 2018/1046 ('the Financial Regulation') and the underlying acts have been met.

Independence matters

We have not performed any other services that are not compatible with the audit of the Annual Accounts and the Final Statement of reimbursable expenditure actually incurred and we have remained independent of the Entity during the course of our mandate.

Other communications

- Without prejudice to certain formal aspects of minor importance, the accounting records were maintained in accordance with the legal and regulatory requirements applicable in Belgium;
- The costs declared were actually incurred;
- The statement of revenue is exhaustive;
- The financial documents submitted by the entity to the European Parliament are consistent with the financial provisions of the Funding Agreement;
- The obligations arising from Regulation (EU, Euratom) No 1141/2014, in particular from Article 20 thereof, have been met;
- The obligations arising from the Funding Agreement, in particular from Article II.9 and Article II.19 thereof, have been met;
- Any unused part of Union funding is carried over to the next financial year;
- Any unused part of Union funding is used in accordance with Article 228(2) of the Financial Regulation;

- Any surplus of own resources was transferred to the reserve;
- We were not yet provided with the financial statements prepared in accordance with the international accounting standards defined in article 2 of regulation (EC) No 1606/2002. The financial statements prepared in accordance with the international accounting standards will be subject to a separate audit opinion.

Vilvoorde, 25 April 2022

Grant Thornton Bedrijfsrevisoren SCRL
Represented by

Gunther Loits
(Signature)

Digitally signed by Gunther Loits
(Signature)
DN: cn=Gunther Loits (Signature),
o=BE
Date: 2022.04.25 16:51:11 +02'00'

Gunther Loits
Registered auditor

Annex 1: Annual accounts

xxxx-xxxxxxxx	0866152095	2021	EUR	22.18.15	m04-f	xx/xx/xxxx	19		ABR-NPI 1
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**ANNUAL ACCOUNTS AND OTHER DOCUMENTS
TO BE FILED IN ACCORDANCE WITH THE
BELGIAN COMPANIES AND ASSOCIATIONS CODE**

IDENTIFICATION DETAILS (at the filing date)

Entity name : **ALLIANCE OF LIBERALS AND DEMOCRATS FOR EUROPE PARTY**
Entity legal form : Association internationale sans but lucratif
Address : Rue d'Idalie Nr : 11 Box : 2
Postal code : 1050 City : Ixelles
Country : Belgium
Register of legal persons - Business Court of Brussels, French-speaking
Website :
E-mail address :

Entity number 0866.152.095

Date of filing the most recent document mentioning the date of publication of the deed of incorporation and of the deed of amendment of the articles of association 20-01-2022

ANNUAL ACCOUNTS in EURO approved by the general meeting of 11-06-2022
regarding the period from 01-01-2021 to 31-12-2021
Preceding period from 01-01-2020 to 31-12-2020

The amounts for the preceding period are identical to the ones previously published.

Numbers of the sections of the standard model form not filed because they serve no useful purpose :

ABR-NPI 6.3, ABR-NPI 6.6, ABR-NPI 7, ABR-NPI 8




This printed document is not intended to be deposited with the National Bank of Belgium.

**LIST OF DIRECTORS AND AUDITORS AND DECLARATION REGARDING A
COMPLIMENTARY REVIEW OR CORRECTION ASSIGNMENT****LIST OF DIRECTORS AND AUDITORS**

COMPLETE LIST with surname, first names, profession, place of residence (address, number, postal code and town) and position within the association or foundation

GRAF LAMBSDORFF Alexander

Vice président of the board of directors

Mandat : 26-10-19- 10-06-22

Luisenstrasse 6

53129 Bonn.

GERMANY

VAN EGMOND Annelou Nicole

Vice président of the board of directors

Mandat : 26-10-19- 10-06-22

Antonie Duyckstraat 20

2582 TL Den Haag

NETHERLANDS

BERG Daniel

Vice président of the board of directors

Mandat : 26-10-19- 10-06-22

Iskola Utca 37-39

1011 Budapest 01

HUNGARY

BURKE David

Autre fonction

Mandat : 12-06-21- 12-06-23

Woodley Court 3

14D14 Dublin

IRELAND

CHARANZOVA Dita

Vice-président du Conseil d'Administration

Mandat : 10-11-18- 10-11-22

Jahodova c. p. 2888 40

10 Prague

CZECH REPUBLIC

BACH MORTSENSEN Henrik

Vice-président du Conseil d'Administration

Mandat : 10-11-18- 10-11-22

Slotsparken 38

2880 Bagsvaerd

DENMARK

KYUCHYUK Ilhan

Coprésident du Conseil d'Administration

Mandat : 26-10-19- 10-06-22

Stara Pianina 145

Sevlievo

BULGARIA

GARICANO GABILONDO Luis

Vice-président du Conseil d'Administration

Mandat : 10-11-18- 10-11-22

Emilio Coll 22

28224 Pozuelo de Alarcon

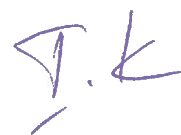
SPAIN

BRINTON Sarah

Vice président of the board of directors
Mandat : 26-10-19- 10-06-22
House of Lords 0
SW1A 0PW London
UNITED KINGDOM

DOOLEY Timothy Joseph

Coprésident du Conseil d'Administration
Mandat : 26-10-19- 10-06-22
The Old Forge 8
The Co Clare
IRELAND



AUDITING OR ADJUSTMENT MISSION


Optional mentions:

- in the event that the annual accounts have been verified or restated by an external accountant or by a company auditor who is not the statutory auditor, may be mentioned below: the surname, first names, profession and domicile of each external accountant or auditor and his member number with his Institute as well as the nature of his mission :

- A. Keeping the accounts of the association or foundation,
- B. The preparation of annual accounts,
- C. The verification of the annual accounts and/or
- D. The adjustment of the annual accounts.

- if the missions referred to under A. or under B. have been carried out by chartered accountants or by chartered tax accountants, the name, first names, profession and domicile of each chartered accountant or tax accountant may be mentioned below approved and its membership number with the Professional Institute of Chartered Accountants and Tax Specialists as well as the nature of its mission.

Surname, first names, profession and address	Number	Nature of the assignment (A, B, C and/or D)
D&C FINANCE SPRL 0692713523 Avenue E. Van Becelaere 28A 1170 Watermael-Boitsfort BELGIUM	50282877	
Represented directly or indirectly by : Fabio CRISI Expert-comptable ITAA Avenue E. Van Becelaere 28A 1170 Watermael-Boitsfort BELGIUM	10242186	



ANNUAL ACCOUNTS

BALANCE SHEET AFTER APPROPRIATION

	Notes	Codes	Period	Preceding period
ASSETS				
FORMATION EXPENSES		20		
FIXED ASSETS		21/28	<u>763.193,17</u>	<u>734.857,12</u>
Intangible fixed assets	6.1.1	21	35.365,39	63.536,23
Tangible fixed assets	6.1.2	22/27	<u>727.577,78</u>	<u>671.070,89</u>
Land and buildings		22	631.222,82	588.770,52
Plant, machinery and equipment		23	66.027,34	44.891,79
Furniture and vehicles		24	23.610,12	30.691,08
Leasing and other similar rights		25		
Other tangible fixed assets		26		
Assets under construction and advance payments		27	6.717,5	6.717,5
Financial fixed assets	6.1.3	28	250	250
CURRENT ASSETS		29/58	<u>5.250.685,41</u>	<u>4.181.125,26</u>
Amounts receivable after more than one year		29		
Trade debtors		290		
Other amounts receivable		291		
Stocks and contracts in progress		3		
Stocks		30/36		
Contracts in progress		37		
Amounts receivable within one year		40/41	189.684,61	265.158,55
Trade debtors		40	128.762,13	215.751,32
Other amounts receivable		41	60.922,48	49.407,23
Current investments		50/53		
Cash at bank and in hand		54/58	4.809.486,29	3.767.161,7
Accruals and deferred income		490/1	251.514,51	148.805,01
TOTAL ASSETS		20/58	<u>6.013.878,58</u>	<u>4.915.982,38</u>

	Notes	Codes	Period	Preceding period
EQUITY AND LIABILITIES				
EQUITY		10/15	<u>1.998.503,58</u>	<u>2.014.179,24</u>
Association or foundation Funds	6.2	10	1.027.771,81	1.027.771,81
Revaluation surpluses		12		
Allocated funds	6.2	13	970.731,77	986.407,43
Accumulated profits (losses)	(+)/(-)	14		
Investment grants		15		
PROVISIONS AND DEFERRED TAXES	6.2	16	<u>11.676</u>	<u>10.008</u>
Provisions for liabilities and charges		160/5	11.676	10.008
Pensions and similar obligations		160		
Taxation		161		
Major repairs and maintenance		162	11.676	10.008
Environmental obligations		163		
Other liabilities and charges		164/5		
Provisions for grants and legacies to reimburse and gifts with a recovery right		167		
Deferred taxes		168		
AMOUNTS PAYABLE		17/49	<u>4.003.699</u>	<u>2.891.795,14</u>
Amounts payable after more than one year	6.3	17		
Financial debts		170/4		
Credit institutions, leasing and other similar obligations		172/3		
Other loans		174/0		
Trade debts		175		
Advances received on contracts in progress		176		
Other amounts payable		178/9		
Amounts payable within one year	6.3	42/48	910.569,73	2.794.244,92
Current portion of amounts payable after more than one year falling due within one year		42		
Financial debts		43		
Credit institutions		430/8		
Other loans		439		
Trade debts		44	301.057,44	230.908,72
Suppliers		440/4	301.057,44	230.908,72
Bills of exchange payable		441		
Advances received on contracts in progress		46		
Taxes, remuneration and social security		45	609.512,29	233.645,2
Taxes		450/3	71.626,05	27.500,61
Remuneration and social security		454/9	537.886,24	206.144,59
Other amounts payable		48		2.329.691
Accruals and deferred income		492/3	3.093.129,27	97.550,22
TOTAL LIABILITIES		10/49	<u>6.013.878,58</u>	<u>4.915.982,38</u>

PROFIT AND LOSS ACCOUNT

	Notes	Codes	Period	Preceding period
Operating income and charges				
Gross operating margin	(+)(-)	9900	3.021.923,09	2.376.884,39
Of which non-recurring operating income		76A	2.520	8.800
Turnover		70		
Contributions, gifts, legacies and grants		73		
Raw materials, consumables, services and other goods		60/61	2.201.662	1.289.926,33
Remuneration, social security costs and pensions	(+)(-)	62	2.872.252,85	2.042.824,13
Depreciation of and other amounts written off formation expenses, intangible and tangible fixed assets		630	131.507,14	117.672,66
Amounts written off stocks, contracts in progress and trade debtors: Appropriations (write-backs)	(+)(-)	631/4	4.000	-9.300
Provisions for liabilities and charges: Appropriations (uses and write-backs)	(+)(-)	635/9	1.668	1.668
Other operating charges		640/8	22.343,91	22.858,07
Operating charges carried to assets as restructuring costs	(-)	649		
Non-recurring operating charges		66A		
Operating profit (loss)	(+)(-)	9901	-9.848,81	201.161,53
Financial income		6.4 75/76B	180,81	1.849,33
Recurring financial income		75	180,81	1.849,33
Non-recurring financial income		76B		
Financial charges		6.4 65/66B	4.453,86	17.510,58
Recurring financial charges		65	4.453,86	17.510,58
Non-recurring financial charges		66B		
Gain (loss) for the period before taxes	(+)(-)	9903	-14.121,86	185.500,28
Transfer from deferred taxes		780		
Transfer to deferred taxes		680		
Income taxes	(+)(-)	67/77	1.553,8	1.606,5
Gain (loss) of the period	(+)(-)	9904	-15.675,66	183.893,78
Transfer from untaxed reserves		789		
Transfer to untaxed reserves		689		
Gain (loss) of the period available for appropriation	(+)(-)	9905	-15.675,66	183.893,78

APPROPRIATION ACCOUNT**Profit (loss) to be appropriated**

Gain (loss) of the period available for appropriation

Profit (loss) brought forward

Withdrawals from capital and reserves**Appropriations to allocated funds****Profit (loss) to be carried forward**

	Codes	Period	Preceding period
(+)/(-)	9906	-15.675,66	183.893,78
(+)/(-)	(9905)	-15.675,66	183.893,78
(+)/(-)	14P		
	791	15.675,66	
	691		183.893,78
(+)/(-)	(14)		



EXPLANATORY DISCLOSURES**STATEMENT OF FIXED ASSETS****INTANGIBLE FIXED ASSETS**

Acquisition value at the end of the period

Movements during the period

Acquisitions, including produced fixed assets

Sales and disposals

Transfers from one heading to another

Acquisition value at the end of the period

Amortisations and amounts written down at the end of the period

Movements during the period

Recorded

Written back

Acquisitions from third parties

Cancelled owing to sales and disposals

Transferred from one heading to another

Amortisations and amounts written down at the end of the period

NET BOOK VALUE AT THE END OF THE PERIOD

Codes	Period	Preceding period
8059P	XXXXXXXXXX	191.061,68
8029		
8039		
(+)(-) 8049		
8059	191.061,68	
8129P	XXXXXXXXXX	127.525,45
8079	28.170,84	
8089		
8099		
8109		
(+)(-) 8119		
8129	155.696,29	
(21)	35.365,39	

TANGIBLE FIXED ASSETS**Acquisition value at the end of the period****Movements during the period**

Acquisitions, including produced fixed assets

Sales and disposals

Transfers from one heading to another

Acquisition value at the end of the period**Revaluation surpluses at the end of the period****Movements during the period**

Recorded

Acquisitions from third parties

Cancelled

Transferred from one heading to another

Revaluation surpluses at the end of the period**Depreciations and amounts written down at the end of the period****Movements during the period**

Recorded

Written back

Acquisitions from third parties

Cancelled owing to sales and disposals

Transferred from one heading to another

Depreciations and amounts written down at the end of the period**NET BOOK VALUE AT THE END OF THE PERIOD****OF WHICH**

Owned by the association or the foundation in full property

Codes	Period	Preceding period
8199P	XXXXXXXXXX	1.397.262,02
8169	160.208,96	
8179	775,03	
(+)/(-) 8189		
8199	1.556.695,95	
8259P	XXXXXXXXXX	
8219		
8229		
8239		
(+)/(-) 8249		
8259		
8329P	XXXXXXXXXX	726.191,13
8279	103.336,3	
8289		
8299		
8309	409,26	
(+)/(-) 8319		
8329	829.118,17	
(22/27)	<u>727.577,78</u>	
8349		

FINANCIAL FIXED ASSETS

Acquisition value at the end of the period

Movements during the period

Acquisitions

Sales and disposals

Transfers from one heading to another

Other movements

Acquisition value at the end of the period

Revaluation surpluses at the end of the period

Movements during the period

Recorded

Acquisitions from third parties

Cancelled

Transferred from one heading to another

Revaluation surpluses at the end of the period

Amounts written down at the end of the period

Movements during the period

Recorded

Written back

Acquisitions from third parties

Cancelled owing to sales and disposals

Transferred from one heading to another

Amounts written down at the end of the period

Uncalled amounts at the end of the period

Movements during the period

Uncalled amounts at the end of the period

NET BOOK VALUE AT THE END OF THE PERIOD

Codes	Period	Preceding period
8395P	XXXXXXXXXX	250
8365		
8375		
(+)/(-) 8385		
(+)/(-) 8386		
8395	250	
8455P	XXXXXXXXXX	
8415		
8425		
8435		
(+)/(-) 8445		
8455		
8525P	XXXXXXXXXX	
8475		
8485		
8495		
8505		
(+)/(-) 8515		
8525		
8555P	XXXXXXXXXX	
(+)/(-) 8545		
8555		
(28)	250	

STATEMENT OF ALLOCATED FUNDS AND PROVISIONS

FUNDS

Opening equity
Permanent financing

Period	Preceding period
1.027.772	1.027.772

Changes during the period

Amounts

STATEMENT OF ALLOCATED FUNDS

Valuation rules to calculate allocated funds (heading 13 of liabilities)

PROVISIONS

Analysis of the heading 167 of liabilities if amount is material

Period

RESULTS**PERSONNEL**

Employees for whom the association or the foundation submitted a DIMONA declaration or who are recorded in the general personnel register

Average number of employees calculated in full-time equivalents

INCOME AND CHARGE OF EXCEPTIONAL SIZE OR INCIDENCE**Non recurring income**

Non-recurring operating income

Non-recurring financial income

Non-recurring expenses

Non-recurring operating charges

Non-recurring financial charges

FINANCIAL RESULTS**Capitalized Interests**

Codes	Period	Preceding period
9087	25,9	24,1
76	2.520	8.800
(76A)	2.520	8.800
(76B)		
66		
(66A)		
(66B)		
6502		



RIGHTS AND COMMITMENTS NOT REFLECTED IN THE BALANCE SHEET

PERSONAL GUARANTEES PROVIDED OR IRREVOCABLY PROMISED BY THE ASSOCIATION OR FOUNDATION AS SECURITY FOR DEBTS AND COMMITMENTS OF THIRD PARTIES

Of which

Bills of exchange in circulation endorsed by the association or the foundation

REAL GUARANTEES

Real guarantees provided or irrevocably promised by the association or the foundation on its own assets as security of debts and commitments of the association or the foundation

Mortgages

Book value of the immovable properties mortgaged

Amount of registration

For irrevocable mortgage mandates, the amount for which the agent can take registration

Pledging of goodwill

Maximum amount up to which the debt is secured and which is the subject of registration

For irrevocable mandates to pledge goodwill, the amount for which the agent can take the inscription

Pledging of other assets or irrevocable mandates to pledge other assets

Book value of the immovable properties mortgaged

Maximum amount up to which the debt is secured

Guarantees provided or irrevocably promised on future assets

Amount of assets in question

Maximum amount up to which the debt is secured

Vendor's privilege

Book value of sold goods

Amount of the unpaid price

Codes	Period
9149	
9150	
91611	
91621	
91631	
91711	
91721	
91811	
91821	
91911	
91921	
92011	
92021	



Real guarantees provided or irrevocably promised by the association or the foundation on its own assets as security of debts and commitments of third parties

Mortgages

Book value of the immovable properties mortgaged

91612

Amount of registration

91622

For irrevocable mortgage mandates, the amount for which the agent can take registration

91632

Pledging of goodwill

Maximum amount up to which the debt is secured and which is the subject of registration

91712

For irrevocable mandates to pledge goodwill, the amount for which the agent can take the inscription

91722

Pledging of other assets or irrevocable mandates to pledge other assets

Book value of the immovable properties mortgaged

91812

Maximum amount up to which the debt is secured

91822

Guarantees provided or irrevocably promised on future assets

Amount of assets in question

91912

Maximum amount up to which the debt is secured

91922

Vendor's privilege

Book value of sold goods

92012

Amount of the unpaid price

92022

Codes	Period
91612	
91622	
91632	
91712	
91722	
91812	
91822	
91912	
91922	
92012	
92022	

Period

AMOUNT, NATURE AND FORM CONCERNING LITIGATION AND OTHER IMPORTANT COMMITMENTS

ING a donné une garantie bancaire au propriétaire du bâtiment à la rue d'Idalie pour un montant de 45.985 EUR avec échéance le 29/12/2024

SUPPLEMENT RETIREMENTS OR SURVIVORS PENSION PLANS IN FAVOUR OF THE PERSONNEL OR THE EXECUTIVES OF THE ENTERPRISE

Brief description

Measures taken by the enterprise to cover the resulting charges

PENSIONS FUNDED BY THE ASSOCIATION OR THE FOUNDATION ITSELF

Estimated amount of the commitments resulting from past services

Methods of estimation

Codes	Period
9220	

NATURE AND COMMERCIAL OBJECTIVE OF TRANSACTIONS NOT REFLECTED IN THE BALANCE SHEET

Provided that the risks or advantages coming from these transactions are significant and if the disclosure of the risks or advantages is necessary to appreciate the financial situation of the association or the foundation

Period

OTHER RIGHTS AND COMMITMENTS NOT REFLECTED IN THE BALANCE SHEET (including those that cannot be calculated)

Period

SOCIAL BALANCE SHEET

Number of joint industrial committee:

EMPLOYEES FOR WHOM THE ASSOCIATION OR THE FOUNDATION SUBMITTED A DIMONA DECLARATION OR WHO ARE RECORDED IN THE GENERAL PERSONNEL REGISTER

	Codes	1. Full-time (period)	2. Part-time (period)	3. Total (T) or total in full-time equivalents (FTE) (period)	3P. Total (T) or total in full-time equivalents (FTE) (preceding period)
During the period and the preceding period					
Average number of employees	100	25,1	1	25,9	24,1
Number of hours actually worked	101	39.900	1.248	41.148	39.095
Personnel costs	102	2.785.138,74	87.114,11	2.872.252,85	1.764.016

	Codes	1. Full-time	2. Part-time	3. Total in full-time equivalents
At the closing date of the period				
Number of employees	105	27	1	27,8
By nature of the employment contract				
Contract for an indefinite period	110	25	1	25,8
Contract for a definite period	111	2		2
Contract for the execution of a specifically assigned work	112			
Replacement contract	113			
According to gender and study level				
Men	120	11		11
primary education	1200			
secondary education	1201			
higher non-university education	1202	1		1
university education	1203	10		10
Women	121	16	1	16,8
primary education	1210			
secondary education	1211			
higher non-university education	1212	2		2
university education	1213	14	1	14,8
By professional category				
Management staff	130	1	1	1,8
Employees	134	25		25
Workers	132			
Others	133	1		1

LIST OF PERSONNEL MOVEMENTS DURING THE PERIOD**ENTRIES**

Number of employees for whom the association or the foundation submitted a DIMONA declaration or who have been recorded in the general personnel register during the financial year

DEPARTURES

Number of employees whose contract-termination date has been entered in DIMONA declaration or in the general personnel register during the financial year

Codes	1. Full-time	2. Part-time	3. Total in full-time equivalents
205	11		11
305	7		7

INFORMATION ON TRAINING PROVIDED TO EMPLOYEES DURING THE PERIOD**Total of initiatives of formal professional training at the expense of the employer**

Number of employees involved

Number of actual training hours

Costs for the association or the foundation

of which gross costs directly linked to training

of which fees paid and payments to collective funds

of which grants and other financial advantages received (to deduct)

Total of initiatives of less formal or informal professional training at the expense of the employer

Number of employees involved

Number of actual training hours

Costs for the association or the foundation

Total of initiatives of initial professional training at the expense of the employer

Number of employees involved

Number of actual training hours

Costs for the association or the foundation

Codes	Men	Codes	Women
5801		5811	
5802		5812	
5803	1.484	5813	1.636
58031		58131	
58032	1.484	58132	1.636
58033		58133	
5821		5831	
5822		5832	
5823		5833	
5841	1	5851	4
5842	540	5852	2.320
5843	5.422	5853	22.970

VALUATION RULES

I. Principes généraux

Les règles d'évaluation sont établies conformément à l'arrêté royal du 29 avril 2019 portant exécution du Code des sociétés. En vue d'assurer l'image fidèle, il a été dérogé aux règles d'évaluation prévues dans cet arrêté dans les cas exceptionnels suivants : Ces dérogations se justifient comme suit : Ces dérogations influencent de la façon suivante le patrimoine, la situation financière et le résultat avant impôts de l'entreprise : Les règles d'évaluation n'ont pas été modifiées. Le compte de résultats n'a pas été influencé de façon importante par des produits ou des charges imputables à un exercice antérieur ; A défaut de critères objectifs, l'estimation des risques prévisibles, des pertes éventuelles et des dépréciations mentionnés ci-dessous, est inévitablement aléatoire : Autres informations requises pour que les comptes annuels donnent une image fidèle du patrimoine, de la situation financière ainsi que du résultat de l'entreprise :

II. Règles particulières

Tableau des taux d'amortissements

Types de biens +++++ Taux linéaires d'amortissement (%)

Logiciels informatiques+++++++ 25

Matériel informatique ++++++ 25

Installations, machines et outillages Cuisines - Cafétérias - Crèches; Petit électro-ménager ++++++++25

Caisnes enregistreuses ++++++25

Appareils de grande cuisine+++++++ 12,50

Mobilier spécifique de cuisines et de cafétérias+++++++ 12,50

Mobilier spécifique de crèches+++++++ 25

Matériel de télécommunication et audio-visuel

Appareils de téléphonie et de télécopie+++++++ 25

Ecouteurs, casques, microphones ++++++ 25

Caméras ++++++25

Magnétoscopes ++++++25

Magnétophones et appareils à dicter ++++++ 25

Projecteurs (diapositives et rétroprojecteurs) ++++++25

Matériel de photographie ++++++25

Ecrans de projection ++++++25

Téléviseurs, radios, moniteurs (sauf informatique)+++++++ 25

Matériel et équipement technique

Imprimerie, courrier, sécurité, bâtiment, outillage+++++++ 12,50

Appareils de mesures ou de laboratoire ++++++25

Autres installations, machines et outillage ++++++12,50

Rayonnages démontables, cloisons, faux planchers, faux plafonds et câblage ++++++25

Parc automobile ++++++25

Biens meubles ++++++10

Biens immeubles ++++++4

Terrains Sans objet

Dettes:

Le passif ne comporte pas de dettes à long terme, non productives d'intérêt ou assorties d'un taux d'intérêt anormalement faible.

Devises:

Les avoirs, dettes et engagements libellés en devises sont convertis en ..EUR sur les bases suivantes: taux à la date de clôture

Les écarts de conversion des devises sont traités comme suit dans les comptes annuels:

Conventions de location-financement:

Pour les droits d'usage résultant de conventions de location-financement qui n'ont pas été portés à l'actif (article 102, § 1er de l'arrêté royal du 30 janvier 2001 portant exécution du Code des sociétés), les redevances et loyers relatifs aux locations-financements de biens immobiliers et afférents à l'exercice se sont élevés à 0 EUR.

Annex 2: Final Statement of reimbursable expenditure actually incurred

BUDGET ACTUAL 2021

COSTS		
Reimbursable costs	Budget	Actual
A.1: Personnel costs	2.675.000	2.872.253
1. Salaries	1.800.000	1.994.905
2. Contributions	600.000	467.864
3. Professional training	80.000	50.058
4. Staff missions expenses	60.000	294
5. Other personnel costs	135.000	359.133
A.2: Infrastructure and operating costs	379.000	387.508
1. Rent, charges and maintenance costs	163.500	154.075
2. Costs relating to installation, operation and maintenance of equipment	28.000	62.236
3. Depreciation of movable and immovable property	124.000	102.418
4. Stationery and office supplies	15.000	17.842
5. Postal and telecommunications charges	33.000	42.935
6. Printing, translation and reproduction costs	15.000	7.527
7. Other infrastructure costs	500	476
A.3: Administrative costs	189.000	193.510
1. Documentation costs (newspapers, press agencies, databases)		
2. Costs of studies and research	1.000	0
3. Legal costs	30.000	36.149
4. Accounting and audit costs	50.000	59.333
5. Miscellaneous administrative costs	23.000	13.029
6. Support to associated entities	85.000	84.999
A.4: Meetings and representation costs	2.508.500	1.564.854
1. Costs of meetings	2.255.000	1.419.258
2. Participation in seminars and conferences		
3. Representation costs	190.000	106.742
4. Costs of invitations		
5. Other meeting-related costs	63.500	38.854
A.5: Information and publication costs	259.000	112.624
1. Publication costs	30.000	12.840
2. Creation and operation of Internet sites	25.000	26.887
3. Publicity costs	30.000	43.005
4. Communications equipment (gadgets)	20.000	4.799
5. Seminar and exhibitions	5.000	790
6. Election campaigns		
7. Other information-related costs	149.000	24.303
A.TOTAL REIMBURSABLE COSTS	6.010.500	5.130.749
Non-reimbursable costs		
1. Allocations to other provisions		
2. Financial charges	29.942	33.463
3. Exchange losses		
4. Doubtful claims on third parties		
5. Others (to be specified)	31.000	75.229
6. Contribution in kind		
TOTAL NON-REIMBURSABLE COSTS	60.942	108.692
C. TOTAL COSTS	6.071.442	5.239.442

REVENUE		
	Budget	Actual
D.1.1. European Parliament funding carried over from year N-1		2.351.920
D.1.2. European Parliament funding awarded for year N		5.302.504
D.1.3. European Parliament funding carried over to year N+1		3.036.750
D.1. European Parliament funding used to cover 90% of reimbursable costs in year N	5.386.942	4.617.674
D.2. Member contributions	390.000	349.439
2.1 from member parties	360.000	332.607
2.2 from individual members	30.000	16.832
D.3. Donations	145.000	65.671
3.1 Above 500 EUR	125.000	60.162
3.2 Below 500 EUR	20.000	5.509
D.4. Other own resources (to cover eligible expenditure) (to be listed)	149.500	206.657
4.1 Rent	58.500	61.570
4.2 Various reimbursements	0	7.389
4.3 Selling Promotional Material	0	31
4.4 Bank interest	1.000	181
4.5 Registration fees	40.000	19.575
4.6 Other exceptional income		2.520
4.7 Other own resources	50.000	99.715
4.8 Own resources extracted from reserves		15.676
D.5. Contributions in kind		
D. TOTAL REVENUE (to cover eligible expenditure)	6.071.442	5.239.442
E. profit/loss (D-C)	0	0
F. Allocation of own resources to the reserve account		0
G. Profit/Loss for verifying compliance with the non-profit rule (E-F)		0
H. Interest from pre-financing		