

AUDITOR'S REPORT

ON THE FINANCIAL STATEMENTS OF INSTITUT DEMOCRATE EUROPEEN ASBL 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 foundation prepared by its accountant for the year ending 31/12/2011 as laid out on annexes 1 and 2 (5 pages) of this document.

1. Respective responsibilities of the foundation and the auditors

The foundation 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 foundation and to report to the foundation 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 foundation, 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 foundation 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;
- 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 foundation 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) n° 2004/2003 have been met;
- the obligations arising from the Bureau decision 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, 4th of May 2012,

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

martine piret avenue cdt lothaire, 38 1040 bruxelles

ANNEX Annex: Breakdown of the provisional operating budget ••

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cugipie expenditure	Budget	Activation of	KEVENUE	100 mag 20 may
A.1. Personnel costs	30,000,00		Budget 🤶 📃	Actual
	30,000,00		U.1 Dissolution of "Provision to cover eligible	
3. Professional training	•		costs to be incurred in the first quarter of N" ¹	
4. Staff mission expenses			grant aon ize m	
5. Other personnel costs			005-100,00	35 188 00
A.2: Intrastructure and operating costs	28.000.00			35, 188, 09
2. Costs relating to the installation According to the installatio	6.000,00	6.000.00	D.4. Donations members	
3. Depreciation of movable and immovable proveduor and maintenance of equipment		00'0	4.1 ahove find Elio	00'0
4. Stationery and office supplies			4.2 below 500 FUR	
5. Postal and telecommunications charges	2.000,000	5,95	D.5 Other own recommended to accurate the transmission	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
6. Printing, translation and reproduction costs	00'006'1	978,60		
/ Uther Infrastructure costs	10,000,001	5.765,66		
A.S. Administrative expenditure	00,000,00	20000		
Documentation costs (newspapers, press agencies, databases)		20°082'07		
2. Uosis of studies and research	50 000 00	10 400 00		<u> </u>
o: cegar cosis 4. Accounting and and it over	6.000,000			
	30,000,00	15.304.27		
6. Miscellaneous administrative costs		<u>.</u>		_
A.4: Meetings and reviseontation same				
1. Costs of meetings of the political costs and a second s	299,000,00	180.823.14		
2. Participation in seminars and conferences	74.500,00	64,853,73		
3. Representation costs	84.500,00			
4. Cost of invitations	130.000,00	115,969,41		
5. Other meeting-related costs	10.000,00			
olication costs	Contraction additional			
1. Publication costs	48.577,00	5.662,80		
2. Creation and operation of Internet sites	20.000,00			
5. Publicity costs	5 000 001	5.662,80		
4. vommunications equipment (gadgets)	3.000.00			
	15,000,00			
A 6 EVIDENTIAL COLORIS				
A 7' Allocation is the			D.6 Confribitions in Links	
incurred in the fact and the second to cover eligible expenditure to be				対応の
1201 - 10 - 11 - 11 - 11 - 11 - 11 - 11				
	504.577.00	225.021.22		
1. Allocations to other provisions	00000	1 434 91	226 AVE VENUE Ato COVEL eligible expenditure) 25 392 (56,00) 226	226.176.72
2. Financial charges		00'0		Π
3. Exchange losses	1.000,000	1.264,91	Li r Auguuonal ottner own resources (to cover	
4. Doubiful claims on third parties			non-eligible expenditure) (to be listed)	279,56
5. Others - Patrimonial tax				
B. TOTAL NON-ELIGIBLE EXPENDITURE	0 000 000 000 000 000 000 000 000 000	170,00		279,41
	505.577 001	726 455 451	20 10 10 10 10 10 10 10 10 10 10 10 10 10	0,15
		01 004 077	F. IVIAL REVENUE G. Prohitioss TEAT	226.456,28
			· · · · · · · · · · · · · · · · · · ·	0,15
H-1 Allocation of own resources to the specific reserve account			(
			\leq	
11. 11000055 for Verifying compliance with the no-profit rule (G-H,1) 1	-113,421,00	0,15		

 1 . Not applicable to political foundations at European level

Martine Diret Martine Diret réviseur d'entreprises avenue cot tothaire, 38 1040 hruxelles

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

ANNEX 2

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		Exercice	Dernier exercic
ACTIFS CIRCULANTS		166.901,60	99.896,73
VII. CREANCES A UN AN OU PLUS		<u>37.495,70</u>	
B. AUTRES CREANCES Créance - participations des membres	416101	37.495,70 37.495,70	
IX. VALEURS DISPONIBLES		<u>129.213,28</u>	<u>64.093,92</u>
ING : 363-0226278-17 Livret vert (363-5032591-77)	550001 550010	29.097,45 100.115,83	64.093,92
X. COMPTES DE REGULARISATION		<u>192,62</u>	<u>35.802,81</u>
Produits acquis	491000	192,62	35.802,81
TOTAL ACTIF		166.901,60	99.896,73

martine piret réviseur d'entreprises avenue cdt lothaire, 38 1040 bruxelles PASSIF

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

		Exercice	Dernier exercice
CAPITAUX PROPRES		-316,28	-316,43
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V. BENEFICE REPORTE	·····	<u>-316,28</u>	<u>-316,43</u>
Perte reportée (-)	141000	-316,28	-316,43
DETTES		167.217,88	100.213,16
IX. DETTES A UN AN AU PLUS		<u>166.924,98</u>	<u>100.098,78</u>
C. DETTES COMMERCIALES		44.188,81	26.557,10
1. FOURNISSEURS Fournisseurs	4 400 00	<u>44.188,81</u>	<u>26.557,10</u>
Factures à recevoir	440000 444000	34.029,95 10.158,86	17.603,61 8.953,49
F. AUTRES DETTES		122.736,17	73.541,68
Autres dettes diverses	489100		325,71
Dettes envers le Parlement	489101	122.736,17	73.215,97
X. COMPTES DE REGULARISATION		<u>292,90</u>	<u>114,38</u>
Charges à imputer	492000	292,90	114,38
TOTAL PASSIF		166.901,60	99.896,73

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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

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Date: 03/05/2012 11:48 Page: 3

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CHARGES

		Exercice	Dernier exercice
II. COUT DES VENTES ET DES PRESTATIONS		<u>225.240,66</u>	<u>231.893,96</u>
B. SERVICES ET BIENS DIVERS		225.021,22	231.825,48
Loyer bureau	610000	6.000,00	6.000,00
Téléphone	612000		50,00
Internet & e-mail (communications et entretien)	612030	152,25	79,05
Frais postaux	612100	826,35	567,54
Frais informatiques - hard & access.	612200		136,13
Frais informatiques - location	612240		480,00
Frais informatiques - consultance	612250	5.662.80	400,00
Honoraires notaires	613211	0.002,00	120 60
Honoraires experts-comptables	613212	11.497,00	138,68
Honoraires reviseur d'entreprises	613213	3.807,27	11.499,05
Honoraires conseillers fiscaux	613215	5.607,27	2.726,62
Honoraires interprêtes	613217	6 607 00	3.043,15
Honoraires divers	613219	6.607,00	22.358,40
Publications légales		2.080,80	14.124,93
Research papers	613300		111,32
Frais de voyages: avion, train, tram,	613304	8.200,00	4.700,00
Frais de voyages: avion, train, train, Frais de voyages: hôtels	613500	60.310,50	65.192,14
Catalogues et imprimés	613510	27.477,92	19.760,11
Conférences, foires et expositions	615100	5.771,61	12.990,36
	615300	62.912,73	43.067,13
Frais de restaurant - Belgique	615600	1.744,00	305,50
Frais de restaurant - Etranger	615610	9.517,70	20.894,41
Frais de voitures: Location	616000	3.325,03	720,50
Frais de voitures: Carburant	616100		68,65
Frais de voitures: Péage, taxi et parking	616400	9.128,26	2.811,81
G. AUTRES CHARGES D'EXPLOITATION		219,44	68,48
Précompte mobilier	640140	49,44	
Autres taxes	640240	170,00	35,23
Remboursement du financement du Parlement Européen	648001	170,00	33,25
V. CHARGES FINANCIERES		1.265,67	
NAL		1.205,67	<u>794.33</u>
C. AUTRES CHARGES FINANCIERES		1.265,67	704.00
Différences de change	654000	1.203,07	794,33
Frais bancaires	657100	1.265,67	12,12 782,21
XI. AFFECTATIONS ET PRELEVEMENTS		<u>316,43</u>	283,18
Perte reportée de l'ex. précédent	690000	316,43	
	· · · · · ·	0,010	283,18
TOTAL CHARGES		226.822,76	232.971,47

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COMPTEDES 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>226.176,87</u>	<u>232.419,98</u>
D. COTISATIONS, DONS, LEGS ET SUBSIDES Participation des Membres Subventions du Parlement Européen Subventions du Parlement Européen - exercice antérieur IV. PRODUITS FINANCIERS	730000 737000 737001	226.176,87 35.188,09 190.988,63 0,15 <u>329,61</u>	232.419,98 35.567,95 196.852,03 <u>235,06</u>
B. PRODUITS DES ACTIFS CIRCULANTS Intérêts sur compte à vue	751200	329,61 329,61	234,86 234,86
C. AUTRES PRODUITS FINANCIERS Différences de change	754000		0,20 0,20
XI. AFFECTATIONS ET PRELEVEMENTS		<u>316,28</u>	<u>316,43</u>
Perte à reporter	793000	316,28	316,43
TOTAL PRODUITS		226.822,76	232.971,47

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