

Independent auditor's report to Institute of European Democrats for the year ended 31 December 2018

In accordance with our service contract dated 18 November 2016 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 Ernst & Young Réviseurs d'Entreprises scrl. This report includes our opinion on the balance sheet as at 31 December 2018, the income statement for the year ended 31 December 2018 and the disclosures (all elements together the "Annual Accounts") using the abbreviated schedule and on the Final Statement of eligible 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 18 November 2016. Our mandate expires after the delivery of our audit opinion for the year ending 31 December 2018.

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

Unqualified opinion

We have audited the Annual Accounts of Institute of European Democrats (the "Entity"), that consist of the balance sheet on 31 December 2018, as well as the income statement of the year and the disclosures, which show a balance sheet total of € 206.739 and of which the income statement shows a result for the year of € 0.

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 2018, 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 eligible expenditure actually incurred for the year ended 31 December 2018 in accordance with the rules and regulations applicable to funding of European political parties and European political foundations of Institute of European Democrats EUPF.

In our opinion, the Final Statement of eligible expenditure actually incurred of the Entity for the year ended 31 December 2018 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 the 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 eligible 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 eligible 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.

Other Matters

On 29 March 2017, the United Kingdom invoked Article 50 of the Treaty on European Union (TEU) and notified its intention to withdraw from the European Union and the European Atomic Energy Community (EURATOM). At present, negotiations on the withdrawal arrangements are ongoing.

The Entity has not made any disclosure of its assessment of the impact of Brexit in its Annual Accounts.

We have considered the uncertainties related to the potential effects of Brexit and the assumptions made by the Entity in this respect on its operations and financial situation.

Responsibilities of the Members of the Board for the preparation of the Annual Accounts and the Final Statement of eligible 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 eligible expenditure actually incurred. This responsibility includes: designing, implementing and maintaining internal control which the Members of the Board determines to be necessary to enable the preparation of the Annual Accounts and the Final Statement of eligible 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 grant awarded and must comply with the provisions of the Regulation (EU, Euratom) No 1141/2014 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 eligible expenditure actually incurred

Our objectives are to obtain reasonable assurance whether the Annual Accounts and the Final Statement of eligible 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 eligible 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 eligible expenditure actually incurred.

Furthermore, with respect to the Final Statement of eligible expenditure actually incurred, it is our responsibility to express an opinion on the compliance with the 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 skepticism 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 eligible 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 eligible expenditure actually incurred, and evaluating whether these Annual Accounts and the Final Statement of eligible 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 European Parliament's grant decision, Regulation (EU, Euratom) No 1141/2014 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 grant award decision, Regulation (EU, Euratom) No 1141/2014 and the underlying acts have been met.

Independence matters

We have not performed any services that are not compatible with the audit of the Annual Accounts and the Final Statement of eligible 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

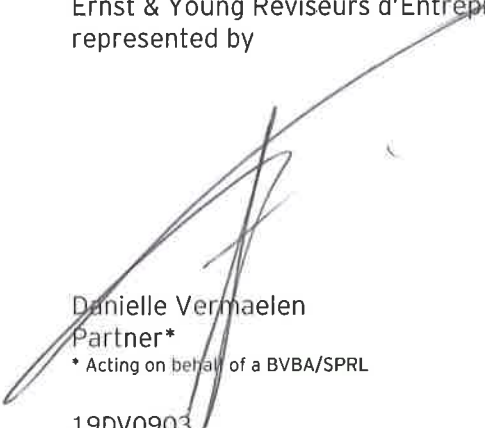
were maintained in accordance with the legal and regulatory requirements applicable in Belgium;

- The costs declared were actually incurred;
- The statement of revenue is exhaustive;
- The financial documents submitted by the entity to Parliament are consistent with the financial provisions of the Funding Decision;
- 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 Decision, in particular from Article II.9 and Article II.19 thereof, have been met;
- The contributions in kind have actually been provided to the entity and have been valued in compliance with the applicable rules;
- Any surplus of Union funding was carried over to the next financial year and has been used in the first quarter of the financial year, pursuant to Article 125(6) 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 to the international accounting standards will be subject to a separate audit opinion.

Diegem, 20 May 2019

Ernst & Young Réviseurs d'Entreprises scrl
represented by



Danielle Vermaelen
Partner*

* Acting on behalf of a BVBA/SPRL

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EY

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Annual Accounts

201			1	EUR	
NAT.	Date du dépôt	N° 0892.377.234	P.	U.	D.
					A-asbl 1.1

COMPTES ANNUELS EN EUROS

DENOMINATION: **Institut des Démocrates Européens**

Forme juridique: **ASBL**

Adresse: **Rue de l'Industrie**

N°: **4**

Code postal: **1000**

Commune: **Bruxelles 1**

Pays: **Belgique**

Registre des personnes morales (RPM) - Tribunal de l'entreprise de **Bruxelles, francophone**

Adresse Internet *:

Numéro d'entreprise

0892.377.234

DATE **26/01/2018** du dépôt de l'acte constitutif OU du document le plus récent mentionnant la date de publication des actes constitutif et modificatif(s) des statuts.

COMPTES ANNUELS approuvés par l'assemblée générale** du

20/05/2019

et relatifs à l'exercice couvrant la période du

1/01/2018

au

31/12/2018

Exercice précédent du

1/01/2017

au

31/12/2017

Les montants relatifs à l'exercice précédent sont / ~~ne sont pas~~ *** Identiques à ceux publiés antérieurement

LISTE COMPLÈTE avec nom, prénoms, profession, domicile (adresse, numéro, code postal et commune) et fonction au sein de l'association ou de la fondation des ADMINISTRATEURS ET COMMISSAIRES et, le cas échéant, du représentant en Belgique de l'association étrangère

Bader Luca

via santa sofia 8 , 20122 Milan, Italie

Fonction : Administrateur délégué

Mandat : 24/09/2007- 4/05/2019

Casanova Jean Claude

Rue de l'Aude 13 , 75005 Paris, France

Fonction : Président du Conseil d'Administration

Mandat : 24/09/2007- 13/02/2019

Deprez Gérard

Avenue des Combattants 25 , 1340 Ottignies, Belgique

Fonction : Administrateur

Mandat : 21/11/2011- 4/05/2019

Documents joints aux présents comptes annuels:

Nombre total de pages déposées:

15

Numéros des sections du document normalisé non déposées parce que sans

objet: 5.1.3, 5.2.1, 5.2.2, 5.4, 5.6, 5.7

Signature
(nom et qualité)

Bader Luca

Administrateur Délégué



Signature
(nom et qualité)

* Mention facultative.

** Par le conseil d'administration dans le cas d'une fondation / par l'organe général de direction dans le cas d'une association internationale sans but lucratif.

*** Biffer la mention inutile.

LISTE DES ADMINISTRATEURS ET COMMISSAIRES (suite de la page précédente)

Pauli François

Avenue Mollère 260 , 1180 Uccle, Belgique

Fonction : Administrateur

Mandat : 21/11/2011- 4/05/2019

Brecely Roman

Prkřizl 8 , 90082 Zalesie, République Tchèque

Fonction : Administrateur

Mandat : 5/05/2017- 4/05/2019

Demetrlou Stavrou Marina

Vasill Michaelldl Engomi 0 , 2400 Nicosi, Chypre

Fonction : Administrateur

Mandat : 13/05/2016- 4/05/2019

Szelenyi Zsuzsanna

Residente a Torokvesz 129 , 1025 Budapest, Hongrie

Fonction : Administrateur

Mandat : 5/05/2017- 4/05/2019

Burzako Samper Miguel

Ibaibide 24 , 0 Getxo, Espagne

Fonction : Administrateur

Mandat : 14/05/2018- 14/05/2020

MISSION DE VÉRIFICATION OU DE REDRESSEMENT

Mentions facultatives:

- dans le cas où des comptes annuels ont été vérifiés ou redressés par un expert-comptable externe ou par un réviseur d'entreprises qui n'est pas le commissaire, peuvent être mentionnés ci-après: les nom, prénoms, profession et domicile de chaque expert-comptable externe ou réviseur d'entreprises et son numéro de membre auprès de son Institut ainsi que la nature de sa mission:
 - A. La tenue des comptes de l'association ou de la fondation,
 - B. L'établissement des comptes annuels,
 - C. La vérification des comptes annuels et/ou
 - D. Le redressement des comptes annuels.

- si des missions visées sous A. ou sous B. ont été accomplies par des comptables agréés ou par des comptables-fiscalistes agréés, peuvent être mentionnés ci-après: les nom, prénoms, profession et domicile de chaque comptable agréé ou comptable-fiscaliste agréé et son numéro de membre auprès de l'Institut Professionnel des Comptables et Fiscalistes agréés ainsi que la nature de sa mission.

Nom, prénoms, profession, domicile	Numéro de membre	Nature de la mission (A, B, C et/ou D)

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BILAN APRES REPARTITION

	Ann.	Codes	Exercice	Exercice précédent
ACTIF				
ACTIFS IMMOBILISÉS		20/28	279	1.006
Frais d'établissement		20		
Immobilisations incorporelles	5.1.1	21		253
Immobilisations corporelles	5.1.2	22/27	279	753
Terrains et constructions		22		
Appartenant à l'association ou à la fondation en pleine propriété		22/91		
Autres		22/92		
Installations, machines et outillage		23		
Appartenant à l'association ou à la fondation en pleine propriété		231		
Autres		232		
Moblier et matériel roulant		24	279	753
Appartenant à l'association ou à la fondation en pleine propriété		241	279	753
Autres		242		
Location-financement et droits similaires		25		
Autres immobilisations corporelles		26		
Appartenant à l'association ou à la fondation en pleine propriété		261		
Autres		262		
Immobilisations en cours et acomptes versés		27		
Immobilisations financières	5.1.3/ 5.2.1	28		
ACTIFS CIRCULANTS		29/58	206.460	90.356
Créances à plus d'un an		29		
Créances commerciales		290		
Autres créances		291		
dont créances non productives d'intérêts ou assorties d'un intérêt anormalement faible		2915		
Stocks et commandes en cours d'exécution		3		
Stocks		30/36		
Commandes en cours d'exécution		37		
Créances à un an au plus		40/41	688	6.099
Créances commerciales		40	688	6.099
Autres créances		41		
dont créances non productives d'intérêts ou assorties d'un intérêt anormalement faible		415		
Placements de trésorerie	5.2.1	50/53		
Valeurs disponibles		54/58	205.772	72.257
Comptes de régularisation		490/1		12.000
TOTAL DE L'ACTIF		20/58	206.739	91.362

PASSIF	Ann.	Codes	Exercice	Exercice précédent
FONDS SOCIAL		10/15	14.021	14.021
Fonds de l'association ou de la fondation		10		
Patrimoine de départ		100		
Moyens permanents		101		
Plus-values de réévaluation		12		
Fonds affectés	5.3	13	14.021	14.021
Résultat positif (négatif) reporté(+)/(-)		14		
Subsides en capital		15		
PROVISIONS	5.3	16		
Provisions pour risques et charges		160/5		
Provisions pour subsides et legs à rembourser et pour dons avec droit de reprise		168		
DETTES		17/49	192.718	77.341
Dettes à plus d'un an	5.4	17		
Dettes financières		170/4		
Etablissements de crédit, dettes de location-financement et assimilées		172/3		
Autres emprunts		174/0		
Dettes commerciales		175		
Acomptes reçus sur commandes		176		
Autres dettes		179		
Productives d'intérêts		1790		
Non productives d'intérêts ou assorties d'un intérêt anormalement faible		1791		
Cautionnements reçus en numéraire		1792		
Dettes à un an au plus	5.4	42/48	165.580	73.341
Dettes à plus d'un an échéant dans l'année		42		
Dettes financières		43		
Etablissements de crédit		430/8		
Autres emprunts		439		
Dettes commerciales		44	13.836	10.128
Fournisseurs		440/4	13.836	10.128
Effets à payer		441		
Acomptes reçus sur commandes		46		
Dettes fiscales, salariales et sociales		45	2.994	4.602
Impôts		450/3		
Rémunérations et charges sociales		454/9	2.994	4.602
Dettes diverses		48	148.750	58.611
Obligations et coupons échus, subsides à rembourser et cautionnements reçus en numéraire		480/8		
Autres dettes productives d'intérêts		4890	148.750	58.611
Autres dettes non productives d'intérêts ou assorties d'un intérêt anormalement faible		4891		
Comptes de régularisation		492/3	27.138	4.000
TOTAL DU PASSIF		10/49	206.739	91.362

COMPTE DE RÉSULTATS

	Ann.	Codes	Exercice	Exercice précédent
Produits et charges d'exploitation				
Marge brute d'exploitation(+)/(-)		9900	91.008	83.231
Ventes et prestations*		70/74	300.754	315.157
Chiffre d'affaires*		70		23
Cotisations, dons, legs et subsides*		73	300.000	314.389
Approvisionnements, marchandises, services et biens divers*		60/61	209.746	231.926
Rémunérations, charges sociales et pensions.....(+)/(-)	5.5	62	89.645	76.889
Amortissements et réductions de valeur sur frais d'établissement, sur immobilisations incorporelles et corporelles		630	727	1.502
Réductions de valeur sur stocks, sur commandes en cours d'exécution et sur créances commerciales: dotations (reprises)(+)/(-)		631/4		
Provisions pour risques et charges: dotations (utilisations et reprises)(+)/(-)		635/8		
Autres charges d'exploitation		640/8		
Charges d'exploitation portées à l'actif au titre de frais de restructuration		649		
Résultat positif (négatif) d'exploitation(+)/(-)		9901	<u>636</u>	<u>4.840</u>
Produits financiers	5.5	75		
Charges financières	5.5	65	636	733
Résultat positif (négatif) courant.....(+)/(-)		9902		<u>4.107</u>
Produits exceptionnels		76		
Charges exceptionnelles		66		
Résultat positif (négatif) de l'exercice(+)/(-)		9904		<u>4.107</u>

* Mention facultative.

AFFECTATIONS ET PRELEVEMENTS

Résultat positif (négalif) à affecter(+)/(-)
 Résultat positif (négalif) de l'exercice à affecter(+)/(-)
 Résultat positif (négalif) de l'exercice antérieur reporté(+)/(-)
 Prélèvement sur les capitaux propres
 sur les fonds de l'association ou de la fondation
 sur les fonds affectés
 Affectation aux fonds affectés
 Résultat positif (négalif) à reporter(+)/(-)

Codes	Exercice	Exercice précédent
9906		4.107
9905		4.107
14P		
791/2		
791		
792		
692		4.107
(14)		

ANNEXE

ETAT DES IMMOBILISATIONS

	Codes	Exercice	Exercice précédent
IMMOBILISATIONS INCORPORELLES			
Valeur d'acquisition au terme de l'exercice	8059P	xxxxxxxxxxxxxxxx	3.808
Mutations de l'exercice			
Acquisitions, y compris la production immobilisée	8029		
Cessions et désaffectations	8039		
Transferts d'une rubrique à une autre.....(+)/(-)	8049		
Valeur d'acquisition au terme de l'exercice	8059	3.808	
Amortissements et réductions de valeur au terme de l'exercice			
	8129P	xxxxxxxxxxxxxxxx	3.555
Mutations de l'exercice			
Actés	8079	253	
Repris	8089		
Acquis de tiers	8099		
Annulés à la suite de cessions et désaffectations	8109		
Transférés d'une rubrique à une autre.....(+)/(-)	8119		
Amortissements et réductions de valeur au terme de l'exercice	8129	3.808	
VALEUR COMPTABLE NETTE AU TERME DE L'EXERCICE	(21)		

	Codes	Exercice	Exercice précédent
IMMOBILISATIONS CORPORELLES			
Valeur d'acquisition au terme de l'exercice	8199P	xxxxxxxxxxxxxxxx	3.475
Mutations de l'exercice			
Acquisitions, y compris la production immobilisée	8169		
Cessions et désaffectations	8179		
Transferts d'une rubrique à une autre.....(+)/(-)	8189		
Valeur d'acquisition au terme de l'exercice	8199	3.475	
Plus-values au terme de l'exercice			
Mutations de l'exercice			
Actées	8219		
Acquises de tiers	8229		
Annulées	8239		
Transférées d'une rubrique à une autre.....(+)/(-)	8249		
Plus-values au terme de l'exercice	8259		
Amortissements et réductions de valeur au terme de l'exercice			
Mutations de l'exercice			
Actés	8279	474	
Repris	8289		
Acquis de tiers	8299		
Annulés à la suite de cessions et désaffectations	8309		
Transférés d'une rubrique à une autre.....(+)/(-)	8319		
Amortissements et réductions de valeur au terme de l'exercice	8329	3.196	
VALEUR COMPTABLE NETTE AU TERME DE L'EXERCICE	(22/27)	279	
DONT			
Appartenant à l'association ou à la fondation en pleine propriété	8349	279	

LISTE DES AUTRES ENTITES LIEES

DÉNOMINATION, adresse complète du SIÈGE, FORME JURIDIQUE et pour les entités de droit belge, mention du NUMÉRO D'ENTREPRISE
Parti Démocrate Européen AISBL Rue de l'Industrie 4 1000 Bruxelles 1 Belgique 0867.454.469
Jeunes Démocrates Européens AISBL Rue de l'Industrie 4 1000 Bruxelles 1 Belgique 0898.794.872

ETAT DES FONDS AFFECTES ET PROVISIONS**ETAT DES FONDS AFFECTES**

Règles d'évaluation adoptées pour la détermination des montants affectés (rubrique 13 du passif)

Utiliser dans le but de promouvoir des initiatives pro-européennes dans les différents pays de l'UE.

PROVISIONS

Ventilation de la rubrique 160/5 du passif ("Provisions pour risques et charges") si celle-ci représente un montant important

Ventilation de la rubrique 168 du passif ("Provisions pour subsides et legs à rembourser et pour dons avec droit de reprise") si celle-ci représente un montant important

Exercice

RESULTATS

	Codes	Exercice	Exercice précédent
PERSONNEL ET FRAIS DE PERSONNEL			
Travailleurs pour lesquels l'association ou la fondation a introduit une déclaration DIMONA ou qui sont inscrits au registre général du personnel			
Nombre total à la date de clôture	9086	2	2
Effectif moyen du personnel calculé en équivalents temps plein	9087	2,0	2,0
Nombre d'heures effectivement prestées	9088	3.201	3.310
Frais de personnel			
Rémunérations et avantages sociaux directs	620	73.426	72.069
Cotisations patronales d'assurances sociales	621	13.173	4.261
Primes patronales pour assurances extralégales	622		
Autres frais de personnel	623	3.046	559
Pensions de retraite et de survie	624		
RÉSULTATS FINANCIERS			
Intérêts intercalaires portés à l'actif	6503		
Montant de l'escompte à charge de l'association ou de la fondation sur la négociation de créances	653		
Montant par solde des provisions à caractère financier constituées (utilisées ou reprises)	656		

BILAN SOCIAL

Numéros des commissions paritaires dont dépend l'association ou la fondation:

TRAVAILLEURS POUR LESQUELS L'ASSOCIATION OU LA FONDATION A INTRODUIT UNE DECLARATION DIMONA OU QUI SONT INSCRITS AU REGISTRE GENERAL DU PERSONNEL

	Codes	1. Temps plein (exercice)	2. Temps partiel (exercice)	3. Total (T) ou total en équivalents temps plein (ETP) (exercice)	3P. Total (T) ou total en équivalents temps plein (ETP) (exercice précédent)
Au cours de l'exercice et de l'exercice précédent					
Nombre moyen de travailleurs	100	2,0		2,0 (ETP)	2,0 (ETP)
Nombre effectif d'heures prestées	101	3.201		3.201 (T)	3.310 (T)
Frais de personnel	102	89.645		89.645 (T)	76.889 (T)

	Codes	1. Temps plein	2. Temps partiel	3. Total en équivalents temps plein
A la date de clôture de l'exercice				
Nombre de travailleurs	105	2		2,0
Par type de contrat de travail				
Contrat à durée indéterminée	110			
Contrat à durée déterminée	111	2		2,0
Contrat pour l'exécution d'un travail nettement défini	112			
Contrat de remplacement	113			
Par sexe et niveau d'études				
Hommes	120	2		2,0
de niveau primaire	1200			
de niveau secondaire	1201			
de niveau supérieur non universitaire	1202			
de niveau universitaire	1203	2		2,0
Femmes	121			
de niveau primaire	1210			
de niveau secondaire	1211			
de niveau supérieur non universitaire	1212			
de niveau universitaire	1213			
Par catégorie professionnelle				
Personnel de direction	130			
Employés	134	2		2,0
Ouvriers	132			
Autres	133			

TABLEAU DES MOUVEMENTS DU PERSONNEL AU COURS DE L'EXERCICE

	Codes	1. Temps plein	2. Temps partiel	3. Total en équivalents temps plein
ENTREES				
Nombre de travailleurs pour lesquels l'association ou la fondation a introduit une déclaration DIMONA ou qui ont été inscrits au registre général du personnel au cours de l'exercice	205			
SORTIES				
Nombre de travailleurs dont la date de fin de contrat a été inscrite dans une déclaration DIMONA ou au registre général du personnel au cours de l'exercice	305			

RENSEIGNEMENTS SUR LES FORMATIONS POUR LES TRAVAILLEURS AU COURS DE L'EXERCICE

	Codes	Hommes	Codes	Femmes
Initiatives en matière de formation professionnelle continue à caractère formel à charge de l'employeur				
Nombre de travailleurs concernés	5801		5811	
Nombre d'heures de formation suivies	5802		5812	
Coût net pour l'association ou la fondation	5803		5813	
dont coût brut directement lié aux formations	58031		58131	
dont cotisations payées et versements à des fonds collectifs	58032		58132	
dont subventions et autres avantages financiers reçus (à déduire)	58033		58133	
Initiatives en matière de formation professionnelle continue à caractère moins formel ou informel à charge de l'employeur				
Nombre de travailleurs concernés	5821		5831	
Nombre d'heures de formation suivies	5822		5832	
Coût net pour l'association ou la fondation	5823		5833	
Initiatives en matière de formation professionnelle initiale à charge de l'employeur				
Nombre de travailleurs concernés	5841		5851	
Nombre d'heures de formation suivies	5842		5852	
Coût net pour l'association ou la fondation	5843		5853	

RÈGLES D'ÉVALUATION

Règles d'évaluation

Les règles d'évaluation sont déterminées selon les dispositions imposées par le Parlement européen.
Convention de subvention de fonctionnement numéro : FINS-2010-4.



Final Statement of eligible expenditure actually incurred

Annex b) to call for proposals

ESTIMATED BUDGET

Costs		
	Budget	Actual
Reimbursable costs		
A.1: Personnel costs	86 850,00	90192,53
1. Salaries	70 250,00	75717,94
2. Contributions	12 000,00	13173,01
3. Professional training	600,00	0
4. Staff missions expenses	2 500,00	0
5. Other personnel costs	1 500,00	1301,58
A.2: Infrastructure and operating costs	37 650,00	18327,64
1. Rent, charges and maintenance costs	12 000,00	12000
2. Costs relating to installation, operation and maintenance of equipment	500,00	1919
3. Depreciation of movable and immovable property		0
4. Stationery and office supplies	4 000,00	2424,13
5. Postal and telecommunications charges	2 150,00	1971,8
6. Printing, translation and reproduction costs	19 000,00	12,72
7. Other infrastructure costs		
A.3: Administrative costs	61 500,00	17945,12
1. Documentation costs (newspapers, press agencies, databases)	1 000,00	83,9
2. Costs of studies and research	50 000,00	8000
3. Legal costs	1 500,00	359,23
4. Accounting and audit costs	9 000,00	8757,04
5. Support to third parties		
6. Miscellaneous administrative costs		749,93
A.4: Meetings and representation costs	250 000,00	142642,89
1. Costs of meetings	190 000,00	108372,23
2. Participation in seminars and conferences	20 000,00	2270,55
3. Representation costs	40 000,00	32000,11
4. Costs of invitations		
5. Other meeting-related costs		
A.5: Information and publication costs	39 000,00	3754,32
1. Publication costs	74 000,00	0
2. Creation and operation of internet sites	0 000,00	3754,32
3. Publicity costs	4 000,00	0
4. Communications equipment (gadgets)	3 000,00	
5. Seminar and exhibitions	2 000,00	
6. Other information-related costs		
A.6. Allocation to "Provision to cover eligible costs of the first quarter of year N"		27137,6
A. TOTAL ELIGIBLE COSTS	475.000,00	300000
Ineligible costs	0,00	
1. Provisions		
2. Exchange losses		
3. Doubtful claims on third parties		
4. Contributions in kind		
5. Others (to be specified)		754,52
B. TOTAL INELIGIBLE COSTS	0	754,52
C. TOTAL COSTS	475.000,00	300754,52

Revenue		
	Budget	Actual
D.1. Dissolution of "Provision to cover eligible costs of the first quarter of year N"	n/a	
D.2. European Parliament funding	403.750,00	255000
D.3. Membership fees	27.250,00	45000
J.1 from member foundations	27.000,00	45000
J.2 from individual members	250,00	
D.4 Donations	44.000,00	0
D.5 Other own resources		754,52
(to be listed)		754,52
D.6. Interest from pre-financing		0
D.7. Contributions in kind		0
D. TOTAL REVENUE	475.000,00	300754,52
E. profit/loss (D-C)		0

F. Allocation of own resources to the reserve account		0
G. Profit/loss for verifying compliance with the no-profit rule (E-F)		0

I.E.D.
institute of European Democrats - Asbl





Report on implementation of the Programme of activities 2018

Remarks on execution and changes

The Institute of European Democrats (IED), a European political foundation formally affiliated to the European Democratic Party (EDP), was founded with the aim to promote a better understanding of the core aspects of the European integration process, to bridge the gap between citizens and EU institutions and to play an active role in strengthening the confidence of European citizens in the European project.

To carry out its mission, the IED focuses on two key pillars: the organization of conferences and seminars and the coordination of research activities. In particular, the IED organizes international conferences and seminars where politicians, experts, EU and national officials, academics and civil society representatives share ideas and discuss concrete problems affecting citizens. Such events are mainly organised in the EU Member States, in order to discuss concrete issues closer to EU citizens and member organisations and to contribute to the national discussion with a European perspective ensured by the international dimension of the events. At the same time, the Institute carries out research activities and publishes political documents and studies produced by associated researchers and external projects. The IED works in close collaboration with both European and national institutions, universities, research centers and international foundations. Through a broad range of activities, the IED aims to play an active role in restoring and strengthening citizens' confidence in the European Union, and beyond this, in promoting a united and sovereign Europe.

Before describing the execution and changes in the implementation of the 2018 work programme it must be underlined that the lack of compliance between the estimated budget submitted with the request of grant for 2018 and the actual amounts spent were due to the difficulties to collect the share of 15% of necessary own resources. This is the reason that did not allow the IED to spend the full amount of the grant received. However, the IED was able to receive from its members a total amount of membership fees that has allowed him to accomplish in principle and with success the planned programme of activities.

The Programme submitted with the request of grant 2018 did foresee the following events:

Meetings of the governing bodies:

1. A meeting of the Board of Directors in Brussels on the 21 March 2018, aimed at the adoption of the 2017 financial statements prepared by BPO Accountancy, before their transmission to E&Y.
2. A meeting of the General Assembly in Bilbao on the 14 May 2018, aimed at the adoption of the 2017 final budget and E&Y Audit to be forwarded to the DG Finance of the EP for the closing of the accounts for the financial year 2017. A Conference on "*The 20th Anniversary of the Good Friday Agreement. Stock-taking, opportunities and threats in light of Brexit*", has been convened the following day to also allow the members of the General Assembly of the IED to attend it, thus optimizing expenditures.
3. A meeting of the Board of Directors in Rome on the 18 July 2018, aimed at the establishment of the membership fees for 2018 and to discuss the programme of activities.

A further meeting of the General Assembly scheduled for the second half of 2018 did not take place, as not necessary.

Therefore, the IED complied with the meetings of the ruling bodies scheduled:

1st Semester 2018

A meeting of the Board of Directors

A meeting of the General Assembly

2nd Semester 2018

A meeting of the Board of Directors

Activities:

Seminars and Conferences

1st Semester 2018

1. A Conference on *“20th Anniversary of the Good Friday Agreement. Stock-taking, opportunities and threats in light of Brexit”* aimed at analyzing the internal situation of Northern Irish society from both a regional perspective and within the context of the European Union, and explore possible future scenarios, took place in Bilbao, Basque Country, on the 15 May 2018. It replaced the scheduled event on *“The Revitalization of Identities in the Globalization Era”*.

3. A Conference on *“EU, Democracy and Civil Society”* took place in Bratislava, Slovak Republic, on the 18 May 2018 at the premises of the Pan-European University, with the participation of high-level speakers from European and local organization. The debate pointed out how a strong civil society is an essential pillar of any democracy and is an asset in itself. By giving citizens a voice and by bringing additional knowledge to the decision-making process, civil society will bring added value to EU since it presents the plurality of interests and values of the Europeans.

4. An event on *“Cultural Diplomacy for the Mediterranean, Europe and Middle East in the XXI Century. Safeguarding Cultural Heritage, Preserving Cultural Diversity”* took place in Palermo, Italy, on the 8 June 2018. The conference addressed the main challenges and opportunities arising in the Mediterranean - Middle East area, in a moment of crucial change for geopolitical and strategic reasons. The role of common heritage, shared roots and values, places culture at the core of our common past and of any future vision. As a 21st century cultural superpower, Italy has a key role to play with the Mediterranean area being the crossroad of any future strategy based on economic opportunities, political stability, cultural development.

5. The Conference on *“How to build Europe? between Visegrad and Weimar”* was held in Warsaw, Poland, on the 21 June 2018, in order to analyze the full array of political and cultural processes dealing with the state of the European integration and the future of the EU, by bringing together academics from a variety of disciplines and public figures.

2nd Semester 2018

6. As an original initiative, a Study trip took place for *“Sharing best practices”* dedicated to *“Managing Climate Change”*, in Munich and surroundings, Germany, on the 25-26-27 November 2018. The Institute of European Democrats organized a study tour with the aim to inspire local leaders towards new ideas by sharing policies and best practices on elements of livability and governance. The initiative was focused on climate change protection and adaptation actions in the cities.

Moreover, the tour aimed at deepening the knowledge on urban agriculture in Munich (Green Belt Münchner Grüngürtel) and on retrofitting / reusing infrastructures of Olympic venues to secure their legacy and make them sustainable.

7. A Conference “1918-2018: Territorial Transformations and the Future of the Construction of Europe (marking the Centenary of President Wilson’s Declaration)”, took place the 29 November 2018 in Bilbao, Basque Country, instead of “Digital Democracy”. A hundred years ago, 1918 the year of what came to be known as the Wilson Doctrine, and of the armistice that brought an end to the first world war, was the year of the collapse of the Austro-Hungarian and Ottoman empires which, along with the revolutions in Russia the preceding year and the beginning of civil war, led to national insurrections which changed the map of Europe. This new European reality was composed of changes to frontiers and the renaissance of emerging nations which became states. One hundred years later the territorial transformations have profoundly changed Europe, marking its future and indicating the necessary further integration.

8. A Conference on “Smart Mobility Forum 2018” took place in Borgo Maggiore, Republic of San Marino, as scheduled, as the 5th Forum towards a Shared Mobility. It was confirmed for the 30 November 2018. Following the successful Smart Mobility forums organized in the last 3 years, the Institute of European Democrats has organized the 2018 edition focused on Multimodality.

The European Commission, in fact, has declared 2018 the “Year of Multimodality” in order to foster the importance of multimodality (the use of different and optimally combined transport modes during the same journey) in the EU transport system. The core of new multi-modal urban mobility concepts is to combine public transport with other motorised and non-motorised modes as well as with new concepts of vehicle ownership. This involves car-sharing, bike-sharing and ridesharing going along with the trend of sharing and using instead of possessing vehicles.

Multimodality is one of the key approaches towards a greater sustainability in urban transport, as it contributes to reducing CO2 emissions and air pollution concretely improves the quality of life of European citizens while also helping the EU to reach the Paris Agreement’s goals.

9. One more event was organized at the end of the year. A challenging *IED/YDE Winter Academy* dedicated to young people, after getting them involved with a Call for papers on “A Youth Strategy for Europe’s Future”. Following the successful edition organized in 2015 and 2017, the edition 2018 of the IED - YDE Winter Academy took place on the 14 and the 15 December 2018 in Brussels. The main purpose of the initiative was to prepare young people to better understand the European political context and to take an active role in the democratic process. The IED - YDE Winter Academy 2018 “*The Future of the European Union. What Challenges ahead?*” was focused on the next European elections, the rise of Eurosceptic and populist parties in the European Union and the EU Youth Policy. The event was attended by 30 young delegates from different political youth organisations from 16 European countries.

As well as for the previous years, through the abovementioned activities achieved in 2018, the Institute of European Democrats has underpinned and complemented the objectives of the European Democratic Party to which the IED is affiliated. Through many of its initiatives, the IED has given a solid and cultural basis to EDP activity.

However, the overall costs for these events carried out in 2018 (A4.1 Meetings and representative costs - Costs of meetings) have been lower than the costs foreseen in the estimated budget.

The remaining unspent sum of the 2018 grant covered by the own resources was moved to the carry-over Q1 2019.

At the end, the discrepancies with the planned programme were minor, with an exchange of topics between the event in Bilbao and the one in Bratislava, where it should have been discussed the “*Relationship between UK and EU, Two Years after Brexit Referendum.*”

The event on “*Endocrine Disruptors: A Growing Health Threat. What the EU can do*” to be held in Paris, France, despite the importance of the issue unfortunately didn’t took place.

The event planned in Milano on Climate Change, was carried out in Brussels at the end of January 2019.

Research activities

The research activities have involved both members of the IED Scientific Committee and young people under 35 through a Call for papers.

Two papers have been delivered by members of the Scientific Committee:

Building Europe: networks, nations, and citizens, IED Working Paper by Mathieu Baudier

Why the Black Sea matters for the European Union? Brief remarks and possible developments, IED Working Paper by Mihai Sebe

External Research project

A Youth strategy for Europe's future, Call for Papers. Award of Research Papers on EU Youth Policy.

The papers were requested to address some of the most urgent and prevailing issues related to EU’s youth such as creating new active policies able to give back to young people the opportunities for an active participation in the society; evaluating the result of the existing EU programmes, like the “Youth Guarantee”, and considering the possible actions to streamline the different sources of support for youth policies; ensuring a quicker and smoother transition from education to work, protecting youth’s skills from the abuse of the internship instrument, sometimes misused to replace real jobs; fostering the entrepreneurial skill of the young generations, mostly when driven by innovation; enhancing and supporting youth mobility both education and work-related.

The papers were aimed at bringing new ideas and proposals for giving back the youngsters their central role in the EU integration and development process, unlocking their potential and encouraging them to have their say on the future of Europe.

The Institute of European Democrats awarded six contracts for the “Research Fellowship” on *A Youth strategy for Europe's future*, in 2018.

This is one of the expenses which presents a considerable discrepancy between the estimate budget and the actual achievements.

Scientific Committee

The IED has been in touch with the members of the Scientific Committee, although no joint meeting has been convened.

1. Personnel

From the 15 January to the 31 December 2018, a new employee has been hired as *Auxiliaire de projet*, with a Belgian contract (*contrat de travail à durée déterminée*). She replaced the previous one who left on the 31 December 2017.

From the 1st of January to the 31 December 2018, the IED confirmed also the consultant for the coordination of the activities and the administrative management.

The costs for personnel management, work prevention and protection service and insurance were registered under line A1.5.

2. Infrastructure and general operations

The Institute of European Democrats rents an office room from the EDP office in rue de l'Industrie 4, paying for the sublease and for some shared services, such as printing and reproduction costs.

3. Administrative expenditure

The budgeted costs considered in this section have been much lower than expected: lower for Documentation costs; much lower as already pointed out for Studies and research; and lower for Legal costs. Whereas the costs for accounting have been almost those budgeted.

4. Meetings and representation costs

a) Non-statutory meetings.

As already specified in the introductory remarks the events have been submitted to some change.

Eight events have been organized during the year. When the organization has involved the contribution of a specific service provider, it has been stated by a written agreement. When a national organization has been involved, only the use of the logo has been authorized in the agreement. In the face of this opportunity it has been asked to the national organization to contribute to the financing of the event through some services. These have been specified in the agreement, being generally secretariat services or other specific contributions.

The total amount of the costs for the meetings have been lower than expected.

A list follows with the number of participants and the indication of the date and the place where the events have been organized.

15 May 2018 (Bilbao – Basque Country)

“20th Anniversary of the Good Friday Agreement. Stock-taking, opportunities and threats in light of Brexit”

Goaz Museum, Sabino Arana Foundation

Mandobide 6- 3

Close doors Round table: *67 participants*

18 May 2018 (Bratislava, Slovakia)

“EU, Democracy and Civil Society”

Pan European University

Number of attendees: *60 participants*

8 June 2018 (Palermo, Italy)

“Cultural Diplomacy for the Mediterranean, Europe and Middle East in the XXI Century. Safeguarding Cultural Heritage, Preserving Cultural Diversity: Palermo 2018 Italian Capital of Culture. Historical Traditions and Contemporary Innovations”

Teatro Massimo, Sala ONU

Number of attendees: *50 participants*

21 June 2018 (Warsaw, Poland)

“How to build Europe? between Visegrad and Weimar”

Warsaw Press Centre, Nowy Świat St. 58.

Number of attendees: *30 participants*

25-26-27 November 2018 (Munich, Germany)

Study trip for “Sharing best practices” dedicated to “Managing Climate Change”

Number of attendees: *12 participants*

29 November 2018 (Bilbao, Basque Country)

“1918-2018: Territorial Transformations and the Future of the Construction of Europe (marking the Centenary of President Wilson’s Declaration)”

Goaz Museum, Sabino Arana Foundation

Mandobide 6- 3

Close doors Round table: *34 participants*

30 November 2018 (Lesignano, Republic of San Marino)

#Digitocracy2018: “Smart Mobility Forum 2018”

Podere Lesignano, via dei Dativi 73

Number of attendees: *50 participants*

14-15 December 2018 (Brussels, Belgium)

Winter Academy. A Youth Strategy for Europe's Future

Thon Hotel EU, Conference Room, Rue de la Loi 11

Number of attendees: *36 participants*

b) Participation in seminars and conferences.

This section concerns mainly the attendance to seminars and conferences organized by other subjects, the costs have been much lower than expected.

c) Other activities related to meetings and representation

This section concerns the representation activities of IED vis-à-vis with other organisations and think-tanks. It concerns also meetings with third parties, such as the members of IED and EDP. The costs have been a little lower than expected.

5. **Information and publication activities**

Remarks on execution: this section had very low costs. All the costs concerned the website (www.iedonline.eu) that has been regularly updated with the details of the activities, comprehensive of the documentation and the pictures or videos when available. The yearly accounts have been published too, as requested.