Martine BRANCART Auditor Clos Comte de Ferraris, 15 1150 Brussels Tel. : 02/737.93.90 e-mail : reviseurs41@skynet.be



According to the audit mandate, I have audited the Foundation financial statement prepared by its accountant for the year ending 31/12/2008 as laid out pages 4 to 8 of this document.

1.1. Respective responsibilities of the Foundation and the auditor

The Foundation is responsible to the European Parliament for the use of the grant and must comply with the provisions of the Regulation EC (No) 2004/2003 and the underlying acts. It is further responsible for the preparation of its annual financial statements.

I have the responsibility to plan and carry out the required work to verify the financial statement prepared by the Foundation and to report to the Foundation with a reasonable assurance my audit opinions.

1.2. Basis of Opinions

I conducted the audit in accordance with International Standards on Auditing issued by the IASSB. This standard requires the auditor to plan and carry out his work in such 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;
- 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.

1.3. Opinions

In my opinion,

- the Financial statements have been prepared in accordance with the national legislation applicable to the beneficiary, are free of material misstatement and show a true and fair view of the financial position and the operating results;
- the financial documents submitted by the 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;
- I have received all necessary explanations for the purpose of my work.

Brussels, June 25, 2009. Martine BRANCART

Exercice (01/01/2008 - 31/12/2008) Exercice (01/01/2008 - 31/12/2008)	_		р. 1/3 25/06/09
ACTIF			
ACTIFS CIRCULANTS Valeurs disponibles 550000 Bentiner Volksbank eG 2036189005 570000 Caisses-espèces Comptes de régularisation 491000 Subventions à recevoir	39.437,15 39.437,15 17.467,11 2.000,00 21.970,04	PASSIF CAPITAUX PROPRES Résultat reporté Bénéfice reporté 14000 Bénéfice/perte(-)reporté 159,94-	159,94- 159,94-
TOTAL DE L'ACTIF	21.37.0.04 39.437,15	DETTES Dettes à un an au plus Dettes à un an au plus Dettes commerciales 44.000 Fournisseurs 39.935,79- 7.018,00- Pettes fiscales, salariales et socrales 45.4000 Office RAC	47.000,60- 47.000,60-
PERTE D'APRES BALANCE	7.723,39-		47.160,54-
· · · · · · · · · · · · · · · · · · ·			
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p. 2/3 25/06/09		225.562,41- 225.562,41-		7.134,03 4,56- 4,48- 0,08-	47'68¢		·	7 773 30	7,723.39	01 24 4 4	00'0
		186.762,41- 38.800,00-		0,08- 0,08-	7.723.39	7.723,39	7.723,39				j [
	PRODUITS	VENTES ET PRESTATIONS Autres produits d'exploitation 743000 Subsides 744000 Memberships		PERTE D'EXPLOITATION PRODUITS FINANCIERS Produits des actifs ciculants 751200 Intérêts sur compte à vue Autres produits financiers 757000 Differances de payement PERTE FINANCIÈRE	Perte courante, avant impôts	Perte de l'exercice, avant impôts	Perte de l'année en cours	Perte de l'exercice à affecter	PERTE À AFFECTER	COMPTE DE RESULTATS	BILAN ET COMPTE DE RESULTATS
		232.696,44 173.851,01	58.845,43	593,92 593,92				ш. 	<u></u>		<u></u>
: 663)		2.000,00 3.938,73 3.938,73 3.74,09 1.806,78 1.029,06 47,591,27 882,05 53,329,49 53,329,49 1107,33	19.203,00 770,00 96,30 1,422,15 39.965,31 17,449,08 1.431,04	593,82 0,10							
TRANSFORM EUROPE ASBL (Entreprise : 663) Bilan des comptes au 31/12/2008 en EUR Exercice (01/01/2008 - 31/12/2008)	CHARGES	612001 DES VENTES ET DES PRESTATIONS Services et biens divers 612010 Locations de baltiment 612100 Tetiéphone/Fax/Internet 612100 Abonnements, documentation, livres et magazines 612200 Abonnements, documentation, livres et magazines 612300 Frais de bureau 612310 Papler et imprimés 612310 Frais de voyage - avion, train, tram,	615040 Crorgress 615040 Congress 615200 Frais de restaurant 62.50 % 615210 Catering Rémunérations, charges sociales et pensions 620200 Employés 621000 Cotts, patr. assur.social 623000 Autres frais de personnel	CHARGES FINANCIÈRES Autres charges financières 656000 Frais bancaires 657000 Intérêts débiteurs				$\left(\begin{array}{c} \end{array} \right)$	X	1	

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In des comptes au 31/12/2006 on ELR refee (01/01/2006 - 31/12/2006) CHARGE Presentation - PROUTS CHARGE Presentation - CHARGE Presentatio - CHARGE Presentation - CHARGE Presentation - CHARGE Present	RANSFORM EUROPE ASRI (Entransion : Con)			
CHAGES	Bilan des comptes au 31/12/2008 en EUR Exercice (01/01/2008 - 31/12/2008)			p. 3/3 25/06/09
	CHARGES		DDONILITE	
	TOTAL	00'0	61000x1	
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TRANSFORM EUROPE ASBL (Company : 663) Analytical budgets individual accounts Comparation with periodic figures Chart 663 : fin.year 2008-2008 (01/01/2008 - 31/12/2008) Period from 01/01/2008 to 31/12/2008

<u>Account</u> 1001001 1001002 1001004					
1001002	Description	Budget	Period figure		
	Salaries	24.160,00	17.011,95	Difference 7 148 0	<u> </u>
	Contributions	0,00	7.909,86	7.148.0 7.909.8	,
1001005	Staff mission expenses	2.500,00	0,00	2.500,0	
	Other Personnel costs/internet	0,00	2,175,68	2.175,6	
1001	Frais de personnel	26.660,00	27.097,49	437,49	- ,
1002001	Rent, charges and maintenance costs	- <u> </u>			
1002005	Postal and telecommunications charges	3.500,00 3.500,00	3.279,13 3.237,97	220,87	1 -
1002	Infrastructure and operating costs			262,03	•
1003004		7.000,00	6.517,10	482,90	- 6,90
1003	Accounting and audit costs	2.430,00	8.375,00	5.945,00	244,65
<u> </u>	Administrative expenditure	2.430,00	8.375,00	5.945,00	244,65
1004002	Participation in seminars and conferences	7.000,00	4.063,75	2.936,25	41.05
1004	Meetings and representation costs	7.000,00	4.063,75	-	
1005001	Publication costs			2.936,25-	41,95-
1005002	Creation and operation of internet sites	54.310,00	58.161,99	3.851,99	7,09
1005005	Seminars and exhibitions	4.800,00	4.220,40	579,60-	
1005		81.800,00	64.611,38	17.188,62-	
1005	Information and publication costs	140.910,00	126,993,77	13.916,23-	9,88-
100		· · · · · · · · · · · · · · · · · · ·			
	Eligible expenditure	184.000,00	173.047,11	10.952,89-	5,95-
1011002	Financial charges	0,00	224,94	224,94	999,99
1011	Dépensens non Eligibles	0,00	224,94	224,94	
					999,99
10	Total expenditure	184.000,00	173.272,05	10.727,95-	5,83-
1101001	Subvention du parlement Européen			10.121,00*	3,83-
1101002	Membership fees form member parties	160.000,00-	147.090,04-	12.909,96	8,07-
1101003	Membership fees from individual members	700,00-	100,00-	600,00	85,71-
1101005	Autres	0,00 23.300,00-	200,00-		999,99-
1101	Recettes		23.504,48-	204,48-	0,88
		184.000,00-	170.894,52-	13.105,48	7,12-
11	Total Recettes	184.000,00-	170.894,52-	12 105 40	
1201001	Coordinator			13.105,48	7,12-
1201002	Programmer	19.800,00	33.923,62	14.123,62	71,33
1201	·	2.000,00	2.000,00	0,00	0,00
1201	Cost of staff assigned to the operation	21.800,00	35.923,62	14.123,62	64,79
1202003	Communication				
202007	Printing & publishing	2.000,00	1.973,86	26,14-	1,31-
202008	Other	8.000,00	8.000,00	0,00	0,00
202		0,00	243,98	243,98 9	99,99
202	General expenditure	10.000,00	10.217,84	217,84	2,18
	Participants travel costs	9.200,00	0.805.07		
			9.265,07	65,07	0,71
203003	Participants susitence costs	2 በበሳ ካሳ	2 050 50		2,98
203003 203004	Participants susitence costs Speakers fees	2.000,00 2.000.00	2.059,56	59,56	
203003 203004	Participants susitence costs	2.000,00 2.000,00 600,00	2.059,56 2.000,00 552,14	0,00	0,00
203003 203004 203006	Participants susitence costs Speakers fees	2.000,00	2.000,00 552,14	0,00 47,86-	0,00 7,98-
203003 203004 203006 203	Participants susitence costs Speakers fees Catering Conferences, seminars, workshops	2.000,00 600,00	2.000,00	0,00	0,00
1203003 1203004 203006 203	Participants susitence costs Speakers fees Catering	2.000,00 600,00	2.000,00 552,14	0,00 47,86- 76,77	0,00 7,98- 0,56
203002 1203003 1203004 1203006 203 20 20 211001	Participants susitence costs Speakers fees Catering Conferences, seminars, workshops Costs Pilot Project European community Grant	2.000,00 600,00 13.800,00 45.600,00	2.000,00 552,14 13.876,77 60.018,23	0,00 47,86- 76,77	0,00 7,98-
203003 203004 203006 203 20 20 211001	Participants susitence costs Speakers fees Catering Conferences, seminars, workshops Costs Pilot Project European community Grant	2.000,00 600,00 13.800,00 45.600,00 40.000,00-	2.000,00 552,14 13.876,77 60.018,23 39.672,37-	0,00 47,86- 76,77 14.418,23 327,63	0,00 7,98- 0,56
203003 203004 203006 203 20 20 211001 211002	Participants susitence costs Speakers fees Catering Conferences, seminars, workshops Costs Pilot Project European community Grant Contribution by the applicant	2.000,00 600,00 13.800,00 45.600,00	2.000,00 552,14 13.876,77 60.018,23	0,00 47,86- 76,77 14.418,23 327,63	0,00 7,98- 0,56 31,62
203003 203004 203006 203 20 20 211001	Participants susitence costs Speakers fees Catering Conferences, seminars, workshops Costs Pilot Project European community Grant	2.000,00 600,00 13.800,00 45.600,00 40.000,00-	2.000,00 552,14 13.876,77 60.018,23 39.672,37-	0,00 47,86- 76,77 14.418,23 327,63 9.400,00- 16	0,00 7,98- 0,56 31,62 0,82-
203003 203004 203006 203 200 211001 211002	Participants susitence costs Speakers fees Catering Conferences, seminars, workshops Costs Pilot Project European community Grant Contribution by the applicant	2.000,00 600,00 13.800,00 45.600,00 40.000,00- 5.600,00-	2.000,00 552,14 13.876,77 60.018,23 39.672,37- 15.000,00-	0,00 47,86- 76,77 14.418,23 327,63 9.400,00- 16	0,00 7,98- 0,56 31,62 0,82- 57,86

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TRANSFORM EUROPE ASBL (Company : 663)
Analytical budgets individual accounts
Comparation with periodic figures
Chart 663 : fin.year 2008-2008 (01/01/2008 - 31/12/2008)
Period from 01/01/2008 to 31/12/2008

Account				
Account 1	Description Total	<u>Budget</u> 0,00	<u>Period figure</u> 7.723,39	<u>Difference %</u> 7.723,39 999,99
Total balance		0,00	7.723,39	7.723,39 999,99

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ANNEX Annex: Breakdown of the provisional operating budget

EXPENDITURE			
Eligible expenditure	Budget	Actual	ausständig
A.1: Personnel costs	26.660,00		
1. Salaries	24.160,00	24921,81	
2. Contributions	24.100,00	24321,01	1
3. Professional training			
4. Staff mission expenses			
5. Other personnel costs/Internet	2.500.00	300,00	
	/	300,00	
A.2: Infrastructure and operating costs	7.000,00		
1. Rent, charges and maintenance costs	3.500,00	3.274,65	
2. Costs relating to the installation, operation and maintenance of equipment			
3. Depreciation of movable and immovable property			
4. Stationery and office supplies			
5. Postal and telecommunications charges	3.500,00	3.103,57	
Printing, translation and reproduction costs			
7. Other infrastructure costs			
A.3: Administrative expenditure	2.430,00	1.170,50	
 Documentation costs (newspapers, press agencies, databases) 			
2. Costs of studies and research			
3. Legal costs			
4. Accounting and audit costs	2.430,00	1.170,50	
Support to affiliated organisations and subsidies to third parties			
6. Miscellaneous administrative costs			
A.4: Meetings and representation costs	7.000,00	7.678,98	
1. Costs of meetings of the political party			
2. Participation in seminars and conferences	7.000,00	7.678,98	
3. Representation costs			
4. Cost of invitations			
5. Other meeting-related costs			
A.5: Information and publication costs	140.910,00	101.684,37	
1. Publication costs	54.310,00	65.684,37	
2. Creation and operation of Internet sites	4.800,00		
3. Publicity costs			
4. Communications equipment (gadgets)			
5. Seminars and exhibitions	81.800,00	36.000,00	
6. Election campaigns ¹			
7. Other information-related costs			
A.6: Expenditure relating to contributions in kind			
A.7: Allocation to "Provision to cover eligible expenditure to be			
incurred in the first quarter of N+1" ¹			
A. TOTAL ELIGIBLE EXPENDITURE	184.000.00	110.533,85	
A. TOTAL ELIGIBLE EXPENDITURE B.1: Non-eligible expenditure	0,00	0.00	
Allocations to other provisions	0,00	0,00	
2. Financial charges			
3. Exchange losses			
4. Doubtful claims on third parties			
5. Others (to be specified)	0.00	0.00	
B. TOTAL NON-ELIGIBLE EXPENDITURE	0,00 184.000.00	0,00	
C. TOTAL EXPENDITURE	184.000,00		

H.1 Allocation of own resources to the specific reserve account ¹			
H. Profit/loss for verifying compliance with the no-profit rule (G-H.1) ¹	0,00	0,00	

¹: Not applicable to political foundations at European level

REVENUE		
	Budget	Actual
D.1 Dissolution of "Provision to cover eligible		
costs to be incurred in the first quarter of N" ¹		
D.2 European Parliament grant	160.000,00	125.120,0
D.3 Membership fees	700,00	200,0
3.1 from member parties	700,00	200,0
3.2. from individual members		
D.4 Donations	0,00	0,0
4.1 above 500 EUR 4.2 below 500 EUR		
D.5 Other own resources (to cover eligible	23.300,00	
expenditure) (to be listed)	20.000,00	
rls coop	23.300,00	23.500,0
D.6 Contributions in kind		
D. REVENUE (to cover eligible expenditure)	184.000,00	
E.1 Additional other own resources (to cover non-		
eligible expenditure) (to be listed)		
E. REVENUE (to cover non-eligible expenditure)	0,00	0,
F. TOTAL REVENUE	184.000.00	0,0
F. IOTAL REVENUE	104.000,00	