



# Swaelen & Co - bedrijfsrevisoren

Burgerlijke besloten vennootschap met beperkte aansprakelijkheid

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Report concerning :

Rapport inzake :

Europe of democracies and diversities group

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Auditor's report to the bureau of the Group concerning art. 3701 of the E.P. budget : the balance sheet at December 31st, 2001 and the summary of revenues and expenditures of the financial year 2001.

Fractie Europa van democratieën in diversiteit

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Rapport van de bedrijfsrevisor aan het bureau van de Fractie betreffende art. 3701 van het budget van het Europees Parlement : de balans per 31 december 2001 en de resultatenrekening over het boekjaar 2001.

**AUDITOR'S REPORT TO THE BUREAU OF THE "EUROPE OF DEMOCRACIES AND DIVERSITIES GROUP", CONCERNING ART. 3701 OF THE E.P. BUDGET:**

**THE BALANCE SHEET AT DECEMBER 31st 2001 AND THE SUMMARY OF REVENUES AND EXPENDITURES OF THE FINANCIAL YEAR 2001.**

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Ladies and gentlemen,

As you have requested, we have audited your report on the use of the credits of the budget 3701.

The balance sheet at December 31st 2001 and the summary of revenues and expenditures statement for the financial year 2001 are enclosed with our report.

We have audited the state of the enclosed accounts of the "Europe of Democracies and Diversities Group" for the financial year from January 1st to December 31st 2001.

We have performed our audits in accordance with the general auditing standards drawn up by the "Belgian Institute of Auditors" (Instituut der Bedrijfsrevisoren - Institut des Reviseurs d' Entreprises) and in accordance with IAS-standards, so far these IAS-standards are applicable and not in contradiction with specific dispositions of the "Rules on the use of appropriations from budget item 3701". We have carried out all the verifications and auditing procedures which we deemed necessary in the circumstances.

During our audit, we have checked the conformity of the expenditures with the regulation of the Bureau of February 1st 2001 concerning rules laying down the procedures for utilizing the appropriations set aside for information activities in item 3701 of the budget of the European Parliament.

To this end, we have verified whether :

- a) the expenditure has been charged to the correct item in the budget of the group;
- b) the appropriations are available;
- c) the expenditure is in order and conforms with the relevant provisions, in particular the budget of the group and the rules on the use of appropriations from budget item 3701;
- d) the principles of sound financial management have been applied;
- e) the payment order is supported by original documents (or certified true copies).

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We have obtained all the information and explanations which, in our view, are essential to the proper performance of our assignment.

The undersigned, Swaelen & C<sup>o</sup> - Auditors, with office at 23, Eiermarkt in Antwerp, declares that, with regard to all the financial statements of 2001 audited, of which the balance-sheet totals of the group amount to 717.208,03 EURO, and of which the statement of revenue and expenditure closes with retained earnings of 717.208,03 EURO, (revenue : 1.732.583,73 EURO , expenditure : 1.015.375,70 EURO), and by virtue of Article 2.7.2. of the above mentioned regulations :

- a) in terms of the criteria we have examined we are not aware of any transactions concluded or procedures followed in violation of the regulations of the Bureau of February 1st 2001;
- b) the financial statements have been audited in accordance with the general auditing standards drawn up by the Belgian Institute of Auditors (Instituut der Bedrijfsrevisoren - Institut des Reviseurs d' Entreprises);
- c) the accounts of the financial year from January 1st 2001 to December 31st 2001 have been kept by the "Europe of Democracies and Diversities Group" in accordance with the harmonized accounting plan provided for the political groups of the European Parliament of the credits under heading 3701 of the Parliament budget;
- d) the Group has complied the internal financial rules of the Group.
- e) the balance sheet at December 31st 2001 and the incomes and expenditures statement of 2001 give a true and fair view of the financial position and of the incomes and expenditures.

We completed our audit October 10th, 2002.

Annexes :

- balance sheet;
- the summary of revenues and expenditures;
- financial inventory financial year 2001;

Swaelen & C<sup>o</sup> - Bedrijfsrevisoren, burg. bvba,  
Account Manager,                      Managing Director,

Robert Meyers,  
Auditor.

Marcel J.F. Swaelen,  
Auditor.

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EUROPA-PARLAMENTET  
EUROPAISCHES PARLAMENT  
ΕΥΡΩΠΑΪΚΟ ΚΟΙΝΟΒΟΥΛΙΟ  
EUROPEAN PARLIAMENT

PARLAMENTO EUROPEO  
PARLEMENT EUROPEEN  
PARLAMENTO EUROPEO

EUROPEES PARLEMENT  
PARLAMENTO EUROPEU  
EUROOPAN PARLAMENTTI  
EUROPAPARLAMENTET



GRUPE EUROPE DES DEMOCRATIES ET DES DIFFERENCES

**EUROPE OF DEMOCRACIES  
AND DIVERSITIES GROUP**

**(E.D.D.)**

**AUDIT REPORT**

**FINANCIAL YEAR 2001**

**ITEM 3701**



Page 3 - 4 Balance sheet-assets/liabilities

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Page 8 Financial inventory financial year 2001

Annexe : Audit report SWAELEN & C°

**ASSETS**

(in Euros)

<b>ON 31 DECEMBER 2001</b>	
<b><u>FIXED ASSETS</u></b>	
<b>TANGIBLE FIXED ASSETS</b>	
Furniture, machinery and equipment	24.079,59
Depreciations on furniture, machinery and equipment	-5.919,51
<b><u>FINANCIAL SECURITIES</u></b>	
Bank KBC (current account) - Brussels	43.918,93
Bank KBC (deposit account) - Brussels	655.000,00
<b><u>PREPAYMENTS AND ACCRUED INCOME</u></b>	
Transfer account	129,02
<b>GRAND TOTAL</b>	<b>717.208,03</b>

**LIABILITIES**

(in Euros)

	<u>ON 31 DECEMBER 2001</u>
<b><u>AMOUNT CARRIED FORWARD TO THE FOLLOWING FINANCIAL YEAR</u></b>	
Carried forward to 1 January 2002	717.208,03
<b>GRAND TOTAL</b>	<b>717.208,03</b>

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**PROFIT AND LOSS ACCOUNTS**  
**STATEMENT OF REVENUE**  
from 1 JANUARY to 31 DECEMBER 2001  
( in Euros)

<b>REVENUE</b>	<b>DETAIL</b>	<b>TOTAL</b>
<b>1. European Parliament subsidies and other resources</b>		1.084.054,00
1.1. European Parliament subsidy	1.084.054,00	
<b>2. Other resources</b>		648.529,73
2.1. Interest	39.583,24	
2.2. Profit on currency exchange		
2.3. Miscellaneous	2.067,20	
2.4. V.A.T. refund	19.851,54	
2.5. Amount carried forward from preceding financial year	587.027,75	
<b>TOTAL OF THE REVENUE</b>	<b>1.732.583,73</b>	<b>1.732.583,73</b>



**PROFIT AND LOSS ACCOUNTS**  
**STATEMENT OF EXPENDITURE**  
from 1 JANUARY to 31 DECEMBER 2001  
( in Euros)

<b>EXPENDITURE</b>	<b>DETAIL</b>	<b>TOTAL</b>
<b>1. Staff</b>		438.685,27
1.1. Secretariat missions	128.281,12	
1.2. Recruitment	463,54	
1.3. Traineeships	51.759,10	
1.4. Salaries and related costs, fees	256.272,37	
1.5. Staff training	1.343,64	
1.6. Staff entertainment	565,50	
<b>2. Equipment, routine administrative expenditure and operating expenditure</b>		13.480,38
2.1. Equipment, operating expenditure, computer-related engineering and maintenance	714,63	
2.2. Equipment, telecommunications-related installation and maintenance expenditure, office machinery, furniture and technical installations	2.627,04	
2.3. Stationery and office supplies	187,88	
2.4. Postage and telecommunications	3.560,47	
2.5. Printing and photocopying costs	6.390,36	
2.6. Office rental costs		
<b>3. Documentation, studies and research</b>		16.966,84
3.1. Newspapers, magazines, press agencies and books	2.190,50	
3.2. Studies and research	9.760,72	
3.3. Databases	5.015,62	
<b>4. Legal and accounting costs, financial charges and other operating expenditure</b>		3.832,86
4.1. Legal costs	1.800,00	
4.2. Accounting costs	1.967,03	
4.3. Financial charges and losses on currency exchange transactions	65,83	
4.4. Other operating expenditure		
<b>5. Expenditure on meetings and entertainment</b>		33.013,04
5.1. Group meetings	5.271,43	
5.2. Other meetings and conferences	18.935,23	
5.3. Expenditure on entertainment	8.069,87	
5.4. Guests	736,51	

**PROFIT AND LOSS ACCOUNTS**  
**STATEMENT OF EXPENDITURE (continuation)**  
**from 1 JANUARY to 31 DECEMBER 2001**  
**( in Euros )**

<b>6. Publications and advertising</b>		3.008,45
6.1. Posters, leaflets and booklets		
6.2. Advertising insertions and audiovisual advertising		
6.3. Advertising material, novelty items, etc.		
6.4. Internet sites	3.008,45	
6.5. Visits to institutions, information stands		
<b>7. Members</b>		506.388,86
7.1. Mission expenses		
7.2. Members' political and information activities, national delegations' administrative expenditure and political and information activities (in summary accounts for each chapter)	506.388,86	
<b>8. Subsidies and subscriptions</b>		
8.1. Subsidies		
8.2. Subscriptions		
<b>9. Provisional appropriations and contingency reserve</b>		
9.1. Provisional appropriations		
9.2. Contingency reserve		
<b>TOTAL OF THE EXPENDITURE</b>	<b>- B -</b>	<b>1.015.375,70</b>
<b>Carried forward to January 1st 2002 A-B</b>		<b>717.208,03</b>
<b>GRAND TOTAL</b>		<b>1.732.583,73</b>