



307384 29.04.2013

Le Président,

M. Martin Schulz
Président du Parlement européen
Bruxelles

Bruxelles, le 26 avril 2013

Monsieur le Président,

Conformément à l'article 2.7.1 de la Réglementation régissant l'utilisation des crédits prévus au poste 400 du budget du Parlement européen, je vous prie de trouver ci-joint le rapport audité sur l'utilisation des crédits de l'exercice budgétaire 2012 pour ce qui concerne le Groupe **EUROPE LIBERTES DEMOCRATIE**.

Ce document comprend :

- le rapport de l'audit, attestant la régularité des comptes et leur conformité à la réglementation du poste 400 ;
- le bilan financier ;
- l'état des recettes et des dépenses ;
- Les notes annexes aux comptes annuels ;
- l'exécution de l'article 671 par compte ;
- le tableau d'amortissements/inventaire au 31 décembre 2012 ;

Je vous souhaite bonne réception de ces documents et vous prie de croire, Monsieur le Président, à l'assurance de ma très haute considération.

Francesco SPERONI
Co-Président du Groupe ELD

Annexes



**REPORT BY THE EFD GROUP
IN THE EUROPEAN PARLIAMENT**

BUDGET ITEM 400

BUDGET PERIOD 2012

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EFD

Europe of Freedom and Democracy

AUDITOR'S REPORT

Unqualified Auditor's Report

According to the audit mandate, we have audited the EFD Financial Statement prepared by the Group Accountant for the budget period 2012 ending 31/12/2012 as laid out in pages 1 to 13 of this document.

Respective responsibilities of the Group and the Auditors

Pursuant to the rules on the use of appropriation from Budget Item 400 (hereafter "the Rule"), the Group is responsible before the Institution of the conformity of appropriation usage and of the preparation of the group annual financial statements.

We have the responsibility to plan and carry out the required work to verify the financial statement prepared by the political group and to report to the Group with a reasonable assurance our audit opinions.

Basis of Opinions

We conducted the audit in accordance with International Standards on Auditing as issued by the IASSB. This standard requires the auditor to plan and carry out his work in such a way as to obtain sufficient and appropriate evidence and explanations to support our audit opinions. An audit includes an examination, on a sample basis, of evidence relevant to the opinions.

The audit work included specific procedures aiming at gathering sufficient and appropriate audit evidence that:

- Expenditures have been charged to the correct item in the budget of the Group;
- Appropriations are available;
- Expenditures are conformed to the Rules governing appropriation item 400;
- Principles of sound financial management have been applied;
- Payment orders are supported by original documentations (or certified true copies);
- Accounts have been laid out in accordance with the harmonised chart of account;
- Accounts have been prepared in accordance with generally accepted accounting principles as laid out in articles 186 to 196 of the Implementing Rules or, that departures are adequately explained by means of note to the prepared accounts.




Opinions

- As a result of our work, we did not identify any material non-conformity with the dispositions laid out in the Rule governing appropriation item 400 or with the Group's internal rules;
- The overall presentation of the income and expense statement and of the balance sheet complies with the chart of account provided with the rules governing the appropriation line 400;
- No departures from generally accepted accounting principles have been established;
- The principle of sound financial management has been applied;
- In our opinion, the balance sheet gives a true and fair view of the state of affairs of the Group at 31/12/2012 and of the revenue and expenses for the 12 months ending 31/12/2012;
- We have received all necessary explanations for the purpose of our work.

Zaventem, April 8th, 2013

RSM INTERAUDIT CVBA-SCRL
REGISTERED AUDITORS
REPRESENTED BY



BERNARD DE GRAND RY
PARTNER



KARINE MORRIS
PARTNER

**BALANCE SHEET EFD Group in the European Parliament
2012**

		<u>2012</u>	<u>2011</u>
	<i>notes</i>		
ASSETS			
FIXED ASSETS			
Chapter 1 Intangible and tangible assets	3		
.1 Intangible assets		0,00	0,00
.2 Tangible assets		35.517,75	21.479,36
Sub total chapter 1		<u>35.517,75</u>	<u>21.479,36</u>
CURRENT ASSETS			
Chapter 2 Debtors, stocks and other working assets	5		
.1 Debtors		12.132,00	12.341,22
.2 Staff		0,00	0,00
.3 VAT		19.848,60	26.880,69
.4 Stocks		0,00	0,00
.5 Various			0,00
Sub total chapter 2		<u>31.980,60</u>	<u>39.221,91</u>
Chapter 3 Financial assets			
.1 Financial securities	4	0,00	0,00
.2 Cash and cash equivalent		951.524,63	1.200.920,75
Sub total chapter 3		<u>951.524,63</u>	<u>1.200.920,75</u>
Chapter 4 Deferred charges and accrued income			
.1 Deferred charges		0,00	4.044,00
.2 Accrued income		39.902,00	0,00
Sub total chapter 4		<u>39.902,00</u>	<u>4.044,00</u>
TOTAL ASSETS		<u>1.058.924,98</u>	<u>1.265.666,02</u>

LIABILITIES

	<i>notes</i>	<u>2012</u>	<u>2011</u>
Chapter 1 Reserves			
.1 Carry forward to next budgeting period	1	924.759,56	876.385,18
Sub total chapter 1		<u>924.759,56</u>	<u>876.385,18</u>
Chapter 2 Financial debts			
.1 Financial debts of a residual duration > 1 year		0,00	0,00
.2 Financial debts of a residual duration <= 1 year		0,00	0,00
Sub total chapter 2		<u>0,00</u>	<u>0,00</u>
Chapter 3 Other debts			
.1 Other debts			0,00
.2 Charges settled in current period but paid in next period		134.165,42	307.737,84
Sub total chapter 3		<u>134.165,42</u>	<u>307.737,84</u>
Chapter 4 Deferred income/accrued charges			
.1 Deferred income			81.543,00
.2 Accrued charges		0,00	0,00
Sous Total Chapitre 4		<u>0,00</u>	<u>81.543,00</u>
TOTAL LIABILITIES		<u>1.058.924,98</u>	<u>1.265.666,02</u>

Statement of revenue and expenditure of the EFD Group in the European Parliament

2012

	2012	2011
	<i>Notes</i>	
Receipts		
<i>Chapter 1 Grants and other receipts from the European Parliament</i>		
.1 EP allocation	2.537.850,00	2.087.629,00
.2 Other EP resources	0,00	0,00
Subtotal for Chapter 1	2.537.850,00	2.087.629,00
<i>Chapter 2 Own resources</i>		
.1 Interest and assimilated products	3.668,35	13.947,11
.2 Profit on currency exchange	2 1.257,01	0,00
.3 Miscellaneous		0,00
.5 Amount carried forward from previous financial year	876.385,18	821.267,85
Subtotal for Chapter 2	881.310,54	835.214,96
Total receipts	3.419.160,54	2.922.843,96
Grand total	3.419.160,54	2.922.843,96

<u>Expenditure</u>	<u>Notes</u>	<u>2012</u>	<u>2011</u>
<i>Chapter 1 Staff</i>			
.1 Secretariat missions		352.667,68	337.348,95
.2 Recruitment		2.055,88	1.343,30
.3 Traineeships		188.279,10	170.376,98
.4 Salaries and related costs, fees		213.157,99	133.847,03
.5 Staff training		2.726,40	2.726,40
.6 Staff representation costs		0,00	0,00
Subtotal for Chapter 1		758.887,05	645.642,66
<i>Chapter 2 Equipment, routine administrative costs and operating costs</i>			
Equipment, operating expenditure, computer-related			
.1 engineering and maintenance	3	5.381,59	5.254,10
Equipment, telecommunications-related installation and maintenance expenditure, office machinery, furniture and			
.2 technical installations	3	4.912,44	5.539,95
.3 Stationery and office supplies		1.828,75	3.047,88
.4 Postage and telecommunications		12.121,63	13.498,02
.5 Printing and photocopying costs		5.299,27	8.156,47
.6 Office rental costs		0,00	0,00
Subtotal for Chapter 2		29.543,68	35.496,42
<i>Chapter 3 Documentation, studies and research</i>			
.1 Newspapers, magazines, press agencies and books		19.866,39	23.746,90
.2 Studies and research		0,00	0,00
.3 Databases		1.254,98	2.312,28
Subtotal for Chapter 3		21.121,37	26.059,18
<i>Chapter 4 Legal and accountancy fees, financial and other charges</i>			
.1 Legal costs		924,86	1.397,85
.2 Accounting costs/audits		4.720,00	5.320,00
.3 Financial charges and losses from currency exchange	2	4.464,05	4.313,54
.4 Translation and interpretation costs		0,00	0,00
.5 Other operating expenditure		0,00	0,00
Subtotal for Chapter 4		10.108,91	11.031,39
<i>Chapter 5 Cost of meetings and representation</i>			
.1 Group meetings		34.623,21	51.814,91
.2 Other meetings and conferences		52.684,87	7.385,01
.3 Expenditure on entertainment		13.756,31	15.980,95
.4 Guests		0,00	0,00
.5 Individual fact finding missions of members		13.309,37	0,00
Subtotal for Chapter 5		114.373,76	75.180,87
<i>Chapter 6 Publications and publicity</i>			
.1 Posters, leaflets and booklets		197.511,94	0,00
.2 Advertising inserts and audiovisual advertising		750,00	0,00
.3 Advertising material, novelty items, telecommunication advertising		9.939,75	17.769,46
.4 Internet sites + e-publicity		261,80	12.311,49
.5 Visits to institutions, information stands		0,00	0,00
Subtotal for Chapter 6		208.463,49	30.080,95

<i>Chapter 7 Members of Parliament</i>			
.1	Members' political and information activities, administrative expenses and political and information activities of national delegations (details attached)	1.349.902,72	1.222.967,31
Subtotal for Chapter 7		1.349.902,72	1.222.967,31
<i>Chapter 8 Grants, subscriptions and contributions</i>			
.1	Subsidies	2.000,00	0,00
.2	Subscriptions	0,00	0,00
Subtotal for Chapter 8		2.000,00	0,00
Total expenditure		2.494.400,98	2.046.458,78
Credits repayable to European Parliament		0,00	
Amount carried forward to next financial year		924.759,56	876.385,18
Grand total		3.419.160,54	2.922.843,96

NOTES TO THE ACCOUNTS BUDGETING PERIOD 2012

The accounts, hereafter, have been prepared in conformity with:

- the 400 financial rules approved by the Bureau of the European Parliament on 30 June 2003 and revised by the Bureau on 22 March 2006, 11 July 2007 and 20 September 2010, March 2011, September 2011 and 2 July 2012.
- the internal financial rules of the Group
- the accounting principles and the harmonised accounting plan adopted by the Secretaries General of the political groups.

Accounting principles

1. Movements on the accounts and the balances shall be entered in the accounting ledgers.
2. All accounting entries, including adjustments to the accounts, shall be based on dated and numbered supporting documents, to which they shall refer.
3. The accounting system must be such as to leave a trail for all accounting entries.

The financial statements shall be drawn up in accordance with the generally accepted accounting principles, namely:

- going-concern basis;
- prudence;
- consistent accounting methods;
- comparability of information;
- materiality;
- no netting;
- reality over appearance;

Pursuant to Rule 2.5.3 of the Rules on the use of appropriations from budget item 400 the accounts are held on a modified accrual system.

All expenditure relative to activities of the current or previous financial years is registered in the accounts of the current year, upon authorisation by the authorising officer responsible and payment by the accountant, if the actual payment is made no later than during the month following the end of the financial year.

All expenditure of a financial year paid during the month following the end of the financial year is booked on the expenditure accounts of the current financial year and as debt on the balance (chapter III.2).

All expenditure for which actual payment is made later than the end of the month following the closure of the financial period or for risks and future charges is registered in the accounts of the next financial year.

No provisions will be made for expenditure of the current financial period not paid by the end of the month following the end of this financial period or for risks and future charges.

All revenue is registered in the income accounts upon establishment by the authorising officer.

All revenue established and not received in the course of the financial year is registered on a balance sheet account in chapter IV (deferred charges and accrued income).

Classification

The classification of the expenditure on the expenditure accounts follows the principle of classification by destination by the accounting plan annexed to the Rules on the use of appropriations from article 400.

Note 1: Carry forward to next financial year (art 2.9.2 of the 400 fin. rules):

1: Credits received by our group for the 2012 budgeting period:	2.537.850,00 €
2: Maximum amount of carry forward to next budgeting period:	1.268.925,00 €
3: Remainder at the end of the 2012 budgeting period:	924.759,56 €
4: Credits to be returned to the EP:	0,00 €
5: Carry forward to next financial year:	924.759,56 €

Note 2: Exchange policy:

The revenue and expenditure in other currencies are converted in euro following the exchange rate of the bank on the transaction day.

Note 3: Depreciations of fixed assets:

Assets with a unit value of 420 Euros or more and being intended to serve the activities of the group on a lasting basis are entered in the inventory and the Group's balance sheet. Fixed assets are to be valued at their acquisition price and depreciated on a monthly basis following the straight line method by the following annual percentages:

Software	25.0	%
Hardware:	25.0	%
Telecommunications and audiovisual equipment:	25.0	%
Technical equipment:	12.5	%
Other installations and machines:	12.5	%
Office furniture:	10.0	%

A recapitulative table of the assets in the balance sheet is annexed

Note 4: Valuation method for financial securities:

Not applicable

Note 5: Valuation of receivables, debts and other assets:

Receivables, debts and other assets are stated at their nominal value. Value reductions on receivables and other assets are accounted for if there is any uncertainty regarding their collectability.

Our group has concluded any substantial long standing (>1 year) financial commitments:

Rent of an office in Bratislava, Slovakia
Rent of a photocopy machine

DETAIL OF THE EXECUTION OF THE DECENTRALISED CREDITS**CHAPTER 7 ARTICLE 1.**

Ventilation following the accounting plan annexed to the 400 financial rules

CHAPTER/ ARTICLE	CATEGORY	EXECUTION 2012	%	EXECUTION 2011	%
1	Staff	292.333,05	21,66%	183.063,53	14,97%
2	Secretariat – equipment and expenses	57.310,81	4,25%	56.792,70	4,64%
3	Documentation, studies and research	78.099,20	5,79%	184.245,03	15,07%
4	Legal, accounting, financial and other operating costs	0,00	0,00 %	0,00	0,00%
52	Other meetings and conferences	192.579,25	14,27%	214.241,50	17,52%
53	Representation costs	0,00	0,00 %	400,00	0,03%
54	Guests	38.818,47	2,88 %	49.446,50	4,04%
61	Posters, leaflets and booklets	210.722,46	15,61%	179.861,84	14,71%
62	Advertising inserts and audiovisual advertising	284.367,68	21,07%	339.082,09	27,73%
63	Advertising material, gadgets, publicity by telecommunication equipments	61.365,00	4,55%	5.250,00	0,43%
64	Websites Internet sites + e-publicity	134.004,86	9,93 %	10.000,00	0,82%
65	Visits to institutions; information stands	301,94	0,02 %	584,12	0,05%
	TOTAL ARTICLE 7.1	1.349.902,72	100 %	1.222.967,31	100,0%

Category and write-down rate	IT software 25%	IT hardware 25%	Telecom- munications equipment 25%	Technical equipment and supplies 12.5%	Miscellaneous machinery 12.5%	Movable property (seats, desks, 10%	Total (€)
Historical cost							
Opening balances (historical cost)	3.843,22	20.397,64	33.159,57	4.119,00	1.772,53	3.803,06	67.095,02
Less Items sold and entered in profit-and-loss account	0,00	1005,14	1.090,41	0,00	0,00	0,00	2.095,55
Plus Acquisitions during the financial year	17.610,00	0,00	4.306,04	0,00	0,00	0,00	21.916,04
Plus Transfers	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Result Closing balance at historical cost	21.453,22	19.392,50	36.375,20	4.119,00	1.772,53	3.803,06	86.915,51
Accumulated depreciation							
Opening balances (accumulated depreciation)	-2.241,89	-13.865,76	-22.784,16	-4.119,00	-554,03	-2.050,82	-45.615,66
Less Accumulated depreciation of items sold and entered in p/l account	0,00	1.005,14	606,74	0,00	0,00	0,00	1.611,88
Plus Depreciation charge for the financial year	960,81	2.280,48	3.550,83	0,00	221,56	380,30	7.393,98
Result Closing balance at historical cost	-3.202,70	-15.141,10	-25.728,25	-4.119,00	-775,59	-2.431,12	-51.397,76
Written-down							
Net book value of fixed assets on 31/12/N-1	1.601,33	6.531,88	10.375,41	0,00	1.218,50	1.752,24	21.479,36
Net book value of fixed assets on 31/12/N	18.250,52	4.251,40	10.646,95	0,00	996,94	1.371,94	35.517,75