

# European Left

Independent auditor's report on the financial year  
ended 31 December 2020

**Grant Thornton Bedrijfsrevisoren SCRL**

Registered Office  
Potvlietlaan 6  
2600 Berchem  
Belgium

[www.grantthornton.be](http://www.grantthornton.be)

## **Independent auditor's report with respect to the Annual Accounts of the European Left PPEU for the year ended 31 December 2020**

In accordance with our service contract dated 5 January 2021 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 Grant Thornton Bedrijfsrevisoren CVBA. This report includes our opinion on the balance sheet as at 31 December 2020, the income statement for the year ended 31 December 2020 and the disclosures (all elements together the "Annual Accounts") using the abbreviated schedule and on the Final Statement of reimbursable 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 5 January 2021. Our mandate expires after the delivery of our audit opinion for the year ended 31 December 2021.

### **Report on the audit of the Annual Accounts and the Final Statement of reimbursable expenditure actually incurred**

#### **Unqualified opinion**

We have audited the Annual Accounts of European Left PPEU (the "Entity"), that comprise the balance sheet on 31 December 2020, as well as the income statement of the year and the disclosures, which show a balance sheet total of € 1.827.923,54 and of which the income statement shows a profit for the year of € 37.104,54.

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 2020, 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 reimbursable expenditure actually incurred for the year ended 31 December 2020, in accordance with rules and regulations applicable to funding of European political parties and European political foundations, of European Left PPEU.

In our opinion, the Final Statement of reimbursable expenditure actually incurred of the Entity for the year ended 31 December 2020 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 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 reimbursable 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.

**Material uncertainty related to going concern**

We draw your attention to the disclosure on page A-asbl 6.8. of the Annual Accounts relating to the preparation of the Annual Accounts under the assumption that the activities will be continued, despite the negative reserves and the net liabilities exceeding net assets. This assumption is reasonable as long as the Entity continues to receive financial support from the European Parliament or other sources. Our opinion is not modified in respect of this matter.

**Emphasis of Matter - Basis of Accounting and Restriction on Distribution**

We draw attention to the Final Statement of reimbursable 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**

We draw your attention to the developments surrounding the Covid-19 virus that has a profound impact on people's health and on society as a whole. This also has an impact on the operational and financial performance of organisations and the assessment of the Entity's ability to continue as a Going Concern. The situation gives rise to inherent uncertainty. The Entity has not made any disclosure of its assessment of the impact of Covid-19 in the Annual Accounts. We have considered the uncertainties related to the potential effects of Covid-19 and the assumptions made by the Entity in this respect on its operations and financial situation. Our opinion is not modified in respect of this matter.

On 31 January 2020, the United Kingdom withdrew from the European Union and the European Atomic Energy Community (EURATOM). Following intense negotiations, an agreement on future EU-UK relations was concluded end of December 2020. The Entity has not made any disclosure of its assessment of the impact of Brexit and the aforementioned agreement in the 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. Our opinion is not modified in respect of this matter.

### **Responsibilities of the Members of the Board for the preparation of the Annual Accounts and the Final Statement of reimbursable 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 reimbursable expenditure actually incurred. This responsibility includes: designing, implementing and maintaining internal control which the Members of the Board determine to be necessary to enable the preparation of the Annual Accounts and the Final Statement of reimbursable 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 contribution awarded and must comply with the provisions of the Regulation (EU, Euratom) No 1141/2014, Regulation (EU, Euratom) 2018/1046 ('the Financial Regulation') 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 reimbursable expenditure actually incurred**

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

When performing our audit, we comply with the legal, regulatory and normative framework that applies to the audit of the financial statements in Belgium. However, a statutory audit does not provide assurance as to the future viability of the Entity nor as to the efficiency or effectiveness with which the governing body has conducted or will conduct the Entity's business. Our responsibilities regarding the assumption of going concern applied by the governing body are described below.

Furthermore, with respect to the Final Statement of reimbursable expenditure actually incurred, it is our responsibility to express an opinion on the compliance with 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 scepticism 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 reimbursable 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 reimbursable expenditure actually incurred, and evaluating whether these Annual Accounts and the Final Statement of reimbursable 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 Contribution Agreement between the European Parliament and the Entity ('the Funding Agreement'), Regulation (EU, Euratom) No. 1141/2014, Regulation (EU, Euratom) 2018/1046 ('the Financial Regulation') 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 contribution agreement, Regulation (EU, Euratom) No 1141/2014, Regulation (EU, Euratom) 2018/1046 (“the Financial Regulation”) and the underlying acts have been met.

### **Independence matters**

We have not performed any other services that are not compatible with the audit of the Annual Accounts and the Final Statement of reimbursable 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 the European Parliament are consistent with the financial provisions of the Funding Agreement;
- 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 Agreement, in particular from Article II.9 and Article II.19 thereof, have been met;
- Any unused part of Union funding is carried over to the next financial year;
- Any unused part of Union funding was used in accordance with Article 228(2) 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 with the international accounting standards will be subject to a separate audit opinion.

Vilvoorde, 01 July 2021

Grant Thornton Bedrijfsrevisoren SCRL  
Represented by

Gunther Loits  
Registered auditor

## **Annex 1: Annual accounts**

201				1	EUR	
NAT.	Date du dépôt	N° 0866441216	P.	U.	D.	A-asbl 1

**COMPTES ANNUELS ET AUTRES DOCUMENTS À DÉPOSER EN VERTU DU CODE DES SOCIÉTÉS ET DES ASSOCIATIONS**

**DONNÉES D'IDENTIFICATION (à la date du dépôt)**

DÉNOMINATION: **Parti de la gauche Européenne**

Forme juridique: **PPEU**

Adresse: **Square de Meeus**

N°: **25**

Code postal: **1000**

Commune: **Bruxelles-Ville**

Pays: **Belgique**

Registre des personnes morales (RPM) – Tribunal de l'entreprise de **Bruxelles, Francophone**

Adresse Internet<sup>1</sup>:

Numéro d'entreprise **0866441216**

DATE **9/01/2019** de dépôt du document le plus récent mentionnant la date de publication des actes constitutif et modificatif(s) des statuts.

COMPTES ANNUELS **EN EUROS (2 décimales)**<sup>2</sup>

approuvés par l'assemblée générale <sup>3</sup> du **10/10/2021**

et relatifs à l'exercice couvrant la période du **1/01/2020** au **31/12/2020**

Exercice précédent du **1/01/2019** au **31/12/2019**

Les montants relatifs à l'exercice précédent sont / ~~ne sont pas~~<sup>4</sup> identiques à ceux publiés antérieurement.

Nombre total de pages déposées: **14**  
 objet: 6.2, 6.3, 6.5, 6.6, 7, 8

Numéros des sections du document normalisé non déposées parce que sans

*Heinz Bierbaum*



Heinz Bierbaum, President

<sup>1</sup> Mention facultative.

<sup>2</sup> Au besoin, adapter la devise et l'unité dans lesquelles les montants sont exprimés.

<sup>3</sup> 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.

<sup>4</sup> Biffer la mention inutile.



**LISTE DES ADMINISTRATEURS ET COMMISSAIRES ET  
DÉCLARATION CONCERNANT UNE MISSION DE VÉRIFICATION  
OU DE REDRESSEMENT COMPLÉMENTAIRE**

**LISTE DES ADMINISTRATEURS ET COMMISSAIRES**

LISTE COMPLÈTE des nom, prénoms, profession, domicile (adresse, numéro, code postal et commune) et fonction au sein de l'association ou de la fondation

**MILEVA Margerita**

Lyulin Bl. 817, Eing. A, Et. 3 8, 132400 Sofia, Bulgarie

Fonction : Administrateur

Mandat : 15/12/2019

**LAURENT Pierre**

Place du Colonel Fabien 2, 75019 Paris, France

Fonction : Administrateur

Mandat : 15/12/2019

**MOLA Maite**

Rue des Treves 16, 1050 Ixelles, Belgique

Fonction : Administrateur

Mandat : 15/12/2019

**Ferrero Paolo**

Via Regis Petro 26, 100600 PINERELO TO, Italie

Fonction : Administrateur

Mandat : 15/12/2019

**Berthouzo Anne Brigitte**

Rue Denis-De-Rougemont 22, 120200 GENEVE, Suisse

Fonction : Administrateur

Mandat : 15/12/2019

**MIKKOLA Anna-Riitta Katriina**

Routiontie 22, 08350 LOHJA, Finlande

Fonction : Administrateur

Mandat : 15/12/2019

**BIERBAUM Heinz**

Rotenbühlerweg 14, 66123 SAARBRÜCKEN, Allemagne

Fonction : Administrateur

Mandat : 15/12/2019

**THEODORAKOPOULOU Anastasia**

Agathoupoleos 49, 11252 ATHÈNES, Grèce

Fonction : Administrateur

Mandat : 19/12/2019

### 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)

## COMPTES ANNUELS

## BILAN APRÈS RÉPARTITION

	Ann.	Codes	Exercice	Exercice précédent
<b>ACTIF</b>				
<b>FRAIS D'ÉTABLISSEMENT</b> .....		20		
<b>ACTIFS IMMOBILISÉS</b> .....		21/28	<u>28.934,83</u>	<u>29.386,98</u>
<b>Immobilisations incorporelles</b> .....	6.1.1	21	12.540,54	11.111,67
<b>Immobilisations corporelles</b> .....	6.1.2	22/27	8.611,69	10.492,71
Terrains et constructions .....		22		
Installations, machines et outillage .....		23	2.241,52	2.425,32
Mobilier et matériel roulant .....		24		289,75
Location-financement et droits similaires .....		25		
Autres immobilisations corporelles .....		26	6.370,17	7.777,64
Immobilisations en cours et acomptes versés .....		27		
<b>Immobilisations financières</b> .....	6.1.3	28	7.782,60	7.782,60
<b>ACTIFS CIRCULANTS</b> .....		29/58	<u>1.798.988,71</u>	<u>725.125,58</u>
<b>Créances à plus d'un an</b> .....		29		
Créances commerciales .....		290		
Autres créances .....		291		
<b>Stocks et commandes en cours d'exécution</b> .....		3		
Stocks .....		30/36		
Commandes en cours d'exécution .....		37		
<b>Créances à un an au plus</b> .....		40/41	58.045,35	49.500,95
Créances commerciales .....		40	58.045,35	45.927,90
Autres créances .....		41		3.573,05
<b>Placements de trésorerie</b> .....		50/53		
<b>Valeurs disponibles</b> .....		54/58	1.724.282,89	672.821,85
<b>Comptes de régularisation</b> .....		490/1	16.660,47	2.802,78
<b>TOTAL DE L'ACTIF</b> .....		20/58	<u>1.827.923,54</u>	<u>754.512,56</u>

	Ann.	Codes	Exercice	Exercice précédent
<b>PASSIF</b>				
<b>FONDS SOCIAL</b> .....		10/15	-22.899,45	-60.003,99
<b>Fonds de l'association ou de la fondation</b> .....	6.2	10		
<b>Plus-values de réévaluation</b> .....		12		
<b>Fonds affectés et autres réserves</b> .....	6.2	13		
<b>Bénéfice (Perte) reporté(e)</b> .....(+)/(-)		14	-22.899,45	-60.003,99
<b>Subsides en capital</b> .....		15		
<b>PROVISIONS ET IMPÔTS DIFFÉRÉS</b> .....	6.2	16		
<b>Provisions pour risques et charges</b> .....		160/5		
Pensions et obligations similaires .....		160		
Charges fiscales .....		161		
Grosses réparations et gros entretien .....		162		
Obligations environnementales .....		163		
Autres risques et charges .....		164/5		
<b>Provisions pour subsides et legs à rembourser et pour dons avec droit de reprise</b> .....		167		
<b>Impôts différés</b> .....		168		
<b>DETTES</b> .....		17/49	1.850.822,99	814.516,55
<b>Dettes à plus d'un an</b> .....	6.3	17		
Dettes financières .....		170/4		
Etablissements de crédit, dettes de location-financement et dettes assimilées.....		172/3		
Autres emprunts .....		174/0		
Dettes commerciales .....		175		
Acomptes sur commandes .....		176		
Autres dettes .....		178/9		
<b>Dettes à un an au plus</b> .....	6.3	42/48	225.637,99	197.946,55
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	61.791,97	157.133,40
Fournisseurs .....		440/4	61.791,97	157.133,40
Effets à payer .....		441		
Acomptes sur commandes .....		46		
Dettes fiscales, salariales et sociales .....		45	93.003,02	40.813,15
Impôts .....		450/3	23.990,02	
Rémunérations et charges sociales .....		454/9	69.013,00	40.813,15
Autres dettes .....		48	70.843,00	
<b>Comptes de régularisation</b> .....		492/3	1.625.185,00	616.570,00
<b>TOTAL DU PASSIF</b> .....		10/49	1.827.923,54	754.512,56

**COMPTE DE RÉSULTATS**

	Ann.	Codes	Exercice	Exercice précédent
<b>Produits et charges d'exploitation</b>				
Marge brute .....		9900	518.914,96	456.636,24
Dont: produits d'exploitation non récurrents .....		76A		
Chiffre d'affaires <sup>5</sup> .....		70		
Cotisations, dons, legs et subsides <sup>5</sup> .....		73		
Approvisionnements, marchandises, services et biens divers <sup>5</sup> .....		60/61		
Rémunérations, charges sociales et pensions .....		62	474.506,04	403.169,70
Amortissements et réductions de valeur sur frais d'établissement, sur immobilisations incorporelles et corporelles .....		630	7.223,15	5.565,17
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) .....		635/9		
Autres charges d'exploitation .....		640/8	7,00	10.500,00
Charges d'exploitation portées à l'actif au titre de frais de restructuration .....		649		
Charges d'exploitation non récurrentes .....		66A	5.142,47	11.741,08
<b>Bénéfice (Perte) d'exploitation</b> .....		9901	<u>32.036,30</u>	<u>25.660,29</u>
<b>Produits financiers</b> .....	6.4	75/76B	6.798,46	32.829,15
Produits financiers récurrents .....		75	0,46	922,15
Produits financiers non récurrents .....		76B	6.798,00	31.907,00
<b>Charges financières</b> .....	6.4	65/66B	1.730,22	3.952,89
Charges financières récurrentes .....		65	1.730,22	3.952,89
Charges financières non récurrentes .....		66B		
<b>Bénéfice (Perte) de l'exercice avant impôts</b> .....		9903	<u>37.104,54</u>	<u>54.536,55</u>
<b>Prélèvement sur les impôts différés</b> .....		780		
<b>Transfert aux impôts différés</b> .....		680		
<b>Impôts sur le résultat</b> .....		67/77		
<b>Bénéfice (Perte) de l'exercice</b> .....		9904	<u>37.104,54</u>	<u>54.536,55</u>
<b>Prélèvement sur les réserves immunisées</b> .....		789		
<b>Transfert aux réserves immunisées</b> .....		689		
<b>Bénéfice (Perte) de l'exercice à affecter</b> .....		9905	<u>37.104,54</u>	<u>54.536,55</u>

<sup>5</sup> Mention facultative.

**AFFECTATIONS ET PRÉLÈVEMENTS**

	Codes	Exercice	Exercice précédent
<b>Bénéfice (Perte) à affecter</b> .....(+)/(-)	9906	-22.899,45	-60.003,99
Bénéfice (Perte) de l'exercice à affecter .....(+)/(-)	(9905)	37.104,54	54.536,55
Bénéfice (Perte) reporté(e) de l'exercice précédent .....(+)/(-)	14P	-60.003,99	-114.540,54
<b>Prélèvement sur les capitaux propres: fonds, fonds affectés et autres réserves</b> .....	791		
<b>Affectations aux fonds affectés et autres réserves</b> .....	691		
<b>Bénéfice (Perte) à reporter</b> .....(+)/(-)	(14)	-22.899,45	-60.003,99

**ANNEXE**

**ETAT DES IMMOBILISATIONS**

**IMMOBILISATIONS INCORPORELLES**

**Valeur d'acquisition au terme de l'exercice** .....

**Mutations de l'exercice**

Acquisitions, y compris la production immobilisée .....

Cessions et désaffectations .....

Transferts d'une rubrique à une autre .....(+)/(-)

**Valeur d'acquisition au terme de l'exercice** .....

**Amortissements et réductions de valeur au terme de l'exercice** .....

**Mutations de l'exercice**

Actés .....

Repris .....

Acquis de tiers .....

Annulés à la suite de cessions et désaffectations .....

Transférés d'une rubrique à une autre .....(+)/(-)

**Amortissements et réductions de valeur au terme de l'exercice** .....

**VALEUR COMPTABLE NETTE AU TERME DE L'EXERCICE** .....

Codes	Exercice	Exercice précédent
8059P	xxxxxxxxxxxxxxx	24.126,24
8029	5.722,00	
8039		
8049		
8059	29.848,24	
8129P	xxxxxxxxxxxxxxx	13.014,57
8079	4.293,13	
8089		
8099		
8109		
8119		
8129	17.307,70	
(21)	<u>12.540,54</u>	

	Codes	Exercice	Exercice précédent
<b>IMMOBILISATIONS CORPORELLES</b>			
<b>Valeur d'acquisition au terme de l'exercice</b> .....	8199P	xxxxxxxxxxxxxxx	68.234,18
<b>Mutations de l'exercice</b>			
Acquisitions, y compris la production immobilisée .....	8169	1.049,00	
Cessions et désaffectations .....	8179		
Transferts d'une rubrique à une autre .....(+)/(-)	8189		
<b>Valeur d'acquisition au terme de l'exercice</b> .....	8199	69.283,18	
<b>Plus-values au terme de l'exercice</b> .....	8259P	xxxxxxxxxxxxxxx	
<b>Mutations de l'exercice</b>			
Actées .....	8219		
Acquises de tiers .....	8229		
Annulées .....	8239		
Transférées d'une rubrique à une autre .....(+)/(-)	8249		
<b>Plus-values au terme de l'exercice</b> .....	8259		
<b>Amortissements et réductions de valeur au terme de l'exercice</b> .....	8329P	xxxxxxxxxxxxxxx	57.741,47
<b>Mutations de l'exercice</b>			
Actés	8279	2.930,02	
Repris .....	8289		
Acquis de tiers .....	8299		
Annulés à la suite de cessions et désaffectations .....	8309		
Transférés d'une rubrique à une autre .....(+)/(-)	8319		
<b>Amortissements et réductions de valeur au terme de l'exercice</b> .....	8329	60.671,49	
<b>VALEUR COMPTABLE NETTE AU TERME DE L'EXERCICE</b> .....	(22/27)	<u>8.611,69</u>	
<b>DONT</b>			
<b>Appartenant à l'association ou à la fondation en pleine propriété</b> .....	8349		



	Codes	Exercice	Exercice précédent
<b>IMMOBILISATIONS FINANCIÈRES</b>			
<b>Valeur d'acquisition au terme de l'exercice</b> .....	8395P	xxxxxxxxxxxxxxxx	7.782,60
<b>Mutations de l'exercice</b>			
Acquisitions .....	8365		
Cessions et retraits .....	8375		
Transferts d'une rubrique à une autre .....	8385		
Autres mutations .....	8386		
<b>Valeur d'acquisition au terme de l'exercice</b> .....	8395	7.782,60	
<b>Plus-values au terme de l'exercice</b> .....	8455P	xxxxxxxxxxxxxxxx	
<b>Mutations de l'exercice</b>			
Actées .....	8415		
Acquises de tiers .....	8425		
Annulées .....	8435		
Transférées d'une rubrique à une autre .....	8445		
<b>Plus-values au terme de l'exercice</b> .....	8455		
<b>Réductions de valeur au terme de l'exercice</b> .....	8525P	xxxxxxxxxxxxxxxx	
<b>Mutations de l'exercice</b>			
Actées .....	8475		
Reprises .....	8485		
Acquises de tiers .....	8495		
Annulées à la suite de cessions et retraits .....	8505		
Transférées d'une rubrique à une autre .....	8515		
<b>Réductions de valeur au terme de l'exercice</b> .....	8525		
<b>Montants non appelés au terme de l'exercice</b> .....	8555P	xxxxxxxxxxxxxxxx	
<b>Mutations de l'exercice</b> .....	8545		
<b>Montants non appelés au terme de l'exercice</b> .....	8555		
<b>VALEUR COMPTABLE NETTE AU TERME DE L'EXERCICE</b> .....	(28)	<u>7.782,60</u>	



**BILAN SOCIAL**

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

**TRAVAILLEURS POUR LESQUELS L'ASSOCIATION OU LA FONDATION A INTRODUIT UNE DÉCLARATION DIMONA OU QUI SONT INSCRITS AU REGISTRE GÉNÉRAL 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)
<b>Au cours de l'exercice et de l'exercice précédent</b>					
Nombre moyen de travailleurs .....	100	5,3	0,3	5,4 (ETP)	5,0 (ETP)
Nombre d'heures effectivement prestées .....	101	9.914	282	10.196 (T)	8.671 (T)
Frais de personnel .....	102	461.382,17	13.123,87	474.506,04 (T)	403.169,70 (T)

	Codes	1. Temps plein	2. Temps partiel	3. Total en équivalents temps plein
<b>A la date de clôture de l'exercice</b>				
<b>Nombre de travailleurs .....</b>	105	6	1	6,8
<b>Par type de contrat de travail</b>				
Contrat à durée indéterminée .....	110	5		5,0
Contrat à durée déterminée .....	111	1	1	1,8
Contrat pour l'exécution d'un travail nettement défini .....	112			
Contrat de remplacement .....	113			
<b>Par sexe et niveau d'études</b>				
Hommes .....	120	3	1	3,8
de niveau primaire .....	1200			
de niveau secondaire .....	1201	2	1	2,8
de niveau supérieur non universitaire .....	1202			
de niveau universitaire .....	1203	1		1,0
Femmes .....	121	3		3,0
de niveau primaire .....	1210			
de niveau secondaire .....	1211	3		3,0
de niveau supérieur non universitaire .....	1212			
de niveau universitaire .....	1213			
<b>Par catégorie professionnelle</b>				
Personnel de direction .....	130			
Employés .....	134	6	1	6,8
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
<b>ENTRÉES</b>				
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	3	1	3,8
<b>SORTIES</b>				
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	2		2,0

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

	Codes	Hommes	Codes	Femmes
<b>Initiatives en matière de formation professionnelle continue à caractère formel à charge de l'employeur</b>				
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	
<b>Initiatives en matière de formation professionnelle continue à caractère moins formel ou informel à charge de l'employeur</b>				
Nombre de travailleurs concernés .....	5821		5831	
Nombre d'heures de formation suivies .....	5822		5832	
Coût net pour l'association ou la fondation .....	5823		5833	
<b>Initiatives en matière de formation professionnelle initiale à charge de l'employeur</b>				
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

Site web: 25%

Installations Machines et outillage: 10% - 25%

Mobilier: 10% - 25%

Les règles d'évaluation sont déterminées selon les dispositions imposées par le Parlement Européen

Principe de continuité:

Le parti a un fonds de roulement négatif et des réserves négatives mais la continuité est garantie aussi longtemps qu'elle recevra des subside du Parlement Européen et d'autres ressources.

Les règles d'évaluation sont basées sur le principe de continuité.

## **Annex 2: Final Statement of reimbursable expenditure actually incurred**

## ESTIMATED BUDGET

Costs		
Reimbursable costs	Budget	Actual
<b>A.1: Personnel costs</b>	<b>610,000.00</b>	<b>476,561.13</b>
1. Salaries	445,000.00	364,620.04
2. Contributions	132,000.00	97,558.91
3. Professional training	14,000.00	3,738.90
4. Staff missions expenses	5,000.00	0.00
5. Other personnel costs	14,000.00	10,643.28
<b>A.2: Infrastructure and operating costs</b>	<b>117,500.00</b>	<b>134,784.09</b>
1. Rent, charges and maintenance costs	80,000.00	116,381.09
2. Costs relating to installation, operation and maintenance of equipment	2,000.00	35.00
3. Depreciation of movable and immovable property	7,000.00	6,704.69
4. Stationery and office supplies	4,000.00	2,815.72
5. Postal and telecommunications charges	20,000.00	8,847.59
6. Printing, translation and reproduction costs	2,500.00	0.00
7. Other infrastructure costs	2,000.00	0.00
<b>A.3: Administrative costs</b>	<b>41,500.00</b>	<b>59,304.17</b>
1. Documentation costs (newspapers, press agencies, databases)	2,000.00	0.00
2. Costs of studies and research	2,000.00	0.00
3. Legal costs	2,000.00	3,666.58
4. Accounting and audit costs	34,500.00	55,637.59
5. Miscellaneous administrative costs	0.00	0.00
6. Support to associated entities	1,000.00	0.00
<b>A.4: Meetings and representation costs</b>	<b>1,426,000.00</b>	<b>545,597.08</b>
1. Costs of meetings	1,315,000.00	503,368.09
2. Participation in seminars and conferences	10,000.00	0.00
3. Representation costs	85,000.00	50,544.32
4. Costs of invitations	10,000.00	0.00
5. Other meeting-related costs	6,000.00	-8,315.33
<b>A.5: Information and publication costs</b>	<b>205,000.00</b>	<b>80,661.31</b>
1. Publication costs	50,000.00	27,917.34
2. Creation and operation of Internet sites	10,000.00	464.20
3. Publicity costs	87,000.00	47,056.21
4. Communications equipment (gadgets)	56,000.00	945.36
5. Seminar and exhibitions	0.00	0.00
6. Election campaigns	0.00	0.00
7. Other information-related costs	2,000.00	4,278.20
<b>A. TOTAL REIMBURSABLE COSTS</b>	<b>2,400,000.00</b>	<b>1,296,907.78</b>
<b>Non-reimbursable costs</b>		
1. Allocations to other provisions	0.00	
2. Financial charges	0.00	1,669.96
3. Exchange losses	0.00	66.80
4. Doubtful claims on third parties	0.00	5,142.47
5. Others (to be specified)	0.00	97,022.25
6. Contributions in kind	0.00	0.00
<b>B. TOTAL NON-REIMBURSABLE COSTS</b>	<b>0.00</b>	<b>103,901.48</b>
<b>C. TOTAL COSTS</b>	<b>2,400,000.00</b>	<b>1,400,809.26</b>

Revenue		
	Budget	Actual
D.1-1. European Parliament funding carried over from year N-1	n/a	609,772.00
D.1-2. European Parliament funding awarded for year N	n/a	2,160,000.00
D.1-3. European Parliament funding carried over to year N+1	n/a	1,625,185.00
D.1. European Parliament funding used to cover 90% of reimbursable costs in year N	<b>2,160,000.00</b>	<b>1,144,587.00</b>
D.2 Member contributions	<b>240,000.00</b>	<b>289,326.80</b>
2.1 from member parties	238,800.00	289,050.40
2.2 from individual members	200.00	210.00
D.3 Donations	<b>0.00</b>	<b>66.40</b>
		66.40
D.4 Other own resources	<b>0.00</b>	<b>4,000.00</b>
(to be specified)		
Cost devolution Spanish Communist Party		4,000.00
D.5. Contributions in kind		
<b>D. TOTAL REVENUE</b>	<b>2,400,000.00</b>	<b>1,437,913.80</b>
<b>E. profit/loss (D-C)</b>	<b>0.00</b>	<b>37,104.54</b>

F. Allocation of own resources to the reserve account		
G. Profit/loss for verifying compliance with the no-profit rule (E-F)	<b>0.00</b>	<b>37,104.54</b>
H. Interest from pre-financing		


**European LEFT**  
 PPEU/EUPP (866441216)  
 Square de Meets 25, B-1050 Brussels  
 Tel: +32 2 502 26 16 / 06  
 Fax: +32 2 502 01 73  
 e-mail: info@european-left.org  
 www.european-left.org

Henri Bistram