

# European Left

Independent auditor's report on the financial year  
ended 31 December 2021

**Grant Thornton Réviseurs  
d'Entreprises SCRL**

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## **Independent auditor's report with respect to the Annual Accounts of the European Left for the year ended 31 December 2021**

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 2021, the income statement for the year ended 31 December 2021 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 Annual Accounts and the Final Statement of reimbursable expenditure actually incurred**

#### **Unqualified opinion**

We have audited the Annual Accounts of European Left (the "Entity"), that comprise the balance sheet on 31 December 2021, as well as the income statement of the year and the disclosures, which show a balance sheet total of € 2.188.596,23 and of which the income statement shows a profit for the year of € 63.237,23.

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 2021, 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 2021, in accordance with rules and regulations applicable to funding of European political parties and European political foundations, of European Left.

In our opinion, the Final Statement of reimbursable expenditure actually incurred of the Entity for the year ended 31 December 2021 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.

**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.

**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 is 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, 6 May 2022

Grant Thornton Bedrijfsrevisoren SCRL  
Represented by

Gunther Loits  
Registered auditor

## **Annex 1: Annual accounts**

**ANNUAL ACCOUNTS AND OTHER DOCUMENTS TO BE FILED IN  
ACCORDANCE WITH THE BELGIAN COMPANIES AND ASSOCIATIONS  
CODE**

**IDENTIFICATION DETAILS (at the filing date)**NAME: **Parti de la gauche Européenne**Legal form :<sup>1</sup> **EUPP**Address: **Square de Meeus**N°. **25**Postal code: **1000**Town: **Brussel-Stad**Country: **Belgium**Register of legal persons - commercial court: **Brussel, French-speaking**Website<sup>2</sup>:E-mail address<sup>2</sup>:Enterprise number **0866.441.216**

DATE **29/11/2021** of filing the most recent document mentioning the date of publication of the deed of incorporation and of the deed of amendment of the articles of association.

ANNUAL ACCOUNTS in **EURO (2 decimals)**<sup>3</sup>

approved by the general meeting of<sup>4</sup> **28/05/2022**

regarding the financial year covering the period from

**1/01/2021**

to

**31/12/2021**

preceding period from

**1/01/2020**

to

**31/12/2020**

The amounts for the preceding period are / ~~are not~~<sup>5</sup> identical to the ones previously published.

Total number of pages filed: **14**

Numbers of the sections of the standard model form not filed

because they serve no useful purpose: 6.2, 6.3, 6.5, 6.6, 7, 8

Signature  
(name and position)

Signature  
(name and position)

DocuSigned by:



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Brigitte Berthouzo, Treasurer

<sup>1</sup> Where appropriate, "in liquidation" is stated after the legal form.

<sup>2</sup> Optional mention.

<sup>3</sup> If necessary, change to currency in which the amounts are expressed.

<sup>4</sup> By the board of directors in case of a foundation / by the general management body in case of an international non-profit association.

<sup>5</sup> Strike out what does not apply.



**LIST OF DIRECTORS AND AUDITORS  
AND DECLARATION REGARDING A COMPLIMENTARY REVIEW OR  
CORRECTION ASSIGNMENT**

**LIST OF DIRECTORS AND AUDITORS**

COMPLETE LIST with surname, first names, profession, place of residence (address, number, postal code and town) and position within the association or foundation

**MILEVA Margerita**

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

Mandate: Director, start: 15/12/2019

**LAURENT Pierre**

Place du Colonel Fabien 2, 75019 Paris, France

Mandate: Director, start: 15/12/2019

**MOLA Maite**

Rue des Treves 16, 1050 Elsene, Belgium

Mandate: Director, start: 15/12/2019

**Ferrero Paolo**

Via Regis Petro 26, 100600 PINERELO TO, Italy

Mandate: Director, start: 15/12/2019

**Berthouzoz Anne Brigitte**

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

Mandate: Director, start: 15/12/2019

**MIKKOLA Anna-Riitta Katriina**

Routiontie 22, 08350 LOHJA, Finland

Mandate: Director, start: 15/12/2019

**BIERBAUM Heinz**

Rotenbühlerweg 14, 66123 SAARBRÜCKEN, Germany

Mandate: Director, start: 15/12/2019

**THEODORAKOPOULOU Anastasia**

Agathoupoleos 49, 11252 ATHÈNES, Greece

Mandate: Director, start: 19/12/2019

**DECLARATION REGARDING A COMPLIMENTARY REVIEW OR CORRECTION ASSIGNMENT**

Optional disclosures:

- if the annual accounts have been audited or adjusted by an external accountant or auditor who is not a statutory auditor, mention here after: name, first names, profession, residence-address of each external accountant or auditor, the number of membership with the professional Institute ad hoc and the nature of this engagement:
  - A. Bookkeeping of the association of foundation\*\*,
  - B. Preparing the annual accounts \*\*,
  - C. Auditing the annual accounts and/or
  - D. Correcting the annual accounts.
- If the assignment mentioned either under A or B is performed by authorised accountants or authorised accountants-tax consultants, information will be given on: name, first names, profession and residence-address of each authorised accountant or accountant-tax consultant, his number of membership with the Professional Institute of Accountants and Tax consultants and the nature of this engagement.

Surname, first names, profession and address	Membership number	Nature of the assignment (A, B, C and/or D)

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\* Strike out what does not apply.

\*\* Optional mention.

## ANNUAL ACCOUNTS

## BALANCE SHEET AFTER APPROPRIATION

	Notes	Codes	Period	Preceding period
<b>ASSETS</b>				
<b>FORMATION EXPENSES</b>		20		
<b>FIXED ASSETS</b>		21/28	<u>81.618,71</u>	<u>28.934,83</u>
<b>Intangible fixed assets</b>	6.1.1	21	12.803,41	12.540,54
<b>Tangible fixed assets</b>	6.1.2	22/27	56.047,64	8.611,69
Land and buildings		22		
Plant, machinery and equipment		23	44.770,59	2.241,52
Furniture and vehicles		24		
Leasing and other similar rights		25		
Other tangible fixed assets		26	11.277,05	6.370,17
Assets under construction and advance payments		27		
<b>Financial fixed assets</b>	6.1.3	28	12.767,66	7.782,60
<b>CURRENT ASSETS</b>		29/58	<u>2.106.977,52</u>	<u>1.798.988,71</u>
<b>Amounts receivable after more than one year</b>		29		
Trade debtors		290		
Other amounts receivable		291		
<b>Stocks and contracts in progress</b>		3		
Stocks		30/36		
Contracts in progress		37		
<b>Amounts receivable within one year</b>		40/41	66.993,65	58.045,35
Trade debtors		40	66.993,65	58.045,35
Other amounts receivable		41		
<b>Current investments</b>		50/53		
<b>Cash at bank and in hand</b>		54/58	2.017.829,71	1.724.282,89
<b>Accruals and deferred income</b>		490/1	22.154,16	16.660,47
<b>TOTAL ASSETS</b>		20/58	2.188.596,23	1.827.923,54

	Notes	Codes	Period	Preceding period
<b>EQUITY AND LIABILITIES</b>				
<b>EQUITY</b>		10/15	87.073,78	23.836,55
<b>Association or foundation funds</b>	6.2	10		
<b>Revaluation surpluses</b>		12		
<b>Allocated funds and other reserves</b>	6.2	13		
<b>Result brought forward (+)/(-)</b>		14	87.073,78	23.836,55
<b>Capital subsidies</b>		15		
<b>PROVISIONS AND DEFERRED TAXES</b>				
<b>Provisions for liabilities and charges</b>		160/5		
Pensions and similar obligations		160		
Taxes		161		
Major repairs and maintenance		162		
Environmental obligations		163		
Other liabilities and charges		164/5		
<b>Provisions for subsidies and legacies to reimburse and gifts with a recovery right</b>		167		
<b>Deferred taxes</b>		168		
<b>AMOUNTS PAYABLE</b>		17/49	2.101.522,45	1.804.086,99
<b>Amounts payable after more than one year</b>	6.3	17		
Financial debts		170/4		
Credit institutions, leasing and other similar obligations		172/3		
Other loans		174/0		
Trade debts		175		
Advance payments on contracts in progress		176		
Other amounts payable		178/9		
<b>Amounts payable within one year</b>	6.3	42/48	264.985,84	178.901,99
Current portion of amounts payable after more than one year falling due within one year		42		
Financial debts		43		
Credit institutions		430/8		
Other loans		439		
Trade debts		44	73.187,54	61.791,97
Suppliers		440/4	73.187,54	61.791,97
Bills of exchange payable		441		
Advance payments on contracts in progress		46		
Taxes, remuneration and social security		45	120.320,91	93.003,02
Taxes		450/3	26.808,53	23.990,02
Remuneration and social security		454/9	93.512,38	69.013,00
Other amounts payable		48	71.477,39	24.107,00
<b>Accruals and deferred income</b>		492/3	1.836.536,61	1.625.185,00
<b>TOTAL LIABILITIES</b>		10/49	2.188.596,23	1.827.923,54

**PROFIT AND LOSS ACCOUNT**

	Notes	Codes	Period	Preceding period
<b>Operating income and operating charges</b>				
Gross margin (+)/(-)		9900	736.638,29	565.650,96
Of which: non-recurring operating income		76A		
Turnover <sup>5</sup>		70		
Membership fees, gifts, legacies and subsidies <sup>5</sup>		73		
Goods for resale, raw materials, consumables, services and other goods <sup>5</sup>		60/61		
Remuneration, social security and pensions (+)/(-)		62	652.803,64	474.506,04
Amortisations of and other amounts written down on formation expenses, intangible and tangible fixed assets		630	12.682,84	7.223,15
Amounts written down on stocks, contracts in progress and trade debtors: additions (write-backs) (+)/(-)		631/4		
Provisions for liabilities and charges: appropriations (uses and write-backs) (+)/(-)		635/9		
Other operating charges		640/8		7,00
Operating charges reported as assets under restructuring costs (-)		649		
Non-recurring operating charges		66A	3.600,00	5.142,47
<b>Operating profit (loss) (+)/(-)</b>		9901	<u>67.551,81</u>	<u>78.772,30</u>
<b>Financial income</b>	6.4	75/76B	5.037,38	6.798,46
Recurring financial income		75	68,98	0,46
Non-recurring financial income		76B	4.968,40	6.798,00
<b>Financial charges</b>	6.4	65/66B	9.351,96	1.730,22
Recurring financial charges		65	9.351,96	1.730,22
Non-recurring financial charges		66B		
<b>Profit (Loss) for the period before taxes (+)/(-)</b>		9903	<u>63.237,23</u>	<u>83.840,54</u>
<b>Transfer from deferred taxes</b>		780		
<b>Transfer to deferred taxes</b>		680		
<b>Income taxes on the result (+)/(-)</b>		67/77		
<b>Profit (Loss) of the period (+)/(-)</b>		9904	<u>63.237,23</u>	<u>83.840,54</u>
<b>Transfer from untaxed reserves</b>		789		
<b>Transfer to untaxed reserves</b>		689		
<b>Profit (Loss) of the period available for appropriation (+)/(-)</b>		9905	<u>63.237,23</u>	<u>83.840,54</u>

<sup>5</sup> Optional mention.

**APPROPRIATION ACCOUNT**

**Profit (Loss) to be appropriated (+)/(-)**  
 Profit (Loss) of the period available for appropriation (+)/(-)  
 Profit (Loss) of the preceding period brought forward (+)/(-)

**Transfers from equity, funds, designated funds and other reserves**

**Appropriations to designated funds and other reserves**

**Profit (loss) to be carried forward (+)/(-)**

Codes	Period	Preceding period
9906	87.073,78	23.836,55
(9905)	63.237,23	83.840,54
14P	23.836,55	-60.003,99
791		
691		
(14)	87.073,78	23.836,55

**NOTES ON THE ACCOUNTS****STATEMENT OF FIXED ASSETS****INTANGIBLE FIXED ASSETS****Acquisition value at the end of the period****Movements during the period**

Acquisitions, including produced fixed assets .

Sales and disposals .

Transfers from one heading to another (+)/(-)

**Acquisition value at the end of the period****Amortisations and amounts written down at the end of the period****Movements during the period**

Recorded

Written back

Acquisitions from third parties

Cancelled owing to sales and disposals

Transferred from one heading to another (+)/(-)

**Amortisations and amounts written down at the end of the period****NET BOOK VALUE AT THE END OF THE PERIOD**

Codes	Period	Preceding period
8059P	xxxxxxxxxxxxxxx	29.848,24
8029	7.200,00	
8039		
8049		
8059	37.048,24	
8129P	xxxxxxxxxxxxxxx	17.307,70
8079	6.937,13	
8089		
8099		
8109		
8119		
8129	24.244,83	
(21)	<u>12.803,41</u>	

	Codes	Period	Preceding period
<b>TANGIBLE FIXED ASSETS</b>			
<b>Acquisition value at the end of the period</b>	8199P	xxxxxxxxxxxxxxxx	69.283,18
<b>Movements during the period</b>			
Acquisitions, including produced fixed assets	8169	53.181,66	
Sales and disposals	8179		
Transfers from one heading to another (+)/(-)	8189		
<b>Acquisition value at the end of the period</b>	8199	122.464,84	
<b>Revaluation surpluses at the end of the period</b>			
	8259P	xxxxxxxxxxxxxxxx	
<b>Movements during the period</b>			
Recorded	8219		
Acquisitions from third parties	8229		
Cancelled	8239		
Transfers from one heading to another (+)/(-)	8249		
<b>Revaluation surpluses at the end of the period</b>	8259		
<b>Amortisations and amounts written down at the end of the period</b>			
	8329P	xxxxxxxxxxxxxxxx	60.671,49
<b>Movements during the period</b>			
Recorded	8279	5.745,71	
Written back	8289		
Acquisitions from third parties	8299		
Cancelled owing to sales and disposals	8309		
Transfers from one heading to another (+)/(-)	8319		
<b>Amortisations and amounts written down at the end of the period</b>	8329	66.417,20	
<b>NET BOOK VALUE AT THE END OF THE PERIOD</b>	(22/27)	<u>56.047,64</u>	
<b>WHERE OF</b>			
<b>Owned by the association or foundation in full property</b>	8349	56.047,64	



**FINANCIAL FIXED ASSETS**

**Acquisition value at the end of the period**

Codes	Period	Preceding period
8395P	xxxxxxxxxxxxxxx	7.782,60
<b>Movements during the period</b>		
Acquisitions	8365 4.985,06	
Sales and disposals	8375	
Transfers from one heading to another (+)/(-)	8385	
Other movements .(+)/(-)	8386	
<b>Acquisition value at the end of the period</b>	8395 12.767,66	
<b>Revaluation surpluses at the end of the period</b>	8455P xxxxxxxxxxxxxxx	
<b>Movements during the period</b>		
Recorded	8415	
Acquisitions from third parties	8425	
Cancelled	8435	
Transferred from one heading to another (+)/(-)	8445	
<b>Revaluation surpluses at the end of the period</b>	8455	
<b>Amounts written down at the end of the period</b>	8525P xxxxxxxxxxxxxxx	
<b>Movements during the period</b>		
Recorded	8475	
Written back	8485	
Acquisitions from third parties	8495	
Cancelled owing to sales and disposals	8505	
Transferred from one heading to another (+)/(-)	8515	
<b>Amounts written down at the end of the period</b>	8525	
<b>Uncalled amounts at the end of the period</b>	8555P xxxxxxxxxxxxxxx	
<b>Movements during the period (+)/(-)</b>	8545	
<b>Uncalled amounts at the end of the period</b>	8555	
<b>NET BOOK VALUE AT THE END OF THE PERIOD</b>	(28) <u>12.767,66</u>	

**RESULTS****PERSONNEL AND PERSONNEL COSTS**

**Employees for whom the association or foundation submitted a DIMONA declaration or who are recorded in the general personnel register**

Average number of employees calculated in full-time equivalents

**INCOME AND CHARGES OF EXCEPTIONAL SIZE OR FREQUENCY****Non-recurring income**

Non-recurring operating income

Non-recurring financial income

**Non-recurring charges**

Non-recurring operating charges

Non-recurring financial charges

**FINANCIAL RESULTS****Capitalised interests**

Codes	Period	Preceding period
9087	8,0	5,4
76	4.968,40	6.798,00
(76A)		
(76B)	4.968,40	6.798,00
66	3.600,00	5.142,47
(66A)	3.600,00	5.142,47
(66B)		
6502		

**SOCIAL BALANCE SHEET**

Numbers of the joint industrial committees competent for the association or foundation:

**EMPLOYEES FOR WHOM THE ASSOCIATION OR FOUNDATION HAS SUBMITTED A DIMONA DECLARATION OR WHO ARE RECORDED IN THE GENERAL PERSONNEL REGISTER**

	Codes	1. Full-time <i>(period)</i>	2. Part-time <i>(period)</i>	3. Total (T) or total in full-time equivalents (FTE) <i>(period)</i>	3P. Total (T) or total in full-time equivalents (FTE) <i>(preceding period)</i>
<b>During the period and the preceding period</b>					
Average number of employees	100	7,6		7,6 (FTE)	5,4 (FTE)
Number of actual hours worked	101	13.324	60	13.384 (T)	10.196 (T)
Personnel costs	102	649.877,14	2.926,50	652.803,64 (T)	474.506,04 (T)

	Codes	1. Full-time	2. Part-time	3. Total in full-time equivalents
<b>At the closing date of the period</b>				
<b>Number of employees</b>	105	8		8,0
<b>By nature of the employment contract</b>				
Contract for an indefinite period .	110	6		6,0
Contract for a definite period	111	2		2,0
Contract for the execution of a specifically assigned work	112			
Replacement contract	113			
<b>According to gender and study level</b>				
Men	120	3		3,0
primary education	1200			
secondary education	1201	2		2,0
higher non-university education	1202			
university education	1203	1		1,0
Women	121	5		5,0
primary education	1210			
secondary education	1211	5		5,0
higher non-university education	1212			
university education	1213			
<b>By professional category</b>				
Management staff	130			
Salaried employees	134	8		8,0
Hourly employees	132			
Other	133			

**LIST OF PERSONNEL MOVEMENTS DURING THE PERIOD****ENTRIES**

Number of employees for whom the association or foundation submitted a DIMONA declaration or who have been recorded in the general personnel register during the period

**DEPARTURES**

Number of employees whose contract-termination date has been included in the DIMONA declaration or in the general personnel register during the period .

Codes	1. Full-time	2. Part-time	3. Total in full-time equivalents
205	2		2,0
305		1	0,8

**INFORMATION ON TRAINING PROVIDED TO EMPLOYEES DURING THE PERIOD****Total of initiatives of formal professional training at the expense of the employer**

Number of employees involved

Number of actual training hours

Net costs for the association or foundation

of which gross costs directly linked to training

of which contributions paid and payments to collective funds

of which grants and other financial advantages received (to deduct)

**Total of initiatives of less formal or informal professional training at the expense of the employer**

Number of employees involved

Number of actual training hours

Net costs for the association or foundation

**Total of initial initiatives of professional training at the expense of the employer**

Number of employees involved

Number of actual training hours

Net costs for the association or foundation

Codes	Men	Codes	Women
5801		5811	
5802		5812	
5803		5813	
58031		58131	
58032		58132	
58033		58133	
5821		5831	
5822		5832	
5823		5833	
5841		5851	
5842		5852	
5843		5853	

**VALUATION RULES**

Website: 25%

Plant, Machinery and Equipment: 10% - 25%

Office furniture: 10% - 25%

They European Parliament evaluation rules have been followed.

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

**ESTIMATED BUDGET**

Costs		Budget	Actual
<b>Reimbursable costs</b>			
<b>A.1: Personnel costs</b>		<b>650.000,00</b>	<b>664.600,59</b>
1. Salaries		474.000,00	510.961,74
2. Contributions		145.000,00	125.670,71
3. Professional training		14.000,00	3.760,21
4. Staff missions expenses		5.000,00	0,00
5. Other personnel costs		12.000,00	24.207,93
<b>A.2: Infrastructure and operating costs</b>		<b>132.000,00</b>	<b>123.594,46</b>
1. Rent, charges and maintenance costs		90.000,00	75.221,89
2. Costs relating to installation, operation and maintenance of equipment		2.000,00	18.439,53
3. Depreciation of movable and immovable property		7.000,00	11.945,48
4. Stationery and office supplies		4.000,00	832,83
5. Postal and telecommunications charges		25.000,00	10.823,38
6. Printing, translation and reproduction costs		2.000,00	6.523,04
7. Other infrastructure costs		2.000,00	148,31
<b>A.3: Administrative costs</b>		<b>57.000,00</b>	<b>65.185,70</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	1.199,35
4. Accounting and audit costs		51.000,00	55.927,68
5. Miscellaneous administrative costs		0,00	8.058,67
6. Support to associated entities		0,00	0,00
<b>A.4: Meetings and representation costs</b>		<b>1.000.000,00</b>	<b>788.412,74</b>
1. Costs of meetings		910.000,00	688.391,54
2. Participation in seminars and conferences		10.000,00	0,00
3. Representation costs		65.000,00	84.748,09
4. Costs of invitations		10.000,00	0,00
5. Other meeting-related costs		5.000,00	15.773,11
<b>A.5: Information and publication costs</b>		<b>201.000,00</b>	<b>88.208,30</b>
1. Publication costs		50.000,00	8.399,91
2. Creation and operation of internet sites		10.000,00	332,06
3. Publicity costs		63.000,00	57.893,13
4. Communications equipment (gadgets)		56.000,00	21.583,20
5. Seminar and exhibitions		0,00	0,00
6. Election campaigns		0,00	0,00
7. Other information-related costs		2.000,00	0,00
<b>A. TOTAL REIMBURSABLE COSTS</b>		<b>2.040.000,00</b>	<b>1.730.341,79</b>
<b>Non-reimbursable costs</b>			
1. Allocations to other provisions		0,00	0,00
2. Financial charges		0,00	1.180,88
3. Exchange losses		0,00	62,95
4. Doubtful claims on third parties		0,00	0,00
5. Others (to be specified)		0,00	7.851,99
6. Contributions in kind		0,00	0,00
<b>B. TOTAL NON-REIMBURSABLE COSTS</b>		<b>0,00</b>	<b>9.095,82</b>
<b>C. TOTAL COSTS</b>		<b>2.040.000,00</b>	<b>1.739.437,61</b>

Revenue		Budget	Actual
<b>D.1-1. European Parliament funding carried over from year N-1</b>			
		n/a	1.557.307,61
<b>D.1-2. European Parliament funding awarded for year N</b>			
		n/a	1.836.000,00
<b>D.1-3. European Parliament funding carried over to year N+1</b>			
		n/a	1.836.000,00
<b>D.2. European Parliament funding used to cover 80% of reimbursable costs in year N</b>			
<b>D.2 Member contributions</b>		<b>204.000,00</b>	<b>240.379,31</b>
2.1. from member parties		203.800,00	240.379,31
2.2. from individual members		200,00	0,00
0.3 Donations		<b>0,00</b>	<b>0,00</b>
<b>D.3. Other own resources</b>			
		<b>0,00</b>	<b>4.987,92</b>
<b>(to be specified)</b>			
			4.987,92
<b>Exceptional income</b>			
<b>D.5. Contributions in kind</b>			
<b>D. TOTAL REVENUE</b>		<b>2.040.000,00</b>	<b>1.802.674,84</b>
<b>E. Profit/loss (D-C)</b>		<b>0,00</b>	<b>63.237,23</b>

<b>F. Allocation of own resources to the reserve account</b>			
<b>G. Profit/loss for verifying compliance with the no-profit rule (E-F)</b>		<b>0,00</b>	<b>0,00</b>
<b>H. Interest from pre-financing</b>			

DocuSigned by:  
A. Berthouze

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Brigitte Berthouze

Treasurer