

# Party of European Socialists

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 Party of European Socialists AISBL 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 Party of European Socialists AISBL (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 € 8.778.637,64 and of which the income statement shows a profit for the year of € 300.675,66.

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 Party of European Socialists AISBL.

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.

### **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, 21 June 2021

Grant Thornton Bedrijfsrevisoren SCRL  
Represented by

Gunther Loits  
Registered auditor

## **Annex 1: Annual accounts**

201				1	EUR	
NAT.	Filing date	N°. 0897.208.032	P.	U.	D.	ABR-NPI 1

**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 SOCIALISTE EUROPEEN**

Legal form: **International non-profit making association**

Address: **RUE GUIMARD**

N°. **10-20**

Postal code: **1050**

Town: **Elsene**

Country: **Belgium**

Register of legal persons – commercial court: **Brussel, French-speaking**

Website <sup>1</sup>:

Company registration number **0897.208.032**

DATE **19/10/2015** 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>2</sup>

approved by the general meeting of <sup>3</sup> **10/06/2021**

regarding the period from **1/01/2020** to **31/12/2020**


Preceding period from **1/01/2019** to **31/12/2019**

The amounts for the preceding period **are / are not** <sup>4</sup> identical to the ones previously published.

Total number of pages filed: **15** Numbers of the sections of the standard model form not filed because they serve no useful purpose: **6.3, 6.5, 6.6, 7, 8**

Signature Signature  
(name and position)

Signature Signature  
(name and position)

  
Sergei Stanishev  
PES President



Achim Post  
PES Secretary General



Ruairi Quinn  
PES Treasurer

<sup>1</sup> Optional mention.

<sup>2</sup> If necessary, adjust the unit and currency in which the amounts are expressed.

<sup>3</sup> By the Board of Directors in case of a foundation / by general management in case of an international non profit institution.

<sup>4</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

**STANISHEV Sergei**

Rue Guimard 10-12, 1040 Brussel 4, Belgium

Title : President

**POST Achim**

Rue Guimard 10-12, 1040 Brussel 4, Belgium

Title : Secretary general

**QUINN Ruairi**

Rue Guimard 10-12, 1040 Brussel 4, Belgium

Title : Treasurer

**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	382.419,19	501.386,95
<b>Intangible fixed assets</b> .....	6.1.1	21	28.348,51	134.510,83
<b>Tangible fixed assets</b> .....	6.1.2	22/27	108.341,72	123.134,49
Land and buildings .....		22		
Plant, machinery and equipment .....		23		
Furniture and vehicles .....		24	100.113,90	101.026,09
Leasing and other similar rights .....		25		
Other tangible fixed assets .....		26	8.227,82	22.108,40
Assets under construction and advance payments .....		27		
<b>Financial fixed assets</b> .....	6.1.3	28	245.728,96	243.741,63
<b>CURRENT ASSETS</b> .....		29/58	8.396.218,45	4.565.305,41
<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	773.992,81	665.624,80
Trade debtors .....		40	435.178,37	276.107,22
Other amounts receivable .....		41	338.814,44	389.517,58
<b>Current investments</b> .....		50/53		
<b>Cash at bank and in hand</b> .....		54/58	7.522.334,71	3.752.288,04
<b>Accruals and deferred income</b> .....		490/1	99.890,93	147.392,57
<b>TOTAL ASSETS</b> .....		20/58	8.778.637,64	5.066.692,36

	Notes	Codes	Period	Preceding period
<b>EQUITY AND LIABILITIES</b>				
<b>EQUITY</b> .....		10/15	1.193.361,93	892.686,27
<b>Association or foundation funds</b> .....	6.2	10	629.443,81	629.443,81
<b>Revaluation surpluses</b> .....		12		
<b>Allocated funds and other reserves</b> .....	6.2	13	563.918,12	263.242,46
<b>Result brought forward</b> .....(+)/(-)		14		
<b>Capital subsidies</b> .....		15		
<b>PROVISIONS AND DEFERRED TAXES</b> .....	6.2	16		
<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	7.585.275,71	4.174.006,09
<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	636.415,79	1.181.458,09
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	159.396,62	307.515,37
Suppliers .....		440/4	159.396,62	307.515,37
Bills of exchange payable .....		441		
Advance payments on contracts in progress .....		46		
Taxes, remuneration and social security .....		45	320.139,17	294.519,72
Taxes .....		450/3	22.187,18	16.537,41
Remuneration and social security .....		454/9	297.951,99	277.982,31
Other amounts payable .....		48	156.880,00	579.423,00
<b>Accruals and deferred income</b> .....		492/3	6.948.859,92	2.992.548,00
<b>TOTAL LIABILITIES</b> .....		10/49	8.778.637,64	5.066.692,36

**PROFIT AND LOSS ACCOUNT**

	Notes	Codes	Period	Preceding period
<b>Operating income and operating charges</b>				
Gross margin .....(+)/(-)		9900	3.868.869,21	4.308.548,50
Of which: non-recurring operating income .....		76A		
Turnover <sup>5</sup> .....		70		
Membership fees, gifts, legacies and subsidies <sup>5</sup> .....		73	6.021.718,08	9.644.497,00
Goods for resale, raw materials, consumables, services and other goods <sup>5</sup> .....		60/61	2.152.848,87	5.348.785,17
Remuneration, social security and pensions .....(+)/(-)		62	3.093.328,30	3.549.413,69
Amortisations of and other amounts written down on formation expenses, intangible and tangible fixed assets .....		630	172.696,21	213.842,79
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	240.266,29	480.733,68
Operating charges reported as assets under restructuring costs ..... (-)		649		
Non-recurring operating charges .....		66A		
<b>Operating profit (loss) .....(+)/(-)</b>		9901	<u>362.578,41</u>	<u>64.558,34</u>
<b>Financial income</b> ..... 6.4		75/76B		4.323,26
Recurring financial income .....		75		4.323,26
Non-recurring financial income .....		76B		
<b>Financial charges</b> ..... 6.4		65/66B	61.902,75	6.706,03
Recurring financial charges .....		65	61.902,75	6.706,03
Non-recurring financial charges .....		66B		
<b>Profit (Loss) for the period before taxes .....(+)/(-)</b>		9903	<u>300.675,66</u>	<u>62.175,57</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>300.675,66</u>	<u>62.175,57</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>300.675,66</u>	<u>62.175,57</u>

<sup>5</sup> Optional mention.

**APPROPRIATION ACCOUNT**

	Codes	Period	Preceding period
<b>Profit (Loss) to be appropriated</b> .....(+)/(-)	9906	300.675,66	62.175,57
Profit (Loss) of the period available for appropriation .....(+)/(-)	(9905)	300.675,66	62.175,57
Profit (Loss) of the preceding period brought forward .....(+)/(-)	14P		
<b>Transfers from equity, funds, designated funds and other reserves</b> .....	791	156.880,00	
<b>Appropriations to designated funds and other reserves</b> .....	691	457.555,66	62.175,57
<b>Profit (loss) to be carried forward</b> .....(+)/(-)	(14)		

**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	xxxxxxxxxxxxxxxx	974.798,77
8029	3.275,46	
8039		
8049		
8059	978.074,23	
8129P	xxxxxxxxxxxxxxxx	840.287,94
8079	109.437,78	
8089		
8099		
8109		
8119		
8129	949.725,72	
(21)	<u>28.348,51</u>	

	Codes	Period	Preceding period
<b>TANGIBLE FIXED ASSETS</b>			
<b>Acquisition value at the end of the period</b> .....	8199P	xxxxxxxxxxxxxxx	571.022,87
<b>Movements during the period</b>			
Acquisitions, including produced fixed assets .....	8169	48.465,66	
Sales and disposals .....	8179		
Transfers from one heading to another .....(+)/(-)	8189		
<b>Acquisition value at the end of the period</b> .....	8199	619.488,53	
<b>Revaluation surpluses at the end of the period</b> .....	8259P	xxxxxxxxxxxxxxx	
<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	xxxxxxxxxxxxxxx	447.888,38
<b>Movements during the period</b>			
Recorded .....	8279	63.258,43	
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	511.146,81	
<b>NET BOOK VALUE AT THE END OF THE PERIOD</b> .....	(22/27)	<u>108.341,72</u>	
<b>WHERE OF</b>			
<b>Owned by the association or foundation in full property</b> .....	8349	108.341,72	



	Codes	Period	Preceding period
<b>FINANCIAL FIXED ASSETS</b>			
<b>Acquisition value at the end of the period</b> .....	8395P	xxxxxxxxxxxxxxxx	243.741,63
<b>Movements during the period</b>			
Acquisitions .....	8365	1.987,33	
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	245.728,96	
<b>Revaluation surpluses at the end of the period</b> .....	8455P	xxxxxxxxxxxxxxxx	
<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	xxxxxxxxxxxxxxxx	
<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	xxxxxxxxxxxxxxxx	
<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)	245.728,96	

**STATEMENT OF FUNDS, ALLOCATED FUNDS AND PROVISIONS**

	Period	Previous period
<b>FUNDS</b>		
Starting capital .....	629.443,81	629.443,81
Permanent funding .....		

Changes during the period

Amounts

**ALLOCATED FUNDS**

Valuation rules to calculate allocated funds (*heading 13 of liabilities*)

**PROVISIONS**

Allocation of the heading 167 ("Provisions for repayable grants and legacies and for gifts with a recovery right") of liabilities if amount is considerable.

Period

**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 .....

Codes	Period	Preceding period
9087	28,2	34,7
<b>INCOME AND CHARGES OF EXCEPTIONAL SIZE OR FREQUENCY</b>		
<b>Non-recurring income</b> .....	76	
Non-recurring operating income .....	(76A)	
Non-recurring financial income .....	(76B)	
<b>Non-recurring charges</b> .....	66	
Non-recurring operating charges .....	(66A)	
Non-recurring financial charges .....	(66B)	
<b>FINANCIAL RESULTS</b>		
<b>Capitalised interests</b> .....	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 (period)	2. Part-time (period)	3. Total (T) or total in full-time equivalents (FTE) (period)	3P. Total (T) or total in full-time equivalents (FTE) (preceding period)
<b>During the period and the preceding period</b>					
Average number of employees .....	100	25,9	2,9	28,2 (FTE)	34,7 (FTE)
Number of actual hours worked .....	101	39.695	3.439	43.134 (T)	52.037 (T)
Personnel costs .....	102	2.846.702,53	246.625,77	3.093.328,30 (T)	3.549.413,69 (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	25	3	27,3
<b>By nature of the employment contract</b>				
Contract for an indefinite period .....	110	25	3	27,3
Contract for a definite period .....	111			
Contract for the execution of a specifically assigned work .....	112			
Replacement contract .....	113			
<b>According to gender and study level</b>				
Men .....	120	13	1	13,8
primary education .....	1200	10	1	10,8
secondary education .....	1201			
higher non-university education .....	1202			
university education .....	1203	3		3,0
Women .....	121	12	2	13,5
primary education .....	1210	9	2	10,5
secondary education .....	1211			
higher non-university education .....	1212			
university education .....	1213	3		3,0
<b>By professional category</b>				
Management staff .....	130			
Salaried employees .....	134	25	3	27,3
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	7		7,0
305	5	1	5,8

**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 ..... 5801  
 Number of actual training hours ..... 5802  
 Net costs for the association or foundation..... 5803  
     of which gross costs directly linked to training ..... 58031  
     of which contributions paid and payments to collective funds ..... 58032  
     of which grants and other financial advantages received (to deduct) ... 58033

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

Number of employees involved ..... 5821  
 Number of actual training hours ..... 5822  
 Net costs for the association or foundation..... 5823

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

Number of employees involved ..... 5841  
 Number of actual training hours ..... 5842  
 Net costs for the association or foundation..... 5843

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**

Asset type	Depreciation rate
Intangible fixed assets	
- Software for personal computers and servers	25,00%, 12,50%
Tangible fixed assets	
-Land	0,00%
-Buildings	4,00%
Plant and equipment	
-Scientific and laboratory equipment	25,00%
-Tools for industry and workshops	12,50%
-Lift. and mech. handling eq. for public works	12,50%
-Contr and transm devices, motors, compr, vac and pump	12,50%
-Equipment for the supply and treatment of electric power	12,50%, 25,00%
-Specific electric equipment	25,00%
Furniture and vehicles	
-Office, laboratory and workshop furniture	10,00%
-Electrical office equipment, print and mailing equip	25,00%
-Printshop and postroom equipment	12,50%
-Eq. and dec. for garden, kitchen, canteen, rest, crèche	12,50%
-Motorised outdoor equipment	25,00%
-Spec. furn and eq for schools, crèches and childc centres	25,00%
-Furniture for restaurant/cafeteria/bar area	10,00%, 12,50%
-Cash registers and card acceptor devices	25,00%
-Antiques, artistic works, collectors' items	0,00%
-Transport equipment (vehicles and accessories)	25,00%
Computer hardware	
-Comp, serv, acc, data transf eq, printers, screens	25,00%
-Copying equipment, digitising and scanning equipment	25,00%
Other fixtures and fittings	
-Telecommunications equipment	25,00%
-Audiovisual equipment	25,00%
Computer, scientific and general books, documentation	
-Computer books, CDs, DVDs	33,00%
-Scientific books, general books, CDs, DVDs	25,00%
-Health, safety and protective eq, medical eq	12,50%
-Medical and nursing equipment	25,00%
Other	10,00%
Tangible fixed assets under construction	0,00%

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

## Operating budget-actuals 2020

Costs		
Reimbursable costs	Budget	Actual
<b>A.1: Personnel costs</b>	<b>3.365.000,00</b>	<b>3.213.298,56</b>
1. Salaries	2.900.000,00	2.667.881,80
2. Contributions	375.000,00	421.457,65
3. Professional training	15.000,00	35.818,63
4. Staff missions expenses		0,00
5. Other personnel costs	75.000,00	88.140,48
<b>A.2: Infrastructure and operating costs</b>	<b>1.165.000,00</b>	<b>907.864,39</b>
1. Rent, charges and maintenance costs	650.000,00	492.174,85
2. Costs relating to installation, operation and maintenance of equipment	110.000,00	132.079,71
3. Depreciation of movable and immovable property	225.000,00	172.696,21
4. Stationery and office supplies	30.000,00	26.888,99
5. Postal and telecommunications charges	90.000,00	48.121,97
6. Printing, translation and reproduction costs	30.000,00	35.902,66
7. Other infrastructure costs	30.000,00	0,00
<b>A.3: Administrative costs</b>	<b>520.000,00</b>	<b>427.570,32</b>
1. Documentation costs (newspapers, press agencies, databases)	25.000,00	4.319,11
2. Costs of studies and research	80.000,00	38.503,87
3. Legal costs	50.000,00	56.505,72
4. Accounting and audit costs	250.000,00	258.241,62
5. Miscellaneous administrative costs	50.000,00	0,00
6. Support to associated entities	65.000,00	70.000,00
<b>A.4: Meetings and representation costs</b>	<b>4.300.000,00</b>	<b>617.051,21</b>
1. Costs of meetings	4.180.000,00	527.626,78
2. Participation in seminars and conferences	80.000,00	86.698,46
3. Representation costs	40.000,00	2.725,97
4. Costs of invitations		0,00
5. Other meeting-related costs		0,00
<b>A.5: Information and publication costs</b>	<b>725.000,00</b>	<b>503.571,22</b>
1. Publication costs	150.000,00	72.036,08
2. Creation and operation of Internet sites	250.000,00	270.631,57
3. Publicity costs	250.000,00	96.848,03
4. Communications equipment (gadgets)	50.000,00	11.559,13
5. Seminar and exhibitions	25.000,00	39.210,59
6. Election campaigns	0,00	0,00
7. Other information-related costs	0,00	13.285,82
<b>A. TOTAL REIMBURSABLE COSTS</b>	<b>10.075.000,00</b>	<b>5.669.355,70</b>
<b>Non-reimbursable costs</b>		<b>0,00</b>
1. Allocations to other provisions	5.000,00	0,00
2. Financial charges		0,00
3. Exchange losses		0,00
4. Doubtful claims on third parties	80.000,00	16.729,00
5. Others (non-eligible event costs+non eligible previous years)	0,00	191.838,00
6. Contributions in kind	0,00	0,00
<b>B. TOTAL NON-REIMBURSABLE COSTS</b>	<b>85.000,00</b>	<b>208.567,00</b>
<b>C. TOTAL COSTS</b>	<b>10.160.000,00</b>	<b>5.877.922,70</b>



Revenue		
	Budget	Actual
D.1-1. European Parliament funding carried over from year N-1	n/a	2.992.548,00
D.1-2. European Parliament funding awarded for year N	n/a	9.067.500,00
D.1-3. European Parliament funding carried over to year N+1	n/a	6.948.859,92
<b>D.1. European Parliament funding used to cover 90% of reimbursable costs in year N</b>	<b>9.067.500,00</b>	<b>5.111.188,08</b>
<b>D.2 Member contributions</b>	<b>867.500,00</b>	<b>867.410,00</b>
2.1 from member parties	867.500,00	867.410,00
2.2 from individual members		
<b>D.3 Donations</b>	<b>0,00</b>	<b>0,00</b>
<b>D.4 Other own resources</b>	<b>225.000,00</b>	<b>200.000,00</b>
Extra financial contribution	225.000,00	200.000,00
<b>D.5. Contributions in kind</b>		
<b>D. TOTAL REVENUE</b>	<b>10.160.000,00</b>	<b>6.178.598,08</b>
<b>E. profit/loss (D-C)</b>		<b>300.675,38</b>
<b>F. Allocation of own resources to the reserve account</b>		<b>300.675,38</b>
<b>G. Profit/loss for verifying compliance with the no-profit rule (E-F)</b>		<b>0,00</b>
<b>H. Interest from pre-financing</b>		

*Action Point*

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