

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

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 ¹:

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)** ²

approved by the general meeting of ³ **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** ⁴ 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

¹ Optional mention.

² If necessary, adjust the unit and currency in which the amounts are expressed.

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

⁴ 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)

* Strike out what does not apply.

** Optional mention.

ANNUAL ACCOUNTS

BALANCE SHEET AFTER APPROPRIATION

	Notes	Codes	Period	Preceding period
ASSETS				
FORMATION EXPENSES		20		
FIXED ASSETS		21/28	382.419,19	501.386,95
Intangible fixed assets	6.1.1	21	28.348,51	134.510,83
Tangible fixed assets	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		
Financial fixed assets	6.1.3	28	245.728,96	243.741,63
CURRENT ASSETS		29/58	8.396.218,45	4.565.305,41
Amounts receivable after more than one year		29		
Trade debtors		290		
Other amounts receivable		291		
Stocks and contracts in progress		3		
Stocks		30/36		
Contracts in progress		37		
Amounts receivable within one year		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
Current investments		50/53		
Cash at bank and in hand		54/58	7.522.334,71	3.752.288,04
Accruals and deferred income		490/1	99.890,93	147.392,57
TOTAL ASSETS		20/58	8.778.637,64	5.066.692,36

	Notes	Codes	Period	Preceding period
EQUITY AND LIABILITIES				
EQUITY		10/15	1.193.361,93	892.686,27
Association or foundation funds	6.2	10	629.443,81	629.443,81
Revaluation surpluses		12		
Allocated funds and other reserves	6.2	13	563.918,12	263.242,46
Result brought forward(+)/(-)		14		
Capital subsidies		15		
PROVISIONS AND DEFERRED TAXES	6.2	16		
Provisions for liabilities and charges		160/5		
Pensions and similar obligations		160		
Taxes		161		
Major repairs and maintenance		162		
Environmental obligations		163		
Other liabilities and charges		164/5		
Provisions for subsidies and legacies to reimburse and gifts with a recovery right		167		
Deferred taxes		168		
AMOUNTS PAYABLE		17/49	7.585.275,71	4.174.006,09
Amounts payable after more than one year	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		
Amounts payable within one year	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
Accruals and deferred income		492/3	6.948.859,92	2.992.548,00
TOTAL LIABILITIES		10/49	8.778.637,64	5.066.692,36

PROFIT AND LOSS ACCOUNT

	Notes	Codes	Period	Preceding period
Operating income and operating charges				
Gross margin(+)/(-)		9900	3.868.869,21	4.308.548,50
Of which: non-recurring operating income		76A		
Turnover ⁵		70		
Membership fees, gifts, legacies and subsidies ⁵		73	6.021.718,08	9.644.497,00
Goods for resale, raw materials, consumables, services and other goods ⁵		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		
Operating profit (loss)(+)/(-)		9901	<u>362.578,41</u>	<u>64.558,34</u>
Financial income	6.4	75/76B		4.323,26
Recurring financial income		75		4.323,26
Non-recurring financial income		76B		
Financial charges	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		
Profit (Loss) for the period before taxes(+)/(-)		9903	<u>300.675,66</u>	<u>62.175,57</u>
Transfer from deferred taxes		780		
Transfer to deferred taxes		680		
Income taxes on the result(+)/(-)		67/77		
Profit (Loss) of the period(+)/(-)		9904	<u>300.675,66</u>	<u>62.175,57</u>
Transfer from untaxed reserves		789		
Transfer to untaxed reserves		689		
Profit (Loss) of the period available for appropriation(+)/(-)		9905	<u>300.675,66</u>	<u>62.175,57</u>

⁵ Optional mention.

APPROPRIATION ACCOUNT

	Codes	Period	Preceding period
Profit (Loss) to be appropriated(+)/(-)	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		
Transfers from equity, funds, designated funds and other reserves	791	156.880,00	
Appropriations to designated funds and other reserves	691	457.555,66	62.175,57
Profit (loss) to be carried forward(+)/(-)	(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
TANGIBLE FIXED ASSETS			
Acquisition value at the end of the period	8199P	xxxxxxxxxxxxxxx	571.022,87
Movements during the period			
Acquisitions, including produced fixed assets	8169	48.465,66	
Sales and disposals	8179		
Transfers from one heading to another(+)/(-)	8189		
Acquisition value at the end of the period	8199	619.488,53	
Revaluation surpluses at the end of the period	8259P	xxxxxxxxxxxxxxx	
Movements during the period			
Recorded	8219		
Acquisitions from third parties	8229		
Cancelled	8239		
Transfers from one heading to another(+)/(-)	8249		
Revaluation surpluses at the end of the period	8259		
Amortisations and amounts written down at the end of the period	8329P	xxxxxxxxxxxxxxx	447.888,38
Movements during the period			
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		
Amortisations and amounts written down at the end of the period	8329	511.146,81	
NET BOOK VALUE AT THE END OF THE PERIOD	(22/27)	<u>108.341,72</u>	
WHERE OF			
Owned by the association or foundation in full property	8349	108.341,72	

	Codes	Period	Preceding period
FINANCIAL FIXED ASSETS			
Acquisition value at the end of the period	8395P	xxxxxxxxxxxxxxxx	243.741,63
Movements during the period			
Acquisitions	8365	1.987,33	
Sales and disposals	8375		
Transfers from one heading to another(+)/(-)	8385		
Other movements(+)/(-)	8386		
Acquisition value at the end of the period	8395	245.728,96	
Revaluation surpluses at the end of the period	8455P	xxxxxxxxxxxxxxxx	
Movements during the period			
Recorded	8415		
Acquisitions from third parties	8425		
Cancelled	8435		
Transferred from one heading to another(+)/(-)	8445		
Revaluation surpluses at the end of the period	8455		
Amounts written down at the end of the period	8525P	xxxxxxxxxxxxxxxx	
Movements during the period			
Recorded	8475		
Written back	8485		
Acquisitions from third parties	8495		
Cancelled owing to sales and disposals	8505		
Transferred from one heading to another(+)/(-)	8515		
Amounts written down at the end of the period	8525		
Uncalled amounts at the end of the period	8555P	xxxxxxxxxxxxxxxx	
Movements during the period(+)/(-)	8545		
Uncalled amounts at the end of the period	8555		
NET BOOK VALUE AT THE END OF THE PERIOD	(28)	245.728,96	

STATEMENT OF FUNDS, ALLOCATED FUNDS AND PROVISIONS

	Period	Previous period
FUNDS		
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
INCOME AND CHARGES OF EXCEPTIONAL SIZE OR FREQUENCY		
Non-recurring income	76	
Non-recurring operating income	(76A)	
Non-recurring financial income	(76B)	
Non-recurring charges	66	
Non-recurring operating charges	(66A)	
Non-recurring financial charges	(66B)	
FINANCIAL RESULTS		
Capitalised interests	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>
During the period and the preceding period					
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
At the closing date of the period				
Number of employees	105	25	3	27,3
By nature of the employment contract				
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			
According to gender and study level				
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
By professional category				
Management staff	130			
Salaried employees	134	25	3	27,3
Hourly employees	132			
Other	133			

LIST OF PERSONNEL MOVEMENTS DURING THE PERIOD

	Codes	1. Full-time	2. Part-time	3. Total in full-time equivalents
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.....	205	7		7,0
DEPARTURES				
Number of employees whose contract-termination date has been included in the DIMONA declaration or in the general personnel register during the period	305	5	1	5,8

INFORMATION ON TRAINING PROVIDED TO EMPLOYEES DURING THE PERIOD

	Codes	Men	Codes	Women
Total of initiatives of formal professional training at the expense of the employer				
Number of employees involved	5801		5811	
Number of actual training hours	5802		5812	
Net costs for the association or foundation.....	5803		5813	
of which gross costs directly linked to training	58031		58131	
of which contributions paid and payments to collective funds	58032		58132	
of which grants and other financial advantages received (to deduct) ...	58033		58133	
Total of initiatives of less formal or informal professional training at the expense of the employer				
Number of employees involved	5821		5831	
Number of actual training hours	5822		5832	
Net costs for the association or foundation.....	5823		5833	
Total of initial initiatives of professional training at the expense of the employer				
Number of employees involved	5841		5851	
Number of actual training hours	5842		5852	
Net costs for the association or foundation.....	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
A.1: Personnel costs	3.365.000,00	3.213.298,56
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
A.2: Infrastructure and operating costs	1.165.000,00	907.864,39
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
A.3: Administrative costs	520.000,00	427.570,32
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
A.4: Meetings and representation costs	4.300.000,00	617.051,21
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
A.5: Information and publication costs	725.000,00	503.571,22
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
A. TOTAL REIMBURSABLE COSTS	10.075.000,00	5.669.355,70
Non-reimbursable costs		0,00
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. TOTAL NON-REIMBURSABLE COSTS	85.000,00	208.567,00
C. TOTAL COSTS	10.160.000,00	5.877.922,70

