

Independent Auditor's report on the Annual Accounts and the Final Statement of eligible expenditure actually incurred of Alliance of Liberals and Democrats for Europe AISBL for the year ended 31 December 2016

In accordance with our service contract dated 18 November 2016 with the European Union represented by the European Parliament, we report to you on the performance of our audit which was entrusted to Ernst & Young Réviseurs d'Entreprises sccrl. This report includes the opinion on the balance sheet as at 31 December 2016, the income statement for the year ended 31 December 2016 and the Notes (all elements together the "Annual Accounts") and on the Final Statement of eligible expenditure actually incurred as well as on compliance with rules and regulations applicable to funding of political parties and political foundations at European level.

Report on the Annual Accounts and the Final Statement of eligible expenditure actually incurred- Unqualified opinion

We have audited the Annual Accounts of Alliance of Liberals and Democrats for Europe AISBL (the "Entity") as of and for the year ended 31 December 2016, prepared in accordance with the financial-reporting framework applicable in Belgium applying the abbreviated model, we have audited the Final Statement of eligible expenditure actually incurred for the period of eligibility defined by the grant award decision of Alliance of Liberals and Democrats for Europe AISBL, and prepared in accordance with the rules and regulations applicable to funding of political parties and political foundations at European level.

The Annual Accounts show a balance sheet total of € 2.503.355,55 and the income statement shows a profit for the year of € 87.981,42. The profit of the year has been transferred to the Specific Reserve Account. Reserve accumulated (including the result of the year) amount to € 479.185,14 and a carry-over to € 444.058,82.

Responsibility of the Members of the Board for the preparation of the Annual Accounts and the Final Statement of eligible expenditure actually incurred

The Members of the Board are responsible for the preparation of Annual Accounts that give a true and fair view in accordance with the financial-reporting framework as applicable in Belgium applying the abbreviated model. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation of Annual Accounts that give a true and fair view and that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the given circumstances.

The Members of the Board are responsible towards the European Parliament for the use of the grant and must comply with the provisions of the Regulation EC (No) 2004/2003 and the underlying acts.

Responsibility of the Auditor

Our responsibility is to express an opinion on these Annual Accounts, based on our audit. Furthermore, with respect to the Final Statement of eligible expenditure actually incurred, it is our responsibility to express an opinion on the compliance with rules and regulations applicable to funding of political parties and political foundations at European level.

We conducted our audit in accordance with the International Standards on Auditing ("ISAs"). Those standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance whether the Annual Accounts and the Final Statement of eligible expenditure actually incurred are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and Notes in the Annual Accounts and the Final Statement of eligible expenditure actually incurred. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Annual Accounts and the Final Statement of eligible expenditure actually incurred, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Entity's preparation and fair presentation of the Annual Accounts and the Final Statement of eligible expenditure actually incurred that give a true and fair view, in order 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. An audit also includes evaluating the appropriateness of accounting policies used, the reasonableness of significant accounting estimates made by the Members of the Board, as well as evaluating the overall presentation of the Annual Accounts and the Final Statement of eligible expenditure actually incurred.

We have obtained from the Members of the Board and the Entity's officials the explanations and information necessary for performing our audit procedure and we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Unqualified Opinion

In our opinion, the Annual Accounts (i.e. balance sheet, income statement and Notes) give a true and fair view of the Entity's net equity and financial position as at 31 December 2016, and of its results for the year ended, prepared in accordance with the financial-reporting framework applicable in Belgium applying the abbreviated model and the Final Statement of eligible expenditure has been prepared in accordance with the rules and regulations applicable to funding of political parties and political foundations at European level.

Report on other legal and regulatory requirements

The Members of the Board are responsible for the compliance by the Entity of the legal and regulatory requirements applicable in Belgium, its articles of association, the legal and regulatory requirements regarding bookkeeping and the provisions of the European Parliament's grant award decision, Regulation (EC) No 2004/2003 and the underlying acts.

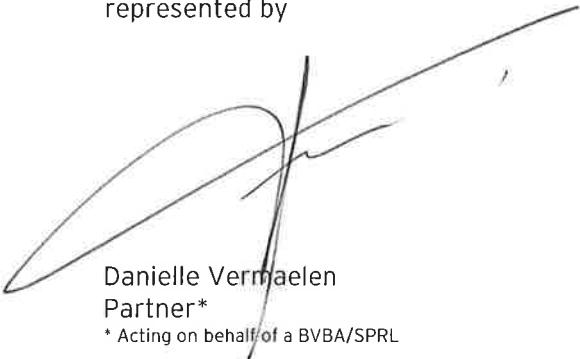
Our audit work included specific procedures to gather sufficient and appropriate audit evidence that the financial provisions and obligations of the grant award decision, Regulation (EC) No 2004/2003 and the underlying acts have been met.

We make the following additional statements, which do not modify the scope of our opinion on the Annual Accounts and on the Final Statement of eligible expenditure actually incurred:

- 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 financial documents submitted by Alliance of Liberals and Democrats for Europe AISBL to the European Parliament are consistent with the financial provisions of the Bureau's grant award decision;
- the expenditure declared was actually incurred;
- the statement of revenue is exhaustive;
- the obligations arising from the Regulation (EC) No 2004/2003 have been met;
- the obligations arising from the Bureau decision of 29 March 2004 have been met;
- the obligations arising from the grant award decision, in particular from Article II.7 - Award of contracts and Article II.11 - Eligible expenditure, have been met;
- any surplus carried over to the next financial year has been used in the first quarter of the financial year, pursuant to Article 6a of the Bureau decision of 29 March 2004;
- the obligations arising out of Article 125(5) and (6) of the Financial Regulation have been met;
- the contributions in kind have actually been provided to the beneficiary and have been valued in compliance with the applicable rules.

Brussels, 24 April 2017

Ernst & Young Réviseurs d'Entreprises scrl
Auditor
represented by



Danielle Vermaelen

Partner*

* Acting on behalf of a BVBA/SPRL

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201				1	EUR	
Nr.	Date of the deposition	No. 0866.152.095	PP	E.	D.	ABB-NPI 1.1
ANNUAL ACCOUNTS IN EURO (2 decimals)						

NAME: ALDE PARTY

Legal form: International non-profit organisation

Address: Rue d'Idalie

Nr.: 11

Postal Code: 1050

City: Brussel 5

Country: Belgium

Register of Legal Persons (RLP) - Office of the commercial court at: Brussel, French-speaking

Internet address *:

Company number: **0866.152.095**

DATE **08/01/2016** of the deposition of the partnership deed OR of the most recent document mentioning the date of publication of the partnership deed and the act changing the articles of association.

ANNUAL ACCOUNTS approved by the General Meeting ** of

02/06/2017

concerning the financial year covering the period from

01/01/2016

till

31/12/2016

Previous period from

01/01/2015

till

31/12/2015

The amounts of the previous financial year are /-are not *** identical to those which have been previously published.

COMPLETE LIST WITH name, first name, profession, residence-address (address, number, postal code, municipality) and position with the association or foundation, OF DIRECTORS AND AUDITORS, and where appropriate, of the representative in Belgium of the foreign association.

Van Baalen Johannes Cornelis

Sweelinckplein 40 , 2517 Den Haag, Netherlands

Title : President of the board of directors

Mandate : 21/11/2015- 21/11/2017

Dooley Timmy

The Old Forge 8 , Tulla co. Clare, Ireland

Title : Vice president of the board of directors

Mandate : 21/11/2015- 21/11/2017

Löning Markus

Claszeile 53 , 14165 Berlin, Germany

Title : Vice president of the board of directors

Mandate : 21/11/2015- 21/11/2017

Enclosed to these annual accounts:

Total number of pages deposited: **18**
of service: 5.2.2, 5.2.3, 5.7

Number of the pages of the standard form not deposited for not being

Gábor Kópivári
Treasurer

Signature
(name and position)

Rau van Baalen
President

Signature
(name and position)

* Optional statement.

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

*** Delete where appropriate.

LIST OF DIRECTORS AND AUDITORS (continuation of the previous page)

Pascal Capdevilla Marta

Jacint Verdaguer 24 , box 1-2, 0800 Vic, Spain

Title : Vice president of the board of directors

Mandate : 21/11/2015- 21/11/2017

Federley Fredrick

Kirkon-vägen 9 , 14648 Tullinge, Sweden

Title : Vice president of the board of directors

Mandate : 21/11/2015- 21/11/2017

Kyuchyuk Ilhan

Stara Planina 145 , Sevlievo, Bulgaria

Title : Vice president of the board of directors

Mandate : 21/11/2015- 21/11/2017

Milnar Angelika

Piaristengasse 20 , box 6, 1050 Vienna, Austria

Title : Vice president of the board of directors

Mandate : 03/12/2016- 03/12/2018

Scott Baroness Rosalind

House of Lords 1 , SW1A0PW London, United Kingdom

Title : Vice president of the board of directors

Mandate : 21/11/2015- 21/11/2017

Koprivsek Gasper

Medijske Toplice 29 , 1411 Zagorje ob Savi, Slovenia

Title : Other function

Mandate : 03/12/2016- 03/12/2018

Bach Mortensen Henrik

Slotsparken 38 , 2880 Bagsvaerd, Denmark

Title : Vice president of the board of directors

Mandate : 03/12/2016- 03/12/2018

Garicano Gabilondo Luis

Emilio Coll 22 , 28224 Pozuelo de Alarcon, Spain

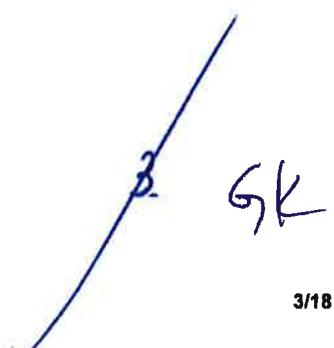
Title : Vice president of the board of directors

Mandate : 03/12/2016- 03/12/2018

AUDITING OR ADJUSTMENT MISSION**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 or foundation,
 - B. Preparing the annual accounts,
 - C. Auditing the annual accounts and/or
 - D. Adjusting 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.

Name, first name, profession, residence-address	Number of membership	Nature of the engagement (A, B, C and/or D)

A handwritten signature consisting of a stylized 'P' and 'GK'.

BALANCE SHEET

Notes	Codes	Period	Previous period
ASSETS			
FIXED ASSETS	20/28	951.749,83	1.006.515,42
Formation expenses	20		
Intangible fixed assets	5.1.1	54.100,20	45.237,92
Tangible fixed assets	5.1.2	891.199,63	954.827,50
Land and buildings	21		
Owned by the association or foundation in full property	22	827.177,86	895.224,09
Other	22/91	827.177,86	895.224,09
Plant, machinery and equipment	22/92		
Owned by the association or foundation in full property	23	35.755,77	32.678,54
Other	231	35.755,77	32.678,54
Furniture and vehicles	232		
Owned by the association or foundation in full property	24	28.266,00	26.924,87
Other	241	28.266,00	26.924,87
Leasing and other similar rights	242		
Other tangible fixed assets	25		
Owned by the association or foundation in full property	26		
Other	261		
Assets under construction and advance payments	262		
	5.1.3/		
Financial fixed assets	5.2.1	6.450,00	6.450,00
CURRENT ASSETS	29/58	1.551.605,72	1.229.175,46
Amounts receivable after more than one year	29		
Trade debts	290		
Other amounts receivable	291		
of which non interest-bearing amounts receivable or with an abnormally low interest rate	2915		
Stocks and contracts in progress	3		
Stocks	30/36		
Contracts in progress	37		
Amounts receivable within one year	40/41	573.546,75	513.894,69
Trade debts	40	79.874,58	56.884,22
Other amounts receivable	41	493.672,17	457.010,47
	415		
Current investments	50/53	100.000,00	100.000,00
Cash at bank and in hand	54/58	873.894,13	606.585,06
Deferred charges and accrued income	490/1	4.164,84	8.695,71
TOTAL ASSETS	20/58	2.503.355,55	2.235.690,88

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LIABILITIES	Notes	Codes	Period	Previous period
EQUITY		10/15	1.506.956,95	1.418.975,53
Association or foundation funds		10	1.027.771,81	1.027.771,81
Opening equity		100	1.027.771,81	1.027.771,81
Permanent financing		101		
Revaluation surpluses		12		
Allocated funds	5.3	13	479.185,14	391.203,72
Accumulated positive (negative) result	(+)/(−)	14		
Investment grants		15		
PROVISIONS	5.3	16	3.336,00	
Provisions for liabilities and charges		160/5	3.336,00	
Provisions for repayable grants and legacies and for gifts with a recovery right		168		
AMOUNTS PAYABLE		17/49	993.062,60	816.715,35
Amounts payable after more than one year	5.4	17	93.364,28	144.290,24
Financial debts		170/4	93.364,28	144.290,24
Credit institutions, leasing and other similar obligations		172/3		
Other loans		174/0	93.364,28	144.290,24
Trade debts		175		
Advances received on contracts in progress		176		
Other amounts payable		179		
Interest-bearing		1790		
Non interest-bearing or with an abnormally low interest rate		1791		
Cash deposit		1792		
Amounts payable within one year		42/48	355.475,82	348.533,58
Debts payable after one year falling due within one year ...	5.4	42	50.925,96	50.925,96
Financial debts		43		
Credit institutions		430/8		
Other loans		439		
Trade debts		44	141.089,14	152.168,36
Suppliers		440/4	141.089,14	152.168,36
Bills of exchange payable		441		
Advances received on contracts in progress		46		
Taxes, remuneration and social security		45	163.460,72	145.439,26
Taxes		450/3	25.402,94	40.931,27
Remuneration and social security		454/9	138.057,78	104.507,99
Other amounts payable		48		
Debentures and matured coupons, repayable grants and cash deposit		480/8		
Miscellaneous interest-bearing amounts payable		4890		
Miscellaneous non interest-bearing amounts payable or with an abnormally low interest rate		4891		
Accrued charges and deferred income		492/3	544.222,50	323.891,53
TOTAL LIABILITIES		10/49	2.503.355,55	2.235.690,88

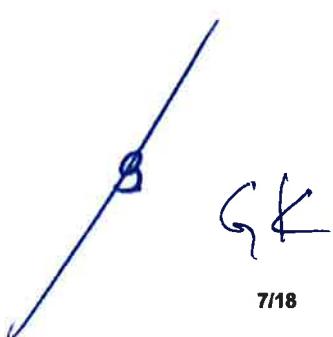
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INCOME STATEMENT

	Notes	Codes	Period	Previous period
Operating income and charges				
Gross operating margin	(+)(-)	9900	1.384.538,90	1.205.776,81
Operating income*		70/74	3.159.267,16	2.781.473,79
Turnover *		70		
Contributions, gifts, legacies and grants *		73	2.550.791,73	2.228.486,35
Raw materials, consumables, services and other goods *.....		60/61	1.774.728,26	1.575.697,18
Remuneration, social security costs and pensions	(+)(-)	5.5 62	1.120.163,65	972.332,55
Depreciation and amounts written down on formation expenses, on intangible and tangible fixed assets.....		630	106.648,60	87.085,82
Amounts written down on stocks, on contracts in progress and on trade debts: appropriations (write-backs)	(+)(-)	631/4	32.089,00	29.383,00
Provisions for risks and charges: appropriations (uses and write-backs)	(+)(-)	635/8	3.336,00	
Other operating charges		640/8	12.325,30	10.450,10
Operation charges carried to assets as restructuring costs.....	(-)	649		
Positive (negative) operating result	(+)(-)	9901	109.976,35	106.525,14
Financial income	5.5	75	2.298,08	7.619,48
Financial charges	5.5	65	24.293,01	21.916,63
Positive (negative) result on ordinary activities	(+)(-)	9902	87.981,42	92.227,99
Extraordinary income		76		
Extraordinary charges		66		1.755,18
Positive (negative) result for the period	(+)(-)	9904	87.981,42	90.472,81

APPROPRIATION ACCOUNT

	Codes	Period	Previous period
Positive (negative) result to be appropriated (+)/(-)	9906	87.981,42	90.472,81
Positive (negative) result to be appropriated for the period(+)/(-)	9905	87.981,42	90.472,81
Accumulated positive (negative) result for the previous period(+)/(-)	14P		
Deduction from equity	791/2		
from association or foundation funds	791		
from allocated funds	792		
Addition to allocated funds	692	87.981,42	90.472,81
Positive (negative) result to be carried forward (+)/(-)	(14)		



EXPLANATORY DISCLOSURES**STATEMENT OF FIXED ASSETS**

Codes	Period	Previous period
INTANGIBLE FIXED ASSETS		
Acquisition value at the end of the period		50.816,05
Movements during the period		
Acquisitions, including produced fixed assets	8029	28.571,81
Sales and disposals	8039	
Transfers from one heading to another	8049	(+)(-)
Acquisition value at the end of the period	8059	79.387,86
Depreciations and amounts written down at the end of the period	8129P	xxxxxxxxxxxxxx 5.578,13
Movements during the period		
Recorded	8079	19.709,53
Written back	8089	
Acquisitions from third parties	8099	
Cancelled owing to sales and disposals	8109	
Transferred from one heading to another	8119	(+)(-)
Depreciations and amounts written down at the end of the period	8129	25.287,66
NET BOOK VALUE AT THE END OF THE PERIOD	(21)	<u>54.100,20</u>

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TANGIBLE FIXED ASSETS

Codes	Period	Previous period
8199P	xxxxxxxxxxxxxx	1.404.403,91

Movements during the period

Acquisitions, including produced fixed assets	8169	23.311,21
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Sales and disposals	8179	
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Transfers from one heading to another	(+)(-)	8189	
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Acquisition value at the end of the period	8199	1.427.715,12
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Revaluation surpluses at the end of the period	8259P	xxxxxxxxxxxxxx
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Movements during the period

Recorded	8219	
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Acquisitions from third parties	8229	
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Cancelled	8239	
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Transferred from one heading to another	(+)(-)	8249	
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Revaluation surpluses at the end of the period	8259	
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Depreciations and amounts written down at the end of the period	8329P	xxxxxxxxxxxxxx	449.576,42
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Movements during the period

Recorded.....	8279	86.939,07
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Written back	8289	
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Acquisitions from third parties	8299	
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Cancelled owing to sales and disposals	8309	
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Transferred from one heading to another	(+)(-)	8319	
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Depreciations and amounts written down at the end of the period	8329	536.515,49
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NET BOOK VALUE AT THE END OF THE PERIOD	(22/27)	891.199,63
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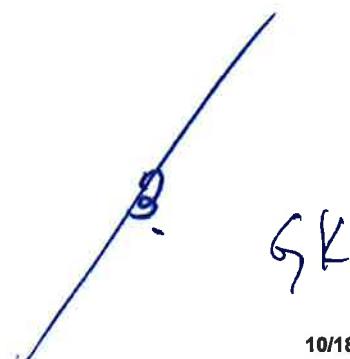
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Owned by the association or foundation in full property	8349	891.199,63
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	Codes	Period	Previous period
FINANCIAL FIXED ASSETS			
Acquisition value at the end of the period	8395P	xxxxxxxxxxxxxx	6.450,00
Movements during the period			
Acquisitions	8365		
Sales and disposals	8375		
Transferred from one heading to another	(+)(-)	8385	
Other movements	(+)(-)	8386	
Acquisition value at the end of the period	8395	6.450,00	
Revaluation surpluses at the end of the period.....	8455P	xxxxxxxxxxxxxx	
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	xxxxxxxxxxxxxx	
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	xxxxxxxxxxxxxx	
Movements during the period			
(+)(-)	8545		
Uncalled amounts at the end of the period	8555		
NET BOOK VALUE AT THE END OF THE PERIOD	(28)		6.450,00

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INFORMATION RELATING TO PARTICIPATING INTERESTS

PARTICIPATING INTERESTS AND OTHER RIGHTS IN OTHER COMPANIES

List of both companies in which the association or foundation holds a participating interest (recorded in the heading 28 of assets) and other companies in which the association or foundation holds rights (recorded in the headings 28 and 50/53 of assets) in the amount of at least 10% of the capital issued.

NAME, full address of the REGISTERED OFFICE and for the company governed by Belgian law, the COMPANY NUMBER	Shares held by			Information from the most recent period for which annual accounts are available			
	directly		subsidiaries	Financial statement	Monetary unit	Capital and reserves	Net result
	Number	%	%			(+/-) or (-) (in monetary units)	
ALDE Business Club PLLC Rue d'Idalie 11 , box 2 1050 Elsene Belgium 0628.888.711 Ordinaires	18549	99,00	0,00	31/12/2015	EUR	3.936	-2.264

STATEMENT OF ALLOCATED FUNDS AND PROVISIONS**STATEMENT OF ALLOCATED FUNDS****Valuation rules to calculate allocated funds (heading 13 of liabilities)****PROVISIONS****Allocation of the heading 160/5 ("Other liabilities and charges") of liabilities if amount is considerable.**

Accrual for major repairs and maintenance

Allocation of the heading 168 ("Provisions for repayable grants and legacies and for gifts with a recovery right") of liabilities if amount is considerable.

Period
3.336,00

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STATEMENT OF AMOUNTS PAYABLE**ALLOCATION OF THE AMOUNTS PAYABLE INITIALLY PAYABLE AFTER MORE THAN ONE YEAR, ACCORDING TO THEIR RESIDUAL TERM**

	Codes	Period
Debts payable after more than one year, not more than one year	(42)	50.925,96
Debts payable after more than one year, between one and five years	8912	93.364,28
Debts payable after more than one year, over five years	8913	

AMOUNTS PAYABLE (headings 17 and 42/48 of liabilities)**Amounts payable guaranteed by Belgian public authorities**

Financial debts	8921
Credit institutions, leasing and other similar obligations	891
Other loans	901
Trade debts	8981
Suppliers	8991
Bills of exchange payable	9001
Advance payments received on contracts in progress	9011
Remuneration and social security	9021
Other amounts payable	9051
Total amounts payable guaranteed by Belgian public authorities	9061

Amounts payable guaranteed by real guarantees given or irrevocably promised by the association or foundation on its own assets

Financial debts	8922
Credit institutions, leasing and other similar obligations	892
Other loans	902
Trade debts	8982
Suppliers	8992
Bills of exchange payable	9002
Advance payments received on contracts in progress	9012
Taxes, remuneration and social security	9022
Taxes	9032
Remuneration and social security	9042
Other amounts payable	9052
Total amounts payable guaranteed by real guarantees given or irrevocably promised by the association or foundation on its own assets	9062

AMOUNTS PAYABLE FOR TAXES, REMUNERATION AND SOCIAL SECURITY (heading 45 of liabilities)

Amount taxes due	9072
Amounts due in respect of the National Office of Social Security	9076

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RESULTS**PERSONNEL AND PERSONNEL CHARGES**

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

Total number at the closing date

Average number of employees calculated in full-time equivalents

Number of actual worked hours

Personnel costs

Remuneration and direct social benefits

Employers' social security contributions

Employers' premiums for extra statutory insurances

Other personnel costs

Pensions

FINANCIAL RESULTS

Intercalary interests recorded as assets

Amount of the discount borne by the association or foundation as a result of negotiating amounts receivable

Balance of accounts, provisions of a financial nature formed (used or reversed)

Codes	Period	Previous period
9086	15	14
9087	15,0	12,8
9088	24.367	20.855
620	810.832,91	698.312,97
621	208.559,80	194.981,72
622		
623	100.770,94	79.037,86
624		
6503		
653		
656		

RIGHTS AND COMMITMENTS NOT REFLECTED IN THE BALANCE SHEET**PERSONAL GUARANTEES GIVEN OR IRREVOCABLY PROMISED BY THE ASSOCIATION
OR FOUNDATION AS SECURITY FOR DEBTS AND COMMITMENTS OF THIRD PARTIES ...****Of which**

Bills of exchange in circulation, negotiated and endorsed by the association or foundation

Codes	Period
9149	
9150	
9161	
9171	
9181	
9191	
9201	
9162	
9172	
9182	
9192	
9202	

REAL GUARANTEES**Real guarantees given or irrevocably promised by the association or foundation on its own assets as
a security of debts and commitments from the association or foundation****Mortgages**

Book value of the immovable properties mortgaged

Amount of registration

Pledging on goodwill - amount of registration

Pledging of other assets - Book value of other assets pledged

Guarantees provided on future assets - Amount of assets involved

**Real guarantees given or irrevocably promised by the association or foundation on its own assets as
a security of debts and commitments from third parties****Mortgages**

Book value of the immovable properties mortgaged

Amount of registration

Pledging on goodwill - amount of registration

Pledging of other assets - Book value of other assets pledged

Guarantees provided on future assets - Amount of assets involved

INFORMATION CONCERNING IMPORTANT LITIGATION AND OTHER COMMITMENTS

ING a donné une garantie bancaire au propriétaire du bâtiment à la rue d'Idalie pour un montant total de 45.985 € avec échéance le 29/12/2024

NATURE AND BUSINESS PURPOSE OF OFF-BALANCE SHEET ARRANGEMENTS

Provided the risks or benefits arising from such arrangements are material and where the disclosure of such risks or benefits is necessary for assessing the financial position of the non profit institution or foundation

OTHER RIGHTS AND COMMITMENTS NOT REFLECTED IN THE BALANCE

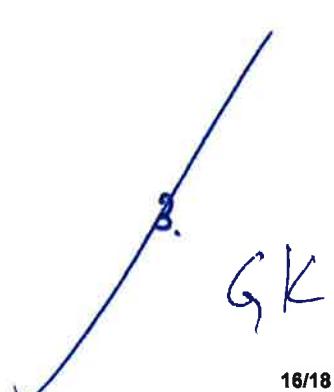
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SOCIAL REPORT

Numbers of joint industrial committees competent for the association or foundation: 337

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

During the period and the previous	Codes	1. Full-time (period)	2. Part-time (period)	3. Total (T) or total of full-time equivalents (FTE) (period)	3P.Total (T) or total of full-time equivalents (FTE) (previous period)
Average number of employees	100	14,3	1,0	15,0 (VTE)	12,8 (VTE)
Number of hours actually worked	101	23.287	1.080	24.367 (T)	20.855 (T)
Personnel costs	102	1.013.458,51	106.705,14	1.120.163,65 (T)	972.332,55 (T)
At the closing date of the period					
Number of employees	105	14	1	14,7	
By nature of the employment contract					
Contract for an indefinite period	110	13	1	13,7	
Contract for a definite period	111	1		1,0	
Contract for the execution of a specifically assigned work	112				
Replacement contract	113				
According to the gender and by level of education					
Men	120	6		6,0	
primary education	1200				
secondary education	1201	4		4,0	
higher education (non-university)	1202				
university education	1203	2		2,0	
Women	121	8	1	8,7	
primary education	1210				
secondary education	1211				
higher education (non-university)	1212	2		2,0	
university education	1213	6	1	6,7	
By professional category					
Management staff	130				
Employees	134	14	1	14,7	
Workers	132				
Other	133				



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TABLE OF PERSONNEL CHANGES DURING THE FINANCIAL YEAR

ENTRIES	Codes	1. Full-time	2. Part-time	3. Total in full-time equivalents
The number of employees for whom the association or foundation has submitted a DIMONA declaration or are recorded in the personnel register during the financial year in the general personnel register	205	6		6,0
DEPARTURES	305	5		5,0

INFORMATION WITH REGARD TO TRAINING RECEIVED BY EMPLOYEES DURING THE PERIOD

Total number of official advanced professional training projects at company expense	Codes	Men	Codes	Women
Number of participating employees	5801		5811	
Number of training hours	5802		5812	
Net costs for the association or foundation	5803		5813	
of which gross costs directly linked to the training	58031		58131	
of which paid contributions and deposits in collective funds	58032		58132	
of which received subsidies (to be deducted)	58033		58133	
Total number of less official and unofficial advance professional training projects at expense of the employer				
Number of participating employees	5821		5831	
Number of training hours	5822		5832	
Net costs for the association or foundation	5823		5833	
Total number of initial professional training projects at expense of the employer				
Number of participating employees	5841	1	5851	3
Number of training hours	5842	268	5852	1.653
Net costs for the association or foundation	5843	2.533,00	5853	11.614,00

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VALUATION RULES

I. Principes généraux

Les règles d'évaluation sont établies conformément à l'arrêté royal du 30 janvier 2001 portant exécution du Code des sociétés.
En vue d'assurer l'image fidèle, il a été dérogé aux règles d'évaluation prévues dans cet arrêté dans les cas exceptionnels suivants :

Ces dérogations se justifient comme suit:

Ces dérogations influencent de la façon suivante le patrimoine, la situation financière et le résultat avant impôts de l'entreprise:
Les règles d'évaluation n'ont pas été modifiées.

Le compte de résultats n'a pas été influencé de façon importante par des produits ou des charges imputables à un exercice antérieur;

A défaut de critères objectifs, l'estimation des risques prévisibles, des pertes éventuelles et des dépréciations mentionnés ci-dessous, est inévitablement aléatoire:

Autres informations requises pour que les comptes annuels donnent une image fidèle du patrimoine, de la situation financière ainsi que du résultat de l'entreprise:

II. Règles particulières

Tableau des taux d'amortissements

Types de biens ++++++ Taux linéaires d'amortissement (%)

Logiciels informatiques++++++ 25

Matériel informatique +++++ 25

Installations, machines et outillages Cuisines – Cafétérias – Crèches; Petit électro-ménager +++++++ 25

Caisses enregistreuses ++++++++ 25

Appareils de grande cuisine++++++ 12,50

Mobilier spécifique de cuisines et de cafétérias++++++ 12,50

Mobilier spécifique de crèches++++++ 25

Matériel de télécommunication et audio-visuel

Appareils de téléphonie et de télécopie++++++ 25

Ecouteurs, casques, microphones +++++++ 25

Caméras +++++++ 25

Magnétoscopes +++++++ 25

Magnétophones et appareils à dicter +++++++ 25

Projecteurs (diapositives et rétroprojecteurs) +++++++ 25

Matériel de photographie +++++++ 25

Ecrans de projection +++++++ 25

Téléviseurs, radios, moniteurs (sauf informatique) +++++++ 25

Matériel et équipement technique

Imprimerie, courrier, sécurité, bâtiment, outillage +++++++ 12,50

Appareils de mesures ou de laboratoire +++++++ 25

Autres installations, machines et outillage +++++++ 12,50

Rayonnages démontables, cloisons, faux planchers, faux plafonds

et câblage +++++++ 25

Parc automobile +++++++ 25

Biens meubles +++++++ 10

Biens immeubles +++++++ 4

Terrains Sans objet

Dettes:

Le passif ne comporte pas de dettes à long terme, non productives d'intérêt ou assorties d'un taux d'intérêt anormalement faible : dans l'affirmative, ces dettes [font] [ne font pas] l'objet d'un escompte porté à l'actif.

Devises:

Les avoirs, dettes et engagements libellés en devises sont convertis en ...EUR sur les bases suivantes:

Les écarts de conversion des devises sont traités comme suit dans les comptes annuels:

Conventions de location-financement:

Pour les droits d'usage résultant de conventions de location-financement qui n'ont pas été portés à l'actif (article 102, § 1er de l'arrêté royal du 30 janvier 2001 portant exécution du Code des sociétés), les redevances et loyers relatifs aux locations-financements de biens immobiliers et afférents à l'exercice se sont élevés à EUR.

EXPENDITURE		REVENUE	
	Budget	Actual	Budget
A.1: Personnel costs	1,169,000	1,120,164	
1. Salaries	720,000	812,619	
2. Contributions	367,500		
3. Professional training	10,000	13,044	
4. Staff mission expenses	0	0	
A.2: Infrastructure and operating costs	71,500	75,941	
1. Rent, charges and maintenance costs	249,550	278,277	
2. Costs relating to the installation, operation and maintenance of equipment	137,000	113,574	
3. Depreciation of movable and immovable property	18,000	40,976	
4. Stationery and office supplies	52,250	78,456	
5. Postal and telecommunications charges	6,000	11,019	
6. Printing, translation and reproduction costs	24,000	20,578	
7. Other infrastructure costs	300	205	
A.3: Administrative expenditure	64,500	67,605	
1. Documentation costs (newspapers, press agencies, databases)	0	0	
2. Costs of studies and research	0	0	
3. Legal costs	10,000	4,549	
4. Accounting and audit costs	8,000	13,113	
5. Support to affiliated organisations and subsidies to third parties	46,500	46,990	
6. Miscellaneous administrative costs	0	2,953	
A.4: Meetings and representation costs	1,190,000	962,350	
1. Costs of statutory meetings of the political party, parties assistance & PIA	1,045,000	829,585	
2. Participation in seminars and conferences	0	0	
3. Representation costs	35,000	37,245	
4. Cost of invitations	0	0	
5. Other meeting-related costs	60,000	45,530	
A.5: Information and publication costs	106,500	82,392	
1. Publication costs	20,000	23,304	
2. Creation and operation of Internet sites	20,000	17,053	
3. Publicity costs	15,000	9,810	
4. Communications equipment (gadgets)	10,000	2,150	
5. Seminars and exhibitions	1,500	0	
6. Thematic campaign - Facebook & Twitter	25,000	12,051	
7. Other information-related costs	15,000	18,023	
A.6: Expenditure relating to contributions in kind	100,000	8,374	
A.7: Allocation to "Provision to cover eligible expenditure to be incurred in the first quarter of Nr 1"		444,059	
A. TOTAL ELIGIBLE EXPENDITURE	2,879,550	2,969,290	
B.1: Non-eligible expenditure	51,677	110,354	
1. Allocations to other provisions	0	3,336	
2. Financial charges	9,500	10,019	
3. Exchange losses	1,177	2,256	
4. Doubtful claims on third parties	0	32,089	
5. Rue Monoyer building expenditure, ELF support, re-invoiced expenditure	41,000	62,654	
B. TOTAL NON-ELIGIBLE EXPENDITURE	51,677	110,354	
C. TOTAL EXPENDITURE	2,931,227	3,073,584	
H.1 Allocation of own resources to the specific reserve account	0	87,981	
H. Profits/loss for verifying compliance with the no-profit rule (G-H.1)	0	0	

	Budget	Actual	
D.1 Dissolution of "Provision to cover eligible costs to be incurred in the first quarter of Nr 1"			213,643
D.2 European Parliament grant			2,355,227
D.3 Membership fees			351,000
3.1 from member parties			336,000
3.2 from individual members			15,000
D.4 Donations			50,000
4.1 above 500 EUR			0
4.2 below 500 EUR			8,535
D.5 Other own resources (to cover eligible expenditure) (to be listed)			0
Sponsorship agreements			51,649
			0
E.1 Additional other own resources (to cover non-eligible expenditure) (to be listed)			110,354
Rent			60,000
Sponsorship agreements			0
Associate membership			0
Bank interest			6,000
Donations			0
Other reimbursement			2,249
Selling promotional items			9,000
E. REVENUE (to cover non-eligible expenditure)			7,904
F. TOTAL REVENUE			409
G. Profit/loss (F-C)			87,981
			110,354
			3,161,565
			87,981

