

Independent auditor's report with respect to the Annual Accounts of the Alliance of Liberals and Democrats for Europe Party for the year ended 31 December 2019

In accordance with our service contract dated 18 November 2016 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 EY Réviseurs d'Entreprises SRL. This report includes our opinion on the balance sheet as at 31 December 2019, the income statement for the year ended 31 December 2019 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 18 November 2016. Our mandate expires after the delivery of our audit opinion for the year ended 31 December 2019.

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 Alliance of Liberals and Democrats for Europe Party (the "Entity"), that comprise the balance sheet on 31 December 2019, as well as the income statement of the year and the disclosures, which show a balance sheet total of € 2.338.920,15 and of which the income statement shows a negative result for the year of € 13.217,22.

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 2019, 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 2019 in accordance with rules and regulations applicable to funding of European political parties and European political foundations of Alliance of Liberals and Democrats for Europe Party.

In our opinion, the Final Statement of reimbursable expenditure actually incurred of the Entity for the year ended 31 December 2019 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 the 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). At present, negotiations for a new partnership with the United Kingdom of Great Britain and Northern Ireland are ongoing. The Entity has not made any disclosure of its assessment of the impact of Brexit 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

determines 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.

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 European Parliament's contribution decision ('the Funding Decision'), 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 decision, 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 Parliament are consistent with the financial provisions of the Funding Decision;
- ▶ 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 Decision, in particular from Article II.9 and Article II.18 thereof, have been met;
- ▶ Any contributions in kind have actually been provided to the entity and have been valued in compliance with the applicable rules;
- ▶ 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.

6 May 2020

EY Réviseurs d'Entreprises SRL
represented by



Danielle Vermaelen*
Partner

* Acting on behalf of a BV/SRL

20DV0632

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: Alliance of Liberals and Democrats for Europe Party, EUPP

Legal form: International non-profit organisation

Address: Rue d'Italie

Nr.: 11

Postal Code: 1050

City: Elsene

Country: Belgium

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

Internet address * :

Company number: 0866.152.095

DATE 20-01-20 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 26-06-20

concerning the financial year covering the period from

01-01-19

till

31-12-19

Previous period from

01-01-18

till

31-12-18

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

Title : President of the board of directors

Mandate : 26-10-19- 26-10-21

DOOLEY Timothy Joseph

Title : Vice president of the board of directors

Mandate : 26-10-19- 26-10-21

BACH MORTSENSEN Henrik

Title : Vice president of the board of directors

Mandate : 10-11-18- 10-11-20

Enclosed to these annual accounts:

Total number of pages deposited: 18
of service: 5.2.1, 5.2.2, 5.2.3, 5.4

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

Signature
(name and position)

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.

Johannes Cornelis van Baalen

Alde Pity President

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

BERG Daniel

Title : Vice president of the board of directors

Mandate : 26-10-19- 26-10-21

GARICANO GABILONDO Luis

Title : Vice president of the board of directors

Mandate : 10-11-18- 10-11-20

KYUCHYUK Ilhan

Title : Vice president of the board of directors

Mandate : 26-10-19- 26-10-21

BRINTON Sarah

Title : Vice president of the board of directors

Mandate : 26-10-19- 26-10-21

VAN EGMOND Annelou Nicole

Title : Vice president of the board of directors

Mandate : 26-10-19- 26-10-21

GRAF LAMBSDORFF Alexander

Title : Vice president of the board of directors

Mandate : 26-10-19- 26-10-21

CHARANZOVA Dita

Title : Vice president of the board of directors

Mandate : 10-11-18- 10-11-20

KOPRIVSEK Gašper

Title : Other function

Mandate : 10-11-18- 10-11-20

LÖNING Markus

Title : Vice president of the board of directors

Mandate : 02-12-17- 02-12-19

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

FEDERLEY Fredrick

Title : Vice president of the board of directors

Mandate : 02-12-17- 02-12-19

SCHMIDT Joanna

Title : Vice president of the board of directors

Mandate : 02-12-17- 30-04-19

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)
GODU & ACEBES CALL 0674.776.639 Avenue reine astrid 49 , 1780 Wemmel, Belgium Title : External accountant	225771	B
Represented by : Acebes Miguel Avenue Reine Astrid 49 , 1780 Wemmel, Belgium Expert-comptable, Conseil fiscal	14127	

BALANCE SHEET

	Notes	Codes	Period	Previous period
ASSETS				
FIXED ASSETS		20/28	771.470,98	839.122,58
Formation expenses		20		
Intangible fixed assets	5.1.1	21	39.238,54	71.780,38
Tangible fixed assets	5.1.2	22/27	731.982,44	767.092,20
Land and buildings		22	641.896,76	707.906,54
Owned by the association or foundation in full property		22/91	641.896,76	707.906,54
Other		22/92		
Plant, machinery and equipment		23	51.348,57	32.212,06
Owned by the association or foundation in full property		231	51.348,57	32.212,06
Other		232		
Furniture and vehicles		24	38.737,11	26.973,60
Owned by the association or foundation in full property		241	38.737,11	26.973,60
Other		242		
Leasing and other similar rights		25		
Other tangible fixed assets		26		
Owned by the association or foundation in full property		261		
Other		262		
Assets under construction and advance payments		27		
Financial fixed assets	5.1.3/ 5.2.1	28	250,00	250,00
CURRENT ASSETS		29/58	1.567.449,17	1.794.161,71
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	242.149,02	162.405,70
Trade debts		40	202.869,99	122.232,78
Other amounts receivable		41	39.279,03	40.172,92
of which non interest-bearing amounts receivable or with an abnormally low interest rate		415		
Current investments	5.2.1	50/53	100.000,00	100.000,00
Cash at bank and in hand		54/58	1.182.067,19	1.509.463,77
Deferred charges and accrued income		490/1	43.232,96	22.292,24
TOTAL ASSETS		20/58	2.338.920,15	2.633.284,29

	Notes	Codes	Period	Previous period
LIABILITIES				
EQUITY		10/15	1.830.285,46	1.843.502,68
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	802.513,65	815.730,87
Accumulated positive (negative) result(+)/(-)		14		
Investment grants		15		
PROVISIONS	5.3	16	8.340,00	6.672,00
Provisions for liabilities and charges		160/5	8.340,00	6.672,00
Provisions for repayable grants and legacies and for gifts with a recovery right		168		
AMOUNTS PAYABLE		17/49	500.294,69	783.109,61
Amounts payable after more than one year	5.4	17		
Financial debts		170/4		
Credit institutions, leasing and other similar obligations		172/3		
Other loans		174/0		
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	430.316,61	427.392,81
Debts payable after one year falling due within one year ...	5.4	42		42.438,32
Financial debts		43		
Credit institutions		430/8		
Other loans		439		
Trade debts		44	242.309,65	184.020,09
Suppliers		440/4	242.309,65	184.020,09
Bills of exchange payable		441		
Advances received on contracts in progress		46		
Taxes, remuneration and social security		45	182.356,96	195.284,40
Taxes		450/3	34.003,53	24.451,34
Remuneration and social security		454/9	148.353,43	170.833,06
Other amounts payable		48	5.650,00	5.650,00
Debentures and matured coupons, repayable grants and cash deposit		480/8		
Miscellaneous interest-bearing amounts payable		4890		5.650,00
Miscellaneous non interest-bearing amounts payable or with an abnormally low interest rate		4891	5.650,00	
Accrued charges and deferred income		492/3	69.978,08	355.716,80
TOTAL LIABILITIES		10/49	2.338.920,15	2.633.284,29

INCOME STATEMENT

	Notes	Codes	Period	Previous period
Operating income and charges				
Gross operating margin(+)/(-)		9900	1.910.467,20	1.730.376,17
Operating income*		70/74		
Turnover *		70		
Contributions, gifts, legacies and grants *		73		
Raw materials, consumables, services and other goods *		60/61		
Remuneration, social security costs and pensions ...(+)/(-)	5.5	62	1.726.894,45	1.408.725,57
Depreciation and amounts written down on formation expenses, on intangible and tangible fixed assets		630	121.092,82	111.610,32
Amounts written down on stocks, on contracts in progress and on trade debts: appropriations (write-backs)(+)/(-)		631/4	44.003,00	2.100,00
Provisions for risks and charges: appropriations (uses and write-backs)(+)/(-)		635/8	1.668,00	1.668,00
Other operating charges		640/8	21.598,34	34.443,39
Operation charges carried to assets as restructuring costs		649		
Positive (negative) operating result(+)/(-)		9901	<u>-4.789,41</u>	<u>171.828,89</u>
Financial income	5.5	75	792,74	2.947,23
Financial charges	5.5	65	7.659,27	9.515,49
Positive (negative) result on ordinary activities (+)/(-)		9902	<u>-11.655,94</u>	<u>165.260,63</u>
Extraordinary income		76	377,49	
Extraordinary charges		66	320,93	7.737,18
Positive (negative) result for the period(+)/(-)		9904	<u>-13.217,22</u>	<u>157.523,45</u>

* Optional statement

APPROPRIATION ACCOUNT

	Codes	Period	Previous period
Positive (negative) result to be appropriated(+)/(-)	9906	-13.217,22	157.523,45
Positive (negative) result to be appropriated for the period(+)/(-)	9905	-13.217,22	157.523,45
Accumulated positive (negative) result for the previous period(+)/(-)	14P		
Deduction from equity	791/2	266.083,00	
from association or foundation funds	791	266.083,00	
from allocated funds	792		
Addition to allocated funds	692	252.865,78	157.523,45
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	8059P	xxxxxxxxxxxxxxxx	143.571,19
Movements during the period			
Acquisitions, including produced fixed assets	8029		
Sales and disposals	8039		
Transfers from one heading to another.....(+)/(-)	8049		
Acquisition value at the end of the period	8059	143.571,19	
Depreciations and amounts written down at the end of the period	8129P	xxxxxxxxxxxxxxxx	71.790,81
Movements during the period			
Recorded	8079	32.541,84	
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	104.332,65	
NET BOOK VALUE AT THE END OF THE PERIOD	(21)	39.238,54	

	Codes	Period	Previous period
TANGIBLE FIXED ASSETS			
Acquisition value at the end of the period	8199P	xxxxxxxxxxxxxxx	1.317.383,53
Movements during the period			
Acquisitions, including produced fixed assets	8169	54.093,75	
Sales and disposals	8179	4.483,05	
Transfers from one heading to another(+)/(-)	8189		
Acquisition value at the end of the period	8199	1.366.994,23	
Revaluation surpluses at the end of the period	8259P	xxxxxxxxxxxxxxx	
Movements during the period			
Recorded	8219		
Acquisitions from third parties	8229		
Cancelled	8239		
Transferred from one heading to another(+)/(-)	8249		
Revaluation surpluses at the end of the period	8259		
Depreciations and amounts written down at the end of the period	8329P	xxxxxxxxxxxxxxx	550.291,33
Movements during the period			
Recorded	8279	88.550,98	
Written back	8289		
Acquisitions from third parties	8299		
Cancelled owing to sales and disposals	8309	3.830,52	
Transferred from one heading to another(+)/(-)	8319		
Depreciations and amounts written down at the end of the period	8329	635.011,79	
NET BOOK VALUE AT THE END OF THE PERIOD	(22/27)	731.982,44	
WHERE OF			
Owned by the association or foundation in full property	8349	731.982,44	

FINANCIAL FIXED ASSETS

	Codes	Period	Previous period
Acquisition value at the end of the period	8395P	xxxxxxxxxxxxxxx	250,00
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	250,00	
Revaluation surpluses at the end of the period	8455P	xxxxxxxxxxxxxxx	
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	xxxxxxxxxxxxxxx	
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	xxxxxxxxxxxxxxx	
Movements during the period(+)/(-)	8545		
Uncalled amounts at the end of the period	8555		
NET BOOK VALUE AT THE END OF THE PERIOD	(28)	250,00	

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.

Provisions for majors repairs

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
6.672,00

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	19	19
9087	19,6	19,2
9088	30.945	29.816
620	1.225.688,97	985.118,61
621	297.329,51	242.065,80
622		
623	203.875,97	181.541,16
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

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

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

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

RELATIONS WITH AFFILIATED ENTITIES, DIRECTORS AND AUDITOR(S)**AFFILIATED ENTITIES**

Amount receivable
 Guarantees provided in their favour
 Other significant commitments undertaken in their favour

DIRECTORS AND INDIVIDUALS OR BODIES CORPORATE WHO CONTROL THE ASSOCIATION OR FOUNDATION DIRECTLY OR INDIRECTLY WITHOUT BEING AFFILIATED, OR OTHER ENTITIES CONTROLLED DIRECTLY OR INDIRECTLY BY THESE PERSONS

Conditions on amounts receivable from these persons

Rates and terms to the outstanding amounts receivable

Guarantees provided in their favour

Other significant commitments undertaken in their favour

Codes	Period
9291	
9294	
9295	
9500	
9501	
9502	

AUDITORS OR PEOPLE THEY ARE LINKED TO**TRANSACTIONS WITH RELATED PARTIES OUTSIDE NORMAL MARKET CONDITIONS**

Transactions directly or indirectly contracted between the non profit institution or foundation and the members of directive, supervisory or administrative body

Nil

Period

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	18,9	1,0	19,6 (VTE)	19,2 (VTE)
Number of hours actually worked	101	29.905	1.040	30.945 (T)	29.816 (T)
Personnel costs	102	1.424.826,00	106.790,00	1.531.616,00 (T)	1.408.725,57 (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	18	1	18.7
By nature of the employment contract				
Contract for an indefinite period	110	15	1	15.7
Contract for a definite period	111	3		3.0
Contract for the execution of a specifically assigned work	112			
Replacement contract	113			
According to the gender and by level of education				
Men	120	9		9.0
primary education	1200			
secondary education	1201			
higher education (non-university)	1202	2		2.0
university education	1203	7		7.0
Women	121	9	1	9.7
primary education	1210			
secondary education	1211			
higher education (non-university)	1212	2		2.0
university education	1213	7	1	7.7
By professional category				
Management staff	130			
Employees	134	16	1	16.7
Workers	132			
Other	133	2		2.0

TABLE OF PERSONNEL CHANGES DURING THE FINANCIAL YEAR

ENTRIES

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

DEPARTURES

The number of employees with a in the DIMONA declaration indicated or in the general personnel register listed date of termination of the contract during the financial year

Codes	1. Full-time	2. Part-time	3. Total in full-time equivalents
205	11		11,0
305	12		12,0

INFORMATION WITH REGARD TO TRAINING RECEIVED BY EMPLOYEES DURING THE PERIOD

Total number of official advanced professional training projects at company expense

Number of participating employees
 Number of training hours
 Net costs for the association or foundation
 of which gross costs directly linked to the training
 of which paid contributions and deposits in collective funds
 of which received subsidies (to be deducted)

Codes	Men	Codes	Women
5801		5811	
5802		5812	
5803	1.181,00	5813	1.009,00
58031		58131	
58032	1.181,00	58132	1.009,00
58033		58133	
Total number of less official and unofficial advance professional training projects at expense of the employer			
5821		5831	
5822		5832	
5823		5833	
Total number of initial professional training projects at expense of the employer			
5841	3	5851	3
5842	1.706	5852	760
5843	16.627,00	5853	6.888,00

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.

Devises:

Les avoirs, dettes et engagements libellés en devises sont convertis en ...EUR sur les bases suivantes: taux à la date de clôture

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 0 EUR.

ALDE BUDGET-ACTUAL 2019

Costs		
Reimbursable costs	Budget	Actual
A.1: Personnel costs	1,910,000	1,579,122
1. Salaries	1,297,000	1,177,916
2. Contributions	425,000	297,330
3. Professional training	46,000	16,731
4. Staff missions expenses	30,000	27,392
5. Other personnel costs	110,000	159,754
A.2: Infrastructure and operating costs	333,000	393,522
1. Rent, charges and maintenance costs	151,000	156,615
2. Costs relating to installation, operation and maintenance of equipment	33,000	37,577
3. Depreciation of movable and immovable property	89,000	138,081
4. Stationery and office supplies	10,000	21,640
5. Postal and telecommunications charges	35,000	26,898
6. Printing, translation and reproduction costs	15,000	12,339
7. Other Infrastructure costs		373
A.3: Administrative costs	119,500	116,278
1. Documentation costs (newspapers, press agencies, databases)		
2. Costs of studies and research		
3. Legal costs	10,000	6,359
4. Accounting and audit costs	10,000	28,024
5. Miscellaneous administrative costs	18,000	10,406
6. Support to associated entities	61,500	71,489
A.4: Meetings and representation costs	2,183,500	2,497,990
1. Costs of meetings	2,026,000	2,352,032
2. Participation in seminars and conferences		
3. Representation costs	157,500	145,958
4. Costs of invitations		
5. Other meeting-related costs		
A.5: Information and publication costs	930,000	718,443
1. Publication costs	45,000	8,310
2. Creation and operation of Internet sites	56,000	6,531
3. Publicity costs	25,000	11,503
4. Communications equipment (gadgets)	30,000	4,374
5. Seminar and exhibitions	80,000	40,508
6. Election campaigns	625,000	623,550
7. Thematic campaigns, Facebook & Twitter	75,000	20,548
8. Other information-related costs		0
A. TOTAL REIMBURSABLE COSTS	5,476,000	5,405,355
Non-reimbursable costs		
1. Allocations to other provisions		
2. Financial charges	5,531	1,145
3. Exchange losses	780	1,277
4. Doubtful claims on third parties		
5. Others (to be specified)	65,693	40,011
6. Contributions in kind		
B. TOTAL NON-REIMBURSABLE COSTS	72,004	42,433
C. TOTAL COSTS	5,548,004	5,447,788

Revenue		
	Budget	Actual
D.1-1. European Parliament funding carried over from year N-1		
D.1-2. European Parliament funding awarded for year N		
D.1-3. European Parliament funding carried over to year N+1		283,950
D.1. European Parliament funding used to cover 90% of reimbursable costs in year N	4,565,421	4,564,976
D.2 Member contributions	455,000	450,056
2.1 from member parties	420,000	363,779
2.2 from individual members	35,000	28,298
2.3 from non-EU members		57,979
D.3 Donations	190,000	28,655
3.1 Above 500 EUR	175,000	10,000
3.2 Below 500 EUR	15,000	18,655
D.4 Other own resources	337,583	373,017
4.1 Rent	64,500	67,398
4.2 Various reimbursements		6,567
4.3 Selling Promotional Material	1,000	535
4.4 Bank Interest	3,500	726
4.5 Registration fees congress	2,500	14,304
4.6 Activation electoral fund	266,083	
4.7 Registration fees Events		801
4.8 Registration fees for corporate		16,200
4.9 Other exceptional revenue		403
5. Deduction from earmarked funds		266,083
D.5. Contributions in kind		
D. TOTAL REVENUE	5,548,004	5,700,654
E. profit/loss (D-C)	0	252,866

F. Allocation of own resources to the reserve account		252,057
G. profit/loss for verifying compliance with the no-profit rule (E-F)	0	809
H. Interest from pre-financing		

For publication

Year 2019

Donations

Donor	Member state	Value	Nature	Additional information
American Chamber of Commerce to the European Union	BE	6.000,00	Bank transfer	Sponsorship
Deloitte Services & Investments NV	BE	2.400,00	Bank transfer	Sponsorship
Friedrich - Naumann - Stiftung für die Freiheit	DE	10.000,00	Bank transfer	Sponsorship
GSM Association	UK	3.000,00	Bank transfer	Sponsorship
Microsoft NV/SA	BE	4.800,00	Bank transfer	Sponsorship
TransferGo Ltd	UK	11,59	Bank transfer	Donation