

Alliance of Liberals and Democrats for Europe Party

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 Alliance of Liberals and Democrats for Europe Party 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 Alliance of Liberals and Democrats for Europe Party 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 € 4.915.982 and of which the income statement shows a profit for the year of € 183.894.

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 Alliance of Liberals and Democrats for Europe Party 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, 03 June 2021

Grant Thornton Bedrijfsrevisoren SCRL
Represented by

Gunther Loits
(Signature)

Digitally signed by Gunther Loits
(Signature)
DN: cn=Gunther Loits (Signature),
c=BE
Date: 2021.06.03 22:24:00 +02'00'

Gunther Loits
Registered auditor

Annex 1: Annual accounts

201				1	EUR
NAT.	Filing date	N°. 0866.152.095	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: Alliance of Liberals and Democrats for Europe Party, EUPP

Legal form: IVZW

Address: Rue d'Idalie

N°. 11

Postal code: 1050

Town: Brussel 5

Country: Belgium

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

Website ¹:

Company registration number

0866.152.095

DATE **20/01/2020** 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

approved by the general meeting of ³

11/06/2021

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: 20

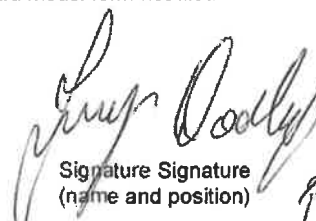

Numbers of the sections of the standard model form not filed

because they serve no useful purpose: 6.3, 7, 8

Signature Signature
(name and position)



Signature Signature
(name and position)

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

VAN BAALEN Johannes Cornelis

Sweelinckplein 40, 2517 Den Haag, Netherlands

Title : President of the board of directors

Mandate : 26/10/2019- 30/04/2021

DOOLEY Timothy Joseph

The Old Forge 8 The Co Clare, Ireland

Title : Vice president of the board of directors

Mandate : 26/10/2019- 26/10/2021

BACH MORTSENSEN Henrik

Slotsparken 38, 2880 Bagsvaerd, Denmark

Title : Vice president of the board of directors

Mandate : 10/11/2018- 10/11/2020

BERG Daniel

Iskola Utca 37-39, 1011 Budapest 01, Hungary

Title : Vice president of the board of directors

Mandate : 26/10/2019- 26/10/2021

GARICANO GABILONDO Luis

Emilio Coll 22, 28224 Pozuelo de Alarcon, Spain

Title : Vice president of the board of directors

Mandate : 10/11/2018- 10/11/2020

KYUCHYUK Ilhan

Stara Planina 145 Sevlievo, Bulgaria

Title : Vice president of the board of directors

Mandate : 26/10/2019- 26/10/2021

BRINTON Sarah

House of Lords 0, SW1A 0PW LONDON, United Kingdom

Title : Vice president of the board of directors

Mandate : 26/10/2019- 26/10/2021

VAN EGMOND Annelou Nicole

Antonie Duyckstraat 20, 2582 TL Den Haag, Netherlands

Title : Vice president of the board of directors

Mandate : 26/10/2019- 26/10/2021

GRAF LAMBSDORFF Alexander

Luisenstrasse 6, 53129 Bonn, Germany

Title : Vice president of the board of directors

Mandate : 26/10/2019- 26/10/2021

LIST OF DIRECTORS AND AUDITORS (continued from previous page)

CHARANZOVA Dita

Jahodova c. p. 2888, box 40, 10 Prague, Czech Republic

Title : Vice president of the board of directors

Mandate : 10/11/2018- 10/11/2020

KOPRIVSEK Gasper

Medijske Toplice 29, 1411 Zagorje ob Savi, Slovenia

Title : Other function

Mandate : 10/11/2018- 10/11/2020

I. K. B.

DECLARATION REGARDING A COMPLIMENTARY REVIEW OR CORRECTION ASSIGNMENT

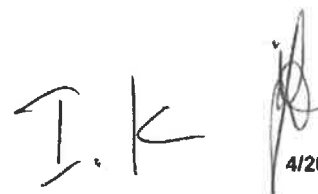
Optional disclosures:

- 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)
GODU & ACEBES SCRL 0674.776.639 Avenue Reine Astrid 49 , 1780 Wemmel, Belgium	50487991	A B
Vertegenwoordigd door : 1. Acebes Miguel Avenue Reine Astrid 49 , 1780 Wemmel, Belgium	10170448	

* 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	734.857	771.471
Intangible fixed assets	6.1.1	21	63.536	39.239
Tangible fixed assets	6.1.2	22/27	671.071	731.982
Land and buildings		22	588.771	641.897
Plant, machinery and equipment		23	44.892	51.348
Furniture and vehicles		24	30.691	38.737
Leasing and other similar rights		25		
Other tangible fixed assets		26		
Assets under construction and advance payments		27	6.717	
Financial fixed assets	6.1.3	28	250	250
CURRENT ASSETS		29/58	4.181.125	1.567.449
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	265.158	242.149
Trade debtors		40	215.751	202.870
Other amounts receivable		41	49.407	39.279
Current investments		50/53		100.000
Cash at bank and in hand		54/58	3.767.162	1.182.067
Accruals and deferred income		490/1	148.805	43.233
TOTAL ASSETS		20/58	4.915.982	2.338.920

I.K.

	Notes	Codes	Period	Preceding period
EQUITY AND LIABILITIES				
EQUITY		10/15	2.014.179	1.830.285
Association or foundation funds	6.2	10	1.027.772	1.027.772
Revaluation surpluses		12		
Allocated funds and other reserves	6.2	13	986.407	802.513
Result brought forward(+)/(-)		14		
Capital subsidies		15		
PROVISIONS AND DEFERRED TAXES	6.2	16	10.008	8.340
Provisions for liabilities and charges		160/5	10.008	8.340
Pensions and similar obligations		160		
Taxes		161		
Major repairs and maintenance		162		
Environmental obligations		163		
Other liabilities and charges		164/5	10.008	8.340
Provisions for subsidies and legacies to reimburse and gifts with a recovery right		167		
Deferred taxes		168		
AMOUNTS PAYABLE		17/49	2.891.795	500.295
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	2.794.245	430.317
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	230.909	242.310
Suppliers		440/4	230.909	242.310
Bills of exchange payable		441		
Advance payments on contracts in progress		46		
Taxes, remuneration and social security		45	233.645	182.357
Taxes		450/3	27.501	34.004
Remuneration and social security		454/9	206.144	148.353
Other amounts payable		48	2.329.691	5.650
Accruals and deferred income		492/3	97.550	69.978
TOTAL LIABILITIES		10/49	4.915.982	2.338.920

I.K.  6/20

PROFIT AND LOSS ACCOUNT

	Notes	Codes	Period	Preceding period
Operating income and operating charges				
Gross margin(+)/(-)		9900	2.376.885	1.910.467
Of which: non-recurring operating income		76A	8.800	
Turnover ⁵		70		
Contributions, gifts, legacies and grants ⁵		73		
Goods for resale, raw materials, consumables, services and other goods ⁵		60/61		
Remuneration, social security and pensions(+)/(-)		62	2.042.824	1.726.894
Amortisations of and other amounts written down on formation expenses, intangible and tangible fixed assets		630	117.673	121.093
Amounts written down on stocks, contracts in progress and trade debtors: additions (write-backs)(+)/(-)		631/4	-9.300	44.003
Provisions for liabilities and charges: appropriations (uses and write-backs)(+)/(-)		635/9	1.668	1.668
Other operating charges		640/8	22.858	21.598
Operating charges reported as assets under restructuring costs (-)		649		
Non-recurring operating charges		66A		
Operating profit (loss)(+)/(-)		9901	<u>201.162</u>	<u>-4.789</u>
Financial income	6.4	75/76B	1.849	1.170
Recurring financial income		75	1.849	793
Non-recurring financial income		76B		377
Financial charges	6.4	65/66B	17.511	7.980
Recurring financial charges		65	17.511	7.659
Non-recurring financial charges		66B		321
Profit (Loss) for the period before taxes(+)/(-)		9903	<u>185.500</u>	<u>-11.599</u>
Transfer from deferred taxes		780		
Transfer to deferred taxes		680		
Income taxes on the result(+)/(-)		67/77	1.606	1.618
Profit (Loss) of the period(+)/(-)		9904	<u>183.894</u>	<u>-13.217</u>
Transfer from untaxed reserves		789		
Transfer to untaxed reserves		689		
Profit (Loss) of the period available for appropriation(+)/(-)		9905	<u>183.894</u>	<u>-13.217</u>

⁵ Optional mention.

APPROPRIATION ACCOUNT

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

Transfers from equity, funds, designated funds and other reserves

Appropriations to designated funds and other reserves

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

Codes	Period	Preceding period
9906	183.894	-13.217
(9905)	183.894	-13.217
14P		
791		266.083
691	183.894	252.866
(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

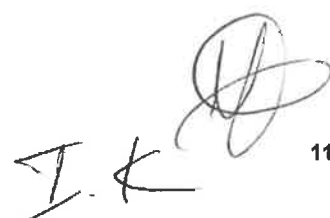
Codes	Period	Preceding period
8059P	xxxxxxxxxxxxxx	143.571
8029	47.491	
8039		
8049		
8059	191.062	
8129P	xxxxxxxxxxxxxx	104.333
8079	23.193	
8089		
8099		
8109		
8119		
8129	127.526	
(21)	63.536	

TANGIBLE FIXED ASSETS

Acquisition value at the end of the period

Codes	Period	Preceding period
8199P	xxxxxxxxxxxxxx	1.366.994
Movements during the period		
Acquisitions, including produced fixed assets	8169 36.150	
Sales and disposals	8179 5.882	
Transfers from one heading to another(+)/(-)	8189	
Acquisition value at the end of the period	8199 1.397.262	
Revaluation surpluses at the end of the period		
8259P	xxxxxxxxxxxxxx	
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	xxxxxxxxxxxxxx	635.012
Movements during the period		
Recorded	8279 94.736	
Written back	8289 3.557	
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 726.191	
NET BOOK VALUE AT THE END OF THE PERIOD	(22/27) 671.071	
WHERE OF		
Owned by the association or foundation in full property	8349	

	Codes	Period	Preceding period
FINANCIAL FIXED ASSETS			
Acquisition value at the end of the period	8395P	xxxxxxxxxxxxxxx	250
Movements during the period			
Acquisitions	8365		
Sales and disposals	8375		
Transfers from one heading to another(+)/(-)	8385		
Other movements(+)/(-)	8386		
Acquisition value at the end of the period	8395	250	
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	



STATEMENT OF FUNDS, ALLOCATED FUNDS AND PROVISIONS

FUNDS

Starting capital
Permanent funding

Period	Previous period
1.027.772	1.027.772

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

I. K.  12/20

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	24,1	19,6
INCOME AND CHARGES OF EXCEPTIONAL SIZE OR FREQUENCY		
Non-recurring income	76 8.800	377
Non-recurring operating income	(76A) 8.800	
Non-recurring financial income	(76B)	377
Non-recurring charges	66	321
Non-recurring operating charges	(66A)	
Non-recurring financial charges	(66B)	321
FINANCIAL RESULTS		
Capitalised interests	6502	

I. K. 

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

Bills of exchange in circulation endorsed by the association or foundation

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

Book value of the immovable properties mortgaged

Amount of registration

For irrevocable mortgage mandates, the amount for which the agent can take registration

Pledging of goodwill

Maximum amount up to which the debt is secured and which is the subject of registration

For irrevocable mandates to pledge goodwill, the amount for which the agent can take the inscription

Pledging of other assets or irrevocable mandates to pledge other assets

Book value of the immovable properties mortgaged

Maximum amount up to which the debt is secured

Guarantees provided or irrevocably promised on future assets

Amount of assets in question

Maximum amount up to which the debt is secured

Vendor's privilege

Book value of sold goods

Amount of the unpaid price

Codes	Period
9149	
9150	
91611	
91621	
91631	
91711	
91721	
91811	
91821	
91911	
91921	
92011	
92021	

Codes	Period
91612	
91622	
91632	
91712	
91722	
91812	
91822	
91912	
91922	
92012	
92022	

Period

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

Brief description

Measures taken to cover the related charges

RIGHTS AND COMMITMENTS NOT REFLECTED IN THE BALANCE SHEET

PENSIONS FUNDED BY THE ASSOCIATION OR FOUNDATION ITSELF

Estimated amount of the commitments resulting from past services

Methods of estimation

Code	Period
9220	

NATURE AND COMMERCIAL OBJECTIVE OF TRANSACTIONS NOT REFLECTED IN THE BALANCE SHEET

If the risks and benefits resulting from such transactions are of any meaning and if publishing such risks and benefits is necessary to appreciate the financial situation of the association or foundation

Period

OTHER RIGHTS AND COMMITMENTS NOT REFLECTED IN THE BALANCE SHEET (including those that cannot be calculated)

Period

I.K. 

RELATIONSHIPS WITH AFFILIATED ENTITIES, ASSOCIATED COMPANIES, DIRECTORS AND AUDITOR(S)

AFFILIATED ENTITIES OR ASSOCIATED COMPANIES

Guarantees provided in their favour

Other significant commitments undertaken in their favour

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

Amounts receivable from these persons

Principal conditions regarding amounts receivable, rate of interest, duration, any amounts repaid, cancelled or written off

Guarantees provided in their favour

Other significant commitments undertaken in their favour

Codes	Period
9294	
9295	
9500	
9501	
9502	

THE AUDITOR(S) AND THE PERSONS WHOM HE (THEY) IS (ARE) COLLABORATING WITH

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

Nature of the transaction

Nihil

Period

Period



SOCIAL BALANCE SHEET

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

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

	Codes	1. Full-time (period)	2. Part-time (period)	3. Total (T) or total in full-time equivalents (FTE) (period)	3P. Total (T) or total in full-time equivalents (FTE) (preceding period)
During the period and the preceding period					
Average number of employees	100	23,4	1,0	24,1 (FTE)	19,6 (FTE)
Number of actual hours worked	101	37.986	1.109	39.095 (T)	30.945 (T)
Personnel costs	102	1.637.354	1.226.662	1.764.016 (T)	1.531.616 (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	23	1	23,8
By nature of the employment contract				
Contract for an indefinite period	110	20	1	20,8
Contract for a definite period	111	3		3,0
Contract for the execution of a specifically assigned work	112			
Replacement contract	113			
According to gender and study level				
Men	120	9		9,0
primary education	1200			
secondary education	1201			
higher non-university education	1202	1		1,0
university education	1203	8		8,0
Women	121	14	1	14,8
primary education	1210			
secondary education	1211			
higher non-university education	1212	2		2,0
university education	1213	12	1	12,8
By professional category				
Management staff	130	1		1,0
Salaried employees	134	21	1	21,8
Hourly employees	132			
Other	133	1		1,0

I.K. 

LIST OF PERSONNEL MOVEMENTS DURING THE PERIOD

ENTRIES

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

DEPARTURES

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

Codes	1. Full-time	2. Part-time	3. Total in full-time equivalents
205	15		15,0
305	10		10,0

INFORMATION ON TRAINING PROVIDED TO EMPLOYEES DURING THE PERIOD

Total of initiatives of formal professional training at the expense of the employer

Number of employees involved
 Number of actual training hours
 Net costs for the association or foundation
 of which gross costs directly linked to training
 of which contributions paid and payments to collective funds
 of which grants and other financial advantages received (to deduct) ...

Codes	Men	Codes	Women
5801		5811	
5802		5812	
5803	1.419	5813	1.163
58031		58131	
58032	1.419	58132	1.163
58033		58133	
5821		5831	
5822		5832	
5823		5833	
5841		5851	7
5842		5852	3.859
5843		5853	35.183

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

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

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

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

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.

Annex 2: Final Statement of reimbursable expenditure actually incurred

ALDE BUDGET-ACTUAL 2020

Costs		
Reimbursable costs	Budget	Actual
A.1: Personnel costs	2,472,500	2,042,824
1. Salaries	1,700,000	1,250,567
2. Contributions	543,000	350,019
3. Professional training	60,000	41,701
4. Staff missions expenses	50,000	4,051
5. Other personnel costs	119,500	396,487
A.2: Infrastructure and operating costs	355,000	350,082
1. Rent, charges and maintenance costs	155,000	169,633
2. Costs relating to installation, operation and maintenance of equipment	31,000	29,248
3. Depreciation of movable and immovable property	107,000	88,583
4. Stationery and office supplies	13,000	14,659
5. Postal and telecommunications charges	34,000	37,531
6. Printing, translation and reproduction costs	15,000	10,225
7. Other infrastructure costs		203
A.3: Administrative costs	167,000	160,258
1. Documentation costs (newspapers, press agencies, databases)		
2. Costs of studies and research		
3. Legal costs	12,000	19,113
4. Accounting and audit costs	50,000	43,519
5. Miscellaneous administrative costs	20,000	12,638
6. Support to associated entities	85,000	84,988
A.4: Meetings and representation costs	2,851,440	793,512
1. Costs of meetings	2,606,440	773,121
2. Participation in seminars and conferences		
3. Representation costs	205,000	17,215
4. Costs of invitations		
5. Other meeting-related costs	40,000	3,177
A.5: Information and publication costs	248,000	88,245
1. Publication costs	30,000	7,058
2. Creation and operation of Internet sites	25,000	47,592
3. Publicity costs	35,000	9,849
4. Communications equipment (gadgets)	20,000	18,380
5. Seminar and exhibitions	24,000	3,419
6. Election campaigns		0
7. Thematic campaigns, Facebook & Twitter	114,000	1,948
8. Other information-related costs		0
A. TOTAL REIMBURSABLE COSTS	6,093,940	3,434,921
Non-reimbursable costs		
1. Allocations to other provisions		
2. Financial charges	682	2,354
3. Exchange losses		0
4. Doubtful claims on third parties		
5. Others (to be specified)	62,193	38,692
6. Contributions in kind		
B. TOTAL NON-REIMBURSABLE COSTS	62,875	41,046
C. TOTAL COSTS	6,156,815	3,475,966

Revenue		
	Budget	Actual
D.1-1. European Parliament funding carried over from year N-1		807
D.1-2. European Parliament funding awarded for year N		5,420,315
D.1-3. European Parliament funding carried over to year N+1		2,329,691
D.1. European Parliament funding used to cover 90% of reimbursable costs in year N	5,420,315	3,091,431
D.2 Member contributions	385,000	389,624
2.1 from member parties	350,000	368,600
2.2 from individual members	35,000	21,024
D.3 Donations	212,000	25,524
3.1 Above 500 EUR	182,000	19,000
3.2 Below 500 EUR	30,000	6,524
D.4 Other own resources	139,500	153,281
4.1 Rent	58,500	67,035
4.2 Various reimbursements	0	6,728
4.3 Selling Promotional Material	0	142
4.4 Bank interest	1,000	1,849
4.5 Registration fees congress	30,000	14,425
4.6 Activation electoral fund		
4.7 Registration fees Events		0
4.9 Other exceptional income		300
4.10 Other own resources	50,000	62,800
D.5. Contributions in kind		
D. TOTAL REVENUE	6,156,815	3,659,860
E. Profit/loss (D-C)	0	183,894

F. Allocation of own resources to the reserve account		183,894
G. Profit/Loss for verifying compliance with the non-profit rule (E-F)	0	0
H. Interest from pre-financing		

31/05/2021

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For publication

Year 2020
Donations

Donor	Member state	Value	Nature	Additional information
Microsoft NV/SA	BE	3.000,00	Bank transfer	Sponsorship
Janssen Pharmaceutica NV- Johnson & Johnson	BE	10.000,00	Bank transfer	Sponsorship
Nove SA	BE	3.000,00	Bank transfer	Sponsorship
Liberty Global Services BV	NL	3.000,00	Bank transfer	Sponsorship