

## **Independent Auditor's report to the general meeting of Alliance of Liberals and Democrats for Europe AISBL for the year ended 31 December 2015**

In accordance with our service contract dated 7 December 2012 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 scrl. This report includes the opinion on the balance sheet as at 31 December 2015, the income statement for the year ended 31 December 2015 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 foundations at European level.

### **Report on the Annual Accounts - 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 2015, prepared in accordance with the financial-reporting framework applicable in Belgium, 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 foundations at European level.

The Annual Accounts show a balance sheet total of € 2.235.691 and the income statement shows a profit for the year of € 90.472. The profit of the year has been transferred to the Specific Reserve Account. Reserve accumulated (including the result of the year) amount to € 391.204 and a carry-over to € 213.643.

### *Responsibility of the Members of the Board for the preparation of the Annual Accounts*

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. 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, it is our responsibility to express an opinion on the compliance with rules and regulations applicable to funding of political parties and 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 are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and Notes in the Annual Accounts. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Annual Accounts, 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 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.

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.

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.

#### *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 2015 and of its results for the year ended, prepared in accordance with the financial-reporting framework applicable in Belgium and the final statement of eligible expenditure has been prepared in accordance with the rules and regulations applicable to funding of political parties and 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 law of 27 June 1921 on not-for-profit associations, international not-for-profit associations and foundations, 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.


We make the following additional statements, which do not modify the scope of our opinion on the Annual Accounts:

- ▶ 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;
- ▶ we do not have to report any transactions undertaken or decisions taken in violation of the Entity's articles of association or the Law for not-for-profit associations;
- ▶ the financial documents submitted by the 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.

Diegem, 21 April 2016

Ernst & Young Réviseurs d'Entreprises scrl  
Auditor  
represented by



Danielle Vermaelen  
Partner\*  
\* Acting on behalf of a BVBA/SPRL

16DV0626

<b>201</b>				<b>1</b>	<b>EUR</b>	
NAT.	Date of deposit	Nr.	P.	U.	D.	A-npo 1.1

**ANNUAL ACCOUNTS IN EUROS**

NAME: *ALDE Party*

Legal form: *International non-profit organization*

Address: *Rue d'Idalie* Nr.: *11* Box: *2*

Postal code: *1050* Municipality: *Bruxelles (Ixelles)*

Country: *Belgium*

Register of Legal persons – commercial court: *Brussel*

Website\*: *www.aldeparty.eu*

Company number *BE 0866.152.095*

DATE *10 / 01 / 2007* of deposit of the memorandum of association OR of the most recent document mentioning the date of publication of the memorandum of association and of the act amending the articles of association

ANNUAL ACCOUNTS approved by the general meeting\*\* of *01 / 06 / 2016*

regarding the period from *01 / 01 / 2015* to *31 / 12 / 2015*

Preceding period from *01 / 01 / 2014* to *31 / 12 / 2014*

The amounts for the preceding period are ~~not~~\*\*\* identical to the ones previously published.

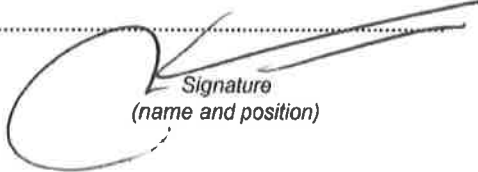
COMPLETE LIST with name, surnames, profession, address (street, number, postal code and municipality) and position within the association or foundation, of the DIRECTORS AND AUDITORS and, if appropriate, of the representative of the foreign association in Belgium

- |  |  |
|--|--|
| <i>Johannes Cornelis Van Baalen</i><br><i>Sweelinckplein 40, 2517 GP Den Haag, Netherlands</i> | <i>Chairman of the board of directors</i><br><i>21/11/2015 - 21/11/2017</i>      |
| <i>Baroness Rosalind Scott</i><br><i>House Of Lords 1, SW1A0PW London, United Kingdom</i>      | <i>Vice-chairman of the board of directors</i><br><i>21/11/2015 - 21/11/2017</i> |
| <i>Timmy Dooley</i><br><i>The Old Forge 8, Tulla co. Clare, Ireland</i>                        | <i>Vice-chairman of the board of directors</i><br><i>21/11/2015 - 21/11/2017</i> |
| <i>Fredrick Federley</i><br><i>Kirkon-vägen 9, 14648 Tullinge, Sweden</i>                      | <i>Vice-chairman of the board of directors</i><br><i>21/11/2015 - 21/11/2017</i> |
| <i>Ilhan Kyuchyuk</i><br><i>Stara Planina 145, Sevlievo, Bulgaria</i>                          | <i>Vice-chairman of the board of directors</i><br><i>21/11/2015 - 21/11/2017</i> |
| <i>Markus Löning</i><br><i>Claszeile 53, 14165 Berlin, Germany</i>                             | <i>Vice-chairman of the board of directors</i><br><i>21/11/2015 - 21/11/2017</i> |

Are attached to these annual accounts:

Total number of pages deposited: *16* Numbers of sections of the standard form not deposited because they serve no useful purpose: *1, 2, 5.2.1, 5.2.2, 5.2.3, 5.3, 5.7, 8*

*M. Johannes Cornelis*  
(name and position)

  
Signature  
(name and position)

\* Optional information.  
\*\* By the board of directors in case of a foundation / by a general executive body in case of an international non-profit organisation. OCR9002  
\*\*\* Strike out what is not applicable.

*LIST OF THE DIRECTORS AND AUDITORS (continued)*

*Angelika Mlinar*  
*Piaristengasse 20 box 6, A-1050 Vienna, Austria*

*Vice-chairman of the board of directors*  
*22/11/2014 - 22/11/2016*

*Marta Pascal Capdevila*  
*Jacint Verdaguer 24-1-2, 08500 Vic, Spain*

*Vice-chairman of the board of directors*  
*21/11/2015 - 21/11/2017*

*Roman Jakic*  
*Ulica Mirka Jurce 19, 1260 Ljubljana, Slovenia*

*Trustee*  
*21/11/2015 - 21/11/2017*

A handwritten signature in black ink, consisting of a stylized, cursive script that appears to be the name 'S.' followed by a period.

**BALANCE SHEET AFTER APPROPRIATION**

	Discl.	Codes	Period	Preceding period
<b>ASSETS</b>				
<b>FIXED ASSETS</b> .....		20/28	1.006.516	1.019.721
<b>Formation expenses</b> .....		20	.....	.....
<b>Intangible fixed assets</b> .....	5.1.1	21	45.238	9.776
<b>Tangible fixed assets</b> .....	5.1.2	22/27	954.828	1.009.695
Land and buildings .....		22	895.224	960.134
Owned by the association or the foundation in full property .....		22/91	895.224	960.134
Other .....		22/92	.....	.....
Plant, machinery and equipment .....		23	32.679	25.139
Owned by the association or the foundation in full property .....		231	32.679	25.139
Other .....		232	.....	.....
Furniture and vehicles .....		24	26.925	24.422
Owned by the association or the foundation in full property .....		241	26.925	24.422
Other .....		242	.....	.....
Leasing and similar rights .....		25	.....	.....
Other tangible fixed assets .....		26	.....	.....
Owned by the association or the foundation in full property .....		261	.....	.....
Other .....		262	.....	.....
Assets under construction and advance payments .....		27	.....	.....
<b>Financial fixed assets</b> .....	5.1.3/ 5.2.1	28	6.450	250
<b>CURRENT ASSETS</b> .....		29/58	1.229.175	1.068.997
<b>Amounts receivable after more than one year</b> .....		29	.....	.....
Trade debtors .....		290	.....	.....
Other amounts receivable .....		291	.....	.....
of which non interest-bearing amounts receivable or with an abnormally low interest rate .....		2915	.....	.....
<b>Stocks and contracts in progress</b> .....		3	.....	.....
Stocks .....		30/36	.....	.....
Contracts in progress .....		37	.....	.....
<b>Amounts receivable within one year</b> .....		40/41	513.894	618.450
Trade debtors .....		40	56.884	37.928
Other amounts receivable .....		41	457.010	580.522
of which non interest-bearing amounts receivable or with an abnormally low interest rate .....		415	.....	.....
<b>Current investments</b> .....	5.2.1	50/53	100.000	250.000
<b>Cash at bank and in hand</b> .....		54/58	606.585	193.414
<b>Deferred charges and accrued income</b> .....		490/1	8.696	7.133
<b>TOTAL ASSETS</b> .....		20/58	2.235.691	2.088.718

	Disci.	Codes	Period	Preceding period
<b>EQUITY AND LIABILITIES</b>				
<b>EQUITY</b> .....		10/15	1.418.976	1.340.503
<b>Association or foundation Funds</b> .....		10	1.027.772	1.027.772
Opening equity .....		100	1.027.772	1.027.772
Permanent financing .....		101		
<b>Revaluation surpluses</b> .....		12		
<b>Allocated funds</b> .....	5.3	13	391.204	312.731
<b>Accumulated positive (negative) income</b> .....		14		
<b>Investment grants</b> .....		15		
<b>PROVISIONS</b> .....	5.3	16		
<b>Provisions for liabilities and charges</b> .....		160/5		
<b>Provisions for grants and legacies to reimburse and gifts with a recovery right</b> .....		168		
<b>AMOUNTS PAYABLE</b> .....		17/49	816.715	748.215
<b>Amounts payable after more than one year</b> .....	5.4	17	144.290	195.216
Financial debts .....		170/4	144.290	195.216
Credit institutions, leasing and other similar obligations ...		172/3	144.290	195.216
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		
<b>Amounts payable within one year</b> .....	5.4	42/48	348.533	346.004
Current portion of amounts payable after more than one year falling due within one year .....		42	50.926	50.926
Financial debts .....		43		
Credit institutions .....		430/8		
Other loans .....		439		
Trade debts .....		44	152.168	154.537
Suppliers .....		440/4	152.168	154.537
Bills of exchange payable .....		441		
Advances received on contracts in progress .....		46		
Taxes, remuneration and social security .....		45	145.439	140.541
Taxes .....		450/3	40.931	43.423
Remuneration and social security .....		454/9	104.508	97.118
Miscellaneous amounts payable .....		48		
Debentures and matured coupons, grants to repay 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		
<b>Accruals and deferred income</b> .....		492/3	323.892	206.995
<b>TOTAL LIABILITIES</b> .....		10/49	2.235.691	2.088.718

## INCOME STATEMENT

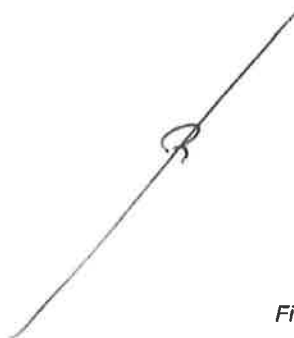
	Discl.	Codes	Period	Preceding period
<b>Operating income and charges</b>				
Gross operating margin .....		9900	1.205.777	1.224.219
Operating income* .....		70/74	2.781.474	3.387.051
Turnover* .....		70		
Contributions, gifts, legacies and grants* .....		73	2.228.487	2.823.269
Raw materials, consumables, services and other goods* .....		60/61	1.575.697	2.162.832
Remuneration, social security costs and pensions .....	5.5	62	972.333	1.041.131
Depreciation of and other amounts written off formation expenses, intangible and tangible fixed assets .....		630	87.086	68.770
Amounts written off stocks, contracts in progress and trade debtors: Appropriations (write-backs) .....		631/4	29.383	8.853
Provisions for liabilities and charges: Appropriations (uses and write-backs) .....		635/8		
Other operating charges .....		640/8	10.450	47.412
Operating charges carried to assets as restructuring costs (-)		649		
<b>Positive (negative) operating income</b> .....		9901	106.525	58.053
<b>Financial income</b> .....	5.5	75	7.619	5.444
<b>Financial charges</b> .....	5.5	85	21.917	26.842
<b>Positive (negative) income on ordinary activities</b> .....		9902	92.227	36.655
<b>Extraordinary income</b> .....		76		
<b>Extraordinary charges</b> .....		66	1.755	53.384
<b>Positive (negative) income of the period</b> .....		9904	90.472	-16.729

\* Optional information.



## APPROPRIATION ACCOUNT

	Codes	Period	Preceding period
<b>Positive (negative) income to be appropriated</b> .....(+)/(-)	9906	90.472	-16.729
Positive (negative) income of the period available for appropriation .....(+)/(-)	9905	90.472	-16.729
Positive (negative) income of previous accounting year brought forward .....(+)/(-)	14P	.....	.....
<b>Withdrawals from capital and reserves</b> .....	791/2	.....	189.600
from the the association or foundation funds .....	791	.....	.....
from allocated funds .....	792	.....	189.600
<b>Appropriations to allocated funds</b> .....	692	90.472	172.872
<b>Positive (negative) Income to be carried forward</b> .....(+)/(-)	(14)	.....	.....



**EXPLANATORY DISCLOSURES**

**STATEMENT OF FIXED ASSETS**

	Codes	Period	Preceding period
<b>INTANGIBLE FIXED ASSETS</b>			
<b>Acquisition value at the end of the period</b> .....	8059P	XXXXXXXXXXXXXXXXXX	11.172
<b>Movements during the period</b>			
Acquisitions, including produced fixed assets .....	8029	39.644	
Sales and disposals .....	8039	.....	
Transfers from one heading to another .....	8049	.....	
.....(+)/(-)			
<b>Acquisition value at the end of the period</b> .....	8059	50.816	
<b>Depreciations and amounts written down at the end of the period</b> .....	8129P	XXXXXXXXXXXXXXXXXX	1.396
<b>Movements during the period</b>			
Recorded .....	8079	4.182	
Written back .....	8089	.....	
Acquisitions from third parties .....	8099	.....	
Cancelled owing to sales and disposals .....	8109	.....	
Transferred from one heading to another .....	8119	.....	
.....(+)/(-)			
<b>Depreciations and amounts written down at the end of the period</b> .....	8129	5.578	
<b>NET BOOK VALUE AT THE END OF THE PERIOD</b> .....	(21)	45.238	

	Codes	Period	Preceding period
<b>TANGIBLE FIXED ASSETS</b>			
<b>Acquisition value at the end of the period</b> .....	8199P	XXXXXXXXXXXXXXXX	1.384.277
<b>Movements during the period</b>			
Acquisitions, including produced fixed assets .....	8169	29.788	
Sales and disposals .....	8179	9.661	
Transfers from one heading to another .....(+)/(-)	8189		
<b>Acquisition value at the end of the period</b> .....	8199	1.404.404	
<b>Revaluation surpluses at the end of the period</b> .....			
	8259P	XXXXXXXXXXXXXXXX	
<b>Movements during the period</b>			
Recorded .....	8219		
Acquisitions from third parties .....	8229		
Cancelled .....	8239		
Transferred from one heading to another .....(+)/(-)	8249		
<b>Revaluation surpluses at the end of the period</b> .....	8259		
<b>Depreciations and amounts written down at the end of the period</b> .....			
	8329P	XXXXXXXXXXXXXXXX	374.582
<b>Movements during the period</b>			
Recorded .....	8279	82.904	
Written back .....	8289		
Acquisitions from third parties .....	8299		
Cancelled owing to sales and disposals .....	8309	7.910	
Transferred from one heading to another .....(+)/(-)	8319		
<b>Depreciations and amounts written down at the end of the period</b> .....	8329	449.576	
<b>NET BOOK VALUE AT THE END OF THE PERIOD</b> .....	(22/27)	954.828	
<b>OF WHICH</b>			
<b>Owned by the association or the foundation in full property</b> .....	8349	954.828	



	Codes	Period	Preceding period
<b>FINANCIAL FIXED ASSETS</b>			
<b>Acquisition value at the end of the period</b> .....	8395P	XXXXXXXXXXXXXXXXXX	250
<b>Movements during the period</b>			
Acquisitions .....	8365	6.200	
Sales and disposals .....	8375		
Transfers from one heading to another .....	8385		
Other movements .....	8386		
<b>Acquisition value at the end of the period</b> .....	8395	6.450	
<b>Revaluation surpluses at the end of the period</b> .....	8455P	XXXXXXXXXXXXXXXXXX	
<b>Movements during the period</b>			
Recorded .....	8415		
Acquisitions from third parties .....	8425		
Cancelled .....	8435		
Transferred from one heading to another .....	8445		
<b>Revaluation surpluses at the end of the period</b> .....	8455		
<b>Amounts written down at the end of the period</b> .....	8525P	XXXXXXXXXXXXXXXXXX	
<b>Movements during the period</b>			
Recorded .....	8475		
Written back .....	8485		
Acquisitions from third parties .....	8495		
Cancelled owing to sales and disposals .....	8505		
Transferred from one heading to another .....	8515		
<b>Amounts written down at the end of the period</b> .....	8525		
<b>Uncalled amounts at the end of the period</b> .....	8555P	XXXXXXXXXXXXXXXXXX	
<b>Movements during the period</b> .....	8545		
<b>Uncalled amounts at the end of the period</b> .....	8555		
<b>NET BOOK VALUE AT THE END OF THE PERIOD</b> .....	(28)	6.450	



## STATEMENT OF AMOUNTS PAYABLE

	Codes	Period
<b>BREAKDOWN OF AMOUNTS PAYABLE WITH AN ORIGINAL PERIOD TO MATURITY OF MORE THAN ONE YEAR, ACCORDING TO THEIR RESIDUAL TERM</b>		
Total current portion of amounts payable after more than one year falling due within one year ..	(42)	50.926
Total amounts payable with a remaining term of more than one but not more than five years ....	8912	144.290
Total amounts payable with a remaining term of more than five years .....	8913	.....
<b>GUARANTEED AMOUNTS PAYABLE (included in headings 17 and 42/48 of the liabilities)</b>		
<b>Amounts payable guaranteed by Belgian public authorities</b>		
Financial debts .....	8921	.....
Credit institution, leasing and 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	.....
<b>Total amounts payable guaranteed by Belgian public authorities .....</b>	<b>9061</b>	<b>.....</b>
<b>Amounts payable guaranteed by real securities or irrevocably promised by the association or the foundation on its own assets</b>		
Financial debts .....	8922	.....
Credit institutions, leasing and similar obligations .....	892	..... (+)/(-)
Other loans .....	902	..... (+)/(-)
Trade debts .....	8982	.....
Suppliers .....	8992	.....
Bills of exchange payable .....	9002	.....
Advances received on contracts in progress .....	9012	.....
Taxes, remuneration and social security .....	9022	.....
Taxes .....	9032	.....
Remuneration and social security .....	9042	.....
Other amounts payable .....	9052	.....
<b>Total amounts payable guaranteed by real securities or irrevocably promised by the association or the foundation on its own assets .....</b>	<b>9062</b>	<b>.....</b>
<b>TAXES, REMUNERATION AND SOCIAL SECURITY (heading 45 of the liabilities)</b>		
Outstanding tax debts .....	9072	.....
Amounts due to the National Social Security Office .....	9076	.....

**RESULTS**

**PERSONNEL AND REMUNERATION SOCIAL SECURITY PENSIONS**

**Employees for whom the association or the foundation submitted a DIMONA declaration or who 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 .....

Codes	Period	Preceding period
9086	14	14
9087	12,8	13,5
9088	20.855	22.455
<b>Personnel costs</b>		
Remuneration and direct social benefits .....	620 698.313	654.849
Employers' contribution for social security .....	621 194.982	311.080
Employers' premiums for extra statutory insurance .....	622 .....	.....
Other personnel costs .....(+)/(-)	623 79.038	75.202
Retirement and survivors' pensions .....	624 .....	.....
<b>FINANCIAL RESULTS</b>		
Capitalized interests .....	6503 .....	.....
Amount of the discount borne by the association or the foundation, as a result of negotiating amounts receivable .....	653 .....	.....
Balance of account, provisions of a financial nature formed (used or reversed) .....(+)/(-)	656 .....	.....



**RIGHTS AND COMMITMENTS NOT REFLECTED IN THE BALANCE SHEET**

	Codes	Period
<b>PERSONAL GUARANTEES PROVIDED OR IRREVOCABLY PROMISED BY THE ASSOCIATION OR THE FOUNDATION AS SECURITY FOR DEBTS AND COMMITMENTS OF THIRD PARTIES</b> .....	9149	.....
<b>Of which</b>		
Bills of exchange in circulation endorsed by the association or the foundation .....	9150	.....
<b>REAL GUARANTEES</b>		
<b>Real guarantees provided or Irrevocably promised by the association or the foundation on its own assets as security of debts and commitments of the association or the foundation</b>		
Mortgages		
Book value of the immovable properties mortgaged .....	9161	.....
Amount of registration .....	9171	.....
Pledging of goodwill - Amount of the registration .....	9181	.....
Pledging of other assets - Book value of other assets pledged .....	9191	.....
Guarantees provided on future assets - Amount of assets involved .....	9201	.....
<b>Real guarantees provided or Irrevocably promised by the association or the foundation on its own assets as security of debts and commitments of third parties</b>		
Mortgages		
Book value of the immovable properties mortgaged .....	9162	.....
Amount of registration .....	9172	.....
Pledging of goodwill - Amount of the registration .....	9182	.....
Pledging of other assets - Book value of other assets pledged .....	9192	.....
Guarantees provided on future assets - Amount of assets involved .....	9202	.....

**INFORMATION CONCERNING IMPORTANT LITIGATION AND OTHER COMMITMENTS**

*ING has given a bank guarantee to the owner of the building situated rue d'Idalie for a total amount of € 45.985 with maturity date 29/12/2024*

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

**Provided that the risks or advantages coming from these transactions are significant and if the disclosure of the risks or advantages is necessary to appreciate the financial situation of the association or the foundation; if need arises, the financial consequences of these transactions for the association or the foundation have also to be mentioned**

**OTHER RIGHTS AND COMMITMENTS NOT REFLECTED IN THE BALANCE SHEET**

**SOCIAL BALANCE SHEET**

Number of joint industrial committee: .....

**EMPLOYEES FOR WHOM THE ASSOCIATION OR THE FOUNDATION 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 full-time equivalents (FTE) (period)	3P. Total (T) or Total full-time equivalents (FTE) (preceding period)
<b>During the current period</b>					
Average number of employees .....	100	12,0	1,2	12,8 (FTE)	13,5 (FTE)
Number of hours actually worked .....	101	19.581	1.274	20.855 (T)	22.455 (T)
Personnel costs .....	102	912.935	59.398	972.333 (T)	1.041.131 (T)

	Codes	1. Full-time	2. Part-time	3. Total full-time equivalents
<b>At the closing date of the period</b>				
Number of employees .....	105	13	1	13,7
<b>By nature of the employment contract</b>				
Contract for an indefinite period .....	110	9	1	9,7
Contract for a definite period .....	111	4		4,0
Contract for the execution of a specifically assigned work .....	112			
Replacement contract .....	113			
<b>According to gender and study level</b>				
Men .....	120	5		5,0
primary education .....	1200			
secondary education .....	1201	4		4,0
higher non-university education .....	1202			
university education .....	1203	1		1,0
Women .....	121	8	1	8,7
primary education .....	1210			
secondary education .....	1211	2	1	2,7
higher non-university education .....	1212	1		1,0
university education .....	1213	5		5,0
<b>By professional category</b>				
Management staff .....	130			
Employees .....	134	11	1	11,7
Workers .....	132			
Others .....	133	2		2,0





**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'amortissement

Types de bien	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.

Aide Party AISBL

Year-end date 31/12/2015

EXPENDITURE	Budget	Revised Budget	Actual
<b>Eligible expenditure</b>	<b>1,095,000.00</b>	<b>1,106,000.00</b>	<b>904,620.39</b>
<b>A. 1: Personnel costs</b>	<b>732,000.00</b>	<b>735,000.00</b>	<b>705,702.32</b>
1 Salaries	255,000.00	255,000.00	194,981.72
2 Contributions	11,000.00	10,000.00	2,333.00
3 Professional Training	0.00	0.00	0.00
4 Staff Mission expenses	98,000.00	106,000.00	81,603.35
5 Other personnel costs	186,250.00	186,250.00	277,466.06
<b>A. 2: Infrastructure and operating costs</b>	<b>90,000.00</b>	<b>90,000.00</b>	<b>140,602.40</b>
1 Rent, charges and maintenance costs	15,000.00	15,000.00	27,065.17
2 Costs relating to installation, operating and maint.	42,250.00	42,250.00	52,638.11
3 Depreciation of movable and immovable property	6,000.00	6,000.00	13,286.56
4 Stationery and office supplies	20,000.00	20,000.00	30,074.24
5 Postal and telecommunications charges	13,000.00	13,000.00	11,863.56
6 Printing, translation and reproduction costs	0.00	0.00	1,936.02
7 Other infrastructure costs	67,750.00	67,780.00	70,024.01
<b>A. 3: Administrative expenditure</b>	<b>250.00</b>	<b>280.00</b>	<b>0.00</b>
1 Documentation costs	0.00	0.00	0.00
2 Costs of studies and research	13,000.00	13,000.00	13,579.87
3 Legal Costs	8,000.00	8,000.00	9,920.71
4 Accounting and audit costs	46,500.00	46,500.00	46,523.43
5 Support to affiliated organisations and subsidies to third parties	0.00	0.00	0.00
6 Miscellaneous administrative costs	1,112,149.00	996,500.00	925,477.61
<b>A. 4: Meetings and representation costs</b>	<b>952,149.00</b>	<b>846,500.00</b>	<b>798,066.14</b>
1 Costs of meetings of political foundation	0.00	0.00	0.00
2 Participation in seminars and conferences	80,000.00	80,000.00	70,029.93
3 Representation costs	0.00	0.00	0.00
4 Cost of invitations	80,000.00	70,000.00	57,381.54
5 Other meeting-related costs	123,000.00	113,000.00	97,246.57
<b>A. 5: Information and publications</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>30,080.07</b>
1 Publication costs	20,000.00	20,000.00	20,704.63
2 Creation and operation of Internet sites	0.00	0.00	10,246.61
3 Publicity costs	0.00	0.00	4,749.44
4 Communications equipment (gadgets)	0.00	0.00	0.00
5 Seminars	0.00	0.00	0.00
6 Election campaigns	0.00	0.00	17,500.88
7 Other information related costs	0.00	0.00	13,964.89
<b>A. 6: Expenditure relating to contributions in kind</b>	<b>140,000.00</b>	<b>130,000.00</b>	<b>29,446.68</b>
<b>A. 7: Allocation to "Provision to cover eligible expenditure to be incurred in the first quarter of N+1"</b>	<b>2,725,149.80</b>	<b>2,599,530.00</b>	<b>2,597,924.00</b>
<b>A. TOTAL ELIGIBLE EXPENDITURE</b>	<b>67,800.00</b>	<b>69,050.00</b>	<b>100,696.46</b>
<b>B. 1: Non-eligible expenditure</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
1 Allocations to other provisions	67,800.00	69,050.00	14,289.91
2 Financial charges	0.00	0.00	4,015.33
3 Exchange losses	0.00	0.00	29,403.00
4 Uncollectable membership fees	0.00	0.00	52,988.22
5 Other	0.00	0.00	0.00
<b>B. TOTAL NON-ELIGIBLE EXPENDITURE</b>	<b>67,800.00</b>	<b>69,050.00</b>	<b>100,696.46</b>
<b>C. TOTAL EXPENDITURE</b>	<b>2,792,949.80</b>	<b>2,668,580.00</b>	<b>2,698,620.46</b>

<b>H1 Allocation of own resources to the specific reserve account</b>	<b>90,472.81</b>
<b>H Profit/Loss for verifying compliance with the no-profit rule</b>	<b>0.00</b>

REVENUE	Budget	Revised Budget	Actual
<b>D. 1: Dissolution of "Provision to cover eligible costs to be incurred in the first quarter of N"</b>	<b>0.00</b>	<b>0.00</b>	<b>135,006.35</b>
<b>D. 2: European Parliament grant</b>	<b>2,179,570.00</b>	<b>2,093,490.00</b>	<b>2,093,490.00</b>
<b>D. 3: Membership fees</b>	<b>350,000.00</b>	<b>350,000.00</b>	<b>390,002.22</b>
3.1. from member foundations	350,000.00	350,000.00	387,405.00
3.2. from individual members	0.00	0.00	11,397.22
<b>D. 4: Donations</b>	<b>17,300.00</b>	<b>27,300.00</b>	<b>55,000.00</b>
4.1. above 500 EUR	17,300.00	27,300.00	55,000.00
4.2. below 500 EUR	0.00	0.00	0.00
<b>D. 5: Other own resources (to cover eligible expenditure)</b>	<b>0.00</b>	<b>0.00</b>	<b>13,762.96</b>
Other own resources	0.00	0.00	13,762.96
Reserved fundings prior years	0.00	0.00	0.00
<b>D. 6: Contributions in kind</b>	<b>140,000.00</b>	<b>130,000.00</b>	<b>29,446.68</b>
<b>D. REVENUE (to cover eligible expenditure)</b>	<b>3,286,870.00</b>	<b>2,668,780.00</b>	<b>2,725,498.21</b>
<b>E. 1 Own resources (to cover non-eligible expenditure)</b>	<b>67,800.00</b>	<b>67,800.00</b>	<b>63,595.06</b>
Rent	57,600.00	57,600.00	45,049.76
Financial income	5,500.00	5,500.00	7,619.48
Extra-ordinary income (various reimbursements)	4,700.00	4,700.00	10,925.82
<b>E. REVENUE (to cover non-eligible expenditure)</b>	<b>67,800.00</b>	<b>67,800.00</b>	<b>63,595.06</b>
<b>F. TOTAL REVENUE</b>	<b>3,354,670.00</b>	<b>2,668,580.00</b>	<b>2,789,093.27</b>
<b>G. Profit / Loss (F-C)</b>	<b>0.00</b>	<b>0.00</b>	<b>90,472.81</b>

Audit 2015 – list of donors for amounts over 500€

donor	amount
Syngenta	12.000 €
Deloitte	10.000 €
Yelp Inc.	12.000 €
Bayer Material Science	12.000 €
Friedrich Naumann Stiftung	4.000 €
GSMA association	5.000 €
<b>total</b>	<b>55.000 €</b>