



## 2008 Accounts

	Accounts 2007		Budget 2008		Accounts 2008	
<b>INCOME</b>						
<b>Own Resources</b>						
Membership fees	699.475		714.400		719.650	
Interest	1.244		10.000		0	
Contributions in kind	45.461		0		0	
Other resources	252.236		292.600		140.203	
<b>Total Own Resources</b>	<b>998.416</b>		<b>1.017.000</b>		<b>859.853</b>	
<b>Own resources earmarked to cover non-eligible expenditure</b>					<b>-209.997</b>	
<b>Total own resources</b>					<b>649.856</b>	
<b>European Parliament grant</b>	<b>2.994.419</b>		<b>3.051.000</b>		<b>3.027.647</b>	
<b>Total ELIGIBLE INCOME</b>	<b>3.992.835</b>		<b>4.068.000</b>		<b>3.677.503</b>	
<b>Own resources earmarked to cover non-eligible expenditure</b>	<b>38.589</b>		<b>10.000</b>		<b>209.997</b>	
<b>Total INCOME</b>	<b>4.031.424</b>		<b>4.078.000</b>		<b>3.887.500</b>	



## 2008 Accounts

	Accounts 2007	Budget 2008	Accounts 2008
<b>EXPENDITURE</b>			
<b>Category 1 : Personnel costs</b>			
1. Salaries & Contributions	1.737.873	1.960.000	1.751.506
2. Charges & Insurance	42.609	88.000	55.890
3. Training	2.784	5.000	5.623
5. Other personnel costs	0	5.000	3.026
<b>TOTAL Category 1</b>	<b>1.783.265</b>	<b>2.058.000</b>	<b>1.816.044</b>
<b>Category 2 : Infrastructure &amp; operating costs</b>			
1. Rent, charges and maintenance costs	280.924	319.000	271.890
2. Installation and operating costs	63.550	55.000	51.065
3. Depreciation of movable and immovable property	75.881	56.000	55.453
4. Stationery and office supplies	37.082	30.000	22.036
5. Postal and telecommunication charges	85.620	85.000	85.838
6. Printing, translation and reproduction costs	68.350	75.000	70.819
7. Other infrastructure costs	0	5.000	0
<b>TOTAL Category 2</b>	<b>611.407</b>	<b>625.000</b>	<b>557.101</b>
<b>Category 3 : Administrative expenditure</b>			
1. Documentation costs (newspapers, press agencies, databases)	32.349	23.000	31.668
2. Costs of studies and research	72.859	110.000	32.198
3. Legal costs	8.210	10.000	0
4. Accounting and audit costs	46.497	17.000	43.482
5. Miscellaneous administrative costs	14.716	5.000	4.422
<b>TOTAL Category 3</b>	<b>174.630</b>	<b>165.000</b>	<b>111.770</b>





## 2008 Accounts

	Accounts 2007		Budget 2008		Accounts 2008	
<b>Category 4 : Meetings and representation costs</b>						
1. Costs of meetings of the political party	855.410		730.000		788.287	
<i>PES Congress / Council</i>	<i>Council</i>	215.277	<i>Council</i>	190.000	<i>Council</i>	357.273
<i>Leaders' meetings</i>		85.279		75.000		96.932
<i>Presidency meetings</i>		10.069		10.000		7.309
<i>Coordination Team meetings</i>		7.218		10.000		8.065
<i>Manifesto process</i>		77.977		100.000		46.814
<i>PES Activists</i>		10.945		15.000		6.408
<i>PES Women</i>		29.673		50.000		37.529
<i>Ministerial meetings</i>		38.126		35.000		21.200
<i>Economic &amp; social activities ( New Social Europe, Financial markets, Lisbon network)</i>		74.614		40.000		81.960
<i>Climate change</i>		0		30.000		1.872
<i>Diversity &amp; Migration</i>		4.595		15.000		3.597
<i>Global Progressive Forum</i>		37.371		50.000		11.674
<i>Preparation of the Foundation</i>		20.418		0		0
<i>International activities</i>		38.002		90.000		102.321
<i>Other seminars</i>		205.846		20.000		5.332
2. Participation in seminars and Conferences	99.591		100.000		48.570	
3. Relations with partners of the PES	10.114		20.000		16.611	
4. Representation costs	2.377		5000		4763,03	
5. Subventions	130.000		130.000		128.000	
<i>ECOSY</i>		120.000		120.000		120.000
<i>ESO</i>		5.000		5.000		5.000
<i>Other</i>		5.000		5.000		3.000
<b>TOTAL Category 4</b>	<b>1.097.493</b>		<b>985.000</b>		<b>986.231</b>	





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	Accounts 2007		Budget 2008		Accounts 2008	
<b>Category 5 : Information and Publication costs</b>						
1. Publication costs	113.640		60.000		20.591	
2. Creation & operation of Internet sites	47.527		80.000		47.318	
3. Campaigns	55.199		40.000		51.243	
4. Communications equipment	48.561		30.000		56.215	
5. Exhibitions	0		20.000		3.704	
7. Other information-related costs	14.938		5.000		1.082	
<b>TOTAL Category 5</b>	<b>279.866</b>		<b>235.000</b>		<b>180.154</b>	
<b>kind</b>	<b>46.174</b>					
<b>Category 7 : Carry over to 1st three months of 2009</b>					<b>26.204</b>	
<b>TOTAL ELIGIBLE EXPENDITURE</b>	<b>3.992.836</b>		<b>4.068.000</b>		<b>3.677.503</b>	
Non-eligible expenditure	38.589		10.000		209.997	
<b>TOTAL EXPENDITURE</b>	<b>4.031.425</b>		<b>4.078.000</b>		<b>3.887.500</b>	
Result	0	0,00%			0	0,00%



## AUDITOR'S REPORT TO THE EUROPEAN PARLIAMENT ON THE FINANCIAL STATEMENTS OF PARTI SOCIALISTE EUROPÉEN AISBL FOR THE YEAR ENDED 31/12/2008

### UNQUALIFIED AUDITOR'S REPORT

According to the audit mandate, we have audited the financial statements of the *Parti Socialiste Européen AISBL* prepared by its accountant for the year ending 31/12/2008 as laid out on pages 1 to 16 of this document.

#### 1. Respective responsibilities of the *Parti Socialiste Européen AISBL* and the auditors

The *Parti Socialiste Européen AISBL* is responsible to 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. It is further responsible for the preparation of its annual financial statements.

We have the responsibility to plan and carry out the required work to verify the financial statements prepared by the *Parti Socialiste Européen AISBL* and to report to the *Parti Socialiste Européen AISBL* with a reasonable assurance our audit opinions.

#### 2. Basis of Opinions

We conducted the audit in accordance with International Standards on Auditing issued by the IAASB. This standard requires the auditor to plan and carry out his work in a way to obtain sufficient and appropriate evidences and explanations to support his audit opinions. An audit includes an examination, on a sample basis, of evidence relevant to these opinions.

The audit work included specific procedures to gather sufficient and appropriate audit evidence that

- the financial statements have been prepared in accordance with the national legislation applicable to the *Parti Socialiste Européen AISBL*, are free of material misstatement and show a true and fair view of the financial position and the operating results;
- the financial documents submitted by the *Parti Socialiste Européen AISBL* to Parliament are consistent with the financial provisions of the grant agreement;
- the expenditure declared was actually incurred;
- the statement of revenue is exhaustive;
- the obligations arising out of Articles 6, 7, 8, 9(2) and 10(2) of Regulation (EC) No 2004/2003 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;
- the obligations arising out of Article 109(4) of the Financial Regulation have been met;

### 3. Opinions

In our opinion,

- the financial statements have been prepared in accordance with the national legislation applicable to the beneficiary, are free of material misstatement and show a true and fair view of the financial position and the operating results;
- the financial documents submitted by the *Parti Socialiste Européen AISBL* to Parliament are consistent with the financial provisions of the grant agreement;
- the expenditure declared was actually incurred;
- the statement of revenue is exhaustive;
- the obligations arising out of Articles 6, 7, 8, 9(2) and 10(2) of Regulation (EC) No 2004/2003 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;
- the obligations arising out of Article 109(4) of the Financial Regulation have been met;
- We have received all necessary explanations for the purpose of our work.

Antwerpen, 1 April 2009

Ernst & Young Réviseurs d'Entreprises SCCRL  
Auditor  
represented by

A handwritten signature in blue ink, appearing to read 'Patrick Rottiers', written over the text 'represented by' and extending down towards the name 'Patrick Rottiers'.

Patrick Rottiers  
Partner

09PRO187



**Bilan ASBL schéma abrégé**

Valeurs EUR

	Case	2008	2008
<b>ACTIF</b>	A		
<b>ACTIFS IMMOBILISES</b>	20/28	<b>264,921.58</b>	<b>264,921.58</b>
<b>I. Frais d'établissement</b>	20		
<b>II. Immobilisations incorporelles (annexe I, A)</b>	21	<u>8,567.55</u>	<u>8,567.55</u>
<b>III. Immobilisations corporelles (ann. I, B)</b>	22/27	<u>154,878.70</u>	<u>154,878.70</u>
A. Terrains et constructions	22		
1. Appartenant à l'association en pleine propriété	22/91		
2. Autres	22/92		
B. Installations, machines et outillage	23		
1. Appartenant à l'association en pleine propriété.	231		
2. Autres	232		
C. Mobilier et matériel roulant	24	135,450.99	135,450.99
1. Appartenant à l'association en pleine propriété	241	135,450.99	135,450.99
2. Autre	242		
D. Location-financement et droits similaires	25		
E. Autres immobilisations corporelles	26	19,427.71	19,427.71
1. Appartenant à l'association en pleine propriété	261	19,427.71	19,427.71
2. Autres	262		
F. Immobilisations en cours et acomptes versés	27		
<b>IV. Immobilisations financières (ann. I, C et II)</b>	28	<u>101,475.33</u>	<u>101,475.33</u>
<b>ACTIFS CIRCULANTS</b>	29/58	<b>1,716,380.42</b>	<b>1,716,380.42</b>
<b>V. Créances à plus d'un an</b>	29		
A. Créances commerciales	290		
B. Autres créances	291		
dont créances non productives d'intérêts ou assorties d'un intérêt anormalement faible	2915		
<b>VI. Stocks et commandes en cours d'exécution</b>	3		
A. Stocks	30/36		
B. Commandes en cours d'exécution	37		
<b>VII. Créances à un an au plus</b>	40/41	<u>1,199,755.44</u>	<u>1,199,755.44</u>
A. Créances commerciales	40	525,060.86	525,060.86
B. Autres créances	41	674,694.58	674,694.58
dont créances non productives d'intérêts ou assorties d'un intérêt anormalement faible	415		
<b>VIII. Placements de trésorerie (ann. II)</b>	50/53		
<b>IX. Valeurs disponibles</b>	54/58	<u>370,018.24</u>	<u>370,018.24</u>
<b>X. Comptes de régularisation</b>	490/1	<u>146,606.74</u>	<u>146,606.74</u>
<b>TOTAL DE L'ACTIF</b>	20/58	<b><u>1,981,302.00</u></b>	<b><u>1,981,302.00</u></b>

**Bilan ASBL schéma abrégé**

Valeurs EUR

	Case	2008	2008
<b>PASSIF</b>	<b>B</b>		
<b>FONDS SOCIAL</b>	10/15	<b>629,443.62</b>	<b>629,443.62</b>
<b>I. Fonds associatifs</b>	10	<u>768,597.81</u>	<u>768,597.81</u>
A. Patrimoine de départ	100	768,597.81	768,597.81
B. Moyens permanents	101		
<b>III. Plus-values de réévaluation</b>	12		
<b>IV. Fonds affectés (ann. III)</b>	13		
<b>V. Bénéfice reporté</b>	140		
<b>Perte reportée (-)</b>	141	<u>(139,154.19)</u>	<u>(139,154.19)</u>
<b>VI. Subsidés en capital</b>	15		
<b>PROVISIONS</b>	16	<b>26,203.83</b>	<b>26,203.83</b>
<b>VII. A. Provisions pour risques et charges (ann. IV)</b>	160/5	<u>26,203.83</u>	<u>26,203.83</u>
<b>B. Provisions pour dons et legs avec droit de reprise (ann. IV)</b>	168		
<b>DETTES</b>	17/49	<b>1,325,654.55</b>	<b>1,325,654.55</b>
<b>VIII. Dettes à plus d'un an (ann. V)</b>	17		
A. Dettes financières	170/4		
1. Etablissements de crédit, dettes de location financement et assimilées	172/3		
2. Autres emprunts	174		
B. Dettes commerciales	175		
C. Acomptes reçus sur commandes	176		
D. Autres dettes	179		
1. Productives d'intérêts	1790		
2. Non productives d'intérêts ou assorties d'un intérêt anormalement faible	1791		
3. Cautionnements reçus en numéraire	1792		
<b>IX. Dettes à un an au plus (ann. V)</b>	42/48	<u>1,319,798.57</u>	<u>1,319,798.57</u>
A. Dettes à plus d'un an échéant dans l'année	42		
B. Dettes financières	43	600,000.00	600,000.00
1. Etablissements de crédit	430/8	600,000.00	600,000.00
2. Autres emprunts	439		
C. Dettes commerciales	44	369,018.93	369,018.93
1. Fournisseurs	440/4	369,018.93	369,018.93
2. Effets à payer	441		
D. Acomptes reçus sur commandes	46		
E. Dettes fiscales, salariales et sociales	45	350,779.64	350,779.64
1. Impôts	450/3	73,178.90	73,178.90
2. Rémunérations et charges sociales	454/9	277,600.74	277,600.74
F. Dettes diverses	48		
1. Obligations, coupons échus et cautionnements reçus en numéraire	480/8		
2. Autres dettes diverses productives d'intérêts	4890		
3. Autres dettes diverses non productives d'intérêts ou assorties d'un intérêt anormalement faible	4891		
<b>X. Comptes de régularisation</b>	492/3	<u>5,855.98</u>	<u>5,855.98</u>
<b>TOTAL DU PASSIF</b>	10/49	<b><u>1,981,302.00</u></b>	<b><u>1,981,302.00</u></b>



**Bilan ASBL schéma abrégé**

Valeurs EUR

	Case	2008	2008
<b>2. COMPTE DE RESULTATS</b>	C		
<b>I. Produits et charges d'exploitation</b>	D		
Ventes et prestations	70/74	3,927,165.17	3,927,165.17
dont Chiffre d'affaire	70	4,662.76	4,662.76
dont Cotisations, dons, legs et subsides	73	839,650.00	839,650.00
Approvisionnements, marchandises; services et biens divers	60/61	(1,652,931.60)	(1,652,931.60)
<b>A.B.Marge brute d'exploitation (solde positif)</b>	70/61	<b>2,274,233.57</b>	<b>2,274,233.57</b>
<b>Marge brute d'exploitation (solde négatif) (-)</b>	61/70		
C. Rémunérations, charges sociales et pensions (ann. VI, 2) (-)	62	(1,815,030.52)	(1,815,030.52)
D. Amortissements et réductions de valeur sur frais d'établissement, sur immobilisations incorporelles	630	(55,452.61)	(55,452.61)
E. Réductions de valeur sur stocks, sur commandes en cours d'exécution et sur créances	631/4	(187,608.02)	(187,608.02)
F. Provisions pour risques et charges (dotations -, utilisations et reprises +)	635/8	(26,203.83)	(26,203.83)
G. Autres charges d'exploitation (-)	640/8	(177,665.13)	(177,665.13)
H. Charges d'exploitation portées à l'actif au titre de frais de restructuration (+)	649		
<b>Bénéfice d'exploitation (+)</b>	70/64	<b>12,273.46</b>	<b>12,273.46</b>
<b>Perte d'exploitation (-)</b>	64/70		
<b>II. Produits financiers</b>	75	<u>9,171.32</u>	<u>9,171.32</u>
<b>Charges financières (-)</b>	65	<u>(23,366.14)</u>	<u>(23,366.14)</u>
<b>Bénéfice courant (+)</b>	70/65		
<b>Perte courante (-)</b>	65/70	<b>(1,921.36)</b>	<b>(1,921.36)</b>
<b>III. Produits exceptionnels</b>	76	<u>5,219.49</u>	<u>5,219.49</u>
<b>Charges exceptionnelles (-)</b>	66	<u>(3,298.13)</u>	<u>(3,298.13)</u>
<b>Bénéfice de l'exercice (+)</b>	70/66		
<b>Perte de l'exercice (-)</b>	66/70		