

Alliance of Liberals and Democrats for Europe Party

Grant Thornton Bedrijfsrevisoren BV

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Belgium

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Independent auditor's report on the financial year
ended 31 December 2023

Independent auditor's report with respect to the Annual Accounts of the Alliance of Liberals and Democrats for Europe Party for the year ended 31 December 2023

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 BV. This report includes our opinion on the balance sheet as at 31 December 2023, the income statement for the year ended 31 December 2023 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 2023.

Report on the Annual Accounts and the Final Statement of reimbursable expenditure actually incurred

Unqualified opinion

We have audited the Annual Accounts of Alliance of Liberals and Democrats for Europe Party (the "Entity"), that comprise the balance sheet on 31 December 2023, as well as the income statement of the year and the disclosures, which show a balance sheet total of € 3.501.452 and of which the income statement shows a loss for the year of € 158.640.

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 2023, 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 2023, in accordance with rules and regulations applicable to funding of European political parties and European political foundations, of Alliance of Liberals and Democrats for Europe Party.

In our opinion, the Final Statement of reimbursable expenditure actually incurred of the Entity for the year ended 31 December 2023 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 (ISAs) as applicable in Belgium. In addition, we have applied the IAASB-approved international auditing standards that are applicable on the current closing date and have not yet been approved at the national level. 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 – Going concern

We draw attention to the disclosure in the Annual Accounts relating to the preparation of the Annual Accounts under the assumption that the activities will be continued, despite a loss in two consecutive years. This assumption is reasonable as long as the Entity continues to receive financial support from the European Parliament or other sources. Our opinion is not modified in respect of this matter.

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.

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;

- While performing our audit of the annual accounts of the Party, we have not identified any material transactions undertaken for which the obligations arising from Regulation (EU, Euratom) No 1141/2014, in particular from Article 20 thereof, have not been met;
- While performing our audit of the annual accounts of the Party, we have not identified any material transactions undertaken for which the obligations arising from the Funding Agreement, in particular from Article II.9 and Article II.19 thereof, have not been met;
- Any unused part of Union funding is carried over to the next financial year;
- Any unused part of Union funding is used in accordance with Article 228(2) of the Financial Regulation;
- 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, 30 April 2024

Grant Thornton Bedrijfsrevisoren BV
Represented by

Gunther Loits
Registered auditor

Annex 1: Annual accounts

**ANNUAL ACCOUNTS AND OTHER DOCUMENTS
TO BE FILED IN ACCORDANCE WITH THE
BELGIAN COMPANIES AND ASSOCIATIONS CODE**

IDENTIFICATION DETAILS (at the filing date)

Entity name : **ALLIANCE OF LIBERALS AND DEMOCRATS FOR EUROPE PARTY**
Entity legal form : International non-profit organization
Address : Rue d'Idalie Nr : 11 Box : 2
Postal code : 1050 City : Ixelles
Country : Belgium
Register of legal persons - Business Court of Brussels, French-speaking
Website :
E-mail address :

Entity number 0866.152.095

Date 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 05-07-2023

ANNUAL ACCOUNTS in EURO approved by the general meeting of 21-06-2024
regarding the period from 01-01-2023 to 31-12-2023
Preceding period from 01-01-2022 to 31-12-2022

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

Numbers of the sections of the standard model form not filed because they serve no useful purpose :

ABR-NPI 6.2, ABR-NPI 6.3, ABR-NPI 6.5, ABR-NPI 6.6, ABR-NPI 7, ABR-NPI 8

LIST OF DIRECTORS AND AUDITORS

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

HANH Svenja
Vice-President
Langenhorner Chaussee 365
22419 Hamburg
GERMANY

VAN EGMOND Annelou Nicole
Vice-President
Antonie Duyckstraat 20
2582 TL Den Haag
NETHERLANDS

DOOLEY Timothy Joseph
co-President
The Old Forge 8
V95 DX50 The Co Clare
IRELAND

Malik Azmani
Vice-President
Gevers Deynootweg 195G
2586 BB The Hague
NETHERLANDS

Ilie-Dan Barna
Vice-President
Cristian Street 26
Sibiu Sibiu County
ROMANIA

BERG Daniel
Vice-President
Iskola Utca 37-39
1011 Budapest 01
HUNGARY

BURKE David
Vice-President
Glenrevagh House House of Lords
H91 KXT1 Galway
IRELAND

Sabine Dechamps
General Secretary ad interim
Avenue des Obstacles 16
1150 Woluwe-Saint-Pierre
BELGIUM

CHARANZOVA Dita
Jahodova C. p. 2888 40
10600 Praha 10
CZECH REPUBLIC


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Kjer Hansen Eva

Vice-President
Ndr Ringvej 68
6000 Kolding
DENMARK

Bach Mortensen Henrik

Slotsparken 38
2880 Bagsvaerd
DENMARK

Kyuchyuk Ilhan

co-President
Stara Planina in Sevlievo 145
5400 Sevlievo
BULGARIA

Moroza-Rasmussen Jacob

Secretary General
Chaussée de Wavre 1606
1160 Auderghem
BELGIUM

RUDYK Kira

Vice-President
Г Маршала Малыновского str 25 ap 1
04210 Kyiv
UKRAINE

BRINTON Sarah

Vice-President
House of Lords 0
SW1A0PW London
UNITED KINGDOM

Didrik de Schaetzen

Secretary General
Rue le Corrège 91
1000 Brussels
BELGIUM


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ANNUAL ACCOUNTS

BALANCE SHEET AFTER APPROPRIATION

| | Notes | Codes | Period | Preceding period |
|--|-------|-------|----------------------------|----------------------------|
| ASSETS | | | | |
| FORMATION EXPENSES | | 20 | | |
| FIXED ASSETS | | 21/28 | <u>612.219,39</u> | <u>738.015,32</u> |
| Intangible fixed assets | 6.1.1 | 21 | 6.014,11 | 17.437,62 |
| Tangible fixed assets | 6.1.2 | 22/27 | 605.955,28 | 720.327,7 |
| Land and buildings | | 22 | 556.671,57 | 638.096,86 |
| Plant, machinery and equipment | | 23 | 28.497,2 | 52.107,35 |
| Furniture and vehicles | | 24 | 14.069,01 | 23.405,99 |
| Leasing and other similar rights | | 25 | | |
| Other tangible fixed assets | | 26 | | |
| Assets under construction and advance payments | | 27 | 6.717,5 | 6.717,5 |
| Financial fixed assets | 6.1.3 | 28 | 250 | 250 |
| CURRENT ASSETS | | 29/58 | <u>2.889.232,92</u> | <u>3.848.752,08</u> |
| 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 | 304.270,44 | 270.836,27 |
| Trade debtors | | 40 | 189.516,07 | 205.858 |
| Other amounts receivable | | 41 | 114.754,37 | 64.978,27 |
| Current investments | | 50/53 | | |
| Cash at bank and in hand | | 54/58 | 2.416.287,78 | 3.270.610,78 |
| Accruals and deferred income | | 490/1 | 168.674,7 | 307.305,03 |
| TOTAL ASSETS | | 20/58 | 3.501.452,31 | 4.586.767,4 |


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| | Notes | Codes | Period | Preceding period |
|---|--------|-------|----------------------------|----------------------------|
| EQUITY AND LIABILITIES | | | | |
| EQUITY | | 10/15 | <u>1.504.778,95</u> | <u>1.663.419,15</u> |
| Association or foundation Funds | 6.2 | 10 | 1.027.771,81 | 1.027.771,81 |
| Revaluation surpluses | | 12 | | |
| Allocated funds | 6.2 | 13 | 477.007,14 | 635.647,34 |
| Accumulated profits (losses) | (+)(-) | 14 | | |
| Investment grants | | 15 | | |
| PROVISIONS AND DEFERRED TAXES | 6.2 | 16 | <u>15.012</u> | <u>13.344</u> |
| Provisions for liabilities and charges | | 160/5 | 15.012 | 13.344 |
| Pensions and similar obligations | | 160 | | |
| Taxation | | 161 | | |
| Major repairs and maintenance | | 162 | 15.012 | 13.344 |
| Environmental obligations | | 163 | | |
| Other liabilities and charges | | 164/5 | | |
| Provisions for grants and legacies to reimburse and gifts with a recovery right | | 167 | | |
| Deferred taxes | | 168 | | |
| AMOUNTS PAYABLE | | 17/49 | <u>1.981.661,36</u> | <u>2.910.004,25</u> |
| 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 | | |
| Advances received on contracts in progress | | 176 | | |
| Other amounts payable | | 178/9 | | |
| Amounts payable within one year | 6.3 | 42/48 | 877.838,91 | 960.015,72 |
| 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 | 307.217,78 | 345.782,18 |
| Suppliers | | 440/4 | 307.217,78 | 345.782,18 |
| Bills of exchange payable | | 441 | | |
| Advances received on contracts in progress | | 46 | | |
| Taxes, remuneration and social security | | 45 | 559.260,61 | 614.233,54 |
| Taxes | | 450/3 | 98.694,42 | 237.765,54 |
| Remuneration and social security | | 454/9 | 460.566,19 | 376.468 |
| Other amounts payable | | 48 | 11.360,52 | |
| Accruals and deferred income | | 492/3 | 1.103.822,45 | 1.949.988,53 |
| TOTAL LIABILITIES | | 10/49 | 3.501.452,31 | 4.586.767,4 |


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PROFIT AND LOSS ACCOUNT

| | Notes | Codes | Period | Preceding period |
|--|---------|--------|--------------------|--------------------|
| Operating income and charges | | | | |
| Gross operating margin | (+)/(-) | 9900 | 3.238.823,64 | 3.041.306,37 |
| Of which non-recurring operating income | | 76A | | 2.656,65 |
| Turnover | | 70 | | |
| Contributions, gifts, legacies and grants | | 73 | | |
| Raw materials, consumables, services and other goods | | 60/61 | 3.573.760,62 | 4.210.927,25 |
| Remuneration, social security costs and pensions | (+)/(-) | 62 | 3.190.661,9 | 3.182.743,41 |
| Depreciation of and other amounts written off formation expenses, intangible and tangible fixed assets | | 630 | 132.963,73 | 136.148,14 |
| Amounts written off stocks, contracts in progress and trade debtors: Appropriations (write-backs) | (+)/(-) | 631/4 | | |
| Provisions for liabilities and charges: Appropriations (uses and write-backs) | (+)/(-) | 635/9 | 1.668 | 1.668 |
| Other operating charges | | 640/8 | 48.784,82 | 34.119,96 |
| Operating charges carried to assets as restructuring costs | (-) | 649 | | |
| Non-recurring operating charges | | 66A | | |
| Operating profit (loss) | (+)/(-) | 9901 | -135.254,81 | -313.373,14 |
| Financial income | 6.4 | 75/76B | 1.057 | 1.588,24 |
| Recurring financial income | | 75 | 1.057 | 1.588,24 |
| Non-recurring financial income | | 76B | | |
| Financial charges | 6.4 | 65/66B | 18.728,54 | 21.490,79 |
| Recurring financial charges | | 65 | 18.728,54 | 21.490,79 |
| Non-recurring financial charges | | 66B | | |
| Gain (loss) for the period before taxes | (+)/(-) | 9903 | -152.926,35 | -333.275,69 |
| Transfer from deferred taxes | | 780 | | |
| Transfer to deferred taxes | | 680 | | |
| Income taxes | (+)/(-) | 67/77 | 5.713,85 | 1.808,74 |
| Gain (loss) of the period | (+)/(-) | 9904 | -158.640,2 | -335.084,43 |
| Transfer from untaxed reserves | | 789 | | |
| Transfer to untaxed reserves | | 689 | | |
| Gain (loss) of the period available for appropriation | (+)/(-) | 9905 | -158.640,2 | -335.084,43 |


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APPROPRIATION ACCOUNT

Profit (loss) to be appropriated
Gain (loss) of the period available for appropriation
Profit (loss) brought forward
Withdrawals from capital and reserves
Appropriations to allocated funds
Profit (loss) to be carried forward

| | Codes | Period | Preceding period |
|---------|--------|------------|------------------|
| (+)/(-) | 9906 | -158.640,2 | -335.084,43 |
| (+)/(-) | (9905) | -158.640,2 | -335.084,43 |
| (+)/(-) | 14P | | |
| | 791 | 158.640,2 | 335.084,43 |
| | 691 | | |
| (+)/(-) | (14) | | |


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EXPLANATORY DISCLOSURES

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 | XXXXXXXXXX | 191.061,68 |
| 8029 | | |
| 8039 | | |
| (+)/(-) 8049 | | |
| 8059 | 191.061,68 | |
| 8129P | XXXXXXXXXX | 173.624,06 |
| 8079 | 11.423,51 | |
| 8089 | | |
| 8099 | | |
| 8109 | | |
| (+)/(-) 8119 | | |
| 8129 | 185.047,57 | |
| (21) | 6.014,11 | |


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TANGIBLE 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

Revaluation surpluses at the end of the period

Movements during the period

Recorded

Acquisitions from third parties

Cancelled

Transferred from one heading to another

Revaluation surpluses at the end of the period

Depreciations 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

Depreciations and amounts written down at the end of the period

NET BOOK VALUE AT THE END OF THE PERIOD

OF WHICH

Owned by the association or the foundation in full property

| Codes | Period | Preceding period |
|--------------|-------------------|------------------|
| 8199P | XXXXXXXXXX | 1.667.666,01 |
| 8169 | 7.167,8 | |
| 8179 | | |
| (+)/(-) 8189 | | |
| 8199 | 1.674.833,81 | |
| 8259P | XXXXXXXXXX | |
| 8219 | | |
| 8229 | | |
| 8239 | | |
| (+)/(-) 8249 | | |
| 8259 | | |
| 8329P | XXXXXXXXXX | 947.338,31 |
| 8279 | 121.540,22 | |
| 8289 | | |
| 8299 | | |
| 8309 | | |
| (+)/(-) 8319 | | |
| 8329 | 1.068.878,53 | |
| (22/27) | <u>605.955,28</u> | |
| 8349 | | |


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FINANCIAL FIXED ASSETS

Acquisition value at the end of the period

Movements during the period

Acquisitions

Sales and disposals

Transfers from one heading to another

Other movements

Acquisition value at the end of the period

Revaluation surpluses at the end of the period

Movements during the period

Recorded

Acquisitions from third parties

Cancelled

Transferred from one heading to another

Revaluation surpluses at the end of the period

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

Amounts written down at the end of the period

Uncalled amounts at the end of the period

Movements during the period

Uncalled amounts at the end of the period

NET BOOK VALUE AT THE END OF THE PERIOD

| Codes | Period | Preceding period |
|--------------|------------|------------------|
| 8395P | XXXXXXXXXX | 250 |
| 8365 | | |
| 8375 | | |
| (+)/(-) 8385 | | |
| (+)/(-) 8386 | | |
| 8395 | 250 | |
| 8455P | XXXXXXXXXX | |
| 8415 | | |
| 8425 | | |
| 8435 | | |
| (+)/(-) 8445 | | |
| 8455 | | |
| 8525P | XXXXXXXXXX | |
| 8475 | | |
| 8485 | | |
| 8495 | | |
| 8505 | | |
| (+)/(-) 8515 | | |
| 8525 | | |
| 8555P | XXXXXXXXXX | |
| (+)/(-) 8545 | | |
| 8555 | | |
| (28) | 250 | |


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RESULTS

PERSONNEL

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

Average number of employees calculated in full-time equivalents

INCOME AND CHARGE OF EXCEPTIONAL SIZE OR INCIDENCE

Non recurring income

Non-recurring operating income

Non-recurring financial income

Non-recurring expenses

Non-recurring operating charges

Non-recurring financial charges

FINANCIAL RESULTS

Capitalized Interests

| Codes | Period | Preceding period |
|-------|--------|------------------|
| 9087 | 28,2 | 31 |
| 76 | | 2.656,65 |
| (76A) | | 2.656,65 |
| (76B) | | |
| 66 | | |
| (66A) | | |
| (66B) | | |
| 6502 | | |

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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

During the period and the preceding period

Average number of employees
Number of hours actually worked
Personnel costs

| 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) |
|-------|--------------------------|--------------------------|--|---|
| 100 | 27,3 | 1 | 28,2 | 30,7 |
| 101 | 42.895 | 977 | 43.872 | 47.525 |
| 102 | 3.119.608 | 71.053,9 | 3.190.661,9 | 3.182.743 |

At the closing date of the period

Number of employees

By nature of the employment contract

Contract for an indefinite period
Contract for a definite period
Contract for the execution of a specifically assigned work
Replacement contract

According to gender and study level

Men
primary education
secondary education
higher non-university education
university education

Women
primary education
secondary education
higher non-university education
university education

By professional category

Management staff
Employees
Workers
Others

| Codes | 1. Full-time | 2. Part-time | 3. Total in full-time equivalents |
|-------|--------------|--------------|--------------------------------------|
| 105 | 29 | 1 | 29,8 |
| 110 | 25 | 1 | 25,8 |
| 111 | 4 | | 4 |
| 112 | | | |
| 113 | | | |
| 120 | 13 | | 13 |
| 1200 | | | |
| 1201 | 3 | | 3 |
| 1202 | 1 | | 1 |
| 1203 | 9 | | 9 |
| 121 | 16 | 1 | 16,8 |
| 1210 | | | |
| 1211 | 2 | | 2 |
| 1212 | 2 | | 2 |
| 1213 | 12 | 1 | 12,8 |
| 130 | 1 | | 1 |
| 134 | 25 | 1 | 25,8 |
| 132 | 3 | | 3 |
| 133 | | | |


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LIST OF PERSONNEL MOVEMENTS DURING THE PERIOD

ENTRIES

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

DEPARTURES

Number of employees whose contract-termination date has been entered in DIMONA declaration or in the general personnel register during the financial year

| Codes | 1. Full-time | 2. Part-time | 3. Total in full-time equivalents |
|-------|--------------|--------------|-----------------------------------|
| 205 | 8 | | 8 |
| 305 | 8 | | 8 |

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
Costs for the association or the foundation
 of which gross costs directly linked to training
 of which fees paid and payments to collective funds
 of which grants and other financial advantages received (to deduct)

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
Costs for the association or the foundation

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

Number of employees involved
Number of actual training hours
Costs for the association or the foundation


| Codes | Men | Codes | Women |
|-------|-------|-------|--------|
| 5801 | | 5811 | |
| 5802 | | 5812 | |
| 5803 | 1.786 | 5813 | 2.085 |
| 58031 | | 58131 | |
| 58032 | 1.786 | 58132 | 2.085 |
| 58033 | | 58133 | |
| 5821 | | 5831 | |
| 5822 | | 5832 | |
| 5823 | | 5833 | |
| 5841 | 1 | 5851 | 4 |
| 5842 | 613 | 5852 | 1.401 |
| 5843 | 6.467 | 5853 | 12.933 |


I.k


TD

VALUATION RULES

I. Principes généraux
 Les règles d'évaluation sont établies conformément à l'arrêté royal du 29 avril 2019 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.
 The Alliance of Liberals and Democrats for Europe Party has a loss in two consecutive years. However, the Party has strong reserves (€ 477.007)
 The Party plans to continue its operations as long as it receives annual funding from the European Parliament. In this regard the annual accounts have been prepared under the assumption of going concern.


 Ilhan Kyuchyuk (Apr 29, 2024 18:59 GMT+3)


 Timothy Dooley (Apr 29, 2024 16:18 GMT+1)









2024-04-29 - ALDE PARTY - NBB

Final Audit Report

2024-04-29

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Annex 2: Final Statement of reimbursable expenditure actually incurred

BUDGET /ACTUAL 2023

| Costs | | |
|---|------------------|------------------|
| Reimbursable costs | Budget | Actual |
| A.1: Personnel costs | 2.970.000 | 3.208.858 |
| 1. Salaries | 2.075.000 | 2.189.758 |
| 2. Contributions | 500.000 | 536.229 |
| 3. Professional training | 80.000 | 49.075 |
| 4. Staff missions expenses | 0 | 0 |
| 5. Other personnel costs | 315.000 | 433.797 |
| A.2: Infrastructure and operating costs | 571.700 | 487.975 |
| 1. Rent, charges and maintenance costs | 311.700 | 220.849 |
| 2. Costs relating to installation, operation and maintenance of equipment | 40.000 | 78.714 |
| 3. Depreciation of movable and immovable property | 150.000 | 103.874 |
| 4. Stationery and office supplies | 22.000 | 22.756 |
| 5. Postal and telecommunications charges | 43.000 | 55.805 |
| 6. Printing, translation and reproduction costs | 5.000 | 5.283 |
| 7. Other infrastructure costs | 0 | 694 |
| A.3: Administrative costs | 140.000 | 161.056 |
| 1. Documentation costs (newspapers, press agencies, databases) | | |
| 2. Costs of studies and research | | |
| 3. Legal costs | 10.000 | 26.898 |
| 4. Accounting and audit costs | 30.000 | 34.158 |
| 5. Miscellaneous administrative costs | | |
| 6. Support to associated entities | 100.000 | 100.000 |
| A.4: Meetings and representation costs | 2.560.000 | 2.508.065 |
| 1. Costs of meetings | 1.065.000 | 1.155.536 |
| 2. Participation in seminars and conferences | 1.335.000 | 1.085.773 |
| 3. Representation costs | 160.000 | 266.757 |
| 4. Costs of invitations | | |
| 5. Other meeting-related costs | | |
| A.5: Information and publication costs | 175.000 | 434.237 |
| 1. Publication costs | 20.000 | 4.258 |
| 2. Creation and operation of Internet sites | 25.000 | 10.418 |
| 3. Publicity costs | 57.000 | 27.657 |
| 4. Communications equipment (gadgets) | 15.000 | 46.828 |
| 5. Seminar and exhibitions | 3.000 | 3.887 |
| 6. Election campaigns | 0 | 329.925 |
| 7. Other information-related costs | 55.000 | 11.264 |
| A. TOTAL REIMBURSABLE COSTS | 6.416.700 | 6.800.192 |
| Non-reimbursable costs | | |
| 1. Allocations to other provisions | | |
| 2. Financial charges | 2.900 | 3.060 |
| 3. Exchange losses | 2.000 | 6.769 |
| 4. Doubtful claims on third parties | | |
| 5. Others (to be specified) | 41.600 | 162.261 |
| 6. Contributions in kind | | |
| B. TOTAL NON-REIMBURSABLE COSTS | 46.500 | 172.090 |
| C. TOTAL COSTS | 6.463.200 | 6.972.281 |

| Revenue | | |
|--|------------------|------------------|
| | Budget | Actual |
| D.1-1. European Parliament funding carried over from year N-1 | 0 | 1.975.115 |
| D.1-2. European Parliament funding awarded for year N | 5.290.000 | 5.199.394 |
| D.1. European Parliament funding used to cover 90% of reimbursable costs in year N | 5.290.000 | 6.120.173 |
| D.2 Member contributions | 482.000 | 394.526 |
| 2.1 from member parties | 360.000 | 329.903 |
| 2.2 from individual members | 10.000 | 6.496 |
| 2.3 from other contributions | 112.000 | 58.127 |
| D.3 Donations | 200.000 | 249.639 |
| 3.1 Above 500 EUR | 175.000 | 247.928 |
| 3.2 Below 500 EUR | 25.000 | 1.711 |
| D.4 Other own resources | 491.200 | 207.944 |
| 4.1 Rent | 65.000 | 75.837 |
| 4.2 Bank interest | 1.200 | 0 |
| 4.3 Registration fees congress | 75.000 | 34.744 |
| 4.4 Allocation of own reserves | 350.000 | 158.641 |
| 4.5 Various reimbursements | 0 | 8.582 |
| 4.6 Others - various | | 3.672 |
| 4.6 Others - Non paid own resources | | -73.532 |
| D.5. Contributions in kind | | |
| D. TOTAL REVENUE | 6.463.200 | 6.972.281 |
| E. profit/loss (D-C) | 0 | 0 |

| | | |
|--|---|-----------|
| F. Allocation of own resources to the reserve account | | |
| G. Profit/Loss for verifying compliance with the non-profit rule (E-F) | 0 | 0 |
| H. Interest from pre-financing | | 11.361 |
| I. European Parliament funding carried over to year N+1 | | 1.054.336 |









Budget Actual 2023_29-04-2024

Final Audit Report

2024-04-29

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