

## **AUDITOR'S REPORT**

### **ON THE FINANCIAL STATEMENTS OF INSTITUT DEMOCRATE EUROPEEN ASBL FOR THE YEAR ENDED 31 DECEMBER 2011**

We, ScivPRL « DGST & Partners – réviseurs d'entreprises », represented by Martine PIRET, external auditor "réviseur d'entreprises" TVA BE 0458.736.952, established in Avenue Commandant Lothaire, 38 at B1040 Brussels, hereby certify that:

According to the audit mandate, we have audited the financial statements (balance sheet, profit and loss account, financial statement of the eligible expenditure incurred) of the foundation prepared by its accountant for the year ending 31/12/2011 as laid out on annexes 1 and 2 (5 pages) of this document.

#### 1. Respective responsibilities of the foundation and the auditors

The foundation is responsible to the European Parliament for the use of the grant and must comply with the provisions of the Regulation EC 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 foundation and to report to the foundation 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 International Auditing and Assurance Standard Board (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 foundation, are free of material misstatement and show a true and fair view of the financial position and the operating results;
- Any other opinion specifically required from the auditors by the relevant national legislation can be provided,

- the financial documents submitted by the foundation 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;
- the obligations arising from Article II.12 - Eligible expenditure, of the grant agreement have been met;
- the obligations arising from Article II.7 - Award of contracts, of the grant agreement 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;
- Any other opinion specifically required from the auditors by the relevant national legislation can be provided;
- the financial documents submitted by the foundation 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 from the Regulation (EC) n° 2004/2003 have been met;
- the obligations arising from the Bureau decision have been met;
- the obligations arising from Article II.12 - Eligible expenditure, of the grant agreement have been met and we were able to reconcile the eligible expenditure with the financial statements;
- the obligations arising from Article II.7 - Award of contracts, of the grant agreement have been met;
- We have received all necessary explanations for the purpose of our work.

Brussels, 4<sup>th</sup> of May 2012,

ScivPRL « DGST & Partners – réviseurs d'entreprises »  
External auditor, represented by



martine piret  
avenue cdt lothaire, 38  
1040 bruxelles



2011 : De 01/01/2011 à 31/12/2011  
2010 : De 01/01/2010 à 31/12/2010

ANNEX 2

**ACTIF**

		Exercice	Dernier exercice
<b>ACTIFS CIRCULANTS</b>			
		<b>166.901,60</b>	<b>99.896,73</b>
<b>VII. CREANCES A UN AN OU PLUS</b>			
		<b><u>37.495,70</u></b>	
<b>B. AUTRES CREANCES</b>			
Créance - participations des membres	416101	37.495,70 37.495,70	
<b>IX. VALEURS DISPONIBLES</b>			
		<b><u>129.213,28</u></b>	<b><u>64.093,92</u></b>
ING : 363-0226278-17	550001	29.097,45	64.093,92
Livret vert (363-5032591-77)	550010	100.115,83	
<b>X. COMPTES DE REGULARISATION</b>			
		<b><u>192,62</u></b>	<b><u>35.802,81</u></b>
Produits acquis	491000	192,62	35.802,81
<b>TOTAL ACTIF</b>		<b>166.901,60</b>	<b>99.896,73</b>



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**PASSIF**

		Exercice	Dernier exercice
<b>CAPITAUX PROPRES</b>			
		-316,28	-316,43
<b>V. BENEFICE REPORTE</b>			
		<u>-316,28</u>	<u>-316,43</u>
Perte reportée (-)	141000	-316,28	-316,43
<b>DETTES</b>			
		167.217,88	100.213,16
<b>IX. DETTES A UN AN AU PLUS</b>			
		<u>166.924,98</u>	<u>100.098,78</u>
<b>C. DETTES COMMERCIALES</b>			
<b>1. FOURNISSEURS</b>			
Fournisseurs	440000	44.188,81	26.557,10
Factures à recevoir	444000	<u>44.188,81</u> 34.029,95	<u>26.557,10</u> 17.603,61
		10.158,86	8.953,49
<b>F. AUTRES DETTES</b>			
Autres dettes diverses	489100	122.736,17	73.541,68
Dettes envers le Parlement	489101	122.736,17	325,71 73.215,97
<b>X. COMPTES DE REGULARISATION</b>			
		<u>292,90</u>	<u>114,38</u>
Charges à imputer	492000	292,90	114,38
<b>TOTAL PASSIF</b>		<b>166.901,60</b>	<b>99.896,73</b>



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**CHARGES**

		Exercice	Dernier exercice
<b>II. COUT DES VENTES ET DES PRESTATIONS</b>		<b><u>225.240,66</u></b>	<b><u>231.893,96</u></b>
<b>B. SERVICES ET BIENS DIVERS</b>		<b>225.021,22</b>	<b>231.825,48</b>
Loyer bureau	610000	6.000,00	6.000,00
Téléphone	612000		50,00
Internet & e-mail (communications et entretien)	612030	152,25	79,05
Frais postaux	612100	826,35	567,54
Frais informatiques - hard & access.	612200		136,13
Frais informatiques - location	612240		480,00
Frais informatiques - consultance	612250	5.662,80	
Honoraires notaires	613211		138,68
Honoraires experts-comptables	613212	11.497,00	11.499,05
Honoraires reviseur d'entreprises	613213	3.807,27	2.726,62
Honoraires conseillers fiscaux	613215		3.043,15
Honoraires interprètes	613217	6.607,00	22.358,40
Honoraires divers	613219	2.080,80	14.124,93
Publications légales	613300		111,32
Research papers	613304	8.200,00	4.700,00
Frais de voyages: avion, train, tram,...	613500	60.310,50	65.192,14
Frais de voyages: hôtels	613510	27.477,92	19.760,11
Catalogues et imprimés	615100	5.771,61	12.990,36
Conférences, foires et expositions	615300	62.912,73	43.067,13
Frais de restaurant - Belgique	615600	1.744,00	305,50
Frais de restaurant - Etranger	615610	9.517,70	20.894,41
Frais de voitures: Location	616000	3.325,03	720,50
Frais de voitures: Carburant	616100		68,65
Frais de voitures: Péage, taxi et parking	616400	9.128,26	2.811,81
<b>G. AUTRES CHARGES D'EXPLOITATION</b>		<b>219,44</b>	<b>68,48</b>
Précompte mobilier	640140	49,44	35,23
Autres taxes	640240	170,00	
Remboursement du financement du Parlement Européen	648001		33,25
<b>V. CHARGES FINANCIERES</b>		<b><u>1.265,67</u></b>	<b><u>794,33</u></b>
<b>C. AUTRES CHARGES FINANCIERES</b>		<b>1.265,67</b>	<b>794,33</b>
Différences de change	654000		12,12
Frais bancaires	657100	1.265,67	782,21
<b>XI. AFFECTATIONS ET PRELEVEMENTS</b>		<b><u>316,43</u></b>	<b><u>283,18</u></b>
Perte reportée de l'ex. précédent	690000	316,43	283,18
<b>TOTAL CHARGES</b>		<b>226.822,76</b>	<b>232.971,47</b>



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**PRODUITS**

	Exercice	Dernier exercice
<b>I. VENTES ET PRESTATIONS</b>	<b><u>226.176,87</u></b>	<b><u>232.419,98</u></b>
<b>D. COTISATIONS, DONNS, LEGS ET SUBSIDES</b>	<b>226.176,87</b>	<b>232.419,98</b>
Participation des Membres 730000	35.188,09	35.567,95
Subventions du Parlement Européen 737000	190.988,63	196.852,03
Subventions du Parlement Européen - exercice antérieur 737001	0,15	
<b>IV. PRODUITS FINANCIERS</b>	<b><u>329,61</u></b>	<b><u>235,06</u></b>
<b>B. PRODUITS DES ACTIFS CIRCULANTS</b>	<b>329,61</b>	<b>234,86</b>
Intérêts sur compte à vue 751200	329,61	234,86
<b>C. AUTRES PRODUITS FINANCIERS</b>		<b>0,20</b>
Différences de change 754000		0,20
<b>XI. AFFECTATIONS ET PRELEVEMENTS</b>	<b><u>316,28</u></b>	<b><u>316,43</u></b>
Perte à reporter 793000	316,28	316,43
<b>TOTAL PRODUITS</b>	<b>226.822,76</b>	<b>232.971,47</b>



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