

Party Of European Socialists AISBL

Grant Thornton Réviseurs
d'Entreprises SCRL

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Belgium

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Independent auditor's report on the financial year
ended 31 December 2021

Independent auditor's report with respect to the Annual Accounts of the Party Of European Socialists AISBL for the year ended 31 December 2021

In accordance with our service contract dated 5 January 2021 with the European Union represented by the European Parliament, we report to you as independent auditor on the performance of our audit mandate which was entrusted to Grant Thornton Bedrijfsrevisoren CVBA. This report includes our opinion on the balance sheet as at 31 December 2021, the income statement for the year ended 31 December 2021 and the disclosures (all elements together the "Annual Accounts") using the abbreviated schedule and on the Final Statement of reimbursable expenditure actually incurred as well as on compliance with rules and regulations applicable to funding of European political parties and European political foundations and includes as well our report on regulatory requirements. These two reports are considered as one report and are inseparable.

We have been appointed as independent auditor by the European Parliament in our contract dated 5 January 2021. Our mandate expires after the delivery of our audit opinion for the year ended 31 December 2021.

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

Unqualified opinion

We have audited the Annual Accounts of Party Of the European Socialists AISBL (the "Entity"), that comprise the balance sheet on 31 December 2021, as well as the income statement of the year and the disclosures, which show a balance sheet total of € 10.804.097,70 and of which the income statement shows a profit for the year of € 158.378,29.

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 2021, 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 2021, in accordance with rules and regulations applicable to funding of European political parties and European political foundations, of Party of European Socialists AISBL.

In our opinion, the Final Statement of reimbursable expenditure actually incurred of the Entity for the year ended 31 December 2021 is prepared, in all material respects, in accordance with rules and regulations applicable to funding of European political parties and European political foundations.

Basis for unqualified opinion

We conducted our audit in accordance with International Standards on Auditing ("ISA"). Our responsibilities under those standards are further described in the "Our responsibilities for the audit of the Annual Accounts and the Final Statement of reimbursable expenditure actually incurred" section of our report.

We have complied with all ethical requirements that are relevant to our audit, including those with respect of independence.

We have obtained from the Members of the Board and the officials of the Entity the explanations and information necessary for the performance of our audit and we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting and Restriction on Distribution

We draw attention to the Final Statement of reimbursable expenditure actually incurred. This schedule is prepared to assist the Entity to meet the requirements of the European Parliament. As a result, the schedule may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Members of the Board for the preparation of the Annual Accounts and the Final Statement of reimbursable expenditure actually incurred

The Members of the Board are responsible for the preparation of the Annual Accounts that give a true and fair view in accordance with the reporting framework applicable in Belgium and the Final Statement of reimbursable expenditure actually incurred. This responsibility includes: designing, implementing and maintaining internal control which the Members of the Board determine to be necessary to enable the preparation of the Annual Accounts and the Final Statement of reimbursable expenditure actually incurred that are free from material misstatement, whether due to fraud or error. The Members of the Board are responsible towards the European Parliament for the use of the contribution awarded and must comply with the provisions of the Regulation (EU, Euratom) No 1141/2014, Regulation (EU, Euratom) 2018/1046 ('the Financial Regulation') and the underlying acts.

As part of the preparation of the Annual Accounts, the Members of the Board are responsible for assessing the Entity's ability to continue as a going concern, and provide, if applicable, information on matters impacting going concern. The Members of the Board should prepare the Annual Accounts using the going concern basis of accounting, unless the Members of the Board either intend to liquidate the Entity or to cease business operations, or has no realistic alternative but to do so.

Our responsibilities for the audit of the Annual Accounts and the Final Statement of reimbursable expenditure actually incurred

Our objectives are to obtain reasonable assurance whether the Annual Accounts and the Final Statement of reimbursable expenditure actually incurred are free from material misstatement, whether due to fraud or error, and to express an opinion on these Annual Accounts and Final Statement of reimbursable expenditure actually incurred based on our audit. Reasonable assurance is a high level of assurance, but not a guarantee that an audit conducted in accordance with the ISA will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Annual Accounts and the Final Statement of reimbursable expenditure actually incurred.

When performing our audit, we comply with the legal, regulatory and normative framework that applies to the audit of the financial statements in Belgium. However, a statutory audit does not provide assurance as to the future viability of the Entity nor as to the efficiency or effectiveness with which the governing body has conducted or will conduct the Entity's business. Our responsibilities regarding the assumption of going concern applied by the governing body are described below.

Furthermore, with respect to the Final Statement of reimbursable expenditure actually incurred, it is our responsibility to express an opinion on the compliance with rules and regulations applicable to funding of European political parties and European political foundations.

As part of an audit, in accordance with ISA, we exercise professional judgment and we maintain professional scepticism throughout the audit. We also perform the following tasks:

- Identification and assessment of the risks of material misstatement of the Annual Accounts and the Final Statement of reimbursable expenditure actually incurred, whether due to fraud or error, the planning and execution of audit procedures to respond to these risks and obtain audit evidence which is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting material misstatements is larger when these misstatements are due to fraud, since fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtaining insight in the system of internal controls that are relevant for the audit and with the objective to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control;
- Evaluating the selected and applied accounting policies, and evaluating the reasonability of the accounting estimates and related disclosures made by the Members of the Board as well as the underlying information given by the Members of the Board;
- Conclude on the appropriateness of the Members of the Board's use of the going concern basis of accounting, and based on the audit evidence obtained, whether a material uncertainty exists related to event or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Annual Accounts or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going-concern;

- Evaluating the overall presentation, structure and content of the Annual Accounts and the Final Statement of reimbursable expenditure actually incurred, and evaluating whether these Annual Accounts and the Final Statement of reimbursable expenditure actually incurred reflect a true and fair view of the underlying transactions and events.

We communicate with the Members of the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on regulatory requirements

Responsibilities of the Members of the Board

The Members of the Board are responsible for the compliance by the Entity with the legal and regulatory requirements applicable in Belgium, its articles of association, the legal and regulatory requirements regarding bookkeeping and the provisions of the Contribution Agreement between the European Parliament and the Entity ('the Funding Agreement'), Regulation (EU, Euratom) No. 1141/2014, Regulation (EU, Euratom) 2018/1046 ('the Financial Regulation') and the underlying acts.

Responsibilities of the auditor

Our audit work included specific procedures to gather sufficient and appropriate audit evidence to verify, in all material respects, that the financial provisions and obligations of the contribution agreement, Regulation (EU, Euratom) No 1141/2014, Regulation (EU, Euratom) 2018/1046 ('the Financial Regulation') and the underlying acts have been met.

Independence matters

We have not performed any other services that are not compatible with the audit of the Annual Accounts and the Final Statement of reimbursable expenditure actually incurred and we have remained independent of the Entity during the course of our mandate.

Other communications

- Without prejudice to certain formal aspects of minor importance, the accounting records were maintained in accordance with the legal and regulatory requirements applicable in Belgium;
- The costs declared were actually incurred;
- The statement of revenue is exhaustive;
- The financial documents submitted by the entity to the European Parliament are consistent with the financial provisions of the Funding Agreement;
- The obligations arising from Regulation (EU, Euratom) No 1141/2014, in particular from Article 20 thereof, have been met;
- The obligations arising from the Funding Agreement, in particular from Article II.9 and Article II.19 thereof, have been met;
- Any unused part of Union funding is carried over to the next financial year;
- Any unused part of Union funding is used in accordance with Article 228(2) of the Financial Regulation;

- Any surplus of own resources was transferred to the reserve;
- We were not yet provided with the financial statements prepared in accordance with the international accounting standards defined in article 2 of regulation (EC) No 1606/2002. The financial statements prepared in accordance with the international accounting standards will be subject to a separate audit opinion.

Vilvoorde, 15 June 2022

Grant Thornton Bedrijfsrevisoren SCRL
Represented by

Gunther Loits
Registered auditor

Annex 1: Annual accounts

201				1	EUR	
NAT.	Filing date	Nr.	P.	U.	D.	A-npo 1

**ANNUAL ACCOUNTS AND OTHER DOCUMENTS
TO BE FILED UNDER BELGIAN COMPANIES
AND ASSOCIATIONS CODE**

IDENTIFICATION DETAILS (on date of deposit)

NAME: *Parti Socialiste Européen*

Legal form: *International non-profit organization*

Address: *Rue Guilmard* Nr.: *10-12* Box:

Postal code: *1040* Municipality: *Etterbeek*

Country: *Belgium*

Register of legal persons - Commercial court of: *Brussels, French-speaking*

Website address¹:

Company identification number

0897.208.032

DATE *29 / 11 / 2019* of filing 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 ANNUAL ACCOUNTS IN EUROS (2 decimals)

approved by the general meeting of²

24 / 06 / 2022

Regarding the financial year from

01 / 01 / 2021

to

31 / 12 / 2021

Preceding financial year from

01 / 01 / 2020

tot

31 / 12 / 2020

The amounts for the preceding period are ~~not~~³ identical to the ones previously published

Total numbers of pages filed: *15* Numbers of sections of the standard form not filed because they serve no useful purpose: *6.3, 6.5, 6.6, 7, 8*



Sergei Stanishev
Chairman of the board of directors



Achim Post
Secretary General

¹ Optional information.

² By the board of directors in the case of a foundation / by the general management in case of an international non-profit association

³ Strike out what is not applicable.

**LIST OF THE DIRECTORS, BUSINESS MANAGERS AND AUDITORS
AND STATEMENT REGARDING AN ADDITIONAL
ORDER FOR REVIEW OR CORRECTION**

LIST OF THE DIRECTORS, BUSINESS MANAGERS AND AUDITORS

COMPLETE LIST with surname, first names, profession, place of residence (address, number, postal code and municipality) and position within the company

*Sergei Dmitrievich Stanishev
Rue Guimard 10-12, 1040 Etterbeek, Belgium*

*Chairman of the board of directors
07/12/2018 -*

*Achim Jürgen Post
Rue Guimard 10-12, 1040 Etterbeek, Belgium*

*Secretary General
07/12/2018 -*

*Ruairi Quinn
Rue Guimard 10-12, 1040 Etterbeek, Belgium*

*Treasurer
07/12/2018 -*

*Iratxe Garcia Perez
Rue Guimard 10-12, 1040 Etterbeek, Belgium*

*Vice-chairman of the board of directors
07/12/2018 -*

*Katarina Roth Neved'Alova
Rue Guimard 10-12, 1040 Etterbeek, Belgium*

*Vice-chairman of the board of directors
07/12/2018 -*

*Francisco Nunes Andre
Rue Guimard 10-12, 1040 Etterbeek, Belgium*

*Vice-chairman of the board of directors
07/12/2018 -*

*Maria Elisabet Ulvskog
Rue Guimard 10-12, 1040 Etterbeek, Belgium*

*Vice-chairman of the board of directors
07/12/2018 -*

AUDITING OR ADJUSTMENT MISSION

Optional information:

- if the annual accounts were audited or corrected by an external accountant or by a company auditor who is not the statutory auditor, mention name, surnames, profession and address of each external accountant or company auditor and his membership number with his institute, as well as the nature of his assignment:

- A. Bookkeeping of the association or foundation,
- B. Preparing the annual accounts,
- C. Auditing the annual accounts and/or
- D. Correcting the annual accounts.

- if the tasks mentioned under A or B are executed by certified accountants or certified bookkeepers – tax specialists, you can mention hereafter: name, surnames, profession, address of each certified accountant or certified bookkeeper – tax specialist and the nature of his hereafter: name, surnames, profession, address of each certified accountant or certified bookkeeper – tax specialist and the nature of his assignment.

Surname, first names, profession and address	Affiliation number	Nature of the assignment (A, B, C and/or D)

ANNUAL ACCOUNTS

BALANCE SHEET AFTER APPROPRIATION

	Discl.	Codes	Period	Preceding period
ASSETS				
FORMATION EXPENSES		20	.....	.....
FIXED ASSETS		21/28	349.893,03	382.419,19
Intangible fixed assets	6.1.1	21	8.135,82	28.348,51
Tangible fixed assets	6.1.2	22/27	96.028,25	108.341,72
Land and buildings		22	.....	.....
Plant, machinery and equipment		23	.....	.....
Furniture and vehicles		24	94.076,19	100.113,90
Leasing and similar rights		25	.....	.....
Other tangible fixed assets		26	1.952,06	8.227,82
Assets under construction and advance payments		27	.....	.....
Financial fixed assets	6.1.3	28	245.728,96	245.728,96
CURRENT ASSETS		29/58	10.454.204,67	8.396.218,45
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	708.686,57	773.992,81
Trade debtors		40	543.193,67	435.178,37
Other amounts receivable		41	165.492,90	338.814,44
Current investments		50/53	.....	.....
Cash at bank and in hand		54/58	9.646.103,47	7.522.334,71
Deferred charges and accrued income		490/1	99.414,63	99.890,93
TOTAL ASSETS		20/58	10.804.097,70	8.778.637,64

	Disc.	Codes	Period	Preceding period
EQUITY AND LIABILITIES				
EQUITY		10/15	1.351.739,93	1.193.361,93
Association or foundation Funds	6.2	10	629.443,81	629.443,81
Revaluation surpluses		12	.....	.....
Allocated funds	6.3	13	722.296,12	563.918,12
Accumulated profits (losses) (+)/(-)		14	.....	.....
Investment grants		15	.....	.....
PROVISIONS AND DEFERRED TAXES	6.2	16	.....	.....
Provisions for liabilities and charges		160/5	.....	.....
Pensions and similar obligations		160	.....	.....
Taxation		161	.....	.....
Major repairs and maintenance		162	.....	.....
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	9.452.357,77	7.585.275,71
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	1.335.707,56	636.415,79
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	302.424,21	159.396,62
Suppliers		440/4	302.424,21	159.396,62
Bills of exchange payable		441	.....	.....
Advances received on contracts in progress		46	.....	.....
Taxes, remuneration and social security		45	377.897,35	320.139,17
Taxes		450/3	44.365,21	22.187,18
Remuneration and social security		454/9	333.532,14	297.951,99
Miscellaneous amounts payable		48	655.386,00	156.880,00
Accruals and deferred income		492/3	8.116.650,21	6.948.859,92
TOTAL LIABILITIES		10/49	10.804.097,70	8.778.637,64

INCOME STATEMENT

	Discl.	Codes	Period	Preceding period
Operating income and charges				
Gross operating margin(+)/(-)		9900	3.873.045,58	3.868.869,21
Non-recurring operating income		76A	.....	.....
Turnover*		70	.....	.....
Contributions, gifts, legacies and grants*		73	7.270.753,76	6.021.718,08
Raw materials, consumables, services and other goods*		60/61	3.397.708,18	2.152.848,87
Remuneration, social security costs and pensions(+)/(-)		62	3.238.453,83	3.093.328,30
Depreciation of and other amounts written off formation expenses, intangible and tangible fixed assets		630	83.256,76	172.696,21
Amounts written off stocks, contracts in progress and trade debtors: Appropriations (write-backs)(+)/(-)		631/4	91.420,00	.....
Provisions for liabilities and charges: Appropriations (uses and write-backs)(+)/(-)		635/9	.....	.....
Other operating charges		640/8	232.849,05	240.266,29
Operating charges carried to assets as restructuring costs(-)		649	.....	.....
Non-recurring operating charges		66A	.....	.....
Operating profit (loss)(+)/(-)		9901	227.065,94	362.578,41
Financial income	6.4	75/76B	0,33	.....
Recurring financial income		75	0,33	.....
Non-recurring financial income		76B	.....	.....
Financial charges	6.4	65/66B	68.687,98	61.902,75
Recurring financial charges		65	68.687,98	61.902,75
Non-recurring financial charges		66B	.....	.....
Gain (loss) for the period before taxes(+)/(-)		9903	158.378,29	300.675,66
Transfer from deferred taxes		780	.....	.....
Transfer to deferred taxes		680	.....	.....
Income taxes(+)/(-)		67/77	.....	.....
Gain (loss) of the period(+)/(-)		9904	158.378,29	300.675,66
Transfer from untaxed reserves		789	.....	.....
Transfer to untaxed reserves		689	.....	.....
Gain (loss) of the period available for appropriation ..(+)/(-)		9905	158.378,29	300.675,66

* Optional information.

APPROPRIATION ACCOUNT

	Codes	Period	Preceding period
Profit (loss) to be appropriated(+)/(-)	9906	158.378,29	300.675,66
Gain (loss) of the period available for appropriation(+)/(-)	(9905)	158.378,29	300.675,66
Profit (loss) brought forward(+)/(-)	14P	.....	.....
Withdrawals from capital and reserves	791	.....	156.880,00
Appropriations to allocated funds	691	158.378,29	457.555,66
Profit (loss) to be carried forward(+)/(-)	(14)	.....	.....

EXPLANATORY DISCLOSURES

STATEMENT OF FIXED ASSETS

	Codes	Period	Preceding period
INTANGIBLE FIXED ASSETS			
Acquisition value at the end of the period	8059P	xxxxxxxxxxxxxxx	978.074,24
Movements during the period			
Acquisitions, including produced fixed assets	8029	6.500,00	
Sales and disposals	8039	.....
Transfers from one heading to another	8049	.....
.....(+)/(-)			
Acquisition value at the end of the period	8059	984.574,24	
Depreciations and amounts written down at the end of the period			
	8129P	xxxxxxxxxxxxxxx	949.725,73
Movements during the period			
Recorded	8079	26.712,69	
Written back	8089	.....
Acquisitions from third parties	8099	.....
Cancelled owing to sales and disposals	8109	.....
Transferred from one heading to another	8119	.....
.....(+)/(-)			
Depreciations and amounts written down at the end of the period	8129	976.438,42	
NET BOOK VALUE AT THE END OF THE PERIOD	(21)	8.135,82	

	Codes	Period	Preceding period
TANGIBLE FIXED ASSETS			
Acquisition value at the end of the period	8199P	xxxxxxxxxxxxxxxx	619.488,52
Movements during the period			
Acquisitions, including produced fixed assets	8169	44.230,60	
Sales and disposals	8179	.....
Transfers from one heading to another(+)/(-)	8189	.....
Acquisition value at the end of the period	8199	663.719,12	
Revaluation surpluses at the end of the period	8259P	xxxxxxxxxxxxxxxx	.....
Movements during the period			
Recorded	8219	.....
Acquisitions from third parties	8229	.....
Cancelled	8239	.....
Transferred from one heading to another(+)/(-)	8249	.....
Revaluation surpluses at the end of the period	8259	.....
Depreciations and amounts written down at the end of the period	8329P	xxxxxxxxxxxxxxxx	511.146,80
Movements during the period			
Recorded	8279	56.544,07	
Written back	8289	.....
Acquisitions from third parties	8299	.....
Cancelled owing to sales and disposals	8309	.....
Transferred from one heading to another(+)/(-)	8319	.....
Depreciations and amounts written down at the end of the period	8329	567.690,87	
NET BOOK VALUE AT THE END OF THE PERIOD	(22/27)	96.028,25	
OF WHICH			
Owned by the association or the foundation in full property	8349	96.028,25	

	Codes	Period	Preceding period
FINANCIAL FIXED ASSETS			
Acquisition value at the end of the period	8395P	XXXXXXXXXXXXXXXXXX	245.728,96
Movements during the period			
Acquisitions	8365	.....
Sales and disposals	8375	.....
Transfers from one heading to another	8385	.....
Other movements	8386	.....
Acquisition value at the end of the period	8395	245.728,96	
Revaluation surpluses at the end of the period	8455P	XXXXXXXXXXXXXXXXXX	.....
Movements during the period			
Recorded	8415	.....
Acquisitions from third parties	8425	.....
Cancelled	8435	.....
Transferred from one heading to another	8445	.....
Revaluation surpluses at the end of the period	8455	.....
Amounts written down at the end of the period	8525P	XXXXXXXXXXXXXXXXXX	.....
Movements during the period			
Recorded	8475	.....
Written back	8485	.....
Acquisitions from third parties	8495	.....
Cancelled owing to sales and disposals	8505	.....
Transferred from one heading to another	8515	.....
Amounts written down at the end of the period	8525	.....
Uncalled amounts at the end of the period	8555P	XXXXXXXXXXXXXXXXXX	.....
Movements during the period	8545	.....
Uncalled amounts at the end of the period	8555	.....
NET BOOK VALUE AT THE END OF THE PERIOD	(28)	245.728,96	

STATEMENT OF ALLOCATED FUNDS AND PROVISIONS

	Codes	Period	Preceding period
FUNDS			
Opening equity		629.443,81	629.443,81
Permanent financing			

	Period
Changes during the period	
.....
.....
.....
.....

STATEMENT OF ALLOCATED FUNDS

Valuation rules to calculate allocated funds (*heading 13 of the liabilities*)

	Period
PROVISIONS	
Analysis of the heading 167 of liabilities if amount is material	
.....
.....
.....

RESULTS

	Codes	Period	Preceding period
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	9087	30,9	28,2
INCOME AND CHARGE OF EXCEPTIONAL SIZE OR INCIDENCE			
Non recurring income	76	.....	.....
Non-recurring operating income	(76A)	.....	.....
Non-recurring financial income	(76B)	.....	.....
Non-recurring expenses	66	.....	.....
Non-recurring operating charges	(66A)	.....	.....
Non-recurring financial charges	(66B)	.....	.....
FINANCIAL RESULTS			
Capitalized Interests	6502	.....	.....

SOCIAL BALANCE SHEET

Number of joint industrial committee: 337

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)
During the current and preceding period					
Average number of employees	100	29,3	2,3	30,9 (FTE)	28,2 (FTE)
Number of hours actually worked	101	44.438	2.570	47.008 (T)	43.134 (T)
Personnel costs	102	3.061.402,55	177.051,28	3.238.453,83 (T)	3.093.328,30 (T)

	Codes	1. Full-time	2. Part-time	3. Total full-time equivalents
At the closing date of the period				
Number of employees	105	30	3	32,2
By nature of the employment contract				
Contract for an indefinite period	110	30	3	32,2
Contract for a definite period	111	.....	.....	.....
Contract for the execution of a specifically assigned work	112	.....	.....	.....
Replacement contract	113	.....	.....	.....
According to gender and study level				
Men	120	15	1	15,8
primary education	1200	10	1	10,8
secondary education	1201	.....	.....	.....
higher non-university education	1202	1	.....	1,0
university education	1203	4	.....	4,0
Women	121	15	2	16,4
primary education	1210	9	2	10,4
secondary education	1211	.....	.....	.....
higher non-university education	1212	1	.....	1,0
university education	1213	5	.....	5,0
By professional category				
Management staff	130	.....	.....	.....
Employees	134	30	3	32,2
Workers	132	.....	.....	.....
Others	133	.....	.....	.....

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 full-time equivalents
205	6	.....	6,0
305	1	.....	1,0

INFORMATION ON TRAINING PROVIDED TO EMPLOYEES DURING THE PERIOD

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

Number of employees involved

Number of actual training hours

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	5813	.....
58031	58131	.....
58032	58132	.....
58033	58133	.....
5821	5831	.....
5822	5832	.....
5823	5833	.....
5841	5851	.....
5842	5852	.....
5843	5853	.....

VALUATION RULES

Asset type

Intangible fixed assets

- Software for personal computers and servers - 25,00%, 12,50%

Tangible fixed assets

-Land - 0,00%

-Buildings - 4,00%

Plant and equipment

-Scientific and laboratory equipment - 25,00%

-Tools for industry and workshops - 12,50%

-Lift. and mech. handling eq. for public works - 12,50%

-Contr and transm devices, motors, compr, vac and pump - 12,50%

-Equipment for the supply and treatment of electric power - 12,50%, 25,00%

-Specific electric equipment - 25,00%

Furniture and vehicles

-Office, laboratory and workshop furniture - 10,00%

-Electrical office equipment, print and mailing equip - 25,00%

-Printshop and postroom equipment - 12,50%

-Eq. and dec. for garden, kitchen, canteen, rest, crèche - 12,50%

-Motorised outdoor equipment - 25,00%

-Spec. furn and eq for schools, crèches and childc centres - 25,00%

-Furniture for restaurant/cafeteria/bar area - 10,00%, 12,50%

-Cash registers and card acceptor devices - 25,00%

-Antiques, artistic works, collectors' items - 0,00%

-Transport equipment (vehicles and accessories) - 25,00%

Computer hardware

-Comp, serv, acc, data transf eq, printers, screens - 25,00%

-Copying equipment, digitising and scanning equipment - 25,00%

Other fixtures and fittings

-Telecommunications equipment - 25,00%

-Audiovisual equipment - 25,00%

Computer, scientific and general books, documentation

-Computer books, CDs, DVDs - 33,00%

-Scientific books, general books, CDs, DVDs - 25,00%

-Health, safety and protective eq, medical eq - 12,50%

-Medical and nursing equipment - 25,00%

Other - 10,00%

Tangible fixed assets under construction - 0,00%

Annex 2: Final Statement of reimbursable expenditure actually incurred

Operating budget-actuals 2021

Costs		
Reimbursable costs	Budget	Actual
A.1: Personnel costs	3.455.000	3.315.533
1. Salaries	3.000.000	2.831.760
2. Contributions	350.000	389.110
3. Professional training	30.000	906
4. Staff missions expenses		0
5. Other personnel costs	75.000	93.757
A.2: Infrastructure and operating costs	1.225.000	979.143
1. Rent, charges and maintenance costs	680.000	637.599
2. Costs relating to installation, operation and maintenance of equipment	100.000	134.590
3. Depreciation of movable and immovable property	225.000	83.257
4. Stationery and office supplies	40.000	26.467
5. Postal and telecommunications charges	130.000	48.162
6. Printing, translation and reproduction costs	30.000	39.209
7. Other infrastructure costs	20.000	9.859
A.3: Administrative costs	643.000	580.234
1. Documentation costs (newspapers, press agencies, databases)	8.000	3.024
2. Costs of studies and research	100.000	1.119
3. Legal costs	90.000	37.238
4. Accounting and audit costs	300.000	311.921
5. Miscellaneous administrative costs	80.000	156.931
6. Support to associated entities	65.000	70.000
A.4: Meetings and representation costs	2.600.000	1.737.835
1. Costs of meetings	2.000.000	1.594.182
2. Participation in seminars and conferences	400.000	143.653
3. Representation costs	100.000	0
4. Costs of invitations	20.000	0
5. Other meeting-related costs	80.000	0
A.5: Information and publication costs	1.095.500	380.004
1. Publication costs	60.500	44.457
2. Creation and operation of Internet sites	300.000	314.389
3. Publicity costs	70.000	5.524
4. Communications equipment (gadgets)	65.000	0
5. Seminar and exhibitions	600.000	3.534
6. Election campaigns	0	0
7. Other information-related costs	0	12.100
A. TOTAL REIMBURSABLE COSTS	9.018.500	6.992.749
Non-reimbursable costs		0
1. Allocations to other provisions	0	0
2. Financial charges		0
3. Exchange losses		0
4. Doubtful claims on third parties	55.500	91.420
5. Others (non-eligible event costs+non eligible previous years)	0	28.207
6. Contributions in kind	0	0
B. TOTAL NON-REIMBURSABLE COSTS	55.500	119.627
C. TOTAL COSTS	9.074.000	7.112.376

Actual Post

