

## **Auditor's report to the general meeting of the association Alliance of Liberals and Democrats for Europe AISBL for the year ended 31 December 2014**

In accordance with our service contract with the European Union represented by the European Parliament, we report to you on the performance of our audit which was entrusted to Ernst & Young Réviseurs d'Entreprises scrl. This report includes the opinion on the balance sheet as at 31 December 2014, the income statement for the year ended 31 December 2014 and the disclosures (all elements together "the Annual Accounts") and on the final statement of eligible expenditure actually incurred as well as on compliance with rules and regulations applicable to funding of political parties and foundations at European level.

### **Report on the Annual Accounts - Unqualified opinion**

We have audited the Annual Accounts of Alliance of Liberals and Democrats for Europe AISBL ("the Association") as of and for the year ended 31 December 2014, prepared in accordance with the financial-reporting framework applicable in Belgium and the final statement of eligible expenditure actually incurred for the period of eligibility defined by the grant award decision of Alliance of Liberals and Democrats for Europe AISBL, as laid out on the following pages.

The Annual Accounts show a balance sheet total of € 2.088.717,56 and the income statement shows a loss for the year of € 16.728,81. The loss of the year has been transferred to the Specific Reserve Account. Reserve accumulated (including the result of the year) amounts to € 312.730,91 and a carry-over to € 123.006,35.

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

The Board of Directors is responsible for the preparation of Annual Accounts that give a true and fair view in accordance with the financial-reporting framework as applicable in Belgium. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation of Annual Accounts that give a true and fair view and that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the given circumstances.

The Board of Directors is responsible towards the European Parliament for the use of the grant and must comply with the provisions of the Regulation EC (No) 2004/2003 and the underlying acts.

### *Responsibility of the Auditor*

Our responsibility is to express an opinion on these Annual Accounts and on the final statement of eligible expenditure actually incurred based on our audit. Furthermore, our responsibility is to express an opinion on the compliance with rules and regulations applicable to funding of political parties and foundations at European level.

We conducted our audit in accordance with the International Standards on Auditing ("ISAs"). Those standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance whether the Annual Accounts are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Annual Accounts. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Annual Accounts, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Association's preparation and fair presentation of the Annual Accounts that give a true and fair view, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control. An audit also includes evaluating the appropriateness of accounting policies used, the reasonableness of significant accounting estimates made by the Board of Directors, as well as evaluating the overall presentation of the Annual Accounts.

We have obtained from the Board of Directors and the Association's officials the explanations and information necessary for performing our audit procedure and we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our audit work included specific procedures to gather sufficient and appropriate audit evidence that the financial provisions and obligations of the grant award decision, Regulation (EC) No 2004/2003 and the underlying acts have been met.

#### *Unqualified Opinion*

In our opinion, the Annual Accounts (i.e. balance sheet, income statement and disclosures) give a true and fair view of the Association's net equity and financial position as at 31 December 2014, and of its results for the year ended, prepared in accordance with the financial-reporting framework applicable in Belgium and the final statement of eligible expenditure has been prepared in accordance with the rules and regulations applicable to funding of political parties and foundations at European level.

#### **Report on other legal and regulatory requirements**

The Board of Directors is responsible for the compliance by the Association of the law of 27 June 1921 on not-for-profit associations, international not-for-profit associations and foundations, its articles of association, the legal and regulatory requirements regarding bookkeeping and the provisions of the European Parliament's grant award decision, Regulation (EC) No 2004/2003 and the underlying acts.

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

- without prejudice to certain formal aspects of minor importance, the accounting records were maintained in accordance with the legal and regulatory requirements applicable in Belgium;
- we do not have to report any transactions undertaken or decisions taken in violation of the Association's articles of association or the Law for not-for-profit associations;
- the financial documents submitted by Alliance of Liberals and Democrats for Europe AISBL to the European Parliament are consistent with the financial provisions of the Bureau's grant award decision;
- the expenditure declared was actually incurred;
- the statement of revenue is exhaustive;
- the obligations arising from the Regulation (EC) No 2004/2003 have been met;
- the obligations arising from the Bureau decision of 29 March 2004 have been met;



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**Audit report dated 21 April 2015 on the Annual Accounts of  
Alliance of Liberals and Democrats for Europe AISBL  
as of and for the year ended 31 December 2014**

- the obligations arising from the grant award decision, in particular from Article II.7 - Award of contracts and Article II.11 - Eligible expenditure, have been met except for 4 suppliers (total contract value EUR 112.829) for which Article II.7 was not complied with;
- any surplus carried over to the next financial year has been used in the first quarter of the financial year, pursuant to Article 6a of the Bureau decision of 29 March 2004;
- the obligations arising out of Article 125(5) and (6) of the Financial Regulation have been met;
- the contributions in kind have actually been provided to the beneficiary and have been valued in compliance with the applicable rules.

Brussels, 21 April 2015

Ernst & Young Réviseurs d'Entreprises scrl  
Auditor  
represented by

  
Danielle Vermaelen  
Partner\*

\* Acting on behalf of a BVBA/SPRL

15DV0505

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

**ANNUAL ACCOUNTS IN EUROS (2 decimals)**

NAME: *ALDE Party*

Legal form: *International non-profit organization*

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

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

Country: *Belgium*

Register of Legal persons – commercial court: *Brussels*

Website\*: *http://www.aldeparty.eu*

Company number **BE 0866.152.095**

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

ANNUAL ACCOUNTS approved by the general meeting\*\* of **09 / 05 / 2015**  
 regarding the period from **01 / 01 / 2014** to **31 / 12 / 2014**  
 Preceding period from **01 / 01 / 2013** to **31 / 12 / 2013**

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

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

*Graham Watson*  
*Beards Yard, Bow Street 1, TA10 9PS Langport, United Kingdom*

*Chairman of the board of directors*  
*25/11/2011 - 30/11/2015*

*Alexander Graf Lambsdorff*  
*rue des Vétérinaires 41, 1070 Anderlecht, Belgium*

*Vice-chairman of the board of directors*  
*25/11/2011 - 30/11/2015*

*Lousewies van der Laan*  
*Laan Van Meerdervoort 87, 2517 AT Den Haag, Netherlands*

*Vice-chairman of the board of directors*  
*25/11/2011 - 30/11/2015*

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

*Trustee*  
*09/11/2012 - 30/11/2015*

*Karin Riss-jorgensen*  
*Via Adolfo Cancani 6, 00197 Rome, Italy*

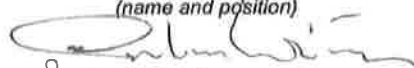
*Vice-chairman of the board of directors*  
*30/11/2013 - 30/11/2015*

*Olle Schmidt*  
*Östra Rönnehomsvägen 26, 21147 Malmö, Sweden*

*Vice-chairman of the board of directors*  
*30/11/2013 - 30/11/2015*

Are attached to these annual accounts:

Total number of pages deposited: *13* Numbers of sections of the standard form not deposited because they serve no useful purpose: *1, 2, 5.2.1, 5.2.2, 5.2.3, 5.3, 5.6, 5.7, 7, 8*

*Watson Graham*  
*(name and position)*  
  
*Party President*  
*Chair of the Board of Directors*

*Signature*  
*(name and position)*

\* Optional Information.

\*\* By the board of directors in case of a foundation / by a general executive body in case of an international non-profit organisation.

\*\*\* Strike out what is not applicable.

*LIST OF THE DIRECTORS AND AUDITORS (continued)*

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

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

*Johannes Cornelis Van Baalen  
Sweelinckplein 40, 2517 AT Den Haag, Netherlands*

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

*Marc Guerrero  
Psg. Manuel Girona 44 PB 2a, 08034 Barcelona  
, Spain*

*Vice-chairman of the board of directors  
25/11/2011 - 30/11/2015*

**BALANCE SHEET AFTER APPROPRIATION**

	Discl.	Codes	Period	Preceding period
<b>ASSETS</b>				
<b>FIXED ASSETS</b> .....		20/28	1.019.721,26	742.742,04
<b>Formation expenses</b> .....		20	.....	.....
<b>Intangible fixed assets</b> .....	5.1.1	21	9.775,76	922,59
<b>Tangible fixed assets</b> .....	5.1.2	22/27	1.009.695,50	741.569,45
Land and buildings .....		22	960.134,51	704.223,27
Owned by the association or the foundation in full property .....		22/91	960.134,51	704.223,27
Other .....		22/92	.....	.....
Plant, machinery and equipment .....		23	25.138,71	25.059,89
Owned by the association or the foundation in full property .....		231	25.138,71	25.059,89
Other .....		232	.....	.....
Furniture and vehicles .....		24	24.422,28	12.286,29
Owned by the association or the foundation in full property .....		241	24.422,28	12.286,29
Other .....		242	.....	.....
Leasing and similar rights .....		25	.....	.....
Other tangible fixed assets .....		28	.....	.....
Owned by the association or the foundation in full property .....		261	.....	.....
Other .....		262	.....	.....
Assets under construction and advance payments .....		27	.....	.....
<b>Financial fixed assets</b> .....	5.1.3/ 5.2.1	28	250,00	250,00
<b>CURRENT ASSETS</b> .....		29/58	1.068.996,30	1.287.408,34
<b>Amounts receivable after more than one year</b> .....		29	.....	.....
Trade debtors .....		290	.....	.....
Other amounts receivable .....		291	.....	.....
of which non interest-bearing amounts receivable or with an abnormally low interest rate .....		2915	.....	.....
<b>Stocks and contracts in progress</b> .....		3	.....	.....
Stocks .....		30/36	.....	.....
Contracts in progress .....		37	.....	.....
<b>Amounts receivable within one year</b> .....		40/41	618.449,46	507.077,23
Trade debtors .....		40	37.927,55	26.617,98
Other amounts receivable .....		41	580.521,91	480.459,25
of which non interest-bearing amounts receivable or with an abnormally low interest rate .....		415	.....	.....
<b>Current investments</b> .....	5.2.1	50/53	250.000,00	286.610,00
<b>Cash at bank and in hand</b> .....		54/58	193.413,38	469.532,11
<b>Deferred charges and accrued income</b> .....		490/1	7.133,46	24.189,00
<b>TOTAL ASSETS</b> .....		20/58	2.088.717,56	2.030.150,38

	Disc.	Codes	Period	Preceding period
<b>EQUITY AND LIABILITIES</b>				
<b>EQUITY</b> .....		10/15	1.340.502,72	1.357.231,53
<b>Association or foundation Funds</b> .....		10	1.027.771,81	1.027.771,81
Opening equity .....		100	1.027.771,81	1.027.771,81
Permanent financing .....		101	.....	.....
<b>Revaluation surpluses</b> .....		12	.....	.....
<b>Allocated funds</b> .....	5.3	13	312.730,91	329.459,72
<b>Accumulated positive (negative) income</b> .....		14	.....	.....
<b>Investment grants</b> .....		15	.....	.....
<b>PROVISIONS</b> .....	5.3	16	.....	.....
<b>Provisions for liabilities and charges</b> .....		160/5	.....	.....
<b>Provisions for grants and legacies to reimburse and gifts with a recovery right</b> .....		168	.....	.....
<b>AMOUNTS PAYABLE</b> .....		17/49	748.214,84	672.918,85
<b>Amounts payable after more than one year</b> .....	5.4	17	195.216,20	246.142,16
Financial debts .....		170/4	195.216,20	246.142,16
Credit institutions, leasing and other similar obligations ...		172/3	195.216,20	246.142,16
Other loans .....		174/0	.....	.....
Trade debts .....		175	.....	.....
Advances received on contracts in progress .....		176	.....	.....
Other amounts payable .....		179	.....	.....
Interest-bearing .....		1790	.....	.....
Non interest-bearing or with an abnormally low interest rate .....		1791	.....	.....
Cash Deposit .....		1792	.....	.....
<b>Amounts payable within one year</b> .....	5.4	42/48	346.003,73	414.702,53
Current portion of amounts payable after more than one year falling due within one year .....		42	50.925,96	50.925,96
Financial debts .....		43	.....	.....
Credit institutions .....		430/8	.....	.....
Other loans .....		439	.....	.....
Trade debts .....		44	154.536,50	215.026,83
Suppliers .....		440/4	154.536,50	215.026,83
Bills of exchange payable .....		441	.....	.....
Advances received on contracts in progress .....		46	.....	.....
Taxes, remuneration and social security .....		45	140.541,27	148.749,74
Taxes .....		450/3	43.422,63	46.121,48
Remuneration and social security .....		454/9	97.118,64	102.628,26
Miscellaneous amounts payable .....		48	.....	.....
Debentures and matured coupons, grants to repay and cash deposit .....		480/8	.....	.....
Miscellaneous interest-bearing amounts payable .....		4890	.....	.....
Miscellaneous non interest-bearing amounts payable or with an abnormally low interest rate .....		4891	.....	.....
<b>Accruals and deferred income</b> .....		492/3	206.994,91	12.074,16
<b>TOTAL LIABILITIES</b> .....		10/49	2.088.717,56	2.030.150,38

## INCOME STATEMENT

	Discl.	Codes	Period	Preceding period
<b>Operating income and charges</b>				
Gross operating margin .....		9900	1.224.218,60	1.235.296,40
Operating income* .....		70/74	3.387.050,50	2.993.963,32
Turnover* .....		70		
Contributions, gifts, legacies and grants* .....		73	2.823.268,82	2.903.823,00
Raw materials, consumables, services and other goods* .....		60/61	2.162.831,90	1.758.666,92
Remuneration, social security costs and pensions .....	5.5	62	1.041.130,95	1.089.959,44
Depreciation of and other amounts written off formation expenses, intangible and tangible fixed assets .....		630	68.769,77	60.020,36
Amounts written off stocks, contracts in progress and trade debtors: Appropriations (write-backs) .....		631/4	8.853,00	47.359,00
Provisions for liabilities and charges: Appropriations (uses and write-backs) .....		635/8		
Other operating charges .....		640/8	47.412,00	201,00
Operating charges carried to assets as restructuring costs (-) .....		649		
<b>Positive (negative) operating income .....</b>		9901	58.052,88	37.756,60
<b>Financial income .....</b>	5.5	75	5.444,16	15.457,22
<b>Financial charges .....</b>	5.5	65	26.842,34	20.306,30
<b>Positive (negative) income on ordinary activities .....</b>		9902	36.654,70	32.907,52
<b>Extraordinary income .....</b>		76		
<b>Extraordinary charges .....</b>		66	53.383,51	
<b>Positive (negative) income of the period .....</b>		9904	-16.728,81	32.907,52

\* Optional information.



**APPROPRIATION ACCOUNT**

	Codes	Period	Preceding period
<b>Positive (negative) income to be appropriated</b> .....(+)/(-)	9906	-16.728,81	108.735,42
Positive (negative) income of the period available for appropriation .....(+)/(-)	9905	-16.728,81	32.907,52
Positive (negative) income of previous accounting year brought forward .....(+)/(-)	14P	.....	75.827,90
<b>Withdrawals from capital and reserves</b> .....	791/2	189.600,82	.....
from the the association or foundation funds .....	791	.....	.....
from allocated funds .....	792	189.600,82	.....
<b>Appropriations to allocated funds</b> .....	692	172.872,01	108.735,42
<b>Positive (negative) income to be carried forward</b> .....(+)/(-)	(14)	.....	.....

## EXPLANATORY DISCLOSURES

## STATEMENT OF FIXED ASSETS

	Codes	Period	Preceding period
<b>INTANGIBLE FIXED ASSETS</b>			
<b>Acquisition value at the end of the period</b> .....	8059P	XXXXXXXXXXXXXXXXXX	1.008,32
<b>Movements during the period</b>			
Acquisitions, including produced fixed assets .....	8029	10.164,00	
Sales and disposals .....	8039	.....	
Transfers from one heading to another .....(+)/(-)	8049	.....	
<b>Acquisition value at the end of the period</b> .....	8059	11.172,32	
<b>Depreciations and amounts written down at the end of the period</b> .....			
	8129P	XXXXXXXXXXXXXXXXXX	85,73
<b>Movements during the period</b>			
Recorded .....	8079	1.310,83	
Written back .....	8089	.....	
Acquisitions from third parties .....	8099	.....	
Cancelled owing to sales and disposals .....	8109	.....	
Transferred from one heading to another .....(+)/(-)	8119	.....	
<b>Depreciations and amounts written down at the end of the period</b> .....	8129	1.396,56	
<b>NET BOOK VALUE AT THE END OF THE PERIOD</b> .....	(21)	9.775,76	

	Codes	Period	Preceding period
<b>TANGIBLE FIXED ASSETS</b>			
<b>Acquisition value at the end of the period</b> .....	8199P	XXXXXXXXXXXXXXXXXX	1.154.648,93
<b>Movements during the period</b>			
Acquisitions, including produced fixed assets .....	8169	385.261,27	
Sales and disposals .....	8179	155.633,26	
Transfers from one heading to another .....(+)/(-)	8189	.....	
<b>Acquisition value at the end of the period</b> .....	8199	1.384.276,94	
<b>Revaluation surpluses at the end of the period</b> .....	8259P	XXXXXXXXXXXXXXXXXX	.....
<b>Movements during the period</b>			
Recorded .....	8219	.....	
Acquisitions from third parties .....	8229	.....	
Cancelled .....	8239	.....	
Transferred from one heading to another .....(+)/(-)	8249	.....	
<b>Revaluation surpluses at the end of the period</b> .....	8259	.....	
<b>Depreciations and amounts written down at the end of the period</b> .....	8329P	XXXXXXXXXXXXXXXXXX	413.079,48
<b>Movements during the period</b>			
Recorded .....	8279	67.458,94	
Written back .....	8289	.....	
Acquisitions from third parties .....	8299	.....	
Cancelled owing to sales and disposals .....	8309	105.956,98	
Transferred from one heading to another .....(+)/(-)	8319	.....	
<b>Depreciations and amounts written down at the end of the period</b> .....	8329	374.581,44	
<b>NET BOOK VALUE AT THE END OF THE PERIOD</b> .....	(22/27)	1.009.695,50	
<b>OF WHICH</b>			
<b>Owned by the association or the foundation in full property</b> .....	8349	1.009.695,50	

	Codes	Period	Preceding period
<b>FINANCIAL FIXED ASSETS</b>			
<b>Acquisition value at the end of the period</b> .....	8395P	XXXXXXXXXXXXXXXXXX	250,00
<b>Movements during the period</b>			
Acquisitions .....	8365	.....	
Sales and disposals .....	8375	.....	
Transfers from one heading to another .....(+)/(-)	8385	.....	
Other movements .....(+)/(-)	8386	.....	
<b>Acquisition value at the end of the period</b> .....	8395	250,00	
<b>Revaluation surpluses at the end of the period</b> .....	8455P	XXXXXXXXXXXXXXXXXX	.....
<b>Movements during the period</b>			
Recorded .....	8415	.....	
Acquisitions from third parties .....	8425	.....	
Cancelled .....	8435	.....	
Transferred from one heading to another .....(+)/(-)	8445	.....	
<b>Revaluation surpluses at the end of the period</b> .....	8455	.....	.....
<b>Amounts written down at the end of the period</b> .....	8525P	XXXXXXXXXXXXXXXXXX	.....
<b>Movements during the period</b>			
Recorded .....	8475	.....	
Written back .....	8485	.....	
Acquisitions from third parties .....	8495	.....	
Cancelled owing to sales and disposals .....	8505	.....	
Transferred from one heading to another .....(+)/(-)	8515	.....	
<b>Amounts written down at the end of the period</b> .....	8525	.....	.....
<b>Uncalled amounts at the end of the period</b> .....	8555P	XXXXXXXXXXXXXXXXXX	.....
<b>Movements during the period</b> .....(+)/(-)	8545	.....	
<b>Uncalled amounts at the end of the period</b> .....	8555	.....	
<b>NET BOOK VALUE AT THE END OF THE PERIOD</b> .....	(28)	250,00	

## STATEMENT OF AMOUNTS PAYABLE

	Codes	Period
<b>BREAKDOWN OF AMOUNTS PAYABLE WITH AN ORIGINAL PERIOD TO MATURITY OF MORE THAN ONE YEAR, ACCORDING TO THEIR RESIDUAL TERM</b>		
Total current portion of amounts payable after more than one year falling due within one year ..	(42)	50.925,96
Total amounts payable with a remaining term of more than one but not more than five years ....	8912	195.216,20
Total amounts payable with a remaining term of more than five years .....	8913	.....
<b>GUARANTEED AMOUNTS PAYABLE (included in headings 17 and 42/48 of the liabilities)</b>		
<b>Amounts payable guaranteed by Belgian public authorities</b>		
Financial debts .....	8921	.....
Credit institution, leasing and similar obligations .....	891	..... (+)/(-)
Other loans .....	901	..... (+)/(-)
Trade debts .....	8981	.....
Suppliers .....	8991	.....
Bills of exchange payable .....	9001	.....
Advance payments received on contracts in progress .....	9011	.....
Remuneration and social security .....	9021	.....
Other amounts payable .....	9051	.....
Total amounts payable guaranteed by Belgian public authorities .....	9061	.....
<b>Amounts payable guaranteed by real securities or irrevocably promised by the association or the foundation on its own assets</b>		
Financial debts .....	8922	.....
Credit institutions, leasing and similar obligations .....	892	..... (+)/(-)
Other loans .....	902	..... (+)/(-)
Trade debts .....	8982	.....
Suppliers .....	8992	.....
Bills of exchange payable .....	9002	.....
Advances received on contracts in progress .....	9012	.....
Taxes, remuneration and social security .....	9022	.....
Taxes .....	9032	.....
Remuneration and social security .....	9042	.....
Other amounts payable .....	9052	.....
Total amounts payable guaranteed by real securities or irrevocably promised by the association or the foundation on its own assets .....	9062	.....
<b>TAXES, REMUNERATION AND SOCIAL SECURITY (heading 45 of the liabilities)</b>		
Outstanding tax debts .....	9072	.....
Amounts due to the National Social Security Office .....	9076	.....

**RESULTS**

	Codes	Period	Preceding period
<b>PERSONNEL AND REMUNERATION SOCIAL SECURITY PENSIONS</b>			
<b>Employees for whom the association or the foundation submitted a DIMONA declaration or who are recorded in the general personnel register</b>			
Total number at the closing date .....	9086	14	13
Average number of employees calculated in full-time equivalents .....	9087	13,5	12,2
Number of actual worked hours .....	9088	22.455	20.283
<b>Personnel costs</b>			
Remuneration and direct social benefits .....	620	654.848,95	492.582,48
Employers' contribution for social security .....	621	311.080,29	261.868,41
Employers' premiums for extra statutory insurance .....	622	.....	.....
Other personnel costs .....	623	75.201,71	335.508,55
Retirement and survivors' pensions .....	624	.....	.....
<b>FINANCIAL RESULTS</b>			
<b>Capitalized Interests</b> .....	6503	.....	.....
<b>Amount of the discount borne by the association or the foundation, as a result of negotiating amounts receivable</b> .....	653	.....	.....
<b>Balance of account, provisions of a financial nature formed (used or reversed)</b> .....	656	.....	.....

**SOCIAL BALANCE SHEET**

Number of joint industrial committee: .....

**EMPLOYEES FOR WHOM THE ASSOCIATION OR THE FOUNDATION SUBMITTED A DIMONA DECLARATION OR WHO ARE RECORDED IN THE GENERAL PERSONNEL REGISTER**

	Codes	1. Full-time (period)	2. Part-time (period)	3. Total (T) or Total full-time equivalents (FTE) (period)	3P. Total (T) or Total full-time equivalents (FTE) (preceding period)
<b>During the current period</b>					
Average number of employees .....	100	12,8	1,0	13,5 (FTE)	12,2 (FTE)
Number of hours actually worked .....	101	21.325	1.130	22.455 (T)	20.283 (T)
Personnel costs .....	102			1.041.130,95 (T)	1.089.959,44 (T)

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

**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	8	.....	8,0
305	7	.....	7,0

**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) .....

Codes	Men	Codes	Women
5801	1	5811	1
5802	2	5812	2
5803	393,00	5813	556,00
58031	.....	58131	.....
58032	393,00	58132	556,00
58033	.....	58133	.....
<b>Total of initiatives of less formal or informal professional training at the expense of the employer</b>			
Number of employees involved .....	5821	5831	.....
Number of actual training hours .....	5822	5832	.....
Costs for the association or the foundation .....	5823	5833	.....
<b>Total of initiatives of initial professional training at the expense of the employer</b>			
Number of employees involved .....	5841	5851	6
Number of actual training hours .....	5842	5852	3.339
Costs for the association or the foundation .....	5843	5853	20.847,00



Alde Party AISBL

Year-end date 31/12/2014

EXPENDITURE		Budget	Revised Budget	Actual
<b>Eligible expenditure</b>		<b>1.172.000,00</b>	<b>1.163.000,00</b>	<b>1.041.230,95</b>
<b>A. 1: Personnel costs</b>				
1	Salaries	815.000,00	806.000,00	649.339,33
2	Social charges	280.000,00	280.000,00	311.080,29
3	Professional Training	15.000,00	15.000,00	3.469,12
4	Staff Mission expenses	10.000,00	10.000,00	1.272,00
5	Other personnel costs	52.000,00	52.000,00	65.499,39
	Carry-over			10.470,82
<b>A. 2: Infrastructure and operating costs</b>		<b>179.500,00</b>	<b>179.450,00</b>	<b>313.334,62</b>
1	Rent, charges and maintenance costs	32.000,00	32.000,00	134.707,35
2	Costs relating to installation, operating and maint. of equipment	26.000,00	25.950,00	13.944,77
3	Depreciation of movable and immovable property	70.500,00	70.500,00	112.191,05
4	Stationery and office supplies	10.000,00	10.000,00	7.614,46
5	Postal and telecommunication charges	28.000,00	28.000,00	30.284,18
6	Printing, translation and reproduction costs	13.000,00	13.000,00	14.165,80
7	Other infrastructure costs	0,00	0,00	207,01
	Carry-over			0,00
<b>A. 3: Administrative expenditure</b>		<b>58.500,00</b>	<b>58.500,00</b>	<b>69.724,28</b>
1	Documentation costs (newspapers, press agencies, databases)	1.000,00	1.000,00	14,41
2	Costs of studies and research	0,00	0,00	0,00
3	Legal Costs	5.000,00	5.000,00	10.023,10
4	Accounting and audit costs	6.000,00	6.000,00	12.947,00
5	Support to affiliated organizations and subsidies to third parties	46.500,00	46.500,00	46.739,77
7	Miscellaneous administrative costs	0,00	0,00	0,00
	Carry-over			0,00
<b>A. 4: Meetings and representation costs</b>		<b>1.345.000,00</b>	<b>1.345.000,00</b>	<b>1.404.294,95</b>
1	Costs of statutory meetings of the political party, parties assistance & PTA	1.235.000,00	1.235.000,00	1.277.160,37
2	Participation in seminars and conferences	0,00	0,00	0,00
3	Representation costs	110.000,00	110.000,00	87.505,08
4	Cost of invitations	0,00	0,00	0,00
5	Other meeting-related costs	0,00	0,00	40.129,40
	Carry-over			0,00
<b>A. 5: Information and publications</b>		<b>530.000,00</b>	<b>500.000,00</b>	<b>306.091,38</b>
1	Publication costs	20.000,00	20.000,00	36.999,86
2	Creation and operation of Internet sites	20.000,00	20.000,00	14.023,94
3	Publicity costs	50.000,00	50.000,00	21.667,16
4	Communications equipment (gadgets)	30.000,00	30.000,00	16.089,23
5	Seminars and exhibitions	5.000,00	5.000,00	2.586,18
6	Election campaigns	275.000,00	275.000,00	196.594,57
7	Other information related costs	130.000,00	100.000,00	18.040,44
	Carry-over			0,00
<b>Expenditure relating to contributions</b>		<b>105.000,00</b>	<b>140.000,00</b>	<b>61.872,51</b>
<b>A. 7: Allocation to "Provision to cover eligible expenditure to be incurred in the first quarter of N+1"</b>				
<b>A. TOTAL ELIGIBLE EXPENDITURE</b>		<b>3.410.000,00</b>	<b>3.385.950,00</b>	<b>3.319.644,94</b>
<b>B. 1: Non-eligible expenditure</b>		<b>21.000,00</b>	<b>22.300,00</b>	<b>89.578,53</b>
1	Allocations to other provisions	0,00	0,00	3.707,23
2	Financial charges	16.000,00	16.000,00	22.700,05
3	Exchange losses	0,00	0,00	651,25
4	Uncollectable membership fees	0,00	0,00	56.265,00
5	Other (non-eligible depreciation)	0,00	0,00	6.255,00
6	Other (rental charges previous years)	5.000,00	6.300,00	3.707,23
<b>B. TOTAL NON-ELIGIBLE EXPENDITURE</b>		<b>21.000,00</b>	<b>22.300,00</b>	<b>89.578,53</b>
<b>C. TOTAL EXPENDITURE</b>		<b>3.431.000,00</b>	<b>3.408.250,00</b>	<b>3.409.223,47</b>
<b>REVENUE</b>				
<b>D. 1: Dissolution of "Provision to cover eligible costs to be incurred in the first quarter of N"</b>		<b>0,00</b>	<b>0,00</b>	<b>10.470,82</b>
<b>D. 2: European Parliament grant</b>		<b>2.779.579,00</b>	<b>2.872.799,00</b>	<b>2.812.799,00</b>
<b>D. 3: Membership fees</b>		<b>413.650,00</b>	<b>346.450,00</b>	<b>412.545,19</b>
3.1.	from member parties	410.150,00	345.000,00	403.727,00
3.2.	from individual members	3.500,00	1.450,00	8.818,19
<b>D. 4: Donations</b>		<b>100.000,00</b>	<b>5.000,00</b>	<b>78.613,48</b>
4.1.	above 500 EUR	100.000,00	5.000,00	78.613,48
4.2.	below 500 EUR	0,00	0,00	0,00
<b>D. 5: Other own resources (to cover eligible expenditure)</b>		<b>0,00</b>	<b>5.000,00</b>	<b>196.189,57</b>
	Registration fees	0,00	5.000,00	6.553,06
	Other			35,67
	Use of reserved funds prior years			189.600,82
<b>D. 6: Contributions in kind</b>		<b>45.000,00</b>	<b>140.000,00</b>	<b>61.872,51</b>
<b>D. REVENUE (to cover eligible expenditure)</b>		<b>3.338.221,00</b>	<b>3.309.248,00</b>	<b>3.572.489,57</b>
<b>E. I Own resources (to cover non-eligible expenditure)</b>		<b>21.050,00</b>	<b>22.300,00</b>	<b>9.605,91</b>
	Reinvoicing of costs	0,00	0,00	4.161,75
	Financial income	21.050,00	22.300,00	5.444,16
	Extraordinary income	0,00	0,00	0,00
<b>F. TOTAL REVENUE</b>		<b>3.359.271,00</b>	<b>3.331.548,00</b>	<b>3.582.095,48</b>
<b>G. Profit / Loss (F-C)</b>		<b>-71.729,00</b>	<b>-76.702,00</b>	<b>172.872,01</b>

H1 Allocation of own resources to the specific reserve account  
H Profit/Loss for verifying compliance with the no-profit rule

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ALDE

Audit 2014 – list of donors for amounts over 500€

donor	amount
CEZ, a.s.	12.000 €
E-bay liaison office	5.000 €
Bayer Crop Science	12.000 €
Syngenta	12.000 €
Danish Agricultural Council	3.000 €
Deloitte	10.000 €
Friedrich Nauman Stiftung	3.500 €
CCIA	9.000 €
Bayer Material Science AG	12.000 €
various donations under 500€	113 €
total	78.613 €