

Foundation for European Progressive Studies

Grant Thornton Bedrijfsrevisoren SCRL

Registered Office
Potvlietlaan 6
2600 Berchem
Belgium

Independent auditor's report on the financial year
ended 31 December 2020

www.grantthornton.be

Independent auditor's report with respect to the Annual Accounts of the Foundation for European Progressive Studies for the year ended 31 December 2020

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 2020, the income statement for the year ended 31 December 2020 and the disclosures (all elements together the "Annual Accounts") using the abbreviated schedule and on the Final Statement of eligible 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 audit of the Annual Accounts and the Final Statement of eligible expenditure actually incurred

Unqualified opinion

We have audited the Annual Accounts of the Foundation for European Progressive Studies (the "Entity"), that comprise the balance sheet on 31 December 2020, as well as the income statement of the year and the disclosures, which show a balance sheet total of € 2.159.769 and of which the income statement shows a profit for the year of € 35.591.

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 2020, 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 eligible expenditure actually incurred for the year ended 31 December 2020, in accordance with rules and regulations applicable to funding of European political parties and European political foundations, of the Foundation for European Progressive Studies.

In our opinion, the Final Statement of eligible expenditure actually incurred of the Entity for the year ended 31 December 2020 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 the 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 eligible 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 eligible 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.

Material uncertainty related to going concern

We draw your attention to the disclosure on page A-asbl 6.8 of the Annual Accounts relating to its negative cash position at the end of the year. These described circumstances indicate the existence of a material uncertainty which may cast significant doubt about the Entity’s ability to continue as a Going Concern. The Annual Accounts have been prepared under the assumption that the activities will be continued. 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 – Re-statement of the figures 2019

We draw attention to to the disclosure on page A-asbl 6.8 of the Annual Accounts relating to the re-statement of the figures for the financial year 2019. Our opinion is not modified in respect of this matter.

Other Matters

We draw your attention to the developments surrounding the Covid-19 virus that has a profound impact on people's health and on society as a whole. This also has an impact on the operational and financial performance of organisations and the assessment of the Entity's ability to continue as a going concern. The situation gives rise to inherent uncertainty. The Entity has not made any disclosure of its assessment of the impact of Covid-19 in the Annual Accounts. We have considered the uncertainties related to the potential effects of Covid-19 and the assumptions made by the Entity in this respect on its operations and financial situation. Our opinion is not modified in respect of this matter.

On 31 January 2020, the United Kingdom withdrew from the European Union and the European Atomic Energy Community (EURATOM). Following intense negotiations, an agreement on future EU-UK relations was concluded end of December 2020. The Entity has not made any disclosure of its assessment of the impact of Brexit and the aforementioned agreement in the Annual Accounts. We have considered the uncertainties related to the potential effects of Brexit and the assumptions made by the Entity in this respect on its operations and financial situation. 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 eligible 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 eligible 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 eligible 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 grant 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 eligible expenditure actually incurred

Our objectives are to obtain reasonable assurance whether the Annual Accounts and the Final Statement of eligible 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 eligible 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 eligible 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 eligible 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 eligible 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 eligible expenditure actually incurred, and evaluating whether these Annual Accounts and the Final Statement of eligible 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 Grant 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 grant award 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 eligible 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 surplus of Union funding was carried over to the next financial year and has been used in the first quarter of that financial year, pursuant to Article 222(7) 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, 1st September 2021

Grant Thornton Bedrijfsrevisoren SCRL
Represented by

Gunther Loits
(Signature)

Digitally signed by Gunther Loits
(Signature)
DN: cn=Gunther Loits (Signature),
c=BE
Date: 2021.09.01 17:40:07 +02'00'

Gunther Loits
Registered auditor

Annex 1: Annual accounts

**COMPTES ANNUELS ET AUTRES DOCUMENTS À DÉPOSER
EN VERTU DU CODE DES SOCIÉTÉS ET DES ASSOCIATIONS**

DONNÉES D'IDENTIFICATION (à la date du dépôt)

Dénomination: **FONDATION EUROPEENNE D'ETUDES PROGRESSISTES**

Forme juridique: **Fondation Politique Européenne**

Adresse: **Rue Montoyer**

N°: **40**

Boîte:

Code postal: **1000**

Commune: **Bruxelles**

Pays: **Belgique**

Registre des personnes morales (RPM) - Tribunal de l'entreprise de **Bruxelles, francophone**

Adresse Internet:

Numéro d'entreprise

BE 0896.230.213

Date de dépôt du document le plus récent mentionnant la date de publication des actes constitutif et modificatif(s) des statuts.

20-09-2018

COMPTES ANNUELS EN EUROS approuvés par l'assemblée générale du

11-06-2021

et relatifs à l'exercice couvrant la période du

01-01-2020

au

31-12-2020

Exercice précédent du

01-01-2019

au

31-12-2019

Les montants relatifs à l'exercice précédent ne sont pas identiques à ceux publiés antérieurement.

Numéros des sections du document normalisé non déposées parce que sans objet:

A-asbl 6.2, A-asbl 6.3, A-asbl 6.5, A-asbl 6.6, A-asbl 7, A-asbl 8



N°	BE 0896.230.213	A-asbl 2.1
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**LISTE DES ADMINISTRATEURS ET COMMISSAIRES
ET DÉCLARATION CONCERNANT UNE MISSION DE
VÉRIFICATION OU DE REDRESSEMENT COMPLÉMENTAIRE**

LISTE DES ADMINISTRATEURS ET COMMISSAIRES

LISTE COMPLÈTE des nom, prénoms, profession, domicile (adresse, numéro, code postal et commune) et fonction au sein de l'association ou de la fondation

RODRIGUES Maria Joao

Rue Montoyer 40
1000 Bruxelles
BELGIQUE

Début de mandat: 28-06-2017

Président du Conseil d'Administration

GURMAI Zita

Huvosvolgy ut 6
1021 Budapest
HONGRIE

Vice-président du Conseil d'Administration

ANDOR Laszlo

Rue Montoyer 40
1000 Bruxelles
BELGIQUE

Début de mandat: 30-06-2019

Secrétaire Général

MALTSCHNIG Maria

Khlesplatz 61
1120 Vienna
AUTRICHE

Membre

ROUILLON Christophe

Rue Belliard 101
1040 Etterbeek
BELGIQUE

Membre

STANISHEV Sergei

Rue Guimard 10
1040 Etterbeek
BELGIQUE

Vice-président du Conseil d'Administration

STOSTAD Jan-Erik

c/o Arbeiderpartiet Youngstorget 2
0181 Oslo
NORVEGE



N°	BE 0896.230.213		A-asbl 2.1
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Début de mandat: 28-06-2017

Vice-président, Trésorier
Membre

GARCIA Iratxe

Rue Belliard 101
1040 Etterbeek
BELGIQUE

Membre

BUFFAT Jean-Paul

Boulevard de l'Empereur 13
1000 Bruxelles
BELGIQUE

Membre

OPTENHOEGEL Uwe

Hiroshimastrasse 17
DE10785 Berlin
ALLEMAGNE

Vice-président du Conseil d'Administration

AYRAULT Jean-Marc

Cité Malesherbes 19
75009 Paris
FRANCE

Début de mandat: 30-08-2017

Membre

KLEVA KEKUS Mojca

Trubarjeva 79
1000 Ljubljana
SLOVENIE

Membre

BARON CRESPO Enrique

Martinez campos 13
28010 Madrid
ESPAGNE

Début de mandat: 19-10-2018

Vice président, Président du conseil
scientifique

HOMS Alicia

Rue Guimard 10/12
1040 Etterbeek
BELGIQUE

Membre

BERVKENS Arjen

Leeghwaterplein 45
2521 den haag
PAYS-BAS

Début de mandat: 15-10-2019

Membre



N°	BE 0896.230.213		A-asbl 2.1
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Archieff

N°	BE 0896.230.213		A-asbl 2.2
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MISSION DE VÉRIFICATION OU DE REDRESSEMENT

Mentions facultatives:

- Dans le cas où des comptes annuels ont été vérifiés ou redressés par un expert-comptable externe ou par un réviseur d'entreprises qui n'est pas le commissaire, peuvent être mentionnés ci-après: les nom, prénoms, profession et domicile de chaque expert-comptable externe ou réviseur d'entreprises et son numéro de membre auprès de son Institut ainsi que la nature de sa mission:
 - A. La tenue des comptes de l'association ou de la fondation,
 - B. L'établissement des comptes annuels,
 - C. La vérification des comptes annuels et/ou
 - D. Le redressement des comptes annuels.

- Si des missions visées sous A. ou sous B. ont été accomplies par des comptables agréés ou par des comptables-fiscalistes agréés, peuvent être mentionnés ci-après: les nom, prénoms, profession et domicile de chaque comptable agréé ou comptable-fiscaliste agréé et son numéro de membre auprès de l'Institut Professionnel des Comptables et Fiscalistes agréés ainsi que la nature de sa mission.



COMPTES ANNUELS

BILAN APRÈS RÉPARTITION

	Ann.	Codes	Exercice	Exercice précédent
ACTIF				
Frais d'établissement		20		
ACTIFS IMMOBILISÉS		21/28	1.209.480	146.918
Immobilisations incorporelles	6.1.1	21	14.552	23.040
Immobilisations corporelles	6.1.2	22/27	1.047.937	59.343
Terrains et constructions		22		
Installations, machines et outillage		23	160.560	37.425
Mobilier et matériel roulant		24	17.378	21.918
Location-financement et droits similaires		25		
Autres immobilisations corporelles		26	869.999	
Immobilisations en cours et acomptes versés		27		
Immobilisations financières	6.1.3	28	146.991	64.535
ACTIFS CIRCULANTS		29/58	950.289	757.834
Créances à plus d'un an		29		
Créances commerciales		290		
Autres créances		291		
Stocks et commandes en cours d'exécution		3		
Stocks		30/36		
Commandes en cours d'exécution		37		
Créances à un an au plus		40/41	538.363	402.603
Créances commerciales		40	508.551	401.712
Autres créances		41	29.812	891
Placements de trésorerie		50/53		
Valeurs disponibles		54/58	154.814	207.040
Comptes de régularisation		490/1	257.112	148.191
TOTAL DE L'ACTIF		20/58	2.159.769	904.752

Arndt

	Ann.	Codes	Exercice	Exercice précédent
PASSIF				
FONDS SOCIAL				
Fonds de l'association ou de la fondation	6.2	10/15	<u>-52.232</u>	<u>-87.822</u>
Plus-values de réévaluation		10		
Fonds affectés et autres réserves	6.2	12		
Bénéfice (Perte) reporté(e)	6.2	13		81.128
Subsides en capital		14	-52.232	-168.950
		15		
PROVISIONS ET IMPÔTS DIFFÉRÉS	6.2	16		
Provisions pour risques et charges		160/5		
Pensions et obligations similaires		160		
Charges fiscales		161		
Grosses réparations et gros entretien		162		
Obligations environnementales		163		
Autres risques et charges		164/5		
Provisions pour subsides et legs à rembourser et pour dons avec droit de reprise		167		
Impôts différés		168		
DETTES		17/49	<u>2.212.001</u>	<u>992.574</u>
Dettes à plus d'un an	6.3	17		
Dettes financières		170/4		
Etablissements de crédit, dettes de location-financement et dettes assimilées		172/3		
Autres emprunts		174/0		
Dettes commerciales		175		
Acomptes sur commandes		176		
Autres dettes		178/9		
Dettes à un an au plus	6.3	42/48	1.404.204	982.622
Dettes à plus d'un an échéant dans l'année		42		
Dettes financières		43	200.000	200.000
Etablissements de crédit		430/8	200.000	200.000
Autres emprunts		439		
Dettes commerciales		44	850.522	515.738
Fournisseurs		440/4	850.522	515.738
Effets à payer		441		
Acomptes sur commandes		46		
Dettes fiscales, salariales et sociales		45	263.303	96.141
Impôts		450/3	41.299	
Rémunérations et charges sociales		454/9	222.004	96.141
Autres dettes		48	90.379	170.743
Comptes de régularisation		492/3	807.797	9.952
TOTAL DU PASSIF		10/49	<u>2.159.769</u>	<u>904.752</u>



COMPTE DE RÉSULTATS

	Ann.	Codes	Exercice	Exercice précédent
Produits et charges d'exploitation				
Marge brute (+)/(-)		9900	2.098.811	1.752.740
Dont: produits d'exploitation non récurrents		76A		
Chiffre d'affaires		70		
Cotisations, dons, legs et subsides		73		
Approvisionnements, marchandises, services et biens divers		60/61		
Rémunérations, charges sociales et pensions (+)/(-)		62	1.927.002	1.766.132
Amortissements et réductions de valeur sur frais d'établissement, sur immobilisations incorporelles et corporelles		630	88.828	31.289
Réductions de valeur sur stocks, sur commandes en cours d'exécution et sur créances commerciales: dotations (reprises) (+)/(-)		631/4		21.764
Provisions pour risques et charges: dotations (utilisations et reprises) (+)/(-)		635/9	34.248	
Autres charges d'exploitation		640/8		945
Charges d'exploitation portées à l'actif au titre de frais de restructuration (-)		649		
Charges d'exploitation non récurrentes		66A	493	162.604
Bénéfice (Perte) d'exploitation (+)/(-)		9901	48.240	-229.994
Produits financiers	6.4	75/76B	58	66.357
Produits financiers récurrents		75	58	356
Produits financiers non récurrents		76B		66.001
Charges financières	6.4	65/66B	12.707	5.313
Charges financières récurrentes		65	12.707	5.313
Charges financières non récurrentes		66B		
Bénéfice (Perte) de l'exercice avant impôts (+)/(-)		9903	35.591	-168.950
Prélèvement sur les Impôts différés		780		
Transfert aux impôts différés		680		
Impôts sur le résultat (+)/(-)		67/77		
Bénéfice (Perte) de l'exercice (+)/(-)		9904	35.591	-168.950
Prélèvement sur les réserves immunisées		789		
Transfert aux réserves immunisées		689		
Bénéfice (Perte) de l'exercice à affecter (+)/(-)		9905	35.591	-168.950

Arhlf

AFFECTATIONS ET PRÉLÈVEMENTS

		Codes	Exercice	Exercice précédent
Bénéfice (Perte) à affecter	(+)/(-)	9906	-133.359	-168.950
Bénéfice (Perte) de l'exercice à affecter	(+)/(-)	9905	35.591	-168.950
Bénéfice (Perte) reporté(e) de l'exercice précédent	(+)/(-)	14P	-168.950	
Prélèvement sur les capitaux propres: fonds, fonds affectés et autres réserves		791	81.127	
Affectations aux fonds affectés et autres réserves		691		
Bénéfice (Perte) à reporter	(+)/(-)	14	-52.232	-168.950



ANNEXE

ETAT DES IMMOBILISATIONS

IMMOBILISATIONS INCORPORELLES

Valeur d'acquisition au terme de l'exercice

Mutations de l'exercice

Acquisitions, y compris la production immobilisée

Cessions et désaffectations

Transferts d'une rubrique à une autre

(+)/(-)

Valeur d'acquisition au terme de l'exercice

Amortissements et réductions de valeur au terme de l'exercice

Mutations de l'exercice

Actés

Repris

Acquis de tiers

Annulés à la suite de cessions et désaffectations

Transférés d'une rubrique à une autre

(+)/(-)

Amortissements et réductions de valeur au terme de l'exercice

VALEUR COMPTABLE NETTE AU TERME DE L'EXERCICE

Codes	Exercice	Exercice précédent
8059P	XXXXXXXXXX	49.332
8029		
8039		
8049		
8059	49.332	
8129P	XXXXXXXXXX	26.292
8079	8.488	
8089		
8099		
8109		
8119		
8129	34.780	
21	14.552	



	Codes	Exercice	Exercice précédent
IMMOBILISATIONS CORPORELLES			
Valeur d'acquisition au terme de l'exercice	8199P	XXXXXXXXXX	235.074
Mutations de l'exercice			
Acquisitions, y compris la production immobilisée	8169	1.069.427	
Cessions et désaffectations	8179	1.029	
Transferts d'une rubrique à une autre (+)/(-)	8189		
Valeur d'acquisition au terme de l'exercice	8199	1.303.472	
Plus-values au terme de l'exercice	8259P	XXXXXXXXXX	
Mutations de l'exercice			
Actées	8219		
Acquises de tiers	8229		
Annulées	8239		
Transférées d'une rubrique à une autre (+)/(-)	8249		
Plus-values au terme de l'exercice	8259		
Amortissements et réductions de valeur au terme de l'exercice	8329P	XXXXXXXXXX	175.731
Mutations de l'exercice			
Actés	8279	80.340	
Repris	8289		
Acquis de tiers	8299		
Annulés à la suite de cessions et désaffectations	8309	536	
Transférés d'une rubrique à une autre (+)/(-)	8319		
Amortissements et réductions de valeur au terme de l'exercice	8329	255.535	
VALEUR COMPTABLE NETTE AU TERME DE L'EXERCICE	22/27	<u>1.047.937</u>	
DONT			
Appartenant à l'association ou à la fondation en pleine propriété	8349		

Arhlf

IMMOBILISATIONS FINANCIÈRES

Valeur d'acquisition au terme de l'exercice

Mutations de l'exercice

Acquisitions

Cessions et retraits

Transferts d'une rubrique à une autre

Autres mutations

Valeur d'acquisition au terme de l'exercice

Plus-values au terme de l'exercice

Mutations de l'exercice

Actées

Acquises de tiers

Annulées

Transférées d'une rubrique à une autre

Plus-values au terme de l'exercice

Réductions de valeur au terme de l'exercice

Mutations de l'exercice

Actées

Reprises

Acquises de tiers

Annulées à la suite de cessions et retraits

Transférées d'une rubrique à une autre

Réductions de valeur au terme de l'exercice

Montants non appelés au terme de l'exercice

Mutations de l'exercice

Montants non appelés au terme de l'exercice

VALEUR COMPTABLE NETTE AU TERME DE L'EXERCICE

Codes	Exercice	Exercice précédent
8395P	XXXXXXXXXX	64.535
8365	82.456	
8375		
(+)/(-) 8385		
(+)/(-) 8386		
8395	146.991	
8455P	XXXXXXXXXX	
8415		
8425		
8435		
(+)/(-) 8445		
8455		
8525P	XXXXXXXXXX	
8475		
8485		
8495		
8505		
(+)/(-) 8515		
8525		
8555P	XXXXXXXXXX	
(+)/(-) 8545		
8555		
28	146.991	

Arndt

RÉSULTATS

PERSONNEL

Travailleurs pour lesquels l'association ou la fondation a introduit une déclaration DIMONA ou qui sont inscrits au registre général du personnel

Effectif moyen du personnel calculé en équivalents temps plein

PRODUITS ET CHARGES DE TAILLE OU D'INCIDENCE EXCEPTIONNELLE

Produits non récurrents

Produits d'exploitation non récurrents

Produits financiers non récurrents

Charges non récurrentes

Charges d'exploitation non récurrentes

Charges financières non récurrentes

RÉSULTATS FINANCIERS

Intérêts portés à l'actif

Codes	Exercice	Exercice précédent
9087	18,8	17,5
76		66.001
76A		
76B		66.001
66	493	162.604
66A	493	162.604
66B		
6502		



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Bilan social

Numéros des commissions paritaires dont dépend l'association ou la fondation: 999.000 337

TRAVAILLEURS POUR LESQUELS L'ASSOCIATION OU LA FONDATION A INTRODUIT UNE DÉCLARATION DIMONA OU QUI SONT INSCRITS AU REGISTRE GÉNÉRAL DU PERSONNEL

Au cours de l'exercice et de l'exercice précédent	Codes	1. Temps plein <i>(exercice)</i>	2. Temps partiel <i>(exercice)</i>	3. Total (T) ou total en équivalents temps plein (ETP) <i>(exercice)</i>	3P. Total (T) ou total en équivalents temps plein (ETP) <i>(exercice précédent)</i>
	Nombre moyen de travailleurs	100	18,8		18,8 ETP
Nombre d'heures effectivement prestées	101	29.085		29.085 T	29.002 T
Frais de personnel	102	1.921.002		1.921.002 T	1.766.132 T

A la date de clôture de l'exercice	Codes	1. Temps plein	2. Temps partiel	3. Total en équivalents temps plein
Nombre de travailleurs	105	18		18
Par type de contrat de travail				
Contrat à durée indéterminée	110	16		16
Contrat à durée déterminée	111	2		2
Contrat pour l'exécution d'un travail nettement défini	112			
Contrat de remplacement	113			
Par sexe et niveau d'études				
Hommes	120	7		7
de niveau primaire	1200			
de niveau secondaire	1201	2		2
de niveau supérieur non universitaire	1202	1		1
de niveau universitaire	1203	4		4
Femmes	121	11		11
de niveau primaire	1210			
de niveau secondaire	1211	4		4
de niveau supérieur non universitaire	1212			
de niveau universitaire	1213	7		7
Par catégorie professionnelle				
Personnel de direction	130			
Employés	134	18		18
Ouvriers	132			
Autres	133			



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TABLEAU DES MOUVEMENTS DU PERSONNEL AU COURS DE L'EXERCICE

ENTRÉES

Nombre de travailleurs pour lesquels l'association ou la fondation a introduit une déclaration DIMONA ou qui ont été inscrits au registre général du personnel au cours de l'exercice

SORTIES

Nombre de travailleurs dont la date de fin de contrat a été inscrite dans une déclaration DIMONA ou au registre général du personnel au cours de l'exercice

Codes	1. Temps plein	2. Temps partiel	3. Total en équivalents temps plein
205	7		7
305		8	8

RENSEIGNEMENTS SUR LES FORMATIONS POUR LES TRAVAILLEURS AU COURS DE L'EXERCICE

Initiatives en matière de formation professionnelle continue à caractère formel à charge de l'employeur

Nombre de travailleurs concernés

Nombre d'heures de formation suivies

Coût net pour l'association ou la fondation

dont coût brut directement lié aux formations

dont cotisations payées et versements à des fonds collectifs

dont subventions et autres avantages financiers reçus (à déduire)

Initiatives en matière de formation professionnelle continue à caractère moins formel ou informel à charge de l'employeur

Nombre de travailleurs concernés

Nombre d'heures de formation suivies

Coût net pour l'association ou la fondation

Initiatives en matière de formation professionnelle initiale à charge de l'employeur

Nombre de travailleurs concernés

Nombre d'heures de formation suivies

Coût net pour l'association ou la fondation

Codes	Hommes	Codes	Femmes
5801		5811	
5802		5812	
5803		5813	
58031		58131	
58032		58132	
58033		58133	
5821		5831	
5822		5832	
5823		5833	
5841		5851	
5842		5852	
5843		5853	

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Règles d'évaluation

Asset type
 Depreciation rate
 Intangible fixed assets
 Software for personal computers and servers :25%, 12,5%
 Tangible fixed assets
 Land 0%
 Buildings 4%
 Plant and equipment
 Scientific and laboratory equipment : 25%
 Tools for industry and workshops :12,5%
 Lifting and mechanical handling equipment for public works, prospecting and mining :12,5%
 Control and transmission devices, motors, compression, vacuum and pumping equipment: 12,5%
 Equipment for the supply and treatment of electric power :12,5%, 25%
 Specific electric equipment: 25%
 Furniture and vehicles
 Office, laboratory and workshop furniture :10%
 Electrical office equipment, printing and mailing equipment :25%
 Printshop and postroom equipment:12,5%
 Equipment and decorations for garden, kitchen, canteen, restaurant, crèche and school:12,5%
 Motorised outdoor equipment:25%
 Specific furniture and equipment for schools, crèches and childcare centres:25%
 Furniture for restaurant/cafeteria/bar area: 10%, 12,5%
 Cash registers and card acceptor devices: 25%
 Antiques, artistic works, collectors' items : 0%
 Transport equipment (vehicles and accessories): 25%
 Computer hardware
 Computers, servers, accessories, data transfer equipment, printers, screens :25%
 Copying equipment, digitising and scanning equipment : 25%
 Other fixtures and fittings :
 Telecommunications equipment :25%
 Audiovisual equipment :25%
 Computer, scientific and general books, documentation
 Computer books, CDs, DVD : 33%
 Scientific books, general books, CDs, DVDs :25%
 Health, safety and protective equipment, medical equipment, : 12,5%
 Fire-fighting equipment, equipment for surveillance and security services
 Medical and nursing equipment : 25%
 Other : 10%
 Tangible fixed assets under construction :0%
 La fondation a une trésorerie négative à la fin de l'année mais sa continuité est garantie aussi longtemps qu'elle recevra des subsides du Parlement Européen et d'autres ressources. Les règles d'évaluation sont basées sur le principe de continuité

As result of a review performed by the Authority, FEPS was informed in 2021, before adopting the annual accounts as at December 31, 2020 by the bureau of the foundation, about an amount of € 90.378,92 to be reimbursed to the European Parliament concerning inflows received in previous years (2019 and before). Instead of recording this reimbursement in the 2020 accounts, FEPS decided, after agreement with the Directorate-General for Finance of the European Parliament, to re-open the 2019 accounts and adjust these figures with the amount to be reimbursed. The adjustment results in a decrease of € 90.378,92 of the gross margin and of the result for the year ending December 31, 2019, compared to the audited annual accounts published last year.



Annex 2: Final Statement of eligible expenditure actually incurred

FEPS 2020 BUDGET (submitted with grant application versus realized)
01.09.2021

Costs		
Reimbursable costs	Budget	Actual
A.1: Personnel costs	2.221.917,82	2.051.820,03
1. Salaries	1.999.726,04	1.830.030,85
2. Contributions	111.095,89	85.478,71
3. Professional training	27.773,97	137,82
4. Staff missions expenses	27.773,97	0,00
5. Other personnel costs	55.547,95	136.172,65
A.2: Infrastructure and operating costs	399.945,22	461.712,99
1. Rent, charges and maintenance costs	216.636,99	254.060,21
2. Costs relating to installation, operation and maintenance of equipment	44.438,36	31.355,90
3. Depreciation of movable and immovable property	83.321,92	86.251,39
4. Stationery and office supplies	16.664,38	15.198,25
5. Postal and telecommunications charges	33.328,77	26.830,20
6. Printing, translation and reproduction costs	2.221,92	0,00
7. Other infrastructure costs	3.332,88	48.017,04
A.3: Administrative costs	1.027.637,00	744.598,94
1. Documentation costs (newspapers, press agencies, databases)	8.332,19	5.194,83
2. Costs of studies and research	977.643,84	663.134,04
3. Legal costs	24.996,58	27.117,17
4. Accounting and audit costs	13.886,99	44.152,90
5. Support to third parties	2.777,40	5.000,00
6. Miscellaneous administrative costs	0,00	0,00
A.4: Meetings and representation costs	937.809,31	625.560,50
1. Costs of meetings	885.594,23	622.682,91
2. Participation in seminars and conferences	44.438,36	2.877,59
3. Representation costs	2.221,92	0,00
4. Costs of invitations	2.221,92	0,00
5. Other meeting-related costs	3.332,88	0,00
A.5: Information and publication costs	333.287,65	122.411,17
1. Publication costs	277.739,71	103.599,62
2. Creation and operation of internet sites	22.219,18	1.910,67
3. Publicity costs	16.664,38	0,00
4. Communications equipment (gadgets)	8.332,19	16.900,88
5. Seminar and exhibitions	2.777,40	0,00
6. Other information-related costs	5.554,79	0,00
A.6. Allocation to "Provision to cover eligible costs of the first quarter of year N"		789.172,00
A. TOTAL ELIGIBLE COSTS	4.920.597,00	4.795.275,63
Ineligible costs		
1. Provisions	0,00	
2. Exchange losses		-19,25
3. Doubtful claims on third parties		34.248,18
4. Contributions in kind		0,00
5.1 Expenditure from previous years		0,00
5.2 Financial charges		19.390,41
B. TOTAL INELIGIBLE COSTS	0,00	53.619,34
C. TOTAL COSTS	4.920.597,00	4.848.894,97

Revenue		
	Budget	Actual
D.1. Dissolution of "Provision to cover eligible costs of the first quarter of year N"	n/a	
D.2. European Parliament funding	4.674.567,00	4.555.512,00
D.3. Membership fees	35.000,00	21.000,00
3.1 from member foundations	35.000,00	21.000,00
3.2 from individual members		
D.4 Donations	0,00	1.500,00
4.1 above 500 EUR		1.500,00
D.5 Other own resources	211.030,00	306.473,33
Support from members of FEPS towards activities	211.030,00	304.304,47
Non-operating revenue		2.168,86
Reserve accumulated in the previous years		
D.6. Interest from pre-financing		
D.7. Contributions in kind		
D. TOTAL REVENUE	4.920.597,00	4.884.485,33
E. profit/loss (D-C)	0,00	35.590,36

F. Allocation of own resources to the reserve account		35.590,36
G Profit/loss for verifying compliance with the no-profit rule (E-F)		0,00

