

Valeurs EUR

	Case	2012 2012	2011 2011
A. Bénéfice à affecter	70/69		
Perte à affecter	69/70	(31,714.89)	(42,704.27)
1. Bénéfice de l'exercice à affecter	70/68	10,989.38	10,969.64
Perte de l'exercice à affecter	68/70		
2. Bénéfice reporté de l'exercice précédent	790		
Perte reportée de l'exercice précédent	690	(42,704.27)	(53,673.91)
B. Prélèvements sur les capitaux propres	791/2		
C. Affectations aux capitaux propres	691/2		
1. au capital et aux primes d'émission	691		
2. à la réserve légale	6920		
3. aux autres réserves	6921		
D. 1. Bénéfice à reporter	693		
2. Perte à reporter	793	31,714.89	42,704.27
793000 Perte à reporter	793	31,714.89	42,704.27
E. Intervention d'associés (ou du propriétaire) dans la perte	794		
F. Bénéfice à distribuer	694/6		
1. Rémunération du capital	694		
2. Administrateurs ou gérants	695		
3. Autres allocataires	696		
HORS BILAN			

Bilan schéma abrégé BNB

Valeurs EUR

	Case	2012 2012	2011 2011
Bénéfice courant avant impôts	70/65	14,413.67	10,984.19
Perte courante avant impôts	65/70		
III. Produits exceptionnels	76	41.83	
764000 Autres produits exceptionnels	76	41.83	
Charges exceptionnelles	66	(3,299.10)	
664000 Autres charges exceptionnelles	66	(3,299.10)	
Bénéfice de l'exercice avant impôts	70/66	11,156.40	10,984.19
Perte de l'exercice avant impôts	66/70		
IIIbis. Prélèvements sur les impôts différés	780		
Transferts aux impôts différés	680		
IV. Impôts sur le résultat	67/77	(167.02)	(14.55)
670000 Prec Mob sur Intérêts créditeurs	67/77	(167.02)	(14.55)
Bénéfice de l'exercice	70/67	10,989.38	10,969.64
Perte de l'exercice	67/70		
V. Prélèvements sur les réserves immunisées	789		
Transferts aux réserves immunisées	689		
Bénéfice de l'exercice à affecter	(70/68)	10,989.38	10,969.64
Perte de l'exercice à affecter	(68/70)		

Valeurs EUR

	Case	2012 2012	2011 2011
619010 HONORAIRES INTREPRETATION	60/61	7,004.90	41,760.70
619030 HONORAIRES REVISEUR	60/61	248.05	6,352.50
619040 HONORAIRES AVOCATS	60/61		4,315.60
619050 FRAIS DE SECRETARIAT SOCIAL	60/61	9,369.45	7,462.50
619060 HONORAIRES CONSULTANCE	60/61	115,141.73	190,834.99
619070 FRAIS D ETUDE ET DE RECHERCHE	60/61	167,449.56	303,102.45
619080 ETAT DES LIEUX	60/61		1,424.17
A.B. Marge brute d'exploitation (solde positif)	70/61	996,407.50	954,764.56
Marge brute d'exploitation (solde négatif)	61/70		
C. Rémunérations, charges sociales et pensions (ann. VI,2)	62	(935,290.44)	(904,002.86)
620200 Employes	62	(598,268.68)	(581,178.74)
620210 PECULE DE VACANCES	62	(48,325.36)	(48,252.75)
620220 prime de fin d'année	62	(48,918.74)	(45,601.88)
621000 Cotisations patronales d'assurances soci	62	(216,990.89)	(210,711.00)
621200 Reductions s Cot patronales ONSS	62	37,336.47	38,799.43
622200 ASS GROUPE	62	(36,439.05)	(34,509.86)
623000 Autres frais de personnel	62	(6,335.40)	(2,418.35)
623130 Assurance hospitalisation	62	(4,630.74)	(3,103.30)
623140 Assurance Accidents du travail	62	(4,036.24)	(4,969.07)
623200 Autres frais de person employés	62	(332.65)	(6.83)
623300 Chèques éco-chèques	62	(2,250.00)	
623800 Intervention domicile lieu de travail	62	(3,459.02)	(4,822.82)
625000 PROV PECULÉ DE VACANCES	62	(100,648.43)	(98,008.29)
625001 Reprise de provision Pécule Vacances	62	98,008.29	90,860.90
D. Amortissements et réductions de valeur sur frais d'établissement, sur immobilisations	630	(27,497.88)	(21,511.22)
630100 Dot aux amort sur immo Incorporelles	630	(4,309.40)	(1,894.00)
630200 Dot aux amort sur immo corporelles	630	(23,188.48)	(19,617.22)
E. Réduction de valeur sur stocks, sur commandes en cours d'exécution et sur créances	631/4	5,718.36	(5,718.36)
634000 Dotations	631/4		(5,718.36)
634100 Reprises (-)	631/4	5,718.36	
F. Provisions pour risques et charges (dotations -, utilisations et reprises +)	635/7		
G. Autres charges d'exploitation	640/8	(17,946.73)	(5,936.47)
640000 Charges fiscales d'exploitation	640/8	(8,740.56)	(5,936.47)
642000 Moins-values sur réalisation de creances	640/8	(9,206.17)	
H. Charges d'expl. portées à l'actif au titre de frais de restructuration	649		
Bénéfice d'exploitation	70/64	21,390.81	17,595.65
Perte d'exploitation	64/70		
II. Produits financiers	75	910.53	97.03
751000 Produits des actifs circulants	75	81.13	97.03
754000 Differences de change	75	0.01	
755100 interets créditeurs	75	824.35	
756100 ECARTS DE PAIEMENTS	75	5.04	
Charges financières	65	(7,987.67)	(6,708.49)
650000 Intérêts, commissions et frais afférents	65	(6,014.38)	(5,206.66)
654000 Differences de change	65	(73.32)	(122.90)
657000 Charges financières-bancaires diverses	65	(1,799.76)	(1,296.99)
658000 DIFFERENCE DE PAIEMENT	65	(0.21)	(81.94)

Valeurs EUR

	Case	2012 2012	2011 2011
Chiffre d'affaires (mention facultative)	70		
Autres produits d'exploitation	71/4	3,337,299.14	3,214,679.35
730000 SUBSIDE	71/4	2,794,525.41	2,695,730.34
744010 APPORT EN CASH	71/4	423,802.26	377,304.29
744020 CONTRIBUTIONS IN KIND	71/4	92,427.93	119,233.97
749000 PRODUITS DIVERS	71/4	26,543.54	22,410.75
Approvisionnements, marchandises, services et biens divers	60/61	2,340,891.64	2,259,914.79
610100 LOYERS	60/61	107,475.33	72,382.28
610110 CHARGES LOCATIVES	60/61	30,402.11	34,243.55
610200 LOCATION DE VOITURES	60/61	2,004.62	1,585.23
611000 FRAIS DE NETTOYAGE	60/61	22,326.83	18,379.95
612000 FOURNITURES DE BUREAUX	60/61	12,810.50	6,238.25
612010 FRAIS DE PHOTOCOPIE	60/61	8,770.75	8,380.32
612020 ELECTRICITE	60/61	3,108.10	2,373.00
612030 FRAIS DE PRESSE BASE DE DONNEES	60/61	34.46	2,295.73
612040 FRAIS DE LIVRES	60/61	1,411.54	1,122.92
612050 PETIT MATERIEL DIVERS	60/61	183.50	810.41
612060 FRAIS DE LOGICIEL	60/61	2,400.37	2,252.26
612070 PETIT MATERIEL INFORMATIQUE	60/61	554.28	
612080 FRAIS DIVERS	60/61	33.75	24.32
612210 LOCATION DE MATERIEL	60/61	2,041.54	3,079.45
612220 FRAIS TECHNIQUES ET INSTAL	60/61	5,732.99	6,506.85
612240 FRAIS D'HOTEL	60/61	178,483.98	90,103.39
612250 FRAIS DE RESTAURANT	60/61	24,385.34	20,108.12
612260 FRAIS DE TRAITEUR	60/61	15,721.75	12,384.08
612270 FRAIS DE VISITE	60/61		44.62
612280 FRAIS DE CONFERENCE	60/61	756,612.97	639,643.60
612290 LOCATION DE SALLE	60/61	39,309.63	69,860.11
612295 FRAIS D'INSCRIPTION	60/61	158.95	63.78
612300 FRAIS DE PHARMACIE	60/61		385.53
612302 CAFE	60/61	219.97	66.48
612307 FRAIS DE PUBLICATION	60/61	319,300.33	276,598.07
612400 CADEAUX	60/61	1,102.91	328.70
613010 TELEPHONE	60/61	17,253.98	17,575.88
613020 DIVERS COMMUNICATION / LOGO	60/61	59,864.77	90,485.01
613030 FRAIS DE POSTE	60/61	8,510.62	9,166.19
613040 INTERNET	60/61	15,558.00	9,568.47
613050 TELEDISTRIBUTION	60/61		36.00
613060 Annonces et Insertions	60/61	908.14	336.00
613220 Cotisations professionnelles	60/61	3,407.50	3,407.50
614000 ASSURANCE	60/61	2,097.51	1,411.78
615000 RBST FRAIS PROPRE A L EMPLOYEUR	60/61	15,050.00	11,300.00
615050 GADGETS	60/61		1,540.00
615080 FRAIS PHOTOGRAPHE	60/61	2,759.35	12,116.48
616000 FRAIS D'AVION	60/61	269,823.88	213,929.83
616010 FRAIS DE TRAIN	60/61	32,855.84	13,707.31
616020 FRAIS DE TAXIS	60/61	26,519.23	14,180.90
616040 FRAIS DE PARKING	60/61	504.80	270.95
616050 METRO / BUS ...	60/61	691.86	543.66
616065 Indemnités Kilométriques voit. privée	60/61	1,128.51	1,345.08
616070 FRAIS DE TRANSPORT	60/61	4.52	3,824.49
616080 PER DIEM	60/61	20,826.00	20,286.33
616095 FRAIS DE VISA	60/61	193.30	520.45
619000 TRADUCTION	60/61	29,133.64	9,848.57

Valeurs EUR

	Case	2012 2012	2011 2011
454000 Office National de la Sécurité Sociale	454/9	1,241.11	
455000 Remunerations	454/9		124.84
456000 Pecules de vacances	454/9	100,648.43	98,008.29
459000 Autres dettes sociales	454/9	1,719.12	
F. Autres dettes	47/48	303.09	246.56
489200 Int. cred. s/ subsides PE à retrocéder	47/48	303.09	246.56
X. Comptes de régularisation	492/3	7,240.45	1,168.12
492000 Charges à imputer	492/3	1,210.56	1,168.12
493000 Produits à reporter	492/3	6,000.00	
499000 Comptes d'attente	492/3	29.89	
TOTAL DU PASSIF		1,119,188.69	1,157,422.53

Valeurs EUR

	Case	2012 2012	2011 2011
CAPITAUX PROPRES	10/15	(31,714.89)	(42,704.27)
I. Capital (ann. III)	10		
A. Capital souscrit	100		
B. Capital non appelé	101		
II. Primes d'émission	11		
III. Plus-values de réévaluation	12		
IV. Réserves	13		
A. Réserve légale	130		
B. Réserves indisponibles	131		
1. Pour actions propres	1310		
2. Autres	1311		
C. Réserves immunisées	132		
D. Réserves disponibles	133		
V. Bénéfice reporté	140		
140000 Résultat reporté (+) (-)	140	(31,714.89)	(42,704.27)
* 140000 Résultat de la période en cours	140	31,714.89	42,704.27
Perle reportée	141	(31,714.89)	(42,704.27)
* 141000 Résultat de la période en cours	141	(31,714.89)	(42,704.27)
VI. Subsides en capital	15		
PROVISIONS ET IMPOTS DIFFERES	16		
VII. A. Provisions pour risques et charges (ann. IV)	160/5		
B. Impôts différés	168		
DETTES	17/49	1,150,903.58	1,200,126.80
VIII. Dettes à plus d'un an (ann. V)	17		
A. Dettes financières	170/4		
1. Etablissements de crédit, dettes de location-financement et assimilées	172/3		
2. Autres emprunts	174/0		
B. Dettes commerciales	175		
C. Acomptes reçus sur commandes	176		
D. Autres dettes	178/9		
IX. Dettes à un an au plus (ann. V)	42/48	1,143,663.13	1,198,958.68
A. Dettes à plus d'un an échéant dans l'année	42		
B. Dettes financières	43	700,000.00	350,000.00
1. Etablissements de crédit	430/8	700,000.00	350,000.00
430000 Etablissements de credit - Emprunts en	430/8	700,000.00	350,000.00
2. Autres emprunts	439		
C. Dettes commerciales	44	339,751.38	750,578.99
1. Fournisseurs	440/4	339,751.38	750,578.99
440000 Fournisseurs	440/4	262,083.12	713,380.36
444000 Factures a recevoir	440/4	77,668.26	37,198.63
2. Effets à payer	441		
D. Acomptes reçus sur commandes	46		
E. Dettes fiscales, salariales et sociales	45	103,608.66	98,133.13
1. Impôts	450/3		
2. Rémunérations et charges sociales	454/9	103,608.66	98,133.13

Bilan schéma abrégé BNB

Valeurs EUR

	Case	2012 2012	2011 2011
575000 Cheque repas	54/58		(6.83)
X. Comptes de régularisation	490/1	96,373.91	77,922.96
490000 Charges a reporter	490/1	96,373.91	77,559.65
499000 Comptes d'attente	490/1		363.31
TOTAL DE L'ACTIF		1,119,188.69	1,157,422.53

Valeurs EUR

	Case	2012 2012	2011 2011
ACTIFS IMMOBILISES	20/28	172,372.08	113,667.88
I. Frais d'établissement	20		
II. Immobilisations incorporelles (ann. I, A)	21	10,456.23	14,765.63
211010 LOGICIEL INFORMATIQUE	21	21,575.96	21,575.96
211019 AMORT LOG INFO	21	(11,119.73)	(6,810.33)
III. Immobilisations corporelles (ann. I, B)	22/27	99,798.44	37,307.25
A. Terrains et constructions	22		
B. Installations, machines et outillage	23	79,895.29	15,204.26
231000 INSTALLATIONS	23	84,838.03	4,666.14
231009 AMORT INSTALL	23	(13,017.39)	(4,374.52)
231010 MATERIEL INFORMATIQUE	23	65,404.09	63,532.22
231019 AMORT MAT INFO	23	(61,029.05)	(50,419.75)
231020 MATERIEL TELEPHONIQUE	23	7,331.17	4,100.21
231029 AMORT MAT TELEPHONIE	23	(3,631.56)	(2,300.04)
C. Mobilier et matériel roulant	24	19,903.15	22,102.99
240000 Mobilier et materiel roulant	24	26,283.42	25,878.47
240009 AMORT MOBILIER	24	(6,380.27)	(3,775.48)
D. Location-financement et droits similaires	25		
E. Autres immobilisations corporelles	26		
F. Immobilisations en cours et acomptes versés	27		
IV. Immobilisations financières (ann. I, C et II)	28	62,117.41	61,595.00
288000 Cautionnements verses en numeraire	28	9,120.00	9,270.00
288010 GARANTIE LOCATIVE	28	52,997.41	52,325.00
ACTIFS CIRCULANTS	29/58	946,816.61	1,043,754.65
V. Créances à plus d'un an	29		
A. Créances commerciales	290		
B. Autres créances	291		
VI. Stocks et commandes en cours d'exécution	3		
A. Stocks	30/36		
B. Commandes en cours d'exécution	37		
VII. Créances à un an au plus	40/41	801,975.81	908,046.88
A. Créances commerciales	40	220,074.00	337,722.54
400000 Clients	40	206,689.75	343,440.90
400001 FOURNISSEURS DEBITEURS	40	1,435.49	
404100 NOTE DE CREDIT A RECEVOIR	40	11,948.76	
409000 Reductions de valeur actees (-)	40		(5,718.36)
B. Autres créances	41	581,901.81	570,324.34
416000 SUBSIDES A RECEVOIR	41	552,363.81	537,416.34
416050 AVANCE SALAIRE	41		1,500.00
416200 PROVISION ONSS	41	29,538.00	31,408.00
VIII. Placements de trésorerie (ann. II)	50/53		
IX. Valeurs disponibles	54/58	48,466.89	37,784.81
550000 DELTA LLOYD	54/58	25,623.21	36,674.82
550030 DELTA LLOYD	54/58	22,037.88	19,913.60
550040 ING2	54/58	24.76	151.69
570000 Caisses-especes	54/58	781.04	1,051.53

Auditor's report on the financial statements of Foundation for European Progressive Studies AISBL for the year ended 31 December 2012

In accordance with the statutory requirements and 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 cvba. This report contains our opinion on the financial statements as well as the required additional comments.

Unqualified auditor's report with emphasis of matter

We have audited the financial statements for the year ending 31 December 2012 and the final statement of the eligible expenditure actually incurred for the period of eligibility defined by the grant award decision (based on the structure of the provisional budget) of Foundation for European Progressive Studies AISBL, as laid out on the following pages.

The financial statements for the year ended 31 December 2012 have been prepared in accordance with the financial reporting framework applicable in Belgium and show a balance sheet total of € 1.119.189 and a profit for the year of € 10.989.

Respective responsibilities of the Board of Directors of the Foundation for European Progressive Studies AISBL

The Board of Directors is responsible for the preparation and fair presentation of the financial statements. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements 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 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.

Respective responsibilities of the Auditor

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the legal requirements and the auditing standards applicable in Belgium, as issued by the Institute of Registered Auditors (Institut des Réviseurs d'Entreprises/Instituut van de Bedrijfsrevisoren). Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

In accordance with these standards, we have performed procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, we have considered internal control relevant to the association's preparation and fair presentation of the financial statements 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. We have evaluated the appropriateness of accounting policies used, the reasonableness of significant accounting estimates made by the association and the presentation of the financial statements, taken as a whole. Finally, we have obtained from the Board of Directors and the association's officials the explanations and information necessary for executing our audit procedures. 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.

Opinion

In our opinion, the financial statements for the period ended 31 December 2012 have been prepared in accordance with the financial reporting framework applicable in Belgium, are free of material misstatement and show a true and fair view of the financial position and the operating results.

Notwithstanding the loss carried forward of the Foundation which impacts the financial position of the Foundation, the financial statements are prepared under the assumption that the activities will be continued. This assumption is sustainable as long as the Foundation will receive financial support from the European Parliament or other financing sources. Without altering our audit opinion, we draw your attention to the disclosures in the financial statements, in which the Board of Directors justifies the application of the accounting policies under the assumption of going concern.

Additional comments and statements

The association's compliance with:

- the Law for not-for-profit associations (Wet betreffende de verenigingen zonder winstoogmerk, de internationale verenigingen zonder winstoogmerk en de stichtingen / Loi sur les associations sans but lucratif, les associations internationales sans but lucratif et les fondations),
- its articles of association, and

- the provisions of the European Parliament's grant award decision, Regulation (EC) No 2004/2003 and the underlying acts,
is the responsibility of the Board of Directors.

Our responsibility is to include in our report the following additional comments which do not modify the scope of our opinion on the financial statements:

- without prejudice to 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 the Foundation for European Progressive Studies AISBL to the European Parliament are consistent with the financial provisions of the 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;
- the obligations arising from Article II.11 - Eligible expenditure, of the grant award decision have been met and we were able to reconcile the eligible expenditure with the financial statements;
- the obligations arising from Article II.7 - Award of contracts, of the grant award decision have been met;
- We have received all necessary explanations for the purpose of our work.

Brussels, 10 May 2013

Ernst & Young Réviseurs d'Entreprises scrl
represented by


Danielle Vermaelen
Partner

13DV0474

