

Foundation for European Progressive Studies

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

Grant Thornton Bedrijfsrevisoren SCRL

Registered Office
Uitbreidingstraat 72/7
2600 Anvers
Belgium

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 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 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 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 2021, as well as the income statement of the year and the disclosures, which show a balance sheet total of € 2.149.872 and of which the income statement shows a profit for the year of € 48.172.

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 eligible 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 European Liberal Forum .

In our opinion, the Final Statement of eligible 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 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 equity 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.

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 is 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, 13 June 2022

Grant Thornton Bedrijfsrevisoren SCRL
Represented by

Gunther Loits
Registered auditor

Annex 1: Annual accounts

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**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 :

Adresse e-mail :

Numéro d'entreprise

0896.230.213

Date du 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

EURO

approuvés par l'assemblée générale du

09-06-2022

et relatifs à l'exercice couvrant la période du

01-01-2021

au

31-12-2021

Exercice précédent du

01-01-2020

au

31-12-2020

Les montants relatifs à l'exercice précédent sont 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

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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

HOMS Alicia

Rue Guimard 10 12
1040 Etterbeek
BELGIQUE
Début de mandat :

Fin de mandat :

Membre

BERVKENS Arjen

Leeghwaterplein 45
2521 Den Haag
PAYS-BAS

Début de mandat : 2019-10-15

Fin de mandat :

Membre

BARON CRESPO Enrique

Martinez Campos 13
28010 Madrid
ESPAGNE

Début de mandat : 2018-10-19

Fin de mandat :

Vice-président, Président du conseil scientifique

GARCIA Iratxe

Rue Belliard 101
1040 Etterbeek
BELGIQUE

Début de mandat :

Fin de mandat :

Membre

STOSTAD Jan-Erik

c/o Arbeiderpartiet Youngstorget 2
0181 Oslo
NORVÈGE

Début de mandat : 2017-06-28

Fin de mandat :

Vice-président, Trésorier Membre

AYRAULT Jean-Marc

Cité Malesherbes 19
75009 Paris
FRANCE

Début de mandat :

Fin de mandat :

Membre

BUFFAT Jean-Paul

Boulevard de l'Empereur 13
1000 Bruxelles
BELGIQUE

Début de mandat :

Fin de mandat :

Membre

ANDOR Laszlo

Rue Montoyer 40
1000 Bruxelles
BELGIQUE

Début de mandat : 2019-06-30

Fin de mandat :

Secrétaire Général

RODRIGUES Maria Joao

Rue Montoyer 40
1000 Bruxelles
BELGIQUE

Début de mandat :

Fin de mandat :

Président du Conseil d'Administration

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MALTSCHNIG Maria

Khlesplatz 61
1120 Vienna
AUTRICHE
Début de mandat :

Fin de mandat :

Membre

KLEVA KEKUS Mojca

Trubarjeva 79
1000 Ljubljana
SLOVÉNIE
Début de mandat :

Fin de mandat :

Membre

STANISHEV Sergei

Rue Guimard 10
1040 Etterbeek
BELGIQUE
Début de mandat :

Fin de mandat :

Vice-président du Conseil d'Administration

OPTENHOEGEL Uwe

Hiroshimastrasse 17
10785 Berlin
ALLEMAGNE
Début de mandat :

Fin de mandat :

Vice-président du Conseil d'Administration

GURMAI Zita

Huvosvolgyi ut 6
1021 Budapest
HONGRIE
Début de mandat :

Fin de mandat :

Vice-président du Conseil d'Administration

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.

Nom, prénoms, profession, domicile	Numéro de membre	Nature de la mission (A, B, C et/ou D)

COMPTES ANNUELS

BILAN APRÈS RÉPARTITION

Ann.	Codes	Exercice	Exercice précédent	
	ACTIF			
	FRAIS D'ÉTABLISSEMENT	20		
	ACTIFS IMMOBILISÉS	21/28	<u>1.309.545</u>	<u>1.209.480</u>
	Immobilisations incorporelles	6.1.1 21	244.201	14.552
	Immobilisations corporelles	6.1.2 22/27	982.763	1.047.937
	Terrains et constructions	22		
	Installations, machines et outillage	23	129.196	160.560
	Mobilier et matériel roulant	24	14.010	17.378
	Location-financement et droits similaires	25		
	Autres immobilisations corporelles	26	839.557	869.999
	Immobilisations en cours et acomptes versés	27		
	Immobilisations financières	6.1.3 28	82.581	146.991
	ACTIFS CIRCULANTS	29/58	<u>840.327</u>	<u>950.289</u>
	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	388.750	538.363
	Créances commerciales	40	388.609	508.551
	Autres créances	41	141	29.812
	Placements de trésorerie	50/53		
	Valeurs disponibles	54/58	276.906	154.814
	Comptes de régularisation	490/1	174.671	257.112
	TOTAL DE L'ACTIF	20/58	<u>2.149.872</u>	<u>2.159.769</u>

	Ann.	Codes	Exercice	Exercice précédent
PASSIF				
FONDS SOCIAL		10/15	-4.060	-52.232
Fonds de l'association ou de la fondation	6.2	10		
Plus-values de réévaluation		12		
Fonds affectés et autres réserves	6.2	13		
Bénéfice (Perte) reporté(e)	(*)/(-)	14	-4.060	-52.232
Subsides en capital		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	2.153.932	2.212.001
Dettes à plus d'un an	6.3	17		
Dettes financières		170/4		
Etablissements de crédit, dettes de location-financement et 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	834.046	1.404.204
Dettes à plus d'un an échéant dans l'année		42		
Dettes financières		43		200.000
Etablissements de crédit		430/8		200.000
Autres emprunts		439		
Dettes commerciales		44	440.561	850.522
Fournisseurs		440/4	440.561	850.522
Effets à payer		441		
Acomptes sur commandes		46		
Dettes fiscales, salariales et sociales		45	321.250	263.303
Impôts		450/3	59.712	41.299
Rémunérations et charges sociales		454/9	261.538	222.004
Autres dettes		48	72.235	90.379
Comptes de régularisation		492/3	1.319.886	807.797
TOTAL DU PASSIF		10/49	2.149.872	2.159.769

AFFECTATIONS ET PRÉLÈVEMENTS

Bénéfice (Perte) à affecter

Bénéfice (Perte) de l'exercice à affecter

Bénéfice (Perte) reporté(e) de l'exercice précédent

Prélèvement sur les capitaux propres: fonds, fonds affectés et autres réserves

Affectation aux fonds affectés et autres réserves

Bénéfice (Perte) à reporter

	Codes	Exercice	Exercice précédent
(+)/(-)	9906	-4.060	-133.359
(+)/(-)	(9905)	48.172	35.591
(+)/(-)	14P	-52.232	-168.950
	791		81.127
	691		
(+)/(-)	(14)	-4.060	-52.232

ANNEXE

ETAT DES IMMOBILISATIONS

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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	254.569	
8039		
(+)(-) 8049		
8059	303.901	
8129P	XXXXXXXXXX	34.780
8079	24.920	
8089		
8099		
8109		
(+)(-) 8119		
8129	59.700	
(21)	244.201	

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IMMOBILISATIONS CORPORELLES

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

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

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

DONT

Appartenant à l'association ou à la fondation en pleine propriété

Codes	Exercice	Exercice précédent
8199P	XXXXXXXXXX	1.303.472
8169	87.363	
8179		
(+)(-) 8189		
8199	1.390.835	
8259P	XXXXXXXXXX	
8219		
8229		
8239		
(+)(-) 8249		
8259		
8329P	XXXXXXXXXX	255.535
8279	152.537	
8289		
8299		
8309		
(+)(-) 8319		
8329	408.072	
(22/27)	982.763	
8349		

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	146.991
8365		
8375	64.410	
(+)(-) 8385		
(+)(-) 8386		
8395	82.581	
8455P	XXXXXXXXXX	
8415		
8425		
8435		
(+)(-) 8445		
8455		
8525P	XXXXXXXXXX	
8475		
8485		
8495		
8505		
(+)(-) 8515		
8525		
8555P	XXXXXXXXXX	
(+)(-) 8545		
8555		
(28)	82.581	

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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	19,6	18,8
76		
(76A)		
(76B)		
66	25.173	493
(66A)	25.173	493
(66B)		
6502		

BILAN SOCIAL

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

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

	Codes	1. Temps plein (exercice)	2. Temps partiel (exercice)	3. Total (T) ou total en équivalents temps plein (ETP) (exercice)	3P. Total (T) ou total en équivalents temps plein (ETP) (exercice précédent)
Au cours de l'exercice et de l'exercice précédent					
Nombre moyen de travailleurs	100	19,4	0,3	19,6	18,8
Nombre d'heures effectivement prestées	101	30.159	267	30.426	29.085
Frais de personnel	102	2.072.025	32.208	2.104.233	1.921.002

	Codes	1. Temps plein	2. Temps partiel	3. Total en équivalents temps plein
A la date de clôture de l'exercice				
Nombre de travailleurs	105	22		22
Par type de contrat de travail				
Contrat à durée indéterminée	110	16		16
Contrat à durée déterminée	111	6		6
Contrat pour l'exécution d'un travail nettement défini	112			
Contrat de remplacement	113			
Par sexe et niveau d'études				
Hommes	120	11		11
de niveau primaire	1200			
de niveau secondaire	1201	6		6
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	6		6
de niveau supérieur non universitaire	1212			
de niveau universitaire	1213	5		5
Par catégorie professionnelle				
Personnel de direction	130			
Employés	134	22		22
Ouvriers	132			
Autres	133			

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	9	1	9,5
305	5	1	5,5

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	3
5802		5812	224
5803		5813	15.327
58031		58131	14.603
58032		58132	724
58033		58133	
5821		5831	
5822		5832	
5823		5833	
5841		5851	
5842		5852	
5843		5853	

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, DVDs : 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%
The Foundation for European Progressive Studies does not expect the conflict between Russia and Ukraine to affect its daily operations. No financial inflows are expected to be received from any of these two countries in the near future. The foundation will continue to monitor the situation and produce relevant content addressing this topic in cooperation with its member foundations.

Annex 2: Final Statement of eligible expenditure actually incurred

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Costs		
Reimbursable costs	Budget	Actual
A.1: Personnel costs	2,487,657.67	2,280,204.21
1. Salaries	2,238,891.90	1,938,940.24
2. Contributions	124,382.89	151,408.87
3. Professional training	31,095.72	2,255.00
4. Staff missions expenses	31,095.72	0.00
5. Other personnel costs	62,191.44	187,600.10
A.2: Infrastructure and operating costs	473,835.25	578,311.02
1. Rent, charges and maintenance costs	209,791.68	228,669.67
2. Costs relating to installation, operation and maintenance of equipment	49,753.16	51,217.61
3. Depreciation of movable and immovable property	152,098.97	177,457.13
4. Stationery and office supplies	18,657.43	10,639.47
5. Postal and telecommunications charges	37,314.87	38,309.32
6. Printing, translation and reproduction costs	2,487.66	0.00
7. Other infrastructure costs	3,731.48	72,017.82
A.3: Administrative costs	1,235,393.83	873,749.29
1. Documentation costs (newspapers, press agencies, databases)	9,328.71	5,986.82
2. Costs of studies and research	1,179,421.55	805,382.29
3. Legal costs	27,986.15	41,011.58
4. Accounting and audit costs	15,547.85	21,368.60
5. Support to third parties	3,109.57	0.00
6. Miscellaneous administrative costs	0.00	0.00
A.4: Meetings and representation costs	1,049,970.65	639,677.06
1. Costs of meetings	991,510.68	631,265.33
2. Participation in seminars and conferences	49,753.16	8,411.73
3. Representation costs	2,487.66	0.00
4. Costs of invitations	2,487.66	0.00
5. Other meeting-related costs	3,731.48	0.00
A.5: Information and publication costs	262,239.60	253,941.63
1. Publication costs	233,393.24	174,793.86
2. Creation and operation of Internet sites	2,622.40	4,804.55
3. Publicity costs	20,979.17	62,195.00
4. Communications equipment (gadgets)	5,244.79	12,148.22
5. Seminar and exhibitions	0.00	0.00
6. Other information-related costs	0.00	0.00
A.6. Allocation to "Provision to cover eligible costs of the first quarter of year N"		1,319,040.00
A. TOTAL ELIGIBLE COSTS	5,509,097.00	5,944,923.21
Ineligible costs		
1. Provisions		
2. Exchange losses		37,895.92
3. Doubtful claims on third parties		0.00
4. Contributions in kind		0.00
5.1 Expenditure from previous years		0.00
5.2 Financial charges		10,535.35
B. TOTAL INELIGIBLE COSTS	0.00	48,431.27
C. TOTAL COSTS	5,509,097.00	5,993,354.48

Revenue		
	Budget	Actual
D.1. Dissolution of "Provision to cover eligible costs of the first quarter of year N"	789172	789,172.00
D.2. European Parliament funding	4,970,198.00	4,970,189.00
D.3. Membership fees	15,000.00	38,000.00
3.1 from member foundations	15,000.00	38,000.00
3.2 from individual members		
D.4 Donations	0.00	2,897.59
4.1 above 500 EUR		2,897.59
D.5 Other own resources	233,510.00	313,493.75
Support from members of FEPS towards activities	233,510.00	291,275.23
Non-operating revenue		21,980.99
Reserve accumulated in the previous years		237.53
Part of Grant EP to be paid back		-72,226.00
D.6. Interest from pre-financing		
D.7. Contributions in kind		
D. TOTAL REVENUE	6,007,880.00	6,041,526.34
E. profit/loss (D-C)	498,783.00	48,171.86

F. Allocation of own resources to the reserve account		48,171.86
G. Profit/loss for verifying compliance with the no-profit rule (E-F)		0.00

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