

2009 Accounts adopted by the PES Presidency on 29th April 2010

	Budget 2009	Accounts 2009
INCOME		
D1. Carry over from 2008	75.000	26.204
D2. European Parliament grant	3.100.000	3.100.000
D3. Membership fees	739.968	745.348
D4. Donations	79.032	0
D5. Other own resources	130.000	141.906
Extra contribution from members for Congress	130.000	138.672
Interest		3.234
Total D. Revenue to cover eligible income	4.124.000	4.013.458
Own resources earmarked to cover non-eligible expenditure	20.000	0
Total REVENUE	4.144.000	4.013.458
EXPENDITURE		
A1 Personnel costs		
1. Salaries & Contributions	2.000.000	1.919.968
2. Charges & Insurance	90.000	60.628
3. Professional training	5.000	1.835
4. Staff expenses	3.000	5.725
5. Other personnel costs	1.000	4.158
TOTAL A1	2.099.000	1.992.314
A2 Infrastructure & operating costs		
1. Rent, charges and maintenance costs	325.000	291.533
2. Installation and operating costs	55.000	60.538
3. Depreciation of movable and immovable property	50.000	58.310





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4. Stationery and office supplies	20.000	29.741
5. Postal and telecommunication charges	70.000	99.406
6. Printing, translation and reproduction costs	77.000	52.101
7. Other infrastructure costs	2.000	0
TOTAL A2	599.000	591.628
A3 : Administrative expenditure		
1. Documentation costs (newspapers, press agencies, databases)	27.000	28.514
2. Costs of studies and research	70.000	97.837
3. Legal costs	10.000	3.286
4. Accounting and audit costs	17.000	52.574
5. Support to affiliated organisations and subsidies	10.000	7.702
ESO	5.000	5.000
Other	5.000	2.702
6. Miscellaneous administrative costs	2.000	31
TOTAL A3	136.000	189.944
A4 : Meetings and representation costs		
1. Costs of meetings of the political party	905.000	813.851
PES Congress / Council	250.000	312.067
Leaders' meetings	85.000	86.521
Presidency meetings	10.000	10.741
Coordination Team meetings	10.000	3.952
Manifesto process / tour	80.000	14.276
PES Activists	40.000	66.077
PES Women	50.000	30.896



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Ministerial meetings	25.000	25.633
Economic and social activities, incl. Financial markets & Growth strategy	55.000	14.826
Climate change	25.000	14.140
Diversity network / Migration	15.000	442
Global Progressive Forum	70.000	84.659
International activities	50.000	15.661
Support to Youth activities	120.000	120.000
Other seminars	20.000	13.962
2. Participation in seminars and Conferences	70.000	109.394
3. Relations with partners of the PES	10.000	17.082
4. Representation costs	5.000	8.204
TOTAL A4	990.000	948.531
A5 : Information and Publication costs		
1. Publication costs	65.000	23.032
2. Creation & operation of Internet sites	50.000	51.785
4. Communications equipment (gadgets)	50.000	54.004
5. Exhibitions	10.000	0
6. Campaigns / Election campaign	120.000	188.521
7. Other information-related costs	5.000	87
TOTAL A5	300.000	317.428
A6 : Expenditure relating to contributions in kind		
TOTAL ELIGIBLE EXPENDITURE	4.124.000	4.039.847
Non-eligible expenditure	20.000	44.783
TOTAL EXPENDITURE	4.144.000	4.084.630
Result		-71.172 -1,77%



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**AUDITOR'S REPORT TO THE EUROPEAN PARLIAMENT ON THE
FINANCIAL STATEMENTS OF PARTI SOCIALISTE EUROPÉEN AISBL
FOR THE YEAR ENDED 31/12/2009**

UNQUALIFIED AUDITOR'S REPORT

According to the audit mandate, we have audited the financial statements of the *Parti Socialiste Européen AISBL* prepared by its accountant for the year ending 31/12/2009 as laid out on pages 1 to 15 of this document.

1. Respective responsibilities of the Parti Socialiste Européen AISBL and the auditors

The *Parti Socialiste Européen AISBL* is responsible to 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. It is further responsible for the preparation of its annual financial statements.

We have the responsibility to plan and carry out the required work to verify the financial statements prepared by the *Parti Socialiste Européen AISBL* and to report to the *Parti Socialiste Européen AISBL* with a reasonable assurance our audit opinions.

2. Basis of Opinions

We conducted the audit in accordance with International Standards on Auditing issued by the IAASB. This standard requires the auditor to plan and carry out his work in a way to obtain sufficient and appropriate evidences and explanations to support his audit opinions. An audit includes an examination, on a sample basis, of evidence relevant to these opinions.

The audit work included specific procedures to gather sufficient and appropriate audit evidence that



- the financial statements have been prepared in accordance with the national legislation applicable to the *Parti Socialiste Européen AISBL*, are free of material misstatement and show a true and fair view of the financial position and the operating results;
- the financial documents submitted by the *Parti Socialiste Européen AISBL* to Parliament are consistent with the financial provisions of the grant agreement;
- the expenditure declared was actually incurred;
- the statement of revenue is exhaustive;
- the obligations arising out of Articles 6, 7, 8, 9(2) and 10(2) of Regulation (EC) No 2004/2003 have been met;
- 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;
- the obligations arising out of Article 109(4) of the Financial Regulation have been met;

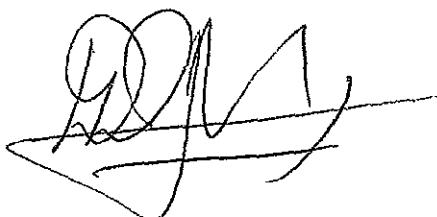
3. Opinions

In our opinion,

- the financial statements have been prepared in accordance with the national legislation applicable to the beneficiary, are free of material misstatement and show a true and fair view of the financial position and the operating results;
- the financial documents submitted by the *Parti Socialiste Européen AISBL* to Parliament are consistent with the financial provisions of the grant agreement;
- the expenditure declared was actually incurred;
- the statement of revenue is exhaustive;
- the obligations arising out of Articles 6, 7, 8, 9(2) and 10(2) of Regulation (EC) No 2004/2003 have been met;
- 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;
- the obligations arising out of Article 109(4) of the Financial Regulation have been met;
- We have received all necessary explanations for the purpose of our work.

Edegem, April 12th 2010

D. De Voogt, Bedrijfsrevisor BVBA
represented by



Daniël De Voogt
Partner

BILAN APRÈS RÉPARTITION

	Ann.	Codes	Exercice	Exercice précédent
ACTIF				
ACTIFS IMMOBILISÉS		20/28	337.439	264.922
Frais d'établissement		20		
Immobilisations incorporelles	4.1.1	21	110.753	8.568
Immobilisations corporelles	4.1.2	22/27	123.500	154.879
Terrains et constructions		22		
Appartenant à l'association en pleine propriété		22/91		
Autres		22/92		
Installations, machines et outillage		23		
Appartenant à l'association en pleine propriété		231		
Autres		232		
Mobilier et matériel roulant		24	115.209	135.451
Appartenant à l'association en pleine propriété		241	115.209	135.451
Autres		242		
Location-financement et droits similaires		25		
Autres immobilisations corporelles		26	8.291	19.428
Appartenant à l'association en pleine propriété		261	8.291	19.428
Autres		262		
Immobilisations en cours et acomptes versés		27		
Immobilisations financières	4.1.3/4.2.1	28	103.186	101.475
ACTIFS CIRCULANTS		29/58	2.106.643	1.716.381
Créances à plus d'un an		29		
Créances commerciales		290		
Autres créances		291		
dont créances non productives d'intérêts ou assorties d'un intérêt anormalement faible		2915		
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	1.422.856	1.199.756
Créances commerciales		40	755.217	525.061
Autres créances		41	667.639	674.695
dont créances non productives d'intérêts ou assorties d'un intérêt anormalement faible		415		
Placements de trésorerie	4.2.1	50/53		
Valeurs disponibles		54/58	263.613	370.018
Comptes de régularisation		490/1	420.174	146.607
TOTAL DE L'ACTIF		20/58	2.444.082	1.981.303

	Ann.	Codes	Exercice	Exercice précédent
PASSIF				
FONDS SOCIAL		10/15	558.271	629.444
Fonds associatifs		10	768.598	768.598
Patrimoine de départ		100	768.598	768.598
Moyens permanents		101		
Plus-values de réévaluation		12		
Fonds affectés	4.3	13		
Bénéfice (Perte) reporté(e)	(+)/(−)	14	-210.327	-139.154
Subsides en capital		15		
PROVISIONS	4.3	16		26.204
Provisions pour risques et charges		160/5		26.204
Provisions pour dons et legs avec droit de reprise		168		
DETTES		17/49	1.885.811	1.325.655
Dettes à plus d'un an	4.4	17		
Dettes financières		170/4		
Etablissements de crédit, dettes de location-financement et assimilées		172/3		
Autres emprunts		174/0		
Dettes commerciales		175		
Acomptes reçus sur commandes		176		
Autres dettes		179		
Productives d'intérêts		1790		
Non productives d'intérêts ou assorties d'un intérêt anormalement faible		1791		
Cautionnements reçus en numéraire		1792		
Dettes à un an au plus	4.4	42/48	1.878.203	1.319.799
Dettes à plus d'un an échéant dans l'année		42		
Dettes financières		43	1.000.000	600.000
Etablissements de crédit		430/8	1.000.000	600.000
Autres emprunts		439		
Dettes commerciales		44	531.812	369.019
Fournisseurs		440/4	531.812	369.019
Effets à payer		441		
Acomptes reçus sur commandes		46		
Dettes fiscales, salariales et sociales		45	346.391	350.780
impôts		450/3	80.367	73.179
Remunerations et charges sociales		454/9	266.024	277.601
Dettes diverses		48		
Obligations, coupons échus et cautionnements reçus en numéraire		480/8		
Autres dettes productives d'intérêts		4890		
Autres dettes non productives d'intérêts ou assorties d'un intérêt anormalement faible		4891		
Comptes de régularisation		492/3	7.608	5.856
TOTAL DU PASSIF		10/49	2.444.082	1.981.303

COMPTE DE RÉSULTATS

	Ann.	Codes	Exercice	Exercice précédent
Produits et charges d'exploitation				
Marge brute d'exploitation	(+)(-)	9900	2.173.812	2.274.234
Ventes et prestations		70/74		
Chiffre d'affaires		70		
Cotisations, dons, legs et subсидes		73		
Approvisionnements, marchandises, services et biens divers		60/61		
Rémunérations, charges sociales et pensions	(+)(-)	62	1.970.755	1.815.031
Amortissements et réductions de valeur sur frais d'établissement, sur immobilisations incorporelles et corporelles		630	81.257	55.453
Réductions de valeur sur stocks, sur commandes en cours d'exécution et sur créances commerciales:				
dotations (reprises)	(+)(-)	631/4	5.007	187.608
Provisions pour risques et charges: dotations (utilisations et reprises)	(+)(-)	635/8		26.204
Autres charges d'exploitation		640/8	192.487	177.665
Charges d'exploitation portées à l'actif au titre de frais de restructuration	(-)	649		
Bénéfice (Perte) d'exploitation	(+)(-)	9901	-75.694	12.273
Produits financiers		4.5	3.240	9.171
Charges financières		4.5	30.519	23.366
Bénéfice (Perte) courant(e)	(+)(-)	9902	-102.973	-1.922
Produits exceptionnels		76	45.914	5.220
Charges exceptionnelles		66	14.114	3.298
Bénéfice (Perte) de l'exercice	(+)(-)	9904	-71.173	0

