



ЕВРОПЕЙСКИ ПАРЛАМЕНТ PARLAMENTO EUROPEO EVROPSKÝ PARLAMENT EUROPA-PARLAMENTET  
 EUROPÄISCHES PARLAMENT EUROOPA PARLAMENT ΕΥΡΩΠΑΪΚΟ ΚΟΙΝΟΒΟΥΛΙΟ EUROPEAN PARLIAMENT  
 PARLEMENT EUROPÉEN PARLAIMINT NA HEORPA PARLAMENTO EUROPEO EIROPAS PARLAMENTS  
 EUROPOS PARLAMENTAS EUROPAI PARLAMENT IL-PARLAMENT EWROPEW EUROPEES PARLEMENT  
 PARLAMENT EUROPEJSKI PARLAMENTO EUROPEU PARLAMENTUL EUROPEAN  
 EURÓPSKY PARLAMENT EVROPSKI PARLAMENT EUROOPAN PARLAMENTTI EUROPAPARLAMENTET

Directorate-General for Finance  
 Directorate C - Political Entity Funding and Other Services  
 Political Entity Funding and Inventory Unit  
 The Head of Unit

## Information note - 2012 grant awards

Strasbourg, 14 February 2012

Dear Sir/Madam,

On 13 February 2012, the Bureau decided to award grants to 13 applicant political parties and to 12 applicant political foundations at European level. Please note that at this stage this is only preliminary and unofficial information.

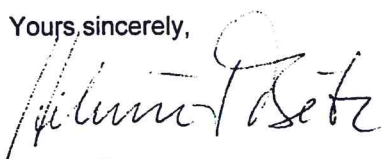
The amounts are as follows:

Political party at European level	Maximum grant awarded	Political foundation at European level	Maximum grant awarded
European People's Party (EPP)	6.482.715	Centre for European Studies (CES)	4.197.068
Party of European Socialists (PES)	4.323.313	Foundation for European Progressive Studies (FEPS)	2.802.702
European Liberal Democrat and Reform Party (ELDR)	1.950.344	European Liberal Forum (ELF)	1.075.703
European Green Party (EGP)	1.333.372	Green European Foundation (GEF)	872.042
Alliance of European Conservatives and Reformists (AECR)	1.285.913	New Direction - Foundation for European Reform (ND)	841.397
Party of the European Left (EL)	835.049	Transform Europe (TE)	550.265
European Democratic Party (PDE)	550.293	Institute of European Democrats (IED)	366.393
European Free Alliance (EFA)	384.185	Centrum Maurits Coppieters (CMC)	259.134
EUDemocrats (EUD)	241.807	Organisation for European Interstate Cooperation (OIEC)	167.198
European Christian Political Movement (ECPM)	241.807	European Christian Political Foundation (ECPF)	167.198
European Alliance for Freedom (EAF)	360.455	European Foundation for Freedom (EFF)	243.811
Movement for a Europe of Liberties & Democracy (MELD)	621.482	Foundation for a Europe of Liberties & Democracy (FELD)	412.361
European Alliance of National Movements (EANM)	289.266	-	
<b>Total</b>	<b>18.900.000</b>	<b>Total</b>	<b>11.955.272</b>

As a result of the recent changes to the regulation, the signed **Grant Award Decision** will be sent to each beneficiary within the next few days.

Since the previous '*Grant Award Agreement*' has now been replaced by a '*Grant Award Decision*,' the obligation for the beneficiary to sign and return a second copy before payment can be made, **no longer exists**. Payment of the pre-financing amount will therefore follow within 15 days from the date of the decision.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Helmut Betz', written in a cursive style.

Helmut Betz

## BALANCE SHEET

	Notes	Codes	Period	Previous period
<b>ASSETS</b>				
<b>FIXED ASSETS</b> .....		20/28	19.845,73	6.588,07
Formation expenses.....		20		
Intangible fixed assets .....	4.1.1	21	9.634,88	
Tangible fixed assets .....	4.1.2	22/27	9.977,51	6.354,73
Land and buildings.....		22		
Owned by the association in full property .....		22/91		
Other .....		22/92		
Plant, machinery and equipment .....		23		
Owned by the association in full property .....		231		
Other .....		232		
Furniture and vehicles .....		24	9.977,51	6.354,73
Owned by the association in full property .....		241		
Other .....		242	9.977,51	6.354,73
Leasing and other similar rights .....		25		
Other tangible fixed assets.....		26		
Owned by the association in full property .....		261		
Other .....		262		
Assets under construction and advance payments .....		27		
Financial fixed assets .....	4.1.3/	28	233,34	233,34
<b>CURRENT ASSETS</b> .....		29/58	499.290,34	551.947,66
Amounts receivable after more than one year .....		29		
Trade debtors .....		290		
Other amounts receivable .....		291		
of which non interest-bearing amounts receivable or with an abnormally low interest rate .....		2915		
Stocks and contracts in progress .....		3		
Stocks.....		30/36		
Contracts in progress .....		37		
Amounts receivable within one year .....		40/41	208.746,49	30.114,65
Trade debtors .....		40	98.582,29	29.971,54
Other amounts receivable .....		41	110.164,20	143,11
of which non interest-bearing amounts receivable or with an abnormally low interest rate .....		415		
Current investments .....	4.2.1	50/53		
Cash at bank and in hand .....		54/58	271.269,00	515.650,17
Deferred charges and accrued income.....		490/1	19.274,85	6.182,84
<b>TOTAL ASSETS</b> .....		20/58	519.136,07	558.535,73

EQUITY AND LIABILITIES		Notes	Codes	Period	Previous period
EQUITY .....			10/15	12.663,77	
Association Funds .....			10		
Opening equity .....			100		
Permanent financing .....			101		
Revaluation surpluses .....			12		
Allocated funds .....	4.3		13	12.663,77	
Accumulated profits (losses) .....		(+)/(-)	14		
Investment grants .....			15		
PROVISIONS .....	4.3		16		
Provisions for liabilities and charges .....			160/5		
Provisions for gifts and legacies with a recovery right.....			168		
AMOUNTS PAYABLE.....			17/49	506.472,30	558.535,73
Amounts payable after more than one year.....	4.4		17		
Financial debts .....			170/4		
Credit institutions, leasing and other similar obligations.....			172/3		
Other loans.....			174/0		
Trade debts .....			175		
Advances received on contracts in progress .....			176		
Other amounts payable .....			179		
Interest-bearing .....			1790		
Non interest-bearing or with an abnormally low interest rate .....			1791		
Cash deposit .....			1792		
Amounts payable within one year .....			42/48	245.920,11	558.535,73
Current portion of debts payable after one year.....	4.4		42		
Financial debts .....			43		
Credit institutions .....			430/8		
Other loans .....			439		
Trade debts .....			44	231.364,64	77.415,05
Suppliers .....			440/4	231.364,64	77.415,05
Bills of exchange payable .....			441		
Advances received on contracts in progress .....			46		
Taxes, remuneration and social security .....			45	13.106,82	154,00
Taxes .....			450/3		
Remuneration and social security .....			454/9	13.106,82	154,00
Other amounts payable .....			48	1.448,65	480.966,68
Debentures and matured coupons and cash deposit..			480_8		
Miscellaneous interest-bearing amounts payable .....			4890		
Miscellaneous non interest-bearing amounts payable or with an abnormally low interest rate .....			4891	1.448,65	480.966,68
Accrued charges and deferred income .....			492/3	260.552,19	
TOTAL LIABILITIES .....			10/49	519.136,07	558.535,73

## INCOME STATEMENT

	Toel.	Codes	Period	Previous period
<b>Operating income and charges</b>				
Gross operating margin .....(+)/(-)		9900	120.790,73	35.962,24
Operating income* .....		70/74	1.554.901,60	836.458,17
Turnover * .....		70	1.554.218,78	836.458,17
Contributions, gifts, legacies and grants * .....		73		
Raw materials, consumables, services and other goods * .....		60/61	1.434.110,87	800.495,93
Remuneration, social security costs and pensions ...(+)/(-)	4.5	62	103.196,37	31.567,21
Depreciation of and amounts written off formation expenses, intangible and tangible fixed assets .....		630	3.013,28	3.086,60
Increase, decrease in amounts written off stocks contracts in progress and trade debtors .....(+)/(-)		631/4		
Provisions for risks and charges: appropriations (uses and write-backs) .....(+)/(-)		635/8		
Other operating charges .....		640/8	109,03	67,73
Operation charges carried to assets as restructuring costs.....(-)		649		
Operating profit (loss) .....(+)/(-)		9901	14.472,05	1.240,70
Financial income .....	4.5	75		
Financial charges .....	4.5	65	2.826,00	1.240,70
Gain (loss) on ordinary activities before taxes .....		9902	11.646,05	
Extraordinary income .....		76	1.017,72	
Extraordinary charges .....		66		
Gain (loss) of the period .....(+)/(-)		9904	12.663,77	

\* Optional statement

## EXPLANATORY DISCLOSURES

## STATEMENT OF FIXED ASSETS

	Codes	Period	Previous period
<b>INTANGIBLE FIXED ASSETS</b>			
Acquisition value at the end of the period .....	8059P	xxxxxxxxxxxxxx	400,00
<b>Movements during the period</b>			
Acquisitions, including produced fixed assets .....	8029	11.929,31	
Sales and disposals .....	8039		
Transfers from one heading to another.....(+)/(-)	8049		
Acquisition value at the end of the period .....	8059	12.329,31	
Depreciations and amounts written down at the end of the period .....	8129P	xxxxxxxxxxxxxx	400,00
<b>Movements during the period</b>			
Recorded .....	8079	2.294,43	
Written back .....	8089		
Acquisitions from third parties .....	8099		
Cancelled owing to sales and disposals .....	8109		
Transferred from one heading to another.....(+)/(-)	8119		
Depreciations and amounts written down at the end of the period .....	8129	2.694,43	
NET BOOK VALUE AT THE END OF THE PERIOD .....	(21)	9.634,88	

	Codes	Period	Previous period
<b>TANGIBLE FIXED ASSETS</b>			
Acquisition value at the end of the period .....	8199P	xxxxxxxxxxxxxx	10.594,58
<b>Movements during the period</b>			
Acquisitions, including produced fixed assets .....	8169	3.432,94	
Sales and disposals .....	8179	436,00	
Transferred from one heading to another.....(+)/(-)	8189		
Acquisition value at the end of the period .....	8199	13.591,52	
Revaluation surpluses at the end of the period .....	8259P	xxxxxxxxxxxxxx	
<b>Movements during the period</b>			
Recorded .....	8219		
Acquisitions from third parties .....	8229		
Cancelled .....	8239		
Transferred from one heading to another.....(+)/(-)	8249		
Revaluation surpluses at the end of the period .....	8259		
Depreciations and amounts written down at the end of the period .....	8329P	xxxxxxxxxxxxxx	4.239,85
<b>Movements during the period</b>			
Recorded.....	8279	718,85	
Written back .....	8289	1.017,72	
Acquisitions from third parties .....	8299		
Cancelled owing to sales and disposals .....	8309	326,97	
Transferred from one heading to another.....(+)/(-)	8319		
Depreciations and amounts written down at the end of the period .....	8329	3.614,01	
NET BOOK VALUE AT THE END OF THE PERIOD .....	(22/27)	9.977,51	
<b>WHEREOF</b>			
Owned by the association in full property .....	8349		

	Codes	Period	Previous period
<b>FINANCIAL FIXED ASSETS</b>			
Acquisition value at the end of the period .....	8395P	xxxxxxxxxxxxxxx	233,34
<b>Movements during the period</b>			
Acquisitions .....	8365		
Sales and disposals .....	8375		
Transferred from one heading to another .....(+)/(-)	8385		
Other movements .....(+)/(-)	8386		
Acquisition value at the end of the period .....	8395	233,34	
Revaluation surpluses at the end of the period.....	8455P	xxxxxxxxxxxxxxx	
<b>Movements during the period</b>			
Recorded.....	8415		
Acquisitions from third parties .....	8425		
Cancelled .....	8435		
Transferred from one heading to another.....(+)/(-)	8445		
Revaluation surpluses at the end of the period .....	8455		
Amounts written down at the end of the period .....	8525P	xxxxxxxxxxxxxxx	
<b>Movements during the period</b>			
Recorded.....	8475		
Written back .....	8485		
Acquisitions from third parties .....	8495		
Cancelled owing to sales and disposals .....	8505		
Transferred from one heading to another.....(+)/(-)	8515		
Amounts written down at the end of the period .....	8525		
Uncalled amounts at the end of the period .....	8555P	xxxxxxxxxxxxxxx	
Movements during the period .....(+)/(-)	8545		
Uncalled amounts at the end of the period .....	8555		
NET BOOK VALUE AT THE END OF THE PERIOD .....	(28)	233,34	

## STATEMENT OF AMOUNTS PAYABLE

## ANALYSIS BY CURRENT PORTION OF AMOUNTS INITIALLY PAYABLE AFTER MORE THAN ONE YEAR

Total amounts payable after more than one year, not more than one year .....	(42)
Total amounts payable after more than one year, between one and five years .....	8912
Total amounts payable after more than one year, over five years .....	8913

## AMOUNTS PAYABLE (headings 17 and 42/48 of liabilities)

## Amounts payable guaranteed by Belgian public authorities

Financial debts .....	8921	
Credit institutions, leasing and other similar obligations .....	891	
Other loans .....	901	
Trade debts .....	8981	231.364,64
Suppliers .....	8991	231.364,64
Bills of exchange payable .....	9001	
Advance payments received on contracts in progress .....	9011	
Taxes, remuneration and social security .....	9021	13.106,82
Other amounts payable .....	9051	1.448,65
Total amounts payable guaranteed by Belgian public authorities .....	9061	245.920,11

## Amounts payable guaranteed by real guarantees given or irrevocably promised by the non profit institution on its own assets

Financial debts .....	8922	
Credit institutions, leasing and other similar obligations .....	892	
Other loans .....	902	
Trade debts .....	8982	
Suppliers .....	8992	
Bills of exchange payable .....	9002	
Advance payments received on contracts in progress .....	9012	
Taxes, remuneration and social security .....	9022	
Taxes .....	9032	
Remuneration and social security .....	9042	
Other amounts payable .....	9052	
Total amounts payable guaranteed by real guarantees given or irrevocably promised by the non profit institution on its own assets .....	9062	

## AMOUNTS PAYABLE FOR TAXES, REMUNERATION AND SOCIAL SECURITY (heading 45 of liabilities)

Amount taxes due .....	9072
Amounts due in respect of the National Office of Social Security .....	9076

**RESULTS****PERSONNEL AND PERSONNEL CHARGES**

Employees for whom the association has submitted a DIMONA declaration or are recorded in the general personnel register

Total number at the closing date ..... 9086

Average number of employees calculated in full-time equivalents ..... 9087 2,0 1,0

Number of actual worked hours ..... 9088

**Personnel costs**

Remuneration and direct social benefits ..... 620 68.284,21 24.340,73

Employers' social security contributions ..... 621 14.950,71 4.215,19

Employers' premiums for extra statutory insurances ..... 622

Other personnel costs ..... 623 19.961,45 3.011,29

Pensions ..... 624

**FINANCIAL RESULTS**

Intercalary interests recorded as assets ..... 6503

Amount of the discount borne by the non profit institution as a result of negotiating amounts receivable ..... 653

Balance of accounts, provisions of a financial nature formed (used or reversed) ..... (+)/(-) 656

Codes	Period	Previous period
9086		
9087	2,0	1,0
9088		
620	68.284,21	24.340,73
621	14.950,71	4.215,19
622		
623	19.961,45	3.011,29
624		
6503		
653		
656		

**SOCIAL REPORT**

Numbers of joint industrial committees which are competent for the non profit institution:

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

During the period and the previous	Codes	1. Full-time (period)	2. Part-time (period)	3. Total (T) or total of full-time equivalents (FTE) (period)	3P.Total (T) or total of full-time equivalents (FTE) (previous period)
Average number of employees .....	100			2,0 (VTE)	1,0 (VTE)
Number of hours actually worked .....	101			(T)	(T)
Personnel costs .....	102			(T)	(T)

	Codes	1. Full-time	2. Part-time	3. Total in full-time equivalents
<b>At the closing date of the period</b>				
Number of employees .....	105			
<b>By nature of the employment contract</b>				
Contract for an indefinite period .....	110			
Contract for a definite period .....	111			
Contract for the execution of a specifically assigned work .....	112			
Replacement contract .....	113			
<b>According to the gender and by level of education</b>				
Male .....	120			
primary education .....	1200			
secondary education .....	1201			
higher education (non-university) .....	1202			
university education .....	1203			
Female .....	121			
primary education .....	1210			
secondary education .....	1211			
higher education (non-university) .....	1212			
university education .....	1213			
<b>By professional category</b>				
Management staff .....	130			
Employees .....	134			
Workers .....	132			
Other .....	133			

## TABLE OF PERSONNEL CHANGES DURING THE FINANCIAL YEAR

## ENTRIES

The number of employees for whom the association has submitted a DIMONA declaration or are recorded in the personnel register during the financial year in the general personnel register .....

## DEPARTURES

The number of employees with a in the DIMONA declaration indicated or in the general personnel register listed date of termination of the contract during the financial year .....

Codes	1. Full-time	2. Part-time	3. Total in full-time equivalents
205			
305			

## INFORMATION WITH REGARD TO TRAINING RECEIVED BY EMPLOYEES DURING THE PERIOD

## Total number of official advanced professional training projects at company expense

Number of participating employees .....  
 Number of training hours .....  
 Costs for the company .....  
     of which gross costs directly linked to the training .....  
     of which paid contributions and deposits in collective funds .....  
     of which received subsidies (to be deducted) .....

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

## Total number of less official and unofficial advance professional training projects at company expense

Number of participating employees .....  
 Number of training hours .....  
 Costs for the company .....

## Total number of initial professional training projects at company expense

Number of participating employees .....  
 Number of training hours .....  
 Costs for the company .....



## 2012 AECR DONORS' LIST

*in accordance with Point 18.6 of the Guide for Operating Grants awarded by the European Parliament to political parties and foundations at European level (Ver 2.0 of 17/03/2011)*

<b>Name of donor</b>	<b>Amount (EUR)</b>
Tibor Takac, Slovakia	4.050,00
Latvijas Biomasas Asociacija, Latvia	990,00
Pawel Kowal, Poland	2.674,00
Fundacja Forum Europa Przyszlosc-Energia, Poland	2.325,00
Sonia Nandzik, Poland	2.674,00
Marek Migalski, Poland	901,14
Sonia Nandzik, Poland	888,29
C&I Consult and Research, Czech Republic	10.243,06
Anar Kucera, Czech Republic	848,93
Emma McClarkin, United Kingdom	888,38
Ion Mihnea Vasilache, Romania	1.500,00
<b>Total</b>	<b>27.983,80</b>

## Auditor's report on the balance sheet and profit and loss account of Alliance of European Conservatives and Reformists ASBL 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 balance sheet and profit and loss account.

### Unqualified auditor's report

We have audited the balance sheet and profit and loss account 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 Alliance of European Conservatives and Reformists ASBL, as laid out on the following pages.

The balance sheet and profit and loss account 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 € 519.136 and a profit for the year of € 12.664.

### *Respective responsibilities of the Board of Directors of the Alliance of European Conservatives and Reformists ASBL*

The Board of Directors is responsible for the preparation and fair presentation of the balance sheet and profit and loss account. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of balance sheet and profit and loss account 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 balance sheet and profit and loss account 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 balance sheet and profit and loss account 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 balance sheet and profit and loss account. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the balance sheet and profit and loss account, 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 balance sheet and profit and loss account 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 balance sheet and profit and loss account, 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 balance sheet and profit and loss account 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.

### *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,

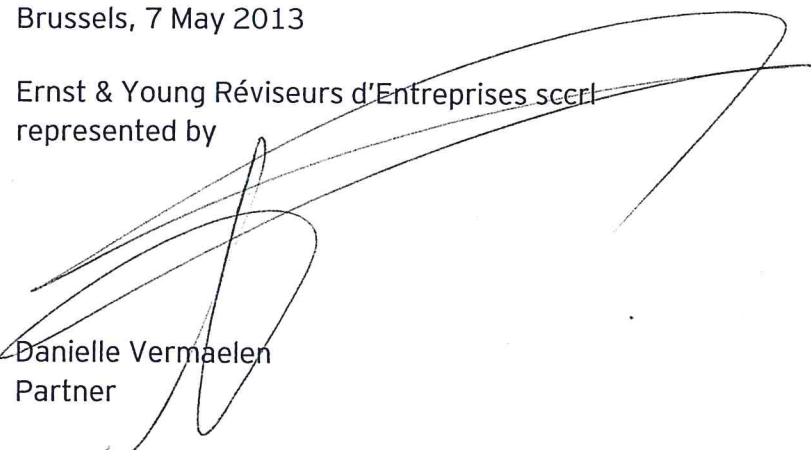
is the responsibility of the Board of Directors.

Our responsibility is to include in our report the following additional comments which do not modify the scope of our opinion on the balance sheet and profit and loss account:

- 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 Alliance of European Conservatives and Reformists ASBL to the European Parliament are consistent with the financial provisions of the grant award decision;
- the expenditure declared was actually incurred;
- the profit and loss account 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 out of Article 109(4) of the Financial Regulation 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 of 29.3.2004;
- 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 balance sheet and profit and loss account;
- 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, 7 May 2013

Ernst & Young Réviseurs d'Entreprises scrl  
represented by

  
Danielle Vermaelen  
Partner

13DV0487