

**Financial analysis - synoptic form**

Values EUR

	Note	**/2013 - 05/2013	**/2012 - 12/2012
<b>FIXED ASSETS</b>	20/28	<b>83.082,42</b>	<b>66.095,46</b>
<b>I. Formation expenses</b>	20		
<b>II. Intangible assets (note I, A)</b>	21		
<b>III. Tangible assets (note I, B)</b>	22/27	<b>53.582,42</b>	<b>36.595,46</b>
A. Land and buildings	22		
B. Plant, machinery and equipment	23		
232000 Machinery	23	13.066,79	13.066,79
232009 Depreciation machinery	23	(13.066,79)	(13.066,79)
C. Furniture and vehicles	24	53.582,42	36.595,46
240100 Office Equipment	24	41.432,47	30.307,49
240109 Depreciation / Office equipment	24	(22.798,30)	(21.685,64)
240200 Computers	24	68.712,73	59.413,44
240209 Depreciation/computers	24	(44.107,45)	(41.782,80)
240300 Other office equipment	24	24.112,88	24.112,88
240309 Depreciation/other of fice equipment	24	(13.769,91)	(13.769,91)
D. Leasing and similar rights	25		
E. Other tangible assets	26		
F. Assets under construction and advance payments	27		
<b>IV. Financial fixed assets (notes I, C and II)</b>	28	<b>29.500,00</b>	<b>29.500,00</b>
288000 Guarantees paied cash	28	29.500,00	29.500,00
<b>CURRENT ASSETS</b>	29/58	<b>1.701.245,90</b>	<b>862.108,88</b>
<b>V. Amounts receivable after more than one year</b>	29		
A. Trade debtors	290		
B. Other amounts receivable	291		
<b>VI. Stocks and orders in progress</b>	3		
A. Stocks	30/36		
B. Orders in progress	37		
<b>VII. Amounts receivable within one year</b>	40/41	<b>406.551,97</b>	<b>325.153,46</b>
A. Trade debtors	40	142.633,45	61.234,94
400000 Trade debtors	40	125.397,56	58.911,86
406000 Advance payments	40	6.169,71	1.965,85
406010 Advance Secretary general	40	3.474,98	
406100 Provision ONSS	40	7.591,20	357,23
B. Other amounts receivable	41	263.918,52	263.918,52
416000 European Parlement GRANT	41	263.918,52	263.918,52
<b>VIII. Short-term investments (Note II)</b>	50/53		
<b>IX. Cash at bank and in hand</b>	54/58	<b>1.294.693,93</b>	<b>522.090,23</b>
550000 Bank Fortis 001-4334143-65	54/58	26.703,06	870,65
550110 Bank Triodos v ue 46-31	54/58	50.537,12	537,12
550120 Bank Triodos membershipfees 73-01	54/58	448.472,80	407.051,10
550125 Bank Triodos Subsidies PE 74-02	54/58	653.062,08	306,20
550126 Bank Triodos fonds propres 75.03	54/58	114.598,91	112.909,50
550127 Bank Triodos 99-97 ind supports	54/58	418,80	415,66
570000 Central cash account	54/58	901,16	

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<b>X. Deferred charges and accrued income</b>	490/1		<b>14.865,19</b>
490000 Prepaid expenses	490/1		7.720,00
491000 Accrued revenues	490/1		7.145,19
<b>TOTAL ASSETS</b>		<b>1.784.328,32</b>	<b>928.204,34</b>

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<b>CAPITAL AND RESERVES</b>	10/15	<b>1.607.467,98</b>	<b>694.800,85</b>
<b>I. Capital (note III)</b>	10	<b>68.926,71</b>	<b>68.926,71</b>
A. Issued capital	100	68.926,71	68.926,71
100000 Initial funds	100	68.926,71	68.926,71
B. Uncalled capital	101		
<b>II. Share premium account</b>	11		
<b>III. Revaluation surplus</b>	12		
<b>IV. Reserves</b>	13	<b>578.648,00</b>	<b>578.648,00</b>
A. Legal reserves	130		
B. Reserves not available for distribution	131		
1. In respect of own shares held	1310		
2. Other	1311		
C. Non-taxable reserves	132		
D. Reserves available for distribution	133	578.648,00	578.648,00
133000 Campaign fund	133	240.000,00	240.000,00
133010 Social fund	133	155.000,00	155.000,00
133020 Special fund	133	50.000,00	50.000,00
133030 Congress fund	133	133.648,00	133.648,00
<b>V. Profit carried forward</b>	140	<b>959.893,27</b>	<b>47.226,14</b>
140000 Profit brought forward	140	47.226,14	47.226,14
* 140000 Net income of the period	140	912.667,13	
<b>Loss carried forward</b>	141		
<b>VI. Investment grants</b>	15		
<b>PROVISIONS AND DEFERRED TAXATION</b>	16	<b>127.011,00</b>	<b>127.011,00</b>
<b>VII. A Provisions for liabilities and charges (note IV)</b>	160/5	<b>127.011,00</b>	<b>127.011,00</b>
165000 Provision for the first quarter N+1	160/5	127.011,00	127.011,00
<b>B. Deferred taxation</b>	168		
<b>CREDITORS</b>	17/49	<b>49.849,34</b>	<b>106.392,49</b>
<b>VIII. Amounts payable after more than one year (note V)</b>	17		
A. Financial debts	170/4		
1. Credit institution, leasings and similar obligations	172/3		
2. Other loans	174/0		
B. Trade debts	175		
C. Advances received on orders in progress	176		
D. Other amounts payable	178/9		
<b>IX. Amounts payable within one year (note V)</b>	42/48	<b>49.849,34</b>	<b>106.392,49</b>
A. Current portion of amounts payable after one year	42		
B. Financial debts	43		
1. Credit institution	430/8		
2. Other loans	439		
C. Trade debts	44		56.752,76
1. Suppliers	440/4		56.752,76
444000 Invoices to receive	440/4		56.752,76
2. Bills of exchange payable	441		

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D. Advances received on orders in progress	46		
E. Taxes, salaries and social security	45	49.849,34	49.639,73
1. Income taxes	450/3	4.136,93	3.927,32
451000 VAT payable	450/3	4.136,93	3.927,32
2. Salaries and social security charges	454/9	45.712,41	45.712,41
456000 Vacation pay payable	454/9	45.712,41	45.712,41
F. Other amounts payable	47/48		
<b>X. Accrued charges and deferred income</b>	492/3		
<b>TOTAL LIABILITIES</b>		<b>1.784.328,32</b>	<b>928.204,34</b>

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	Note	**/2013 - 05/2013	**/2012 - 12/2012
Turnover (optional mentions)	70	12.195,00	72.932,90
700000 Material promotion	70	677,00	500,00
705000 Participation fees	70	11.518,00	45.033,90
705100 Contribution in kind	70		27.399,00
Other operating income	71/4	1.549.885,15	1.652.549,75
730000 Membership fees	71/4	283.800,00	283.700,00
730100 Observers	71/4	700,00	6.850,00
730110 Supporters	71/4	25,00	1.514,62
730150 Associate Members	71/4	13.200,00	
732000 Donations	71/4	1.431,75	5.854,97
736000 Grant European Parliament	71/4	1.250.574,40	1.333.372,00
740000 Invoiced costs	71/4	154,00	21.258,16
Raw materials, consumables and goods for resale; miscellaneous goods and services	60/61	398.550,51	1.104.162,62
610000 Office rent	60/61	46.320,00	79.014,24
610020 Office charges ( cleaning ...)	60/61	985,33	10.326,27
610030 Other maintenance costs	60/61		1.435,74
610100 computers / leasing	60/61	99,99	212,77
611000 Copier/ leasing	60/61	1.276,96	971,95
611003 Maintenance - Internet	60/61	5.536,80	14.314,88
611040 Other equipement	60/61	1.941,64	2.085,15
611100 Costs relating to the installation	60/61	381,15	518,22
612000 Water, heating oil, electricity	60/61	6.089,60	6.571,89
612100 Telephones, mobile phones	60/61	4.289,49	14.246,19
612110 Postal Charge	60/61	871,30	828,07
612200 Documentation costs / other	60/61	593,57	1.347,25
612205 Documentation costs / Archives	60/61	24.200,00	1.197,90
612300 Office supplies / Paper	60/61	163,89	3.095,38
612301 Office supplies / Other	60/61	7.897,47	10.674,05
612305 Office / small material	60/61	3.865,99	2.165,19
612320 Other infrastructure costs	60/61	1.020,00	
612321 Other administrative costs	60/61		11,00
613000 Membership fees	60/61		5.620,00
613140 Insurances	60/61	630,01	2.417,36
613205 Costs Secretariat Social	60/61	2.549,29	4.940,75
613207 Costs of studies and research	60/61		12.300,00
613208 Professional training staff	60/61	719,47	9.487,37
613209 Costs Volunteers /bénév oles	60/61		1.554,60
613210 Attorney, Legal advice	60/61		10.246,39
613211 Accounting	60/61	5.605,42	17.107,39
613212 Auditing	60/61		5.065,21
613214 Consultancy costs ( expert,speaker ...)	60/61	4.350,00	13.857,74
613215 Consultancy lumina sprl	60/61	7.007,90	84.094,80
613216 Honorary fees committee	60/61	9.472,24	24.194,96
613230 Donations, liberal gifts	60/61		10.000,00
613250 Legal publication	60/61	121,97	1.865,36
613300 Travel ( flight)	60/61	52.858,57	133.962,34
613301 Travel ( taxi)	60/61	2.226,85	5.200,71
613302 Travel ( car)	60/61	1.606,01	3.076,53
613303 Travel ( train - bus )	60/61	7.963,05	22.087,26
613306 Participation / seminars and conferences	60/61		7.398,77
613310 Meetings /organisation (rent/plan/rooms)	60/61	31.195,12	97.273,56
613311 Meetings / food	60/61	13.949,42	77.211,00
613312 Meetings / accomodation	60/61	65.835,09	102.114,91

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613313 Meetings / interpretation	60/61	4.359,05	43.953,98
613314 Meetings / hiring transportation	60/61	630,00	1.507,04
613315 Meetings others ( visa / assurances...)	60/61	3.951,05	14.927,99
613320 Committee members/ monthly fixed costs	60/61	1.763,50	8.010,00
613410 CO2 Compensation	60/61		7.500,00
613510 Contributions in kind	60/61		27.399,00
613552 Other meeting related costs	60/61		76,84
613650 Fyeg	60/61	18.348,01	49.438,77
614000 Translations	60/61	356,25	3.204,91
614001 Printing and reproduction / others costs	60/61	13.487,42	2.725,95
614005 Publication costs / others ( party ...)	60/61	8.141,29	3.599,75
614010 Publications Working groups	60/61		1.645,60
614020 Publicity campaigns costs	60/61		15.169,77
614021 Publicity costs / other campaigns	60/61		453,75
614100 Internet sites / maintenance	60/61	1.378,61	1.551,03
614105 Internet sites/ development	60/61	22.166,16	77.650,07
614200 Communications equipement ( ( général)	60/61	5.954,68	22.004,38
614201 Communication equipment ( Friends EGP)	60/61		15.188,27
614300 Promoting materials campaigns	60/61	4.848,23	641,30
614500 Representation costs / Committee members	60/61	1.542,67	4.332,50
614501 Representation costs / staff	60/61		1.622,39
614510 Costs of invitations	60/61		1.466,18
<b>AB. Gross operating margin (positive balance)</b>	70/61	<b>1.163.529,64</b>	<b>621.320,03</b>
<b>Gross operating margin (negative balance)</b>	61/70		
C. Salaries and wages, social security costs and pensions (note VI, 2)	62	(243.957,74)	(497.789,00)
620000 Remuneration Secretary general	62	(21.718,00)	(56.042,95)
620200 Remuneration permanent Staff	62	(68.624,27)	(129.969,84)
620300 Remuneration temporary Staff	62	(95.710,33)	(147.751,43)
621000 Empl. contrib.social /permanent staf	62	(20.271,42)	(91.805,24)
621300 Empl contrib.social /temporary staff	62	(34.160,21)	(46.424,30)
623000 Other Personnell costs	62	(3.473,51)	(10.831,27)
625000 Allowance for vacation pay	62		(45.712,41)
625100 Application of vac . pay . provis	62		30.748,44
D. Depreciations and amounts written down on formation expenses, intangible and tangible fixed	630	(3.437,31)	(23.178,35)
630200 Allow. for depr./ furniture	630	(1.112,66)	(6.493,57)
630210 Allow for deprec / Computers	630	(2.324,65)	(13.189,19)
630220 Allow.for deprec/other office equip.	630		(3.495,59)
E. Amounts written down on stocks, orders in progress and on trade debtors (increase +, decrease -)	631/4		
F. Provisions for liabilities and charges (decrease -, increase +)	635/7		50.913,00
635200 Prov carry over for costs 1quarter N+1	635/7		(127.011,00)
635210 Return Prov carry over for costs N +1	635/7		177.924,00
G. Other operating charges	640/8	(50,00)	(1.496,50)
643000 Misc. operating expenses	640/8	(50,00)	(1.496,50)
H. Operating charges capitalised as reorganization costs	649		
<b>Operating profit</b>	70/64	<b>916.084,59</b>	<b>149.769,18</b>
<b>Operating loss</b>	64/70		
<b>II. Financial income</b>	75	<b>142,22</b>	<b>4.806,16</b>
751000 Fin. income from current assets	75	142,22	4.806,16

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<b>Financial charges</b>	65	<b>(221,89)</b>	<b>(1.114,79)</b>
654000 Diff payments	65	(0,02)	(10,50)
657000 Banking expenses	65	(221,87)	(1.104,29)
<b>Profit on ordinary activities before taxes</b>	70/65	<b>916.004,92</b>	<b>153.460,55</b>
<b>Loss on ordinary activities before taxes</b>	65/70		
<b>III. Extraordinary income</b>	76		<b>684,97</b>
763000 Realized gain / previous years	76		684,97
<b>Extraordinary charges</b>	66	<b>(3.337,79)</b>	<b>(26.198,35)</b>
663100 Realized loss / previous years	66	(3.337,79)	(26.198,35)
<b>Profit for the period before taxes</b>	70/66	<b>912.667,13</b>	<b>127.947,17</b>
<b>Loss for the period before taxes</b>	66/70		
<b>IIIbis. Transfer from deferred taxation</b>	780		
<b>Transfer to deferred taxation</b>	680		
<b>IV. Income taxes</b>	67/77		<b>(982,46)</b>
670000 Belgian taxes - pay able or paid 7.5	67/77		(982,46)
<b>Profit for the period</b>	70/67	<b>912.667,13</b>	<b>126.964,71</b>
<b>Loss for the period</b>	67/70		
<b>V. Transfer from non-taxable reserves</b>	789		
<b>Transfer to non-taxable reserves</b>	689		
<b>Profit for the period available for appropriation</b>	(70/68)	<b>912.667,13</b>	<b>126.964,71</b>
<b>Loss for the period available for appropriation</b>	(68/70)		

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<b>A. Profit to be appropriated</b>	70/69	<b>959.893,27</b>	<b>182.226,14</b>
<b>Loss to be appropriated</b>	69/70		
1. Profit for the period available for appropriation	70/68	<b>912.667,13</b>	<b>126.964,71</b>
Loss for the period available for appropriation	68/70		
2. Profit brought forward from preceding period	790	<b>47.226,14</b>	<b>55.261,43</b>
Loss brought forward from preceding period	690		
<b>B. Transfers from capital and reserves</b>	791/2		
<b>C. Transfer to capital and reserves</b>	691/2		<b>(135.000,00)</b>
1. to capital and share premium account	691		
2. to legal reserve	6920		<b>135.000,00</b>
692000 Appropriation of income to the reserves	6920		135.000,00
3. to other reserves	6921		
<b>D. 1. Profit to be carried forward</b>	693	<b>(959.893,27)</b>	<b>(47.226,14)</b>
693000 Profit to carry forward	693		(21.964,71)
<b>2. Loss to be carried forward</b>	793		
<b>E. Shareholders' contribution against the loss</b>	794		
<b>F. Profit to be distributed</b>	694/6		
1. Dividends	694		
2. Directors' emoluments	695		
3. Other beneficiaries	696		
<b>OFF BALANCE SHEET</b>			