

AUDIT REPORT

**ENAR AISBL**

Final report  
Book year January 2012 – December 2012

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To the Management Committee

We have examined the balance sheet of the AISBL ENAR and the related statements of income and expenditure for the period of 1st January 2012 to 31 December 2012. Our examination has been made in accordance with generally accepted auditing standards as specified by the Belgian Institute of Registered Auditors, and, accordingly, included such tests of the accounting records and such other auditing procedures, as we considered necessary in the circumstances. However some procedures as confirmations of third parties were not organised.

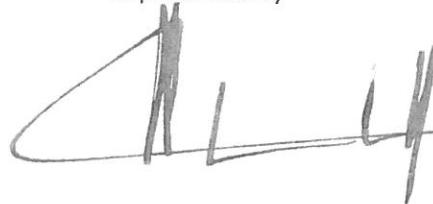
We have received from the Management all documents and information we asked for.

The organization is a small organization with a limited system of internal control. Consequently substantive audit procedures had to be applied for.

In our opinion, the financial statements referred to above (balance sheet total € 171.840,48 with a loss of € 897,94 ) present fairly the financial position of the AISBL ENAR for the period of 1<sup>st</sup> January 2012 to 31 December 2012, as well as the results of its operations for the period then ending, in conformity with generally accepted accounting principles applicable in Belgium.

Brussels, 26 march 2013

CDP De Wulf & C° scprl  
Registered auditors  
Represented by



Vincent De Wulf  
Registered auditor  
Partner



Annexe 4-2012

MEMBER OF UHY  
IN BELGIUM



CdP De Wulf & C° scprl  
Registered auditors

ENAR

**To Madam Myriam De Feyter**  
Rue Gallait 60  
1030 BRUXELLES

Brussels, March 26, 2013

Dear Madam,

**Concerned: Grant of the Commission European – Progress 2012  
Specific agreement N° JUST/2012/PROG/FP/OG/0587  
Framework Partnership agreement VS/2010/0587  
FINAL REPORT**

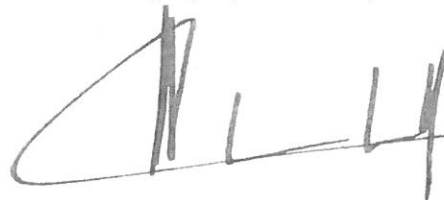
We CdP De Wulf & C° scprl, established in 1170 Brussels, rue de l'Hospice Communal 6, represented for signature of this audit certificate by Vincent De Wulf, hereby certify that:

- we have conducted an audit relating to the cost declared in the *Annex II* of ENAR hereinafter referred to as contractor, to which this audit certificate is attached, and which is to be presented to the Commission of the European Communities under contract "FRAME WORK PARTNERSHIP AGREEMENT FOR OPERATING GRANTS" for the following period covered by the EC contract **1<sup>st</sup> January 2012 – 31 December 2012;**
- we confirm that our audit was carried out in accordance with generally accepted auditing standards respecting ethical rules and on the basis of the relevant provisions of the above referenced contract and its annexes;
- we certify that the costs declared by the contractor in the financial statements on which the request for payment is based are real, accurately recorded and eligible in accordance with the terms of the grant agreement.

The above mentioned Financial Statement *Annex II* was examined and all tests of the supporting documentation and accounting records deemed necessary were carried out in order to obtain reasonable assurance that, in our opinion:

- the amount of the total eligible costs covering the reviewed period amounts to € **1.014.704,09**, related to a total budget of € 1.342.239,46, is complying with the following cumulative conditions:
  - they are actual and reflect the contractor's economic environment ;
  - they are determined in accordance with the contractor's accounting principles;
  - they have been incurred during the periods covered by the Financial Statement concerned by this audit certificate ;
  - they are recorded in the accounts of the contractor at the date of the establishment of this audit certificate ;
  - they are exclusive of any non-eligible costs identified below which are established in article II.15.4 of the above mentioned contract with the Commission of the European Communities.
- accounting procedures used in the recording of eligible costs and receipts respect the accounting rules of the State in which the contractor is established and permit the direct reconciliation between the costs and receipts incurred for the implementation of the project covered by the EC contract and the overall statement of accounts relating to the contractor's overall business Activity;
- our company is qualified to deliver this audit certificate (IRE number : B – 00366);
- however we could not certify, conform article II.15.1-point 2, that the costs are "necessary for the implementation of the work programme which is the subject of the specific agreement".

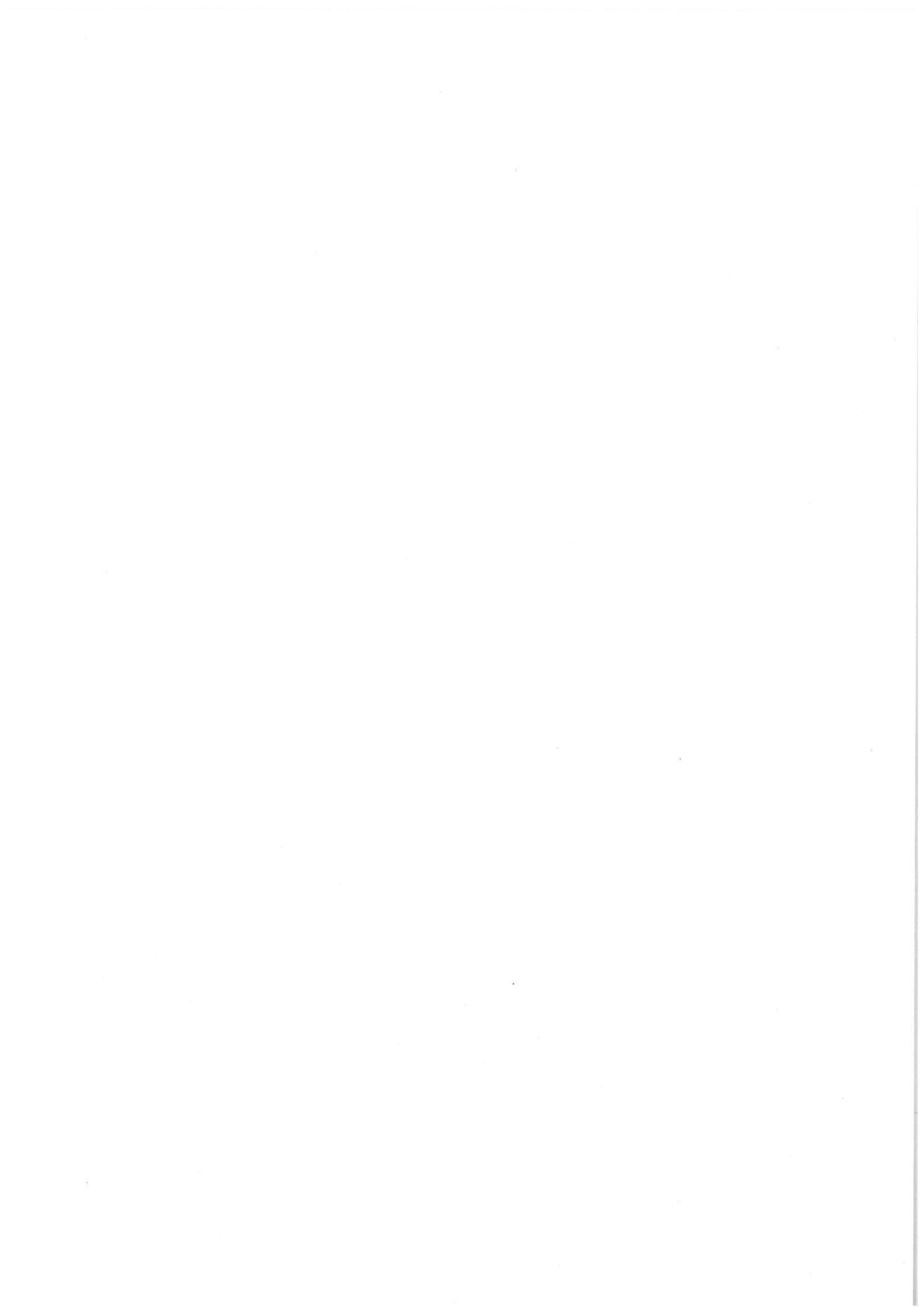
CDP De Wulf & C° scprl  
Statutory auditors  
legally represented by



Vincent De Wulf  
Partner

V25032013

INCOME	TOTAL	01/01/12->31/12/2012	
		PROGRESS	Other
<b>EC Grant</b>	<b>817.254,11 €</b>	<b>817.254,11 €</b>	
<b>Co-financement (see detail below)</b>	<b>203.020,33 €</b>	<b>197.449,98 €</b>	
Co-financement OSI	50.000,00 €	50.000,00 €	
Co-financement OSI	49.932,01 €	49.932,01 €	
Co-financement National Coordinations	42.899,99 €	42.899,99 €	
Co-financement ADECCO	4.128,46 €	4.128,46 €	
Co-financement SODEXO	5.000,00 €	5.000,00 €	
Co-financement RUNNYMEDE	36.529,25 €	36.529,25 €	
Co-financement LA POSTE	5.000,00 €	5.000,00 €	
Co-financement Ernst & Young	5.000,00 €	5.000,00 €	
Co-financement CEPS	1.000,00 €	1.000,00 €	
Co-financements other	3.530,62 €	2.160,27 €	1.370,35 €
Transfert co-financement to social reserve	0,00 €	-4.200,00 €	4.200,00 €
Report to 2013	897,94 €	0,00 €	897,94 €
<b>Total Income</b>	<b>1.021.172,38 €</b>	<b>1.014.704,09 €</b>	<b>6.468,29 €</b>
<b>EXPENDITURE</b>	<b>TOTAL</b>	<b>PROGRESS</b>	<b>Other</b>
Staff Cost	559.795,10 €	558.424,75 €	1.370,35 €
Staff Social reserve	4.200,00 €	0,00 €	4.200,00 €
Travel/Services/Admin	456.279,34 €	456.279,34 €	0,00 €
Correction EC grant 2011	897,94 €		897,94 €
<b>Total expenditures</b>	<b>1.021.172,38 €</b>	<b>1.014.704,09 €</b>	<b>6.468,29 €</b>



**Bilan interne ASBL  
Exercice 2012**

EUR

01/01/2012 - 31/12/2012

Schéma complet

<b>ACTIFS IMMOBILISES</b>		20/28	7.919,91
<b>III. Immobilisations corporelles (ann. III)</b>		22/27	2.995,64
C. Mobilier et matériel roulant		24	2.995,64
1. Appartenant à l'association en pleine propriété		241	2.995,64
24100 INVESTMENTS OF MATERIAL			21.304,17
24109 DEPRECIATION			(18.308,53)
<b>IV. Immobilisations financières (ann. IV et V)</b>		28	4.924,27
C. Autres immobilisations financières		284/8	4.924,27
2. Créances et cautionnements en numéraire		285/8	4.924,27
28801 RENT GUARANTEE			4.924,27
<b>ACTIFS CIRCULANTS</b>		29/58	163.920,57
<b>VII. Créances à un an au plus</b>		40/41	25.027,93
B. Autres créances		41	25.027,93
41671 CO-FINANCING ADECCO			5.000,00
41674 OSI to be recieved			9.563,85
41676 Field Officers			2.968,46
41920 ACCOUNTS RECEIVABLE			7.495,62
<b>IX. Valeurs disponibles</b>		54/58	135.357,12
55010 FORTIS 001-3264706-53			17.963,30
55012 Fortis savings account 035-3467504-86			92.455,43
55013 FORTIS Saving account 035-533208-40			21.915,09
57000 PETTY CASH			3.061,20
58000 INTERNAL TRANSFERS			(37,90)
<b>X. Comptes de régularisation (ann. VII)</b>		490/1	3.535,52
49000 EXPENSES CARRIED OVER			3.493,12
49100 INCOME TO BE RECEIVED			42,40
<b>Montant total de l'actif</b>			<b>171.840,48</b>

**Bilan interne ASBL  
Exercice 2012**

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01/01/2012 - 31/12/2012

Schéma complet

FONDS SOCIAL		10/15	(66.520,31)
<b>V. Bénéfice reporté</b>		140	(66.520,31)
14000 REPORT RESULTAT			(66.520,31)
<b>PROVISIONS</b>		16	4.200,00
<b>VII. A. Provisions pour risques et charges</b>		160/5	4.200,00
4. Autres risques et charges (ann. IX)		163/5	4.200,00
16300 PROVISION PASSIF SOCIAL			4.200,00
<b>DETTES</b>		17/49	234.160,79
<b>IX. Dettes à un an au plus (ann. X)</b>		42/48	228.610,79
C. Dettes commerciales		44	113.409,26
1. Fournisseurs		440/4	113.409,26
44000 Suppliers			107.851,15
44400 Invoices to be received			5.558,11
E. Dettes fiscales; salariales et sociales		45	56.382,34
2. Rémunérations et charges sociales		454/9	56.382,34
45600 HOLIDAY PAY CALCULATION			56.382,34
F. Dettes diverses		48	58.819,19
2. Autres dettes diverses productives d'intérêts		4890	58.819,19
48900 Other debt to be paid to EC			47.677,33
48901 BANK INTERESTS			11.141,86
<b>X. Comptes de régularisation (ann. XI)</b>		492/3	5.550,00
49310 Produit à reporter			5.550,00
<b>Montant total du passif</b>			<b>171.840,48</b>



EUR

01/01/2012 - 31/12/2012

Schéma complet

<b>COMPTE DE RESULTATS</b>			
<b>I. Ventes et prestations</b>		70/74	
D. Cotisations; dons; legs et subsides (ann. XII; B)		73	1.018.904,09
73000	EC Grant		817.254,11
73110	OSI Grant		99.932,01
73200	National Coordination Co-financement		42.899,99
73621	Co-financing ADECCO		4.128,46
73623	Co-financing SODEXO		5.000,00
73628	Co-Financing Runnymede		36.529,25
73629	Co-Financing La Poste		5.000,00
73630	Co-Financing Ernst & Young		5.000,00
73631	Co-Financing CEPS		1.000,00
73632	Other Co - Financing		2.160,27
<b>II. Coût des ventes et des prestations</b>		60/64	(1.019.855,63)
A. Approvisionnements et marchandises		60	(174.718,71)
1. Achats		600/8	(143.638,04)
60100	Travels		(51.909,81)
60200	Subsistence		(41.214,34)
60500	Translations		(11.304,88)
60600	Interpreters		(3.208,92)
60700	Catering		(21.333,95)
60750	Resource persons		(1.000,00)
60760	Equipment		(4.788,68)
60770	Meeting Room		(8.877,46)
2. Variation des stocks (augmentation -; réduction +)		609	(31.080,67)
60901	Staff Nc		(31.080,67)
B. Services et biens divers		61	(279.992,85)
61000	Newspapers		(379,40)
61015	Buying fo Publications		(38,64)
61020	Printing of material		(1.089,00)
61035	Audio video Campaign materials		(1.863,40)
61040	Layout and printing ENAR annual report		(3.600,00)
61060	Layout & printing Advocacy Booklet		(5.000,00)
61061	Layout & printing European Shadow Report		(7.000,00)
61062	Drafting national Shadow Reports		(80.800,00)
61063	Drafting European Shadow Report		(6.500,00)
61064	Drafting of the ENAR publication		(6.000,00)
61072	ENAR PUBLICATION		(6.380,00)
61073	REPORT EQUAL WORK		(6.380,00)
61200	Translation english-french		(5.870,46)
61300	Accountancy		(13.594,75)
61310	External audit		(4.114,00)
61320	External evaluation		(13.230,23)
61330	Funfdraiser		(15.225,25)
61500	Rent and charges		(25.922,68)
61510	Electricity		(1.674,30)
61520	Cleaning		(1.635,55)
61600	Office supplies		(16.496,32)
61620	Technical support		(11.274,32)

**Bilan interne ASBL  
Exercice 2012**

EUR 01/01/2012 - 31/12/2012 Schéma complet

61640	Legal advice		(2.691,55)	
61650	Fees		(2.254,00)	
61670	Postage		(8.925,03)	
61680	Telecommunications		(18.994,74)	
61690	Copies		(11.692,08)	
61800	Insurance		(1.367,15)	
C. Rémunérations; charges sociales et pensions (ann. XII; C2)		62		(559.795,10)
62001	Réductions PRECOMPTE		4.312,38	
62020	Rémunération brute		(416.088,84)	
62100	Cotisation ONSS		(108.861,27)	
62300	Cheques repas		(8.336,55)	
62310	Frais de transport		(6.813,40)	
62400	Activa		500,00	
62500	Medical, CR & social secretarias fees		(5.813,63)	
62515	DKV		(2.946,08)	
62520	Assurance Acc travail		(1.476,14)	
62522	Ass groupe JULIANA		(1.425,75)	
62523	Ass groupe DE FEYTER		(1.833,39)	
62524	Ass groupe ARMBRUST		(850,32)	
62525	Ass groupe PRIVOT		(2.166,39)	
62526	Ass groupe SIKLOSSY		(1.569,72)	
62527	Ass groupe PASCOET		(929,94)	
62528	Ass groupe KAMMERER		(212,58)	
62530	Staff Training		(2.440,00)	
62532	Ass groupe PFOHMAN		(1.788,96)	
62534	Ass groupe Fanny		(132,98)	
62590	Provision PV		(56.382,34)	
62595	Extourne provision PV		55.460,80	
D. Amortissements et réductions de valeur sur frais d'établissement; sur immobilisations incorporelles et corporelles (-)		630		(1.148,97)
63010	Depreciation computer		(1.148,97)	
F. Provisions pour risques et charges (dotations -; utilisations et reprises +)		635/8		(4.200,00)
63500	PROVISION POUR PASSIF SOCIAL		(4.200,00)	
<b>III. Bénéfice d'exploitation</b>		70/64		
<b>Perte d'exploitation</b>		64/70		<b>(951,54)</b>
<b>V. Charges financières</b>		65		(418,81)
A. Charges des dettes (ann. XIII; B et C)		650		(418,81)
65000	Frais de banque (Perte)		(418,81)	
<b>VI. Bénéfice courant</b>		70/65		
<b>Perte courante</b>		65/70		<b>(1.370,35)</b>
<b>VII. Produits exceptionnels</b>		76		1.370,35
A. Reprises d'amortissements et de réductions de valeur sur immobilisations incorporelles et corporelles		760		1.370,35
76000	Recettes non éligibles		1.370,35	
<b>VIII. Charges exceptionnelles</b>		66		(897,94)
A. Amortissements et réductions de valeur exceptionnels sur frais d'établissement; sur immobilisations incorporelles et corporelles		660		(897,94)
66000	Depenses non éligibles		(897,94)	

**Bilan interne ASBL**  
**Exercice 2012**

EUR

01/01/2012 - 31/12/2012

Schéma complet

<b>IX. Bénéfice de l'exercice</b>	70/66	
Perte de l'exercice	66/70	<b>(897,94)</b>

**Bilan interne ASBL**  
**Exercice 2012**

**Reclassement bilantaire**

Compte original:41655 Compte reclassé:48900