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AUDITOR'S REPORT FOR THE YEAR ENDED 31/12/2008

TRANSFORM EUROPE ASBL

CONVENTION : FINS-2008-16

According to the audit mandate, I have audited the Foundation financial statement prepared by its accountant for the year ending 31/12/2008 as laid out pages 4 to 8 of this document.

1.1. Respective responsibilities of the Foundation and the auditor

The Foundation 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.

I have the responsibility to plan and carry out the required work to verify the financial statement prepared by the Foundation and to report to the Foundation with a reasonable assurance my audit opinions.

1.2. Basis of Opinions

I conducted the audit in accordance with International Standards on Auditing issued by the IASSB. This standard requires the auditor to plan and carry out his work in such 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

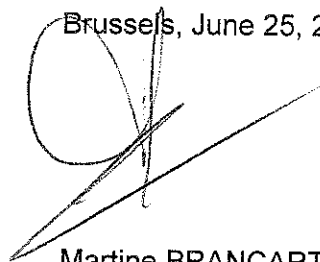
- the financial statements have been prepared in accordance with the national legislation applicable to the Foundation, are free of material misstatement and show a true and fair view of the financial position and the operating results;
- the financial documents submitted by the Foundation to Parliament 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.

1.3. Opinions

In my 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 Foundation 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;
- I have received all necessary explanations for the purpose of my work.

Brussels, June 25, 2009.

A handwritten signature in black ink, consisting of a large, stylized 'M' followed by a diagonal stroke.

Martine BRANCART

TRANSFORM EUROPE ASBL (Entreprise : 663)
Bilan des comptes au 31/12/2008 en EUR
Exercice (01/01/2008 - 31/12/2008)

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ACTIF

ACTIFS CIRCULANTS

Valeurs disponibles 550000 Berliner Volksbank eG 2036169005
 570000 Caisse-especes
 491000 Comptes de régularisation
 491000 Subventions à recevoir

15.467,11
 2.000,00
 21.970,04

39.437,15
 17.467,11
 21.970,04
 39.437,15

TOTAL DE L'ACTIF

PERTE D'APRES BALANCE

7.723,39-

PASSIF

CAPITAUX PROPRES

Résultat reporté
 Bénéfice reporté
 140000 Bénéfice/perte(-)reporté

159,94-
 159,94-

159,94-
 159,94-

DETTES

Dettes à un an au plus
 Dettes commerciales
 440000 Fournisseurs
 444000 Factures à recevoir
 Dettes fiscales, salariales et sociales
 454000 Office Nat. Sécurité Soc
 459000 Autres dettes sociales

47.000,60-
 47.000,60-

46.954,79-
 39.936,79-
 7.018,00-
 45,81-
 45,09-
 0,72-

TOTAL DU PASSIF

47.160,54-

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Bilan des comptes au 31/12/2008 en EUR
Exercice (01/01/2008 - 31/12/2008)

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CHARGES

COÛT DES VENTES ET DES PRESTATIONS

Services et biens divers		232.696,44	
610010 Locations de bâtiment		173.851,01	
612100 Téléphone/Fax/Internet	2.000,00		
612130 Courrier	3.938,73		
612200 Abonnements, documentation, livres et magazines	374,09		
612300 Frais de bureau	1.806,78		
612310 Papier et imprimés	1.029,06		
612332 Location cabines interprètes	47.591,27		
612340 Publicité	882,05		
613210 Honoraires	143,57		
613250 Formalités légales	53.329,49		
615000 Frais de voyage - avion, train, tram,....	107,33		
615010 Frais de voyage - hôtels	41.066,68		
615040 Congress	19.293,51		
615200 Frais de restaurant 62.50 %	770,00		
615210 Catering	96,30		
Rémunérations, charges sociales et pensions	1.422,15		
620200 Employés	39.965,31	58.845,43	
621000 Cotis.patr. assur.social	17.449,08		
623000 Autres frais de personnel	1.431,04		

CHARGES FINANCIÈRES

Autres charges financières	593,92
656000 Frais bancaires	593,92
657000 Intérêts débiteurs	

PRODUITS

VENTES ET PRESTATIONS	225.562,41-
Autres produits d'exploitation	225.562,41-
743000 Subsidés	
744000 Memberships	186.762,41-
	38.800,00-

PERTE D'EXPLOITATION

PRODUITS FINANCIERS	7.134,03
Produits des actifs circulants	4,56-
751200 Intérêts sur compte à vue	4,48-
Autres produits financiers	
757000 Différences de paiement	0,08-
PERTE FINANCIÈRE	589,36

Perte courante, avant impôts

7.723,39

Perte de l'exercice, avant impôts

7.723,39

Perte de l'année en cours

7.723,39

Perte de l'exercice à affecter

7.723,39

PERTE À AFFECTER

7.723,39

COMPTE DE RESULTATS

7.723,39

BILAN ET COMPTE DE RESULTATS

0,00

TRANSFORM EUROPE ASBL (Entreprise : 663)
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CHARGES

PRODUITS

TOTAL

0,00



TRANSFORM EUROPE ASBL (Company : 663)
Analytical budgets individual accounts
Comparison with periodic figures
Chart 663 : fin.year 2008-2008 (01/01/2008 - 31/12/2008)
Period from 01/01/2008 to 31/12/2008

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<u>Account</u>	<u>Description</u>	<u>Budget</u>	<u>Period figure</u>	<u>Difference</u>	<u>%</u>
1001001	Salaries	24.160,00	17.011,95	7.148,05-	29,58-
1001002	Contributions	0,00	7.909,86	7.909,86	999,99
1001004	Staff mission expenses	2.500,00	0,00	2.500,00-	100,00-
1001005	Other Personnel costs/Internet	0,00	2.175,68	2.175,68	999,99
1001	Frais de personnel	26.660,00	27.097,49	437,49	1,64
1002001	Rent, charges and maintenance costs	3.500,00	3.279,13	220,87-	6,31-
1002005	Postal and telecommunications charges	3.500,00	3.237,97	262,03-	7,49-
1002	Infrastructure and operating costs	7.000,00	6.517,10	482,90-	6,90-
1003004	Accounting and audit costs	2.430,00	8.375,00	5.945,00	244,65
1003	Administrative expenditure	2.430,00	8.375,00	5.945,00	244,65
1004002	Participation in seminars and conferences	7.000,00	4.063,75	2.936,25-	41,95-
1004	Meetings and representation costs	7.000,00	4.063,75	2.936,25-	41,95-
1005001	Publication costs	54.310,00	58.161,99	3.851,99	7,09
1005002	Creation and operation of Internet sites	4.800,00	4.220,40	579,60-	12,08-
1005005	Seminars and exhibitions	81.800,00	64.611,38	17.188,62-	21,01-
1005	Information and publication costs	140.910,00	126.993,77	13.916,23-	9,88-
100	Eligible expenditure	184.000,00	173.047,11	10.952,89-	5,95-
1011002	Financial charges	0,00	224,94	224,94	999,99
1011	Dépensens non Eligibles	0,00	224,94	224,94	999,99
10	Total expenditure	184.000,00	173.272,05	10.727,95-	5,83-
1101001	Subvention du parlement Européen	160.000,00-	147.090,04-	12.909,96	8,07-
1101002	Membership fees form member parties	700,00-	100,00-	600,00	85,71-
1101003	Membership fees from individual members	0,00	200,00-	200,00-	999,99-
1101005	Autres	23.300,00-	23.504,48-	204,48-	0,88
1101	Recettes	184.000,00-	170.894,52-	13.105,48	7,12-
11	Total Recettes	184.000,00-	170.894,52-	13.105,48	7,12-
1201001	Coordinator	19.800,00	33.923,62	14.123,62	71,33
1201002	Programmer	2.000,00	2.000,00	0,00	0,00
1201	Cost of staff assigned to the operation	21.800,00	35.923,62	14.123,62	64,79
1202003	Communication	2.000,00	1.973,86	26,14-	1,31-
1202007	Printing & publishing	8.000,00	8.000,00	0,00	0,00
1202008	Other	0,00	243,98	243,98	999,99
1202	General expenditure	10.000,00	10.217,84	217,84	2,18
1203002	Participants travel costs	9.200,00	9.265,07	65,07	0,71
1203003	Participants susistence costs	2.000,00	2.059,56	59,56	2,98
1203004	Speakers fees	2.000,00	2.000,00	0,00	0,00
1203006	Catering	600,00	552,14	47,86-	7,98-
1203	Conferences, seminars, workshops	13.800,00	13.876,77	76,77	0,56
120	Costs Pilot Project	45.600,00	60.018,23	14.418,23	31,62
1211001	European community Grant	40.000,00-	39.672,37-	327,63	0,82-
1211002	Contribution by the applicant	5.600,00-	15.000,00-	9.400,00-	167,86
121	Opbrenngsten piloot project	45.600,00-	54.672,37-	9.072,37-	19,90
12	Pilot project	0,00	5.345,86	5.345,86	999,99

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<u>Account</u>	<u>Description</u>	<u>Budget</u>	<u>Period figure</u>	<u>Difference</u>	<u>%</u>
1	Total	0,00	7.723,39	7.723,39	999,99
Total balance		0,00	7.723,39	7.723,39	999,99