

Accounts 2025 approval process: Notes

The audit process and the Accounts 2025

The audit of the budget year 2025 was carried out by Grant Thornton Belgium mandated and directly contracted by the European Parliament. The first stage of the audit, i.e. the 'traditional' audit of the accounts according to the Belgian legislation of the "generally accepted accounting procedure" (GAAP), started with an interim audit in January 2026. This was followed by the physical GAAP audit from 30 March – 2 April 2025. All requested documents were provided by us in a timely manner – a big thank you for this to the entire team and especially the Admin Unit. Again it was a hybrid audit with documents being made available online and further exchanges in the weeks after that. On 15 April 2026, FAB was consulted on the draft accounts 2025. The Committee preliminarily adopted the final balance sheet with income statement on 13 June 2026. After that the auditors issued the audit report with an unqualified opinion, i.e. without remarks. The report is provided to the Congress as a separate document. The accounts 2025 will be submitted to the Belgian authorities, the National Bank of Belgium (NBB), by the legal deadline of 30 June 2026.

The second stage of the audit according to the International Financial Reporting Standard (IFRS audit) is in progress. The third stage of the process with separate controls undertaken by the Authority supervising the European Political Parties and Foundations (APPF) and DG FINS respectively will start after the submission of the grant report by the end of June 2026.

Conclusions & Proposal for adoption

The accounts 2025 are presented now at the online delegates meeting and will be submitted for final approval at the Warsaw Congress in December 2026.

The EGP has had total net revenues and expenditure of 3,68 million EUR (2024: 6,73 million EUR) excluding a carry-over to 2026 of 828.467,76 EUR.

The Committee proposes to the 41st EGP Congress in Warsaw, 11-13 December 2025, to adopt the accounts 2025. This includes:

- Allocation to Campaign fund of 190.722,20 EUR,**
- Deciding on a carry-over to 2026 of 828.467,76 EUR.**

Documents you receive

- (1) Balance sheet 2025 with Income Statement
- (2) Budget-actual comparison 2025: overview and breakdown in the Congress format including the development of funds
- (3) Audit report 2025 by Grant Thornton Belgium

Notes to the 2025 Account

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Notes on the documents

1. Balance sheet 2025 with Income Statement

The Balance sheet shows the outcome of the year 2025 in a profit & loss account format. Page 1 shows the activa (fixed assets like office equipment, cash assets), page 2 shows the passiva (funds, liabilities). Pages 3-5 give the profit and loss calculation (revenue minus expenditure).

Assets

The total assets of EGP per 31 December 2025 were 2.636.453,22 EUR (2024: 2,448 million EUR).

The total reserves (funds) were at 1.184.368,83 EUR (2024: 993.646,63 EUR), the fixed assets at 189.473,60 EUR (2024: 284.904,62 EUR) and cash assets at 2.193.512,75 EUR (2024: 1.977.368,28 EUR).

Fixed assets: The decrease in fixed assets is mainly due to no replacement bought for majority of the old equipment that became technically obsolete, only the regular depreciation.

Current assets: There is slight increase 282.963,14 EUR (2,393 million EUR compared to 2.111million EUR in 2024) is due to a slightly lower amount of expenditure. In addition: accrued income has increased to 98.464,68 EUR (2024: 10.616,12 EUR) because a change in booking of provision for social security related to the last quarter of the year requested by the auditors.

Liabilities

Amounts payable: This has remained at the same level as 2025 (1,452 million EUR compared to 1,454 million EUR in 2024). The fluctuations within the category are mainly due to fewer open invoices at the end of 2025 to be paid in 2026, than in the end of 2024 (amounts payable within 1 year 158.772,01 EUR vs 238.181,36 EUR in 2024), as well as a higher carryover to 2026 – 828.467,76 EUR vs 751.337,69 EUR in 2024.

Income

The total income in 2025 was 3,7 million EUR (2024: 6,7 million EUR). This includes:

- the EP grant: 3.216.304 EUR (2024: 4.864 million EUR) minus carry-over to 2026 of 828.467,76 EUR (to 2025: 751.337,69 EUR)
- membership fees: 477.225 EUR (2024: 516.891 EUR).
- participants' fees: 44.115 EUR (2023: 129.408) the decrease is due to only one physical Congress help in Lisbon in 2025.

Expenses

The total expenses in 2025 were 3,509 million EUR compared to 6,742 million EUR in 2024. Goods and services were 1,31 million EUR (2024: 3,619 million EUR) with 2025 being a regular non-campaign year.

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Personnel costs were 2,065 million EUR (2024: 2,99 million EUR) which is 58,8% of total expenses (2024: 44,4%; 2023: 60,4%; 2022: 45,84%; 2021: 55,7 %; 2020: 62%). This is mainly due to continuing notice periods issued in 2024, as well as obligatory indexation of the salaries in Belgium.

Office rent has increased in 2025 due to inflation. Office charges have decreased mainly due to fewer staff in the office. All costs related to meetings, e.g. travel, accommodation, food, have also decreased due to 2025 being a regular non-campaign year.

Outcome

The financial outcome of the year is a profit of 190.722,2 EUR. This profit is allocated to Campaign fund.

The carry-over to 2026 amounts to 828.467,76 EUR.

Notes on the Budget- Actual 2025

Expenditure

In total there is 3.487.971,03 EUR eligible expenses (total adopted budget 2025: 3.992.208 EUR).

Category 1: Personnel Costs

The total expenditure for Category 1 amounts to 2.105.433,46 EUR, 15.000 EUR above the adopted budget 2025.

Category 2: Infrastructure and Operating Costs

The total expenditure in this category is 348.874 EUR (32.233 EUR less than budgeted). The underspending is mainly due to lower charges, internet, depreciation and office costs for Committee members.

Category 3: Administrative costs

The total expenditure in this category is 238.788,60 EUR. This is 18.000 EUR below the budget, despite the re-allocated expenditure for Committee meetings as per recent instructions by the DG FINS to this category. This is explained by the lower amount of days, for which the committee has requested per diem. The budget 2025 for per diems was estimated based on the uncertainty over who was going to be elected as committee member and whether they would be able to claim the per diems (as per their employer's regulation). Therefore, the number in the budget reflected the most cautious assessment.

Category 4: Meetings

The total expenditure for meetings is 702.904,54 EUR. This is 361.396 less than budgeted. The underspending mainly comes from:

- 80.000 EUR for Committee meetings being re-booked under category 3, as per the new cost-mapping of DG FINS;
- 43.000 EUR less in other meetings BL, due to no new year reception organised in 2025;

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- 170.000 EUR underspent in priority projects;
- 50.000 EUR less spent for working groups and networks;
- 37.000 less spent on committee missions.

Worth to note that 76.134 EUR is already spent on participation in events not organized by EGP, and which are from now onwards booked as BL 4.3, instead of 4.1.11. as per the recent cost-mapping by the DG FINS.

Category 5: Information and Publications

The total expenditure for Cat 5 is 91.960,38 EUR (108.000 EUR below the budget).

The underspending is mainly due to non-ability to place political advertisement in 2025 (BL 5.3.3)

Non-reimbursable (non-eligible) expenditure: following the most recent instruction from DG FINS, the amount of non-eligible expenditure no longer includes the invoiced costs and reimbursed part of the salaries, which was common in previous years. The total amount of non-eligible expenditure is 8.483,44.

Revenues

The total revenue is 3.687.176,67 EUR (464.312 EUR less than budgeted) mainly due to carryover to 2026 and lower amount of grant and invoiced costs.

These own resources are sufficient to cover the required 10% of co-funding and non-eligible expenditure, as well as the allocation to Campaign fund of 190.722,20 EUR.

Marc Gimenez, EGP Treasurer
26 June 2026