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your business  
is a big part of ours

# PROPOSAL FOR STATUTORY AUDIT SERVICES

AUGUST 2024

THE POWER OF BEING UNDERSTOOD  
AUDIT | TAX | CONSULTING



## **RSM Belgium | Audit**

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## **VICTIM SUPPORT EUROPE**

Board of Directors  
Rue Froissart 123-133  
1040 Brussels

Zaventem, October 9, 2024

Dear Madam, Dear Sir,

We are pleased to submit below our proposal for the mandate of statutory auditor of the VICTIM SUPPORT EUROPE for the financial years ending December 31, 2024, 2025 and 2026. We remain at your entire disposal to explain and discuss the contents of this offer in greater detail.

In the event our proposal retains your attention, for which we would be most honored, it would be necessary to have the Shareholder's meeting approve the nomination of RSM INTERAUDIT SRL, legally represented by Karine Morris for a mandate of three years.

We hope that this proposal suits your expectations, and we remain available for any question you might have.

The present offer is established under the suspensive condition of the satisfactory fulfillment of our obligations concerning the identification and verification of the identity of the client, the beneficial owners of the client, and the client's representative, in accordance with the Law of September 18, 2017, on the prevention of money laundering, the financing of terrorism, and the limitation of the use of cash, as well as other preliminary obligations incumbent upon the [statutory auditor/registered auditor], notably within the framework of the client acceptance procedure.

In this context, you undertake to provide the necessary information in accordance with Article 1:35 of the Companies and Associations Code

Yours faithfully,

RSM INTERAUDIT BV-SRL  
REGISTERED AUDITORS  
REPRESENTED BY  
GERT VAN LEEMPUT

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# 1. GENERAL INFORMATION

## 1.1. Understanding of the environment and specificities of Victim Support Europe




Victim Support Europe (VSE) is the leading European umbrella organisation that advocates on behalf of all victims of crime, no matter what the crime, no matter who the victim.

Since its foundation in 1990, VSE has worked on behalf of all European – and global – victims to ensure their rights and services, whether they have reported a crime or not.

VSE represents 78 national member organisations, providing support and information services to more than 3 million people affected by crime every year in 36 countries.

VSE works through advocacy to achieve their mission of improving European and international laws related to victims' rights, using research, knowledge development, and capacity building at the national and local level.

VSE will appoint a registered auditor with a the following mission:

-  Certification of the annual financial statements of the organisation in conformity with the Belgian Accounting Principles applicable to AISBL structures (yearly).
-  Certificate on the financial statements regarding the Operating Grant received from the European Commission (yearly).
-  Certification of the eligibility of cost statements (about 2 per year).

## 1.2. RSM Belgium

### 1.2.1. RSM InterAudit BV-SRL

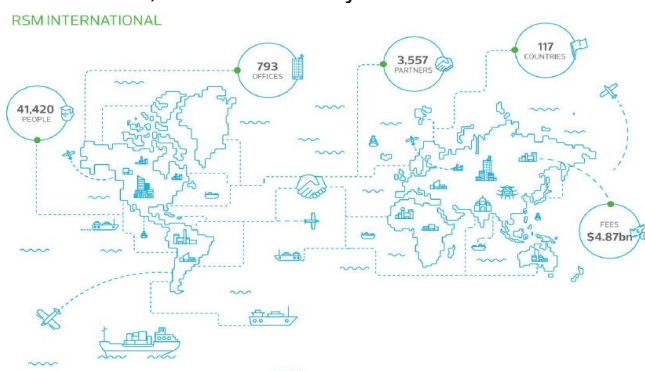
This proposal is submitted by RSM INTERAUDIT BV-SRL, with registered address, Lozenberg 22, 1932 Zaventem.

RSM is one of the world's leading audit, tax and advisory networks of independently owned and managed professional services firms. With global reach and local perspective, RSM member firms connect with their clients to deliver innovative solutions, helping them to see further, adapt faster and grow stronger.

#### ABOUT RSM “THE POWER OF BEING UNDERSTOOD”

#### A world leader in providing audit, tax and advisory services to ambitious and growing companies

RSM International is the world's 6th largest network of audit, tax and advisory firms:



All RSM offices contact details can be found on our network website [www.rsm.global](http://www.rsm.global).

- RSM member firms vary in size, structure and age, but they are united under the RSM brand and share a strong entrepreneurial spirit and a unique client-centered approach. Our member firms understand their local culture and traditions, they are experts in national rules and regulations and have in-depth knowledge of the services, sectors and economy in their countries; and
- Above all, member firms maintain the highest standards of technical excellence with a focus on providing outstanding service to clients.

### **What we offer**

- RSM member firms provide a range of professional services with a focus on audit, tax, risk advisory, IFRS, restructuring and transaction support. Beyond these, our member firms also offer a wide range of specialist services from forensic accounting and expatriate advice to human resource consulting; and
- RSM clients are increasingly looking beyond their national borders for new opportunities. The close relationships within the RSM network mean that clients can easily be connected to a like-minded firm of professionals in another country, that they can be assured will have their business interests at heart – no matter what services are required or where they are needed.

### **Who we work with**

- RSM's core client base ranges from growth-focused entrepreneurial businesses through to leading multinational organizations across many sectors and operating nationally and across borders.

### **Where we stand for – our values**

- A highly integrated network connected by short chains of communication and control, ensuring we get things done quickly and efficiently;
- A membership that prides itself in having teams of experienced experts with entrepreneurial minds who are committed to understanding our client's business and anticipating their future needs;
- Dynamic, responsive, energetic, committed professionals who always put their clients first;
- A strong global network of entrepreneurial firms unified first on quality, not simply size; A network that combines expert local and regional connections with leading resources and vision on a global scale;
- Multi-disciplinary teams organized across national boundaries and connecting through a centres of excellence structure; and
- Leading specialists ready to offer expert advice and innovative solutions to fit our clients' business strategy perfectly and help them move forward with a clear, confident vision of the future.

## RSM BELGIUM

RSM Belgium, a firm of more than 270 experienced professionals across 7 offices in Belgium. We are the 6th largest firm on the market of the Belgian audit and accountancy offices. Thus, we are one of the leading independent national players with branches in the three parts of the country.

Though our clientele ranges from small to big and from Belgian companies to International, we focus especially on the growing medium-sized structures, where the attention to the internal administrative organization is more important and where a direct use of the auditor is desired. We believe in being a confidant and partner in supporting the management of the company. Also, our relative size allows us to sustain the partnership.

We have extensive experience in Audit, Accounting & Business Services, Tax, Transaction Services and Legal Expertise and Advisory in Corporate Governance Issues. More than 2,500 private companies and public bodies call upon our services in 164 sectors of activity

We apply all quality procedures as adopted by the network and in compliance with the international audit standards (ISA).

A personalized contact between our partners/managers and the client's management and advisers, an open communication, stability in staff and a good price/quality for our services are our permanent concern and commitment.

We are convinced that we therefore can continue to serve you as an international organisation with all the potential needs you could have in the future. We are also used to closely collaborate with external accountants and advisers. We are convinced we have a complementary function to the benefit of your organisation, respecting the mutual independence.

RSM Belgium is a full-service organisation covering






The [www.rsmbelgium.be](http://www.rsmbelgium.be) site provides you with further information on our activities.

## 2. QUALIFICATIONS AND STAFF EXPERIENCE

### 2.1. General

#### PROJECT MANAGEMENT

Whilst project management and contract delivery are important, so too is managing the relationship between RSM and you. We believe this to be important because:

-  The more we understand each other, the more effectively we can deliver to your objectives
-  The more professional our relationships, the more effective and rapid our problem solving
-  The faster we learn, the faster we add value to your organisation.

Our client relationships are Partner led; this means that the partner is your single point of contact, making it easy for you to reach the RSM organization.

From your perspective, we present a lower risk, as we actively seek to develop our knowledge and understanding of your organizational needs and priorities. We, as professionals, wish to remove risk and add value in all our dealings with you.

Our approach is based upon the principle of being “problem solvers and not problem makers”. Short chains of communication with our clients ensure us that things are done quickly, efficiently and in mutual agreement.

The structure of our network provides the same chains of short communication ensuring our clients of a smoothly management of missions abroad.

The team we systematically put in place in the framework of audit mandates is characterized for the client by its competence, its availability and its stability. The necessary linguistic skills are available within the proposed team.

#### COMPETENCE

The audit team is composed in its majority of Registered Auditors, assisted in their work by trainee auditors having already several years of experience.

All our staff have a master's degree. Most of them are following the traineeship to become a registered auditor.

#### STABILITY AND AVAILABILITY

As mentioned above, the legal representative will be your privileged interlocutor. In addition, the specificity of our audit teams is to have very low turnover so as not to have to change their composition each year.

Although stability of the audit team is an important issue for our association, we also follow the international audit standards stating that the rotation of the signing partners is an important measure to ensure the independence of the auditor.



## LINGUISTIC SKILLS

The team put in place is such that the necessary linguistic skills are available. All our staff is at least bilingual with a thorough knowledge of English as working and writing language. Most of them are speaking at least 3 to 4 languages. All team members can communicate in Dutch and/or French.




## QUALITY REVIEW

The internal organization of our practice also foresees the significant intervention of a second partner as « quality reviewer ».

We comply with the requirements of the International Standard on Quality Control 1 Quality Control for Firms that perform Audits and Review of Financial Statements, and other Assurance and Related Services Engagements (ISQC 1).

An effective system of quality control includes a monitoring process designed to provide the firm with reasonable assurance that its policies and procedures relating to the system of quality control are relevant, adequate, and operating effectively.

The engagement quality control reviewer shall document, for the audit engagement reviewed, that (ISA 220.25):

-  The procedures required by the firm's policies on engagement quality control review have been performed
-  The engagement quality control review has been completed on or before the date of the auditor's report; and
-  The reviewer is not aware of any unresolved matters that would cause the reviewer to believe that the significant judgments the engagement team made and the conclusions it reached were not appropriate.

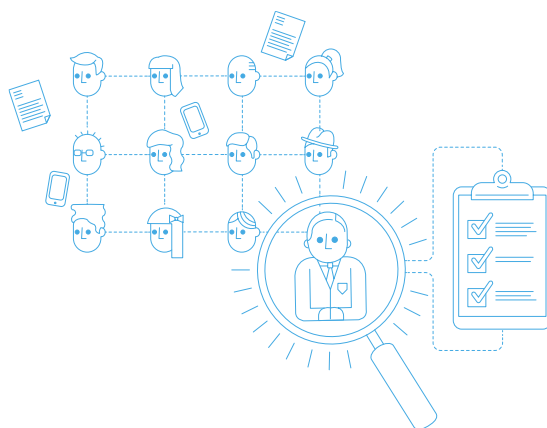
## VALUE ADDED SERVICES

The audit team can rely on a broad range of specialist services available in our organization, as well in the Belgian structure as in the international network. The specialties such as taxes, accounting, structuring and organization of entities and EDP are incorporated in our audit work but if specific issues arise during the audit, the assistance of our internal specialists is not far away.

Our credo is being problem solvers and not problem makers. Within the legal framework of our audit mission, we want to be the partner of our clients to optimize the structure and the organization.



## 2.2. The VSE auditteam



RSM INTERAUDIT will be represented by **KARINE MORRIS**, partner of our association.

In summary, Karine Morris has a lot of experience in the audit of industrial, commercial and not-for-profit organisations and organisations funded by international organisations.

**JELLE HUYSMANS** as director of RSM InterAudit will be assisting Karine in the daily management of the audit team, and more specific with respect to the grant audits.

The audit team will be completed by staff members with experience in non-profit companies. The dedicated staff members are fluent in French or Dutch and in English.

We will ensure adequate seniority by allocating an important part of the total audit effort to managers and partners. This reduces unnecessary internal reporting and further ensures that critical matters are resolved promptly and sufficient personal attention can be guaranteed.

The CVs of the team members can be found in appendix 1.

### 2.3. Our added value

Our ambition is to act as active partners of our clients and build a long-term trust relationship.

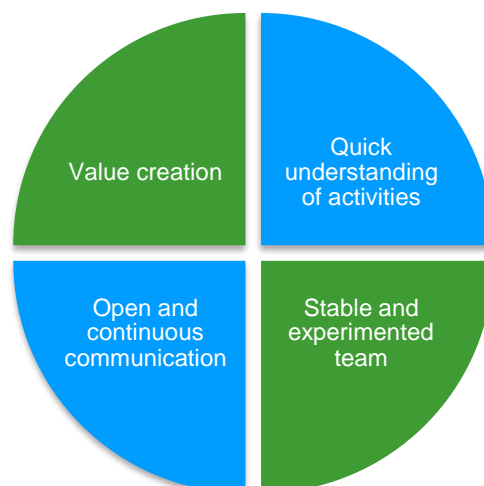
During our missions, we place particular importance on a permanent dialogue with the management of the entity. Indeed, we consider that:

- Our audit will be performed more efficiently if we are informed in a timely manner of significant events that could impact our mission;
- Management of the entity should be informed as quickly as possible of any problems we may encounter during our work.

Besides, we do not imagine an audit mission without any added value.  
Concretely and as example, our intervention will lead to:

- A high-quality support in terms of doctrine and methodology to tackle audit matters;
- Recommendations related to the implementation of procedures that could improve the quality of financial information;
- A better understanding of issues affecting the quality of financial information produced.

Our international network also gives the audited entity the assurance that we may be able to follow your evolution in the long run.



### 3. AUDIT BUDGET

In terms of pricing, we estimate that our fees will be around:

- 4.000 EUR excl. VAT for the statutory audit (yearly)
- 4.250 EUR excl. VAT for the EU operating grant (yearly)
- 2.500 EUR excl. VAT for an eligibility audit of a cost statement (about 2 per year)

A surcharge of 4% cost rate, with a minimum of 400 EUR, for ordinary expenses including travel and office costs, will be applied separately and is not included in our fee proposal. The audit fees will be annually indexed.

This fee quote is based on the normal assumptions like:

- A good collaboration with and availability of your team
- A good preparation by your finance team of the financials and supporting documents
- A strong control environment including an analytical accounting with timesheets (to avoid double financing) and segregation of duties in the procure to pay process (including approval of invoices and payments)

As mentioned above, we attach great importance to frequent communication with internal departments involved so that the various audit observations can be discussed in time and in advance in order to avoid adjustments and/or observations in the auditor's report.

Our fees are based on a realistic estimate of the hours required to carry out the audit taking into account the level and experience of the partners and staff. We offer a competitive fee without prejudice to the highest professional standards.






We will work closely with the managers of your organization and make maximum use, during our audit, of the work already being carried out internally by your employees.

## 4. CREDENTIALS

### 4.1. Our values

Dictated by the Institute of Company Auditors in Belgium and by the international standards, the methods used in our work are comparable to those of our colleagues.

They have, however, the distinction of being faithful to the values that our firm has defended since its creation, namely:

-  Independence
-  Ethics
-  Quality
-  Integrity
-  Collaboration
-  Long term vision

People are at the heart of everything we do. We believe in teamwork with the strong involvement of our partners, in the spirit of collaboration, in respect and personal development, in skills development.

#### INDEPENDENCE

We believe that an auditor is able to provide its full function only within a relationship of independence towards his clients. To be able to guarantee this, we made sure to develop a diversity and plurality in our clients. This position allows us to maintain a healthy relationship with each of our clients and to ensure the relevance of our discussions and advice.

#### ETHICS

Our sense for ethics is reflected in particular by the most scrupulous respect for our **professional secrecy**, thorough and systematic analysis of all sources of potential **conflicts of interest**. It is also expressed through our **impartiality** and **lack of compromise**.

#### QUALITY

The development of our business is inevitably a requirement for high quality of work. As an essential part of our code of ethics, our association has invested in the training of the partners and associates. This requirement constantly highlighted in our office allows us to offer our customers the proper application of the latest requirements of the profession.

It is to be mentioned that one of our Managing Partners, Thierry Dupont, was recently President of the Belgian Institute of Registered Auditors which is further demonstration of the importance we place on ethics and quality.



## INTEGRITY

Our function as statutory auditor cannot be conceived without being intimately linked to the concept of integrity. Part of ethics, it allows our partners to be assured of our honest conduct, regardless of the situation presented.

## RESPECT

Confident in the quality of our work and our efforts, we do not perceive less the skillsets of your entity and your teams. Our work is thus a dialogue where everyone learns from each other.

Our goals, even if they are sometimes tight, do not make us lose sight of the limited availability and the own expectations of the stakeholders.

## COLLABORATION

We believe that our mission will be that much more effective and useful if it works closely with our clients, not only during our audit but also throughout the year, depending from events and issues faced by them.

This collaboration is also internally within the various departments of our firm: audit, tax, and accounting expertise. It allows us to share information efficiently and easily offer multi-disciplinary integrated solutions to our customers.

## LONG TERM VISION

Our work is never considered as punctual. Whether or not destined to last, we wish to enter into a long-term perspective. We are so happy and proud to work with many of our customers including you for a long time.

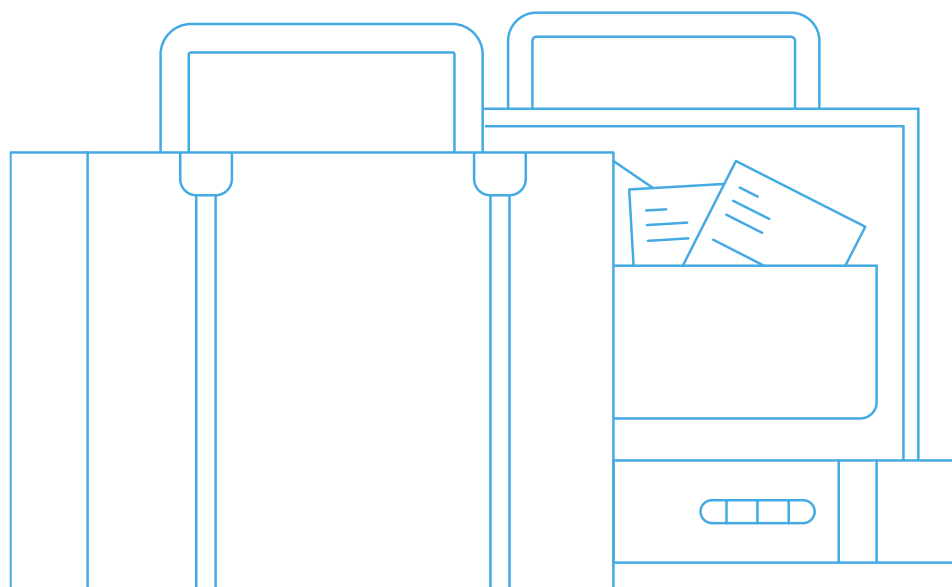
This vision allows us to invest in the knowledge of our partners and their activities and thus provide them with better service. It also encourages us to maintain a high degree of training, young and old alike. This continuous investment ensures us to offer our collaboration for many years.

## 4.2. Independence of the auditor and conflict of interest

Our practice has always strictly complied, and well before the strengthening of the legislation, with the rules of deontology and independence as well as with the stipulations of the rules and other legal provisions in the matter of independence, notably the Royal decrees of 10 January 1994 and of 4 April 2003 on the independence of the auditor as well as the Code of Ethics. If nevertheless during the execution of the mission, it seems that we are confronted with a conflict of interest, we will inform you without delay and will take the necessary measures to guarantee the completely independent execution of the mission entrusted to us.

## ANNEX

- Curriculum Vitae



## CURRICULUM VITAE



### THE POWER OF BEING UNDERSTOOD

## KARINE MORRIS

Partner, RSM InterAudit

### EXPERIENCE

- Wide experience in auditing and accounting work (since 1986). The audit experience covers a wide range of economic sectors. The work experience covers statutory audit of companies (industrial, trade, service and consulting companies...) and not-for profit organizations as legal missions according to the Belgian company laws (Vlaamse Maatschappij voor Sociaal Wonen, Flanders Investment and Trade, Federaal Agentschap voor Nucleaire Controle, Centrum voor Gelijkheid van Kansen en Racisme Bestrijding, Artesis Plantijn Hogeschool, Groep Vinçotte, ....). including educational institutions and funds for social security. In the framework of public audits (and more specifically for the single audit principle) cooperation with the Court of audit.
- Wide experience in international audits, more precisely in project reviews for the European Commission FP6, FP7, Horizon 2020, budget 400 of the European Parliament and specific commands such as certification for the European agricultural funds.
- Experience as first line controller for Interreg missions and broad experience in eligibility review of projects.
- Experience in Judicial mandates appointed by the Commercial Courts.

### ACTIVITIES

- Co-writer of the "memento de cloture"

### FUNCTION

Partner at RSM InterAudit  
Registered Auditor (1992)

#### Mother tongue

- Dutch

#### Others

- French
- English
- German

#### Qualifications

- B.S.c degree in applied economics, specialising in bank and finance, from KUL.

#### RSM InterAudit

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## THE POWER OF BEING UNDERSTOOD

### JELLE HUYSMANS

Director, RSM InterAudit

#### EXPERIENCE

- Years of experience in public finance, (internal) audit, organizational control, internal control, risk management, and accountancy (since 2009).
- Before Jelle worked at RSM Belgium, he gained around 6 years of experience as a CFO consultant in the public sector and around 9 years as financial director at two local authorities.
- His experience in public finance spans various levels of government (local authorities, Flemish government, and Europe) with a specialization in (internal) audit, public accounting (NGB & BBC), internal control, organizational governance, and risk management.
- He also has extensive experience in audits (financial, compliance, and systems), commissioned by, among others, provincial governments, the Flemish government (VAIS), and the European Commission (ERDF, DG DEV, 6th and 7th Framework Program), for both not-for-profit and public organizations and various educational institutions.
- Finally, he also has experience as a first-line controller for European projects within the framework of Interreg III and IV.

#### PROJECTS

- Cunina vzw – Audit in Uganda (2024)
- OVAM – Audit and financial risk analysis (2024)

#### ACTIVITIES

- Lecturer in local government finance (BBC) and organizational governance (Provincial Institute for Training and Education, PIVO Vlaams-Brabant)
- Co-author of "The Financial Director," a publication by Vanden Broele.

#### FUNCTION

Director at RSM InterAudit

#### Native language

- Dutch

#### Others

- English
- Spanish
- French
- German

#### Education

- Master's in Applied Economic Sciences with a specialization in Strategy and Business Economics (KUL).

#### RSM InterAudit

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**WWW.RSMBELGIUM.BE**

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Each member of the RSM network is an independent accounting and consulting firm, each of which practices in its own right. The RSM network is not itself a separate legal entity of any description in any jurisdiction.

The RSM network is administered by RSM International Limited, a company registered in England and Wales (company number 4040598) whose registered office is at 50 Cannon Street, London, EC4N 6JJ.

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