

Independent auditor's report to Centre Maurits Coppieters ASBL for the year ended 31 December 2017

In accordance with our service contract dated 18 November 2016 with the European Union represented by the European Parliament, we report to you as independent auditor on the performance of our audit mandate which was entrusted to Ernst & Young Réviseurs d'Entreprises scrl. This report includes our opinion on the balance sheet as at 31 December 2017, the income statement for the year ended 31 December 2017 and the disclosures (all elements together the "Annual Accounts") using the abbreviated schedule and on the Final Statement of eligible expenditure actually incurred as well as on compliance with rules and regulations applicable to funding of political parties and political foundations at European level and includes as well our report on regulatory requirements. These two reports are considered as one report and are inseparable.

We have been appointed as independent auditor by the European Parliament in our contract dated 18 November 2016. Our mandate expires after the delivery of our audit opinion for the year ending 31 December 2017.

Report on the audit of the Annual Accounts and the Final Statement of eligible expenditure actually incurred

Unqualified opinion

We have audited the Annual Accounts of Centre Maurits Coppieters ASBL (the "Entity"), that consist of the balance sheet on 31 December 2017, as well as the income statement of the year and the disclosures, which show a balance sheet total of € 96.049,42 and of which the income statement shows a positive result for the year of € 16.168,06.

The positive result of the year has been transferred to the Specific Reserve Account. Reserve accumulated (including the result of the year) amount to € 32.612,72.

In our opinion, the Annual Accounts give a true and fair view of the Entity's net equity and financial position as at 31 December 2017, and of its results for the year then ended, prepared in accordance with the financial reporting framework applicable in Belgium, using the abbreviated schedule.

We have also audited the Final Statement of eligible expenditure actually incurred for the year ended 31 December 2017 in accordance with the rules and regulations applicable to funding of

political parties and political foundations at European level of Centre Maurits Coppieters ASBL.

In our opinion, the Final Statement of eligible expenditure actually incurred of the Entity for the year ended 31 December 2017 is prepared, in all material respects, in accordance with rules and regulations applicable to funding of political parties and political foundations at European level.

Basis for the unqualified opinion

We conducted our audit in accordance with International Standards on Auditing ("ISAs"). Our responsibilities under those standards are further described in the "Our responsibilities for the audit of the Annual Accounts and the Final Statement of eligible expenditure actually incurred" section of our report.

We have complied with all ethical requirements that are relevant to our audit, including those with respect of independence.

We have obtained from the Members of the Board and the officials of the Entity the explanations and information necessary for the performance of our

audit and we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting and Restriction on Distribution

We draw attention to Note 1, i.e. the Final Statement of eligible expenditure actually incurred. This schedule is prepared to assist the Entity to meet the requirements of the European Parliament. As a result, the schedule may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Members of the Board for the preparation of the Annual Accounts and the Final Statement of eligible expenditure actually incurred

The Members of the Board are responsible for the preparation of the Annual Accounts that give a true and fair view in accordance with the reporting framework applicable in Belgium and the Final Statement of eligible expenditure actually incurred. This responsibility includes: designing, implementing and maintaining internal control which the Members of the Board determines to be necessary to enable the preparation of the Annual Accounts and the Final Statement of eligible expenditure actually incurred that are free from material misstatement, whether due to fraud or error.

The Members of the Board are responsible towards 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.

As part of the preparation of the Annual Accounts, the Members of the Board are responsible for assessing the Entity's ability to continue as a going concern, and provide, if applicable, information on matters impacting going concern. The Members of the Board should prepare the Annual Accounts using the going concern basis of accounting, unless the Members of the Board either intend to liquidate the Entity or to cease business operations, or has no realistic alternative but to do so.

Our responsibilities for the audit of the Annual Accounts and the Final Statement of eligible expenditure actually incurred

Our objectives are to obtain reasonable assurance whether the Annual Accounts and the Final

Statement of eligible expenditure actually incurred are free from material misstatement, whether due to fraud or error, and to express an opinion on these Annual Accounts and Final Statement of eligible expenditure actually incurred based on our audit. Reasonable assurance is a high level of assurance, but not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Annual Accounts and the Final Statement of eligible expenditure actually incurred.

Furthermore, with respect to the Final Statement of eligible expenditure actually incurred, it is our responsibility to express an opinion on the compliance with the rules and regulations applicable to funding of political parties and political foundations at European level.

As part of an audit, in accordance with ISAs, we exercise professional judgment and we maintain professional skepticism throughout the audit. We also perform the following tasks:

- ▶ Identification and assessment of the risks of material misstatement of the Annual Accounts and the Final Statement of eligible expenditure actually incurred, whether due to fraud or error, the planning and execution of audit procedures to respond to these risks and obtain audit evidence which is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting material misstatements is larger when these misstatements are due to fraud, since fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- ▶ Obtaining insight in the system of internal controls that are relevant for the audit and with the objective to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control;
- ▶ Evaluating the selected and applied accounting policies, and evaluating the reasonability of the accounting estimates and related disclosures made by the Members of the Board as well as the underlying

information given by the Members of the Board;

- ▶ Conclude on the appropriateness of the Members of the Board's use of the going-concern basis of accounting, and based on the audit evidence obtained, whether a material uncertainty exists related to event or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Annual Accounts or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on audit evidence obtained up to the date of the

auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going-concern;

- ▶ Evaluating the overall presentation, structure and content of the Annual Accounts and the Final Statement of eligible expenditure actually incurred, and evaluating whether these Annual Accounts and the Final Statement of eligible expenditure actually incurred reflect a true and fair view of the underlying transactions and events.

We communicate with the Members of the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on regulatory requirements

Responsibilities of the Members of the Board

The Members of the Board are responsible for the compliance by the Entity with the legal and regulatory requirements applicable in Belgium, its articles of association, the legal and regulatory requirements regarding bookkeeping and the provisions of the European Parliament's grant award decision, Regulation (EC) No 2004/2003 and the underlying acts.

Responsibilities of the auditor

Our audit work included specific procedures to gather sufficient and appropriate audit evidence to verify, in all material respects, that the financial provisions and obligations of the grant award decision, Regulation (EC) No 2004/2003 and the underlying acts have been met.

Independence matters

We have not performed any services that are not compatible with the audit of the Annual Accounts and the Final Statement of eligible expenditure actually incurred and we have remained independent of the Entity during the course of our mandate.

Other communications

- ▶ Without prejudice to certain formal aspects of minor importance, the accounting records were maintained in accordance with the legal

and regulatory requirements applicable in Belgium;

- ▶ The financial documents submitted by Centre Maurits Coppieters ASBL to the European Parliament are consistent with the financial provisions of the Bureau's grant award decision;
- ▶ The expenditure declared was actually incurred;
- ▶ The statement of revenue is exhaustive;
- ▶ The obligations arising from the Regulation (EC) No 2004/2003 have been met;
- ▶ The obligations arising from the Bureau decision of 29 March 2004 have been met;
- ▶ The obligations arising from the grant award decision, in particular from Article II.7 - Award of contracts and Article II.11 - Eligible expenditure, have been met;
- ▶ The contributions in kind have actually been provided to the beneficiary and have been valued in compliance with the applicable rules.

Brussels, 14 April 2018

Ernst & Young Réviseurs d'Entreprises scrl
Independent Auditor
represented by



Danielle Vermaelen*
Partner
* Acting on behalf of a BVBA/SPRL

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Company: 2 - Centre Maurits Coppieters CMC
 Date: 24 April 2018 by Ignasi Centelles
 Balance sheet / Profit and loss statement

View options

Balance: Type
 Financial year
 Compare with

Balance / Profit & Loss
 2017
 Previous: Financial year

Show
 Period
 Difference

Both

Level
 After entry
 Difference (%)

	2017		2016	
	Closing balance (Debit)	Closing balance (Credit)	Closing balance (Debit)	Closing balance (Credit)
Balance sheet				
Assets				
Fixed assets				
Intangible assets				
214000 - Informatics costs	28.843,55		24.042,27	
214900 - Depreciation informatics costs		22.473,17		20.780,56
Total: Intangible assets	6.370,38		3.261,71	
Tangible assets				
Furniture and vehicles				
241000 - Furniture and Desk Equipment	41.354,85		38.025,20	
241910 - Depreciation Furniture and Desk Equipment		28.089,71		20.057,73
Total: Furniture and vehicles	13.265,14		17.967,47	
Total: Tangible assets	13.265,14		17.967,47	
Total: Fixed assets	19.635,52		21.229,18	
Current assets				
Amounts receivable within one year				
Trade debtors				
400000 - Customers	14.866,01		13.481,43	

Ignasi Centelles

404000 - Income receivable	6.372,84	145,30	
404100 - Creditnotes to be raised	3.637,36		
408000 - Suppliers (debet)	12.331,63	751,22	
Total: Trade debtors	37.207,84	14.377,95	
Other amounts receivable			
414000 - Income receivable		0,00	58.321,42
Total: Other amounts receivable		0,00	58.321,42
Total: Amounts receivable within one year	37.207,84		72.699,37
Cash at bank and in hand			
550000 - KBC -39	36.823,43		0,00
550200 - KBC -30 - Saving account	21,81	21,81	
570000 - Cash in hand	555,49	265,24	
580100 - Visa		64,05	0,00
Total: Cash at bank and in hand	37.336,68	287,05	
Deferred charges and accrued income (Asset)			
490000 - Deferred charges	1.869,38	1.402,60	
Total: Deferred charges and accrued income	1.869,38	1.402,60	
Total: Current assets	76.413,90	74.389,02	
Total: Assets	96.049,42	95.618,20	
Liabilities			
Social fund			
Allocated funds			
130000 - Investment funds	20.228,85		4.060,79
131000 - Social passive funds	12.383,87		12.383,87
Total: Allocated funds	32.612,72		16.444,66
Total: Social fund	32.612,72		16.444,66
Debts			
Amounts payable after one year			
Other amounts payable			
179200 - Guarantees received in cash	500,00		900,00
Total: Other amounts payable	500,00		900,00
Total: Amounts payable after one year	500,00		900,00
Amounts payable within one year (toel. X)			
433000 - Current accounts payable	0,00		21.976,52
433001 - Visa	0,00		702,13

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441000 - Bills of exchange payable		6.072,84		
489000 - Other miscellaneous debts : produce interest		589,53		
C. Trade debts				
440000 - Suppliers		6.477,29		21.699,72
444000 - Invoice to be received		33.352,20		10.774,79
Total: C. Trade debts		39.829,49		32.474,51
E. Taxes, salaries and social security				
451700 - Btw regularisatie		3.803,37		
453000 - Taxes withheld		0,00		5.998,72
454000 - Social security contributions	2.389,59			4.417,00
455000 - Remunerations		46,37		5.241,41
456000 - Holiday pay		14.984,69		7.463,25
Total: E. Taxes, salaries and social security		18.444,84		23.120,38
Total: Amounts payable within one year (toel. X)		62.936,70		78.273,54
Total: Debts		63.436,70		79.173,54
Total: Liabilities		96.049,42		95.618,20
Result				
Result (Selected year / Period)	0,00		0,00	
Total: Result	0,00		0,00	
Total: Balance sheet	96.049,42	96.049,42	95.618,20	95.618,20

Profit and loss statement

Income statement

Operating income (code 70/74)

Turnover

704100 - Project Contribution

14.760,43

707000 - Other income

600,00

Total: Turnover

15.360,43

Membership, donations, legacies and subsidies

European parliament grant

733000 - Subvention of the European parliament

365.038,31

318.410,72

Total: European parliament grant

365.038,31

318.410,72

Membership fees

733010 - MEMBERSHIP FEES

17.970,00

15.070,00

Total: Membership fees

17.970,00

15.070,00

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Total: Membership, donations, legacies and subsidies		383.008,31	333.480,72
Other operating income			
745000 - Contributions in Kind		25.713,51	26.744,31
Other own resources			
707100 - Rent income: bureau 1		6.000,00	6.000,00
707200 - Rent income: bureau 2		2.400,00	4.800,00
733040 - Participation fees		8.028,00	2.100,00
733060 - Other income		180,00	
733070 - Project contribution		30.552,08	1.660,00
754000 - Realised exchange gains		20,10	
757010 - Payment differences on purchase		3,07	0,05
758000 - Bank interest			45,80
Total: Other own resources		47.183,25	14.605,85
Total: Other operating income		72.896,76	41.350,16
Total: Operating income (code 70/74)		455.905,07	390.191,31
Total: Income statement		455.905,07	390.191,31
Staff costs			
salaries			
620200 - Remunerations Salaried staff	90.434,84		82.205,15
620210 - Provision holiday pay	7.521,44		989,20
Total: salaries	97.956,28		83.194,35
Contributions			
621000 - Employer's contribution social s	22.934,81		20.022,57
Total: Contributions	22.934,81		20.022,57
staff mission expenses			
623400 - Staff mission expenses	760,37		2.458,46
Total: staff mission expenses	760,37		2.458,46
other personnel costs			
613240 - Fees Social Bureau	1.463,91		1.379,04
613260 - Fees Ticket Restaurant	348,48		329,38
623000 - Other personnel charges	360,00		360,00
623100 - Medical services	289,16		198,72
623200 - Meal tickets	3.344,44		2.513,56
623300 - Insurance Employees	971,41		651,69
623500 - Kantinekosten			22,89

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749100 - Tax withheld reduction			170,94
Total: other personnel costs	6.777,40	5.284,34	
Total: Staff costs	128.428,86	110.959,72	
Infrastructure and operating costs			
office rental charges and maintenance costs			
610000 - Rent building	28.517,15	26.507,31	
610100 - Rent Office Equipment	2.133,08	1.622,79	
611000 - Maintenance costs	1.500,00	1.842,19	
612300 - Electricity and heating	1.474,51	2.267,52	
Total: office rental charges and maintenance	33.624,74	32.239,81	
Depreciation of movable and immovable property			
630100 - Intangible assets : Depreciation	1.692,61		
630200 - Depreciation, tangible assets	8.031,98	8.593,52	
Total: Depreciation of movable and immovable	9.724,59	8.593,52	
stationary and office supplies			
612500 - Office Equipment	2.750,62	1.004,11	
Total: stationary and office supplies	2.750,62	1.004,11	
postal and telecommunication			
612100 - Telephone	1.500,00	1.549,78	
612110 - GSM	131,29		
612200 - Postage	3.097,56	322,94	
Total: postal and telecommunication	4.728,85	1.872,72	
Printing, translation and reproduction			
612510 - Leaflets, booklets		4.126,82	
613230 - Fees Translators	14.127,87	19.874,00	
Total: Printing, translation and reproduction	14.127,87	24.000,82	
Other infrastructure costs			
613500 - Insurances	395,74	377,23	
Total: Other infrastructure costs	395,74	377,23	
Total: Infrastructure and operating costs	65.352,41	68.088,21	
Administrative expenditure			
Documentation costs (newspapers, press agencies,...)			
612530 - Subscriptions, magazines, papers	727,40	1.164,40	
Total: Documentation costs (newspapers)	727,40	1.164,40	
Costs of studies and research			

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615150 - Studies	7.223,35	15.965,00	
Total: Costs of studies and research	7.223,35	15.965,00	
Legal costs			
615210 - Legal Publication	969,36	124,63	
Total: Legal costs	969,36	124,63	
Accounting and auditing costs			
613210 - Fees Audit	14.004,00	5.840,00	
Total: Accounting and auditing costs	14.004,00	5.840,00	
Miscellaneous administrative costs			
613200 - Fees Other	1.452,00		
650000 - Interest, commissions related to	93,41		
650400 - Bank Charges	884,77	741,44	
653200 - Interests suppliers		11,44	
654000 - Realised exchange losses	1,88	37,61	
657010 - Payment differences on sales	0,01		0,00
658000 - Bank Interest		187,80	
670100 - Advance levy on income derived from securities		10,45	
Total: Miscellaneous administrative costs	2.431,87	988,74	
Total: Administrative expenditure	25.355,98	24.082,77	
Meeting and representation costs			
Costs for meetings of the center			
615110 - General Assembly	15.834,03	31.957,65	
615120 - Bureau Meeting	12.716,39	13.735,84	
Total: Costs for meetings of the center	28.550,42	45.693,49	
Other meeting-related costs			
615140 - Other Meeting costs	13.108,66	5.534,66	
Total: Other meeting-related costs	13.108,66	5.534,66	
Total: Meeting and representation costs	41.659,08	51.228,15	
information publication			
Publication Cost			
615200 - Information and publication costs	42.061,49	48.179,51	
Total: Publication Cost	42.061,49	48.179,51	
Creation and operation of Internet Sites			
612520 - Informatics Costs	4.187,44	3.898,98	
Total: Creation and operation of Internet	4.187,44	3.898,98	

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Publicity Costs				
615230 - Advertising	9.796,13		7.760,41	
Total: Publicity Costs	9.796,13		7.760,41	
Communications equipment (gadgets, business cards)				
615240 - Communications equipment	1.524,60		643,24	
Total: Communications equipment (gadg	1.524,60		643,24	
Seminars and exhibitions				
615130 - Conferences	95.157,51		43.945,22	
Total: Seminars and exhibitions	95.157,51		43.945,22	
Total: information publication	152.727,17		104.427,36	
costs related to contributions in kind				
Contributions in kind				
616000 - Expenditure relating to Contribi	25.713,51		26.744,31	
Total: Contributions in kind	25.713,51		26.744,31	
Total: costs related to contributions in kin	25.713,51		26.744,31	
Non Eligible				
642000 - Losses realization trade debtor	500,00		600,00	
Total: Non Eligible	500,00		600,00	
Allocation of own resources to the specific reserve account				
689000 - Overboeking naar de reserves	16.168,06		4.060,79	
Total: Allocation of own resources to the	16.168,06		4.060,79	
Result	0,00			0,00
Total: Profit and loss statement	455.905,07	455.905,07	390.191,31	390.191,31

NOTE 1

Final statement of eligible expenditure actually incurred

Budget 2017: Service SMFT
As approved by the General Assembly in Athens, 2 April 2017

EXPENDITURE		REVENUE	
Eligible expenditure	Budget	Budget	Actual
A.1: Personnel costs	180,631.40		
1. Salaries	130,931.40		
2. Contributions	5,000.00		
3. Professional training	8,000.00		
4. Staff mission expenses	16,000.00		
5. Other personnel costs	75,600.00		
A.2: Infrastructure and operating costs	21,000.00		
1. Rent, charges and maintenance costs	3,000.00		
2. Costs relating to the installation, operation and maintenance of equipment	6,000.00		
3. Depreciation of movable and immovable property	4,800.00		
4. Stationery and office supplies	5,000.00		
5. Postal and telecommunications charges	4,228.85		
6. Printing, translation and reproduction costs	35,800.00		
7. Other infrastructural costs	395.74		
A.3: Administrative expenditure	71,700.00		
1. Documentation costs (newspapers, press agencies, databases)	6,000.00		
2. Costs of studies and research	7,227.40		
3. Legal costs	81,000.00		
4. Accounting and audit costs	900.00		
5. Support to affiliated organizations and subsidies to third parties	12,000.00		
6. Miscellaneous administrative costs	14,004.00		
A.4: Meetings and representation costs	2,200.00		
1. Costs of meetings of the Foundation	50,185.00		
2. Participation in seminars and conferences	30,600.00		
3. Representation costs	8,640.00		
4. Cost of invitations	3,600.00		
5. Other meeting-related costs	2,345.00		
A.5: Information and publication costs	7,000.00		
1. Publication costs	130,345.00		
2. Creation and operation of internet sites	152,727.17		
3. Publicity costs	42,061.48		
4. Communications equipment (gadgets)	13,233.00		
5. Seminars and exhibitions	4,187.44		
6. Election campaigns	9,796.13		
7. Other information-related costs	8,200.00		
A.6: Expenditure relating to contributions in kind	48,500.00		
A.7: Allocation to "Provision to cover eligible expenditure to be incurred in"	6,680.00		
A. TOTAL ELIGIBLE EXPENDITURE	40,329.60		25,713.51
B.1: Non-eligible expenditure			
1. Allocations to other provisions (ex mbr)	537,880.00		439,458.84
2. Financial charges	9.00		10,280.17
3. Exchange losses			
4. Doubtful claims on third parties			
5. Others (meeting JV)			
B. TOTAL NON-ELIGIBLE EXPENDITURE	0.00		449,739.01
C. TOTAL EXPENDITURE	40,329.60		475,452.52
D.1 Dissolution of "Provision to cover eligible costs to be incurred in the first quarter of N-1"			
D.2 European Parliament grant			
D.3 Membership fees			
D.4 Donations			
D.5 Other own resources (to cover eligible expenditure) (to be listed)			
D.6 Contributions in kind			
D.7 Additional other own resources (to cover non-eligible expenditure) (to be listed)			
D.8 REVENUE (to cover non-eligible expenditure)			
D.9 TOTAL REVENUE			
E.1 Additional other own resources (to cover non-eligible expenditure) (to be listed)			
E.2 Contributions in kind			
E.3 Additional other own resources (to cover non-eligible expenditure) (to be listed)			
E.4 REVENUE (to cover non-eligible expenditure)			
E.5 TOTAL REVENUE			
F. TOTAL REVENUE			
G. Profits/loss (F-C)			

Reserve year N-1 14,916.13

Not applicable to political foundations at European level

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M.1 Allocation of own resources to the specific reserve account'	16,108.00
H. Profits/loss for verifying compliance with the no-profit rule (G-H.1)'	0.00