

## Independent Auditor's report to the general meeting of the Foundation for a Europe of Liberties and Democracy ASBL for the year ended 31 December 2015

In accordance with our service contract dated 7 December 2012 with the European Union represented by the European Parliament, we report to you on the performance of our audit which was entrusted to Ernst & Young Réviseurs d'Entreprises scrl. This report includes the opinion on the balance sheet as at 31 December 2015, the income statement for the year ended 31 December 2015 and the Notes (all elements together "the Annual Accounts") 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 foundations at European level.

### Report on the Annual Accounts - Adverse opinion

We have audited the Annual Accounts of Foundation for a Europe of Liberties and Democracy ASBL ("the Entity") as of and for the year ended 31 December 2015, prepared in accordance with the financial-reporting framework applicable in France, we have audited the final statement of eligible expenditure actually incurred for the period of eligibility defined by the grant award decision of Foundation for a Europe of Liberties and Democracy ASBL and prepared in accordance with the rules and regulations applicable to funding of political parties and foundations at European level.

The Annual Accounts show a balance sheet total of € 19.382 and the income statement shows a loss for the year of € 37.701. The loss of the year has been transferred to the Specific Reserve Account. Accumulated losses (including the result of the year) amount to € 37.701.

### *Responsibility of the Members of the Board for the preparation of the Annual Accounts*

The Members of the Board are responsible for the preparation of Annual Accounts that give a true and fair view in accordance with the financial-reporting framework as applicable in France. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation of Annual Accounts that give a true and fair view and that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the given circumstances.

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.

### *Responsibility of the Auditor*

Our responsibility is to express an opinion on these Annual Accounts based on our audit. Furthermore, with respect to the final statement of eligible expenditure, it is our responsibility to express an opinion of this final statement of eligible expenditure on the compliance with rules and regulations applicable to funding of political parties and foundations at European level.

We conducted our audit in accordance with the International Standards on Auditing (“ISAs”). Those standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance whether the Annual Accounts are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and Notes in the Annual Accounts. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the Annual Accounts, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Entity’s preparation and fair presentation of the Annual Accounts that give a true and fair view, in order 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. An audit also includes evaluating the appropriateness of accounting policies used, the reasonableness of significant accounting estimates made by the Members of the Board, as well as evaluating the overall presentation of the Annual Accounts.

We have obtained from the Members of the Board and the Entity’s officials the explanations and information necessary for performing our audit procedure and we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

#### *Basis for the adverse opinion*

The Annual Accounts have been prepared on the principle of discontinuity for which the Entity has recorded certain additional depreciations and impairments. The application of the principle of discontinuity and its consequences and the change in the accounting principles from going concern to discontinuity have not been disclosed and commented on in the Notes to the Annual Accounts. Given the fact that no explanations have been provided in the Notes to the Annual Accounts about the financial situation of the Entity, we are of the opinion that fundamental information is missing which has material and pervasive implications on the Annual Accounts as a whole.

#### *Adverse Opinion*

Because of the significance of the matter described in the paragraph “Basis for the adverse opinion”, the Annual Accounts (i.e. balance sheet, income statement and Notes), in our opinion, do not give a true and fair view of the Entity’s net equity and financial position as at 31 December 2015, and neither of its results for the year ended, prepared in accordance with the financial-reporting framework applicable in France. Given the fact that the Members of the Board have not provided any information about the Entity’s financial situation, as a result of which the Members of the Board decided to no longer prepare the Annual Accounts on the basis of going-concern, we are of the opinion that fundamental information is missing which has material and pervasive implications on the Annual Accounts as a whole.

The final statement of eligible expenditure has been prepared in accordance with the rules and regulations applicable to funding of political parties and foundations at European level except for Article 6.4 of the Regulation (EC) No 2004/2003, resulting in the fact that we are unable to conclude on the classification of the membership fees and except for the possible implications of the adverse opinion on the Annual Accounts.

**Report on other legal and regulatory requirements**

The Members of the Board are responsible for the compliance by the Entity of the legal and regulatory requirements applicable in France, 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.

We make the following additional statements, which do not modify the scope of our opinion on the Annual Accounts:

- the financial documents submitted by the Foundation for a Europe of Liberties and Democracy ASBL to the European Parliament are consistent with the financial provisions of the Bureau's grant award decision except for the possible implications of the matter described in the paragraph "Basis for the adverse opinion";
- the expenditure declared was actually incurred except for the possible implications of the matter described in the paragraph "Basis for the adverse opinion";
- the statement of revenue is exhaustive except for the possible implications of the matter described in the paragraph "Basis for the adverse opinion";
- the obligations arising from the Regulation (EC) No 2004/2003 have been met except for the possible implications of the matter described in the paragraph "Basis for the adverse opinion" and except for Article 6.4, resulting in the fact that we are unable to conclude on the membership status;
- the obligations arising from the Bureau decision of 29 March 2004 have been met except for the possible implications of the matter described in the paragraph "Basis for the adverse opinion";
- 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 except for the possible implications of the matter described in the paragraph "Basis for the adverse opinion".

Brussels, 21 March 2016

Ernst & Young Réviseurs d'Entreprises scrl  
Auditor  
represented by



Danielle Vermaelen\*  
Partner\*

\* Acting on behalf of a BVBA/SPRL

16DV0527

# In Extenso

ASSOCIATION POUR LA FONDATION  
POUR L'EUROPE

## COMPTES ANNUELS

Bilan au 31/12/2015

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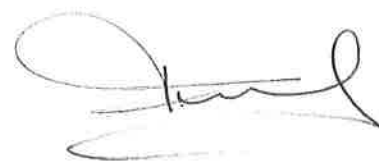
Membre de **Deloitte**

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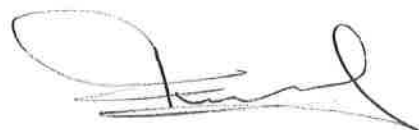


# COMPTES ANNUELS

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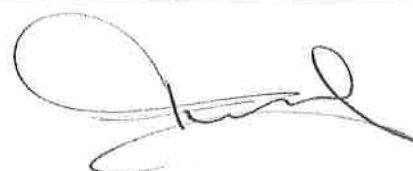
## Bilan Actif

Bilan Actif	Du 01/01/2015 au 31/12/2015			Au 31/12/2014
	Brut	Amort. Prov.	Net	Net
<b>Actif Immobilisé</b>				
Immobilisations incorporelles				
Frais d'établissement				
Frais de développement				
Concessions, brevets et droits similaires	15 881	15 881		3 970
Fonds commercial				
Autres				
Immobilisations en cours				
Avances				
Immobilisations corporelles				
Terrains				
Constructions				
Installations tech., matériel et outillages Industriels	2 592	2 592		1 418
Autres				
Immobilisations en cours				
Avances et acomptes				
Immobilisations financières (1)				
Participations				
Titres immobilisés de l'activité en portefeuille				
Autres titres immobilisés				
Prêts			550	550
Autres	550			550
<b>TOTAL ( I )</b>	<b>19 023</b>	<b>18 473</b>	<b>550</b>	<b>5 939</b>
Comptes de liaison				
<b>TOTAL ( II )</b>				
<b>Actif circulant</b>				
Stocks et en-cours				
Matières premières, autres approvisionnements				
En cours de production (biens et services)				
Produits intermédiaires et finis				
Marchandises				583
Avances et acomptes versés sur commandes				
Créances (2)				7 700
Usagers et comptes rattachés				
Autres				
Valeurs mobilières de placement				
Instruments de Trésorerie			18 832	158 703
Disponibilités	18 832			
Charges constatées d'avance (2)				
<b>TOTAL ( III )</b>	<b>18 832</b>		<b>18 832</b>	<b>166 985</b>
Frais d'émission d'emprunts à étaler ( IV )				
Primes de remboursement des emprunts ( V )				
Ecart de conversion actif ( VI )				
<b>TOTAL GENERAL ACTIF ( I à VI )</b>	<b>37 855</b>	<b>18 473</b>	<b>19 382</b>	<b>172 924</b>
(1) Dont à moins d'un an				
(2) Dont à plus d'un an				
<b>ENGAGEMENTS RECUS</b>				
Legs net à réaliser :				
- Acceptés par les organes statutairement compétents				
- Autorisés par l'organisme de tutelle				
Dons en nature restant à vendre				



## Bilan Passif

Bilan Passif	Du 01/01/2015	
	Au 31/12/2015	Au 31/12/2014
<b>Fonds Propres</b>		
Fonds associatifs sans droit de reprise		
Ecart de réévaluation		
Réserves		
Report à nouveau		8 886
Résultat de l'exercice (excédent ou déficit)	(37 701)	11 322
<b>Autres fonds associatifs</b>		
Fonds associatifs avec droit de reprise :		
- Apports		
- Legs et donations		
- Résultats sous contrôle de tiers financeurs		
Ecart de réévaluation		
Subventions d'investissement sur biens non renouvelables		
Provisions réglementées		
Droit des propriétaires commodat		
<b>TOTAL ( I )</b>	<b>(37 701)</b>	<b>20 208</b>
Comptes de liaison		
<b>TOTAL ( II )</b>		
<b>Provisions et fonds dédiés</b>		
Provisions pour risques		
Provisions pour charges		
Fonds dédiés sur subventions de fonctionnement		
Fonds dédiés sur autres ressources		
<b>TOTAL ( III )</b>		
<b>Emprunts et dettes (1)</b>		
Emprunts obligataires		
Emprunts et dettes auprès des établissements de crédit (2)		
Emprunts et dettes financières diverses		
Avances et acomptes reçus sur commandes en cours		
Dettes fournisseurs et comptes rattachés	4 034	32 451
Dettes fiscales et sociales		
Dettes sur immobilisations et comptes rattachés		
Autres dettes	53 050	120 265
Instruments de trésorerie		
Produits constatés d'avance		
<b>TOTAL ( IV )</b>	<b>57 084</b>	<b>152 716</b>
Ecart de conversion passif ( V )		
<b>TOTAL GENERAL PASSIF ( I à V )</b>	<b>19 382</b>	<b>172 924</b>
(1) Dont à moins d'un an	57 084	152 716
(1) Dont à plus d'un an		
(2) Dont concours bancaires courants et soldes créditeurs de banque		
<b>ENGAGEMENTS DONNES</b>		
Legs net à réaliser :		
- Acceptés par les organes statutairement compétents		
- Autorisés par l'organisme de tutelle		
Dons en nature restant à payer		





## Compte de résultat

Compte de résultat	Au 31/12/2015			Au 31/12/2014
	France	Exportation	Total	Total
Produits d'exploitation				
Vente de marchandises				
Production vendue biens				
Production vendue services				
Chiffre d'affaires Net				
Production stockée				
Production immobilisée			146 415	285 771
Subventions d'exploitation				
Reprises sur prov., amortis., dépréciation et transferts de charges			36 000	61 600
Cotisations			13 019	
Autres produits (hors cotisations)				
TOTAL (I)			195 434	347 371
Charges d'exploitation				
Achats de marchandises				
Variation de stock de marchandises				
Achats de matières premières et autres approvisionnements				
Variation de stock matières premières et autres appro.				
Autres achats et charges externes			167 465	206 795
Impôts, taxes et versements assimilés				
Salaires et traitements			35 422	78 015
Charges sociales			9 215	46 774
Dotations aux amortissements sur immobilisations			5 389	4 618
Dotations aux dépréciations des immobilisations				
Dotations aux dépréciations de l'actif circulant				
Dotations aux provisions				
Autres charges			7 700	
TOTAL (II)			225 189	336 202
RESULTAT D'EXPLOITATION (I - II)			(29 756)	11 170
Excédent ou déficit transféré (III)				
Déficit ou excédent transféré (IV)				
Quotes-parts de résultat sur opérations faites en commun (III - IV)				
Produits financiers				
Produits financiers de participation				
Produits autres valeurs mobilières et créances actif immobilisé			38	152
Autres intérêts et produits assimilés				
Reprise sur provisions et transferts de charges				
Différence positives de change				
Produits nets sur cessions de valeurs mobilières de placement				
TOTAL (V)			38	152
Charges financières				
Dotations financières aux amortissements et dépréciations				
Intérêts et charges assimilées				
Différences négatives de change				
Charges nettes sur cessions valeurs mobilières placements				
TOTAL (VI)				
RESULTAT FINANCIER (V - VI)			38	152
RESULTAT COURANT AVANT IMPOTS (I-II+III-IV+V-VI)			(29 718)	11 322



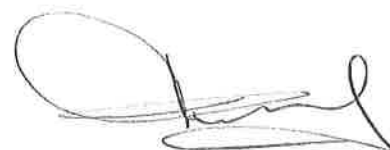
## Compte de résultat (Suite)

Compte de résultat (Suite)	Au 31/12/2015	Au 31/12/2014
Produits Exceptionnels		
Sur opérations de gestion		
Sur opérations en capital		
Reprises sur provisions et transferts de charges		
TOTAL (VII)		
Charges Exceptionnelles		
Sur opérations de gestion	7 983	
Sur opérations en capital		
Dotations aux amortissements et provisions		
TOTAL (VIII)	7 983	
RESULTAT EXCEPTIONNEL (VII - VIII)	(7 983)	
Impôts sur les bénéfices (IX)		
Report des ressources non utilisées des exercices antérieurs (X)		
Engagements à réaliser sur ressources affectées (XI)		
TOTAL DES PRODUITS (I + III + V + VII + X)	195 471	347 523
TOTAL DES CHARGES (II + IV + VI + VIII + IX + XI)	233 173	336 202
EXCEDENT OU DEFICIT (total des produits - total des charges)	(37 701)	11 322

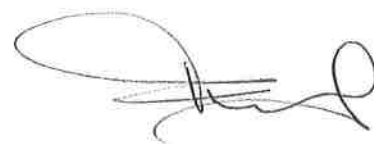
## Evaluation des contributions volontaires en nature

PRODUITS	Au 31/12/2015	Au 31/12/2014
Bénévolat		
Prestations en nature		
Dons en nature		
TOTAL		

CHARGES	Au 31/12/2015	Au 31/12/2014
Secours en nature		
Mise à disposition gratuite de biens et services		
Personnel bénévole		
TOTAL		

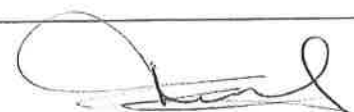


# DETAIL DES COMPTES

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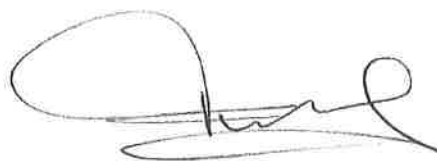
## Bilan Actif détaillé

ACTIF	Solde		Variation	
	Au	Au	Montant	%
	31/12/2015	31/12/2014		
<b>Actif Immobilisé</b>				
Immobilisations incorporelles				
Frais d'établissement				
Frais de développement				
Concessions, brevets et droits similaires		3 970.20	-3 970.20	-100.00
205000 IMMOBILISATIONS INCORP.	15 880.74	15 880.74		
280500 AMORT. IMMO. INCORPO	-15 880.74	-11 910.54	-3 970.20	-33.33
Fonds commercial				
Autres				
Immobilisations en cours				
Avances				
Immobilisations corporelles				
Terrains				
Constructions				
Installations tech., matériel et outillages industriels				
Autres		1 418.30	-1 418.30	-100.00
218300 MATERIEL BUREAU ET INFO.	2 591.95	2 591.95		
281830 AMORT.MAT.BUREAU ET INFO.	-2 591.95	-1 173.65	-1 418.30	-120.78
Immobilisations en cours				
Avances et acomptes				
Immobilisations financières				
Participations				
Titres immobilisés de l'activité en portefeuille				
Autres titres immobilisés				
Prêts				
Autres	550.00	550.00		
275000 DEPOTS CAUTIONNEM.VERSES	550.00	550.00		
<b>TOTAL (I)</b>	<b>550.00</b>	<b>5 938.50</b>	<b>(5 388.50)</b>	<b>(90.74)</b>
Comptes de liaison				
<b>TOTAL (II)</b>				
<b>Actif circulant</b>				
Stocks et en-cours				
Matières premières, autres approvisionnements				
En cours de production (biens et de services)				
Produits intermédiaires et finis				
Marchandises				
Avances et acomptes versés sur commandes		582.55	-582.55	-100.00
409100 FOURN.AV.ACPT VERSES/COMM		582.55	-582.55	-100.00
Créances				
Usagers et comptes rattachés		7 700.00	-7 700.00	-100.00
411000 CLIENTS		7 700.00	-7 700.00	-100.00
Autres				
Valeurs mobilières de placement				
Instruments de Trésorerie				
Disponibilités	18 832.22	158 702.71	-139 870.49	-88.13



**In Extenso**

ACTIF	Solde		Variation	
	Au	Au	Montant	%
	31/12/2015	31/12/2014		
512000 BANQUES Charges constatées d'avance	18 832.22	158 702.71	-139 870.49	-88.13
TOTAL ( III )	18 832.22	166 985.26	(148 153.04)	(88.72)
Frais d'émission d'emprunts à étaler ( IV ) Primes de remboursement des obligations ( V ) Ecart de conversion actif ( VI )				
TOTAL GENERAL ACTIF ( I à VI )	19 382.22	172 923.76	(153 541.54)	(88.79)



## Bilan Passif détaillé

PASSIF	Solde		Variation	
	Au	Au	Montant	%
	31/12/2015	31/12/2014		
<b>Fonds Propres</b>				
Fonds associatifs sans droit de reprise				
Ecart de réévaluation				
Réserves				
Report à nouveau		8 886.24	-8 886.24	-100.00
110000 REPORT A NOUVEAU CREDIT.		8 886.24	-8 886.24	-100.00
Résultat de l'exercice (excédent ou déficit)	(37 701.29)	11 321.96	(49 023.25)	(432.99)
<b>Autres fonds Associatifs</b>				
Fonds associatifs avec droit de reprise :				
- Apports				
- Legs et donations				
- Résultats sous contrôle de tiers financeurs				
Ecart de réévaluation				
Subventions d'investissement sur biens non renouvelables				
Provisions réglementées				
Droit des propriétaires				
<b>TOTAL (I)</b>	(37 701.29)	20 208.20	(57 909.49)	(286.56)
Comptes de liaison				
<b>TOTAL (II)</b>				
<b>Provisions et fonds dédiés</b>				
Provisions pour risques				
Provisions pour charges				
Fonds dédiés sur subventions de fonctionnement				
Fonds dédiés sur autres ressources				
<b>TOTAL (III)</b>				
<b>Emprunts et dettes</b>				
Emprunts obligataires				
Emprunts et dettes auprès des établissements de crédit				
Emprunts et dettes financières diverses				
Avances et acomptes reçus sur commandes en cours				
Dettes fournisseurs et comptes rattachés	4 033.50	32 450.85	-28 417.35	-87.57
401000 FOURNISSEURS	4 033.50	32 450.85	-28 417.35	-87.57
Dettes fiscales et sociales				
Dettes sur immobilisations et comptes rattachés				
Autres dettes	53 050.01	120 264.71	-67 214.70	-55.89
467000 AUTR.CPTS DEBIT OU CREDIT	53 050.01	120 264.71	-67 214.70	-55.89
Instruments de trésorerie				
Produits constatés d'avance				
<b>TOTAL (IV)</b>	57 083.51	152 715.56	(95 632.05)	(62.62)
Ecart de conversion passif (V)				
<b>TOTAL GENERAL PASSIF (I à V)</b>	19 382.22	172 923.76	(153 541.54)	(88.79)



**In Extenso****Compte de résultat détaillé**

COMPTE DE RESULTAT	Solde		Variation	
	31/12/2015	31/12/2014	Montant	%
Produits d'exploitation				
Vente de marchandises				
Production vendue biens				
Production vendue services				
Chiffre d'affaires Net				
Production stockée				
Production immobilisée				
Subventions d'exploitation	146 414.79	285 771.29	-139 356.50	-48.76
740000 PARLEMENT EUROPEEN	146 414.79	285 771.29	-139 356.50	-48.76
Reprises sur prov., amortis., dépréciation et transferts de charges				
Cotisations	36 000.00	61 600.00	-25 600.00	-41.56
756000 COTISATIONS	36 000.00	61 600.00	-25 600.00	-41.56
Autres produits	13 018.90		13 018.90	-
758000 PROD.DIVERS DE GEST.COUR.	13 018.90		13 018.90	-
<b>TOTAL (I)</b>	<b>195 433.69</b>	<b>347 371.29</b>	<b>(151 937.60)</b>	<b>(43.74)</b>
Charges d'exploitation				
Achats de marchandises				
Variation de stock de marchandises				
Achats de matières premières et autres approvisionnements				
Variation de stock matières premières et autres appro.				
Autres achats et charges externes	167 464.80	206 794.55	-39 329.75	-19.02
604000 ACHATS D'ETUDES ET DE PS	35 044.09		35 044.09	-
606400 FOURN.ADMINISTRATIVES	1 728.12	1 877.17	-149.05	-7.94
613200 LOCATIONS	15 972.00		15 972.00	-
615000 ENTRETIEN ET REPARATIONS	112.70	14 641.00	-14 528.30	-99.23
618100 DOCUMENTATION GENERALE		210.94	-210.94	-100.00
622600 HONORAIRES	28 643.39	5 309.54	23 333.85	439.42
622700 FRAIS D'ACTES ET CONTENTIEUX		50.00	-50.00	-100.00
623100 PUBLICATIONS	3 453.36	167 267.92	-163 814.56	-97.94
623110 PUBLICITE	62 512.50		62 512.50	-
623200 SITE INTERNET		248.57	-248.57	-100.00
623300 SEMINAIRES ET EXPOSITIONS	1 611.41	9 490.80	-7 879.39	-83.03
625000 DEPLA.MISSIONS RECEPTIONS	17 118.47	7 417.24	9 701.23	130.79
626000 FRAIS POSTAUX ET TELCOM.		281.37	-281.37	-100.00
626100 FRAIS POSTAUX ET TELECOM.	1 025.47		1 025.47	-
627100 SERVICES BANCAIRES ET ASS	243.29		243.29	-
Impôts, taxes et versements assimilés				
Salaires et traitements	35 421.54	78 015.00	-42 593.46	-54.60
641000 CHARGES DE PERSONNEL	35 421.54	78 015.00	-42 593.46	-54.60
Charges sociales	9 214.57	46 773.79	-37 559.22	-80.30
645000 CHARGES SOCIALES	7 775.46	33 435.00	-25 659.54	-76.75
648000 AUTR.CHARGES DE PERSONNEL	1 439.11	13 338.79	-11 899.68	-89.21
Dotations aux amortissements sur Immobilisations	5 388.50	4 618.18	770.32	16.70
681120 DOT.AMORT.IMMO.CORPORELL.	5 388.50	4 618.18	770.32	16.70
Dotations aux dépréciations sur Immobilisations				
Dotations aux dépréciations sur actif circulant				

## In Extenso

COMPTE DE RESULTAT	Solde		Variation	
	31/12/2015	31/12/2014	Montant	%
Dotations aux provisions				
Autres charges	7 700.00		7 700.00	-
658000 CHARGES DIV.GEST.COURANTE	7 700.00		7 700.00	-
TOTAL (II)	225 189.41	336 201.52	(111 012.11)	(33.02)
RESULTAT D'EXPLOITATION (I - II)	(29 755.72)	11 169.77	(40 925.49)	(366.40)
Excédent ou déficit transféré ( III )				
Déficit ou excédent transféré ( IV )				
Produits financiers				
Produits financiers de participation				
Produits autres valeurs mobilières et créances actif immobilisé				
Autres intérêts et produits assimilés	37.63	152.19	-114.56	-75.00
768000 AUTR. PRODUITS FINANCIERS	37.63	152.19	-114.56	-75.00
Reprise sur provisions et transferts de charges				
Différence positives de change				
Produits nets sur cessions de valeurs mobilières de placement				
TOTAL (V)	37.63	152.19	(114.56)	(75.27)
Charges financières				
Dotations financières aux amortissements et dépréciations				
Intérêts et charges assimilées				
Différences négatives de change				
Charges nettes sur cessions valeurs mobilières placements				
TOTAL (VI)				
RESULTAT FINANCIER (V - VI)	37.63	152.19	(114.56)	(75.27)
RESULTAT COURANT AVANT IMPOTS (I - II + III - IV + V - VI)	(29 718.09)	11 321.96	(41 040.05)	(362.48)
Produits Exceptionnels				
Produits exceptionnels sur opérations de gestion				
Produits exceptionnels sur opérations en capital				
Reprises sur provisions et transferts de charges				
TOTAL (VII)				
Charges Exceptionnelles				
Charges exceptionnelles sur opérations de gestion	7 983.20		7 983.20	-
671800 CHARGES EXCEP./OP.GESTION	7 983.20		7 983.20	-
Charges exceptionnelles sur opérations en capital				
Dotations exceptionnelles aux amortissements et provisions				
TOTAL (VIII)	7 983.20		7 983.20	
RESULTAT EXCEPTIONNEL (VII - VIII)	(7 983.20)		(7 983.20)	
Impôts sur les bénéfices( IX )				
Report des ressources non utilisées des exercices antérieurs ( X )				
Engagements à réaliser sur ressources affectées ( XI )				
TOTAL DES PRODUITS (I + III + V + VII + X)	195 471.32	347 523.48	(152 052.16)	(43.75)
TOTAL DES CHARGES (II + IV + VI + VIII + IX + XI)	233 172.61	336 201.52	(103 028.91)	(30.64)
EXCEDENTS OU INSUFFISANCES	(37 701.29)	11 321.96	(49 023.25)	(432.99)





EXPENDITURE		Budget	Actual	REVENUE		Budget	Actual
<b>Eligible expenditure</b>							
<b>A.1: Personnel costs</b>		0,00	54.486,20	<b>D.1 Dissolution of "Provision to cover eligible costs to be incurred in the first quarter of N+1"</b>			
1. Salaries			33.259,09	<b>D.2 European Parliament grant</b>			
2. Contributions				<b>Final payment to be paid/recovered</b>			199.454,80
3. Professional training			1.439,11				-53.050,01
4. Staff mission expenses			19.900,00	<b>D.3 Membership fees</b>		0,00	56.000,00
5. Other personnel costs			23.887,99	<b>3.1 from member parties</b>			36.000,00
<b>A.2: Infrastructure and operating costs</b>		0,00	23.966,74	<b>D.4 Donations</b>		0,00	0,00
1. Rent, charges and maintenance costs			5.388,50	<b>4.1 above 500 EUR</b>			
2. Costs relating to the installation, operation and maintenance of equipment			1.990,77	<b>4.2 below 500 EUR</b>			
3. Depreciation of movable and immovable property			1.025,47	<b>D.5 Other own resources (to cover eligible expenditure) (to be listed)</b>			5.073,30
4. Stationery and office supplies				<b>Interest received</b>			37,69
5. Postal and telecommunications charges				<b>Specific reserve</b>			5.095,70
6. Printing, translation and reproduction costs							
7. Other infrastructure costs							
<b>A.3: Administrative expenditure</b>		0,00	9.160,82				
1. Documentation costs (newspapers, press agencies, databases)							
2. Costs of studies and research			74,14				
3. Legal costs			8.643,39				
4. Accounting and audit costs							
5. Support to affiliated organisations and subsidies to third parties			345,29				
6. Miscellaneous administrative costs							
<b>A.4: Meetings and representation costs</b>		0,00	18.262,35				
1. Costs of meetings of the political party			1.374,35				
2. Participation in seminars and conferences			1.811,41				
3. Representation costs			598,40				
4. Cost of invitations			3.579,38				
5. Other meeting-related costs			11.439,61				
<b>A.5: Information and publication costs</b>		0,00	66.364,58	<b>D.6 Contributions in kind</b>			
1. Publication costs			3.271,88				
2. Creation and operation of internet sites			112,70				
3. Publicity costs			62.612,50				
4. Communications equipment (gadgets)							
5. Seminars and exhibitions			467,52				
6. Election campaigns							
7. Other information-related costs							
<b>A.6: Expenditure relating to contributions in kind</b>							
<b>A.7: Allocation to "Provision to cover eligible expenditure to be incurred in the first quarter of N+1"</b>							
<b>A. TOTAL ELIGIBLE EXPENDITURE</b>		0,00	172.252,70	<b>D. REVENUE (to cover eligible expenditure)</b>		0,00	187.486,12
<b>B.1: Non-eligible expenditure</b>		0,00	60.919,91	<b>E.1 Additional other own resources (to cover non-eligible expenditure) (to be listed)</b>			7.983,20
1. Allocations to other provisions				<b>Refund disallowed expense 2013</b>			7.983,20
2. Financial charges							
3. Exchange losses							
4. Doubtful claims on third parties			7.700,00				
5. Others (to be specified) - Disallowed expenses 2013			7.983,20				
5. Others (to be specified) - Other small expenses			254,71				
5. Others (to be specified) - Management fees			44.982,00				
<b>B. TOTAL NON-ELIGIBLE EXPENDITURE</b>		0,00	60.919,91				
<b>C. TOTAL EXPENDITURE</b>		0,00	233.172,61				
<b>H.1 Allocation of own resources to the specific reserve account*</b>			0,00				
<b>H. Profit/loss for verifying compliance with the no-profit rule (G-H.1)*</b>		0,00	-37.701,29				
<b>F. TOTAL REVENUE</b>							195.471,32
<b>G. Profit/loss (F-C)</b>							-37.701,29