

## **Independent Auditor's report on the Annual Accounts and the Final Statement of eligible expenditure actually incurred of European Free Alliance ASBL for the year ended 31 December 2016**

In accordance with our service contract dated 18 November 2016 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 2016, the income statement for the year ended 31 December 2016 (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 political foundations at European level.

### **Report on the Annual Accounts and the Final Statement of eligible expenditure actually incurred- Unqualified opinion**

We have audited the Annual Accounts of European Free Alliance ASBL (the "Entity") as of and for the year ended 31 December 2016, prepared in accordance with the financial-reporting framework applicable in Belgium, we have audited the Final Statement of eligible expenditure actually incurred for the period of eligibility defined by the grant award decision of European Free Alliance ASBL, and prepared in accordance with the rules and regulations applicable to funding of political parties and political foundations at European level.

The Annual Accounts show a balance sheet total of € 283.097,79 and the income statement shows a profit for the year of € 4.560,52. The profit of the year has been transferred to the Specific Reserve Account. Reserve accumulated (including the result of the year) amount to € 45.296,16 and a carry-over to € 111.750,00.

### *Responsibility 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 Annual Accounts that give a true and fair view in accordance with the financial-reporting framework as applicable in Belgium. 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 actually incurred, it is our responsibility to express an opinion on the compliance with rules and regulations applicable to funding of political parties and political 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 and the Final Statement of eligible expenditure actually incurred are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and Notes in the Annual Accounts and the Final Statement of eligible expenditure actually incurred. The procedures selected depend on the auditor's judgment, including the 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. In making those risk assessments, the auditor considers internal control relevant to the Entity's preparation and fair presentation of the Annual Accounts and the Final Statement of eligible expenditure actually incurred 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 and the Final Statement of eligible expenditure actually incurred.

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.

#### *Unqualified Opinion*

In our opinion, the Annual Accounts (i.e. balance sheet, income statement) give a true and fair view of the Entity's net equity and financial position as at 31 December 2016, and of its results for the year ended, prepared in accordance with the financial-reporting framework applicable in Belgium and the Final Statement of eligible expenditure has been prepared in accordance with the rules and regulations applicable to funding of political parties and political foundations at European level.

#### **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 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.

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.

We make the following additional statements, which do not modify the scope of our opinion on the Annual Accounts and on the Final Statement of eligible expenditure actually incurred:

- ▶ 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 European Free Alliance 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;





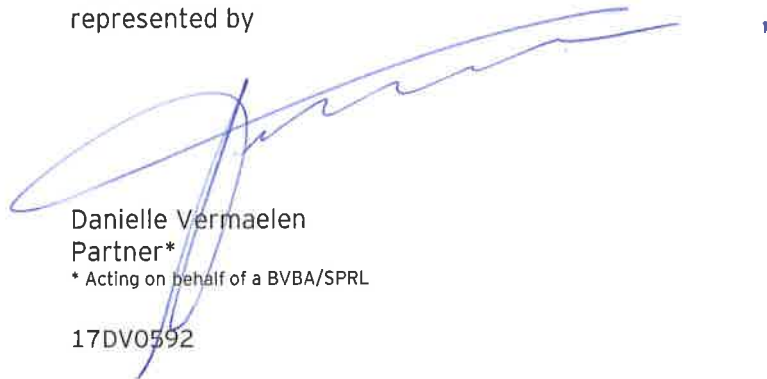
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**Audit report dated 7 March 2017 on the Annual Accounts and  
the Final Statement of eligible expenditure actually incurred of European Free Alliance ASBL  
as of and for the year ended 31 December 2016**

- ▶ 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;
- ▶ any surplus carried over to the next financial year has been used in the first quarter of the financial year, pursuant to Article 6a of the Bureau decision of 29 March 2004;
- ▶ the obligations arising out of Article 125(5) and (6) of the Financial Regulation 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, 7 March 2017

Ernst & Young Réviseurs d'Entreprises scrl  
Auditor  
represented by



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

17DV0592

## Interne jaarrekening - Uitgebreid verslag (Vereniging)

	Code	2016	2015
		01-01-2016 - 31-12-2016	01-01-2015 - 31-12-2015
<b>BALANS NA WINSTVERDELING</b>			
<b>ACTIVA</b>			
<b>VASTE ACTIVA</b>	20/28	20 682,77	20 684,28
<b>Oprichtingskosten</b> (toelichting 4.1)	20		
<b>Immateriële vaste activa</b> (toelichting 4.2)	21	4 973,77	3 249,52
211100 - Website (D)		18 859,95	13 402,85
211190 - Afschrijvingen Website (D)		-13 886,18	-10 153,33
<b>Materiële vaste activa</b> (toelichting 4.3)	22/27	15 709,00	17 434,76
Terreinen en gebouwen	22		
In volle eigendom van de vereniging	22/91		
Overige	22/92		
Installaties, machines en uitrusting	23		
In volle eigendom van de vereniging	231		
Overige	232		
Meubilair en rollend materieel	24	15 709,00	17 434,76
In volle eigendom van de vereniging	241	15 709,00	17 434,76
241000 - Furniture and Desk Equipment (D)		49 051,00	46 284,14
241910 - Depreciation Furniture and Desk Equipment (D)		-33 342,00	-28 849,38
Overig	242		
Leasing en soortgelijke rechten	25		
Overige materiële vaste activa	26		
In volle eigendom van de vereniging	261		
Overige	262		
Activa in aanbouw en vooruitbetalingen	27		
<b>Financiële vaste activa</b> (toelichting 4.4/4.5.1)	28		
Verbonden entiteiten (toelichting 4.13)	280/1		
Deelnemingen in verbonden vennootschappen	280		
Vorderingen	281		
Andere vennootschappen waarmee een deelnemingsverhouding bestaat (toelichting 4.13)	282/3		
Deelnemingen	282		
Vorderingen	283		
Andere financiële vaste activa	284/8		
Aandelen	284		
Vorderingen en borgtochten in contanten	285/8		
<b>VLOTTENDE ACTIVA</b>	29/58	262 415,02	194 733,27
<b>Vorderingen op meer dan één jaar</b>	29		
Handelsvorderingen	290		
Overige vorderingen	291		
waarvan niet-rentedragende vorderingen of gekoppeld aan een abnormaal lage rente	2915		
<b>Vorraden en bestellingen in uitvoering</b>	3	2 232,78	
Vorraden	30/36	2 232,78	
Grond- en hulpstoffen	30/31		
Goederen in bewerking	32		
Gereed product	33		
Handelsgoederen	34	2 232,78	
340000 - Handelsgoederen (D)		2 232,78	
Onroerende goederen bestemd voor verkoop	35		
Vooruitbetalingen	36		
Bestellingen in uitvoering	37		
<b>Vorderingen op ten hoogste één jaar</b>	40/41	162 637,52	84 285,33
Handelsvorderingen	40	7 139,52	10 674,25
400000 - Handelsdebiteuren (D)		7 139,52	10 674,25




Interne jaarrekening - Uitgebreid verslag (Vereniging)

Overige vorderingen	41	155.498,00	73.611,08
414000 - Te innen opbrengsten (D)		155.498,00	68.408,76
418000 - Diverse vorderingen (D)			5.202,32
waarvan niet-rentedragende vorderingen of gekoppeld aan een abnormaal lage rente	415		
<b>Geldbeleggingen</b> (toelichting 4.5.1/4.6)	50/53		
<b>Liquide middelen</b>	54/58	47.925,02	100.001,17
550200 - KBC -88 (D)		37.499,90	34.802,70
550300 - KBC -62 (D)		5.968,78	9.613,10
550400 - KBC -78 - Saving account (D)		739,79	40.744,69
550500 - KBC -86 - Saving account EP (D)		3.229,48	14.561,38
570000 - Kassen contanten (D)		273,07	279,30
580200 - PayPal (D)		214,00	
<b>Overlopende rekeningen</b> (toelichting 4.6)	490/1	49.619,70	10.446,77
490000 - Over te dragen kosten (D)		49.619,70	10.446,77
<b>Rekeningen niet in het Belgische standaard schema</b>	AXX		
<b>TOTAAL VAN DE ACTIVA</b>	20/58	283.097,79	215.417,55

## Interne jaarrekening - Uitgebreid verslag (Vereniging)

	Code	2016	2015
		01-01-2016 - 31-12-2016	01-01-2015 - 31-12-2015
<b>PASSIVA</b>			
<b>EIGEN VERMOGEN</b>	10/15	45.296,16	40.735,64
<b>Fondsen van de vereniging</b>	10		
Beginvermogen	100		
Permanente financiering	101		
<b>Herwaarderingsmeerwaarden</b>	12		
<b>Bestemde fondsen (toelichting 4.7)</b>	13	45.296,16	40.735,64
131000 - Fondsen bestemd voor sociaal passief (C)		45.296,16	40.735,64
<b>Overgedragen winst (verlies)</b>	(+)/(-) 14		
<b>Kapitaalsubsidies</b>	15		
<b>VOORZIENINGEN</b>	16		
<b>Voorzeningen voor risico's en kosten</b>	160/5		
Pensioenen en soortgelijke verplichtingen	160		
Belastingen	161		
Grote herstellings- en onderhoudswerken	162		
Overige risico's en kosten (toelichting 4.7)	163/5		
<b>Voorzeningen voor schenkingen en legaten met terugnemingsrecht (toelichting 4.7)</b>	168		
<b>SCHULDEN</b>	17/49	237.801,63	174.681,91
<b>Schulden op meer dan één jaar (toelichting 4.8)</b>	17		
Financiële schulden	170/4		
Achtergestelde leningen	170		
Niet-achtergestelde obligatieleningen	171		
Leasingschulden en soortgelijke schulden	172		
Kredietinstellingen	173		
Overige leningen	174		
Handelsschulden	175		
Leveranciers	1750		
Te betalen wissels	1751		
Ontvangen vooruitbetalingen op bestellingen	176		
Overige schulden	179		
Rentedragend	1790		
Niet-rentedragend of gekoppeld aan een abnormaal lage rente	1791		
Borgtochten ontvangen in contanten	1792		
<b>Schulden op ten hoogste één jaar</b>	42/48	126.051,63	102.681,91
Schulden op meer dan één jaar die binnen het jaar vervallen (toelichting 4.8)	42		
Financiële schulden	43	2.858,52	7.974,88
Kredietinstellingen	430/8	2.858,52	7.974,88
433000 - Schulden rekening-courant (C)		2.858,52	7.974,88
Overige leningen	439		
Handelsschulden	44	68.695,21	39.426,02
Leveranciers	440/4	68.695,21	39.426,02
440000 - Leveranciers (C)		18.841,67	18.443,02
440500 - Creditor clients (C)		11.830,00	4.200,00
444000 - Te ontvangen facturen (C)		38.023,54	16.783,00
Te betalen wissels	441		
Ontvangen vooruitbetalingen op bestellingen	46		
Schulden met betrekking tot belastingen, bezoldigingen en sociale lasten (toelichting 4.8)	45	54.497,90	55.281,01
Belastingen	450/3	16.738,70	12.443,92
453000 - Ingehouden voorheffingen (C)		16.738,70	12.443,92
Bezoldigingen en sociale lasten	454/9	37.759,20	42.837,09
454000 - Rijksdienst sociale zekerheid (C)		4.021,42	7.431,92
456000 - Vakantiegeld (C)		33.737,78	35.405,17

Interne jaarrekening - Uitgebreid verslag (Vereniging)

Diverse schulden	48		
Vervallen obligaties, coupons en borgtochten ontvangen in contanten	480/B		
Andere rentedragende schulden	4890		
Andere schulden, niet-rentedragend of gekoppeld aan een abnormaal lage rente	4891		
<b>Overlopende rekeningen (toelichting 4.8)</b>	492/3	111.750,00	72.000,00
492100 - Provision for eligible expenses to be carried over (C)		111.750,00	72.000,00
<b>Rekeningen niet in het Belgische standaard schema</b>	BXX		
<b>TOTAAL VAN DE PASSIVA</b>	10/49	283.097,79	215.417,55

## Interne jaarrekening - Uitgebreid verslag (Vereniging)

	Code	2016	2015
		01-01-2016 - 31-12-2016	01-01-2015 - 31-12-2015
<b>RESULTATENREKENING</b>			
<b>Bedrijfsopbrengsten</b>	70/74	<u>1.007.772,03</u>	<u>844.655,25</u>
Omzet (toelichting 4.9)	70		
Voorraad goederen in bewerking en gereed product en bestellingen in uitvoering: toename (afname)	(+)(-) 71		
Geproduceerde vaste activa	72		
Lidgeld, schenkingen, legaten en subsidies (toelichting 4.9)	73	<u>970.753,90</u>	<u>815.547,53</u>
733000 - Subvention of the European parliament (C)		777.490,00	635.911,11
733010 - Member contributions (C)		87.150,00	77.283,00
733020 - Project contribution (C)		24.350,00	14.700,00
733040 - Participation fees (C)		4.895,20	3.390,00
733050 - Donations (C)		1.839,40	1.961,00
733060 - Other income (C)		1.464,00	360,00
733070 - Merchandising (C)		1.565,30	
734000 - Carry Over Eligible Expense (take back) (C)		72.000,00	81.942,42
Andere bedrijfsopbrengsten	74	<u>37.018,13</u>	<u>29.107,72</u>
740100 - Other income from Centre Maurits Coppieters (C)		15.405,38	10.237,82
745000 - Contributions in Kind (C)		20.905,01	16.518,32
749100 - Tax withheld reduction (C)		707,74	2.351,58
<b>Bedrijfskosten</b>	60/64	<u>1.002.445,53</u>	<u>843.700,46</u>
Handelsgoederen, grond- en hulpstoffen	60		
Aankopen	600/8		
Voorraad: afname (toename)	(+)(-) 609		
Diensten en diverse goederen	61	<u>656.032,12</u>	<u>507.394,54</u>
610000 - Rent building (D)		4.245,11	10.942,82
610100 - Rent Office Equipment (D)		3.809,59	8.416,07
611000 - Maintenance costs (D)		11.261,47	10.049,04
611103 - Fees other (D)		4.635,00	3.625,37
612100 - Telephone (D)		3.760,40	3.581,11
612110 - GSM (D)		2.985,28	3.132,47
612200 - Postage (D)		454,45	459,82
612300 - Electricity - Heating (D)		1.130,31	1.072,25
612500 - Office Equipment (D)		3.892,02	2.129,19
612510 - Leaflets, booklayers (D)		4.714,72	11.738,25
612520 - Informatics Costs (D)		11.518,78	5.166,00
612530 - Subscriptions, magazines, papers (D)		1.311,87	182,24
612540 - Gadgets (D)		9.151,75	4.341,84
613200 - Fees Other (D)			0,38
613210 - Fees Audit (D)		13.751,00	14.520,00
613230 - Fees Translators (D)		10.992,33	8.752,22
613240 - Fees Social Bureau (D)		3.317,85	2.918,15
613250 - Fees Lawyer (D)			36,06
613260 - Fees Ticket Restaurant (D)		803,93	980,34
613500 - Insurances (D)		791,07	602,54
615110 - General Assembly (D)		138.333,87	98.373,46
615120 - Bureau Meeting (D)		33.446,84	17.900,60
615130 - Conferences (D)		90.958,13	69.161,58
615140 - Other Meeting costs (D)		51.255,65	50.563,56
615150 - Other travel costs (D)		83,41	
615200 - Information and publication costs (D)		46.934,27	40.871,39
615210 - Legal Publication (D)		124,83	132,39
615300 - Representation presents (D)		310,00	2.606,26
615400 - EFAy (D)		54.000,00	35.000,00
616000 - Expenditure relating to contributions in kind (D)		20.000,00	15.080,00
616010 - Non eligible cost (D)		16.310,39	12.251,14
616100 - Carry Over Eligible Expenses (D)		111.750,00	72.000,00
Bezoldigingen, sociale lasten en pensioenen (toelichting 4.9)	(+)(-) 62	<u>335.567,77</u>	<u>323.773,85</u>
620200 - Bezoldigingen : Bedienden (D)		257.411,94	227.887,56
620210 - Provisie vakantiegeld (D)		33.737,78	35.405,17
620220 - Provision Vakantiegeld (terugname) (D)		-35.405,17	-21.268,24



## Interne jaarrekening - Uitgebreid verslag (Vereniging)

621000 - Werkgeversbijdragen sociale verzekering (D)		60.861,14	60.190,12
623000 - Overige personeelskosten (D)		4.614,00	3.347,36
623100 - Medical services (D)		353,22	155,03
623150 - Professional training (D)			650,31
623200 - Meal tickets (D)		7.328,69	6.749,88
623300 - Insurance Employees (D)		1.526,66	1.009,98
623400 - Staff mission expenses (D)		4.160,00	8.765,00
623500 - Canteen Expenses (D)		979,51	881,68
Afschrijvingen en waardeverminderingen op oprichtingskosten, op immateriële en materiële vaste activa	630	10.802,61	9.999,46
630200 - Materiële vaste activa : Afschrijving (D)		10.802,61	9.999,46
Waardeverminderingen op voorraden, op bestellingen in uitvoering en op handelsvorderingen: toevoegingen (terugnemingen) (toelichting 4.9)	(+)/(-) 631/4		2.500,00
633000 - Minderwaarde handelsvorderingen: Toevoeging (D)			2.500,00
Voorzieningen voor risico's en kosten: toevoegingen (bestedingen en terugnemingen) (toelichting 4.9)	(+)/(-) 635/8		
Andere bedrijfskosten (toelichting 4.9)	640/8	43,03	42,61
640000 - Bedrijfsbelastingen (D)		43,03	42,61
Als herstructureringskosten geactiveerde bedrijfskosten	(-) 649		
<b>Bedrijfswinst (Bedrijfsverlies)</b>	(+)/(-) 9901	5.326,50	954,79
<b>Financiële opbrengsten</b>	75	26,45	230,92
Opbrengsten uit financiële vaste activa	750		
Opbrengsten uit vlottende activa	751	26,45	63,75
751000 - Opbrengsten uit vlottende activa (C)		26,45	63,75
Andere financiële opbrengsten (toelichting 4.10)	752/9		167,17
757000 - Verkregen disconto's (C)			46,58
757010 - Betalingsverschil aankoop (C)			0,56
758000 - Bank Interest (C)			120,03
<b>Financiële kosten (toelichting 4.10)</b>	65	787,78	1.130,28
Kosten van schulden	650	718,00	1.042,43
650000 - Rente, commissie & kosten schulden (D)			122,07
650400 - Bank Charges (D)		718,00	920,36
Waardeverminderingen op vlottende activa andere dan voorraden, bestellingen in uitvoering en handelsvorderingen: toevoegingen (terugnemingen)	(+)/(-) 651		
Andere financiële kosten	652/9	69,78	87,85
653200 - Interests suppliers (D)		-38,28	84,84
655000 - Resultaat omrekening vreemde valuta (D)		108,06	
659000 - Payment differences (D)			3,01
<b>Winst (Verlies) uit de gewone bedrijfsuitoefening</b>	(+)/(-) 9902	4.565,17	55,43
<b>Uitzonderlijke opbrengsten</b>	76		
Terugneming van afschrijvingen en van waardeverminderingen op immateriële en materiële vaste activa	760		
Terugneming van waardeverminderingen op financiële vaste activa	761		
Terugneming van voorzieningen voor uitzonderlijke risico's en kosten	762		
Meerwaarden bij de realisatie van vaste activa	763		
Andere uitzonderlijke opbrengsten (toelichting 4.10)	764/9		
<b>Uitzonderlijke kosten</b>	66		
Uitzonderlijke afschrijvingen en waardeverminderingen op oprichtingskosten, op immateriële en materiële vaste activa	660		
Waardeverminderingen op financiële vaste activa	661		
Voorzieningen voor uitzonderlijke risico's en kosten: toevoegingen (bestedingen)	(+)/(-) 662		
Minderwaarden bij de realisatie van vaste activa	663		
Andere uitzonderlijke kosten (toelichting 4.10)	664/8		
Als herstructureringskosten geactiveerde uitzonderlijke kosten	(-) 669		
<b>Rekeningen niet in het Belgische standaard schema</b>	WXX	4.565,17	55,43
670100 - Roerende voorheffing (D)		4,65	36,15
691000 - Overboeking op de bestemde fondsen (D)		4.560,52	19,28
<b>Winst (Verlies) van het boekjaar</b>	(+)/(-) 9904		

Interne jaarrekening - Uitgebreid verslag (Vereniging)

	Code	2016	2015
		01-01-2016 - 31-12-2016	01-01-2015 - 31-12-2015
<b>RESULTAATVERWERKING</b>			
<b>Te bestemmen winst (verlies)</b>	(+)/( -)	9906	
Te bestemmen winst (verlies) van het boekjaar	(+)/( -)	(9905)	
Overgedragen winst (verlies) van het vorige boekjaar	(+)/( -)	14P	
<b>Onttrekking aan het eigen vermogen</b>		791/2	
aan het kapitaal en aan de uitgiftepremie		791	
aan de reserves		792	
<b>Toevoeging aan het eigen vermogen</b>		692	
<b>Over te dragen winst (verlies)</b>	(+)/( -)	(14)	

Interne jaarrekening - Uitgebreid verslag (Vereniging)

	Code	2016	2015
		01-01-2016 - 31-12-2016	01-01-2015 - 31-12-2015
<b>Lijst van de controles uitgevoerd op het volledig schema voor verenigingen</b>			
<u>BALANS</u>			
Vaste activa			
22/27 = 22 + 23 + 24 + 25 + 26 + 27		OK	OK
22 = 22/91 + 22/92		OK	OK
23 = 231 + 232		OK	OK
24 = 241 + 242		OK	OK
26 = 261 + 262		OK	OK
280/1 = 280 + 281		OK	OK
282/3 = 282 + 283		OK	OK
284/8 = 284 + 285/8		OK	OK
28 = 280/1 + 282/3 + 284/8		OK	OK
20/28 = 20 + 21 + 22/27 + 28		OK	OK
Vlottende activa			
29 = 290 + 291		OK	OK
291 >= 2915		OK	OK
30/36 = 30/31 + 32 + 33 + 34 + 35 + 36		OK	OK
3 = 30/36 + 37		OK	OK
40/41 = 40 + 41		OK	OK
41 >= 415		OK	OK
29/58 = 29 + 3 + 40/41 + 50/53 + 54/58 + 490/1		OK	OK
Eigen vermogen			
10 = 100 + 101		OK	OK
10/15 = 10 + 12 + 13 + 140 + 141 + 15		OK	OK
Voorzieningen			
160/5 = 160 + 161 + 162 + 163/5		OK	OK
16 = 160/5 + 168		OK	OK
Schulden			
170/4 = 170 + 171 + 172 + 173 + 174		OK	OK
175 = 1750 + 1751		OK	OK
17 = 170/4 + 175 + 176 + 179		OK	OK
179 = 1790 + 1791 + 1792		OK	OK
43 = 430/8 + 439		OK	OK
44 = 440/4 + 441		OK	OK
45 = 450/3 + 454/9		OK	OK
42/48 = 42 + 43 + 44 + 45 + 46 + 48		OK	OK
48 = 480/8 + 4890 + 4891		OK	OK
17/49 = 17 + 42/48 + 492/3		OK	OK
Balanstotaal			
20/58 = 20/28 + 29/58		OK	OK
10/49 = 10/15 + 16 + 17/49		OK	OK
20/58 = 10/49		OK	OK
<u>RESULTATENREKENING</u>			
70/74 = 70 + 71 + 72 + 73 + 74		OK	OK
60 = 600/8 + 609		OK	OK
60/64 = 60 + 61 + 62 + 630 + 631/4 + 635/8 + 640/8 + 649		OK	OK

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Interne Jaarrekening - Uitgebreid verslag (Vereniging)

9901 = 70/74 - 60/64		OK	OK
75 = 750 + 751 + 752/9		OK	OK
65 = 650 + 651 + 652/9		OK	OK
9902 = 9901 + 75 - 65		OK	OK
76 = 760 + 761 + 762 + 763 + 764/9		OK	OK
66 = 660 + 661 + 662 + 663 + 664/8 + 669		OK	OK
9904 = 9902 + 76 - 66		Niet (OK)	Niet (OK)
		4.565,17	55,43



**Bedrijf: 1 - Europese Vrije Alliantie**  
**Interne jaarrekening - Uitgebreid verslag (Vereniging)**

	Code	2016	2015
<b>Niet- verbonden rekeningen</b>	XXX	01-01-2016 - 31-12-2016	01-01-2015 - 31-12-2015



EXPENDITURE		REVENUE				
Eligible expenditure 2016	Budget 2016	AM Budget 16	Result 31/12	Budget 2016	AM Budget 201	Result 31/12
<b>A.1: Personnel costs</b>	366,078.39	366,078.39	339,689.55	D.1 Dissolution of "Provision to cover eligible costs to be incurred in the first quarter of N+1"		
1. Salaries	200,000.00	200,000.00	255,744.55			
2. Contributions	148,901.95	148,901.95	60,861.14			
3. Professional training	5,600.00	5,600.00		D.2 European Parliament grant		
4. Staff mission expenses	5,770.58	5,770.58	4,160.00	D.3 Membership fees		
5. Other personnel costs	5,805.86	5,805.86	18,923.86	3.1 from member parties		
<b>A.2: Infrastructure and operating costs</b>	89,000.00	75,000.00	58,839.36	3.2. from individual members		
1. Rent, charges and maintenance costs	35,000.00	35,000.00	20,446.46	D.4 Donations		
2. Costs relating to the installation, operation and maintenance of equipment	8,000.00	3,000.00		4.1 above 500 EUR		
3. Depreciation of movable and immovable property	8,220.00	8,220.00	10,802.61	4.2 below 500 EUR		
4. Stationery and office supplies	2,160.00	2,160.00	3,892.02	D.5 Other own resources (to cover eligible expenditure) (to be listed)		
5. Postal and telecommunications charges	2,520.00	2,520.00	7,200.13			
6. Printing, translation and reproduction costs	15,600.00	15,600.00	15,707.05			
7. Other infrastructure costs	17,500.00	8,500.00	791.07	participation fees		
<b>A.3: Administrative expenditure</b>	66,328.20	80,328.20	73,195.00	project contributions		
1. Documentation costs (newspapers, press agencies, databases)	1,700.00	1,700.00		other income		
2. Costs of studies and research	8,000.00	3,000.00		merchandising		
3. Legal costs	1,128.20	1,128.20	124.63	Tax withheld reduction		
4. Accounting and audit costs	12,000.00	12,000.00	13,751.00	revenue from activa		
5. Support to affiliated organisations and subsidies to third parties	35,000.00	54,000.00	54,000.00			
6. Miscellaneous administrative costs	8,500.00	8,500.00	5,319.37			
<b>A.4: Meetings and representation costs</b>	243,257.57	249,257.57	314,385.90			
1. Costs of meetings of the political party	107,000.00	113,000.00	171,780.71			
2. Participation in seminars and conferences	100,000.00	100,000.00	90,956.13			
3. Representation costs	6,606.06	6,606.06	310.00			
4. Cost of invitations	2,151.51	2,151.51				
5. Other meeting-related costs	27,500.00	27,500.00	51,339.08			
<b>A.5: Information and publication costs</b>	130,029.84	121,198.43	68,916.67			
1. Publication costs	30,529.84	27,698.43	46,934.27			
2. Creation and operation of Internet sites	4,000.00	4,000.00	11,518.78			
3. Publicity costs	30,000.00	27,000.00				
4. Communications equipment (gadgets)	8,000.00	8,000.00	9,151.75			
5. Seminars and exhibitions	30,000.00	27,000.00				
6. Election campaigns <sup>1</sup>						
7. Other information-related costs	27,500.00	27,500.00	1,311.87			
<b>A.6: Expenditure relating to contributions in kind</b>	20,000.00	20,000.00	20,000.00	D.6 Contributions in kind		
<b>A.7: Allocation to "Provision to cover eligible expenditure to be incurred in the first quarter of N+1"</b>			111,750.00			
<b>A. TOTAL ELIGIBLE EXPENDITURE</b>	914,694.00	911,852.59	986,776.48	D. REVENUE (to cover eligible expenditure)		
<b>B.1: Non-eligible expenditure</b>	15,050.00	5,000.00		E.1 Additional other own resources (to cover non-eligible expenditure) (to be listed)		
1. Allocations to other provisions						
2. Financial charges	50.00					
3. Exchange losses			108.06			
4. Doubtful claims on third parties	5,000.00	5,000.00		Non-eligible income in kind		
5. Others (Reinvoiced cost to CMC, excess of budget CIK, tax)	10,000.00		16,353.42	RE-invoiced cost to CMC		
<b>B. TOTAL NON-ELIGIBLE EXPENDITURE</b>	15,050.00	5,000.00	16,461.48	E. REVENUE (to cover non-eligible expenditure)		
<b>C. TOTAL EXPENDITURE</b>	929,744.00	916,852.59	1,003,237.96	F. TOTAL REVENUE		
				G. Profit/loss (F-C)		
				own resources		
<b>H.1 Allocation of own resources to the specific reserve account<sup>1</sup></b>	4,950.00	9,627.41	4,560.52			
<b>H. Profit/loss for verifying compliance with no-profit rule (G-H.1)<sup>1</sup></b>	0.00	0.00	0.00			
Accumulated reserve on 2/02/2016				40,735.64€ + 4,560.52 = 45,296.16€		