

## Independent auditor's report to European Free Alliance 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 European Free Alliance ASBL (the "Entity"), that comprise 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 € 333.846,13 and of which the income statement shows a positive result for the year of € 808,68.

The positive result of the year has been transferred to the Specific Reserve Account. Reserve accumulated (including the result of the year) amount to € 46.104,84 and a carry-over to € 125.000.

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.

We have also audited the Final Statement of eligible expenditure actually incurred for the year ended 31 December 2017 in accordance with

rules and regulations applicable to funding of political parties and political foundations at European level of European Free Alliance 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 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 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;
- ▶ 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, 20 March 2018

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



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

18DV0656

Company: 1 - Europese Vrije Alliantie  
Internal year statement - Extensive report (Association)

	Code	2017		2016	
		01-01-2017 - 31-12-2017		01-01-2016 - 31-12-2016	
<b>BALANCE SHEET AFTER APPROPRIATION</b>					
<b>ASSETS</b>					
<b>FIXED ASSETS</b>	20/28	15,742.52		20,692.77	
Formation expenses (explanation 4.1)	20				
Intangible fixed assets (explanation 4.2)	21	3,200.00		4,973.77	
211100 - Website (D)		18,850.05		18,850.05	
211100 - Depreciations Website (D)		-15,502.90		-13,880.18	
Tangible fixed assets (explanation 4.3)	22/27	12,445.53		15,709.00	
Land and buildings	22				
Owned by the association in full property	22/01				
Other	22/02				
Plant, machinery and equipment	23				
Owned by the association in full property	231				
Other	232				
Furniture and vehicles	24	12,445.53		15,709.00	
Owned by the association in full property	241	12,445.53		15,709.00	
241000 - Furniture and Desk Equipment (D)		50,655.02		40,051	
241010 - Depreciation Furniture and Desk Equipment (D)		-38,209.40		-33,342	
Other	242				
Leasing and similar rights	25				
Other tangible fixed assets	26				
Owned by the association in full property	261				
Other	262				
Assets under construction and advance payments	27				
Financial fixed assets (explanation 4.4/4.5.1)	28				
Affiliated enterprises (explanation 4.13)	280/1				
Participating interests	280				
Amounts receivable	281				
Other enterprises linked by participating interests	282/3				
Participating interests	282				
Amounts receivable	283				
Other financial assets	284/8				
Shares	284				
Amounts receivable and cash guarantees	285/8				
<b>CURRENT ASSETS</b>	29/58	318,103.01		282,415.02	
Amounts receivable after more than one year	29				
Trade debtors	290				
Other amounts receivable	291				
low interest rate	2915				
Stocks and contracts in progress	3	20,610.01		2,232.78	
Stocks	30/38	20,610.01		2,232.78	
Raw materials and consumables	30/31				
Work in progress	32				
Finished goods	33				
Goods purchased for resale	34	20,610.01		2,232.78	
340000 - Goods purchased for resale (D)		20,610.01		2,232.78	
Immovable property intended for sale	35				
Advance payments	36				
Contracts in progress	37				
Amounts receivable within one year	40/41	182,883.97		182,637.52	
Trade debtors	40	28,458.47		7,139.52	
400000 - Customers (D)		10,762.19		7,139.52	
404000 - Income receivable (D)		75.00			
404100 - Te onlvangen creditnota's (D)		17,621.28			
Other amounts receivable	41	154,425.50		155,498.00	
414000 - Income receivable (D)		154,425.50		155,498	
low interest rate	415				
Current investments (explanation 4.5.1/4.6)	50/53				
Cash at bank and in hand	54/58	59,252.10		47,925.02	
550200 - KBC -08 (D)		38,713.45		37,490.0	
550300 - KBC -02 (D)		13,777.07		5,008.78	
550400 - KBC -78 - Saving account (D)		5,295.16		7,90.70	
550500 - KBC -80 - Saving account EP (D)		1,260.91		3,220.48	
570000 - Cash in hand (D)		204.51		273.07	
580200 - PayPal (D)				214	
Deferred charges and accrued income (explanation 4.6)	490/1	55,347.63		40,619.70	
490000 - Deferred charges (D)		54,572.63		40,619.7	
491000 - Accrued income (D)		775.00			
GL accounts not in the standard Belgian schema	AXX				
<b>TOTAL ASSETS</b>	20/58	333,846.13		283,097.79	

**Company: 1 - Europese Vrije Alliantie**  
**Internal year statement - Extensive report (Association)**

<b>EQUITY AND LIABILITIES</b>			
<b>CAPITAL AND RESERVES</b>	10/15	46,104.84	45,298.16
<b>Association Funds</b>	10		
Opening equity	100		
Permanent financing	101		
<b>Revaluation surpluses</b>	12		
<b>Allocated funds (explanation 4.7)</b>	13	46,104.84	45,298.16
131000 - Social passive funds (C)		46,104.84	45,298.16
<b>Accumulated profits (losses)</b>	14 (+)/(-)		
<b>Investment grants</b>	15		
<b>PROVISIONS AND DEFERRED TAXES</b>	16		
<b>Provisions for liabilities and charges</b>	160/5		
Pensions and similar obligations	160		
Taxation	161		
Major repairs and maintenance	162		
Other liabilities and charges (explanation 4.7)	163/5		
<b>Provisions for gifts and legacies with a recovery right (explanation 4.7)</b>	168		
<b>AMOUNTS PAYABLE</b>	174/9	287,741.29	237,801.63
<b>Amounts payable after more than one year (explanation 4.8)</b>	17		
Financial debts	170/4		
Subordinated loans	170		
Unsubordinated debentures	171		
Leasing and other similar obligations	172		
Credit institutions	173		
Other loans	174		
Trade debts	175		
Suppliers	1750		
Bills of exchange payable	1751		
Advance payments received on contract in progress	176		
Other amounts payable	179		
Interest-bearing	1790		
Non interest-bearing or with an abnormally low interest rate	1791		
Cash Deposit	1792		
<b>Amounts payable within one year (explanation 4.8)</b>	42/48	162,741.20	126,051.63
Financial debts	43	5,112.26	2,858.52
Credit institutions	430/8	5,112.26	2,858.52
433000 - Current accounts payable (C)		5,112.26	2,858.52
Other loans	439		
Trade debts	44	90,361.92	68,665.21
Suppliers	440/4	90,361.92	68,665.21
440000 - Suppliers (C)		34,726.90	18,841.67
440500 - Creditor clients (C)		0,600.00	1,183.00
444000 - Invoice to be received (C)		46,135.02	38,023.54
Bills of exchange payable	441		
Advance payments received on contract in progress	46		
Taxes, remuneration and social security (explanation 4.8)	45	67,267.11	54,497.60
Taxes	450/3	26,918.15	16,738.70
451700 - VAT corrections (C)		5,881.23	
453000 - Taxes withheld (C)		21,036.92	16,738.70
Remuneration and social security	454/9	40,348.96	37,758.90
454000 - Social security contributions (C)		6,833.18	4,021.42
455000 - Remunerations (C)		-24.87	
456000 - Holiday pay (C)		33,740.65	33,737.78
Miscellaneous amounts payable	48		
Debentures and matured coupons and cash deposit	480/8		
Miscellaneous interest-bearing amounts payable	4890		
abnormally low interest rate	4891		
<b>Accruals and deferred income (explanation 4.8)</b>	492/3	125,000.00	111,750.00
492100 - Provision for eligible expenses to be carried over (C)		125,000.00	111,750.00
<b>GL accounts not in the standard Belgian schema</b>	BXX		
<b>TOTAL LIABILITIES</b>	10/49	333,846.13	283,007.79
<b>INCOME STATEMENT</b>			
<b>Operating income</b>	70/74	1,045,014.12	1,007,772.03
Turnover (explanation 4.9)	70		
Stocks of finished goods and work and contracts in progress: Increase (decrease) (+)/(-)	71		
Own work capitalised	72		
Contributions, gifts, legacies and grants (explanation 4.9)	73	1,015,974.68	970,753.90
733000 - Subvention of the European parliament (C)		779,409.00	777,490.00
733010 - Member contributions (C)		83,825.00	87,150.00
733020 - Project contribution (C)		25,340.00	24,350.00
733040 - Participation fees (C)		7,051.33	4,895.20
733050 - Donations (C)		1,439.37	1,836.40
733060 - Other income (C)		1,170.07	1,464.00
733070 - Merchandising (C)		1,261.00	1,665.30
733080 - Books (C)		4,728.91	




**Company: 1 - Europese Vrije Alliantie**  
**Internal year statement - Extensive report (Association)**

734000 - Carry Over Eligible Expense (take back) (C)			111,750.00	72000
<b>Other operating income</b>	<b>74</b>		<b>29,039.44</b>	<b>37,018.13</b>
740100 - Other Income from Centre Maurits Coppeliers (C)			10,885.08	15405.38
740300 - Non eledg. Income (C)			760.00	
743000 - Miscellaneous operating income (C)			261.08	
745000 - Contributions in Kind (C)			17,343.30	20905.01
749100 - Tax withheld reduction (C)				707.74
<b>Operating charges</b>	<b>60/64</b>		<b>1,043,385.44</b>	<b>1,002,445.53</b>
Raw materials, consumables	60			
Purchases	600/8			
Stocks: decrease (increase)	(+)(-)	609		
Services and other goods	61		704,462.00	656,032.12
010000 - Rent building (D)			10,523.17	4245.11
010100 - Rent Office Equipment (D)			3,070.01	3809.50
011000 - Maintenance costs (D)			11,571.23	11261.47
011103 - Fees other (D)			170.00	4635
012100 - Telephone (D)			3,514.78	3760.4
012110 - GSM (D)			2,687.70	2985.28
012200 - Postage (D)			2,091.23	454.45
012300 - Electricity - Heating (D)			2,452.36	1130.31
012600 - Office Equipment (D)			1,907.13	3892.02
012610 - Leaflets, booklayers (D)			26,323.58	4714.72
012620 - Informatica Costs (D)			9,328.88	11618.78
012630 - Subscriptions, magazines, papers (D)			968.00	1311.87
012640 - Gadgets (D)			2,011.69	9151.75
013200 - Fees Other (D)			7,434.02	
013210 - Fees Audit (D)			20,688.00	13751
013230 - Fees Translators (D)			11,747.62	10992.33
013240 - Fees Social Bureau (D)			2,515.67	3317.85
013250 - Fees Lawyer (D)			4,685.32	
013260 - Fees Ticket Restaurant (D)			688.36	803.93
013600 - Insurances (D)			933.07	791.07
015110 - General Assembly (D)			94,086.70	138333.67
015120 - Bureau Meeting (D)			53,943.47	33446.84
015130 - Conferences (D)			142,146.70	90956.13
015140 - Other Meeting costs (D)			24,007.20	51255.65
015160 - Other travel costs (D)			481.58	83.41
016200 - Information and publication costs (D)			41,993.87	46934.27
016205 - Seminars and exhibitions (D)			937.65	
016210 - Legal Publication (D)			380.79	124.63
016300 - Representation presents (D)			833.00	310
016400 - EFAy (D)			59,999.00	54000
016900 - Expenditure relating to contributions in kind (D)			17,000.00	20000
016910 - Non eligible cost (D)			15,482.00	16310.39
016100 - Carry Over Eligible Expenses (D)			125,000.00	111750
<b>Remuneration, social security costs and pensions (explanation 4.9)</b>	<b>(+)(-)</b>	<b>62</b>	<b>329,916.38</b>	<b>335,567.77</b>
020200 - Remunerations Salaried staff (D)			251,055.00	257411.94
020210 - Provision holiday pay (D)			33,740.65	33737.78
020220 - Provision Vakantiegeld (terugneme) (D)			-33,737.78	-35405.17
021000 - Employer's contribution social security (D)			60,836.72	60861.14
023000 - Other personnel charges (D)			4,431.03	4614
023100 - Medical services (D)			455.31	353.22
023150 - Professional training (D)			95.00	
023200 - Meal tickets (D)			6,193.25	7328.06
023300 - insurance Employees (D)			1,904.75	1526.06
023400 - Staff mission expenses (D)			4,095.00	4160
023600 - Canteen Expenses (D)			847.45	979.51
<b>tangible fixed assets</b>		<b>630</b>	<b>8,899.28</b>	<b>10,802.61</b>
030200 - Depreciation, tangible assets (D)			7,805.07	10802.61
030900 - Written off tangible assets (D)			1,094.19	
<b>Appropriations (write-backs) (explanation 4.9)</b>	<b>(+)(-)</b>	<b>631/4</b>		
<b>(explanation 4.9)</b>	<b>(+)(-)</b>	<b>635/8</b>		
<b>Other operating charges (explanation 4.9)</b>		<b>640/8</b>	<b>116.60</b>	<b>43.03</b>
040000 - Taxes other than income (D)			21.90	43.03
040100 - Boetes (D)			95.00	
Operating charges carried to assets as restructuring costs	(-)	649		
<b>Operating profit (loss)</b>	<b>(+)(-)</b>	<b>9901</b>	<b>1,018.69</b>	<b>5,326.50</b>
<b>Financial income</b>		<b>75</b>	<b>0.75</b>	<b>26.45</b>
Income from financial fixed assets		750		
Income from current assets		751	0.74	26.45
751000 - Income from current assets (C)			0.74	26.45

**Company: 1 - Europese Vrije Alliantie**  
**Internal year statement - Extensive report (Association)**

Other financial income (explanation 4.10)	752/0	0.01	
757010 - Payment differences on purchase (C)		0.01	
<b>Financial charges (explanation 4.10)</b>	<b>05</b>	<b>810.53</b>	<b>787.78</b>
Debt charges	050	804.16	716.00
050400 - Bank Charges (D)		804.16	716
debtors: appropriations (write-backs)	(+)/(-) 051		
Other financial charges	052/0	6.37	89.78
053200 - Interest suppliers (D)			-38.28
055000 - UnRealised exchange losses (D)			108.06
059000 - Payment differences (D)		6.37	
<b>Gain (loss) on ordinary activities before taxes</b>	<b>(+)/(-) 9002</b>	<b>808.00</b>	<b>4,565.17</b>
<b>Extraordinary income</b>	<b>70</b>		
assets	700		
Write-back of amounts written down financial fixed assets	701		
Write-back of provisions for extraordinary liabilities and charges	702		
Capital gains on disposal of fixed assets	703		
Other extraordinary income (explanation 4.10)	704/0		
<b>Extraordinary charges</b>	<b>06</b>		
expenses, intangible and tangible fixed assets	060		
Amounts written off financial fixed assets	061		
Provisions for extraordinary liabilities and charges: appropriations (uses)	(+)/(-) 062		
Capital losses on disposal of fixed assets	063		
Other extraordinary charges (explanation 4.10)	064/0		
Extraordinary charges carried to assets as restructuring costs	(-) 069		
<b>GL accounts not in the standard Belgian schema</b>	<b>WXX</b>	<b>808.00</b>	<b>4,565.17</b>
070100 - Advance levy on income derived from securities (D)		0.22	4.85
091000 - Transfer to allocated funds (D)		808.08	4560.52
<b>Gain (loss) of the period available for appropriation</b>	<b>(+)/(-) 9904</b>		
<b>APPROPRIATION ACCOUNT</b>			
<b>Profit (loss) to be appropriated</b>	<b>(+)/(-) 9900</b>		
Gain (loss) of the period available for appropriation	(+)/(-) (0905)		
Profit (loss) brought forward	(+)/(-) 14P		
<b>Withdrawals from capital and reserves</b>	<b>791/2</b>		
from capital and share premium account	701		
from reserves	702		
<b>Transfer to capital and reserves</b>	<b>092</b>		
<b>Profit (loss) to be carried forward</b>	<b>(+)/(-) (14)</b>		
<b>List of controls performed on the complete scheme for associations</b>			
<b>BALANCE</b>			
Fixed assets			
22/27 = 22 + 23 + 24 + 25 + 26 + 27		OK	OK
22 = 22/01 + 22/02		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
Current assets			
20 = 200 + 201		OK	OK
201 >= 2015		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
20/59 = 20 + 3 + 40/41 + 50/53 + 54/58 + 490/1		OK	OK
Capital and reserves			
10 = 100 + 101		OK	OK
10/15 = 10 + 12 + 13 + 140 + 141 + 15		OK	OK
Provisions			
180/5 = 180 + 181 + 182 + 183/6		OK	OK
18 = 180/5 + 188		OK	OK



Company: 1 - Europese Vrije Alliantie  
 Internal year statement - Extensive report (Association)

Creditors			
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
Balance total			
20/58 = 20/28 + 29/58		OK	OK
10/49 = 10/15 + 16 + 17/49		OK	OK
20/58 = 10/49		OK	OK
<u>INCOME STATEMENT:</u>			
70/74 = 70 + 71 + 72 + 73 + 74		OK	OK
60 = 600/8 + 609		OK	OK
60/84 = 60 + 61 + 62 + 630 + 631/4 + 635/8 + 640/8 + 649		OK	OK
9901 = 70/74 - 60/84		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		Not (OK)	Not (OK)
		808,90	4,565,17
Non-connected accounts	XXX		

Two handwritten signatures are present below the table. The first signature is on the left and the second is on the right.

Final statement of eligible expenditure actually incurred

EFA ACTUAL/Budget 2017  
FINAL statement from the YEAR 2017 Dated 16 March 2018

EXPENDITURE		REVENUE		
Eligible expenditures 2017	AM Budget 2017	ACTUAL 2017	AM Budget 2017	ACTUAL 2017
<b>A.1: Personnel costs</b>				
1. Salaries	333,000.00	333,520.61		
2. Contributions	216,000.00	251,057.07		
3. Professional training	161,000.00	60,836.72		111,750
4. Staff mission expenses	4,500.00	95.00		
5. Other personnel costs	5,000.00	4,095.00		
		17,036.02		
<b>A.2: Infrastructure and operating costs</b>				
1. Rent, charges and maintenance costs	71,000.00	99,076.94		
2. Costs relating to the installation, operation and maintenance of equipment	36,150.00	27,616.77		
3. Depreciation of movable and immovable property	2,720.00	1,094.19		
4. Stationery and office supplies	8,959.00	7,805.07		
5. Postal and telecommunications charges	2,355.00	1,967.13		
6. Printing, translation and reproduction costs	2,747.00	8,293.71		
7. Other infrastructure costs (933.07+95)	15,004.00	41,071.10		
<b>A.3: Administrative expenditure</b>				
1. Documentation costs (newspapers, press agencies, databases)	3,065.00	1,028.07		
2. Costs of studies and research	76,144.20	93,985.88		
3. Legal costs	1,933.00	7,434.02		
4. Accounting and audit costs	3,795.20	4,966.11		
5. Support to affiliated organisations and subsidies to third parties	14,500.00	20,585.00		
6. Miscellaneous administrative costs	54,000.00	59,999.00		
<b>A.4: Meetings and representation costs</b>				
1. Costs of meetings of the political party	1,000.00	980.75		
2. Participation in seminars and conferences	270,000.00	315,493.21		
3. Representation costs	125,000.00	146,030.17		
4. Cost of invitations	110,000.00	142,146.76		
5. Other meeting-related costs	4,200.00	833.00		
<b>A.5: Information and publication costs</b>				
1. Publication costs	25,000.00	24,466.78		
2. Creation and operation of internet sites	96,700.00	55,340.99		
3. Publicity costs	48,000.00	42,831.52		
4. Communications equipment (gadgets)	10,000.00	9,328.88		
5. Seminars and exhibitions	10,000.00	2,011.69		
6. Election campaigns <sup>1</sup>	8,700.00	0.00		
7. Other information-related costs	12,000.00	0.00		
<b>A.6: Expenditure relating to contributions in kind</b>				
1. Other information-related costs	2,000.00	966.00		
<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>	<b>17,000.00</b>	<b>17,000.00</b>	<b>17,000.00</b>	<b>17,000.00</b>
<b>B.1: Non-eligible expenditure</b>				
1. Allocations to other provisions	924,448.20	1,028,761.33		
2. Financial charges	5,000.00	15,504.00		
3. Exchange losses				
4. Doubtful claims on third parties				
5. Others (votes in kind, cost related to earlier years, invoiced cost CMC, ao)				
<b>B. TOTAL NON-ELIGIBLE EXPENDITURE</b>	<b>929,448.20</b>	<b>1,044,265.33</b>		
<b>C. TOTAL EXPENDITURE</b>	<b>5,000.00</b>	<b>15,504.00</b>		
<b>D. REVENUE (to cover eligible expenditure)</b>				
1. D.1 Dissolution of "Provision to cover eligible costs to be incurred in the first quarter of N+1"				
2. D.2 European Parliament grant				
3. D.3 Membership fees				
3.1 from member parties				
3.2 from individual members				
3.3 from other members				
4. D.4 Donations				
4.1 above 500 EUR				
4.2 below 500 EUR				
5. D.5 Other own resources (to cover eligible expenditure) (to be listed)				
5.1 participation fees				
5.2 project contributions				
5.3 other income				
5.4 merchandising				
5.5 REVENUE (to cover non-eligible expenditure)				
5.6 REVENUE (to cover non-eligible expenditure)				
5.7 REVENUE (to cover non-eligible expenditure)				
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5.100 REVENUE (to cover non-eligible expenditure)				
<b>E. REVENUE (to cover non-eligible expenditure)</b>				
1. ImagINATION (book sale non-eligible)				
2. Excess in come in kind over threshold				
3. RE-INVOICING COST TO CMC				
<b>F. TOTAL REVENUE</b>				
<b>G. Profit/loss (F-C)</b>				
<b>H.1 Allocation of own resources to the specific reserve account<sup>1</sup></b>	<b>1,435.41</b>	<b>808.56</b>		
<b>H. Profit/loss for verifying compliance with the no-profit rule (G-H.1)<sup>1</sup></b>	<b>0.00</b>			

*[Handwritten signatures and initials]*

**EFA / Actual budget 2017**

DONATIONS (over 500€)

**Mikel Irujo Amezaga 704.37€**