

Publication of the Annual accounts for the European Free Alliance

Year 2014



Based on the rules of the European Parliament, European political parties publish every year their annual accounts. In respect of these transparency rules, we hereby publish the dossier of the closed accounts 2014 and a certification that the carry-over to the year 2015 was spent according the rules and before the end of the first quarter of 2015.

-Included the audit report on the EFA accounts from Ernst&Young on 2014

-Balance sheet and profit and loss account 2014: Abbreviated and extended.

-the budget form comparing the budgeted and actual amounts

-Balance sheet and profit and loss account 2015: Abbreviated and extended.

-donations (>500)

Günther Dauwen

Director of EFA





Ernst & Young
Réviseurs d'Entreprises
Bedrijfsrevisoren
De Kleetlaan 2
B - 1831 Dlegem

Tel: +32 (0)2 774 91 11
Fax: +32 (0)2 774 90 90
ey.com

Auditor's report to the general meeting of the association European Free Alliance ASBL for the year ended 31 December 2014

In accordance with our service contract 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 2014, the income statement for the year ended 31 December 2014 (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 - Unqualified opinion

We have audited the Annual Accounts of European Free Alliance ASBL ("the Association") as of and for the year ended 31 December 2014, prepared in accordance with the financial-reporting framework applicable in Belgium and the final statement of eligible expenditure actually incurred for the period of eligibility defined by the grant award decision of European Free Alliance ASBL, as laid out on the following pages.

The Annual Accounts show a balance sheet total of € 207.620,79 and the income statement shows a break-even result for the year. Reserve accumulated (including the result of the year) amounts to € 40.716,36 and a carry-over to € 81.942,42.

Responsibility of the Board of Directors for the preparation of the Annual Accounts

The Board of Directors is 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 Board of Directors is 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 and on the final statement of eligible expenditure actually incurred based on our audit. Furthermore, our responsibility is to express an opinion 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.

La société a été créée et enregistrée la forme d'une société coopérative à responsabilité limitée.
Burgerlijke vennootschap die de rechtsvorm van een coöperatieve vennootschap met beperkte aansprakelijkheid heeft aangenomen.
RPM Bruxelles - RPR Brussel - T.V.A. - B.T.W. BE 0446.334.711
Banque BNP Paribas Fortis Bank 210-0905900-69

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures 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 Association'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 Association's internal control. An audit also includes evaluating the appropriateness of accounting policies used, the reasonableness of significant accounting estimates made by the Board of Directors, as well as evaluating the overall presentation of the Annual Accounts.

We have obtained from the Board of Directors and the Association'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.

Unqualified Opinion

In our opinion, the Annual Accounts (i.e. balance sheet and income statement) give a true and fair view of the Association's net equity and financial position as at 31 December 2014, 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 foundations at European level.

Report on other legal and regulatory requirements

The Board of Directors is responsible for the compliance by the Association of the law of 27 June 1921 on not-for-profit associations, international not-for-profit associations and foundations, 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:

- 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;
- we do not have to report any transactions undertaken or decisions taken in violation of the Association's articles of association or the Law for not-for-profit associations;
- 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, 12 March 2015

Ernst & Young Réviseurs d'Entreprises scrl
Auditor
represented by

Danielle Vermaelen*
Partner

*Permanent representative of D. Vermaelen BVBA

15DV0397

Internal year statement - Extensive report (Association)

	Code	2014	2013
		01-01-2014 - 31-12-2014	01-01-2013 - 31-12-2013
BALANCE SHEET AFTER APPROPRIATION			
ASSETS			
FIXED ASSETS	20/28	24.725,32	24.960,98
Formation expenses (explanation 4.1)	20		
Intangible fixed assets (explanation 4.2)	21	8.812,74	8.850,95
211100 - Website (D)		13.402,85	13.402,85
211190 - Depreciations Website (D)		-6.490,11	-3.451,90
Tangible fixed assets (explanation 4.3)	22/27	17.812,58	15.010,03
Land and buildings	22		
Owned by the association in full property	22/91		
Other	22/92		
Plant, machinery and equipment	23		
Owned by the association in full property	231		
Other	232		
Furniture and vehicles	24	17.812,58	15.010,03
Owned by the association in full property	241	17.812,58	15.010,03
241000 - Furniture and Desk Equipment (D)		40.325,72	31.531,01
241910 - Depreciation Furniture and Desk Equipment (D)		-22.513,14	-16.520,98
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		
CURRENT ASSETS	29/58	182.895,47	144.383,09
Amounts receivable after more than one year	29		
Trade debtors	290		
Other amounts receivable	291		
of which non interest-bearing amounts receivable or with an abnormally low interest rate	2915		
Stocks and contracts in progress	3		
Stocks	30/36		
Raw materials and consumables	30/31		
Work in progress	32		
Finished goods	33		
Goods purchased for resale	34		
Immovable property intended for sale	35		
Advance payments	36		
Contracts in progress	37		
Amounts receivable within one year	40/41	108.511,23	112.196,05
Trade debtors	40	26.247,54	20.816,17
400000 - Customers (D)		26.247,54	14.397,33
404100 - Te ontvangen crediënola's (D)			318,84

Internal year statement - Extensive report (Association)

408000 - Advance payments (D)			5 600,00
Other amounts receivable	41	82 263,69	91 579,88
412100 - Provision RSZ (D)			3 607,08
414000 - Income receivable (D)		82 263,69	87 772,80
416910 - Other debtors: Coppieters fund (D)		0,00	0,00
416920 - Other debtors: EFA Youth (D)			
of which non interest-bearing amounts receivable or with an abnormally low interest rate	415		
Current investments (explanation 4.5.1/4.6)	50/53		
Cash at bank and in hand	54/58	65 134,70	19 329,74
550200 - KBC -88 (D)		16 087,74	3 602,46
550300 - KBC -82 (D)		7 774,18	8 589,55
550400 - KBC -78 - Saving account (D)		40 789,41	8 419,13
550500 - KBC -86 - Saving account EP (D)		341,42	331,46
570000 - Cash in hand (D)		141,94	387,14
580000 - Internal transfers of funds (D)		0,00	0,00
580100 - Visa (D)		0,00	0,00
Deferred charges and accrued income (explanation 4.6)	490/1	9 249,54	12 857,30
490000 - Deferred charges (D)		9 249,54	12 857,30
491000 - Accrued income (D)			
GL accounts not in the standard Belgian schema	AXX	0,00	0,00
240100 - Furniture and Desk Equipment (D)		0,00	0,00
TOTAL ASSETS	20/58	207 620,79	189 344,07




	Code	2014	2013
		01-01-2014 - 31-12-2014	01-01-2013 - 31-12-2013
EQUITY AND LIABILITIES			
CAPITAL AND RESERVES	10/15	40,716,36	40,716,36
Association Funds	10		
Opening equity	100		
Permanent financing	101		
Revaluation surpluses	12		
Allocated funds (explanation 4.7)	13	40,716,36	12,015,08
131000 - Social passive funds (C)		40,716,36	12,015,08
Accumulated profits (losses)	(+)/(-) 14	0,00	28,701,28
140000 - Profit carried forward (C)		0,00	28,701,28
Investment grants	15		
PROVISIONS AND DEFERRED TAXES	16		
Provisions for liabilities and charges	160/5		
Pensions and similar obligations	160		
Taxation	161		
Major repairs and maintenance	162		
Other liabilities and charges (explanation 4.7)	163/5		
Provisions for gifts and legacies with a recovery right (explanation 4.7)	168		
AMOUNTS PAYABLE	17/49	167,009,43	128,627,71
Amounts payable after more than one year (explanation 4.8)	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	178		
Other amounts payable	179		
Interest-bearing	1790		
Non interest-bearing or with an abnormally low interest rate	1781		
Cash Deposit	1792		
Amounts payable within one year	42/48	85,067,01	64,941,71
Current portion of amounts payable after more than one year falling due within one year (explanation 4.8)	42		
Financial debts	43		
Credit institutions	430/8		
Other loans	439		
Trade debts	44	44,225,80	33,316,96
Suppliers	440/4	44,225,80	33,316,96
440000 - Suppliers (C)		32,125,80	18,816,96
444000 - Invoice to be received (C)		12,100,00	14,500,00
444100 - Op te stellen creditnota's (C)			
Bills of exchange payable	441		
Advance payments received on contract in progress	46		
460000 - Advances received on contract in progress (C)			
Taxes, remuneration and social security (explanation 4.8)	45	40,841,21	31,824,75
Taxes	450/3	9,857,57	8,818,77
453000 - Taxes withheld (C)		9,857,57	6,818,77
Remuneration and social security	454/8	30,983,64	24,805,98
454000 - Social security contributions (C)		9,715,40	3,059,81
455000 - Remunerations (C)		0,00	0,00

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

		21 268,24	21 752,37
456000 - Holiday pay (C)			
Miscellaneous amounts payable	48	0,00	0,00
Debentures and matured coupons and cash deposit	480/8		
Miscellaneous interest-bearing amounts payable	4890		
Miscellaneous non interest-bearing amounts payable or with an abnormally low Interest rate	4891	0,00	0,00
489100 - Other debts interest of subvention account - BS (C)		0,00	0,00
Accruals and deferred Income (explanation 4 B)	482/3	81.842,42	83.886,00
482100 - Provision for eligible expenses to be carried over (C)		81.842,42	55.811,00
483000 - Deferred income (C)			7.875,00
GL accounts not in the standard Belgian schema	BXX	-105,00	0,00
240810 - Furniture and Desk Equipment depreciation (D)		0,00	0,00
489000 - Suspense account (C)		-105,00	0,00
TOTAL LIABILITIES	10/49	207.620,79	189.344,07

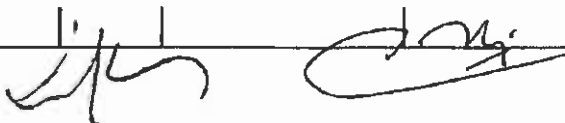



Internal year statement - Extensive report (Association)

	Code	2014	2013
		01-01-2014 - 31-12-2014	01-01-2013 - 31-12-2013
INCOME STATEMENT			
Operating Income	70/74	707.849,91	582.758,92
Turnover (explanation 4.9)	70	0,00	84.489,30
701000 - Subvention of the European parliament (C)		0,00	
702000 - Member contributions (C)			74.337,50
704000 - Participation Fees (C)			3.960,00
705000 - Donations (C)			175,00
707000 - Other income (C)		0,00	16,80
707100 - Project Contribution (C)			6.000,00
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	671.139,50	498.884,00
730000 - Membership fees deposits actual members (C)		89.373,68	
733000 - Subvention of the European parliament (C)		525.954,84	438.864,00
734000 - Carry Over Eligible Expense (take back) (C)		55.811,00	60.000,00
Other operating income	74	36.710,41	9.405,62
740000 - Other operating income (C)			1.821,37
740100 - Other income from Centre Meurts Coppeters (C)		28.610,17	
743000 - Miscellaneous operating income (C)		1.184,34	
745000 - Contributions in Kind (C)		5.287,23	6.133,89
749100 - Tax withheld reduction (C)		1.810,67	1.450,36
Operating charges	60/64	707.071,05	580.532,76
Raw materials, consumables	60		
Purchases	600/6		
Stocks: decrease (increase)	(+)/(-) 609		
Services and other goods	61	480.063,85	375.443,83
610000 - Rent building (D)		18.508,63	8.585,00
610100 - Rent Office Equipment (D)		5.463,28	3.453,97
611000 - Maintenance costs (D)		7.207,53	4.582,08
611103 - Fees other (D)		33,33	100,00
612100 - Telephone (D)		4.004,26	2.576,08
612110 - GSM (D)		2.651,07	1.666,66
612200 - Postage (D)		436,55	3.856,09
612300 - Electricity - Heating (D)		3.004,81	1.973,04
612500 - Office Equipment (D)		4.032,24	1.697,41
612510 - Leaflets, booklets (D)		2.104,03	11.508,46
612520 - Informatics Costs (D)		3.683,58	3.137,30
612530 - Subscriptions, magazines, papers (D)		300,43	805,21
612540 - Gadgets (D)		475,00	
613210 - Fees Audit (D)		14.520,00	
613220 - Fees Accountant (D)		-400,00	17.020,00
613230 - Fees Translators (D)		6.454,03	4.329,66
613240 - Fees Social Bureau (D)		1.968,87	1.717,44
613260 - Fees Ticket Restaurant (D)		660,21	807,84
613500 - Insurances (D)		500,54	537,33
615110 - General Assembly (D)		100.565,50	85.649,29
615120 - Bureau Meeting (D)		16.070,67	28.077,79
615130 - Conferences (D)		10.453,97	59.403,09
615140 - Other Meeting costs (D)		53.277,27	14.042,44
615200 - Information and publication costs (D)		36.749,19	49.248,39
615210 - Legal Publication (D)		122,94	121,97
615400 - EFAy (D)		35.000,00	10.000,00
615500 - European Elections (D)		64.611,07	
615600 - Non-Eligible Expenditure (D)			1.000,00
616000 - Expenditure relating to contributions in kind (D)		5.287,23	6.133,89
616100 - Carry Over Eligible Expenses (D)		81.942,42	55.811,00
617000 - Middles (D)		175,00	
Remuneration, social security costs and pensions (explanation 4.9)	(+)/(-) 62	213.159,33	193.167,76

Internal year statement - Extensive report (Association)

820200 - Remunerations Salaried staff (D)		158 566,80	141 032,74
820210 - Provision holiday pay (D)		21 268,24	21 752,37
820220 - Provision Vakantiegeld (terugname) (D)		-21 752,37	-19 205,43
821000 - Employer's contribution social security (D)		43 011,84	37 848,31
823000 - Other personnel charges (D)		3 628,85	4 574,62
823100 - Medical services (D)		223,91	137,81
823200 - Meal tickets (D)		3 575,70	3 584,75
823300 - Insurance Employees (D)		1 122,70	972,59
823400 - Staff mission expenses (D)		5 230,02	2 470,00
823500 - Canteen Expenses (D)		283,84	
Depreciation of and other amounts written off formation expenses, intangible and tangible fixed assets	630	9 030,37	9 221,37
830200 - Depreciation tangible assets (D)		9 030,37	9 221,37
Amounts written off stocks, contracts in progress and trade debtors: Appropriations (write-backs) (explanation 4.9)	(+)/(-) 631/4	4 775,00	2 700,00
833000 - Incr. Written off debtor + 1 year (D)			2 700,00
834000 - Incr. Written off debtor - 1 year (D)		4 775,00	
Provisions for liabilities and charges: Appropriations (uses and write-backs) (explanation 4.9)	(+)/(-) 635/8		
Other operating charges (explanation 4.9)	640/8	42,40	
640000 - Taxes other than income (D)		42,40	
Operating charges carried to assets as restructuring costs	(-) 649		
Operating profit (loss)	(+)/(-) 8901	778,88	12 226,18
Financial income	75	188,59	717,05
Income from financial fixed assets	750		
Income from current assets	751		
Other financial income (explanation 4.10)	752/9	188,59	717,05
754000 - Realised exchange gains (C)		0,01	
757000 - Received discounts from supplier (C)			2,65
757010 - Payment differences on purchase (C)		0,27	
758000 - Bank Interest (C)		188,31	714,40
Financial charges (explanation 4.10)	85	913,92	928,13
Debt charges	850	847,12	898,81
850000 - Interest, commissions related to debt (D)		47,80	
850400 - Bank Charges (D)		799,32	898,81
Amounts written off current assets except stocks, contracts in progress and trade debtors: appropriations (write-backs)	(+)/(-) 851		
Other financial charges	852/9	86,80	29,52
853200 - Interests suppliers (D)		63,27	
858100 - Utilization provision financial (D)		1,53	
857010 - Payment differences on sales (D)		2,00	6,68
859000 - Payment differences (D)			22,84
Gain (loss) on ordinary activities before taxes	(+)/(-) 9902	33,53	12 015,08
Extraordinary income	76		
Write-back of depreciation and of amounts written off intangible and tangible fixed assets	760		
Write-back of amounts written down financial fixed assets	761		
Write-back of provisions for extraordinary liabilities and charges	762		
Capital gains on disposal of fixed assets	763		
Other extraordinary income (explanation 4.10)	764/9		
Extraordinary charges	86	33,53	
Extraordinary depreciation of and extraordinary amounts written off formation expenses, intangible and tangible fixed assets	860		
Amounts written off financial fixed assets	861		
Provisions for extraordinary liabilities and charges: appropriations (uses)	(+)/(-) 862		
Capital losses on disposal of fixed assets	863		
Other extraordinary charges (explanation 4.10)	864/8		
Extraordinary charges carried to assets as restructuring costs	(-) 869		
GL accounts not in the standard Belgian schema	WXX	33,53	
670100 - Advance levy on income derived from securities (D)		33,53	
691000 - Transfer to allocated funds (D)			
Gain (loss) of the period available for appropriation	(+)/(-) 9904	0,00	12 015,08



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

	Code	2014	2013
		01-01-2014 - 31-12-2014	01-01-2013 - 31-12-2013
APPROPRIATION ACCOUNT			
Profit (loss) to be appropriated	(+)/(-) 9908	0,00	12.015,08
Gain (loss) of the period available for appropriation	(+)/(-) (9905)	0,00	12.015,08
Profit (loss) brought forward	(+)/(-) 14P		
Withdrawals from capital and reserves	791/2		
from capital and share premium account	791		
from reserves	792		
Transfer to capital and reserves	892		
Profit (loss) to be carried forward	(+)/(-) (14)		12.015,08
693000 - Overgedragen resultaat boekjaar (D)			12.015,08

Internal year statement - Extensive report (Association)

	Code	2014		2013	
		01-01-2014 - 31-12-2014		01-01-2013 - 31-12-2013	
List of controls performed on the complete scheme for associations					
<u>BALANCE</u>					
Fixed assets					
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	
Current assets					
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	
28/58 = 29 + 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					
160/5 = 160 + 161 + 162 + 163/5		OK		OK	
18 = 160/5 + 168		OK		OK	
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		Not (OK)		Not (OK)	
		207 620,79	207 725,79		
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	
60/64 = 60 + 61 + 62 + 630 + 631/4 + 635/8 + 640/8 +		OK		OK	

Internal year statement - Extensive report (Association)

848			
9901 = 70/74 - 80/84		OK	OK
75 = 750 + 751 + 752/9		OK	OK
85 = 850 + 851 + 852/9		OK	OK
9902 = 9901 + 75 - 85		OK	OK
78 = 780 + 781 + 782 + 783 + 784/9		OK	OK
88 = 880 + 881 + 882 + 883 + 884/8 + 889		Not (OK)	Not (OK)
		33,53	
9904 = 9902 + 78 - 88		OK	OK

[Handwritten signatures]

EFA'14 COMPARISON BUDGETTED-ACTUAL

EXPENDITURE			REVENUE		
	Budget	ACTUAL		Budget	ACTUAL
Eligible expenditure					
A.1: Personnel costs	266,000.00	215,953.41	D.1 Dissolution of "Provision to cover eligible costs to be incurred in the first quarter of N+1"		55,811.00
1 Salaries	142,000.00	199,269.51			
2 Contributions	101,000.00		D.2 European Parliament grant	663,684.00	525,954.84
3 Professional training	5,100.00	5,230.61	D.3 Membership fees	78,000.00	76,466.65
4 Staff mission expenses	4,800.00				
5 Other personal costs	2,100.00	11,453.89	D.3.1 from member parties	78,000.00	
A.2: Infrastructure and operating costs	69,065.00	49,233.54	D.3.2 from individual members	2,069.90	3,697.00
1 Rent, charges and maintenance costs	24,700.00	19,359.08	D.4 Donations		
2 Costs relating to the installation, operation and maintenance of equipment	4,000.00				
3 Depreciation of movable and immovable property	2,000.00	9,030.37	D.4.1 above 500 EUR	2,000.00	
4 Stationery and office supplies	1,800.00	1,794.61	D.4.2 below 500 EUR		12,183.60
5 Postal and telecommunications charges	2,100.00	8,081.89	D.5 Other own resources (to cover eligible expenditure) (to be listed)	15,000.00	
6 Printing, translation and reproduction costs	13,000.00	6,563.06			
7 Other infrastructure costs	2,400.00	500.34	D.6 Contributions in kind	8,000.00	5,287.23
A.3: Administrative expenditure	35,000.00	50,222.19			
1 Documentation costs (magazines, press agencies, databases)	1,500.00				
2 Costs of studies and research	5,000.00				
3 Legal costs	1,000.00	122.94			
4 Accounting and audit costs	10,500.00	14,120.00			
5 Support to affiliated organisations and subsidies to third parties	20,000.00	35,000.00			
6 Miscellaneous administrative costs	1,000.00	979.25			
A.4: Meetings and representation costs	166,000.00	170,913.34			
1 Costs of meetings of the political party	85,000.00	108,762.10			
2 Participation in seminars and conferences	66,000.00	10,453.97			
3 Representation costs	4,000.00				
4 Cost of invitations	1,000.00				
5 Other meeting-related costs	10,000.00	53,277.27			
A.5: Information and publication costs	131,332.24	105,619.27			
1 Publication costs	21,000.00				
2 Creation and operation of internet sites	7,400.00	3,263.58			
3 Publicity costs	7,600.00				
4 Communications equipment (radio/TV)	2,000.00	37,224.19			
5 Seminars and exhibitions	9,000.00				
6 Election campaigns ¹	90,273.24	64,611.07			
7 Other information-related costs	2,000.00	300.43			
A.6: Expenditure relating to contributions in kind	6,000.00				
A.7: Allocation to "Provision to cover eligible expenditure to be incurred in the first quarter of N+1"					
A. TOTAL ELIGIBLE EXPENDITURE	666,273.24	672,981.40	D. REVENUE (to cover eligible expenditure)	662,694.00	679,400.33
B.1: Non-eligible expenditure	1,000.00				
1 Allocations to other providers		43.83	E.1 Additional other own resources (to cover non-eligible expenditure) (to be listed)	1,000.00	
2 Financial charges					
3 Exchange losses					
4 Doubtful claims on third parties		4,775.00			
5 Other (to be specified) - removed costs		28,618.17			
B. TOTAL NON-ELIGIBLE EXPENDITURE	1,000.00	33,437.10	E. REVENUE (to cover non-eligible expenditure)	1,000.00	28,618.17
C. TOTAL EXPENDITURE	667,273.24	706,418.50	F. TOTAL REVENUE	663,694.00	708,018.50
			G. Profit/loss (F-C)	6,470.76	0.00
H.1 Allocation of own resources to the specific reserve account¹	6,470.76				
H. Profit/loss for verifying compliance with the no-profit rule (G-H.1)¹					

¹ Specific social reserve of EFA 2014-2016
Not applicable to political foundations at European level

Handwritten signature and initials

EFA DONATIONS 2014 > 500 €

NAME	PAID	DATE PAYMENT	comments
-------------	-------------	---------------------	-----------------

Régions et Peuples Solidaires	3000	29-12-14	kbc
-------------------------------	------	----------	-----

Total	3000		
--------------	-------------	--	--