

Independent auditor's report to European Free Alliance ASBL for the year ended 31 December 2018

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 2018, the income statement for the year ended 31 December 2018 and the disclosures (all elements together the "Annual Accounts") using the abbreviated schedule and on the Final Statement of reimbursable expenditure actually incurred as well as on compliance with rules and regulations applicable to funding of European political parties and European political foundations 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 2018.

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

Unqualified opinion

We have audited the Annual Accounts of European Free Alliance ASBL (the "Entity"), that comprise the balance sheet on 31 December 2018, as well as the income statement of the year and the disclosures, which show a balance sheet total of € 641.425,63 and of which the income statement shows a positive result for the year of € 32.110,32.

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 2018, 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 reimbursable expenditure actually incurred for the year ended 31 December 2018 in accordance with rules and regulations applicable to funding of European political parties and European political foundations of European Free Alliance ASBL.

In our opinion, the Final Statement of reimbursable expenditure actually incurred of the

Entity for the year ended 31 December 2018 is prepared, in all material respects, in accordance with rules and regulations applicable to funding of European political parties and European political foundations.

Basis for the unqualified opinion

We conducted our audit in accordance with International Standards on Auditing ("ISA"). Our responsibilities under those standards are further described in the "Our responsibilities for the audit of the Annual Accounts and the Final Statement of reimbursable 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 the Final Statement of reimbursable 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.

Other Matters

On 29 March 2017, the United Kingdom invoked Article 50 of the Treaty on European Union (TEU) and notified its intention to withdraw from the European Union and the European Atomic Energy Community (EURATOM). At present, negotiations on the withdrawal arrangements are ongoing.

The Entity has not made any disclosure of its assessment of the impact of Brexit in its Annual Accounts.

We have considered the uncertainties related to the potential effects of Brexit and the assumptions made by the Entity in this respect on its operations and financial situation.

Responsibilities of the Members of the Board for the preparation of the Annual Accounts and the Final Statement of reimbursable 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 reimbursable 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 reimbursable 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 contribution awarded and must comply with the provisions of the Regulation (EU, Euratom) No 1141/2014 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 reimbursable expenditure actually incurred

Our objectives are to obtain reasonable assurance whether the Annual Accounts and the Final Statement of reimbursable 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 reimbursable 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 ISA 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 reimbursable expenditure actually incurred.

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

As part of an audit, in accordance with ISA, 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 reimbursable 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 reimbursable expenditure actually incurred, and evaluating whether these Annual Accounts and the Final Statement of reimbursable 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 contribution decision, Regulation (EU, Euratom) No 1141/2014 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 contribution decision, Regulation (EU, Euratom) No 1141/2014 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 reimbursable 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 costs declared were actually incurred;
- ▶ The statement of revenue is exhaustive;
- ▶ The financial documents submitted by the entity to Parliament are consistent with the financial provisions of the Funding Decision;
- ▶ The obligations arising from Regulation (EU, Euratom) No 1141/2014, in particular from Article 20 thereof, have been met;
- ▶ The obligations arising from the Funding Decision, in particular from Article II.9 and Article II.18 thereof, have been met;
- ▶ The contributions in kind have actually been provided to the entity and have been valued in compliance with the applicable rules;
- ▶ Any unused part of Union funding was carried-over to the next financial year;

- ▶ The unused part of Union funding was used in accordance with Article 204k(2) of the Financial Regulation;
- ▶ Any surplus of own resources was transferred to the reserve;
- ▶ We were not yet provided with the financial statements prepared in accordance with the international accounting standards defined in article 2 of regulation (EC) No 1606/2002. The financial statements prepared in accordance to the international accounting standards will be subject to a separate audit opinion.

Diegem, 17 April 2019

Ernst & Young Réviseurs d'Entreprises scrl
represented by



Danielle Vermaelen
Partner*

* Acting on behalf of a BVBA/SPRL

19DV0776



Annual Accounts

Europese Vrije Alliantie
Internal year statement - Extensive report

	Code	2018		2017	
		01-01-2018 - 31-12-2018		01-01-2017 - 31-12-2017	
BALANCE SHEET AFTER APPROPRIATION					
ASSETS					
FIXED ASSETS	20/28	68,906,23		15,742,52	
Formation expenses (explanation 4.1)	20				
Intangible fixed assets (explanation 4.2)	21	58.905,35		3.296,99	
211100 - Website (D)		82.796,35		18859,95	
211190 - Depreciations Website (D)		(23.891,00)		-15562,96	
Tangible fixed assets (explanation 4.3)	22/27	10.000,88		12.445,53	
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	10.000,88		12.445,53	
Owned by the association in full property	241	10.000,88		12.445,53	
241000 - Furniture and Desk Equipment (D)		52.719,16		50655,02	
241910 - Depreciation Furniture and Desk Equipment (D)		(42.718,28)		-38209,49	
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	572.519,40		1.281.820,32	
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	22.728,70		20.619,91	
Stocks	30/36	22.728,70		20.619,91	
Raw materials and consumables	30/31				
Work in progress	32				
Finished goods	33				
Goods purchased for resale	34	22.728,70		20.619,91	
340000 - Goods purchased for resale (D)		22.728,70		20619,91	
Immovable property intended for sale	35				
Advance payments	36				
Contracts in progress	37				
Amounts receivable within one year	40/41	31.119,42		1.146.600,68	
Trade debtors	40	16.828,52		28.458,47	
400000 - Customers (D)		6.301,52		10762,19	
404000 - Income receivable (D)				75	
404100 - Te ontvangen creditnota's (D)				17621,28	
406000 - Advance payments (D)		10.527,00			

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Other amounts receivable	41	14.290,90	1.118.142,21
412100 - Provision RSZ (D)		14.290,90	
414000 - Income receivable (D)			154425,5
4140000 - RECEIVABLE (D)			963716,71
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	385.691,98	59.252,10
550200 - KBC -68 (D)		24.233,73	38713,45
550300 - KBC -62 (D)		26.652,63	13777,07
550400 - KBC -78 - Saving account (D)		46.104,84	5296,16
550500 - KBC -86 - Saving account EP (D)		288.111,77	1260,91
570000 - Cash in hand (D)		493,11	204,51
580200 - PayPal (D)		95,90	
Deferred charges and accrued income (explanation 4.6)	490/1	132.979,30	55.347,63
490000 - Deferred charges (D)		132.979,30	54572,63
491000 - Accrued income (D)			775
GL accounts not in the standard Belgian schema	AXX		
TOTAL ASSETS	20/58	641.425,63	1.297.562,84
EQUITY AND LIABILITIES			
CAPITAL AND RESERVES	10/15	78.215,16	46.104,84
Association Funds	10		
Opening equity	100		
Permanent financing	101		
Revaluation surpluses	12		
Allocated funds (explanation 4.7)	13	78.215,16	46.104,84
131000 - Social passive funds (C)		78.215,16	46104,84
Accumulated profits (losses)	(+)(-)		
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	563.210,47	1.251.458,00
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	176		
Other amounts payable	179		
Interest-bearing	1790		
Non interest-bearing or with an abnormally low interest rate	1791		
Cash Deposit	1792		
Amounts payable within one year	42/48	216.639,66	162.741,29
Current portion of amounts payable after more than one year falling due within one year (explanation 4.8)	42		
Financial debts	43	273,35	5.112,26
Credit institutions	430/8	273,35	5.112,26
433000 - Current accounts payable (C)		273,35	5112,26

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Other loans	439		
Trade debts	44	144.053,66	90.361,92
Suppliers	440/4	144.053,66	90.361,92
440000 - Suppliers (C)		111.700,24	34726,9
440500 - Creditor clients (C)			9500
444000 - Invoice to be received (C)		32.353,42	46135,02
Bills of exchange payable	441		
Advance payments received on contract in progress	46		
Taxes, remuneration and social security (explanation 4.8)	45	72.312,65	67.267,11
Taxes	450/3	28.303,79	26.918,15
451700 - VAT corrections (C)		17.439,67	5881,23
453000 - Taxes withheld (C)		10.864,12	21036,92
Remuneration and social security	454/9	44.008,86	40.348,96
454000 - Social security contributions (C)		11.897,22	6633,18
455000 - Remunerations (C)			-24,87
456000 - Holiday pay (C)		32.111,64	33740,65
Miscellaneous amounts payable	48		
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		
Accruals and deferred income (explanation 4.8)	492/3	346.570,81	1.088.716,71
4920000 - PAYABLES (C)			963716,71
492100 - Provision for eligible expenses to be carried over (C)		335.020,81	125000
493000 - Deferred income (C)		11.550,00	
GL accounts not in the standard Belgian schema	BXX		
TOTAL LIABILITIES	10/49	641.425,63	1.297.562,84
INCOME STATEMENT			
Operating income	70/74	1.245.067,75	1.045.014,12
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	1.231.333,37	1.015.974,68
733000 - Subvention of the European parliament (C)		963.716,71	779409
733010 - Member contributions (C)		81.741,66	83825
733015 - Extra contribution (C)		43.280,00	
733020 - Project contribution (C)			25340
733040 - Participation fees (C)		5.500,00	7051,33
733050 - Donations (C)		10.575,00	1439,37
733060 - Other income (C)		1.020,00	1170,07
733070 - Merchandising (C)			1261
733080 - Books (C)		500,00	4728,91
734000 - Carry Over Eligible Expense (take back) (C)		125.000,00	111750
Other operating income	74	13.734,38	29.039,44
740000 - Other operating income (C)		440,00	
740100 - Other income from Centre Maurits Coppieters (C)		13.294,38	10685,08
740300 - Non eledg. income (C)			750
743000 - Miscellaneous operating income (C)			261,06
745000 - Contributions in Kind (C)			17343,3
Operating charges	60/64	1.212.162,54	1.043.395,44
Raw materials, consumables	60		
Purchases	600/8		
Stocks: decrease (increase)	(+)/(-) 609		
Services and other goods	61	858.024,14	704.462,90
610000 - Rent building (D)		14.390,12	10523,17
610100 - Rent Office Equipment (D)		4.767,82	3070,01
611000 - Maintenance costs (D)		12.161,80	11571,23

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Internal year statement - Extensive report

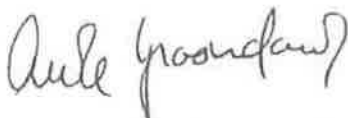
611103 - Fees other (D)			214,69	170
612100 - Telephone (D)			4.023,37	3514,78
612110 - GSM (D)			3.726,19	2687,7
612200 - Postage (D)			2.041,10	2091,23
612300 - Electricity - Heating (D)			3.001,98	2452,36
612500 - Office Equipment (D)			2.660,44	1967,13
612510 - Leaflets, booklayers (D)			3.239,50	29323,58
612520 - Informatics Costs (D)			11.962,83	9328,88
612530 - Subscriptions, magazines, papers (D)			1.305,53	968
612540 - Gadgets (D)			2.530,16	2011,69
613200 - Fees Other (D)			28.090,92	7434,02
613210 - Fees Audit (D)			19.844,00	20586
613230 - Fees Translators (D)			17.302,04	11747,52
613240 - Fees Social Bureau (D)			3.107,17	2515,87
613250 - Fees Lawyer (D)				4565,32
613260 - Fees Ticket Restaurant (D)			941,29	688,36
613500 - Insurances (D)			951,54	933,07
615110 - General Assembly (D)			113.942,58	94086,7
615120 - Bureau Meeting (D)			43.651,25	53943,47
615130 - Conferences (D)			93.242,80	142146,76
615140 - Other Meeting costs (D)			25.414,33	24007,2
615150 - Other travel costs (D)			2.183,56	481,58
615200 - Information and publication costs (D)			13.739,50	41993,87
615205 - Seminars and exhibitions (D)				937,65
615210 - Legal Publication (D)			129,35	380,79
615300 - Representation presents (D)			309,40	833
615400 - EFAy (D)			59.999,00	59999
615500 - European Elections (D)			20.834,69	
616000 - Expenditure relating to contributions in kind (D)				17000
616010 - Non eligible cost (D)			13.294,38	15482,96
616100 - Carry Over Eligible Expenses (D)			335.020,81	125000
Remuneration, social security costs and pensions (explanation 4.9)	(+)/(-)	62	<u>340.741,49</u>	<u>329.916,38</u>
620200 - Remunerations Salaried staff (D)			262.848,51	251055
620210 - Provision holiday pay (D)			(1.629,01)	33740,65
620220 - Provision Vakantiegeld (terugname) (D)				-33737,78
621000 - Employer's contribution social security (D)			59.649,49	60836,72
623000 - Other personnel charges (D)			5.410,38	4431,03
623100 - Medical services (D)			466,57	455,31
623150 - Professional training (D)				95
623200 - Meal tickets (D)			8.489,45	6193,25
623300 - Insurance Employees (D)			1.548,38	1904,75
623400 - Staff mission expenses (D)			2.925,00	4095
623500 - Canteen Expenses (D)			1.032,72	847,45
Depreciation of and other amounts written off formation expenses, intangible and tangible fixed assets		630	<u>12.852,35</u>	<u>8.899,26</u>
630200 - Depreciation, tangible assets (D)			12.852,35	7805,07
630900 - Written off tangible assets (D)				1094,19
Amounts written off stocks, contracts in progress and trade debtors:				
Appropriations (write-backs) (explanation 4.9)	(+)/(-)	631/4		
Provisions for liabilities and charges: Appropriations (uses and write-backs) (explanation 4.9)	(+)/(-)	635/8		
Other operating charges (explanation 4.9)		640/8	<u>544,56</u>	<u>116,90</u>
640000 - Taxes other than income (D)			57,11	21,9
640100 - Boetes (D)				95
641000 - Losses on disposal tangible assets (D)			487,45	
Operating charges carried to assets as restructuring costs	(-)	649		
Operating profit (loss)	(+)/(-)	9901	32.905,21	1.618,68
Financial income		75		0,75

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Internal year statement - Extensive report

Income from financial fixed assets		750		
Income from current assets		751		0,74
751000 - Income from current assets (C)				0,74
Other financial income (explanation 4.10)		752/9		0,01
757010 - Payment differences on purchase (C)				0,01
Financial charges (explanation 4.10)		65	794,89	810,53
Debt charges		650	537,66	804,16
650000 - Interest, commissions related to debt (D)			25,20	
650400 - Bank Charges (D)			512,46	804,16
Amounts written off current assets except stocks, contracts in progress and trade debtors: appropriations (write-backs)	(+)/(-)	651		
Other financial charges		652/9	257,23	6,37
657000 - Other financial charges (D)			256,58	
659000 - Payment differences (D)			0,65	6,37
Gain (loss) on ordinary activities before taxes	(+)/(-)	9902	32.110,32	808,90
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		66		
Extraordinary depreciation of and extraordinary amounts written off formation expenses, intangible and tangible fixed assets		660		
Amounts written off financial fixed assets		661		
Provisions for extraordinary liabilities and charges: appropriations (uses)	(+)/(-)	662		
Capital losses on disposal of fixed assets		663		
Other extraordinary charges (explanation 4.10)		664/8		
Extraordinary charges carried to assets as restructuring costs	(-)	669		
GL accounts not in the standard Belgian schema		WXX	32.110,32	808,90
670100 - Advance levy on income derived from securities (D)				0,22
691000 - Transfer to allocated funds (D)			32.110,32	808,68
Gain (loss) of the period available for appropriation	(+)/(-)	9904		
APPROPRIATION ACCOUNT				
Profit (loss) to be appropriated	(+)/(-)	9906		
Gain (loss) of the period available for appropriation	(+)/(-)	(9905)		
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		692		
Profit (loss) to be carried forward	(+)/(-)	(14)		
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

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Internal year statement - Extensive report

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
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
16 = 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		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
60/64 = 60 + 61 + 62 + 630 + 631/4 + 635/8 + 640/8 + 649		OK	OK
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		Not (OK)	Not (OK)
Non-connected accounts	XXX	32,110.32	808.90



Anke Spoorendonk, Treasurer of EFA



Lorena Lopez de Lacalle, President of EFA



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Final Statement of reimbursable expenditure actually incurred

Actual /BUDGET 2018 EUROPEAN FREE ALLIANCE

Costs		
Reimbursable costs	Budget	Actual
A.1: Personnel costs	395.000,00 €	344.789,95 €
1. Salaries	300.000,00 €	261.219,50 €
2. Contributions	80.000,00 €	59.649,49 €
3. Professional training		
4. Staff missions expenses	10.000,00 €	2.925,00 €
5. Other personnel costs	5.000,00 €	20.995,96 €
A.2: Infrastructure and operating costs	80.150,00 €	81.605,70 €
1. Rent, charges and maintenance costs	36.150,00 €	34.321,72 €
2. Costs relating to installation, operation and maintenance of equipment	7.000,00 €	
3. Depreciation of movable and immovable property	10.000,00 €	12.852,35 €
4. Stationery and office supplies	5.000,00 €	2.660,44 €
5. Postal and telecommunications charges	5.000,00 €	9.790,66 €
6. Printing, translation and reproduction costs	16.000,00 €	20.541,54 €
7. Other infrastructure costs	1.000,00 €	1.438,99 €
A.3: Administrative costs	92.000,00 €	109.072,85 €
1. Documentation costs (newspapers, press agencies, databases)	2.000,00 €	
2. Costs of studies and research	10.000,00 €	28.090,92 €
3. Legal costs	1.000,00 €	129,35 €
4. Accounting and audit costs	17.000,00 €	19.844,00 €
5. Miscellaneous administrative costs	2.000,00 €	1.009,58 €
6. Support to associated entities	60.000,00 €	59.999,00 €
A.4: Meetings and representation costs	357.500,00 €	278.743,92 €
1. Costs of meetings	160.000,00 €	157.593,83 €
2. Participation in seminars and conferences	150.000,00 €	93.242,80 €
3. Representation costs	5.000,00 €	309,40 €
4. Costs of invitations	2.500,00 €	
5. Other meeting-related costs	40.000,00 €	27.597,89 €
A.5: Information and publication costs	209.134,37 €	50.429,82 €
1. Publication costs	50.000,00 €	13.739,50 €
2. Creation and operation of Internet sites	20.000,00 €	11.962,83 €
3. Publicity costs	10.000,00 €	
4. Communications equipment (gadgets)	5.000,00 €	2.530,16 €
5. Seminar and exhibitions	10.000,00 €	
6. Election campaigns	100.000,00 €	20.834,69 €
7. Other information-related costs	14.134,37 €	1.362,64 €
A. TOTAL REIMBURSABLE COSTS	1.133.784,37 €	864.642,24 €
Non-reimbursable costs	1.000,00 €	13.294,38 €
1. Allocations to other provisions		
2. Financial charges		
3. Loss on intangible assets		
4. Doubtful claims on third parties		
5. Others (CF Re-invoiced Costs)	1.000,00 €	13.294,38 €
6. Contributions in kind		
B. TOTAL NON-REIMBURSABLE COSTS	1.000,00 €	13.294,38 €
C. TOTAL COSTS	1.134.784,37 €	877.936,62 €



Anke Spoorendonk, Treasurer of EFA

Revenue		
	Budget	Actual
D.1-1. European Parliament funding carried over from year N-1	125.000,00 €	125.000,00 €
D.1-2. European Parliament funding awarded for year N	963.716,71 €	963.716,71 €
D.1-3. European Parliament funding carried over to year N+1		335.020,81 €
D.1. European Parliament funding used to cover 85% of reimbursable costs in year N	963.716,71 €	753.695,90 €
D.2 membership fees	130.000,00 €	82.091,66 €
2.1 from member parties	100.000,00 €	81.741,66 €
2.2 from individual members (FoEFA)	30.000,00 €	350,00 €
D.3 Donations	30.067,66 €	10.575,00 €
	30.067,66 €	10.575,00 €
D.4 Other own resources	11.000,00 €	50.390,00 €
4.1 Extra ordinary contributions		43.280,00 €
4.2 Participation fees for the financing of the reimbursable costs	10.000,00 €	5.500,00 €
4.3 EFAY tombola		670,00 €
4.4 ImagINATION		500,00 €
4.5 Other income and reimbursements	1.000,00 €	440,00 €
D.5. Non-eligible Income (CF Re-invoiced Income)		13.294,38 €
D. TOTAL REVENUE (D1 + D2 + D3 + D4 + D5)	1.134.784,37 €	910.046,94 €
E. profit/loss	- €	32.110,32 €

F. Allocation of own resources to the reserve account	- €	32.110,32 €
G. Profit/loss for verifying compliance with the no-profit rule (E-F)	- €	0,00 €
H. Interest from pre-financing		



Lorena Lopez de Lacalle, President of EFA