

Auditor's report on the financial statements of CENTRE MAURITS COPPIETERS ASBL for the year ended 31 December 2013

In accordance with the statutory requirements and 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 cvba. This report contains our opinion on the financial statements (only including balance sheet and profit and loss account) and on the financial statements 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.

Unqualified auditor's report with emphasis of matter

We have audited the financial statements as defined above for the year ending 31 December 2013 and the final statement of the eligible expenditure actually incurred for the period of eligibility defined by the grant award decision of Centre Maurits Coppieters ASBL, as laid out on the following pages.

The financial statements for the year ended 31 December 2013 have been prepared in accordance with the financial reporting framework applicable in Belgium and show a balance sheet total of € 75.873,57 and a profit for the year of € 4.712,76. The profit of the year has been transferred to the Specific Reserve Account. Reserve accumulated (including the result of the year) amounts to € 3.950,41.

Respective responsibilities of the Board of Directors of Centre Maurits Coppieters ASBL

The Board of Directors is responsible for the preparation and fair presentation of the financial statements. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation. Moreover, it includes a fair presentation of financial statements 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 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.

Respective responsibilities of the Auditor

Our responsibility is to express an opinion on these financial statements and on the final financial 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 legal requirements and the auditing standards applicable in Belgium, as issued by the Institute of Registered Auditors (Institut des Réviseurs d'Entreprises/Instituut van de Bedrijfsrevisoren). Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

In accordance with these standards, we have performed procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, we have considered internal control relevant to the association's preparation and fair presentation of the financial statements 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. We have evaluated the appropriateness of accounting policies used, the reasonableness of significant accounting estimates made by the association and the presentation of the financial statements, taken as a whole. Finally, we have obtained from the Board of Directors and the association's officials the explanations and information necessary for executing our audit procedures. 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.

Opinion

In our opinion, the financial statements (only including balance sheet and profit and loss account) for the period ended 31 December 2013 have been prepared in accordance with the financial reporting framework applicable in Belgium, are free of material misstatement and show a true and fair view of the financial position and the operating results.

Notwithstanding the negative cash position in the year under audit which impact the financial statements of the Foundation, the financial statements are prepared under the assumption that the activities will be continued. This assumption is sustainable as long as the Foundation will receive financial support from the European Parliament or other financing sources. Without altering our audit opinion, we draw your attention to the notes in the financial statements in which the Foundation justifies the application of accounting policies under the assumption of going concern.

Additional confirmations and statements

The association's compliance with:

- the Law for not-for-profit associations (Wet betreffende de verenigingen zonder winstoogmerk, de internationale verenigingen zonder winstoogmerk en de stichtingen / Loi sur les associations sans but lucratif, les associations internationales sans but lucratif et les fondations) ,
- its articles of association, and
- the provisions of the European Parliament's grant award decision, Regulation (EC) No 2004/2003 and the underlying acts,

is the responsibility of the Board of Directors.

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, except for the auditor's report not being presented to the General Assembly who approved the financial statements.




In our opinion (which does not modify the scope of our opinion on the financial statements):

- without prejudice to 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 Centre Maurits Coppieters 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;
- the contributions in kind have actually been provided to the beneficiary and have been valued in compliance with the applicable rules.

Brussels, 7 March 2014

Ernst & Young Réviseurs d'Entreprises scrl
represented by



Danielle Vermaelen
Partner

14DV0404

	Code	2013	2012
		01-01-2013 - 31-12-2013	01-01-2012 - 31-12-2012
BALANS NA WINSTVERDELING			
ACTIVA			
VASTE ACTIVA	20/28	10.860,59	8.529,58
Oprichtingskosten (toelichting 4.1)	20		
Immateriële vaste activa (toelichting 4.2)	21	4.509,79	3.268,60
214000 - Informatics costs (D)		20.363,67	17.427,20
214900 - Depreciation informatics costs (D)		-15.854,08	-14.158,60
Materiële vaste activa (toelichting 4.3)	22/27	6.350,80	5.260,98
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	6.350,80	5.260,98
In volle eigendom van de vereniging	241	6.350,80	5.260,98
241000 - Furniture and Desk Equipment (D)		13.803,35	10.878,35
241910 - Depreciation Furniture and Desk Equipment (D)		-7.452,55	-5.617,37
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		
Financiële vaste activa (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		
VLOTTENDE ACTIVA	29/58	65.012,98	52.521,74
Vorderingen op meer dan één jaar	29		
Handelsvorderingen	290		
Overige vorderingen	291		
waarvan niet-rentedragende vorderingen of gekoppeld aan een abnormaal lage rente	2915		
Voorraden en bestellingen in uitvoering	3		
Voorraden	30/36		
Grond- en hulpstoffen	30/31		
Goederen in bewerking	32		
Gereed product	33		
Handelsgoederen	34		
Onroerende goederen bestemd voor verkoop	35		
Vooruitbetalingen	36		
Bestellingen in uitvoering	37		
Vorderingen op ten hoogste één jaar	40/41	31.649,51	3.402,13
Handelsvorderingen	40	3.031,87	3.174,63
400000 - Handelsdebiteuren (D)		3.031,87	3.174,63
Overige vorderingen	41	28.617,64	227,50
412100 - Provisie RSZ (D)		1.571,95	0,00
414000 - Te innen opbrengsten (D)		27.045,69	0,00

	Code	2013	2012
		01-01-2013 - 31-12-2013	01-01-2012 - 31-12-2012
416930 - Other Debtors - EFA (D)		0,00	227,50
waarvan niet-rentedragende vorderingen of gekoppeld aan een abnormaal lage rente	415		
Geldbeleggingen (toelichting 4.5.1/4.6)	50/53		
Liquide middelen	54/58	<u>32.686,77</u>	<u>48.430,64</u>
550000 - KBC -39 (D)		13.618,70	37.221,22
550200 - KBC -30 - Saving account (D)		19.039,83	11.189,56
570000 - Kassen contanten (D)		30,24	10,24
580000 - Interne overboekingen (D)		0,00	0,00
580100 - Visa (D)		0,00	9,62
Overlopende rekeningen (toelichting 4.6)	490/1	<u>676,70</u>	<u>688,97</u>
490000 - Over te dragen kosten (D)		676,70	688,97
491000 - Verkregen opbrengsten (D)		0,00	0,00
TOTAAL VAN DE ACTIVA	20/58	<u>75.873,57</u>	<u>61.051,32</u>

	Code	2013		2012	
		01-01-2013 - 31-12-2013		01-01-2012 - 31-12-2012	
PASSIVA					
EIGEN VERMOGEN	10/15		3.950,41		-762,35
Fondsen van de vereniging	10				
Beginvermogen	100				
Permanente financiering	101				
Herwaarderingsmeerwaarden	12				
Bestemde fondsen (toelichting 4.7)	13		3.950,41		-762,35
131000 - Fondsen bestemd voor sociaal passief (C)			3.950,41		-762,35
Overgedragen winst (verlies)	(+)/(-) 14				
Kapitaalsubsidies	15				
VOORZIENINGEN	16				
Voorzieningen voor risico's en kosten	160/5				
Pensioenen en soortgelijke verplichtingen	160				
Belastingen	161				
Grote herstellings- en onderhoudswerken	162				
Overige risico's en kosten (toelichting 4.7)	163/5				
Voorzieningen voor schenkingen en legaten met terugnemingsrecht (toelichting 4.7)	168				
SCHULDEN	17/49		71.923,16		61.813,67
Schulden op meer dan één jaar (toelichting 4.8)	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				
Rentledragend	1790				
Niet-rentledragend of gekoppeld aan een abnormaal lage rente	1791				
Borgtochten ontvangen in contanten	1792				
Schulden op ten hoogste één jaar	42/48		71.865,14		61.813,67
Schulden op meer dan één jaar die binnen het jaar vervallen (toelichting 4.8)	42				
Financiële schulden	43				
Kredietinstellingen	430/8				
Overige leningen	439				
Handelsschulden	44		55.593,43		45.685,80
Leveranciers	440/4		55.593,43		45.685,80
440000 - Leveranciers (C)			51.537,43		40.022,05
444000 - Te ontvangen facturen (C)			4.056,00		5.663,75
Te betalen wissels	441				
Ontvangen vooruitbetalingen op bestellingen	46				
Schulden met betrekking tot belastingen, bezoldigingen en sociale lasten (toelichting 4.8)	45		16.271,71		7.699,20
Belastingen	450/3		2.490,70		0,00
453000 - Ingehouden voorheffingen (C)			2.490,70		0,00
Bezoldigingen en sociale lasten	454/9		13.781,01		7.699,20
454000 - Rijksdienst sociale zekerheid (C)			2.628,53		0,00
455000 - Bezoldigingen (C)			3.453,28		0,00
456000 - Vakantiegeld (C)			7.699,20		7.699,20
Diverse schulden	48		0,00		8.428,67
Vervallen obligaties, coupons en borgtochten ontvangen in contanten	480/8				
Andere rentledragende schulden	4890		0,00		7.722,64
489000 - Anders diverse schulden: rentledragend (C)			0,00		7.722,64

	Code	2013	2012
		01-01-2013 - 31-12-2013	01-01-2012 - 31-12-2012
Andero schulden, niet-rentedragend of gekoppeld aan een abnormaal lage rente	4891	0,00	706,03
489100 - Other debts interest of subvention account - 86 (C)		0,00	706,03
Overlopende rekeningen (toelichting 4.8)	492/3	58,02	0,00
492000 - Toe. te rekenen kosten (C)		58,02	0,00
Reningen niet in het Belgische standaard schema	BXX	0,00	0,00
240100 - Furniture and Desk Equipment (D)		0,00	0,00
240910 - Furniture and Desk Equipment depreciation (D)		0,00	0,00
489200 - Other creditors - EP (C)		0,00	0,00
489930 - Other Creditors - EFA (C)		0,00	0,00
499000 - Wachrekeningen (?)		0,00	0,00
TOTAAL VAN DE PASSIVA	10/49	75.873,57	61.051,32

	Code	2013 01-01-2013 - 31-12-2013	2012 01-01-2012 - 31-12-2012
RESULTATENREKENING			
Bedrijfsopbrengsten	70/74	276.821,35	235.483,07
Omzet (toelichting 4.9)	70	29.466,02	234.960,20
701000 - Subvention of the European parliament (C)		0,00	199.584,56
702000 - Member contributions (C)		15.000,00	13.000,00
704000 - Participation Fees (C)		2.100,00	1.155,00
704100 - Project Contribution (C)		9.498,41	3.597,89
705000 - Donations (C)		0,00	500,00
705500 - Non Eligible income (C)		2.817,61	0,00
707000 - Other income (C)		50,00	135,00
709000 - Contributions in kind (C)		0,00	16.987,75
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	226.801,69	0,00
733000 - Subvention of the European parliament (C)		226.801,69	0,00
Andere bedrijfsopbrengsten	74	20.553,64	522,87
745000 - Contributions in Kind (C)		20.011,57	0,00
749100 - Tax withheld reduction (C)		542,07	522,87
Bedrijfskosten	60/64	272.045,88	234.800,17
Handelsgoederen, grond- en hulpstoffen	60		
Aankopen	600/8		
Voorraad: afname (toename)	(+)/(-) 609		
Diensten en diverse goederen	61	199.552,75	144.667,21
610000 - Rent building (D)		8.045,00	9.708,21
610100 - Rent Office Equipment (D)		1.701,21	1.237,80
611000 - Maintenance costs (D)		2.856,84	3.708,75
612100 - Telephone (D)		1.269,80	1.000,00
612200 - Postage (D)		2.889,67	3.583,61
612300 - Electricity and heating (D)		971,80	1.471,20
612500 - Office Equipment (D)		373,71	214,91
612510 - Leaflets, booklayers (D)		2.012,23	1.592,70
612520 - Informatics Costs (D)		2.040,69	13.640,45
612530 - Subscriptions, magazines, papers (D)		0,00	70,00
612540 - Books, documentation (D)		0,00	32,24
613210 - Fees Audit (D)		0,00	998,00
613220 - Fees Accountant (D)		4.300,34	4.000,00
613230 - Fees Translators (D)		5.282,43	15.910,00
613240 - Fees Social Bureau (D)		956,36	911,88
613260 - Fees Ticket Restaurant (D)		383,00	393,49
615110 - General Assembly (D)		28.342,96	17.168,80
615120 - Bureau Meeting (D)		20.358,19	7.720,35
615130 - Conferences (D)		43.071,44	4.067,98
615140 - Other Meeting costs (D)		513,08	5.261,12
615150 - Studies (D)		18.346,60	9.599,60
615200 - Information and publication costs (D)		33.028,22	42.281,06
615300 - Representation presents (D)		0,00	95,00
615500 - Non Eligible expenditure (D)		2.817,61	0,00
616000 - Expenditure relating to Contribution in Kind (D)		20.011,57	0,00
Bezoldigingen, sociale lasten en pensioenen (toelichting 4.9)	(+)/(-) 62	66.600,84	70.218,32
620200 - Bezoldigingen : Bedienden (D)		52.533,72	51.837,16
620210 - Provisie vakantiegeld (D)		0,00	-168,85
620300 - Voluntary (D)		0,00	300,00
621000 - Werkgeversbijdragen sociale verzekering (D)		10.274,60	13.568,55
623000 - Overige personeelskosten (D)		386,64	360,00
623100 - Medical services (D)		0,00	116,91
623200 - Meal tickets (D)		1.098,97	2.088,59
623300 - Insurance Employees (D)		941,91	892,75
623400 - Staff mission expenses (D)		1.385,00	1.347,90
623500 - Kantlinekosten (D)		0,00	24,31
623600 - Professional Training (D)		0,00	250,00
Afschrijvingen en waardeverminderingen op oprichtingskosten, op immateriële en materiële vaste activa	630	3.530,66	2.926,89
630100 - Immateriële vaste activa : Afschrijving (D)		0,00	1.089,53
630200 - Materiële vaste activa : Afschrijving (D)		3.530,66	1.837,36
Waardeverminderingen op voorraden, op bestellingen in uitvoering en op handelsvorderingen: toevoegingen (terugnemingen) (toelichting 4.9)	(+)/(-) 631/4	2.361,63	0,00

	Code	2013	2012
		01-01-2013 - 31-12-2013	01-01-2012 - 31-12-2012
633000 - Minderwaardige handelsvorderingen; Toevoeging (D)		2.361,83	0,00
Voorzieningen voor risico's en kosten: loeвоegingen (bestedingen en terugnemingen) (toelichting 4.9)	(+)/(-) 635/8		
Andere bedrijfskosten (toelichting 4.9)	640/8	0,00	16.987,75
645000 - Contributions in kind (D)		0,00	16.987,75
Als herstructureringskosten geactiveerde bedrijfskosten	(-) 649		
Bedrijfswinst (Bedrijfsverlies)	(+)/(-) 9901	4.775,47	682,90
Financiële opbrengsten	75	438,24	16,47
Opbrengsten uit financiële vaste activa	750		
Opbrengsten uit vlottende activa	751		
Andere financiële opbrengsten (toelichting 4.10)	752/9	438,24	16,47
753000 - Bank Interest (C)		438,24	16,47
Financiële kosten (toelichting 4.10)	65	500,95	695,91
Kosten van schulden	650	501,37	671,43
650400 - Bank Charges (D)		501,37	671,43
Waardeverminderingen op vlottende activa andere dan voorraden, bestellingen in uitvoering en handelsvorderingen: loeвоegingen (terugnemingen)	(+)/(-) 651		
Andere financiële kosten	652/9	-0,42	24,48
657010 - Betalingsverschil verkoop (D)		-0,42	0,00
658000 - Bank Interest (D)		0,00	24,48
Winst (Verlies) uit de gewone bedrijfsuitoefening	(+)/(-) 9902	4.712,76	3,46
Uitzonderlijke opbrengsten	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		
Uitzonderlijke kosten	66	4.712,76	3,46
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: loeвоegingen (bestedingen)	(+)/(-) 662		
Minderwaarden bij de realisatie van vaste activa	663		
Andere uitzonderlijke kosten (toelichting 4.10)	664/8		
Als herstructureringskosten geactiveerde uitzonderlijke kosten	(-) 669		
Rekeningen niet in het Belgische standaard schema	WXX	4.712,76	3,46
670100 - Roerende voorheffing (D)		0,00	3,46
689000 - Overboeking naar de reserves (D)		4.712,76	0,00
690000 - Overboeking naar het overgedragen resultaat (D)		0,00	0,00
Winst (Verlies) van het boekjaar	(+)/(-) 9904	0,00	0,00

	Code	2013		2012	
		01-01-2013 - 31-12-2013		01-01-2012 - 31-12-2012	
Lijst van de controles uitgevoerd op het volledig schema voor verenigingen					
<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	
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		Niet (OK)		Niet (OK)	
		4.712,76	0,00	3.46	0,00
9904 = 9902 + 76 - 66		OK		OK	

Bedrijf: 2 - Centre Maurits Coppieters CMC
Interne jaarrekening - Uitgebreid verslag (Vereniging)

	Code	2013	2012
Niet-verbonden rekeningen	XXX	01-01-2013 - 31-12-2013	01-01-2012 - 31-12-2012



Centre Maurits Coppieters

Notes to the Financial Statements for the year ended 31 December 2013

Basis of accounting

1 These accounts have been prepared in accordance with accounting policies generally accepted in Belgium, as supplemented and amended to suit the specific needs of the association.

Accrual base

2 All costs and revenues have been accounted for on an accrual base, and are related to the financial year 2012.

Revenues

3 The contributions in kind are in line with the regulations and imply contributions for the good functioning of the association.

Social Fund

4 The association has been created on September 20, 2007. The activities of Pilot project have been closed but a excess of expenditure over revenue of € 759,93 has been taken over by the foundation.

5 The use of the social fund for the financing of current expenses can only be done after approval of the Bureau within the limits set out buy the General Assembly.

Fixed Assets

6 The association's policy is to expense minor items of office furniture and equipment (less than 420 € for each individual item). Major items are capitalized and depreciated based on the IEC valuation rules on a straight-line basis.

Value added tax

7 Expenses are recorded including value added tax.

Cash Flow

8 Due to the current financing scheme, the Centre Maurits Coppieters could incur cash flow shortages towards year end 2013 or year 2014. To avoid a future cash flow problem caused by any possible event, a cash credit contract has been signed. This cash credit contract allows a cash limit of 35.000 EUR from 1/11/2013 to 14/04/2014 (see KBC kredietcontract C10-5954710-90 for further details)



EXPENDITURE			REVENUE		
Eligible expenditure	Budget	Actual		Budget	Actual
A.1: Personnel costs	83,000.00	67,378.13	D.1 Dissolution of "Provision to cover eligible costs to be incurred in the first quarter of N+1"		
1. Salaries	75,000.00	62,808.32			
2. Contributions	2,000.00	1,965.00			
3. Professional training	2,000.00	3,204.81			
4. Staff mission expenses	4,000.00	28,933.35			
5. Other personnel costs	15,000.00	11,873.64	D.2 European Parliament grant	249,695.00	226,801.69
A.2: Infrastructure and operating costs	15,000.00	11,873.64	D.3 Membership fees	15,000.00	15,000.00
1. Rent, charges and maintenance costs	1,500.00	3,530.86	3.1 from member parties	15,000.00	15,000.00
2. Costs relating to the installation, operation and maintenance of equipment	3,000.00	2,074.92	D.4 Donations	0.00	0.00
3. Depreciation of movable and immovable property	1,500.00	4,159.47	4.1 above 500 EUR		
4. Stationery and office supplies	4,000.00	7,294.66	4.2 below 500 EUR		
5. Postal and telecommunications charges	1,000.00		D.5 Other own resources (to cover eligible expenditure) (to be listed)	7,031.90	12,086.65
6. Printing, translation and reproduction costs	1,000.00		Special contributions (ad-hoc per project)	7,031.90	
7. Other infrastructure costs	1,000.00	23,147.89	Generated by own activities		420.00
A.3: Administrative expenditure	2,000.00	18,346.60	Fees - Sorens dinner		1,330.00
1. Documentation costs (newspapers, press agencies, databases)	45,000.00	18,346.60	Fees - Expolangues		350.00
2. Costs of studies and research	5,000.00	4,300.34	Other income		50.00
3. Legal costs	1,000.00	500.95	Book sales		
4. Accounting and audit costs	33,720.00	49,214.23	Interest on pre financing		438.24
5. Support to affiliated organisations and subsidies to third parties	25,000.00	48,701.15	Project contribution		1,550.53
6. Miscellaneous administrative costs	2,500.00	2,040.66	Youth in Europe - EFAY		1,874.08
A.4: Meetings and representation costs	200.00		Internationalism vs glob. - Fundació Josep Iria		365.14
1. Costs of meetings of the Foundation	1,020.00	513.08	Stateless nations geopolitics - CIEMEN		5,706.66
2. Participation in seminars and conferences	5,000.00		AAS (Archival project) - NISE		
3. Representation costs	2,000.00		D.6 Contributions in kind	22,031.90	20,011.57
4. Cost of invitations	58,006.90	78,140.35	D. REVENUE (to cover eligible expenditure)	283,758.80	273,899.91
5. Other meeting-related costs	20,000.00	33,028.22	E.1 Additional other own resources (to cover non-eligible expenditure) (to be listed)		2,817.61
A.5: Information and publication costs	3,000.00	2,040.66	E. REVENUE (to cover non-eligible expenditure)	0.00	2,817.61
1. Publication costs	4,000.00	2,040.66	F. TOTAL REVENUE	283,758.80	276,717.52
2. Creation and operation of internet sites	4,000.00		G. TOTAL EXPENDITURE	283,758.80	272,004.76
3. Publicity costs	25,000.00	43,071.44	H.1 Allocation of own resources to the specific reserve account		4,712.76
4. Communications equipment (gadgets)	2,000.00		H. Profitloss for verifying compliance with the no-profit rule (G-H.1)	0.00	0.00
5. Seminars and exhibitions	2,000.00				
6. Election campaigns ¹	2,000.00				
7. Other information-related costs	2,000.00				
A.6: Expenditure relating to contributions in kind	22,031.90	20,011.57			
A.7: Allocation to "Provision to cover eligible expenditure to be incurred in the first quarter of N+1"					
A. TOTAL ELIGIBLE EXPENDITURE	283,758.80	266,825.52			
B.1: Non-eligible expenditure	0.00	5,179.24			
1. Allocations to other provisions		2,361.63			
2. Financial charges		2,817.61			
3. Exchange losses					
4. Doubtful claims on third parties					
5. Others (non-eligible in kind contributions & costs)					
B. TOTAL NON-ELIGIBLE EXPENDITURE	0.00	5,179.24			
C. TOTAL EXPENDITURE	283,758.80	272,004.76			

¹ Not applicable to political foundations at European level