

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

In accordance with our service contract dated 18 November 2016 with the European Union represented by the European Parliament, we report to you on the performance of our audit which was entrusted to Ernst & Young Réviseurs d'Entreprises scrl. This report includes the opinion on the balance sheet as at 31 December 2016, the income statement for the year ended 31 December 2016 and the Notes (all elements together the "Annual Accounts") and on the Final Statement of eligible expenditure actually incurred as well as on compliance with rules and regulations applicable to funding of political parties and political foundations at European level.

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

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

The Annual Accounts show a balance sheet total of € 95.618,20 and the income statement shows a profit for the year of € 4.060,79. The profit of the year has been transferred to the Specific Reserve Account. Reserve accumulated (including the result of the year) amount to € 16.444,66.

### *Responsibility of the Members of the Board for the preparation of the Annual Accounts and the Final Statement of eligible expenditure actually incurred*

The Members of the Board are responsible for the preparation of Annual Accounts that give a true and fair view in accordance with the financial-reporting framework as applicable in Belgium. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation of Annual Accounts that give a true and fair view and that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the given circumstances.

The Members of the Board are responsible towards the European Parliament for the use of the grant and must comply with the provisions of the Regulation EC (No) 2004/2003 and the underlying acts.

### *Responsibility of the Auditor*

Our responsibility is to express an opinion on these Annual Accounts, based on our audit. Furthermore, with respect to the Final Statement of eligible expenditure actually incurred, it is our responsibility to express an opinion on the compliance with rules and regulations applicable to funding of political parties and political foundations at European level.

We conducted our audit in accordance with the International Standards on Auditing (“ISAs”). Those standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance whether the Annual Accounts and the Final Statement of eligible expenditure actually incurred are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and Notes in the Annual Accounts and the Final Statement of eligible expenditure actually incurred. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the Annual Accounts and the Final Statement of eligible expenditure actually incurred, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Entity’s preparation and fair presentation of the Annual Accounts and the Final Statement of eligible expenditure actually incurred that give a true and fair view, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity’s internal control. An audit also includes evaluating the appropriateness of accounting policies used, the reasonableness of significant accounting estimates made by the Members of the Board, as well as evaluating the overall presentation of the Annual Accounts and the Final Statement of eligible expenditure actually incurred.

We have obtained from the Members of the Board and the Entity’s officials the explanations and information necessary for performing our audit procedure and we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### *Unqualified Opinion*

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

#### *Emphasis of certain matters*

Without qualifying our opinion, we would like to draw the attention to the accounting policies of the Annual Accounts in which the board of directors discloses that the association could incur cash flow problems towards the current year (N) or the beginning of the year N+1. These circumstances, as well as the other matters which have been disclosed in the accounting policies of the annual accounts, indicate a significant risk of the ability of the association to continue in going concern. The Annual Accounts 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.

#### **Report on other legal and regulatory requirements**

The Members of the Board are responsible for the compliance by the Entity of the legal and regulatory requirements applicable in Belgium, its articles of association, the legal and regulatory requirements regarding bookkeeping and the provisions of the European Parliament’s grant award decision, Regulation (EC) No 2004/2003 and the underlying acts.


Our audit work included specific procedures to gather sufficient and appropriate audit evidence that the financial provisions and obligations of the grant award decision, Regulation (EC) No 2004/2003 and the underlying acts have been met.

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

- ▶ without prejudice to certain formal aspects of minor importance, the accounting records were maintained in accordance with the legal and regulatory requirements applicable in Belgium;
- ▶ the financial documents submitted by 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.

Diegem, 30 March 2017

Ernst & Young Réviseurs d'Entreprises scrl  
Auditor  
represented by



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

17DV0739

	Code	2016		2015	
		01-01-2016 - 31-12-2016		01-01-2015 - 31-12-2015	
<b>BALANCE SHEET AFTER APPROPRIATION</b>					
<b>ASSETS</b>					
<b>FIXED ASSETS</b>	20/28	21.229,18		21.084,27	
Formation expenses (explanation 4.1)	20				
<b>Intangible fixed assets</b> (explanation 4.2)	21	3.281,71		4.915,48	
214000 - Informatics costs (D)		24.042,27		24.042,27	
214900 - Depreciation Informatics costs (D)		-20.780,56		-19.126,79	
<b>Tangible fixed assets</b> (explanation 4.3)	22/27	17.967,47		16.168,79	
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	17.967,47		16.168,79	
Owned by the association in full property	241	17.967,47		16.168,79	
241000 - Furniture and Desk Equipment (D)		38.025,20		29.286,77	
241910 - Depreciation Furniture and Desk Equipment (D)		-20.057,73		-13.117,98	
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				
<b>Financial fixed assets</b> (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	74.389,02		68.485,63	
<b>Amounts receivable after more than one year</b>	29				
Trade debtors	290				
Other amounts receivable	291				
of which non interest-bearing amounts receivable or with an abnormally low interest rate	2915				
<b>Stocks and contracts in progress</b>	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				
<b>Amounts receivable within one year</b>	40/41	72.699,37		6.678,26	
Trade debtors	40	14.377,95		4.076,77	
400000 - Customers (D)		13.481,43		4.076,77	
404000 - Income receivable (D)		145,30			
408000 - Suppliers (debet) (D)		751,22			

	Coda	2015	2015
		01-01-2015 - 31-12-2015	01-01-2015 - 31-12-2015
Other amounts receivable	41	58.321,42	2.601,49
414000 - Income receivable (D)		58.321,42	2.601,49
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	287,05	54.246,26
550000 - KBC -39 (D)			38.130,64
550200 - KBC -30 - Saving account (D)		21,81	16.025,38
570000 - Cash in hand (D)		285,24	90,24
Deferred charges and accrued income (explanation 4.6)	490/1	1.402,60	7.561,11
490000 - Deferred charges (D)		1.402,60	7.161,11
491000 - Accrued income (D)			400,00
GL accounts not in the standard Belgian schema	AXX		
<b>TOTAL ASSETS</b>	20/58	<b>95.618,20</b>	<b>89.569,90</b>

	Code	2016		2015	
		01-01-2016 - 31-12-2016		01-01-2015 - 31-12-2015	
<b>EQUITY AND LIABILITIES</b>					
<b>CAPITAL AND RESERVES</b>	10/15	16.444,66		12.383,87	
<b>Association Funds</b>	10				
Opening equity	100				
Permanent financing	101				
<b>Revaluation surpluses</b>	12				
<b>Allocated funds</b> (explanation 4.7)	13	16.444,66		12.383,87	
130000 - Investment funds (C)		4.060,79			
131000 - Social passive funds (C)		12.383,87		12.383,87	
<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</b> (explanation 4.7)	168				
<b>AMOUNTS PAYABLE</b>	17/49	79.173,54		77.186,03	
<b>Amounts payable after more than one year</b> (explanation 4.8)	17	900,00		900,00	
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	900,00		900,00	
Interest-bearing	1790				
Non interest-bearing or with an abnormally low interest rate	1791				
Cash Deposit	1792	900,00		900,00	
179200 - Guarantees received in cash (C)		900,00		900,00	
<b>Amounts payable within one year</b>	42/48	78.273,54		76.286,03	
Current portion of amounts payable after more than one year falling due within one year (explanation 4.8)	42				
Financial debts	43	22.678,65		704,10	
Credit institutions	430/8	22.678,65		704,10	
433000 - Current accounts payable (C)		21.976,52		704,10	
433001 - Visa (C)		702,13			
Other loans	439				
Trade debts	44	32.474,51		64.559,36	
Suppliers	440/4	32.474,51		64.559,36	
440000 - Suppliers (C)		21.699,72		59.185,18	
444000 - Invoice to be received (C)		10.774,79		5.374,18	
Bills of exchange payable	441				
Advance payments received on contract in progress	46			420,00	
460000 - Advances received on contract in progress (C)				420,00	
Taxes, remuneration and social security (explanation 4.8)	45	23.120,38		10.602,57	
Taxes	450/3	5.998,72		2.312,56	
453000 - Taxes withheld (C)		5.998,72		2.312,56	
Remuneration and social security	454/9	17.121,66		8.290,01	
454000 - Social security contributions (C)		4.417,00		1.780,48	

	Code	2016	2015
		01-01-2016 - 31-12-2016	01-01-2015 - 31-12-2015
455000 - Remunerations (C)		5,241,41	35,48
456000 - Holiday pay (C)		7,463,25	6,474,05
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		
GL accounts not in the standard Belgian schema	BXX		
<b>TOTAL LIABILITIES</b>	10/49	<b>95.618,20</b>	<b>89.569,90</b>

	Code	2016		2015	
		01-01-2016 - 31-12-2016		01-01-2015 - 31-12-2015	
<b>INCOME STATEMENT</b>					
<b>Operating income</b>	<b>70/74</b>	<b>390.316,40</b>		<b>298.010,92</b>	
Turnover (explanation 4.9)	70	26.160,43		7.500,00	
704100 - Project Contribution (C)		14.760,43			
707000 - Other income (C)		600,00			
707100 - Rent Income: bureau 1 (C)		6.000,00		3.500,00	
707200 - Rent Income: bureau 2 (C)		4.800,00		4.000,00	
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	337.240,72		270.598,91	
733000 - Subvention of the European parliament (C)		318.410,72		240.601,49	
733010 - MEMBERSHIP FEES (C)		15.070,00		14.320,00	
733040 - Participation fees (C)		2.100,00		1.400,00	
733050 - Donations (C)				35,00	
733070 - Project contribution (C)		1.660,00		14.242,42	
Other operating income	74	26.915,25		19.912,01	
743000 - Miscellaneous operating Income (C)				40,00	
745000 - Contributions in Kind (C)		26.744,31		19.320,72	
749100 - Tax withheld reduction (C)		170,94		551,29	
<b>Operating charges</b>	<b>60/64</b>	<b>385.312,72</b>		<b>293.150,41</b>	
Raw materials, consumables	60				
Purchases	600/8				
Stocks: decrease (increase)	(+)/( -) 609				
Services and other goods	61	266.696,96		217.893,78	
610000 - Rent building (D)		26.507,31		24.465,07	
610100 - Rent Office Equipment (D)		1.622,79		1.500,00	
611000 - Maintenance costs (D)		1.842,19		1.500,00	
612100 - Telephone (D)		1.549,78		1.500,00	
612200 - Postage (D)		322,94		556,52	
612300 - Electricity and heating (D)		2.267,52		413,85	
612500 - Office Equipment (D)		1.004,11		6.700,14	
612510 - Leaflets, bookshelves (D)		4.126,82		8.830,85	
612520 - Informatics Costs (D)		3.898,98		3.927,78	
612530 - Subscriptions, magazines, papers (D)		1.164,40		666,90	
613210 - Fees Audit (D)		5.840,00		4.235,00	
613230 - Fees Translators (D)		19.874,00		10.444,61	
613240 - Fees Social Bureau (D)		1.379,04		1.043,16	
613260 - Fees Ticket Restaurant (D)		329,38		329,35	
613500 - Insurances (D)		377,23		369,02	
615110 - General Assembly (D)		31.857,65		24.325,11	
615120 - Bureau Meeting (D)		13.735,84		10.013,60	
615130 - Conferences (D)		43.945,22		39.234,07	
615140 - Other Meeting costs (D)		5.534,66		6.298,62	
615150 - Studios (D)		15.985,00		12.226,01	
615200 - Information and publication costs (D)		48.179,51		32.138,73	
615210 - Legal Publication (D)		124,63		123,06	
615220 - Other information-related costs (D)				2.094,51	
615230 - Advertising (D)		7.760,41		5.837,10	
615240 - Communications equipment (D)		643,24			
616000 - Expenditure relating to Contribution In Kind (D)		26.744,31		19.320,72	
Remuneration, social security costs and pensions (explanation 4.9)	(+)/( -) 62	109.422,24		67.731,21	
620200 - Remunerations Salaried staff (D)		82.205,15		63.002,74	
620210 - Provision holiday pay (D)		989,20		-1.379,64	
621000 - Employer's contribution social security (D)		20.022,57		13.097,47	
623000 - Other personnel charges (D)		360,00		360,00	
623100 - Medical services (D)		198,72		120,59	
623200 - Meal tickets (D)		2.513,56		1.781,09	
623300 - Insurance Employees (D)		651,69		667,87	
623400 - Staff mission expenses (D)		2.458,46			
623500 - Karlinakosten (D)		22,89		81,09	
Depreciation of and other amounts written off formation expenses, intangible and tangible fixed assets	630	8.593,52		6.025,42	
630200 - Depreciation, tangible assets (D)		8.593,52		6.025,42	



	Code	2016		2015	
		01-01-2016 - 31-12-2016		01-01-2015 - 31-12-2015	
Amounts written off stocks, contracts in progress and trade debtors:					
Appropriations (write-backs) (explanation 4.9)	(+)/(-) 631/A				
Provisions for liabilities and charges: Appropriations (uses and write-backs) (explanation 4.9)	(+)/(-) 635/B				
Other operating charges (explanation 4.9)	640/B	600,00	1.500,00		
<i>642000 - Losses realization trade debtors (D)</i>		600,00	1.500,00		
Operating charges carried to assets as restructuring costs	(-) 649				
<b>Operating profit (loss)</b>	(+)/(-) 9901	<b>5.003,68</b>	<b>4.860,51</b>		
<b>Financial income</b>	75	45,85	371,95		
Income from financial fixed assets	750				
Income from current assets	751				
Other financial income (explanation 4.10)	752/9	45,85	371,95		
<i>754000 - Realised exchange gains (C)</i>			129,00		
<i>757000 - Received discounts from supplier (C)</i>			42,64		
<i>757010 - Payment differences on purchase (C)</i>		0,05	50,66		
<i>758000 - Bank Interest (C)</i>		45,80	137,98		
<i>759000 - Other financial income (C)</i>			11,67		
<b>Financial charges (explanation 4.10)</b>	65	978,29	815,46		
Debt charges	650	741,44	815,46		
<i>650400 - Bank Charges (D)</i>		741,44	815,46		
Amounts written off current assets except stocks, contracts in progress and trade debtors: appropriations (write-backs)	(+)/(-) 651				
Other financial charges	652/9	236,85			
<i>653200 - Interests suppliers (D)</i>		11,44			
<i>654000 - Realised exchange losses (D)</i>		37,61			
<i>656000 - Bank Interest (D)</i>		187,80			
<b>Gain (loss) on ordinary activities before taxes</b>	(+)/(-) 9902	<b>4.071,24</b>	<b>4.417,00</b>		
<b>Extraordinary Income</b>	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				
<b>Extraordinary charges</b>	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/B				
Extraordinary charges carried to assets as restructuring costs	(-) 669				
<b>GL accounts not in the standard Belgian schema</b>	WXX	4.071,24	4.417,00		
<i>670100 - Advance levy on income derived from securities (D)</i>		10,45	21,00		
<i>689000 - Overboeking naar de reserves (D)</i>		4.060,79	4.396,00		
<b>Gain (loss) of the period available for appropriation</b>	(+)/(-) 9904				

	Code	2016	2015
		01-01-2016 - 31-12-2016	01-01-2015 - 31-12-2015
<b>APPROPRIATION ACCOUNT</b>			
<b>Profit (loss) to be appropriated</b>	(+)/(-) 9906		
Gain (loss) of the period available for appropriation	(+)/(-) (9905)		
Profit (loss) brought forward	(+)/(-) 14P		
<b>Withdrawals from capital and reserves</b>	791/2		
from capital and share premium account	791		
from reserves	792		
<b>Transfer to capital and reserves</b>	892		
<b>Profit (loss) to be carried forward</b>	(+)/(-) (14)		

	Code	2016	2015
		01-01-2016 - 31-12-2016	01-01-2015 - 31-12-2015
<b>List of controls performed on the complete scheme for associations</b>			
<u>BALANCE</u>			
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			
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
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

	Code	2016	2015
		01-01-2016 - 31-12-2016	01-01-2015 - 31-12-2015
66 = 660 + 661 + 662 + 663 + 664/8 + 669		OK	OK
9904 = 9902 + 76 - 66		Not (OK)	Not (OK)
		4.071,24	4.417,00

	Code	2016	2015
		01-01-2015 - 31-12-2016	01-01-2015 - 31-12-2015
<b>Non-connected accounts</b>	XXX		



EXPENDITURE		Budget	Actual 2016
<b>Eligible expenditure</b>			
<b>A.1: Personnel costs</b>		127,199.29	111,130.06
1. Salaries		83,194.38	83,194.38
2. Contributions		20,022.57	20,022.57
3. Professional training		3,000.00	2,458.46
4. Staff mission expenses		5,000.00	5,465.28
5. Other personnel costs		65,000.00	57,288.21
<b>A.2: Infrastructure and operating costs</b>		20,000.00	21,435.81
1. Rent, charges and maintenance costs		3,000.00	8,593.52
2. Costs relating to the installation, operation and maintenance of equipment		3,000.00	1,004.11
3. Depreciation of movable and immovable property		3,000.00	1,872.72
4. Stationery and office supplies		5,000.00	24,000.82
5. Postal and telecommunications charges		28,000.00	377.23
6. Printing, translation and reproduction costs			
7. Other infrastructure costs			
<b>A.3: Administrative expenditure</b>		44,800.00	23,782.16
1. Documentation costs (newspapers, press agencies, databases)		1,764.40	1,764.40
2. Costs of studies and research		15,965.00	15,965.00
3. Legal costs		300.00	124.63
4. Accounting and audit costs		8,000.00	5,840.00
5. Support to affiliated organisations and subsidies to third parties			
6. Miscellaneous administrative costs		1,500.00	688.13
<b>A.4: Meetings and representation costs</b>		36,800.00	51,228.15
1. Costs of meetings of the Foundation		25,000.00	45,683.46
2. Participation in seminars and conferences		4,000.00	
3. Representation costs		300.00	
4. Cost of invitations		1,500.00	
5. Other meeting-related costs		6,000.00	5,534.69
<b>A.5: Information and publication costs</b>		79,960.71	104,427.38
1. Publication costs		30,000.00	48,179.51
2. Creation and operation of Internet sites		7,500.00	3,696.98
3. Publicity costs		6,000.00	7,760.41
4. Communications equipment (gadgets)		5,000.00	643.24
5. Seminars and exhibitions		26,860.71	43,945.22
6. Election campaigns			
7. Other information-related costs		3,500.00	
<b>A.6: Expenditure relating to contributions in kind</b>		28,670.00	26,744.31
<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>		302,270.00	374,802.95
<b>B.1: Non-eligible expenditure</b>		0.00	11,700.61
1. Allocations to other provisions (sub rental)			10,800.00
2. Financial charges			263.00
3. Exchange losses			37.61
4. Doubtful claims on third parties			600.00
5. Others (to be specified)			
<b>B. TOTAL NON-ELIGIBLE EXPENDITURE</b>			11,700.61
<b>C. TOTAL EXPENDITURE</b>		302,270.00	386,503.56
<b>H.1 Allocation of own resources to the specific reserve account<sup>1</sup></b>			4,080.79
<b>H. Profit/loss for verifying compliance with the no-profit rule (G-H.1)<sup>1</sup></b>		0.00	0.00

REVENUE		Budget	Actual 2016
<b>D.1 Dissolution of "Provision to cover eligible costs to be incurred in the first quarter of N"</b>			
<b>D.2 European Parliament grant</b>		324,929.50	318,410.72
<b>D.3 Membership fees</b>		14,320.00	15,070.00
<b>D.4 Donations</b>		14,320.00	15,070.00
<b>3.2. from individual members</b>			
<b>4.1 above 500 EUR</b>		0.00	0.00
<b>4.2 below 500 EUR</b>			
<b>D.5 Other own resources (to cover eligible expenditure) (to be listed)</b>		14,350.50	16,737.22
<b>Special contributions (ad-hoc per project)</b>		14,350.50	
Participation fees			2,100.00
Bank interests			45.80
payment differences			0.05
<b>Media Room</b>			150.00
NPLD			760.00
Magma			300.00
McConnell			450.00
UNPO			
<b>Project Contributions</b>			726.01
Emili darder			2,565.23
Fundació Josep Irla			2,744.50
Fundació Josep Irla			2,494.00
Ezkerriaberrri Fundazioa			1,196.24
Fundació Nexe			5,034.46
ECMI			
Tax withheld reduction			170.94
<b>D.6 Contributions in kind</b>		28,670.00	26,744.31
<b>D. REVENUE (to cover eligible expenditure)</b>		382,270.00	376,982.25
<b>E.1 Additional other own resources (to cover non-eligible expenditure) (to be listed)</b>			11,400.00
Sub rental			10,800.00
Doubtful claims			600.00
<b>E. REVENUE (to cover non-eligible expenditure)</b>		0.00	11,400.00
<b>F. TOTAL REVENUE</b>		382,270.00	388,382.25
<b>G. Profit/loss (F-L)</b>		0.00	4,080.79

<sup>1</sup> Not applicable to political foundations at European level