

Independent auditor's report to Green European Foundation 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 eligible 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 eligible expenditure actually incurred

Unqualified opinion

We have audited the Annual Accounts of Green European Foundation ASBL (the "Entity"), that consist of 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 € 595.529,67 and a negative result for the year of € 7.382,28.

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 Luxembourg, using the abbreviated schedule.

We have also audited the Final Statement of eligible expenditure actually incurred for the year ended 31 December 2018 in accordance with the rules and regulations applicable to funding of European political parties and European political foundations of Green European Foundation ASBL.

In our opinion, the Final Statement of eligible 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 eligible expenditure actually incurred" section of our report.

We have complied with all ethical requirements that are relevant to our audit, including those with respect of independence.

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

Emphasis of Matter - Basis of Accounting and Restriction on Distribution

We draw attention to the Final Statement of eligible expenditure actually incurred. This schedule is prepared to assist the Entity to meet the requirements of the European Parliament. As a result, the schedule may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

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 eligible expenditure actually incurred

The Members of the Board are responsible for the preparation of the Annual Accounts that give a true and fair view in accordance with the reporting framework applicable in Luxembourg and the Final Statement of eligible expenditure actually incurred. This responsibility includes: designing, implementing and maintaining internal control which the Members of the Board determines to be necessary to enable the preparation of the Annual Accounts and the Final Statement of eligible expenditure actually incurred that are free from material misstatement, whether due to fraud or error.

The Members of the Board are responsible towards the European Parliament for the use of the grant 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 eligible expenditure actually incurred

Our objectives are to obtain reasonable assurance whether the Annual Accounts and the Final Statement of eligible expenditure actually incurred are free from material misstatement, whether due to fraud or error, and to express an opinion on these Annual Accounts and Final Statement of eligible expenditure actually incurred based on our audit. Reasonable assurance is a high level of assurance, but not a guarantee that an audit conducted in accordance with the 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 eligible expenditure actually incurred.

Furthermore, with respect to the Final Statement of eligible expenditure actually incurred, it is our responsibility to express an opinion on the compliance with the 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 eligible expenditure actually incurred, whether due to fraud or error, the planning and execution of audit procedures to respond to these risks and obtain audit evidence which is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting material misstatements is larger when these misstatements are due to fraud, since fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;

- ▶ Obtaining insight in the system of internal controls that are relevant for the audit and with the objective to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control;
 - ▶ Evaluating the selected and applied accounting policies, and evaluating the reasonability of the accounting estimates and related disclosures made by the Members of the Board as well as the underlying information given by the Members of the Board;
 - ▶ Conclude on the appropriateness of the Members of the Board's use of the going-concern basis of accounting, and based on the audit evidence obtained, whether a material uncertainty exists related to event or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Annual Accounts or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going-concern;
 - ▶ Evaluating the overall presentation, structure and content of the Annual Accounts and the Final Statement of eligible expenditure actually incurred, and evaluating whether these Annual Accounts and the Final Statement of eligible expenditure actually incurred reflect a true and fair view of the underlying transactions and events.
- We communicate with the Members of the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on regulatory requirements

Responsibilities of the Members of the Board

The Members of the Board are responsible for the compliance by the Entity with the legal and regulatory requirements applicable in Luxembourg, its articles of association, the legal and regulatory requirements regarding bookkeeping and the provisions of the European Parliament's grant 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 grant award 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 eligible expenditure actually incurred and we have remained independent of the Entity during the course of our mandate.

Other communications

- ▶ Without prejudice to certain formal aspects of minor importance, the accounting records were maintained in accordance with the legal and regulatory requirements applicable in Luxembourg;
- ▶ 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.19 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 surplus of Union funding was carried over to the next financial year and has been used in the first quarter of the financial year, pursuant to Article 125(6) 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.

Dlegem, 28 June 2019

Ernst & Young Réviseurs d'Entreprises scrl
represented by



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

19DV0990



Annual Accounts

No. RCSL : F8270

Matricule : 2010 61 00528

**BILAN
ABRÉGÉ**

Exercice du 01.01. au 31.12.2018 (en EUR)

Green European Foundation a.s.b.l.

3, rue du Fossé

L-1536 Luxembourg

ACTIF

	Référence(s)	Exercice courant	Exercice précédent
A. Capital souscrit non versé	1101	101	102
I. Capital souscrit non appelé	1103	103	104
II. Capital souscrit appelé et non versé	1105	105	106
B. Frais d'établissement	1107	107	108
C. Actif immobilisé	1109	109	110
Immobilisations incorporelles	1111	111	112
II. Immobilisations corporelles	1125	125	126
III. Immobilisations financières	1135	135	136
D. Actif circulant	1151	151	152
I. Stocks	1153	153	154
II. Créances	1163	163	164
a) dont la durée résiduelle est inférieure ou égale à un an	1203	203	204
b) dont la durée résiduelle est supérieure à un an	1205	205	206
III. Valeurs mobilières	1189	189	190
IV. Avoirs en banques, avoirs en compte de chèques postaux, chèques et encaisse	1197	197	198
E. Comptes de régularisation	1199	199	200
TOTAL DU BILAN (ACTIF)	201	201	202

595.529,67

264.619,43

CAPITAUX PROPRES ET PASSIF

	Référence(s)	Exercice courant	Exercice précédent
A. Capitaux propres	1301	1.786,45	9168,73
I. Capital souscrit	1303		
II. Primes d'émission	1305		
III. Réserve de réévaluation	1307		
IV. Réserves	1309	1.786,45	9.168,73
V. Résultats reportés	1319		
VI. Résultat de l'exercice	1321		
VII. Acomptes sur dividendes	1323		
VIII. Subventions d'investissement en capital	1325		
B. Provisions	1331	232.674,02	255.450,70
C. Dettes	1435		
a) dont la durée résiduelle est inférieure ou égale à un an	1453	232.674,02	255.450,70
b) dont la durée résiduelle est supérieure à un an	1455		
D. Comptes de régularisation	1403	361.069,20	
TOTAL DU BILAN (CAPITAUX PROPRES ET PASSIF)		405	406
595.529,67			264.619,43



Susanne Rieger, Présidente
 Au nom du Conseil d'Administration de la Green European Foundation

No. RCSL : F8270

Matricule : 2010 61 00528

COMPTE DE PROFITS ET PERTES ABRÉGÉExercice du ⁰¹ 01.01. au ⁰³ 31.12.2018 (en ⁰³ EUR)

2

Green European Foundation a.s.b.l.

3, rue du Fossé

L-1536 Luxembourg

COMPTE DE PROFITS ET PERTES ABRÉGÉ

	Référence(s)	Exercice courant	Exercice précédent
		1.224.422,52	1.291.950,50
1. à 5. Résultat brut	1651	651	652
6. Frais de personnel	1605	605	606
a) Salaires et traitements	1607	607	608
b) Charges sociales	1609	609	610
i) couvrant les pensions	1653	653	654
ii) autres charges sociales	1655	655	656
c) Autres frais de personnel	1613	613	614
7. Corrections de valeur	1657	657	658
a) sur frais d'établissement et sur immobilisations corporelles et incorporelles	1659	659	660
b) sur éléments de l'actif circulant	1661	661	662
8. Autres charges d'exploitation	1621	621	622

No. RCSL : F8270

Matricule : 2010 61 00528

	Référence(s)	Exercice courant	Exercice précédent
9. Produits provenant de participations	1715 _____	715 _____	716 _____
a) provenant d'entreprises liées	1717 _____	717 _____	718 _____
b) provenant d'autres participations	1719 _____	719 _____	720 _____
10. Produits provenant d'autres valeurs mobilières, d'autres titres et de créances de l'actif immobilisé	1721 _____	721 _____	722 _____
a) provenant d'entreprises liées	1723 _____	723 _____	724 _____
b) autres produits ne figurant pas sous a)	1725 _____	725 _____	726 _____
11. Autres intérêts et autres produits financiers	1727 _____	727 _____	728 _____
a) provenant d'entreprises liées	1729 _____	729 _____	730 _____
b) autres intérêts et produits financiers	1731 _____	731 _____	732 _____
12. Quote-part dans le résultat des entreprises mises en équivalence	1663 _____	663 _____	664 _____
13. Corrections de valeur sur immobilisations financières et sur valeurs mobilières faisant partie de l'actif circulant	1665 _____	665 _____	666 _____
14. Intérêts et autres charges financières	1627 _____	627 _____	628 _____
a) concernant des entreprises liées	1629 _____	629 _____	630 _____
b) autres intérêts et charges financières	1631 _____	631 _____	632 _____
15. Impôts sur le résultat	1635 _____	635 _____	636 _____
16. Résultat après impôts sur le résultat	1667 _____	667 _____	668 _____
17. Autres impôts ne figurant pas sous les postes 1. à 16.	1637 _____	637 _____	638 _____
18. Résultat de l'exercice	1669 _____	669 0	670 0



Susanne Rieger, Présidente
 Au nom du Conseil d'Administration de la Green European Foundation

Annexe aux comptes annuels au 31 décembre 2018

1. Principales méthodes comptables

Les comptes annuels sont établis conformément aux dispositions légales et réglementaires en vigueur au Luxembourg selon la méthode du coût historique.

La préparation des comptes annuels implique le recours à un certain nombre d'estimations comptables déterminantes. Elle impose aussi au Conseil d'Administration d'exercer son jugement dans l'application des principes comptables. Tout changement dans les hypothèses peut avoir des répercussions significatives sur les comptes annuels de la période durant laquelle ces hypothèses ont changé. Le Conseil d'Administration estime que les hypothèses sous-jacentes sont adéquates et que les comptes annuels donnent ainsi une image fidèle de la situation financière et des résultats de la Société.

La Société fait des estimations et hypothèses qui ont une incidence sur les montants repris à l'actif et au passif au cours de la période suivante. Les estimations et les jugements sont évalués de façon continue et se basent sur l'expérience passée et d'autres facteurs, dont des anticipations d'évènements futurs jugés raisonnables dans ces circonstances.

2.1. Conversion des postes en devise

La Société tient sa comptabilité en Euros.

Toutes les transactions exprimées dans une devise autre que l'Euro sont enregistrées en Euro au cours de change en vigueur à la date de transaction. Les frais d'établissement et les immobilisations exprimés dans une devise autre que l'Euro sont convertis en Euro au cours de change historique en vigueur au moment de la transaction. A la date de clôture, ces immobilisations restent converties au cours de change historique.

Les avoirs en banques sont convertis aux taux de change en vigueur à la date de clôture des comptes.

Les pertes et les profits de change en résultant sont enregistrés au compte de profits et pertes de l'exercice.

Les autres postes de l'actif et du passif sont évalués individuellement au plus bas, respectivement au plus haut, de leur valeur convertie au cours de change historique ou de leur valeur déterminée sur base des cours de change en vigueur à la date de clôture du bilan. Seules les pertes de change non réalisées sont comptabilisées dans le compte de profits et pertes. Les gains de change sont enregistrés au compte de profits et pertes au moment de leur réalisation.

Lorsqu'il existe un lien économique entre un actif et un passif, ceux-ci sont évalués globalement selon la méthode décrite ci-dessus et seule la perte de change nette non réalisée est enregistrée au compte de profits et pertes et les gains de change non réalisés ne sont pas enregistrés.

Annexe aux comptes annuels au 31 décembre 2018**2.2. Créances**

Les créances sont comptabilisées à leur valeur nominale. Elles font l'objet de corrections de valeur lorsque leur recouvrement est compromis.

2.3. Dettes

Les dettes sont enregistrées à leur valeur de remboursement. Lorsque le montant à rembourser sur des dettes est supérieur au montant reçu, la différence est portée au compte de profits et pertes à l'émission de la dette.

3. Personnel

La Société a employé 10,8 équivalents plein-temps au 31 décembre 2018.

4. Evénements postérieurs à la clôture

Il n'y a pas eu d'événements postérieurs à la clôture susceptibles d'avoir une influence sur la situation financière de la société.

5. Principe de continuité

La fondation a un fonds de roulement négatif mais la continuité est garantie aussi longtemps qu'elle recevra des subsides du Parlement Européen et d'autres ressources.

Les règles d'évaluation sont basées sur le principe de continuité.

Au nom du Conseil d'Administration de la Green European Foundation,
Susanne Rieger, Présidente



Green European Foundation

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Final Statement of eligible expenditure actually incurred

GREEN EUROPEAN FOUNDATION 2018 FINAL BUDGET

Costs		Budget	Actual
Eligible costs			
A.1. Personnel costs		636.000	525.882,71
A.1.1	Salaries	368.000	333.911,69
A.1.2	Contributions	200.000	138.889,55
A.1.3.	Professional Training	5,000	3.547,39
A.1.4.	Staff mission expenses	8,000	5.997,93
A.1.5.	Other personnel costs	55,000	43.536,15
A.2. Infrastructure and Operating Costs		132.500	104.982,52
A.2.1	Rent, charges and maintenance costs	55.000	65.092,49
A.2.2.	Costs relating to installation, operation and maintenance of equipment	20.000	5.814,06
A.2.3.	Depreciation of movable and immovable property	14.000	15.989,77
A.2.4.	Stationery and office supplies	3.500	2.134,40
A.2.5	Postal and telecommunication charges	15.000	10.571,32
A.2.6.	Printing, translation and reproduction costs	25.000	5.380,48
A.2.7.	Other infrastructure costs	0	0,00
A.3. Administrative costs		181.500	28.196,94
A.3.1.	Documentation costs (newspapers, press agencies, databases)	1.500	1.299,24
A.3.2.	Costs of studies and research	160.000	0,00
A.3.3.	Legal costs	3.000	572,57
A.3.4.	Accounting and audit costs	12.000	23.816,79
A.3.5.	Support to third parties	0	0,00
A.3.6.	Miscellaneous administrative costs	5.000	2.508,34
A.4. Meetings and representation costs		110.000	88.147,72
A.4.1.	Cost of meetings	70.000	51.787,62
A.4.2.	Participation in seminars and conferences	37.000	25.757,46
A.4.3.	Representation costs	3.000	10.602,64
A.4.4.	Costs of invitation	0	0,00
A.4.5.	Other meeting-related costs	0	0,00
A.5. Information and publication costs		704.000	475.426,18
A.5.1.	Publication costs	75.000	81.566,31
A.5.2.	Creation and operation of internet sites	63.000	41.608,59
A.5.3	Publicity costs	3,000	212,31
A.5.4	Communication equipment (gadgets)	3,000	0,00
A.5.5.	Seminars and exhibitions	560.000	352.038,97
A.5.6.	Other information-related costs	0	0,00
A.6. Allocation to "Provision to cover eligible costs of the first quarter of year N"			
A. TOTAL ELIGIBLE COSTS		1.764.000	1.222.636,07
Ineligible costs			
B.1.	1. Provisions		
B.2.	2. Exchange losses		
B.3.	3. Doubtful claims on third parties		
B.4.	4. Contributions in kind	30,000	
B.5.	5. Others (to be specified)		
B. TOTAL INELIGIBLE COSTS		30.000	0,00
C. TOTAL COSTS		1.794.000	1.222.636,07

Revenue		Budget	Actual
D.1. Dissolution of "Provision to cover eligible costs of the first quarter of year N"		n/a	n/a
D.2. European Parliament funding		1.500.000	1.039.240,66
D.3. Membership fees		25.000	0
3.1 from member foundations		25.000	0,00
3.2 from individual members			
D.4 Donations		0	6.212,00
D.5 Other own resources		241.500	178.969,86
Framework agreement with Green actors		90.000	0,00
Collaboration with new actors		70.000	0,00
National foundations projects contributions		65.000	142.383,08
Participation fees from training-related activities		10.000	1.384,71
Green European Journal subscription fees		5.000	0,00
Other revenue (books sale, etc.)		1.500	5.096,43
Members Networking Programme			850,06
European Green Party project support			20.086,85
Allocation of own resources from reserve			9.168,73
D.6. Interest from pre-financing		0	0,00
D.7. Contributions in kind		30.000	0,00
D. TOTAL REVENUE		1.796.500	1.224.422,52
E. profit/loss (D-C)		2.500	1.786,45
F. Allocation of own resources to the reserve account			1.786,45
G. Profit/loss for verifying compliance with the no-profit rule (E-F)			0,00

GREEN EUROPEAN FOUNDATION

Report on the Implementation of the Work Programme 2018

GENERAL REMARKS ON THE EXECUTION OF THE PLANNED WORK PROGRAMME

In 2018, the Green European Foundation (GEF) worked as planned towards the transformation of the current European model into a truly democratic, social and sustainable one. As a European political foundation, GEF is playing its part in bringing the European Union closer to its citizens, in particular the youth, and in creating a European public sphere by fostering debates and putting forward innovative ideas on the kind of Europe we want to live in.

The main priorities described in our work programme have been followed through various activities and with the support of our growing network across Europe. We worked in conjunction with our partners to empower citizens and promote debates on seminal topics often overlooked. To this end, in 2018 we held 69 events in 17 different countries, spanning a total of 23 projects. These events included conferences, workshops, seminars, debates and training sessions that discussed and tackled the important issues facing Europe today, encompassing economy, climate, energy, democracy, migration, and human rights, to name but a few.

Furthermore, the Green European Journal has continued to promote a vibrant and multilingual European platform for exchanging ideas, sharing analysis and sparking debates with the regular publication of online articles and interviews, showcasing voices and perspectives from across Europe. Meanwhile, we launched our new www.mygreenlearning.eu website featuring updated content offering learners interactive and dynamic online courses to demystify the European Institutions and fortify their capacities as activists.

An overview of all our activities can be found in our [Annual Report](#) as well as on our websites: www.gef.eu and www.greeneuropeanjournal.eu

From a budgetary perspective, the final actual budget is significantly lower than the planned budget used to apply for the European Parliament grant, by around 570.000 euros. This stems from the fact that at the time of applying, we were still counting on the possibility to gather contributions in kind as part of the required co-financing of the grant. Until 2017, contributions in kind have been indeed accounting for half of our own resources and it was not possible to “transform” them all into contributions in cash with just a few months’ notice.

Several other changes related to our usual sources of income as well as the absence of a longstanding fundraising structure inside the organisation also contributed to our limited ability to raise the full amount necessary to co-finance the corresponding high grant accessible in 2018. The final global level of expenditure and the repartition of costs between budget categories are however similar than in the previous years’ situation at GEF. In the next sections, more details are given on the expenditure related to these categories.

1. PERSONNEL

2018 has been a year of growth for the staff of the Green European Foundation, with several people added to the team. An additional Project Coordinator was hired in order to reinforce our work on decentralised projects and capacity building. In addition, a Web & Digital Media Officer was hired starting in July – with a task of improving the digital output and content of projects across all our platforms. An intern was hired at the beginning of the year to help with the organisation of the Brussels study visit in the scope of the “European Green Activists Training” project. An administrative freelancer was temporarily employed at the beginning of 2018 to ensure a timely processing of our finances and reporting of our projects (see category 1.5 “other personnel costs”).

Overview of personnel				Cost of personnel	
Position/function	Number of staff	Number in full-time equivalent	Change from previous year	Budget heading	Actual amount
Director	1	1	0	/	
Deputy Director	1	1	0		
Project Coordinator	2	2	1		
Administrative Officer (as of February)	1	1	0		
Editor in Chief, Green European Journal	1	1	0		
Editorial Assistant, Green European Journal	1	1	0		
Communications Officer	1	1	0		
Web and Digital Media Officer (as of August)	1	1	1		
Intern, Green European Journal	1	1	0		
Intern, European Green Activist Training (until April)	1	1	0		
Total	10	10	2		
				1.1 Salaries	333.911,69
				1.2 Contributions	138.889,55

As usual, the staff had access to various training activities and coaching session during the year, in an individual or collective setting.

Professional training					
Topic	Number of participants	Days	Place	Budget heading	Actual amount
Language classes	5	February-December	Brussels	1.3 Professional training	2.532,65
Individual coaching	2	August-December	Brussels	1.3 Professional training	612,5
Other trainings	2	April-June	Brussels	1.3 Professional training	402,34
Total					3.547,39

Most of the staff members travelled to a few events and project meetings during the year. The other personnel-related costs cover GEF’s social secretariat services and the extra-salarial advantages for the employees (meal vouchers and public transport as usually granted under the Belgian system). Finally, the regular team was reinforced by several consultants for punctual missions on administration and communications during the busy periods of the year.

Staff missions and other activities connected to personnel					
Type of activity / objective	Number of staff involved	Date	Place	Budget heading	Actual amount
Staff missions to GEF projects and other events of the Green network	8	All year	Various	1.4 Staff mission expenses	5.997,93
Social secretariat service costs	All	All year	Brussels	1.5 Other personnel costs	10.394,93
Meal vouchers	All	All year	Na	1.5 Other personnel costs	20.335,39
Public transport subscriptions	All	All year	Na	1.5 Other personnel costs	4.583,30
Administrative support (consultancy)	na	January-February	Brussels	1.5 Other personnel costs	2.004,00
Digital media support (consultancy)	na	July	Brussels	1.5 Other personnel costs	4.118,40
Costs of recruitment, meeting and teambuilding	All	All year	Brussels	1.5 Other personnel costs	2.100,13
Total					49.534,08

2. INFRASTRUCTURE AND GENERAL OPERATIONS

In 2018 we covered the regular expenses related to office management following the planned budget. There were no major investments or extraordinary costs under this category.

Infrastructure and general operations		
Type of activity / objective / remark	Budget heading	Actual amount
Office rent, insurance, electricity, cleaning and printer rent	2.1 Rent, charges and maintenance costs	65.092,49
IT support, equipment and licenses	2.2 Costs relating to the installation, operation and maintenance of equipment	5.814,06
Websites, phones system, IT and other equipment bought since 2010	2.3 Depreciation of movable and immovable property	15.989,77
Stationery and office supplies	2.4 Stationery and office supplies	2.134,40
Phone lines, mobiles, internet; material and publications sending to partners and decentralised events	2.5 Postal and telecommunications charges	10.571,32
Paper and printing costs	2.6 Printing, translation and reproduction costs	5.380,48
	2.7 Other infrastructure costs	0,00
Total		104.982,52

3. ADMINISTRATIVE EXPENDITURE

Two elements are to be noted compared to the planned expenses under category 3. On the one hand, the studies and research expenses have been significantly lower than provisionally planned and were accounted for under category 5 as they were related to other projects such as publications or seminars. Hence no expenditure appears under 3.2.

On the other hand, we had higher accounting and audit costs (see 3.4) than planned, due to the investment in and transfer to a new accounting software, and to the additional accountant services needed for the IFRS conversion process.

Administrative expenditure		
Type of activity / objective / remark	Budget heading	Actual amount
Newspapers, magazines and books	3.1 Documentation costs (newspapers, press agencies, databases)	1.299,24
Research work	3.2 Costs of studies and research	0,00
Lawyer advice on administrative and employment procedures	3.3 Legal costs	572,57
Accounting software, accountant fee and audit-related costs	3.4 Accounting and audit costs	23.816,79
Banking fees	3.6 Miscellaneous administrative costs	2.508,34
	Total	28.196,94

4. MEETINGS AND REPRESENTATION

a) Statutory and non-statutory meetings

In 2018, GEF held statutory and non-statutory meetings at the usual rhythm and within the assigned budgetary frame. Two General Assemblies were held in June and October in Brussels, and eight Board Meetings were organised in Brussels, Antwerp, Ghent and Berlin to ensure the overall decision-making of GEF. In March, GEF organised its Annual Strategic Meeting to provide its members, board and staff a platform to reflect on the long-term evolution and strategic outlook of the foundation, together with a broader network of partners.

Statutory meetings					
Type / objective / topic	Number of participants	Date	Place	Budget heading	Actual amount
Board meeting	9	25 -26 January	Brussels	4.1 Costs of meetings of the political party	3.094,42
Board meeting	11	5 March	Brussels	4.1 Costs of meetings of the political party	1.698,69
Board meeting	8	24 April	phone conference	4.1 Costs of meetings of the political party	0,00
Board meeting	8	19 May	Antwerp	4.1 Costs of meetings of the political party	695,54
Board meeting	10	07 June	Brussels	4.1 Costs of meetings of the political party	1.591,07
Board meeting	11	20-21 September	Ghent	4.1 Costs of meetings of the political party	3.973,18
Board meeting	13	23 November	Berlin	Costs recorded under A.4.2 GEF presence at European Green Party Autumn Council	0,00
Board meeting	7	19 December	Brussels and phone conference	4.1. Costs of meetings of the political party	0,00
Strategic day	50	6 March	Brussels	4.1 Costs of meetings of the political party	19.787,82
General Assembly	26	8 June	Brussels	4.1 Costs of meetings of the political party	6.993,91
General Assembly	39	12 October	Brussels	4.1 Costs of meetings of the political party	13.952,99
				Total	47.814,44

b) Participation in seminars and conferences

The presence of GEF at external events was mainly concentrated around the two Councils of the European Green Party, in Antwerp and in Berlin. GEF staff were present with an information stand, disseminating our books and publications. Several workshops were also organised to present and debate the results of some

of our projects. The staff and Board members also represented GEF in various events and travelled to meet GEF members and attend their project activities.

In addition, GEF offers to its partners and members to make use of a “Members Networking Programme”, supporting them to travel and attend relevant events from the Green network. In 2018, members and partners benefited from this programme to participate and represent GEF at events such as the COP24 conference in Katowice, the Quo Vadis conference of the Heinrich Böll Stiftung in Berlin, and the Councils of the European Green Party.

Participation in seminars and conferences					
Type / objective / topic	Number of participants	Date	Place	Budget heading	Actual amount
GEF presence at European Green Party Spring Council (staff, board and workshops)	13	18-20 May	Antwerp, Belgium	4.2 Participation in seminars and conferences	3.863,04
GEF presence at European Green Party Autumn Council (staff, board, stand and workshops)	16	23-25 November	Berlin, Germany	4.2 Participation in seminars and conferences	12.958,74
Members Networking Programme	13	All year	several destinations	4.2 Participation in seminars and conferences	4.443,87
Board members missions	9	All year	several destinations	4.2 Participation in seminars and conferences	3.922,08
Staff and Board representation costs	5	All year	several places	4.3 Representation costs	10.602,64
Costs of invitations	na	na	na	4.4 Cost of invitations	0,00
Other meeting-related costs	Na	Na	na	4.5 Other meeting-related costs	0,00
Total					35.790,37

5. INFORMATION AND PUBLICATION ACTIVITIES

In 2018, our work programme was articulated around our three areas of work: fostering Green European political discussions through our study and debate priority; encouraging a more participative European democracy through education and training; and strengthening the Green political family by providing a platform for networking and capacity building. As in previous years, the Green European Foundation undertook one part of its activities initiated by the Board of Directors and executed by the staff in Brussels, and another part through transnational and decentralised projects, emerging from its national and European members and partners.

The implemented projects are well in line with the plan described in our 2018 work programme. A short report on each of them can be found in our [Annual Report](#), and on our websites www.gef.eu, www.greeneuropeanjournal.eu and www.mygreenlearning.eu. The breakdown of costs per project under this category 5 is displayed below.

In 2018, the **Green European Journal** continued to contribute to debate on a European-wide level with a vast array of dynamic, multilingual and stimulating articles and interviews. The Journal published 146 articles and interviews, covering a wide breadth of topics and maintained its commitment to inclusiveness for readers across Europe, with 61 new translations and 62 republications in media ranging from traditional print to trans-European alternatives to Green publications. The increased costs for the Journal in 2018 compared to the previous years is due to new collaborations with the Heinrich Böll Stiftung and the development of a podcast feature.

Green European Journal					
Type / objective / topic	Description	Date	Place	Budget heading	Actual amount
Publication costs	two thematic paper editions, online and printed articles (author fees, translations, design and print)	All year	Na	5.1 Publication costs	80.047,17

We continued developing our online education offer with the production of new content (for example on hate speech and on Sustainable Development Goals) as well as the translation and update of our major existing course "Impact Europe". In November, the new **Online Learning** website, www.mygreenlearning.eu, was launched with an updated design and new courses. Through this new platform, the Green European Foundation and its partner organisations provide free access to education and capacity-building on green issues, bringing Europe closer to its citizens. Each course is built as an interactive experience, with selected courses available in multiple languages.

Online learning					
Type / objective / topic	Description	Date	Place	Budget heading	Actual amount
General running of the infrastructure, updates and promotion	New website development (www.mygreenlearning.eu), publication update and reprint ("How to design an online course"), other technical updates and dissemination elements	All year	Na	5.2. Creation and operation of internet sites	11.181,05
Impact Europe online course	Updates and production of 3 language versions, promotional videos	All year	Na	5.2. Creation and operation of internet sites	8.419,83
How to combat hate speech online course	Curriculum development and content production	All year	Na	5.2. Creation and operation of internet sites	14.093,43
Sustainable Development Goals online course	Animated video development and production	All year	Na	5.5 Seminars	5.580,00

Encouraging European-level study and debate is central to GEF's efforts to create a truly active public space for exchanging and developing new ideas. Our transnational projects, organised with the support of Green foundations across Europe, foster reflection on topics of utmost importance as they provide spaces for debate and exchange across Europe. Each project includes three to eight national or European partners and materialises in various activities in several countries and/or in publications emerging from the common reflection and research.

Transnational projects					
Type / objective / topic	Description	Date	Place	Budget heading	Actual amount
European Green Activist Training 2017-2018 cycle (Czech Republic, Finland, Malta, Croatia)	Brussels study tour	March	Brussels	5.5. Seminars	12.561,11
Creating Socio-Ecological Societies through Urban Commons Transitions	Public workshops, conferences and framing paper	May-Nov	Janow Podlaski, El Prat de Llobregat, Brussels, Vitoria-Gasteiz, Istanbul, Brussels, Warsaw	5.5 Seminars	27.820,96

Basic Income for all EU Citizens?	Public workshops, conferences, study trips and publication	May-Dec	Budapest, Tampere, Antwerp, Leuven, Madrid, Athens, Barcelona, Logroño	5.5 Seminars	26.738,54
Energy Democracy: Changing the Energy System	Public conferences and publication	Jun-Jan	Brussels, Athens, Skopje, Katowice, Oxford	5.5 Seminars	22.035,54
Greening the Economy: Cooperative Society	Public conferences	Jun-Oct	Skopje, Belgrade	5.5 Seminars	15.328,00
Strengthening Climate Targets, Creating Local Climate Jobs	Public workshops, conferences and publication	Jun-Dec	Bristol, Budapest, Norwich, Dublin, Zagreb, Brussels, Yorkshire	5.5 Seminars	21.132,02
Towards the COP24	Public conferences	Jun-Dec	Katowice, Oxford	5.5 Seminars	24.692,49
European Green Activist Training 2018-2019 cycle (Czech Republic, Croatia, Finland, Malta)	Decentralised trainings and (preparation of) Brussels study tour (March 2019)	Oct-Dec	Czech Republic, Croatia, Finland, Malta, Brussels	5.5 Seminars	52.080,13

Our summer schools and public conferences aim to raise awareness among citizens about Green solutions to the challenges Europe faces, and to enhance the ability of activists and Green actors to work on issues on the European level.

European debates at Summer Schools					
Type / objective / topic	Description	Date	Place	Budget heading	Actual amount
Restoring Food to the Heart of the Community	Summer university	29-30 Jun	Cork, Ireland	5.5 Seminars	7.663,69
Colours of Green	Summer university	07-08 Jul	Graz, Austria	5.5 Seminars	17.406,83
Crossing Borders	Summer university	12-15 Jul	Janów Podlaski, Poland	5.5 Seminars	8.577,27
Fighting for Our Common Planet	Summer university	22-30 Jul	Selce, Croatia	5.5 Seminars	8.055,19
European Green Alternatives	Summer university	01 Aug	Assos, Turkey	5.5 Seminars	7.120,48
Green Summer Academy	Summer university	23-24 Aug	Strasbourg, France	5.5 Seminars	10.288,00
Moving Beyond Fragments	Summer university	25-30 Aug	Komiza, Croatia	5.5 Seminars	10.092,33
Univerde X Edition	Summer university	8-9 Sept	Fuenlabrada, Spain	5.5 Seminars	8.985,01
New Political Course Days	Summer university	14-15 Sept	Barcelona, Spain	5.5 Seminars	8.998,63

Public conferences					
Type / objective / topic	Description	Date	Place	Budget heading	Actual amount
Changing the narrative of migration	Conference	18 Jun	Oxford, UK	5.5. Seminars	7.409,33
Good governance, Good practices	Conference	29 Sept	Valletta, Malta	5.5. Seminars	1.017,12
Green Economy Congress	Conference	1-3 Nov	Belgrade, Serbia	5.5. Seminars	6.051,10
Ecopolis 2018: Just Transition	Conference	25 Nov	Brussels, Belgium	5.5. Seminars	5.725,37

GEF acts as a framework for cooperation between Green actors at the European level. This is a key element of its work and helps to ensure the sustainability of its activities, as the contributions of diverse European partners are vital to create and encourage European debate. Therefore, our training and networking events aim to build exchanges between national actors in forging a shared European vision and developing skills to disseminate it further.

Trainings and networking meetings					
Type / objective / topic	Description	Date	Place	Budget heading	Actual amount
Green Salon: Fear the Robot	Closed-door discussion and publication	12 Feb	Vienna	5.5 Seminars	4.153,98
Education for Europe – Building Capacities Towards and Beyond 2019	Conference	05-07 Jun	Brussels	5.5 Seminars	21.998,60
Congress of Young Europeans	Conference	30 Aug – 02 Sept	Prague	5.5 Seminars	10.067,18

In order to disseminate our content and digital output, in 2018 we invested as planned in maintenance of our websites and online tools, and in the release of general publications.

General communications					
Type / objective / topic	Description	Date	Place	Budget heading	Actual amount
General publications costs (annual report, project coordination guidebook)	Publications	All year	Na	5.1 Publication costs	1.519,14
Websites and online tools design, development and maintenance	Na	All year	Na	5.2 Creation and operation of Internet sites	7.914,28
Advertisement on social media and websites	Na	All year	Na	5.3 Publicity costs	212,31

6. CONTRIBUTIONS IN KIND

In 2018, the Green European Foundation has not received any contributions in kind.

7. ACTIVITIES RESULTING IN NON-ELIGIBLE EXPENDITURE

In our 2018 budget, there were no non-eligible expenditure.