

## **Independent auditor's report to Mouvement pour une Europe des Nations et des Libertés (an association established under the Law of 1 July 1901) for the year ended 31 December 2017**

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 2017, the income statement for the year ended 31 December 2017 and the disclosures (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 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 2017.

### **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 Mouvement pour une Europe des Nations et des Libertés (an association established under the Law of 1 July 1901) (the "Entity"), that consist of the balance sheet on 31 December 2017, as well as the income statement of the year and the disclosures, which show a balance sheet total of € 966.338 and of which the income statement shows a negative result for the year of € 2.857.

The negative result of the year has been transferred to the Specific Reserve Account. Accumulated losses (including the result of the year) amount to € 2.400 and the carry-over to nil.

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 2017, and of its results for the year then ended, prepared in accordance with the financial reporting framework applicable in France.

We have also audited the Final Statement of eligible expenditure actually incurred for the year ended 31 December 2017 in accordance with the rules and regulations applicable to funding of political parties and political foundations at European level of Mouvement pour une Europe des Nations et des Libertés (an association established under the Law of 1 July 1901).

In our opinion, the Final Statement of eligible expenditure actually incurred of the Entity for the year ended 31 December 2017 is prepared, in all material respects, in accordance with rules and regulations applicable to funding of political parties and political foundations at European level.

#### **Basis for the unqualified opinion**

We conducted our audit in accordance with International Standards on Auditing ("ISAs"). 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.

### **Material uncertainty related to going concern**

We would like to draw the attention to the accounting policies of the Annual Accounts where the President discloses that the Entity could incur cash flow problems. These circumstances, indicate a risk of the ability of the Entity 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 Party will receive financial support from the European Parliament or other financing sources. Our opinion is not modified in respect of this matter.

### **Emphasis of Matter - Basis of Accounting and Restriction on Distribution**

We draw attention to Note 1, i.e. 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.

### **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 France 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 and must comply with the provisions of the Regulation (EC) No 2004/2003 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 ISAs 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 political parties and political foundations at European level.

As part of an audit, in accordance with ISAs, 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 France, 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.

### **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 (EC) No 2004/2003 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 France;
- ▶ The financial documents submitted by Mouvement pour une Europe des Nations et des Libertés (an association established under the Law of 1 July 1901) 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.

Brussels, 25 April 2018

Ernst & Young Réviseurs d'Entreprises scrl  
Independent Auditor  
represented by



Daniëlle Vermaelen\*

Partner

\* Acting on behalf of a BVBA/SPRL

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# In Extenso

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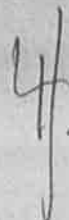
## COMPTES ANNUELS

Bilan au 31/12/2017

75, BOULEVARD HAUSSMANN

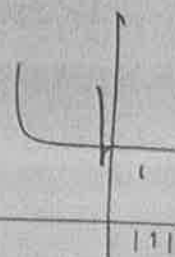
75008 PARIS

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## Sommaire

Sommaire	1
<b>COMPTES ANNUELS</b>	
Bilan Actif	2
Bilan Passif	3
Compte de résultat	4
Compte de résultat (Suite)	5
<b>DÉTAIL DES COMPTES</b>	
Bilan Actif détaillé	6
Bilan Passif détaillé	8
Compte de résultat détaillé	9



# COMPTES ANNUELS

4.



## Bilan Actif

Bilan Actif	Au 31/12/2017			Au 31/12/2016
	Brut	Amort. Prov.	Net	Net
<b>Actif Immobilisé</b>				
<i>Immobilisations incorporelles</i>				
Frais d'établissement				
Frais de développement				
Concessions, brevets et droits similaires	13 500	8 016	5 484	8 859
Fonds commercial				
Autres				
Immobilisations en cours				
Avances				
<i>Immobilisations corporelles</i>				
Terrains				
Constructions				
Installations tech., matériel et outillages industriels				
Autres	14 364	7 238	7 126	6 600
Immobilisations en cours				
Avances et acomptes				
<i>Immobilisations financières (1)</i>				
Participations				
Titres immobilisés de l'activité en portefeuille				
Autres titres immobilisés				
Prêts				
Autres	4 298		4 298	
<b>TOTAL ( I )</b>	<b>32 162</b>	<b>15 253</b>	<b>16 909</b>	<b>15 459</b>
Comptes de liaison				
<b>TOTAL ( II )</b>				
<b>Actif circulant</b>				
<i>Stocks et en-cours</i>				
Matières premières, autres approvisionnements				
En cours de production (biens et services)				
Produits intermédiaires et finis				
Marchandises				
Avances et acomptes versés sur commandes				
<i>Créances (2)</i>				
Usagers et comptes rattachés				
Autres	82 498		82 498	157 500
<i>Valeurs mobilières de placement</i>				
instruments de Trésorerie				
Disponibilités	861 351		861 351	558 092
Charges constatées d'avance (2)	5 580		5 580	12 949
<b>TOTAL ( III )</b>	<b>949 429</b>		<b>949 429</b>	<b>728 541</b>
Frais d'émission d'emprunts à étaler ( IV )				
Primes de remboursement des emprunts ( V )				
<b>Ecart de conversion actif ( VI )</b>				
<b>TOTAL GENERAL ACTIF ( I à VI )</b>	<b>981 591</b>	<b>15 253</b>	<b>966 338</b>	<b>744 000</b>
(1) Dont à moins d'un an				
(2) Dont à plus d'un an				
<b>ENGAGEMENTS RECUS</b>				
Legs net à réaliser :				
- Acceptés par les organes statutairement compétents				
- Autorisés par l'organisme de tutelle				
Dons en nature restant à vendre				



## Bilan Passif

Bilan Passif	Au 31/12/2017	Au 31/12/2016
	Net	Net
<b>Fonds Propres</b>		
Fonds associatifs sans droit de reprise		
Ecart de réévaluation		
Réserves	457	
Raport à nouveau		
Resultat de l'exercice (excédent ou déficit)	(2 857)	457
<b>Autres fonds associatifs</b>		
Fonds associatifs avec droit de reprise		
- Apports		
- Legs et donations		
- Résultats sous contrôle de tiers financeurs		
Ecart de réévaluation		
Subventions d'investissement sur biens non renouvelables		
Provisions réglementées		
Droit des propriétaires commodat		
<b>TOTAL ( I )</b>	<b>(2 400)</b>	<b>457</b>
<b>Comptes de liaison</b>		
<b>TOTAL ( II )</b>		
<b>Provisions et fonds dédiés</b>		
Provisions pour risques		
Provisions pour charges		
Fonds dédiés sur subventions de fonctionnement		122 272
Fonds dédiés sur autres ressources		
<b>TOTAL ( III )</b>		<b>122 272</b>
<b>Emprunts et dettes ( 1 )</b>		
Emprunts obligataires		
Emprunts et dettes auprès des établissements de crédit (2)		
Emprunts et dettes financières diverses		
Avances et acomptes reçus sur commandes en cours		
Dettes fournisseurs et comptes rattachés	119 033	119 196
Dettes fiscales et sociales		
Dettes sur immobilisations et comptes rattachés		
Autres dettes	849 705	502 075
Instruments de trésorerie		
Produits constatés d'avance		
<b>TOTAL ( IV )</b>	<b>968 738</b>	<b>621 271</b>
Ecart de conversion passif ( V )		
<b>TOTAL GENERAL PASSIF ( I à V )</b>	<b>966 338</b>	<b>744 000</b>
(1) Dont à moins d'un an		
(1) Dont à plus d'un an		
(2) Dont concours bancaires courants et soldes créditeurs de banque		
<b>ENGAGEMENTS DONNES</b>		
Legs net à réaliser :		
- Acceptés par les organes statutairement compétents		
- Autorisés par l'organisme de tutelle		
Dons en nature restant à payer		

## Compte de résultat

Compte de résultat	Du 01/01/2017 au 31/12/2017			Du 01/01/2016 Au 31/12/2016
	France	Exportation	Total	Total
<b>Produits d'exploitation</b>				
Vente de marchandises				
Production vendue biens				
Production vendue services				
<b>Chiffre d'affaires Net</b>				
Production stockée				
Production immobilisée				
Subventions d'exploitation			542 623	785 076
Reprises sur prov., amortis., dépréciation et transferts de charges			124 400	189 000
Cotisations			3 500	
Autres produits (hors cotisations)				
<b>TOTAL ( I )</b>			<b>670 523</b>	<b>974 076</b>
<b>Charges d'exploitation</b>				
Achats de marchandises				
Variation de stock de marchandises				
Achats de matières premières et autres approvisionnements				
Variation de stock matières premières et autres appro.				
Autres achats et charges externes			743 130	840 709
Impôts, taxes et versements assimilés				
Salaires et traitements				
Charges sociales				
Dotations aux amortissements sur immobilisations			6 917	5 708
Dotations aux dépréciations des immobilisations				
Dotations aux dépréciations des actifs circulants				
Dotations aux provisions				
Autres charges			45 605	51 200
<b>TOTAL ( II )</b>			<b>795 652</b>	<b>897 617</b>
<b>RESULTAT D'EXPLOITATION ( I - II )</b>			<b>(125 129)</b>	<b>76 460</b>
Excédent ou déficit transféré ( III )				
Déficit ou excédent transféré ( IV )				
<b>Quotes-parts de résultat sur opérations faites en commun ( III - IV )</b>				
<b>Produits financiers</b>				
Produits financiers de participation				
Produits autres valeurs mobilières et créances actif immobilisé				
Autres intérêts et produits assimilés				
Reprises sur provisions, dépréciations et transferts de charge				
Différence positives de change				
Produits nets sur cessions de valeurs mobilières de placement				
<b>TOTAL ( V )</b>				
<b>Charges financières</b>				
Dotations financières aux amortissements, dépréciations et provisions				
Intérêts et charges assimilées				
Différences négatives de change				
Charges nettes sur cessions valeurs mobilières placements				
<b>TOTAL ( VI )</b>				
<b>RESULTAT FINANCIER ( V - VI )</b>				
<b>RESULTAT COURANT AVANT IMPOTS ( I-II+III-IV+V-VI )</b>			<b>(125 129)</b>	<b>76 460</b>

## Compte de résultat (Suite)

Compte de résultat (Suite)	Du 01/01/2017 Au 31/12/2017	Du 01/01/2016 Au 31/12/2016
<b>Produits Exceptionnels</b>		
Sur opérations de gestion		
Sur opérations en capital		
Reprises sur provisions, dépréciations et transferts de charge		
<b>TOTAL ( VII )</b>		
<b>Charges Exceptionnelles</b>		
Sur opérations de gestion		
Sur opérations en capital		
Dotations exceptionnelles aux amortissements, dépréciations et provisions		
<b>TOTAL ( VIII )</b>		
<b>RESULTAT EXCEPTIONNEL ( VII - VIII )</b>		
Impôts sur les bénéfices ( IX )		46 269
Report des ressources non utilisées des exercices antérieurs ( X )	122 272	122 271
Engagements à réaliser sur ressources affectées ( XI )		
<b>TOTAL DES PRODUITS ( I + III + V + VII + X )</b>	<b>792 795</b>	<b>1 020 345</b>
<b>TOTAL DES CHARGES ( II + IV + VI + VIII + IX + XI )</b>	<b>795 652</b>	<b>1 019 888</b>
<b>EXCEDENT OU DEFICIT ( total des produits - total des charges)</b>	<b>(2 857)</b>	<b>457</b>

## Evaluation des contributions volontaires en nature

PRODUITS	Du 01/01/2017 Au 31/12/2017	Du 01/01/2016 Au 31/12/2016
Bénévolat		
Prestations en nature		
Dons en nature		
<b>TOTAL</b>		

CHARGES	Du 01/01/2017 Au 31/12/2017	Du 01/01/2016 Au 31/12/2016
Secours en nature		
Mise à disposition gratuite de biens et services		
Personnel bénévole		
<b>TOTAL</b>		



# DETAIL DES COMPTES

4



## Bilan Actif détaillé

ACTIF	Solde		Variation	
	Au	Au	Montant	%
	31/12/2017	31/12/2016		
<b>Actif Immobilisé</b>				
<b>Immobilisations incorporelles</b>				
<b>Frais d'établissement</b>				
<b>Frais de développement</b>				
<b>Concessions, brevets et droits similaires</b>	5 484.37	8 859.37	-3 375.00	-38.10
205000 IMMOBILISATIONS INCORP.	13 500.00	13 500.00		
280500 AMORT. IMMO. INCORP.	-8 015.63	-4 640.63	-3 375.00	-72.72
<b>Fonds commercial</b>				
Autres				
<b>Immobilisations en cours</b>				
<b>Avances</b>				
<b>Immobilisations corporelles</b>				
<b>Terrains</b>				
<b>Constructions</b>				
<b>Installations tech., matériel et outillages industriels</b>				
<b>Autres</b>	7 126.44	6 599.51	526.93	7.97
218300 MATERIEL BUREAU ET INFO.	14 363.98	10 294.99	4 068.99	39.52
281830 AMORT. MAT. BUREAU ET INFO.	-7 237.54	-3 695.48	-3 542.06	-95.89
<b>Immobilisations en cours</b>				
<b>Avances et acomptes</b>				
<b>Immobilisations financières</b>				
<b>Participations</b>				
<b>Titres immobilisés de l'activité en portefeuille</b>				
<b>Autres titres immobilisés</b>				
<b>Prêts</b>				
<b>Autres</b>	4 298.00		4 298.00	-
275000 DEPOTS CAUTIONNEM. VERSES	4 298.00		4 298.00	-
<b>TOTAL (I)</b>	<b>16 908.81</b>	<b>15 458.88</b>	<b>1 449.93</b>	<b>9.38</b>
<b>Comptes de liaison</b>				
<b>TOTAL (II)</b>				
<b>Actif circulant</b>				
<b>Stocks et en-cours</b>				
<b>Matières premières, autres approvisionnements</b>				
<b>En cours de production (biens et de services)</b>				
<b>Produits intermédiaires et finis</b>				
<b>Marchandises</b>				
<b>Avances et acomptes versés sur commandes</b>				
<b>Créances</b>				
<b>Usagers et comptes rattachés</b>				
<b>Autres</b>	82 498.04	157 500.00	-75 001.96	-47.62
467100 AUTR. CPTS. DEBIT. OU CREDIT	81 800.00	157 500.00	-75 700.00	-48.06
468700 DIVERS PROD. A RECEVOIR	698.04		698.04	-
<b>Valeurs mobilières de placement</b>				
<b>Instrument de Trésorerie</b>				
<b>Disponibilités</b>	861 351.13	558 091.90	303 259.23	54.34
512000 BANQUES	861 351.13	558 091.90	303 259.23	54.34
<b>Charges constatées d'avance</b>	5 580.00	12 949.00	-7 369.00	-56.91
436000 CHARGES CONSTAT. D'AVANCE	5 580.00	12 949.00	-7 369.00	-56.91

# In Extenso

ACTIF	Solde		Variation	
	Au	Au	Montant	%
	31/12/2017	31/12/2016		
TOTAL ( III )	949 429.17	728 540.90	220 888.27	30.32
Frais d'émission d'emprunts à étaler ( IV )				
Primes de remboursement des obligations ( V )				
Ecart de conversion actif ( VI )				
TOTAL GENERAL ACTIF ( I à VI )	966 337.98	743 999.78	222 338.20	29.88

## Bilan Passif détaillé

PASSIF	Solde		Variation	
	Au	Au	Montant	%
	31/12/2017	31/12/2016		
<b>Fonds Propres</b>				
Fonds associatifs sans droit de reprise				
Ecarts de réévaluation				
Réserves	457.12		457.12	-
106800 AUTRES RESERVES	457.12		457.12	-
Report à nouveau				
Résultat de l'exercice (excédent ou déficit)	(2 857.03)	457.12	(3 314.15)	(725.01)
<b>Autres fonds Associatifs</b>				
Fonds associatifs avec droit de reprise :				
- Apports				
- Legs et donations				
- Résultats sous contrôle de tiers financeurs				
Ecarts de réévaluation				
Subventions d'investissement sur biens non renouvelables				
Provisions réglementées				
Droit des propriétaires				
<b>TOTAL ( I )</b>	<b>(2 399.91)</b>	<b>457.12</b>	<b>(2 857.03)</b>	<b>(625.01)</b>
Comptes de liaison				
<b>TOTAL ( II )</b>				
<b>Provisions et fonds dédiés</b>				
Provisions pour risques				
Provisions pour charges				
Fonds dédiés sur subventions de fonctionnement		122 271.68	-122 271.68	-100.00
194100 FONDS DEDIES/SUBV FONCT		122 271.68	-122 271.68	-100.00
Fonds dédiés sur autres ressources				
<b>TOTAL ( III )</b>		<b>122 271.68</b>	<b>(122 271.68)</b>	<b>(100.00)</b>
<b>Emprunts et dettes</b>				
Emprunts obligataires				
Emprunts et dettes auprès des établissements de crédit				
Emprunts et dettes financières diverses				
Avances et acomptes reçus sur commandes en cours				
Dettes fournisseurs et comptes rattachés	119 032.80	119 196.12	-163.32	-0.14
401000 FOURNISSEURS	96 320.75	107 766.04	-11 445.29	-10.62
408100 FACTURES A RECEVOIR	22 712.05	11 430.08	11 281.97	98.71
Dettes fiscales et sociales				
Dettes sur immobilisations et comptes rattachés				
Autres dettes	849 705.09	502 074.86	347 630.23	69.24
467000 AUTR CPTS DEBIT OU CREDIT	849 705.09	502 074.86	347 630.23	69.24
Instruments de trésorerie				
Produits constatés d'avance				
<b>TOTAL ( IV )</b>	<b>968 737.89</b>	<b>621 270.98</b>	<b>347 466.91</b>	<b>55.93</b>
Ecart de conversion passif ( V )				
<b>TOTAL GENERAL PASSIF ( I à V )</b>	<b>966 337.98</b>	<b>743 999.78</b>	<b>222 338.20</b>	<b>29.88</b>

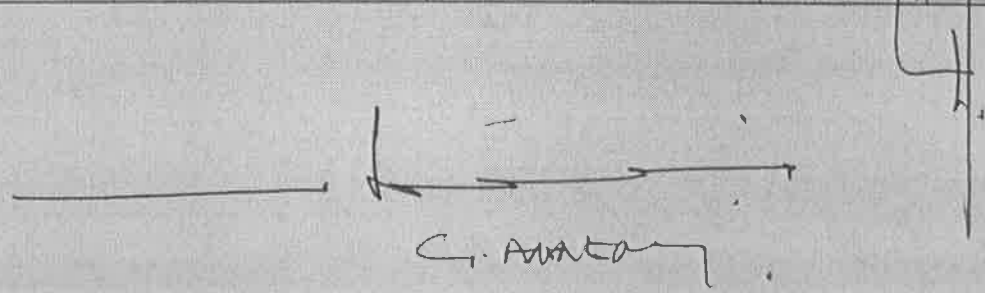


## Compte de résultat détaillé

COMPTE DE RESULTAT	Solde		Variation	
	31/12/2017	31/12/2016	Montant	%
Produits d'exploitation				
Vente de marchandises				
Production vendue biens				
Production vendue services				
<b>Chiffre d'affaires Net</b>				
Production stockée				
Production immobilisée				
Subventions d'exploitation	542 623.19	785 076.14	-242 452.95	-30.88
741100 PARLEMENT EUROPEEN	542 623.19	785 076.14	-242 452.95	-30.88
Reprises sur prov., amortis., dépréciation et transferts de charges				
Cotisations	124 400.00	189 000.00	-64 600.00	-34.18
756000 COTISATIONS	124 400.00	189 000.00	-64 600.00	-34.18
Autres produits	3 500.00		3 500.00	-
758000 PROD.DIVERS DE GEST.COUR.	3 500.00		3 500.00	-
<b>TOTAL (I)</b>	<b>670 523.19</b>	<b>974 076.14</b>	<b>(303 552.95)</b>	<b>(31.16)</b>
Charges d'exploitation				
Achats de marchandises				
Variation de stock de marchandises				
Achats de matières premières et autres approvisionnements				
Variation de stock matières premières et autres appro.				
Autres achats et charges externes	743 129.84	840 708.92	-97 579.08	-11.61
604000 ACHATS D'ETUDES ET DE PS	72 793.60	116 160.00	-43 366.40	-37.33
606300 PETIT EQUIPEMENT		1 560.00	-1 560.00	-100.00
606400 FOURN ADMINISTRATIVES	6 026.08	2 995.50	3 030.58	101.13
613000 LOCATIONS	50 637.41	18 851.20	31 786.21	168.62
618100 DOCUMENTATION	30 204.17	18 869.40	11 334.77	60.07
622600 HONORAIRES	6 340.92	16 416.74	-10 075.82	-61.38
623100 PUBLICATIONS	155 775.64	170 915.45	-15 139.81	-8.86
623110 PUBLICITE	137 312.52	98 197.30	39 115.22	39.83
623300 SEMINAIRES ET EXPOSITIONS	28 684.46	50 993.55	-22 309.09	-43.75
625000 DEPLA. MISSIONS RECEPTIONS	253 386.11	344 385.56	-90 999.45	-26.42
626100 FRAIS POSTAUX ET TELECOM	1 520.48	578.46	942.02	162.98
627000 FRAIS BANCAIRES	448.45	785.76	-337.31	-43.00
Impôts, taxes et versements assimilés				
Salaires et traitements				
Charges sociales				
Dotations aux amortissements sur immobilisations	6 917.06	5 707.71	1 209.35	21.18
681120 DOT AMORT IMMO CORPORELL	6 917.06	5 707.71	1 209.35	21.18
Dotations aux dépréciations sur immobilisations				
Dotations aux dépréciations sur actif circulant				
Dotations aux provisions				
Autres charges	45 605.00	51 200.00	-5 595.00	-10.93
658000 CHARGES DIV GEST COURANTE	45 605.00	51 200.00	-5 595.00	-10.93
<b>TOTAL (II)</b>	<b>795 651.90</b>	<b>897 616.63</b>	<b>(101 964.73)</b>	<b>(11.36)</b>
<b>RESULTAT D'EXPLOITATION (I - II)</b>	<b>(125 128.71)</b>	<b>76 459.51</b>	<b>(201 588.22)</b>	<b>(263.65)</b>
Excédent ou déficit transféré ( III )				
Déficit ou excédent transféré ( IV )				



COMPTE DE RESULTAT	Solde		Variation	
	31/12/2017	31/12/2016	Montant	%
<b>Produits financiers</b>				
Produits financiers de participation				
Produits autres valeurs mobilières et créances actif immobilisé				
Autres intérêts et produits assimilés				
Reprise sur provisions et transferts de charges				
Différence positives de change				
Produits nets sur cessions de valeurs mobilières de placement				
<b>TOTAL (V)</b>				
<b>Charges financières</b>				
Dotations financières aux amortissements et dépréciations				
Intérêts et charges assimilées				
Différences négatives de change				
Charges nettes sur cessions valeurs mobilières placements				
<b>TOTAL (VI)</b>				
<b>RESULTAT FINANCIER (V - VI)</b>				
<b>RESULTAT COURANT AVANT IMPOTS (I - II + III - IV + V - VI)</b>	<b>(125 128.71)</b>	<b>76 459.51</b>	<b>(201 588.22)</b>	<b>(263.65)</b>
<b>Produits Exceptionnels</b>				
Produits exceptionnels sur opérations de gestion				
Produits exceptionnels sur opérations en capital				
Reprises sur provisions et transferts de charges				
<b>TOTAL (VII)</b>				
<b>Charges Exceptionnelles</b>				
Charges exceptionnelles sur opérations de gestion				
Charges exceptionnelles sur opérations en capital				
Dotations exceptionnelles aux amortissements et provisions				
<b>TOTAL (VIII)</b>				
<b>RESULTAT EXCEPTIONNEL (VII - VIII)</b>				
Impôts sur les bénéfices ( IX )				
Report des ressources non utilisées des exercices antérieurs ( X )	122 271.68	46 269.09	76 002.59	164.26
289400 REPORT RESS. NON UTILISEES	122 271.68	46 269.09	76 002.59	164.26
Engagements à réaliser sur ressources affectées ( XI )		122 271.48	-122 271.48	-100.00
689400 ENG. A REALISER/SUBV. ATTR		122 271.48	-122 271.48	-100.00
<b>TOTAL DES PRODUITS (I + III + V + VII + X)</b>	<b>792 794.87</b>	<b>1 020 345.23</b>	<b>(227 550.36)</b>	<b>(22.30)</b>
<b>TOTAL DES CHARGES (II + IV + VI + VIII + IX + XI)</b>	<b>795 651.90</b>	<b>1 019 888.11</b>	<b>(224 236.21)</b>	<b>(21.99)</b>
<b>EXCEDENTS OU INSUFFISANCES</b>	<b>(2 857.03)</b>	<b>457.12</b>	<b>(3 314.15)</b>	<b>(725.01)</b>


  
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**Explanatory note on the valuation rules**

Le Mouvement pour une Europe des Nations et des Libertés – MENL a un fonds de roulement négatif, mais sa continuité est garantie longtemps qu'elle recevra des subsides du Parlement européen et d'autres ressources. Les règles d'évaluation sont basées sur le principe de continuité.

Gerolf ANNEMANS

President of MENL

NOTE 1

Final statement of eligible expenditure actually incurred

EXPENDITURE		REVENUE	
Eligible expenditure	Budget	Actual	
<b>A.1: Personnel costs</b>	208 784,00	78 993,00	
1. Salaries	175 000,00	72 793,00	
2. Contributions			122 271,68
3. Professional training	3 000,00		
4. Staff mission expenses	20 784,00	4 200,00	
5. Other personnel costs	10 000,00		
<b>A.2: Infrastructure and operating costs</b>	81 380,00	70 893,68	
1. Rent charges and maintenance costs	30 000,00	50 837,41	
2. Costs relating to the installation, operation and maintenance	7 000,00		
3. Depreciation of movable and immovable property	1 800,00	6 817,96	
4. Stationery and office supplies	10 000,00	6 025,08	
5. Postal and telecommunications charges	8 500,00	665,48	
6. Printing, translation and reproduction costs	20 000,00	6 340,65	
7. Other infrastructure costs	4 080,00		
<b>A.3: Administrative expenditure</b>	135 801,00	38 593,54	
1. Documentation costs (newspapers, press agencies)	6 000,00	9 514,17	
2. Costs of studies and research	110 000,00	20 710,00	
3. Legal costs	6 000,00		
4. Accounting and audit costs	10 700,00	9 340,92	
5. Support to affiliated organisations and subsidies to third parties	0,00		
6. Miscellaneous administrative costs	3 045,00	448,45	
<b>A.4: Meetings and representation costs</b>	390 299,00	298 237,24	
1. Costs of meetings of the political party	160 000,00	238 199,72	
2. Participation in seminars and conferences	65 000,00		
3. Representation costs	100 000,00	31 684,46	
4. Cost of invitations	25 000,00	20 395,07	
5. Other meeting-related costs	30 299,00	12 966,39	
<b>A.5: Information and publication costs</b>	1 189 818,00	277 865,84	
1. Publication costs	400 000,00	102 547,18	
2. Creation and operation of internet sites	15 000,00	840,00	
3. Publicity costs	310 000,00	137 312,52	
4. Communications equipment (gadgets)	90 000,00	26 521,74	
5. Seminars and exhibitions	350 000,00		
6. Election campaigns			
7. Other information-related costs	24 818,00	10 805,00	
<b>A.6: Expenditure relating to contributions in kind</b>			
<b>A.7: Allocation to "Provision to cover eligible expenditure to be incurred in the first quarter of"</b>			
<b>A. TOTAL ELIGIBLE EXPENDITURE</b>	1 926 071,00	760 651,90	
<b>B.1: Non-eligible expenditure</b>	0,00	35 000,00	
1. Allocations to other projects			
2. Financial charges			
3. Exchange losses			
4. Doubtful claims on third parties			
5. Others (to be specified)			35 000,00
<b>B. TOTAL NON-ELIGIBLE EXPENDITURE</b>	0,00	35 000,00	
<b>C. TOTAL EXPENDITURE</b>	1 926 071,00	795 651,90	
<b>H.1 Allocation of own resources to the specific reserve account</b>		-2 887,03	
<b>H. Profit/loss for verifying compliance with the no-profit rule (G-H.1)</b>	0,00	0,00	
<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>			
<b>D.3 Membership fees</b>	1 096 660,00	542 623,19	
<b>3.1 from member parties</b>	299 411,00	124 400,00	
<b>3.2 from individual members</b>	299 411,00	124 400,00	
<b>D.4 Donations</b>	0,00	0,00	
<b>4.1 above 500 EUR</b>			
<b>4.2 below 500 EUR</b>			
<b>D.5 Other own resources (to cover eligible expenditure) (to be listed)</b>		3 500,00	
<b>Extraordinary income</b>		3 500,00	
<b>D.6 Contributions in kind</b>			
<b>D. REVENUE (to cover eligible expenditure)</b>	1 968 071,00	752 794,87	
<b>E.1 Additional other own resources (to cover non-eligible expenditure) (to be listed)</b>			
<b>E. REVENUE (to cover non-eligible expenditure)</b>	0,00	0,00	
<b>F. TOTAL REVENUE</b>	1 968 071,00	752 794,87	
<b>G. Profit/loss (F-G)</b>	0,00	-2 887,03	