

## **Independent auditor's report with respect to the Annual Accounts of the European Free Alliance ASBL for the year ended 31 December 2019**

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 EY Réviseurs d'Entreprises SRL. This report includes our opinion on the balance sheet as at 31 December 2019 and the income statement for the year ended 31 December 2019 (all elements together the "Annual Accounts") and on the Final Statement of reimbursable expenditure actually incurred as well as on compliance with rules and regulations applicable to funding of European political parties and European political foundations and includes as well our report on regulatory requirements. These two reports are considered as one report and are inseparable.

We have been appointed as independent auditor by the European Parliament in our contract dated 18 November 2016. Our mandate expires after the delivery of our audit opinion for the year ended 31 December 2019.

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

#### **Unqualified opinion**

We have audited the Annual Accounts of European Free Alliance ASBL (the "Entity"), that comprise the balance sheet on 31 December 2019, as well as the income statement of the year and the disclosures, which show a balance sheet total of € 614.675,61 and of which the income statement shows a loss for the year of € 22.814,18.

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 2019, and of its results for the year then ended, prepared in accordance with the financial reporting framework applicable in Belgium.

We have also audited the Final Statement of reimbursable expenditure actually incurred for the year ended 31 December 2019 in accordance with rules and regulations applicable to funding of European political parties and European political foundations of European Free Alliance ASBL.

In our opinion, the Final Statement of reimbursable expenditure actually incurred of the Entity for the year ended 31 December 2019 is prepared, in all material respects, in accordance with rules and regulations applicable to funding of

European political parties and European political foundations.

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

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

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

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

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

We draw attention to the Final Statement of reimbursable expenditure actually incurred. This schedule is prepared to assist the Entity to meet the requirements of the European Parliament. As a result, the schedule may not be suitable for



another purpose. Our opinion is not modified in respect of this matter.

### **Other Matters**

We draw your attention to the developments surrounding the Covid-19 virus that has a profound impact on people's health and on society as a whole. This also has an impact on the operational and financial performance of organisations and the assessment of the Entity's ability to continue as a Going Concern. The situation gives rise to inherent uncertainty. The Entity has not made any disclosure of its assessment of the impact of Covid-19 in the Annual Accounts. We have considered the uncertainties related to the potential effects of Covid-19 and the assumptions made by the Entity in this respect on its operations and financial situation. Our opinion is not modified in respect of this matter.

On 31 January 2020, the United Kingdom withdrew from the European Union and the European Atomic Energy Community (EURATOM). At present, negotiations for a new partnership with the United Kingdom of Great Britain and Northern Ireland are ongoing. The Entity has not made any disclosure of its assessment of the impact of Brexit in the 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. 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 reimbursable expenditure actually incurred**

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

The Members of the Board are responsible towards the European Parliament for the use of

the contribution awarded and must comply with the provisions of the Regulation (EU, Euratom) No 1141/2014, Regulation (EU, Euratom) 2018/1046 ('the Financial Regulation') and the underlying acts.

As part of the preparation of the Annual Accounts, the Members of the Board are responsible for assessing the Entity's ability to continue as a going concern, and provide, if applicable, information on matters impacting going concern. The Members of the Board should prepare the Annual Accounts using the going concern basis of accounting, unless the Members of the Board either intend to liquidate the Entity or to cease business operations, or has no realistic alternative but to do so.

### **Our responsibilities for the audit of the Annual Accounts and the Final Statement of reimbursable expenditure actually incurred**

Our objectives are to obtain reasonable assurance whether the Annual Accounts and the Final Statement of reimbursable expenditure actually incurred are free from material misstatement, whether due to fraud or error, and to express an opinion on these Annual Accounts and Final Statement of reimbursable expenditure actually incurred based on our audit. Reasonable assurance is a high level of assurance, but not a guarantee that an audit conducted in accordance with the ISA will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Annual Accounts and the Final Statement of reimbursable expenditure actually incurred.

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

As part of an audit, in accordance with ISA, we exercise professional judgment and we maintain professional scepticism throughout the audit. We also perform the following tasks:

- Identification and assessment of the risks of material misstatement of the Annual Accounts and the Final Statement of



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

- Obtaining insight in the system of internal controls that are relevant for the audit and with the objective to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control;
- Evaluating the selected and applied accounting policies, and evaluating the reasonability of the accounting estimates and related disclosures made by the Members of the Board as well as the underlying information given by the Members of the Board;
- Conclude on the appropriateness of the Members of the Board's use of the going-

concern basis of accounting, and based on the audit evidence obtained, whether a material uncertainty exists related to event or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Annual Accounts or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going-concern;

- Evaluating the overall presentation, structure and content of the Annual Accounts and the Final Statement of reimbursable expenditure actually incurred, and evaluating whether these Annual Accounts and the Final Statement of reimbursable expenditure actually incurred reflect a true and fair view of the underlying transactions and events.

We communicate with the Members of the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## Report on regulatory requirements

### Responsibilities of the Members of the Board

The Members of the Board are responsible for the compliance by the Entity with the legal and regulatory requirements applicable in Belgium, its articles of association, the legal and regulatory requirements regarding bookkeeping and the provisions of the European Parliament's contribution decision ('the Funding Decision'), Regulation (EU, Euratom) No. 1141/2014, Regulation (EU, Euratom) 2018/1046 ('the Financial Regulation') and the underlying acts.

### Responsibilities of the auditor

Our audit work included specific procedures to gather sufficient and appropriate audit evidence to verify, in all material respects, that the financial provisions and obligations of the contribution decision, Regulation (EU, Euratom) No

1141/2014, Regulation (EU, Euratom) 2018/1046 ('the Financial Regulation') and the underlying acts have been met.

### Independence matters

We have not performed any other services that are not compatible with the audit of the Annual Accounts and the Final Statement of reimbursable expenditure actually incurred and we have remained independent of the Entity during the course of our mandate.


### Other communications

- Without prejudice to certain formal aspects of minor importance, the accounting records were maintained in accordance with the legal and regulatory requirements applicable in Belgium;
- The costs declared were actually incurred;
- The statement of revenue is exhaustive;

- The financial documents submitted by the entity to Parliament are consistent with the financial provisions of the Funding Decision;
- The obligations arising from Regulation (EU, Euratom) No 1141/2014, in particular from Article 20 thereof, have been met;
- The obligations arising from the Funding Decision, in particular from Article II.9 and Article II.18 thereof, have been met;
- Any contributions in kind have actually been provided to the entity and have been valued in compliance with the applicable rules;
- Any unused part of Union funding is carried-over to the next financial year;
- Any unused part of Union funding was used in accordance with Article 228(2) of the Financial Regulation;
- Any surplus of own resources was transferred to the reserve;
- We were not yet provided with the financial statements prepared in accordance with the international accounting standards defined in article 2 of regulation (EC) No 1606/2002. The financial statements prepared in accordance with the international accounting standards will be subject to a separate audit opinion.

30 April 2020

EY Réviseurs d'Entreprises SRL  
represented by



Danielle Vermaelen\*  
Partner  
\* Acting on behalf of a BV/SRL  
20DV0627



## Annual Accounts

Europese Vrije Alliantie  
Internal year statement - Extensive report

	Code	2019 01-01-2019 - 31-12-2019	2018 01-01-2018 - 31-12-2018
<b>BALANCE SHEET AFTER APPROPRIATION</b>			
<b>ASSETS</b>			
<b>FIXED ASSETS</b>	20/28	81.284,75	68.906,23
<b>Formation expenses</b> (explanation 4.1)	20		
<b>Intangible fixed assets</b> (explanation 4.2)	21	44.015,24	58.905,35
211100 - Website (D)		85.941,14	82796,35
211190 - Depreciations Website (D)		(41.925,90)	-23891
<b>Tangible fixed assets</b> (explanation 4.3)	22/27	37.269,51	10.000,88
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	11.204,90	10.000,88
Owned by the association in full property	241	11.204,90	10.000,88
241000 - Furniture and Desk Equipment (D)		38.937,74	52719,16
241910 - Depreciation Furniture and Desk Equipment (D)		(27.732,84)	-42718,28
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	26.064,61	
270000 - Assets under construction and prepayments (D)		26.064,61	
<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	533.390,86	572.519,40
<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	14.542,32	22.728,70
Stocks	30/36	14.542,32	22.728,70
Raw materials and consumables	30/31		
Work in progress	32		
Finished goods	33		
Goods purchased for resale	34	14.542,32	22.728,70
340000 - Goods purchased for resale (D)		14.542,32	22728,7
Immovable property intended for sale	35		
Advance payments	36		
Contracts in progress	37		
<b>Amounts receivable within one year</b>	40/41	27.822,14	31.119,42
Trade debtors	40	27.822,14	16.828,52
400000 - Customers (D)		27.822,14	6301,52
406000 - Advance payments (D)			10527

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Internal year statement - Extensive report

Other amounts receivable	41		14.290,90
412100 - Provision RSZ (D)			14290,9
of which non interest-bearing amounts receivable or with an abnormally low interest rate	415		
<b>Current investments</b> (explanation 4.5.1/4.6)	50/53		
<b>Cash at bank and in hand</b>	54/58	490.583,62	385.691,98
550200 - KBC -68 (D)		22.375,63	24233,73
550300 - KBC -62 (D)		85.883,49	26652,63
550400 - KBC -78 - Saving account (D)		78.215,16	46104,84
550500 - KBC -86 - Saving account EP (D)		303.415,90	288111,77
570000 - Cash in hand (D)		292,45	493,11
580200 - PayPal (D)		400,99	95,9
<b>Deferred charges and accrued income</b> (explanation 4.6)	490/1	442,78	132.979,30
490000 - Deferred charges (D)		442,78	132979,3
<b>GL accounts not in the standard Belgian schema</b>	AXX		
<b>TOTAL ASSETS</b>	20/58	614.675,61	641.425,63
<b>EQUITY AND LIABILITIES</b>			
<b>CAPITAL AND RESERVES</b>	10/15	55.400,98	78.215,16
<b>Association Funds</b>	10		
Opening equity	100		
Permanent financing	101		
<b>Revaluation surpluses</b>	12		
<b>Allocated funds</b> (explanation 4.7)	13	55.400,98	78.215,16
131000 - Social passive funds (C)		55.400,98	78215,16
<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	559.274,63	563.210,47
<b>Amounts payable after more than one year</b> (explanation 4.8)	17		
Financial debts	170/4		
Subordinated loans	170		
Unsubordinated debentures	171		
Leasing and other similar obligations	172		
Credit institutions	173		
Other loans	174		
Trade debts	175		
Suppliers	1750		
Bills of exchange payable	1751		
Advance payments received on contract in progress	176		
Other amounts payable	179		
Interest-bearing	1790		
Non interest-bearing or with an abnormally low interest rate	1791		
Cash Deposit	1792		
<b>Amounts payable within one year</b>	42/48	110.378,50	216.639,66
Current portion of amounts payable after more than one year falling due within one year (explanation 4.8)	42		
Financial debts	43	2.580,52	273,35
Credit institutions	430/8	2.580,52	273,35
433000 - Current accounts payable (C)		2.580,52	273,35
Other loans	439		
Trade debts	44	68.955,50	144.053,66

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**Internal year statement - Extensive report**

Suppliers	440/4	68.955,50	144.053,66
440000 - Suppliers (C)		50.799,59	111700,24
444000 - Invoice to be received (C)		18.155,91	32353,42
Bills of exchange payable	441		
Advance payments received on contract in progress	46		
Taxes, remuneration and social security (explanation 4.8)	45	38.842,48	72.312,65
Taxes	450/3	10.038,49	28.303,79
451700 - VAT corrections (C)		5.324,72	17439,67
453000 - Taxes withheld (C)		4.713,77	10864,12
Remuneration and social security	454/9	28.803,99	44.008,86
454000 - Social security contributions (C)		4.592,51	11897,22
455000 - Remunerations (C)		13,95	
456000 - Holiday pay (C)		24.197,53	32111,64
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	448.896,13	346.570,81
492100 - Provision for eligible expenses to be carried over (C)		442.446,13	335020,81
493000 - Deferred income (C)		6.450,00	11550
GL accounts not in the standard Belgian schema	BXX		
TOTAL LIABILITIES	10/49	614.675,61	641.425,63
INCOME STATEMENT			
Operating income	70/74	1.396.863,13	1.245.067,75
Turnover (explanation 4.9)	70		
Stocks of finished goods and work and contracts in progress: increase (decrease) (+)/(-)	71		
Own work capitalised	72		
Contributions, gifts, legacies and grants (explanation 4.9)	73	1.347.587,93	1.231.333,37
733000 - Subvention of the European parliament (C)		1.327.049,10	963716,71
733001 - Carry over subvention of the European Parliament (C)		(442.446,13)	
733010 - Member contributions (C)		103.725,00	81741,66
733015 - Extra contribution (C)		11.100,00	43280
733040 - Participation fees (C)		10.675,00	5500
733050 - Donations (C)		310,00	10575
733060 - Other income (C)		1.730,00	1020
733070 - Merchandising (C)		424,15	
733080 - Books (C)			500
734000 - Carry Over Eligible Expense (take back) (C)		335.020,81	125000
Other operating income	74	49.275,20	13.734,38
740000 - Other operating income (C)		6.632,21	440
740100 - Other income from Centre Maurits Coppieters (C)		35.611,63	13294,38
740300 - Non eledg. income (C)		7.031,36	
Operating charges	60/64	1.418.210,19	1.212.162,54
Raw materials, consumables	60		
Purchases	600/8		
Stocks: decrease (increase) (+)/(-)	609		
Services and other goods	61	859.391,96	858.024,14
610000 - Rent building (D)		23.225,79	14390,12
610100 - Rent Office Equipment (D)		861,31	4767,82
611000 - Maintenance costs (D)		6.726,58	12161,8
611103 - Fees other (D)		15.238,88	214,69
612100 - Telephone (D)		3.275,68	4023,37
612110 - GSM (D)		1.826,68	3726,19
612200 - Postage (D)		1.659,53	2041,1
612300 - Electricity - Heating (D)		2.392,12	3001,98
612500 - Office Equipment (D)		2.023,95	2660,44



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**Internal year statement - Extensive report**

612510 - Leaflets, booklayers (D)			7.389,78	3239,5
612520 - Informatics Costs (D)			18.743,13	11962,83
612530 - Subscriptions, magazines, papers (D)			609,34	1305,53
612540 - Gadgets (D)			8.186,38	2530,16
613200 - Fees Other (D)			19.315,19	28090,92
613210 - Fees Audit (D)			39.367,15	19844
613230 - Fees Translators (D)			144,11	17302,04
613240 - Fees Social Bureau (D)			3.992,53	3107,17
613250 - Fees Lawyer (D)			11.031,58	
613260 - Fees Ticket Restaurant (D)			1.123,66	941,29
613500 - Insurances (D)			631,84	951,54
615110 - General Assembly (D)			153.224,58	113942,58
615120 - Bureau Meeting (D)			64.144,03	43651,25
615130 - Conferences (D)			87.894,48	93242,8
615140 - Other Meeting costs (D)			43.710,85	25414,33
615150 - Other travel costs (D)				2183,56
615200 - Information and publication costs (D)			12.885,66	13739,5
615210 - Legal Publication (D)				129,35
615300 - Representation presents (D)			969,70	309,4
615400 - EFAy (D)			59.999,00	59999
615500 - European Elections (D)			226.155,46	20834,69
616010 - Non eligible cost (D)			42.642,99	13294,38
616100 - Carry Over Eligible Expenses (D)				335020,81
Remuneration, social security costs and pensions (explanation 4.9)	(+)/(-)	62	534.872,18	340.741,49
620200 - Remunerations Salaried staff (D)			422.118,68	262848,51
620210 - Provision holiday pay (D)			(7.914,11)	-1629,01
621000 - Employer's contribution social security (D)			99.586,86	59649,49
623000 - Other personnel charges (D)			3.181,56	5410,38
623100 - Medical services (D)			553,50	466,57
623200 - Meal tickets (D)			9.413,72	8489,45
623300 - Insurance Employees (D)			1.402,83	1548,38
623400 - Staff mission expenses (D)			5.070,00	2925
623500 - Canteen Expenses (D)			1.459,14	1032,72
Depreciation of and other amounts written off formation expenses, intangible and tangible fixed assets		630	22.149,99	12.852,35
630200 - Depreciation. tangible assets (D)			22.149,99	12852,35
Amounts written off stocks, contracts in progress and trade debtors: Appropriations (write-backs) (explanation 4.9)	(+)/(-)	631/4		
Provisions for liabilities and charges: Appropriations (uses and write-backs) (explanation 4.9)	(+)/(-)	635/8		
Other operating charges (explanation 4.9)		640/8	1.796,06	544,56
640000 - Taxes other than income (D)				57,11
641000 - Losses on disposal tangible assets (D)			1.337,99	487,45
644000 - Miscellaneous operating charges (D)			458,07	
Operating charges carried to assets as restructuring costs	(-)	649		
<b>Operating profit (loss)</b>	(+)/(-)	9901	(21.347,06)	32.905,21
<b>Financial Income</b>		75		
Income from financial fixed assets		750		
Income from current assets		751		
Other financial Income (explanation 4.10)		752/9		
<b>Financial charges</b> (explanation 4.10)		65	1.467,12	794,89
Debt charges		650	1.275,84	537,66
650000 - Interest, commissions related to debt (D)				25,2
650400 - Bank Charges (D)			1.275,84	512,46
Amounts written off current assets except stocks, contracts in progress and trade debtors: appropriations (write-backs)	(+)/(-)	651		
Other financial charges		652/9	191,28	257,23

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657000 - Other financial charges (D)			191,28	256,58
659000 - Payment differences (D)				0,65
<b>Gain (loss) on ordinary activities before taxes</b>	(+)/(-)	9902	(22.814,18)	32.110,32
<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)		664/8		
Extraordinary charges carried to assets as restructuring costs	(-)	669		
<b>GL accounts not in the standard Belgian schema</b>		WXX		32.110,32
691000 - Transfer to allocated funds (D)				32110,32
<b>Gain (loss) of the period available for appropriation</b>	(+)/(-)	9904	(22.814,18)	
<b>APPROPRIATION ACCOUNT</b>				
<b>Profit (loss) to be appropriated</b>	(+)/(-)	9906	(22.814,18)	
Gain (loss) of the period available for appropriation	(+)/(-)	(9905)	(22.814,18)	
Profit (loss) brought forward	(+)/(-)	14P		
<b>Withdrawals from capital and reserves</b>		791/2	22.814,18	
from capital and share premium account		791	22.814,18	
791000 - Transfer from allocated funds (C)			22.814,18	
from reserves		792		
<b>Transfer to capital and reserves</b>		692		
<b>Profit (loss) to be carried forward</b>	(+)/(-)	(14)		
<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 = 22/91 + 22/92			OK	OK
23 = 231 + 232			OK	OK
24 = 241 + 242			OK	OK
26 = 261 + 262			OK	OK
280/1 = 280 + 281			OK	OK
282/3 = 282 + 283			OK	OK
284/8 = 284 + 285/8			OK	OK
28 = 280/1 + 282/3 + 284/8			OK	OK
20/28 = 20 + 21 + 22/27 + 28			OK	OK
Current assets				
29 = 290 + 291			OK	OK
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

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	16 = 160/5 + 168		OK	OK
Creditors				
	170/4 = 170 + 171 + 172 + 173 + 174		OK	OK
	175 = 1750 + 1751		OK	OK
	17 = 170/4 + 175 + 176 + 179		OK	OK
	179 = 1790 + 1791 + 1792		OK	OK
	43 = 430/8 + 439		OK	OK
	44 = 440/4 + 441		OK	OK
	45 = 450/3 + 454/9		OK	OK
	42/48 = 42 + 43 + 44 + 45 + 46 + 48		OK	OK
	48 = 480/8 + 4890 + 4891		OK	OK
	17/49 = 17 + 42/48 + 492/3		OK	OK
Balance total				
	20/58 = 20/28 + 29/58		OK	OK
	10/49 = 10/15 + 16 + 17/49		OK	OK
	20/58 = 10/49		OK	OK
<u>INCOME STATEMENT</u>				
	70/74 = 70 + 71 + 72 + 73 + 74		OK	OK
	60 = 600/8 + 609		OK	OK
	60/64 = 60 + 61 + 62 + 630 + 631/4 + 635/8 + 640/8 + 649		OK	OK
	9901 = 70/74 - 60/64		OK	OK
	75 = 750 + 751 + 752/9		OK	OK
	65 = 650 + 651 + 652/9		OK	OK
	9902 = 9901 + 75 - 65		OK	OK
	76 = 760 + 761 + 762 + 763 + 764/9		OK	OK
	66 = 660 + 661 + 662 + 663 + 664/8 + 669		OK	OK
	9904 = 9902 + 76 - 66		OK	OK
Non-connected accounts	XXX			32.110,32



Anke Spoorendonk, Treasurer of EFA



Lorena López de Lacalle Arizti, President of EFA



## Final Statement of reimbursable expenditure actually incurred

## Actual /BUDGET 2019 EUROPEAN FREE ALLIANCE

Costs		
Reimbursable costs	Budget	Actual
<b>A.1: Personnel costs</b>	<b>479.000,00 €</b>	<b>539.988,37 €</b>
1. Salaries	355.000,00 €	414.204,57 €
2. Contributions	100.000,00 €	99.586,86 €
3. Professional training	- €	- €
4. Staff missions expenses	14.000,00 €	5.070,00 €
5. Other personnel costs	10.000,00 €	21.126,94 €
<b>A.2: Infrastructure and operating costs</b>	<b>102.500,00 €</b>	<b>73.645,35 €</b>
1. Rent, charges and maintenance costs	42.000,00 €	33.205,80 €
2. Costs relating to installation, operation and maintenance of equipment	7.500,00 €	- €
3. Depreciation of movable and immovable property	13.000,00 €	22.149,99 €
4. Stationery and office supplies	8.000,00 €	3.361,94 €
5. Postal and telecommunications charges	6.000,00 €	6.761,89 €
6. Printing, translation and reproduction costs	16.000,00 €	7.533,89 €
7. Other infrastructure costs	10.000,00 €	631,84 €
<b>A.3: Administrative costs</b>	<b>110.999,00 €</b>	<b>146.418,92 €</b>
1. Documentation costs (newspapers, press agencies, databases)	3.000,00 €	- €
2. Costs of studies and research	15.000,00 €	19.315,19 €
3. Legal costs	3.000,00 €	11.031,58 €
4. Accounting and audit costs	20.000,00 €	39.367,15 €
5. Miscellaneous administrative costs	10.000,00 €	16.706,00 €
6. Support to associated entities	59.999,00 €	59.999,00 €
<b>A.4: Meetings and representation costs</b>	<b>415.000,00 €</b>	<b>350.401,71 €</b>
1. Costs of meetings	180.000,00 €	217.368,61 €
2. Participation in seminars and conferences	180.000,00 €	88.352,55 €
3. Representation costs	10.000,00 €	969,70 €
4. Costs of invitations	5.000,00 €	- €
5. Other meeting-related costs	40.000,00 €	43.710,85 €
<b>A.5: Information and publication costs</b>	<b>367.000,00 €</b>	<b>266.579,97 €</b>
1. Publication costs	35.000,00 €	12.885,66 €
2. Creation and operation of Internet sites	50.000,00 €	18.743,13 €
3. Publicity costs	9.000,00 €	- €
4. Communications equipment (gadgets)	4.000,00 €	8.186,38 €
5. Seminar and exhibitions	9.000,00 €	- €
6. Election campaigns	250.000,00 €	226.155,46 €
7. Other information-related costs	10.000,00 €	609,34 €
<b>A. TOTAL REIMBURSABLE COSTS</b>	<b>1.474.499,00 €</b>	<b>1.377.034,32 €</b>
<b>Non-reimbursable costs</b>	<b>12.000,00 €</b>	<b>42.642,99 €</b>
1. Allocations to other provisions		7.031,36 €
2. Financial charges		
3. Loss on intangible assets		
4. Doubtful claims on third parties		
5. Others (CF Re-invoiced Costs)	12.000,00 €	35.611,63 €
6. Contributions in kind		
<b>B. TOTAL NON-REIMBURSABLE COSTS</b>	<b>12.000,00 €</b>	<b>42.642,99 €</b>
<b>C. TOTAL COSTS</b>	<b>1.486.499,00 €</b>	<b>1.419.677,31 €</b>

Revenue		
	Budget	Actual
D.1-1. European Parliament funding carried over from year N-1	335.020,81 €	335.020,81 €
D.1-2. European Parliament funding awarded for year N	1.327.049,10 €	1.327.049,10 €
D.1-3. European Parliament funding carried over to year N+1		442.446,13 €
<b>D.1. European Parliament funding used to cover 90% of reimbursable costs in year N</b>	<b>1.662.069,91 €</b>	<b>1.219.623,78 €</b>
<b>D.2 membership fees</b>	<b>125.000,00 €</b>	<b>103.925,00 €</b>
2.1 from member parties	100.000,00 €	103.725,00 €
2.2 from individual members	25.000,00 €	200,00 €
<b>D.3 Donations</b>	<b>20.000,00 €</b>	<b>310,00 €</b>
Donation	20.000,00 €	310,00 €
<b>D.4 Other own resources</b>	<b>17.000,00 €</b>	<b>95.818,53 €</b>
4.1 To cover non-reimbursable costs	12.000,00 €	42.642,99 €
4.2 Participation fees for the financing of the reimbursable costs	5.000,00 €	10.675,00 €
4.3 Merchandise and Imagination		424,15 €
4.4 Extra ordinary contributions		11.100,00 €
4.5 Other Income		8.162,21 €
4.6 Transfer from Specific Reserve to Own Resources during 2019		22.814,18 €
<b>D.5. Contributions in Kind</b>		
<b>D. TOTAL REVENUE (D1 + D2 + D3 + D4 + D5)</b>	<b>1.824.069,91 €</b>	<b>1.419.677,31 €</b>
<b>E. profit/loss (D-C)</b>	<b>337.570,91 €</b>	<b>- €</b>
<b>F. Allocation of own resources to the reserve account</b>	<b>2.550,10 €</b>	<b>- €</b>
<b>G. Profit/loss for verifying compliance with the no-profit rule (E-F)</b>	<b>335.020,81 €</b>	<b>- €</b>
<b>H. Interest from pre-financing</b>		



Anke Spoorendonk, Treasurer of EFA



Lorena Lopez de Lacalle, President of EFA