

Independent auditor's report to Centre Maurits Coppieters 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 Centre Maurits Coppieters 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 € 243.813,24 and of which the income statement shows a positive result for the year of € 38.617,00.

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 Belgium, 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 Centre Maurits Coppieters 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 Belgium 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 Belgium, 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 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.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.

Diegem, 26 April 2019

Ernst & Young Réviseurs d'Entreprises scrl
represented by



Danielle Vermaelen
Partner*

* Acting on behalf of a BVBA/SPRL

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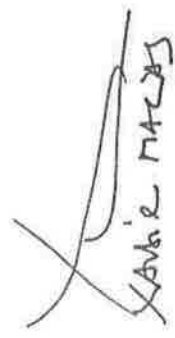
Annual Accounts

Administration: 2 - Centre Maurits Coppieters CMC
 Date: 26 avril 2019 par Geoffrey Engels
 Bilan / Compte de résultat

Options d'affichage	Bilan / Balance - Résultat		Attacher		Niveau	Développé(s)
	Exercice comptable	2018 Période	2018	2017		
Comparer avec	Précédent: Exercice comptable	Écart	Les deux	Niveau	Toutes les écritures	v
Plan comptable	1 - Plan comptable	Écart	1 - 4	Écart (%)	Écart (%)	
	Nouveau solde (Débit)	Nouveau solde (Crédit)	Nouveau solde (Débit)	Nouveau solde (Crédit)		
Bilan						
Actifs						
Immobilisations						
Immobilisations incorporelles						
214000 - Informatics costs	27,948.15		13,522.67	28,843.55	22,473.17	
Total: Immobilisations incorporelles	14,425.48			6,370.38		
Immobilisations corporelles						
Mobilier et matériel roulant						
241910 - Furniture and Desk Equipment	41,354.85		35,404.50	41,354.85	28,089.71	
Total: Mobilier et matériel roulant	5,850.35			13,285.14		
Total: Immobilisations corporelles	5,850.35			13,285.14		
Total: Immobilisations	20,375.83			19,655.52		
Actifs circulants						
Créances clients à 1 an au plus						
Créances commerciales						
400000 - Clients	31,853.77			14,866.01		
404000 - Produits à recevoir	0.00			6,372.84		
404100 - Op te stellen creditnota's	0.00			3,637.36		
408000 - Suppliers (debit)	1,700.73			12,331.63		
Total: Créances commerciales	33,654.50			37,207.84		
Autres créances						
416900 - Other debtors	2,470.80			0.00		
Total: Autres créances	2,470.80			37,207.84		
Total: Créances clients à 1 an au plus	36,125.30					
Valeurs disponibles						
550000 - KBC -39	60,347.99			36,823.43		
550200 - KBC -30 - Saving account	124,163.05			21.81		
570000 - Caisse - espèces	1,270.49			555.49		
580100 - Visa			0.00			
Total: Valeurs disponibles	185,781.53			37,336.68	64.05	
Comptes de régularisation - Actif						
490000 - Charges à reporter	1,530.58			1,869.38		
Total: Comptes de régularisation - Actif	1,530.58			1,869.38		
Total: Actifs circulants	223,437.41			76,413.90		
Total: Actifs	243,813.24			96,049.42		
Passif						
Fonds social						
IV: Fonds affectés						
130000 - Fonds affectés pour investissements	58,645.85			20,228.85		
131000 - Fonds affectés pour passif social	12,383.87			12,383.87		
Total: IV: Fonds affectés	71,229.72			32,612.72		
Total: Fonds social	71,229.72			32,612.72		

620200 - Rémunérations et avantages sociaux : Employés		
620210 - Provision pécule de vacances		
Total: salaires	97,615,81	90,434,84
Contributions	330,91	7,521,44
Total: Contributions	97,946,72	97,956,28
621000 - Cotisations patronales d'assurances sociales		
Total: Contributions	22,975,19	22,934,81
staff mission expenses	22,975,19	22,934,81
623400 - Staff mission expenses		
Total: staff mission expenses	3,229,01	760,37
other personnel costs	3,229,01	760,37
613240 - Fees Social Bureau	1,717,13	1,463,91
613260 - Fees Ticket Restaurant	380,13	348,48
623000 - Autres frais de personnel	360,00	360,00
623100 - Medical services	242,41	289,16
623200 - Meal tickets	3,192,42	3,344,44
623300 - Insurance Employees	1,525,32	971,41
Total: other personnel costs	7,417,41	6,777,40
Total: Staff costs	154,192,05	128,428,86
Infrastructure and operating costs		
office rental charges and maintenance costs		
610000 - Rent building	32,674,03	28,517,15
610100 - Rent Office Equipment	2,794,49	2,133,08
611000 - Maintenance costs	2,161,41	1,500,00
612300 - Electricity and heating	1,019,96	1,474,51
Total: office rental charges and maintenance costs	38,649,89	33,624,74
Depreciation of movable and immovable property		
630100 - Immobilisations incorporelles : Amortissements	4,868,37	1,692,61
630200 - Amortissements immobilisations corporelles	7,314,79	6,031,98
630100 - Amortissements et Réductions valeur exceptionnell. immobilisations incorporelles	749,53	6,031,98
Total: Depreciation of movable and immovable property	12,932,69	9,724,59
stationary and office supplies		
612500 - Office Equipment	5,399,37	2,750,62
Total: stationary and office supplies	5,399,37	2,750,62
postal and telecommunication		
612100 - Telephone	2,161,40	1,500,00
612110 - GSM	738,45	131,29
612200 - Postage	2,485,32	3,097,56
Total: postal and telecommunication	5,385,17	4,728,85
Printing, translation and reproduction		
613230 - Fees Translators	3,163,13	14,127,87
Total: Printing, translation and reproduction	3,163,13	14,127,87
Other infrastructure costs		
613500 - Insurances	362,34	395,74
Total: Other infrastructure costs	362,34	395,74
Total: Infrastructure and operating costs	65,892,59	65,352,41
Administrative expenditure		
Documentation costs (newspapers, press agencies,...)		
612530 - Subscriptions, magazines, papers	229,90	727,40
Total: Documentation costs (newspapers, press agencies,...)	229,90	727,40
Costs of studies and research		
615150 - Studies	3,750,00	7,223,35
Total: Costs of studies and research	3,750,00	7,223,35
Legal costs		

615210 - Legal Publication			
Total: Legal costs	258,70	969,36	969,36
Accounting and auditing costs	258,70	969,36	969,36
613210 - Fees Audit	0,00		
613220 - Fees Accountant	22,627,00	14,004,00	14,004,00
Total: Accounting and auditing costs	22,627,00	14,004,00	14,004,00
Miscellaneous administrative costs			
613200 - Fees Other	6,692,67	1,452,00	1,452,00
613250 - Fees Lawyer	3,675,32	93,41	93,41
613270 - Fees Notary	2,167,50	584,77	584,77
650000 - Intérêts, commissions et frais afférents aux dettes	53,44	1,88	1,88
650400 - Bank Charges	740,41	0,01	0,01
654000 - Différences de change pertes	24,87		
657010 - Ecart de paiement sur ventes	13,354,21	2,431,87	2,431,87
Total: Miscellaneous administrative costs	40,219,81	25,355,98	25,355,98
Total: Administrative expenditure			
Meeting and representation costs			
Costs for meetings of the center			
615110 - General Assembly	30,849,60	15,834,03	15,834,03
615120 - Bureau Meeting	24,386,02	12,716,39	12,716,39
Total: Costs for meetings of the center	55,217,62	28,550,42	28,550,42
Other meeting-related costs			
615140 - Other Meeting costs	6,475,59	13,108,66	13,108,66
Total: Other meeting-related costs	6,475,59	13,108,66	13,108,66
Total: Meeting and representation costs	61,693,21	41,659,08	41,659,08
information publication			
Publication Cost			
615200 - Information and publication costs	31,548,66	42,061,49	42,061,49
Total: Publication Cost	31,548,66	42,061,49	42,061,49
Creation and operation of Internet Sites			
612520 - Informatics Costs	6,538,12	4,187,44	4,187,44
Total: Creation and operation of Internet Sites	6,538,12	4,187,44	4,187,44
Publicity Costs			
615230 - Advertising			
Total: Publicity Costs			
Communications equipment (gadgets, business cards)			
615240 - Communications equipment	9,796,13	9,796,13	9,796,13
Total: Communications equipment (gadgets, business cards)	9,796,13	9,796,13	9,796,13
Seminars and exhibitions			
615130 - Conferences	1,524,60	1,524,60	1,524,60
Total: Seminars and exhibitions	1,524,60	1,524,60	1,524,60
Total: information publication	103,212,57	95,157,51	95,157,51
costs related to contributions in kind	103,212,57	95,157,51	95,157,51
Contributions in kind	141,299,35	152,727,17	152,727,17
616000 - Expenditure relating to Contribution In Kind			
Total: Contributions in kind			
Total: costs related to contributions in kind	25,713,51	25,713,51	25,713,51
Non Eligible			
642000 - Moins-values réalisées créances commerciales	1,535,00	500,00	500,00
Coût des ventes et des prestations			
616010 - Non eligible cost	446,42		
Total: Coût des ventes et des prestations	446,42		
Total: Non Eligible	1,981,42	500,00	500,00
Allocation of own resources to the specific reserve account			
689000 - Overbooking naar de reserves	38,617,00	16,166,06	16,166,06
Total: Allocation of own resources to the specific reserve account	38,617,00	16,166,06	16,166,06
Résultat			
Total: Compte de résultat	503,895,43	455,905,07	455,905,07



XAVIER MACZYS



Final Statement of eligible expenditure actually incurred

ESTIMATED BUDGET 2018

Costs		
Reimbursable costs	Budget	Actual
A.1: Personnel costs	167 999,47	154 192,03
1. Salaries	135 499,47	120 370,44
2. Contributions		22 975,19
3. Professional training	5 000,00	
4. Staff missions expenses	11 500,00	3 229,01
5. Other personnel costs	16 000,00	7 417,41
A.2: Infrastructure and operating costs	78 788,00	59 892,59
1. Rent charges and maintenance costs	22 000,00	32 649,80
2. Costs relating to installation, operation and maintenance of equipment	4 000,00	
3. Depreciation of movable and immovable property	6 000,00	12 932,69
4. Stationery and office supplies	4 800,00	5 399,37
5. Postal and telecommunications charges	5 280,00	5 385,17
6. Printing, translation and reproduction costs	36 708,00	3 163,13
7. Other infrastructure costs		362,34
A.3: Administrative costs	74 850,00	49 219,81
1. Documentation costs (newspapers, press agencies, databases)	6 000,00	229,90
2. Costs of studies and research	52 800,00	3 750,00
3. Legal costs	500,00	258,70
4. Accounting and audit costs	13 000,00	22 627,00
5. Support to third parties		
6. Miscellaneous administrative costs	2 550,00	13 354,21
A.4: Meetings and representation costs	55 210,00	61 693,21
1. Costs of meetings	32 450,00	55 217,62
2. Participation in seminars and conferences	7 900,00	
3. Representation costs	4 000,00	
4. Costs of invitations	2 860,00	
5. Other meeting-related costs	8 000,00	6 475,59
A.5: Information and publication costs	187 724,97	141 299,35
1. Publication costs	47 800,00	31 548,60
2. Creation and operation of Internet sites	14 000,00	6 538,12
3. Publicity costs	20 970,00	
4. Communications equipment (gadgets)	6 200,00	
5. Seminars and exhibitions	49 642,00	103 212,57
6. Other information-related costs	49 112,97	
A.6. Allocation to "Provision to cover eligible costs of the first quarter of year N"		0
A. TOTAL ELIGIBLE COSTS	564 572,40	457 297,01
Ineligible costs		
1. Provisions		
2. Exchange losses		
3. Doubtful claims on third parties		1 533,00
4. Contributions in kind		
5. Others (sub-rental)* non eligible		6 446,42
B. TOTAL INELIGIBLE COSTS	0	7981,42
C. TOTAL COSTS	564 572,40	465 278,43

Accrued reserve

32 612,72

Revenue		
	Budget	Actual
D.1. Disposition of "Provision to cover eligible costs of the first quarter of year N"		0
D.2. European Parliament funding	479 856,54	388 702,40
D.3. Membership fees	14 320,00	16 603,66
3.1 from member foundations	14 320,00	16 603,66
3.2 from individual members		
D.4 Donations		
D.5 Other own resources	70 265,40	58 587,21
Special contributions (ad-hoc per project)	28 022,97	82 048,20
Participation Fees	42 342,97	9 940,00
Sub rental office space		6 000,00
Book sales		95,00
Income to cover non eligible expenses		446,42
Pay. Diff.		57,69
D.6. Interest from pre-financing	0	0
D.7. Contributions in kind		
D. TOTAL REVENUE	564 572,40	503 895,43
E. profits/loss (D-C)	0,00	-38 617,00
E. Allocation of own resources to the reserve account		38 617,00
G. Profits/loss for verifying compliance with the no-profit rule (E-F)		0,00


Sofia Martins