Coppieters Foundation

Grant Thornton Bedrijfsrevisoren BV

Registered Office
Uitbreidingstraat 72/7
2600 Anvers
Belgium

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Independent auditor’s report on the financial year ended 31 December 2024

Independent auditor's report with respect to the Annual Accounts of Coppieters Foundation for the year ended 31 December 2024

In accordance with our service contract dated 5 January 2021 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 Grant Thornton Bedrijfsrevisoren BV. This report includes our opinion on the balance sheet as at 31 December 2024, the income statement for the year ended 31 December 2024 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 5 January 2021. Our mandate expires after the delivery of our audit opinion for the year ended 31 December 2024.

Report on the Annual Accounts and the Final Statement of eligible expenditure actually incurred

Unqualified opinion

We have audited the Annual Accounts of the foundation Coppieters Foundation (the "Entity"), that comprise the balance sheet on 31 December 2024, as well as the income statement of the year and the disclosures, which show a balance sheet total of € 506.831,60 and of which the income statement shows a profit for the year of € 62.249,16.

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 2024, 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 2024, in accordance with rules and regulations applicable to funding of European political parties and European political foundations, of the foundation Coppieters Foundation.

In our opinion, the Final Statement of eligible expenditure actually incurred of the Entity for the year ended 31 December 2024 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 (ISAs) as applicable in Belgium. In addition, we have applied the IAASB-approved international auditing standards that are applicable on the current closing date and have not yet been approved at the national level. 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.

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 determine 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, 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 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.

When performing our audit, we comply with the legal, regulatory and normative framework that applies to the audit of the financial statements in Belgium. However, a statutory audit does not provide assurance as to the future viability of the Entity nor as to the efficiency or effectiveness with which the governing body has conducted or will conduct the Entity’s business. Our responsibilities regarding the assumption of going concern applied by the governing body are described below.

Furthermore, with respect to the Final Statement of eligible expenditure actually incurred, it is our responsibility to express an opinion on the compliance with rules and regulations applicable to funding of 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 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 Grant Agreement between the European Parliament and the Entity ('the Funding Agreement'), 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 grant award agreement, 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 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 the European Parliament are consistent with the financial provisions of the Funding Agreement;
- While performing our audit of the annual accounts of the Foundation, we have not identified any material transactions undertaken for which the obligations arising from Regulation (EU, Euratom) No 1141/2014, in particular from Article 20 thereof, have not been met;
- While performing our audit of the annual accounts of the Foundation, we have not identified any material transactions undertaken for which the obligations arising from the Funding Agreement, in particular from Article II.9 and Article II.19 thereof, have not been met;

- Any surplus of Union funding is carried over to the next financial year and has been used in the first quarter of that financial year, pursuant to Article 222(7) 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.

Vilvoorde, May 10, 2025

Grant Thornton Bedrijfsrevisoren BV
Represented by

Gunther Loits (Signature)

Digitally signed by Gunther Loits (Signature)
DN: cn=Gunther Loits (Signature)
Date: 10/May/2025

Gunther Loits
Registered auditor

Annex 1: Annual accounts

701		BE-0892.342.491		1	EUR
NAT.	Date de dépôt	N°	P.	U.	D.

M-asbl 1

COMPTES ANNUELS ET AUTRES DOCUMENTS À DÉPOSER EN VERTU DU CODE DES SOCIÉTÉS ET DES ASSOCIATIONS

DONNÉES D'IDENTIFICATION (à la date du dépôt)

DÉNOMINATION: **Coppieters Foundation**

Forme juridique: Association sans but lucratif

Adresse: Rue de la Pépinière N°: 1 Boîte: 4

Code postal: 1000 Commune: Bruxelles

Pays: Belgique

Registre des personnes morales (RPM) – Tribunal de l'entreprise de: Bruxelles, francophone

Adresse Internet:

Adresse e-mail:

Numéro d'entreprise **0892342491**

DATE 03/02/2025 de dépôt du document le plus récent mentionnant la date de publication des actes constitutif et modificatif(s) des statuts.

COMPTES ANNUELS EN EUROS

approuvés par l'assemblée générale du **09/05/2025**

et relatifs à l'exercice couvrant la période du **01/01/2024** au **31/12/2024**

Exercice précédent du **01/01/2023** au **31/12/2023**

Les montants relatifs à l'exercice précédent **sont** identiques à ceux publiés antérieurement.

Nombre total de pages déposées: 10 Numéros des sections du document normalisé non déposées parce que sans objet: M-asbl 6.1.3, M-asbl 6.2, M-asbl 6.3, M-asbl 7, M-asbl 8

AL

Antonia Luciani
Président du Conseil d'Administration

Josep Vall
Secrétaire général

LISTE DES ADMINISTRATEURS ET COMMISSAIRES ET DÉCLARATION CONCERNANT UNE MISSION DE VÉRIFICATION OU DE REDRESSEMENT COMPLÉMENTAIRE

LISTE DES ADMINISTRATEURS ET COMMISSAIRES

LISTE COMPLÈTE des nom, prénoms, profession, domicile (adresse, numéro, code postal et commune) et fonction au sein de l'association ou de la fondation

LUCIANI Antonia
Allee des cactus 5
2020 Ville-di-piettrabugno
FRANCE
Début de mandat: 23/06/2023 Fin de mandat: 23/06/2026 Président du Conseil d'Administration

MACÍAS Xabier
Rua das Nogueiras 17b
32668 Vilar de flores Allariz. Galice
ESPAGNE
Début de mandat: 23/06/2023 Fin de mandat: 23/06/2026 Vice-président du Conseil d'Administration

VALL Josep
Calabria 166
08015 Barcelone
ESPAGNE
Début de mandat: 23/06/2023 Fin de mandat: 23/06/2026 Secrétaire général

SANDRY Alan
Trafalgar Place 2
SA20BU Brynmil Swansea
ROYAUME-UNI
Début de mandat: 23/06/2023 Fin de mandat: 23/06/2026 Administrateur

BAINKA Marta
Mikotowska 53
40-065 Katowice
POLOGNE
Début de mandat: 23/06/2023 Fin de mandat: 23/06/2026 Administrateur

IRAZABALBEITIA Inaki
Usandizaga 10
20002 Donsotia Saint Sebastien
ESPAGNE
Début de mandat: 23/06/2023 Fin de mandat: 23/06/2026 Trésorier

HORSCH Alix

Quartier Griscelli Vecobato 2, Boite B
20250 Corte
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NASONE Antonello
Via IV Novembre 65
07100 Sardaigne
ITALIE
Début de mandat: 23/06/2023 Fin de mandat: 23/06/2026 Administrateur

STANIC Ana
Brook Street 42
W1k5DB Londen
ROYAUME-UNI
Début de mandat: 23/06/2023 Fin de mandat: 23/06/2026 Administrateur

GRAU Gonçal
Av Alexandre VI, 24,12
46136 Museros
ESPAGNE
Début de mandat: 23/06/2023 Fin de mandat: 23/06/2026 Administrateur

SÁNDOR Krisztina
Principala 221
537195 Meresti
ROUMANIE
Début de mandat: 23/06/2023 Fin de mandat: 23/06/2026 Administrateur

MARCHIG Laura
Bastijanova 44
51000 Rijeka
CROATIE
Début de mandat: 23/06/2023 Fin de mandat: 23/06/2026 Administrateur

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COMPTES ANNUELS

BILAN APRÈS RÉPARTITION

	Ann.	Codes	Exercice	Exercice précédent
ACTIF				
FRAIS D'ÉTABLISSEMENT		20		
ACTIFS IMMOBILISÉS		21/28	**41 938,71**	**41 435,24**
Immobilisations incorporelles	6.1.1	21	**12 479,76**	**14 545,24**
Immobilisations corporelles	6.1.2	22/27	**29 458,95**	**26 890,00**
Terrains et constructions		22		
Installations, machines et outillage		23		
Mobilier et matériel roulant		24	29 458,95	26 890,00
Location-financement et droits similaires		25		
Autres immobilisations corporelles		26		
Immobilisations en cours et acomptes versés		27		
Immobilisations financières	6.1.3	28		
ACTIFS CIRCULANTS		29/58	**464 892,89**	**455 562,04**
Créances à plus d'un an		29		
Créances commerciales		290		
Autres créances		291		
Stocks et commandes en cours d'exécution		3		
Stocks		30/36		
Commandes en cours d'exécution		37		
Créances à un an au plus		40/41	**13 127,22**	**3 783,26**
Créances commerciales		40	13 127,22	1 500,00
Autres créances		41	0,00	2 283,26
Placements de trésorerie		50/53		
Valeurs disponibles		54/58	**447 164,54**	**446 180,13**
Comptes de régularisation		490/1	**4 601,13**	**5 598,65**
TOTAL DE L'ACTIF		20/58	**506 831,60**	**496 997,28**

	Ann.	Codes	Exercice	Exercice précédent
PASSIF				
FONDS SOCIAL		10/15	288 314,91	226 065,75
Fonds de l'association ou de la fondation		10		
Plus-values de réévaluation		12		
Fonds affectés et autres réserves		13	**288 314,91**	**226 065,75**
Bénéfice (Perte) reporté(e) (+)/(-)		14		
Subsides en capital		15		
PROVISIONS ET IMPÔTS DIFFÉRÉS		16		
Provisions pour risques et charges		160/5	**0,00**	**0,00**
Pensions et obligations similaires		160		
Charges fiscales		161		
Grosses réparations et gros entretien		162		
Obligations environnementales		163		
Autres risques et charges		164/5		
Provisions pour subsides et legs à rembourser et pour dons avec droit de reprise		167		
Impôts différés		168		
DETTES		17/49	218 516,69	270 931,53
Dettes à plus d'un an		17	**1 020,00**	**1 020,00**
Dettes financières		170/4	0,00	0,00
Etablissements de crédit, dettes de locationfinancement et dettes assimilées		172/3		
Autres emprunts		174/0		
Dettes commerciales		175		
Acomptes sur commandes		176		
Autres dettes		178/9	1 020,00	1 020,00
Dettes à un an au plus		42/48	**128 932,84**	**118 765,11**
Dettes à plus d'un an échéant dans l'année		42		
Dettes financières		43	3 225,79	421,20
Etablissements de crédit		430/8	3 225,79	421,20
Autres emprunts		439		
Dettes commerciales		44	37 472,22	13 414,40
Fournisseurs		440/4	37 472,22	13 414,40
Effets à payer		441		
Acomptes sur commandes		46		
Dettes fiscales, salariales et sociales		45	27 761,51	32 890,19
Charges fiscales		450/3	10 224,91	13 252,13
Rémunérations et charges sociales		454/9	17 536,60	19 638,06
Autres dettes		48	60 473,32	72 039,32
Comptes de régularisation		492/3	**88 563,85**	**151 146,42**
TOTAL DU PASSIF		10/49	**506 831,60**	**496 997,28**

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COMPTE DE RÉSULTATS

	Codes	Exercice	Exercice précédent
Produits et charges d'exploitation			
Marge brute d'exploitation (+)/(-)	9900	227 237,31	200 395,00
Dont: produits d'exploitation non récurrents	76A		
Rémunérations, charges sociales et pensions (+)/(-)	62	147 803,57	158 885,54
Amortissements et réductions de valeur sur frais d'établissement, sur immobilisations incorporelles et corporelles	630	12 211,68	9 555,93
Réductions de valeur sur stocks, sur commandes en cours d'exécution et sur créances commerciales: dotations (reprises) (+)/(-)	631/4		
Provisions pour risques et charges: dotations (utilisations et reprises)	635/9		
Autres charges d'exploitation	640/8	0,00	418,25
Charges d'exploitation portées à l'actif au titre de frais de restructuration (-)	649		
Charges d'exploitation non récurrentes	66A	4 335,46	51,30
Bénéfice (Perte) d'exploitation (+)/(-)	9901	**62 886,60**	**31 483,98**
Produits financiers	75/76B	**0,00**	**3,01**
Produits financiers récurrents	75	0,00	3,01
Produits financiers non récurrents	76B		
Charges financières	65/66B	**637,44**	**736,21**
Charges financières récurrentes	65	637,44	736,21
Charges financières non récurrentes	66B		
Bénéfice (Perte) de l'exercice avant impôts (+)/(-)	9903	**62 249,16**	**30 750,78**
Prélèvements sur les impôts différés	780		
Transfert aux impôts différés	680		
Impôts sur le résultat (+)/(-)	67/77		
Bénéfice (Perte) de l'exercice (+)/(-)	9904	**62 249,16**	**30 750,78**
Prélèvements sur les réserves immunisées	789		
Transfert aux réserves immunisées	689		
Bénéfice (Perte) de l'exercice à affecter (+)/(-)	9905	**62 249,16**	**30 750,78**

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AFFECTATIONS ET PRÉLÈVEMENTS

	Codes	Exercice	Exercice précédent
Bénéfice (Perte) à affecter (+)/(-)	9906	**62 249,16**	**30 750,78**
Bénéfice (Perte) de l'exercice à affecter (+)/(-)	(9905)	62 249,16	30 750,78
Bénéfice (Perte) reporté(e) de l'exercice précédent (+)/(-)	14P		
Prélèvement sur les capitaux propres: fonds, fonds affectés et autres réserves	791		
Affectation aux fonds affectés et autres réserves	691	**62 249,16**	**30 750,78**
Bénéfice (Perte) à reporter (+)/(-)	(14)		

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ANNEXE

ETAT DES IMMOBILISATIONS

	Codes	Exercice	Exercice précédent
IMMOBILISATIONS INCORPORELLES			
Valeur d'acquisition au terme de l'exercice	8059P	xxxxxxxxxxx	**49 627,01**
Mutations de l'exercice			
Acquisitions, y compris la production immobilisée	8029	5 173,22	
Cessions et désaffectations	8039	1 227,20	
Transferts d'une rubrique à une autre (+)/(-)	8049		
Valeur d'acquisition au terme de l'exercice	8059	**53 573,03**	
Amortissements et réductions de valeur au terme de l'exercice	8129P	xxxxxxxxxxx	**35 081,77**
Mutations de l'exercice			
Actés	8079	7 238,70	
Repris	8089		
Acquis de tiers	8099		
Annulés à la suite de cessions et désaffectations	8109	1 227,20	
Transférés d'une rubrique à une autre (+)/(-)	8119		
Amortissements et réductions de valeur au terme de l'exercice	8129	**41 093,27**	
VALEUR COMPTABLE NETTE AU TERME DE L'EXERCICE	(21)	**12 479,76**	

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	Codes	Exercice	Exercice précédent
IMMOBILISATIONS CORPORELLES			
Valeur d'acquisition au terme de l'exercice	8199P	xxxxxxxxxxx	**53 801,39**
Mutations de l'exercice			
Acquisitions, y compris la production immobilisée	8169	11 877,39	
Cessions et désaffectations	8179	11 293,87	
Transferts d'une rubrique à une autre (+)/(-)	8189		
Valeur d'acquisition au terme de l'exercice	8199	**54 384,91**	
Plus-values au terme de l'exercice	8259P	xxxxxxxxxxx	
Mutations de l'exercice			
Actées	8219		
Acquises de tiers	8229		
Annulées	8239		
Transférés d'une rubrique à une autre (+)/(-)	8249		
Plus-values au terme de l'exercice	8259		
Amortissements et réductions de valeur au terme de l'exercice	8329P	xxxxxxxxxxx	**26 911,39**
Mutations de l'exercice			
Actées	8279	4 972,98	
Repris	8289		
Acquises de tiers	8299		
Annulés à la suite de cessions et désaffectations	8309	6 958,41	
Transférés d'une rubrique à une autre (+)/(-)	8319		
Amortissements et réductions de valeur au terme de l'exercice	8329	**24 925,96**	
VALEUR COMPTABLE NETTE AU TERME DE L'EXERCICE	(22/27)	**29 458,95**	
DONT			
Appartenant à l'association ou à la fondation en pleine propriété	8349		

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BILAN SOCIAL

Numéros des commissions paritaires dont dépend l'association ou la fondation: 33700

TRAVAILLEURS POUR LESQUELS L'ASSOCIATION OU LA FONDATION A INTRODUIT UNE DÉCLARATION DIMONA OU QUI SONT INSCRITS AU REGISTRE GÉNÉRAL DU PERSONNEL

Au cours de l'exercice et de l'exercice précédent	Codes	1. Temps plein *(exercice)*	2. Temps partiel *(exercice)*	3. Total (T) ou total en équivalents temps plein (ETP) *(exercice)*	3P. Total (T) ou total en équivalents temps plein (ETP) *(exercice précédent)*
Nombre moyen de travailleurs	100	2,30	1,00	2,90	3,70
Nombre d'heures effectivement prestées	101	2 788	892	3 680	4 206
Frais de personnel	102	111 977,27	35 826,30	147 803,57	158 885,54

A la date de clôture de l'exercice	Codes	1. Temps plein	2. Temps partiel	3. Total en équivalents temps plein
Nombre de travailleurs	105	3	1	3,50
Par type de contrat de travail				
Contrat à durée indéterminée	110	2	0	2,00
Contrat à durée déterminée	111	1	1	1,50
Contrat pour l'exécution d'un travail nettement défini	112	0	0	0,00
Contrat de remplacement	113	0	0	0,00
Par sexe et niveau d'études				
Hommes	120	1	1	1,50
de niveau primaire	1200	1	1	1,50
de niveau secondaire	1201			
de niveau supérieur non universitaire	1202			
de niveau universitaire	1203			
Femmes	121	2	0	2,00
de niveau primaire	1210	1		1,00
de niveau secondaire	1211			
de niveau supérieur non universitaire	1212	1		1,00
de niveau universitaire	1213			
Par catégorie professionnelle				
Personnel de direction	130			
Employés	134	3	1	3,50
Ouvriers	132			
Autres	133			

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TABLEAU DES MOUVEMENTS DU PERSONNEL AU COURS DE L'EXERCICE

ENTRÉES	Codes	1. Temps plein	2. Temps partiel	3. Total en équivalents temps plein
Nombre de travailleurs pour lesquels l'association ou la fondation a introduit une déclaration DIMONA ou qui ont été inscrits au registre général du personnel au cours de l'exercice	205	1		1,00
SORTIES				
Nombre de travailleurs dont la date de fin de contrat a été inscrite dans une déclaration DIMONA ou au registre général du personnel au cours de l'exercice	305	1		1,00

RENSEIGNEMENTS SUR LES FORMATIONS POUR LES TRAVAILLEURS AU COURS DE L'EXERCICE

Initiatives en matière de formation professionnelle continue à caractère formel à charge de l'employeur	Codes	Hommes	Codes	Femmes
Nombre de travailleurs concernés	5801		5811	
Nombre d'heures de formation suivies	5802		5812	
Coût net pour l'association ou la fondation	5803	58,00	5813	85,00
dont coût brut directement lié aux formations	58031		58131	
dont cotisations payées et versements à des fonds collectifs	58032	58,00	58132	85,00
dont subventions et autres avantages financiers reçus (à déduire)	58033		58133	
Initiatives en matière de formation professionnelle continue à caractère moins formel ou informel à charge de l'employeur				
Nombre de travailleurs concernés	5821		5831	
Nombre d'heures de formation suivies	5822		5832	
Coût net pour l'association ou la fondation	5823		5833	
Initiatives en matière de formation professionnelle initiale à charge de l'employeur				
Nombre de travailleurs concernés	5841		5851	
Nombre d'heures de formation suivies	5842		5852	
Coût net pour l'association ou la fondation	5843		5853	

RÈGLES D'ÉVALUATION

Les règles d'evaluation sont déterminées selon les dispositions imposées par le Parlement Européen.
Convention de subvention de foncionnement numéro:
Guide Funding awarded by the European Parliament to European political parties and foundations of Juillet 2020.

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Annex 2: Final Statement of eligible expenditure actually incurred

Call for contributions (No IX-2024/01)

2024 BUDGET-ACTUAL OVERVIEW **COPPIETERS FOUNDATION**

EXPENDITURE

			2024 Budget	2024 Actual
A. ELIGIBLE COSTS	A.1.	**Personnel costs**	215,850.00	193,292.84
	A.1.1.	Salaries and equivalent [1]	170,000.00	152,455.36
	A.1.2.	Contributions	26,350.00	22,984.84
	A.1.3.	Professional training	3,000.00	
	A.1.4.	Staff missions expenses	8,500.00	5,460.00
	A.1.5.	Other personnel costs	8,000.00	12,392.64
	A.2.	**Infrastructure and operating costs**	60,000.00	73,409.28
	A.2.1.	Rent, charges and maintenance costs	20,000.00	32,624.84
	A.2.2.	Costs relating to installation, operation and maintenance of equipment	4,000.00	4,335.46
	A.2.3.	Depreciation of movable and immovable property	9,000.00	12,211.68
	A.2.4.	Stationery and office supplies	2,000.00	892.42
	A.2.5.	Postal and telecommunications charges	10,000.00	4,861.95
	A.2.6.	Printing, translation and reproduction costs	15,000.00	17,805.15
	A.2.7.	Other infrastructure costs		677.77
	A.3.	**Administrative costs**	64,700.00	47,903.64
	A.3.1.	Documentation costs (newspapers, press agencies, databases)	1,000.00	79.50
	A.3.2.	Costs of studies and research	21,000.00	8,606.22
	A.3.3.	Legal costs	150.00	23.36
	A.3.4.	Accounting and audit costs	40,000.00	31,317.12
	A.3.5.	Miscellaneous administrative costs	2,550.00	7,877.44
	A.3.6.	Support to third parties		
	A.4.	**Meetings and representation costs**	84,500.00	120,791.05
	A.4.1.	Costs of meetings	75,500.00	108,838.57
	A.4.2.	Participation in seminars and conferences	1,000.00	
	A.4.3.	Representation costs	1,000.00	
	A.4.4.	Costs of invitations	1,000.00	
	A.4.5.	Other meeting-related costs	6,000.00	11,952.48
	A.5.	**Information and publication costs**	210,356.00	190,602.81
	A.5.1.	Publication costs	45,000.00	20,387.17
	A.5.2.	Creation and operation of internet sites and social media	10,000.00	14,963.59
	A.5.3.	Publicity costs	10,000.00	
	A.5.4.	Communications equipment (gadgets)	6,000.00	6,997.43
	A.5.5.	Seminar and exhibitions	139,000.00	148,254.62
	A.5.6.	Other information-related costs	356.00	
	A.6.	**Allocation to "Provision to cover eligible costs of the first quarter of year N+1"**		88,563.85
		TOTAL ELIGIBLE COSTS	635,406.00	714,563.47
B. INELIGIBLE COSTS	B.1.	**Allocations to other provisions**	12,000.00	12,000.00
	B.2.	**Financial charges**		
	B.3.	**Exchange losses**		
	B.4.	**Doubtful claims on third parties**		
	B.5.	**Others (to be specified)**		
	B.6.	**Contributions in kind**		
		TOTAL INELIGIBLE COSTS	12,000.00	12,000.00
C.		**TOTAL EXPENDITURE**	647,406.00	726,563.47

REVENUE

			2024 Budget	2024 Actual
D. EP FUNDING	D.1.	**European Parliament funding**	603,635.70	686,332.00
	D.1.1.	Dissolution of Provision from N-1 to cover eligible costs of the first quarter of year N		149,934.00
	D.1.2.	European Parliament funding requested (provisional) / awarded (actual) for year N	603,635.70	536,398.00
E. OWN RESOURCES	E.1.	**Member contributions**	43,770.30	51,942.18
	E.1.1.	from member organisations	43,770.30	51,942.18
	E.1.2.	from individual members		
	E.2.	**Donations**	20,000.00	32,280.67
	E.2.1	from member foundations	10,000.00	17,101.81
	E.2.2	from individual members & other partners	10,000.00	15,178.86
	E.3.	Other own resources	18,500.00	18,257.78
	E.3.1	Book Sales	500.00	28.90
	E.3.2	Sub retal office space	12,000.00	12,000.00
	E.3.3	Participation Fees	5,000.00	6,228.88
	E.3.4	Other financial income	1,000.00	
	E.4.	**Interest from pre-financing**		
	E.5.	**Contributions in kind**		
		TOTAL OWN RESOURCES	82,270.30	102,480.63
F.		**TOTAL REVENUE**	685,906.00	788,812.63

G.	EUROPEAN PARLIAMENT FUNDING USED TO COVER 95% OF ELIGIBLE COSTS IN YEAR N	603,635.70	678,835.30
H.	PROFIT/LOSS (for provisional: shows balance, for actual: shows surplus of own resources)	38,500.00	62,249.16
I.	ALLOCATION OF OWN RESOURCES TO THE RESERVE ACCOUNT	0.00	62,249.16
J.	PROFIT/LOSS FOR VERIFYING COMPLIANCE WITH THE NO-PROFIT RULE (H-I)	38,500.00	0.00

[1] e. g. fees, costs of permanent staff under service contract, honorary fees of permanent staff (governing bodies)...

Luciani Antonia
Président du Conseil d'Administration

Vall Josep
Secrétaire Général