Building a better working world

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Independent Auditor's report on the Annual Accounts and the Final Statement of eligible expenditure actually incurred of Centre Maurits Coppieters ASBL for the year ended 31 December 2016

In accordance with our service contract dated 18 November 2016 with the European Union represented by the European Parliament, we report to you on the performance of our audit which was entrusted to Ernst & Young Réviseurs d'Entreprises sccrl. This report includes the opinion on the balance sheet as at 31 December 2016, the income statement for the year ended 31 December 2016 and the Notes (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.

Report on 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") as of and for the year ended 31 December 2016, prepared in accordance with the financial-reporting framework applicable in Belgium, we have audited the Final Statement of eligible expenditure actually incurred for the period of eligibility defined by the grant award decision of Centre Maurits Coppieters ASBL, and prepared in accordance with the rules and regulations applicable to funding of political parties and political foundations at European level.

The Annual Accounts show a balance sheet total of € 95.618,20 and the income statement shows a profit for the year of € 4.060,79. The profit of the year has been transferred to the Specific Reserve Account. Reserve accumulated (including the result of the year) amount to € 16.444,66.

Responsibility 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 Annual Accounts that give a true and fair view in accordance with the financial-reporting framework as applicable in Belgium. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation of Annual Accounts that give a true and fair view and that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the given circumstances.

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.

Responsibility of the Auditor

Our responsibility is to express an opinion on these Annual Accounts, based on our audit. 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 political parties and political foundations at European level.

We conducted our audit in accordance with the International Standards on Auditing ("ISAs"). Those standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance whether the Annual Accounts and the Final Statement of eligible expenditure actually incurred are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and Notes in the Annual Accounts and the Final Statement of eligible expenditure actually incurred. The procedures selected depend on the auditor's judgment, including the 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. In making those risk assessments, the auditor considers internal control relevant to the Entity's preparation and fair presentation of the Annual Accounts and the Final Statement of eligible expenditure actually incurred that give a true and fair view, in order 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. An audit also includes evaluating the appropriateness of accounting policies used, the reasonableness of significant accounting estimates made by the Members of the Board, as well as evaluating the overall presentation of the Annual Accounts and the Final Statement of eligible expenditure actually incurred.

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

Unqualified Opinion

In our opinion, the Annual Accounts (i.e. balance sheet, income statement and Notes) give a true and fair view of the Entity's net equity and financial position as at 31 December 2016, and of its results for the year ended, prepared in accordance with the financial-reporting framework applicable in Belgium and the Final Statement of eligible expenditure has been prepared in accordance with the rules and regulations applicable to funding of political parties and political foundations at European level.

Emphasis of certain matters

Without qualifying our opinion, we would like to draw the attention to the accounting policies of the Annual Accounts in which the board of directors discloses that the association could incur cash flow problems towards the current year (N) or the beginning of the year N+1. These circumstances, as well as the other matters which have been disclosed in the accounting policies of the annual accounts, indicate a significant risk of the ability of the association 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 Foundation will receive financial support from the European Parliament or other financing sources.

Report on other legal and regulatory requirements

The Members of the Board are responsible for the compliance by the Entity of 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 award decision, Regulation (EC) No 2004/2003 and the underlying acts.

Our audit work included specific procedures to gather sufficient and appropriate audit evidence that the financial provisions and obligations of the grant award decision, Regulation (EC) No 2004/2003 and the underlying acts have been met.

We make the following additional statements, which do not modify the scope of our opinion on the Annual Accounts and on the Final Statement of eligible expenditure actually incurred:

- 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 financial documents submitted by Centre Maurits Coppieters ASBL 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;
- the contributions in kind have actually been provided to the beneficiary and have been valued in compliance with the applicable rules.

Diegem, 30 March 2017

Ernst & Young Réviseurs d'Entreprises sccrl
Auditor
represented by

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

17DV0739

Internal year statement - Extensive report (Association)

	Code	2016	2015
		01-01-2016 - 31-12-2016	01-01-2015 - 31-12-2015
BALANCE SHEET AFTER APPROPRIATION			
ASSETS			
FIXED ASSETS	20/28	21.229,18	21.084,27
Formation expenses (explanation 4.1)	20		
Intangible fixed assets (explanation 4.2)	21	3.261,71	4.915,48
214000 - Informatics costs (D)		24.042,27	24.042,27
214900 - Depreciation informatics costs (D)		-20.780,56	-19.126,79
Tangible fixed assets (explanation 4.3)	22/27	17.967,47	16.168,79
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	17.967,47	16.168,79
Owned by the association in full property	241	17.967,47	16.168,79
241000 - Furniture and Desk Equipment (D)		38.025,20	29.286,77
241910 - Depreciation Furniture and Desk Equipment (D)		-20.057,73	-13.117,98
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		
Financial fixed assets (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		
CURRENT ASSETS	29/58	74.389,02	68.485,63
Amounts receivable after more than one year	29		
Trade debtors	290		
Other amounts receivable	291		
of which non interest-bearing amounts receivable or with an abnormally low interest rate	2915		
Stocks and contracts in progress	3		
Stocks	30/36		
Raw materials and consumables	30/31		
Work in progress	32		
Finished goods	33		
Goods purchased for resale	34		
Immovable property intended for sale	35		
Advance payments	36		
Contracts in progress	37		
Amounts receivable within one year	40/41	72.699,37	6.676,26
Trade debtors	40	14.377,95	4.076,77
400000 - Customers (D)		13.481,43	4.076,77
404000 - Income receivable (D)		145,30	
408000 - Suppliers (debet) (D)		751,22	

	Code	2016	2015
		01-01-2016 - 31-12-2016	01-01-2015 - 31-12-2015
Other amounts receivable	41	58.321,42	2.601,49
414000 - Income receivable (D)		58.321,42	2.601,49
of which non interest-bearing amounts receivable or with an abnormally low interest rate	415		
Current investments (explanation 4.5.1/4.6)	50/53		
Cash at bank and in hand	54/58	287,05	54.246,26
550000 - KBC -39 (D)			38.130,64
550200 - KBC -30 - Saving account (D)		21,81	16.025,38
570000 - Cash in hand (D)		265,24	90,24
Deferred charges and accrued income (explanation 4.6)	490/1	1.402,60	7.561,11
490000 - Deferred charges (D)		1.402,60	7.161,11
491000 - Accrued income (D)			400,00
GL accounts not in the standard Belgian schema	AXX		
TOTAL ASSETS	20/58	95.618,20	89.569,90

Internal year statement - Extensive report (Association)

	Code	2016 01-01-2016 - 31-12-2016	2015 01-01-2015 - 31-12-2015
EQUITY AND LIABILITIES			
CAPITAL AND RESERVES	10/15	16.444,66	12.383,87
Association Funds	10		
Opening equity	100		
Permanent financing	101		
Revaluation surpluses	12		
Allocated funds (explanation 4.7)	13	16.444,66	12.383,87
130000 - Investment funds (C)		4.060,79	
131000 - Social passive funds (C)		12.383,87	12.383,87
Accumulated profits (losses) (+)/(-)	14		
Investment grants	15		
PROVISIONS AND DEFERRED TAXES	16		
Provisions for liabilities and charges	160/5		
Pensions and similar obligations	160		
Taxation	161		
Major repairs and maintenance	162		
Other liabilities and charges (explanation 4.7)	163/5		
Provisions for gifts and legacies with a recovery right (explanation 4.7)	168		
AMOUNTS PAYABLE	17/49	79.173,54	77.186,03
Amounts payable after more than one year (explanation 4.8)	17	900,00	900,00
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	900,00	900,00
Interest-bearing	1790		
Non interest-bearing or with an abnormally low interest rate	1791		
Cash Deposit	1792	900,00	900,00
179200 - Guarantees received in cash (C)		900,00	900,00
Amounts payable within one year	42/48	78.273,54	76.286,03
Current portion of amounts payable after more than one year falling due within one year (explanation 4.8)	42		
Financial debts	43	22.678,65	704,10
Credit institutions	430/8	22.678,65	704,10
433000 - Current accounts payable (C)		21.976,52	704,10
433001 - Visa (C)		702,13	
Other loans	439		
Trade debts	44	32.474,51	64.559,36
Suppliers	440/4	32.474,51	64.559,36
440000 - Suppliers (C)		21.699,72	59.185,18
444000 - Invoice to be received (C)		10.774,79	5.374,18
Bills of exchange payable	441		
Advance payments received on contract in progress	46		420,00
460000 - Advances received on contract in progress (C)			420,00
Taxes, remuneration and social security (explanation 4.8)	45	23.120,38	10.602,57
Taxes	450/3	5.998,72	2.312,56
453000 - Taxes withheld (C)		5.998,72	2.312,56
Remuneration and social security	454/9	17.121,66	8.290,01
454000 - Social security contributions (C)		4.417,00	1.780,48

	Code	2016	2015
		01-01-2016 - 31-12-2016	01-01-2015 - 31-12-2015
455000 - Remunerations (C)		5.241,41	35,48
456000 - Holiday pay (C)		7.463,25	6.474,05
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		
GL accounts not in the standard Belgian schema	BXX		
TOTAL LIABILITIES	10/49	95.618,20	89.569,90

Internal year statement - Extensive report (Association)

		Code	2016	2015
			01-01-2016 - 31-12-2016	01-01-2015 - 31-12-2015
INCOME STATEMENT				
Operating income		70/74	390.316,40	298.010,92
Turnover (explanation 4.9)		70	26.160,43	7.500,00
704100 - Project Contribution (C)			14.760,43	
707000 - Other income (C)			600,00	
707100 - Rent income: bureau 1 (C)			6.000,00	3.500,00
707200 - Rent income: bureau 2 (C)			4.800,00	4.000,00
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	337.240,72	270.598,91
733000 - Subvention of the European parliament (C)			318.410,72	240.601,49
733010 - MEMBERSHIP FEES (C)			15.070,00	14.320,00
733040 - Participation fees (C)			2.100,00	1.400,00
733050 - Donations (C)				35,00
733070 - Project contribution (C)			1.660,00	14.242,42
Other operating income		74	26.915,25	19.912,01
743000 - Miscellaneous operating income (C)				40,00
745000 - Contributions in Kind (C)			26.744,31	19.320,72
749100 - Tax witheld reduction (C)			170,94	551,29
Operating charges		60/64	385.312,72	293.150,41
Raw materials, consumables		60		
Purchases		600/8		
Stocks: decrease (increase)	(+)/(-)	609		
Services and other goods		61	266.696,96	217.893,78
610000 - Rent building (D)			26.507,31	24.465,07
610100 - Rent Office Equipment (D)			1.622,79	1.500,00
611000 - Maintenance costs (D)			1.842,19	1.500,00
612100 - Telephone (D)			1.549,78	1.500,00
612200 - Postage (D)			322,94	556,52
612300 - Electricity and heating (D)			2.267,52	413,85
612500 - Office Equipment (D)			1.004,11	6.700,14
612510 - Leaflets, booklayers (D)			4.126,82	8.830,85
612520 - Informatics Costs (D)			3.898,98	3.927,78
612530 - Subscriptions, magazines, papers (D)			1.164,40	666,90
613210 - Fees Audit (D)			5.840,00	4.235,00
613230 - Fees Translators (D)			19.874,00	10.444,61
613240 - Fees Social Bureau (D)			1.379,04	1.043,16
613260 - Fees Ticket Restaurant (D)			329,38	329,35
613500 - Insurances (D)			377,23	369,02
615110 - General Assembly (D)			31.957,65	24.325,11
615120 - Bureau Meeting (D)			13.735,84	10.013,60
615130 - Conferences (D)			43.945,22	39.234,07
615140 - Other Meeting costs (D)			5.534,66	6.298,62
615150 - Studies (D)			15.965,00	12.226,01
615200 - Information and publication costs (D)			48.179,51	32.138,73
615210 - Legal Publication (D)			124,63	123,06
615220 - Other information-related costs (D)				2.094,51
615230 - Advertising (D)			7.760,41	5.837,10
615240 - Communications equipment (D)			643,24	
616000 - Expenditure relating to Contribution in Kind (D)			26.744,31	19.320,72
Remuneration, social security costs and pensions (explanation 4.9)	(+)/(-)	62	109.422,24	67.731,21
620200 - Remunerations Salaried staff (D)			82.205,15	53.002,74
620210 - Provision holiday pay (D)			989,20	-1.379,64
621000 - Employer's contribution social security (D)			20.022,57	13.097,47
623000 - Other personnel charges (D)			360,00	360,00
623100 - Medical services (D)			198,72	120,59
623200 - Meal tickets (D)			2.513,56	1.781,09
623300 - Insurance Employees (D)			651,69	667,87
623400 - Staff mission expenses (D)			2.458,46	
623500 - Kantinekosten (D)			22,89	81,09
Depreciation of and other amounts written off formation expenses, intangible and tangible fixed assets		630	8.593,52	6.025,42
630200 - Depreciation, tangible assets (D)			8.593,52	6.025,42

Internal year statement - Extensive report (Association)

		Code	2016	2015
			01-01-2016 - 31-12-2016	01-01-2015 - 31-12-2015
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	600,00	1.500,00
642000 - Losses realization trade debtors (D)			600,00	1.500,00
Operating charges carried to assets as restructuring costs	(-)	649		
Operating profit (loss)	(+)/(-)	9901	5.003,68	4.860,51
Financial income		75	45,85	371,95
Income from financial fixed assets		750		
Income from current assets		751		
Other financial income (explanation 4.10)		752/9	45,85	371,95
754000 - Realised exchange gains (C)				129,00
757000 - Received discounts from supplier (C)				42,64
757010 - Payment differences on purchase (C)			0,05	50,66
758000 - Bank interest (C)			45,80	137,98
759000 - Other financial income (C)				11,67
Financial charges (explanation 4.10)		65	978,29	815,46
Debt charges		650	741,44	815,46
650400 - Bank Charges (D)			741,44	815,46
Amounts written off current assets except stocks, contracts in progress and trade debtors: appropriations (write-backs)	(+)/(-)	651		
Other financial charges		652/9	236,85	
653200 - Interests supliers (D)			11,44	
654000 - Realised exchange losses (D)			37,61	
658000 - Bank interest (D)			187,80	
Gain (loss) on ordinary activities before taxes	(+)/(-)	9902	4.071,24	4.417,00
Extraordinary income		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		
Extraordinary charges		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		
GL accounts not in the standard Belgian schema		WXX	4.071,24	4.417,00
670100 - Advance levy on income derived from securities (D)			10,45	21,00
689000 - Overboeking naar de reserves (D)			4.060,79	4.396,00
Gain (loss) of the period available for appropriation	(+)/(-)	9904		

Internal year statement - Extensive report (Association)

		Code	2016	2015
			01-01-2016 - 31-12-2016	01-01-2015 - 31-12-2015
APPROPRIATION ACCOUNT				
Profit (loss) to be appropriated	(+)/(-)	9906		
Gain (loss) of the period available for appropriation	(+)/(-)	(9905)		
Profit (loss) brought forward	(+)/(-)	14P		
Withdrawals from capital and reserves		791/2		
from capital and share premium account		791		
from reserves		792		
Transfer to capital and reserves		692		
Profit (loss) to be carried forward	(+)/(-)	(14)		

Internal year statement - Extensive report (Association)

	Code	2016	2015
		01-01-2016 - 31-12-2016	01-01-2015 - 31-12-2015
List of controls performed on the complete scheme for associations			
BALANCE			
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
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
INCOME STATEMENT			
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

	Code	2016	2015
		01-01-2016 - 31-12-2016	01-01-2015 - 31-12-2015
66 = 660 + 661 + 662 + 663 + 664/8 + 669		OK	OK
9904 = 9902 + 76 - 66		Not (OK)	Not (OK)
		4.071,24	4.417,00

Internal year statement - Extensive report (Association)

	Code	2016	2015
		01-01-2016 - 31-12-2016	01-01-2015 - 31-12-2015
Non-connected accounts	XXX		

Budget 2016 with 2 fte (scenario step forward)
Approved by the General Assembly - April 2016

EXPENDITURE		
Eligible expenditure	Budget	Actual 2016
A.1: Personnel costs	127.139,29	111.130,66
1. Salaries	116.139,29	83.194,35
2. Contributions		20.022,57
3. Professional training	3.000,00	
4. Staff mission expenses	3.000,00	2.458,48
5. Other personnel costs	5.000,00	5.455,28
A.2: Infrastructure and operating costs	65.000,00	57.288,21
1. Rent, charges and maintenance costs	20.000,00	21.439,81
2. Costs relating to the installation, operation and maintenance of equipment	3.000,00	
3. Depreciation of movable and immovable property	6.000,00	8.593,52
4. Stationery and office supplies	3.000,00	1.004,11
5. Postal and telecommunications charges	5.000,00	1.872,72
6. Printing, translation and reproduction costs	28.000,00	24.000,82
7. Other infrastructure costs		377,23
A.3: Administrative expenditure	44.800,00	23.782,16
1. Documentation costs (newspapers, press agencies, databases)		1.164,40
2. Costs of studies and research	35.000,00	15.965,00
3. Legal costs	300,00	124,63
4. Accounting and audit costs	8.000,00	5.840,00
5. Support to affiliated organisations and subsidies to third parties		
6. Miscellaneous administrative costs	1.500,00	688,13
A.4: Meetings and representation costs	36.800,00	51.228,15
1. Costs of meetings of the Foundation	25.000,00	45.693,49
2. Participation in seminars and conferences	4.000,00	
3. Representation costs	300,00	
4. Cost of invitations	1.500,00	
5. Other meeting-related costs	6.000,00	5.534,66
A.5: Information and publication costs	79.860,71	104.427,36
1. Publication costs	30.000,00	48.179,51
2. Creation and operation of Internet sites	7.500,00	3.898,98
3. Publicity costs	6.000,00	7.760,41
4. Communications equipment (gadgets)	6.000,00	643,24
5. Seminars and exhibitions	26.860,71	43.945,22
6. Election campaigns[1]		
7. Other information-related costs	3.500,00	
A.6: Expenditure relating to contributions in kind	28.670,00	26.744,31
A.7: Allocation to "Provision to cover eligible expenditure to be incurred in the first quarter of N+1"[1]		
A. TOTAL ELIGIBLE EXPENDITURE	382.270,00	374.600,85
B.1: Non-eligible expenditure	0,00	11.700,61
1. Allocations to other provisions (sub rental)		10.800,00
2. Financial charges		263,00
3. Exchange losses		37,61
4. Doubtful claims on third parties		600,00
5. Others (to be specified)		
B. TOTAL NON-ELIGIBLE EXPENDITURE	0,00	11.700,61
C. TOTAL EXPENDITURE	382.270,00	386.301,46

H.1 Allocation of own resources to the specific reserve account[1]		4.080,79
H. Profit/loss for verifying compliance with the no-profit rule (G-H.1)[1]	0,00	0,00

[1]: Not applicable to political foundations at European level

REVENUE		
	Budget	Actual 2016
D.1 Dissolution of "Provision to cover eligible costs to be incurred in the first quarter of N"[1]		
D.2 European Parliament grant	324.929,50	318.410,72
D.3 Membership fees	14.320,00	15.070,00
3.1 from member parties	14.320,00	15.070,00
3.2. from individual members		
D.4 Donations	0,00	0,00
4.1 above 500 EUR		
4.2 below 500 EUR		
D.5 Other own resources (to cover eligible expenditure) (to be listed)	14.350,50	18.737,22
Special contributions (ad-hoc per project)	14.350,50	
Participation fees		2.100,00
Bank interests		45,80
payment differences		0,05
Media Room		
NPLD		150,00
Magma		760,00
McConell		300,00
UNPO		450,00
Project Contributions		
Emili darder		726,01
Fundació Josep Irla		2.565,23
Fundació Josep Irla		2.744,50
Ezkerraberri Fundazioa		2.494,00
Fundació Nexe		1.196,24
ECMI		5.034,48
Tax withheld reduction		170,94
D.6 Contributions in kind	28.670,00	26.744,31
D. REVENUE (to cover eligible expenditure)	382.270,00	378.982,25
E.1 Additional other own resources (to cover non-eligible expenditure) (to be listed)		11.400,00
Sub rental		10.800,00
Doubtful claims		600,00
E. REVENUE (to cover non-eligible expenditure)	0,00	11.400,00
F. TOTAL REVENUE	382.270,00	390.382,25
G. Profit/loss (F-C)	0,00	4.080,79