

Independent Auditor's report to the general meeting of Centre Maurits Coppieters ASBL for the year ended 31 December 2015

In accordance with our service contract dated 7 December 2012 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 scrl. This report includes the opinion on the balance sheet as at 31 December 2015, the income statement for the year ended 31 December 2015 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 foundations at European level.

Report on the Annual Accounts - Unqualified opinion

We have audited the Annual Accounts of Centre Maurits Coppieters ASBL ("the Entity") as of and for the year ended 31 December 2015, 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 foundations at European level.

The Annual Accounts show a balance sheet total of € 89.569,90 and the income statement shows a profit for the year of € 4.396,00. The profit of the year has been transferred to the Specific Reserve Account. Reserve accumulated (including the result of the year) amount to € 12.383,87.

Responsibility of the Members of the Board for the preparation of the Annual Accounts

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, it is our responsibility to express an opinion on the compliance with rules and regulations applicable to funding of political parties and 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 are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and Notes in the Annual Accounts. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Annual Accounts, 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 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.

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.

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.

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 2015 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 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 law of 27 June 1921 on not-for-profit associations, international not-for-profit associations and foundations, 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.

We make the following additional statements, which do not modify the scope of our opinion on the Annual Accounts:

- ▶ 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, 19 April 2016

Ernst & Young Réviseurs d'Entreprises scrl
Auditor
represented by



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

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Company: 2 - Centre Maurits Coppeliers CMC
Internal year statement - Extensive report (Association)

	Code	2015		2014	
		01-01-2015 - 31-12-2015		01-01-2014 - 31-12-2014	
BALANCE SHEET AFTER APPROPRIATION					
ASSETS					
FIXED ASSETS	20/28	21.084,27		14.615,18	
Formation expenses (explanation 4.1)	20				
Intangible fixed assets (explanation 4.2)	21	4.915,48		2.141,32	
214000 - Informatics costs (D)		24.042,27		20.363,87	
214900 - Depreciation informatics costs (D)		-19.126,79		-18.222,55	
Tangible fixed assets (explanation 4.3)	22/27	16.168,79		12.473,86	
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	16.168,79		12.473,86	
Owned by the association in full property	241	16.168,79		12.473,86	
241000 - Furniture and Desk Equipment (D)		29.286,77		20.470,66	
241910 - Depreciation Furniture and Desk Equipment (D)		-13.117,98		-7.996,80	
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	68.485,63		58.348,57	
Amounts receivable after more than one year	29				
Trade debtors	290				
Other amounts receivable	291				
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	6.678,26		10.435,94	
Trade debtors	40	4.076,77		7.966,12	
400000 - Customers (D)		4.076,77		7.966,12	
Other amounts receivable	41	2.601,49		2.469,82	
412100 - Provisie RSZ (D)					
414000 - Income receivable (D)		2.601,49		2.469,82	
low interest rate	415				
Current investments (explanation 4.5.1/4.6)	50/53				

Company: 2 - Centre Maurits Coppieters CMC
Internal year statement - Extensive report (Association)

Cash at bank and in hand	54/58	54.246,26	42.015,45
550000 - KBC -39 (D)		38.130,64	22.327,28
550200 - KBC -30 - Saving account (D)		16.025,38	19.657,93
570000 - Cash in hand (D)		90,24	30,24
580000 - Internal transfers of funds (D)		0,00	0,00
580100 - Visa (D)		0,00	0,00
Deferred charges and accrued income (explanation 4.6)	490/1	7.561,11	5.897,18
490000 - Deferred charges (D)		7.161,11	5.897,18
491000 - Accrued income (D)		400,00	0,00
GL accounts not in the standard Belgian schema	AXX	-0,00	0,00
240100 - Furniture and Desk Equipment (D)		-0,00	0,00
TOTAL ASSETS	20/58	89.569,90	72.963,75
EQUITY AND LIABILITIES			
CAPITAL AND RESERVES	10/15	12.383,87	7.987,87
Association Funds	10		
Opening equity	100		
Permanent financing	101		
Revaluation surpluses	12		
Allocated funds (explanation 4.7)	13	12.383,87	7.987,87
131000 - Social passive funds (C)		12.383,87	7.987,87
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	77.186,03	64.975,88
Amounts payable after more than one year (explanation 4.8)	17	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	
Interest-bearing	1790		
Non interest-bearing or with an abnormally low interest rate	1791		
Cash Deposit	1792	900,00	
179200 - Guarantees received in cash (C)		900,00	
Amounts payable within one year	42/48	76.286,03	64.975,88
one year (explanation 4.8)	42		
Financial debts	43	704,10	
Credit Institutions	430/8	704,10	
433000 - Current accounts payable (C)		704,10	
Other loans	439		
Trade debts	44	64.559,36	52.137,42
Suppliers	440/4	64.559,36	52.137,42
440000 - Suppliers (C)		59.185,16	46.743,63
444000 - Invoice to be received (C)		5.374,18	5.393,79
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	

Company: 2 - Centre Maurits Coppieters CMC
Internal year statement - Extensive report (Association)

Taxes, remuneration and social security (explanation 4.8)	45	10.602,57	12.838,46
Taxes	450/3	2.312,56	2.522,24
453000 - Taxes withheld (C)		2.312,56	2.522,24
Remuneration and social security	454/9	8.290,01	10.316,22
454000 - Social security contributions (C)		1.780,48	2.427,05
455000 - Remunerations (C)		35,48	35,48
458000 - Holiday pay (C)		6.474,05	7.853,69
Miscellaneous amounts payable	48	0,00	0,00
Debentures and matured coupons and cash deposit	480/8		
Miscellaneous interest-bearing amounts payable	4890	0,00	0,00
489000 - Other miscellaneous debts: produce interest (C)		0,00	0,00
abnormally low interest rate	4891		
Accruals and deferred income (explanation 4.8)	492/3	0,00	0,00
492000 - Accrued charges (C)		0,00	0,00
GL accounts not in the standard Belgian schema	BXX	0,00	0,00
240910 - Furniture and Desk Equipment depreciation (D)		0,00	0,00
489200 - Other creditors - EP (C)		0,00	0,00
489930 - Other Creditors - EFA (C)		0,00	0,00
499000 - Suspense account (C)		-0,00	0,00
TOTAL LIABILITIES	10/49	89.569,90	72.963,75
INCOME STATEMENT			
Operating income	70/74	298.010,92	264.199,33
Turnover (explanation 4.9)	70	7.500,00	
701000 - Subvention of the European parliament (C)			
702000 - Member contributions (C)			
704000 - Participation Fees (C)			
704100 - Project Contribution (C)			
707100 - Rent income: bureau 1 (C)		3.500,00	
707200 - Rent income: bureau 2 (C)		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	270.598,91	241.625,07
730000 - Membership fees deposits actual members (C)			25.244,85
733000 - Subvention of the European parliament (C)		240.601,49	216.380,22
733010 - MEMBERSHIP FEES (C)		14.320,00	
733040 - Participation fees (C)		1.400,00	
733050 - Donations (C)		35,00	
733070 - Project contribution (C)		14.242,42	
Other operating income	74	19.912,01	22.574,26
740100 - Other income from European Free Alliance (C)			1.278,93
743000 - Miscellaneous operating income (C)		40,00	
745000 - Contributions in Kind (C)		19.320,72	20.738,38
749100 - Tax withheld reduction (C)		551,29	556,95
Operating charges	60/64	293.150,41	259.659,31
Raw materials, consumables	60		
Purchases	600/8		
Stocks: decrease (increase) (+)/(-)	609		
Services and other goods	61	217.893,78	178.266,11
610000 - Rent building (D)		24.465,07	15.584,34
610100 - Rent Office Equipment (D)		1.500,00	600,00
611000 - Maintenance costs (D)		1.500,00	600,00
612100 - Telephone (D)		1.500,00	600,00
612200 - Postage (D)		556,52	2.063,52
612300 - Electricity and heating (D)		413,85	953,79
612500 - Office Equipment (D)		6.700,14	1.380,76
612510 - Leaflets, booklayers (D)		8.630,85	8.671,97
612520 - Informatics Costs (D)		3.927,78	4.924,17
612530 - Subscriptions, magazines, papers (D)		666,90	
613210 - Fees Audit (D)		4.235,00	1.445,00



Company: 2 - Centre Maurits Coppeters CMC
Internal year statement - Extensive report (Association)

613220 - Fees Accountant (D)			4.840,00
613230 - Fees Translators (D)		10.444,61	15.392,24
613240 - Fees Societ Bureau (D)		1.043,16	979,60
613260 - Fees Ticket Restaurant (D)		329,35	368,30
613500 - Insurances (D)		369,02	42,83
615110 - General Assembly (D)		24.325,11	27.510,53
615120 - Bureau Meeting (D)		10.013,60	11.006,17
615130 - Conferences (D)		39.234,07	18.793,78
615140 - Other Meeting costs (D)		6.298,62	615,37
615150 - Studios (D)		12.226,01	20.955,95
615200 - Information and publication costs (D)		32.138,73	20.076,47
615210 - Legal Publication (D)		123,06	122,94
615220 - Other information-related costs (D)		2.094,51	
615230 - Advertising (D)		5.837,10	
616000 - Expenditure relating to Contribution In Kind (D)		19.320,72	20.738,38
Remuneration, social security costs and pensions (explanation 4.9)	(+)/(-)	62	67.731,21
620200 - Remunerations Salaried staff (D)			53.967,89
620210 - Provision holiday pay (D)			154,49
621000 - Employer's contribution social security (D)			14.128,24
623000 - Other personnel charges (D)			360,00
623100 - Medical services (D)			137,81
623200 - Meal tickets (D)			1.678,44
623300 - Insurance Employers (D)			712,70
623400 - Staff mission expenses (D)			1.786,94
623500 - Kantinekosten (D)			81,09
623600 - Professional Training (D)			1.161,60
tangible fixed assets		630	6.025,42
630200 - Depreciation, tangible assets (D)			4.305,09
Appropriations (write-backs) (explanation 4.9)	(+)/(-)	631/4	3.000,00
634000 - Incr. Written off debtor - 1year (D)			3.000,00
(explanation 4.9)	(+)/(-)	635/8	
Other operating charges (explanation 4.9)		640/8	1.500,00
642000 - Losses realization trade debtors (D)			1.500,00
Operating charges carried to assets as restructuring costs	(-)	649	
Operating profit (loss)	(+)/(-)	9901	4.860,51
Financial income		75	371,95
Income from financial fixed assets		750	
Income from current assets		751	25,89
751000 - Income from current assets (C)			25,89
Other financial income (explanation 4.10)		752/9	371,95
754000 - Realised exchange gains (C)			129,00
757000 - Received discounts from supplier (C)			42,64
757010 - Payment differences on purchase (C)			50,66
758000 - Bank Interest (C)			137,98
759000 - Other financial income (C)			11,67
Financial charges (explanation 4.10)		65	815,46
Debt charges		650	815,46
650400 - Bank Charges (D)			815,46
debtors: appropriations (write-backs)	(+)/(-)	651	
Other financial charges		652/9	
654000 - Realised exchange losses (D)			
657010 - Payment differences on sales (D)			
Gain (loss) on ordinary activities before taxes	(+)/(-)	9902	4.417,00
Extraordinary income		76	
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	

Company: 2 - Centre Maurits Coppeters CMC
Internal year statement - Extensive report (Association)

Extraordinary charges	66		
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	4.417,00	4.093,97
670100 - Advance levy on income derived from securities (D)		21,00	56,51
689000 - Overboeking naar de reserves (D)		4.396,00	4.037,46
Gain (loss) of the period available for appropriation	(+)/(-) 9904	0,00	0,00
APPROPRIATION ACCOUNT			
Profit (loss) to be appropriated	(+)/(-) 9906	0,00	0,00
Gain (loss) of the period available for appropriation	(+)(-) (9905)	0,00	0,00
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)		
List of controls performed on the complete scheme for associations			
<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
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			



Company: 2 - Centre Maurits Coppieters CMC
 Internal year statement - Extensive report (Association)

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
649		OK	OK
9901 = 70/74 - 60/64		OK	OK
75 = 750 + 751 + 752/9		OK	OK
85 = 650 + 651 + 652/9		OK	OK
9902 = 9901 + 75 - 65		OK	OK
76 = 760 + 761 + 762 + 763 + 764/9		OK	OK
86 = 660 + 661 + 662 + 663 + 664/8 + 669		OK	OK
9904 = 9902 + 76 - 66		Not (OK)	Not (OK)
		0,00	4.417,00
Non-connected accounts	XXX		0,00 4.093,97

Centre Maurits Coppieters

Accounting policies for the year ended 31 December 2015

Basis of accounting

1. These accounts have been prepared in accordance with accounting policies generally accepted in Belgium, as supplemented and amended to suit the specific needs of the association.

Accrual base

2. All costs and revenues have been accounted for on an accrual base, and are related to the financial year 2015.

Revenues

3. The contributions in kind are in line with the regulations and imply contributions for the good functioning of the association.

Social Fund

4. The association has been created on September 20, 2007. The activities of Pilot project have been closed but an excess of expenditure over revenue of € 759,93 has been taken over by the Foundation.

5. The use of the social fund for the financing of current expenses can only be done after approval of the Bureau within the limits set out by the General Assembly.

Fixed Assets

6. The association's policy is to expense minor items of office furniture and equipment (less than 420 € for each individual item). Major items are capitalized and depreciated based on the EC valuation rules on a straight-line basis.

Value added tax

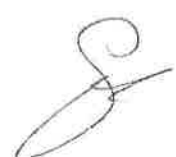
7. Expenses are recorded including value added tax.

Cash flow

8. Due to the Current financing scheme, the Centre Maurits Coppieters could incur cash flow problems towards the current year (N) or the beginning of the year N+1. To avoid cash flow problems, a cash credit contract has been signed. This cash credit contract allows cash limits of 35.000,00 EUR (See KBC kredietcontract C10-5984710-90 for further details).

Notwithstanding the negative cash position, we consider the association as in going concern as long as it can receive grants from the European Parliament and/or other third parties (e.g. membership fees) which are already foreseen in the upcoming accounting year. Therefore, the accounting records are established based on the principle of continuity.

The above notes form part of these financial statements.



EXPENDITURE			REVENUE		
Eligible expenditure	Budget	Actual		Budget	Actual
A.1: Personnel costs	83,000.00	68,552.43	D.1 Dissolution of "Provision to cover eligible costs to be incurred in the first quarter of N+1"		
1. Salaries	75,000.00	51,623.10	D.2 European Parliament grant	297,500.00	240,601.49
2. Contributions	2,000.00	13,097.47	D.3 Membership fees	16,000.00	14,320.00
3. Professional training	2,000.00	0.00	3.1 from member parties	16,000.00	14,320.00
4. Staff mission expenses	4,000.00	3,831.86	3.2 from individual members	0.00	35.00
5. Other personnel costs	4,000.00	54,605.48	D.4 Donations		
A.2: Infrastructure and operating costs	47,000.00	20,376.92	4.1 above 500 EUR		
1. Rent, charges and maintenance costs	1,500.00	6,025.42	4.2 below 500 EUR		35.00
2. Costs relating to the installation, operation and maintenance of equipment	3,000.00	6,700.14	D.5 Other own resources (to cover eligible expenditure) (to be listed)	10,250.00	16,054.37
3. Depreciation of movable and immovable property	1,500.00	2,056.52	Special contributions (ad-hoc per project)		
4. Stationery and office supplies	4,000.00	19,075.46	CIEMEN		175.00
5. Postal and telecommunications charges	24,000.00	369.02	Bioethics Institute		625.00
6. Printing, translation and reproduction costs	1,000.00	18,387.43	Media training		125.00
7. Other infrastructure costs	52,750.00	12,226.01	PAN Europe		250.00
A.3: Administrative expenditure	44,750.00	4,235.00	Johan Haggman dinner debate		1,400.00
1. Documentation costs (newspapers, press agencies, databases)	2,000.00	836.46	CenDevCom		1,825.65
2. Costs of studies and research	44,750.00	39,262.33	Fundacion 29 Junio		165.00
3. Legal costs	7,000.00	34,338.71	Fundacion 29 Junio		1,000.00
4. Accounting and audit costs	5,000.00	7,000.00	CenDevCom		2,150.04
5. Support to affiliated organisations and subsidies to third parties	5,000.00	500.00	NISE		6,000.00
6. Miscellaneous administrative costs	1,000.00	5,000.00	Fundació Josep Iria		1,926.73
A.4: Meetings and representation costs	58,500.00	836.46	Books sales		40.00
1. Costs of meetings of the Foundation	45,000.00	39,262.33	Financial and miscellaneous income		371.95
2. Participation in seminars and conferences	7,000.00	7,000.00			
3. Representation costs	500.00	500.00			
4. Cost of invitations	1,000.00	1,000.00			
5. Other meeting-related costs	5,000.00	4,923.62			
A.5: Information and publication costs	82,500.00	83,232.19	D.6 Contributions in kind	26,250.00	19,320.72
1. Publication costs	25,000.00	32,136.73			
2. Creation and operation of Internet sites	6,500.00	3,927.78	D.7 REVENUE (to cover eligible expenditure)	350,000.00	250,331.29
3. Publicity costs	10,000.00	5,837.10			
4. Communications equipment (badges)	6,000.00	6,000.00	E.1 Additional other own resources (to cover non-eligible expenditure) (to be listed)		7,500.00
5. Seminars and exhibitions	25,000.00	39,234.07	sub rental 3rd floor		7,500.00
6. Election campaigns ¹	10,000.00	2,094.51	E. REVENUE (to cover non-eligible expenditure)	0.00	7,500.00
7. Other information-related costs	26,250.00	19,320.72	F. TOTAL REVENUE	350,000.00	297,831.56
A.6: Expenditure relating to contributions in kind			G. Profit/loss (P-L)	0.00	4,395.00
A.7: Allocation to "Provision to cover eligible expenditure to be incurred in the first quarter of N+1"					
A. TOTAL ELIGIBLE EXPENDITURE	350,000.00	283,060.58			
B.1: Non-eligible expenditure	0.00	10,375.00			
1. Allocations to other provisions (sub rental 3rd floor)		7,500.00			
2. Financial charges		1,500.00			
3. Exchange losses		1,375.00			
4. Doubtful claims on third parties		0.00			
5. Others (Audit findings - non eligible costs)		19,375.00			
B. TOTAL NON-ELIGIBLE EXPENDITURE	0.00	19,375.00			
C. TOTAL EXPENDITURE	350,000.00	293,435.58			
H.1 Allocation of own resources to the specific reserve account¹		4,395.00			
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