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## Independent Auditor's report to the general meeting of Movement for a Europe of Liberties and Democracy 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 - Adverse opinion

We have audited the Annual Accounts of Movement for a Europe of Liberties and Democracy ASBL ("the Entity") as of and for the year ended 31 December 2015, prepared in accordance with the financial-reporting framework applicable in France, we have audited the final statement of eligible expenditure actually incurred for the period of eligibility defined by the grant award decision of Movement for a Europe of Liberties and Democracy 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 € 88.912 and the income statement shows a loss for the year of € 97.966. The loss of the year has been transferred to the Specific Reserve Account. Accumulated losses (including the result of the year) amount to € 97.966 and the Entity has no carry-over.

### 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 France. 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 of this final statement of eligible expenditure on the compliance with rules and regulations applicable to funding of political parties and foundations at European level.



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**Audit report dated 21 March 2016 on the Annual Accounts of  
Movement for a Europe of Liberties and Democracy ASBL  
as of and for the year ended 31 December 2015**

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.

***Basis for the adverse opinion***

The Annual Accounts have been prepared on the principle of discontinuity for which the Entity has recorded certain additional depreciations and impairments. The application of the principle of discontinuity and its consequences and the change in the accounting principles from going concern to discontinuity have not been disclosed and commented on in the Notes to the Annual Accounts. Given the fact that no explanations have been provided in the Notes to the Annual Accounts about the financial situation of the Entity, we are of the opinion that fundamental information is missing which has material and pervasive implications on the Annual Accounts as a whole.

***Adverse Opinion***

Because of the significance of the matter described in the paragraph "Basis for the adverse opinion", the Annual Accounts (i.e. balance sheet, income statement and Notes), in our opinion, do not give a true and fair view of the Entity's net equity and financial position as at 31 December 2015, and neither of its results for the year ended, prepared in accordance with the financial-reporting framework applicable in France. Given the fact that the Members of the Board have not provided any information about the Entity's financial situation, as a result of which the Members of the Board decided to no longer prepare the Annual Accounts on the basis of going-concern, we are of the opinion that fundamental information is missing which has material and pervasive implications on the Annual Accounts as a whole.

Except for the possible implications of the adverse opinion on the Annual Accounts, 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.



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**Audit report dated 21 March 2016 on the Annual Accounts of  
Movement for a Europe of Liberties and Democracy ASBL  
as of and for the year ended 31 December 2015**

**Report on other legal and regulatory requirements**

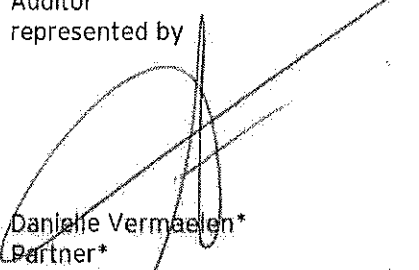
The Members of the Board are responsible for the compliance by the Entity of the legal and regulatory requirements applicable in France, its articles of association, the legal and regulatory requirements regarding bookkeeping and the provisions of the European Parliament's grant award decision, Regulation (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:

- the financial documents submitted by Movement for a Europe of Liberties and Democracy ASBL to the European Parliament are consistent with the financial provisions of the Bureau's grant award decision except for the possible implications of the matter described in the paragraph "Basis for the adverse opinion" ;
- the expenditure declared was actually incurred except for the possible implications of the matter described in the paragraph "Basis for the adverse opinion" ;
- the statement of revenue is exhaustive except for the possible implications of the matter described in the paragraph "Basis for the adverse opinion" ;
- the obligations arising from the Regulation (EC) No 2004/2003 have been met except for the possible implications of the matter described in the paragraph "Basis for the adverse opinion";
- the obligations arising from the Bureau decision of 29 March 2004 have been met except for the possible implications of the matter described in the paragraph "Basis for the adverse opinion";
- 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 except for the possible implications of the matter described in the paragraph "Basis for the adverse opinion";
- the obligations arising out of Article 125(5) and (6) of the Financial Regulation have been met except for the possible implications of the matter described in the paragraph "Basis for the adverse opinion".

Brussels, 21 March 2016

Ernst & Young Réviseurs d'Entreprises scrl  
Auditor  
represented by

  
Daniëlle Vermaelen\*  
Partner\*

\*Acting on behalf of a BVBA/SPRL

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# In Extenso

ASSOCIATION MELD MOUVEMENT  
POUR UNE EUROPE

## COMPTES ANNUELS

Bilan au 31/12/2015

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Membre de **Deloitte**.

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# COMPTES ANNUELS

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## Bilan Actif

Bilan Actif	Du 01/01/2015 au 31/12/2015			Au 31/12/2014
	Brut	Amort. Prov.	Net	Net
<b>Actif Immobilisé</b>				
Immobilisations incorporelles				
Frais d'établissement				
Frais de développement				
Concessions, brevets et droits similaires	19 152	19 152		6 657
Fonds commercial				
Autres				
Immobilisations en cours				
Avances				
Immobilisations corporelles				
Terrains				
Constructions				
Installations tech., matériel et outillages industriels				
Autres				
Immobilisations en cours				
Avances et acomptes				
Immobilisations financières (1)				
Participations				
Titres immobilisés de l'activité en portefeuille				
Autres titres immobilisés				
Prêts				
Autres	550		550	550
<b>TOTAL (I)</b>	<b>19 702</b>	<b>19 152</b>	<b>550</b>	<b>7 207</b>
Comptes de liaison				
<b>TOTAL (II)</b>				
<b>Actif circulant</b>				
Stocks et en-cours				
Matières premières, autres approvisionnements				
En cours de production (biens et services)				
Produits intermédiaires et finis				
Marchandises				
Avances et acomptes versés sur commandes				
Créances (2)				
Usagers et comptes rattachés				
Autres	6 084		6 084	
Valeurs mobilières de placement				
Instruments de Trésorerie				
Disponibilités	82 277		82 277	323 668
Charges constatées d'avance (2)				
<b>TOTAL (III)</b>	<b>88 362</b>		<b>88 362</b>	<b>323 668</b>
Frais d'émission d'emprunts à évaluer (IV)				
Primes de remboursement des emprunts (V)				
Ecart de conversion actif (VI)				
<b>TOTAL GENERAL ACTIF (I à VI)</b>	<b>108 064</b>	<b>19 152</b>	<b>88 912</b>	<b>330 875</b>
(1) Dont à moins d'un an				
(2) Dont à plus d'un an				
ENGAGEMENTS REÇUS				
Legs net à réaliser :				
- Acceptés par les organes statutairement compétents				
- Autorisés par l'organisme de tutelle				
Dons en nature restant à vendre				

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## Bilan Passif

Bilan Passif	Du 01/01/2015	
	Au 31/12/2015	Au 31/12/2014
<b>Fonds Propres</b>		
Fonds associatifs sans droit de reprise		
Ecart de réévaluation		
Réserves		
Report à nouveau		
Résultat de l'exercice (excédent ou déficit)	(97 966)	
<b>Autres fonds associatifs</b>		
Fonds associatifs avec droit de reprise :		
- Apports		
- Legs et donations		
- Résultats sous contrôle de tiers financeurs		
Ecart de réévaluation		
Subventions d'investissement sur biens non renouvelables		
Provisions réglementées		
Droit des propriétaires commodat		
<b>TOTAL (I)</b>	<b>(97 966)</b>	
<b>Comptes de liaison</b>		
<b>TOTAL (II)</b>		
<b>Provisions et fonds dédiés</b>		
Provisions pour risques		
Provisions pour charges		
Fonds dédiés sur subventions de fonctionnement		140 776
Fonds dédiés sur autres ressources		
<b>TOTAL (III)</b>		<b>140 776</b>
<b>Emprunts et dettes (1)</b>		
Emprunts obligataires		
Emprunts et dettes auprès des établissements de crédit (2)		
Emprunts et dettes financières diverses		
Avances et acomptes reçus sur commandes en cours		9 380
Dettes fournisseurs et comptes rattachés		
Dettes fiscales et sociales		
Dettes sur immobilisations et comptes rattachés		
Autres dettes	186 878	180 719
Instruments de trésorerie		
Produits constatés d'avance		
<b>TOTAL (IV)</b>	<b>186 878</b>	<b>190 100</b>
<b>Ecart de conversion passif ( V )</b>		
	88 912	330 876
<b>TOTAL GENERAL PASSIF ( I à V )</b>		
	186 878	190 100
(1) Dont à moins d'un an		
(1) Dont à plus d'un an		
(2) Dont concours bancaires courants et soldes créditeurs de banque		
<b>ENGAGEMENTS DONNES</b>		
Legs net à réaliser :		
- Acceptés par les organes statutairement compétents		
- Autorisés par l'organisme de tutelle		
Dons en nature restant à payer		



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## Compte de résultat

Compte de résultat	Au 31/12/2015			Au 31/12/2014
	France	Exportation	Total	Total
<b>Produits d'exploitation</b>				
Vente de marchandises				
Production vendue biens				
Production vendue services				
<b>Chiffre d'affaires Net</b>				
Production stockée				
Production immobilisée			153 490	661 479
Subventions d'exploitation				
Reprises sur prov., amortis., dépréciation et transferts de charges			60 000	123 300
Cotisations			12 695	282
Autres produits (hors cotisations)				
<b>TOTAL (I)</b>			<b>226 185</b>	<b>785 060</b>
<b>Charges d'exploitation</b>				
Achats de marchandises				
Variation de stock de marchandises				
Achats de matières premières et autres approvisionnements				
Variation de stock matières premières et autres appro.			182 638	615 011
Autres achats et charges externes				
Impôts, taxes et versements assimilés			78 504	158 128
Salaires et traitements			22 142	44 268
Charges sociales			6 657	4 788
Dotations aux amortissements sur immobilisations				
Dotations aux dépréciations des immobilisations				
Dotations aux dépréciations de l'actif circulant				6 850
Dotations aux provisions				
Autres charges				
<b>TOTAL (II)</b>			<b>269 941</b>	<b>827 045</b>
<b>RESULTAT D'EXPLOITATION (I - II)</b>			<b>(63 756)</b>	<b>(41 985)</b>
Excédent ou déficit transféré ( III )				
Déficit ou excédent transféré ( IV )				
<b>Quotes-parts de résultat sur opérations faites en commun ( III - IV )</b>				
<b>Produits financiers</b>				
Produits financiers de participation				
Produits autres valeurs mobilières et créances actif immobilisé			69	
Autres intérêts et produits assimilés				
Reprise sur provisions et transferts de charges				
Différences positives de change				
Produits nets sur cessions de valeurs mobilières de placement				
<b>TOTAL (V)</b>			<b>69</b>	
<b>Charges financières</b>				
Dotations financières aux amortissements et dépréciations				
Intérêts et charges assimilées				
Différences négatives de change				
Charges nettes sur cessions valeurs mobilières placements				
<b>TOTAL (VI)</b>				
<b>RESULTAT FINANCIER (V - VI)</b>			<b>69</b>	
<b>RESULTAT COURANT AVANT IMPOTS (I-II-III-IV+V-VI)</b>			<b>(63 687)</b>	<b>(41 985)</b>

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## Compte de résultat (Suite)

Compte de résultat (Suite)	Au 31/12/2015	Au 31/12/2014
<b>Produits Exceptionnels</b>		
Sur opérations de gestion		
Sur opérations en capital		
Reprises sur provisions et transferts de charges		
<b>TOTAL (VII)</b>		
<b>Charges Exceptionnelles</b>		
Sur opérations de gestion	175 055	
Sur opérations en capital		
Dotations aux amortissements et provisions		
<b>TOTAL (VIII)</b>	<b>175 055</b>	
<b>RESULTAT EXCEPTIONNEL (VII - VIII)</b>	<b>(175 055)</b>	
Impôts sur les bénéfices (IX)		
Report des ressources non utilisées des exercices antérieurs (X)	140 776	182 761
Engagements à réaliser sur ressources affectées (XI)		140 778
<b>TOTAL DES PRODUITS (I + III + V + VII + X)</b>	<b>367 030</b>	<b>967 821</b>
<b>TOTAL DES CHARGES (II + IV + VI + VIII + IX + XI)</b>	<b>464 986</b>	<b>967 821</b>
<b>EXCEDENT OU DEFICIT (total des produits - total des charges)</b>	<b>(97 956)</b>	

## Evaluation des contributions volontaires en nature

PRODUITS	Au 31/12/2015	Au 31/12/2014
Bénévolat		
Prestations en nature		
Dons en nature		
<b>TOTAL</b>		

CHARGES	Au 31/12/2015	Au 31/12/2014
Secours en nature		
Mise à disposition gratuite de biens et services		
Personnel bénévole		
<b>TOTAL</b>		

# DETAIL DES COMPTES

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In Extenso

## Bilan Actif détaillé

ACTIF	Solde		Variation	
	Au	Au	Montant	%
	31/12/2015	31/12/2014		
<b>Actif Immobilisé</b>				
Immobilisations incorporelles				
Frais d'établissement				
Frais de développement				
Concessions, brevets et droits similaires		6 656.85	-6 656.85	-100.00
205000 IMMOBILISATIONS INCORP.	19 152.40	19 152.40		
280500 AMORT. IMMO. INCORP.	-19 152.40	-12 495.55	-6 656.85	-53.27
Fonds commercial				
Autres				
Immobilisations en cours				
Avances				
Immobilisations corporelles				
Terreins				
Constructions				
Installations tech., matériel et outillages industriels				
Autres				
Immobilisations en cours				
Avances et acomptes				
Immobilisations financières				
Participations				
Titres immobilisés de l'activité en portefeuille				
Autres titres immobilisés				
Prêts				
Autres	550.00	550.00		
275000 DEPOTS CAUTIONNEM. VERSES	550.00	550.00		
<b>TOTAL (I)</b>	<b>550.00</b>	<b>7 206.85</b>	<b>(6 656.85)</b>	<b>(92.37)</b>
<b>Comptes de liaison</b>				
<b>TOTAL (II)</b>				
<b>Actif circulant</b>				
Stocks et en-cours				
Matières premières, autres approvisionnements				
En cours de production (biens et de services)				
Produits intermédiaires et finis				
Marchandises				
Avances et acomptes versés sur commandes				
Créances				
Usagers et comptes rattachés				
416000 CLIENTS DOUTEUX LITIGIEUX		6 850.00	-6 850.00	-100.00
491000 PROV. DEPR. COMPTES CLIENTS		-6 850.00	6 850.00	-100.00
Autres	6 084.25		6 084.25	-
401000 FOURNISSEURS	6 084.25		6 084.25	-
Valeurs mobilières de placement				
Instruments de Trésorerie				
Disponibilités	82 277.34	323 668.41	-241 391.07	-74.58
512000 BANQUES	82 277.34	323 668.41	-241 391.07	-74.58

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ACTIF	Solde		Variation	
	Au	Au	Montant	%
	31/12/2015	31/12/2014		
Charges constatées d'avance				
TOTAL (III)	88 361.59	323 668.41	(235 306.82)	(72.70)
Frais d'émission d'emprunts à étaler (IV)				
Primes de remboursement des obligations (V)				
Ecart de conversion actif (VI)				
TOTAL GENERAL ACTIF (I à VI)	88 911.59	330 875.26	(241 963.67)	(73.13)

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## Bilan Passif détaillé

PASSIF	Solde		Variation	
	Au	Au	Montant	%
	31/12/2015	31/12/2014		
<b>Fonds Propres</b>				
Fonds associatifs sans droit de reprise				
Ecart de réévaluation				
Réserves				
Report à nouveau				
Résultat de l'exercice (excédent ou déficit)	(97 966.13)		(97 966.13)	
<b>Autres fonds Associatifs</b>				
Fonds associatifs avec droit de reprise :				
- Apports				
- Legs et donations				
- Résultats sous contrôle de tiers financeurs				
Ecart de réévaluation				
Subventions d'investissement sur biens non renouvelables				
Provisions réglementées				
Droit des propriétaires				
<b>TOTAL (I)</b>	<b>(97 966.13)</b>		<b>(97 966.13)</b>	
<b>Comptes de liaison</b>				
<b>TOTAL (II)</b>				
<b>Provisions et fonds dédiés</b>				
Provisions pour risques				
Provisions pour charges				
Fonds dédiés sur subventions de fonctionnement		140 775.68	-140 775.68	-100.00
164100 FONDS DEDIES / SUBV. FONCT.		140 775.68	-140 775.68	-100.00
Fonds dédiés sur autres ressources				
<b>TOTAL (III)</b>		<b>140 775.68</b>	<b>(140 775.68)</b>	<b>(100.00)</b>
<b>Emprunts et dettes</b>				
Emprunts obligataires				
Emprunts et dettes auprès des établissements de crédit				
Emprunts et dettes financières diverses				
Avances et acomptes reçus sur commandes en cours				
Dettes fournisseurs et comptes rattachés		9 360.48	-9 360.48	-100.00
401000 FOURNISSEURS		9 360.48	-9 360.48	-100.00
Dettes fiscales et sociales				
Dettes sur immobilisations et comptes rattachés				
Autres dettes	186 877.72	180 719.10	6 158.62	3.41
467000 AUTR. CPTS DEBIT. OU CREDIT	186 877.72	180 719.10	6 158.62	3.41
Instrumente de trésorerie				
Produits constatés d'avance				
<b>TOTAL (IV)</b>	<b>186 877.72</b>	<b>180 099.58</b>	<b>(3 221.86)</b>	<b>(1.69)</b>
<b>Ecart de conversion passif (V)</b>				
<b>TOTAL GENERAL PASSIF (I à V)</b>	<b>88 911.59</b>	<b>330 875.26</b>	<b>(241 963.67)</b>	<b>(73.13)</b>

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## Compte de résultat détaillé

COMPTE DE RESULTAT	Solde		Variation	
	31/12/2015	31/12/2014	Montant	%
<b>Produits d'exploitation</b>				
Vente de marchandises				
Production vendue biens				
Production vendue services				
<b>Chiffre d'affaires Net</b>				
Production stockée				
Production immobilisée				
Subventions d'exploitation	153 490.28	661 478.50	-507 988.22	-76.80
741100 PAIEMENT EUROPEEN	153 490.28	661 478.50	-507 988.22	-76.80
Reprises sur prov., amortis., dépréciation et transferts de charges				
Cotisations	60 000.00	123 300.00	-63 300.00	-51.34
755000 COTISATIONS	60 000.00	123 300.00	-63 300.00	-51.34
Autres produits	12 694.94	281.50	12 413.44	+1 000.00
758000 PROD.DIVERS DE GEST.COUL.	12 694.94	281.50	12 413.44	+1 000.00
<b>TOTAL (I)</b>	<b>226 185.22</b>	<b>785 080.00</b>	<b>(558 874.78)</b>	<b>(71.19)</b>
<b>Charges d'exploitation</b>				
Achats de marchandises				
Variation de stock de marchandises				
Achats de matières premières et autres approvisionnements				
Variation de stock matières premières et autres appro.				
Autres achats et charges externes	182 637.86	815 010.97	-432 373.11	-70.30
609400 FOURN. ADMINISTRATIVES	1 305.57	3 724.89	-2 419.12	-64.84
613200 LOCATIONS	17 036.80		17 036.80	-
615000 ENTRETIEN ET REPARATIONS		15 246.00	-15 246.00	-100.00
622600 HONORAIRES	8 881.81	9 229.94	-348.13	-3.77
623100 PUBLICATIONS	62 691.50	79 503.02	-16 821.52	-21.16
623110 PUBLICITE	60 678.50	25 402.03	41 276.47	162.50
623200 SITE INTERNET		301.32	-301.32	-100.00
623300 SEMINAIRES ET EXPOSITIONS	13 178.00	124 343.43	-111 165.43	-89.40
623400 CAMPAGNE ELECTORALE		331 122.78	-331 122.78	-100.00
625000 DEPLA. MISSIONS RECEPTIONS	11 757.48	25 475.43	-13 717.95	-53.85
626100 FRAIS DE POSTES ET DE TELECOMMUNICATIONS	934.76	662.33	272.42	41.24
627800 SERVICES BANCAIRES	183.45		183.45	-
Impôts, taxes et versements assimilés				
Salaires et traitements	78 503.99	156 128.00	-77 624.01	-49.72
641000 REMUNERATIONS PERSONNEL	78 503.99	156 128.00	-77 624.01	-49.72
Charges sociales	22 142.15	44 268.00	-22 125.85	-49.96
645000 CHARGES SOCIALES	22 142.15	34 272.00	-12 129.85	-35.39
646800 AUTR. CHARGES DE PERSONNEL		9 996.00	-9 996.00	-100.00
Dotations aux amortissements sur immobilisations	6 856.85	4 788.10	1 868.75	39.04
681120 DOT.AMORT.IMMO.CORPORELL.	6 856.85	4 788.10	1 868.75	39.04
Dotations aux dépréciations sur immobilisations		6 850.00	-6 850.00	-100.00
Dotations aux dépréciations sur actif circulant		6 850.00	-6 850.00	-100.00
681740 DOT.PROV.DEPL.ACTIFS CIRC		6 850.00	-6 850.00	-100.00
Dotations aux provisions				
Autres charges				



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## COMPTE DE RESULTAT

	Solde		Variation	
	31/12/2015	31/12/2014	Montant	%
<b>TOTAL (II)</b>	<b>289 940.85</b>	<b>827 045.07</b>	<b>(537 104.22)</b>	<b>(64.94)</b>
<b>RESULTAT D'EXPLOITATION (I - II)</b>	<b>(63 755.63)</b>	<b>(41 985.07)</b>	<b>(21 770.56)</b>	<b>51.85</b>
Excédent ou déficit transféré ( III )				
Déficit ou excédent transféré ( IV )				
<b>Produits financiers</b>				
Produits financiers de participation				
Produits autres valeurs mobilières et créances actif immobilisé				
Autres intérêts et produits assimilés	68.65		68.65	-
768000 AUTR. PRODUITS FINANCIERS	68.65		68.65	-
Reprise sur provisions et transferts de charges				
Différence positives de change				
Produits nets sur cessions de valeurs mobilières de placement				
<b>TOTAL (V)</b>	<b>68.65</b>		<b>68.65</b>	
<b>Charges financières</b>				
Dotation financières aux amortissements et dépréciations				
Intérêts et charges assimilées				
Différences négatives de change				
Charges nettes sur cessions valeurs mobilières placements				
<b>TOTAL (VI)</b>				
<b>RESULTAT FINANCIER (V - VI)</b>	<b>68.65</b>		<b>68.65</b>	
<b>RESULTAT COURANT AVANT IMPOTS (I - II + III - IV + V - VI)</b>	<b>(63 686.98)</b>	<b>(41 985.07)</b>	<b>(21 701.91)</b>	<b>51.89</b>
<b>Produits Exceptionnels</b>				
Produits exceptionnels sur opérations de gestion				
Produits exceptionnels sur opérations en capital				
Reprises sur provisions et transferts de charges				
<b>TOTAL (VII)</b>				
<b>Charges Exceptionnelles</b>				
Charges exceptionnelles sur opérations de gestion	175 054.83		175 054.83	-
671800 CHARGES EXCEP./OP.GESTION	175 054.83		175 054.83	-
Charges exceptionnelles sur opérations en capital				
Dotations exceptionnelles aux amortissements et provisions				
<b>TOTAL (VIII)</b>	<b>175 054.83</b>		<b>175 054.83</b>	
<b>RESULTAT EXCEPTIONNEL (VII - VIII)</b>	<b>(175 054.83)</b>		<b>(175 054.83)</b>	
Impôts sur les bénéfices ( IX )				
Report des ressources non utilisées des exercices antérieurs ( X )	140 775.68	182 760.75	-41 985.07	-22.97
789400 REPRISE/FONDS DEDIES	140 775.68	182 760.75	-41 985.07	-22.97
Engagements à réaliser sur ressources affectées ( XI )		140 775.68	-140 775.68	-100.00
689400 ENG. A REALISER/SUBV. ATTR		140 775.68	-140 775.68	-100.00
<b>TOTAL DES PRODUITS (I + III + V + VII + X)</b>	<b>367 029.55</b>	<b>987 820.75</b>	<b>(600 791.20)</b>	<b>(62.08)</b>
<b>TOTAL DES CHARGES (II + IV + VI + VIII + IX + XI)</b>	<b>464 995.68</b>	<b>987 820.75</b>	<b>(502 825.07)</b>	<b>(51.95)</b>
<b>EXCEDENTS OU INSUFFISANCES</b>	<b>(97 966.13)</b>		<b>(97 966.13)</b>	



ANNEX  
Annex Breakdown of the provisional operating budget

EXPENDITURE		Budget	Actual
<b>Eligible expenditure</b>			
<b>A.1: Personnel costs</b>		0.00	100 173.46
1. Salaries			100 173.46
2. Contributions			
3. Professional training			201.46
4. Staff mission expenses			
5. Other personnel costs			
<b>A.2: Infrastructure and operating costs</b>		0.00	25 833.97
1. Rent, charges and maintenance costs			17 036.60
2. Costs relating to the installation, operation and maintenance of equipment			8 586.55
3. Depreciation of movable and immovable property			1 305.57
4. Stationery and office supplies			694.75
5. Postal and telecommunications charges			
6. Printing, translation and reproduction costs			
7. Other infrastructure costs			
<b>A.3: Administrative expenditure</b>		0.00	9 139.40
1. Documentation costs (newspapers, press agencies, databases)			
2. Costs of studies and research			
3. Legal costs			8 887.81
4. Accounting and audit costs			251.59
5. Support to affiliated organisations and subsidies to third parties			
6. Miscellaneous administrative costs			
<b>A.4: Meetings and representation costs</b>		0.00	17 556.02
1. Costs of meetings of the political party			17 556.02
2. Participation in seminars and conferences			
3. Representation costs			4 226.10
4. Cost of invitations			3 474.00
5. Other meeting-related costs			
<b>A.5: Information and publication costs</b>		0.00	145 538.00
1. Publication costs			62 561.50
2. Creation and operation of Internet sites			86 576.50
3. Publicity costs			13 178.00
4. Communications equipment (gadgets)			
5. Seminars and exhibitions			
6. Election campaigns			
7. Other information-related costs			
<b>A.6: Expenditure relating to contributions in kind</b>			
<b>A.7: Allocation to Provision to cover eligible expenditure to be incurred in the first quarter of N+1*</b>			
<b>A. TOTAL ELIGIBLE EXPENDITURE</b>		0.00	283 443.85
<b>B.1: Non-eligible expenditure</b>		0.00	135 513.23
1. Allocation to other provisions			
2. Financial charges			
3. Exchange losses			
4. Direct claims on third parties			
5. Others (to be specified)			143 943.23
<b>B. TOTAL NON-ELIGIBLE EXPENDITURE</b>		0.00	135 513.23
<b>C. TOTAL EXPENDITURE</b>		0.00	418 957.08
<b>H.1: Allocation of own resources to the specific reserve account</b>			0.00
<b>H. Profits/loss for verifying compliance with the no-profit rule (G-N-L-F)</b>		0.00	67 941.13

\* Not applicable to political foundations at European level

REVENUE		Budget	Actual
<b>D.1: Dissolution of Provision to cover eligible costs to be incurred in the first quarter of N+1</b>			106 354.05
<b>D.2: European Parliament grant</b>			3 10 338.00
<b>D.3: Final payment to be paid/recovered</b>			-156 571.72
<b>D.3: Membership fees</b>		0.00	60 000.00
<b>D.3.1 from member parties</b>			
<b>D.3.2 from individual members</b>			60 000.00
<b>D.4: Donations</b>		0.00	0.00
<b>D.4.1 above 500 EUR</b>			
<b>D.4.2 below 500 EUR</b>			
<b>D.5: Other own resources (to cover eligible expenditure (to be listed))</b>			4 700.39
<b>Interest received</b>			58.65
<b>Specific reserve</b>			4 711.74
<b>D.6: Contributions in kind</b>			
<b>D.7: Allocation to Provision to cover eligible expenditure to be incurred in the first quarter of N+1*</b>			
<b>D.8: REVENUE (to cover eligible expenditure)</b>		0.00	227 534.72
<b>E.1: Additional other own resources (to cover non-eligible expenditure (to be listed))</b>			7 983.23
<b>E.2: Cover of disallowed expense 2013</b>			7 983.20
<b>E. REVENUE (to cover non-eligible expenditure)</b>		0.00	7 983.23
<b>F. TOTAL REVENUE</b>		0.00	335 517.99
<b>G. PROFIT/LOSS (F-C)</b>		0.00	-37 265.13

*Handwritten signature*

## **Independent Auditor's report to the general meeting of the Foundation for a Europe of Liberties and Democracy 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 - Adverse opinion**

We have audited the Annual Accounts of Foundation for a Europe of Liberties and Democracy ASBL ("the Entity") as of and for the year ended 31 December 2015, prepared in accordance with the financial-reporting framework applicable in France, we have audited the final statement of eligible expenditure actually incurred for the period of eligibility defined by the grant award decision of Foundation for a Europe of Liberties and Democracy 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 € 19.382 and the Income statement shows a loss for the year of € 37.701. The loss of the year has been transferred to the Specific Reserve Account. Accumulated losses (including the result of the year) amount to € 37.701.

### *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 France. 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 this final statement of eligible expenditure on the compliance with rules and regulations applicable to funding of political parties and foundations at European level.



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**Audit report dated 21 March 2016 on the Annual Accounts of  
Foundation for a Europe of Liberties and Democracy ASBL  
as of and for the year ended 31 December 2015**

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.

*Basis for the adverse opinion*

The Annual Accounts have been prepared on the principle of discontinuity for which the Entity has recorded certain additional depreciations and impairments. The application of the principle of discontinuity and its consequences and the change in the accounting principles from going concern to discontinuity have not been disclosed and commented on in the Notes to the Annual Accounts. Given the fact that no explanations have been provided in the Notes to the Annual Accounts about the financial situation of the Entity, we are of the opinion that fundamental information is missing which has material and pervasive implications on the Annual Accounts as a whole.

*Adverse Opinion*

Because of the significance of the matter described in the paragraph "Basis for the adverse opinion", the Annual Accounts (i.e. balance sheet, income statement and Notes), in our opinion, do not give a true and fair view of the Entity's net equity and financial position as at 31 December 2015, and neither of its results for the year ended, prepared in accordance with the financial-reporting framework applicable in France. Given the fact that the Members of the Board have not provided any information about the Entity's financial situation, as a result of which the Members of the Board decided to no longer prepare the Annual Accounts on the basis of going-concern, we are of the opinion that fundamental information is missing which has material and pervasive implications on the Annual Accounts as a whole.

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 except for Article 6.4 of the Regulation (EC) No 2004/2003, resulting in the fact that we are unable to conclude on the classification of the membership fees and except for the possible implications of the adverse opinion on the Annual Accounts.



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**Audit report dated 21 March 2016 on the Annual Accounts of  
Foundation for a Europe of Liberties and Democracy ASBL  
as of and for the year ended 31 December 2015**

**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 France, 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:

- the financial documents submitted by the Foundation for a Europe of Liberties and Democracy ASBL to the European Parliament are consistent with the financial provisions of the Bureau's grant award decision except for the possible implications of the matter described in the paragraph "Basis for the adverse opinion";
- the expenditure declared was actually incurred except for the possible implications of the matter described in the paragraph "Basis for the adverse opinion";
- the statement of revenue is exhaustive except for the possible implications of the matter described in the paragraph "Basis for the adverse opinion";
- the obligations arising from the Regulation (EC) No 2004/2003 have been met except for the possible implications of the matter described in the paragraph "Basis for the adverse opinion" and except for Article 6.4, resulting in the fact that we are unable to conclude on the membership status;
- the obligations arising from the Bureau decision of 29 March 2004 have been met except for the possible implications of the matter described in the paragraph "Basis for the adverse opinion";
- 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 except for the possible implications of the matter described in the paragraph "Basis for the adverse opinion".

Brussels, 21 March 2016

Ernst & Young Réviseurs d'Entreprises scrl  
Auditor  
represented by

  
Danielle Vermaelen\*  
Partner\*

\* Acting on behalf of a BVBA/SPRL

16DV0527

# In Extenso

ASSOCIATION POUR LA FONDATION  
POUR L'EUROPE

## COMPTES ANNUELS

Bilan au 31/12/2015

RUE CHER

75007 PARIS

SIRET : 79896522400016



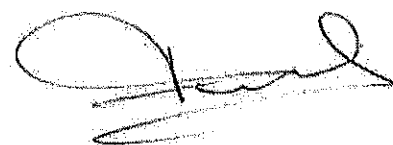
In Extenso Lille 67, rue de Luxembourg 59777 Euraille  
Tél : 03 20 51 26 09 - Fax : 03 20 51 94 10

Membre de **Deloitte**

**In Extenso**

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# COMPTES ANNUELS

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In Extenso

## Bilan Actif

Bilan Actif	Du 01/01/2015 au 31/12/2015			Au 31/12/2014
	Brut	Amort. Prov.	Net	Net
<b>Actif Immobilisé</b>				
Immobilisations incorporelles				
Frais d'établissement				
Frais de développement				
Concessions, brevets et droits similaires	15 881	15 881		3 970
Fonds commercial				
Autres				
Immobilisations en cours				
Avances				
Immobilisations corporelles				
Terrains				
Constructions				
Installations tech., matériel et outillages Industriels	2 592	2 592		1 418
Autres				
Immobilisations en cours				
Avances et acomptes				
Immobilisations financières (1)				
Participations				
Titres immobilisés de l'activité en portefeuille				
Autres titres immobilisés				
Prêts	550		550	550
Autres				
<b>TOTAL (I)</b>	<b>19 023</b>	<b>18 473</b>	<b>550</b>	<b>5 939</b>
<b>Comptes de liaison</b>				
<b>TOTAL (II)</b>				
<b>Actif circulant</b>				
Stocks et en-cours				
Matières premières, autres approvisionnements				
En cours de production (biens et services)				
Produits intermédiaires et finis				
Marchandises				583
Avances et acomptes versés sur commandes				
Créances (2)				7 700
Usagers et comptes rattachés				
Autres				
Valeurs mobilières de placement				
Instruments de Trésorerie				
Disponibilités	18 832		18 832	158 703
Charges constatées d'avance (2)				
<b>TOTAL (III)</b>	<b>18 832</b>		<b>18 832</b>	<b>166 985</b>
Frais d'émission d'emprunts à évaluer (IV)				
Primes de remboursement des emprunts (V)				
Ecart de conversion actif (VI)				
<b>TOTAL GENERAL ACTIF (I à VI)</b>	<b>37 855</b>	<b>18 473</b>	<b>19 382</b>	<b>172 924</b>
(1) Dont à moins d'un an				
(2) Dont à plus d'un an				
<b>ENGAGEMENTS RECUS</b>				
Legs net à réaliser :				
- Acceptés par les organes statutairement compétents				
- Autorisés par l'organisme de tutelle				
Dons en nature restant à vendre				



In Extenso

# Bilan Passif

Bilan Passif	Du 01/01/2015	
	Au 31/12/2015	Au 31/12/2014
<b>Fonds Propres</b>		
Fonds associatifs sans droit de reprise		
Ecart de réévaluation		
Réserves		8 886
Report à nouveau		11 322
Résultat de l'exercice (excédent ou déficit)	(37 701)	
<b>Autres fonds associatifs</b>		
Fonds associatifs avec droit de reprise :		
- Apports		
- Legs et donations		
- Résultats sous contrôle de tiers financeurs		
Ecart de réévaluation		
Subventions d'investissement sur biens non renouvelables		
Provisions réglementées		
Droit des propriétaires commodat		
<b>TOTAL (I)</b>	<b>(37 701)</b>	<b>20 208</b>
<b>Comptes de liaison</b>		
<b>TOTAL (II)</b>		
<b>Provisions et fonds dédiés</b>		
Provisions pour risques		
Provisions pour charges		
Fonds dédiés sur subventions de fonctionnement		
Fonds dédiés sur autres ressources		
<b>TOTAL (III)</b>		
<b>Emprunts et dettes (1)</b>		
Emprunts obligataires		
Emprunts et dettes auprès des établissements de crédit (2)		
Emprunts et dettes financières diverses		
Avances et acomptes reçus sur commandes en cours		
Dettes fournisseurs et comptes rattachés	4 034	32 451
Dettes fiscales et sociales		
Dettes sur immobilisations et comptes rattachés	53 050	120 265
Autres dettes		
Instruments de trésorerie		
Produits constatés d'avance		
<b>TOTAL (IV)</b>	<b>57 084</b>	<b>152 716</b>
<b>Ecart de conversion passif (V)</b>		
<b>TOTAL GENERAL PASSIF (I à V)</b>	<b>19 382</b>	<b>172 924</b>
(1) Dont à moins d'un an	57 084	152 716
(1) Dont à plus d'un an		
(2) Dont concours bancaires courants et soldes créditeurs de banque		
<b>ENGAGEMENTS DONNES</b>		
Legs net à réaliser :		
- Acceptés par les organes statutairement compétents		
- Autorisés par l'organisme de tutelle		
Dons en nature restant à payer		



In Extenso

## Compte de résultat

Compte de résultat	Au 31/12/2015			Au 31/12/2014
	France	Exportation	Total	Total
Produits d'exploitation				
Vente de marchandises				
Production vendue biens				
Production vendue services				
Chiffre d'affaires Net				
Production stockée				
Production immobilisée			146 415	286 771
Subventions d'exploitation				
Reprises sur prov., amortis., dépréciation et transferts de charges			36 000	61 600
Cotisations			13 019	
Autres produits (hors cotisations)				
<b>TOTAL (I)</b>			<b>195 434</b>	<b>347 371</b>
Charges d'exploitation				
Achats de marchandises				
Variation de stock de marchandises				
Achats de matières premières et autres approvisionnements				
Variation de stock matières premières et autres appro.			167 465	206 795
Autres achats et charges externes				
Impôts, taxes et versements assimilés			35 422	78 015
Salaires et traitements			9 215	46 774
Charges sociales			5 389	4 618
Dotations aux amortissements sur immobilisations				
Dotations aux dépréciations des immobilisations				
Dotations aux dépréciations de l'actif circulant				
Dotations aux provisions			7 700	
Autres charges				
<b>TOTAL (II)</b>			<b>225 189</b>	<b>336 202</b>
<b>RESULTAT D'EXPLOITATION (I - II)</b>			<b>(29 756)</b>	<b>11 170</b>
Excédent ou déficit transféré (III)				
Déficit ou excédent transféré (IV)				
Quotes-parts de résultat sur opérations faites en commun (III - IV)				
Produits financiers				
Produits financiers de participation				
Produits autres valeurs mobilières et créances actif immobilisé			38	152
Autres intérêts et produits assimilés				
Reprise sur provisions et transferts de charges				
Différence positives de change				
Produits nets sur cessions de valeurs mobilières de placement				
<b>TOTAL (V)</b>			<b>38</b>	<b>152</b>
Charges financières				
Dotations financières aux amortissements et dépréciations				
Intérêts et charges assimilées				
Différences négatives de change				
Charges nettes sur cessions valeurs mobilières placements				
<b>TOTAL (VI)</b>				
<b>RESULTAT FINANCIER (V - VI)</b>			<b>38</b>	<b>152</b>
<b>RESULTAT COURANT AVANT IMPOTS (I-II+III-IV+V-VI)</b>			<b>(29 718)</b>	<b>11 322</b>



**In Extenso**

## Compte de résultat (Suite)

Compte de résultat (Suite)	Au 31/12/2015	Au 31/12/2014
Produits Exceptionnels		
Sur opérations de gestion		
Sur opérations en capital		
Reprises sur provisions et transferts de charges		
<b>TOTAL (VII)</b>		
Charges Exceptionnelles		
Sur opérations de gestion	7 983	
Sur opérations en capital		
Dotations aux amortissements et provisions		
<b>TOTAL (VIII)</b>	7 983	
<b>RESULTAT EXCEPTIONNEL (VII - VIII)</b>	(7 983)	
Impôts sur les bénéfices (IX)		
Report des ressources non utilisées des exercices antérieurs (X)		
Engagements à réaliser sur ressources affectées (XI)		
<b>TOTAL DES PRODUITS (I + III + V + VII + X)</b>	195 471	347 523
<b>TOTAL DES CHARGES (II + IV + VI + VIII + IX + XI)</b>	233 173	336 202
<b>EXCEDENT OU DEFICIT (total des produits - total des charges)</b>	(37 701)	11 322

## Evaluation des contributions volontaires en nature

PRODUITS	Au 31/12/2015	Au 31/12/2014
Bénévolat		
Prestations en nature		
Dons en nature		
<b>TOTAL</b>		

CHARGES	Au 31/12/2015	Au 31/12/2014
Secours en nature		
Mise à disposition gratuite de biens et services		
Personnel bénévole		
<b>TOTAL</b>		



# DETAIL DES COMPTES

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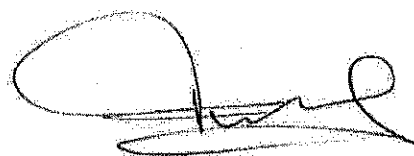
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## Bilan Actif détaillé

ACTIF	Solde		Variation	
	Au	Au	Montant	%
	31/12/2015	31/12/2014		
<b>Actif Immobilisé</b>				
Immobilisations incorporelles				
Frais d'établissement				
Frais de développement				
Concessions, brevets et droits similaires		3 970.20	-3 970.20	-100.00
205000 IMMOBILISATIONS INCORP.	15 880.74	15 880.74		
280500 AMORT. IMMO. INCORPO	-15 880.74	-11 910.54	-3 970.20	-33.33
Fonds commercial				
Autres				
Immobilisations en cours				
Avances				
Immobilisations corporelles				
Terrains				
Constructions				
Installations tech., matériel et outillages Industriels				
Autres		1 418.30	-1 418.30	-100.00
218300 MATERIEL BUREAU ET INFO.	2 591.95	2 591.95		
281830 AMORT.MAT.BUREAU ET INFO.	-2 591.95	-1 173.65	-1 418.30	-120.78
Immobilisations en cours				
Avances et acomptes				
Immobilisations financières				
Participations				
Titres immobilisés de l'activité en portefeuille				
Autres titres immobilisés				
Prêts				
Autres	550.00	550.00		
275000 DEPOTS CAUTIONNEM.VERSES	550.00	550.00		
<b>TOTAL (I)</b>	<b>550.00</b>	<b>5 938.50</b>	<b>(5 388.50)</b>	<b>(90.74)</b>
Comptes de liaison				
<b>TOTAL (II)</b>				
<b>Actif circulant</b>				
Stocks et en-cours				
Matières premières, autres approvisionnements				
En cours de production (biens et de services)				
Produits intermédiaires et finis				
Marchandises				
Avances et acomptes versés sur commandes		582.55	-582.55	-100.00
409100 FOURN.AV.ACPT VERSES/COMM		582.55	-582.55	-100.00
Créances				
Usagers et comptes rattachés		7 700.00	-7 700.00	-100.00
411000 CLIENTS		7 700.00	-7 700.00	-100.00
Autres				
Valeurs mobilières de placement				
Instruments de Trésorerie				
Disponibilités	18 832.22	158 702.71	-139 870.49	-88.13

## In Extenso

ACTIF	Solde		Variation	
	Au	Au	Montant	%
	31/12/2015	31/12/2014		
512000 BANQUES	18 832.22	158 702.71	-139 870.49	-88.13
Charges constatées d'avance				
TOTAL ( III )	18 832.22	166 985.26	(148 153.04)	(88.72)
Frais d'émission d'emprunts à évaluer ( IV )				
Primes de remboursement des obligations ( V )				
Ecart de conversion actif ( VI )				
TOTAL GENERAL ACTIF ( I à VI )	19 382.22	172 923.76	(153 541.54)	(88.79)



In Extenso

## Bilan Passif détaillé

PASSIF	Solde		Variation	
	Au	Au	Montant	%
	31/12/2015	31/12/2014		
<b>Fonds Propres</b>				
Fonds associatifs sans droit de reprise				
Ecart de réévaluation				
Réserves				
Report à nouveau		8 886.24	-8 886.24	-100.00
110000 REPORT A NOUVEAU CREDIT.		8 886.24	-8 886.24	-100.00
Résultat de l'exercice (excédent ou déficit)	(37 701.29)	11 321.96	(49 023.25)	(432.99)
<b>Autres fonds Associatifs</b>				
Fonds associatifs avec droit de reprise :				
- Apports				
- Legs et donations				
- Résultats sous contrôle de tiers financeurs				
Ecart de réévaluation				
Subventions d'investissement sur biens non renouvelables				
Provisions réglementées				
Droit des propriétaires				
<b>TOTAL (I)</b>	(37 701.29)	20 208.20	(57 909.49)	(286.56)
<b>Comptes de liaison</b>				
<b>TOTAL (II)</b>				
<b>Provisions et fonds dédiés</b>				
Provisions pour risques				
Provisions pour charges				
Fonds dédiés sur subventions de fonctionnement				
Fonds dédiés sur autres ressources				
<b>TOTAL (III)</b>				
<b>Emprunts et dettes</b>				
Emprunts obligataires				
Emprunts et dettes auprès des établissements de crédit				
Emprunts et dettes financières diverses				
Avances et acomptes reçus sur commandes en cours				
Dettes fournisseurs et comptes rattachés	4 033.50	32 450.85	-28 417.35	-87.57
401000 FOURNISSEURS	4 033.50	32 450.85	-28 417.35	-87.57
Dettes fiscales et sociales				
Dettes sur immobilisations et comptes rattachés				
Autres dettes	53 050.01	120 264.71	-67 214.70	-55.89
467000 AUTR.CPTS DEBIT OU CREDIT	53 050.01	120 264.71	-67 214.70	-55.89
Instruments de trésorerie				
Produits constatés d'avance				
<b>TOTAL (IV)</b>	57 083.51	152 715.56	(95 632.05)	(62.62)
<b>Ecart de conversion passif (V)</b>				
<b>TOTAL GENERAL PASSIF (I à V)</b>	19 382.22	172 923.76	(153 541.54)	(88.79)

In Extenso

## Compte de résultat détaillé

COMPTE DE RESULTAT	Solde		Variation	
	31/12/2015	31/12/2014	Montant	%
Produits d'exploitation				
Vente de marchandises				
Production vendue biens				
Production vendue services				
Chiffre d'affaires Net				
Production stockée				
Production immobilisée				
Subventions d'exploitation	146 414.79	285 771.29	-139 356.50	-48.76
740000 PARLEMENT EUROPEEN	146 414.79	285 771.29	-139 356.50	-48.76
Reprises sur prov., amortis., dépréciation et transferts de charges				
Cotisations	36 000.00	61 600.00	-25 600.00	-41.56
756000 COTISATIONS	36 000.00	61 600.00	-25 600.00	-41.56
Autres produits	13 018.90		13 018.90	-
758000 PROD.DIVERS DE GEST.COUR.	13 018.90		13 018.90	-
TOTAL (I)	195 433.69	347 371.29	(151 937.60)	(43.74)
Charges d'exploitation				
Achats de marchandises				
Variation de stock de marchandises				
Achats de matières premières et autres approvisionnements				
Variation de stock matières premières et autres appro.				
Autres achats et charges externes	167 464.80	206 794.55	-39 329.75	-19.02
604000 ACHATS D'ETUDES ET DE PS	35 044.09		35 044.09	-
606400 FOURN.ADMINISTRATIVES	1 728.12	1 877.17	-149.06	-7.94
613200 LOCATIONS	15 972.00		15 972.00	-
615000 ENTRETIEN ET REPARATIONS	112.70	14 641.00	-14 528.30	-99.23
618100 DOCUMENTATION GENERALE		210.94	-210.94	-100.00
622600 HONORAIRES	28 643.39	5 309.54	23 333.85	439.42
622700 FRAIS D'ACTES ET CONTENTIEUX		50.00	-50.00	-100.00
623100 PUBLICATIONS	9 453.36	167 267.92	-163 814.56	-97.94
623110 PUBLICITE	62 512.50		62 512.50	-
623200 SITE INTERNET		248.57	-248.57	-100.00
623300 SEMINAIRES ET EXPOSITIONS	1 611.41	9 490.80	-7 879.39	-83.03
625000 DEPLA.MISSIONS RECEPTIONS	17 118.47	7 417.24	9 701.23	130.79
626000 FRAIS POSTAUX ET TELCOM.		281.37	-281.37	-100.00
626100 FRAIS POSTAUX ET TELECOM.	1 025.47		1 025.47	-
627100 SERVICES BANCAIRES ET ASS	243.29		243.29	-
Impôts, taxes et versements assimilés				
Salaires et traitements	35 421.54	78 015.00	-42 593.46	-54.60
641000 CHARGES DE PERSONNEL	35 421.54	78 015.00	-42 593.46	-54.60
Charges sociales	9 214.57	46 773.79	-37 559.22	-80.30
645000 CHARGES SOCIALES	7 775.46	33 435.00	-25 659.54	-76.75
648000 AUTR.CHARGES DE PERSONNEL	1 439.11	13 338.79	-11 899.68	-89.21
Dotations aux amortissements sur immobilisations	5 388.50	4 618.18	770.32	16.70
681120 DOT.AMORT.IMMO.CORPORELL.	5 388.50	4 618.18	770.32	16.70
Dotations aux dépréciations sur immobilisations				
Dotations aux dépréciations sur actif circulant				



# In Extenso

COMPTE DE RESULTAT	Solde		Variation	
	31/12/2015	31/12/2014	Montant	%
Dotations aux provisions				
Autres charges	7 700.00		7 700.00	-
658000 CHARGES DIV.GEST.COURANTE	7 700.00		7 700.00	-
<b>TOTAL (II)</b>	<b>225 189.41</b>	<b>336 201.52</b>	<b>(111 012.11)</b>	<b>(33.02)</b>
<b>RESULTAT D'EXPLOITATION (I - II)</b>	<b>(29 755.72)</b>	<b>11 169.77</b>	<b>(40 925.49)</b>	<b>(366.40)</b>
Excédent ou déficit transféré ( III )				
Déficit ou excédent transféré ( IV )				
Produits financiers				
Produits financiers de participation				
Produits autres valeurs mobilières et créances actif immobilisé				
Autres intérêts et produits assimilés	37.63	152.19	-114.56	-75.00
768000 AUTR. PRODUITS FINANCIERS	37.63	152.19	-114.56	-75.00
Reprise sur provisions et transferts de charges				
Différence positives de change				
Produits nets sur cessions de valeurs mobilières de placement				
<b>TOTAL (V)</b>	<b>37.63</b>	<b>152.19</b>	<b>(114.56)</b>	<b>(75.27)</b>
Charges financières				
Dotations financières aux amortissements et dépréciations				
Intérêts et charges assimilées				
Différences négatives de change				
Charges nettes sur cessions valeurs mobilières placements				
<b>TOTAL (VI)</b>				
<b>RESULTAT FINANCIER (V - VI)</b>	<b>37.63</b>	<b>152.19</b>	<b>(114.56)</b>	<b>(75.27)</b>
<b>RESULTAT COURANT AVANT IMPOTS (I - II + III - IV + V - VI)</b>	<b>(29 718.09)</b>	<b>11 321.96</b>	<b>(41 040.05)</b>	<b>(362.48)</b>
Produits Exceptionnels				
Produits exceptionnels sur opérations de gestion				
Produits exceptionnels sur opérations en capital				
Reprises sur provisions et transferts de charges				
<b>TOTAL (VII)</b>				
Charges Exceptionnelles				
Charges exceptionnelles sur opérations de gestion	7 983.20		7 983.20	-
671000 CHARGES EXCEP./OP.GESTION	7 983.20		7 983.20	-
Charges exceptionnelles sur opérations en capital				
Dotations exceptionnelles aux amortissements et provisions				
<b>TOTAL (VIII)</b>	<b>7 983.20</b>		<b>7 983.20</b>	
<b>RESULTAT EXCEPTIONNEL (VII - VIII)</b>	<b>(7 983.20)</b>		<b>(7 983.20)</b>	
Impôts sur les bénéfices ( IX )				
Report des ressources non utilisées des exercices antérieurs ( X )				
Engagements à réaliser sur ressources affectées ( XI )				
<b>TOTAL DES PRODUITS (I + III + V + VII + X)</b>	<b>195 471.32</b>	<b>347 523.48</b>	<b>(152 052.16)</b>	<b>(43.75)</b>
<b>TOTAL DES CHARGES (II + IV + VI + VIII + IX + XI)</b>	<b>233 172.61</b>	<b>336 201.52</b>	<b>(103 028.91)</b>	<b>(30.64)</b>
<b>EXCEDENTS OU INSUFFISANCES</b>	<b>(37 701.29)</b>	<b>11 321.96</b>	<b>(49 023.25)</b>	<b>(432.99)</b>



EXPENDITURE			REVENUE		
Eligible expenditure	Budget	Actual		Budget	Actual
<b>A.1: Personnel costs</b>	0.00	54,488.20	<b>D.1 Dissolution of "Provision to cover eligible costs to be incurred in the first quarter of N"</b>		
1. Salaries		33,259.58	<b>D.2 European Parliament grant</b>		199,484.30
2. Contributions		1,439.11	<b>Final payment to its parliament</b>		43,050.01
3. Professional training		19,800.00	<b>D.3 Membership fees</b>	0.00	28,900.00
4. Staff mission expenses		23,586.74	<b>3.1 from member parties</b>		36,000.00
5. Other personnel costs		15,972.00	<b>3.2 from individual members</b>	0.00	0.00
<b>A.2: Infrastructure and operating costs</b>	0.00	5,388.50	<b>D.4 Donations</b>		
1. Rent, charges and maintenance costs		1,590.77	<b>4.1 above 500 EUR</b>		
2. Costs relating to the installation, operation and maintenance of equipment		1,025.47	<b>4.2 below 500 EUR</b>		
3. Depreciation of movable and immovable property			<b>D.5 Other own resources (to cover eligible expenditure) (to be listed)</b>		5,073.32
4. Stationery and office supplies			<b>Interest received</b>		37.65
5. Postal and telecommunications charges			<b>Specific reserve</b>		6,005.70
6. Printing, translation and reproduction costs					
7. Other infrastructure costs					
<b>A.3: Administrative expenditure</b>	0.00	9,160.20	<b>D.6 Contributions in kind</b>		
1. Documentation costs (newspapers, press agencies, databases)		74.14	<b>D.7 REVENUE (to cover eligible expenditure)</b>	0.00	197,488.20
2. Costs of studies and research		3,643.95	<b>E.1 Additional other own resources (to cover non-eligible expenditure) (to be listed)</b>		7,983.20
3. Legal costs		343.25	<b>Refund disallowed expenses 2013</b>		7,983.20
4. Accounting and audit costs		13,262.35	<b>E. REVENUE (to cover non-eligible expenditure)</b>	0.00	7,983.20
5. Support to affiliated organisations and subsidies to third parties		1,374.35	<b>F. TOTAL REVENUE</b>	0.00	195,471.32
6. Miscellaneous administrative costs		1,611.41	<b>G. Profit/loss (F-G)</b>	0.00	-37,701.20
<b>A.4: Meetings and representation costs</b>	0.00	698.40			
1. Costs of meetings of the political party		3,573.28			
2. Participation in seminars and conferences		11,438.61			
3. Representation costs		66,354.95			
4. Costs of invitations		3,271.95			
5. Other meeting-related costs		112.70			
<b>A.5: Information and publication costs</b>	0.00	60,512.50			
1. Publication costs		457.52			
2. Creation and operation of internet sites					
3. Publicity costs					
4. Communications equipment (gadgets)					
5. Seminars and exhibitions					
6. Election campaigns					
7. Other information-related costs					
<b>A.6: Expenditure relating to contributions in kind</b>					
<b>A.7: Allocation to "Provision to cover eligible expenditure to be incurred in the first quarter of N+1"</b>					
<b>A. TOTAL ELIGIBLE EXPENDITURE</b>	0.00	172,252.73			
<b>B.1: Non-eligible expenditure</b>	0.00	5,241.51			
1. Allocations to other provisions		7,700.00			
2. Financial charges		7,563.20			
3. Exchange losses		254.71			
4. Doubtful claims on third parties		44,982.00			
5. Others (to be specified) - Disallowed expenses 2013		53,913.51			
5. Others (to be specified) - Other small expenses		254.71			
5. Others (to be specified) - Management fees		254.71			
<b>B. TOTAL NON-ELIGIBLE EXPENDITURE</b>	0.00	53,913.51			
<b>C. TOTAL EXPENDITURE</b>	0.00	226,166.24			
<b>H.1 Allocation of own resources to the specific reserve account</b>		0.00			
<b>H. Profit/loss for verifying compliance with the no-profit rule (G-H.1)</b>	0.00	-37,701.20			

	Party	MELD
Budget adopted in the grant decision	Eligible expenditure	608.424,00
	Non-eligible expenditure	0,00
	Own resources	91.264,00
	Grant applied for	517.160,00
	Profit / loss	-91.700,00
	Maximum grant awarded	425.460,00
	Prefinancing paid	340.368,00
	Contributions in kind	0,00
Budget execution and financial situation	Carry-over from 2014 to 2015 (own resource)1	109.364,05
	Eligible expenditure (declared)	160.762,35
	<i>Amount of above eligible expenditure covered by the carry-over from 2014 to 2015</i>	109.364,05
	<i>Eligible expenditure declared, excluding the carry-over from 2014 to 2015</i>	51.398,30
	Non-eligible expenditure	272.821,70
	<i>Total expenditure declared (eligible+non-eligible)</i>	433.584,05
	Own resources (without the carry-over)	72.763,59
	<i>Total own resources (including carry-over)</i>	182.127,64
	<i>Total revenue (preliminary)</i>	607.587,64
	Cumulative Specific reserves on balance sheet	0,00
	Average annual income	0,00
	Contributions in kind	0,00
Calculation of the final grant 2015 and the specific reserve	<b>Final grant 2015</b>	<b>43.688,56</b>
	<b>Actual amount of revenue surplus that can be kept and put onto the specific reserve account</b>	<b>0,00</b>
<b>Final payment to be made (recovered)</b>		<b>-296.679,45</b>

Non-eligible expenditure:

Ghersinich termination fee	130.900,00
2013 boat trip costs	7.983,20
Opt-out campaign: &film invoice 361	11.553,00
Social dumping campaign: Carat Holm invoice 125068	62.500,00
Social dumping campaign: Apple Farm invoice 51419	2.096,00
Social dumping campaign: Apple Farm invoice 51418	529,50
Opt-out campaign: EU-PA invoice 2015.0004	62.500,00
Opt-out campaign: EU-PA credit note 33351747	-10.000,00
Ghersinich wrap-up fee (50%)	4.760,00
Total	272.821,70

One of the media to be used in this campaign was Facebook. However, MELD subsequently declared that this element was not used, thereby resulting in a refund to MELD of 10.000. A copy of the relevant credit note and proof of refund have been submitted to the EP administration.

	Foundation	
<b>Provisional budget as attached to the grant award decision</b>	Eligible expenditure	293.331,00
	Non-eligible expenditure	0,00
	Own resources	44.000,00
	Grant applied for	249.331,00
	Profit/loss	0,00
	Maximum grant awarded	249.331,00
	Prefinancing paid	199.464,80
	Contributions in kind	0,00

<b>Budget execution</b>	Eligible expenditure	110.191,50
	Non-eligible expenditure	123.419,91
	Total expenditure	233.611,41
	Own resources covering non-eligible expenditure	49.056,53
	Own resources available to cover eligible expenditure	0,00
	Total own resources	49.056,53
	Contributions in kind	0,00

<b>Calculation of final grant</b>	85% of eligible expenditure	93.662,78
	Maximum grant awarded	249.331,00
	<b>Final grant 2015 (lower of the 2 preceeding lines)</b>	<b>93.662,78</b>
	Prefinancing paid	199.464,80
	<b>Final payment (to be paid / recovered)</b>	<b>105.802,03</b>

#### **Non-eligible expenditure**

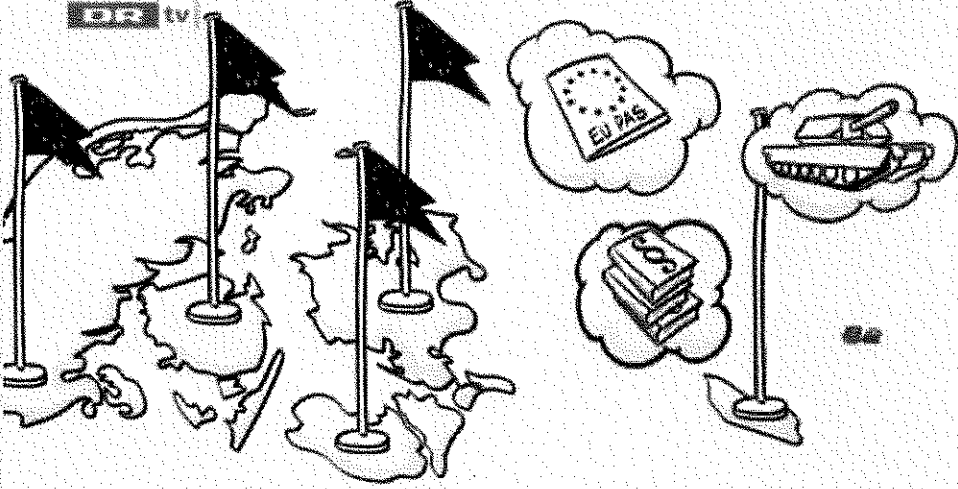
Ghersinich termination penalty fee	43.197,00
Ghersinich wrap-up fee (50% to be deducted as only worked 15 days)	1.785,00
Boat trip expenses 2013 deemed non-eligible by administration	7.983,20
Social dumping campaign: Carat Holm invoice 125067	62.500,00
Payment to Monituer Belge for registration of new foundation ECF	181,50
Irrecoverable debts	7.700,00
Other expenses	73,21
<b>Total non-eligible expenditure FELD 2015</b>	<b>123.419,91</b>

https://www.youtube.com/watch?v=4WfD7t8Aofc Google Translate European Parliament Martin of Aarhus Seve nedeledsholdet Karlsson vs. Mess...

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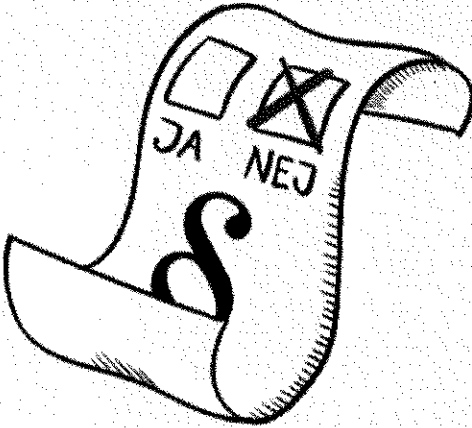
**Karlsson vs. Messerschmidt om MELD og FELD**

Det Samfundsfaglige Videoarkiv

Salvatore 330

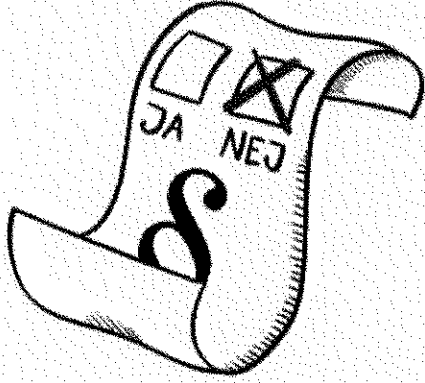
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DR tv



**MELD** PARLIAMENT FOR EUROPE OF LIBERTIES AND DEMOCRACY

YouTube



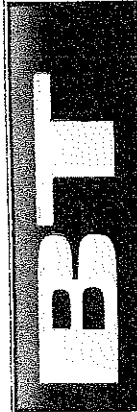
**MELD** PARLAMENTET 16.02.2011

Karlsson vs. Messerschmidt om MELD og FELD

Det Samfundslagige Videocafé

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POLITIK

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M E L D

MOVEMENT FOR A EUROPE  
OF LIBERTIES AND DEMOCRACY

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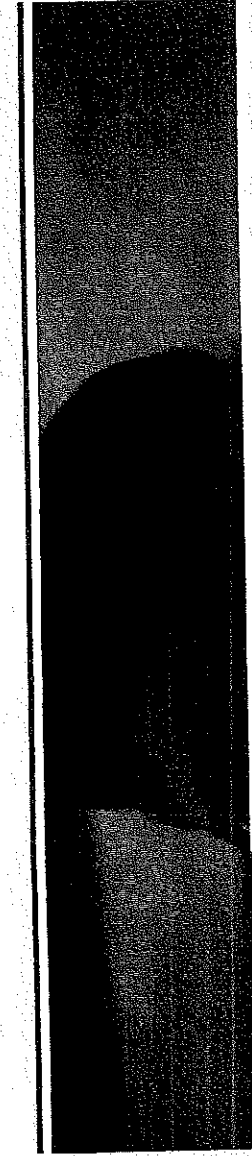


BEVAR RETSFORBEHOLDET  
- BEVAR DANMARK

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Dansk  
Folkparti

MINDRE EU  
det er muligt



Agency


Psst...

Opklar DRs politiske holdninger

og sejer verden over

TOPHISTORIE: Ingen hjælp fra baglandet: Om små to måneder kan Johanne ... >


# BT.DK – TAKEOVER DD



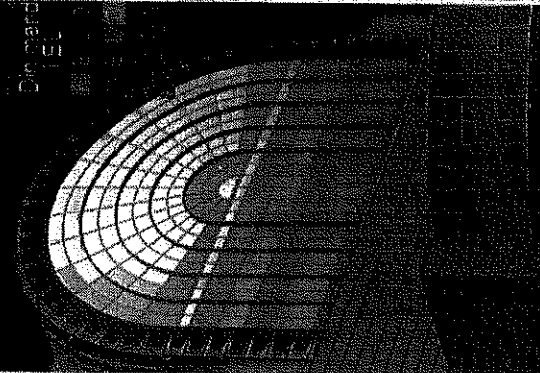
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L'EMPREUSE DESERTE ET LE GENDRE  
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KONTAKT: PUBLISHERS POL  
L'EMPREUSE DESERTE ET LE GENDRE

**NEJ til osteuropæisk løntrykkeri**  
100.000 ostarbejdere i Danmark, mens danskerne gar arbejdslose

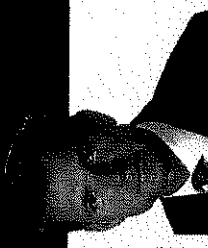
*Det er desværre det Danmark, da lende!*




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**Din hard Danmark**



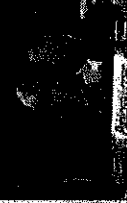
**Din hard Danmark**




**Din hard Danmark**




**Thorning efter tusinder af omkomne på flygtninge: Det er Afrikas ansvar**




**Video deles**




**Video deles**



**Video deles**

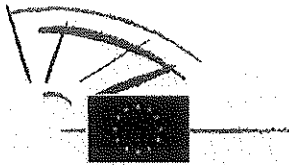


**Dansk fodboldstjerne bed mig**



**Køber mobelfirma med milliard salg**





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Der Generalsekretär

26 AVR. 2016

D(2016) 14336

### NOTE TO THE MEMBERS OF THE BUREAU

Subject: 2015 final reports of *Movement for a Europe of Liberties and Democracy* (MELD) and its affiliated *Foundation for a Europe of Liberties and Democracy* (FELD) - decision on approval of final reports and 2015 final grant amounts

#### SUMMARY

On 23 November 2015 the Bureau decided to **initiate the termination procedure** of the 2015 grant award decision for both: *Movement for a Europe of Liberties and Democracy* (MELD) and its affiliated *Foundation for a Europe of Liberties and Democracy* (FELD). The grant beneficiaries were given **opportunity to provide observations** on the decision, but have refrained from doing so. On 18 January 2016 the Bureau decided that the **termination procedure shall continue to run**. As result **closing of accounts and submission of final reports** should take place pursuant to Article II.9.4 of the relevant Grant Award Decisions.

The grant beneficiaries had to submit their final reports by 1 March 2016. Following two reminders by the authorising officer in charge the **final reports** were finally submitted on 18 March 2016. Audit reports which form part of the final report were delivered by an external auditor as **auditor's report with adverse opinion** on 23 March 2016.

Following the verification of the reports by the European Parliament services, it was concluded that for both grant beneficiaries **certain amounts** have to be **reclassified to non-eligible expenditure**, as summarised in part VI of the note. As result the **final grant amounts were adjusted** accordingly.

The Bureau is invited to:

- take note of the external **auditor's report with adverse opinion** on the annual accounts of **both MELD and FELD**, which does not permit the European Parliament to consider these accounts as the only basis for the final grant calculation;
- take note of the conclusions of the **European Parliament audit visit** (section III of the note;

- c. **approve final reports** of *Movement for a Europe of Liberties and Democracy* (MELD) and its affiliated *Foundation for a Europe of Liberties and Democracy* (FELD), **except for the annual accounts**, without prejudice to possible subsequent checks and audits;
- d. determine the **final grant amounts** as indicated in section VI of the note, calculation being based on the accounts adjusted using the information and documents obtained during the European Parliament audit visit, and require the authorising officer to **recover the relevant amounts (from MELD €296.679 and from FELD €105.802)**;
- e. instruct the Secretary-General to inform the party and foundation of the above mentioned decisions;
- f. require that an appropriate **legal procedure** is launched if MELD and/or FELD fail to **reimburse** the amounts due;
- g. instruct the Secretary-General to **remind other grant beneficiaries that it is forbidden to finance referenda campaigns**, as defined in point III.1.d.

## I. LEGAL BASIS

1. The purpose of this note is to **prepare the decision of the Bureau on the 2015 final reports** of *Movement for a Europe of Liberties and Democracy*<sup>1</sup> (MELD) and its affiliated *Foundation for a Europe of Liberties and Democracy*<sup>2</sup> (FELD), in view of determining the final amount of the 2015 grants awarded.
2. The 2015 final reports are prepared and submitted for approval in accordance with the Regulation 2004/2003<sup>3</sup>, the Bureau decision of 29.3.2004<sup>4</sup>, the Financial Regulation ('FR') and its Rules of Application ('RAP')<sup>5</sup>.
3. The final report is defined as the documents required pursuant to Articles 6 paragraph 3 of the Bureau decision of 29.3.2004. The time limits and procedures to be complied with by the grant beneficiaries concerned fall under the scope of the termination procedure as explained below.

<sup>1</sup> Officially registered name of this organisation established in France: *Movement pour l'Europe des Libertés et de la Démocratie* (hereinafter MELD).

<sup>2</sup> Officially registered name of this organisation established in France: *Association pour la Fondation pour l'Europe des Libertés et de la Démocratie* (hereinafter FELD)

<sup>3</sup> *Regulation 2004/2003*: Regulation (EC) No 2004/2003 of the European Parliament and of the Council of 4 November 2003 on the regulations governing political parties at European level and the rules regarding their funding (OJ L 297, 15.11.2003) amended by Regulation (EC) No 1524/2007 of the European Parliament and of the Council of 18 December 2007 (OJ L 343, 27.12.2007)

<sup>4</sup> *Bureau Decision of 29.3.2004*: Decision of the Bureau of the European Parliament of 29 March 2004 laying down the procedures for implementing Regulation (EC) No 2004/2003 of the European Parliament and of the Council on the regulations governing political parties at European level and the rules regarding their funding (OJ C 63, 13.1.2014, p.1)

<sup>5</sup> *Financial Regulation*: Regulation (EC, Euratom) No 966/2012 of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L 298, 26.10.2012, p. 1.)

*Rules of Application*: Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 laying down detailed rules for the implementation of Council Regulation (EC, Euratom) No 966/2012 on the financial rules applicable to the general budget of the Union (OJ L 362 of 31.12.2012, p. 1)

## II. PROCEDURE

### II.1. INITIATION OF TERMINATION PROCEDURES

4. On 23 November 2015 the Bureau decided to **initiate the termination procedures** of the 2015 grant award decisions pursuant to their Articles II.9.2 and II.9.3 for both: *Movement for a Europe of Liberties and Democracy*<sup>6</sup> (MELD) and its affiliated *Foundation for a Europe of Liberties and Democracy*<sup>7</sup> (FELD).
5. The **reasoning** behind initiating the termination procedures was that
  - MELD was no longer represented in at least 7 Member States (Article 3 par.1(b) of Regulation (EC) 2004/2003) and thus forfeited its status as a political party at European level and therefore had to be excluded from funding (Article 5 paragraph 3 of Regulation 2004/2003).
  - For this reason, its affiliated foundation FELD also had to be excluded from funding (Article 5 paragraph 5 of Regulation 2004/2003).

### II.2. TERMINATION OF GRANT AWARD DECISIONS

6. The duly motivated decision on termination was received by MELD and FELD on 3 December 2015. The grant beneficiaries were asked to provide observations within a legal period of 30 days, but have refrained from doing so. Hence, on 18 January 2016 the Bureau decided that the termination procedures would continue to run.
7. The **termination took effect** on 31 December 2015 and hence the reference accounting period equals the period of eligibility, specified in Article I.2 of the grant award decisions FINS-2015-13 (for MELD) and FINS 2015-27 (for FELD). This period runs from 1 January to 31 December 2015.
8. As result of the termination, the grant beneficiaries were obliged to conduct **accelerated procedure of closing of accounts** and were requested to **submit their final reports** pursuant to Article II.9.4. of the Grant Award Decision<sup>8</sup> within 60 days from the date when the termination takes effect, i.e. by 1 March 2016.

### II.3. CLOSING OF ACCOUNTS AND CONTROL

9. Before the final reports were submitted, the authorising officer's services conducted **on-the-spot audit visits**<sup>9</sup> at the premises of MELD and FELD in January and February 2016. Conclusions from the visits are summarised in part III of the present note.

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<sup>6</sup> Officially registered name of this organisation established in France: *Movement pour l'Europe des Libertés et de la Démocratie* (hereinafter MELD).

<sup>7</sup> Officially registered name of this organisation established in France: *Association pour la Fondation pour l'Europe des Libertés et de la Démocratie* (hereinafter FELD)

<sup>8</sup> Grant Award Decision: Annex 2a (parties) and 2b (foundations) of the Bureau Decision of 29.3.2004

<sup>9</sup> Pursuant to Article 10 of the Bureau Decision of 29.3.2004

10. Pursuant to Article II.9.4 of the Grant Award Decision MELD and FELD were requested to provide their final reports, which composition is defined in Article 6 paragraph 3<sup>10</sup> of the Bureau Decision of 29.3.2004 by 1 March 2016.
11. The initial deadline was not observed, however the **authorising officer reminded** the grant beneficiaries of their obligations and **agreed to give them the final deadline** of 18 March 2016, by which both MELD and FELD submitted the required documents. The results of the verification of the reports are summarised in part IV of the present note.
12. As indicated above, the audit report produced by an external auditor forms part of the final report. The **auditor's report with adverse opinion** were received on 23.03.2016 and their conclusions are summarised in part V of the present note.
13. As result of the above procedural steps final grant amounts have been calculated and are presented in part VI of the present note.

### III. CONTROL ON-THE-SPOT BY THE EP

14. The authorising officer in charge ordered on-the-spot audit visits<sup>11</sup> which were conducted by the EP services at the premises of MELD and FELD in January and February 2016. The two reports are made available at the Secretariat of the Bureau.
15. During the visit MELD and FELD representatives informed the EP staff of the intention to wind-up both organisations. At the time of the visit these representatives were not employed by MELD or FELD anymore, but had already taken on other positions. Nevertheless, they co-operated with the European Parliament.

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<sup>10</sup> Article 6 paragraph 3 of the Bureau Decision of 29.3.2004:

(...) *The final report shall be composed of the following documents:*

- (a) *a report on the implementation of the work programme, as defined in Annex 1, Section II(2.1);*
- (b) *a financial statement of the eligible expenditure actually incurred, based on the structure of the provisional budget;*
- (c) *a comprehensive summary of revenue and expenditure corresponding to the beneficiary's accounts for the period of eligibility covered by the grant award decision, specifying, where parties are concerned, the amount of the surplus carried over by the party to the next financial year and the amount to be provided for the specific reserve;*
- (d) *the list provided for in point (b) of Article 6(1) of Regulation 2004/2003, specifying the donors and their respective donation exceeding EUR 500 per year and per donor;*
- (e) *a list of contracts, with the exception of lease contracts for the bureaux and the employment contracts of the salaried personnel, exceeding EUR 10 000, with specification of the contractual partner and the address thereof and the scope of the goods or services;*
- (f) *a report on an external audit of the beneficiary's accounts carried out by an independent body or expert authorised under national law to audit accounts and appointed by Parliament for all parties and foundations.*

<sup>11</sup> Pursuant to Article 10 of the Bureau Decision of 29.3.2004

### III.1. EXPENDITURE

16. As result the conclusions on non-eligibility of expenditure were drawn for the following actions:

#### a. Opt-out video (MELD only)

17. On 21 August 2015, the Danish government announced the date of 3 December 2015 for a referendum on the question whether to replace the general opt-out of Denmark on Justice and Home affairs by an opt-out with the option to opt-in on a case by case basis like the opt-outs currently in place for Ireland and the United Kingdom.
18. MELD financed in March 2015 a video concerning the planned (at the time) referendum question. The video was initially previewed to be shown from end April 2015 until the beginning of 2016, since the campaign was launched before the Opt-out Referendum date had been officially announced. MELD commented that "it was financed by MELD and it expresses its position on the EU opt out, clearly a European issue. This activity was launched when the referendum had not yet been announced in Denmark. It is our interpretation that there cannot be interference in a national election or referendum that does not exist or it is not yet scheduled. This video will be put offline once a referendum is officially announced."
19. MELD informed Parliament subsequently that "following the rules for national elections, the video was removed from social media and YouTube on November 2, 2015 (one month before the referendum). Its use on Twitter and Facebook stopped at the same time".
20. The video MELD logo encourages to vote "no" in the referendum. Hence, **MELD expressed their view as to how the vote should be made**. Screenshot of the video is attached to this note (annex 1).
21. Pursuant to Article 8 of the Regulation 2004/2003 paragraph 4 appropriations received from the general budget of the European Union in accordance with this Regulation "**shall not be used to finance referenda campaigns**".
22. On the term "referenda campaigns" Legal Service Opinion SJ-0143/16 states the following in the paragraphs 11-17:
- 11. In order to assess which campaigns can be considered to be included in the prohibition, it is relevant to consider the ratio legis of the prohibition to fund referenda campaigns provided for by Regulation 2004/2003 both for political parties and political foundations at European level. Such prohibition is intended to prevent financing by EU funds of activities connected with a referendum, which by definition relates only to one country. It is understood that such activities, which remain governed by national rules, should be funded exclusively by national resources and that parties and foundations at European level should not commit funds to finance them. This interpretation of the prohibition is confirmed by a systematic examination of the Regulation, which*

also foresees a prohibition of funding of national parties, that will be described below.

12. *If the prohibition is examined according to its ratio legis, it becomes clear that the restrictive approach advocated by MELD representatives, in the sense that the prohibition would only cover campaigns made for the purpose of a referendum that has been officially announced, must be excluded because it would allow European parties to fund campaigns linked to purely national issues that will be subject to a referendum, contrary to the intentions of the legislature.*
13. *Nevertheless, the principle of proportionality would not allow forbidding the financing of any campaign relating to any issue of concern to a political party or foundation at European level just because a referendum might take place in one or several countries in the future. For this reason, and also in order for party representatives to have legal certainty regarding expenses that might be considered eligible or not, it is necessary to define under which conditions campaign financing should be considered as funding of a referendum campaign for the purposes of Articles 8 fourth paragraph and 4(6) of Regulation 2004/2003.*
14. *In this sense, the Legal Service considers, firstly, that only if the question of holding a referendum has already been brought to the public scene can a campaign be considered to be organised for the purposes of a referendum. This element must be assessed within the factual context of the country concerned, but in practice it should be easy to know whether the question of a referendum at least as a possibility has entered the public discussion.*
15. *Secondly, in order to establish what kind of connection there needs to be between the campaign at stake and a referendum that will or might take place, the Legal Service holds the view that there needs to be a direct and obvious link between the campaign at stake and the political issue under discussion which is or is expected to be the subject-matter for a referendum in order to consider that a campaign is included within the meaning of the referred expression.*
16. *Thirdly, proximity in time between the moment when the campaign is published and the date expected for a referendum, even unofficially, is also necessary in order to consider that a campaign is connected with a referendum that is foreseen to be organised. Even if the question of holding a referendum has already entered the political scene, it would be contrary to the principle of proportionality to consider, for example, that a campaign published years before the date expected for a referendum would constitute a referendum campaign within the sense of the above mentioned provisions of Regulation 2004/2003.*
17. *In the case of the first activity linked to MELD's opt-out campaign, i.e. the production of a film on the Danish opt-out, the conditions to consider that the campaign was made in connection with the referendum to be held in Denmark are met and their financing by MELD from the European Parliament's grant is not compatible with the provisions of Regulation 2004/2003. It is unquestionable*

*that the subject-matter of the activity was directly linked to the issue to be voted upon in the referendum, a fact that was confirmed by Mr Messerschmidt's allegation that the video would be put offline once a referendum would be officially announced. It should also be noted that, according to the information received by the Legal Service, the video was only removed from social media one month before the referendum. It thus remained published while the referendum had already been officially announced.*

23. Even though the action concerned started before the referendum was announced, the nature of the action was to encourage citizens to choose a particular option. This becomes evident when taking into consideration that on 10 December 2014 the Conservative Party, the Social Democrats, the Social Liberals and the Socialist People's Party concluded a political agreement with the government and on 17 March 2015 the parties concluded another political agreement determining the list of legislative files that Denmark will opt-in to if the referendum turned out positive. Hence the amount of €11.553 is **proposed to be judged non-eligible for the EU funding.**

**b. Danish Legal Opt-out Campaign (MELD only)**

24. It was a campaign in April 2015, which according to MELD was conducted to raise awareness about the referendum. However, the slogans produced stated the following

*Bevar Retsforbeholdet - bevar Danmark. Sig nej til EU-partiernes filen med de danske forbehold. Mere Danmark, mindre EU. det er muligt English: Keep the opt-out - keep Denmark safe. Say no to EU parties' deceit on the Danish opt-out. More Denmark, less EU - it's possible*

25. The **slogans expressed clearly the preferred direction to vote** and hence are judged here as **action within the framework of a referendum campaign.**

26. Legal Service Opinion SJ-0143/16 states the following in paragraph 18:

*Concerning the second activity linked to MELD's opt-out campaign, i.e. the 'campaign of advertising regarding the Danish opt', the subject-matter again appears to be directly linked to the issue to be voted upon in the referendum. In addition, although the distance in time between the activity organised in April 2015 and the referendum to be held in December 2015 is quite significant, the sequence of dates of the successive political agreements that led to the announcement of the official launching does not leave any doubt as to the fact that the campaign was also from a temporary point of view connected with the referendum. The Legal Service therefore comes to the conclusion that the conditions to consider that the campaign was made in connection with the referendum to be held in Denmark are met and its financing by MELD from the European Parliament's grant is not compatible with the provisions of Regulation 2004/2003.*

27. Moreover, the **advertisements featured prominently politicians: Mr Morten Messerschmidt MEP and the President of Dansk Folkeparti Mr Kristian Thulesen Dahl**

(annex 2). Such promotion is understood as **indirect support of a national party** which is forbidden by Article 7 of the Regulation 2004/2003:

*1. The funding of political parties at European level from the general budget of the European Union or from any other source may not be used for the direct or indirect funding of other political parties, and in particular national parties or candidates. These national political parties and candidates shall continue to be governed by national rules.*

*2. The funding of political foundations at European level from the general budget of the European Union or from any other source shall not be used for the direct or indirect funding of political parties or candidates either at European or national level or foundations at national level.*

28. Legal Service Opinion SJ-0143/16 was requested on this subject and it concludes that the action concerned "entails financial advantage for the Dansk Folkeparti" and "should therefore be considered as indirect funding of the national party".
29. Hence the expenditure for this action totalling €62.500 is **proposed to be judged non-eligible for the EU funding**.

**c. Advertising campaign on EU social dumping (MELD+FELD)**

30. This was a joint campaign of MELD and FELD, each covering around half of the cost. The campaign's declared purpose was to inform about social dumping of east European workers. The slogan on the posters was the following:

*NEJ til østeuropæisk lovtrækkeri. 100.000 østarbejdere i Danmark, mens danskerne går arbejdsløse. Det er desværre det Danmark, du kender. (English: NO to East European wage suppression. 100 000 East European workers in Denmark while Danes lose their jobs. Unfortunately, that's the Denmark you know.)*

31. Nevertheless, the **advertisement featured significantly politicians** Mr Messerschmidt and Mr Thulesen Dahl (president of the national party Dansk Folkeparti). MELD claims that this campaign took place outside election period, being conducted in April and early elections announced end of May, taking place in June 2015.
32. Although the logo of MELD and FELD was visible, the two politicians were most prominent. Screenshots from the campaign are attached to this note (annex 3). Such promotion is understood as **indirect support of the national party** which is forbidden by Article 7 of the Regulation 2004/2003. This was confirmed by the Legal Service Opinion SJ-0143/16 (paragraph 26):

*In the present case, examination of the documentation used for the campaign, where the logo of DF and the picture of its leader appear in the same format and size as those of MELD and Mr Messerschmidt respectively, allows concluding that the campaign would be likely to be perceived by the public as a campaign of DF, at least partially. Consequently, the fact that the campaign was financed by*



*MELD and not by DF constitutes a clear financial advantage for the latter party. Financing of the campaign at stake should therefore be considered as indirect funding of the national party and therefore does not constitute an eligible expense under Regulation 2004/2003.*

33. Hence this expenditure totalling €65.126 for MELD and €62.500 for FELD is **proposed to be judged non-eligible for the EU funding.**

**d. Referenda campaigns**

34. Moreover, as regards the definition of a "referendum campaign", it is proposed that the Bureau asks the Secretary-General to **inform all grant beneficiaries of the prohibition to finance referenda campaigns** from the EU budget following the rigorous line set out by the Legal Service Opinion SJ-0143/16.

**e. Service provider's termination fee and wrap-up fee**

35. Already in the Bureau decision on MELD 2014 final report the expenditure concerned was judged non-eligible. It concerns the **compensation payment of 11 monthly fees charged by the service provider<sup>12</sup>** in January 2015 to MELD and FELD due to the termination of his contract<sup>13</sup>. This expenditure is reflected in 2015 accounts and **recognised by both MELD and FELD as non-eligible for EU funding.**
36. The Legal Service Opinion SJ-0395/15 dated 09.07.2015 evaluates the legal context of this issue, which was discussed in the note of the Secretary-General D(2015)29931 dated 31.08.2015 and confirmed by the decision of the Bureau of 7.10.2015.
37. Furthermore, in the current analysis it was observed that the service provider charged a monthly fee for January 2015. However, as in January 2015 he **worked only half a month, only half of the monthly fee is proposed to be recognised as eligible expenditure.** This is pursuant to the recommendation of the external auditor.

**f. 2013 boat trip costs**

38. Pursuant to the decision by the Bureau of 23.11.2015 the EP recovered cost of the joint MELD and FELD boat campaign in Denmark. This was subject of the note of the Secretary-General D(2015)53429 dated 12.11.2015. As MELD and FELD reimbursed the amounts due in 2015, these amounts are reflected in 2015 accounts and are classified as non-eligible for EU funding.

<sup>12</sup> Service provider for consulting

<sup>13</sup> It was included in the 2014 final report of MELD, declared as part of the carry-over from 2014 to the first quarter of 2015 pursuant to Article 6a of the Bureau Decision of 29.3.2004.

### III.2. REVENUE

39. **All own resources** received by MELD and FELD for the 2015 financial year **came from Dansk Folkeparti (DF)** and it was claimed that DF paid on behalf of the MELD and FELD membership fees for individual members.
40. The Legal Service Opinion SJ-0143/16 states that the payments "made by a national party to a political party at European level or a political foundation at European level on behalf of their respective individual members can be **considered as contributions of individual members**, up to the amount legally due by the said members and they do not have to be requalified as donations of the national political party".
41. Hence the contributions from Dansk Folkeparti to MELD and FELD on behalf of individual members **are accepted in its totality**.

### IV. FINAL REPORTS

42. The grant beneficiaries concerned had to submit their final reports as defined in Article 6 paragraph 3 of the Bureau Decision of 29.3.2004 by 1 March 2016. These final reports in preliminary version were received electronically on 18.03.2016.
43. Following the verification of the final reports, the conclusions from the EP on-the-spot visit summarised in point III of the note, are confirmed.

### V. AUDIT BY EXTERNAL AUDITOR

44. Pursuant to the Bureau Decision of 29.3.2004, Article 6(4) last paragraph, the accounts of MELD and FELD were audited by the external auditor mandated by the EP.
45. The external auditor issued **auditor's reports with adverse opinion** for both MELD and FELD (annexes 4 and 5).
46. The audit report defines the responsibility of the Board Members in preparation of the Annual Accounts as follows:

*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 France. 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.*

47. Further the report gives basis for their audit opinion:

*The Annual Accounts have been prepared on the principle of discontinuity for which the Entity has recorded certain additional depreciations and impairments. The application of the principle of discontinuity and its consequence and the change in the accounting principles from going concern to discontinuity has not been disclosed and commented on in the Notes to the Annual Accounts. Given the fact that no explanations have been provided in the Notes to the Annual Accounts about the financial situation of the Entity, we are of the opinion that fundamental information is missing which has material and pervasive implications on the Annual Accounts as a whole.*

48. The adverse opinion states that:

*Because of the significance of the matter described in the paragraph "Basis for the adverse opinion", the Annual Accounts (i.e. balance sheet, income statement and Notes), in our opinion, do not give a true and fair view of the Entity's net equity and financial position as at 31 December 2015, and neither of its results for the year ended, prepared in accordance with the financial-reporting framework applicable in France. Given the fact that the Members of the Board have not provided any information about the Entity's financial situation, as a result of which the Members of the Board decided to no longer prepare the Annual Accounts on the basis of going-concern, we are of the opinion that fundamental information is missing which has material and pervasive implications on the Annual Accounts as a whole.*

*Except for the possible implications of the adverse opinion on the Annual Accounts, 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.*

49. This adverse opinion on the annual accounts (same for MELD and FELD) does not permit the European Parliament to consider these accounts as the only basis for the final grant calculation.

## VI. FINAL GRANT AMOUNTS

50. As mentioned above the annual accounts with auditor's adverse opinion cannot be used as the only basis for the final grant calculation. Hence, the Parliament's services propose to use at the same time the information and documents obtained during the European Parliament audit visit (as referred to in section III of the present note). According to the Parliament's services this information gives a reasonable basis to calculate the amounts of the eligible and non-eligible expenditure, notwithstanding some deficiencies.

51. The cost of actions described in point III.1 of the present note is proposed to be recognised as expenditure non-eligible for EU funding. The table below summarises the financial implications of this conclusion for MELD and FELD taking into account the main cost items:

Cost Item	MELD [in €]	FELD [in €]
<i>Opt-out video (MELD only)</i>	11.553	0
<i>Danish Legal Opt-out Campaign (MELD)</i>	62.500	0
<i>Advertising campaign on EU social dumping (MELD+FELD)</i>	65.126	62.500
<i>Consultant's termination fee</i>	130.900	43.197
<i>Consultant's wrap-up fee</i>	4.760	1.785
<i>2013 boat trip costs</i>	7.983	7.983
<i>Other (MELD - credit note, FELD - claims written-off)</i>	-10.000	7.773
<b>Total</b>	<b>272.822</b>	<b>123.238</b>

52. The final grant amounts for MELD and FELD are summarised in the table below. Detailed calculations are attached in annexes 6 and 7.

Grant beneficiary	Maximum grant	Pre-financing	Final Grant	Balance to be recovered
<i>MELD</i>	425.460	340.368	43.689	-296.679
<i>FELD</i>	249.331	199.465	93.663	-105.802
<b>Total</b>	<b>674.791</b>	<b>539.833</b>	<b>137.351</b>	<b>-402.481</b>

53. The Bureau is invited to approve the final grant amounts as indicated above and require the authorising officer to recover the relevant amounts.

## VII. LIABILITY

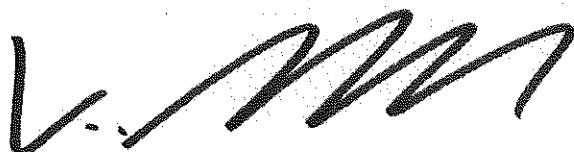
54. MELD and FELD are in a special situation having ceased their activities and announced to the administration their intention to wind-up. Therefore, it may be necessary to undertake appropriate legal steps to recover the amounts concerned.
55. Pursuant to Legal Service Opinion SJ-0734/15 dated 16.12.2015 the liability for the debt is evaluated as follows: "dans l'hypothèse de la dissolution de MELD, en droit français [both MELD and FELD are registered in France], un moyen pour le Parlement de tenter de récupérer sa créance serait de déclencher une liquidation judiciaire de l'association en cessation des paiements, si elle n'a pas été déclenchée par ailleurs. Si la liquidation judiciaire faisait apparaître une insuffisance d'actif, une action en responsabilité pour insuffisance d'actif pourrait être engagée, le cas échéant, contre les dirigeants dans le but de les voir condamner à supporter l'insuffisance d'actif".

56. Therefore, it is proposed that the President mandates the Legal Service to undertake appropriate legal steps to recover the amount due to the EP, should the authorising officer fail to recover the amount due.

## VIII. CONCLUSIONS

57. The Bureau is invited to

- a. take note of the external **auditor's report with adverse opinion** on the annual accounts of **both MELD and FELD**, which does not permit the European Parliament to consider these accounts as the only basis for the final grant calculation;
- b. take note of the conclusions of the **European Parliament audit visit** (section III of the note);
- c. **approve final reports** of *Movement for a Europe of Liberties and Democracy* (MELD) and its affiliated *Foundation for a Europe of Liberties and Democracy* (FELD), **except for the annual accounts**, without prejudice to possible subsequent checks and audits;
- d. determine the **final grant amounts** as indicated in section VI of the note, calculation being based on the accounts adjusted using the information and documents obtained during the European Parliament audit visit, and require the authorising officer to **recover the relevant amounts (from MELD €296,679 and from FELD €105,802)**;
- e. instruct the Secretary-General to inform the party and foundation of the above mentioned decisions;
- f. require that an appropriate **legal procedure** is launched if **MELD and/or FELD fail to reimburse** the amounts due;
- g. instruct the Secretary-General to **remind other grant beneficiaries that it is forbidden to finance referenda campaigns**, as defined in point III.1.d.



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### Annexes:

1. Opt-out video (screenshots)
2. Legal opt-out campaign (screenshots)
3. Social dumping campaign (screenshots)
4. Audit report 2015 - MELD
5. Audit report 2015 - FELD
6. Final grant calculation - MELD
7. Final grant calculation - FELD