

## **Independent auditor's report to Alliance Européenne des Mouvements Nationaux ASBL for the year ended 31 December 2017**

In accordance with our service contract dated 18 November 2016 with the European Union represented by the European Parliament, we report to you as independent auditor on the performance of our audit mandate which was entrusted to Ernst & Young Réviseurs d'Entreprises scrl. This report includes our opinion on the balance sheet as at 31 December 2017, the income statement for the year ended 31 December 2017 and the disclosures (all elements together the "Annual Accounts") and on the Final Statement of eligible expenditure actually incurred as well as on compliance with rules and regulations applicable to funding of political parties and political foundations at European level and includes as well our report on regulatory requirements. These two reports are considered as one report and are inseparable.

We have been appointed as independent auditor by the European Parliament in our contract dated 18 November 2016. Our mandate expires after the delivery of our audit opinion for the year ending 31 December 2017.

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

#### **Unqualified opinion**

We have audited the Annual Accounts of Alliance Européenne des Mouvements Nationaux ASBL (the "Entity"), that consist of the balance sheet on 31 December 2017, as well as the income statement of the year and the disclosures, which show a balance sheet total of € 169.340 and of which the income statement shows a positive result for the year of € 11.937.

The positive result of the year has been transferred to the Specific Reserve Account. Reserve accumulated (including the result of the year) amount to € 15.583 and a carry-over to € 73.902.

In our opinion, the Annual Accounts give a true and fair view of the Entity's net equity and financial position as at 31 December 2017, and of its results for the year then ended, prepared in accordance with the financial reporting framework applicable in France.

We have also audited the Final Statement of eligible expenditure actually incurred for the year ended 31 December 2017 in accordance with the rules and regulations applicable to funding of

political parties and political foundations at European level of Alliance Européenne des Mouvements Nationaux ASBL.

In our opinion, the Final Statement of eligible expenditure actually incurred of the Entity for the year ended 31 December 2017 is prepared, in all material respects, in accordance with rules and regulations applicable to funding of political parties and political foundations at European level.

#### **Basis for the unqualified opinion**

We conducted our audit in accordance with International Standards on Auditing ("ISAs"). Our responsibilities under those standards are further described in the "Our responsibilities for the audit of the Annual Accounts and the Final Statement of eligible expenditure actually incurred" section of our report.

We have complied with all ethical requirements that are relevant to our audit, including those with respect of independence.

We have obtained from the Members of the Board and the officials of the Entity the explanations and information necessary for the performance of our

audit and we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Emphasis of Matter - Basis of Accounting and Restriction on Distribution**

We draw attention to Note 1, i.e. the Final Statement of eligible expenditure actually incurred. This schedule is prepared to assist the Entity to meet the requirements of the European Parliament. As a result, the schedule may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

### **Responsibilities of the Members of the Board for the preparation of the Annual Accounts and the Final Statement of eligible expenditure actually incurred**

The Members of the Board are responsible for the preparation of the Annual Accounts that give a true and fair view in accordance with the reporting framework applicable in France and the Final Statement of eligible expenditure actually incurred. This responsibility includes: designing, implementing and maintaining internal control which the Members of the Board determines to be necessary to enable the preparation of the Annual Accounts and the Final Statement of eligible expenditure actually incurred that are free from material misstatement, whether due to fraud or error.

The Members of the Board are responsible towards the European Parliament for the use of the grant and must comply with the provisions of the Regulation (EC) No 2004/2003 and the underlying acts.

As part of the preparation of the Annual Accounts, the Members of the Board are responsible for assessing the Entity's ability to continue as a going concern, and provide, if applicable, information on matters impacting going concern. The Members of the Board should prepare the Annual Accounts using the going concern basis of accounting, unless the Members of the Board either intend to liquidate the Entity or to cease business operations, or has no realistic alternative but to do so.

### **Our responsibilities for the audit of the Annual Accounts and the Final Statement of eligible expenditure actually incurred**

Our objectives are to obtain reasonable assurance whether the Annual Accounts and the Final Statement of eligible expenditure actually incurred are free from material misstatement, whether due to fraud or error, and to express an opinion on these Annual Accounts and Final Statement of eligible expenditure actually incurred based on our audit. Reasonable assurance is a high level of assurance, but not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Annual Accounts and the Final Statement of eligible expenditure actually incurred.

Furthermore, with respect to the Final Statement of eligible expenditure actually incurred, it is our responsibility to express an opinion on the compliance with the rules and regulations applicable to funding of political parties and political foundations at European level.

As part of an audit, in accordance with ISAs, we exercise professional judgment and we maintain professional skepticism throughout the audit. We also perform the following tasks:

- ▶ Identification and assessment of the risks of material misstatement of the Annual Accounts and the Final Statement of eligible expenditure actually incurred, whether due to fraud or error, the planning and execution of audit procedures to respond to these risks and obtain audit evidence which is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting material misstatements is larger when these misstatements are due to fraud, since fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- ▶ Obtaining insight in the system of internal controls that are relevant for the audit and with the objective to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control;

- ▶ Evaluating the selected and applied accounting policies, and evaluating the reasonability of the accounting estimates and related disclosures made by the Members of the Board as well as the underlying information given by the Members of the Board;
- ▶ Conclude on the appropriateness of the Members of the Board's use of the going-concern basis of accounting, and based on the audit evidence obtained, whether a material uncertainty exists related to event or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Annual Accounts or, if such disclosures are inadequate, to modify our

opinion. Our conclusions are based on audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going-concern;

- ▶ Evaluating the overall presentation, structure and content of the Annual Accounts and the Final Statement of eligible expenditure actually incurred, and evaluating whether these Annual Accounts and the Final Statement of eligible expenditure actually incurred reflect a true and fair view of the underlying transactions and events.

We communicate with the Members of the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## Report on regulatory requirements

### Responsibilities of the Members of the Board

The Members of the Board are responsible for the compliance by the Entity with the legal and regulatory requirements applicable in 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.

### Responsibilities of the auditor

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

### Independence matters

We have not performed any services that are not compatible with the audit of the Annual Accounts and the Final Statement of eligible expenditure actually incurred and we have remained independent of the Entity during the course of our mandate.

### Other communications

- ▶ Without prejudice to certain formal aspects of minor importance, the accounting records were maintained in accordance with the legal

and regulatory requirements applicable in France;

- ▶ The financial documents submitted by Alliance Européenne des Mouvements Nationaux ASBL to the European Parliament are consistent with the financial provisions of the Bureau's grant award decision;
- ▶ The expenditure declared was actually incurred;
- ▶ The statement of revenue is exhaustive;
- ▶ The obligations arising from the Regulation (EC) No 2004/2003 have been met;
- ▶ The obligations arising from the Bureau decision of 29 March 2004 have been met;
- ▶ The obligations arising from the grant award decision, in particular from Article II.7 - Award of contracts and Article II.11 - Eligible expenditure, have been met;
- ▶ Any surplus carried over to the next financial year has been used in the first quarter of the financial year, pursuant to Article 6a of the Bureau decision of 29 March 2004;
- ▶ The obligations arising out of Article 125(5) and (6) of the Financial Regulation have been met.

Brussels, 25 June 2018

Ernst & Young Réviseurs d'Entreprises scrl  
Independent Auditor  
represented by



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

19DV0016

**ALLIANCE EUROPEENNE DES MOUVEMENTS NATIONAUX**  
**11 RUE DE WISSEMBOURG**

**67000 STRASBOURG**

*Dossier financier de l'exercice en Euros*  
*Période du 01/01/2017 au 31/12/2017*

*Activité principale de l'association :*

Nous vous présentons ci-après le dossier de l'exercice.

**Fait à STRASBOURG**  
**Le 04/06/2018**

**ALAIN MOYEMONT**  
**EXPERT COMPTABLE**

**Alliance Européenne des  
Mouvements Nationaux**  
67150 Matzenheim, 2 rue de Boetzheim  
(France)

**FIDUCIAIRE DE L'ORANGERIE SARL**  
**CABINET DANNER-MOYEMONT**  
**37 RUE DU FAUBOURG DE SAVERNE**  
**67000 STRASBOURG**  
**03.88.15.02.02**

  
Secretary General

  
President

## BILAN ET COMPTE DE RESULTAT

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**FIDUCIAIRE DE L'ORANGERIE SARL**

**CABINET DANNER-MOYEMONT**

**37 RUE DU FAUBOURG DE SAVERNE**

**67000 STRASBOURG**

**03.88.15.02.02**

**BILAN ACTIF**

ACTIF		Exercice N 31/12/2017 12			Exercice N-1 31/12/2016 12
		Brut	Amortissements et dépréciations (à déduire)	Net	Net
ACTIF IMMOBILISÉ	<b>Immobilisations incorporelles</b>				
	Frais d'établissement				
	Frais de recherche et de développement				
	Concessions, Brevets et droits similaires				
	Fonds commercial (1)				
	Autres immobilisations incorporelles				
	Avances et acomptes				
	<b>Immobilisations corporelles</b>				
	Terrains				
	Constructions				
	Installations techniques Matériel et outillage				
Autres immobilisations corporelles	1 151	288	863		
Immobilisations en cours					
Avances et acomptes					
<b>Immobilisations financières (2)</b>					
Participations mises en équivalence					
Autres participations					
Créances rattachées à des participations					
Autres titres immobilisés					
Prêts					
Autres immobilisations financières	1 800		1 800	1 800	
<b>Total I</b>	<b>2 951</b>	<b>288</b>	<b>2 663</b>	<b>1 800</b>	
ACTIF CIRCULANT	Comptes de liaison <b>Total II</b>				
	<b>Stocks et en cours</b>				
	Matières premières, approvisionnements				
	En-cours de production de biens				
	En-cours de production de services				
	Produits intermédiaires et finis				
	Marchandises				
	Avances et acomptes versés sur commandes				
	<b>Créances (3)</b>				
	Créances usagers et comptes rattachés	49 460		49 460	40 447
	Autres créances	22 604		22 604	7 716
Valeurs mobilières de placement					
Instruments de trésorerie					
Disponibilités	94 613		94 613	162 733	
Charges constatées d'avance (3)					
<b>Total III</b>	<b>166 677</b>		<b>166 677</b>	<b>210 895</b>	
Comptes de Régularisation	Charges à répartir sur plusieurs exercices (IV)				
	Primes de remboursement des obligations (V)				
	Ecarts de conversion actif (VI)				
<b>TOTAL GENERAL (I+II+III+IV+V+VI)</b>	<b>169 628</b>	<b>288</b>	<b>169 340</b>	<b>212 695</b>	

(1) Dont droit au bail  
(2) Dont à moins d'un an  
(3) Dont à plus d'un an

**BILAN PASSIF**

<b>PASSIF</b>		<b>Exercice N</b> 31/12/2017 12	<b>Exercice N-1</b> 31/12/2016 12
<b>FONDS ASSOCIATIFS</b>	<b>Fonds propres</b>		
	Fonds associatifs sans droit de reprise	1 950	1 950
	Ecarts de réévaluation		
	Réserves :		
	Réserves statutaires ou contractuelles		
	Réserves réglementées		
	Autres réserves	3 646	3 646
	Report à nouveau		
	<b>RESULTAT DE L'EXERCICE (Excédents ou Déficits)</b>	<b>11 937</b>	<b>65</b>
	<b>Autres fonds associatifs</b>		
Fonds associatifs avec droit de reprise :			
Apports			
Legs et donations			
Résultats sous contrôle de tiers financeurs			
Ecarts de réévaluation			
Subventions d'investissement sur biens non renouvelables			
Provisions réglementées			
Droit des propriétaires			
<b>Total I</b>	<b>17 533</b>	<b>5 661</b>	
	<b>Total II</b>		
<b>PROVISIONS ET FONDS DÉDIÉS</b>	Comptes de liaison		
	Provisions pour risques		
	Provisions pour charges		
	Fonds dédiés sur subventions de fonctionnement		
Fonds dédiés sur autres ressources			
<b>Total III</b>			
<b>DETTES (1)</b>	Emprunts obligataires		
	Emprunts et dettes auprès d'établissements de crédit (2)		
	Emprunts et dettes financières divers		
	Avances et acomptes reçus sur commandes en cours		
	Dettes fournisseurs et comptes rattachés	77 906	93 471
	Dettes fiscales et sociales		
	Dettes sur immobilisations et comptes rattachés		
	Autres dettes	73 902	28 823
Instruments de trésorerie			
<b>Comptes de Régularisation</b>	Produits constatés d'avance		84 740
	<b>Total IV</b>	<b>151 808</b>	<b>207 034</b>
	Ecarts de conversion passif (V)		
	<b>TOTAL GENERAL (I+II+III+IV+V)</b>	<b>169 340</b>	<b>212 695</b>

(1) Dont à plus d'un an  
Dont à moins d'un an

(2) Dont concours bancaires courants et soldes créditeurs de banques

151 808

122 295

ATTENTION TOTAL ACTIF diffèrent TOTAL PASSIF



## COMPTE DE RESULTAT

	Exercice N 31/12/2017	Exercice N-1 31/12/2016
<b>Produits d'exploitation (1)</b>		
Ventes de marchandises		
Production vendue de Biens et Services		
Production stockée		
Production immobilisée		
Subventions d'exploitation	420 891	343 600
Reprises sur amortissements et provisions, transferts de charges	28 794	101 536
Collectes		
Cotisations	2 900	2 000
Autres produits		4
<b>Total I</b>	<b>452 586</b>	<b>447 140</b>
<b>Charges d'exploitation (2)</b>		
Achats de marchandises		
Variation de stock (marchandises)		
Achats de matières premières et autres approvisionnements		
Variation de stock (matières premières et autres approvisionnements)		
Autres achats et charges externes	441 436	447 061
Impôts, taxes et versements assimilés		
Salaires et traitements		
Charges sociales		
Dotations aux amortissements et aux provisions		
Sur immobilisations : dotations aux amortissements	288	
Sur immobilisations : dotations aux provisions		
Sur actif circulant : dotations aux provisions		
Pour risques et charges : dotations aux provisions		
Subventions accordées par l'association		
Autres charges (2)	0	0
<b>Total II</b>	<b>441 724</b>	<b>447 061</b>
<b>1 - Résultat d'exploitation (I-II)</b>	<b>10 862</b>	<b>79</b>
<b>Quotes-parts de Résultat sur opération faites en commun</b>		
Bénéfice attribué ou perte transférée (III)		
Perte supportée ou bénéfice transféré (IV)		

(1) Dont produits afférents à des exercices antérieurs

(2) Dont charges afférents à des exercices antérieurs

## COMPTE DE RESULTAT

	Exercice N		Exercice N-1	
	31/12/2017	12	31/12/2016	12
<b>Produits financiers</b>				
Produits financiers de participations				
Produits des autres valeurs mobilières et créances d'actif immobilier				
Autres intérêts et produits assimilés				
Reprises sur provisions et transferts de charges				
Différences positives de change				
Produits nets sur cessions de valeurs mobilières de placement				
<b>Total V</b>				
<b>Charges financières</b>				
Dotations aux amortissements et aux provisions				
Intérêts et charges assimilés				
Différences négatives de change				
Charges nettes sur cessions de valeurs mobilières de placement				
<b>Total VI</b>				
<b>2. Résultat financier (V-VI)</b>				
<b>3. Résultat courant avant impôts (I-II+III-IV+V-VI)</b>		10 862		79
<b>Produits exceptionnels</b>				
Produits exceptionnels sur opérations de gestion		1 075		
Produits exceptionnels sur opérations en capital				
Reprises sur provisions et transferts de charges				
<b>Total VII</b>		1 075		
<b>Charges exceptionnelles</b>				
Charges exceptionnelles sur opérations de gestion				14
Charges exceptionnelles sur opérations en capital				
Dotations exceptionnelles aux amortissements et aux provisions				
<b>Total VIII</b>				14
<b>4. Résultat exceptionnel (VII-VIII)</b>		1 075		14
<b>Impôts sur les bénéfices (IX)</b>				
<b>Total des produits (I+III+V+VII)</b>		453 661		447 140
<b>Total des charges (II+IV+VI+VIII+IX)</b>		441 724		447 075
<b>Solde intermédiaire</b>		11 937		65
+ Report des ressources non utilisées des exercices antérieurs				
- Engagements à réaliser sur ressources affectées				
<b>5. Excédents ou Déficits</b>		11 937		65

*[Signature]*

**DETAIL BILAN ACTIF**

<b>ACTIF</b>	<b>Exercice N 31/12/2017 12</b>	<b>Exercice N-1 31/12/2016 12</b>
<b>AUTRES IMMOBILISATIONS CORPORELLES</b>	863	
21800000 AUTRES IMMOBILISATIONS CORPORE	1 151	
28180000 AMORT AUTRES IMMO CORPO	288	
<b>AUTRES IMMOBILISATIONS FINANCIERES</b>	1 800	1 800
27500000 DEPOT ET CAUTIONNEMENT	1 800	1 800
<b>TOTAL ACTIF IMMOBILISE</b>	2 663	1 800
<b>CREANCES USAGERS ET COMPTES RATTACHES</b>	49 460	40 447
41100000 CLIENTS	49 460	40 447
<b>AUTRES CREANCES</b>	22 604	7 716
40100000 FOURNISSEURS		7 716
40900000 FOURNISSEURS DEBITEURS	8 601	
44170000 SUBVENTION A RECEVOIR	14 003	
<b>DISPONIBILITES</b>	94 613	162 733
51201000 BANQUE POUPULAIRE ASSOCIE 1494	92 978	160 097
51202000 BANQUE POPULAIRE 6779		572
53100000 CAISSE	1 634	2 064
<b>TOTAL ACTIF CIRCULANT</b>	166 677	210 895
<b>TOTAL GENERAL</b>	169 340	212 695



## DETAIL BILAN PASSIF

<b>PASSIF</b>	<b>Exercice N 31/12/2017 12</b>	<b>Exercice N-1 31/12/2016 12</b>
FONDS ASSOCIATIFS SANS DROIT DE REPRISE	1 950	1 950
10200000 FONDS ASSOCIATIFS	1 950	1 950
REPORT A NOUVEAU	3 646	3 646
11000000 REPORT A NOUVEAU CREDITEUR	3 646	3 646
RESULTAT DE L'EXERCICE (EXCEDENTS OU DEFICITS)	11 937	65
<b>TOTAL FONDS ASSOCIATIFS</b>	<b>17 533</b>	<b>5 661</b>
DETTES FOURNISSEURS ET COMPTES RATTACHES	77 906	93 471
40100000 FOURNISSEURS	60 742	70 799
40810000 FOURNISSEURS FNP	17 164	22 672
AUTRES DETTES	73 902	28 823
46700000 DEBITEURS CREDITEURS DIVERS	73 902	28 823
PRODUITS CONSTATES D'AVANCE		84 740
48700000 PRODUITS CONSTATES D'AVANCE		84 740
<b>TOTAL DETTES</b>	<b>151 808</b>	<b>207 034</b>
<b>TOTAL GENERAL</b>	<b>169 340</b>	<b>212 695</b>

ATTENTION TOTAL ACTIF different TOTAL PASSIF

## DETAIL COMPTE DE RESULTAT

	Exercice N 31/12/2017 12	Exercice N-1 31/12/2016 12
<b>SUBVENTIONS D'EXPLOITATION</b>	420 891	343 600
74010000 SUBVENTION PARLEMENT EUROPEEN	349 715	284 627
74020000 DON DIVERS	71 176	58 973
<b>REPRISES SUR AMORTISSEMENTS ET PROVISIONS, TRANSFERTS DE CHARGES</b>	28 794	101 536
79100000 transfert de charges	28 794	101 536
<b>COTISATIONS</b>	2 900	2 000
75600000 COTISATIONS	2 900	2 000
<b>AUTRES PRODUITS</b>		4
75800000 PRODUITS DIVERS GEST° COURANTE		4
<b>TOTAL DES PRODUITS D'EXPLOITATION</b>	452 586	447 140
<b>AUTRES ACHATS ET CHARGES EXTERNES</b>	441 436	447 061
60640024 2.4 FOURN ADMINISTRATIVES	1 772	4 872
60680036 3.6 AUTRES FOURNITURES	14 802	4 183
61000000 EY INILIGIBLE EXPENSE	1 500	19 734
61100000 SOUS-TRAITANCE		9 949
61200021 2.1 LOYER, CHARGES COUT MAINT	15 558	17 294
61500000 CARRY OVER PROVISION	73 902	84 740
61560022 2.2 MAINTENANCE EQUIPEMENT	13 992	20 345
61700032 COUTS ETUDES, FRAIS RECH 3.2	29 975	3 593
61831031 3.1 FRAIS DE DOCUMENTATION	2 200	26 819
61850042 4.2 PARTICIP SEMINAIRES, CONF	5 779	38 427
62200052 5.2 HONO CREATION, OPER SITE	26 563	3 385
62260034 3.4 HONORAIRES COMPT ABLE AUDIT	12 635	8 978
62260100 HONORAIRES CONSULTING		900
62260500 HONORAIRES AVOCAT		3 500
62270033 3.3 FRAIS ACTES ET CONTENTIEUX	249	
62300026 2.6 IMPRESSION, COUT REPRESENT	54 134	52 228
62300027 2.7 AUTRES FRAIS INFRASTRUC	4 371	2 484
62300051 5.1 FRAIS DE PUBLICATION	51 039	5 368
62300053 5.3 FRAIS DE PUBLICITES	3 660	17 686
62300054 5.4 EQUIP DE COMMUNICATION	13 403	4 680
62300055 5.5 FRAIS EXPO ET SEMIN	17 887	61 303
62300057 5.7 AUTRES FRAIS D'INFORMATION	15 630	12 608
62500043 4.3 FRAIS DE REPRESENTATION	17 792	36 176
62500044 4.4 FRAIS D'INVITATION	1 862	4 971
62500045 4.5 AUTRES FRAIS DE REUNION	6 265	7 032
62570041 4.1 RECEPTIONS, REUNION POLITI	54 239	20 975
62600025 2.5 FRAIS POSTAUX ET TELECOM	1 755	2 644
62700000 SERVICES BANCAIRES	475	885
<b>DOTATIONS AUX AMORTISSEMENTS SUR IMMOBILISATIONS</b>	288	
68112000 DOT IMMOB CORPO	288	
<b>AUTRES CHARGES</b>	0	0
65800000 AUTRES CHARGES GESTION	0	0
<b>TOTAL DES CHARGES D'EXPLOITATION</b>	441 724	447 061

## DETAIL COMPTE DE RESULTAT

	Exercice N 31/12/2017 12	Exercice N-1 31/12/2016 12
<b>RESULTAT D'EXPLOITATION</b>	10 862	79
<b>RESULTAT COURANT AVANT IMPOTS</b>	10 862	79
PRODUITS EXCEPTIONNELS SUR OPERATIONS DE GESTION	1 075	
77100000 PRODUITS EXCEPTIONNELS GESTIO	1 075	
<b>TOTAL DES PRODUITS EXCEPTIONNELS</b>	1 075	
CHARGES EXCEPTIONNELLES SUR OPERATIONS DE GESTION		14
67120000 AMENDES ET PENALITES		14
<b>TOTAL DES CHARGES EXCEPTIONNELLES</b>		14
<b>RESULTAT EXCEPTIONNEL</b>	1 075	14
<b>TOTAL PRODUITS</b>	453 661	447 140
<b>TOTAL DES CHARGES</b>	441 724	447 075
<b>SOLDE INTERMEDIAIRE</b>	11 937	65
<b>EXCEDENTS OU DEFICITS</b>	11 937	65



**ANNEXE**

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NA = Non Applicable NS = Non significative



## **ANNEXE**

Exercice du 01/01/2017 au 31/12/2017

### **FAITS CARACTERISTIQUES DE L'EXERCICE**

#### **- REGLES ET METHODES COMPTABLES -**

##### **Principes et conventions générales**

Les comptes de l'exercice clos ont été élaborés et présentés conformément aux règles comptables dans le respect des principes prévus par les articles 121-1 à 121-5 et suivants du Plan Comptable Général 2016.

La méthode de base retenue pour l'évaluation des éléments inscrits en comptabilité est la méthode des coûts historiques.

Les conventions comptables ont été appliquées en conformité avec les dispositions du code de commerce, du décret comptable du 29/11/83 ainsi que du règlement ANC 2014-03 et des règlements ANC 2015-06 et 2016-07 relatifs à la réécriture du plan comptable général applicable à la clôture de l'exercice.

##### **Permanence des méthodes**

Les méthodes d'évaluation retenues pour cet exercice n'ont pas été modifiées par rapport à l'exercice précédent.

#### **- COMPLEMENT D'INFORMATIONS RELATIF AU BILAN -**





**ANNEXE**

Exercice du 01/01/2017 au 31/12/2017

**Etat des immobilisations**

	Valeur brute début d'exercice	Augmentations	
		Réévaluations	Acquisitions
Emballages récupérables et divers			1 151
TOTAL			1 151
Prêts, autres immobilisations financières	1 800		
TOTAL	1 800		
TOTAL GENERAL	1 800		1 151

	Diminutions		Valeur brute en fin d'exercice	Réévaluation Valeur d'origine fin exercice
	Poste à Poste	Cessions		
Emballages récupérables et divers			1 151	1 151
TOTAL			1 151	1 151
Prêts, autres immobilisations financières			1 800	1 800
TOTAL			1 800	1 800
TOTAL GENERAL			2 951	2 951

**Etat des amortissements**

Situations et mouvements de l'exercice	Montant début d'exercice	Dotations de l'exercice	Diminutions Reprises	Montant fin d'exercice
Emballages récupérables et divers		288		288
TOTAL		288		288
TOTAL GENERAL		288		288

Ventilation des dotations de l'exercice	Amortissements linéaires	Amortissements dégressifs	Amortissements exceptionnels	Amortissements dérogatoires	
				Dotations	Reprises
Emballages récupérables et divers	288				
TOTAL	288				
TOTAL GENERAL	288				



**ANNEXE**

Exercice du 01/01/2017 au 31/12/2017

**Tableau des variations des fonds associatifs**

Nature des provisions et des réserves	Montant début d'exercice	Affectation résultats et retraitement	Dotation exercice	Reprise exercice	Montant fin exercice
Fonds propres					
Fonds associatifs sans droit de reprise	1 950				1 950
Réserves :					
Report à nouveau	3 646				3 646
RESULTAT DE L'EXERCICE	65	11 872			11 937
Autres fonds associatifs					
Fonds associatifs avec droit de reprise : Provisions réglementées					
<b>TOTAL I</b>	<b>5 661</b>	<b>11 872</b>			<b>17 533</b>

**Etat des échéances des créances et des dettes**

Etat des créances	Montant brut	A 1 an au plus	A plus d'1 an
Autres immobilisations financières	1 800	1 800	
Autres créances clients	49 460	49 460	
Divers état et autres collectivités publiques	14 003	14 003	
Débiteurs divers	8 601	8 601	
<b>TOTAL</b>	<b>73 864</b>	<b>73 864</b>	


Etat des dettes	Montant brut	A 1 an au plus	De 1 à 5 ans	A plus de 5 ans
Fournisseurs et comptes rattachés	77 906	77 906		
Autres dettes	73 902	73 902		
<b>TOTAL</b>	<b>151 808</b>	<b>151 808</b>		




# NOTE 1

## Final statement of eligible expenditure actually incurred

EXPENDITURE		Budget	Actual	REVENUE		Budget	Actual
<b>Eligible expenditure</b>				<b>D.1 Dissolution of "Provision to cover eligible costs to be incurred in the first quarter of N" 1</b>			
<b>A.1: Personnel costs</b>		25,000.00	0.00	<b>D.2 European Parliament grant</b>		442,000.00	349,714.92
1. Salaries		0.00	0.00	<b>D.3 Membership fees</b>		18,000.00	2,900.00
2. Contributions		0.00	0.00	<b>3.1 from member parties</b>		10,000.00	0.00
3. Professional training		10,000.00	0.00	<b>3.2 from individual members</b>		8,000.00	2,900.00
4. Staff mission expenses		10,000.00	0.00	<b>D.4 Donations</b>		80,000.00	89,751.28
5. Other personnel costs		5,000.00	0.00	<b>4.1 above 500 EUR</b>		40,000.00	37,067.76
<b>A.2: Infrastructure and operating costs</b>		175,000.00	91,870.28	<b>4.2 below 500 EUR</b>		20,000.00	32,683.50
1. Rent, charges and maintenance costs		30,000.00	16,558.36	<b>D.5 Other own resources (to cover eligible expenditure) (to be listed)</b>		0.00	1,425.00
2. Costs relating to the installation, operation and maintenance of equipment		20,000.00	13,991.92	<b>AEMN Book sales</b>		0.00	1,425.00
3. Depreciation of movable and immovable property		5,000.00	287.58				
4. Stationery and office supplies		15,000.00	1,772.07				
5. Postal and telecommunications charges		15,000.00	1,765.13				
6. Printing, translation and reproduction costs		80,000.00	54,134.21				
7. Other infrastructure costs		10,000.00	4,370.96				
<b>A.3: Administrative expenditure</b>		50,000.00	60,335.34				
1. Documentation costs (newspapers, press agencies, databases)		10,000.00	2,199.60				
2. Costs of studies and research		15,000.00	28,974.70				
3. Legal costs		10,000.00	249.20				
4. Accounting and audit costs		10,000.00	12,635.00				
5. Support to affiliated organisations and subsidies to third parties		0.00	0.00				
6. Miscellaneous administrative costs		5,000.00	15,276.84				
<b>A.4: Meetings and representation costs</b>		120,000.00	85,935.31				
1. Costs of meetings of the political party		30,000.00	54,238.69				
2. Participation in seminars and conferences		30,000.00	5,776.61				
3. Representation costs		20,000.00	17,781.81				
4. Cost of invitations		20,000.00	1,861.68				
5. Other meeting-related costs		10,000.00	6,264.82				
<b>A.5: Information and publication costs</b>		150,000.00	128,181.18				
1. Publication costs		50,000.00	51,038.82				
2. Creation and operation of Internet sites		30,000.00	26,582.88				
3. Publicity costs		20,000.00	3,660.00				
4. Communications equipment (gadgets)		20,000.00	13,403.00				
5. Seminars and exhibitions		20,000.00	17,886.84				
6. Election campaigns		0.00	0.00				
7. Other information-related costs		10,000.00	15,629.86				
<b>A.6: Expenditure relating to contributions in kind</b>		0.00	0.00	<b>D.6 Contributions in kind</b>		0.00	0.00
<b>A.7: Allocation to "Provision to cover eligible expenditure to be incurred in the first quarter of N+1" 1</b>		0.00	73,901.56				
<b>A. TOTAL ELIGIBLE EXPENDITURE</b>		520,000.00	440,223.66	<b>D. REVENUE (to cover eligible expenditure)</b>		520,000.00	423,791.18
<b>B.1: Non-eligible expenditure</b>		0.00	1,500.00	<b>E.1 Additional other own resources (to cover non-eligible expenditure) (to be listed)</b>		0.00	29,669.34
1. Allocations to other provisions		0.00	0.00	<b>produits exceptionnels</b>			1,075.00
2. Financial charges		0.00	0.00	<b>transfert de charges</b>			28,794.34
3. Exchange losses		0.00	0.00	<b>E. REVENUE (to cover non-eligible expenditure)</b>		0.00	28,669.34
4. Doubtful claims on third parties		0.00	0.00	<b>F. TOTAL REVENUE</b>		520,000.00	453,660.52
5. Others (to be specified)		0.00	1,500.00	<b>G. Profit/loss (F-C)</b>		0.00	11,836.66
<b>B. TOTAL NON-ELIGIBLE EXPENDITURE</b>		0.00	1,500.00				
<b>C. TOTAL EXPENDITURE</b>		520,000.00	441,723.66				

  
 President

  
 Secretary General

**Alliance Européenne des  
Mouvements Nationaux**  
 67150 Malzenheim, 2 rue de l'Écozheim  
 (France)

1: Not applicable to political foundations at European level

# Alliance of European National Movements Alliance Européenne des Mouvements Nationaux

25. September 2018

## 10. List of donations and names of donors for all amounts over 500 Euro

Hereby AEMN declares that the list of donations over 500 Euro for the financial year 2017 is the following:

No.	Name and country	Amount in Euro
1	Lucija Likovic, Slovenia	1,000.00
2	Béla Kovács, Hungary	7,000.00
3	Linos Papayiannis, Cyprus	2,000.00
4	Janez Likovic, Slovenia	800.00
5	Valerio Cignetti, Belgium	4,000.00
6	Jobbik Magyarorszagert Mozgalom, Hungary	2,892.76
7	Andreas Giallourides, Cyprus	600.00
8	Zmago Jelincic, Slovenia	2,000.00
9	Laszlo Sipos, Hungary	700.00
10	Andrea Purgatorio, Italy	2,000.00
11	Angelo Mecca, Italy	1,000.00
12	Alessandro Stazi, Italy	3,500.00
13	Eleftherios Synadinos, Greece	3,000.00
14	Fabrizio Bertot, Italy	1,500.00
15	Cesare Massimo Ruggeri, Italy	1,700.00
16	Maurizio Nucci, Italy	1,800.00
17	Robert Iwaszkiewicz, Poland	3,000.00
18	Andreas Andreou	1,000.00
19	Iannou Soteris	1,000.00
20	Evangelos Neofytou Groutides	1,000.00
21	Maria Mezere	1,000.00

Sincerely,

Valerio Cignetti  
Secretary General