

Auditor's report to the general meeting of the association Identités & Traditions Européennes ASBL for the year ended 31 December 2014

In accordance with our service contract 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 2014, the income statement for the year ended 31 December 2014 (all elements together "the Annual Accounts") and on the final statement of eligible expenditure actually incurred as well as on compliance with rules and regulations applicable to funding of political parties and foundations at European level.

Report on the Annual Accounts - Unqualified opinion

We have audited the Annual Accounts of Identités & Traditions Européennes ASBL ("the Association") as of and for the year ended 31 December 2014, prepared in accordance with the financial-reporting framework applicable in Belgium and the final statement of eligible expenditure actually incurred for the period of eligibility defined by the grant award decision of Identités & Traditions Européennes ASBL, as laid out on the following pages.

The Annual Accounts show a balance sheet total of € 44.523,99 and the income statement shows a loss for the year of € 3.169,28. The loss of the year has been transferred to the Specific Reserve Account. Reserve accumulated (including the result of the year) amounts to € 4.816,72.

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

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

The Board of Directors is 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 and on the final statement of eligible expenditure actually incurred based on our audit. Furthermore, our responsibility is to express an opinion on the compliance with rules and regulations applicable to funding of political parties and foundations at European level.

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures 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 Association'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 Association's internal control. An audit also includes evaluating the appropriateness of accounting policies used, the reasonableness of significant accounting estimates made by the Board of Directors, as well as evaluating the overall presentation of the Annual Accounts.

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

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

Unqualified Opinion

In our opinion, the Annual Accounts (i.e. balance sheet, income statement) give a true and fair view of the Association's net equity and financial position as at 31 December 2014, and of its results for the year ended, prepared in accordance with the financial-reporting framework applicable in Belgium and the final statement of eligible expenditure has been prepared in accordance with the rules and regulations applicable to funding of political parties and foundations at European level.

Report on other legal and regulatory requirements

The Board of Directors is responsible for the compliance by the Association of the law of 27 June 1921 on not-for-profit associations, international not-for-profit associations and foundations, its articles of association, the legal and regulatory requirements regarding bookkeeping and the provisions of the European Parliament's grant award decision, Regulation (EC) No 2004/2003 and the underlying acts.

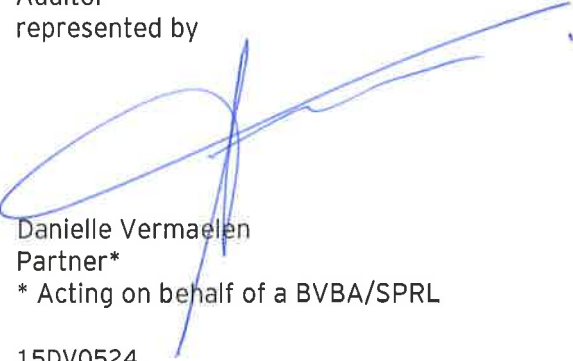
We make the following additional statements, which do not modify the scope of our opinion on the Annual Accounts:

- without prejudice to certain formal aspects of minor importance, the accounting records were maintained in accordance with the legal and regulatory requirements applicable in Belgium;
- we do not have to report any transactions undertaken or decisions taken in violation of the Association's articles of association or the Law for not-for-profit associations;
- the financial documents submitted by Identités & Traditions Européennes 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.

Brussels, 28 April 2015

Ernst & Young Réviseurs d'Entreprises scrl
Auditor
represented by



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

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		Ex. 2014 Rep 2014 --> Clô 2014 01/01/2014 - 31/12/2014	Ex. 2013 Rep 2013 --> Clô 2013 01/01/2013 - 31/12/2013
ACTIFS IMMOBILISES			
	20/28	5.561,99	4.822,60
II. Immobilisations incorporelles (ann. I; A)	21	4.453,30	4.247,04
210000 WEBSITE		4.247,04	4.247,04
210009 AMORTISSEMENTS WEBSITE		(1.061,76)	
211000 SOFTWARE		1.645,00	
211009 AMORTISSEMENT SOFTWARE		(376,98)	
III. Immobilisations corporelles (ann. I; B)	22/27	1.108,69	525,56
B. Installations; machines et outillage	23	732,88	
232000 EQUIPEMENTS		858,00	
232009 AMORTISSEMENTS SUR EQUIPEMENT		(125,12)	
E. Autres immobilisations corporelles	26	375,81	525,56
260000 AMENAGEMENT LOCAUX LOUES		599,00	599,00
260009 AMORT AMENAGEMENT LOCAUX		(223,19)	(73,44)
IV. Immobilisations financières (ann. I; C et II)	28		50,00
288000 CAUTIONNEMENT VERSES EN NUMERAIRE			50,00
ACTIFS CIRCULANTS			
	29/58	38.962,00	139.950,12
VII. Créances à un an au plus	40/41	6.684,22	2.732,91
B. Autres créances	41	6.684,22	2.732,91
410000 OTHER RECEIVABLES		3.100,45	1.037,31
410001 TREASURER RECEIVABLE		3.583,77	
416000 EP GRANT TO RECEIVE			1.695,60
IX. Valeurs disponibles	54/58	32.277,78	114.754,31
550000 COMPTES COURANTS		32.277,78	64.754,31
550010 COMPTE EPARGNE			50.000,00
X. Comptes de régularisation	490/1		22.462,90
491000 PRODUITS ACQUIS			22.462,90

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	Ex. 2014 Rep 2014 → Clô 2014 01/01/2014 - 31/12/2014	Ex. 2013 Rep 2013 → Clô 2013 01/01/2013 - 31/12/2013
Montant total de l'actif	44.523,99	144.772,72



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		Ex. 2014 Rep 2014 → Clô 2014 01/01/2014 - 31/12/2014	Ex. 2013 Rep 2013 → Clô 2013 01/01/2013 - 31/12/2013
CAPITAUX PROPRES			
	10/15	4.816,72	7.986,00
IV. Réserves	13	4.816,72	7.986,00
D. Réserves disponibles	133	4.816,72	7.986,00
133000 RESERVES DISPONIBLES		4.816,72	7.986,00
DETTES			
	17/49	39.707,27	136.786,72
IX. Dettes à un an au plus (ann. V)	42/48	38.574,93	135.913,62
C. Dettes commerciales	44	31.488,96	136.003,89
1. Fournisseurs	440/4	31.488,96	136.003,89
440000 FOURNISSEURS		27.380,72	112.105,25
444000 FACTURES A RECEVOIR		4.108,24	23.898,64
E. Dettes fiscales; salariales et sociales	45		(0,27)
1. Impôts	450/3		133,06
453000 PRECOMPTE RETENUS			133,06
2. Rémunérations et charges sociales	454/9		(133,33)
454000 OFFICE NATIONAL SECURITE SOCIALE			26,83
455000 REMUNERATIONS			(160,16)
F. Autres dettes	47/48	7.085,97	(90,00)
470000 EY OTHER AMOUNTS PAYABLE		7.085,97	
489200 COMPTE COURANT GERANT			(90,00)
X. Comptes de régularisation	492/3	1.132,34	873,10
492000 CHARGES A IMPUTER		1.132,34	873,10
Montant total du passif		44.523,99	144.772,72

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		Ex. 2014 Rep 2014 → Clô 2014	Ex. 2013 Rep 2013 → Clô 2013
		01/01/2014 - 31/12/2014	01/01/2013 - 31/12/2013
COMPTE DE RESULTATS			
I. Produits et charges d'exploitation			
Chiffre d'affaires	70		217.019,09
700200 DONATIONS			39.937,09
700300 SUBSIDE EUROPE			177.082,00
Autres produits d'exploitation	71/74	215.599,31	3.346,90
730300 SUBSIDE EUROPE		173.975,63	
740100 COTISATIONS MEMBRE		3.600,00	
740200 DONATIONS		38.000,00	
743000 PRODUITS D'EXPLOITATION DIVERS		23,68	
743300 REDUCTION P.P.			133,06
743400 REDUCTION ONSS			3.213,84
Approvisionnements; marchandises ; } mentions Services et biens divers } facultatives	60/61		
Services et biens divers	61	(202.517,31)	(193.700,27)
610000 AUTRES CHARGES			252,44
611190 ENTRETIEN VETEMENTS DE TRAVAIL		(32,00)	
612104 TELEPHONE MOBILE 100% PROF		(1.938,37)	(794,51)
612130 FRAIS POSTAUX		(19,43)	
612300 FOURNITURES DE BUREAUX		(315,47)	(117,47)
612410 PETIT MATERIEL INFORMATIQUE		(366,96)	(41,44)
613010 LICENCES INFORMATIQUES		(814,52)	
613030 HEBERGEMENT SITE INTERNET			(79,97)
613040 MAINTENANCE SITE INTERNET		(5.336,13)	(10.872,00)
613050 ETUDES & CONCEPTS CAMPAGNES		(31.222,96)	(34.785,00)
613060 LOCATION MATERIEL AUDIO VISUEL		(1.339,00)	(7.700,00)
613070 RECHERCHE SUR DEVELOPPEMENT PARTI EUROP		(104.803,49)	(84.692,99)
613080 LOCATION MATERIEL INFORMATIQUE		(6.000,00)	(5.500,00)
613090 ASSISTANCE TECH FORMATION		(2.880,00)	(2.640,00)
613091 LIVRES		(9.984,40)	(9.601,40)
613092 REDACTION STRATEGIE ITE		(4.840,00)	(9.801,00)
613213 COTISATIONS SECRETARIAT SOCIAL			(483,46)
613214 HONORAIRES COMPTABLES		(3.591,28)	(677,60)
613250 PUBLICATIONS LEGALES		(122,94)	(121,97)
613251 PUBLICATION BILAN BANQUE NATIONALE		(153,62)	
613310 VOYAGES DEPLACEMENTS REPRESENTATION		(103,90)	
613315 VOYAGES DEPLACEMENT REPRES ETRANGER		(3.679,43)	(5.802,72)
613325 VEH MIXTE 1-AAA000 PARKING			(25,30)
613390 CARBURANT VEHICULE MIXTE		(393,75)	(94,27)
613392 REMBOURSEMENT NOTES DE FRAIS DEPLACEMENT		(2.526,47)	(1.724,59)
614100 CATALOGUES ET IMPRIMES		(20.332,39)	(17.037,77)
614610 FRAIS DE RESTAURANT 69% DED		(1.720,80)	(1.359,25)
A.B. Marge brute d'exploitation (solde positif)	70/61	13.082,00	26.665,72
Marge brute d'exploitation (solde négatif) (-)	61/70		
C. Rémunérations; charges sociales et pensions (ann. VI; 2) (-)	62		(17.904,95)
620200 REMUNERATIONS EMPLOYES			(13.305,08)

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621000	COTISATIONS PATRONALES ASSUR SOC.		(4.083,33)
623000	AUTRES FRAIS DE PERSONNEL		(133,66)
623100	ASSURANCE ACCIDENT TRAVAIL		(159,99)
623200	FRAIS DE DEPLACEMENTS PERSONNEL		(222,89)
D.	Amortissements et réductions de valeur sur frais d'établissement; sur immobilisations incorporelles et corporelles (-)	630	(1.713,61)
630000	DOT. AMORT. FRAIS ETABLISSEMENT		(1.713,61)
630200	DOT. AMORT. IMMO. CORPORELLES		(73,44)
{	Bénéfice d'exploitation (+)	70/64	11.368,39
{	Perte d'exploitation (-)	64/70	8.687,33
II. Produits financiers		75	
750000	PRODUITS DES IMMO FINANCIERES		591,52
754000	DIFFERENCES DE CHANGE EURO		231,49
			360,03
Charges financières (-)		65	
654000	DIFFERENCES DE CHANGE EURO		(2.304,43)
654100	DIFFERENCES DE CHANGE AUTRES		(771,30)
655000	ECARTS CONVERSION DEVICES		(1.086,84)
657000	FRAIS DE BANQUE NON TAXES		(446,29)
657200	AUTRES FRAIS FINANCIERS		(121,00)
{	Bénéfice courant avant impôts (+)	70/65	9.655,48
{	Perte courante avant impôts (-)	65/70	7.986,00
Charges exceptionnelles (-)		66	
664000	AUTRES CHARGES EXCEPTIONNELLES		(12.783,00)
{	Bénéfice de l'exercice avant impôts (+)	70/66	7.986,00
{	Perte de l'exercice avant impôts (-)	66/70	(3.127,52)
IV. Impôts sur le résultat (-) (+)		67/77	
670000	IMPOTS ET PRECPTES EXERCICE		(41,76)
{	Bénéfice de l'exercice (+)	70/67	7.986,00
{	Perte de l'exercice (-)	67/70	(3.169,28)
{	Bénéfice de l'exercice à affecter (+)	70/68	7.986,00
{	Perte de l'exercice à affecter (-)	68/70	(3.169,28)

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AFFECTATIONS ET PRELEVEMENTS			
I. Produits et charges d'exploitation			
A. { Bénéfice à affecter			
	70/69		7.986,00
{ Perte à affecter (-)			
1. Bénéfice de l'exercice à affecter			
	69/70	(3.169,28)	
Perte de l'exercice à affecter (-)			
	70/68		7.986,00
	68/70	(3.169,28)	
B. Prélèvements sur les capitaux propres			
	791/2	3.169,28	
792000	PRELEVEMENT SUR LA RESERVE LEGALE	3.169,28	
D. 1. Bénéfice à reporter (-)			
	693		(7.986,00)
693000	BENEFICE A REPORTER		(7.986,00)

ANNEX
Annex: Breakdown of the provisional operating budget

EXPENDITURE		Budget	Actual	REVENUE	
Eligible expenditure					
A.1: Personnel costs		61.000,00	0,00		
1. Salaries		45.000,00			
2. Contributions		6.000,00			
3. Professional training		3.000,00			
4. Staff mission expenses		6.000,00			
5. Other personnel costs		1.000,00			
A.2: Infrastructure and operating costs					
1. Rent, charges and maintenance costs		72.000,00	34.412,75		
2. Costs relating to the installation, operation and maintenance of equipment		12.000,00	32,00		
3. Depreciation of movable and immovable property		6.000,00	10.061,46		
4. Stationery and office supplies		3.000,00	1.713,61		
5. Postal and telecommunications charges		2.000,00	315,47		
6. Printing, translation and reproduction costs		3.000,00	1.967,80		
7. Other infrastructure costs		45.000,00	20.332,39		
A.3: Administrative expenditure		1.000,00			
1. Documentation costs (newspapers, press agencies, databases)		11.000,00	4.314,13		
2. Costs of studies and research		2.000,00			
3. Legal costs		5.000,00			
4. Accounting and audit costs		1.000,00	276,56		
5. Support to affiliated organisations and subsidies to third parties		2.000,00	3.991,28		
6. Miscellaneous administrative costs		0,00			
7. Other administrative costs		1.000,00	446,29		
A.4: Meetings and representation costs		73.000,00	8.424,35		
1. Costs of meetings of the political foundation		45.000,00	3.783,33		
2. Participation in seminars and conferences		9.000,00			
3. Representation costs		9.000,00	1.720,80		
4. Cost of invitations		9.000,00			
5. Other meeting-related costs		1.000,00	2.920,22		
A.5: Information and publication costs		77.000,00	157.625,96		
1. Publication costs		40.000,00	119.627,86		
2. Creation and operation of internet sites		12.000,00	5.336,13		
3. Publicity costs		2.000,00			
4. Communications equipment (pagers)		10.000,00	1.336,00		
5. Seminars and exhibitions		12.000,00	31.222,96		
6. Election campaigns ¹		0,00			
7. Other information-related costs		1.000,00			
A.6: Expenditure relating to contributions in kind					
A.7: Allocation to "Provision to cover eligible expenditure to be incurred in the first quarter of N+1"					
A. TOTAL ELIGIBLE EXPENDITURE		294.000,00	204.677,21		
B.1: Non-eligible expenditure		0,00	14.662,90		
1. Allocations to other provisions		0,00	41,76		
2. Financial charges		0,00	1.668,14		
3. Exchange losses		0,00			
4. Doubtful claims on third parties		0,00			
5. Others (to be specified): 2013 donors repayment		0,00	12.783,00		
B. TOTAL NON-ELIGIBLE EXPENDITURE		0,00	14.662,90		
C. TOTAL EXPENDITURE		294.000,00	219.340,11		
D.1 Dissolution of "Provision to cover eligible costs to be incurred in the first quarter of N+1"					
D.2 European Parliament grant					
D.3 Membership fees		249.900,00	173.975,63		
3.1 from member parties		15.000,00	3.600,00		
3.2 from individual members		15.000,00	3.600,00		
D.4 Donations		29.100,00	36.000,00		
4.1 above 500 EUR		14.100,00	36.000,00		
4.2 below 500 EUR		15.000,00			
D.5 Other own resources (to cover eligible expenditure) (to be listed)			615,20		
financial revenues		0,00	591,52		
insurance reimbursement		0,00	23,66		
D.6 Contributions in kind					
D. REVENUE (to cover eligible expenditure)		294.000,00	216.190,93		
E.1 Additional other own resources (to cover non-eligible expenditure) (to be listed)					
E. REVENUE (to cover non-eligible expenditure)		0,00	0,00		
F. TOTAL REVENUE		294.000,00	216.190,93		
G. Profit/loss (F-C)		0,00	-3.169,26		

H.1 Allocation of own resources to the specific reserve account¹	0,00	0,00
H. Profit/loss for verifying compliance with the no-profit rule (G-H.1)¹	0,00	-3.169,26

¹: Not applicable to political foundations at European level

Identités & Traditions Européennes

European Identities & Traditions

March 30. 2015

Declaration - Financial year 2014

Hereby ITE declares that the list of donations for the financial year is the followings:

Membership fees of individual members and organizations:

No.	Name	Amount in Euro
1	Gyarapodó Magyarországért, Hungary	3,600.00
	SUM	3,600.00

Donations

No.	Name	Amount in Euro
1	Gyarapodó Magyarországért, Hungary	35,000.00
2	Associazione Culturale, Italy *	1,000.00
3	Luca Romagnoli, Italy	1,000.00
4	Nadine Heise, Germany *	1,000.00
	SUM	38000,00

* Written declarations of donations for 2014

Changes in the membership during the year of 2014

01.01.2014

1. Gyarapodó Magyarországért, Hungary

31.12.2014

1. Gyarapodó Magyarországért, Hungary

Sincerely,

Marco Santi
treasurer