



Building a better
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Following amendments to the financial statements, this audit report overrules our audit report issued on 28 May 2013.

Auditor's report on the financial statements of Organization for European Interstate Cooperation non-profit organisation for the year ended 31 December 2012

In accordance with the statutory requirements and 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 cvba. This report contains our opinion on the financial statements as well as the required additional comments.

Unqualified auditor's report except for the financial statements relating to fiscal year 2011 for which we issue a disclaimer of opinion

We have audited the financial statements for the year ending 31 December 2012 and the final statement of the eligible expenditure actually incurred for the period of eligibility defined by the grant award decision (based on the structure of the provisional budget) of Organization for European Interstate Cooperation, as laid out on the following pages.

The financial statements for the year ended 31 December 2012 have been prepared in accordance with the financial reporting framework applicable in Sweden, and show a balance sheet total of € 24.120 and a loss for the year of € 2.525.

Respective responsibilities of the Board of Directors of Organization for European Interstate Cooperation

The Board of Directors is responsible for the preparation and fair presentation of the financial statements. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements 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 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.

Respective responsibilities of the Auditor

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the legal requirements and the International Standards on Auditing (ISA). Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

In accordance with these standards, we have performed procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.



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**Audit report dated 19 August 2013 on the financial statements of
Organization for European Interstate Cooperation non-profit organisation
for the year ended 31 December 2012**

In making those risk assessments, we have considered internal control relevant to the association's preparation and fair presentation of the financial statements 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 organization's internal control. We have evaluated the appropriateness of accounting policies used, the reasonableness of significant accounting estimates made by the organization and the presentation of the financial statements, taken as a whole. Finally, we have obtained from the Board of Directors and the organization's officials the explanations and information necessary for executing our audit procedures. 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.

Opinion

Since the revised financial statements for fiscal year 2011 have not been audited, we issue a disclaimer of opinion with respect to the 2011 financial statements.

In our opinion, the financial statements for the period ended 31 December 2012 have been prepared in accordance with the financial reporting framework applicable in Sweden, are free of material misstatement and show a true and fair view of the financial position and the operating results, except for the comparative figures relating to fiscal year 2011 for which we issue a disclaimer of opinion.

Additional comments and statements

The organization's compliance with:

- legal and statutory requirements;
- its articles of association, and
- the provisions of the European Parliament's grant award decision, Regulation (EC) No 2004/2003 and the underlying acts,

is the responsibility of the Board of Directors.

Our responsibility is to include in our report the following additional comments which do not modify the scope of our opinion on the financial statements:

- the financial documents submitted by Organization for European Interstate Cooperation to the European Parliament are consistent with the financial provisions of the 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;
- contributions in kind have actually been provided to the foundation and have been valued in compliance with the provisions of Article II.11.4 of the grant award decision;
- the obligations arising from Article II.11 - Eligible expenditure, of the grant award decision have been met and we were able to reconcile the eligible expenditure with the financial statements;



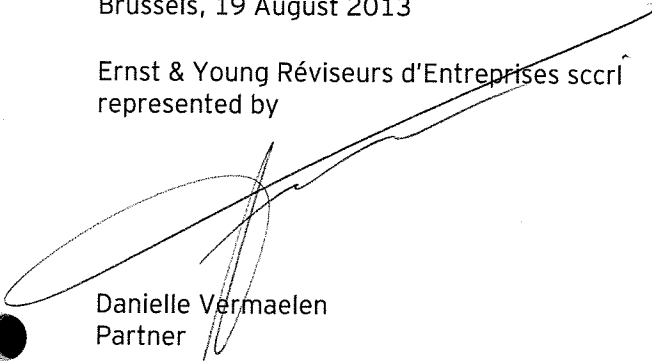
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**Audit report dated 19 August 2013 on the financial statements of
Organization for European Interstate Cooperation non-profit organisation
for the year ended 31 December 2012**

- the obligations arising from Article II.7 - Award of contracts, of the grant award decision have been met;
- we have received all necessary explanations for the purpose of our work.

Brussels, 19 August 2013

Ernst & Young Réviseurs d'Entreprises scrl
represented by



Danielle Vermaelen
Partner

14DV0094

Annual accounts
of
Organization for European Interstate cooperation
Corporate ID no. 802455-0397

Financial year 2012-01-01 - 2012-12-31

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Income statement EUR	note	2012-01-01 2012-12-31	2011-01-01 2011-12-31	Budget 2012
REVENUE				
European Parliament Grant		131 413	111 385	181 449
- Financial revenue due to exchange rates		567	0	0
Membership fees		0	0	20 000
Donations above 500 EUR	1	15 676	7 286	10 000
- Financial cost due to exchange rates		- 227	0	0
Contributions in kind		2 000	0	2 000
Other revenues		1 840	0	0
TOTAL ELIGIBLE REVENUE		151 269	118 671	213 449
Interest income		810	0	0
TOTAL NON-ELIGIBLE REVENUE		810	0	0
TOTAL REVENUE		152 079	118 671	213 449
EXPENSES				
PERSONELL COSTS				
Salaries		-73 261	-74 356	-90 000
Contributions		-22 731	-23 363	0
Professional training		0	0	-1 000
Staffs mission expenses		0	-27	-2 000
INFRASTRUCTURE AND OPERATING COSTS				
Rent, charges and maintenance costs		-1 097	-730	-4 000
Stationary and office supplies		0	0	-1 000
Postal and telecommunications charges		-4 549	-321	-1 000
Printing, translation and reproduction costs		-1 703	0	-1 000
Other infrastructure costs		0	-40	0
ADMINISTRATIVE EXPENDITURE				
Documentation costs		0	0	-500
Costs of studies and research		-2 871	0	0
Legal costs		0	0	-1 000
Accounting and audit costs		-11 974	-4 594	-5 000
Miscellaneous administrative costs		-4 903	-2 499	-500
MEETINGS AND REPRESENTATIONS COSTS				
Costs of meetings of the political party		-5 026	0	-5 000
Participation in seminars and conferences		-525	-4 204	-3 000
Representation costs		-676	-27	-500
Other meeting-related costs		-142	0	0
INFORMATION AND PUBLICATIONS COSTS				
Publication costs		-11 226	-1 541	-34 949
Creation and operation of Internet sites		-2 109	-19 339	-16 000
Publicity costs		0	0	-30 000
Seminars and exhibitions		-8 614	0	-15 000
Other information-related costs		-1 197	0	0
EXPENDITURE RELATING TO CONTRIBUTIONS IN KIND		-2 000	0	-2 000
TOTAL ELIGIBLE EXPENDITURE		- 154 604	-131 041	-213 449
TOTAL NON-ELIGIBLE EXPENDITURE		0	-510	0
TOTAL EXPENDITURE		- 154 604	-131 551	-235 670
Net profit/loss for the year		-2 525	-12 880	0

Balance sheet		2012-12-31	2011-12-31
EUR	note		
ASSETS			
Current assets			
Current receivables		150	2 598
Cash and bank balances		23 970	19 692
Total current assets		24 120	22 290
TOTAL ASSETS		24 120	22 290
EQUITY AND LIABILITIES			
Equity	2		
Revaluation reserve		0	-1 920
Profit or loss brought forward		-13 316	0
Profit/loss for the year		-2 525	-12 880
Total equity		-15 841	-14 800
Current liabilities			
Accounts payable – trade		0	104
European parliament grant		0	29 040
Other liabilities		17 841	3 353
Accrued expenses and deferred income		22 120	4 593
Total current liabilities		39 961	37 090
TOTAL EQUITY AND LIABILITIES		24 120	22 290
MEMORANDUM ITEMS			
Assets pledged			None
Contingent liabilities			None

Phyohut

SUPPLEMENTARY DISCLOSURES

General disclosures

Accounting principles

The accounting principles applied comply with the Swedish Annual Accounts Act and general recommendations from the Swedish Accounting Standards Board, except that the Profit and Loss statement does not follow the recommended layout. It is instead structured according to the Donors wish of detailed information.

Valuations principles etc.

Assets, provisions and liabilities have been valued at acquisition value unless otherwise stated.

Receivables are entered at the amount in which they are expected to be received.

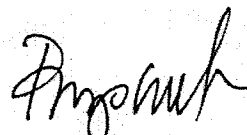
Currency

The accounting has been made in SEK and translated to EUR with the exchange rate of the balance date (8.7063 SEK/EUR).

NOTE TO FINANCIAL STATEMENTS

Note 1	Donations above 500 EUR	2012	2011
	Philip Lerulf	0	4 472
	K G Svensson	0	2 000
	Junilistan	609	600
	Demokratiföreningen	7 000	0
	Grostins Nordmunds	6 000	0
	Björn Jonasson	2 067	0
		<u>15 676</u>	<u>7 072</u>

Note 2	Equity	Revaluation reserve	Profit or loss brought forward	Profit/loss for the year	Total
	Balance 2012-01-01	-1 920	0	-12 880	-14 800
	Loss previous year	0	-12 880	+12 880	0
	Revaluation	1 920	-436	0	1 484
	Profit/loss for the year	0	0	-2 525	-2 525
	Balance 2012-12-31	0	-13 316	-2 525	-15 841



EXPENDITURE		Budget	Actual	Difference in %	Difference in EUR
Eligible expenditure					
Category 1: Personnel costs					
1. Salaries	83 000,00	86 000,00	86 000,00	3%	3 000,00
2. Contributions	50 000,00	73 281,00	73 281,00	46%	23 281,00
3. Professional training	0,00	22 731,00	22 731,00	N/A	22 731,00
4. Staff relation expense	1 000,00	0,00	0,00	0%	0,00
5. Other personnel costs	2 000,00	0,00	0,00	0%	0,00
Category 2: Infrastructure and operating costs					
1. Rent, charges and maintenance costs	7 000,00	7 359,58	7 359,58	4%	359,58
2. Costs relating to the installation, operation and maintenance of equipment	4 000,00	1 087,00	1 087,00	27%	-2 913,00
3. Depreciation of movable and immovable property	0,00	0,00	0,00	0%	0,00
4. Stationery and office supplies	1 000,00	0,00	0,00	0%	0,00
5. Printing, translation and reproduction costs	1 000,00	4 548,00	4 548,00	355%	3 548,00
6. Other infrastructure costs	1 000,00	1 703,00	1 703,00	70%	703,00
Category 3: Administrative expenditure					
1. Documentation costs (newsletters, press agencies, websites)	7 000,00	21 748,00	21 748,00	211%	14 748,00
2. Costs of studies and research	500,00	0,00	0,00	0%	0,00
3. Legal costs	1 000,00	2 871,00	2 871,00	287%	1 871,00
4. Accounting and audit costs	5 000,00	11 874,00	11 874,00	237%	6 874,00
5. Maintenance administrative costs	500,00	8 503,00	8 503,00	1701%	8 003,00
Category 4: Meetings and representation costs					
1. Costs of meetings of the political party	8 500,00	8 309,00	8 309,00	98%	-191,00
2. Participation in seminars and conferences	5 000,00	5 028,00	5 028,00	101%	28,00
3. Representation costs	500,00	876,00	876,00	175%	376,00
4. Cost of invitations	0,00	0,00	0,00	0%	0,00
5. Other meeting-related costs	0,00	142,00	142,00	N/A	142,00
Category 5: Information and publication costs					
1. Publication costs	100 048,00	23 148,00	23 148,00	23%	-76 900,00
2. Creation and operation of internet sites	39 948,00	11 226,00	11 226,00	28%	-28 722,00
3. Publicity costs	18 000,00	2 109,00	2 109,00	12%	-15 891,00
4. Communications equipment (gadgets)	30 000,00	0,00	0,00	0%	0,00
5. Seminars	15 000,00	8 814,00	8 814,00	59%	-6 186,00
6. Exhibitions	0,00	0,00	0,00	0%	0,00
7. Other information-related costs	0,00	1 187,00	1 187,00	N/A	1 187,00
Category 6: Expenditure relating to contributions in kind					
TOTAL ELIGIBLE EXPENDITURE	216 448,00	154 604,00	154 604,00	71%	-61 844,00
Category 7: Non-eligible expenditure					
1. Allowances to provision	0,00	0,00	0,00	0%	0,00
2. Financial charges	0,00	0,00	0,00	0%	0,00
3. Exchange losses	0,00	0,00	0,00	0%	0,00
4. Doubtful claims on third parties	0,00	0,00	0,00	0%	0,00
5. Other (to be specified)	0,00	0,00	0,00	0%	0,00
TOTAL NON-ELIGIBLE EXPENDITURE	0,00	0,00	0,00	0%	0,00
TOTAL BUDGET	216 448,00	154 604,00	154 604,00	71%	-61 844,00

REVENUE		Budget	Actual	Difference in %	Difference in EUR
Category 1: EP grant					
1. EP grant	161 448,00	161 448,00	151 413,00	-9%	-10 035,00
Category 2: Membership fees					
2.1. From individual members	20 000,00	20 000,00	0,00	0%	-20 000,00
2.2. From individual members	0,00	0,00	0,00	0%	0,00
2.3. From individual members	0,00	0,00	0,00	0%	0,00
2.4. From individual members	0,00	0,00	0,00	0%	0,00
2.5. From individual members	0,00	0,00	0,00	0%	0,00
2.6. From individual members	0,00	0,00	0,00	0%	0,00
2.7. From individual members	0,00	0,00	0,00	0%	0,00
2.8. From individual members	0,00	0,00	0,00	0%	0,00
2.9. From individual members	0,00	0,00	0,00	0%	0,00
2.10. From individual members	0,00	0,00	0,00	0%	0,00
2.11. From individual members	0,00	0,00	0,00	0%	0,00
2.12. From individual members	0,00	0,00	0,00	0%	0,00
2.13. From individual members	0,00	0,00	0,00	0%	0,00
2.14. From individual members	0,00	0,00	0,00	0%	0,00
2.15. From individual members	0,00	0,00	0,00	0%	0,00
2.16. From individual members	0,00	0,00	0,00	0%	0,00
2.17. From individual members	0,00	0,00	0,00	0%	0,00
2.18. From individual members	0,00	0,00	0,00	0%	0,00
2.19. From individual members	0,00	0,00	0,00	0%	0,00
2.20. From individual members	0,00	0,00	0,00	0%	0,00
2.21. From individual members	0,00	0,00	0,00	0%	0,00
2.22. From individual members	0,00	0,00	0,00	0%	0,00
2.23. From individual members	0,00	0,00	0,00	0%	0,00
2.24. From individual members	0,00	0,00	0,00	0%	0,00
2.25. From individual members	0,00	0,00	0,00	0%	0,00
2.26. From individual members	0,00	0,00	0,00	0%	0,00
2.27. From individual members	0,00	0,00	0,00	0%	0,00
2.28. From individual members	0,00	0,00	0,00	0%	0,00
2.29. From individual members	0,00	0,00	0,00	0%	0,00
2.30. From individual members	0,00	0,00	0,00	0%	0,00
2.31. From individual members	0,00	0,00	0,00	0%	0,00
2.32. From individual members	0,00	0,00	0,00	0%	0,00
2.33. From individual members	0,00	0,00	0,00	0%	0,00
2.34. From individual members	0,00	0,00	0,00	0%	0,00
2.35. From individual members	0,00	0,00	0,00	0%	0,00
2.36. From individual members	0,00	0,00	0,00	0%	0,00
2.37. From individual members	0,00	0,00	0,00	0%	0,00
2.38. From individual members	0,00	0,00	0,00	0%	0,00
2.39. From individual members	0,00	0,00	0,00	0%	0,00
2.40. From individual members	0,00	0,00	0,00	0%	0,00
2.41. From individual members	0,00	0,00	0,00	0%	0,00
2.42. From individual members	0,00	0,00	0,00	0%	0,00
2.43. From individual members	0,00	0,00	0,00	0%	0,00
2.44. From individual members	0,00	0,00	0,00	0%	0,00
2.45. From individual members	0,00	0,00	0,00	0%	0,00
2.46. From individual members	0,00	0,00	0,00	0%	0,00
2.47. From individual members	0,00	0,00	0,00	0%	0,00
2.48. From individual members	0,00	0,00	0,00	0%	0,00
2.49. From individual members	0,00	0,00	0,00	0%	0,00
2.50. From individual members	0,00	0,00	0,00	0%	0,00
2.51. From individual members	0,00	0,00	0,00	0%	0,00
2.52. From individual members	0,00	0,00	0,00	0%	0,00
2.53. From individual members	0,00	0,00	0,00	0%	0,00
2.54. From individual members	0,00	0,00	0,00	0%	0,00
2.55. From individual members	0,00	0,00	0,00	0%	0,00
2.56. From individual members	0,00	0,00	0,00	0%	0,00
2.57. From individual members	0,00	0,00	0,00	0%	0,00
2.58. From individual members	0,00	0,00	0,00	0%	0,00
2.59. From individual members	0,00	0,00	0,00	0%	0,00
2.60. From individual members	0,00	0,00	0,00	0%	0,00
2.61. From individual members	0,00	0,00	0,00	0%	0,00
2.62. From individual members	0,00	0,00	0,00	0%	0,00
2.63. From individual members	0,00	0,00	0,00	0%	0,00
2.64. From individual members	0,00	0,00	0,00	0%	0,00
2.65. From individual members	0,00	0,00	0,00	0%	0,00
2.66. From individual members	0,00	0,00	0,00	0%	0,00
2.67. From individual members	0,00	0,00	0,00	0%	0,00
2.68. From individual members	0,00	0,00	0,00	0%	0,00
2.69. From individual members	0,00	0,00	0,00	0%	0,00
2.70. From individual members	0,00	0,00	0,00	0%	0,00
2.71. From individual members	0,00	0,00	0,00	0%	0,00
2.72. From individual members	0,00	0,00	0,00	0%	0,00
2.73. From individual members	0,00	0,00	0,00	0%	0,00
2.74. From individual members	0,00	0,00	0,00	0%	0,00
2.75. From individual members	0,00	0,00	0,00	0%	0,00
2.76. From individual members	0,00	0,00	0,00	0%	0,00
2.77. From individual members	0,00	0,00	0,00	0%	0,00
2.78. From individual members	0,00	0,00	0,00	0%	0,00
2.79. From individual members	0,00	0,00	0,00	0%	0,00
2.80. From individual members	0,00	0,00	0,00	0%	0,00
2.81. From individual members	0,00	0,00	0,00	0%	0,00
2.82. From individual members	0,00	0,00	0,00	0%	0,00
2.83. From individual members	0,00	0,00	0,00	0%	0,00
2.84. From individual members	0,00	0,00	0,00	0%	0,00
2.85. From individual members	0,00	0,00	0,00	0%	0,00
2.86. From individual members	0,00	0,00	0,00	0%	0,00
2.87. From individual members	0,00	0,00	0,00	0%	0,00
2.88. From individual members	0,00	0,00	0,00	0%	0,00
2.89. From individual members	0,00	0,00	0,00	0%	0,00
2.90. From individual members	0,00	0,00	0,00	0%	0,00
2.91. From individual members	0,00	0,00	0,00	0%	0,00
2.92. From individual members	0,00	0,00	0,00	0%	0,00
2.93. From individual members	0,00	0,00	0,00	0%	0,00
2.94. From individual members	0,00	0,00	0,00	0%	0,00
2.95. From individual members	0,00	0,00	0,00	0%	0,00
2.96. From individual members	0,00	0,00	0,00	0%	0,00
2.97. From individual members	0,00	0,00	0,00	0%	0,00
2.98. From individual members	0,00	0,00	0,00	0%	0,00
2.99. From individual members	0,00	0,00	0,00	0%	0,00
2.100. From individual members	0,00	0,00	0,00	0%	0,00
4. Other own resources (to cover eligible expenditure) (to be financed)	2 407,00	2 407,00	2 407,00	100%	0,00
Exchanging rate gain on pre-financing EP grant	587,00	587,00	587,00	100%	0,00
Other revenues	1 840,00	1 840,00	1 840,00	100%	0,00
Category 5: Contributions in kind					
5. Contributions in kind	2 000,00	2 000,00	2 000,00	100%	0,00
REVENUE (to cover eligible expenditure)	213 448,00	151 284,00	151 284,00	71%	-62 164,00
Category 6: Additional other own resources (to cover non-eligible expenditure) (to be financed)					
6. Additional other own resources (to cover non-eligible expenditure) (to be financed)	0,00	0,00	0,00	0%	0,00
REVENUE (to cover non-eligible expenditure)	0,00	0,00	0,00	0%	0,00
TOTAL REVENUE	213 448,00	151 284,00	151 284,00	71%	-62 164,00

Amend

List – Donations 2013

Below the donation list and other expenses of Föreningen för europeiskt mellanstatligt samarbete (Organization for European Interstate Cooperation) for the year 2012. These are confirmed in the book keeping.

1/ Donations

Normunds Grostiņš (6 000 EUR) 51 586 SEK

Latvian citizen. A. Briana 10, LV-1001 Riga, Lettland.

Demokratiföreningen (Danmark) 59 632 SEK

Adress: c/o Jan Sturm, Strandgade 57 4 th, DK-1401 København K. Cvr-nr: 33442777.

Telefon 0045 86481600. Branche: 949900 Andre organisationer og foreninger i.a.n.

Virksomhedsform: 115 Frivillig forening

Björn Jonasson 18 000 SEK

Swedish citizen. Anders Lundströms gata 9, SE-169 73 Solna

2/ Donations in kind

Björn Jonasson 17 412,60 SEK

Swedish citizen. Anders Lundströms gata 9, SE-169 73 Solna

Björn Jonasson did expert work when OEIC wrote a report about votes in the European Parliament. Björn did 25 working hours á 80 EUR = 2 000 EUR (17 412,60 SEK according to exchange rate 8,7065)

3/ Membership fees


Junilistan, Sweden (600 EUR) 5 300 SEK

4/ Other incomes

Timbro 16 000 SEK

Invoiced from OEIC for work done (lecture fee and research work) for them.

Vejbystrand 2013-05-09


Philip Lerulf
President