

Independent Auditor's report to the general meeting of Mouvement pour une Europe des Nations et des Libertés (an association established under the Law of 1 July 1901) 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 - Qualified opinion

We have audited the Annual Accounts of Mouvement pour une Europe des Nations et des Libertés (an association established under the Law of 1 July 1901) ("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 Mouvement pour une Europe des Nations et des Libertés (an association established under the Law of 1 July 1901), 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 € 673.219,88 and the income statement shows a profit for the year of € 42.533,52. The profit of the year has been transferred to the Specific Reserve Account. Reserve accumulated (including the result of the year) amount to € 42.533,52 and a carry-over to € 124.545,94.

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 the compliance with rules and regulations applicable to funding of political parties and foundations at European level.

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

An audit involves performing procedures to obtain audit evidence about the amounts and Notes in the Annual Accounts. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Annual Accounts, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Entity's preparation and fair presentation of the Annual Accounts that give a true and fair view, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used, the reasonableness of significant accounting estimates made by the Members of the Board, as well as evaluating the overall presentation of the Annual Accounts.

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

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

Basis for qualified opinion

The Entity's income statement of the Annual Accounts and the final statement of eligible expenditure include costs for a total amount of € 63.853 for which we could not obtain sufficient and objective evidence to conclude on the eligibility in accordance with article II.11 of the Grant Award decision and article 7 of the Regulation (EC) N° 2004/2003. As a consequence, this might lead to a decrease of the recorded final European Parliament grant amount (i.e. decrease in revenue) by a maximum of € 120.810,45, a decrease of the reserve account (i.e. decrease in equity) by a maximum of € 42.533,52 and a decrease of the carry-over amount by a maximum of € 78.276,93.

Qualified Opinion

Except for the possible implications of the matter described in the paragraph 'Basis for qualified opinion', the Annual Accounts (i.e. balance sheet, income statement and Notes) give a true and fair view of the Entity's net equity and financial position as at 31 December 2015 and of its results for the year ended, prepared in accordance with the financial-reporting framework applicable in France 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 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:

- ▶ for filing purposes, additional disclosures to the Annual Accounts need to be presented in accordance with the Financial Reporting Framework applicable in France;
- ▶ the financial documents submitted by the Mouvement pour une Europe des Nations et des Libertés (an association established under the Law of 1 July 1901) 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 qualified opinion';
- ▶ the expenditure declared was actually incurred except for the possible implications of the matter described in the paragraph 'Basis for qualified opinion';
- ▶ the statement of revenue is exhaustive except for the possible implications of the matter described in the paragraph 'Basis for qualified 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 qualified 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 qualified 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 qualified opinion';
- ▶ 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 except for the possible implications of the matter described in the paragraph 'Basis for qualified 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 qualified opinion'.

Diegem, 25 April 2016

Ernst & Young Réviseurs d'Entreprises scrl
Auditor
represented by



Danielle Vermaelen
Partner*

* Acting on behalf of a BVBA/SPRL

16DV0645

Balance des comptes généraux**Période 12/2015**

Valeurs EUR

Classement par Référence : de 10 à 794000

Catégories jusqu'à ZZZ
Sans les comptes non mouvements

Réf.	Libellé	Report	Période		Cumul		Solde
			Débit	Crédit	Débit	Crédit	
21	Immobilisations incorporelles						
210000	Intangible Fixed Assets	0,00	0,00	0,00	13 500,00	0,00	13 500,00 D
210009	Depreciation of Intangible Fixed Assets	0,00	0,00	1 265,63	0,00	1 265,63	1 265,63 C
	Total des comptes de classe 21	0,00	0,00	1 265,63	13 500,00	1 265,63	12 234,37 D
24	Mobilier et matériel roulant (5)						
241000	Matériel de bureau - acquisitions	0,00	2 108,00	0,00	9 285,99	0,00	9 285,99 D
241009	Matériel de bureau - amortissement	0,00	0,00	1 362,77	0,00	1 362,77	1 362,77 C
	Total des comptes de classe 24	0,00	2 108,00	1 362,77	9 285,99	1 362,77	7 923,22 D
	Total des comptes de classe 2	0,00	2 108,00	2 628,40	22 785,99	2 628,40	20 157,59 D
41	Autres créances (13)						
416000	Créances diverses	0,00	5 407,45	0,00	5 407,45	0,00	5 407,45 D
	Total des comptes de classe 41	0,00	5 407,45	0,00	5 407,45	0,00	5 407,45 D
44	Dettes commerciales						
440000	Fournisseurs	0,00	71 634,68	141 802,03	468 850,54	528 072,82	59 222,28 C
444000	Factures à recevoir	0,00	0,00	5 309,54	0,00	5 309,54	5 309,54 C
	Total des comptes de classe 44	0,00	71 634,68	147 111,57	468 850,54	533 382,36	64 531,82 C
48	Dettes diverses						
489001	Surplus returnable	0,00	0,00	415 008,60	0,00	415 008,60	415 008,60 C
489900	Autres dettes diverses	0,00	0,00	26 600,00	0,00	26 600,00	26 600,00 C
	Total des comptes de classe 48	0,00	0,00	441 608,60	0,00	441 608,60	441 608,60 C
49	Comptes régularisation & compensation						
491000	Produits acquis	0,00	0,00	42 533,52	0,00	42 533,52	42 533,52 C
492000	provision to be carried over to N+	0,00	0,00	124 545,94	0,00	124 545,94	124 545,94 C
	Total des comptes de classe 49	0,00	0,00	167 079,46	0,00	167 079,46	167 079,46 C
	Total des comptes de classe 4	0,00	77 042,13	755 799,63	474 257,99	1 142 070,42	667 812,43 C
55	Etablissements de crédit (21)						
550300	KBC BE81 7360 1070 4824	0,00	178,50	60 858,97	1 105 781,30	458 126,46	647 654,84 D
	Total des comptes de classe 55	0,00	178,50	60 858,97	1 105 781,30	458 126,46	647 654,84 D
	Total des comptes de classe 5	0,00	178,50	60 858,97	1 105 781,30	458 126,46	647 654,84 D
61	Services et biens divers						
610000	Loyers terrains et bâtiments	0,00	1 476,20	0,00	16 238,20	0,00	16 238,20 D
612320	Petit outillage	0,00	0,00	0,00	506,00	0,00	506,00 D
612400	Imprimés et fournitures de bureau	0,00	313,97	0,00	3 622,68	0,00	3 622,68 D
612401	Printing, translation and reproduction	0,00	0,00	0,00	1 167,53	0,00	1 167,53 D
612410	Documentation	0,00	726,00	0,00	5 082,00	0,00	5 082,00 D
613000	Commissions aux tiers	0,00	9 680,00	0,00	102 720,00	0,00	102 720,00 D
613100	Honoraires et prestations de services	0,00	90,00	0,00	1 080,00	0,00	1 080,00 D
613110	Accounting and audit charges	0,00	5 309,54	0,00	5 309,54	0,00	5 309,54 D
613700	Téléphone	0,00	100,05	0,00	335,16	0,00	335,16 D
613730	Frais postaux	0,00	12,77	0,00	130,93	0,00	130,93 D
613800	Publicité et propagande	0,00	48 509,33	0,00	141 387,27	0,00	141 387,27 D
613801	Publication costs	0,00	11 403,00	0,00	33 177,26	0,00	33 177,26 D
613802	Meeting charges	0,00	13 417,70	0,00	37 542,89	0,00	37 542,89 D
613805	Communication equipment	0,00	13 468,80	0,00	14 126,70	0,00	14 126,70 D
613806	Publicité	0,00	3 660,00	0,00	3 660,00	0,00	3 660,00 D
613810	Representation and meeting cost	0,00	15 322,70	0,00	100 422,10	0,00	100 422,10 D
615000	Other meeting related cost	0,00	1 485,00	701,45	2 186,45	701,45	1 485,00 D
615101	Cost of invitations	0,00	0,00	0,00	5 467,84	0,00	5 467,84 D
615102	Travel Expenses	0,00	4 499,78	0,00	12 905,09	0,00	12 905,09 D
	Total des comptes de classe 61	0,00	129 474,84	701,45	487 067,64	701,45	486 366,19 D
63	amort, réduct valeur & Provisions						
630100	Depreciation of Fixed Assets	0,00	2 628,40	0,00	2 628,40	0,00	2 628,40 D
	Total des comptes de classe 63	0,00	2 628,40	0,00	2 628,40	0,00	2 628,40 D

Balance des comptes généraux**Période 12/2015**

Valeurs EUR

Réf.	Libellé	Report	Période		Cumul		Solde
			Débit	Crédit	Débit	Crédit	
64	Autres charges d'exploitation						
640900	Provision to be carried over to N	0,00	124 545,94	0,00	124 545,94	0,00	124 545,94 D
643000	Cotisation sociale société	0,00	26 600,00	0,00	26 600,00	0,00	26 600,00 D
	Total des comptes de classe 64	0,00	151 145,94	0,00	151 145,94	0,00	151 145,94 D
65	Charges financières						
658100	Frais de banque	0,00	47,02	0,00	98,65	6,00	92,65 D
	Total des comptes de classe 65	0,00	47,02	0,00	98,65	6,00	92,65 D
69	Affectation et prélèvements						
692100	Dotation aux autres réserves	0,00	42 533,52	0,00	42 533,52	0,00	42 533,52 D
	Total des comptes de classe 69	0,00	42 533,52	0,00	42 533,52	0,00	42 533,52 D
	Total des comptes de classe 6	0,00	325 829,72	701,45	683 474,15	707,45	682 766,70 D
70	Chiffre d'affaires (55)						
700000	Vente et prestations de services	0,00	0,00	0,00	0,00	161 000,00	161 000,00 C
700100	Surplus Returnable to EP	0,00	415 008,60	0,00	415 008,60	0,00	415 008,60 D
	Total des comptes de classe 70	0,00	415 008,60	0,00	415 008,60	161 000,00	254 008,60 D
74	Autres produits d'exploitation						
740000	Subsexploitat & montants compe	0,00	0,00	0,00	0,00	936 596,80	936 596,80 C
	Total des comptes de classe 74	0,00	0,00	0,00	0,00	936 596,80	936 596,80 C
75	Produits financiers						
751400	Intérêts bancaires (crédit)	0,00	0,00	178,50	0,00	178,50	178,50 C
	Total des comptes de classe 75	0,00	0,00	178,50	0,00	178,50	178,50 C
	Total des comptes de classe 7	0,00	415 008,60	178,50	415 008,60	1 097 775,30	682 766,70 C
	Total des comptes de résultat (6/7)	0,00	740 838,32	879,95	1 098 482,75	1 098 482,75	0,00
	Totaux	0,00	820 166,95	820 166,95	2 701 308,03	2 701 308,03	0,00



MOUVEMENT POUR UNE
EUROPE DES NATIONS
ET DES LIBERTÉS

25.04.2016

Explanatory note on the accounting period

We note that the Mouvement pour une Europe des Nations et des Libertés has been established on 27 August 2014. The bylaws of the entity have foreseen in a prolonged first fiscal year, running from 28 August, 2014 to 31 December, 2015.

Due to technical limitations of the accounting software, the accounting period mentioned in the header could not be adjusted to reflect the actual system. As such, we hereby confirm that the start of the accounting period is indeed 28 August 2014 instead of 1 January 2015.

Louis ALIOT
President of MENL

ANNEX

Annex: Breakdown of the provisional operating budget

EXPENDITURE		Budget	Actual	REVENUE		Budget	Actual
Eligible expenditure				D.1 Dissolution of "Provision to cover eligible costs to be incurred in the first quarter of N+1"			
A.1: Personnel costs		208.764,00	116.705,09	D.2 European Parliament grant		1.211.039,00	521.586,20
1. Salaries		175.000,00	102.720,00	3.1 from member parties		213.713,00	161.030,00
2. Contributions		3.000,00	12.905,09	3.2. from individual members		213.713,00	21.000,00
3. Professional training		20.764,00	1.080,00	D.4 Donations		0,00	0,00
4. Staff mission expenses		10.000,00	24.628,90	4.1 above 500 EUR			
5. Other personnel costs		60.989,00	16.235,20	4.2 below 500 EUR			176,50
A.2: Infrastructure and operating costs		18.000,00	506,00	D.5 Other own resources (to cover eligible expenditure) (to be listed)			
1. Rent, charges and maintenance costs		10.000,00	2.628,40	Interest income			176,50
2. Costs relating to the installation, operation and maintenance of equipment		1.800,00	3.622,68				
3. Depreciation of movable and immovable property		10.000,00	469,09				
4. Stationery and office supplies		8.500,00	1.167,53				
5. Postal and telecommunications charges		10.000,00					
6. Printing, translation and reproduction costs		2.089,00					
7. Other infrastructure costs		26.300,00	10.484,19				
A.3: Administrative expenditure		4.573,00	5.062,00				
1. Documentation costs (newspapers, press agencies, databases)		10.000,00					
2. Costs of studies and research		3.049,00					
3. Legal costs		7.633,00	5.309,54				
4. Accounting and audit costs		0,00	92,65				
5. Support to affiliated organisations and subsidies to third parties		3.045,00					
6. Miscellaneous administrative costs		94.296,00	144.917,63				
A.4: Meetings and representation costs		30.000,00	37.542,66				
1. Costs of meetings of the political party		30.000,00					
2. Participation in seminars and conferences		20.000,00	100.422,10				
3. Representation costs		10.000,00	5.467,84				
4. Cost of invitations		4.269,00	1.485,00				
5. Other meeting-related costs		1.033.000,00	192.351,23				
A.5: Information and publication costs		400.000,00	33.177,26				
1. Publication costs		25.000,00					
2. Creation and operation of internet sites		300.000,00	145.047,27				
3. Publicity costs		3.000,00					
4. Communications equipment (gadgets)		300.000,00	14.126,70				
5. Seminars and exhibitions		0,00					
6. Election campaigns		5.000,00					
7. Other information-related costs							
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"		124.545,94					
A. TOTAL ELIGIBLE EXPENDITURE		1.424.752,00	613.633,16	D. REVENUE (to cover eligible expenditure)		1.424.752,00	682.766,70
B.1: Non-eligible expenditure		0,00	26.600,00	E.1 Additional other own resources (to cover non-eligible expenditure) (to be listed)			
1. Allocations to other provisions							
2. Financial charges			26.600,00				0,00
3. Exchange losses							
4. Doubtful claims on third parties							
5. Others (to be specified)							
B. TOTAL NON-ELIGIBLE EXPENDITURE			26.600,00	E. REVENUE (to cover non-eligible expenditure)			0,00
C. TOTAL EXPENDITURE		1.424.752,00	640.233,16	F. TOTAL REVENUE		1.424.752,00	682.766,70
				G. Profit/loss (F-C)		0,00	42.533,52
H.1 Allocation of own resources to the specific reserve account¹			42.533,52				
H. Profit/loss for verifying compliance with the no-profit rule (G-H.1)¹		0,00	0,00				