

## **Independent Auditor's report on the Annual Accounts and the Final Statement of eligible expenditure actually incurred 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 2016**

In accordance with our service contract dated 18 November 2016 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 2016, the income statement for the year ended 31 December 2016 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 political foundations at European level.

### **Report on the Annual Accounts and the Final Statement of eligible expenditure actually incurred - Unqualified 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 2016, 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 political foundations at European level.

The Annual Accounts show a balance sheet total of € 744.000 and the income statement shows a profit for the year of € 457. The profit of the year has been transferred to the Specific Reserve Account. Reserve accumulated (including the result of the year) amounts to € 457 and the carry-over to € 122.272.

### *Responsibility 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 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 actually incurred, it is our responsibility to express an opinion on the compliance with rules and regulations applicable to funding of political parties and political foundations at European level.

**Audit report dated 5 April 2017 on the Annual Accounts and  
the Final Statement of eligible expenditure actually incurred of  
Mouvement pour une Europe des Nations et des Libertés  
(an association established under the Law of 1 July 1901)  
as of and for the year ended 31 December 2016**

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 and the Final Statement of eligible expenditure actually incurred are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and Notes in the Annual Accounts and the Final Statement of eligible expenditure actually incurred. The procedures selected depend on the auditor’s judgment, including the 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. In making those risk assessments, the auditor considers internal control relevant to the Entity’s preparation and fair presentation of the Annual Accounts and the Final Statement of eligible expenditure actually incurred 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 and the Final Statement of eligible expenditure actually incurred.

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.

*Unqualified Opinion*

In our 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 2016, 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 political 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.

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.

We make the following additional statements, which do not modify the scope of our opinion on the Annual Accounts and on the Final Statement of eligible expenditure actually incurred:

- 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 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;
- the expenditure declared was actually incurred;

***Audit report dated 5 April 2017 on the Annual Accounts and  
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as of and for the year ended 31 December 2016***

- 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 except for 1 service provider (total contract value € 92.798) for which Article II.7 was not complied with;
- 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.

Diegem, 5 April 2017

Ernst & Young Réviseurs d'Entreprises scrl  
Auditor  
represented by



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

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# **In Extenso**

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## **COMPTES ANNUELS**

Bilan au 31/12/2016

3 RUE DE TEHERAN

75008 PARIS

SIRET : 82340044500016



# COMPTES ANNUELS

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## Bilan Passif

Bilan Passif	Au 31/12/2016	Au 31/12/2015
	Net	Net
<b>Fonds Propres</b>		
Fonds associatifs sans droit de reprise		
Ecarts de réévaluation		
Réserves		
Report à nouveau		
Résultat de l'exercice (excédent ou déficit)	457	42 534
<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 commodat		
<b>TOTAL ( I )</b>	<b>457</b>	<b>42 534</b>
Comptes de liaison		
<b>TOTAL ( II )</b>		
<b>Provisions et fonds dédiés</b>		
Provisions pour risques		
Provisions pour charges		
Fonds dédiés sur subventions de fonctionnement	122 272	46 269
Fonds dédiés sur autres ressources		
<b>TOTAL ( III )</b>	<b>122 272</b>	<b>46 269</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	119 196	77 502
Dettes fiscales et sociales		
Dettes sur immobilisations et comptes rattachés		
Autres dettes	502 075	506 915
Instruments de trésorerie		
Produits constatés d'avance		
<b>TOTAL ( IV )</b>	<b>621 271</b>	<b>584 417</b>
Ecart de conversion passif ( V )		
<b>TOTAL GENERAL PASSIF ( I à V )</b>	<b>744 000</b>	<b>673 220</b>
(1) Dont à moins d'un an	621 271	584 417
(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		

## Compte de résultat (Suite)

Compte de résultat (Suite)	Du 01/01/2016 Au 31/12/2016	Du 28/08/2014 Au 31/12/2015
Produits Exceptionnels		
Sur opérations de gestion		
Sur opérations en capital		
Reprises sur provisions, dépréciations et transferts de charge		
TOTAL ( VII )		
Charges Exceptionnelles		
Sur opérations de gestion		
Sur opérations en capital		
Dotations exceptionnelles aux amortissements, dépréciations et provisions		
TOTAL ( VIII )		
RESULTAT EXCEPTIONNEL ( VII - VIII )		
Impôts sur les bénéfices ( IX )		
Report des ressources non utilisées des exercices antérieurs ( X )	46 269	
Engagements à réaliser sur ressources affectées ( XI )	122 271	46 269
TOTAL DES PRODUITS ( I + III + V + VII + X )	1 020 345	617 460
TOTAL DES CHARGES ( II + IV + VI + VIII + IX + XI )	1 019 888	574 926
EXCEDENT OU DEFICIT ( total des produits - total des charges)	457	42 534

## Evaluation des contributions volontaires en nature

PRODUITS	Du 01/01/2016 Au 31/12/2016	Du 28/08/2014 Au 31/12/2015
Bénévolat		
Prestations en nature		
Dons en nature		
TOTAL		

CHARGES	Du 01/01/2016 Au 31/12/2016	Du 28/08/2014 Au 31/12/2015
Secours en nature		
Mise à disposition gratuite de biens et services		
Personnel bénévole		
TOTAL		



## Bilan Actif détaillé

ACTIF	Solde		Variation	
	Au	Au	Montant	%
	31/12/2016	31/12/2015		
<b>Actif Immobilisé</b>				
Immobilisations incorporelles				
Frais d'établissement				
Frais de développement				
Concessions, brevets et droits similaires	8 859.37	12 234.37	-3 375.00	-27.59
205000 IMMOBILISATIONS INCORP.	13 500.00	13 500.00		
280500 AMORT.IMMO. INCORP	-4 640.63	-1 265.63	-3 375.00	-266.59
Fonds commercial				
Autres				
Immobilisations en cours				
Avances				
Immobilisations corporelles				
Terrains				
Constructions				
Installations tech., matériel et outillages industriels				
Autres	6 599.51	7 923.22	-1 323.71	-16.70
218300 MATERIEL BUREAU ET INFO.	10 294.99	9 285.99	1 009.00	10.87
281830 AMORT.MAT.BUREAU ET INFO.	-3 695.48	-1 362.77	-2 332.71	-171.09
Immobilisations en cours				
Avances et acomptes				
Immobilisations financières				
Participations				
Titres immobilisés de l'activité en portefeuille				
Autres titres immobilisés				
Prêts				
Autres				
<b>TOTAL ( I )</b>	<b>15 458.88</b>	<b>20 157.59</b>	<b>(4 698.71)</b>	<b>(23.31)</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				
Créances				
Usagers et comptes rattachés				
Autres	157 500.00	5 407.45	152 092.55	+1 000.00
467100 AUTR.CPTS DEBIT.OU CREDIT	157 500.00	5 407.45	152 092.55	+1 000.00
Valeurs mobilières de placement				
Instrument de Trésorerie				
Disponibilités	558 091.90	647 654.84	-89 562.94	-13.83
512000 BANQUES	558 091.90	647 654.84	-89 562.94	-13.83



## Bilan Passif détaillé

PASSIF	Solde		Variation	
	Au	Au	Montant	%
	31/12/2016	31/12/2015		
<b>Fonds Propres</b>				
Fonds associatifs sans droit de reprise				
Ecart de réévaluation				
Réserves				
Report à nouveau				
Résultat de l'exercice (excédent ou déficit)	457 12	42 533.52	(42 076.40)	(98.93)
<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>457.12</b>	<b>42 533.52</b>	<b>(42 076.40)</b>	<b>(98.93)</b>
Comptes de liaison				
<b>TOTAL ( II )</b>				
<b>Provisions et fonds dédiés</b>				
Provisions pour risques				
Provisions pour charges				
Fonds dédiés sur subventions de fonctionnement	122 271.68	46 269.09	76 002.59	164.26
194100 FONDS DEDIES/SUBV.FONCT.	122 271.68	46 269.09	76 002.59	164.26
Fonds dédiés sur autres ressources				
<b>TOTAL ( III )</b>	<b>122 271.68</b>	<b>46 269.09</b>	<b>76 002.59</b>	<b>164.26</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	119 196.12	77 501.82	41 694.30	53.80
401000 FOURNISSEURS	107 766.04	72 192.28	35 573.76	49.28
408100 FACTURES A RECEVOIR	11 430.08	5 309.54	6 120.54	115.25
Dettes fiscales et sociales				
Dettes sur immobilisations et comptes rattachés				
Autres dettes	502 074.86	506 915.45	-4 840.59	-0.95
467000 AUTR.CPTS DEBIT.OU CREDIT	502 074.86	506 915.45	-4 840.59	-0.95
Instruments de trésorerie				
Produits constatés d'avance				
<b>TOTAL ( IV )</b>	<b>621 270.98</b>	<b>584 417.27</b>	<b>36 853.71</b>	<b>6.31</b>
Ecart de conversion passif ( V )				
<b>TOTAL GENERAL PASSIF ( I à V )</b>	<b>743 999.78</b>	<b>673 219.88</b>	<b>70 779.90</b>	<b>10.51</b>

## In Extenso

COMPTE DE RESULTAT	Solde		Variation	
	31/12/2016	31/12/2015	Montant	%
Déficit ou excédent transféré ( IV )				
Produits financiers				
Produits financiers de participation				
Produits autres valeurs mobilières et créances actif immobilisé				
Autres intérêts et produits assimilés		178.50	-178.50	-100.00
768000 AUTR. PRODUITS FINANCIERS		178.50	-178.50	-100.00
Reprise sur provisions et transferts de charges				
Différence positives de change				
Produits nets sur cessions de valeurs mobilières de placement				
TOTAL (V)		178.50	(178.50)	(100.00)
Charges financières				
Dotation financières aux amortissements et dépréciations				
Intérêts et charges assimilées				
Différences négatives de change				
Charges nettes sur cessions valeurs mobilières placements				
TOTAL (VI)				
RESULTAT FINANCIER (V - VI)		178.50	(178.50)	(100.00)
RESULTAT COURANT AVANT IMPOTS ( I - II + III - IV + V - VI)	76 459.51	88 802.61	(12 343.10)	(13.90)
Produits Exceptionnels				
Produits exceptionnels sur opérations de gestion				
Produits exceptionnels sur opérations en capital				
Reprises sur provisions et transferts de charges				
TOTAL (VII)				
Charges Exceptionnelles				
Charges exceptionnelles sur opérations de gestion				
Charges exceptionnelles sur opérations en capital				
Dotations exceptionnelles aux amortissements et provisions				
TOTAL (VIII)				
RESULTAT EXCEPTIONNEL (VII - VIII)				
Impôts sur les bénéfices( IX )				
Report des ressources non utilisées des exercices antérieurs ( X )	46 269.09		46 269.09	
789400 REPORT RESS. NON UTILISEES	46 269.09		46 269.09	
Engagements à réaliser sur ressources affectées ( XI )	122 271.48	46 269.09	76 002.39	164.26
689400 ENG. A REALISER/SUBV. ATTR	122 271.48	46 269.09	76 002.39	164.26
TOTAL DES PRODUITS ( I + III + V + VII + X)	1 020 345.23	617 459.85	402 885.38	65.25
TOTAL DES CHARGES ( II + IV + VI + VIII + IX + XI)	1 019 888.11	574 926.33	444 961.78	77.39
EXCEDENTS OU INSUFFISANCES	457.12	42 533.52	(42 076.40)	(98.93)

ANNEX

Annex: Breakdown of the provisional operating budget

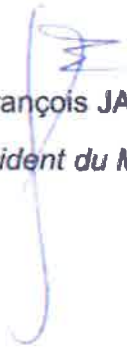
EXPENDITURE		Budget	Actual	REVENUE		Budget	Actual
<b>Eligible expenditure</b>				<b>D.1 Dissolution of "Provision to cover eligible costs to be incurred in the first quarter of N+1"</b>			46 288,04
<b>A.1: Personnel costs</b>		208 764,00	125 951,11	<b>D.2 European Parliament grant</b>		1 584 952,00	785 076,34
1. Salaries		175 000,00	116 160,00	<b>3.1 from member parties</b>		279 697,00	189 000,00
2. Contributions		3 000,00	8 711,11	<b>3.2. from individual members</b>		279 697,00	189 000,00
3. Professional training		20 764,00	1 080,00	<b>D.4 Donations</b>		0,00	0,00
4. Staff mission expenses		10 000,00	30 381,67	<b>4.1 above 500 EUR</b>			
5. Other personnel costs		55 389,00	18 851,20	<b>4.2 below 500 EUR</b>			
<b>A.2: Infrastructure and operating costs</b>		18 000,00	1 580,00	<b>D.5 Other own resources (to cover eligible expenditure) (to be listed)</b>			
1. Rent, charges and maintenance costs		5 000,00	5 707,71				
2. Costs relating to the installation, operation and maintenance of equipment		1 800,00	2 985,50				
3. Depreciation of movable and immovable property		10 000,00	578,48				
4. Stationery and office supplies		8 500,00	688,80				
5. Postal and telecommunications charges		10 000,00	2 089,00				
6. Printing, translation and reproduction costs		2 089,00	34 991,90				
7. Other infrastructure costs		135 374,00	8 729,40				
<b>A.3: Administrative expenditure</b>		5 573,00	10 140,00				
1. Documentation costs (newspapers, press agencies, databases)		110 000,00	7 465,20				
2. Costs of studies and research		6 049,00	7 871,54				
3. Legal costs		10 707,00	0,00				
4. Accounting and audit costs		3 045,00	785,76				
5. Support to affiliated organisations and subsidies to third parties		310 290,00	365 508,32				
6. Miscellaneous administrative costs		130 000,00	335 674,45				
<b>A.4: Meetings and representation costs</b>		60 000,00	23 171,10				
1. Costs of meetings of the political party		60 000,00	6 662,77				
2. Participation in seminars and conferences		25 000,00	30 299,00				
3. Representation costs		3 029,00	1 154 823,00				
4. Cost of invitations		400 000,00	290 783,83				
5. Other meeting-related costs		94 333,26	94 333,26				
<b>A.5: Information and publication costs</b>		10 000,00	2 000,00				
1. Publication costs		300 000,00	96 197,30				
2. Creation and operation of internet sites		80 000,00	69 230,62				
3. Publicity costs		350 000,00	27 822,45				
4. Communications equipment (gadgets)		0,00	0,00				
5. Seminars and exhibitions		14 823,00	1 200,00				
6. Election campaigns							
7. Other information-related costs							
<b>A.6: Expenditure relating to contributions in kind</b>				<b>D.6 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>			122 271,68				
<b>A. TOTAL ELIGIBLE EXPENDITURE</b>		1 864 649,00	969 888,31	<b>D. REVENUE (to cover eligible expenditure)</b>		1 864 649,00	1 020 345,43
<b>B.1: Non-eligible expenditure</b>		0,00	50 000,00	<b>E.1 Additional other own resources (to cover non-eligible expenditure) (to be listed)</b>			
1. Allocations to other providers							
2. Financial charges							
3. Exchange losses							
4. Doubtful claims on third parties							
5. Others - membership fee to FENL							
<b>B. TOTAL NON-ELIGIBLE EXPENDITURE</b>		0,00	50 000,00	<b>E. REVENUE (to cover non-eligible expenditure)</b>		0,00	0,00
<b>C. TOTAL EXPENDITURE</b>		1 864 649,00	1 019 888,31	<b>F. TOTAL REVENUE</b>		1 864 649,00	1 020 345,43
				<b>G. Provisions (H-3)</b>		0,00	457,12
<b>H.1 Allocation of own resources to the specific reserve account'</b>			457,12				
<b>H. Profit/loss for verifying compliance with the no-profit rule (G-H.1)'</b>		0,00	0,00				

Paris, le 26 avril 2017

### Déclaration du Président

*Au sujet d'une note de la Société Ernst and Young, auditeur engagé et rémunéré par le Parlement européen pour la conduction des audits des partis et fondations au niveau européen au sujet d'un prétendu non-respect de l'article II.7 de la Décision d'octroi de subvention (« Award of contracts ») pour un évènement qui a eu lieu à Vienne en 2016.*

En tant que Président du MENL et en représentation de l'ensemble de nos membres, je confirme que le MENL n'a jamais eu l'intention de contrevenir à la règle ci-dessus mentionnée et affirme que le dépassement du seuil des EUR 60.000 est lié à l'addition des plusieurs services distincts. Chacun de ces services distincts contractés se situe au-dessous du seuil imposé par l'article II.7 de la Décision d'octroi de subvention et reste donc en conformité avec la Décision précitée.



Jean-François JALKH,  
Président du MENL