

	31/12/2018	31/12/2017
<b>ASSETS</b>		
<b>FIXED ASSETS</b>	<b>164.310,09</b>	<b>172.630,36</b>
<b>III. Tangible fixed assets</b>	<b>131.135,09</b>	<b>143.130,36</b>
<b>C. Furniture and vehicles</b>	<b>131.135,09</b>	<b>143.130,36</b>
240100 Office Equipment	22.985,18	20.714,37
240109 Depreciation / Office equipment	-12.955,93	-10.949,31
240200 Computers	140.456,48	94.368,45
240209 Depreciation/computers	-75.907,63	-54.452,18
240300 Other office equipment	155.542,52	155.542,52
240309 Depreciation/other office equipment	-98.985,53	-62.093,49
<b>IV. Financial fixed assets</b>	<b>33.175,00</b>	<b>29.500,00</b>
288000 Guarantees paid cash	33.175,00	29.500,00
<b>CURRENT ASSETS</b>	<b>1.037.367,38</b>	<b>899.245,53</b>
<b>VII. Amounts receivable within 1 year</b>	<b>82.655,25</b>	<b>484.016,08</b>
<b>A. Trade debtors</b>	<b>76.215,74</b>	<b>110.816,20</b>
400000 Customers	39.265,05	98.933,48
400001 suppliers debit	36.872,06	0,00
406000 Advance payments	78,63	191,97
406100 Provision ONSS	0,00	11.690,75
407000 doubtful customers	27.399,00	8.869,50
409000 reduction of value acted	-27.399,00	-8.869,50
<b>B. Other amounts receivable</b>	<b>6.439,51</b>	<b>373.199,88</b>
410000 Receivable amounts	6.439,51	0,00
416000 European Parlement GRANT	0,00	373.199,88
<b>IX. Cash at bank and in hand</b>	<b>941.733,71</b>	<b>407.136,24</b>
550000 Bank Fortis 001-4334143-65	46.497,61	56.496,60
550110 Bank Triodos vue 46-31	328,12	387,12
550120 Bank Triodos membershipfees 73-01	5.202,34	164.150,10
550125 Bank Triodos Subsidies PE 74-02	850.000,08	38.009,06
550126 Bank Triodos fonds propres 75.03	1.470,78	120.910,89
550127 Bank Triodos 99-97 ind supports	754,76	704,59
550200 Paypal compte	31.471,10	26.434,59
570000 Central cash account	6.008,92	43,29
580000 Internal transfers	0,00	0,00
<b>X. Deferred charges and accrued income</b>	<b>12.978,42</b>	<b>8.093,21</b>
490000 deferred charges	12.978,42	7.715,88
491000 accrued income	0,00	377,33
<b>Total Assets</b>	<b>1.201.677,47</b>	<b>1.071.875,89</b>

	31/12/2018	31/12/2017
<b>EQUITY AND LIABILITIES</b>		
<b>CAPITAL AND RESERVES</b>	<b>683.443,94</b>	<b>731.030,24</b>
<b>I. Capital</b>	<b>68.926,71</b>	<b>68.926,71</b>
<b>A. Issued capital</b>	<b>68.926,71</b>	<b>68.926,71</b>
100000 Initial funds	68.926,71	68.926,71
<b>IV. Reserves</b>	<b>614.517,23</b>	<b>662.103,53</b>
<b>D. Available reserves</b>	<b>614.517,23</b>	<b>662.103,53</b>
133000 Campaign fund	287.535,09	410.121,39
133010 Social fund	155.000,00	155.000,00
133020 Special fund	50.000,00	50.000,00
133030 Congress fund	75.000,00	0,00
133040 Available reserve	46.982,14	46.982,14
<b>Result of the uncloses financial year</b>	<b>0,00</b>	<b>0,00</b>
<b>AMOUNTS PAYABLE</b>	<b>518.233,53</b>	<b>340.845,65</b>
<b>IX. Amounts payable within 1 year</b>	<b>481.082,01</b>	<b>165.796,93</b>
<b>C. Trade debts</b>	<b>337.499,77</b>	<b>90.923,75</b>
1. Suppliers	337.499,77	90.923,75
440000 Suppliers	207.982,37	90.923,75
440001 suppliers debet	28.560,00	0,00
444000 Invoices to receive	100.957,40	0,00
<b>E. Debts concerning taxes, salaries and social costs</b>	<b>143.582,24</b>	<b>74.873,18</b>
1. Taxes	23.737,18	1.464,77
451000 VAT payable	23.737,18	1.464,77
2. Renumeration and social costs	119.845,06	73.408,41
454100 Spanish social contribution + tax Sec.Gen.	0,00	2.677,92
456000 provision holiday pay	119.845,06	70.730,49
<b>X. Accrued charges and deferred income</b>	<b>37.151,52</b>	<b>175.048,72</b>
492000 accrued charges	37.151,52	113,20
493000 deferred income	0,00	174.935,52
<b>Total Liabilities</b>	<b>1.201.677,47</b>	<b>1.071.875,89</b>

**INCOME STATEMENT**

	31/12/2018	31/12/2017
<b>I. Operating income and charges</b>	<b>2.902.916,30</b>	<b>3.063.133,29</b>
<b>Other incomes</b>	<b>2.902.916,30</b>	<b>3.063.133,29</b>
730000 Membership fees Full Members	311.995,00	349.658,00
730010 Candidate Members	1.150,00	766,00
730020 Associate Members	0,00	1.840,00
730110 Supporters fees	0,00	13.359,60
730200 Participants fees	69.099,44	173.281,95
730300 Donations - Revenues - TILT!	595,43	0,00
732000 Donations	330,00	915,00
736000 Grant European Parliament	2.308.022,00	1.865.999,38
736100 Contribution in kind	0,00	47.406,82
736200 Return carry over	173.558,77	191.675,36
736300 return fund	0,00	292.148,00
740000 Invoiced costs	26.907,46	121.563,43
743209 amount deductible	5.973,96	0,00
743270 exonération PRP	927,51	773,42
743291 recuperation meal cheques	4.356,73	3.746,33
<b>I. Operating costs (-)</b>	<b>2.948.875,87</b>	<b>2.905.849,02</b>
<b>B. Services and other goods</b>	<b>1.681.647,67</b>	<b>1.899.152,25</b>
<b>Services and other goods</b>	<b>1.681.647,67</b>	<b>1.899.152,25</b>
610000 Office rent	77.482,80	76.363,00
610020 Office charges ( cleaning ...)	9.944,67	10.403,12
610030 Other maintenance costs	3.384,83	2.308,51
611000 maintenance copier	2.174,51	1.616,51
611003 Maintenance - Internet	19.537,03	15.394,74
611040 Other equipment	6.290,47	3.668,10
611910 carry-over to next year	37.142,52	173.558,77
612000 Water, heating oil, electricity	6.078,41	6.067,07
612100 Telephones, mobile phones	26.004,81	16.199,71
612110 Postal Charge	5.715,47	18.212,91
612200 Documentation costs / other	5.871,92	5.722,51
612205 Documentation costs / Archives	1.290,57	1.272,84
612300 Office supplies	9.024,83	7.073,41
612305 Office / small material	24.074,64	7.735,06
612321 Other administrative costs	845,81	980,34
613000 membership fees	10.395,00	10.500,00
613140 Insurances (not for staff)	1.500,01	4.276,57
613205 Costs Secretariat Social	7.596,34	6.352,27
613206 costs meal cheques company	2.209,09	1.548,38
613208 Professional training staff	4.268,29	17.349,67
613209 Costs Volunteers /bénévoles	1.054,00	100,00

613210	Attorney, Legal advice	63.399,31	28.883,69
613211	Accounting	5.570,32	4.914,90
613212	Auditing	121,00	0,00
613214	Consultancy costs ( expert,speaker ...)	286.783,22	8.113,05
613215	Consultancy press office	0,00	-4.425,18
613216	Per diem Committee	53.206,00	51.600,00
613230	Donations, liberal gifts	20.000,00	20.000,00
613250	Legal publication	943,58	203,11
613300	Travel (flight)	122.266,10	148.111,44
613301	Travel ( taxi)	12.122,99	11.440,86
613302	Travel ( car)	6.541,45	5.974,45
613303	Travel ( train - bus - boat)	40.782,16	46.896,37
613306	Participation / seminars and conferences	480,00	697,62
613310	Meetings /organisation (rent/plan/rooms)	166.695,68	456.912,79
613311	Food	109.274,64	216.815,34
613312	Accomodation	148.035,87	185.458,35
613313	Meetings / interpretation	0,00	36.255,49
613314	Meetings / hiring transportation	0,00	196,63
613315	Meetings others ( visa / assurances...)	0,00	3.676,56
613320	Committee members/ monthly fixed costs	5.760,00	6.590,00
613410	CO2 Compensation	15.000,00	7.500,00
613510	Contributions in kind	0,00	47.406,82
613552	Other meeting related costs	179,35	0,00
613650	FYEG grant	92.034,16	52.203,05
614000	Translations	57.342,66	18.178,64
614001	Printing and reproduction / others costs	17.249,52	25.758,71
614005	Publication costs / others ( party ...)	1.007,00	750,01
614020	Publicity campaigns costs	99.117,97	66.474,30
614021	Publicity costs / other campaigns	4.840,00	9.642,48
614100	Internet sites / maintenance	28.814,34	12.851,84
614105	Internet sites/ development	44.539,23	0,00
614200	Communication equipment (gadgets)	756,25	31.421,32
614300	Promoting materials campaigns	16.558,85	1.216,05
614500	Representation costs / Committee members	340,00	647,46
614501	Representation costs / staff	0,00	1.232,25
<b>C. Remuneration and social costs</b>		<b>1.147.608,29</b>	<b>902.628,71</b>
620200	Remuneration Staff	842.242,84	706.059,11
620210	transport home-office permanent staff	95,00	0,00
621000	Empl.contrib.social Staff	193.427,75	158.436,38
621200	Empl.contrib.social/secretary general	16.264,88	14.742,12
623000	Other Personnell costs	11.364,67	17.330,20
623100	Other Costs - Insurance staff	8.010,37	0,00
623291	meal cheques	27.088,21	22.003,20
625000	Allowance for vacation pay	119.845,06	70.730,49

625100	Application of holiday pay provision	-70.730,49	-86.672,79
<b>D. Depreciations</b>		<b>60.354,11</b>	<b>56.963,02</b>
630200	Allow. for depr./ furniture	2.006,62	2.181,36
630210	Allow for deprec / Computers	21.455,45	20.672,49
630220	Allow.for deprec/other office equip.	36.892,04	34.109,17
<b>E. Amounts written off</b>		<b>15.718,75</b>	<b>1.170,00</b>
633000	reduction of value	15.718,75	1.170,00
<b>G. Other operating charges</b>		<b>43.547,05</b>	<b>45.935,04</b>
640000	Invoiced Costs	26.907,46	17.851,72
642000	Realized loss/ membership fees	11.680,25	8.869,50
643000	Misc. operating expenses	4.959,34	19.213,82
<b>Operating profit (+)</b>		<b>0,00</b>	<b>157.284,27</b>
<b>Operating loss (-)</b>		<b>-45.959,57</b>	<b>0,00</b>
<b>II. Financial income</b>		<b>0,00</b>	<b>377,33</b>
751000	Fin. income from current assets	0,00	377,33
<b>II. Financial costs (-)</b>		<b>-1.776,73</b>	<b>-3.253,80</b>
654000	Diff payments	0,02	0,00
657000	Banking expenses	-1.776,75	-3.253,80
<b>III. Extraordinary income</b>		<b>150,00</b>	<b>1.135,24</b>
763000	Realized gain / previous years	150,00	1.135,24
<b>III. Extraordinary charges (-)</b>		<b>0,00</b>	<b>-5.543,04</b>
663100	Realized loss / previous years	0,00	-5.543,04
<b>Profit for the year before taxes</b>		<b>0,00</b>	<b>150.000,00</b>
<b>Loss for the year before taxes</b>		<b>-47.586,30</b>	<b>0,00</b>
<b>Profit for the year (+)</b>		<b>0,00</b>	<b>150.000,00</b>
<b>Loss for the year (-)</b>		<b>-47.586,30</b>	<b>0,00</b>
<b>Profit for the period available for appropriation (+)</b>		<b>0,00</b>	<b>150.000,00</b>
<b>Loss for the period available for appropriation (-)</b>		<b>-47.586,30</b>	<b>0,00</b>
<b>Appropriation account</b>		<b>47.586,30</b>	<b>-150.000,00</b>
693000	Approbation to the funds	-75.000,00	-150.000,00
792000	Deduction from the equity of specific reserves	122.586,30	0,00

# Budget report 2018

## OVERVIEW

	Accounts 2018		Revised Budget 2018		Difference between actual and budget
<b>Eligible expenditure</b>					
Category 1: Personnel costs		1.101.028		959.000	142.028
Category 2: Infrastructure and operating costs		277.630		271.300	6.330
Category 3: Administrative expenditure		226.924		214.500	12.424
Category 4: Meeting and representation costs		590.569		765.800	-175.231
Category 5: Information and publications, Campaign		649.031		759.027	-109.996
Category 6: Expenditure relating to contrib. in kind		0		0	0
Category 7: Carry over to first quarter of next year		-		0	
<b>Total Eligible Expenditure</b>		<b>2.845.181,69</b>		<b>2.969.627</b>	<b>-124.445</b>
<b>Total Non-eligible Expenditure</b>		<b>143.328</b>		<b>153.000</b>	<b>-9.672</b>
<b>TOTAL BUDGET EXPENDITURE</b>		<b>2.988.510,08</b>		<b>3.122.627</b>	<b>-134.117</b>
<b>Revenues</b>					
<b>European Parliament Grant</b>		<b>2.270.879</b>		<b>2.308.022</b>	<b>-37.143</b>
<b>Dissolution</b>		<b>296.145</b>		<b>333.599</b>	<b>-37.454</b>
Dissolution Congress Fund	122.586		160.000		
Provision from previous year to cover eligible costs for the first quarter	173.559		173.599		
<b>Own resources</b>		<b>383.170</b>		<b>411.000</b>	<b>-27.830</b>
Membership fees	313.145		330.000		-16.855
Donations	925		5.000		-4.075
Supporters' fees	0		15.000		-15.000
Participation fees	69.099		60.000		9.099
Financial income	0		1.000		-1.000
<b>Contributions in kind</b>		<b>0</b>		<b>0</b>	<b>0</b>
<b>Own resources earmarked to cover non-eligible expenditure</b>		<b>38.316</b>		<b>70.000</b>	<b>-31.684</b>
Invoiced costs	26.907		60.000		-33.093
Other	11.408		10.000		1.408
<b>TOTAL REVENUES</b>		<b>2.988.510</b>		<b>3.122.621</b>	<b>-134.111</b>
<b>Profit / Loss</b>		<b>0</b>		<b>-6</b>	<b>6</b>

	Accounts 2018	Revised Budget 2018	Difference between actual and rev. budget	Accounts 2017
<b>Eligible expenditure</b>	Preliminarily adopted by Committee 23 June 2019	Adopted by Council 20 May 2018		Adopted by Antwerp Council 20 May 2018
<b>Category 1: Personnel costs</b>	<b>1.101.027,87</b>	<b>959.000</b>	<b>142.028</b>	<b>915.560,10</b>
<b>1.1. Salaries</b>	<b>744.318,85</b>	<b>678.000</b>	<b>66.319</b>	<b>652.268,00</b>
1.1.1. Permanent staff	717.271,53	650.000		581.894,01
1.1.2. Temporary staff	27.047,32	28.000		70.373,99
<b>1.2. Contributions</b>	<b>209.692,63</b>	<b>160.000</b>	<b>49.693</b>	<b>160.447,66</b>
Employer costs	209.692,63	160.000		160.447,66
<b>1.3. Professional training</b>	<b>9.610,15</b>	<b>10.000</b>	<b>-390</b>	<b>9.041,35</b>
Staff Training	9.610,15	10.000		9.041,35
<b>1.4. Staff missions expenses</b>	<b>42.358,21</b>	<b>32.000</b>	<b>10.358</b>	<b>26.267,99</b>
1.4.1. Staff travel	37.973,06	25.000		25.349,84
1.4.2. Staff other costs	4.385,15	7.000		918,15
<b>1.5. Other personnel costs</b>	<b>95.048,03</b>	<b>79.000</b>	<b>16.048</b>	<b>67.535,10</b>
1.5.1. Other expenses Secretary-General	35.295,63	25.000		22.340,00
1.5.2. Other personnel costs (public transport, insurances, meal cheques)	56.886,65	43.000		40.669,92
1.5.3. Honorary fees, consultancy costs	1.712,15	10.000		4.425,18
1.5.4. Volunteers	1.153,60	1.000		100,00
<b>Category 2: Infrastructure and operating costs</b>	<b>277.630,17</b>	<b>271.300</b>	<b>6.330</b>	<b>233.065,21</b>
<b>2.1. Rent, charges and maintenance costs</b>	<b>96.982,41</b>	<b>108.500</b>	<b>-11.518</b>	<b>98.487,98</b>
2.1.1. Office rent	77.482,80	80.000		76.363,00
2.1.2. Charges (electricity, water, cleaning etc.)	16.114,78	25.000		18.977,72
2.1.3. Other maintenance costs	3.384,83	3.500		3.147,26
<b>2.2. Costs relating to the installation, operation and maintenance of equipment</b>	<b>49.366,58</b>	<b>30.000</b>	<b>19.367</b>	<b>30.238,41</b>
2.2.1. Copier maintenance	2.174,51	2.000		1.616,51
2.2.2. Internet	19.537,03	15.000		19.190,51
2.2.3. Office supplies small material	18.740,67	8.000		7.592,65
2.2.4. Other equipment (installation and operation)	8.914,37	5.000		1.838,74
<b>2.3. Depreciation of movable and immovable property</b>	<b>60.354,11</b>	<b>70.000</b>	<b>-9.646</b>	<b>56.861,00</b>
2.3.1. Furniture	2.006,62	5.000		2.179,76
2.3.2. Computers and office machinery	21.455,45	20.000		20.589,78
2.3.3. Other office equipment	36.892,04	45.000		34.091,46
<b>2.4. Stationery and office supplies</b>	<b>9.536,35</b>	<b>10.000</b>	<b>-464</b>	<b>9.715,92</b>
2.4.1. Paper and other supply	9.536,35	10.000		9.715,92
<b>2.5. Postal and telecommunications charges</b>	<b>25.564,77</b>	<b>22.000</b>	<b>3.565</b>	<b>20.233,64</b>
2.5.1. Postal charges	1.694,63	10.000		6.800,47
2.5.2. Telephones, mobile phones	23.870,14	12.000		13.433,17
<b>2.6. Printing, translation and reproduction costs</b>	<b>30.065,95</b>	<b>20.000</b>	<b>10.066</b>	<b>11.138,26</b>
2.6.1. Translations	25.622,49	17.000		11.138,26
2.6.2. Other costs	4.443,46	3.000		0,00

	Accounts 2018	Revised Budget 2018	Difference between actual and rev. budget	Accounts 2017
<b>2.7. Other infrastructure costs</b>	<b>5,760.00</b>	<b>10,800</b>	<b>-5,040</b>	<b>6,390.00</b>
2.7.1. Other infrastructure costs	0,00	3,000	0,00	0,00
2.7.2. Office costs Committee members	5,760.00	7,800	6,390.00	6,390.00
<b>Category 3: Administrative expenditure</b>	<b>226,924.07</b>	<b>214,500</b>	<b>12,424</b>	<b>158,166,99</b>
<b>3.1. Documentation costs (newspapers, press agencies)</b>	<b>7,135.54</b>	<b>13,000</b>	<b>-5,864</b>	<b>6,718,95</b>
3.1.1. Archive	1,290,57	3,000	1,272,84	5,446,11
3.1.2. Other documentation costs	5,844,97	10,000	5,446,11	
<b>3.2. Costs of studies and research</b>	<b>0,00</b>	<b>0</b>	<b>0</b>	<b>0,00</b>
Research	0,00	0	0,00	0,00
<b>3.3. Legal costs</b>	<b>52,097,69</b>	<b>15,000</b>	<b>37,098</b>	<b>29,086,80</b>
Attorney, legal advice	52,097,69	15,000	37,098	29,086,80
<b>3.4. Accounting and audit costs</b>	<b>5,691,32</b>	<b>6,000</b>	<b>-309</b>	<b>4,842,30</b>
3.4.1. Accounting	5,570,32	5,000	4,842,30	4,842,30
3.4.2. Auditing	121,00	1,000	0,00	0,00
<b>3.5. Support to affiliated organisations</b>	<b>102,429,16</b>	<b>111,000</b>	<b>-8,571</b>	<b>62,703,05</b>
3.5.1. FYEG contribution 3,5%	92,034,16	100,000	52,203,05	52,203,05
3.5.2. Global Greens membership fee	10,395,00	11,000	10,500,00	10,500,00
<b>3.6. Miscellaneous administrative costs</b>	<b>59,570,36</b>	<b>69,500</b>	<b>-9,930</b>	<b>54,815,89</b>
3.6.1. Other administrative costs	6,364,36	3,000	4,215,89	4,215,89
3.6.2. Honorary fees Committee	53,206,00	66,500	50,600,00	50,600,00
<b>Category 4: Meeting and representation costs</b>	<b>590,568,84</b>	<b>765,800</b>	<b>-175,231</b>	<b>1,145,436,91</b>
<b>4.1. Costs of the meetings of the EGP</b>	<b>504,953,64</b>	<b>683,500</b>	<b>-178,546</b>	<b>1,040,409,75</b>
4.1.1. Committee meetings	49,151,96	45,000	4,152	48,770,87
4.1.2. Spring Council	116,634,84	143,500	26,865	603,349,41
4.1.3. Fall Council	176,337,75	155,000	21,338	154,478,34
4.1.3.1. Special Council reimbursement	1,183,00	15,000	-13,817	14,947,71
4.1.4. Working Group meetings	2,554,53	15,000	-12,445	18,473,42
4.1.5. EGP priority projects (according to Activity Plan)	86,307,61	150,000	-63,692	100,919,87
4.1.6. EGP Networks (ENGS, Balkan, Gender, LGBT)	0,00	20,000	-20,000	22,405,37
4.1.7. Local Councilors' Networks (LCN)	0,00	3,000	-3,000	0,00
4.1.8. Changemaking Network TILT	3,233,21	20,000	-16,767	0,00
4.1.9. Party Leaders' Meetings	17,463,15	22,000	-4,537	12,531,04
4.1.10. Other meetings	14,714,82	15,000	-15,000	23,507,67
4.1.11. Committee mission travel costs incl. FFM	37,372,77	40,000	-2,627	36,210,14
4.1.12. Green Cities / Local Councilors Conference	0,00	40,000	-40,000	4,815,91
<b>4.2. Participation in seminars and conferences</b>	<b>22,253,68</b>	<b>22,000</b>	<b>254</b>	<b>20,590,24</b>
4.2.1. EGP participation in Global Greens activities	2,253,68	2,000	590,24	590,24
4.2.2. Support for the Global Greens Secretariat	20,000,00	20,000	20,000,00	20,000,00
<b>4.3. Representation costs</b>	<b>0,00</b>	<b>2,000</b>	<b>-2,000</b>	<b>316,31</b>
Expenses Committee members	0,00	2,000	316,31	316,31
<b>4.4. Costs of invitations</b>	<b>22,00</b>	<b>2,000</b>	<b>-1,978</b>	<b>0,00</b>
Invitations	22,00	2,000	0,00	0,00



	Accounts 2018	Revised Budget 2018	Difference between actual and rev. budget	Accounts 2017
<b>4.5. Other meeting-related costs</b>	10.000,00	11.000	-1.000	7.500,00
4.5.1. Other costs	0,00	1.000		0,00
4.5.2. CO2 compensation	10.000,00	10.000		7.500,00
<b>4.6. Other European Activities</b>	53.339,52	45.300	8.040	76.820,61
4.6.1. Transnational activities and coop. member parties	46.866,38	40.000		45.877,39
4.6.2. Joint activities FYEG/ EGP	6.473,14	5.300		30.743,22
<b>Category 5: Information and publications</b>	649.030,74	759.027	-109.996	76.939,22
<b>5.1. Publications</b>	0,00	5.000	-5.000	2.126,39
Leaflets and publications	0,00	5.000		2.126,39
<b>5.2. Digital Communication</b>	21.615,88	15.000	6.616	11.263,81
5.2.1. Maintenance	16.748,97	15.000		11.263,81
5.2.2. Development	4.866,91	0	4.866,91	0,00
<b>5.3. Publicity campaigns</b>	63.940,91	63.000	941	60.044,13
5.3.1. Publicity campaigns	206,87	30.000		33.406,90
5.3.2. Other campaign costs	0,00	3.000		8.654,27
5.3.3. Digital Campaigns	63.734,04	30.000	33.734,04	17.982,96
<b>5.4. Communications equipment (gadgets)</b>	11.603,90	5.000	6.604	3.504,89
5.4.1. General	11.603,90	5.000	6.604	3.504,89
<b>5.5. Seminars and Exhibitions</b>	0,00	0	0	0,00
<b>5.6. Election campaign costs</b>	551.870,05	671.027	-119.157	0,00
5.6.1. Allocated costs according to campaign budget plan	397.492,68	436.027	-38.534	0,00
5.6.2. Staff costs (including employers contribution)	154.377,37	235.000	-80.623	0,00
<b>Category 6: Expenditure relating to contribution in kind</b>	0,00	0	0	47.406,82
<b>Category 7: Allocations</b>	0,00	0	0	173.558,77
Carry over to first quarter of next year	0,00	0		173.558,77
<b>Total Eligible Expenditure</b>	2.845.181,69	2.969.627	-124.445	2.750.134,02
<b>B. Non-eligible expenditure</b>				
<b>B.1. Provisions</b>	75.000,00	75.000	0	150.000,00
Campaign Fund	0,00	0		150.000,00
Social Fund	0,00	0		0,00
Property Fund	0,00	0		0,00
Congress Fund	75.000,00	75.000		0,00
Operational Reserve	0,00	0		0,00
<b>B.2. Financial charges</b>	1.776,73	2.500	-723	3.242,59
<b>B.3. Exchange losses</b>	0,00	500	-500	0,00
<b>B.4. Realized losses</b>	15.718,75	5.000	22.399	34.092,54
<b>B.4.1 Doubtful debts</b>	11.680,25			
<b>5. Others</b>	39.152,66	70.000	-30.847	127.176,71
Invoiced costs	26.907,46	60.000	-33.092,54	125.979,68
Other	12.245,20	10.000	1.197,03	1.197,03
<b>TOTAL NON-ELIGIBLE EXPENDITURE</b>	143.328,39	153.000	-9.672	314.511,84

# Budget report 2018



	Accounts 2018	Revised Budget 2018	Difference between actual and rev. budget	Accounts 2017
<b>TOTAL BUDGET EXPENDITURE</b>	<b>2.988.510,08</b>	<b>3.122.627</b>	<b>-134.117</b>	<b>3.064.645,86</b>
<b>D. Revenues</b>				<b>1.865.999,38</b>
<b>D.1 European Parliament Grant</b>	<b>2.270.879,48</b>	<b>2.308.022</b>	<b>-37.143</b>	<b>1.865.999,38</b>
Grant European Parliament	2.308.022,00	2.308.022		
Carry-over to 2019	-37.142,52			
<b>Dissolution</b>	<b>296.145,07</b>	<b>333.599</b>	<b>-37.454</b>	<b>483.823,36</b>
Campaign / Congress Fund	122.586,30	160.000		292.148,00
Provision from previous year to cover eligible costs for the first quarter (carry-over)	173.558,77	173.599		191.675,36
<b>Own resources</b>	<b>383.169,87</b>	<b>481.000</b>	<b>-97.830</b>	<b>535.781,63</b>
Membership fees	313.145,00	330.000	-16.855	352.264,00
Donations	925,43	5.000	-4.075	865,00
Supporters' fees	0,00	15.000	-15.000	13.409,60
Participation fees	69.099,44	60.000	9.099	168.865,70
Financial income	0,00	1.000	-1.000	377,33
<b>Contributions in kind</b>	<b>0,00</b>	<b>0</b>	<b>0</b>	<b>47.406,82</b>
<b>Own Resources earmarked to cover non-eligible expenditure</b>	<b>38.315,66</b>	<b>70.000</b>	<b>-31.684</b>	<b>131.634,67</b>
Invoiced costs	26.907,46	60.000	-33.093	125.979,68
Other own resources	150,00	0	150	
Miscellaneous	11.258,20	10.000	1.258	5.654,99
<b>TOTAL REVENUES</b>	<b>2.988.510,08</b>	<b>3.122.621</b>	<b>-134.111</b>	<b>3.064.646</b>
<b>Profit / Loss</b>	<b>0,00</b>	<b>-6</b>		<b>0,00</b>

85% eligible costs (maximum grand Eur Parl)

15% revenue (Minimum for own resources)

2.270.879,48  
400.743,44

2.376.623,80  
419.404,20

400.743,44  
488.000

2.174.689,86  
383.768,80

513.417,79



## Development of Funds 2014 - 2019

as adopted by the EGP Autumn Council Nov 2018 in Berlin

	2014	2015	2016	2017	2018	2019
Initial Fund	68.927	68.927	68.927	68.927	68.927	68.927
Operational Reserve	47.226	47.226	47.226	47.226	47.226	47.226
Property Fund	50.000	50.000	50.000	50.000	50.000	50.000
Social Fund	155.000	155.000	155.000	155.000	155.000	155.000
Campaign Fund	104.448	179.448	260.121	410.121	287.535	0
Congress Fund	283.648	292.148	292.148	0	75.000	150.000
<b>TOTAL</b>	<b>709.249</b>	<b>792.749</b>	<b>873.422</b>	<b>731.274</b>	<b>683.688</b>	<b>471.153</b>

All figures for 31 December

## Independent auditor's report to European Green Party AISBL for the year ended 31 December 2018

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 2018, the income statement for the year ended 31 December 2018 and the disclosures (all elements together the "Annual Accounts") using the abbreviated schedule and on the Final Statement of reimbursable expenditure actually incurred as well as on compliance with rules and regulations applicable to funding of European political parties and European political foundations 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 ended 31 December 2018.

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

#### Unqualified opinion

We have audited the Annual Accounts of European Green Party AISBL (the "Entity"), that comprise the balance sheet on 31 December 2018, as well as the income statement of the year and the disclosures, which show a balance sheet total of € 1.201.677,47 and of which the income statement shows a negative result for the year of € 47.586,30.

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 2018, and of its results for the year then ended, prepared in accordance with the financial reporting framework applicable in Belgium, using the abbreviated schedule.

We have also audited the Final Statement of reimbursable expenditure actually incurred for the year ended 31 December 2018 in accordance with rules and regulations applicable to funding of European political parties and European political foundations of European Green Party AISBL.

In our opinion, the Final Statement of reimbursable expenditure actually incurred of the

Entity for the year ended 31 December 2018 is prepared, in all material respects, in accordance with rules and regulations applicable to funding of European political parties and European political foundations.

#### Basis for the unqualified opinion

We conducted our audit in accordance with International Standards on Auditing ("ISA"). Our responsibilities under those standards are further described in the "Our responsibilities for the audit of the Annual Accounts and the Final Statement of reimbursable 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 the Final Statement of reimbursable 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.

### **Other Matters**

On 29 March 2017, the United Kingdom invoked Article 50 of the Treaty on European Union (TEU) and notified its intention to withdraw from the European Union and the European Atomic Energy Community (EURATOM). At present, negotiations on the withdrawal arrangements are ongoing.

The Entity has not made any disclosure of its assessment of the impact of Brexit in Annual Accounts.

We have considered the uncertainties related to the potential effects of Brexit and the assumptions made by the Entity in this respect on its operations and financial situation.

### **Responsibilities of the Members of the Board for the preparation of the Annual Accounts and the Final Statement of reimbursable 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 Belgium and the Final Statement of reimbursable 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 reimbursable 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 contribution awarded and must comply with the provisions of the Regulation (EU, Euratom) No 1141/2014 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 reimbursable expenditure actually incurred**

Our objectives are to obtain reasonable assurance whether the Annual Accounts and the Final Statement of reimbursable 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 reimbursable 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 ISA 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 reimbursable expenditure actually incurred.

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

As part of an audit, in accordance with ISA, 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 reimbursable 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 reimbursable expenditure actually incurred, and evaluating whether these Annual Accounts and the Final Statement of reimbursable 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 Belgium, its articles of association, the legal and regulatory requirements regarding bookkeeping and the provisions of the European Parliament's contribution decision, Regulation (EU, Euratom) No 1141/2014 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 contribution decision, Regulation (EU, Euratom) No 1141/2014 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 reimbursable expenditure actually incurred and we have

remained independent of the Entity during the course of our mandate.

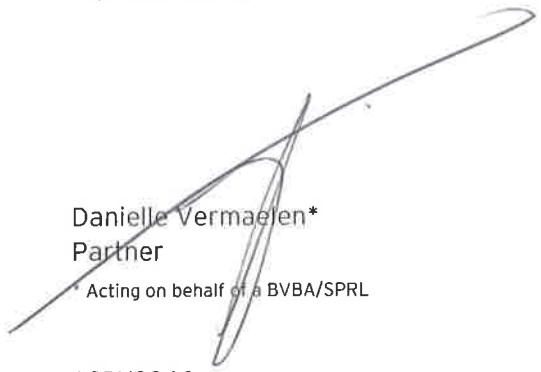
### Other communications

- ▶ Without prejudice to certain formal aspects of minor importance, the accounting records were maintained in accordance with the legal and regulatory requirements applicable in Belgium;
- ▶ The costs declared were actually incurred;
- ▶ The statement of revenue is exhaustive;
- ▶ The financial documents submitted by the entity to Parliament are consistent with the financial provisions of the Funding Decision;
- ▶ The obligations arising from Regulation (EU, Euratom) No 1141/2014, in particular from Article 20 thereof, have been met;
- ▶ The obligations arising from the Funding Decision, in particular from Article II.9 and Article II.18 thereof, have been met;
- ▶ The contributions in kind have actually been provided to the entity and have been valued in compliance with the applicable rules;

- ▶ Any unused part of Union funding was carried-over to the next financial year;
- ▶ The unused part of Union funding was used in accordance with Article 204k(2) of the Financial Regulation;
- ▶ Any surplus of own resources was transferred to the reserve;
- ▶ We were not yet provided with the financial statements prepared in accordance with the international accounting standards defined in article 2 of regulation (EC) No 1606/2002. The financial statements prepared in accordance to the international accounting standards will be subject to a separate audit opinion.

Diegem, 19 June 2019

Ernst & Young Réviseurs d'Entreprises scrl  
represented by



Danielle Vermaelen\*

Partner

\* Acting on behalf of a BVBA/SPRL

19DV0946



**EY**

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## Annual Accounts

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201				1	EUR	
NAT.	Date du dépôt	N° 0872.183.517	P.	U.	D.	A-asbl 1.1

**COMPTES ANNUELS EN EUROS (2 décimales)**

DENOMINATION: **PARTI VERT EUROPEEN**

Forme juridique: **AISBL**

Adresse: **Rue Wiertz**

N°: **31**

Code postal: **1050**

Commune: **Bruxelles 5**

Pays: **Belgique**

Registre des personnes morales (RPM) - Tribunal de l'entreprise de **Bruxelles, francophone**

Adresse Internet \*:

Numéro d'entreprise

**0872.183.517**

DATE **9/04/2018** du dépôt de l'acte constitutif OU du document le plus récent mentionnant la date de publication des actes constitutif et modificatif(s) des statuts.

COMPTES ANNUELS approuvés par l'assemblée générale\*\* du

**10/11/2019**

et relatifs à l'exercice couvrant la période du

**1/01/2018**

au

**31/12/2018**

Exercice précédent du

**1/01/2017**

au

**31/12/2017**

Les montants relatifs à l'exercice précédent ~~ont~~ / ne sont pas \*\*\* identiques à ceux publiés antérieurement

LISTE COMPLÈTE avec nom, prénoms, profession, domicile (adresse, numéro, code postal et commune) et fonction au sein de l'association ou de la fondation des ADMINISTRATEURS ET COMMISSAIRES et, le cas échéant, du représentant en Belgique de l'association étrangère

**FRASSONI Monica**

Via Valrendena 20 , 25123 Brescia, Italie

Fonction : Vice-président du Conseil d'Administration

Mandat : 13/11/2015- 10/11/2019

**BUTIKOFER Hans Reinhard**

Wilhelmhavener Strasse 33 , 10551 Berlin, Allemagne

Fonction : Vice-président du Conseil d'Administration

Mandat : 13/11/2015- 10/11/2019

**GARCIA SANZ Maria del Mar**

Jovellanos 54 , 08201 Sabadell, Espagne

Fonction : Secrétaire général

Mandat : 13/11/2015- 10/11/2019

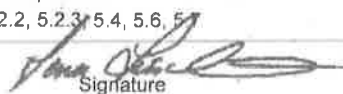
Documents joints aux présents comptes annuels:

Nombre total de pages déposées:

**14**

Numéros des sections du document normalisé non déposées parce que sans

objet: 5.1.1, 5.2.1, 5.2.2, 5.2.3, 5.4, 5.6, 5

  
Signature

(nom et qualité)

**LINDSTORM LENA**

**TRESTORIERE**

  
Signature

(nom et qualité)

**MAR GARCIA**

**SECRETARE GENERALE**

\* Mention facultative.

\*\* Par le conseil d'administration dans le cas d'une fondation / par l'organe général de direction dans le cas d'une association internationale sans but lucratif.

\*\*\* Biffer la mention inutile.

## LISTE DES ADMINISTRATEURS ET COMMISSAIRES (suite de la page précédente)

**LINDSTRÖM Lena**

Hemlinge 12 , 74022 Balinge, Suède

Fonction : Trésorier

Mandat : 13/11/2015- 10/11/2019

**Berg Michal**

Luh. 1783 , 75501 Vsetin, République Tchèque

Fonction : Administrateur

Mandat : 20/05/2018- 10/11/2019

**DELBOS-CORFIELD Gwendoline**

Chemin de l'Abreuvoir 5 , 38660 Saint Hilaire du Touvet, France

Fonction : Autre fonction

Mandat : 13/11/2015- 10/11/2019

**HUYTEBROECK Evelyne**

Avenue Van Volxem 171 , 1190 Bruxelles 19, Belgique

Fonction : Administrateur

Mandat : 13/11/2015- 10/11/2019

**TYNKKYNEN Oras**

Nasilinnan 33AC , boîte 3, 33200 TAMPERE, Finlande

Fonction : Autre fonction

Mandat : 13/11/2015- 10/11/2019

**WAITZ Thomas**

Grosswalz 9 , 8463 Leutschach an der Weinstrass, Autriche

Fonction : Autre fonction

Mandat : 2/04/2017- 10/11/2019

### MISSION DE VÉRIFICATION OU DE REDRESSEMENT

Mentions facultatives:

- dans le cas où des comptes annuels ont été vérifiés ou redressés par un expert-comptable externe ou par un réviseur d'entreprises qui n'est pas le commissaire, peuvent être mentionnés ci-après: les nom, prénoms, profession et domicile de chaque expert-comptable externe ou réviseur d'entreprises et son numéro de membre auprès de son Institut ainsi que la nature de sa mission:
  - A. La tenue des comptes de l'association ou de la fondation,
  - B. L'établissement des comptes annuels,
  - C. La vérification des comptes annuels et/ou
  - D. Le redressement des comptes annuels.
  
- si des missions visées sous A. ou sous B. ont été accomplies par des comptables agréés ou par des comptables-fiscalistes agréés, peuvent être mentionnés ci-après: les nom, prénoms, profession et domicile de chaque comptable agréé ou comptable-fiscaliste agréé et son numéro de membre auprès de l'Institut Professionnel des Comptables et Fiscalistes agréés ainsi que la nature de sa mission.

Nom, prénoms, profession, domicile	Numéro de membre	Nature de la mission (A, B, C et/ou D)

**BILAN APRES REPARTITION**

	Ann.	Codes	Exercice	Exercice précédent
<b>ACTIF</b>				
<b>ACTIFS IMMOBILISÉS</b>		20/28	<u>164.310,09</u>	<u>172.630,36</u>
Frais d'établissement		20		
Immobilisations incorporelles	5.1.1	21		
<b>Immobilisations corporelles</b>	5.1.2	22/27	<u>131.135,09</u>	<u>143.130,36</u>
Terrains et constructions		22		
Appartenant à l'association ou à la fondation en pleine propriété		22/91		
Autres		22/92		
Installations, machines et outillage		23		
Appartenant à l'association ou à la fondation en pleine propriété		231		
Autres		232		
Mobilier et matériel roulant		24	131.135,09	143.130,36
Appartenant à l'association ou à la fondation en pleine propriété		241	131.135,09	143.130,36
Autres		242		
Location-financement et droits similaires		25		
Autres immobilisations corporelles		26		
Appartenant à l'association ou à la fondation en pleine propriété		261		
Autres		262		
Immobilisations en cours et acomptes versés		27		
Immobilisations financières	5.1.3/ 5.2.1	28	33.175,00	29.500,00
<b>ACTIFS CIRCULANTS</b>		29/58	<u>1.037.367,38</u>	<u>899.245,53</u>
Créances à plus d'un an		29		
Créances commerciales		290		
Autres créances		291		
dont créances non productives d'intérêts ou assorties d'un intérêt anormalement faible		2915		
Stocks et commandes en cours d'exécution		3		
Stocks		30/36		
Commandes en cours d'exécution		37		
Créances à un an au plus		40/41	82.655,25	484.016,08
Créances commerciales		40	76.215,74	110.816,20
Autres créances		41	6.439,51	373.199,88
dont créances non productives d'intérêts ou assorties d'un intérêt anormalement faible		415		
Placements de trésorerie	5.2.1	50/53		
Valeurs disponibles		54/58	941.733,71	407.136,24
Comptes de régularisation		490/1	-12.978,42	-8.093,21
<b>TOTAL DE L'ACTIF</b>		20/58	<u>1.201.677,47</u>	<u>1.071.875,89</u>

PASSIF	Ann.	Codes	Exercice	Exercice précédent
<b>FONDS SOCIAL</b> .....		10/15	683.443,94	731.030,24
<b>Fonds de l'association ou de la fondation</b> .....		10	68.926,71	68.926,71
Patrimoine de départ .....		100	68.926,71	68.926,71
Moyens permanents .....		101		
<b>Plus-values de réévaluation</b> .....		12		
<b>Fonds affectés</b> .....	5.3	13	614.517,23	662.103,53
<b>Résultat positif (négatif) reporté</b> .....		14		
<b>Subsides en capital</b> .....		15		
<b>PROVISIONS</b> .....	5.3	16		
<b>Provisions pour risques et charges</b> .....		160/5		
<b>Provisions pour subsides et legs à rembourser et pour dons avec droit de reprise</b> .....		168		
<b>DETTES</b> .....		17/49	518.233,53	340.845,65
<b>Dettes à plus d'un an</b> .....	5.4	17		
Dettes financières .....		170/4		
Etablissements de crédit, dettes de location-financement et assimilées .....		172/3		
Autres emprunts .....		174/0		
Dettes commerciales .....		175		
Acomptes reçus sur commandes .....		176		
Autres dettes .....		179		
Productives d'intérêts .....		1790		
Non productives d'intérêts ou assorties d'un intérêt anormalement faible .....		1791		
Cautionnements reçus en numéraire .....		1792		
<b>Dettes à un an au plus</b> .....	5.4	42/48	481.082,01	165.796,93
Dettes à plus d'un an échéant dans l'année .....		42		
Dettes financières .....		43		
Etablissements de crédit .....		430/8		
Autres emprunts .....		439		
Dettes commerciales .....		44	337.499,77	90.923,75
Fournisseurs .....		440/4	337.499,77	90.923,75
Effets à payer .....		441		
Acomptes reçus sur commandes .....		46		
Dettes fiscales, salariales et sociales .....		45	143.582,24	74.873,18
Impôts .....		450/3	23.737,18	1.464,77
Rémunérations et charges sociales .....		454/9	119.845,06	73.408,41
Dettes diverses .....		48		
Obligations et coupons échus, subsides à rembourser et cautionnements reçus en numéraire .....		480/8		
Autres dettes productives d'intérêts .....		4890		
Autres dettes non productives d'intérêts ou assorties d'un intérêt anormalement faible .....		4891		
<b>Comptes de régularisation</b> .....		492/3	37.151,52	175.048,72
<b>TOTAL DU PASSIF</b> .....		10/49	1.201.677,47	1.071.875,89

**COMPTE DE RÉSULTATS**

	Ann.	Codes	Exercice	Exercice précédent
<b>Produits et charges d'exploitation</b>				
Marge brute d'exploitation .....(+)/(-)		9900	1.221.268,63	1.163.981,04
Ventes et prestations* .....		70/74	2.902.916,30	3.063.133,29
Chiffre d'affaires* .....		70		
Cotisations, dons, legs et subsides* .....		73	2.864.750,64	2.937.050,11
Approvisionnements, marchandises, services et biens divers* .....		60/61	1.681.647,67	1.899.152,25
Rémunérations, charges sociales et pensions .....(+)/(-)	5.5	62	1.147.608,29	902.628,71
Amortissements et réductions de valeur sur frais d'établissement, sur immobilisations incorporelles et corporelles .....		630	60.354,11	56.963,02
Réductions de valeur sur stocks, sur commandes en cours d'exécution et sur créances commerciales: dotations (reprises) .....(+)/(-)		631/4	15.718,75	1.170,00
Provisions pour risques et charges: dotations (utilisations et reprises) .....(+)/(-)		635/8		
Autres charges d'exploitation .....		640/8	43.547,05	45.935,04
Charges d'exploitation portées à l'actif au titre de frais de restructuration .....		649		
<b>Résultat positif (négatif) d'exploitation .....(+)/(-)</b>		9901	<u>-45.959,57</u>	<u>157.284,27</u>
<b>Produits financiers</b> .....	5.5	75		377,33
<b>Charges financières</b> .....	5.5	65	1.776,73	3.253,80
<b>Résultat positif (négatif) courant .....(+)/(-)</b>		9902	<u>-47.736,30</u>	<u>154.407,80</u>
<b>Produits exceptionnels</b> .....		76	150,00	1.135,24
<b>Charges exceptionnelles</b> .....		66		5.543,04
<b>Résultat positif (négatif) de l'exercice .....(+)/(-)</b>		9904	<u>-47.586,30</u>	<u>150.000,00</u>

\* Mention facultative.

**AFFECTATIONS ET PRELEVEMENTS**

	Codes	Exercice	Exercice précédent
<b>Résultat positif (négatif) à affecter</b> .....(+)/(-)	9906	-47.586,30	150.000,00
<b>Résultat positif (négatif) de l'exercice à affecter</b> .....(+)/(-)	9905	-47.586,30	150.000,00
<b>Résultat positif (négatif) de l'exercice antérieur reporté</b> .....(+)/(-)	14P		
<b>Prélèvement sur les capitaux propres</b> .....	791/2	122.586,30	
sur les fonds de l'association ou de la fondation .....	791		
sur les fonds affectés .....	792	122.586,30	
<b>Affectation aux fonds affectés</b> .....	692	75.000,00	150.000,00
<b>Résultat positif (négatif) à reporter</b> .....(+)/(-)	(14)		

	Codes	Exercice	Exercice précédent
<b>IMMOBILISATIONS CORPORELLES</b>			
Valeur d'acquisition au terme de l'exercice .....	8199P	xxxxxxxxxxxxxxxx	270.625,34
<b>Mutations de l'exercice</b>			
Acquisitions, y compris la production immobilisée .....	8169	48.358,84	
Cessions et désaffectations .....	8179		
Transferts d'une rubrique à une autre.....(+)/(-)	8189		
Valeur d'acquisition au terme de l'exercice .....	8199	318.984,18	
<b>Plus-values au terme de l'exercice</b> .....			
8259P xxxxxxxxxxxxxxxxxxx			
<b>Mutations de l'exercice</b>			
Actées .....	8219		
Acquises de tiers .....	8229		
Annulées .....	8239		
Transférées d'une rubrique à une autre.....(+)/(-)	8249		
Plus-values au terme de l'exercice .....	8259		
<b>Amortissements et réductions de valeur au terme de l'exercice</b> .....			
8329P xxxxxxxxxxxxxxxxxxx			
<b>Mutations de l'exercice</b>			
Actés .....	8279	60.354,11	
Repris .....	8289		
Acquis de tiers .....	8299		
Annulés à la suite de cessions et désaffectations .....	8309		
Transférés d'une rubrique à une autre.....(+)/(-)	8319		
Amortissements et réductions de valeur au terme de l'exercice .....	8329	187.849,09	
<b>VALEUR COMPTABLE NETTE AU TERME DE L'EXERCICE</b> .....	(22/27)	131.135,09	
<b>DONT</b>			
Appartenant à l'association ou à la fondation en pleine propriété .....	8349	131.135,09	



**IMMOBILISATIONS FINANCIÈRES**

	Codes	Exercice	Exercice précédent
<b>Valeur d'acquisition au terme de l'exercice</b> .....	8395P	xxxxxxxxxxxxxxx	29.500,00
<b>Mutations de l'exercice</b>			
Acquisitions .....	8365	3.675,00	
Cessions et retraits .....	8375		
Transferts d'une rubrique à une autre .....	8385		
Autres mutations .....	8386		
<b>Valeur d'acquisition au terme de l'exercice</b> .....	8395	33.175,00	
<b>Plus-values au terme de l'exercice</b> .....	8455P	xxxxxxxxxxxxxxx	
<b>Mutations de l'exercice</b>			
Actées .....	8415		
Acquises de tiers .....	8425		
Annulées .....	8435		
Transférées d'une rubrique à une autre .....	8445		
<b>Plus-values au terme de l'exercice</b> .....	8455		
<b>Réductions de valeur au terme de l'exercice</b> .....	8525P	xxxxxxxxxxxxxxx	
<b>Mutations de l'exercice</b>			
Actées .....	8475		
Reprises .....	8485		
Acquises de tiers .....	8495		
Annulées à la suite de cessions et retraits .....	8505		
Transférées d'une rubrique à une autre .....	8515		
<b>Réductions de valeur au terme de l'exercice</b> .....	8525		
<b>Montants non appelés au terme de l'exercice</b> .....	8555P	xxxxxxxxxxxxxxx	
<b>Mutations de l'exercice</b> .....	8545		
<b>Montants non appelés au terme de l'exercice</b> .....	8555		
<b>VALEUR COMPTABLE NETTE AU TERME DE L'EXERCICE</b> .....	(28)	33.175,00	

**ETAT DES FONDS AFFECTES ET PROVISIONS****ETAT DES FONDS AFFECTES**

Règles d'évaluation adoptées pour la détermination des montants affectés (rubrique 13 du passif)

**PROVISIONS**

Ventilation de la rubrique 160/5 du passif ("Provisions pour risques et charges") si celle-ci représente un montant important

Ventilation de la rubrique 168 du passif ("Provisions pour subsides et legs à rembourser et pour dons avec droit de reprise") si celle-ci représente un montant important

Exercice

**RESULTATS****PERSONNEL ET FRAIS DE PERSONNEL**

Travailleurs pour lesquels l'association ou la fondation a introduit une déclaration DIMONA ou qui sont inscrits au registre général du personnel

	Codes	Exercice	Exercice précédent
Nombre total à la date de clôture .....	9086	22	13
Effectif moyen du personnel calculé en équivalents temps plein .....	9087	16,3	14,3
Nombre d'heures effectivement prestées .....	9088	28.233	25.684

**Frais de personnel**

Rémunérations et avantages sociaux directs .....	620	842.337,84	706.059,11
Cotisations patronales d'assurances sociales .....	621	209.692,63	173.178,50
Primes patronales pour assurances extralégales .....	622		
Autres frais de personnel .....	623	95.577,82	23.391,10
Pensions de retraite et de survie .....	624		

**RÉSULTATS FINANCIERS**

Intérêts intercalaires portés à l'actif .....

6503

Montant de l'escompte à charge de l'association ou de la fondation sur la négociation de créances .....

653

Montant par solde des provisions à caractère financier constituées (utilisées ou reprises) .....

656

(+)/(-)

**BILAN SOCIAL**

Numéros des commissions paritaires dont dépend l'association ou la fondation:

**TRAVAILLEURS POUR LESQUELS L'ASSOCIATION OU LA FONDATION A INTRODUIT UNE DECLARATION DIMONA OU QUI SONT INSCRITS AU REGISTRE GENERAL DU PERSONNEL**

	Codes	1. Temps plein (exercice)	2. Temps partiel (exercice)	3. Total (T) ou total en équivalents temps plein (ETP) (exercice)	3P. Total (T) ou total en équivalents temps plein (ETP) (exercice précédent)
<b>Au cours de l'exercice et de l'exercice précédent</b>					
Nombre moyen de travailleurs .....	100	16,2	0,2	16,3 (ETP)	14,3 (ETP)
Nombre effectif d'heures prestées .....	101	27.977	256	28.233 (T)	25.684 (T)
Frais de personnel .....	102	1.137.202,46	10.405,83	1.147.608,29 (T)	902.628,71 (T)

	Codes	1. Temps plein	2. Temps partiel	3. Total en équivalents temps plein
<b>A la date de clôture de l'exercice</b>				
<b>Nombre de travailleurs</b>	105	22		22,0
<b>Par type de contrat de travail</b>				
Contrat à durée indéterminée .....	110	11		11,0
Contrat à durée déterminée .....	111	11		11,0
Contrat pour l'exécution d'un travail nettement défini .....	112			
Contrat de remplacement .....	113			
<b>Par sexe et niveau d'études</b>				
Hommes .....	120	10		10,0
de niveau primaire .....	1200	1		1,0
de niveau secondaire .....	1201			
de niveau supérieur non universitaire .....	1202			
de niveau universitaire .....	1203	9		9,0
Femmes .....	121	12		12,0
de niveau primaire .....	1210	3		3,0
de niveau secondaire .....	1211			
de niveau supérieur non universitaire .....	1212			
de niveau universitaire .....	1213	9		9,0
<b>Par catégorie professionnelle</b>				
Personnel de direction .....	130			
Employés .....	134	22		22,0
Ouvriers .....	132			
Autres .....	133			

**TABLEAU DES MOUVEMENTS DU PERSONNEL AU COURS DE L'EXERCICE**

	Codes	1. Temps plein	2. Temps partiel	3. Total en équivalents temps plein
<b>ENTREES</b>				
Nombre de travailleurs pour lesquels l'association ou la fondation a introduit une déclaration DIMONA ou qui ont été inscrits au registre général du personnel au cours de l'exercice .....				
	205	13		13,0
<b>SORTIES</b>				
Nombre de travailleurs dont la date de fin de contrat a été inscrite dans une déclaration DIMONA ou au registre général du personnel au cours de l'exercice .....				
	305	1	2	2,6

**RENSEIGNEMENTS SUR LES FORMATIONS POUR LES TRAVAILLEURS AU COURS DE L'EXERCICE**

	Codes	Hommes	Codes	Femmes
<b>Initiatives en matière de formation professionnelle continue à caractère formel à charge de l'employeur</b>				
Nombre de travailleurs concernés .....	5801	3	5811	7
Nombre d'heures de formation suivies .....	5802	112	5812	178
Coût net pour l'association ou la fondation .....	5803	1.589,34	5813	3.779,95
dont coût brut directement lié aux formations .....	58031	1.042,34	58131	3.225,95
dont cotisations payées et versements à des fonds collectifs .....	58032	547,00	58132	554,00
dont subventions et autres avantages financiers reçus (à déduire) .....	58033		58133	
<b>Initiatives en matière de formation professionnelle continue à caractère moins formel ou informel à charge de l'employeur</b>				
Nombre de travailleurs concernés .....	5821		5831	
Nombre d'heures de formation suivies .....	5822		5832	
Coût net pour l'association ou la fondation .....	5823		5833	
<b>Initiatives en matière de formation professionnelle initiale à charge de l'employeur</b>				
Nombre de travailleurs concernés .....	5841		5851	
Nombre d'heures de formation suivies .....	5842		5852	
Coût net pour l'association ou la fondation .....	5843		5853	

**RÈGLES D'ÉVALUATION**

Les règles d'évaluation sont déterminées selon les dispositions imposées par le Parlement Européen.

Convention de subvention de fonctionnement numéro:

Guide Funding awarded by the European Parliament to European political parties and foundations of June 2018



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## Final Statement of reimbursable expenditure actually incurred

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# EGP Budget-actual 2018

## BUDGET-ACTUAL 2018 EUROPEAN GREEN PARTY

Costs		
Reimbursable costs	Budget	Actual
<b>A.1: Personnel costs</b>	959.000,00	1.101.027,87
1. Salaries	678.000,00	744.318,85
2. Contributions	160.000,00	209.692,63
3. Professional training	10.000,00	9.610,15
4. Staff missions expenses	32.000,00	42.358,21
5. Other personnel costs	79.000,00	95.048,03
<b>A.2: Infrastructure and operating costs</b>	266.300,00	277.630,17
1. Rent, charges and maintenance costs	108.500,00	96.982,41
2. Costs relating to installation, operation and maintenance of equipment	30.000,00	49.366,58
3. Depreciation of movable and immovable property	70.000,00	60.354,11
4. Stationery and office supplies	10.000,00	9.536,35
5. Postal and telecommunications charges	22.000,00	25.564,77
6. Printing, translation and reproduction costs	15.000,00	30.065,95
7. Other infrastructure costs	10.800,00	5.760,00
<b>A.3: Administrative costs</b>	214.500,00	226.924,07
1. Documentation costs (newspapers, press agencies, databases)	13.000,00	7.135,54
2. Costs of studies and research	0,00	0,00
3. Legal costs	15.000,00	52.097,69
4. Accounting and audit costs	6.000,00	5.691,32
5. Miscellaneous administrative costs	69.500,00	59.570,36
6. Support to associated entities	111.000,00	102.429,16
<b>A.4: Meetings and representation costs</b>	758.500,00	590.568,84
1. Costs of meetings	673.500,00	504.953,64
2. Participation in seminars and conferences	22.000,00	22.253,68
3. Representation costs	2.000,00	0,00
4. Costs of Invitations	2.000,00	22,00
5. Other meeting-related costs incl. transnational events	59.000,00	63.339,52
<b>A.5: Information and publication costs</b>	750.527,00	649.030,74
1. Publication costs	5.000,00	0,00
2. Creation and operation of Internet sites	15.000,00	21.615,88
3. Publicity costs	63.000,00	63.940,91
4. Communications equipment (gadgets)	5.000,00	11.603,90
5. Seminar and exhibitions	0,00	0,00
6. Election campaigns	662.527,00	551.870,05
7. Other information-related costs	0,00	0,00
<b>A. TOTAL REIMBURSABLE COSTS</b>	<b>2.948.827,00</b>	<b>2.845.181,69</b>
<b>Non-reimbursable costs</b>	213.000,00	143.328,39
1. Allocations to other provisions	75.000,00	75.000,00
2. Financial charges	2.500,00	1.776,73
3. Exchange losses	500,00	0,00
4. Doubtful claims on third parties	5.000,00	27.399,00
5. Others (to be specified)	70.000,00	39.152,66
6. Contributions in kind	60.000,00	0,00
<b>B. TOTAL NON-REIMBURSABLE COSTS</b>	<b>213.000,00</b>	<b>143.328,39</b>
<b>C. TOTAL COSTS</b>	<b>3.161.827,00</b>	<b>2.988.510,08</b>

Revenue		
	Budget	Actual
D.1-1. European Parliament funding carried over from year N-1		173.558,77
D.1-2. European Parliament funding awarded for year N	2.308.022	2.308.022,00
D.1-3. European Parliament funding carried over to year N+1	n/a	37.142,52
D.1. European Parliament funding used to cover 85% of reimbursable costs in year N	2.308.022	2.444.438,28
D.2 membership fees	452.805	313.145,00
2.1 from member parties	437.805	313.145,00
2.2 from individual members	15.000	0,00
D.3 Donations	5.000	925,43
D.4 Other own resources	336.000	230.001,40
Participation fees	60.000	69.099,44
Financial income	1.000	0,00
Invoiced costs	60.000	26.907,46
Miscellaneous	10.000	11.258,20
Other own resources	0	150,00
Dissolution Campaign Fund	205.000	122.586,30
D.5. Contributions in kind	60.000	0,00
<b>D. TOTAL REVENUE</b>	<b>3.161.827</b>	<b>2.988.510,08</b>
<b>E. profit/loss (D-C)</b>	<b>0</b>	<b>0,00</b>

F. Allocation of own resources to the reserve account	
G. Profit/loss for verifying compliance with the no-profit rule (E-F)	
H. Interest from pre-financing	

Brussels, 17 May 2019

  
Lena Lindström, Treasurer



# Notes to the Accounts 2018

## Executive summary: audit and accounts 2018

The audit of the budget year 2018 was again carried out by EY, the auditor mandated by the European Parliament. Different to previous years and according to the reform of legislation 1141/2014, the audit was twofold, consisting of the traditional audit of the accounts according to the Belgian legislation of the “generally accepted accounting procedure” (GAAP) and – for the first time – according to the International Financial Reporting Standard (IFRS). Both audits were executed in parallel. The onsite audit took place 8 - 12 April 2019 on the premises of EGP. The auditors have confirmed the correctness and completeness of the book-keeping 2018 and the correct use of the EP Grant. The audit report was issued on 19 June 2019 and the Committee preliminarily adopted the accounts at its meeting on 23 June 2019 in Oslo. The auditors’ statement is of unqualified nature.

The EGP result per 31 December 2018 is –47.586,30 EUR. This is balanced with proposed allocations of 75.000 EUR to the congress fund (as decided by the Council in Karlstad) and a withdrawal of 122.586,30 EUR from the campaign fund.

## Assets

The total assets of EGP per 31 December 2018 were 1.201.677 EUR million EUR (2017: 1.071.858 EUR).

Reserves (funds) were at 683.000 EUR (2017: 731.000 EUR), fixed assets at 164.000 EUR (2017: 173.000 EUR) and cash assets at 942.000 EUR (2017: 407.000 EUR).

## Income

The total income 2018 was 2,9 million EUR (2017: 3,1 million EUR). This includes

- the EP Grant (2,3 million EUR) minus carry-over to 2019 (37.142,52 EUR)
- membership fees (313.000 EUR)
- carry-over from 2017 (174.000 EUR)
- withdrawal from the Campaign Fund (123.000 EUR)
- participation fees (69.000 EUR).

## Total expense

Total expenses 2018 were 2,9 million EUR (2017: 2,9 million EUR). Goods and services were 1,7 million EUR (2017: 1,9 million EUR). Personnel costs were 1,1 million EUR (2017: 903.000 EUR) which is 38% of total expenses (2017: 33%).

## Outcome

The financial outcome of the year before withdrawal from and provision to funds is -47.586,30 EUR. This loss will be balanced by a withdrawal from the campaign fund of 122.586,30 EUR (budgeted were 160.000 EUR), and we suggest to do a provision to the congress fund of 75.000 EUR.

## Conclusion

The Committee proposes to the EGP Autumn Council in Tampere, Finland to

- adopt the accounts 2018
- allocate 75.000 EUR to the congress fund, as was decided in the budget at the EGP Autumn Council in Karlstad
- withdraw 122.586,30 EUR from the campaign fund.



# Notes to the Accounts 2018

Documents you are receiving:

- (1) Annual Report 2018 with Income Statement (5 pages)
- (2) Budget 2018 breakdown in the Council format: overview and details (5 pages) including the development of funds
- (3) Audit report 2018 from EY

## **(1) Annual Report 2018**

The Annual Report shows the outcome of the year 2018 in a profit & loss account format. Page 1 shows the activa (fixed assets like office equipment, cash assets), page 2 shows the passiva (funds, liabilities). Page 3-5 give the profit and loss calculation (revenue minus expenditure).

## **(2) Budget 2018 Breakdown in the Council Format (Economic Report)**

### **2.1 Expenditures**

From a budgetary point of view, the EU election campaign stands out as exceptional financial commitment in 2018. It increased the expenditure for information and publications (category 5) from 78.000 EUR in 2017 to 649.000 EUR in 2018.

All in all, we have spent 2,845 million EUR in eligible expenses, budgeted were 2,969 million EUR: an underspending of 124.000 EUR. Underspending predominantly happened in the budget line for the election campaign (budget line 5.6, -120.000 EUR).

#### Category 1, Personnel Costs (page 1)

We spent 744.000 EUR in salaries (budgeted were 678.000 EUR) and 1,1 million EUR for total personnel costs (including travel and other personnel side costs), which is 142.000 EUR more than budgeted. This is explained by a non-discretionary salary bonus for the staff (BL 1.1 and 1.2) and by higher travel costs and other personnel costs (including meal cheques, public transport etc.) for the campaign staff (BL 1.4.1 and 1.5.2). The salaries of the campaign staff are included in BL 5.6.2.

#### Category 2, Infrastructure and Operating Costs (page 1)

We spent 278.000 EUR which we budgeted (271.000 EUR).

BL 2.2. (installation, maintenance and operation of equipment including Internet) was 19.500 EUR higher than budgeted due to the implementation of the GDPR requirements and to increased office supply expenses for the campaign staff.

This category also includes translations (26.000 EUR, budgeted 17.000 EUR) mainly for the TILT campaigns.



## Notes to the Accounts 2018

### Category 3, Administrative costs (page 2)

We spent 227.000 EUR (12.000 EUR more than budgeted). The overspending in this category is caused by an overspending of the BL for legal costs (52.000 EUR, budgeted 15.000 EUR). The need for legal advice was higher than expected due to (1) the re-accreditation of the EGP as European political party, following the reform of legislation 1141/2014, (2) the implementation of the GDPR and (3) the legal dispute with the former Dutch member party De Groenen.

### Category 4 Meetings (page 2)

The main costs in this category refer to the two EGP Councils: while we were able to organize the Spring Council in Antwerp with much lower costs than budgeted (117.000 EUR, budgeted 143.500 EUR), the Berlin Council ended up costing 21.000 EUR more than the budgeted 155.000 EUR, also due to a very high participation. In fact, the Berlin Council was the best attended Council the EGP ever organized.

The Committee organized Action days (Earth Day, Woman's Day, Europe Day etc.) and European Ideas Labs in Brussels, Copenhagen, Graz and Madrid (the latter two jointly with the Green Group in the EP), leading to expenses of 86.000 EUR (BL 4.1.5) and, together with the French Greens, the European Day at the French Greens' summer university (BL 4.6.1).

Further, this category includes the EGP's support of the Global Greens' secretariat by 20.000 EUR (BL 4.2.2) and the CO2 compensation of travels to EGP events (BL 4.5.2, plus 5.000 EUR in the campaign budget for the campaign-related travels).

Committee meetings (BL 4.1.1) cost 49.000 EUR and travels of Committee members to member party events and missions 37.000 EUR (BL 4.1.11).

### Category 5, Information and Publication, including Climate Campaign (page 3)

This category refers mainly to the expenses for the preparation of the EU 2019 election campaign (BL 5.6). We spent 119.000 EUR less than budgeted for this, mainly because campaign staff was hired later than planned, and the campaign working groups incurred less costs. A detailed description of the campaign and campaign expenses will be presented separately.

BL 5.3.3 includes advertising costs for TILT campaigns on Facebook and Twitter.

### Non-eligible Expenses (page 3)

Non-eligible expenses mainly consist of a provision of 75.000 EUR to the congress fund (B.1, as decided by the Berlin Council 2018) and other costs (B.4). Other costs include invoiced costs (costs which the EGP paid and later invoiced to third parties, 27.000 EUR) and invoices that were paid in 2018 but refer to 2017 (12.000 EUR).

The realized losses of 16.000 EUR (BL B.4) refer to non-paid membership fees that were written off (Andorra, Azerbaijan, Bulgarian Green Party, Croatia, Greece, Groza-Russia and Slovakia). Doubtful debts refer to unpaid invoices which the auditors classified as doubtful (EELV, ICV).

### Carry-over 2018 to 2019

The accounting rules for the carry-over have changed insofar that the carry-over is not an eligible cost in year N but an additional part of the grant in year N+1. This means the part of the grant 2018 that was not used in 2018 will be carried over to 2019 and will appear as extra grant in that year. The



## Notes to the Accounts 2018

other change is that the carry-over can be used throughout the whole next year and not just during the first quarter of the year.

### 2.2 Revenues (page 4)

In 2018, the EGP received an EP Grant of 2,3 million EUR (2017: 1,866 million). The increase was due to a reduction of the number of European political parties that managed to get accredited. The unspent grant of 37.142,52 is carried over to 2019.

Our own resources amounted to 544.000 EUR (without carry-over from 2017). With these, the EGP has to

- a) finance 15% of the eligible expenses
- b) finance the own non-eligible expenses
- c) make provisions to funds.

The own resources came from membership fees (313.000 EUR) and participation fees at our councils (70.000 EUR), invoiced costs (27.000 EUR), miscellaneous (11.000 EUR) and 123.000 EUR from the Campaign Fund.

We actually received 341.000 EUR in membership fees 2018. Due to a new interpretation of legislation 1141/2014 regarding the funding of European political parties and foundations, the EGP had to pay back the membership fees to its non-EU member parties (28.000 EUR) or, were this was legally impossible, to the European Parliament (920 EUR).

The revenue from invoiced costs included a support of the Berlin Council by the Dutch De Helling Foundation (11.000 EUR).

The miscellaneous revenues of 11.000 EUR refer to a reduction of the employer's contribution for paying the meal vouchers to the staff.

In total, we received 2,988 million EUR in revenues compared to 3,123 million EUR budgeted.

Lena Lindström,  
Brussels, 11 October 2019