



CdP De Wulf & C^o scprl
Registered auditors

ENAR
To Madam Myriam De Feyter
Rue Gallait 60
1030 BRUXELLES

Brussels, 26th March 2014

Dear Madam,

**Concerned: Grant of the Commission European – Progress 2013
Specific agreement N° JUST/2013/PROG/FP/OG/0587
Framework Partnership agreement VS/2010/0587
FINAL REPORT**

We CdP De Wulf & C^o scprl, established in 1170 Brussels, rue de l'Hospice Communal 6, represented for signature of this audit certificate by Vincent De Wulf, hereby certify that:

- we have conducted an audit relating to the cost declared in the *Annex II* of ENAR hereinafter referred to as contractor, to which this audit certificate is attached, and which is to be presented to the Commission of the European Communities under contract "FRAME WORK PARTNERSHIP AGREEMENT FOR OPERATING GRANTS" for the following period covered by the EC contract **1st January 2013 – 31 December 2013**;
- we confirm that our audit was carried out in accordance with generally accepted auditing standards respecting ethical rules and on the basis of the relevant provisions of the above referenced contract and its annexes;
- we certify that the costs declared by the contractor in the financial statements on which the request for payment is based are real, accurately recorded and eligible in accordance with the terms of the grant agreement.

The above mentioned Financial Statement *Annex II* was examined and all tests of the supporting documentation and accounting records deemed necessary were carried out in order to obtain reasonable assurance that, in our opinion:

- the amount of the total eligible costs covering the reviewed period amounts to € **1.067.951,80**, related to a total budget of € 1.342.239,46, is complying with the following cumulative conditions:
 - they are actual and reflect the contractor's economic environment ;
 - they are determined in accordance with the contractor's accounting principles;
 - they have been incurred during the periods covered by the Financial Statement concerned by this audit certificate ;
 - they are recorded in the accounts of the contractor at the date of the establishment of this audit certificate ;
 - they are exclusive of any non-eligible costs identified below which are established in article II.15.4 of the above mentioned contract with the Commission of the European Communities.
- accounting procedures used in the recording of eligible costs and receipts respect the accounting rules of the State in which the contractor is established and permit the direct reconciliation between the costs and receipts incurred for the implementation of the project covered by the EC contract and the overall statement of accounts relating to the contractor's overall business Activity;
- our company is qualified to deliver this audit certificate (IRE number : B – 00366);
- however we could not certify, conform article II.15.1-point 2, that the costs are "necessary for the implementation of the work programme which is the subject of the specific agreement".

CDP De Wulf & C° scprl
Statutory auditors
legally represented by



Vincent De Wulf
Partner



CdP De Wulf & C° scprl
Registered auditors

AUDIT REPORT

ENAR AISBL

Final report
Book year January 2013 – December 2013

To the Management Committee

We have examined the balance sheet of the AISBL ENAR and the related statements of income and expenditure for the period of 1st January 2013 to 31 December 2013. Our examination has been made in accordance with generally accepted auditing standards as specified by the Belgian Institute of Registered Auditors, and, accordingly, included such tests of the accounting records and such other auditing procedures, as we considered necessary in the circumstances. However some procedures as confirmations of third parties were not organised.

We have received from the Management all documents and information we asked for.

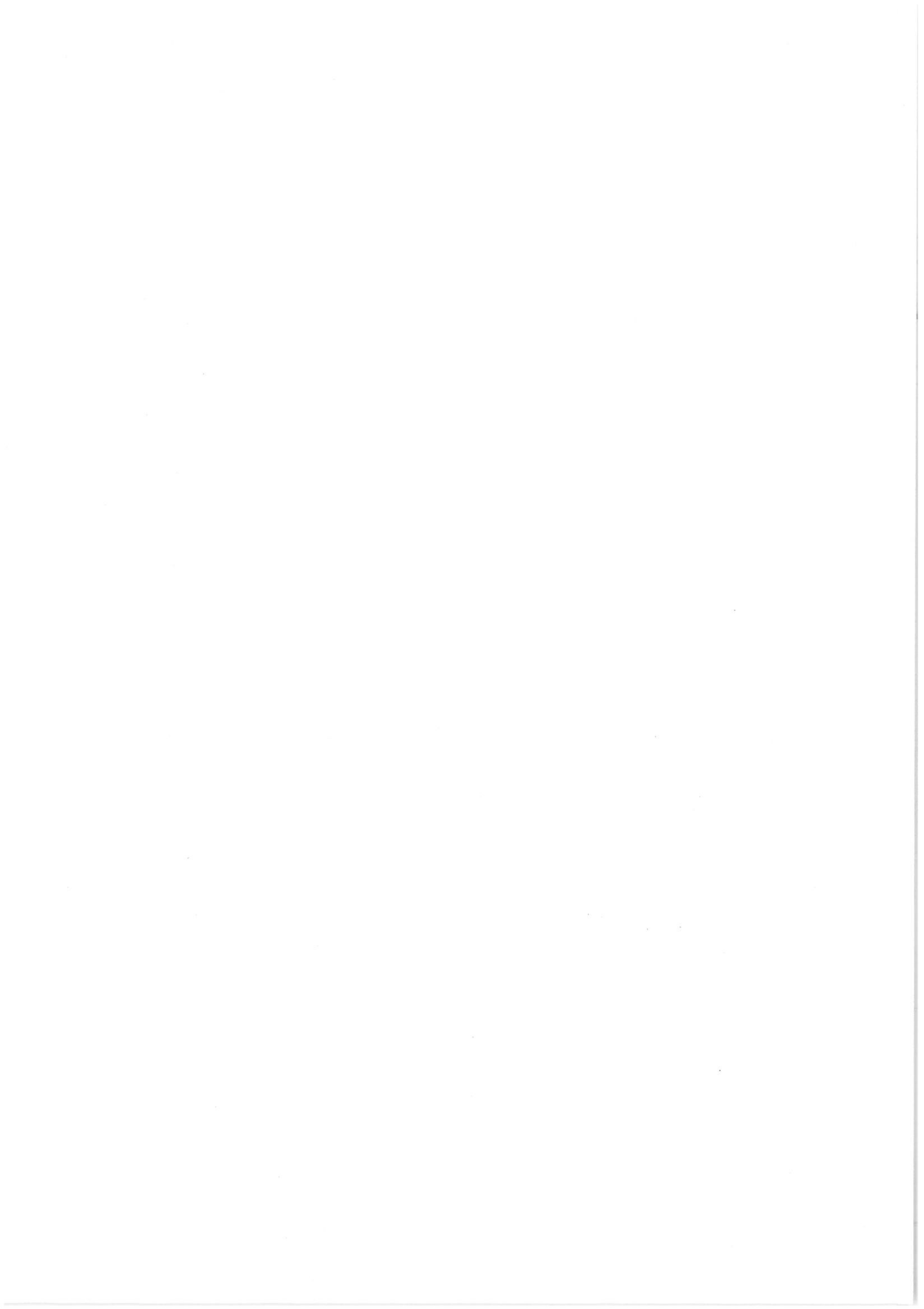
The organization is a small organization with a limited system of internal control. Consequently substantive audit procedures had to be applied for.

In our opinion, the financial statements referred to above (balance sheet total EUR 340.372,14 with a profit of EUR 39.900,27) present fairly the financial position of the AISBL ENAR for the period of 1st January 2013 to 31 December 2013, as well as the results of its operations for the period then ending, in conformity with generally accepted accounting principles applicable in Belgium.

Brussels, 26th march 2014

CDP De Wulf & C° scprl
Registered auditors
Represented by

Vincent De Wulf
Registered auditor
Partner



Global overview 2013
Profit and loss account 2013

INCOME	TOTAL		Progress	FOSI Advocacy	FOSI Fundraiser	Light on	Non eligible
	not engaged at the end 12.2013	Surplus co-financement					
EC Grant	1.101.024,84 €	-246.663,40 €	1.101.024,84 €				
		0,00 €	-246.663,40 €				
OSI (fosi)	230.261,04 €		136.093,70 €	35.841,48 €	58.325,86 €		
Light on	15.905,00 €		0,00 €			15.905,00 €	
Co-financement national Coordination	44.496,66 €		44.496,66 €				
Co-financement ADECCO	5.000,00 €		5.000,00 €				
Co-financement JRCT	25.000,00 €		25.000,00 €				
CEPS	3.000,00 €		3.000,00 €				
Membership fees	10.605,90 €		0,00 €				10.605,90 €
Dons	25.000,00 €		0,00 €				25.000,00 €
Bank Interests	4.327,35 €		0,00 €				4.327,35 €
Report to 2014	-87.607,99 €	0,00 €	0,00 €	-26.841,48 €	-16.615,86 €	-4.250,38 €	-39.900,27 €
Total Income	1.130.349,40 €	1.067.951,80 €	1.067.951,80 €	9.000,00 €	41.710,00 €	11.654,62 €	32,98 €
EXPENDITURE							
Staff cost	574.051,61 €		574.051,61 €				
NC	88.993,32 €		88.993,32 €				
Others	467.304,47 €		404.906,87 €	9.000,00 €	41.710,00 €	11.654,62 €	32,98 €
Report to 2014	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €
Total expenditures	1.130.349,40 €	1.067.951,80 €	1.067.951,80 €	9.000,00 €	41.710,00 €	11.654,62 €	32,98 €
Result	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €

Progress : Actual situation at end of december 2013

Progress	Expenditures	Actual till dec	budget
	CORE	1.067.951,80 €	
	Total expenditures	1.067.951,80 €	
	Incomes Co-fin to engage	213.590,36 €	
	OSI (fosi)	136.093,70 €	
	Co-financement national Coordination	44.496,66 €	
	Co-financement ADECCO	5.000,00 €	
	Co-financement JRCT	25.000,00 €	
	Ceps	3.000,00 €	
	Membership fees	0,00 €	
	Total Co-financing	213.590,36 €	
	EC grant 80% total expenditures	854.361,44 €	
	Total income	1.067.951,80 €	
	Result	0,00 €	
			80,00%
			79,56%
			1.342.239,46 €
			-274.287,66 €
			0,00 €
			854.361,44 €

Annex 4 - 2013

**Bilan interne ASBL
Exercice 2013**

01/01/2013 - 31/12/2013

Schéma complet

ACTIFS IMMOBILISES

20/28

7.686,88**III. Immobilisations corporelles (ann. III)**

22/27

2.728,47

C. Mobilier et matériel roulant

24

2.728,47

1. Appartenant à l'association en pleine propriété

241

2.728,47

24100 INVESTMENTS OF MATERIAL

22.583,17

24109 DEPRECIATION

(19.854,70)

IV. Immobilisations financières (ann. IV et V)

28

4.958,41

C. Autres immobilisations financières

284/8

4.958,41

2. Créances et cautionnements en numéraire

285/8

4.958,41

28801 RENT GUARANTEE

4.958,41

ACTIFS CIRCULANTS

29/58

332.685,26**VII. Créances à un an au plus**

40/41

30.463,51

B. Autres créances

41

30.463,51

41600 LIGHT ON to recive

3.150,52

41670 ROWNTREE CHARITABLE TRUST

6.250,00

41674 OSI to be recieved

17.530,49

41690 Cofinancing to be received

3.000,00

41920 ACCOUNTS RECEIVABLE

532,50

IX. Valeurs disponibles

54/58

299.982,75

55010 FORTIS 001-3264706-53

58.031,29

55012 Fortis savings account 035-3467504-86

221.346,88

55013 FORTIS Saving account 035-533208-40

22.076,05

57000 PETTY CASH

488,08

58000 INTERNAL TRANSFERS

(1.959,55)

X. Comptes de régularisation (ann. VII)

490/1

2.239,00

49000 EXPENSES CARRIED OVER

2.123,00

49100 INCOME TO BE RECEIVED

116,00

Montant total de l'actif**340.372,14**

Annex 4 - 2013

Bilan interne ASBL
Exercice 2013

EUR

01/01/2013 - 31/12/2013

Schéma complet

FONDS SOCIAL		10/15	(26.620,04)
V. Bénéfice reporté		140	(26.620,04)
14000 REPORT RESULTAT			(26.620,04)
PROVISIONS		16	4.200,00
VII. A. Provisions pour risques et charges		160/5	4.200,00
4. Autres risques et charges (ann. IX)		163/5	4.200,00
16300 PROVISION PASSIF SOCIAL			4.200,00
DETTES		17/49	362.792,18
IX. Dettes à un an au plus (ann. X)		42/48	362.792,18
C. Dettes commerciales		44	164.144,89
1. Fournisseurs		440/4	164.144,89
44000 Suppliers			157.682,33
44400 Invoices to be received			6.462,56
D. Acomptes reçus sur commandes		46	51.707,72
46050 OSI -EDI			4.000,00
46730 GRANT TO BE DIFFERED			47.707,72
E. Dettes fiscales; salariales et sociales		45	63.960,68
2. Rémunérations et charges sociales		454/9	63.960,68
45500 NET SALARY TO BE PAID			657,28
45600 HOLIDAY PAY CALCULATION			63.303,40
F. Dettes diverses		48	82.978,89
2. Autres dettes diverses productives d'intérêts		4890	82.978,89
48900 Other debt to be paid to EC			74.135,76
48901 BANK INTERESTS			8.843,13
Montant total du passif			340.372,14

COMPTE DE RESULTATS			
I. Ventes et prestations		70/74	
D. Cotisations; dons; legs et subsides (ann. XII; B)		73	1.165.922,32
73000	EC Grant		1.101.024,84
73009	EC Grant to be deferred		(246.663,40)
73110	OSI Grant		94.167,34
73111	OSI Grant non engaged		(43.457,34)
73112	LIGHT ON Project		15.905,00
73113	LIGHT ON Project - non engaged		(4.250,38)
73200	National Coordination Co-financement		44.496,66
73220	MEMBERSHIPFEES		10.605,90
73410	DONATION - FOND SOCIAL		25.000,00
73620	Co-financing JRCT		25.000,00
73621	Co-financing ADECCO		5.000,00
73626	Co-Financing OSI (FOSI)		136.093,70
73631	Co-Financing CEPS		3.000,00
II. Coût des ventes et des prestations		60/64	
A. Approvisionnements et marchandises		60	(1.130.209,61)
1. Achats		600/8	(169.565,53)
60100	Travels		(73.607,90)
60200	Subsistence		(52.169,57)
60700	Catering		(24.275,77)
60750	Resource persons		(4.407,00)
60760	Equipment		(8.364,94)
60770	Meeting Room		(5.917,85)
2. Variation des stocks (augmentation -; réduction +)		609	(822,50)
60905	Equipment		(402,50)
60910	Rent Meeting Rooms		(420,00)
B. Services et biens divers		61	(350.089,41)
61000	Newspapers		(154,40)
61015	Buying fo Publications		(22,46)
61020	Printing of material		(5.969,54)
61030	Layout and printing campaign		(6.305,59)
61040	Layout and printing ENAR annual report		(1.500,00)
61050	Layout & Printing ENARgy		(4.900,00)
61060	Layout & printing Advocacy Booklet		(6.370,00)
61061	Layout & printing European Shadow Report		(6.370,00)
61062	Drafting national Shadow Reports		(46.700,00)
61063	Drafting European Shadow Report		(29.282,00)
61064	Drafting of the ENAR publication		(5.850,00)
61200	Translation english-french		(4.849,13)
61230	Translation NC		(11.049,51)
61300	Accountancy		(17.239,32)
61310	External audit		(4.200,00)
61320	External evaluation		(3.204,01)
61330	Funfdraiser		(61.949,15)
61350	FOSI - Advocacy		(9.000,00)
61461	Publication légale		(121,97)
61500	Rent and charges		(27.802,45)

**Bilan interne ASBL
Exercice 2013**

EUR

01/01/2013 - 31/12/2013

Schéma complet

61510	Electricity		(2.173,38)	
61520	Cleaning		(1.615,45)	
61600	Office supplies		(16.043,15)	
61620	Technical support		(14.210,26)	
61630	Website		(11.259,05)	
61650	Fees		(2.559,00)	
61670	Postage		(6.214,34)	
61680	Telecommunications		(22.044,32)	
61690	Copies		(17.377,60)	
61700	Staff training		(1.929,99)	
61800	Insurance		(1.823,34)	
C. Rémunérations; charges sociales et pensions (ann. XII; C2)		62		(609.008,50)
62001	Réductions PRECOMPTE		4.416,89	
62020	Rémunération brute		(418.459,08)	
62100	Cotisation ONSS		(113.520,39)	
62300	Cheques repas		(10.537,70)	
62310	Frais de transport		(7.297,21)	
62500	Medical, CR & social secretariats fees		(6.386,97)	
62515	DKV		(2.970,15)	
62520	Assurance Acc travail		(1.515,46)	
62521	Ass groupe		(10.860,48)	
62590	Provision PV		(63.303,40)	
62595	Extourne provision PV		56.382,34	
62800	National coordination staff		(34.956,89)	
D. Amortissements et réductions de valeur sur frais d'établissement; sur immobilisations incorporelles et corporelles (-)		630		(1.546,17)
63010	Depreciation computer		(1.546,17)	
III. Bénéfice d'exploitation		70/64		35.712,71
Perte d'exploitation		64/70		
IV. Produits financiers		75		4.327,35
B. Produits des actifs circulants		751		4.327,35
75100	Prod des actifs circulants		4.327,35	
V. Charges financières		65		(139,79)
A. Charges des dettes (ann. XIII; B et C)		650		(139,79)
65000	Frais de banque (Perte)		(139,79)	
VI. Bénéfice courant		70/65		39.900,27
Perte courante		65/70		
IX. Bénéfice de l'exercice		70/66		39.900,27
Perte de l'exercice		66/70		