

**D. QUIVY**  
***Réviseur d'Entreprises***  
**167, avenue Milcamps**  
**1030 Bruxelles**

INDEPENDENT AUDITOR'S REPORT OF FACTUAL FINDINGS ON  
COSTS CLAIMED UNDER THE GRANT AGREEMENT  
NUMBER 847336 ENAR OG 2019

*Beneficiary:*

*EUROPEAN NETWORK AGAINST RACISM*  
*ENAR AISBL*  
*Rue Ducale 67*  
*1000 Brussels*  
*Belgium*

I, Danielle Quivy, *Réviseur d'Entreprises*, established 167 avenue Milcamps, 1030 Brussels, hereby certify that:

- I have conducted an audit relating to the expenditures declared in the Financial Statement of ENAR hereinafter referred to as beneficiary, to which this audit certificate is attached, and which is to be presented to the Commission under the Grant Agreement 847336 ENAR OG 2019 for the accounting year starting 1 January 2019 and ending 31 December 2019.
- I confirm that my 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 agreement and its annexes.

The above-mentioned Financial Statement 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 my opinion, based on my audit:

- the amount of the total eligible costs (€1.109.937,58 –one million one hundred nine thousand nine hundred thirty seven EUR and fifty eight cents) declared in the attached Financial Statement is complying with the following cumulative conditions:
  - they are actual;
  - they are determined in accordance with the beneficiary's accounting principles;
  - they have been incurred during the period covered by the Grant Agreement;



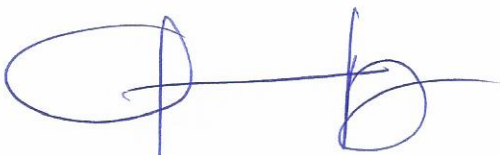
- they are recorded in the accounts of the beneficiary at the date of the establishment of this audit certificate;
- they are exclusive of any non-eligible costs identified below which are established in Article II.19.4 in Annex II of the above-mentioned Grant Agreement:

- ❖ return on capital;
- ❖ debt and debt service charges;
- ❖ provisions for losses or debts;
- ❖ interest owed;
- ❖ doubtful debts;
- ❖ exchange losses;
- ❖ costs of transfers from the Commission charged by the bank of the beneficiary;
- ❖ costs declared by the beneficiary in the framework of another action receiving a grant financed from the Union budget (including grants awarded by a Member State and financed from the Union budget and grants awarded by other bodies than the Commission for the purpose of implementing the Union budget);
- ❖ contributions in kind from third parties;
- ❖ excessive or reckless expenditure;
- ❖ deductible VAT.

- as declared in the attached Financial Statement, the total amount of income for the period covered by the Grant Agreement is equal to costs (*€1.109.937,58 –one million one hundred nine thousand nine hundred thirty seven EUR and fifty eight cents*);
- accounting procedures used in the recording of eligible costs and income respect the accounting rules of the State in which the beneficiary is established and permit the direct reconciliation between the costs incurred for the implementation of the work programme covered by the Union grant and the overall statement of accounts relating to the beneficiary's overall activity.

I am qualified to deliver this Audit Certificate. As declared in the attached Financial Statement, the beneficiary paid for this audit certificate a price equal to 4.719,00 EUR VAT included.

February 27, 2020



Danielle Quivy

**D. Quivy**  
***Réviseur d'Entreprises***  
**167, avenue Milcamps**  
**1030 Bruxelles**

**AUDIT REPORT ON THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019  
OF THE INTERNATIONAL NON – PROFIT ASSOCIATION  
"EUROPEAN NETWORK AGAINST RACISM"**

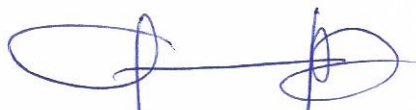
In accordance with the mandate, which the Board of Directors of the international non-profit association « ***EUROPEAN NETWORK AGAINST RACISM*** » has entrusted me, I have audited the financial statements as of and for the year ended December 31, 2019 with a balance sheet total of EUR 1.347.477,02 and a profit amounting to EUR 36.887,80. These financial statements have been prepared under the responsibility of the Board of Directors of the association.

I conducted my audit in accordance with International Standards on Auditing (ISAs). Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In accordance with these standards I have considered the administrative and accounting organisation of the association as well as the internal control procedures of the association. The management of the association has provided me with all explanations and information which I required for my audit. I examined, on a test basis, evidence supporting the amounts in the financial statements. I assessed the accounting policies used and significant accounting estimates made by the association, as well as the overall presentation of the financial statements. I believe that my audit provides reasonable basis for my opinion.

In my opinion, the financial statements present fairly the net worth and financial position of the association as of December 31, 2019 and the results of its operations for the year then ended.

Brussels, February 27, 2020



Danielle Quivy  
Auditor