

Independent Auditor's report to the general meeting of the association Organization for European Interstate cooperation for the year ended 31 December 2015

In accordance with our service contract dated 7 December 2012 with the European Union represented by the European Parliament, we report to you on the performance of our audit which was entrusted to Ernst & Young Réviseurs d'Entreprises cvba. This report includes the opinion on the balance sheet as at 31 December 2015, the income statement for the year ended 31 December 2015, the Notes and on the final statement of eligible expenditure actually incurred as well as on compliance with rules and regulations applicable to funding of political parties and foundations at European level.

Report on the Balance sheet, the Income statement and the Notes - Unqualified opinion

We have audited the Balance sheet, the Income statement and the Notes of the association Organization for European Interstate cooperation ("the Entity") as of and for the year ended 31 December 2015, prepared in accordance with the financial-reporting framework applicable in Sweden, we have audited the final statement of eligible expenditure actually incurred for the period of eligibility defined by the grant award decision of the association Organization for European Interstate cooperation, and prepared in accordance with the rules and regulations applicable to funding of political parties and foundations at European level.

The Balance sheet show a balance sheet total of \le 9 783 and the income statement shows a profit for the year of \le 2 979. The profit of the year has been transferred to the Specific Reserve Account. The profit of the year, transferred to the reserve account, is used to reduce the losses carried forward. Accumulated losses (including the result of the year) amount to \le 21 880.

Responsibility of the Members of the Board for the preparation of the Balance sheet, the Income statement and the Notes

The Members of the Board are responsible for the preparation of a Balance sheet, an Income statement and Notes that give a true and fair view in accordance with the financial-reporting framework as applicable in Sweden. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation of a Balance sheet, an Income statement and Notes 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.

Audit report dated April 28th 2016 on the Balance sheet, the Income statement and Notes of The association Organization for European Interstate cooperation as of and for the year ended 31 December 2015

Responsibility of the Auditor

Our responsibility is to express an opinion on the Balance sheet, the Income statement, the Notes and on the final statement of eligible expenditure actually incurred based on our audit. Furthermore, with respect to the final statement of eligible expenditure, it is our responsibility to express an opinion on the compliance with rules and regulations applicable to funding of political parties and foundations at European level.

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

An audit involves performing procedures to obtain audit evidence about the amounts and Notes in the Balance sheet and the Income statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Balance sheet and the Income statement, 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 Balance sheet, the Income statement and the Notes 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 Balance sheet, the Income statement and the Notes.

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

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

Unqualified Opinion

In our opinion, the balance sheet, the income statement and notes give a true and fair view of the Entity's net equity and financial position as at 31 December 2015, and of its results for the year ended, prepared in accordance with the financial-reporting framework applicable in Sweden and the final statement of eligible expenditure has been prepared in accordance with the rules and regulations applicable to funding of political parties and foundations at European level.

Audit report dated April 28th 2016 on the Balance sheet, the Income statement and Notes of The association Organization for European Interstate cooperation as of and for the year ended 31 December 2015

Emphasis of certain matters

Notwithstanding the loss carried forward which impact the Balance sheet and the Income statement of the Foundation, the Balance sheet, the Income statement and the Notes are prepared under the assumption that the activities will be continued. This assumption is sustainable as long as the Foundation will receive financial support from the European Parliament or other financing sources. Without altering our audit opinion, we draw your attention to the notes in the Balance sheet and the Income statement in which the Foundation justifies the application of accounting policies under the assumption of going concern.

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 Sweden, its articles of association, the legal and regulatory requirements regarding bookkeeping and the provisions of the European Parliament's grant award decision, Regulation (EC) No 2004/2003 and the underlying acts.

We make the following additional statements, which do not modify the scope of our opinion on the Balance sheet, the Income statement and the Notes:

- without prejudice to certain formal aspects of minor importance, the accounting records were maintained in accordance with the legal and regulatory requirements applicable in Sweden.
- the financial documents submitted by the association Organization for European Interstate cooperation to the European Parliament are consistent with the financial provisions of the Bureau's grant award decision;
- the expenditure declared was actually incurred:
- 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;
- the contributions in kind have actually been provided to the beneficiary and have been valued in compliance with the applicable rules.

Stockholm, April 28th 2016

Ernst & Young AB

Auditor

represented by

Suzanne Messo

Authorized Public Accountant

Annual accounts

of

Organization for European Interstate cooperation Corporate ID no. 802455-0397

Financial year 2015-01-01 - 2015-12-31

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Income statement EUR	note	2015-01-01 2015-12-31	2014-01-01 2014-12-31	Budget 2015
REVENUE				
European Parliament Grant Membership fees Donations above 500 EUR Donations below 500 EUR	1	169 801 0 21 43 6	135 153 0 24 156	212 251 3 000 19 45 6
Contributions in kind Other revenues TOTAL ELIGIBLE REVENUE		305 5 920 2 688	3 200 0	15 000 0
Financial revenue due to exchange rates		200 150 2 866	162 939 3 210	249 707
Interest income TOTAL NON-ELIGIBLE REVENUE		0 2 866	0 3 210	0
TOTAL REVENUE		203 016	166 079	249 707
EXPENSES				
PERSONELL COSTS Salaries		77.022	Wa 440	
Contributions		73 832 23 197	-70 619 -22 188	-102 000 0
Professional training		0	0	-500
Staffs mission expenses		2 684	0	-4 000
INFRASTRUCTURE AND OPERATING COSTS				
Rent, charges and maintenance costs		2 490	-1 206	-2 000
Costs relating to installation, operation and ma Stationary and office supplies	intenance of eq		-221	-500
Postal and telecommunications charges		12 254	-10 -430	-700 -500
Printing, translation and reproduction costs		0	-10 715	-800
ADMINISTRATIVE EXPENDITURE Documentation costs				
Costs of studies and research		0 4 597	-41 0	-400
Legal costs		4357	0	-5 000 -500
Accounting and audit costs		5 345	-4 947	-5 000
Miscellaneous administrative costs		149	-197	-600
MEETINGS AND REPRESENATATIONS COSTS				
Costs of meetings of the political party Participation in seminars and conferences		5 006 307	-2 468	-5 000
Representation costs		189	-1 308 -173	-1 000 -1 000
Other meeting-related costs		481	0	-500
INFORMATION AND PUBLICATIONS COSTS				
Publication costs		47 013	-18 575	-66 707
Creation and operation of Internet sites		17 983	-13 862	-1 000
Publicity costs Seminars and exhibitions		6 253	0	-30 000
Other information-related costs		3 541 0	0 -8 795	-7 000 0
EXPENDITURE RELATING TO CONTRIBUTIONS	IN KIND	5 920		
TOTAL ELIGIBLE EXPENDITURE	IIA KTAD		-3 249	-15 000
		199 253	- 159 004	-249 707
Financial charges Financial cost due to exchange rates		-61	0	0
Interest cost		-523 0	-4 158 -12	0
Lowering of lost previous years		-200	0	0
TOTAL NON-ELIGIBLE EXPENDITURE		-784	- 4 170	0
TOTAL EXPENDITURE		200 037	-163 174	-249 707
Net profit/loss for the year		2 979	2 905	0
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Balance sheet		2015-12-31	2014-12-31
EUR	note		
ASSETS			
Current assets			
Current receivables		1 967	0
Cash and bank balances Total current assets		7 816 9 783	6 494 6 494
TOTAL ASSETS		9 783	6 494
EQUITY AND LIABILITIES			
Equity	2		
Revaluation reserve		0	0
Profit or loss brought forward Profit/loss for the year		-24 859 2 979	-19 150 2 905
Total equity		-21880	-16 245
Current liabilities			
Accounts payable - trade		0	0
Current tax liabilities		4812	0
European parliament grant		0	70
Other liabilities		21 189	17 434
Accrued expenses and deferred income		5 661	5 235
Total current liabilities		31 663	22 739
TOTAL EQUITY AND LIABILITIES		9 783	6 494
MEMORANDUM ITEMS			
Assets pledged		None	None
Contingent liabilities		None	None

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SUPPLEMENTARY DISCLOSURES

General disclosures

Accounting principles

The accounting principles applied comply with the Swedish Annual Accounts Act and general recommendations from the Swedish Accounting Standards Board, except that the Profit and Loss statement does not follow the recommended layout. It is instead structured according to the Donors wish of detailed information.

Valuations principles etc.

Assets, provisions and liabilities have been valued at acquisition value unless otherwise stated.

Receivables are entered at the amount in which they are expected to be received.

Currency

The accounting has been made in SEK and translated to EUR with the exchange rate of the period 20150101-20151231 presented by the Swedish tax authority (9.3548 SEK/EUR).

NOTE TO FINANCIAL STATEMENTS

Note 1	Donations above 500 EUR	2015	2014	2013
	Demokratiföreningen		0	0
	Grostins Nordmunds		0	11 800
	Forum för EU-debatt		0	1 500
	Björn Jonasson		2 199	2 312
	Junilistan	10 260	22 317	590
	Borgerligt europaforum	3 776	0	0
	Mavric Vidovic Bojan	4 900	0	0
	Johan Westling	500	0	0
	David Neyskens	1 000	0	0
	Jan va de Sompel	500	0	0
	Pieter-Jan Sedeyn	500	0	0
		21 436	24 516	16 202
Note 2	Equity			
		Profit or loss	Profit/loss	
		brought forward	for the year	Total
Balance 20	14-12-31	-19 150	+2 905	-16 245
Profit previ	ous year	+2 905	-2 905	0
Currency ad	ljustment of previous years	+1 516	0	+1 516
Revaluation	grant 2014	-110	0	-110
Revaluation	donations 2014	-10 220	0	-10 220
Revaluation	loss brought forward	+200	0	+200
Profit/loss f	for the year	0	+2 979	+2 979
Balance 20	15-12-31	-24 859	+2 979	-21 880

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NOTE TO FINANCIAL STATEMENTS

Note 1	Donations above 500 EUR	2015
	Demokratiföreningen	
	Grostins Nordmunds	
	Forum för EU-debatt	
	Björn Jonasson	
	Junilistan	10 260
	Borgerligt europaforum	3 776
	Mavric Vidovic Bojan	4 900
	Johan Westling	500
	David Neyskens	1 000
	Jan va de Sompel	500
	Pieter-Jan Sedeyn	500
		21 436