

Independent auditor's report with respect to the Annual Accounts of the European Liberal Forum for the year ended 31 December 2019

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 EY Réviseurs d'Entreprises SRL. This report includes our opinion on the balance sheet as at 31 December 2019, the income statement for the year ended 31 December 2019 and the disclosures (all elements together the "Annual Accounts") using the abbreviated schedule and on the Final Statement of eligible 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 2019.

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

Unqualified opinion

We have audited the Annual Accounts of European Liberal Forum (the "Entity"), that consist of the balance sheet on 31 December 2019, as well as the income statement of the year and the disclosures, which show a balance sheet total of € 670.765,10 and of which the income statement shows a positive result for the year of € 101.948,42.

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 2019, 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 eligible expenditure actually incurred for the year ended 31 December 2019 in accordance with the rules and regulations applicable to funding of European political parties and European political foundations of European Liberal Forum.

In our opinion, the Final Statement of eligible expenditure actually incurred of the Entity for the year ended 31 December 2019 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 eligible 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 eligible 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

We draw your attention to the developments surrounding the Covid-19 virus that has a profound impact on people's health and on society as a whole. This also has an impact on the operational and financial performance of organisations and the assessment of the Entity's ability to continue as a Going Concern. The situation gives rise to inherent uncertainty. The Entity has not made any disclosure of its assessment of the impact of Covid-19 in the Annual Accounts. We have considered the uncertainties related to the potential effects of Covid-19 and the assumptions made by the Entity in this respect on its operations and financial situation. Our opinion is not modified in respect of this matter.

On 31 January 2020, the United Kingdom withdrew from the European Union and the European Atomic Energy Community (EURATOM). At present, negotiations for a new partnership with the United Kingdom of Great Britain and Northern Ireland are ongoing. The Entity has not made any disclosure of its assessment of the impact of Brexit in the 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. Our opinion is not modified in respect of this matter.

Responsibilities of the Members of the Board for the preparation of the Annual Accounts and the Final Statement of eligible expenditure actually incurred

The Members of the Board are responsible for the preparation of the Annual Accounts that give a true and fair view in accordance with the reporting framework applicable in Belgium and the Final Statement of eligible 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 eligible 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 grant awarded and must comply with the provisions of the Regulation (EU, Euratom) No

1141/2014, Regulation (EU, Euratom) 2018/1046 ('the Financial Regulation') 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 eligible expenditure actually incurred

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

Furthermore, with respect to the Final Statement of eligible expenditure actually incurred, it is our responsibility to express an opinion on the compliance with the 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 scepticism 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 eligible 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 eligible expenditure actually incurred, and evaluating whether these Annual Accounts and the Final Statement of eligible 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 grant decision ('the Funding Decision'), Regulation (EU, Euratom) No 1141/2014, Regulation (EU, Euratom) 2018/1046 ('the Financial Regulation') 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 grant award decision, Regulation (EU, Euratom) No 1141/2014, Regulation (EU, Euratom) 2018/1046 ('the Financial Regulation') and the underlying acts have been met.

Independence matters

We have not performed any other services that are not compatible with the audit of the Annual Accounts and the Final Statement of eligible 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.19 thereof, have been met;
- ▶ Any contributions in kind have actually been provided to the entity and have been valued in compliance with the applicable rules;
- ▶ Any surplus of Union funding is carried over to the next financial year and has been used in the first quarter of that financial year, pursuant to Article 222(7) 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.

18 August 2020

EY Réviseurs d'Entreprises SRL
represented by



Danielle Vermaelen*
* Acting on behalf of a BV/SRL

21DV0098



Annual Accounts

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

COMPTES ANNUELS EN EUROS (2 décimales)

DENOMINATION : *European Liberal Forum*

Forme juridique : *Association sans but lucratif*

Adresse : *Rue d'Idalie* N° : *11-13* Boîte :

Code postal : *1050* Commune : *Bruxelles (Ixelles)*

Pays : *Belgique*

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

Adresse Internet * : *www.liberalforum.eu*

Numéro d'entreprise **BE 0892.305.374**

DATE **06 / 11 / 2017** 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 **30 / 06 / 2020**

et relatifs à l'exercice couvrant la période du **01 / 01 / 2019** au **31 / 12 / 2019**

Exercice précédent du **01 / 01 / 2018** au **31 / 12 / 2018**

Les montants relatifs à l'exercice précédent ~~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

Jürgen Martens
Schwanefelder Strasse 4, D-08393 Meerane, D

Président du Conseil d'Administration
21/09/2018 - 21/09/2020

Martina Dlabajová
Lesenska c.p. 286, 33011 Kostelec, République Tchèque

Vice-président du Conseil d'Administration
21/09/2018 - 21/09/2020

Olle Torsten Olof Fredrik Schmidt
Östra Rönneholmsvägen 26 LGH1504, 211 47 Malmö, Suède

Vice-président du Conseil d'Administration
21/09/2018 - 21/09/2020

Csaba Tóth
Pauler Utca 21, 1013 Budapest, Hongrie

Vice-président du Conseil d'Administration
21/09/2018 - 21/09/2020

Airis Meier
Rue Potager 22, 1210 Saint-Josse-ten-Noode, Belgique

Vice-président du Conseil d'Administration
21/09/2018 - 21/09/2020

Dr. Hodun Milosz
Jezynowa 5, 86-031 Osielsko, Pologne

Administrateur
21/09/2018 - 21/09/2020

Documents joints aux présents comptes annuels :

Nombre total de pages déposées: ¹⁴..... Numéros des sections du document normalisé non déposées parce que sans objet : *1.2, 5.2.1, 5.2.2, 5.2.3, 5.3, 5.4, 5.6, 5.7, 8*

Dr. Jürgen Martens
Président du Conseil d'Administration

Mrs. Airis Meier
Trésorier

Dr Jürgen Martens

Dr Jürgen Martens (Aug 17, 2020 11:23 GMT+2)

Airis Meier

Airis Meier (Aug 18, 2020 11:14 GMT+3)

* 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)

Goran Neralic
Volavje 102, 10450 Jastrebarsko, Croatie

Administrateur
21/09/2018 - 21/09/2020

BILAN APRÈS RÉPARTITION

	Ann.	Codes	Exercice	Exercice précédent
ACTIF				
ACTIFS IMMOBILISÉS		20/28	39.346,62	37.297,43
Frais d'établissement		20	.....	.....
Immobilisations incorporelles	5.1.1	21	.....	.....
Immobilisations corporelles	5.1.2	22/27	29.090,87	27.387,43
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	15.894,76	11.081,13
Appartenant à l'association ou à la fondation en pleine propriété		231	15.894,76	11.081,13
Autres		232	.....	.....
Mobilier et matériel roulant		24	13.196,11	16.306,30
Appartenant à l'association ou à la fondation en pleine propriété		241	13.196,11	16.306,30
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	10.255,75	9.910,00
ACTIFS CIRCULANTS		29/58	631.418,48	454.145,68
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	50.307,46	80.541,62
Créances commerciales		40	49.501,23	75.505,62
Autres créances		41	806,23	5.036,00
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	567.063,60	369.458,92
Comptes de régularisation		490/1	14.047,42	4.145,14
TOTAL DE L'ACTIF		20/58	670.765,10	491.443,11

	Ann.	Codes	Exercice	Exercice précédent
PASSIF				
FONDS SOCIAL		10/15	226.393,06	124.444,64
Fonds de l'association ou de la fondation		10	.....	.....
Patrimoine de départ		100	.....	.....
Moyens permanents		101	.....	.....
Plus-values de réévaluation		12	.....	.....
Fonds affectés	5.3	13	226.393,06	124.444,64
Résultat positif (négatif) reporté		14	.....	.....
Subsides en capital		15	.....	.....
PROVISIONS	5.3	16	.....	.....
Provisions pour risques et charges		160/5	.....	.....
Provisions pour subsides et legs à rembourser et pour dons avec droit de reprise		168	.....	.....
DETTES		17/49	444.372,04	366.998,47
Dettes à plus d'un an	5.4	17	.....	.....
Dettes financières		170/4	.....	.....
Etablissements de crédit, dettes de location-financement et dettes 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	.....	.....
Dettes à un an au plus	5.4	42/48	422.878,10	253.726,94
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	216.387,19	101.533,50
Fournisseurs		440/4	216.387,19	101.533,50
Effets à payer		441	.....	.....
Acomptes reçus sur commandes		46	.....	.....
Dettes fiscales, salariales et sociales		45	94.804,55	40.875,15
Impôts		450/3	44.067,59	15.384,90
Rémunérations et charges sociales		454/9	50.736,96	25.490,25
Dettes diverses		48	111.686,36	111.318,29
Obligations et coupons échus, subsides à rembourser et cautionnements reçus en numéraire		480/8	111.318,29	111.318,29
Autres dettes productives d'intérêts		4890	368,07	.....
Autres dettes non productives d'intérêts ou assorties d'un intérêt anormalement faible		4891	.....	.....
Comptes de régularisation		492/3	21.493,94	113.271,53
TOTAL DU PASSIF		10/49	670.765,10	491.443,11

COMPTE DE RÉSULTATS

	Ann.	Codes	Exercice	Exercice précédent
Produits et charges d'exploitation				
Marge brute d'exploitation(+)/(-)		9900	662.433,74	493.705,04
Ventes et prestations*		70/74	.....	.....
Chiffre d'affaires*		70	.....	.....
Cotisations, dons, legs et subsides*(+)/(-)		73	.....	.....
Approvisionnements, marchandises, services et biens divers*(+)/(-)		60/61	.....	.....
Rémunérations, charges sociales et pensions(+)/(-)	5.5	62	549.121,89	483.432,45
Amortissements et réductions de valeur sur frais d'établissement, sur immobilisations incorporelles et corporelles		630	8.460,16	7.139,78
Réductions de valeur sur stocks, sur commandes en cours d'exécution et sur créances commerciales: dotations (reprises)(+)/(-)		631/4	.....	.....
Provisions pour risques et charges: dotations (utilisations et reprises)(+)/(-)		635/8	.....	.....
Autres charges d'exploitation		640/8	2.006,64	1.012,01
Charges d'exploitation portées à l'actif au titre de frais de restructuration(-)		649	.....	.....
Résultat positif (néгатif) d'exploitation(+)/(-)		9901	102.845,05	2.120,80
Produits financiers	5.5	75	69,95	35,55
Charges financières(+)/(-)	5.5	65	977,77	2.156,35
Résultat positif (néгатif) courant(+)/(-)		9902	101.937,23	.....
Produits exceptionnels		76	11,19	.....
Charges exceptionnelles(+)/(-)		66	.....	.....
Résultat positif (néгатif) de l'exercice(+)/(-)		9904	101.948,42	.....

AFFECTATIONS ET PRÉLÈVEMENTS

	Codes	Exercice	Exercice précédent
Résultat positif (néгатif) à affecter(+)/(-)	9906	101.948,42	.....
Résultat positif (néгатif) de l'exercice à affecter(+)/(-)	9905	101.948,42	.....
Résultat positif (néгатif) de l'exercice antérieur reporté(+)/(-)	14P	.....	.....
Prélèvements sur les capitaux propres	791/2	.....	.....
sur les fonds de l'association ou de la fondation	791	.....	.....
sur les fonds affectés	792	.....	.....
Affectations aux fonds affectés	692	101.948,42	.....
Résultat positif (néгатif) à reporter(+)/(-)	(14)	.....	.....

ANNEXE

ETAT DES IMMOBILISATIONS

	Codes	Exercice	Exercice précédent
IMMOBILISATIONS INCORPORELLES			
Valeur d'acquisition au terme de l'exercice	8059P	xxxxxxxxxxxxxxxx	2.541,00
Mutations de l'exercice			
Acquisitions, y compris la production immobilisée	8029	.....
Cessions et désaffectations	8039	.....
Transferts d'une rubrique à une autre(+)/(-)	8049	.....
Valeur d'acquisition au terme de l'exercice	8059	2.541,00	
Amortissements et réductions de valeur au terme de l'exercice	8129P	xxxxxxxxxxxxxxxx	2.541,00
Mutations de l'exercice			
Actés	8079	.....
Repris	8089	.....
Acquis de tiers	8099	.....
Annulés à la suite de cessions et désaffectations	8109	.....
Transférés d'une rubrique à une autre(+)/(-)	8119	.....
Amortissements et réductions de valeur au terme de l'exercice	8129	2.541,00	
VALEUR COMPTABLE NETTE AU TERME DE L'EXERCICE	(21)	.....

	Codes	Exercice	Exercice précédent
IMMOBILISATIONS CORPORELLES			
Valeur d'acquisition au terme de l'exercice	8199P	xxxxxxxxxxxxxxxx	74.275,85
Mutations de l'exercice			
Acquisitions, y compris la production immobilisée	8169	10.163,60	
Cessions et désaffectations	8179	.....
Transferts d'une rubrique à une autre(+)/(-)	8189	.....
Valeur d'acquisition au terme de l'exercice	8199	84.439,45	
Plus-values au terme de l'exercice	8259P	xxxxxxxxxxxxxxxx	.....
Mutations de l'exercice			
Actées	8219	.....
Acquises de tiers	8229	.....
Annulées	8239	.....
Transférées d'une rubrique à une autre(+)/(-)	8249	.....
Plus-values au terme de l'exercice	8259	.....
Amortissements et réductions de valeur au terme de l'exercice	8329P	xxxxxxxxxxxxxxxx	46.888,42
Mutations de l'exercice			
Actés	8279	8.460,16	
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	55.348,58	
VALEUR COMPTABLE NETTE AU TERME DE L'EXERCICE	(22/27)	29.090,87	
DONT			
Appartenant à l'association ou à la fondation en pleine propriété	8349	29.090,87	

	Codes	Exercice	Exercice précédent
IMMOBILISATIONS FINANCIÈRES			
Valeur d'acquisition au terme de l'exercice	8395P	xxxxxxxxxxxxxxxx	9.910,00
Mutations de l'exercice			
Acquisitions	8365	545,75	
Cessions et retraits	8375	200,00	
Transferts d'une rubrique à une autre(+)/(-)	8385	.....
Autres mutations(+)/(-)	8386	.....
Valeur d'acquisition au terme de l'exercice	8395	10.255,75	
Plus-values au terme de l'exercice	8455P	xxxxxxxxxxxxxxxx	.....
Mutations de l'exercice			
Actées	8415	.....
Acquises de tiers	8425	.....
Annulées	8435	.....
Transférées d'une rubrique à une autre(+)/(-)	8445	.....
Plus-values au terme de l'exercice	8455	.....
Réductions de valeur au terme de l'exercice	8525P	xxxxxxxxxxxxxxxx	.....
Mutations de l'exercice			
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	.....
Réductions de valeur au terme de l'exercice	8525	.....
Montants non appelés au terme de l'exercice	8555P	xxxxxxxxxxxxxxxx	.....
Mutations de l'exercice(+)/(-)	8545	.....
Montants non appelés au terme de l'exercice	8555	.....
VALEUR COMPTABLE NETTE AU TERME DE L'EXERCICE	(28)	10.255,75	

RÉSULTATS

	Codes	Exercice	Exercice précédent
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			
Nombre total à la date de clôture	9086	8	7
Effectif moyen du personnel calculé en équivalents temps plein	9087	8,2	7,9
Nombre d'heures effectivement prestées	9088	13.989	14.082
Frais de personnel			
Rémunérations et avantages sociaux directs	620	357.084,18	352.687,32
Cotisations patronales d'assurances sociales	621	79.956,00	78.517,95
Primes patronales pour assurances extralégales	622	.....	.....
Autres frais de personnel	623	112.081,71	52.227,18
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: 337

TRAVAILLEURS POUR LESQUELS L'ASSOCIATION OU LA FONDATION A INTRODUIT UNE DÉCLARATION DIMONA OU QUI SONT INSCRITS AU REGISTRE GÉNÉRAL DU PERSONNEL**Au cours de l'exercice et de l'exercice précédent**

	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)
Nombre moyen de travailleurs	100	8,2	.....	8,2 (ETP)	7,9 (ETP)
Nombre d'heures effectivement prestées ...	101	13.989	.....	13.989 (T)	14.082 (T)
Frais de personnel	102	549.121,89	.....	549.121,89 (T)	483.432,45 (T)

A la date de clôture de l'exercice**Nombre de travailleurs****Par type de contrat de travail**

Contrat à durée indéterminée

Contrat à durée déterminée

Contrat pour l'exécution d'un travail nettement défini

Contrat de remplacement

Par sexe et niveau d'études

Hommes

de niveau primaire

de niveau secondaire

de niveau supérieur non universitaire

de niveau universitaire

Femmes

de niveau primaire

de niveau secondaire

de niveau supérieur non universitaire

de niveau universitaire

Par catégorie professionnelle

Personnel de direction

Employés

Ouvriers

Autres

Codes	1. Temps plein	2. Temps partiel	3. Total en équivalents temps plein
105	8	.....	8,0
110	6	.....	6,0
111	2	.....	2,0
112	.....	.....	.....
113	.....	.....	.....
120	4	.....	4,0
1200	.....	.....	.....
1201	4	.....	4,0
1202	.....	.....	.....
1203	.....	.....	.....
121	4	.....	4,0
1210	.....	.....	.....
1211	4	.....	4,0
1212	.....	.....	.....
1213	.....	.....	.....
130	.....	.....	.....
134	7	.....	7,0
132	.....	.....	.....
133	1	.....	1,0

TABLEAU DES MOUVEMENTS DU PERSONNEL AU COURS DE L'EXERCICE

ENTRÉES

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

SORTIES

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

Codes	1. Temps plein	2. Temps partiel	3. Total en équivalents temps plein
205	6	.....	6,0
305	5	.....	5,0

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

Initiatives en matière de formation professionnelle continue à caractère formel à charge de l'employeur

Nombre de travailleurs concernés
 Nombre d'heures de formation suivies
 Coût net pour l'association ou la fondation
 dont coût brut directement lié aux formations
 dont cotisations payées et versements à des fonds collectifs
 dont subventions et autres avantages financiers reçus (à déduire)

Initiatives en matière de formation professionnelle continue à caractère moins formel ou informel à charge de l'employeur

Nombre de travailleurs concernés
 Nombre d'heures de formation suivies
 Coût net pour l'association ou la fondation

Initiatives en matière de formation professionnelle initiale à charge de l'employeur

Nombre de travailleurs concernés
 Nombre d'heures de formation suivies
 Coût net pour l'association ou la fondation

Codes	Hommes	Codes	Femmes
5801	5811	.....
5802	5812	.....
5803	5813	.....
58031	58131	.....
58032	58132	.....
58033	58133	.....
5821	5831	.....
5822	5832	.....
5823	5833	.....
5841	5851	.....
5842	5852	.....
5843	5853	.....

RÈGLES D'ÉVALUATION

I. Principes généraux

Les règles d'évaluation sont établies conformément à l'arrêté royal du 30 janvier 2001 portant exécution du Code des sociétés.

En vue d'assurer l'image fidèle, il a été dérogé aux règles d'évaluation prévues dans cet arrêté dans les cas exceptionnels suivants :

Ces dérogations se justifient comme suit:

Ces dérogations influencent de la façon suivante le patrimoine, la situation financière et le résultat avant impôts de l'entreprise:

Les règles d'évaluation n'ont pas été modifiées dans leur énoncé ou leur application par rapport à l'exercice précédent; dans

et influence [positivement] [négativement] le résultat de l'exercice avant impôts à concurrence de Le compte de résultats n'a pas été influencé de façon importante par des produits ou des charges

imputables à un exercice

antérieur; dans l'affirmative, ces résultats concernent:

Les chiffres de l'exercice ne sont pas comparables à ceux de l'exercice précédent en raison du fait suivant:

[Pour que la comparaison soit possible, les chiffres de l'exercice précédent ont été redressés sur les points suivants] [Pour comparer les

comptes des deux exercices, il faut tenir compte des éléments suivants]

A défaut de critères objectifs, l'estimation des risques prévisibles, des pertes éventuelles et des dépréciations mentionnés ci-dessous, est

inévitablement aléatoire:

Autres informations requises pour que les comptes annuels donnent une image fidèle du patrimoine, de la situation financière ainsi que du

résultat de l'entreprise:

II. Règles particulières

Frais d'établissement :

Les frais d'établissement sont immédiatement pris en charge sauf les frais suivants qui sont portés à l'actif:

Néant

Frais de restructuration :

Au cours de l'exercice, des frais de restructuration ont été portés à l'actif; dans l'affirmative, cette inscription à l'actif se

justifie comme suit:

Néant

Immobilisations incorporelles :

Le montant à l'actif des immobilisations incorporelles comprend 0,00 EUR de frais de recherche et de développement.

La durée d'amortissement de ces frais et du goodwill n'est pas supérieure à 5 ans; dans l'affirmative, cette durée se justifie comme suit:

Néant

Immobilisations corporelles:

Des immobilisations corporelles n'ont pas été réévaluées durant l'exercice; dans l'affirmative, cette réévaluation se justifie comme suit:

Amortissements actés pendant l'exercice:

1.Frais d'établissement: 25 % - NR

2.Immobilisations incorporelles: 25 % - NR

3.Bâtiments industriels, administratifs ou commerciaux: 4 % - NR

4.Installations, machines et outillage: 12,5% - 25 % - NR

- matériel électrique spécifique: 25% - NR

5.Matériel roulant: 10 % - 25 % - NR

6.Matériel de bureau et mobilier: 25 % - NR

7.Autres immobilisations corporelles: 12,5% - 33 % - NR

Excédent des amortissements accélérés pratiqués, déductibles fiscalement, par rapport aux amortissements économiquement justifiés:

-montant pour l'exercice ...EUR.

-montant cumulé pour les immobilisations acquises à partir de l'exercice prenant cours après le 31

décembre 1983 ...EUR.

* Y compris les actifs détenus en location-financement; ceux-ci font, le cas échéant, l'objet d'une ligne distincte.

Immobilisations financières

Des participations n'ont pas été réévaluées durant l'exercice; dans l'affirmative, cette réévaluation se justifie comme suit:

Stocks

Les stocks sont évalués à leur valeur d'acquisition calculée selon la méthode (à mentionner) du prix moyen pondéré, Fifo, Lifo, d'individualisation du prix de chaque élément, ou à la valeur de marché si elle est inférieure :

1. Approvisionnements:

Néant

2. En cours de fabrication - produits finis:

Néant

3. Marchandises:

Néant

4. Immeubles destinés à la vente :

Néant

Fabrications

- Le coût de revient des fabrications [inclut] [n'inclut pas] les frais indirects de production.

- Le coût de revient des fabrications à plus d'un an [inclut] [n'inclut pas] des charges financières afférentes aux capitaux empruntés pour les financer.

En fin d'exercice, la valeur de marché du total des stocks dépasse d'environ % leur valeur comptable. (Ce renseignement ne doit être mentionné que si l'écart est important).

Commandes en cours d'exécution:

Les commandes en cours sont évaluées [au coût de revient] [au coût de revient majoré d'une quotité du résultat selon l'avancement des travaux].

Dettes:

Le passif ne comporte pas de dettes à long terme, non productives d'intérêt ou assorties d'un taux d'intérêt

anormalement faible : dans l'affirmative, ces dettes [font] [ne font pas] l'objet d'un escompte porté à l'actif.

Devises:

Les avoirs, dettes et engagements libellés en devises sont convertis en ...EUR sur les bases suivantes:

Les écarts de conversion des devises sont traités comme suit dans les comptes annuels:

Conventions de location-financement:

Pour les droits d'usage résultant de conventions de location-financement qui n'ont pas été portés à l'actif (article 102, § 1er de l'arrêté

royal du 30 janvier 2001 portant exécution du Code des sociétés), les redevances et loyers relatifs aux locations-financements de biens

immobiliers et afférents à l'exercice se sont élevés à EUR.

N° BE 0892.305.374 A-asbl 6

11

Dr Jürgen Martens
Dr Jürgen Martens (Aug 17, 2020 11:23 GMT+2)

Airis Meier
Airis Meier (Aug 18, 2020 11:14 GMT+3)



Final Statement of reimbursable expenditure actually incurred

EXPENDITURE		Budget	Actual
Eligible expenditure		538,036,48	565,249,29
A. 1: Personnel costs		430,000,00	415,639,05
A11	Salaries	0,00	0,00
A12	Contributions	13.000,00	1.380,93
A13	Professional Training	35,000,00	70.917,39
A14	Staff Mission expenses	60,036,48	77.311,92
A15	Other personnel costs		0,00
A71	Carry-over		0,00
A. 2: Infrastructure and operating costs		96.523,04	116.163,87
A21	Rent, charges and maintenance costs	47,050,00	43.375,55
A22	Costs relating to installation, operating and maint.	10,000,00	11.291,01
A23	Depreciation of movable and immovable property	6,000,00	8.460,16
A24	Stationery and office supplies	8,000,00	10.760,04
A25	Postal and telecommunications charges	8,000,00	10.266,81
A26	Printing, translation and reproduction costs	13.472,04	28.968,95
A27	Other infrastructure costs	4,000,00	3.041,35
A72	Carry-over		0,00
A. 3: Administrative expenditure		101.727,50	140.041,30
A31	Documentation costs	2,000,00	2.367,13
A32	Costs of studies and research	48,000,00	63.906,20
A33	Legal Costs	10,000,00	15.383,21
A34	Accounting and audit costs	39,727,50	55.219,53
A35	Support to affiliated organisations and subsidies to third parties	0,00	0,00
A36	Miscellaneous administrative costs	2,000,00	3.165,23
A73	Carry-over	0,00	0,00
A. 4: Meetings and representation costs		94.117,00	93.747,97
A41	Costs of meetings of political foundation	65,600,00	72.126,87
A42	Participation in seminars and conferences	4,000,00	2.684,40
A43	Representation costs	20,000,00	11.653,97
A44	Cost of invitations	3,000,00	3.883,02
A45	Other meeting-related costs	1.517,00	3.399,71
A. 5: Information and publications		1.184.271,81	1.097.121,03
A51	Publication costs	33.121,47	11.057,76
A52	Creation and operation of Internet sites	5,000,00	27,37
A53	Publicity costs	12,000,00	10.906,26
A54	Communications equipment (gadgets)	1,500,00	0,00
A55	Seminars	1.132,650,34	1.053.635,70
A56	Election campaigns	0,00	0,00
A57	Other information related costs	0,00	0,00
A75	Carry-over	0,00	0,00
A60 Expenditure relating to contributions		0,00	0,00
A76 Allocation to "Provision to cover eligible expenditure to be incurred in the first quarter of N+1"		21.493,94	21.493,94
A. TOTAL ELIGIBLE EXPENDITURE		2.014.674,83	2.012.323,46
B. 1: Non-eligible expenditure		4.000,00	9.600,44
B11	Allocations to other provisions	0,00	0,00
B12	Financial charges	4,000,00	80,64
B13	Exchange losses		84,94
B14	Uncollectable membership fees		0,00
B15	Other		9.434,86
B. TOTAL NON-ELIGIBLE EXPENDITURE		4.000,00	9.600,44
C. TOTAL EXPENDITURE		2.018.674,83	2.021.923,90
H1 Allocation of own resources to the specific reserve account		0,00	101.948,42
H Profit/Loss for verifying compliance with the no-profit rule		0,00	0,00

REVENU		Budget	Actual
D. 1: Dissolution of "Provision to cover eligible costs to be incurred in the first quarter of N"		0,00	113.106,66
D10			
D. 2: European Parliament grant		1.801.275,00	1.798.600,63
D20			
D. 3: Membership fees		24.250,00	23.500,00
D31	3.1. from member foundations		24.250,00
D32	3.2. from individual members		0,00
D. 4: Donations		18.000,00	12.041,48
D41	4.1. above 500 EUR		18.000,00
D42	4.2. below 500 EUR		0,00
D. 5: Other own resources (to cover eligible expenditure)		171.149,83	167.023,11
D51	Registration fees		570,68
D52	Participation fees		13.555,00
D53	Sale of ELF Publications		0,00
D54	Contribution from members		100.000,00
D55	Project contributions / service fee		57.024,15
D56	Divers own resources		81,14
D57	ELF Fellowship		0,00
D58			0,00
D. 6: Contributions in kind		0,00	0,00
D60			
D. REVENUE (to cover eligible expenditure)		2.014.674,83	2.114.271,88
E. 1 Own resources to cover non-eligible expenditure)		4.000,00	9.600,44
E11	Members own resources		0,00
E12	Financial income		4.000,00
E13	Extra-ordinary income		0,00
E. REVENUE (to cover non-eligible expenditure)		4.000,00	9.600,44
F. TOTAL REVENUE		2.018.674,83	2.123.872,32
G. Profit / Loss (F-C)		0,00	101.948,42

Dr Jürgen Martens
Dr Jürgen Martens (Aug 17, 2020 11:23 GMT+2)

Air's Meier (Aug 18, 2020 11:14 GMT+3)

**Grants to European political foundations
Financial year 2019**

Provisional budget annexed to the grant decision	
Eligible costs	2.014.675
Ineligible costs	4.000
Own resources	213.400
Grant applied for	1.801.275
Maximum grant awarded	1.798.601

Budget execution and financial situation in the present financial year	
Amount carried-over from 2018 to 2019 (income) ¹	113.107
Eligible costs declared by beneficiary (before new carry-over)	1.990.830
Ineligible costs	9.600
Own resources (without the carry-over)	212.165
<i>Transfers from specific reserve during 2019 (included in own resources)</i>	0
Specific reserve per balance sheet 31.12.2018	124.445

Calculation of carry-over to following financial year	
Real eligible costs in Q1 of 2020	338.788
Maximum possible carry-over from 2019 to 2020	123.442
Optimal carry-over from 2019 to 2020	0
Carry-over from 2019 to 2020 (declared by beneficiary)	21.494

Note 1: The amount of the carry-over from the previous financial year took the form of a revenue. That revenue is an own resource and must have been used to cover the grant (Art. II.25.3 of the Grant Decision).

Note 2: The amount of the carry-over to the following financial year takes the form of a revenue. That revenue is an own resource and must have been used to cover the grant (Art. II.25.3 of the Grant Decision).

Grants to European political foundations
Financial year 2019

Comments

For the entire table: Fill in the cells that are not in colour. Do not fill in the coloured cells as they are calculated by formulas.

The amount of the carry-over from the previous financial year took the form of a provision in the balance sheet. The provision is dissolved in the present financial year and generates a revenue. That revenue is an own resource and must have been used to cover eligible costs in the first quarter of the present financial year (Art. II.25.3 of the Grant Decision).

= the relevant amount, consisting of excess own resources of earlier years, appearing on the Liabilities side of the Balance sheet.

The carry-over can not exceed this limit (Art II.25.3).

Calculated on the sheet "Calculation".

Shows correctly only when the cell below ("Actual carry-over") **is set provisionally to 0**. Helpful when both carry-over and reserves can be made. Maximises the reserve and the carry-over.

a provision in the balance sheet. The provision is dissolved in the present financial year and over eligible costs in the first quarter of the present financial year (Art. II.25.3 of the Grant

provision in the balance sheet. The provision is constituted in the present financial year and

Grants to European political foundations
Financial year 2019

Sheet Calculation

Provisional budget annexed to the grant decision	Eligible costs	2.014.675
	Ineligible costs	4.000
	Own resources	213.400
	Grant applied for	1.801.275
	Maximum grant awarded	1.798.601
	Prefinancing paid	1.798.601

All cells are calculated by formulas. Do not change them!

Budget execution and financial situation in the present financial year	Amount carried-over from 2018 to 2019 (income) ¹	113.107
	Eligible costs declared by beneficiary (before new carry-over)	1.990.830
	<i>Amount of eligible costs declared which is covered by the carry-over from 2018 to 2019</i>	113.107
	<i>Amount of eligible costs declared which is not covered by the carry-over from 2018 to 2019</i>	1.877.723
	Ineligible costs	9.600
	Total costs (declared)	2.000.430
	Own resources (without the carry-over)	212.165
	<i>Own resources covering ineligible costs</i>	9.600
	<i>Own resources available to cover eligible costs</i>	202.565
	<i>Own resources including carry-over 2018 to 2019</i>	325.272
	Total income (declared)	2.123.872
	Specific reserve per balance sheet 31.12.2018	124.445

The amount of the carry-over from the previous financial year took the form of a provision in the balance sheet. The provision is dissolved in the present financial year and generates a revenue. That revenue is an own resource and must have been used to cover eligible costs in the first quarter of the present financial year (Art. II.25.3 of the Grant Decision).

Own resources must first be used to cover ineligible costs.

Any remaining own resources can be used to cover eligible costs.

= the relevant amount, consisting of excess own resources of earlier years, appearing on the Liabilities side of the Balance sheet.

Calculation of carry-over to following financial year	<i>Is there a surplus of income in the meaning of Art II.25.3(a)?</i>	Yes	
	<i>Surplus of income (according to the rules)</i>	123.442	
	<i>25% of the maximum grant awarded and of the own resources covering eligible costs</i>	500.291	
	<i>Real eligible costs in Q1 of 2020</i>	338.788	
	<i>Maximum carry-over from 2019 to 2020 that can be covered by 5% of own resources</i>	2.173.569	
	Maximum possible carry-over from 2019 to 2020	123.442	
	Carry-over from 2019 to 2020 (declared by beneficiary)	21.494	
	Actual carry-over from 2019 to 2020 (to be added to eligible costs of 2019)²	21.494	
	Calculation of the final grant and the specific reserve	Eligible costs (including the allocation to the provision for carry-over from 2019 to 2020, excluding the part covered by the carry-over from 2018 to 2019)	2.012.323
		<i>95% of eligible costs</i>	1.911.707
<i>Own resources taken into account for calculating the final grant (not more than 5% of the total eligible costs)</i>		100.616	
<i>Own resources covering eligible costs</i>		100.616	
<i>Eligible costs not covered by own resources</i>		1.911.707	
Final grant 2019		1.798.601	
<i>Real surplus of income (accounting point of view)</i>		101.948	
<i>Maximum amount of surplus of income that can be kept</i>		101.948	
Actual amount of surplus of income that can be kept and put onto the specific reserve account		101.948	

= maximum grant awarded + own resources covering eligible costs + carry-over from year N-1 - eligible costs (Art. II.25.3).

The carry-over can not exceed this limit (Art II.25.3).

The carry-over can not exceed this limit (Art II.25.3).

The amount of the surplus carried over from 2019 to 2020 takes the form of a provision in the balance. The provision is constituted in 2019 and generates eligible expenditure (Art. II.25.3). There must be enough own resources to cover 15% of these eligible costs as well.

= minimum of the 4 preceding lines.

This amount gives the basis for calculating the final grant.

The part of the total own resources actually taken into account for the calculation of the final grant.

= minimum of: (1) max. awarded grant, (2) 95% of the total eligible costs and (3) the eligible costs not covered by own resources.

= Own resources - own resources necessary to cover 15% of the total eligible costs (Art. II.25.6)

= minimum of the 2 preceding lines.

Payment/recovery	Final payment (to be paid / recovered)	0
------------------	--	---

Indicators	Final grant / total eligible costs [max. 95%]	89%
	Total income	2.123.872
	Total expenditure	2.021.924
	Profit / loss [accounting point of view]	101.948
	Total own resources / total eligible expenditure	5%
	Final grant / maximum grant awarded [max. 100%]	100%

Note Texts in *italics* refer to calculated amounts or breakdowns of totals. Texts in **bold** refer to the most important financial figures.

Note 1 The amount of the carry-over from the previous financial year took the form of a provision in the balance sheet. The provision is dissolved in the present financial year and generates a revenue. That revenue is an own resource and must have been used to cover eligible costs in the first quarter of the present financial year (Art. II.25.3 of the Grant Decision).

Note 2 The amount of the carry-over to the following financial year takes the form of a provision in the balance sheet. The provision is constituted in the present financial year and generates eligible costs (Art. II.25.3 of the Grant Decision).

**Grants to European political foundations
Financial year 2019**

Sheet Profit_and_Loss_account

Budget / Profit and loss account - as accepted at the grant award			
Expenditure		Income	
Eligible costs	2.014.675	Maximum grant awarded	1.798.601
Ineligible costs	4.000	Own resources	213.400
Total	2.018.675	Total	2.012.000
		Profit (preliminary revenue surplus)	-6.674

Profit and loss account, preliminary situation on 31/12/2019			
Expenditure		Income	
Eligible costs declared by beneficiary (before new carry-over)	1.990.829		
<i>Amount of eligible costs declared which is covered by the carry-over from 2018 to 2019</i>	<i>113.107</i>	Amount carried-over from 2018 to 2019 (income) ¹	113.107
<i>Amount of eligible costs declared which is not covered by the carry-over from 2018 to 2019</i>	<i>1.877.723</i>	Maximum grant awarded	1.798.601
		Own resources covering eligible costs	100.616
Ineligible costs	9.600	Own resources covering ineligible costs	9.600
		Excess own resources	101.948
		Own resources (without the carry-over)	212.165
Total	2.000.430	Total	2.123.872
		Profit (preliminary surplus of income)	123.443

Profit and loss account, preliminary situation on 31/12/2019, after calculating the carry-over			
Expenditure		Income	
Eligible expenditure (total)	2.012.323		
<i>Amount of eligible costs declared which is covered by the carry-over from 2018 to 2019</i>	<i>113.107</i>	Amount carried-over from 2018 to 2019 (income) ¹	113.107
<i>Amount of eligible costs declared which is not covered by the carry-over from 2018 to 2019</i>	<i>1.877.723</i>	Maximum grant awarded	1.798.601
<i>Carry-over from 2019 to 2020 (declared by beneficiary)</i>	<i>21.494</i>	Own resources covering eligible costs	100.616
Ineligible costs	9.600	Own resources covering ineligible costs	9.600
		Excess own resources	101.948
		Own resources (without the carry-over)	212.165
Total	2.021.924	Total	2.123.872
		Profit (preliminary surplus of income)	101.949

Final Profit and loss account			
Expenditure		Income	
Eligible expenditure (total)	2.012.323		
<i>Amount of eligible costs declared which is covered by the carry-over from 2018 to 2019</i>	<i>113.107</i>	Amount carried-over from 2018 to 2019 (income) ¹	113.107
<i>Amount of eligible costs declared which is not covered by the carry-over from 2018 to 2019</i>	<i>1.877.723</i>	Final grant 2019	1.798.601
<i>Carry-over from 2019 to 2020 (declared by beneficiary)</i>	<i>21.494</i>	Own resources covering eligible costs	100.616
Ineligible costs	9.600	Own resources covering ineligible costs	9.600
		Excess own resources	101.948
		Own resources (without the carry-over)	212.165
Total	2.021.924	Total	2.123.872
		Actual amount of surplus of income that can be kept and put onto the specific reserve account	101.948

Note: Texts in *italics* refer to breakdowns of totals. Cells in colour highlight the actual step made in the calculation.

Dr Jürgen Martens
Dr Jürgen Martens (Aug 17, 2020 11:23 GMT+2)


Airis Meier (Aug 18, 2020 11:14 GMT+3)