

*Le Président,*

**M. Antonio Tajani**  
Président du Parlement européen  
Bruxelles

Bruxelles, le 26 avril 2017

Monsieur le Président,

Conformément à l'article 2.7.1 de la Réglementation régissant l'utilisation des crédits prévus au poste 400 du budget du Parlement européen, je vous prie de trouver ci-joint le rapport audité sur l'utilisation des crédits de l'exercice budgétaire 2016 pour ce qui concerne le Groupe **EUROPE OF FREEDOM AND DIRECT DEMOCRACY**.

Ce document comprend :

- le rapport de l'audit, attestant la régularité des comptes et leur conformité à la réglementation du poste 400 ;
- le bilan financier ;
- l'état des recettes et des dépenses ;
- Les notes annexes aux comptes annuels ;
- l'exécution de l'article 671 par compte ;
- le tableau d'amortissements/inventaire au 31 décembre 2016 ;

Je vous souhaite bonne réception de ces documents et vous prie de croire, Monsieur le Président, à l'assurance de ma très haute considération.

Nigel FARAGE  
Président du Groupe EFDD

Annexes

EUROPEJSKI PARLAMENT    EUROPA PARLAMENT    EUROPA PARLAMENTET  
 EUROPAISCHES PARLAMENT    EUROOPA PARLAMENT    EYROPÁSKY PARLAMENT    EUROPA-PARLAMENTET  
 PARLAMENT EUROPEEN    PARLAMENT NA HECORPA    EUROPSKI PARLAMENT    EUROPEAN PARLAMENT  
 EIROPA'S PARLAMENTIS    EUROPOS PARLAMENTAS    EUROPAI PARLAMENT    PARLAMENTO EUROPEO  
 EUROPEES PARLEMENT    PARLAMENT EUROPEJSKI    PARLAMENTO EUROPEU    PARLAMENTUL EUROPEAN  
 EUROPSKY PARLAMENT    EYROPASKI PARLAMENT    EUROOPAN PARLAMENTTI    EUROPA-PARLAMENTET

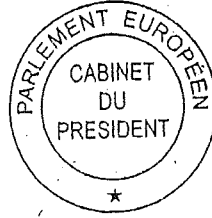


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| RE-COURRIER<br>EP - ENTREE |  |
| 28.04.2017                 |  |
| N°                         |  |

H. Antonio Tajani  
 President of the European Parliament

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28 AVR. 2017





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Classement Registre

28/04/2017 - REGISTRE-PARLEMENT

IZQUIERDO RINCON MARIA JOSE ( CP )

**Objet** RAPPORT DES AUDITEURS EXTERNES SUR L'UTILISATION DES CREDITS DU POSTE 400 POUR L'EXERCICE 2016 (GROUPE "EUROPE OF FREEDOM AND DIRECT DEMOCRACY") [ANNEXE NONSCAN]

**Expéditeur**

FARAGE NIGEL (MEP) ( CO-PRESIDENT )  
GR-EFDD  
( EUROPE DE LA LIBERTE ET DE LA DEMOCRATIE DIRECTE )

**Destinataire(s)**

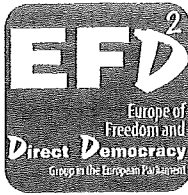
|       | Nom prénom   | Service/Organisme |
|-------|--|-------------------|
| Titre | TAJANI ANTONIO ( PRESIDENT DU PARLEMENT EUROPEEN ) | CP                |

Les annexes originales non-scannées ont été envoyées à (FINS-DG)

**Attribution à:** CP-ATTRIBUTION COURRIER (CP).

**Information à:** CSG-ATTRIBUTION COURRIER (CSG).





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Nigel FARAGE  
Président du Groupe EFDD

Annexes



**REPORT BY THE EFDD GROUP  
IN THE EUROPEAN PARLIAMENT**

**BUDGET ITEM 400**

**2016**

Two handwritten signatures in black ink. The top signature is a complex, cursive scribble. The bottom signature is more legible, appearing to read 'Halasz' with a horizontal line underneath.

Europe of Freedom and Direct Democracy  
EFDD Group  
Rue Wiertz 60  
B-1047 Brussels

28 March 2017

## **Report of the external auditors on the financial statements relative to the use of the credits of Item 400 of the budget of the European Parliament for the financial year 2016 ending 31 December 2016**

### UNQUALIFIED AUDITOR'S REPORT

According to the audit mandate, we have audited the Group Financial Statement prepared by the Group Accountant for the year ending 31 December 2016 as laid out in the following pages of this document.

### Respective responsibilities of the Group and the auditors

Pursuant to the rules on the use of appropriations from Budget Item 400 (hereafter "the rule"), the Group is responsible before the Institution of the conformity of appropriation usage and of the preparation of the Group annual financial statements.

We have the responsibility to plan and carry out the required work to verify the financial statement prepared by the political Group and to report to the Group with a reasonable assurance our audit opinions.

### Basis of Opinions

We conducted the audit in accordance with International Standards on Auditing as issued by the IASB. This standard requires the auditor to plan and carry out his work in such a way as to obtain sufficient and appropriate evidence and explanations to support our audit opinions. An audit includes an examination, on a sample basis, of evidence relevant to the opinions.

The audit work included specific procedures aiming at gathering sufficient and appropriate audit evidence that

- The statement of revenue and expenditure gives a true and fair view of the group's financial position for the financial year concerned;
- The balance sheet gives a true and fair view of the group's assets at the end of the financial year;
- The group's internal rules have been observed;
- Expenditures have been charged to the correct item in the budget of the Group;
- Appropriations are available;
- Expenditures are conformed to the Rules governing appropriation Item 400;
- Principles of sound financial management have been applied;
- Payment orders are supported by original documentation (or certified true copies);



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- Accounts have been laid out in accordance with the harmonized accounting plan;
- The overall considerations on financial statements in the rules adopted by the Accounting Officer of the Commission referred to in Articles 143 and 144 of the Financial Regulation (Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25.10.2012 on the financial rules applicable to the general budget of the Union (Official Journal L 298, 26.10.2012, p.1)) have been observed in the preparation and presentation of the accounts or, where appropriate, a divergence from these overall considerations is adequately explained by a note to the financial statements;
- An effective and efficient internal control system for the management of operations, which includes effective segregation of the duties of authorizing officer and accounting officer or of the equivalent functions, is in place.

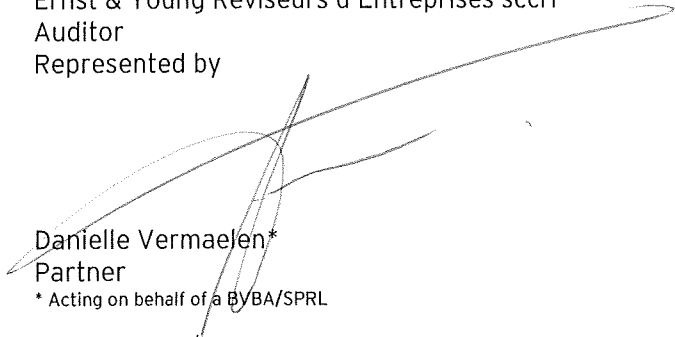
### Opinions

- As a result of our work, we did not identify any material non conformity with the dispositions laid out in the Rule governing appropriation Item 400 or with the Group internal rules;
- The overall presentation of the income and expense statement and of the balance sheet complies with the chart of account provided with the rules governing the appropriation line 400;
- No departures from generally accepted accounting principles have been established;
- Payment orders are supported by original documentation (or certified true copies);
- Appropriations are available;
- Expenditures have been charged to the correct item in the budget of the Group;
- Expenditures are conformed to the Rules governing appropriation Item 400;
- The principle of sound financial management has been applied;
- An effective and efficient internal control system for the management operations, which includes effective segregation of the duties of authorizing officer and accounting officer or of the equivalent functions;
- In our opinion, the financial statements give a true and fair view of the state of affair of the Group at 31 December 2016 and of the revenue and expenses for the 12 months ending 31 December 2016;
- We have received all necessary explanations for the purpose of our work.

Ernst & Young Réviseurs d'Entreprises scrl

Auditor

Represented by

  
Danielle Vermaelen\*

Partner

\* Acting on behalf of a BVBA/SPRL

17DV0728



**BALANCE SHEET EFDD Group in the European Parliament  
2016**

|   |              | <u>2015</u>                | <u>2016</u>                |
|---|--------------|----------------------------|----------------------------|
|   | <i>notes</i> |                            |                            |
| <b>ASSETS</b>   |              |                            |                            |
| <b>FIXED ASSETS</b>                                       |              |                            |                            |
| <b>Chapter 1 Intangible and tangible assets</b>           | 3            |                            |                            |
| .1 Intangible assets                                      |              | 0,00                       | 0,00                       |
| .2 Tangible assets  |              | 62.141,65                  | 46.057,96                  |
| <b>Sub total chapter 1</b>                                |              | <u><b>62.141,65</b></u>    | <u><b>46.057,96</b></u>    |
| <b>CURRENT ASSETS</b>                                     |              |                            |                            |
| <b>Chapter 2 Debtors, stocks and other working assets</b> | 5            |                            |                            |
| .1 Debtors  |              | 60.586,86                  | 0,00                       |
| .2 Staff  |              | 0,00                       | 0,00                       |
| .3 VAT  |              | 129.663,52                 | 88.520,30                  |
| .4 Stocks   |              | 0,00                       | 0,00                       |
| .5 Various  |              | 2.386,04                   | 0,00                       |
| <b>Sub total chapter 2</b>                                |              | <u><b>192.636,42</b></u>   | <u><b>88.520,30</b></u>    |
| <b>Chapter 3 Financial assets</b>                         |              |                            |                            |
| .1 Financial securities                                   | 4            | 0,00                       | 0,00                       |
| .2 Cash and cash equivalent                               |              | 1.962.583,58               | 2.723.308,07               |
| <b>Sub total chapter 3</b>                                |              | <u><b>1.962.583,58</b></u> | <u><b>2.723.308,07</b></u> |
| <b>Chapter 4 Deferred charges and accrued income</b>      |              |                            |                            |
| .1 Deferred charges                                       |              | 12.166,67                  | 0,00                       |
| .2 Accrued income   |              | 0,00                       | 50.827,81                  |
| <b>Sub total chapter 4</b>                                |              | <u><b>12.166,67</b></u>    | <u><b>50.827,81</b></u>    |
| <b>TOTAL ASSETS</b>                                       |              | <u><b>2.229.528,32</b></u> | <u><b>2.908.714,14</b></u> |



**LIABILITIES**

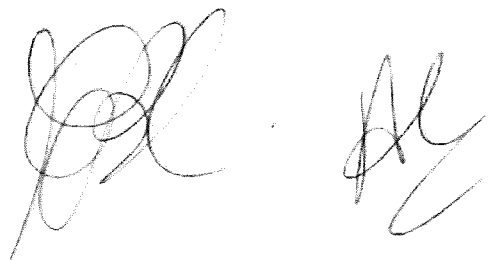
|  | <i>notes</i> | <u>2015</u>         | <u>2016</u>         |
|--|--------------|---------------------|---------------------|
| <b>Chapter 1 Reserves</b>                                    |              |                     |                     |
| .1 Carry forward to next budgeting period                    | 1            | 1.856.430,94        | 1.909.892,62        |
| <b>Sub total chapter 1</b>                                   |              | <u>1.856.430,94</u> | <u>1.909.892,62</u> |
| <b>Chapter 2 Financial debts</b>                             |              |                     |                     |
| .1 Financial debts of a residual duration > 1 year           |              | 0,00                | 0,00                |
| .2 Financial debts of a residual duration </= 1 year         |              | 0,00                | 0,00                |
| <b>Sub total chapter 2</b>                                   |              | <u>0,00</u>         | <u>0,00</u>         |
| <b>Chapter 3 Other debts</b>                                 |              |                     |                     |
| .1 Other debts   |              | 0,00                | 0,00                |
| .2 Charges settled in current period but paid in next period |              | 373.097,38          | 161.246,75          |
| <b>Sub total chapter 3</b>                                   |              | <u>373.097,38</u>   | <u>161.246,75</u>   |
| <b>Chapter 4 Deferred income/accrued charges</b>             |              |                     |                     |
| .1 Deferred income   |              | 0,00                | 0,00                |
| .2 Accrued charges   |              | 0,00                | 837.574,77          |
| <b>Sous Total Chapitre 4</b>                                 |              | <u>0,00</u>         | <u>837.574,77</u>   |
| <b>TOTAL LIABILITIES</b>                                     |              | <u>2.229.528,32</u> | <u>2.908.714,14</u> |

**Comments**

Chap

Chap

Chap





Statement of revenue and expenditure of the EFDD Group in the European Parliament  
2016

|   | <u>2015</u>                | <u>2016</u>                |
|---|----------------------------|----------------------------|
| <i>Notes</i>  |                            |                            |
| <b>Receipts</b>   |                            |                            |
| <i>Chapter 1 Grants and other receipts from the European Parliament</i> |                            |                            |
| .1 EP allocation  | 3.842.626,46               | 3.819.785,24               |
| .2 Other EP resources   | 0,00                       | 0,00                       |
| <b>Subtotal for Chapter 1</b>   | <b><u>3.842.626,46</u></b> | <b><u>3.819.785,24</u></b> |
| <i>Chapter 2 Own resources</i>  |                            |                            |
| .1 Interest and assimilated products                                    | 13.408,07                  | 6.198,82                   |
| .2 Profit on currency exchange  | 14.195,35                  | 9.949,13                   |
| .3 Miscellaneous  | 0,00                       | 0,00                       |
| .5 Amount carried forward from previous budget period                   | 1.615.413,22               | 1.856.430,94               |
| <b>Subtotal for Chapter 2</b>   | <b><u>1.643.016,64</u></b> | <b><u>1.872.578,89</u></b> |
| <b>Total receipts</b>   | <b><u>5.485.643,10</u></b> | <b><u>5.692.364,13</u></b> |
| <b>Grand total</b>  | <b><u>5.485.643,10</u></b> | <b><u>5.692.364,13</u></b> |

## **Expenditure**

|  | <i>Notes</i>  | <u>2015</u>                | <u>2016</u>                |
|--|---|----------------------------|----------------------------|
| <i>Chapter 1 Staff</i>   |   |                            |                            |
| .1   | Secretariat missions  | 462.936,96                 | 599.447,74                 |
| .2   | Recruitment   | 18.411,19                  | 7.777,13                   |
| .3   | Traineeships  | 99.556,53                  | 76.923,53                  |
| .4   | Salaries and related costs, fees  | 445.490,37                 | 344.125,00                 |
| .5   | Staff training  | 1.254,22                   | 4.954,62                   |
| .6   | Staff representation costs  | 0,00                       | 0,00                       |
| <b>Subtotal for Chapter 1</b>  |   | <b><u>1.027.649,27</u></b> | <b><u>1.033.228,02</u></b> |
| <i>Chapter 2 Equipment, routine administrative costs and operating costs</i> |   |                            |                            |
| .1   | Equipment, operating expenditure, computer-related engineering and maintenance  | 3 14.157,59                | 16.466,33                  |
| .2   | Equipment, telecommunications-related installation and maintenance expenditure, office machinery, furniture and technical installations | 3 16.181,79                | 14.696,01                  |
| .3   | Stationery and office supplies  | 678,69                     | 243,74                     |
| .4   | Postage and telecommunications  | 25.925,65                  | 31.122,90                  |
| .5   | Printing and photocopying costs   | 8.803,73                   | 8.420,27                   |
| .6   | Office rental costs   | 0,00                       | 0,00                       |
| <b>Subtotal for Chapter 2</b>  |   | <b><u>65.747,45</u></b>    | <b><u>70.949,25</u></b>    |
| <i>Chapter 3 Documentation, studies and research</i>                         |   |                            |                            |
| .1   | Newspapers, magazines, press agencies and books   | 22.947,48                  | 37.912,77                  |
| .2   | Studies and research  | 0,00                       | 0,00                       |
| .3   | Databases   | 900,00                     | 900,00                     |
| <b>Subtotal for Chapter 3</b>  |   | <b><u>23.847,48</u></b>    | <b><u>38.812,77</u></b>    |
| <i>Chapter 4 Legal and accountancy fees, financial and other charges</i>     |   |                            |                            |
| .1   | Legal costs   | 2.909,10                   | 352,29                     |
| .2   | Accounting costs/audits   | 2.360,00                   | 12.960,00                  |
| .3   | Financial charges and losses from currency exchange   | 2 17.038,00                | 33.944,32                  |
| .4   | Translation and interpretation costs  | 0,00                       | 2.985,00                   |
| .5   | Other operating expenditure   | 0,00                       | 0,00                       |
| <b>Subtotal for Chapter 4</b>  |   | <b><u>22.307,10</u></b>    | <b><u>50.241,61</u></b>    |
| <i>Chapter 5 Cost of meetings and representation</i>                         |   |                            |                            |
| .1   | Group meetings  | 0,00                       | 0,00                       |
| .2   | Other meetings and conferences  | 14.177,22                  | 16.610,14                  |
| .3   | Expenditure on entertainment  | 14.285,92                  | 15.386,26                  |
| .4   | Guests  | 1.186,55                   | 3.075,88                   |
| .5   | Individual fact finding missions of members   | 0,00                       | 1.110,01                   |
| <b>Subtotal for Chapter 5</b>  |   | <b><u>29.649,69</u></b>    | <b><u>36.182,29</u></b>    |
| <i>Chapter 6 Publications and publicity</i>                                  |   |                            |                            |
| .1   | Posters, leaflets and booklets  | 3.176,04                   |                            |
| .2   | Advertising inserts and audiovisual advertising   | 0,00                       | 0,00                       |
| .3   | Advertising material, novelty items, telecommunication advertising  | 10.575,00                  | 0,00                       |
| .4   | Internet sites + e-publicity  | 789,10                     | 1.543,62                   |
| .5   | Visits to institutions, information stands  | 0,00                       | 495,00                     |
| <b>Subtotal for Chapter 6</b>  |   | <b><u>14.540,14</u></b>    | <b><u>2.038,62</u></b>     |



|   | <i>Notes</i> | <u>2015</u>                | <u>2016</u>                |
|---|--------------|----------------------------|----------------------------|
| <i>Chapter 7 Members of Parliament</i>  |              |                            |                            |
| .1 Members' political and information activities, administrative expenses and political and information activities of national delegations<br><i>(details attached)</i> |              | 2.445.471,03               | 1.713.444,18               |
| <b>Subtotal for Chapter 7</b>   |              | <b><u>2.445.471,03</u></b> | <b><u>1.713.444,18</u></b> |
| <i>Chapter 8 Grants, subscriptions and contributions</i>  |              |                            |                            |
| .1 Subsidies  |              | 0,00                       | 0,00                       |
| .2 Subscriptions  |              | 0,00                       | 0,00                       |
| <b>Subtotal for Chapter 8</b>   |              | <b><u>0,00</u></b>         | <b><u>0,00</u></b>         |
| <b>Total expenditure</b>  |              | <b><u>3.629.212,16</u></b> | <b><u>2.944.896,74</u></b> |
| Credits repayable to European Parliament  |              |                            | 837.574,77                 |
| Amount carried forward  |              | 1.856.430,94               | 1.909.892,62               |
| <b>Grand total</b>  |              | <b><u>5.485.643,10</u></b> | <b><u>5.692.364,13</u></b> |

**Comments**

Item:

Item:

Item:



## NOTES TO THE ACCOUNTS FINANCIAL YEAR 2016

The accounts, hereafter, have been prepared in conformity with:

- the 400 financial rules approved by the Bureau of the European Parliament on 30 June 2003 and revised by the Bureau on 22 March 2006, 11 July 2007, 20 September 2010, 23 March 2011, 26 September 2011, 2 July 2012, 11 March 2013, 24 February 2014, 14 April 2014 and 27 April 2015.
- the internal financial rules of the Group
- the accounting principles and the harmonised accounting plan adopted by the Secretaries General of the political groups.

### Accounting principles

1. Movements on the accounts and the balances shall be entered in the accounting ledgers.
2. All accounting entries, including adjustments to the accounts, shall be based on dated and numbered supporting documents, to which they shall refer.
3. The accounting system must be such as to leave a trail for all accounting entries.

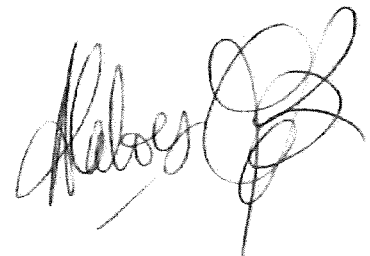
The financial statements shall be drawn up in accordance with the generally accepted accounting principles, namely:

- going-concern basis;
- prudence;
- consistent accounting methods;
- comparability of information;
- materiality;
- no netting;
- reality over appearance;

Pursuant to Rule 2.5.3 of the Rules on the use of appropriations from budget item 400 the accounts are held on a modified accrual system.

All expenditure relative to activities of the current financial year or previous financial years is registered in the accounts of the current financial year, upon authorisation by the authorising officer responsible and payment by the accountant, if the actual payment is made no later than during the month following the end of the financial year.

All expenditure of a financial year paid during the month following the end of the financial year is booked on the expenditure accounts of the current financial year and as debt on the balance (chapter III.2).



Note 3: Depreciations of fixed assets:

Assets with a unit value of 420 Euros or more and being Intended to serve the activities of the group on a lasting basis are entered in the inventory and the Group's balance sheet. Fixed assets are to be valued at their acquisition price and depreciated on a monthly basis following the straight line method by the following annual percentages:

|   |      |   |
|---|------|---|
| Software                                      | 25.0 | % |
| Hardware:                                     | 25.0 | % |
| Telecommunications and audiovisual equipment: | 25.0 | % |
| Technical equipment:                          | 12.5 | % |
| Other installations and machines:             | 12.5 | % |
| Office furniture:                             | 10.0 | % |

A recapitulative table of the assets in the balance sheet is annexed

Note 4: Valuation method for financial securities:

*Not applicable*

Note 5: Valuation of receivables, debts and other assets:

Receivables, debts and other assets are stated at their nominal value. Value reductions on receivables and other assets are accounted for if there is any uncertainty regarding their collectability.

Our group has concluded the following substantial long standing (>1 year) financial commitments:

Renting of 1 photocopy machine Ricoh MP 6502 contract up until November 2019  
(Cost: 5.626,97 €/Year)

Note 6: Comparison of the figures:

According to article 2.1.1 of the financial rules governing budget item 400, this report covers the financial year 2016, which last from 01/01/2016 to 31/12/2016.

Comparative figures for the previous financial year from 01/01/2015 to 31/12/2015 are also presented.

Note 7: Technical support to European political parties and foundations Regulation: (CE) 2004/2003

The EFDD group has not granted any technical support to political parties and foundations as defined in article 11 of the EP Bureau decision dated 29 March 2004.



**DETAIL OF THE EXECUTION OF THE DECENTRALISED CREDITS**  
**CHAPTER 7 ARTICLE 1.**

Ventilation following the accounting plan annexed to the 400 financial rules

| <b>CHAPTER/<br/>ARTICLE</b> | <b>CATEGORY</b>  | <b>EXECUTION<br/>2015</b> | <b>%</b>     | <b>EXECUTION<br/>2016</b> | <b>%</b>     |
|-----------------------------|--|---------------------------|--------------|---------------------------|--------------|
| 1                           | Staff  | 128.241,59                | 5,24%        | 177.354,98                | 10,35%       |
| 2                           | Secretariat – equipment and expenses                                     | 13.561,54                 | 0,55%        | 11.352,68                 | 0,66%        |
| 3                           | Documentation, studies and research                                      | 36.788,14                 | 1,50%        | 88.136,88                 | 5,14%        |
| 4                           | Legal, accounting, financial and other operating costs                   |                           |              |                           |              |
| 52                          | Other meetings and conferences   | 804.973,95                | 32,92%       | 613.953,01                | 35,83%       |
| 53                          | Representation costs   |                           |              |                           |              |
| 54                          | Guests   | 17.704,50                 | 0,72 %       | 13.760,00                 | 0,80%        |
| 61                          | Posters, leaflets and booklets   | 891.964,75                | 36,47%       | 444.599,80                | 25,95%       |
| 62                          | Advertising inserts and audiovisual advertising                          | 356.227,54                | 14,57%       | 225.742,19                | 13,17%       |
| 63                          | Advertising material, gadgets, publicity by telecommunication equipments | 156.543,24                | 6,40%        | 72.824,70                 | 4,25%        |
| 64                          | Websites Internet sites + e-publicity                                    | 3.048,40                  | 0,12 %       | 25.073,77                 | 1,46%        |
| 65                          | Visits to institutions; information stands                               | 36.417,38                 | 1,49 %       | 40.646,17                 | 2,37%        |
|                             | <b>TOTAL ARTICLE 7.1</b>   | <b>2.445.471,03</b>       | <b>100 %</b> | <b>1.713.444,18</b>       | <b>100 %</b> |




| Category and write-down rate   | IT software      | IT hardware      | Telecom-<br>munications<br>equipment | Technical<br>equipment and<br>supplies | Miscellaneous<br>machinery and<br>installations | Movable<br>property (seats,<br>desks, cabinets) | Total             |
|--|------------------|------------------|--------------------------------------|--|---|---|-------------------|
|  | 25% (€)          | 25% (€)          | 25% (€)                              | 12.5% (€)                              | 12.5% (€)                                       | 10% (€)   | (€)               |
| <b>Historical cost</b>   |                  |                  |                                      |  |   |   |                   |
| Opening balances (historical cost)                                     | 24.653,22        | 28.824,90        | 72.058,37                            | 0,00                                   | 1.812,58  | 5.303,06  | 132.652,13        |
| Less Items sold and entered in profit-and-loss account                 |                  | -8.513,91        | -6.990,59                            |  |   | 0,00  | -15.504,50        |
| Plus Acquisitions during the financial year                            |                  | 7.657,53         | 966,12                               |  |   | 868,56  | 9.492,21          |
| Plus Transfers   |                  |                  |                                      |  |   |   |                   |
| <b>Result</b> Closing balance at historical cost                       | <b>24.653,22</b> | <b>27.968,52</b> | <b>66.033,90</b>                     | <b>0,00</b>                            | <b>1.812,58</b>                                 | <b>6.171,62</b>                                 | <b>126.639,84</b> |
| <b>Accumulated depreciation</b>  |                  |                  |                                      |  |   |   |                   |
| Opening balances (accumulated depreciation)                            | 19.450,72        | 14.323,64        | 32.640,63                            | 0,00                                   | 335,96  | 3.759,53  | 70.510,48         |
| Less Accumulated depreciation of items sold and entered in p/l account | 0,00             | -8.513,91        | -6.990,59                            |  |   | 0,00  | -15.504,50        |
| Plus Depreciation charge for the financial year                        | 5.202,50         | 6.416,36         | 13.440,47                            |  | 226,58  | 289,99  | 25.575,90         |
| <b>Result</b> Closing balance at historical cost                       | <b>24.653,22</b> | <b>12.226,09</b> | <b>39.090,51</b>                     | <b>0,00</b>                            | <b>562,54</b>                                   | <b>4.049,52</b>                                 | <b>80.581,88</b>  |
| <b>Written-down values</b>   |                  |                  |                                      |  |   |   |                   |
| Net book value of fixed assets on 31/12/2015                           | 5.202,50         | 14.501,26        | 39.417,74                            | 0,00                                   | 1.476,62  | 1.543,53  | 62.141,65         |
| Net book value of fixed assets on 31/12/2016                           | 0,00             | 15.742,43        | 26.943,39                            | 0,00                                   | 1.250,04  | 2.122,10  | 46.057,96         |

