

Annik Bossaert

Paul Moreau

Reviseurs d'entreprises

**AUDITOR'S REPORT TO THE BOARD OF DIRECTORS OF
THE EUROPEAN FOOD BANKS FEDERATION (FEBA)
ON THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

In accordance with the demand of the board of directors, we report to you on the performance of the requested audit. This report contains our opinion on the true and fair view of the financial statements as well as the required additional statements and information.

Unqualified opinion on the financial statements

We have audited the financial statements for the first year ended 31 December 2018, prepared in accordance with the financial reporting framework applicable in Belgium, which show a balance sheet total of € 873.452,60 and a profit for the year of € 148.466,38.

Management is responsible for the preparation and the fair presentation of these financial statements. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements 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 circumstances.

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the legal requirements and the Auditing Standards applicable in Belgium, as issued by the Institute of Registered Auditors (Institut des Reviseurs d'Entreprises / Instituut der Bedrijfsrevisoren). Those standards require that we plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material misstatement, whether due to fraud or error.

In accordance with the above-mentioned auditing standards, we considered the association's accounting system, as well as its internal control procedures. We have obtained from management and from the association's officials the explanations and information necessary for executing our audit procedure. We have examined, on a test basis, the evidence supporting the amounts included in the financial statements. We have assessed the appropriateness of accounting policies and the reasonableness of the significant accounting estimates made by the association as well as the overall financial statement presentation. We believe that these procedures provide a reasonable basis for our opinion.

Upon agreement we performed a substantial audit approach on the balance sheet and on the statement of revenues and expenditures, since the organisation has a limited size and segregation of duties. Our examination included such tests of the accounting records as we considered necessary in the circumstances.

In our opinion, the financial statements for the year ended 31 December 2018 give a true and fair view of the association's assets and liabilities, its financial position and the results of its operations in accordance with the financial reporting framework applicable in Belgium.

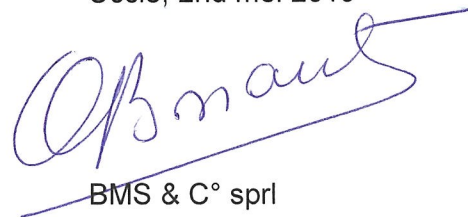
Additional statements and information

The compliance by the association with the Law from 27 June 1921 related to the (international) not-for-profit associations and the foundations is the responsibility of management.

Our responsibility is to supplement our report with the following additional statements and information, which do not modify our audit opinion on the financial statements:

- Without prejudice to formal aspects of minder importance, the accounting records were maintained in accordance with the legal and regulatory requirements applicable in Belgium.
- There are no transactions undertaken or decisions taken in violation of the association's statutes or the Law from 27 June 1921 related to the net-for-profit associations and the foundations that we have to report to you.

Uccle, 2nd mei 2019



BMS & C° sprl

Registered Auditors

Represented by

Annik BOSSAERT

Partner

**Bilan interne
Exercice 2018**

		Ex. 2018 Rep 2018 --> Clô 2018 01/01/2018 - 31/12/2018	
ACTIFS IMMOBILISES		21/28	16.607,15
II. Immobilisations incorporelles		21	5.598,89
211000	CONCESSIONS, BREVETS, LICENCES, MARQUES	5.898,67	
211009	Amort. Immobilisations Incorporelles	(884,80)	
211100	Logiciels	780,00	
211109	Amort. Logiciels	(194,98)	
III. Immobilisations corporelles		22/27	3.803,31
C. Mobilier et matériel roulant		24	3.803,31
240000	Equipement Bureau - Mobilier	4.474,66	
240009	Amort Immobilisations Corporelles	(671,35)	
IV. Immobilisations financières		28	7.204,95
288000	GARANTIE LOCATIVE	7.204,95	
ACTIFS CIRCULANTS		29/58	856.845,45
VII. Créances à un an au plus		40/41	11.717,00
A. Créances commerciales		40	11.717,00
404000	PRODUITS A RECEVOIR	11.717,00	
B. Autres créances		41	0,00
416000	AUTRES CREANCES DIVERSES	0,00	
IX. Valeurs disponibles		54/58	845.128,45
550000	COMPTES COURANTS	839.883,65	
560000	Credit Agricole Bourg La Reine	5.244,80	
575000	Chèques repas	0,00	
Montant total de l'actif			873.452,60

**Bilan interne
Exercice 2018**

		Ex. 2018 Rep 2018 --> Clô 2018 01/01/2018 - 31/12/2018	
CAPITAUX PROPRES		10/15	327.438,22
IV. Réserves		13	327.438,22
D. Réserves disponibles		133	327.438,22
133000 RESERVES DISPONIBLES			27.438,22
133100 RESERVE DE CONTINUITE			300.000,00
DETTES		17/49	546.014,38
IX. Dettes à un an au plus		42/48	359.105,53
A. Dettes à plus d'un an échéant dans l'année		42	0,00
429000 DETTES DIVERSES			0,00
C. Dettes commerciales		44	93.304,38
1. Fournisseurs		440/4	93.304,38
440000 FOURNISSEURS			30.432,18
440100 AVANCE SUBSIDE EASI			51.122,00
440200 Avance subside Santé			11.717,00
444001 Factures à recevoir (FEBA FR)			33,20
E. Dettes fiscales, salariales et sociales		45	13.627,23
1. Impôts		450/3	0,00
453000 PRECOMPTES RETENUS			0,00
2. Rémunérations et charges sociales		454/9	13.627,23
454000 OFFICE NATIONAL SECURITE SOCIALE			5.436,54
455000 REMUNERATIONS			0,00
456000 PECULES DE VACANCES			8.190,69
F. Autres dettes		47/48	252.173,92
489000 AUTRES DETTES DIVERSES			0,00
489930 Don Entr.à transf.(Perm Restr) Gen.Mills			252.173,92
489950 Don Entr.à transf.(Perm Restr) Bloomberg			0,00

OB

CH. DE LOUVAIN 775
BE-1140 EVERE**Bilan interne**
Exercice 2018

02/05/2019

EUR

01/01/2018 - 31/12/2018

Schéma mixte

		Ex. 2018 Rep 2018 --> Clô 2018 01/01/2018 - 31/12/2018
X. Comptes de régularisation	492/3	186.908,85
493310 Prod perç.d'avance (temp.restr) Unilever		132.444,00
493320 Prod perç.d'avance (temp.restr) Metro		21.000,00
493330 Prod perç.d'avance(temp.restr) Gen.Mills		17.391,30
493340 Prod perç.d'avce (temp.restr) Carrefour		16.073,55
*** 495520 Prod.perc.d'av (Unrestr) Metro		0,00
*** 495530 Prod.perc.d'av (Unrestr) General Mills		0,00
*** 495550 Prod.perc.d'av (Unrestr) Bloomberg		0,00
*** 499000 COMPTES D'ATTENTE		0,00
Montant total du passif		873.452,60

OB

**Bilan interne
Exercice 2018**

		Ex. 2018 Rep 2018 --> Clô 2018 01/01/2018 - 31/12/2018	
COMPTE DE RESULTATS			
I. Ventes et prestations			708.707,68
A. Chiffre d'affaires	70		708.683,38
700001 Dons entreprises (unrestr) (FEBA FR)			76.774,70
700002 Dons Entrepr (temp restr)(FEBA FR)			71.426,45
700003 Dons entreprise (perm restr)(FEBA FR)			153.469,15
700510 Don Entreprise (Unrestr) Unilever			25.000,00
700520 Don Entreprise (Unrestr) Metro			9.000,00
700530 Don Entreprise (Unrestr) General Mills			78.260,87
700550 Don Entreprise (Unrestr) Bloomberg			13.000,00
701001 Cotisations Membres (FEBA FR)			83.780,00
701002 Vente interne (FEBA FR)			0,00
701003 Autres produits (FEBA FR)			25.520,00
703000 SUBSIDES EASI COMMISSION EUROPEENNE			148.878,00
703310 Don Entrep.Projet (temp restr) Unilever			7.056,00
704000 PRODUIT PRESTATION ETUDES			6.284,00
705000 DONS DE PARTICILIERS			36,00
705001 Dons de particuliers (FEBA FR)			10.198,21
D. Autres produits d'exploitation	74		24,30
740000 SUBSIDES EXPL ET MONTANTS COMPENS.			24,30
II. Coût des ventes et des prestations			(559.607,86)
A. Approvisionnements et marchandises	60		(224.471,90)
1. Achats	600/8		(224.471,90)
601000 FOURNITURES DE BUREAU			(946,75)
606001 Soutien projets (FEBA FR)			(216.469,15)
606310 Financemt projet (temp.restr) Unilever			(7.056,00)
B. Services et biens divers	61		(202.916,11)
610000 SERVICES ET BIENS DIVERS			(32,06)
610001 Services et biens divers (FEBA FR)			(130.226,92)
610100 TELEPHONIE-POSTE			(1.683,51)
610101 Poste (FEBA FR)			(13,20)
610200 LOYER ET CHARGES			(13.915,04)
610201 Loyer et charges Bourg La Reine			(1.975,00)
610300 DEMENAGEMENT			(816,75)
611000 REPAS			(6.455,34)

OB

Bilan interne
Exercice 2018

	Ex. 2018 Rep 2018 --> Clô 2018	
	01/01/2018 - 31/12/2018	
612000 CATERING OFFICE		(54,01)
612100 Catering actions		(598,08)
613000 INFORMATIQUE		(1.594,28)
613001 PC Lap Top		(120,00)
613002 Informatique (FEBA FR)		(99,00)
613100 PHOTOCOPIEUSE		(3.838,42)
614000 PETIT MATERIEL DE BUREAU		(1.957,85)
614500 ASSURANCES		(109,09)
615000 PUBLICATIONS LEGALES		(129,35)
615100 PUBLICATION ASSOCIATION		(1.372,14)
616000 FRAIS DEPLACEMENT DOMICILE		(720,30)
616100 NETTOYAGE		(968,00)
616200 HOTEL		(9.574,95)
616500 DEPLACEMENTS MISSIONS		(16.719,82)
617100 Frais expertise externe -easi		(600,00)
617150 frais expertise externe DG sante		(260,84)
617200 Cotisations EaSI		(200,00)
617300 Mailings - dissémination		(216,81)
617400 Abonnement veille réglementaire		(5.898,75)
617500 maintenance site web		(1.766,60)
618000 HONORAIRES AVOCATS		(1.000,00)
C. Rémunérations, charges sociales et pensions	62	(127.883,83)
620200 REMUNERATIONS EMPLOYES		(62.180,62)
620201 Rémunérations et SS (FEBA FR)		(939,60)
620210 Pécule de vacances employés		(2.996,02)
*** 620500 PERSONNEL DELEGUE		(46.666,88)
621000 COTISATIONS PATRONALES ASSUR SOC.		(1.516,94)
621100 FRAIS ADMINISTRATIFS SECRET. SOCIAL		(1.441,41)
621300 Frais cheques repas		(236,53)
622210 Intervention voyage maison/travail		(730,00)
623000 AUTRES FRAIS DE PERSONNEL		(2.583,69)
625000 ACCIDENTS TRAVAIL ET ASSUR;		(401,45)
625100 Dotation pécule de vacances		(8.190,69)
D. Amortissements et réductions de valeur sur frais d'établissement, sur immobilisations incorporelles et corporelles	630	(2.211,78)
630100 DOT. AMORT. IMMO. INCORPORELLES		(1.079,78)
630200 DOT. AMORT. IMMO. CORPORELLES		(671,35)
630201 Dotaiton aux amortissements (FEBA FR)		(460,65)
G. Autres charges d'exploitation	640/8	(2.124,24)
640000 CHARGES FISCALES D'EXPL - Préc immob		(2.124,24)

**Bilan interne
Exercice 2018**

EUR

01/01/2018 - 31/12/2018

Ex. 2018
Rep 2018 --> Clô 2018

01/01/2018 - 31/12/2018

III. Bénéfice d'exploitation	70/64		149.099,82
Perte d'exploitation	64/70		
V. Charges financières	65/66B		(633,44)
A. Charges financières récurrentes	65	(633,44)	
3. Autres charges financières	652/9	(633,44)	
657000 FRAIS DE BANQUE NON TAXES		(47,43)	
657001 Frais bancaires (FEBA FR)		(586,01)	
VI. Bénéfice de l'exercice avant impôts	70/66		148.466,38
Perte de l'exercice avant impôts	66/70		
IX. Bénéfice de l'exercice	70/67		148.466,38
Perte de l'exercice	67/70		
XI. Bénéfice de l'exercice à affecter	70/68		148.466,38
Perte de l'exercice à affecter	68/70		

OB

Bilan interne
Exercice 2018

		Ex. 2018 Rep 2018 --> Clô 2018 01/01/2018 - 31/12/2018	
AFFECTATIONS ET PRELEVEMENTS			
A. Bénéfice à affecter	70/69		148.466,38
Perte à affecter	69/70		
1. Bénéfice de l'exercice à affecter	70/68	148.466,38	
Perte de l'exercice à affecter	68/70		
C. Affectations aux capitaux propres	691/2		(148.466,38)
1. au capital et aux primes d'émission	691	(148.466,38)	
691 691000 AFFECTATIONS AU CAPITAL ET PRIME EMISS.		(148.466,38)	

OB