

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

INDEPENDENT AUDITOR'S REPORT OF FACTUAL FINDINGS ON  
COSTS CLAIMED UNDER THE GRANT AGREEMENT NUMBER  
VS/2020/0054 – DG EMPLOYMENT

*Beneficiary :*

*European Disability Forum EDF*  
*Avenue des Arts, 7/8*  
*1210 Brussels*  
*Belgium*

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

- I have conducted an audit relating to the cost declared in the Financial Statement of European Disability Forum hereinafter referred to as beneficiary, to which this audit certificate is attached, and which is to be presented to the Commission under the Grant Agreement VS/2020/0054 for the accounting year starting 1 January 2020 and ending 31 December 2020.
- I confirm that my audit was carried out in accordance with generally accepted auditing standards respecting ethical rules and on the basis of the relevant provisions of the above referenced agreement and its annexes.

The above-mentioned Financial Statement was examined and all tests of the supporting documentation and accounting records deemed necessary were carried out in order to obtain reasonable assurance that, in my opinion, based on my audit:

- the amount of the total eligible costs ((€ 1.294.330,04 (*one million two hundred ninety four thousand three hundred and thirty EURO and four cents*)) declared in the attached Financial Statement is complying with the following cumulative conditions:
  - they are actual;
  - they are determined in accordance with the beneficiary's accounting principles;
  - they have been incurred during the period covered by the Grant Agreement;
  - they are recorded in the accounts of the beneficiary at the date of the establishment of this audit certificate;

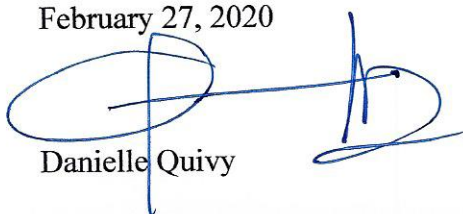
➤ they are exclusive of any non-eligible costs identified below which are established in Article II.19.4 in Annex II of the above-mentioned Grant Agreement:

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

- as declared in the attached Financial Statement, the total amount of income for the period covered by the Grant Agreement is equal to costs ((€ 1.294.330,04 (*one million two hundred ninety four thousand three hundred and thirty EURO and four cents*)));
- accounting procedures used in the recording of eligible costs and income respect the accounting rules of the State in which the beneficiary is established and permit the direct reconciliation between the costs incurred for the implementation of the work programme covered by the Union grant and the overall statement of accounts relating to the beneficiary's overall activity.
- **AUDIT REMARK**  
I cannot give an opinion on event cancellation costs because of coronavirus circumstances. The Commission will adopt a flexible approach when it comes to the eligibility of these costs on a case-by-case basis that I can't anticipate. Nevertheless, the explanations received as to the circumstances justifying these cancellation costs appear to me acceptable.

I am qualified to deliver this Audit Certificate. As declared in the attached Financial Statement, the beneficiary paid for this audit certificate a price equal to € 5.500,00 VAT included.

February 27, 2020

  
Danielle Quivy



**AUDIT REPORT ON THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**  
**OF THE INTERNATIONAL NON - PROFIT ASSOCIATION**  
***"EUROPEAN DISABILITY FORUM"***

In accordance with the contractual mission entrusted to us on February 25, 2021, we report to you on our mission. This report includes our opinion on the balance sheet and profit and loss account of your association expressed in euros for the year ended December 31, 2020, established on the basis of the accounting standards applicable in Belgium and including the balance sheet total amounts to EUR 2.098.206,33 and the income statement shows a profit of EUR 49.254,63.

***Responsibility of the Board of Directors relating to the establishment of the balance sheet and the profit and loss account.***

The Board of Directors is responsible for the preparation of the balance sheet and the profit and loss account that give a true and fair view in accordance with the accounting standards applicable in Belgium, as well as for setting up the internal control that it deems necessary for the preparation of these accounts, so that they do not contain any significant misstatement, whether due to fraud or errors.

***Responsibility of the auditor***

Our responsibility is to express an opinion on the balance sheet and the profit and loss account based on our audit. We conducted our audit in accordance with International Standards on Auditing (ISA) as adopted in Belgium. These standards require us to comply with ethical requirements, as well as to plan and perform the audit to obtain reasonable assurance whether the balance sheet and the income statement are free from material misstatements.



**DANIELLE QUIVY**  
*REVISEUR D'ENTREPRISES*

**An audit of the balance sheet and the income statement involves performing procedures with to obtain audit evidence about the amounts and information provided in these accounts. The procedures implemented depend on the auditor's judgment, including the assessment of the risk of material misstatement, whether due to fraud or error. In carrying out this risk assessment, the auditor considers the association's internal control relevant to the preparation of the balance sheet and profit and loss account that give a true and fair view, in order to design control procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of valuation rules used and the reasonableness of accounting estimates made by the Board of Directors.**

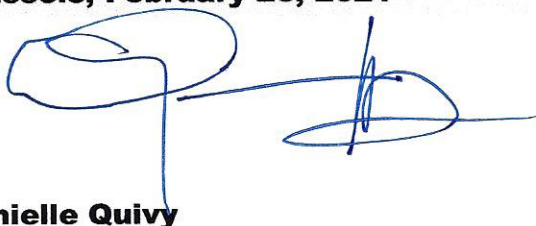
**We have obtained from the management of the association the explanations and information required for our audit.**

**We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.**

***Unqualified opinion***

**In our opinion, the annual accounts give a true and fair view of the equity and financial position of the association "*EUROPEAN DISABILITY FORUM*" as of December 31, 2020, as well as of the results of its operations for the year then ended, in accordance with the accounting standards applicable in Belgium.**

**Brussels, February 26, 2021**

A handwritten signature in blue ink, consisting of a large, stylized initial 'D' followed by a series of loops and a horizontal line extending to the right.

**Danielle Quivy**