

## 1323<sup>rd</sup> meeting, 12 September 2018

11 Programme, Budget and Administration

### 11.3 Financial Statements and Budgetary Management Accounts of the Enlarged Partial Agreement of the European Support Fund for the co-production and distribution of creative cinematographic and audio-visual works "Eurimages" for the year ended 31 December 2017

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- PART I: Financial Statements
- PART II: Budgetary Management Accounts
- PART III: Appendices

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<sup>1</sup> This document has been classified restricted until examination by the Committee of Ministers.

## **FINANCIAL STATEMENTS AND BUDGETARY MANAGEMENT ACCOUNTS OF THE ENLARGED PARTIAL AGREEMENT “EURIMAGES” FOR THE YEAR ENDED 31 DECEMBER 2017**

The European Support Fund for the co-production and distribution of creative cinematographic and audio-visual works “Eurimages” was set up under Resolution Res(88)15, which was adopted by the Committee of Ministers at the 420<sup>th</sup> meeting of the Ministers’ Deputies on 26 October 1988.

The aim of the Fund is to promote, by way of a multilateral support fund, European cinematographic and audio-visual co-productions and to facilitate their distribution. The headquarters of the Fund are based in Strasbourg.

The Secretary General keeps accounts in the manner prescribed in Articles 61 to 64 of the Financial Regulations of the Council of Europe. These accounts are made available to the External Auditor before 31 March of the year following the financial year to which the accounts refer for his examination (CM(2018)102) and will be submitted for approval by the Board of Management at its 151<sup>st</sup> meeting in Montreal on 18 to 22 June 2018.

The Secretary General herewith submits to the Committee of Ministers the financial statements of the Enlarged Partial Agreement of the European Support Fund for the co-production and distribution of creative cinematographic and audio-visual works “Eurimages” for the year ended 31 December 2017.

In the light of the report of the External Auditor, the Committee of Ministers is invited to discharge the Secretary General from responsibility for the financial year ended 31 December 2017 and to this end a draft resolution is submitted to the Committee of Ministers for adoption (see page 3).

<b>CONTENTS</b>	Page
Draft resolution submitted to the Committee of Ministers in its composition limited to the member States of the “Eurimages” Enlarged Partial Agreement	3
<b>I. Financial Statements</b>	
Management report	5
Statement on internal control	6 - 8
Opinion of the External Auditor	9
Statement of Financial Position, Statement of Financial Performance, Cash Flow Statement, Statement of Changes in Net Assets / Equity, Statement of Comparison of Budget and Actual Amounts, Accounting Policies and Notes to the Financial Statements as at 31 December 2017	10 - 34
<b>II. Budgetary Management Accounts</b>	
Certification of the Budgetary Management Accounts	36
Opinion of the External Auditor	37
Statement of budget receipts and expenditure	38 - 39
<b>III Appendices</b>	
Statement of advances on receipts and grants awarded and charged to the budget as at 31 December 2017	41 - 53
Statement of advances on receipts and grants awaiting signature of contracts as at 31 December 2017	54 - 56

**Draft Resolution CM/Res(2018)...  
concerning the financial statements and the budgetary management accounts of the Enlarged  
Partial Agreement of the European Support Fund for the Co-production and Distribution of  
Creative Cinematographic and Audiovisual Works “Eurimages”  
for the year ended 31 December 2017**

*(Adopted by the Committee of Ministers on ... 2018  
at the ... meeting of the Ministers' Deputies)*

The Committee of Ministers, under the terms of Article 16 of the Statute of the Council of Europe, and in its composition restricted to the representatives of the States which were party in 2017 to the Enlarged Partial Agreement of the European Support Fund for the Co-production and Distribution of Creative Cinematographic and Audio-visual Works “Eurimages”,<sup>2</sup>

Having regard to Articles 1, 2 and 3 of the Financial Regulations of the “Eurimages” Fund;

Having regard to Article 68 of the Financial Regulations of the Council of Europe;

Having regard to the financial statements and budgetary management accounts of the Enlarged Partial Agreement of the European Support Fund for the Co-production and Distribution of Creative Cinematographic and Audio-visual Works “Eurimages” for the year ended 31 December 2016, submitted by the Secretary General (CM(2018)102);

Having regard to the opinion of the External Auditor;

Having regard to the report of the External Auditor;

Having regard to the report of the Budget Committee;

Having regard to the decision taken by the Board of Management at its 151<sup>st</sup> meeting concerning the presentation of the 2017 financial statements,

Decides:

1. Discharge is hereby given to the Secretary General in respect of his management of the Enlarged Partial Agreement of the European Support Fund for the Co-production and Distribution of Creative Cinematographic and Audio-visual Works “Eurimages” for the financial year from 1 January to 31 December 2017.
2. The unexpended appropriations for the financial year 2017 amounting to €25 624 281.84 as shown in the budgetary management accounts presented by the Secretary General, are cancelled.
3. The cumulative surplus of €25 624 281.84 as at 31 December 2017 is carried over to the financial year 2018.

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<sup>2</sup> States concerned: Albania, Armenia, Austria, Belgium, Bosnia and Herzegovina, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Georgia, Germany, Greece, Hungary, Iceland, Ireland, Italy, Latvia, Lithuania, Luxembourg, Netherlands, Norway, Poland, Portugal, Romania, Russian Federation, Serbia, Slovak Republic, Slovenia, Spain, Sweden, Switzerland, “the former Yugoslav Republic of Macedonia” and Turkey.

## Part I

# Financial Statements of the Enlarged Partial Agreement “Eurimages” for the year ended 31 December 2017

COUNCIL OF EUROPE



CONSEIL DE L'EUROPE

## MANAGEMENT REPORT

The financial statements of the Enlarged Partial Agreement of the European Support Fund for the co-production and distribution of creative cinematographic and audiovisual works "Eurimages" have been prepared under our responsibility in accordance with International Public Sector Accounting Standards (IPSAS), as required by Article 62 of the Financial Regulations of the Council of Europe.

The Secretary General has responsibility for the sound administrative and financial management of the Council of Europe, of which "Eurimages" is part, and for maintaining an adequate system of internal control to provide reasonable assurance with regard to the reliability of financial reporting and the preparation of the financial statements.

We are of the opinion that these financial statements fairly present the financial situation of the European Support Fund for the co-production and distribution of creative cinematographic and audio-visual works "Eurimages" as at 31 December 2017 and its financial performance and cash flows for the year then ended.

Strasbourg, 17 May 2018

Signed

Thorbjørn Jagland  
Secretary General

Signed

Roberto Olla  
Executive Director of "Eurimages"

Signed

Mesut Ozyavuz  
Treasurer

Signed

Francis Dangel  
Director General of Administration

## STATEMENT ON INTERNAL CONTROL 2017

### 1. SCOPE OF RESPONSIBILITY

As Secretary General, I have responsibility for maintaining a sound system of internal control, which supports the Organisation's policies and objectives. I also have responsibility for ensuring that funds are safeguarded and properly accounted for, and that they are used economically, efficiently and effectively.

### 2. THE PURPOSE OF THE SYSTEM OF INTERNAL CONTROL

The system of internal control is designed to manage risks to a reasonable level rather than to eliminate all risks of failure to achieve the Organisation's objectives and ensure compliance with regulations and rules. It has been in place in the Council of Europe for the year ended 31 December 2017 and up to the date of approval of the accounts and accords with proper practice.

### 3. THE INTERNAL CONTROL ENVIRONMENT

The key elements of the internal control environment include:

- Ensuring compliance with established policies and procedures – the Council of Europe has comprehensive financial and staff regulations, together with instructions and rules, which are reviewed at regular intervals. These arrangements promote compliance with norms and best practices in order to ensure that public funds are properly safeguarded and are used economically, efficiently and effectively and in accordance with the authority which governs their use.
- The principles which must be respected by all staff are stated explicitly in the Charter of Professional Ethics. This is supplemented by the Purchasing Code of Ethics, which addresses the issues of conflicts of interest and the receipt of gifts, and by the rules requiring declarations of conflicts of interest. In order to mitigate the level of risk specifically regarding potential fraud and corruption, all members of the Secretariat are required to comply with Rule 1327 on awareness and prevention of fraud and corruption.
- At the start of every year, the Director General for Democracy sends the Executive Director of "Eurimages" a letter specifying the details of the operation of delegated financial authority and responsibility and underlining internal control responsibilities within his area.
- Financial management and reporting - the Executive Director, who is the Cost Centre Manager (CCM) of "Eurimages", has access to and receives regular financial management reports which monitor actual income and expenditure against approved budgets. Significant variances are analysed and expenditure projections are regularly updated so that corrective action can be taken if necessary. The "Eurimages" budget is based on the expected results of activities. Performance is monitored formally by means of progress reviews, end-of-year reporting and a performance and activity indicators tracking table.
- Financial information is obtained from, and reliance is therefore placed upon, the Council of Europe's Financial Information Management System (FIMS) and its affiliated IT applications. This system has adequate processes in respect of authorisation levels and access controls, and there is sufficient segregation of duties within the Major Administrative Entities, the Directorate of Programme and Budget (DPB) and the Treasury, Payments and Accounting Department (TPA) to complement these controls. The system produces information enabling the preparation of accounts in accordance with IPSAS (International Public Sector Accounting Standards).

#### 4. REVIEW OF EFFECTIVENESS

I have responsibility for reviewing the effectiveness of the system of internal control. My review is informed by:

- the Commitments Officers and their Cost Centre Managers within the Organisation, who are responsible for the development and maintenance of the internal control framework within their respective administrative entities. Commitments Officers are requested to submit to me a Letter of Representation at the end of the year confirming the proper implementation of internal controls;
- the work of the Directorate of Internal Oversight throughout the year, and the Director of Internal Oversight's follow-up reports and annual report. The Directorate of Internal Oversight plays a central role in providing the required assurance on internal controls by conducting audits in accordance with its Annual Work Programme, which is drawn up in consultation with senior managers and approved by myself. Effectiveness is enhanced by ensuring that recommendations are systematically subject to follow-up procedures and are tracked by a dedicated IT tool;
- the External Auditor, who provides reports on both the compliance of the accounts with the financial regulations and on the performance of selected areas of the Organisation. The external auditor also provides specific opinions on the financial statements and budgetary management accounts of "Eurimages";
- the Oversight Advisory Committee, which advises me on:
  - the scope, adequacy, efficiency and effectiveness of the Organisation's system of internal and external controls, as well as on risk management, including the internal audit functions, the external audit functions and the implementation of audit recommendations;
  - all corporate governance issues relating to the system of internal and external controls and its performance;
  - any matters of policy requiring corrective action and improvements in the area of internal controls;

and makes recommendations in their annual report on these matters.

Based on the information from these sources, I consider that the internal controls are in general adequate. Weaknesses identified in internal and external audit reports are addressed, as the implementation rates for the recommendations show.

#### 5. CHANGES IN 2017 AND AREAS FOR DEVELOPMENT IN 2018

The work in relation to risk management continued during 2017 under the co-ordination of the Directorate General of Administration and the Office of the Directorate General of Programmes. In accordance with the decision of the Secretary General, the risk management policy has been implemented progressively. As from 2017, the risk management policy applies to all the programmes of the Organisation. In 2018, the preparation of an Organisation-wide risk register will be further developed by combining a bottom-up (analysis of operational risk registers, of high exposure and transversal risks) and top-down approach (strategic risks).

As detailed above, the work of the Directorate of Internal Oversight informs my view on the effectiveness of internal controls. In 2017, the Internal Audit function was the subject of a Quality Assessment (as required by the professional standards of the Institute of Internal Auditors (IIA)) and was rated as "Generally Conforms" with IIA standards. "Generally Conforms" is the top rating and means that the Internal Audit activity has a Charter, policies and processes which are judged to be in conformance with IIA Standards.

In 2017 the Evaluation function was also subject to an External Peer Review and a number of recommendations were made. These will be implemented by the Organisation in the context of a revision of the Evaluation policy and work to develop further the evaluation culture.

The DIO conducted an audit in 2017 on the Internal Control Framework relating to financial management at the Council of Europe using as a reference the COSO Internal Control framework, which is a recognised framework employed for designing, implementing and conducting internal control, and assessing the effectiveness of internal control. Outputs from this audit included an internal control self-assessment questionnaire which budget holders have been invited to complete to inform their Letter of Representation for 2017. A document setting out specific elements of internal controls, linked to the COSO framework, and how they should apply in the Council of Europe was also appended to my letters of delegation to budget holders for 2018. Building on the work of the audit, a formal Internal Control Framework will be developed in 2018 and support for full use of the self-assessment questionnaire will be provided.

In June 2017, a specific dedicated investigation function became operational for the first time within the Organisation following the recruitment of an investigator. This has enabled the fraud awareness and prevention activities of the Organisation to further develop through the provision of staff training, and the development of fraud risk assessments.

In 2017, various vacant management positions within the Directorate General of Administration and the Directorate of Internal Oversight were filled.

In addition, the following issues specific to “Eurimages” should be noted:

Since the beginning of 2013, the standardised budgets of all eligible film projects for which support applications have been received (832 projects over five years) have been entered in the “Coeurimages” database. The aim here is to draw up model reference budgets by film type and genre, intended to facilitate the internal control of projects. Furthermore, a Study Group on the “Simplification of the financial procedures for co-productions” was established by the Board of Management in December 2015 and met twice in 2016 and three times in 2017. The group’s objective is to analyse the documents and the accounting and financial procedures of both national funds and “Eurimages” in order to simplify the task of film producers and increase the quality and transparency of information by harmonising as far as possible the financial documents required by the different funds at the various stages of the life of the projects.

The computerised revenue recoupment management system worked well throughout the year and new developments have been put in place in 2017. Procedures relating to the reimbursement process have been updated; the risks inherent in this process have been analysed and mapped. The risk analysis is done jointly by the project managers and the royalties officer for each film project entering commercial exploitation in order to assess its reimbursement potential.

At its policy meeting in October 2017, the “Eurimages” Board of Management adopted the gender equality strategy, “Aiming for 50/50 by 2020”. This strategy includes a number of indicators (result and content indicators) to gauge, on an annual basis, developments in the situation. In 2017 the first Audentia prize for a female director was awarded in Locarno and outreach meetings on gender equality in the European film industry were held in countries hosting the “Eurimages” Board of Management meetings. Moreover, on 27 September 2017, the Committee of Ministers of the Council of Europe adopted the Recommendation on gender equality in the audiovisual sector.

Strasbourg, 17 May 2018

Signed

Thorbjørn Jagland  
Secretary General





PREZES  
NAJWYŻSZEJ IZBY KONTROLI  
KRZYSZTOF KWIATKOWSKI

KST.410.002.01.2018

Warsaw, 21 May 2018

**Mr Thorbjørn Jagland**  
**Secretary General**  
**of the Council of Europe**

**Opinion of the External Auditor**

Najwyższa Izba Kontroli (NIK), the External Auditor of the Council of Europe, has examined the financial statements of the *European Support Fund for the Co-Production and Distribution of Creative Cinematographic and Audiovisual Works "Eurimages"* for the year ended 31 December 2017 that comprise:

- the Statement of Financial Position,
- the Statement of Financial Performance,
- the Cash Flow Statement,
- the Statement of Changes in Net Assets,
- the Statement of Comparison of Budget and Actual Amounts,
- the summary of the principal accounting policies and other supporting notes.

The External Auditor is responsible for expressing an opinion on these financial statements on the basis of an audit, in accordance with Articles 71 and 72 of the *Financial Regulations and Supplementary Provisions of the Council of Europe*.

The Secretary General of the Council of Europe is responsible for the preparation and fair presentation of the financial statements, in accordance with Articles 61 and 62 of the *Financial Regulations and Supplementary Provisions of the Council of Europe*, and for implementing adequate internal control to ensure the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

The NIK team has conducted the external audit in accordance with the *International Standards of Supreme Audit Institutions (ISSAI)*, the *International Standards on Auditing (ISA)* and Article 71 of the *Financial Regulations and Supplementary Provisions of the Council of Europe*. Our work was planned and performed so as to obtain reasonable assurance that the financial statements are free from material misstatement. The NIK auditors examined the amounts and other disclosures in the financial statements, as well as the accounting principles applied, and significant estimates and judgments made by the Secretary General in the preparation of the financial statements. We believe that our audit provides a reasonable basis for the following opinion:

**The financial statements present fairly the financial position of the *European Support Fund for the Co-production and Distribution of Creative Cinematographic and Audiovisual Works "Eurimages"* as at 31 December 2017, and the results of its operations and cash flows for the year then ended. They were prepared in accordance with the *International Public Sector Accounting Standards (IPSAS)* and the accounting policies set out in the notes to the financial statements. The transactions were made in accordance with the *Financial Regulations and Supplementary Provisions of the Council of Europe* and with the necessary authorisations.**

Our observations on the financial statements of the *European Support Fund for the Co-Production and Distribution of Creative Cinematographic and Audiovisual Works "Eurimages"*, in respect of the financial year 2017, are presented in the audit report on the Consolidated Financial Statements of the Council of Europe.

Signed

**“EURIMAGES” FINANCIAL STATEMENTS****STATEMENT OF FINANCIAL POSITION AS AT**

	Notes	31 December 2017 €000	31 December 2016 €000
<b>ASSETS</b>			
<b>Current assets</b>			
Cash at bank	2	42 184	43 133
Debtors	3	507	793
<b>Total current assets</b>		<b>42 691</b>	<b>43 926</b>
<b>Non-current assets</b>			
Reimbursable advances	3	159 898	158 944
Provision for reimbursable advances	3	(159 898)	(158 944)
Property, plant and equipment	4	2	4
Intangible assets	5	28	19
<b>Total non-current assets</b>		<b>30</b>	<b>23</b>
<b>TOTAL ASSETS</b>		<b>42 721</b>	<b>43 949</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Creditors	6	(1 755)	(1 594)
<b>Total current liabilities</b>		<b>(1 755)</b>	<b>(1 594)</b>
<b>TOTAL LIABILITIES</b>		<b>(1 755)</b>	<b>(1 594)</b>
<b>NET ASSETS</b>		<b>40 966</b>	<b>42 355</b>
(Deficit) / Surplus for the financial year	22	(1 389)	315
Fixed assets reserve	22	23	16
Other reserves	22	42 332	42 024
<b>TOTAL NET ASSETS</b>		<b>40 966</b>	<b>42 355</b>

The notes on pages 15 - 34 form part of these financial statements.

## “EURIMAGES” FINANCIAL STATEMENTS

### STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR

#### STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR

	Notes	2017 €000	2016 €000
<b>OPERATING REVENUE</b>			
Obligatory contributions from member States	7	23 424	23 307
Accession contributions	8	757	117
Reimbursement of advances on receipts	9	1 990	2 184
<b>Total operating revenue</b>		<b>26 171</b>	<b>25 608</b>
<b>OPERATING EXPENSES</b>			
Advances on receipts and grants	10	(24 670)	(22 521)
Purchase of goods and services	11	(193)	(199)
Fees and travel expenses	11	(293)	(319)
Staff expenses	12	(1 927)	(1 807)
Contribution to the General Budget and to the Pension Reserve Fund	13	(817)	(802)
Fixed assets depreciation and amortisation	4 & 5	(14)	(9)
<b>Total operating expenses</b>		<b>(27 914)</b>	<b>(25 657)</b>
<b>(Deficit) / Surplus from operating activities</b>		<b>(1 743)</b>	<b>(49)</b>
<b>NON-OPERATING REVENUE</b>			
Financial revenue	15	355	366
Financial expenses	15	(1)	(2)
<b>Total non-operating revenue</b>		<b>354</b>	<b>364</b>
<b>(DEFICIT) / SURPLUS FOR THE PERIOD</b>		<b>(1 389)</b>	<b>315</b>

The notes on pages 15 - 34 form part of these financial statements.

**“EURIMAGES” FINANCIAL STATEMENTS****CASH FLOW STATEMENT FOR THE YEAR**

	2017	2016
Notes	€000	€000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
<b>Receipts</b>		
Obligatory contributions from member States	23 108	23 856
Accession contributions	757	117
Reimbursement of advances on receipts	1 990	2 179
<b>Payments</b>		
Advances on receipts for film co-production	(22 841)	(20 891)
Grants for distribution	(590)	(665)
Grants for cinema support scheme	(542)	(829)
Grants for digital equipment of cinemas	-	-
Grants for promotion	(412)	(300)
Grants for gender equality	(48)	(30)
Staff expenses	(2 151)	(2 048)
Suppliers and other payments	(875)	(1 111)
<b>Net cash flow from operating activities</b>	<b>(1 604)</b>	<b>278</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of fixed assets	(21)	(16)
<b>Net cash flow from investing activities</b>	<b>(21)</b>	<b>(16)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Net financial income	676	144
<b>Net cash flow from financing activities</b>	<b>676</b>	<b>144</b>
<b>Net increase / (decrease) in cash and cash equivalents</b>	<b>(949)</b>	<b>406</b>
Cash and cash equivalents at beginning of period	2 43 133	42 727
<b>Cash and cash equivalents at end of period</b>	<b>2 42 184</b>	<b>43 133</b>

See note 16 for the reconciliation between the net surplus from operating activities and the net cash flows from operating activities.

The notes on pages 15 - 34 form part of these financial statements.

**“EURIMAGES” FINANCIAL STATEMENTS**

**STATEMENT OF CHANGES IN NET ASSET/EQUITY FOR THE YEAR ENDED**

	<b>Fixed assets reserve</b>	<b>Other reserves</b>	<b>Surplus / (Deficit) for the period</b>	<b>Total</b>
	€ 000	€ 000	€ 000	€ 000
<b>31 December 2015</b>	<b>55</b>	<b>41 482</b>	<b>503</b>	<b>42 040</b>
Surplus 2016	-	-	315	315
Allocation to other reserves	-	(24 867)	24 867	-
Allocation to fixed assets reserve	(39)	-	39	-
Allocation of previous year's budgetary result to other reserves	-	25 409	(25 409)	-
<b>31 December 2016</b>	<b>16</b>	<b>42 024</b>	<b>315</b>	<b>42 355</b>
	<b>Fixed assets reserve</b>	<b>Other reserves</b>	<b>Surplus / (Deficit) for the period</b>	<b>Total</b>
	€ 000	€ 000	€ 000	€ 000
<b>31 December 2016</b>	<b>16</b>	<b>42 024</b>	<b>315</b>	<b>42 355</b>
Deficit 2017	-	-	(1 389)	(1 389)
Allocation to other reserves	-	(25 815)	25 815	-
Allocation to fixed assets reserve	7	-	(7)	-
Allocation of previous year's budgetary result to other reserves	-	26 123	(26 123)	-
<b>31 December 2016</b>	<b>23</b>	<b>42 332</b>	<b>(1 389)</b>	<b>40 966</b>

The notes on pages 15 - 34 form part of these financial statements.

“EURIMAGES” FINANCIAL STATEMENTS

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2017

	Original budget	Adjustments to the budget	Transfers	Final budget	Actual amounts on comparable basis	Balance compared to adjusted original budget	Balance compared to final budget
Notes	€ 000	€ 000	€ 000	€ 000	€ 000	€ 000	€ 000
<b>Receipts</b>							
Obligatory contributions from member States	23 424	-	-	23 424	23 424	-	-
Accession Canada	-	757	-	757	757	-	-
Financial income	375	(21)	-	354	354	-	-
Sundry income	-	213	-	213	213	-	-
Cancellation of grants	-	335	-	335	335	-	-
Income arising from programme activities	1 600	178	-	1 778	1 778	-	-
Budgetary surplus brought forward	-	26 123	-	26 123	26 123	-	-
<b>Total receipts</b>	<b>25 399</b>	<b>27 585</b>	<b>-</b>	<b>52 984</b>	<b>52 984</b>	<b>-</b>	<b>-</b>
<b>Expenditure</b>							
Operational expenditure	(2 717)	(1 002)	-	(3 719)	(3 200)	519	519
Programme expenditure	(22 682)	(26 583)	-	(49 265)	(24 160)	25 105	25 105
<b>Total expenditure</b>	<b>(25 399)</b>	<b>(27 585)</b>	<b>-</b>	<b>(52 984)</b>	<b>(27 360)</b>	<b>25 624</b>	<b>25 624</b>
<b>Net surplus</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25 624</b>	<b>25 624</b>	<b>25 624</b>

19

The notes on pages 15 - 34 form part of these financial statements.

## “EURIMAGES” FINANCIAL STATEMENTS

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

#### 1. STATEMENT OF ACCOUNTING POLICIES

##### Basis of preparation

The financial statements of the “Eurimages” Fund have been prepared in accordance with International Public Sector Accounting Standards (IPSAS), as required under the Financial Regulations of the Council of Europe. When IPSAS do not include any specific standard, International Financial Reporting Standards (IFRS) are applied.

Transactions are recorded in the financial statements of the period to which they relate. The accounting policies have been applied consistently throughout the period and the amounts presented in these financial statements are denominated in thousands of euros (€K).

##### Accounts receivable

Receivables are stated at their nominal value. No doubtful debt provision is recognised in respect of receivables related to member States' contributions. For all other receivables, a doubtful debt provision is made on the basis of a review of the outstanding amounts at the end of the reporting period.

##### Financial assets

In accordance with IPSAS 28, 29 and 30, “Eurimages” recognises two categories of financial assets:

- a) Loans and receivables: time deposits with a maturity of less than 12 months recognised as current assets in the Statement of Financial Position. These financial assets are not quoted on an active market and have a fixed maturity.
- b) Financial assets at fair value through surplus or deficit: advances on receipts for film producers, which are reimbursable in proportion to the net receipts on the films concerned. After their initial recording as non-current financial assets, these assets are measured at fair value. Gains or losses linked to changes in the assets' value are recognised in the Statement of Financial Performance.

In view of the uncertainty of the recovery of these advances, a doubtful debt provision is recorded for their full amount. Financial assets that are more than ten years old are written off.

##### Property, plant and equipment

“Eurimages” benefits from the use of Council of Europe property, plant and equipment for which, as with all other Partial Agreements, it pays a fixed sum contribution to the Ordinary Budget.

However, certain items of property, plant and equipment and intangible assets may be acquired to cover specific needs and are charged to the budget of “Eurimages”. These assets are capitalised and stated at historical cost less depreciation.

Only items with a unit cost or, if bought in quantity, a combined value of more than €1.5K are capitalised. Depreciation is calculated according to the straight-line method over the estimated useful life of the assets as follows:

Hardware and audiovisual equipment	3 years
Software	3 years

## “EURIMAGES” FINANCIAL STATEMENTS

### Accounts payable

Payables are stated at nominal value.

Invoices received from suppliers for goods delivered or services provided and not yet settled are recognised as outstanding liabilities under “creditors” at the end of the reporting period.

“Eurimages” may make commitments for grants awarded as part of its program of activities. These commitments are recorded as current liabilities

Advances on receipts do not result in the recognition of expenses in the Statement of Financial Performance, but are recorded as financial assets in the Statement of Financial Position. Advances on receipts relating to signed contracts that have not been repaid at the year-end are not recorded as short-term liabilities, but considered as a capital commitment.

### Revenue recognition

#### a) Obligatory contributions of member States

The annual activities of “Eurimages” are financed mostly by obligatory contributions. Income is recognised on an accrual basis, as “collection orders” are issued. Obligatory contributions are recognised and reported in the accounts of the periods to which they relate and not as cash is received.

#### b) Accession contributions

Contributions paid during the year by new member States that join the Fund during the reporting period are in addition to the contributions included in the budget as originally approved. They are not presented in the Statement of Financial Performance as obligatory contributions from member States, but are shown as a separate entry.

#### c) Repayment of advances on receipts for film co-production

Calls for funds are issued when advances on receipts become reimbursable due to the level of receipts generated by a film. In the light of the Fund's historical reimbursement rates, the recoverability of such calls for funds is nonetheless uncertain. In accordance with the principle of prudence these calls for funds give rise to the recognition of income only when the reimbursement is effectively received.

#### d) Financial income

Interest earned from the “Eurimages” Fund's short-term deposits, as well as that earned from its current account, is recognised on an accrual basis.

### Expense recognition

Accrual accounting is applied to expenses. Invoices paid after the end of the reporting period and relating to the previous financial year are recognised as expenditure for that year. Advances on receipts for film production and grants for distribution, cinema support, digital equipment of cinemas and promotion are recorded as expenses when obligations arise under the terms of the contracts.



## “EURIMAGES” FINANCIAL STATEMENTS

### Comparison of budget and actual amounts

The Committee of Ministers adopts the annual budget including the budget of receipts, operating expenditure and programme expenditure. The budget is adjusted in the course of the financial year in line with actual receipts.

The budgetary and accounting bases differ. The Statement of Comparison of Budget and Actual Amounts compares the original budget and the final budget with actual amounts on a comparable budgetary basis. Note 19 shows the reconciliation of the actual amounts appearing in this statement and in the Cash Flow Statement. Explanations are given for differences greater than €15K representing a variance over 10%.

### 2. CASH AND CASH EQUIVALENTS

Cash intended to cover needs for instant access to funds is held in interest-bearing current bank accounts, offering daily liquidity, and the cash surplus arising from the timing difference between the receipt of contributions and their actual use is placed on short-term deposit or in savings accounts guaranteeing the funds' availability on a fortnightly basis. The current accounts yielded interest at an average rate close to 0% in 2017 and 0.01% in 2016. The average yield of the funds placed on deposit and in savings accounts was 0.87% in 2017 and 0.82% in 2016.

Cash investments are made after consulting at least eight European banks with a minimum level of own funds in excess of 10 billion euros and minimum average long-term and short-term ratings of A and F1 respectively. The aim of this competitive bidding procedure is to secure improved yields and diversify cash investments while reducing counterparty risk.

The breakdown as at 31 December 2017 and 2016 is as follows:

	31 December 2017 €000	31 December 2016 €000
<b>Current bank account</b>		
Société Générale	981	909
HSBC	3 926	3 417
	4 907	4 326
<b>Deposits and saving accounts</b>		
Banque Populaire	8 080	9 043
Barclays	5 000	-
BNP-Paribas	-	1 012
Crédit Agricole	7 000	9 000
Fortis	4 003	4 002
HSBC	1 700	4 700
Société Générale	4 563	4 527
ING	6 931	6 523
	37 277	38 807
<b>Total cash and cash equivalents</b>	<b>42 184</b>	<b>43 133</b>

**“EURIMAGES” FINANCIAL STATEMENTS****3. DEBTORS**

	31 December 2017 €000	31 December 2016 €000
<b>Short-term debtors</b>		
Late payment interest	-	1
Other debtors	507	792
	<b>507</b>	<b>793</b>
<b>Long-term debtors</b>		
Reimbursable advances	159 898	158 944
Provision for reimbursable advances	(159 898)	(158 944)
	-	-
	<b>507</b>	<b>793</b>

Overdue obligatory contributions and the late-payment interest on such contributions constitute receivables from member States. At the end of 2017 and 2016 all member States had paid their obligatory contributions and the only outstanding balance at the end of 2016 corresponds to late-payment interest (see note 3.1).

The line “Other debtors” mainly concerns accrued bank interest, advances paid upon signature of contracts under the distribution and promotion support programmes, the gender equality support, and outstanding value added tax (VAT) reimbursements (see note 3.1).

The provision for reimbursable advances concerns financial assets deemed irrecoverable. The changes in this line are set out in note 3.3.

**3.1 SHORT-TERM DEBTORS**

	31 December 2017 €000	31 December 2016 €000
<b>Late payment interest</b>		
Serbia	-	1
	-	1
<b>Other debtors</b>		
Interest earned not yet received	240	561
VAT to be recovered	22	13
Advances for distribution support	52	52
Advances for promotion support	190	165
Advances for gender equality support	3	-
Other	-	1
	507	792
<b>TOTAL</b>	<b>507</b>	<b>793</b>

The line “Accrued interest receivable” decreased in 2017 and is mainly due to the maturity of investments, initiated in 2014, with a periodic renewal and an increasing interest rate, for which interest payments were made during the year. Accrued interest receivable as at 31 December 2017 and 2016 covers investments of the same type, which will mature between 2019 and 2022. Payment of accrued interest will only occur at maturity.

## “EURIMAGES” FINANCIAL STATEMENTS

The distribution support programme is presented under two separate schemes. The Board of Management decided during the 140<sup>th</sup> meeting in 2015 to stop the Scheme II “Support for measures to foster awareness of European cinema” as of 1 January 2016. The amount recognised under “Advances for distribution support” corresponds to the 50% advance paid upon signature of the contract under this scheme. Only one file remained outstanding at the end of the year due to an audit which was being finalised at the end of 2017.

The Promotion Programme covers the presence at the film markets of Berlin, Cannes and Venice (stand) and also around 15 awards (Development Awards, an award designed as a promotional activity for the Fund to encourage co-production from the outset of a project; the “Lab Project Awards”, established in 2016 and aimed at innovative projects which explore new forms of artistic expression; Coproduction Awards given in association with the European Film Academy (EFA) and aimed at rewarding the work of a producer who has worked on the coproduction of projects supported by Eurimages). Most projects and prizes are paid in two instalments, half on signature of the contract and the remainder on presentation of supporting documents. Advances recorded under “Advances for promotion support” therefore correspond to amounts paid on the signature of the contracts for projects not yet finalised at the end of the financial year 2017 and 2016.

### 3.2 LONG-TERM DEBTORS

	31 December 2017 € 000	31 December 2016 € 000
Reimbursable advances at the beginning of the year	158 944	156 625
Advances on receipts paid during the year	22 841	20 891
Reimbursements received during the year	(1 778)	(2 085)
Reimbursable advances written off during the year	(20 109)	(16 487)
Reimbursable advances at the end of the year	<b>159 898</b>	<b>158 944</b>
Provision for irrecoverable co-production advances	<b>(159 898)</b>	<b>(158 944)</b>

Reimbursable advances at the end of the year concern advances paid to co-producers over the ten-year period from 2008 to 2017. Advances outstanding for more than ten years are written off and eliminated from the balance sheet, as their recovery after this period is increasingly uncertain. Advances made in 2007 and written off in 2017 amount to €20 109K, bringing the total of reimbursable advances written off for the period 1989 to 2007 to an amount of €301 494K. Reimbursements received in 2017 (€212K) for advances already written off were recorded under “Reimbursement of advances on receipts” in the Statement of Financial Performance.

### 3.3 PROVISION FOR REIMBURSABLE ADVANCES

	31 December 2016 € 000	Additions € 000	Reversals € 000	31 December 2017 € 000
Long-term debtors - Financial assets	(158 944)	(22 841)	21 887	(159 898)
Total provision for reimbursable advances	<b>(158 944)</b>	<b>(22 841)</b>	<b>21 887</b>	<b>(159 898)</b>

The additional amount recorded in the provision for reimbursable advances corresponds to the amount paid to co-producers during the year which increases the Fund's financial assets. Due to the uncertainty of the reimbursement of these advances, they are provisioned for their full amount.

## “EURIMAGES” FINANCIAL STATEMENTS

The reversal of the provision for reimbursable advances corresponds to reimbursements received by co-producers, for an amount of €1 778K, and to the write-off of financial assets held for more than ten years, for an amount of €20 109K for the year 2007.

### 4. PROPERTY, PLANT AND EQUIPMENT

Under the Council of Europe property, plant and equipment accounting policy, only items with a unit cost or, if bought in quantity, a combined value of more than €1.5K are capitalised. These items are stated at historical cost less depreciation.

Changes in tangible assets and related depreciation for the year were as follows:

	31 December 2016 €000	Additions €000	Disposals €000	31 December 2017 €000
<b>Cost</b>				
Office and computer equipment	7	-	-	7
<b>Total cost</b>	<u>7</u>	<u>-</u>	<u>-</u>	<u>7</u>
	31 December 2016 €000	Depreciation during the year €000	Disposals €000	31 December 2017 €000
<b>Depreciation</b>				
Office and computer equipment	(3)	(2)	-	(5)
<b>Total depreciation</b>	<u>(3)</u>	<u>(2)</u>	<u>-</u>	<u>(5)</u>
<b>Total net tangible assets</b>	<u><u>4</u></u>			<u><u>2</u></u>

### 5. INTANGIBLE ASSETS

In 2004 “Eurimages” started to develop software customised to its activities, which was implemented in 2007. New functionalities have been added since then and in 2017 new developments amounting to €21K have been recorded.

Changes in intangible assets and related amortisation for the year were as follows:

	31 December 2016 €000	Additions €000	Disposals €000	31 December 2017 €000
<b>Cost</b>				
Software	496	21	(2)	515
<b>Total cost</b>	<u>496</u>	<u>21</u>	<u>(2)</u>	<u>515</u>
	31 décembre 2016 €000	Depreciation during the year €000	Disposals €000	31 décembre 2017 €000
<b>Amortisation</b>				
Software	(477)	(12)	2	(487)
<b>Total amortisation</b>	<u>(477)</u>	<u>(12)</u>	<u>2</u>	<u>(487)</u>
<b>Total net intangible assets</b>	<u><u>19</u></u>			<u><u>28</u></u>

## “EURIMAGES” FINANCIAL STATEMENTS

### 6. CREDITORS

	31 December 2017 €000	31 December 2016 €000
Cinema support scheme creditors	(676)	(566)
Distribution support creditors	(402)	(280)
Promotion support creditors	(32)	(5)
Gender equality support creditors	(6)	-
Receipts paid in advance	(262)	(578)
General budget	(165)	(21)
Pension Reserve Fund	(28)	-
Other suppliers	(53)	(47)
Provision for employee leave entitlement	(131)	(97)
	<b>(1 755)</b>	<b>(1 594)</b>

The year-end creditor's balances in respect of cinema support, distribution, promotion and gender equality consist of amounts committed on contracts already signed but not yet paid.

Details of the commitments signed by “Eurimages” are shown in the table of amounts granted and charged to the budget (pages 41-56).

The line “Receipts paid in advance” includes amounts paid by Georgia (€11K) and Portugal (€251K) corresponding to part of their obligatory contributions for 2018. At the end of 2016, the advances on 2017 contributions concerned mainly the Russian Federation (€567K) and Georgia (€11K)

The “General Budget” line shows the debt at the end of 2017 and 2016 for transactions with the General Budget (see note 20) which are mainly related to payroll processing and the recharging of interpretation, translation, travel and other services.

The line “Pension Reserve Fund” shows the debt at the end of 2017 for transactions with the Pension Reserve Fund (see note 14) which are mainly related to the contribution paid by “Eurimages” to the Pension Reserve Fund for financing the employer's share of staff members' pension cover.

The line “Other suppliers” includes invoices for services rendered or goods delivered during the year but not settled as at the end of the year.

The provision for employee leave entitlement corresponds to the value of staff's unused leave entitlement at the end of 2017 and 2016.

**“EURIMAGES” FINANCIAL STATEMENTS****7. CONTRIBUTIONS FROM MEMBER STATES**

The annual obligatory contributions of member States of the “Eurimages” Fund were as follows:

	2017 € 000	2016 € 000
Albania	117	117
Armenia	117	-
Austria	508	530
Belgium	1 474	1 420
Bosnia and Herzegovina	117	117
Bulgaria	141	141
Croatia	167	149
Cyprus	117	117
Czech Republic	335	337
Denmark	639	629
Estonia	117	117
Finland	314	315
France	4 551	4 611
Georgia	117	117
Germany	3 151	3 155
Greece	232	240
Hungary	267	279
Iceland	131	117
Ireland	421	425
Italy	2 116	2 167
Latvia	117	117
Lithuania	117	117
Luxembourg	344	335
Netherlands	869	807
Norway	587	568
Poland	487	469
Portugal	260	274
Romania	331	299
Russian Federation	1 040	997
Serbia	208	207
Slovak Republic	157	171
Slovenia	136	129
Spain	1 448	1 530
Sweden	709	709
Switzerland	656	648
“The former Yugoslav Republic of Macedonia”	118	117
Turkey	691	713
	23 424	23 307

## “EURIMAGES” FINANCIAL STATEMENTS

### 8. ACCESSION CONTRIBUTIONS

	2017 €000	2016 €000
Arménia	-	117
Canada	757	-
<b>TOTAL</b>	<b>757</b>	<b>117</b>

Canada, a non-member State of the Council of Europe, joined the Fund on 13 March 2017 as Associate member and paid its contribution for 2017.

### 9. REIMBURSEMENT OF ADVANCES ON RECEIPTS

Reimbursements of advances on receipts are recorded in the Statement of Financial Performance at the time of their receipt. The annual variance in the amount of repayments received principally depends on the films' commercial success. In 2017, four films went over the threshold of €100K representing 28.5% of the total reimbursements. In 2016, there were five films which represented 35% of the total reimbursements.

Individual reimbursements collected in 2017 and 2016 that amounted to more than €35K are shown below.

	2017 €000
09-068/F Et si on vivait tous ensemble	130
11-163/F Song of the Sea	54
12-097/F El Nino	119
13-060/F Ma vie de courgette	99
13-065/F Deux jours, une nuit	48
13-111/F Richard, the Storck	42
13-118/F Toni Erdmann	181
13-126/F The King's Choice (Kongens Nei)	68
14-044/F Birkebeinerne	49
14-064/F Mustang	77
14-128/F The Commune (Kollektivet)	45
15-034/F A Conspiracy of Faith	86
16-081/F The Square	138
Other (*)	854
	<b>1 990</b>

(\*) Individual reimbursements of less than €35K

**“EURIMAGES” FINANCIAL STATEMENTS**

	2016 €000
09-192/F Once upon a time in Anatolia	70
11-127/F Hannah Arendt	35
11-163/F Song of the Sea	63
11-166/F La vie d'Adèle	100
12-070/F L'apparato Umano (La grande Bellezza)	128
12-097/F El nino	241
12-133/F Ida	77
12-188/F Cannibal	49
13-002/F Winter sleep	59
13-012/F Force majeure ex Tourist	23
13-109/F The Lobster	137
13-118/F Toni Erdmann	68
14-099/F Belgica	41
14-128/F The Commune	89
15-034/F A conspiracy of Faith	166
Other (*)	838
	<b>2 184</b>

(\*) Individual reimbursements of less than €35K.

**10. ADVANCES ON RECEIPTS AND GRANTS**

The bulk of the Fund's resources are devoted to supporting co-productions. Co-production support is open to producers based in the Fund's 38 member States (including Canada, as Associate member), while support for distribution and theatre programming is reserved for professionals (distributors, theatre owners,...) based in the “Eurimages” member States which do not benefit from the European Union's MEDIA subprogramme, except in certain cases limited to the distribution programme.

In connection with these programme activities the Fund paid the following reimbursable advances and grants:

	2017 €000	2016 €000
Advances on receipts for co-production	(22 841)	(20 891)
Grants for distribution	(712)	(803)
Grants for cinema support scheme	(652)	(587)
Grants for promotion	(414)	(210)
Grants for gender equality	(51)	(30)
	<b>(24 670)</b>	<b>(22 521)</b>

Details of reimbursable advances, grants and cancellations of support awarded and charged to the budget are given in the appendices (pages 41-53).

“Advances on receipts for co-production” corresponds to the amount paid to co-producers during the year, which increases the Fund's financial assets. Due to the uncertainty of their reimbursement, these advances are provisioned for their full amount and accordingly have an impact on the Statement of Financial Performance.



## “EURIMAGES” FINANCIAL STATEMENTS

In 2017 the amount paid to co-producers in respect of projects supported by the Board of Management for which the contracts were signed in 2017, totalled €14 477K (€12 715K in 2016). In addition, €8 362K (€8 176K in 2016) was paid for projects supported by the Board of Management in previous years.

The distribution support programme was presented under two separate schemes:

- Scheme I: “Support for marketing and publicity” costs for eligible films destined for distributors selected by “Eurimages”.
- Scheme II: “Support for measures to foster awareness of European Cinema” destined for innovative projects aimed at reinforcing the image of the European film industry, developing public knowledge of it and increasing its audience.

Grants made under Scheme I (€712K in 2017 and €625K in 2016) are recorded in the Statement of Financial Performance on signature of the contract and the approval of the support by the Fund's Board of Management.

The Board of Management decided at its 140<sup>th</sup> meeting in Tbilisi in October 2015 to discontinue the Scheme II “Support for measures to foster awareness of European cinema” as of 1 January 2016. At the end of 2017 and 2016, only one advance related to Scheme II remains outstanding and concerns a distribution grant awarded to “the former Yugoslav Republic of Macedonia”. An audit on the use of the funds within the framework of the distribution support programme, and in particular Scheme II, is underway. The results of the audit, undertaken by the Directorate of Internal Oversight (DIO) of the Council of Europe, were not available at the end of 2017. Grants made under Scheme II (€0 in 2017 and €178K in 2016) were recognised in the Statement of Financial Performance in their entirety only after presentation of the final cost, as a proof of the respect of the contract terms. Payments made at the time of signature of the contract constitute an advance.

Expenditure under the “Grants for the cinema support scheme” vary according to the number of cinemas supported during the year, which was higher in 2017 (66) than in 2016 (58). Countries that have access to the provisions of the Creative Europe MEDIA programme no longer have the right to support from “Eurimages”. Six countries can benefit from this support: Armenia, Canada, Georgia, the Russian Federation, Switzerland and Turkey.

Grants for promotion are recorded as expenses of the period in which the projects are finalised. The amounts paid on signature of the contracts are recorded as advances. The variation on this line from one year to the next does not correspond to a decrease in the activity of this programme but reflects the projects completed during the period.

“Eurimages” introduced on 1 January 2016 a new programme to adopt a gender equality strategy and an action plan to strengthen the presence and role of women in the European film industry. In addition to the programme grants, operational expenses (€17K in 2017 and €18K in 2016) were incurred for the implementation of this action plan.

### 11. OTHER OPERATING EXPENSES

	2017 €000	2016 €000
Purchase of goods and other external services	(64)	(62)
Interpretation, translation and documents	(90)	(78)
Promotional activities	(39)	(59)
Purchase of goods and services	(193)	(199)
Travel expenses	(150)	(175)
Consulting	(143)	(144)
Fees and travel expenses	(293)	(319)

## “EURIMAGES” FINANCIAL STATEMENTS

The variation in the “Purchase of goods and services” line can be explained by:

- the “Purchase of goods and other external services” line remained stable.
- a decrease of €20K in the “Promotional activities” line is explained by the financing of costs linked to the Cannes and Berlin Festivals by the Promotion Programme. The “Eurimages” stand at the Berlin and Cannes festivals is no longer hosted free of charge on the MEDIA stand of the European Union. The unforeseen additional cost generated by this change has had an impact on both the operational costs of the Fund and the costs of the Promotion Programme, which has borne a part of this additional cost.
- the costs of interpretation, translation and documents vary according to the number of projects supported and the venues of the Board of Management meetings.
- the new “gender equality” programme was introduced in 2016.
- travel costs include travel expenses for members of the Secretariat and the Chairman of the “Eurimages” Board and vary according to the duration of the missions and the venues of the meetings. One of the four meetings of the Management Board was held in Strasbourg in 2017 which explains a decrease in travel costs for the Secretariat.
- the “Consulting” line remained stable, although variations were noted within the different components. Fees were paid in 2017 in the context of work to simplify financial procedures (€5K). In 2016, costs related to audits of the production accounts and revenue recovery entrusted to external auditors amounted to €15K. No audits of this type were entrusted to external auditors in 2017.

This section also includes:

- the fees paid to scenario readers increased in 2017 (€92K) compared to 2016 (€77K) due to a significant increase in eligible projects (206 in 2017 compared to 171 in 2016), and,
- the fees paid to “Europa Cinema” for the study of cinema programming (€42K in 2017 and €52K in 2016).

## 12. STAFF EXPENSES

Staff expenses and number of employees were as follows:

	2017 €000	2016 €000
Permanent staff expenses	(1 689)	(1 622)
Temporary staff expenses	(204)	(183)
Provisioned leave	(34)	(2)
	<b>(1 927)</b>	<b>(1 807)</b>
Number of employees as at 31 December (*)	20	21

(\*)Permanent and temporary staff included

The increase in “Permanent staff expenses” is attributable to the salary increase applied in 2017 (1.6%), in addition to the impact of changes in allowances and indemnities paid to staff and to the seniority of the Fund’s staff, as well as the choice made by certain staff to modify their working time.

The increase in expenses for temporary staff can be explained by the use made of this type of contract to reinforce the resources allocated to project analysis, the audit of films and to the launch in 2016 of the new “gender equality” programme. In 2017 in particular, a temporary staff member reinforced the reimbursement team following a recommendation of the External Auditor.

## “EURIMAGES” FINANCIAL STATEMENTS

### 13. CONTRIBUTION TO THE GENERAL BUDGET AND THE PENSION RESERVE FUND

“Eurimages” benefits from common services such as telecommunications, purchase and maintenance of IT hardware, central administration, etc., financed from the Ordinary Budget. A fixed sum contribution based on the budgeted permanent and temporary staff for the period is paid to the Ordinary Budget. “Eurimages” also pays a contribution to the Pension Reserve Fund, corresponding to the employer share of retirement cover for serving staff.

The breakdown of the contributions paid by “Eurimages” as at 31 December is as follows:

	2017 € 000	2016 € 000
Ordinary Budget	(559)	(559)
Pension Reserve Fund	(258)	(243)
	<b>(817)</b>	<b>(802)</b>

### 14. EMPLOYEE BENEFITS

The Council of Europe operates three defined benefit pension schemes, which also provide health cover for retired staff members and their dependants. “Eurimages” staff members are covered by these pension schemes, for which “Eurimages” pays annual employer contributions to the Pension Reserve Fund from its budget (Note 13).

The future pension benefits liability does not lie with “Eurimages”, but is transferred to the General Budget through payment of this annual contribution.

On account of the turnover of “Eurimages” staff within the Council of Europe it is very difficult and costly to estimate the employee benefits obligation for such a relatively small number of staff. IPSAS foresee that for multi-employer schemes where an entity is unable to determine its share of the scheme’s assets and obligations, it should be accounted for in the same way as for any other defined benefit plan; accordingly, only the expenses corresponding to contributions to the Pension Reserve Fund for the relevant financial year are recorded.

The Fund estimates contributions to the pension schemes at €263K for 2018.

### 15. FINANCIAL REVENUE AND EXPENSES

	2017 € 000	2016 € 000
Interest on short-term deposits and saving accounts	349	346
Contributions late payment interest	6	5
Interest on current bank account	-	1
Other financial income	-	14
Total financial revenue	355	366
Bank charges	(1)	(2)
Total financial expenses	(1)	(2)
<b>Net financial revenue</b>	<b>354</b>	<b>364</b>

## “EURIMAGES” FINANCIAL STATEMENTS

“Net financial revenue” remains stable compared to 2016 in a general context of historically low interest rates. Despite the banks' competitive bidding when investing cash surpluses, banks continue to offer interest rates that are close to zero or even negative for short-term investments.

The line “Other financial income” corresponds to the exceptional payment of late payment interest by a beneficiary of an advance on receipts from the co-production support programme.

### 16. NOTE TO THE CASH FLOW STATEMENT

The reconciliation of the Net Deficit from Operating Activities to the Net Cash Flows from Operating Activities is as follows:

	31 December 2017 €000	31 December 2016 €000
<b>(Deficit) from operating activities</b>	(1 743)	(49)
<b>Non-cash movements</b>		
Depreciation and amortisation	14	9
(Decrease) in payable accounts	477	(239)
Increase in contributions received in advance	(316)	544
Decrease in current assets	(36)	13
<b>Net cash flows from operating activities</b>	<b>(1 604)</b>	<b>278</b>

### 17. CAPITAL COMMITMENTS

Capital commitments at the year-end consist of amounts committed against contracts already signed and advances on receipts authorised by the Board of Management but for which contracts have not yet been signed. In the former case, although the contracts have already been signed, the payment obligation depends on completion, or partial completion, of the films supported.

Details of these contracts are shown in the Statement of Support Granted and Charged to the Budget (pages 41-53).

#### a) on signed contracts

	31 December 2017 €000	31 December 2016 €000
Advances on receipts for film co-production	15 783	16 594

#### b) on contracts awaiting signature

The Board of Management also authorised advances on receipts in respect of production programmes and grants in support of distribution and digitisation for which contracts had not yet been signed by the year-end. These amounts are accordingly not included in the Statement of Financial Position.

The total amount allocated to projects awaiting signature is €24 132K for 2017 and €24 446K for 2016.

Details are given in the table on pages 54-56.

## “EURIMAGES” FINANCIAL STATEMENTS

The amount of advances on receipts awarded but awaiting signature has an impact on the funds available for the support of future projects. The balance available after deduction of this amount is €1 492K in 2017 and €1 677K in 2016.

The funds available at year-end comprise:

	2017 €000	2016 €000
Cumulative budgetary surplus	25 624	26 123
Amounts already authorised and allocated to projects but awaiting signature of contracts:		
Production	(23 907)	(24 286)
Promotion	(225)	(160)
	(24 132)	(24 446)
<b>Amount available for future financial support</b>	<b>1 492</b>	<b>1 677</b>

## 18. RECONCILIATION OF BUDGETARY AND NET ACCOUNTING RESULT

The reconciliation between the accounting result in accordance with IPSAS and the result in the budgetary management accounts shows the following items:

	2017 €000	2016 €000
Cumulative budgetary result	25 624	26 123
Adjustments for advances on receipts and grants	(863)	(404)
Property, plant and equipment and intangible assets capitalisation and depreciation/amortisation	7	7
Provision for employee leave entitlement	(34)	(2)
Allocation of previous year's result to reserves	(26 123)	(25 409)
<b>Net result as per financial statements</b>	<b>(1 389)</b>	<b>315</b>

These reconciliation items can be analysed as follows:

- in accordance with the provisions of the IPSAS, advances on receipts are recognised as financial assets at the time of payment and provisioned in full because of the uncertainty associated with their reimbursement, whereas in budgetary terms these advances are considered to be expenses at the time of signing the contract.

- fixed assets, which in the budgetary management accounts are considered as expenditure for the year, are capitalised in the financial statements in accordance with IPSAS. This item of capitalised expenditure is recorded in the assets of the Statement of Financial Position and its amortisation recorded in the Statement of Financial Performance.

- the provision for employee leave entitlement is recorded in accordance with IPSAS and will only have an impact on the budgetary management accounts if the leave is paid.

- the surplus carried forward from previous years is allocated to reserves in accordance with IPSAS, but considered as revenue in the reporting period for the purposes of budgetary reporting.

## “EURIMAGES” FINANCIAL STATEMENTS

### 19. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

The Committee of Ministers adopts the annual budget for the period 1 January to 31 December. The budget includes the budget of receipts, operating expenditure and programme expenditure. The budget is adjusted in the course of the financial year in line with actual receipts. At the time of approval of the 2016 accounts the allocation of the surplus to the 2017 budget was also approved.

The “Transfers” column in the Statement of Comparison of Budget and Actual Amounts corresponds to expenditure authorisations transferred between budget lines. In 2017, there were no transfers between expenditure appropriation lines of the “Eurimages” Fund's budget. The “Budget adjustments” column shows adjustments of receipts and expenditure authorisations in relation to the original budget and in line with actual receipts.

#### Budget adjustments

Supplementary receipts as compared with the approved budget amount to €27 585K. They result from the allocation of the 2016 surplus (€26 123K), the increase in income from programme activities (€178K higher than initially foreseen), cancellations of grants (€335K), the accession contribution from Canada (€757K) and other sundry receipts (€213K). Sundry receipts mainly correspond to repayments of advances on receipts previously written off. These supplementary receipts were reduced by €21K due to lower financial income compared to the amount originally expected.

The cancellations of grants were not foreseen in the original budget and concern support contracts signed at the end of 2016 which were considered as expenses for that year and subsequently cancelled in 2017. These receipts resulted in an adjustment to the original budget, as is the case for other types of receipts not included in the original budget. The same applies to financial income, sundry receipts and the previous year's credit balance.

The supplementary receipts (€27 585K) resulted in supplementary expenditure appropriations under programme expenditure (€26 583K) and under operational expenditure (€1 002K).

#### Balance compared to the adjusted original budget/ final budget

The surplus at the end of 2017 amounts to €25 624K, which is €499K lower than the 2016 figure (€26 123K).

This surplus is nonetheless reduced to €1 492K (€1 677K in 2016) after deduction of projects approved by the Board but awaiting signature at the financial year-end. The amount of contracts awaiting signature (€24 132K in 2017) is slightly lower than that of 2016 (€24 446K).

“Programme expenditure” includes grants made to the five support programmes (co-production, distribution, programming in theatres, promotion and gender equality). Under this heading the difference between the final budget and actual expenditure amounts to €25 105K and principally corresponds to the carry forward of the surplus from the previous year, supplementary receipts and the time lapse between approval of contracts by the Board and their charging to the budget, which takes place only after their signature. Contracts awaiting signature represented an amount of €24 132K at the financial year-end (see Note 17).

The balance on the line “Operational expenditure” of €519K is explained in particular by the additional receipts generated by the accession of Canada to the Fund, part of which was allocated to operational expenditure (€397K), and to the postponement to 2018 of IT developments concerning the “cloud-based Eurimages” project.

The Statement of Financial Position, Statement of Financial Performance, Cash Flow Statement and Statement of Changes in Net Assets are presented on an accrual basis using a classification based on the type of expenses. The Statement of Comparison of Budget and Actual amounts is presented on a modified cash basis.

As required by IPSAS 24, a reconciliation between the actual amounts on a comparable basis as presented in the “Statement of Comparison of Budget and Actual Amounts” and the actual amounts in the “Statement of Cash Flows” is presented below.

## “EURIMAGES” FINANCIAL STATEMENTS

	Operating activities € 000	Investing activities € 000	Financing activities € 000
Actual amount on a comparable basis to the budget presentation	25 624	-	-
Basis differences	(27 228)	(21)	676
Timing differences	-	-	-
Entity differences	-	-	-
<b>Actual amount in the cash flow statement</b>	<b>(1 604)</b>	<b>(21)</b>	<b>676</b>

The financial statements and budget documents are prepared for the same period. There is therefore no reconciliation timing difference. Nor is there any entity difference since the budget and the financial statements are prepared for the same entity.

There is however a basis difference, in that the financial statements are prepared on an accrual basis and the budget on a modified cash basis.

The modified cash basis of accounting entails recognising collection orders or payment authorisations issued and commitments entered into in respect of the current financial year as receipts or expenditure of that year regardless of the resulting cash flows.

## 20. RELATED PARTIES

“Eurimages” is an Enlarged Partial Agreement of the Council of Europe. The Council is governed by a Committee of Ministers composed of representatives of all the member States. They do not receive any remuneration from the Council, however the member States should be considered as related parties. The information concerning transactions with member States is provided in notes 3, 7 and 8.

The overall budget of the Council of Europe comprises a number of different budgets which are grouped for IPSAS accounting purposes in three sets of accounts: “Eurimages”, the North-South Centre and the General Budget. The North-South Centre (NSC) and the General Budget are considered as related parties.

However, there are no transactions between “Eurimages” and the NSC. The breakdown of transactions with the General Budget is as follows:

	General Budget	
	31 December 2017 € 000	31 December 2016 € 000
Expenses	912	729
Creditors	(193)	(21)

## “EURIMAGES” FINANCIAL STATEMENTS

### 21. KEY MANAGEMENT REMUNERATION

The Council Secretariat is managed by the Secretary General, who directs the Secretariat assisted by the Deputy Secretary General and other senior managers and officers. They are remunerated by the Council. Details of the remuneration paid to the Secretary General and other senior managers are given in the consolidated financial statements of the Council of Europe.

The details of the remuneration and compensation paid to the Executive Director of “Eurimages” are as follows:

	2017 €000	2016 €000
Salaries including allowances	147	145
Pension contributions	26	25
Health insurance	8	7
	<b>181</b>	<b>177</b>

The key management personnel and their close family members did not receive any loans from the Council.

The French authorities grant exemption from the payment of taxes on the purchase of a limited quantity of alcohol. Expatriate staff members are exempt from the payment of VAT on the acquisition of personal vehicles and on their replacement on a two-yearly basis. All staff also receive exemption from the payment of income tax on the remuneration received from the Council.

Staff members with diplomatic status are exempt from the payment of taxes on a limited amount of petrol, and from the payment of local taxes on the occupation of property.

### 22. NET ASSETS

	31 December 2017 €000	31 December 2016 €000
(Deficit) / Surplus for the financial year	(1 389)	315
Property, plant and equipment reserve	23	16
Other reserves	42 332	42 024
	<b>40 966</b>	<b>42 355</b>

a) “Other reserves” include the impact on net assets of all the reconciliation items between budgetary and IPSAS accounting (see Note 18), except for those concerning property, plant and equipment, which are shown separately.

Details of this section are as follows:

	31 December 2017 €000	31 December 2016 €000
Coproduction contracts signed but unpaid at the end of the previous year	16 594	17 295
Other grant programmes	(288)	(585)
Budgetary result of the previous year	26 123	25 409
Provisioned leave entitlement	(97)	(95)
	<b>42 332</b>	<b>42 024</b>



## “EURIMAGES” FINANCIAL STATEMENTS

The budgetary result of the previous year is mainly due to co-production contracts authorised by the Board of Management but awaiting signature (see Note 17). Following a decision by the Board of Management and the Committee of Ministers this result is carried forward to the next financial year for budgetary reporting purpose.

b) The property, plant and equipment reserve represents the impact of the capitalisation of property, plant and equipment on net assets.

### 23. FINANCIAL RISK MANAGEMENT

The “Eurimages” Fund incurs a number of risks: credit risk, market risk and liquidity risk. The aim of the financial management methods utilised is to neutralise these risks, with the primary objective of preserving the value of the Fund's resources. In line with this general objective, the main considerations that arise in managing investments are by order of priority:

- security of the capital
- liquidity
- return on investment.

Credit risk: the risk of default by counterparties.

Under the cash management policy when selecting new investments, only banks with a minimum level of own funds in excess of 10 billion euros and minimum average long-term and short-term ratings of A and F1 respectively may be consulted and at least eight European banks must be contacted. This policy seeks to reduce credit risk through a diversification of counterparties with an optimum rating.

Advances on receipts paid to film producers become reimbursable when the receipts from a film reach a certain level and their recovery is therefore uncertain. A system for monitoring film projects has nonetheless been implemented, and calls for funds are issued when the receipts generated by a film reach the level from which their reimbursement is due.

Market risk: the risk of losses arising from movements in the value of financial assets.

“Eurimages” is not exposed to any currency risk resulting from fluctuations in exchange rates. The Fund's main sources of funding are the member States' contributions, which are denominated in euros as are the payments made by the Fund.

The interest rate risk exposure is neutralised by confining investments to fixed-rate products and systematically holding them until their maturity date. The predominance of short-term investments makes it possible to adapt to trends in market rates.

Liquidity risk: the risk that payment obligations cannot be met or that financial assets have to be sold at a loss so as to meet such obligations.

Investments are made having regard to the Fund's cash flow needs for its operations. Daily monitoring of bank accounts and anticipation of future payments on the basis of a monthly cash flow schedule makes it possible to optimise the return on investments while ensuring the minimum liquidity necessary to meet payment obligations.

## **“EURIMAGES” FINANCIAL STATEMENTS**

### **24. POST-BALANCE SHEET EVENTS**

Since the preparation of the Statement of Financial Position, the following events are worth mentioning:

- the call for tenders for the selection of an external provider responsible for assessing the governance and activities of the “Eurimages” Fund will be launched in early 2018 in accordance with the recommendation of the Oversight Advisory Committee;
- for reasons of IT security, it has been decided, in collaboration with the Directorate of Information Technology (DIT), that the “cloud-based Eurimages” project would be technologically reoriented at the beginning of 2018 to a project of the type “portal web-based Eurimages”.
- Ukraine and Montenegro have expressed their desire to join the Fund. As part of the procedure for accession, a Ukrainian delegation met with the Eurimages Executive Committee in March 2018.

## Part II

Budgetary Management Accounts of the  
Enlarged Partial Agreement “Eurimages”  
for the year ended 31 December 2017

COUNCIL OF EUROPE



CONSEIL DE L'EUROPE

The budgetary management accounts of the Enlarged Partial Agreement of the European Support Fund for the co-production and distribution of creative cinematographic and audio-visual works "Eurimages" have been prepared in accordance with Article 63 of the Financial Regulations of the Council of Europe.

These accounts fairly present the budgetary performance of the Fund for the year ended 31 December 2017.

Strasbourg, 17 May 2018

Signed

Alison Sidebottom  
Director of Programme and Budget



PREZES  
NAJWYŻSZEJ IZBY KONTROLI  
KRZYSZTOF KWIATKOWSKI

KST.410.002.01.2018

Warsaw, 21 May 2018

**Mr Thorbjørn Jagland  
Secretary General  
of the Council of Europe**

**Opinion of the External Auditor**

Najwyższa Izba Kontroli (NIK), the External Auditor of the Council of Europe, has examined the budgetary management accounts of the *European Support Fund for the Co-Production and Distribution of Creative Cinematographic and Audiovisual Works "Eurimages"* for the year ended 31 December 2017 that comprise budgetary results of the Fund and explanation of variances.

The External Auditor is responsible for expressing an opinion on these budgetary management accounts on the basis of an audit, in accordance with Articles 71 and 72 of the *Financial Regulations and Supplementary Provisions of the Council of Europe*.

The Secretary General of the Council of Europe is responsible for the preparation and fair presentation of the budgetary management accounts in accordance with Articles 61 and 63 of the *Financial Regulations and Supplementary Provisions of the Council of Europe*, and for implementing adequate internal control to ensure the preparation of budgetary accounts that are free from material misstatements, whether due to fraud or error.

The NIK team has conducted the external audit in accordance with the *International Standards of Supreme Audit Institutions (ISSAI)*, the *International Standards on Auditing (ISA)* and Article 71 of the *Financial Regulations and Supplementary Provisions of the Council of Europe*. The work was planned and performed so as to obtain reasonable assurance that the budgetary management accounts are free from material misstatements. The budgetary management accounts were examined, as well as the application of the accounting principles, and the presentation of the budgetary management accounts. We believe that our audit provides a reasonable basis for the following opinion:

**The budgetary management accounts properly reflect the financial records and transactions of the *European Support Fund for the Co-production and Distribution of Creative Cinematographic and Audiovisual Works "Eurimages"* for the year ended 31 December 2017 they were prepared in compliance with the *Financial Regulations* and other rules and applicable instructions issued by the Committee of Ministers, and the transaction were effected in accordance with the *Financial Regulations* and budgetary authorisations.**

Our observations on the budgetary management accounts of the European Support Fund for the Co-production and Distribution of Creative Cinematographic and Audiovisual Works "Eurimages", in respect of the financial year 2017, are presented in the audit report on the budgetary management accounts of the Council of Europe.

Signed

**“EURIMAGES”  
BUDGETARY MANAGEMENT ACCOUNTS**

The information related to the 2017 budgetary management accounts for “Eurimages” is included in the documents CM(2018)100-add and CM(2018)100-add2.

The **objective** of this document is to present the budgetary management accounts (end of year budgetary position) of each budget comprising the Programme and Budget.

Each **budgetary position** includes the following elements:

- **Receipts** (obligatory contributions, invoices raised in respect of goods or services delivered, and any other income);
- **Expenditure** incurred during the financial year;
- A summary of appropriation **transfers**;
- The balance of **unspent appropriations**;
- The budget outcome of the **previous year**;
- The report of **any other element** subject of a specific decision when the budget was approved, including the salary ceiling and the tables of posts and positions.

This budgetary information is completed by the **Progress Review Report (CM/Inf(2018)7)** and the **RBB database extract (DD(2018)311)** presenting for each programme line the results achieved and the resources utilised.

The budgetary position is presented for each budget following the same basic structure. These tables are presented in Euros, in accordance with the presentation of the budget as approved.

The “Adjustments to Budget” column shows adjustments to receipts and expenditure authorisations in relation to actual receipts.

The “Transfers” column corresponds to expenditure authorisations transferred between budget lines.

	2015			2014				
	Original Budget	Adjustments to Budget	Transfers	Final Budget	Actual Expenditure/ Receipts (a)	Balance compared to Adjusted Original Budget	Balance compared to Final Budget	Actual Expenditure/ Receipts
	€	€	€	€	€	€	€	€
Staff expenditure	159 722 300	0	172 682	159 894 982	159 526 198	196 102	368 785	156 17
Staff	140 748 200	0	172 682	140 920 882	140 552 098	196 102	368 785	138 11
Contributions to the Pension Reserve Fund	18 974 100	0	0	18 974 100	18 974 100	0	0	18 057 600
Non staff expenditure	85 345 300	0	(172 682)	85 172 618	84 089 366	1 255 934	1 083 252	84 286 299
Grant to investments special accounts	4 845 000	0	0	4 845 000	4 845 000	0	0	4 945 000 (1)
Other expenditure (b)	80 500 300	0	(172 682)	80 327 618	79 244 366	1 255 934	1 083 252	79 341 299
<b>Total Expenditure (c)</b>	<b>245 067 600</b>	<b>0</b>	<b>0</b>	<b>245 067 600</b>	<b>243 615 564</b>	<b>1 452 036</b>	<b>1 452 036</b>	<b>240 459 560</b>
Grants	237 944 700	0	0	237 944 700	237 944 700	0	0	237 445 700
Contributions	237 944 700	0	0	237 944 700	237 944 700	0	0	237 445 700
Receipts (d)	7 122 900	0	0	7 122 900	7 107 594	15 306	15 306	6 647 002
Financially recharged services (e)	5 308 500	0	0	5 308 500	5 308 500	0	0	5 274 100
Financial income net of charges	850 000	0	0	850 000	626 860	223 140	223 140	722 970
Provision for bad debts	0	0	0	0	(5 578)	5 578	5 578	(1 600)
Balance from previous year	439 000	0	0	439 000	439 000	0	0	0
Other income	525 400	0	0	525 400	738 812	(213 412)	(213 412)	651 532
<b>Total Receipts</b>	<b>245 067 600</b>	<b>0</b>	<b>0</b>	<b>245 067 600</b>	<b>245 052 294</b>	<b>15 306</b>	<b>15 306</b>	<b>244 092 702</b>
<b>Net surplus/(deficit)</b>						<b>1 436 730</b>		<b>3 633 142</b>

This indicates that some detailed explanation is available below the table.

This indicates that an explanation of the variance is available later in the document.

(a) A provision carried forward from the previous year for the 2015 salary adjustment is included in "Balance from previous year".  
 (b) "Other expenditure" includes an amount of €2 174 850 relating to investment expenditure (see chapter IV - Supplementary information).

Explanatory notes cover differences greater than €15K representing a variance of more than 10%.

**Budget of the Enlarged Partial Agreement  
of the European Support Fund for the Co-production and Distribution  
of Creative Cinematographic and Audio-visual Works “Eurimages”**

**BUDGETARY RESULTS**

	2017							2016
	Original Budget €	Adjustments to Budget (a) €	Transfers €	Final Budget €	Actual Expenditure/Receipts €	Balance compared to Adjusted Original Budget €	Balance compared to Final Budget €	Actual Expenditure/Receipts €
<b>Staff expenditure</b>	2 158 400	15 000	0	2 173 400	2 158 123	15 277	15 277	2 050 585
Staff	1 900 000	15 000	0	1 915 000	1 899 723	15 277	15 277	1 807 485
Contributions to the Pension Reserve Fund	258 400	0	0	258 400	258 400	0	0	243 100
<b>Non staff expenditure</b>	23 240 135	27 570 095	0	50 810 230	25 201 224	25 609 005	25 609 005	23 286 586
Other expenditure (b)	23 240 135	27 570 095	0	50 810 230	25 201 224	25 609 005	25 609 005	23 286 586
<b>Total Expenditure (c)</b>	<b>25 398 535</b>	<b>27 585 095</b>	<b>0</b>	<b>52 983 630</b>	<b>27 359 348</b>	<b>25 624 282</b>	<b>25 624 282</b>	<b>25 337 171</b>
<b>Contributions</b>	23 423 535	0	0	23 423 535	23 423 535	0	0	23 307 000
Obligatory contributions	23 423 535	0	0	23 423 535	23 423 535	0	0	23 307 000
<b>Other receipts</b>	1 975 000	27 585 095	0	29 560 095	29 560 095	0	0	28 153 311
Income arising from programme activities	1 600 000	177 578	0	1 777 578	1 777 578	0	0	2 084 843
Cancellations of aid	0	335 412	0	335 412	335 412	0	0	78 202
Financial income net of charges	375 000	(20 895)	0	354 105	354 105	0	0	364 061
Balance from previous year	0	26 123 140	0	26 123 140	26 123 140	0	0	25 409 371
Other income	0	969 859	0	969 859	969 859	0	0	216 834
<b>Total Receipts</b>	<b>25 398 535</b>	<b>27 585 095</b>	<b>0</b>	<b>52 983 630</b>	<b>52 983 630</b>	<b>0</b>	<b>0</b>	<b>51 460 311</b>
<b>Net surplus/(deficit) (d)</b>					<b>25 624 282</b>			<b>26 123 140</b>

- (a) Following the decision of the Committee of Ministers, the budget has been adjusted to reflect changes in “Other receipts”, including the balance carried forward from 2016 and additional contributions resulting from Canada’s accession to the Enlarged Partial Agreement.
- (b) “Other expenditure” includes an amount of €20K relating to investment.
- (c) “Total expenditure” split by operational/programme expenditure is available hereafter.
- (d) The surplus of the Enlarged Partial Agreement is treated as outlined in the draft Resolution.

	2017 €	2016 €
Operational expenditure	3 199 523	3 123 464
Programme expenditure	24 159 825	22 213 707
<b>Total</b>	<b>27 359 348</b>	<b>25 337 171</b>

**EXPLANATION OF VARIANCES**

**(1) Income arising from programme activities:**

Income arising from programme activities was 11% higher than forecast. This income is due to the reimbursement of advances to co-productions supported within the last 10 years.

**(2) Balance from previous year:**

The balance from the previous year includes €24 446K for contracts awaiting signature at the end of 2016. The surplus for 2017 includes an amount of €24 132K for contracts awaiting signature at the end of 2017.

**(3) Other income:**

Other income includes the accession of Canada to the agreement (€757 K) and the reimbursement of advances given more than 10 years ago (€12K).

## Part III

### Appendices

Enlarged Partial Agreement “Eurimages”  
for the year ended 31 December 2017



**“EURIMAGES” ACCOUNTS FOR THE FINANCIAL YEAR 2017**  
**ADVANCES ON RECEIPTS FOR CO-PRODUCTION**  
**CONTRACTS FINALISED AND NON FINALISED FROM 2008 TO 2017**  
 Amounts expressed in euros

T I T L E	Year of signature	Production number	ADVANCES ON RECEIPTS			AMOUNTS PAID		BALANCE TO BE PAID	REIMBURSEMENTS		BALANCE TO BE PAID
			INITIAL	CANCELLATION	TOTAL	TOTAL	IN 2017		TOTAL	IN 2017	
<b>A - CONTRACTS FINALISED IN 2017</b>											
PLAYOFF	2013	10-051/F	400 000.00	-	400 000.00	400 000.00	160 000.00	-	-	400 000.00	
WONDERLAND	2011	10-053/C	40 000.00	-	40 000.00	40 000.00	10 000.00	-	-	40 000.00	
THE NOTEBOOK	2012	11-085/F	360 000.00	(32 400.00)	327 600.00	327 600.00	39 600.00	14 182.52	-	313 417.48	
DOMESTIC	2012	11-101/F	110 000.00	-	110 000.00	110 000.00	22 000.00	7 189.93	1 519.29	102 810.07	
COLD OF KALANDAR	2013	11-152/F	100 000.00	-	100 000.00	100 000.00	20 000.00	-	-	100 000.00	
MONSIEUR DELACOUR	2012	12-005/F	160 000.00	-	160 000.00	160 000.00	32 000.00	-	-	160 000.00	
SINGING WOMEN	2012	12-009/F	250 000.00	-	220 687.71	220 687.71	20 687.71	-	-	220 687.71	
AMERICAN VAGABOND	2014	12-032/C	53 640.00	(10 728.00)	42 912.00	42 912.00	-	-	-	42 912.00	
THE FILE PETROV	2012	12-037/F	180 000.00	-	180 000.00	180 000.00	36 000.00	-	-	180 000.00	
THE BLUE WAVE	2012	12-066/F	110 000.00	-	110 000.00	110 000.00	22 000.00	-	-	110 000.00	
IM NOT COMING BACK	2013	12-120/F	210 000.00	(8 000.00)	202 000.00	202 000.00	50 000.00	5 482.63	1 423.02	196 517.37	
TODOS ESTAN MUERTOS	2013	12-138/F	250 000.00	-	250 000.00	250 000.00	120 000.00	2 196.23	526.74	597 803.77	
ME AND KAMINSKI	2013	12-162/F	600 000.00	-	600 000.00	600 000.00	220 000.00	6 259.50	6 259.50	543 740.50	
LE PRINCE ET LES 108 DEMONS	2014	12-177/F	550 000.00	-	550 000.00	170 000.00	34 000.00	-	-	170 000.00	
LAZAR	2013	12-186/F	170 000.00	-	170 000.00	170 000.00	90 000.00	59 241.01	-	390 758.99	
WINTER SLEEP	2013	13-002/F	450 000.00	-	450 000.00	450 000.00	200 000.00	13 217.89	201.79	186 782.11	
CORN ISLAND	2013	13-018/F	200 000.00	-	200 000.00	200 000.00	40 000.00	-	-	180 000.00	
TUSSEN 10.00 - 12.00	2014	13-043/F	180 000.00	-	180 000.00	180 000.00	36 000.00	-	-	200 000.00	
SLOW TO THE WORLD	2014	13-048/F	200 000.00	-	200 000.00	200 000.00	80 000.00	-	-	200 000.00	
BOX	2014	13-052/F	220 000.00	-	220 000.00	220 000.00	44 000.00	-	-	220 000.00	
MA MADRE (EX: MARGHERITA)	2014	13-056/F	500 000.00	-	500 000.00	500 000.00	100 000.00	92 078.24	6 664.42	407 921.76	
MA VIE DE COURGETTE	2014	13-060/F	500 000.00	-	500 000.00	500 000.00	200 000.00	98 907.42	98 907.42	401 092.58	
OCTHES	2014	13-063/F	190 000.00	-	190 000.00	190 000.00	5 058.00	-	-	190 000.00	
PASOLINI	2014	13-066/F	480 000.00	-	480 000.00	480 000.00	192 000.00	-	-	480 000.00	
PARIS OF THE NORTH (EX KALT VOR)	2014	13-069/F	200 000.00	(20 578.00)	179 422.00	179 422.00	48 000.00	1 263.77	0.00	178 158.23	
MONTANHA	2013	13-075/F	240 000.00	-	240 000.00	240 000.00	48 000.00	-	-	240 000.00	
TWO WOMEN	2013	13-076/F	260 000.00	-	260 000.00	260 000.00	52 000.00	-	-	260 000.00	
A S MILE UMA NOTES	2014	13-083/F	430 000.00	-	430 000.00	430 000.00	86 000.00	-	-	430 000.00	
THE GIRL KING	2014	13-089/F	460 000.00	-	460 000.00	460 000.00	92 000.00	-	-	460 000.00	
LADY GREY	2014	13-094/F	340 000.00	-	340 000.00	340 000.00	136 000.00	-	-	340 000.00	
THE HERE AFTER	2014	13-100/F	220 000.00	-	220 000.00	220 000.00	44 000.00	2 768.79	398.87	217 231.21	
MALA Z RYBARY	2014	13-103/F	250 000.00	-	250 000.00	250 000.00	100 000.00	-	-	250 000.00	
HOUSTON, IMAMO PROBLEM	2015	13-119/C	80 000.00	-	80 000.00	80 000.00	16 000.00	647.09	647.09	79 352.91	
MICHEL DE RUYTER	2014	13-122/F	330 000.00	-	330 000.00	330 000.00	132 000.00	24 124.60	24 124.60	305 875.40	
MON SOUFFLE	2014	13-123/F	220 000.00	-	220 000.00	220 000.00	44 000.00	-	-	220 000.00	
SNAKE BITE	2014	13-125/F	190 000.00	-	190 000.00	190 000.00	38 000.00	-	-	190 000.00	
TETE BAISSEE	2015	13-128/F	320 000.00	-	320 000.00	320 000.00	128 000.00	-	-	320 000.00	
NOBODY WANTS THE NIGHT	2014	13-129/F	288 000.00	(192 000.00)	288 000.00	288 000.00	-	-	-	288 000.00	
LES CHEVALIERS	2015	13-134/F	450 000.00	-	450 000.00	450 000.00	180 000.00	-	-	450 000.00	
GELO	2014	13-139/F	170 000.00	-	170 000.00	170 000.00	34 000.00	-	-	170 000.00	
MOLLY MONSTER	2015	14-004/F	370 000.00	-	370 000.00	370 000.00	74 000.00	5 793.14	2 659.59	364 206.86	
LA GIOVINEZZA	2014	14-005/F	460 000.00	-	460 000.00	460 000.00	92 000.00	73 324.28	9 311.27	386 675.72	
THE NIGHT OF A THOUSAND HOURS (DIE NACHT DER TAUSEND STUEN)	2015	14-026/F	380 000.00	-	380 000.00	380 000.00	76 000.00	75.75	75.75	379 924.25	
ZUID	2015	14-032/C	60 000.00	-	60 000.00	60 000.00	12 000.00	164.76	164.76	59 835.24	
CRISTIAN	2014	14-036/F	160 000.00	-	160 000.00	160 000.00	32 000.00	862.60	576.00	159 137.40	
THE RED TURTLE	2014	14-048/F	300 000.00	-	300 000.00	300 000.00	100 000.00	1 424.38	1 424.38	498 575.62	
BALLON	2015	14-057/F	500 000.00	-	500 000.00	500 000.00	60 000.00	3 045.91	3 007.78	296 954.09	
TORDENSKJOLD	2014	14-058/F	500 000.00	-	500 000.00	500 000.00	100 000.00	-	-	500 000.00	
MUSTANG	2015	14-064/F	180 000.00	(3 960.80)	176 039.20	176 039.20	32 039.20	94 197.35	76 640.95	81 841.85	

**"EURIMAGES" ACCOUNTS FOR THE FINANCIAL YEAR 2017**  
**ADVANCES ON RECEIPTS FOR CO-PRODUCTION**  
**CONTRACTS FINALISED AND NON FINALISED FROM 2008 TO 2017**  
 Amounts expressed in euros

T I T L E	Year of signature	Production number	ADVANCES ON RECEIPTS		AMOUNTS PAID		BALANCE TO BE PAID	REIMBURSEMENTS		BALANCE TO BE PAID
			INITIAL	CANCELLATION	TOTAL	TOTAL		IN 2017	IN 2017	
<b>A - CONTRACTS FINALISED IN 2017</b>										
DIAMANT NOIR	2015	14-071/F	380 000,00	-	380 000,00	380 000,00	76 000,00	-	-	380 000,00
SOY NEGRO	2015	14-080/F	390 000,00	-	390 000,00	390 000,00	156 000,00	-	-	390 000,00
NO CROOK NO CRIME (CIENANOS DE PERDON)	2015	14-106/F	380 000,00	-	380 000,00	380 000,00	76 000,00	-	31 143,51	348 856,49
LE TOUT NOUVEAU TESTAMENT	2016	14-107/F	480 000,00	-	480 000,00	480 000,00	-	-	36 783,63	443 216,37
EMBER	2015	14-133/F	150 000,00	-	150 000,00	150 000,00	30 000,00	-	-	150 000,00
THE FIRST THE LAST (LES PREMIERS LES DERNIERS)	2015	14-141/F	470 000,00	-	470 000,00	470 000,00	188 000,00	-	-	470 000,00
ETERNITY	2016	14-151/F	451 200,00	-	451 200,00	451 200,00	180 480,00	-	-	451 200,00
THE LION WOMAN (LOVEKVINNEN)	2015	14-155/F	470 000,00	-	470 000,00	470 000,00	94 000,00	-	-	470 000,00
LONG LIVE THE BRIDE (VIVA LA SPOSA)	2015	14-160/F	170 000,00	-	170 000,00	170 000,00	34 000,00	-	-	170 000,00
THE MIRACLE OF TEKIR (MIRACOLUL DIN TEKIR)	2014	14-161/F	220 000,00	-	220 000,00	220 000,00	44 000,00	-	-	220 000,00
FRAMING MOM (ROSE MARIE OG GARTNERENS HEMMELIGHET)	2015	14-163/F	280 000,00	-	280 000,00	280 000,00	112 000,00	-	-	280 000,00
KEBAB ROYA	2015	14-173/F	185 000,00	-	185 000,00	185 000,00	74 000,00	-	2 521,98	182 478,02
SENECA'S DAY	2015	14-186/F	220 000,00	-	220 000,00	220 000,00	88 000,00	-	-	220 000,00
GODLESS (BEZBOG)	2016	14-198/F	150 000,00	-	150 000,00	150 000,00	30 000,00	-	-	150 000,00
EGON SCHIELE - DEATH AND THE MAIDEN	2015	14-199/F	410 000,00	-	410 000,00	410 000,00	82 000,00	-	11 723,00	398 277,00
6.9 ON THE RICHTER SCALE	2016	15-002/F	150 000,00	-	150 000,00	150 000,00	30 000,00	-	1 952,45	148 047,55
DOGS (CAINI)	2015	15-003/F	140 000,00	-	140 000,00	140 000,00	62 000,00	-	301,58	139 698,42
A STINKING FAIRYTALE	2015	15-006/F	62 000,00	-	62 000,00	62 000,00	12 400,00	-	8 698,33	53 301,67
FOG IN AUGUST (NEBEL IMAUGUST)	2016	15-008/F	300 000,00	-	300 000,00	300 000,00	30 000,00	-	-	300 000,00
QUIT STARING AT MY PLATE (NE GLEDAJ MI U PIAU)	2015	15-009/F	160 000,00	-	160 000,00	160 000,00	32 000,00	-	1 079,81	158 920,19
TRAIN DRIVERS SECRET (TAJANA O NAINOV/ODJAMA)	2015	15-020/F	210 000,00	-	210 000,00	210 000,00	42 000,00	-	327,78	209 672,22
MR FROG	2015	15-024/F	291 000,00	-	291 000,00	291 000,00	58 200,00	-	-	291 000,00
UN PETIT BOULOT	2015	15-029/F	480 000,00	-	480 000,00	480 000,00	96 000,00	-	12 243,42	467 756,58
FLAKESLA SKEROT FRA P	2016	15-034/F	400 000,00	-	400 000,00	400 000,00	80 000,00	-	86 302,85	147 257,65
RECYCLING FEELINGS (FOTOGRAFI DE FAMILIE)	2015	15-058/F	300 000,00	-	300 000,00	300 000,00	60 000,00	-	-	300 000,00
FANNY'S JOURNEY (EX. FANNY)	2016	15-066/F	219 420,00	(38 433,00)	180 987,00	180 987,00	5 451,00	-	-	180 987,00
PARIS EST UNE FETE	2016	15-084/F	340 000,00	-	340 000,00	340 000,00	136 000,00	-	-	340 000,00
FRIENDERS (TEESKLEAD)	2016	15-108/F	120 000,00	-	120 000,00	120 000,00	48 000,00	-	-	120 000,00
A REAL VERMEER (EEN ECHTE VERMEER)	2016	15-134/F	350 000,00	-	350 000,00	350 000,00	70 000,00	-	-	350 000,00
LA FILLE INCONNUE	2016	15-140/F	500 000,00	-	500 000,00	500 000,00	500 000,00	-	11 762,89	488 237,11
SCARRER HEARTS	2016	15-150/F	160 000,00	-	160 000,00	160 000,00	32 000,00	-	-	160 000,00
SHE IS A HARBOUR (PATA LOD)	2016	15-167/F	150 000,00	-	150 000,00	150 000,00	60 000,00	-	-	150 000,00
THE CROATIAN CONSTITUTION	2016	15-181/F	150 000,00	-	150 000,00	150 000,00	30 000,00	-	4 151,24	145 848,76
<b>A - TOTAL - CONTRACTS FINALISED IN 2017</b>			<b>23 302 260,00</b>	<b>(335 412,09)</b>	<b>22 966 847,91</b>	<b>22 966 847,91</b>	<b>5 945 337,91</b>	<b>22 966 847,91</b>	<b>881 879,76</b>	<b>22 084 968,15</b>
<b>B - CONTRACTS SUPPORTED BEFORE 2017</b>										
DAU	2008	08-034/F	600 000,00	-	600 000,00	600 000,00	-	-	-	360 000,00
MY BROTHER ROBERT	2013	09-154/F	400 000,00	-	400 000,00	400 000,00	-	-	-	240 000,00
MY LITTLE ONE - AYKA	2014	11-169/F	350 000,00	-	350 000,00	350 000,00	70 000,00	-	-	280 000,00
KENAU	2013	12-134/F	600 000,00	-	600 000,00	600 000,00	540 000,00	-	-	60 000,00
AND THERE WAS LOVE IN THE GHETTO	2014	12-167/C	110 000,00	-	110 000,00	110 000,00	66 000,00	-	-	44 000,00
ENKLAVA	2014	12-170/F	180 000,00	-	180 000,00	180 000,00	144 000,00	-	-	36 000,00
LUCY IN THE SKY	2014	13-003/F	130 000,00	-	130 000,00	130 000,00	104 000,00	-	-	26 000,00
BLESSED BENEFIT	2014	13-019/F	160 000,00	-	160 000,00	160 000,00	128 000,00	-	-	32 000,00
GRUEN GRUEN GRUEN	2014	13-034/C	130 000,00	-	130 000,00	130 000,00	78 000,00	-	-	52 000,00
ANOTHER DAY OF LIFE	2014	13-081/F	500 000,00	-	500 000,00	500 000,00	300 000,00	-	-	200 000,00
DRUGA STRANA SVEGA	2015	13-090/C	50 000,00	-	50 000,00	50 000,00	30 000,00	-	-	20 000,00

**“EURIMAGES” ACCOUNTS FOR THE FINANCIAL YEAR 2017**  
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**CONTRACTS FINALISED AND NON FINALISED FROM 2008 TO 2017**  
 Amounts expressed in euros

T I T L E	Year of signature	Production number	ADVANCES ON RECEIPTS			AMOUNTS PAID		BALANCETO BE PAID	REIMBURSEMENTS		BALANCETO BE PAID
			INITIAL	CANCELLATION	TOTAL	TOTAL	IN 2017		TOTAL	IN 2017	
<b>B - CONTRACTS SUPPORTED BEFORE 2017</b>											
MULLEVA PP - ENE SCHOENE SCHWENIERE	2015	13-096/F	500 000,00	-	500 000,00	400 000,00	-	100 000,00	-	-	400 000,00
I HISTORIA TIS FRASINIS GRAMMIS	2014	13-098/F	180 000,00	-	180 000,00	144 000,00	-	36 000,00	-	-	144 000,00
NEFFESIM KESILENE KADAR	2014	13-101/F	120 000,00	-	120 000,00	96 000,00	-	24 000,00	-	-	96 000,00
RICHARD THE STORK	2015	13-111/F	480 000,00	-	480 000,00	384 000,00	96 000,00	96 000,00	42 312,66	42 312,66	341 687,34
A LONE IN BERLIN (JEDER STIRBT FUER SICH ALLEN)	2016	13-124/F	450 000,00	-	450 000,00	270 000,00	-	180 000,00	-	-	270 000,00
THE KING'S CHOICE (KONGENS NEI)	2015	13-126/F	330 000,00	-	330 000,00	264 000,00	66 000,00	66 000,00	68 382,98	68 382,98	195 617,02
11 MINUTES	2014	13-133/F	350 000,00	-	350 000,00	210 000,00	-	140 000,00	14 998,00	-	195 002,00
Nasa Svatkozhnevna Ptica	2014	14-008/F	90 000,00	-	90 000,00	72 000,01	-	17 999,99	-	-	72 000,01
La Novia	2014	14-011/F	230 000,00	-	230 000,00	138 000,00	-	92 000,00	-	-	138 000,00
MELANIJA S HRONIKA	2014	14-021/F	110 000,00	-	110 000,00	98 560,00	32 560,00	11 440,00	-	-	98 560,00
MEN & CHICKEN (WAEND & HONS)	2015	14-028/F	320 000,00	-	320 000,00	256 000,00	-	64 000,00	41 930,24	6 279,99	214 069,76
MAWA	2014	14-029/F	110 000,00	-	110 000,00	88 000,00	-	22 000,00	-	-	88 000,00
WAIT FOR ME	2015	14-033/F	380 000,00	-	380 000,00	304 000,00	76 000,00	76 000,00	56 278,75	49 097,99	311 721,25
BIRKBEINERNE	2015	14-044/F	460 000,00	-	460 000,00	368 000,00	-	92 000,00	-	-	92 000,00
THE GIANT (JAETTEN)	2014	14-054/F	330 000,00	-	330 000,00	264 000,00	-	66 000,00	789,86	-	263 210,14
LA STRADA DEI SAMOUNI	2014	14-069/C	140 000,00	-	140 000,00	84 000,00	-	56 000,00	-	-	84 000,00
CHRS THE SWISS	2015	14-082/F	290 000,00	-	290 000,00	174 000,00	-	116 000,00	-	-	174 000,00
RODINNY FILM	2014	14-088/F	250 000,00	-	250 000,00	200 000,00	50 000,00	50 000,00	294,63	294,63	198 705,37
BUGDAY	2014	14-100/F	470 000,00	-	470 000,00	282 000,00	-	188 000,00	-	-	282 000,00
VINCENT EN HET ENDE VAN DE WERELD	2016	14-102/F	420 000,00	-	420 000,00	336 000,00	-	84 000,00	-	-	336 000,00
LAND OF MINE (UNDER SANDET)	2015	14-108/F	206 000,00	-	206 000,00	123 600,00	-	82 400,00	7 293,94	7 293,94	84 020,24
THE NEXT SKIN (LA PROPERA PELL)	2014	14-111/F	230 000,00	-	230 000,00	184 000,00	46 000,00	46 000,00	39 579,76	1 279,07	182 720,93
THAT TRIP WE TOOK WITH DAD (NEULICH DIE REISE MIT VATER)	2015	14-119/F	330 000,00	-	330 000,00	264 000,00	-	66 000,00	-	-	264 000,00
TARZANS TESTICLES (OUALE LUITARZAN)	2015	14-126/C	85 000,00	-	85 000,00	68 000,00	17 000,00	17 000,00	-	-	68 000,00
DEW	2015	14-140/F	87 000,00	-	87 000,00	52 200,00	-	34 800,00	-	-	52 200,00
PROJECT LAZARUS	2015	14-145 F	470 000,00	-	470 000,00	376 000,00	-	94 000,00	16 985,93	16 985,93	359 014,07
HUMIDITY (VLAZNOST VAZDUHA)	2015	14-147/F	73 000,00	-	73 000,00	58 400,00	14 600,00	14 600,00	-	-	58 400,00
THE LIBERATION OF SKOPIJE (OSLOBODUVANJE NA SKOPIJE)	2015	14-156/F	310 000,00	-	310 000,00	248 000,00	-	62 000,00	-	-	248 000,00
THE BURGLAR	2015	14-162/F	210 000,00	-	210 000,00	168 000,00	-	42 000,00	-	-	168 000,00
FOXTROT	2016	14-170/F	380 000,00	-	380 000,00	228 000,00	-	152 000,00	-	-	228 000,00
THE NIGHT (NATTA PAPPA HENTA OSS)	2016	14-172/C	250 000,00	-	250 000,00	200 000,00	50 000,00	50 000,00	-	-	200 000,00
DISAPPEARANCE (VERDWINEN)	2015	14-174/F	270 000,00	-	270 000,00	216 000,00	-	54 000,00	-	-	216 000,00
THE BLOOM OF YESTERDAY (DIE BLUMEN VON GESTERN)	2015	14-180/F	450 000,00	-	450 000,00	270 000,00	-	180 000,00	5 055,45	5 055,45	264 944,55
FRENZY (KADR VE KARDESLERI)	2016	14-181/F	150 000,00	-	150 000,00	90 000,00	-	60 000,00	-	-	90 000,00
LES INNOCENTES	2016	14-184/F	480 000,00	-	480 000,00	384 000,00	96 000,00	96 000,00	-	-	384 000,00
BLUE BICYCLE (MA VI BISKLET)	2015	14-187/F	158 000,00	-	158 000,00	126 400,00	-	31 600,00	-	-	126 400,00
SIERRA NEVADA	2015	14-188/F	200 000,00	-	200 000,00	160 000,00	-	40 000,00	-	-	160 000,00
WHEN THE DAY HAD NO NAME	2015	14-190/F	180 000,00	-	180 000,00	144 000,00	-	36 000,00	-	-	144 000,00
KHARMS	2016	15-004/F	160 000,00	-	160 000,00	128 000,00	-	32 000,00	-	-	128 000,00
EL DORADO	2015	15-011/C	35 000,00	-	35 000,00	28 000,00	7 000,00	7 000,00	914,08	914,08	27 085,92
HAPPY BIRTHDAY Y (CHRONIA POLLA)	2016	15-014/F	150 000,00	-	150 000,00	90 000,00	-	60 000,00	-	-	90 000,00
THE OLIVE TREE	2015	15-015/F	480 000,00	-	480 000,00	384 000,00	-	96 000,00	4 425,72	4 425,72	375 974,28
CLAIR OBSCUR (TEREDDUT)	2016	15-018/F	210 000,00	-	210 000,00	168 000,00	42 000,00	42 000,00	-	-	168 000,00
MONK	2015	15-023/F	190 000,00	-	190 000,00	152 000,00	38 000,00	38 000,00	-	-	152 000,00
REHEPAP	2015	15-025/F	210 000,00	-	210 000,00	126 000,00	-	84 000,00	-	-	126 000,00
WALKING TO PARIS	2016	15-027/F	280 000,00	-	280 000,00	168 000,00	-	112 000,00	-	-	168 000,00
VIENNA BEFORE NIGHTFALL (VIENNE AVANT LA NUIT)	2015	15-033/C	110 000,00	-	110 000,00	66 000,00	-	44 000,00	-	-	66 000,00
SON OF SOFIA (O GIOS TIS SOFIAS)	2015	15-036/F	150 000,00	-	150 000,00	120 000,00	-	30 000,00	-	-	120 000,00
LIGHT(LICHT)	2016	15-040/F	410 000,00	-	410 000,00	328 000,00	82 000,00	82 000,00	-	-	328 000,00

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			INITIAL	CANCELLA-TION	TOTAL	TOTAL	IN 2017		TOTAL	IN 2017	
<b>B - CONTRACTS SUPPORTED BEFORE 2017</b>											
THE MOTHER	2015	15-041/F	180 000.00	-	180 000.00	144 000.00	36 000.00	-	-	144 000.00	
THE NILE HILTON INCIDENT	2016	15-054/F	470 000.00	-	470 000.00	376 000.00	94 000.00	13 264.59	13 264.59	362 735.41	
KINGS' SHIRT (DEADWEIGHT)	2016	15-055/F	50 000.00	-	50 000.00	40 000.00	10 000.00	-	-	40 000.00	
A MON A GE JE ME CACHE ENCORE POUR FUMER	2016	15-060/F	140 000.00	-	140 000.00	84 000.00	56 000.00	-	-	84 000.00	
ALBUM (ALBUM)	2015	15-061/F	190 000.00	-	190 000.00	152 000.00	38 000.00	68.92	68.92	151 931.08	
LALA M.	2016	15-064/F	155 000.00	-	155 000.00	124 000.00	31 000.00	-	-	124 000.00	
WHEN MY FATHER BECAME A BUSH (TOEN MIJN VADER EEN STRUIJK)	2016	15-068/F	150 000.00	-	150 000.00	120 000.00	30 000.00	-	-	120 000.00	
TOUCH ME NOT	2016	15-077/F	160 000.00	-	160 000.00	96 000.00	64 000.00	-	-	96 000.00	
HALAL DADDY	2016	15-081/F	358 112.00	-	358 112.00	286 490.00	71 622.00	-	-	286 490.00	
OBLIVION VERSES	2016	15-083/F	140 000.00	-	140 000.00	84 000.00	56 000.00	-	-	84 000.00	
SAMI BLOOD (SAMEBLOD)	2016	15-085/F	330 000.00	-	330 000.00	264 000.00	66 000.00	-	-	264 000.00	
WOLF AND SHEEP	2016	15-086/F	140 000.00	-	140 000.00	112 000.00	28 000.00	386.26	386.26	111 613.74	
ONCE UPON A TIME IN GERMANY DAVID & THE PEDDLERS	2016	15-091/F	400 000.00	-	400 000.00	240 000.00	160 000.00	-	-	240 000.00	
TRAIN OF SALT AND SUGAR (COMBOO DE SALLE A CUCAR)	2016	15-099/F	200 000.00	-	200 000.00	160 000.00	40 000.00	-	-	160 000.00	
MINISTRY OF LOVE (MINSTARSTVO LJUBAVI)	2015	15-105/F	150 000.00	-	150 000.00	120 000.00	30 000.00	-	-	120 000.00	
CHILDREN IN PRISON	2016	15-106/C	80 000.00	-	80 000.00	64 000.00	16 000.00	-	-	64 000.00	
A VILLAGE IN CALABRIA	2016	15-107/C	60 000.00	-	60 000.00	48 000.00	12 000.00	-	-	48 000.00	
ICE BREAK (DITA ZE RILL)	2016	15-111/F	50 000.00	-	50 000.00	40 000.00	10 000.00	-	-	40 000.00	
THE LITTLE VAMPIRE 3D (DE KLEINE VAMPIER 3D)	2016	15-114/F	321 000.00	-	321 000.00	256 800.00	64 200.00	-	-	256 800.00	
ZOOLOGY (ZOOLOGIA)	2016	15-118/F	190 000.00	-	190 000.00	152 000.00	38 000.00	3 606.15	3 606.15	148 393.85	
ANA MON AMOUR	2016	15-120/F	254 000.00	-	254 000.00	203 200.00	50 800.00	91.18	91.18	203 108.82	
GAME COUNT (POKOT):DC142:614003:V.L:27/06/2016:PL	2016	15-125/F	450 000.00	-	450 000.00	360 000.00	90 000.00	10 663.59	10 663.59	349 336.41	
UGLY, NASTY PEOPLE (BRUTTIE CA TTVI)	2016	15-126/F	380 000.00	-	380 000.00	304 000.00	76 000.00	-	-	304 000.00	
PARADE (AGLUMI)	2016	15-129-F	88 000.00	-	88 000.00	52 800.00	35 200.00	-	-	52 800.00	
LE PRINCE DE NOTHINGWOOD	2016	15-132/C	100 000.00	-	100 000.00	80 000.00	20 000.00	-	-	80 000.00	
SOMETHING USEFUL	2016	15-135/F	100 000.00	-	100 000.00	80 000.00	20 000.00	-	-	80 000.00	
THE ASHLAD (ASKELADDEN I DOV REGUBBENS HALL)	2016	15-139/F	480 000.00	-	480 000.00	288 000.00	192 000.00	-	-	288 000.00	
THE PARADISE	2016	15-145/F	420 000.00	-	420 000.00	336 000.00	84 000.00	570.00	570.00	335 430.00	
HEIGHTS	2016	15-155/F	180 000.00	-	180 000.00	108 000.00	72 000.00	-	-	108 000.00	
THE SONG OF SCORPIONS	2016	15-156/F	420 000.00	-	420 000.00	252 000.00	168 000.00	-	-	252 000.00	
GAME GIRLS	2016	15-157/C	90 000.00	-	90 000.00	54 000.00	36 000.00	-	-	54 000.00	
BETWEEN TWO WORLDS	2016	15-159/C	160 000.00	-	160 000.00	96 000.00	64 000.00	-	-	96 000.00	
COBAIN	2016	15-160/F	340 000.00	-	340 000.00	272 000.00	68 000.00	-	-	272 000.00	
ICE MOTHER (BABA Z LEDU)	2016	15-164/F	200 000.00	-	200 000.00	160 000.00	40 000.00	-	-	153 964.40	
MRS J. (REKVJEM ZA GOSRODU J)	2016	15-166/F	110 000.00	-	110 000.00	88 000.00	22 000.00	6 035.60	6 035.60	88 000.00	
STORIES FROM THE CHESTNUT WOODS	2016	15-172/F	130 000.00	-	130 000.00	78 000.00	52 000.00	-	-	78 000.00	
KHBULA	2016	15-175/F	250 000.00	-	250 000.00	200 000.00	50 000.00	-	-	200 000.00	
SUPERFLUOUS MAN STORY OF A REFUGEE	2016	15-178/F	470 000.00	-	470 000.00	376 000.00	94 000.00	-	-	376 000.00	
DOV LATAOV	2016	15-182/F	380 000.00	-	380 000.00	228 000.00	152 000.00	-	-	228 000.00	
FORTUNA	2016	15-186/F	270 000.00	-	270 000.00	162 000.00	108 000.00	-	-	162 000.00	
MIRACLE (STEBUKLAS)	2016	15-187/F	100 000.00	-	100 000.00	80 000.00	20 000.00	-	-	80 000.00	
INSYRIATED	2016	15-188/F	170 000.00	-	170 000.00	136 000.00	34 000.00	-	-	136 000.00	
MILLA	2016	15-191/F	100 000.00	-	100 000.00	80 000.00	20 000.00	-	-	80 000.00	
A GENTLE CREATURE	2016	16-007/F	204 006.00	-	204 006.00	163 205.00	40 801.00	-	-	163 205.00	
FREEDOM OR DIE	2016	16-011/F	200 000.00	-	200 000.00	120 000.00	80 000.00	-	-	120 000.00	
HAPPY END	2016	16-012/F	480 000.00	-	480 000.00	384 000.00	96 000.00	-	-	384 000.00	
RETURN TO MONTAUK	2016	16-015/F	480 000.00	-	480 000.00	384 000.00	96 000.00	-	-	384 000.00	
ZA GROS	2016	16-021/F	150 000.00	-	150 000.00	120 000.00	30 000.00	-	-	120 000.00	
MUSE	2016	16-022/F	281 488.00	-	281 488.00	168 892.00	112 596.00	-	-	168 892.00	

**"EURIMAGES" ACCOUNTS FOR THE FINANCIAL YEAR 2017**  
**ADVANCES ON RECEIPTS FOR CO-PRODUCTION**  
**CONTRACTS FINALISED AND NON FINALISED FROM 2008 TO 2017**  
 Amounts expressed in euros

TITLE	Year of signature	Production number	ADVANCES ON RECEIPTS		AMOUNTS PAID		BALANCE TO BE PAID	REIMBURSEMENTS		BALANCE TO BE PAID
			INITIAL	CANCELLATION	TOTAL	TOTAL		IN 2017	TOTAL	
<b>B - CONTRACTS SUPPORTED BEFORE 2017</b>			<b>29 652 606.00</b>	<b>-</b>	<b>29 652 606.00</b>	<b>21 758 147.02</b>	<b>2 418 983.00</b>	<b>7 894 456.98</b>	<b>469 969.59</b>	<b>21 288 177.43</b>
FOAM AT THE MOUTH (AR PUTAM UZ LUPAM)	2016	16-024/F	150 000.00	-	150 000.00	90 000.00	-	60 000.00	-	90 000.00
MY HAPPY FAMILY (MEINE GLUECKLICHE FAMILIE)	2016	16-030/F	300 000.00	-	300 000.00	240 000.00	60 000.00	60 000.00	-	240 000.00
LIDA	2016	16-031/C	70 000.00	-	70 000.00	56 000.00	14 000.00	14 000.00	-	56 000.00
LAW OF LAND (MA-AN LAKI)	2016	16-032/F	400 000.00	-	400 000.00	320 000.00	80 000.00	80 000.00	-	320 000.00
CHILDREN OF THE NIGHT (FIGLI DELLA NOTTE)	2016	16-040/F	250 000.00	-	250 000.00	200 000.00	50 000.00	50 000.00	-	200 000.00
OUDE LIEFDE	2016	16-048/F	142 000.00	-	142 000.00	113 600.00	28 400.00	28 400.00	-	113 600.00
MOONHOTEL KABUL	2016	16-060/F	105 000.00	-	105 000.00	84 000.00	21 000.00	21 000.00	-	84 000.00
SMUGGLING HENDRIX	2016	16-065/F	180 000.00	-	180 000.00	108 000.01	71 999.99	71 999.99	-	108 000.01
THE SQUARE	2016	16-081/F	500 000.00	-	500 000.00	300 000.00	200 000.00	200 000.00	138 456.17	161 543.83
POROROCA	2016	16-094/F	80 000.00	-	80 000.00	48 000.00	32 000.00	32 000.00	-	48 000.00
<b>B - TOTAL - CONTRACTS SUPPORTED BEFORE 2017</b>			<b>29 652 606.00</b>	<b>-</b>	<b>29 652 606.00</b>	<b>21 758 147.02</b>	<b>2 418 983.00</b>	<b>7 894 456.98</b>	<b>469 969.59</b>	<b>21 288 177.43</b>
<b>C - CONTRATS SUPPORTED IN 2017</b>										
THE HAPPY PRINCE	2017	14-196/F	450 000.00	-	450 000.00	270 000.00	270 000.00	180 000.00	-	270 000.00
LA FEMME DE LA PLAQUE ARGENTINE	2017	15-035/F	276 000.00	-	276 000.00	165 600.00	165 600.00	110 400.00	-	163 037.20
FUNAN LE PEUPLE NOUVEAU	2017	15-042/F	453 216.00	-	453 216.00	271 929.60	271 929.60	181 286.40	2 562.80	271 929.20
THE KEY	2017	15-048/F	100 000.00	-	100 000.00	60 000.00	60 000.00	40 000.00	-	60 000.00
UNE VIE	2017	15-049/F	433 530.00	-	433 530.00	380 000.00	433 530.00	-	-	433 530.00
L'ECONOMIE DU COUPLE	2017	15-050/F	380 000.00	-	380 000.00	380 000.00	380 000.00	-	-	380 000.00
THE TOWER	2017	15-074/C	350 000.00	-	350 000.00	210 000.00	210 000.00	140 000.00	-	210 000.00
AN UNCERTAIN BORDER	2017	15-080/F	240 000.00	-	240 000.00	144 000.00	144 000.00	96 000.00	-	144 000.00
LAND	2017	15-089/F	230 000.00	-	230 000.00	138 000.00	138 000.00	92 000.00	-	138 000.00
HEARTSTONE (HJARTASTEINN)	2017	15-095/F	319 850.00	-	319 850.00	191 910.00	191 910.00	127 940.00	-	191 910.00
LES AFFAIRES REPRENNENT (ex GRAND FROD)	2017	15-116/F	480 000.00	-	480 000.00	384 000.00	384 000.00	96 000.00	-	384 000.00
THE WHALE	2017	15-122/F	227 000.00	-	227 000.00	136 200.00	136 200.00	90 800.00	-	136 200.00
PARADE (AGLUM)	2016	15-129/F	22 000.00	-	22 000.00	13 200.00	13 200.00	8 800.00	-	13 200.00
ZOMBILLENUM	2017	15-138/F	354 469.00	-	354 469.00	212 681.00	212 681.00	141 788.00	-	212 681.00
THE MUTE	2017	15-148/F	350 000.00	-	350 000.00	210 000.00	210 000.00	140 000.00	-	210 000.00
I/AN	2017	15-163/F	167 426.00	-	167 426.00	133 941.00	133 941.00	33 485.00	-	133 941.00
STYX	2017	15-173/F	340 000.00	-	340 000.00	204 000.00	204 000.00	136 000.00	-	204 000.00
PORTUS MUNDI	2017	15-183/C	50 000.00	-	50 000.00	30 000.00	30 000.00	20 000.00	-	30 000.00
PENELOPE	2017	15-185/C	47 000.00	-	47 000.00	28 200.00	28 200.00	18 800.00	-	28 200.00
THELMA	2017	16-009/F	450 000.00	-	450 000.00	270 000.00	270 000.00	180 000.00	-	270 000.00
ABRACADABRA	2017	16-010/F	480 000.00	-	480 000.00	288 000.00	288 000.00	192 000.00	-	288 000.00
BLUE BREATH (HALITO AZUL)	2017	16-014/C	60 000.00	-	60 000.00	36 000.00	36 000.00	24 000.00	-	36 000.00
THE PRINCE AND THE DYBBUK (KSA ZE I DYBUK)	2017	16-034/F	460 000.00	-	460 000.00	368 000.00	368 000.00	92 000.00	-	368 000.00
LE FIDELE	2017	16-033/C	70 000.00	-	70 000.00	42 000.00	42 000.00	28 000.00	-	42 000.00
OUR WADNESS	2017	16-046/F	140 000.00	-	140 000.00	84 000.00	84 000.00	56 000.00	-	56 000.00
RIMETTI A NOI I NOSTRI DEBIT	2017	16-050/F	210 000.00	-	210 000.00	126 000.00	126 000.00	84 000.00	-	126 000.00
SOLDIERS. STORY. FROM FERENTARI	2017	16-052/F	90 000.00	-	90 000.00	72 000.00	72 000.00	18 000.00	-	72 000.00
NEVER LET IT GO	2017	16-054/F	99 000.00	-	99 000.00	59 400.00	59 400.00	39 600.00	-	59 400.00
WHAT WILL PEOPLE SAY	2017	16-055/F	440 000.00	-	440 000.00	352 000.00	352 000.00	88 000.00	-	352 000.00
BITTER FLOWERS	2017	16-064/F	300 000.00	-	300 000.00	180 000.00	180 000.00	120 000.00	-	180 000.00
UNDER THE TREE	2017	16-068/F	213 000.00	-	213 000.00	127 800.00	127 800.00	85 200.00	-	127 800.00
L'INTRUSA	2017	16-071/F	269 000.00	-	269 000.00	215 200.00	215 200.00	53 800.00	-	215 200.00
PITY (OKTOS)	2017	16-075/F	100 000.00	-	100 000.00	60 000.00	60 000.00	40 000.00	-	60 000.00

**“EURIMAGES” ACCOUNTS FOR THE FINANCIAL YEAR 2017**  
**ADVANCES ON RECEIPTS FOR CO-PRODUCTION**  
**CONTRACTS FINALISED AND NON FINALISED FROM 2008 TO 2017**  
 Amounts expressed in euros

T I T L E	Year of signature	Production number	ADVANCES ON RECEIPTS			AMOUNTS PAID		BALANCE TO BE PAID	REIMBURSEMENTS		BALANCE TO BE PAID
			INITIAL	CANCELLATION	TOTAL	TOTAL	IN 2017		TOTAL	IN 2017	
<b>C - CONTRATS SUPPORTED IN 2017</b>											
DROLE DE PERE	2017	16-076/F	234 000.00	-	234 000.00	140 400.00	93 600.00	-	-	140 400.00	
HOLIDAY	2017	16-079/F	250 000.00	-	250 000.00	150 000.00	100 000.00	-	-	150 000.00	
LOVELESS	2017	16-084/F	500 000.00	-	500 000.00	300 000.00	200 000.00	-	-	300 000.00	
THE HOUSE THAT JACK BUILT	2017	16-085/F	500 000.00	-	500 000.00	300 000.00	200 000.00	-	-	300 000.00	
DARK BRANCHES	2017	16-093/F	450 000.00	-	450 000.00	270 000.00	180 000.00	-	-	270 000.00	
POMEDZY SLOWAM	2017	16-096/F	210 000.00	-	210 000.00	126 000.00	84 000.00	-	-	126 000.00	
SICILIAN GHOST STORY	2017	16-103/F	500 000.00	-	500 000.00	400 000.00	100 000.00	-	-	400 000.00	
BLACK 47 (EX THE RANGER)	2017	16-104/F	500 000.00	-	500 000.00	300 000.00	200 000.00	-	-	300 000.00	
VENT DU NORD	2017	16-106/F	105 000.00	-	105 000.00	84 000.00	21 000.00	-	-	84 000.00	
GUTLAND	2017	16-114/F	230 000.00	-	230 000.00	138 000.00	92 000.00	-	-	138 000.00	
SCANDINAVIAN SILENCE	2017	16-119/F	65 000.00	-	65 000.00	39 000.00	26 000.00	-	-	39 000.00	
RAZZIA	2017	16-121/F	460 000.00	-	460 000.00	276 000.00	184 000.00	-	-	276 000.00	
MENDON'T CRY	2017	16-126/F	130 000.00	-	130 000.00	104 000.00	26 000.00	-	-	104 000.00	
COMPACTIBILITY/DIRECTIONS	2017	16-127/F	100 000.00	-	100 000.00	80 000.00	20 000.00	-	-	80 000.00	
ARRHYTHMIA	2017	16-128/F	120 000.00	-	120 000.00	96 000.00	24 000.00	-	-	96 000.00	
FROG (ZABA)	2017	16-129/F	80 000.00	-	80 000.00	48 000.00	32 000.00	-	-	48 000.00	
PETRA	2017	16-130/F	260 000.00	-	260 000.00	156 000.00	104 000.00	-	-	156 000.00	
INSECTS	2017	16-131/F	280 000.00	-	280 000.00	168 000.00	112 000.00	-	-	168 000.00	
AVRIL ET DJAM	2017	16-132/F	400 000.00	-	400 000.00	320 000.00	80 000.00	-	-	320 000.00	
EN ATTENDANT LES HIRONDELLES	2017	16-136/F	150 000.00	-	150 000.00	90 000.00	60 000.00	-	-	90 000.00	
MY GIRAFFE (DIKERTJE DA P)	2017	16-137/F	330 000.00	-	330 000.00	198 000.00	132 000.00	-	-	198 000.00	
THE FEMALE TOUCH	2017	16-143/C	142 000.00	-	142 000.00	85 200.00	56 800.00	-	-	85 200.00	
GARDEN STORE : THE DESERTER	2017	16-145/F	132 000.00	-	132 000.00	79 200.00	52 800.00	-	-	79 200.00	
3 DAYS IN QUIBERON	2017	16-147/F	420 000.00	-	420 000.00	252 000.00	168 000.00	-	-	252 000.00	
THE STREET PARTY (VEJFESTEN)	2017	16-150/F	270 000.00	-	270 000.00	162 000.00	108 000.00	-	-	162 000.00	
ERASED (EBRISANA)	2017	16-154/F	130 000.00	-	130 000.00	78 000.00	52 000.00	-	-	78 000.00	
NICO	2017	16-156/F	440 000.00	-	440 000.00	264 000.00	176 000.00	-	-	264 000.00	
RECONSTRUCTING UTOYA	2017	16-159/C	110 000.00	-	110 000.00	66 000.00	44 000.00	-	-	66 000.00	
THE LOAD	2017	16-164/F	90 000.00	-	90 000.00	54 000.00	36 000.00	-	-	54 000.00	
MEMOIRS FROM THE CELL (MEMORIAS DEL CALABOZO)	2017	16-181/F	400 000.00	-	400 000.00	240 000.00	160 000.00	-	-	240 000.00	
WO BIST DU, JOAO GILBERTO	2017	16-182/C	130 000.00	-	130 000.00	78 000.00	52 000.00	-	-	78 000.00	
LIFE RUNS OVER YOU (LA VITA TIARRIVA ADDOSSO)	2017	16-186/F	160 000.00	-	160 000.00	96 000.00	64 000.00	-	-	96 000.00	
WILD WITCH (VILDHEKS)	2017	16-191/F	232 000.00	-	232 000.00	139 200.00	92 800.00	-	-	139 200.00	
THE CELLAR (PVNICA)	2017	16-200/F	200 000.00	-	200 000.00	120 000.00	80 000.00	-	-	120 000.00	
SUNSET	2017	17-007/F	460 000.00	-	460 000.00	276 000.00	184 000.00	-	-	276 000.00	
PASSED BY CENSOR (GORULMUSTUR)	2017	17-008/F	100 000.00	-	100 000.00	60 000.00	40 000.00	-	-	60 000.00	
LEMONADE (LUNA DE MIERE)	2017	17-010/F	300 000.00	-	300 000.00	180 000.00	120 000.00	-	-	180 000.00	
BROTHERS (KARDESLER)	2017	17-016/F	100 000.00	-	100 000.00	60 000.00	40 000.00	-	-	60 000.00	
THE MIRACLE OF THE SARGASSO SEA	2017	17-018/F	220 000.00	-	220 000.00	132 000.00	88 000.00	-	-	132 000.00	
FREE SUBJECT	2017	17-021/F	100 000.00	-	100 000.00	60 000.00	40 000.00	-	-	60 000.00	
SAVOVI	2017	17-035/F	100 000.00	-	100 000.00	60 000.00	40 000.00	-	-	60 000.00	
LES MOISSONNEURS (THE HARVESTERS)	2017	17-041/F	160 000.00	-	160 000.00	96 000.00	64 000.00	-	-	96 000.00	
MY FAVORITE FABRIC	2017	17-042/F	180 000.00	-	180 000.00	108 000.00	72 000.00	-	-	108 000.00	
DER HAUPTMANN	2017	17-043/F	400 000.00	-	400 000.00	320 000.00	80 000.00	-	-	320 000.00	
SPTAK	2017	17-048/F	250 000.00	-	250 000.00	150 000.00	100 000.00	-	-	150 000.00	
THE MERCY OF THE JUNGLE	2017	17-051/F	160 000.00	-	160 000.00	96 000.00	64 000.00	-	-	96 000.00	
THE BEAST IN THE JUNGLE	2017	17-055/F	329 000.00	-	329 000.00	197 400.00	131 600.00	-	-	197 400.00	
AKCJA D.B.	2017	17-059/F	160 000.00	-	160 000.00	96 000.00	64 000.00	-	-	96 000.00	
ANIMAS. THE OTHER SIDE (ANIMAS. EL OTRO LADO)	2017	17-066/F	94 270.00	-	94 270.00	56 562.00	37 708.00	-	-	56 562.00	

**“EURIMAGES” ACCOUNTS FOR THE FINANCIAL YEAR 2017**  
**ADVANCES ON RECEIPTS FOR CO-PRODUCTION**  
**CONTRACTS FINALISED AND NON FINALISED FROM 2008 TO 2017**  
 Amounts expressed in euros

T I T L E	Year of signature	Production number	ADVANCES ON RECEIPTS			AMOUNTS PAID		BALANCE TO BE PAID	REIMBURSEMENTS		BALANCE TO BE PAID
			INITIAL	CANCELLATION	TOTAL	TOTAL	IN 2017		TOTAL	IN 2017	
<b><u>C - CONTRACTS SUPPORTED IN 2017</u></b>											
YUMORIST	2017	17-073/F	190 000.00	-	190 000.00	114 000.00	114 000.00	76 000.00	-	-	114 000.00
GMTINE	2017	17-074/F	130 000.00	-	130 000.00	78 000.00	78 000.00	52 000.00	-	-	78 000.00
KONA FER I STRID	2017	17-076/F	360 000.00	-	360 000.00	216 000.00	216 000.00	144 000.00	-	-	216 000.00
TODOS LO SABEN/A S GHAR FARHADI S SPANISH PROJECT	2017	17-082/F	470 000.00	-	470 000.00	282 000.00	282 000.00	188 000.00	-	-	282 000.00
ZGODOVINA LUBEZNI	2017	17-088/F	230 000.00	-	230 000.00	138 000.00	138 000.00	92 000.00	-	-	138 000.00
SIBEL	2017	17-099/F	190 000.00	-	190 000.00	114 000.00	114 000.00	76 000.00	-	-	114 000.00
STUPID YOUNG HEART	2017	17-114/F	320 000.00	-	320 000.00	192 000.00	192 000.00	128 000.00	-	-	192 000.00
<b>C - TOTAL - ADVANCES ON RECEIPTS AWARDED IN 2017</b>			<b>22 364 761.00</b>	<b>-</b>	<b>22 364 761.00</b>	<b>14 476 553.60</b>	<b>14 476 553.60</b>	<b>7 888 207.40</b>	<b>2 562.80</b>	<b>2 562.80</b>	<b>14 473 990.80</b>
<b>B + C - TOTAL CONTRACTS NOT FINALISED AS AT 31.12.2017</b>			<b>52 017 367.00</b>	<b>-</b>	<b>52 017 367.00</b>	<b>36 234 700.62</b>	<b>16 895 536.60</b>	<b>15 782 666.38</b>	<b>472 532.39</b>	<b>378 817.56</b>	<b>35 762 168.23</b>
<b>A - TOTAL CONTRACTS FINALISED IN 2017</b>			<b>23 302 260.00</b>	<b>(335 412.09)</b>	<b>22 966 847.91</b>	<b>22 966 847.91</b>	<b>5 945 337.91</b>	<b>-</b>	<b>881 879.76</b>	<b>403 581.67</b>	<b>22 084 968.15</b>
<b>COPRODUCTION - TOTAL CONTRACTS FINALISED FROM 2008 TO 2016</b>			<b>110 295 250.00</b>	<b>-</b>	<b>110 295 250.00</b>	<b>110 295 250.00</b>	<b>110 295 250.00</b>	<b>-</b>	<b>8 244 470.39</b>	<b>995 176.72</b>	<b>102 050 779.61</b>
<b>COPRODUCTION - TOTAL ADVANCES ON RECEIPTS - CONTRACTS FINALISED + CONTRACTS AWAITING PAYMENTS</b>			<b>185 614 877.00</b>	<b>(335 412.09)</b>	<b>185 279 464.91</b>	<b>169 496 798.53</b>	<b>22 840 874.51</b>	<b>15 782 666.38</b>	<b>9 598 882.54</b>	<b>1 777 577.95</b>	<b>159 897 915.99</b>

**“EURIMAGES” ACCOUNTS FOR THE FINANCIAL YEAR 2017  
ADVANCES ON RECEIPTS FOR CO-PRODUCTION**

Amounts expressed in euros

Avances sur recettes coproduction - Récapitulatif des paiements effectués sur les contrats signés non finalisés												
YEAR OF REFERENCE	INITIAL ADVANCES ON RECEIPTS	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	BALANCE TO BE PAID
2008	600 000.00	360 000.00	-	-	-	-	-	-	-	-	-	240 000.00
2009	400 000.00	-	-	-	-	-	240 000.00	-	-	-	-	160 000.00
2010	440 000.00	-	-	-	30 000.00	-	240 000.00	-	-	-	170 000.00	-
2011	887 600.00	-	-	-	-	282 000.00	154 000.00	210 000.00	20 000.00	-	151 600.00	70 000.00
2012	3 375 599.71	-	-	-	-	354 000.00	1 196 000.00	744 912.00	86 000.00	320 000.00	534 687.71	140 000.00
2013	10 727 422.00	-	-	-	-	-	690 000.00	4 346 000.00	1 728 942.00	892 000.00	2 098 480.00	972 000.00
2014	16 281 239.20	-	-	-	-	-	-	1 800 000.00	6 252 400.01	3 406 320.00	2 548 679.20	2 273 839.99
2015	21 205 590.00	-	-	-	-	-	-	-	2 002 800.00	8 621 804.00	5 961 864.60	4 619 121.40
2016	16 063 494.00	-	-	-	-	-	-	-	-	2 383 496.01	8 293 601.00	5 386 396.99
2017	5 003 270.00	-	-	-	-	-	-	-	-	-	3 081 962.00	1 921 308.00
<b>TOTAL</b>	<b>74 984 214.91</b>	<b>360 000.00</b>	<b>-</b>	<b>-</b>	<b>30 000.00</b>	<b>636 000.00</b>	<b>2 520 000.00</b>	<b>7 100 912.00</b>	<b>10 090 142.01</b>	<b>15 623 620.01</b>	<b>22 840 874.51</b>	<b>15 782 666.38</b>



**“EURIMAGES” ACCOUNTS FOR THE FINANCIAL YEAR 2017**  
**GRANTS FOR DISTRIBUTION**  
**SCHEME I : Support for “marketing and publicity costs”**  
Amounts expressed in euros

T I T L E	DISTRIBUTION NUMBER	2017 GRANT		2017 AMOUNT PAID	2017 IPSAS ADJUSTMENT	BALANCE TO BE PAID
		148th meeting	149th meeting			
<b>CONTRACTS SUPPORTED IN 2017</b>						
<b>SCHEME I : Support for “marketing and publicity costs”</b>						
TRIGON-FILM - SWITZERLAND	17-001/D1A	20 000.00	-	20 000.00	10 000.00	-
FRENETIC FILMS AG	17-002/D1A	40 000.00	10 000.00	40 000.00	20 000.00	10 000.00
FILMCOOPI ZURICH AG	17-003/D1A	21 000.00	19 400.00	21 000.00	21 000.00	19 400.00
JMH DISTRIBUTIONS SA	17-004/D1A	-	10 000.00	-	-	10 000.00
XENIX FILMDISTRIBUTION GMBH	17-005/D1A	21 000.00	-	21 000.00	21 000.00	-
AGORA FILMS SARL	17-006/D1A	10 000.00	31 000.00	10 000.00	7 571.00	31 000.00
IMPULS PICTURES	17-007/D1A	30 000.00	-	30 000.00	-	-
PRAESENS-FILM AG	17-008/D1A	-	26 602.00	-	11 000.00	26 602.00
CINEWORX	17-009/D1A	10 000.00	8 512.00	10 000.00	-	8 512.00
KINOLOGISTICA SHOW LTD	17-011/D1A	-	10 000.00	-	10 000.00	10 000.00
LUXOR DISTRIBUTION LLC	17-012/D1A	10 000.00	-	10 000.00	-	-
EXONENTA PLUS LTD	17-014/D1A	20 000.00	20 000.00	20 000.00	4 713.00	20 000.00
A-ONE FILM LTD	17-015/D1A	-	11 000.00	-	-	11 000.00
VOLGAFILM LLC	17-016/D1A	20 000.00	20 000.00	20 000.00	-	20 000.00
CAPELLA FILM JSC	17-017/D1A	19 068.00	-	19 068.00	10 000.00	-
CINEMA PRESTIGE LLC	17-018/D1A	39 355.00	10 000.00	39 355.00	10 782.00	10 000.00
PROVZGLYAD LTD	17-019 D1A	-	10 000.00	-	-	10 000.00
MARS PRODUKSIYON	17-021/D1A	12 053.00	-	12 053.00	15 820.00	-
FILMA FILM YAPIM VE TELEVIZYON HABER AJANSI TIC	17-022/D1A	2 991.00	-	2 991.00	-	-
FABULA MEDYA - ISTANBUL	17-023/D1A	4 530.00	15 785.00	4 530.00	-	15 785.00
YENI BIR FILM LTD - ISTANBUL	17-024/D1A	29 835.00	28 154.00	29 835.00	19 318.00	28 154.00
CARUSEL	17-026/D1A	-	-	-	10 471.00	-
<b>TOTAL - SCHEME I - CONTRACTS SUPPORTED IN 2017</b>		<b>309 832.00</b>	<b>230 453.00</b>	<b>309 832.00</b>	<b>171 675.00</b>	<b>230 453.00</b>

**“EURIMAGES” ACCOUNTS FOR THE FINANCIAL YEAR 2017  
GRANTS FOR DISTRIBUTION  
SCHEME II : Support for “measures to foster awareness of European Cinema”**

Amounts expressed in euros

T I T L E	DISTRIBUTION NUMBER	GRANT	AMOUNT PAID IN 2015	AMOUNT PAID IN 2016	AMOUNT PAID IN 2017	2017 IPSAS ADJUSTMENT	BALANCE TO BE PAID
SCHEME II : Support for “measures to foster awareness of European Cinema”							
CONTRACTS SUPPORTED BEFORE 2017 - NOT FINALISED IN 2017							
CUTAWAY DOOEL - SKOPJE	15-009/DII IMK	103 000.00	51 500.00	-	-	-	51 500.00
<b>Contracts supported before 2017 - not finalised in 2017</b>		<b>103 000.00</b>	<b>51 500.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51 500.00</b>

**“EURIMAGES” ACCOUNTS FOR THE FINANCIAL YEAR 2017  
GRANTS FOR CINEMA SUPPORT SCHEME**

Amounts expressed in euros

CONTRACT NUMBER	GRANTS FOR CINEMA SUPPORT SCHEME	YEAR	GRANT	IPSAS ADJUSTMENT	BALANCE TO BE PAID
	<b>CONTRACTS SUPPORTED IN 2016 - PAYMENTS IN 2017</b>				
2016	EUROPA CINEMAS	2016	24 287.00	(24 287.00)	-
06-01/16	KINOTEATR ZARYA, RU	2016	19 250.00	(19 250.00)	-
06-02/16	35MM, RU	2016	4 750.00	(4 750.00)	-
06-03/16	CHENTROMOBILE-PIONER LLC RU	2016	10 050.00	(10 050.00)	-
06-05/16	ROO SPB IFF FESTIVAL OF FESTIVALS - RU	2016	10 504.00	(10 504.00)	-
06-06/17	ORLYONO,RU	2016	4 750.00	(4 750.00)	-
06-07/17	SALUT CINEMA, RU	2016	-	-	-
06-08/17	RKUTSK REGION CINEMA FOUNDATION,RU	2016	3 479.00	(3 479.00)	-
06-09/17	PODEBA,RU	2016	9 500.00	(9 500.00)	-
06-10/17	DOM KINO NIZHNE-VOLZHSKAYA STUDIO,RU	2016	14 392.00	(14 392.00)	-
06-11-17	ANGLETERRE CINEMA LOUGE,ST PETERSBOURG	2016	14 391.00	(14 391.00)	-
06-12-17	CINEMA CLUB NEF,RU,YAROSLOAV	2016	14 250.00	(14 250.00)	-
07-03/16	DENK SINEMA VE TANITIM LTD STI,TR	2016	17 893.00	(17 893.00)	-
07-04/16	TRANS FILM SINEMACILIK,TR	2016	1 558.00	(1 558.00)	-
07-11/16	CINEMA HAYAL;TR	2017	2 683.00	(2 683.00)	-
07-14/16	BEYOGLU SINEMASI FILMCILIK,TR	2016	17 353.00	(17 353.00)	-
07-16/16	AKTIF SPORTS LTD,TR BODRUM MUGLA	2016	2 317.00	(2 317.00)	-
07-21/16	ATTAS ALARKO TURISTIK TESISLER AS,TR	2016	4 750.00	(4 750.00)	-
07-24/16	METRAJ FILM LTD STI,TR	2016	6 921.00	(6 921.00)	-
07-25/16	UMUT SANAT URUNLERI TICARET LTD STI,TR	2016	1 340.00	(1 340.00)	-
07-26/16	SEHIR SINEMASI,TR	2016	7 443.00	(7 443.00)	-
07-29/16	CINEMAXUM FORUM CAMLIK	2016	3 294.00	(3 294.00)	-
07-30/16	CINEMAXUM ESPARK;TR	2017	4 154.00	(4 154.00)	-
07-31/16	KARAYEL FIMCILIK SINEMACILIK,TR	2016	16 001.00	(16 001.00)	-
07-32/16	AKTIF SPORTS LTD,TR	2016	2 625.00	(2 625.00)	-
07-33/16	AKTIF SPORTS LTD,TR	2016	3 811.00	(3 811.00)	-
02-01/16	KULT.KINO Atelier;CH	2016	19 250.00	(19 250.00)	-
02-03/16	KULT.KINO Camera;CH	2016	14 930.00	(14 930.00)	-
02-04/16	CINECAMERA;CH	2016	4 750.00	(4 750.00)	-
02-05/16	CINEMOVIE;CH	2016	17 540.00	(17 540.00)	-
02-06/16	CINEMOTION PRADO;CH	2016	4 750.00	(4 750.00)	-
02-07/16	CINEMA BIO;CH	2016	9 500.00	(9 500.00)	-
02-08/16	CINEMOTION Rex;CH	2016	15 189.00	(15 189.00)	-
02-09/16	LES CINEMAS DU GRUTLI;CH	2016	9 924.00	(9 924.00)	-
02-10/16	LE CITY;CH	2016	4 750.00	(4 750.00)	-
02-11/16	LES SCALA;CH	2016	19 250.00	(19 250.00)	-
02-12/16	CINEMA EDEN;CH	2016	4 510.00	(4 510.00)	-
02-13/16	CINEMA SCALA;CH	2016	9 500.00	(9 500.00)	-
02-15/16	PATHE LES GALERIES;CH	2016	19 250.00	(19 250.00)	-
02-16/16	BOURBAKI;CH	2016	12 728.00	(12 728.00)	-
02-17/16	CINEMA APOLLO;CH	2016	4 750.00	(4 750.00)	-
02-18/16	CINEMA BIO;CH	2016	11 833.00	(11 833.00)	-
02-19/16	CINEMA STUDIO;CH	2016	9 500.00	(9 500.00)	-
02-20/16	URBA;CH	2016	7 264.00	(7 264.00)	-
02-21/16	CINEMOTION Les Apollo;CH	2016	4 750.00	(4 750.00)	-
02-22/16	KINOK;CH	2016	16 461.00	(16 461.00)	-
02-23/16	CINEMA ASTOR;CH	2016	9 500.00	(9 500.00)	-
02-24/16	REX;CH	2016	4 750.00	(4 750.00)	-
02-25/16	ARTHOUSE ALBA;CH	2016	9 500.00	(9 500.00)	-
02-26/16	ARTHOUSE Le Paris;CH	2016	10 708.00	(10 708.00)	-
02-27/16	ARTHOUSE MOVIE;CH	2016	15 527.00	(15 527.00)	-
02-28/16	ARTHOUSE PICCADILLY;CH	2016	18 492.00	(18 492.00)	-
02-29/16	RIFFRAFF;CH	2016	19 250.00	(19 250.00)	-
02-31/16	ARTHOUSE UTO;CH	2016	9 500.00	(9 500.00)	-
02-32/16	CINELUX;CH	2016	2 305.00	(2 305.00)	-
	2017 excess of accounting adjustment		-	(24 620.00)	-
	<b>TOTAL CONTRACTS SUPPORTED IN 2016 - PAYMENTS IN 2017</b>		<b>541 657.00</b>	<b>(566 277.00)</b>	-
	<b>CONTRACTS SUPPORTED IN 2017 - PAYMENTS IN 2018</b>				
	2017 accounting adjustment - Supports for theatres in 2017 - estimated amounts awaiting for decisions from the Board of Management in 2018 SUPPORTS FOR THEATRES	2017	-	676 263.00	-
	<b>TOTAL CONTRACTS SUPPORTED IN 2017 - PAYMENT IN 2018</b>		-	<b>676 263.00</b>	-

**"EURIMAGES" ACCOUNTS FOR THE FINANCIAL YEAR 2017**  
**GRANTS FOR PROMOTION**  
 Amounts expressed in euros

BENEFICIARY	DESCRIPTION	GRANT	2014 IPSAS ADJUSTMENT	2015 IPSAS ADJUSTMENT	2016 IPSAS ADJUSTMENT	2017 IPSAS ADJUSTMENT	TOTAL	AMOUNT PAID				BALANCE TO BE PAID	
								TOTAL	IN 2014	IN 2015	IN 2016		IN 2017
<b>A.- CONTRACTS SUPPORTED IN 2014 AND 2015 - PAYMENTS IN 2017</b>													
SARAJEVO CENTER FOR CONTEMPORARY ART	2014 Cinemart, Rotterdam	30 000.00	(30 000.00)	-	-	30 000.00	-	30 000.00	15 000.00	-	-	15 000.00	-
CDP SARL	Prix Eurimages NON Rome	30 000.00	(30 000.00)	-	-	30 000.00	-	30 000.00	15 000.00	-	-	15 000.00	-
ROFILM GMBH	Prix Eurimages Doypt - Berlin 2015	20 000.00	-	(20 000.00)	-	20 000.00	-	20 000.00	-	10 000.00	-	10 000.00	-
FINAL OUT FOR REAL APS	Prix Eurimages CRHDOX Copenhagen	15 000.00	-	(15 000.00)	-	15 000.00	-	15 000.00	-	7 500.00	-	7 500.00	-
<b>A.- TOTAL - CONTRACTS SUPPORTED IN 2014 AND 2015 - PAYMENTS IN 2017</b>		<b>95 000.00</b>	<b>(60 000.00)</b>	<b>(35 000.00)</b>	<b>-</b>	<b>95 000.00</b>	<b>-</b>	<b>95 000.00</b>	<b>15 000.00</b>	<b>32 500.00</b>	<b>-</b>	<b>47 500.00</b>	<b>-</b>
<b>B.- CONTRACTS SUPPORTED IN 2015 - NOT FINALISED IN 2017</b>													
FLM HOUSE URUZEVIJE	Prix Eurimages CineLink Sarajevo - DCI137-B2015/3 - A BALLAD	20 000.00	-	(20 000.00)	-	-	-	10 000.00	-	10 000.00	-	-	10 000.00
<b>B.- TOTAL - CONTRACTS SUPPORTED IN 2015 - NOT FINALISED IN 2017</b>		<b>20 000.00</b>	<b>-</b>	<b>(20 000.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10 000.00</b>	<b>-</b>	<b>10 000.00</b>	<b>-</b>	<b>-</b>	<b>10 000.00</b>
<b>C.- CONTRACTS SUPPORTED IN 2016 - PAYMENTS IN 2017</b>													
STUDIO ULJANA KIM (V/SULJANA KIM R KO)	Prix Eurimages Baltic Event (Tallinn)	20 000.00	-	-	(20 000.00)	20 000.00	-	20 000.00	-	-	-	10 000.00	-
THE FILM KITCHEN B.V.	Prix Eurimages Cinekid (Amsterdam)	20 000.00	-	-	(20 000.00)	20 000.00	-	20 000.00	-	-	-	10 000.00	-
EUROPEAN FILM PROMOTION	European Film Promotion/Producers on the Move & Lab	10 000.00	-	-	-	-	10 000.00	10 000.00	-	5 000.00	-	5 000.00	-
CINEMA DEFACCTO SARL - SAFE	Prix Eurimages Berlinale	20 000.00	-	-	(20 000.00)	20 000.00	-	20 000.00	-	-	-	10 000.00	-
FACTION FILM	Prix Eurimages CRHDOX Copenhagen	15 000.00	-	-	(15 000.00)	15 000.00	-	15 000.00	-	-	-	7 500.00	-
<b>C.- TOTAL - CONTRACTS SUPPORTED IN 2016 - PAYMENTS IN 2017</b>		<b>85 000.00</b>	<b>-</b>	<b>-</b>	<b>(75 000.00)</b>	<b>75 000.00</b>	<b>10 000.00</b>	<b>85 000.00</b>	<b>-</b>	<b>5 000.00</b>	<b>-</b>	<b>42 500.00</b>	<b>-</b>
<b>D.- CONTRACTS SUPPORTED IN 2016 - NOT FINALISED IN 2017</b>													
SOMMERHAUS FILMPRODUKTION GMBH	Prix Eurimages CineMart Rotterdam	20 000.00	-	-	(20 000.00)	-	-	10 000.00	-	-	-	-	10 000.00
NIKULEUS FILM - ZAGREB	Lab Project 1 Karlovy Vary (CZ) juillet	50 000.00	-	-	(50 000.00)	-	-	25 000.00	-	-	-	-	25 000.00
SISTERS AND BROTHER MITEVSKI	Prix Eurimages CineLink Sarajevo	20 000.00	-	-	(20 000.00)	-	-	10 000.00	-	-	-	-	10 000.00
INCORNERANCE CINEMA LIMITED	Lab Project 2 Hugesund (NO) août	50 000.00	-	-	(50 000.00)	-	-	25 000.00	-	-	-	-	25 000.00
<b>D.- TOTAL - CONTRACTS SUPPORTED IN 2016 - NOT FINALISED IN 2017</b>		<b>140 000.00</b>	<b>-</b>	<b>-</b>	<b>(140 000.00)</b>	<b>-</b>	<b>-</b>	<b>70 000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>70 000.00</b>
<b>E.- CONTRACTS SUPPORTED IN 2017</b>													
MINT AB - MALMO	Hand in Hand, Cinekid oct 2016	20 000.00	-	-	-	(20 000.00)	-	10 000.00	-	-	-	-	10 000.00
LTD ARTZIM	Citizen Saint ( Tallinn)	20 000.00	-	-	-	-	20 000.00	20 000.00	-	-	-	-	10 000.00
KBB - KULTURVERSTALTUNG DES BUNDES IN BERLIN GMBH	Stand Berlin 2017	7 439.88	-	-	-	7 439.88	-	7 439.88	-	-	-	-	7 439.88
INTERNATIONALE FILMFESTSFELE BERLIN GMBH	Reception in co-operation with the Berlinale Co-Production Market	10 582.19	-	-	-	10 582.19	-	10 582.19	-	-	-	-	10 582.19
EUROPEAN FILM ACADEMY	European Co-Production Award - EPA	70 000.00	-	-	-	70 000.00	-	70 000.00	-	-	-	-	70 000.00
LIANAN FILM/ADR OHERLI	Promotion Sisters ( Rome)	20 000.00	-	-	-	20 000.00	-	20 000.00	-	-	-	-	10 000.00
CINEUROPA.ORG - BRUXELLES	2017/3 Sponsorship Agreement	3 000.00	-	-	-	3 000.00	-	3 000.00	-	-	-	-	1 500.00
SOGOFF - MARCHE DU FILM SAS	2017/4 Contrat partenariat et location stand Fest Cannes	44 812.27	-	-	-	44 812.27	-	44 812.27	-	-	-	-	44 812.27
CONCEPTXO PROJET SA	Conceptexpo Berlinale	209.33	-	-	-	209.33	-	209.33	-	-	-	-	209.33
EL VIAJE PRODUCCIONES INTEGRALAS CANARIAS SL	The Hidden City on Lab Project Les Arcs	50 000.00	-	-	-	50 000.00	-	25 000.00	-	-	-	-	25 000.00
NEW PEOPLE FILM COMPANY	Jurymen "Cinemart"	20 000.00	-	-	-	20 000.00	-	20 000.00	-	-	-	-	20 000.00
GOWMS ALAIN	Prix FACE 2017	5 000.00	-	-	-	5 000.00	-	5 000.00	-	-	-	-	5 000.00
CELLHRE FRANCE SARL	Location 1 routeur WiFi Fest de Cannes	253.00	-	-	-	253.00	-	253.00	-	-	-	-	253.00
NEWBDE SARL	2017/10 Aménagement stand Festival de Cannes	11 175.00	-	-	-	11 175.00	-	11 175.00	-	-	-	-	11 175.00
EUROPEAN FILM PROMOTION	2017/07 Producers on the Move & Lab	10 000.00	-	-	-	10 000.00	-	10 000.00	-	-	-	-	5 000.00
FESTIVAL DEL FILM LOCARNO	LOCARNO	1 500.00	-	-	-	1 500.00	-	1 500.00	-	-	-	-	1 500.00
RAZOR FILM PRODUKTION GMBH	European Co-Production Award 2017/02	20 000.00	-	-	-	20 000.00	-	20 000.00	-	-	-	-	10 000.00
DUGONS SRL - ROME	Lab Project 1 Karlovy Vary (CZ) juillet 2017	50 000.00	-	-	-	50 000.00	-	25 000.00	-	-	-	-	25 000.00
KSY - ISTANBUL FOUNDATION FOR CULTURE AND ARTS	Meetings on the Blidge happy hour sponsorship:614005:MONT	2 500.00	-	-	-	2 500.00	-	2 500.00	-	-	-	-	2 500.00
ARTWAY FILM LLC - TBILISI	DCI-46-B2017/4 Prix Eurimages au développement Cui 2017	20 000.00	-	-	-	20 000.00	-	10 000.00	-	-	-	-	10 000.00
VERTIGO - LJUBLJANA	Prix Eurimages CineLink Sarajevo DCI-45-B2017/6 HALF SISTER	3 000.00	-	-	-	3 000.00	-	3 000.00	-	-	-	-	3 000.00
RENCONTRES CINEMA TOGRAPHIQUES D'ALSACE	2017/17 Odyssée - Etoiles at Tolles du Cinéma Européen	2 000.00	-	-	-	2 000.00	-	2 000.00	-	-	-	-	2 000.00
FONDAION LA BIENNALE DE VENISE	Sponsorship closing cocktail of the 2017 Gap Financing Market	3 000.00	-	-	-	3 000.00	-	3 000.00	-	-	-	-	3 000.00
NIFRAT FILM PRODUKTION APS	DCI-41-B2016/9L Thron on Lab Project Thessalonique 2016	50 000.00	-	-	-	50 000.00	-	25 000.00	-	-	-	-	25 000.00
RENCONTRES CINEMA TOGRAPHIQUES D'ALSACE	2017/17 Odyssée - Etoiles at Tolles du Cinéma Européen	3 000.00	-	-	-	3 000.00	-	3 000.00	-	-	-	-	3 000.00
MOMENTO FILM	Prix Eurimages NON Rome DCI-45-B2017/7 Madame LLUNA	20 000.00	-	-	-	20 000.00	-	-	-	-	-	-	20 000.00
<b>E.- TOTAL - CONTRACTS SUPPORTED IN 2017</b>		<b>484 481.67</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>264 481.67</b>	<b>322 981.67</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>322 981.67</b>	<b>161 500.00</b>

**“EURIMAGES” ACCOUNTS FOR THE FINANCIAL YEAR 2017  
GRANTS FOR GENDER EQUALITY**

Amounts expressed in euros

BENEFICIARY	DESCRIPTION	YEAR	GRANT	IPSAS ADJUSTMENT 2017	TOTAL	AMOUNT PAID		BALANCE TO BE PAID
						TOTAL	2017	
	<b>CONTRACTS SUPPORTED IN 2017</b>							
CINEFONDATION	Aide 2017/05 - Cannes	2017	6 902.60	-	6 902.60	5 600.00	5 600.00	1 302.60
NIPKOW PROGRAMM	Programme 2017 Nipkow - Berlin	2017	7 000.00	-	7 000.00	5 600.00	5 600.00	1 400.00
ENTRE CHIEN ET LOUP	Aide Boostcamp 2017 - Belgique	2017	7 000.00	(3 500.00)	3 500.00	3 500.00	3 500.00	3 500.00
FONDATION LA BIENNALE DE VENISE	Programme 2017 - BIENNALE College	2017	7 000.00	-	7 000.00	5 600.00	5 600.00	1 400.00
MASSADIAN Valérie	2017/16 Prix Audentia	2017	30 000.00	-	30 000.00	30 000.00	30 000.00	-
	<b>TOTAL CONTRACTS SUPPORTED IN 2017</b>		<b>57 902.60</b>	<b>(3 500.00)</b>	<b>54 402.60</b>	<b>50 300.00</b>	<b>50 300.00</b>	<b>7 602.60</b>
	Autres dépenses (honoraires de consultants, frais de missions des experts, activités promotionnelles, autres ...)	2017	17 221.61	-	17 221.61	15 221.61	15 221.61	2 000.00
	<b>TOTAL OTHER EXPENSES</b>		<b>17 221.61</b>	<b>-</b>	<b>17 221.61</b>	<b>15 221.61</b>	<b>15 221.61</b>	<b>2 000.00</b>
	<b>TOTAL - GRANTS FOR GENDER EQUALITY ACTION PLAN</b>		<b>75 124.21</b>	<b>(3 500.00)</b>	<b>71 624.21</b>	<b>65 521.61</b>	<b>65 521.61</b>	<b>9 602.60</b>

**CO-PRODUCTION - AWAITING SIGNATURE  
AS AT 31 DECEMBER 2017**

**PROJECTS SUPPORTED IN 2015 - WITHOUT PAYMENT**

<b>Contract No.</b>	<b>Title</b>	<b>Amount €</b>
15-109-F	Tulips, Honour, Love and a Bike	420 000
15-161-F	Drôles de petites bêtes	430 000
15-165-F	Dilili à Paris	450 000
	<b>TOTAL</b>	<b>1 300 000</b>

**PROJECTS SUPPORTED IN 2016 - WITHOUT PAYMENT**

<b>Contract No.</b>	<b>Title</b>	<b>Amount €</b>
16-057-C	Cold Case Hammarkjöld	142 000
16-059-C	Singled [out]	30 000
16-066-F	Just like my son (Sembra mio figlio)	290 000
16-088-F	Nothing Doing in Baghdad (Kulshi Makoo)	210 000
16-102-F	Les Gardiennes	500 000
16-135-F	Neighbours (Mezoblebi)	50 000
16-138-F	La douleur	460 000
16-140-C	Johanna's Secret (Sekret Johanny)	45 000
16-144-F	Lands of Loneliness (Tierras de Soledad)	70 000
16-146-F	Daoud's Winter	240 000
16-161-F	The Wild Pear Tree (Ahlat Agaci)	450 000
16-162-F	Never Grow Old	230 000
16-168-F	La Traversée	400 000
16-175-F	Wicked Games (Böse Spiele)	410 000
16-176-F	Duelles	350 000
16-180-F	Pinocchio	291 000
16-184-F	About Endlessness (Om det oändliga)	470 000
16-196-F	Kings	400 000
16-199-F	Virgins	100 000
16-201-F	Lady Winsley	300 000
	<b>TOTAL</b>	<b>5 438 000</b>

**PROJECTS SUPPORTED IN 2017 - WITHOUT PAYMENT**

<b>Contract No.</b>	<b>Title</b>	<b>Amount €</b>
17-001-F	Fritzi - Eine Wendewundergeschichte	480 000
17-003-C	Fatei and the Sea	58 000
17-004-F	The Delegation	90 000
17-011-F	Tel Aviv on fire	185 255
17-013-F	Lazzaro felice	400 000
17-019-F	Transit	480 000
17-024-F	Gipsy Queen	340 000
17-031-F	Les Hirondelles de Kaboul	264 650
17-032-C	Sakawa	75 000
17-033-F	Pachamama	187 161
17-044-F	Cold War	350 000
17-046-F	The Man who killed Don Quixote	243 478
17-061-F	The Last Ones (Viimeiset)	240 000
17-062-F	Pentru asta te-ai nascut ?	250 000
17-068-F	Caravan	420 000
17-069-F	Jade	350 000
	<b>Brought forward</b>	<b>4 413 544</b>

**CO-PRODUCTION - AWAITING SIGNATURE  
AS AT 31 DECEMBER 2017**

**PROJECTS SUPPORTED IN 2017 - WITHOUT PAYMENT**

	<b>Brought forward</b>	<b>4 413 544</b>
17-077-F	The Man Who Surprised Everyone	160 000
17-078-F	El Arbol de la Sangre	470 000
17-079-F	Certí brko	250 000
17-085-F	Alice T.	170 000
17-093-C	1999 (Wish you were here)	80 000
17-095-F	Dogman	300 000
17-100-F	The Guest (L'Ospite)	183 160
17-101-F	Cook, Fuck, Kill	138 000
17-105-F	Buñuel en el laberinto de las tortugas	110 000
17-113-F	Gomera	410 000
17-117-F	Gräns	280 000
17-118-F	Figlia mia	420 000
17-119-F	Yuli	400 000
17-128-F	God exists, her name is Petrunija	224 000
17-130-F	Core of the world	130 000
17-134-F	What a Country! (Država?)	240 000
17-135-F	The Father (Bashtata)	75 000
17-137-F	Father (Otac)	240 000
17-139-F	Negative Numbers	86 000
17-140-F	The Factory	200 000
17-141-F	Digger	100 000
17-142-F	The Extraordinary Voyage of Marona (Extraordinara calatorie a Maronei)	432 000
17-143-C	Frem	53 000
17-147-F	Tailor	165 000
17-148-F	Jumpman (Podbrosy)	200 000
17-150-F	Open Door (Dere e Hapur)	45 000
17-151-F	Continuer	460 000
17-154-F	Outside	120 000
17-155-F	Coupe Confused (Kapsalon Romy)	200 000
17-156-C	Fugue (Fuga)	100 000
17-157-F	The Unfinished Portrait of Clara Bellini (Portreti i pambaruar i Clara Bellinit)	71 268
17-158-C	Exemplary Behaviour (Pavyzdingas Elgesys)	50 000
17-160-F	Les filles du soleil	500 000
17-163-C	Baltic New Wave	70 000
17-166-C	Ingmar Bergman-Legacy of a Defining Genius (Ingmar Bergman-Vermächtnis eines Jahrhundertgenies)	86 000
17-174-F	43	120 000
17-177-F	Sisters	180 000
17-180-C	Epicentro	190 000
17-182-F	Sweetness in the Belly	480 000
17-183-F	Le Suicide d'Emma Peeters	71 268
17-184-C	Photograph-Women	100 000
17-185-F	The Hummingbird Project	360 000
17-186-F	In the Beat of a Heart (Apropierea)	250 000
17-191-F	Bloody Marie	280 000
17-192-F	La Prochaine fois, le feu	300 000
17-195-F	Let There be Light	120 000
17-198-F	Aquilo que arde	200 000
17-199-F	Pari	170 000
	<b>Brought forward</b>	<b>14 453 240</b>

**CO-PRODUCTION - AWAITING SIGNATURE  
AS AT 31 DECEMBER 2017**

**PROJECTS SUPPORTED IN 2017 - WITHOUT PAYMENT**

	<b>Brought forward</b>	<b>14 453 240</b>
17-202-F	Made in Bangladesh	130 000
17-203-F	Vic the Viking, the Movie	131 616
17-208-F	Saf	90 000
17-211-F	Floating	150 000
17-214-F	How Things Fall (Come cadono le case)	210 000
17-217-F	10 Songs voor Charity	375 000
17-222-F	Staff Only	116 897
17-223-F	Spirál	207 000
17-226-C	Maestro Morricone: The Glance of Music	240 000
17-228-F	Donbass	330 000
17-230-F	Vivarium	131 616
17-232-C	Muj neznámý vojín	37 000
17-238-F	The Fugue (Fuga)	116 897
17-239-F	Jumbo	250 000
17-241-F	Greva v partizane / Jaz sem Frenk	200 000
	<b>TOTAL</b>	<b>17 169 266</b>

**PROMOTION - AWAITING SIGNATURE  
AS AT 31 DECEMBER 2017**

**PROJECTS SUPPORTED IN 2017 - WITHOUT PAYMENT**

<b>Beneficiary</b>	<b>Amount €</b>
Prix Eurimages CPH:DOX (Copenhagen)	15 000
Prix Eurimages CineKid (Amsterdam)	20 000
Prix Eurimages Baltic Event (Tallinn)	20 000
Lab Project 2 (Haugesund - Norvège)	50 000
Lab Project 3 (Thessalonique - Grèce)	50 000
Lab Project 4 (Les Arcs - France)	50 000
Prix Eurimages au développement San Sebastien	20 000
	<b>TOTAL</b>
	<b>225 000</b>

**2017 SUMMARY - AWAITING SIGNATURE  
CO-PRODUCTION AND PROMOTION**

	<b>Amount €</b>
Co-production 2015	1 300 000
Co-production 2016	5 438 000
Co-production 2017	17 169 266
Promotion 2017	225 000
	<b>TOTAL - AWAITING SIGNATURE</b>
	<b>24 132 266</b>