

## 19.2. Audit fees

Audit fees and the fees paid for services provided by the Club's auditor, Ernst&Young, in the 2017/18 and 2016/17 seasons are as follows:

	Thousands of euros	
	2017/18	2016/17
Audit services	142	140
Other assurance services	46	55
<b>Total audit and verification services</b>	<b>188</b>	<b>195</b>
Other services	91	66
<b>Total professional services</b>	<b>279</b>	<b>261</b>

## 19.3. Guarantee commitments to third parties and other financial liabilities

At June 30, 2018 and 2017, the Club has provided guarantees amounting to 10,803 and 16,987 thousand euros, respectively.

The Board of Directors considers that any unforeseen liabilities at June 30, 2018 that could arise from the above-mentioned guarantees, if any, would not be significant.

## 19.4. Control ratios for sporting bodies

The main ratios established in the Economic Control Regulations and other LFP mandatory standards are as follows:

### *Break-even point indicator*

The difference between the relevant income and expenses gives the result of break-even point. The total result of break-even point will be the sum of the break-even point results for each accounting period covered by the monitoring period, that is, the T, T-1 and T-2 accounting periods, where T is the annual accounting period, for which the audited financial statements have been requested:

	Thousands of euros		
	T	T-1	T-2
	6/30/2018	6/30/2017	6/30/2016
Relevant income	881,714	691,083	654,371
Relevant expenses	778,245	582,666	554,672
Break-even point (+ surplus, - deficit)	103,469	108,417	99,699
Total break-even point	311,585	-	-
Required break-even point	>0	-	-
<b>Conclusion</b>	<b>MET</b>	<b>-</b>	<b>-</b>

The calculation of relevant income and its reconciliation to the accompanying financial statements are as follows:

	Thousands of euros		
	T	T-1	T-2
	6/30/2018	6/30/2017	6/30/2016
Relevant income			
Gate money	159,286	140,211	138,165
Sponsorship and advertising	216,510	198,682	190,165
Broadcasting rights	179,464	175,345	167,798
Commercial activities	108,723	51,203	50,024
Other operating income	1,777	66,920	61,100
Profit from intangible sporting assets	203,578	19,648	35,364
Financial income and currency translation differences	1,060	5,073	974
Operating grants	100	235	221
Other income not classified in the above headings	11,216	33,766	10,552
Total relevant income	881,714	691,083	654,371
Income recognized in the financial statements			
Total operating income	913,908	-	-
Total financial income	1,060	-	-
Total income recognized in the financial statements	914,968	-	-
<b>Difference</b>	<b>33,254</b>	<b>-</b>	<b>-</b>
Reconciling items			
Income from transactions not related to the professional soccer activity	33,254	-	-
<b>Total reconciling items</b>	<b>33,254</b>	<b>-</b>	<b>-</b>