

**EuroMed Rights – Euro-Mediterranean
Human Rights Network**

Central Business Registration No: 25 15 54 67

**Vestergade 16, 2nd floor
DK-1456 Copenhagen K**

Annual Report 2017

Contents

	<u>Page</u>
Association details	1
Statement by Executive Committee and Director on the annual report	2
Independent auditor's reports	3
Executive Committee and Director commentary	5
Accounting policies	8
Income statement for 2017	10
Balance sheet at 31.12.2017	13
Notes	14

Association details

Association

EuroMed Rights – Euro-Mediterranean Human Rights Network
Vestergade 16, 2.
DK-1456 Copenhagen K
Denmark

Central Business Registration No: 25 15 54 67
Registered in: Copenhagen
Established: 1997

Phone: +45 32 64 17 00
Fax: +45 32 64 17 01
Internet: www.euomedrights.net

Executive Committee

Michel Tubiana, President (France)
Nabia Haddouche, Vice-President (Morocco)
Moataz El Fegiery, Treasurer (Egypt)
Anitta Kynsilehto (Finland)
Catherine Teule (France)
Isaías Barreñada (Spain)
Raffaella Bolini (Italy)
Søs Nissen (Denmark)
Messaoud Romdhani (Tunisia)
Wadih Al-Asmar (Lebanon)
Hamdi Shaqqura (Palestine)
Osman Isci (Turkey)

Executive Director

Marc Schade-Poulsen

Auditor

Deloitte Statsautoriseret Revisionspartnerselskab

The Annual Report was presented and adopted at the Executive Committee meeting on 13 June 2018.

Statement by Executive committee and Executive Director on the annual report

The Executive Committee and Director have today considered and adopted the annual report of EuroMed Rights – Euro-Mediterranean Human Rights Network for the financial year 1 January to 31 December 2017.

The annual report has been presented in accordance with the Danish Financial Statements Act governing reporting class A enterprises adapted to the Association's special circumstances.

In our opinion, the financial statements give a true and fair view of the Association's financial position at 31 December 2017 and of the results of its operations for the financial year 1 January to 31 December 2017.

We believe that the management commentary contains a fair review of the affairs and conditions referred to therein.

Copenhagen, 13 June 2018

Executive Director

Marc Schade-Poulsen

Executive Committee

Michel Tubiana
President

Nabia Haddouche
Vice-President

Moataz El Fegiery
Treasurer

Anitta Kynsilehto

Catherine Teule

Isaías Barreñada

Raffaella Bolini

Søs Nissen

Messaoud Romdhani

Wadih Al-Asmar

Hamdi Shaqqura

Osman Isci

Independent auditor's report

To the Executive Committee of the EuroMed Rights - Euro-Mediterranean Human Rights Network

Opinion

We have audited the financial statements of the EuroMed Rights - Euro-Mediterranean Human Rights Network for the financial year 01.01.2017 - 31.12.2017, which comprise the accounting policies, income statement, balance sheet and notes. The financial statements are prepared in accordance with generally accepted accounting principles as described in the Summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the Association's financial position at 31.12.2017 and of the results of its operations for the financial year 01.01.2017 - 31.12.2017 in accordance with generally accepted accounting principles as described in the Summary of significant accounting policies.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing and additional requirements applicable in Denmark. Our responsibilities under those standards and requirements are further described in the *Auditor's responsibilities for the audit of the financial statements* section of this auditor's report. We are independent of EuroMed Rights in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) and the additional requirements applicable in Denmark, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

The Executive Committee and Executive Director's responsibilities for the financial statements

The Executive Committee and the Executive Director are responsible for the preparation of financial statements that give a true and fair view in accordance with generally accepted accounting principles as described in the Summary of significant accounting policies, and for such internal control as the Executive Committee and Executive Director deem necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Executive Committee and Executive Director are responsible for assessing the Association's ability to continue as a going concern, for disclosing, as applicable, matters related to going concern, and for using the going concern basis of accounting in preparing the financial statements unless the Executive Committee and Director either intends to liquidate the Network or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs and the additional requirements applicable in Denmark will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs and the additional requirements applicable in Denmark, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain

audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Committee and Executive Director.
- Conclude on the appropriateness of the Executive Committee and Executive Director's use of the going concern basis of accounting in preparing the financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events and conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and contents of the financial statements, including the disclosures in the notes, and whether the financial statements represent the underlying transactions and events in a manner that gives a true and fair view.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Statement on the Executive Committee and Executive Director's commentary

The Executive Committee and Executive Director are responsible for the Executive Committee and Executive Director's commentary.

Our opinion on the financial statements does not cover the Executive Committee and Executive Director's commentary, and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the Executive Committee and Executive Director's commentary and, in doing so, consider whether the Executive Committee and Executive Director's commentary is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

Moreover, it is our responsibility to consider whether the Executive Committee and Executive Director's commentary provides the information required under generally accepted accounting principles.

Based on the work we have performed, we conclude that the Executive Committee and Executive Director's commentary is in accordance with the financial statements and has been prepared in accordance with generally accepted accounting principles. We did not identify any material misstatement of the Executive Committee and Executive Director's commentary.

Copenhagen, 13-06-2018

Deloitte

Statsautoriseret Revisionspartnerselskab
Business Registration No 33 96 35 56

Christian Dalmoose Pedersen
State-Authorised Public Accountant

Executive Committee and Director commentary

In the Executive Committee and Executive Director's opinion, all information material to the assessment of the Association's financial position, the results for the year and the financial development is disclosed in the financial statements and in this report.

Main activity

The activity of the Association consists of protection and promotion of human rights in the Euro-Mediterranean region. For a further description of the activities, we refer to the EuroMed Rights Annual Report of Activities 2017 which can be obtained at the office in Copenhagen.

The object of the Association is not to generate a profit and accumulate a larger equity.

The Association's aim is to carry out a balanced operation and live up to the requirements according to the grants received.

The financial development and activities during 2017

The minor deficit for the year is higher than expected and mainly due to loss on exchange rates and costs related to the restructuring of the finance, administration and human resource department. Otherwise the financial development fulfils the expectations from the previous year.

More than 90% of all expenses are directly related to activities to promote and strengthen human rights and democratic reform within its regional mandate through civil society networking and co-operation. Administrative expenses are 10.5 % of the total expenses, which is 1.8% higher than 2016 level. This amount include rent of offices, audit and depreciation.

Based on the prepared budgets for future years, information about announced general and specific project grants, the Executive Committee and the Executive Director believe that the Association has sufficient available funds to carry out activities in the coming year.

Number of staff in EuroMed Rights offices

EuroMed Rights employees (interns not included)

31.12.2016

Total: 31

Copenhagen: 8

Brussels: 9

Paris: 5

Tunis: 9

EuroMed Rights employees (interns not included)

31.12.2017

Total: 34

Copenhagen: 8

Brussels: 13

Paris: 3

Tunis: 10

Executive Committee and Director commentary (continued)

Efficiency, productivity and equity

The annual report of activity shows that the EuroMed Rights implemented its output commitments to donors with a high compliancy rate. Efficiency and productivity was ensured *inter alia* by carrying out meeting arrangements in line with main donor requirements for per diems, accommodation and cheapest travel costs and applying wage levels corresponding to trade union agreements with public bodies.

The current equity is on a level that corresponds to the fact that the EuroMed Rights is a non-for-profit organisation basing its main revenues on taxpayer contributions through governmental and intergovernmental grants.

The EuroMed Rights objective is to increase equity when opportunities arise. Meanwhile we aim to balance income and expenditures resulting to zero.

KPMG conducted a system audit of EuroMed Rights in 2017 upon request from SIDA showing that that administrative, financial and decision making procedures are sound. An independent evaluation of EuroMed Rights work by NIRAS, upon request from SIDA, commended EuroMed Rights for its relevant and impactful work, while recommending a strengthening of its monitoring and evaluation system.

The expected development

In 2017, the Association signed contracts with the Danish Ministry of Foreign Affairs (through the Danish Human Rights and Dialogue Consortium) and SIDA that both will cover until 2022. The Association expects to continue being an implementing partner also of Open Society Foundations in the years to follow. EuroMed Rights has also signed a new contract with the European Union on Egypt covering 2017 and 2018. Additionally EuroMed Rights signed a new contract with Norway MFA doubling the yearly grant to cover 2017 and 2018. Furthermore, EuroMed Rights signed an important contract with the EU as the lead applicant of a regional civil society platform aimed at increasing dialogue with the EU.

The level of activity in 2018 is expected to increase compared with 2017-level as a result of these contracts.

Due to the decrease in activities and income in 2017, and due to efficiency requirements EuroMed Rights took steps towards restructuring the finance, administration and human resource department and by announcing the closure of the Paris office at the latest in June 2019.

Court cases

As mentioned in Note 1, EuroMed Rights won a court claim against a supplier delivering a lease contract on a photo copier in 2013. The case has been running since 2013 and after two appeals it was finally treated in the Supreme Court in 2017, where an irreversible verdict was stated in favour of EuroMed Rights. This granting us a compensation of DKK 558,945 (€ 75,237), which amount we have received in May 2017 and has been taken to income in 2017.

Executive Committee and Director commentary (continued)

In 2017 it was decided to close the Paris office by end June 2019. As a result of reducing staff in the Paris office 2017 for economic reasons, a terminated former employee has filed a law suit in the French Court of labour in order to receive a compensation. Negotiations are ongoing and is expected to end in 2019. The outcome of the case is presently unknown. It is our best estimate that a payment of compensation to the terminated employee will not exceed €25,000 including costs for handling the case. The estimated amount has been recognised as a provision in 2017.

Events after the balance date

No other events have occurred after the balance sheet date to this date which would influence the evaluation of this annual report.

Accounting policies

Basis of preparation

This annual report is prepared in accordance with the provisions of the Danish Financial Statements Act governing reporting class B enterprises adapted to the association's special circumstances.

Besides the changes in presentation of donor grants and prepaid contributions the accounting policy is unchanged compared to the last year.

Foreign currency translation

On initial recognition, foreign currency transactions are translated applying the exchange rate at the transaction date. Receivables, payables and other monetary items denominated in foreign currencies that have not been settled at the balance sheet date are translated using the exchange rate at the balance sheet date. Exchange differences that arise between the rate at the transaction date and the one in effect at the payment date, or the rate at the balance sheet date are recognised in the income statement as financial income or financial expenses.

The annual report is presented in EUR based on an exchange rate of DKK 7,45.

Part of the Association's foreign currency accounts is in USD, TND, NOK, SEK and DKK. The Association does not make hedging of the accounts, which means that currency risks are attached to the accounts.

Recognition and measurement

The financial statements have been prepared under the historical cost method.

Income is recognised as subsidies are received and used for the proper purposes. Furthermore, value adjustments of financial assets and liabilities, measured at fair value or amortised cost, are recognised. Moreover, all expenses incurred to achieve the earnings for the year are recognised in the income statement.

Assets are recognised in the balance sheet when it is probable that future economic benefits will flow to the Association, and the value of the assets can be measured reliably.

Liabilities are recognised in the balance sheet when it is probable that future economic benefits will flow out of the Association, and the value of the liability can be measured reliably.

Assets and liabilities are measured at cost.

Income statement and balance sheet

Income is recognised as projects are completed according to the percentage-of-completion method. Expenses paid prior to receipt of subsidy commitments are capitalised. Income and expenses are recognised at the date of receipt of subsidy commitments and in the period to which the subsidy relates. Plant and equipment are measured at cost minus accumulated depreciation.

Cost comprises the acquisition price, costs directly attributable to the acquisition and preparation costs of the asset until the time when the asset is ready to be put into operation.

Accounting policies (continued)

The basis of depreciation is cost. Straight-line depreciation is made on the basis of the following estimated useful lives of the assets:

Computer equipment and other fixtures: 3 years

Debtors are valued according to an individual assessment of the creditworthiness of the debtors.

Liabilities are measured at nominal value.

Income statement for 2017

	Notes	2017 EUR		2016 EUR	
Subsidies taken to income	3	2,925,424	97.3%	3,309,494	99.8%
Membership fees		7,030	0.2%	5,430	0.2%
Other income	4	75,376	2.5%	0	0%
Total operating income		3,007,830	100%	3,314,924	100%

Activities and salaries in accordance to the Thematic and Country Approaches and Other Activities

	Notes	2017 EUR		2016 EUR	
THEMATIC APPROACHES		507,698	16.8%	515,475	15.6%
Shrinking space / Freedom of Association		108,632	3.6%	117,437	3.6%
Activity		34,156		41,245	
Activity staff		57,696		59,232	
Technical staff		16,780		16,960	
Gender equality and women's rights		217,958	7.2%	194,398	5.9%
Activity		98,733		70,151	
Activity staff		92,363		92,380	
Technical staff		26,862		31,867	
The Rights of Migrants, Refugees and Asylum Seekers		181,108	6.0%	113,878	3.4%
Activity		93,255		29,962	
Activity staff		68,059		68,575	
Technical staff		19,794		15,340	
Economic and Social Rights		0	0.0%	89,762	2.7%
Activity		0		62,830	
Activity staff		0		4,765	
Technical staff		0		22,167	

Income statement for 2017

Notes	2017 EUR		2016 EUR	
COUNTRYAPPROACHES	1,369,213	45.2%	1,772,505	53.4%
Tunisia	475,869	15.7%	483,096	14.6%
Activity	217,169		184,082	
Activity staff	200,413		150,883	
Technical staff	58,287		148,130	
Algeria	73,367	2.4%	116,861	3.5%
Activity	15,190		40,060	
Activity staff	45,069		62,667	
Technical staff	13,108		14,134	
Syria	194,094	6.4%	508,230	15.3%
Activity	95,875		219,929	
Activity staff	76,089		210,706	
Technical staff	22,130		77,595	
Egypt	396,890	13.1%	457,528	13.8%
Activity	101,629		167,373	
Activity staff	228,736		205,212	
Technical staff	66,525		84,943	
Palestine, Israel & the Palestinians	190,493	6.3%	203,757	6.1%
Activity	60,351		68,878	
Activity staff	100,820		110,578	
Technical staff	29,322		24,301	
Morocco	35,949	1.2%	0	0%
Activity	24,473		0	
Activity staff	8,890		0	
Technical staff	2,586		0	
Other countries	2,551	0.1%	3,033	0.1%
Activity	2,551		2,123	
Activity staff	0		161	
Technical Staff	0		748	
OTHER ACTIVITIES	835,053	27.5%	741,880	22.3%
Advocacy & Training	242,375	8.0%	194,487	5.9%
Activity	10,475		17,798	
Activity staff	179,651		159,710	
Technical staff	52,249		16,979	
Communication	283,041	9.3%	219,270	6.6%
Activity	30,661		32,460	
Activity staff	195,516		170,164	
Technical staff	56,864		16,646	
Members and partnership	792	0.0%	1,637	0.0%
Activity	792		1,146	
Activity Staff	0		87	
Technical staff	0		404	

Income statement for 2017

	Notes	2017 EUR		2016 EUR	
Executive Bodies		126,121	4.2%	166,696	5.0%
Activity		54,372		84,280	
Activity staff		55,583		6,392	
Technical staff		16,166		76,024	
Fundraising		93,396	3.1%	71,758	2.2%
Activity		2,147		6,814	
Activity staff		70,690		62,540	
Technical staff		20,559		2,404	
Human resources		89,328	2.9%	88,032	2.6%
Activity		33,497		1,585	
Activity staff		43,251		120	
Technical staff		12,580		86,327	
Total activities and salaries		2,711,964	89.5%	3,029,859	91.3%
Activity		875,326		1,030,715	
Activity staff		1,422,826		1,364,172	
Technical staff		413,812		634,972	
Administration		319,203	10.5%	288,779	8.7%
Audit		14,593		30,236	
Rent of Copenhagen office		53,161		33,959	
Rent of other offices etc,		62,170		46,268	
Depreciations	5	2,042		12,681	
Other administrative expenses	6	187,237		165,635	
Total expenses		3,031,167	100.0%	3,318,638	100.0%
Profit before financial items and extra ordinary income and expenses		-23,337		-3,714	
Financial income/costs					
Financial income/costs	7	-25,177		-23,004	
Profit for the year		-48,514		-26,718	
Proposed distribution of profit					
Retained profit		-48,514		-26,718	
		-48,514		-26,718	

Balance sheet at 31.12.2017

	Notes	2017 EUR	2016 EUR
Computer equipment and other fixtures	5	0	2,042
Property, plant and equipment		0	2,042
Fixed assets		0	2,042
Donor grants and other debtors	8	187,611	212,553
Deposits		69,493	48,898
Receivables		257,104	261,451
Cash at bank and in hand	9	2,651,657	1,590,663
Cash		2,651,657	1,590,663
Current Assets		2,908,761	1,852,114
Total Assets		2,908,761	1,854,156
		2017	2016
	Notes	EUR	EUR
Equity beginning of year		53,951	80,669
Prime balance correction		0	0
Retained profit of the year		-48,514	-26,718
Equity		5,437	53,951
Prepaid contributions and accrued subsidies	10	2,629,915	1,413,998
Provisions		25,000	0
Vendors and other liabilities	11	248,409	386,207
Short-term debt		2,903,324	1,800,205
Total liabilities		2,908,761	1,854,156
Equity and liabilities		2,908,761	1,854,156

Notes

1. Claim against supplier

In 2012, EuroMed Rights signed a photocopier leasing contract. In 2013, EuroMed Rights brought a court claim against the supplier as it was the Management's opinion that the supplier - through fraud and misleading and non-transparent information - led EuroMed Rights to enter into an agreement in which there is a significant disparity between the value of the leased equipment and the financial commitment supported by EuroMed Rights. However, the District Court in 2014 and the High Court of Eastern Denmark in 2015 rejected the claim. EuroMed Rights was authorised to appeal the case to the Supreme Court and won the case in May 2017 granting EuroMed Rights a compensation for net DKK 558,945 (€ 75,237). The verdict is irreversible and cannot be appealed and EuroMed Rights have received the amount on 15 May 2017. The amount has been taken to income in 2017. All financial obligations in relation to these proceedings have been accounted in 2016 and there are no further financial risks incurred in 2017 and onwards.

2. Contingent Liability

EuroMed Rights has entered into rental agreements in Copenhagen, Brussels, Paris and Tunis. The rental agreements have a redeemable prior notice period of between 3 and 30 month, which equals a total potential liability of approx. EUR 114,574.

Notes

	2017	2016
	EUR	EUR
3. Other incomes		
Won law suit against supplier	75,237	0
Other income	139	0
	75,376	0
4. Subsidies taken to income		
EU Commission, Country support, Grant EIDHR/2016/380923	312,266	307,232
EU Commission, Tunisia Grant near TS 2015-370-053	153,436	143,788
EU Commission Syria - Grant NEAR -TS/2015/563-374	88,401	442,933
SIDA, 2014-2016 core and activity support, Grant nr 52030224	687,629	585,008
Denmark - Ministry of Foreign Affairs 2014-2016 core and activity support, Grant 104-Arabiske Lande,6-17	0	721,075
Denmark – Ministry of Foreign Affairs, bridging grant 2016 – 6906	209,150	0
Denmark - Ministry of Foreign Affairs, DAPP, human rights 2017 - 22271	683,530	0
Sigrid Rausing Trust Fund	117,432	102,254
Norway Ministry of Foreign Affairs		
North Africa, MEV-17/006, 2017-2018	430,455	0
Norway Ministry of Foreign Affairs		
Country support, Grant Egt- 14/003	0	218,217
Norway Ministry of Foreign Affairs, Tunisia Algeria, Grant MEU 14/0049	0	54,104
Church of Sweden - COS Grant 339	52,657	52,534
Swedish Postcode Foundation	106,259	80,120
Open Society Institute	38,353	506,126
Open Society Institute, Syria 2017-2018	20,443	0
British Council - Jamaica (EU Delegation Tunisia Grant ENPI/2014/345-012)	0	17,831
Heinrich Böll Stiftung, Support to the civil society for individual liberties, Tunisia – Ref. 1237007	15,842	0
Symposium – earmarked subsidies	0	7,310
Ford Foundation - Grant 0145-1813	0	58,443
CCDF – co funding Ford Foundation	0	5,000
Swiss MFA 2017-2018, contract n. 81052932	17,196	0
Kulturstyrelsen 2017 – activity funds	8,327	1,653
Agencia Espanola de Cooperacion Internacional – Justice and Gender grants 2008-2010	0	5,866
Reimbursement to donors regarding previous year	-15,953	0
	2,925,424	3,309,494

Notes

	<u>2017</u>	<u>2016</u>
	<u>EUR</u>	<u>EUR</u>
5. Fixed assets – Computer equipment		
Cost at beginning of year	64,387	64,387
Additions	0	0
Disposals	0	0
Cost at the end of year	<u>64,387</u>	<u>64,387</u>
Depreciation at beginning of year	-62,343	-49,662
Depreciation for the year	-2,042	-12,681
Depreciation at the end of year	<u>-64,387</u>	<u>-62,343</u>
Carrying amount at date of balance	<u>0</u>	<u>2,042</u>
	<u>2017</u>	<u>2016</u>
	<u>EUR</u>	<u>EUR</u>
6. Other administrative expenses		
Purchase of furniture	4,756	322
Purchase of computer equipment	12,503	126
Office supplies and other operating costs	32,706	39,157
Computer supplies	2,522	1,986
Communication	21,620	2,663
Insurance	10,297	10,945
Currency and bank commission	0	1,498
Web/internet	8,936	11,382
IT support	45,974	37,601
Staff development	904	1,796
Credit card fees	0	237
External payroll service Brussels	13,479	14,170
External payroll service Paris	1,967	2,736
External payroll service Copenhagen	1,052	1,210
Legal assistance	4,350	7,581
Maintenance and repairs	26,171	28,795
Other	0	3,428
	<u>187,237</u>	<u>165,635</u>
7. Financial Income/costs		
Interest income/costs, banks	-664	-296
Currency adjustments and bank fees	-24,513	-22,708
	<u>-25,177</u>	<u>-23,004</u>

Notes

	2017	2016
	EUR	EUR
8. Donor grants and other debtors		
Euro-Mediterranean Foundation of Support to Human Rights Defenders	0	11,392
EU Commission Syria - Grant NEAR-TS/2015/363-374	133,414	184,491
Open Society Institute Syria 2017/2018	20,443	560
Symposium – earmarked subsidies	677	7,577
Others	33,077	8,534
	187,611	212,553
	2017	2016
	EUR	EUR
9. Cash at bank and in hand		
Jyske Bank A/S, 7851 1128866 DKK	21,546	15,461
Jyske Bank A/S, 7851 1116283	1,090,935	937
Jyske Bank A/S, 7851 1200624 DKK	-1,763	1,874
Jyske Bank A/S, 7851 1126720	127,589	33,002
Jyske Bank A/S, 7851 1241909 DKK	47,413	47,808
Jyske Bank A/S, 7851 1217651	1,112,018	1,197,824
Jyske Bank A/S, 5078 100909-2	119,915	118,275
Jyske Bank A/S, 5078 1013870	8,958	9,355
Jyske Bank A/S 7851 1153625 USD	22,253	22,867
Jyske Bank A/S 5078 0001140889 DKK	3,056	2,083
Jyske Bank A/S, 5078 106235-6 DKK	1,480	80
Juske Bank A/S 5078-1201376 NOK	18	0
Dexia Banque, 3746684 and 5064445	14,927	57,594
Credit Paris 41020013019	30,438	22,540
TNDBank 940091 TND	1,039	5,245
AlhibankAmman 107663 JOD	2,323	2,515
TNDbank 58106 TND	17,596	49,633
TND,Symp,Bank 92014 TND	6,477	897
BMCE Bank, Rabat 1211078 MAD	21,136	0
Petty cash	4,303	2,673
	2,651,657	1,590,663

Notes	2017	2016
	EUR	EUR
10. Prepaid contributions and accrued Subsidies		
SIDA, 2018 core and activity support, Grant nr 11111	1,008,319	587,655
EU Commission, Country support, Grant EIDHR/2016-380923	19,102	665,768
EU Commission, Country support, Grant EIDHR/2014/346-622	0	676
EU Commission Syria - Grant NEAR-TS/2015/363-374	82,050	0
Sigrid Rausing Trust	112,684	117,432
Denmark – Ministry of Foreign Affairs		
DDAP human rights, 2017-22271	82,640	0
Norway MFA – MEU – 17/006, 2017-2018	70,770	0
Swiss MFA 2017-2018, contract n. 81052932	68,260	0
EU regional Hub 2018-2020, ENI 2017/2020-390881	957,338	0
EU Turkey 2018-19, NEAR – 75-2017-391335	132,796	0
Heinrich Böll Stiftung, 2017/123707	1,005	0
Swedish Postcode Foundation	21,149	23,916
EU Commission, Tunisia Grant ENPI-2013-329372	0	18,551
Others	73,802	
	2,629,915	1,413,998
	2017	2016
	EUR	EUR
11. Vendors and other liabilities		
Due income taxes and social charges	6,322	953
Reserve for holiday pay	143,743	160,095
Deposits received	6,240	6,674
Audit and assistance	3,375	27,500
Social taxes France	30,444	92,052
Printing supplier Brussels	0	23,253
Translator	20,313	23,113
Others	37,972	52,564
	248,409	386,207