

**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 2016**

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## **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

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### **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 30 June 2017.

## Statement by Executive committee and 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 2016.

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 2016 and of the results of its operations for the financial year 1 January to 31 December 2016.

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

Copenhagen, 30 June 2017

### 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 01.01.2016 - 31.12.2016, 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 Foundation's financial position at 31.12.2016 and of the results of its operations for the financial year 01.01.2016 - 31.12.2016 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 the Foundation 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 Director's responsibilities for the financial statements

The Executive Committee and 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 Director determines is 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 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 Director.
- Conclude on the appropriateness of the Executive Committee and 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 Director's commentary**

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

Our opinion on the financial statements does not cover the Executive Committee and 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 Director's commentary and, in doing so, consider whether the Executive Committee and 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 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 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 Director's commentary.

Copenhagen, 30-06-2017

#### **Deloitte**

Statsautoriseret Revisionspartnerselskab  
Business Registration No 33 96 35 56

Christian Dalmose Pedersen  
State-Authorised Public Accountant

## **Executive Committee and Director commentary**

In the Executive Committee and 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 2016 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 2016**

The minor deficit for the year is in accordance with expectations. 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 8,7% of the total expenses, which is below 2015 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)

31.12.2015

Total: 33

Copenhagen: 8

Brussels: 11

Paris: 6

Tunis: 8

EuroMed Rights employees (interns not included)

31.12.2016

Total: 31

Copenhagen: 8

Brussels: 9

Paris: 5

Tunis: 9

## **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.

### **The expected development**

In 2016 the Association continued implementing contracts with Danida and Sida that will cover 2016 and 2017 – in fact Danida until June 2022 as an implementing partner. The Association expects to continue being an implementing partner also to Sida 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.

The level of activity in 2017 is expected to decrease compared with 2016 level as some grants expires mid 2017.

Due to the expected decrease in activities and income in 2017, in Spring 2017 EuroMed Rights has taken steps towards closing the Paris office. As such EuroMed Rights expects to be balance expenditure against income in 2017.

### **Events after the balance sheet date**

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 have 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 (Approximately € 75,000), which amount we have received in may 2017 and will be taken to income in 2017.

Besides from the above 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 A 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 previous 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 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 2016

	Notes	2016 EUR		2015 EUR	
Subsidies taken to income	4	3,309,494	99.8%	3,274,072	99.0%
Membership fees		5,430	0.2%	7,940	0.2%
Other income		0	0%	25,493	0.8%
<b>Total operating income</b>		<b>3,314,924</b>	<b>100%</b>	<b>3,307,505</b>	<b>100%</b>

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

	Notes	2016 EUR		2015 EUR	
<b>THEMATIC APPROACHES</b>		<b>719,232</b>	<b>21.7%</b>	<b>661,805</b>	<b>20.2%</b>
<b>Freedom of Association</b>		<b>117,437</b>	<b>3.6%</b>	<b>158,690</b>	<b>4.8%</b>
Activity		41,245		37,702	
Activity staff		59,232		93,526	
Technical staff		16,960		27,462	
<b>Justice</b>		<b>0</b>	<b>0.0%</b>	<b>4,321</b>	<b>0.1%</b>
Activity		0		4,157	
Activity staff		0		116	
Technical staff		0		31	
<b>Conflict situations</b>		<b>203,757</b>	<b>6.1%</b>	<b>234,142</b>	<b>7.2%</b>
Activity		68,878		113,051	
Activity staff		110,578		95,607	
Technical staff		24,301		25,484	
<b>Gender equality and women's rights</b>		<b>194,398</b>	<b>5.9%</b>	<b>131,131</b>	<b>4.0%</b>
Activity		70,151		48,223	
Activity staff		92,380		64,816	
Technical staff		31,867		18,093	
<b>The Rights of Migrants, Refugees and Asylum Seekers</b>		<b>113,878</b>	<b>3.4%</b>	<b>132,521</b>	<b>4.1%</b>
Activity		29,962		39,563	
Activity staff		68,575		69,348	
Technical staff		15,340		23,610	
<b>Economic and Social Rights</b>		<b>89,762</b>	<b>2.7%</b>	<b>1,000</b>	<b>0.0%</b>
Activity		62,830		1,000	
Activity staff		4,765		0	
Technical staff		22,167		0	

## Income statement for 2016

Notes	2016		2015	
	EUR		EUR	
<b>COUNTRY APPROACHES</b>	<b>1,568,748</b>	<b>47.3%</b>	<b>1,264,973</b>	<b>38.5%</b>
<b>Tunisia incl, Maghreb</b>	<b>483,096</b>	<b>14.6%</b>	<b>546,111</b>	<b>16.6%</b>
Activity	184,082		259,828	
Activity staff	150,883		226,034	
Technical staff	148,130		60,249	
<b>Algeria</b>	<b>116,861</b>	<b>3.5%</b>	<b>89,744</b>	<b>2.7%</b>
Activity	40,060		20,237	
Activity staff	62,667		51,959	
Technical staff	14,134		17,548	
<b>Syria</b>	<b>508,230</b>	<b>15.3%</b>	<b>301,422</b>	<b>9.2%</b>
Activity	219,929		113,921	
Activity staff	210,706		147,664	
Technical staff	77,595		39,837	
<b>Egypt</b>	<b>457,528</b>	<b>13.8%</b>	<b>325,178</b>	<b>9.9%</b>
Activity	167,373		69,069	
Activity staff	205,212		202,210	
Technical staff	84,943		53,899	
<b>Other countries</b>	<b>3,033</b>	<b>0.1%</b>	<b>2,517</b>	<b>0.1%</b>
Activity	2,123		2,517	
Activity staff	161		0	
Technical Staff	748			
<b>OTHER ACTIVITIES</b>	<b>741,880</b>	<b>22.3%</b>	<b>1,022,014</b>	<b>31.0%</b>
<b>Advocacy &amp; Training</b>	<b>194,487</b>	<b>5.9%</b>	<b>218,447</b>	<b>6.6%</b>
Activity	17,798		19,648	
Activity staff	159,710		146,137	
Technical staff	16,979		52,662	
<b>Communication</b>	<b>219,270</b>	<b>6.6%</b>	<b>283,297</b>	<b>8.6%</b>
Activity	32,460		46,132	
Activity staff	170,164		181,567	
Technical staff	16,646		55,598	
<b>Members and partnership</b>	<b>1,637</b>	<b>0.0%</b>	<b>1,066</b>	<b>0.0%</b>
Activity	1,146		1,066	
Activity Staff	87		0	
Technical staff	404		0	

## Income statement for 2016

	Notes	2016 EUR		2015 EUR	
<b>Executive Bodies</b>		<b>166,696</b>	<b>5.0%</b>	<b>300,386</b>	<b>9.1%</b>
Activity		84,280		211,219	
Activity staff		6,392		64,597	
Technical staff		76,024		24,570	
<b>Fundraising</b>		<b>71,758</b>	<b>2.2%</b>	<b>90,923</b>	<b>2.8%</b>
Activity		6,814		8,582	
Activity staff		62,540		65,012	
Technical staff		2,404		17,329	
<b>Human resources</b>		<b>88,032</b>	<b>2.6%</b>	<b>127,895</b>	<b>3.9%</b>
Activity		1,585		23,248	
Activity staff		120		82,624	
Technical staff		86,327		22,023	
<b>Total activities and salaries</b>		<b>3,029,859</b>	<b>91.3%</b>	<b>2,948,792</b>	<b>89.7%</b>
Activity		1,030,715		1,019,180	
Activity staff		1,364,172		1,491,215	
Technical staff		634,972		438,397	
<b>Administration</b>		<b>288,779</b>	<b>8.7%</b>	<b>335,741</b>	<b>10.3%</b>
Audit		30,236		12,190	
Rent of Copenhagen office		33,959		47,184	
Rent of other offices etc,		46,268		52,725	
Depreciations	5	12,681		20,491	
Other administrative expenses	6	165,635		203,151	
<b>Total expenses</b>		<b>3,318,638</b>	<b>100.0%</b>	<b>3,284,533</b>	<b>100.0%</b>
<b>Profit before financial items and extra ordinary income and expenses</b>		<b>-3,714</b>		<b>22,972</b>	
<b>Financial income</b>					
Financial income/costs	7	-23,004		29,941	
<b>Profit for the year</b>		<b>-26,718</b>		<b>52,913</b>	
<b>Proposed distribution of profit</b>					
Retained profit		-26,718		52,913	
		<b>-26,718</b>		<b>52,913</b>	

**Balance sheet at 31.12.2016**

	Notes	2016 EUR	2015 EUR
Computer equipment and other fixtures	5	2,042	14,723
<b>Property, plant and equipment</b>		<b>2,042</b>	<b>14,723</b>
<b>Fixed assets</b>		<b>2,042</b>	<b>14,723</b>
Donor grants and other debtors	8	212,553	517,567
Deposits		48,898	47,466
<b>Receivables</b>		<b>261,451</b>	<b>565,033</b>
Cash at bank and in hand	9	1,590,663	459,431
<b>Cash</b>		<b>1,590,663</b>	<b>459,431</b>
<b>Current Assets</b>		<b>1,852,114</b>	<b>1,024,464</b>
<b>Total Assets</b>		<b>1,854,156</b>	<b>1,039,187</b>
		2016	2015
	Notes	EUR	EUR
Equity beginning of year		80,669	101,872
Prime balance correction		0	-74,116
Retained profit of the year		-26,718	52,913
<b>Equity</b>		<b>53,951</b>	<b>80,669</b>
Prepaid contributions and accrued subsidies	10	1,413,998	711,124
Provisions	11	0	10,000
Vendors and other liabilities	12	386,207	237,394
<b>Short-term debt</b>		<b>1,800,205</b>	<b>958,518</b>
<b>Total liabilities</b>		<b>1,854,156</b>	<b>958,518</b>
<b>Equity and liabilities</b>		<b>1,854,156</b>	<b>1,039,187</b>

## 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 (app. € 75,000). The verdict is irreversible and cannot be appealed and EuroMed Rights have received the amount on 15 May 2017. The amount will be 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.

The leasing contract is expiring on 31.12.2017. EuroMed Rights financial obligations until the end of the contract are 32,050 EUR.

### 2. Uncertainty relating to financial reporting on project

EuroMed Rights received two grants from the Spanish Cooperation and International Development Agency (AECID) of respectively EUR 144,979 for a Justice project in 2008 and EUR 192,713 for a Gender project in 2010. Both projects were implemented without AECID commenting on activities. However, in both cases AECID did not approve the initial financial reports submitted by EuroMed Rights although other co-funders, including the European Union, had approved EuroMed Rights justification. EuroMed Rights hired a consultant to assist with AECID's very specific requirements and submitted additional documentation in 2014 and 2015. The Gender project case was positively settled with a request for reimbursement of EUR 4,133,61 with interests which was accepted by EuroMed Rights. The case was then officially closed by Decision of AECID of 14.4.2016. The Justice project case is still pending. Given the positive outcome of the first case and the similitude of the procedures and the issues at stake in both cases, EuroMed Rights is founded to believe that the outcome of the Justice project case will be similar if not better. Accordingly, the 2014 provision of EUR 76,547 was reduced to EUR 10,000 in 2015. In June 2016 EuroMed Rights filed a letter with AECID indicating we consider the case closed if they do not react. As per today, we have received no response why we consider the case closed by reducing the provision to zero.

### 3. 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 154,536.

## Notes

	<b>2016</b>	<b>2015</b>
	<b>EUR</b>	<b>EUR</b>
<b>4. Subsidies taken to income</b>		
EU Commission, Country support, Grant EIDHR/2014/346-622	307,232	245,265
EU Commission, Tunisia Grant ENPI-2013-329372	0	106,712
EU Commission, Tunisia Grant near TS 2015-370-053	143,788	0
Sweden Ministry of Foreign Affairs, 2014-2016 core and activity support, Grant nr 52030224	585,008	1,389,622
Denmark - Ministry of Foreign Affairs 2014-2016 core and activity support, Grant 104-Arabiske Lande,6-17	721,075	263,935
Denmark - Ministry of Foreign Affairs, country support, Grant 104-Arabiske Lande,6-8	0	148,846
Sigrid Rausing Trust Fund	102,254	0
Norway Ministry of Foreign Affairs, Country support, Grant Egt- 14/003	218,217	207,105
Norway Ministry of Foreign Affairs, Tunisia Algeria, Grant MEU 14/0049	54,104	100,036
Church of Sweden - COS Grant 338	52,534	53,305
Swedish Postcode Foundation	80,120	0
Open Society Institute	506,126	393,100
British Council - Jamaity (EU Delegation Tunisia Grant ENPI/2014/345-012)	17,831	153,953
EU Commission Syria - Grant NEAR - TS/2015/563-374	442,933	133,833
Symposium – earmarked subsidies	7,310	10,743
Ford Foundation - Grant 0145-1813	58,443	1,070
CCDF – co funding Ford Foundation	5,000	0
Kulturstyrelsen 2016 – activity funds	1,653	0
Agencia Espanola de Cooperacion Internacional – Justice and Gender grants 2008-2010	5,866	66,547
	<b>3,309,494</b>	<b>3,274,072</b>



## Notes

	<b>2016</b>	<b>2015</b>
	<b>EUR</b>	<b>EUR</b>
<b>5. Fixed assets – Computer equipment</b>		
Cost at beginning of year	64,387	63,984
Additions	0	403
Disposals	0	0
Cost at the end of year	<b>64,387</b>	<b>64,387</b>
Depreciation at beginning of year	-49,662	-29,172
Depreciation for the year	-12,681	-20,491
Depreciation at the end of year	<b>-62,343</b>	<b>-49,662</b>
<b>Carrying amount at date of balance</b>	<b>2,042</b>	<b>14,723</b>
	<b>2016</b>	<b>2015</b>
	<b>EUR</b>	<b>EUR</b>
<b>6. Other administrative expenses</b>		
Purchase of furniture	322	1,126
Purchase of computer equipment	126	464
Office supplies and other operating costs	39,157	30,026
Computer supplies	1,986	2,826
Communication	2,663	5,429
Insurance	10,945	10,691
Currency and bank commission	1,498	6,468
Web/internet	11,382	9,475
IT support	37,601	39,266
Staff development	1,796	120
Credit card fees	237	296
External payroll service Brussels	14,170	15,644
External payroll service Paris	2,736	2,411
External payroll service Copenhagen	1,210	1,052
Legal assistance	7,581	17,182
Maintenance and repairs	28,795	35,082
Other	3,428	25,594
	<b>165,635</b>	<b>203,151</b>
<b>7. Financial Income</b>		
Interest income/expenses, banks	-296	445
Currency adjustments	-22,708	-30,386
	<b>-23,004</b>	<b>29,941</b>

## Notes

	<b>2016</b>	<b>2015</b>
	<b>EUR</b>	<b>EUR</b>
<b>8. Donor grants and other debtors</b>		
Euro-Mediterranean Foundation of Support to Human Rights Defenders	11,392	20,718
EU Commission Syria - Grant NEAR-TS/2015/363-374	184,491	0
EU Commission, Tunisia Grant ENPI-2013-329372	0	56,150
Open Society Institute	560	377,840
British Council - Jamaity (EU Delegation Tunisia Grant ENPI/2014/345-012)	0	27,258
Norway Ministry of Foreign Affairs, Country support, Grant 14/003	0	28,132
Symposium – earmarked subsidies	7,577	0
Others	8,534	7,469
	<b>212,553</b>	<b>517,567</b>
	<b>2016</b>	<b>2015</b>
	<b>EUR</b>	<b>EUR</b>
<b>9. Cash at bank and in hand</b>		
Jyske Bank A/S, 7851 1128866 DKK	15,461	91
Jyske Bank A/S, 7851 1116283	937	34
Jyske Bank A/S, 7851 1200624 DKK	1,874	6,425
Jyske Bank A/S, 7851 1126720	33,002	86,285
Jyske Bank A/S 7851 111721-8	0	0
Jyske Bank A/S, 7851 1241909 DKK	47,808	25,675
Jyske Bank A/S, 7851 1217651	1,197,824	78,209
Jyske Bank A/S, 7851 1235620	0,00	1,216
Jyske Bank A/S, 5078 100909-2	118,275	106,266
Jyske Bank A/S, 5078 1013870	9,355	66,328
Jyske Bank A/S, 5078 103082-5 SEK	0	13
Jyske Bank A/S 7851 1153625 USD	22,867	3,066
Jyske Bank A/S 5078 0001140889 DKK	2,083	1,797
Jyske Bank A/S, 5078 106235-6 DKK	80	146
Dexia Banque, 3746684 and 5064445	57,594	16,832
Credit Paris 41020013019	22,540	12,103
TNDBank 940091 TND	5,245	16,392
AlhibankAmman 107663 JOD	2,515	2,467
TNDbank 58106 TND	49,633	26,586
TND,Symp,Bank 92014 TND	897	646
Petty cash	2,673	8,854
	<b>1,590,663</b>	<b>459,431</b>

Notes	2016 EUR	2015 EUR
<b>10. Prepaid contributions and accrued subsidies</b>		
Sweden Ministry of Foreign Affairs, 2014-2016 core and activity support, Grant nr 52030224	587,655	0
EU Commission, Country support, Grant EIDHR/2016-380923	665,768	0
EU Commission, Country support, Grant EIDHR/2014/346-622	676	18,607
EU Commission Syria - Grant NEAR-TS/2015/363-374	0	510,999
Sigrid Rausing Trust	117,432	102,254
CCFD Grant ME1-0025-15-201	0	5,000
Swedish Postcode Foundation	23,916	0
Ford Foundation - Grant 0145-1813	0	58,264
OSF PIP ICC/PIP, Grant OR214-17793	0	6,812
EU Commission, Tunisia Grant ENPI-2013-329372	18,551	0
Norway Ministry of Foreign Affairs, Tunisia Algeria, Grant MEU 14/0049	0	9,188
	<b>1,413,998</b>	<b>711,124</b>
	<b>2016 EUR</b>	<b>2015 EUR</b>
<b>11. Provisions</b>		
Agencia Espanola de Cooperacion Internacional	0	10,000
	<b>0</b>	<b>10,000</b>
	<b>2016 EUR</b>	<b>2015 EUR</b>
<b>Vendors and other liabilities</b>		
<b>12. Due income taxes and social charges</b>	953	906
Reserve for holiday pay	160,095	184,135
Deposits received	6,674	6,607
Audit and assistance	27,500	14,018
Social taxes France	92,052	0
Printing supplier Brussels	23,253	0
Translator	23,113	0
Others	52,564	31,728
	<b>386,207</b>	<b>237,394</b>