



ANNUAL REPORT

2014-2015

Publisher

European Lawyers Foundation
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Foreword

This annual report covers the first 15 months of the newly-established European Lawyers Foundation (ELF).

The Council of Bars and Law Societies of Europe (CCBE) established ELF in October 2014 in the international capital of peace and justice - The Hague, Netherlands. The main aim was (and still is) to launch and use an independent vehicle for European lawyers, thereby implementing added-value projects in the field of justice, covering also human rights and the rule of law.

We held our public launch in The Hague in April 2015 together with an international conference on the role of lawyers before international courts. We had a prestigious list of speakers, including judges and officials from the International Criminal Tribunal for the former Yugoslavia (ICTY), the Special Tribunal for Lebanon, the International Criminal Court, and the Permanent Court of Arbitration, the Court of Justice of the European Union and the European Court of Human Rights.

ELF has had a very busy start. It has participated in more than 9 projects both inside and outside the European Union. ELF has not limited its activity to one field of law. In e-justice, for instance, ELF is further developing the Find-A-Lawyer project; it is participating in the large inter-governmental project e-CODEX; and takes part in another project designed to create a roadmap for videoconferencing in the area of justice in the EU.

ELF is also involved in EU criminal law issues, with two projects starting in 2015: one on the implementation of the three minimum procedural safeguards directives for suspects and defendants, and the other on the European Arrest Warrant. ELF's projects go well beyond the EU's borders, for instance by supporting Ukrainian lawyers in improving the quality of legal services in Ukraine, and by conducting missions to Venezuela and Zimbabwe designed to collaborate with local lawyers in addressing their needs.

The establishment of ELF represents and echoes the clear commitment of European lawyers to justice, human rights and the rule of law.

This annual report also demonstrates how important it is to continue having European lawyers as invaluable contributors to improve access to justice, to promote the rule of law and to support lawyers facing difficult situations in defence of human rights worldwide.

Last but not least, I would like to thank all supporters who make our work possible. A special acknowledgement must be rendered to the European Commission for its belief in our work through the award of projects. We owe thanks to The Hague municipality which has given us significant support; we are also indebted to many European national bars and law societies. In this respect a special mention must be given to the Dutch bar, which hosts us in its premises in The Hague, to the French Bar (Conseil National des Barreaux), the Paris Bar and the Conférence des Bâtonniers for their generous financial support, and, finally, also to the Spanish Bar, which has sponsored in many ways some of our activities.

After these first successful 15 months in the life of ELF, we will proudly continue our work with new ideas and renewed energies to visibly increase the activities of European lawyers in favour of justice, the rule of law and human rights.

Prof. Friedrich Graf von Westphalen
Chair of the Board of Directors

European Lawyers Foundation

The European Lawyers Foundation was established on 27th of August 2014 in The Hague, Netherlands. It has two main objectives:

- to undertake activities that relate to the exercise of the profession of lawyers, the development of the law and practice pertaining to rule of law and administration of justice, and substantive developments in the law itself, both at a European and international level as well as issues of justice policies in Europe;

- to monitor actively the defence of the rule of law, protection of fundamental and human rights and freedoms, including the right of access to justice and protection of the client, and the protection of democratic values inextricably associated with such rights and to perform everything (directly or indirectly) related or conducive to the above in the broadest sense.

Structure of the organisation

The European Lawyers Foundation is composed of three main bodies: a Board of Directors, a Supervisor, and an Advisory Board. The daily work is carried out by a Secretariat.

The Board of Directors

The Board of Directors is formed by three members. The Board is the main body of the Foundation; it is the decision-making body and it provides the guidelines of the Foundation's activities.

Members of the Board of Directors in 2014:



Friedrich Graf von Westphalen,
Chair of the board



Aldo Bulgarelli,
Member



Jonathan Goldsmith,
Member

Members of the Board of Directors in 2015:



Friedrich Graf von Westphalen,
Chair of the board



Maria Ślęzak,
Member



Philip Buisseret,
Member (from 2nd March 2015)

Special Advisor in 2015



Jonathan Goldsmith

Supervisor

The Supervisor supervises the financial affairs, and provides advice on the Foundation's finances.



Jean-Jacques Forrer

Foundation Supervisor Advisory Board

The Advisory Board in 2014 was composed of 10 experts from 10 different EU Member States. In 2015, there were 11 experts from 11 different EU Member States.

Its role is to give advice to the Board on strategic issues and other issues of major importance.

2014 Advisory Board

Laris Vrahimis (Cyprus)
Bertrand Debosque (France)
Dr. Christian Lemke (Germany)
Georgios Papadopoulos (Greece)
Péter Köves (Hungary)
Dominika Stecyk (Poland)
Konrad Plaustajner (Slovenia)
Marta Isern (Spain)
Hans Vogels (The Netherlands)
Anna Prag (United Kingdom)

2015 Advisory Board

Yves Oschinsky (Belgium)

Laris Vrahimis (Cyprus)

Bertrand Debosque (France)

Dr. Christian Lemke (Germany)

Georgios Papadopoulos (Greece)

Péter Köves (Hungary)

Dominika Stecyk (Poland)

Konrad Plaustajner (Slovenia)

Marta Isern (Spain)

Hans Vogels (The Netherlands)

Lucy Hicks (United Kingdom)

Secretariat

The Foundation's Secretariat is responsible for the Foundation's day-to-day business. It is composed of people with knowledge of both the legal profession and project management. The Secretariat is headed by a Managing Director. And it relies on external experts when specific needs have to be met in some projects.



Alonso Hernandez-Pinzon Garcia
Managing Director



Féline van der Heyden
Office Manager

Projects in 2014 and 2015

FIND-A-LAWYER 2

The Find-A-Lawyer (FAL) project created a European search engine of participating national bars' lawyer databases, allowing citizens of the European Union (EU) to access a lawyer in another Member State using their own language and through a single point of entry. Building on the success of FAL 1 (available on the European Commission's e-Justice portal from October 2014), Find-A-Lawyer 2 (FAL 2) went further and created a prototype for verifying lawyers' e-identity in cross-border legal transactions. The Council of Bars and Law Societies of Europe (CCBE) presented a proposal to the European Commission in 2012 for the implementation of FAL 2. The European Lawyers Foundation (ELF) helped the CCBE in the final stage of the implementation of this project.

The main objective of FAL 2 was to build a prototype which used electronic means to verify one's status as a qualified lawyer in cross-border e-proceedings. FAL 2 will also be linked to the e-CODEX project, currently being implemented by the European Commission and many member States to interconnect national e-Justice systems and enable secure electronic communication and data exchange. Within the framework of e-CODEX, FAL 2 will provide the necessary solution to ensure that the person claiming to be a lawyer is indeed a qualified lawyer in his/her home jurisdiction and is, thus, able to fill in claims on behalf of the client through e-Justice procedures available, for instance, under e-CODEX.

The benefits: In the "physical world", proving the lawyer's identity can be an indispensable element in dealings with other actors involved in legal proceedings. With FAL 2, proving the lawyer's identity becomes also possible in the "digital world", in a cross-border context, adding reliability and legal certainty in electronic legal proceedings where lawyers are involved. FAL 2 is therefore a lawyers' own-initiative solution for real-time and trusted verification of lawyers' e-identity.

Participating bars:

The following national Bars participated in the pilot project FAL 2:

- Ordre des Barreaux Francophones et Germanophones
- Orde van Vlaamse Balies
- Bundesrechtsanwaltskammer
- Conseil National des Barreaux
- Eesti Advokatuur
- Ordre des Avocats du Barreau de Luxembourg
- Nederlandse Orde van Advocaten



This project is financed with the support of the specific Programme "Criminal Justice" of the European Union. The contents of this publication are the sole responsibility of the CCBE and can in no way be taken to reflect the views of the European Commission.

EUROPEAN TRAINING PLATFORM

As the European Single Market becomes more open and integrated, there is an ever increasing number of cross-border legal transactions, together with growing interaction between the different national laws of Member States of the European Union. This leads to a greater need for lawyers from different Member States to familiarise themselves more with the legal systems of their neighbours, and to apply EU law consistently at all levels. For that reason, the Council of Bars and Law Societies of Europe (CCBE) decided to present a proposal to the European Commission for the implementation of the European Training Platform (ETP). The European Lawyers Foundation (ELF) helped the CCBE in the final stage of the implementation of this project.

ETP consists of an IT platform which provides information about courses for lawyers in a cross-border context. All relevant information from participating national and European-level training providers about training activities and courses will be made available on-line. Lawyers will therefore be able to access the widest and most inclusive catalogue of EU and national law courses across the EU. The system is intended to allow custom search according to predefined search fields (such as title of course, venue, date, language, practice area etc.), which will make it easier for lawyers to find a training course tailored to their needs. The project started on 1st February 2013 for a period of two years. Once implemented, the ETP is expected to be hosted on the European Commission's e-Justice portal and should serve as a model for future training initiatives by other professions.

The benefits: The successful implementation of ETP will be a win-win solution for all parties involved. For training providers, the platform will be a powerful marketing and communication tool to promote their activities and become more visible both at home and abroad. For lawyers, the platform will increase the level and accessibility of information on training courses in other EU countries, by offering the possibility of a personalised and time-saving search. For the European Commission, the project will contribute significantly to the implementation of the European e-Justice strategy, as well as the broader vision of a common European legal culture.

Participating training providers:

- M&D Seminars
- [Barreau de Bruxelles](#)
- [Commission Université-Palais \(CUP\)](#)
- IFE Benelux
- [Deutscher Anwaltsinstitut](#)
- [DeutscheAnwaltAkademie](#)
- Association of Danish Law Firms
- [Preisemann Koolitus OÜ](#)
- Estonian Bar Association
- Tallinn University Law School, Open University
- University of Tartu – Faculty of Law
- [Ilustre Colegio de Abogados de Barcelona](#)
- European Institute for Public Administration
- Academy of European Law (ERA)
- Council of Europe ([CoE](#))
- [Conseil National des Barreaux \(15 E.D.A\)](#)
- [Délégation des Barreaux de France \(DBF\)](#)
- Budapest Bar Association
- ELTE ÁJK [Jogi Továbbképző Intézet](#)
- Law Society of Ireland
- [Scuola Superiore Dell'Avvocatura](#)
- Wolters Kluwer Italia – [Scuola di formazione Ipsoa](#)
- University of Luxembourg, Research Unit in Law
- [Institut Universitaire International Luxembourg](#)
- [Juristenes utdanningscenter \(Centre for Continuing Legal Education\)](#)
- Slovenian Bar Association



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E-CODEX

The European Lawyers Foundation (ELF) is assisting the Council of Bars and Law Societies of Europe (CCBE) in the e-CODEX project, a large-scale e-Justice project funded by the European Commission and led by a consortium composed mainly of Member States (see more detail below). The goal of e-CODEX is to “improve the cross-border access of citizens and businesses to legal means in Europe as well as to improve the interoperability between legal authorities within the EU.” e-CODEX’s aims are:

- Contributing to the implementation of the EU legal framework and the e-Justice action plan, with due respect to subsidiarity
- Achieving interoperability between existing national judicial systems
- Enabling all Member States to work together towards a more effective judicial system in Europe
- Improving the effectiveness and efficiency of the processing of the increasing number of cross-border proceedings, especially in civil, criminal and commercial matters
- Contributing to a safer environment for citizens inside the EU
- Modernizing the judicial systems in Europe
- Increasing collaboration and exchange between judicial systems of the Member States
- e-CODEX at a glance

Participants

- Austria	- Greece	- Poland
- Belgium	- Hungary	- Portugal
- Bulgaria	- Italy	- Romania
- Cyprus	- Ireland	- Spain
- Czech Republic	- Jersey	- Sweden
- Estonia	- Lithuania	- Turkey
- France	- Malta	- United Kingdom
- Germany	- Netherlands	- CCBE
	- Norway	- CNUE

e-CODEX is funded through the ICT Policy Support Programme under the Competitiveness and Innovation Framework Programme (CIP)



TRAINAC

This project aims to achieve a comprehensive analysis of the implementation at a national level (in the countries where the Directives apply) of the following three Directives:

- Directive 2010/64 on the right to interpretation and translation in criminal proceedings;
- Directive 2012/13 on the right to information in criminal proceedings; and
- Directive 2013/48 on the right of access to a lawyer in criminal proceedings and in European arrest warrant proceedings, and on the right to have a third party informed upon deprivation of liberty and to communicate with third persons and with consular authorities while deprived of liberty.

The project identified how the Directives have been implemented at a national level and whether they have been implemented in accordance with the legislation. The project also identified good practices which have been applied in different Member States. Such good practices may be of assistance to Member States that are experiencing difficulties in implementing the Directives. In addition, the project proposed recommendations that can ensure that the objectives of the Directives are fulfilled by Member States.

This project was implemented in partnership with the Council of Bars and Law Societies of Europe (CCBE).



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EU LITIGATION FOR LAWYERS

This project, which is coordinated by the Academy of European Law (ERA), aims to organise a series of seminars on litigation for lawyers before the Court of Justice of the European Union. For the implementation of this project, ERA and the European Lawyers Foundation cooperate with nine partners: Spanish National Bar, Athens Bar Association, National Council of Legal Advisers from Poland, Bar Council of Ireland, Law Society of Ireland, Finnish Bar Association, Haute Ecole des Avocats Conseil, Ecole Régionale des Avocats du Grand Est and Délégation des Barreaux de France.

Objectives

- Transmission of knowledge on the proceedings before the Court of Justice.
- Enabling participants to use this knowledge adequately in practice.
- Discussion of problems of application of the rules of procedure and interpretation in hypothetical and actual cases.
- Exchange of experience and best practices.
- Stimulation of networking among the participants enabling them to exchange their experience from different legal cultures.
- Increasing the pool of lawyers capable of representing the applicants before the Court of Justice.
- Increasing the pool of expert trainers on the proceedings before the Court of Justice.



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VIDEOCONFERENCING

The objective of the project “Multi-aspect initiative to improve cross-border videoconferencing” (led by the Austrian Ministry of Justice) is to promote the practical use of, and to share best practice and expertise on the organisational, technical and legal aspects of, cross-border videoconferencing (VC) in order to help improve the overall functioning of e-Justice systems in Member States and at European level. The sub-goals are:

- Improve organising and running cross-border videoconferences between the EU Member States by providing VC users enhanced guidelines and step-by-step protocol for typical cross-border VC use-cases.
- Enhance the technical interoperability for videoconferencing by doing practical VC connection tests between the participating MS.
- Create an improved version of a form for requesting / confirming a videoconference together with static public information to be published on the European e-Justice Portal.

The expected results are the following

- Guideline document on civil and criminal use-cases, which can achieve high benefit from cross-border VC
- Guideline document with improved step-by-step instructions (“protocol”) for typical VC use-cases, which combines technical (e.g. starting, accepting a call) and judicial (e.g. identify witnesses, experts, suspected and accused persons) and organisational elements (e.g. requesting/confirming the detail parameters for the VC)
- Practical technical VC connection tests between the participating MS
- Documentation on test results (working parameters, failures, recommendations)
- Guideline document summarising the recommended technical standards from a practical perspective and with practical tips to make VC work
- Improved form for requesting/confirming a VC containing the variable and/or confidential parameters for the videoconference and recommendations for the public and static VC parameters to be published on the European e-Justice Portal.



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FIND-A-LAWYER 3

Objectives

Find-A-Lawyer 3 (FAL 3) will be structured into the three following pillars which represent the key objectives of the new project:

- A. Improvement of the current operations of Find-A-Lawyer 1 (FAL 1- online lawyers search directory) and Find-A-Lawyer 2 (FAL 2- Lawyer's role e-verification)
- B. Feasibility study for the inclusion of new services in FAL 1
- C. Sustainability of FAL 2 until it goes live on the e-Justice portal, and integration tests with other systems.

Activities

For each of the three key objectives mentioned above the following activities will be undertaken:

Objective A

- Coordination of the efforts to improve consistency and data quality in FAL 1 participating bars (e.g. phone and fax numbers should be in international format and lawyers should be encouraged to provide e-mail addresses or professional websites – if available).
- Coordination of the efforts to extend the search fields supported by each FAL 1 participating bar (with main focus on spoken languages and practice areas) to improve the user experience.
- Coordination of the efforts to increase participation in FAL 2.

Objective B

- Policy and technical analysis of a more customised FAL 1 according to the preferences of national bars and the specificities of each national jurisdiction (possibility for bars to add more search fields in the existing common-for-everyone interface).
- Study on the inclusion of more sensitive functionalities in the FAL Search Engine such as the rating of lawyers and feedback from clients.
- Study on setting up an identity provider producing identities for lawyers and allowing them to authenticate themselves in this way in order to access other electronic systems.

Objective C

- Hosting of the FAL 2 server and technical assistance to newcomers until the project goes live on the e-Justice portal.
- Real testing between FAL 2 and e-CODEX on the e-Justice portal in cooperation with the European Commission.
- Possible testing with other EU-funded projects which require verification of the lawyers' role (e.g. i-Support)



EAW RIGHTS

Objectives

The project aims to contribute to the correct and consistent implementation of the European Arrest Warrant (EAW) as required in the call for proposals. In particular, the project will focus on the following objectives:

- Identification of the implementation at national level of the Framework Decision 2002/584/JHA on the European Arrest Warrant in all EU Member States.
- Identification of good practices carried out in the 28 Member States in order to ensure defence rights.
- Presentation of recommendations focused on the improvement of defence rights in EAW cases.

Activities

The objectives will be achieved in three parts which will take the form of a study:

- Part (1) an analysis of the implementation of certain aspects of the EAW in all Member States.
- Part (2) identifying good practices that have been implemented in Member States.
- Part (3) providing recommendations to improve defence rights in EAW cases.



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UKRAINE

The ELF participated in a project financed by the International Bar Association (IBA) in Ukraine. The ELF, IBA and the CCBE were the partners in this project, whose aim was to collaborate in the improvement of the quality of legal services in the country. The implementation of the project started in November of 2014 and its activities were carried on until March 2016.

The project was focused on the following areas

1. **Professional training of advocates in Ukraine:** the system of compulsory continuing professional development (CPD) for advocates is provided by the Ukrainian Law on Advocacy and Advocates Activity of 2012. The internal rules and procedures have been already put in place. However, that system can be improved to be more effective for advocates and Bar Councils.
2. **Rights of audience:** the public interest in ensuring the right of people to receive professional and qualified legal assistance is not guaranteed by the state at present. The project looked at possibilities to introduce, amongst other things, limited rights of audience, ensuring that only advocates can represent clients in courts (in all capacities in criminal cases, in civil cases and administrative cases). This will give an additional security for clients since only advocates enjoy the system of professional guarantees (independence, confidentiality, immunity to be questioned with regard to their clients' cases etc.) which are in the interest of their clients.
3. **Introduction of professional insurance for advocates.** Ukrainian law does not provide for compulsory professional insurance for advocates. Even voluntary insurance is not widespread in Ukraine, since insurance companies either do not want to provide such a service, or they provide it with a lot of disclaimers and for high premiums. This situation leads to a lack of protection of clients' interests and difficulties for Ukrainian lawyers to compete with international law firms based in Ukraine, which can provide global insurance from their head offices abroad. Particularly, it becomes a problem for Ukrainian lawyers when dealing with international clients, who usually ask for professional insurance or are obliged to ask for it according to their internal compliance rules. The assistance of international experts from this project in drafting legislation and rules on implementation of compulsory professional insurance for Ukrainian advocates was very important.

VENEZUELA

The European Lawyers Foundation (ELF) is following with concern the situation facing lawyers in Venezuela who work as human rights defenders. With the generous support of the Spanish Bar (www.abogacia.es) and the Barcelona Bar (www.icab.cat), ELF conducted two missions to Venezuela during 2015. The first was conducted in June 2015, in order to understand at first hand the problems facing lawyers and other human rights activists persecuted by the Government for wishing to re-establish the rule of law.

Because of the worsening situation experienced by Venezuelan lawyers, a second meeting took place in September/October 2015. This time the mission included experts from different European countries.

ELF aims to continue giving support to our Venezuelan colleagues in their difficult situation, particularly to Foro Penal Venezolano (<http://www.foropenal.com/>) with their tireless efforts to represent free of charge those many Venezuelans who are persecuted by the Government simply for exercising their basic human rights. We hope to have some projects soon to assist them.

Annual financial report

The Foundation's first financial year ended on December 31, 2015 according to its statutes. This report covers the years 2014 (from the start of the foundation) and 2015.

FINANCIAL POSITION 31 DECEMBER 2015

In short term available	
Receivables	€ 15,773
Cash and cash equivalents	€ 169,533
Total current assets	<u>€ 185,306</u>
Less: current liabilities	<u>€ 16,872</u>
Working capital	€ 168,434
Fixed on long term	
Tangible fixed assets	€ 5,322
	<u>€ 5,322</u>
Funded with on long term available assets	<u><u>€ 173,756</u></u>
Funding occurred as follows	
Reserve and funds	€ 23,756
Long-term liabilities	<u>€ 150,000</u>
	<u><u>€ 173,756</u></u>

BALANCE SHEET

	31-12-2015
ASSETS	
Fixed assets	
<i>Tangible fixed assets</i>	
Office equipment	€ 5,322
	<u>€ 5,322</u>
Current assets	
<i>Receivables</i>	
Trade receivables	€ 15,773
	<u>€ 15,773</u>
<i>Cash and cash equivalents</i>	€ 169,533
Total assets	<u><u>€ 190,628</u></u>

LIABILITIES	
Reserves and funds	
Continuity and development reserve	€ 23,756
	<u>€ 23,756</u>
Long term liabilities	
Other debts	€ 150,000
	<u>€ 150,000</u>
Current liabilities	
Accounts payable	€ 2,165
Taxes and premiums social insurance	€ 2,742
Other debts	€ 8,965
Accrued liabilities	€ 3,000
	<u>€ 16,872</u>
Total liabilities	<u><u>€ 190,628</u></u>

INCOME AND EXPENDITURE 2014-2015

INCOME		
Projects	€ 100,549	
Other income	€ 145,921	
Total income		€ 246,470
EXPENSES		
Wages and salaries	€ 118,394	
Social insurances	€ 11,719	
Other personnel costs	€ 39,568	
Depreciation tangible fixed assets	€ 605	
Selling costs	€ 15,261	
Office costs	€ 7,867	
General costs	€ 26,416	
Total expenses		€ 219,830
OPERATING RESULT		€ 26,640

Destination of the result		
Addition to continuity and development reserve		€ 23,756

Stichting European Lawyers Foundation
The Hague

Financial report 2014/2015

March 22, 2016

TAX & ADMINISTRATION

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1. FINANCIAL REPORT

Stichting European Lawyers Foundation
Attn: the Board of Directors
Neuhuyskade 94
2596 XM THE HAGUE

Date

March 22, 2016

Reference

0085ADJ-2016.1501

Subject

Financial report 2014/2015

Dear Board of Directors,

Herewith we send you the financial accounts 2014/2015 of Stichting European Lawyers Foundation.

Introduction

Stichting European Lawyers Foundation was established on August 27, 2014. The foundation's first financial year ends on December 31, 2015. The financial report 2014/2015 must be prepared within six months after the financial year (so before June 30, 2016). The financial report contains at least a balance sheet, a statement of income and expenditure and notes to the financial statements.

In accordance with our engagement letter and your instructions we have compiled the financial statements of Stichting European Lawyers Foundation, The Hague, based on the information provided by the foundation's management.

The balance sheet as of December 31, 2015, the statement of income and expenditure 2014/2015 and the notes are components of this report.

Scope

We have compiled the financial statements in accordance with Dutch law. Our procedures were limited primarily to gathering, processing, classifying and summarising financial information.

Should you have any questions, please feel free to contact us.

Yours sincerely,



Mr. M.C. Ruitenbeek MSc

1.1 Financial position

Below we provide an analysis of the foundation's financial position, based on the balance sheet.

	<u>31.12.2015</u>	
	€	€
In short term available:		
Receivables	15.773	
Cash and cash equivalents	<u>169.533</u>	
Total current assets		185.306
Less: current liabilities		<u>16.872</u>
Working capital		168.434
Fixed on long term:		
Tangible fixed assets	<u>5.322</u>	
		<u>5.322</u>
Funded with on long term available assets		<u><u>173.756</u></u>
Funding occurred as follows:		
Reserve and funds		23.756
Long-term liabilities		<u>150.000</u>
		<u><u>173.756</u></u>

2. FINANCIAL STATEMENTS

2.1 Balance sheet as of December 31, 2015
(After result appropriation)

	<u>31.12.2015</u>	
ASSETS	€	€
Fixed assets		
<i>Tangible fixed assets</i>		
Office equipment	<u>5.322</u>	5.322
Current assets		
<i>Receivables</i>		
Trade receivables	<u>15.773</u>	15.773
<i>Cash and cash equivalents</i>		169.533
Total assets		<u><u>190.628</u></u>

2.1 Balance sheet as of December 31, 2015
(After result appropriation)

	<u>31.12.2015</u>	
	€	€
LIABILITIES		
Reserves and funds		
Continuity and development reserve	<u>23.756</u>	23.756
Long-term liabilities		
Other debts	<u>150.000</u>	150.000
Current liabilities		
Accounts payable	2.165	
Taxes and premiums social insurance	2.742	
Other debts	8.965	
Accrued liabilities	<u>3.000</u>	16.872
Total liabilities		<u><u>190.628</u></u>

2.2 Statement of income and expenditure 2014/2015

	2014/2015	
	€	€
Projects	100.549	
Other income	145.921	
Income		246.470
Total income		246.470
 Expenses		
Wages and salaries	118.394	
Social insurances	11.719	
Other personnel costs	39.568	
Depreciation tangible fixed assets	605	
Selling costs	15.261	
Office costs	7.867	
General costs	26.416	
Total expenses		219.830
Operating result		26.640
Interest and similar income	116	
Interest and similar expenditure	(3.000)	
Total financial income and expenditure		(2.884)
Result		23.756
 Destination of the result		
Addition to continuity and development reserve		23.756

2.3 Notes to the financial statements

GENERAL

Stichting European Lawyers Foundation was established on August 27, 2014. The foundation's first financial year ends on December 31, 2015.

Activities

The activities of Stichting European Lawyers Foundation, having its registered office at Neuhuyskade 94, The Hague primarily consist of:

- activities that relate to the exercise of the profession of lawyers, the development of the law and practice pertaining to the rule of law and administration of justice and substantive developments in the law itself, both at a European and international level as well as issues of justice policies in Europe;
- activities to monitor actively the defence of the rule of law, the protection of fundamental and human rights and freedoms, including the right of access to justice and protection of the client, and the protection of democratic values inextricably associated with such rights.

The actual activities are carried out at Neuhuyskade 94, The Hague.

BALANCE SHEET VALUATION POLICIES

General

Valuation of assets and liabilities and determination of the result take place under the historical cost convention. Unless mentioned otherwise at the relevant principle for the specific balance sheet item, assets and liabilities are presented at face value.

Tangible fixed assets

The tangible fixed assets are valued at acquisition price or manufacturing costs, less the accumulated depreciation and any impairments. The depreciation is based on the expected useful life and is calculated on the basis of a fixed percentage of the acquisition price or manufacturing costs, taking into account any residual value. Depreciation is applied as from the moment the asset is put to use.

Depreciation percentages:

Office equipment 20 %

Receivables

Upon initial recognition the receivables are recorded at the fair value and subsequently valued at the amortized cost. The fair value and amortized cost equal the face value. Provisions deemed necessary for doubtful accounts are deducted. These provisions are determined by individual assessment of the receivables.

Cash and cash equivalents

Cash and cash equivalents are valued at nominal value and, insofar as not stated otherwise, are at the free disposal of the foundation. Cash and cash equivalents relate to immediately due and payable withdrawal claims against credit institutions and cash resources.

2.3 Notes to the financial statements

Reserve and funds

Continuity and development reserve

Stichting European Lawyers Foundation wants to develop the organisation and ensure sustainability. Therefore the foundation wants to create a continuity and development reserve to cover operational and program costs.

Long-term liabilities

Long-term liabilities concern loans with a term of longer than one year. The part of the loans that is repaid in the coming financial year, has been included under the short-term liabilities.

Current liabilities

Current liabilities concern debts with a term of less than one year. Upon initial recognition the current liabilities are recorded at the fair value and subsequently valued at the amortized cost.

PRINCIPLES FOR THE DETERMINATION OF THE RESULT

General

The result is determined as the difference between income generated by contributions, subsidies, gifts and others, and the costs and other charges for the year. Income is recognised in the year in which it is realised.

Income

Income is recognised in the period it has been received or by contract agreed. Income that has a specific allocation are accounted for in the notes to the statement of income and expenditure.

Expenses

Expenses are recognised at the historical cost convention and are allocated to the reporting year in which they occurred. As the result of the aforementioned, in instance, income might not match with expenses and are in these cases processed via destination fund and/or reserves.

Employee benefits

Wages, salaries and social security contributions are recognized in the statement of income and expenditure on the basis of the conditions of employment to the extent that they are owed to employees.

Amortisation / depreciation

Amortisation / depreciation is calculated by means of fixed percentages of the purchase price, based on the expected useful life.

Financial income and expenditure

The financial income and expenditure consists of interest earned and paid on granted and received loans.

2.4 Notes to the balance sheet

ASSETS

FIXED ASSETS

Tangible fixed assets

A summary of the movements of tangible fixed assets is given below:

	Office equipment	Total 2014/2015
	€	€
Investments	5.927	5.927
Depreciations	(605)	(605)
Movements 2014/2015	<u>5.322</u>	<u>5.322</u>
Acquisition value	5.927	5.927
Accumulated depreciations	(605)	(605)
Book value as of 31.12.2015	<u>5.322</u>	<u>5.322</u>

CURRENT ASSETS

Receivables

	<u>31.12.2015</u>
	€
Receivables	
Receivables	<u>15.773</u>

A provision for doubtful accounts is not considered to be necessary.

	<u>31.12.2015</u>
	€
Cash and cash equivalents	
ING, current account	14.417
ING, saving account	<u>155.116</u>
	<u>169.533</u>

2.4 Notes to the balance sheet

LIABILITIES

RESERVE AND FUNDS

	<u>2014/2015</u>
	€
Continuity and development reserve	
Value as of 27.08.2014	-
From result 2014/2015	<u>23.756</u>
Value as of 31.12.2015	<u><u>23.756</u></u>

LONG-TERM LIABILITIES

	<u>31.12.2015</u>
	€
Other debts	
Loan CCBE	<u>150.000</u>
	<u><u>150.000</u></u>

The part of the other debts with a duration of longer than 5 years is € 150.000.

	<u>2014/2015</u>
	€
<i>Loan CCBE</i>	
Value as of 27.08.2014	-
Raised	<u>150.000</u>
Value as of 31.12.2015	<u><u>150.000</u></u>

The loan has a duration of thirty years. The interest rate is 2% in the period 2015 to 2017. The first repayment is due in October, 2021.

CURRENT LIABILITIES

	<u>31.12.2015</u>
	€
Accounts payable	
Trade debts	<u><u>2.165</u></u>

2.4 Notes to the balance sheet

	<u>31.12.2015</u>
	€
Taxes and premiums social insurance	
Wage tax	<u><u>2.742</u></u>
	<u>31.12.2015</u>
	€
Other debts	
Deferred income	<u><u>8.965</u></u>
	<u>31.12.2015</u>
	€
Accrued liabilities	
Amounts to be paid	<u><u>3.000</u></u>

2.5 Notes to the statement of income and expenditure

	<u>2014/2015</u>
	€
Income Projects	
Project FAL2	40.967
Project TRAINAC	17.061
Project e-Codex	13.115
Project Ukraine	10.718
Project FAL3	10.161
Project ETP	6.812
Project EAW-Rights	3.445
Project Evidence	1.228
Project Venezuela	(935)
Project Zimbabwe	(2.023)
	<u>100.549</u>
Other income	
Municipality of The Hague	50.000
French Bars contribution	33.333
Bars contribution other countries	31.485
Conference Baton	22.222
CCBE	8.258
Other income	623
	<u>145.921</u>
Personnel costs	
Wages and salaries	118.394
Social insurances	11.719
Other personnel costs	39.568
	<u>169.681</u>
Wages and salaries	
Wages and salaries 2014	23.699
Wages and salaries 2015	90.000
Foreign allowance 2015	4.695
	<u>118.394</u>
Social insurances	
Social insurances 2014	2.436
Social insurances 2015	9.283
	<u>11.719</u>
Other personnel costs	
Freelancers	39.201
Education- and training costs	317
Other personnel costs	50
	<u>39.568</u>

2.5 Notes to the statement of income and expenditure

	<u>2014/2015</u>
	€
Depreciation tangible fixed assets	
Office equipment	605
	<u>605</u>
Selling costs	
Travel- and subsistence expenses	7.146
Publicity - and advertisement costs	4.953
Costs of representation	3.162
	<u>15.261</u>
Office costs	
Telecommunication	2.711
Automation costs	2.216
Office equipment	1.424
Small assets	1.076
Costs of postage	269
Other office costs	171
	<u>7.867</u>
General costs	
VAT not claimed	11.600
Administrative costs	6.853
Business insurance	2.644
Consulting fee	2.559
Website costs	1.100
Bank costs	115
Other general costs	1.545
	<u>26.416</u>
Financial income and expenditure	
Interest and similar income	
Interest account bank	116
	<u>116</u>
Interest and similar expenditure	
Interest loan CCBE	3.000
	<u>3.000</u>