



# ANNUAL REPORT

# 2016

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## Foreword

It is a pleasure to present in this report the work carried out by the European Lawyers Foundation (ELF) in 2016. Although the ELF is a young organisation, 2016 has been a very fruitful year in we have undertaken many different projects within our mandate. We were awarded projects on training of lawyers on a range of topics, such as on EU law related to immigration and asylum, or on violence against women. We have also been active beyond Europe - for instance, with the implementation of a project on the re-establishment of the rule of law in Venezuela. Given the increase in the number of projects under ELF's management, our Secretariat has increased. A growth in projects has two sides: further responsibility to donors and beneficiaries, but at the same time an opportunity to continue putting our experience and knowledge at the service of justice in general, and of lawyers in particular).

ELF has not only implemented the projects detailed in this annual report, but also extended and consolidated its network through the organisation of events in various countries and participation in conferences organised by other stakeholders. We have continued to collaborate very closely with the Council of Bars and Law Societies of Europe (CCBE), which established ELF back in 2014.

During 2016, ELF also went through an analysis of its structure, so as to adapt it to current circumstances, and to make it more dynamic and transparent. To this end, it was agreed to increase the number of members of the Supervisory Board from 1 to 5, and to give it additional powers. Likewise, the responsibilities of the members of the Board of Directors were redefined.

For another year, I would like to thank all supporters who have made our work possible. A special acknowledgement must be rendered to the European Commission and the trust it has shown in our new proposals that were again converted into successful projects. ELF also owes thanks to The Hague Municipality for all its support, and to the Dutch Bar which continues to host ELF generously in its own premises. Last but not least, ELF's gratitude goes 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 our activities in many ways.

Finally, I would like to add, at the end of term, that it has been a real pleasure and great honour for me to serve on the Board of ELF for three years, and to cooperate perfectly and with enormous enthusiasm with its Managing Director, Alonso Hernandez-Pinzon and with ELF's special adviser, Jonathan Goldsmith, to the benefit of ELF.

I hope this report again shows the importance of ELF's work, carried out with vision and a commitment to justice and lawyers within the EU and beyond.

Prof. Dr. Friedrich Graf von Westphalen  
Chair of the Board of Directors (2016)

# European Lawyers Foundation

The European Lawyers Foundation was established on 27<sup>th</sup> 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 organization

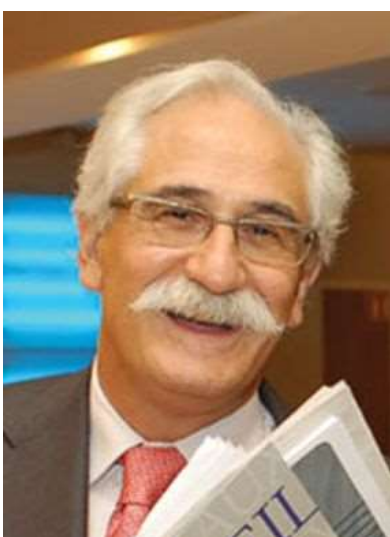
The European Lawyers Foundation is composed of three main bodies: a Board of Directors, a Supervisor, and an Advisory Board. The daily work is carried out by a Secretariat.

### The Board of Directors

The Board is the main body of the Foundation; it is the decision-making body and provides guidance on the Foundation's activities. The Board of Directors was formed in 2016 by the following three members.



Chair: Friedrich Graf von Westphalen



Michel Benichou



Philip Buisseret

### Supervisor

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



Jean-Jacques Forrer

### Special Advisor in 2016



Jonathan Goldsmith

### Advisory Board

Its role is to give advice to the Board on strategic issues and other issues of major importance. At the end of 2016, the Advisory Board was composed by the following members:

Yves Oschinsky (Belgium)  
Laris Vrahimis (Cyprus)  
Eva Indruchova (Czech Republic)  
Bertrand Debosque (France)  
Dr. Christian Lemke (Germany)  
Georgios Papadopoulos (Greece)  
Péter Köves (Hungary)  
Maria Slazak (Poland)  
Konrad Plaustajner (Slovenia)  
Marta Isern (Spain)  
Marieke Roelofsen (The Netherlands)  
Lizzete Robleto de Howarth (United Kingdom)

The European Lawyers Foundation also had two collaborators that helped us as volunteers on ad hoc basis: Alfredo Romero from Venezuela and Marta Isern from Spain.

## 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. The Foundation relies on external experts when specific needs have to be met in some projects. ELF had one intern during 2016, Ms. Carla Llabres, who assisted the Secretariat in the implementation of different projects.



Alonso Hernandez-Pinzon Garcia  
Managing Director



Vasileios Stathopoulos  
Project Manager



Féline van der Heyden  
Office Manager



# PROJECTS

## TRALIM

The project TRALIM (Training of lawyers on European law relating to asylum and immigration) started in June 2015 for a period of 12 months, with the following objectives:

- To train 130 lawyers from 5 different Member States (Spain, Greece, Italy, Ireland and Poland) on EU law relating to asylum and immigration from the perspective of the EU Charter of Fundamental rights, especially in relation to the application to migrants and refugees of its articles 1 (human dignity), 2 (right to life), 6 (right to liberty and security), 18 (right to asylum), 19 (protection in the event of removal, expulsion or extradition), and 21 (non-discrimination).
- To facilitate networking opportunities to those lawyers participating in the training so they will be able to collaborate further on immigration and asylum issues
- To help the EU to obtain its proposed objective of enabling half of the legal practitioners in the European Union to participate in European judicial training activities by 2020
- To put into practice the relevant recommendations given in the “Study on the state of play of lawyers training in EU Law” (eg: Recommendation 6 on improving quality and relevance of training activities on EU Law, Recommendation 15 on online access to EU Law training materials and information, and Recommendation 20 on presentation of EU Law content in training activities).

This project is implemented by the European Lawyers Foundation in partnership with the following Bars and Law Societies: Spanish Bar, Athens Bar Association, Italian Bar, Law Society of Ireland and Polish Legal advisors.

Two of the project’s seminars took place in 2016: the seminar in Madrid (October) and the seminar in Athens (December). The seminar’s programmes as well as training material produced for these seminars are available on our website.



**This project is financed with the support of the Justice Programme of the European Union. The contents of this publication are the sole responsibility of the project’s partners and can in no way be taken to reflect the views of the European Commission.**

## TRAVAW

The project TRAVAW on training of lawyers on the law regarding violence against women kicked-off on 1<sup>st</sup> December 2016. This project will last 18 months and its objectives are the following:

- To train 210 lawyers from 7 jurisdictions (Spain, Greece, Italy, Ireland, Poland, Northern Ireland, England and Wales) in support of women who suffer gender violence (action 1 of the Daphne strand), and also in relation to gender-specific issues (action 2 of the Daphne strand), since lawyers are frequently the first point of contact for victims or potential victims (eg: divorce can be the reason for gender violence starting between a couple). The training will focus on both national and EU related legislation.
- To learn from good practices, and to develop working methods transferable to other countries, through participation in seminars with speakers from other countries (action 4 of the Daphne strand).
- To train, and share best practice among, practitioners through the drafting of a manual with analysis of the law on violence against women in the partner jurisdictions (including good practices) and EU law.
- To help the EU obtain its objective of half of EU legal practitioners participating in European judicial training activities by 2020 following recommendations in the “Study on the state of play of lawyers training in EU Law”.

The first month of the project was devoted to internal management issues and to plan the forthcoming activities. The project’s seminars will take place during 2017 and 2018.



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## FIND-A-LAWYER 3

### Objectives

Find-A-Lawyer 3 (FAL 3) is the continuation of FAL 1 (EU-wide search directory for lawyers on the e-Justice portal) and FAL 2 (IT functionality for electronic verification of lawyers' role) aiming at their improvement and further expansion. FAL 3 will be structured into the three following pillars which represent the key objectives of the new project:

1. Improvements of the current FAL 1 Search Engine in order to achieve higher consistency, better data quality, full use of existing search fields by participating bars and full EU coverage (currently 21 EU countries are up and running on the portal).
2. Feasibility study for the inclusion of new services in the FAL 1 Search Engine such as new search fields, rating of lawyers, clients' feedback and search by law firms.
3. Pilot testing of the FAL 2 Central System with other systems such as e-CODEX. This will allow lawyers' role verification from their bars in e-CODEX use cases (small claims and European Payment Orders).

### Type and number of persons benefiting from the project

- Citizens and businesses using the FAL 1 Search Engine will benefit from a continuously improving user experience, according to users' feedback and the needs of national bars.
- The continuous operation of the FAL 2 Central System will also allow certain improvements with a view to delivering to lawyers a more effective and reliable tool to enable their participation in e-proceedings with a cross-border element.
- Efforts to improve both the FAL 1 Search Engine and the FAL 2 Central System serve also the ultimate objective of a better administration of justice, by simplifying a citizen's access to a lawyer, introducing electronic tools to replace bureaucratic cross-border procedures and centralising lawyers' information from the only trusted source, the bars' registers.

### Expected results

- FAL 3 aims to improve the go-live experience of the FAL 1 Search Engine from a user's perspective and also from the bars' perspective.
- FAL 3 aims to exploit the time gap between the delivery of the FAL 2 Central system and its integration on the e-Justice portal to make integration tests with other systems and increase participation.
- FAL 3 will deliver a comprehensive feasibility study on sensitive features such as lawyer rating, search by law firms or search for legal aid lawyers for the first time, by taking into account market developments and the input coming from the bars.

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



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## EUROPEAN ARREST WARRANT RIGHTS

### Objectives

The project aimed 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 focused 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 were achieved in three parts which took the form of a study:

Part (1) – an analysis of the implementation of the EAW in all Member States

Part (2) – identifying good practices that have been implemented in Member States; and

Part (3) – providing recommendations to improve defence rights in EAW cases

### Key results

- The project study provides a comprehensive analysis of the state of play of the implementation of the EAW from the point of view of the defence in all Member States' jurisdictions (including England and Wales, Northern Ireland and Scotland for the UK), except one country (Romania).
- The study includes a catalogue of good practices in EAW proceedings in different Member States that can be used by authorities and the defence at a national level to assist with any existing problems.
- The study also includes recommendations which could be of use to the EU institutions when considering future legislation or other initiatives. The recommendations also include short-term actions or recommendations that could assist defence rights in EAW proceedings.

### Impact on the target groups and other groups affected by the project

- The project provides information to the European Commission and other stakeholders on the implementation of Framework Decision 2002/584/JHA on the European Arrest Warrant from defence lawyers' perspective. This information has been provided by experts who are practising lawyers with experience in EAW cases (a list with the names of the experts appears as Annex 1 in the study). The study provides valuable information on current defence rights and how the situation of defendants can be improved. The recommendations in the study will be of value to the EU institutions with regard to future legislation or other initiatives on the EAW or related topics.
- Member States should also benefit from the results of the project as they will become aware of how other Member States implement the EAW with regard to defence rights. In addition, any good practices that have been identified may assist Member States in providing solutions to problems they are facing in EAW cases.

- The legal community (especially those working in EAW proceedings, such as defence lawyers, judges and prosecutors) will also benefit from the study, as the analysis of the implementation of the EAW in the different Member States will be of great informative value. It is desirable to make the study available on the e-Justice portal of the European Commission, so that different stakeholders can access it from this one-stop European shop. In any case, both CCBE and the ELF will upload the study onto their respective websites for free download, and will use their social media networks to publicise the availability of the study.

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



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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 aimed 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 the 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 applicants before the Court of Justice
- Increasing the pool of expert trainers on 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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## KAZAKHSTAN

The European Lawyers Foundation (ELF) has implemented a project in Kazakhstan financed by the International Bar Association (IBA). The ELF, IBA and the Republican Collegium of Advocates of Kazakhstan were the partners in this project, whose main activity was to organise a conference called “Stronger when united: Kazakh lawyers facing new challenges”.

The conference dealt with the following areas:

1. The importance of lawyer regulation in international legal services
2. International trade in legal services
3. An economic view of representation in courts
4. Representation by regulated lawyers in court proceedings – the principle of equality of arms
5. Continuous legal education

The conference was held in Kazakhstan’s capital, Astana, on 26 and 27 October 2016 and a report with conclusions was produced and is available at: <http://europeanlawyersfoundation.eu/wp-content/uploads/2017/01/Final-Report-Kazakhstan-ENG.pdf>

## VENEZUELA

In April 2016, the European Lawyers Foundation started a project on helping to re-establish the rule of law in Venezuela. The main objective of this project is to produce an action plan containing measures to be taken to re-establish the rule of law in this country. The action plan is chiefly focused on the necessary independence of the judicial branch and on how to guarantee such independence through different steps. A second objective of this project is to raise awareness of the situation that Venezuelans are facing due to the deterioration of the rule of law. ELF met during 2016 with representatives of the European Institutions, including some Members of the European Parliament and officials from the European Union External Action Service. The project will finish in May 2017.

## ZIMBABWE

ELF implemented an International Bar Association-funded project in Zimbabwe in collaboration with the Law Society of Zimbabwe. The project was divided in two phases:

1. Organisation of a conference in Zimbabwe on “Helping Zimbabwe’s lawyers face globalisation”: it took place on 3 and 4 November 2016 in Nyanga, Zimbabwe. The conference dealt with topics such as the negotiation of international contracts, possible joint ventures between Zimbabwean and international law firms, and arbitration of disputes. International and local speakers participated. The conference, which was held in conjunction with the annual Summer School organised by the Law Society of Zimbabwe, also offered networking opportunities to its participants.
2. Drafting of guidelines: the guidelines are a compilation of the presentations and discussions held during the conference, together with commentary and background (incorporating also the IBA’s existing materials on the topics raised), and include recommendations, which are available at: <http://europeanlawyersfoundation.eu/wp-content/uploads/2016/12/Report-Helping-Zimbabwe-Lawyers-Face-Globalisation.pdf>

# Annual financial report

This report covers the period from the 1<sup>st</sup> January 2016 until the 31<sup>st</sup> December 2016.

## FINANCIAL POSITION 31 DECEMBER 2016

Analysis of the foundations financial position, based in the balance sheet. All numbers are in EURO's.

	<u>31/12/2016</u>	<u>31/12/2015</u>
<b>In short term available:</b>		
Receivables	64,287	15,773
Cash and cash equivalents	<u>171,919</u>	<u>169,533</u>
Total current assets	236,206	185,306
Less: current liabilities	<u>97,666</u>	<u>16,872</u>
Working capital	138,540	168,434
<b>Fixed on long term:</b>		
Tangible fixed assets	<u>4,612</u>	<u>5,322</u>
	<u>4,612</u>	<u>5,322</u>
<b>Funded with on long term available assets:</b>	143,152	173,756
<b>Funding occurred as follows:</b>		
Reserve and funds	-6,848	23,756
Long-term liabilities	<u>150,000</u>	<u>150,000</u>
	143,152	173,756

## BALANCE SHEET - ASSETS

After result appropriation. All numbers are in EURO's.

	31/12/16	31/12/15
<b>ASSETS</b>		
<b>Fixed assets</b>		
<i>Tangible fixed assets*</i>		
Office equipment	<u>4,612</u>	<u>5,322</u>
	4,612	5,322
<b>Current assets<sup>1</sup></b>		
<i>Receivables</i>		
Trade receivables	61,888	15,773
Other payments and accrued income <sup>2</sup>	<u>2,399</u>	<u>-</u>
	64,287	15,773
<i>Cash and cash equivalents<sup>3</sup></i>	<u>171,919</u>	<u>169,533</u>
<b>Total assets</b>	<b>240,818</b>	<b>190,628</b>

### \*tangible fixed assets

A summary of the movements of tangible fixed assets:

	<i>Office equipment</i>	<i>Total 2016</i>	<i>Total 2015</i>
Acquisition value	5,927	5,927	-
Accumulated depreciations	-605	-605	-
Book value as of 01.01.2016	<u>5,322</u>	<u>5,322</u>	-
Investments	559	559	5,927
Depreciations	-1,269	-1,269	-605
Movements 2016	<u>-710</u>	<u>-710</u>	5,322
Acquisition value	6,486	6,486	5,927
Accumulated depreciations	-1,874	-1,874	-605
<b>Book value as of 31.12.2016</b>	<b><u>4,612</u></b>	<b><u>4,612</u></b>	<b><u>5,322</u></b>

<sup>1</sup> A provision for doubtful accounts is not considered to be necessary.

<sup>2</sup> Costs made in a project in 2016 that are reimbursed in 2017; In TRACHILD € 131, in Kazakhstan € 752 and in TRAVAW € 1516.

<sup>3</sup> The foundations cash is in an account of ING Bank. On the 31/12/2016 an amount of € 11,389 was in the payment account, € 78,809 was in a general savings account, € 79,884 was in a reserve-savings account dedicated to the pre-financing in FAL3 and TRALIM and € 1,837 was in a reserve-savings account dedicated to the pre-financing in Venezuela NED.

## BALANCE SHEET - LIABILITIES

After result appropriation. All numbers are in EURO's.

	31/12/16	31/12/15
<b>LIABILITIES</b>		
<b>Reserves and funds</b>		
Continuity and development reserve*	-6,848	23,756
	-6,848	23,756
<b>Long-term liabilities</b>		
Debt: Loan from the CCBE <sup>4</sup>	150,000	150,000
	150,000	150,000
<b>Current liabilities</b>		
Accounts payable <sup>5</sup>	-	2,165
Taxes and premiums social insurance <sup>6</sup>	9,752	2,742
Pre-financing in grants (to be used) <sup>7</sup>	82,914	8,965
Accrued liabilities <sup>8</sup>	5,000	3,000
	97,666	16,872
<b>Total liabilities</b>	<b>240,818</b>	<b>190,628</b>

### \*Continuity and development reserve

	2016	2015
Value as of 01.01.2016	23,756	-
Result	-30,604	23,756
Value as of 31.12.2016	-6,848	23,756

<sup>4</sup> The loan has a duration of thirty years. The interest rate is 2% in the period 2015 – 2017. The first repayment is due in October 2021.

<sup>5</sup> Invoices received in 2016 but paid in 2017.

<sup>6</sup> Taxes and premiums over 2016 paid in 2017. This amount contains € 5,410 of value added tax and € 4,342 in wage tax.

<sup>7</sup> In the projects FAL3, TRALIM and Venezuela NED we have been entrusted with pre-financing. This pre-financing will be used to fund work and costs in the project. On 31/12/2016 in FAL3 the amount of € 19,956 was in reserve, in TRALIM € 47,517 was in reserve and in Venezuela NED € 15,441 was in reserve.

<sup>8</sup> Invoices received (and dated) in 2017 over work in 2016.

## INCOME AND EXPENDITURE

All numbers are in EURO's.

	2016
<b>INCOME</b>	
Projects*	256,238
Other income**	54,444
Income	310,682
Cost of projects	265,145
<b>Total income minus costs of projects</b>	<b>45,537</b>
<b>EXPENSES</b>	
Wages and salaries	159,063
Social insurances	19,131
Charged wages to projects*	-151,994
Other personnel costs/hired staff <sup>9</sup>	19,656
Depreciation tangible fixed assets <sup>10</sup>	1,269
Promotional costs	1,798
Office costs <sup>11</sup>	5,638
General costs <sup>12</sup>	19,492
<b>Total expense</b>	<b>74,053</b>
<b>Operating result</b>	<b>-28,516</b>
Interest income <sup>13</sup>	912
Interest paid on loan to the CCBE <sup>14</sup>	-3,000
<b>Total financial income and expenditure</b>	<b>-2,088</b>
<b>Result</b>	<b>-30,604</b>
<u>Destination of the result</u>	
Charged to continuity and development reserve	-30,604

<sup>9</sup> Costs of freelance hired staff (mostly Jonathan Goldsmith as special advisor) € 18,191, education- and training costs € 917 and a correction in the loans of 2015 made in 2016 € 548.

<sup>10</sup> Depreciation of office equipment.

<sup>11</sup> Consists of telecommunication costs, automation costs, office supplies and small equipment and costs of postage.

<sup>12</sup> Consists of VAT not claimed, administrative costs, business insurance, consulting fee, bank costs other general costs.

<sup>13</sup> Interest received over money in general savings account and project reserves.

<sup>14</sup> Interest paid to the CCBE in the amount of 2% over the € 150,000 loan.

**\*Projects 2016**

	<i>Income 2016</i>	<i>Costs 2016</i>		
		<i>Staff costs</i>	<i>Travel, seminars and other project costs</i>	<i>Total costs 2016</i>
Project FAL3	66,094	47,944	18,150	66,094
Project TRALIM	61,257	33,913	27,344	61,257
Project Zimbabwe	33,343	15,551	17,792	33,343
Project Venezuela NED	29,655	18,258	11,397	29,655
Project Kazakhstan	22,926	4,663	18,263	22,926
Project TRAINAC <sup>15</sup>	16,659	13,847	0	13,847
Project EAW-Rights <sup>16</sup>	13,270	9,137	14,918	24,055
Project e-Codex	5,179	5,179	0	5,179
Project Ukraine <sup>17</sup>	4,183	3,405	1,268	4,673
Project Videoconferencing	1,695	1,695	0	1,695
Project EU Litigation for Lawyers	1,239	1,239	0	1,239
Project Venezuela (not-NED) <sup>18</sup>	738	0	726	726
Project Evidence <sup>19</sup>	0	0	456	456
	<u>256,238</u>			<u>265,145</u>

**\*\*Other income**

Ordre des Avocat a la cour de Paris <sup>20</sup>	22,222
Conference Baton	11,111
Conseil National des Barreaux	11,111
Municipality of The Hague	10,000
CCBE	-
Other income	-
	<u>54,444</u>

<sup>15</sup> Income includes indirect costs

<sup>16</sup> Expenses are higher than the income because the ELF paid the 20% contribution to the project in the amount of € 14,917.80.

<sup>17</sup> Expenses are higher because of initial costs to the project (not refundable)

<sup>18</sup> Income is €12 higher because this amount was paid in costs made in 2015.

<sup>19</sup> Costs made and paid by the ELF (not refundable)

<sup>20</sup> The ELF received a gift of € 11,111 from Ordre des Avocat a la cour de Paris over 2015 in 2016. At the end of 2016 we again received this amount as a gift.

## SIGNING OF THE FINANCIAL STATEMENTS

For the Board of Directors



Peter Köves  
Chair



Marta Isern  
Member



Yves Oschinsky  
Member



Stichting European Lawyers Foundation  
Den Haag

Financial report 2016

May 22, 2017

TAX & ADMINISTRATION

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**1. FINANCIAL REPORT**

Stichting European Lawyers Foundation  
Attn: the Board of Directors  
Neuhuyskade 94  
2596 XM DEN HAAG

**Date**  
May 22, 2017

**Reference**  
0085ADJ-2017.1601

**Subject**  
Financial report 2016

Dear Board of Directors,

Herewith we send you the financial report 2016 of Stichting European Lawyers Foundation.

### **Introduction**

The foundation's financial year ended on December 31, 2016. The financial report 2016 must be prepared within six months after the financial year (so before June 30, 2017). 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, 2016, the statement of income and expenditure 2016 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,



MAEK Advies  
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.

	31.12.2016		31.12.2015	
	€	€	€	€
<b>In short term available:</b>				
Receivables	64.287		15.773	
Cash and cash equivalents	171.919		169.533	
Total current assets		236.206		185.306
Less: current liabilities		97.666		16.872
Working capital		138.540		168.434
<b>Fixed on long term:</b>				
Tangible fixed assets	4.612		5.322	
		4.612		5.322
<b>Funded with on long term available assets</b>		<b>143.152</b>		<b>173.756</b>
<b>Funding occurred as follows:</b>				
Reserve and funds		(6.848)		23.756
Long-term liabilities		150.000		150.000
		143.152		173.756

## **2. FINANCIAL STATEMENTS**

## 2.1 Balance sheet as of December 31, 2016

(After result appropriation)

	31.12.2016		31.12.2015	
ASSETS	€	€	€	€
<b>Fixed assets</b>				
<i>Tangible fixed assets</i>				
Office equipment	4.612	4.612	5.322	5.322
<b>Current assets</b>				
<i>Receivables</i>				
Trade receivables	61.888		15.773	
Other prepayments and accrued income	2.399		-	
		64.287		15.773
<i>Cash and cash equivalents</i>		171.919		169.533
<b>Total assets</b>		<u>240.818</u>		<u>190.628</u>

## 2.1 Balance sheet as of December 31, 2016

(After result appropriation)

<b>LIABILITIES</b>	<u>31.12.2016</u>		<u>31.12.2015</u>	
	€	€	€	€
<b>Reserves and funds</b>				
Continuity and development reserve	<u>(6.848)</u>		<u>23.756</u>	
		(6.848)		23.756
<b>Long-term liabilities</b>				
Other debts	<u>150.000</u>		<u>150.000</u>	
		150.000		150.000
<b>Current liabilities</b>				
Accounts payable	-		2.165	
Taxes and premiums social insurance	9.752		2.742	
Pre-financed amounts	82.914		8.965	
Accrued liabilities	<u>5.000</u>		<u>3.000</u>	
		97.666		16.872
<b>Total liabilities</b>		<u><u>240.818</u></u>		<u><u>190.628</u></u>



## 2.2 Statement of income and expenditure 2016

	2016
	€
Projects	256.238
Other income	54.444
<b>Income</b>	<b>310.682</b>
Cost of projects	265.145
<b>Total income minus costs of projects</b>	<b>45.537</b>
<b>Expenses</b>	
Wages and salaries	159.063
Social insurances	19.131
Charged wages to projects	(151.994)
Other personnel costs	19.656
Depreciation tangible fixed assets	1.269
Promotional costs	1.798
Office costs	5.638
General costs	19.492
<b>Total expenses</b>	<b>74.053</b>
<b>Operating result</b>	<b>(28.516)</b>
Interest and similar income	912
Interest expenditure on loan to the CCBE	(3.000)
<b>Total financial income and expenditure</b>	<b>(2.088)</b>
<b>Result</b>	<b>(30.604)</b>
<b>Destination of the result</b>	
Charged to continuity and development reserve	(30.604)

## 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, Den Haag.

#### Staff members

During the year an average of 3 employees has been in service. The year 2015 counted 1 employee.

### 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, grants, gifts and others, and the costs and other charges for the year.

### **Income**

Income that has a specific allocation are accounted for in the notes to the statement of income and expenditure.

Grants in order to cover the operational costs are accounted for in the statement of income and expenditure in the year the subsidised costs are made.

### **Cost of projects**

The cost of projects means the costs that are directly attributable to the projects.

### **Expenses**

Expenses are recognised at the historical cost convention and are allocated to the reporting year in which they occurred.

### **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 2016	Total 2015
	€	€	€
Acquisition value	5.927	5.927	-
Accumulated depreciations	(605)	(605)	-
Book value as of 01.01.2016	<u>5.322</u>	<u>5.322</u>	<u>-</u>
Investments	559	559	5.927
Depreciations	(1.269)	(1.269)	(605)
Movements 2016	<u>(710)</u>	<u>(710)</u>	<u>5.322</u>
Acquisition value	6.486	6.486	5.927
Accumulated depreciations	(1.874)	(1.874)	(605)
Book value as of 31.12.2016	<u>4.612</u>	<u>4.612</u>	<u>5.322</u>

#### CURRENT ASSETS

##### Receivables

	31.12.2016	31.12.2015
	€	€
<b>Receivables</b>		
Receivables	<u>61.888</u>	<u>15.773</u>

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

## 2.4 Notes to the balance sheet

	<u>31.12.2016</u>	<u>31.12.2015</u>
	€	€
<b>Other prepayments</b>		
Project TRACHILD *	131	-
Project Kazachstan *	2.230	-
Project TRAVAW *	38	-
	<u>2.399</u>	<u>-</u>

\* Project costs reimbursed in 2017

	<u>31.12.2016</u>	<u>31.12.2015</u>
	€	€
<b>Cash and cash equivalents</b>		
ING, current account	11.389	14.417
ING, general saving account	78.809	155.116
ING, saving account (projects FAL3 and TRALIM)	79.884	-
ING, saving account (project Venezuela)	1.837	-
	<u>171.919</u>	<u>169.533</u>

## 2.4 Notes to the balance sheet

### LIABILITIES

#### RESERVE AND FUNDS

	<u>2016</u>	<u>2015</u>
	€	€
<b>Continuity and development reserve</b>		
Value as of 01.01.2016	23.756	-
From result 2014/2015	(30.604)	23.756
Value as of 31.12.2016	<u>(6.848)</u>	<u>23.756</u>

#### LONG-TERM LIABILITIES

	<u>31.12.2016</u>	<u>31.12.2015</u>
	€	€
<b>Other debts</b>		
Loan CCBE	150.000	150.000
	<u>150.000</u>	<u>150.000</u>

	<u>2016</u>	<u>2015</u>
	€	€
<i>Loan CCBE</i>		
Value as of 01.01.2016	150.000	-
Raised	-	150.000
Value as of 31.12.2016	<u>150.000</u>	<u>150.000</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>31.12.2016</u>	<u>31.12.2015</u>
	€	€
<b>Accounts payable</b>		
Trade debts	-	2.165
	<u>-</u>	<u>2.165</u>

## 2.4 Notes to the balance sheet

	<u>31.12.2016</u>	<u>31.12.2015</u>
	€	€
<b>Taxes and premiums social insurance</b>		
Value added tax	5.410	-
Wage tax	4.342	2.742
	<u>9.752</u>	<u>2.742</u>

	<u>31.12.2016</u>	<u>31.12.2015</u>
	€	€
<b>Pre-financed amounts</b>		
Deferred income	-	8.965
Pre financing project FAL3 *	19.956	-
Pre financing project TRALIM *	47.517	-
Pre financing project Venezuela NED *	15.441	-
	<u>82.914</u>	<u>8.965</u>

\* Received grants and project payments to be used

	<u>31.12.2016</u>	<u>31.12.2015</u>
	€	€
<b>Accrued liabilities</b>		
Amounts to be paid	<u>5.000</u>	<u>3.000</u>

## 2.5 Notes to the statement of income and expenditure

	<u>2016</u>
	€
<b>Income Projects</b>	
Project FAL3	66.094
Project TRALIM	61.257
Project Zimbabwe	33.343
Project Venezuela NED	29.655
Project Kazachstan	22.926
Project TRAINAC *1	16.659
Project EAW-Rights	13.270
Project e-Codex	5.179
Project Ukraine	4.183
Project Videoconferencing	1.695
Project EU Litigation for Lawyers	1.239
Project Venezuela	738
	<u>256.238</u>

\*1 Project TRAINAC: including an allowance for indirect project costs

### Other income

Ordre des Avocat a la cour de Paris *2	22.222
Conference Baton	11.111
Conseil National Des Barreaux	11.111
Municipality of The Hague	10.000
CCBE	-
Other income	-
	<u>54.444</u>

\*2 Ordre des Avocat a la cour de Paris has transfered their gift for 2015 in 2016.



## 2.5 Notes to the statement of income and expenditure

	2016
	€
<b>Costs of projects</b>	
Project FAL3 *3	66.094
Project TRALIM *4	61.257
Project Zimbabwe *5	33.343
Project Venezuela NED *6	29.655
Project EAW-rights *7	24.055
Project Kazachstan *8	22.926
Project TRAINAC *9	13.847
Project e-Codex *10	5.179
Project Ukraine *11	4.673
Project Videoconferencing *12	1.695
Project EU Litigation for Lawyers *13	1.239
Project Venezuela *14	726
Project Evidence *15	456
	<u>265.145</u>

\*3 Project FAL 3: staff costs € 47.944, other costs € 18.150

\*4 Project TRALIM: staff costs € 33.913, other costs € 27.344

\*5 Project Zimbabwe: staff costs € 15.551, other costs € 17.792

\*6 Project Venezuela NED: staff costs € 18.258, other costs € 11.397

\*7 Project EAW-rights: staff costs € 9.137, repaid contribution € 14.918

\*8 Project Kazachstan: staff costs € 4.663, other costs € 18.263

\*9 Project TRAINAC: staff costs € 13.847

\*10 Project e-Codex: staff costs € 5.179

\*11 Project Ukraine: staff costs € 3.405, other costs € 1.268

\*12 Project Videoconferencing: staff costs € 1.695

\*13 Project EU Litigation for Lawyers: staff costs € 1.239

\*14 Project Venezuela: other costs € 726

\*15 Project Evidence: other costs € 456

*(other costs: mainly travel or seminar or subcontractor costs)*

## 2.5 Notes to the statement of income and expenditure

	<u>2016</u>
	€
<b>Personnel costs</b>	
Wages and salaries	159.063
Social insurances	19.131
Charged wages to projects	(151.994)
Other personnel costs	19.656
	<u>45.856</u>
<b>Wages and salaries</b>	
Wages and salaries 2016	153.608
Foreign allowance 2016	5.455
	<u>159.063</u>
Average number of employees:	
During the year an average of 3 employees has been in service. The year 2015 counted 1 employee that was working directly for the foundation, the office manager was working through an office and the special advisor was also working freelance.	
<b>Other personnel costs</b>	
Freelancers	18.191
Education- and training costs	917
Other personnel costs	548
	<u>19.656</u>
<b>Depreciation tangible fixed assets</b>	
Office equipment	1.269
	<u>1.269</u>
<b>Promotional costs</b>	
Travel- and subsistence expenses	1.685
Costs of representation	113
	<u>1.798</u>

## 2.5 Notes to the statement of income and expenditure

	<u>2016</u>
	€
<b>Office costs</b>	
Telecommunication	3.252
Automation costs	1.397
Office equipment	899
Costs of postage	90
	<u>5.638</u>
<b>General costs</b>	
VAT not claimed	6.746
Administrative costs	5.000
Business insurance	3.145
Consulting fee	4.224
Bank costs	275
Other general costs	102
	<u>19.492</u>
<b>Financial income and expenditure</b>	
<b>Interest and similar income</b>	
Interest account bank	<u>912</u>
<b>Interest expenditure on loan to the CCBE</b>	
Interest loan CCBE	<u>3.000</u>

Den Haag, May 22, 2017  
Stichting European Lawyers Foundation

Board of directors