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# ELF ANNUAL REPORT 2017

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## Publisher

European Lawyers Foundation

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## FOREWORD

The year 2017 was a very interesting one for the European Lawyers Foundation (ELF). The organisation started the year with new statutes and new management structure to make the organisation even more transparent and better adapted to current needs. ELF also began very important new projects that respond to lawyers' requirements in the European Union (EU). For instance, the MULTILAW project (exchange of lawyers) kicked off, enabling lawyers from 7 countries to participate in exchanges of 2 weeks in other Member States in order to become more familiar with the law of those countries and also create networks for use in future cross-border proceedings. Additionally, we kicked off the TRADATA project on training of lawyers on the new EU data protection reform, with training events in 8 Member States during 2018 and 2019.

ELF has also been very active with its external projects. We started a new project on Venezuela, focused this time on the much-needed re-establishment of the independence of the judiciary. In addition, we have collaborated with the International Bars Association (IBA) and the East Africa Law Society (EALS) in a project on international trade in legal services, whose main outcome was the holding of a conference in Nairobi (Kenya) where participants from various East African countries had the opportunity to deepen their knowledge on issues such as international subcontracting and international arbitration in commercial disputes.

In 2017, ELF implemented various projects for training lawyers in different areas of law, with a big impact and success. For the first time in our annual report, we include statistics relating to these training events. The participation of Bars and Law Societies from various Member States is behind ELF's success.

The following report shows how busy ELF has been in 2017, delivering projects for the benefit of the legal profession in Europe and abroad. It also shows how busy the future will be, and the importance of ELF's work, not just for lawyers but also for the development of the law and practice pertaining to the rule of law and administration of justice.

Dr. Péter Köves  
Chair of the Board of Directors

# STRUCTURE OF THE ORGANISATION

*The European Lawyers Foundation is composed of three main bodies: the Board of Directors, the Supervisory Board and the Advisory Board.*

## President of Honour

Professor Friedrich Graf von Westphalen (Germany), chairman of the Foundation's Board of Directors from October 2014 to January 2017, was appointed President of Honour on his leaving the Board.

## The Board of Directors (BoD)

The BoD is responsible for the day-to-day functioning of the Foundation. Amongst its individual responsibilities are: the representation of the Foundation, the approval of the Foundation's engagement in projects (within the limits established by the statutes), and all other duties that are not granted to other Foundation bodies. The BoD is advised by a special advisor.

The Board of Directors was made up in 2017 of the following three members:

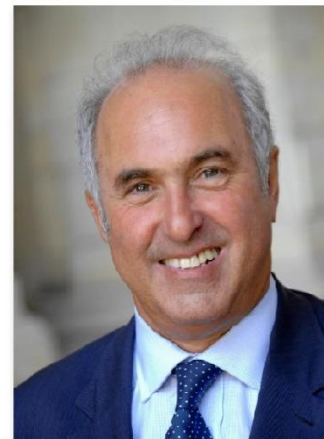
**Péter Köves (Hungary, Chair)**



**Marta Isern (Spain, Member)**



**Yves Oschinsky (Belgium, Member)**



## Supervisory Board (SB)

The SB examines all financial aspects of the Foundation, including projects considered by the Foundation. The Supervisory Board monitors the financial implementation of projects and expenditure. The Supervisory Board is composed of five members. In 2017, they were:

Michel Benichou (France, Chair of the Board)

Maria Slazak (Poland)

Claudia Seibel (Germany)

Antonin Mokry (Czech Republic)

Jean-Jacques Forrer (France)

## Advisory Board (AB)

The AB is composed of 14 experts from 14 different Member States. Its role is to give advice to the Board on strategic issues and other matters of major importance.

At 31 December 2017, the following were members of the AB:

Dr. Michael Pallauf (Austria)

Laris Vrahimis (Cyprus)

Eva Indruchova (Czech Republic)

Bertrand Debosque (France)

Dr. Christian Lemke (Germany)

Georgios Papadopoulos (Greece)

Carlo Forte (Italy)

Piotr Bober (Poland)

Carme Adell (Spain)

Johan Sangborn (Sweden)

Marieke Roelofsen (The Netherlands)

Lizzette Robleto de Howarth (UK)

Peter Szabo (Hungary)

Herman Buysens (Belgium)

## Secretariat

The Foundation's Secretariat is responsible for the Foundation's day-to-day management. It is made up of people with knowledge of both the legal profession and project management. The Secretariat is composed of a Managing Director, a project assistant and administrative staff.



Alonso Hernandez-Pinzon Garcia  
Managing Director



Vasileios Stathopoulos  
Project Manager



Féline van der Heyden  
Office Manager

# THE EUROPEAN LAWYERS FOUNDATION

The European Lawyers Foundation (ELF) is a non-profit organisation based in The Hague, Netherlands. The main aim of ELF is to undertake projects that relate to the exercise of the profession of lawyer, 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.

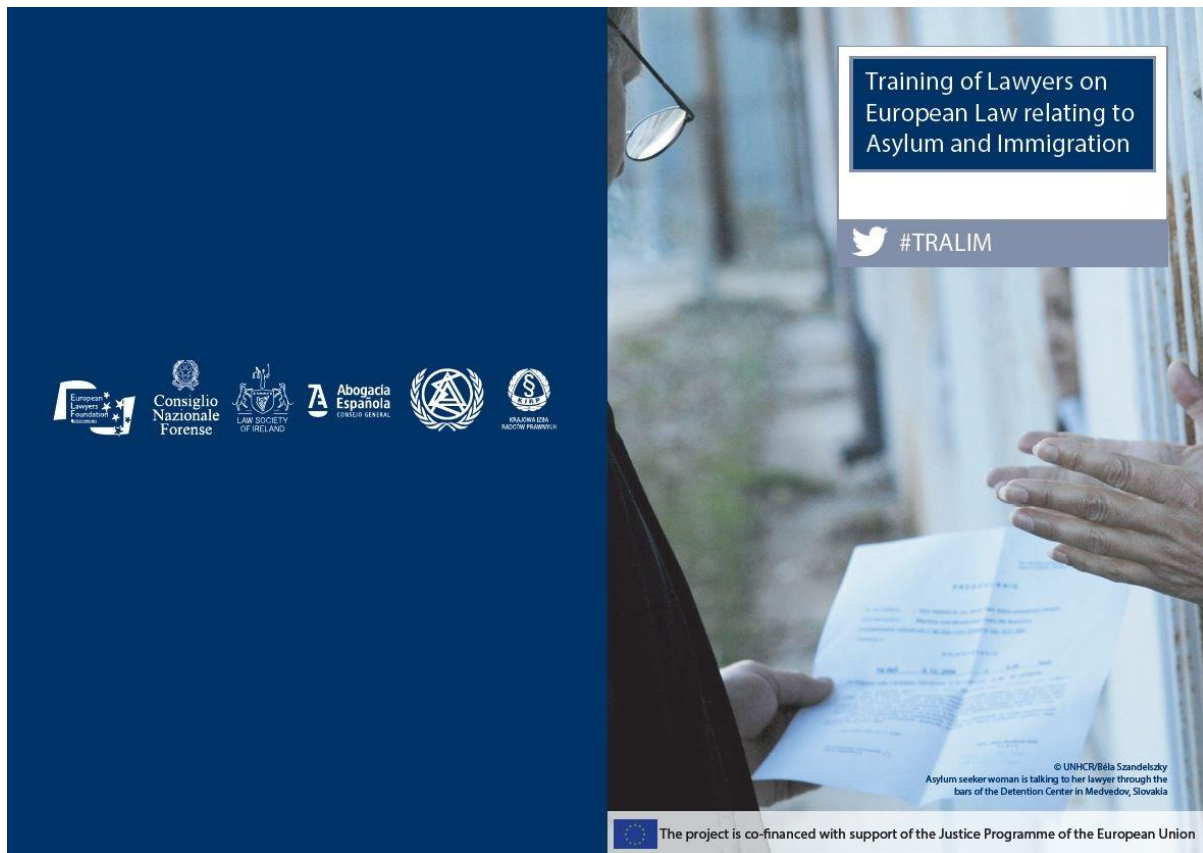
ELF mainly implements two kinds of projects: EU based projects, and projects implemented outside the EU. At European level, ELF works in three areas: training of lawyers, e-Justice projects, and research on EU law. The projects implemented outside the EU fall within one of the following categories: rule of law (and human rights), international trade in legal services, and bar issues.

This annual report provides detailed information about the projects implemented by ELF in 2017, as well as about its bodies and financial situation in that year.



# PROJECTS

## TRALIM

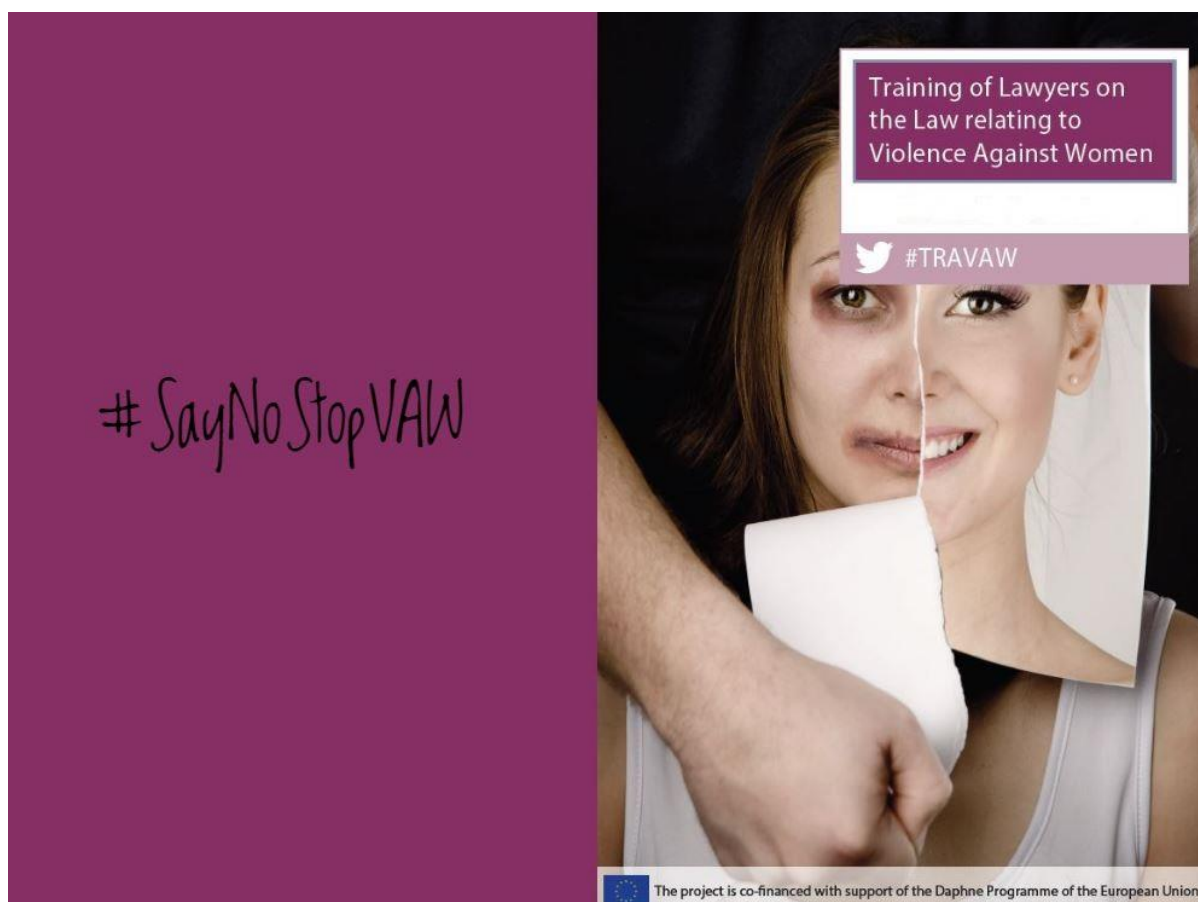


TRALIM, which stands for “Training of lawyers on the European law relating to immigration and asylum”, was an European Union (EU) co-funded (Justice Programme) project implemented from June 2016 until June 2017. The initial objective of the project was to train 130 lawyers from 5 different Member States (Spain, Greece, Italy, Ireland and Poland) on the European law relating to asylum and immigration. The project partners managed to achieve, and indeed surpass, the main objective of the project, by training 150 lawyers from partner countries over the course of the project. Training took place through the organisation of 4 seminars in four different venues, namely Madrid (October 2016), Athens (December 2016), Dublin (February 2017) and Rome (April 2017). The seminars were intended for qualified lawyers from the abovementioned countries who were confronted with legal questions related to asylum and immigration. The duration of each seminar was one and a half days and all seminars were held in English. The four training seminars were smoothly organised and received a high satisfaction rate from participants (total average rate: 4.22/5). All training materials from the 4 seminars are now uploaded on the [ELF’s website](#).

The 150 lawyers who took part in the training activities increased their knowledge of European law relating to asylum and immigration, and had the chance to exchange experiences and best practices with their counterparts from other countries. Further, the trained lawyers became more familiar with the provisions of the EU Charter of Fundamental Rights and received a hard copy of the Fundamental Rights Agency’s

Handbook on European law relating to asylum, borders and immigration (which was the main training material used in these seminars). Also, facilitating the creation of an informal network of immigration lawyers from 5 different countries enabled the exchange of good practices and experiences among those lawyers.

## TRAVAW



TRAVAW (Training of lawyers on the law regarding Violence Against Women) is an EU co-funded (Rights, Equality and Citizenship Programme) project whose main project objective is to train 210 lawyers from 7 different jurisdictions on the national law and European legislation applicable to violence against women. TRAVAW is coordinated by the European Lawyers Foundation (ELF) in partnership with the representative organisations of lawyers in Spain, Greece, Ireland, Poland, Italy, Northern Ireland and England. Training takes place through the organisation of 7 on-site seminars (one in each jurisdiction) which are addressed to qualified lawyers who are confronted with legal cases of gender-based violence. The duration of each seminar is one day and the programme is divided into two sessions, a morning session dedicated to the national context and an afternoon session which focuses more on the European context of violence against women. In 2017 alone, TRAVAW managed to train 136 lawyers through the organisation of 5 seminars in Madrid (March 2017), Athens (June 2016), London (September 2017) Warsaw (October 2017) and Rome (November 2017), going far beyond the initial expectations and objectives of the project.

Through this pioneer project, European lawyers have shown their active commitment in the EU-wide effort to combat violence against women and have passed a clear message that lawyers can be part of the solution when victims of violence choose to seek legal advice for their case. In order to reach lawyers beyond the training participants and create a lasting legacy, TRAVAW has made publicly available on the ELF's website all [training materials](#) presented during the training seminars. To the same end, TRAVAW has

produced a Manual on Violence Against Women, consisting of a collection of articles which summarise the national law relating to violence against women, recent influential case-law and national best practices from each of the partner countries. The Manual will be freely available for download on ELF's [website](#) as from May 2018 so that legal professionals can use it as a resource to draw on in their work.

## Multilateral Exchange of Lawyers



The Multilateral Exchange of Lawyers is a long-awaited initiative, co-funded by the Justice Programme of the European Union, which aims to allow greater mobility of lawyers within the European Union and contributes to the development of a European judicial culture. It aims at setting up the first European training exchange scheme for lawyers, based on the good practices established by the European Judicial Training Network for the exchange of judges and prosecutors. The project is led by the European Lawyers Foundation, in partnership with the local Bars of Athens and Paris, the Polish Legal Advisors and the national bars of Romania, Lithuania, Spain and the Czech Republic. During its life cycle, 75 lawyers from 7 EU Member States (young lawyers with up to 5 years of professional experience) have the opportunity to be trained abroad in host institutions from the legal sector. The duration of each placement is two weeks, and host institutions in partner countries are either local and national bars or private law firms with cross-border activities within Europe. 17 lawyers will take part in the first four-month round of exchanges which started in November 2017.

The exchange offers the opportunity to young lawyers to become familiar with other EU Member States' legal systems, to create or consolidate cross-border networking capacities and to improve their legal and linguistic skills and competences. Lawyers who are offered a placement in local or national bars and law societies undertake work on issues affecting the legal profession, whereas lawyers offered a placement in law firms work on practical cases.

## TRACHILD



TRACHILD stands for “Training of lawyers representing children in criminal, administrative and civil justice”. It is an EU co-funded project under the Rights, Equality and Citizenship Programme whose main aim is to train 180 lawyers from 6 EU Member States on European and national law related to children’s rights in legal proceedings. TRACHILD is coordinated by the Paris Bar in partnership with the European Lawyers Foundation and the national bars of Spain, Greece, Cyprus, Ireland and Poland. The project kicked-off in December 2016 and will run until the end of May 2018. Throughout 2017, a total of 85 lawyers were trained in 3 seminars which took place in Paris (April 2017), Warsaw (June 2017) and Madrid (October 2017). The project has a dedicated [website](#) which was developed by the Paris Bar in the course of the project, and includes information about the training seminars, training material produced by the project’s experts and documents of reference on children’s representation in legal proceedings.

## EU litigation for lawyers

ELF, in partnership with the Academy of European Law (ERA) and the Spanish National Bar, the Athens Bar Association, the National Council of Legal Advisers from Poland, the Bar Council of Ireland, the Law Society of Ireland, the Finnish Bar Association, the Haute Ecole des Avocats Conseil, L'Ecole Régionale des Avocats du Grand Est and the Délégation des Barreaux de France took part in an 18-month project (partially implemented in 2017), which trained lawyers on litigation before the Court of Justice of the European Union. This project consisted of 5 seminars (2 of them held in 2017) taking place in Trier and a hearing at the EU courts in Luxembourg. All the seminars were well attended, and the project's objectives were fulfilled. The project facilitated an increase in the level of lawyers' knowledge of the proceedings before the Court of Justice of the European Union, in order to be able to use this knowledge in practice.

## Me-CODEX

*(Maintenance of e-CODEX)*



The CCBE continued its participation in the Me-CODEX project, which aims to maintain the services already developed by e-CODEX, until it is delivered (most probably) to an EU agency. Under the e-CODEX project, electronic building blocks have been developed to establish a European interoperability layer for e-Justice communications, enabling electronic access to different Member States' judicial systems in different domains, e.g. the European small claims procedure or the European Payment Order. In this project, the CCBE developed through Find a Lawyer 2 (FAL 2), a mechanism to verify lawyers' e-ID in proceedings developed under e-CODEX. Throughout the year, the CCBE (and the European Lawyers Foundation as its subcontractor) contributed to Me-CODEX regarding governance, piloting, and communication activities.



## Find-A-Lawyer 3 (FAL 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' roles) aiming at their improvement and further expansion. The project was successfully concluded in March with the following main outcomes:

8 further bars were encouraged and informed on how to join the Find-A-Lawyer directory on the e-justice portal, and most other bars improved their own service delivery and visibility;

Further bars were also encouraged and informed on how to join the initiative to provide proof of a lawyer's role based on the Find-A-Lawyer directory

A report was submitted to the European Commission on the feasibility of incorporating more sensitive functionalities into the Find-A-Lawyer search engine.

## Venezuela 1

ELF conducted from May 2016 to April 2017 a project on the re-establishment of the rule of law in Venezuela. The main outcome was the drafting of an action plan that contains several steps on the reforms to be taken to re-establish the rule of law in Venezuela. The action plan was drafted after extensive research

and thanks to inputs by both European and Venezuelan lawyers. The action plan, which was presented to the President of the Venezuelan National Assembly in Caracas in February 2017, can be downloaded for free [here](#).



Presentation of the action plan by ELF to the President of the National Assembly of Venezuela, Mr. Julio Borges

## Venezuela 2

As a result of the successful project on the re-establishment of the rule of Law in Venezuela, ELF continued its work in Venezuela by focusing next on the independence of the judiciary (which was indeed considered the major issue to be addressed for the re-establishment of the rule of law). Research in this second project (which started on 1<sup>st</sup> October 2017) is focused on four topics: the possible creation of an independent Constitutional Court, the establishment of a Council for the Judiciary, the criteria for a judicial career based on merit, and possible resolutions for the issue of provisional judges and prosecutors. ELF is working again on this occasion with Venezuelan and European lawyers, and is assisted by various Venezuelan NGOs from the field of justice and rule of law. The results of the project will be included in a report available for free on ELF's website (most probably as from Q4-2018).

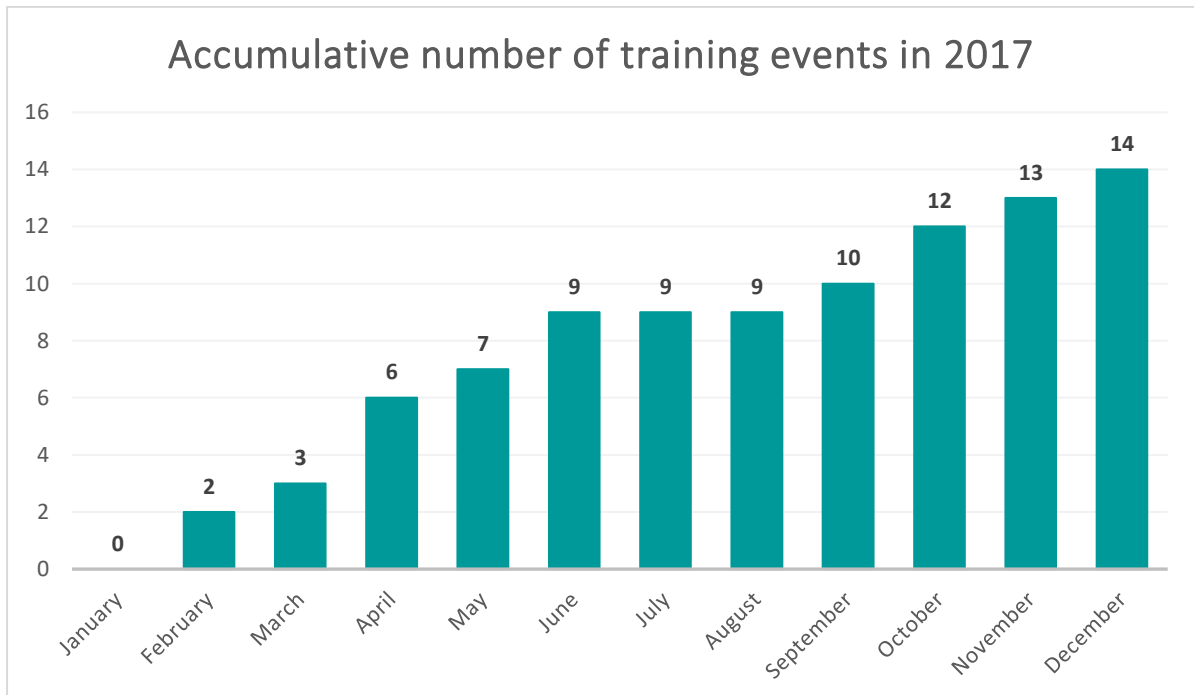
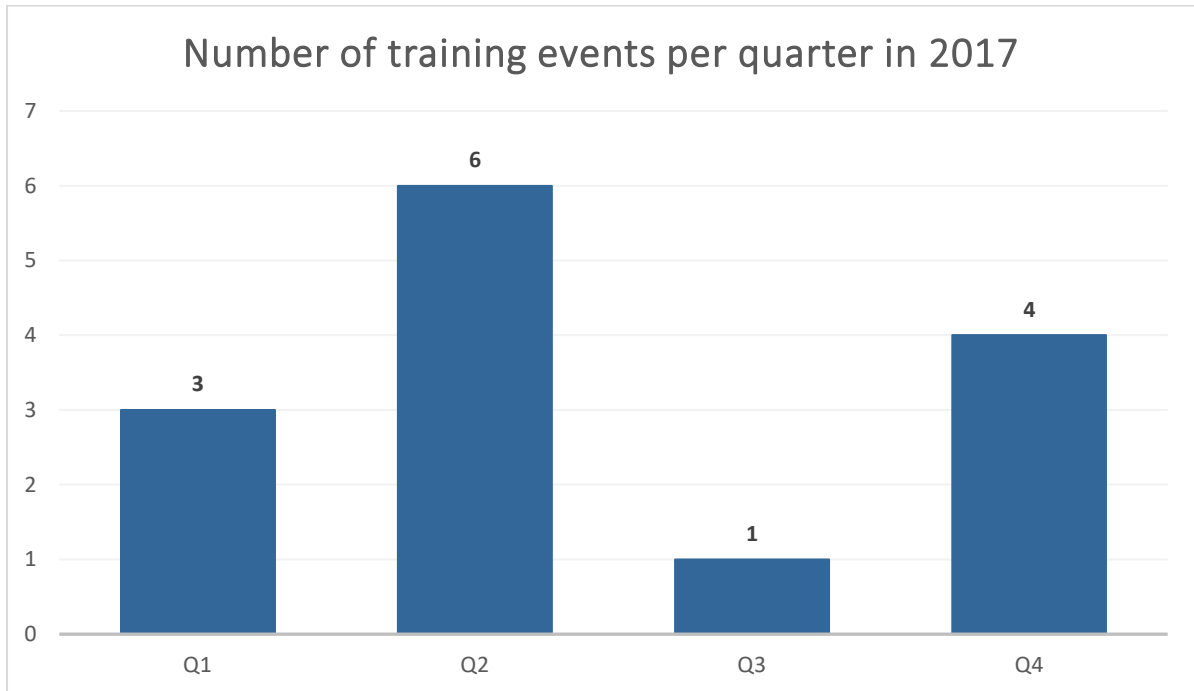
## East Africa

ELF implemented during 2016 a project on behalf of the International Bar Association's International Trade and International Legal Services Committee. The aim was to train lawyers from the East Africa region (Kenya, Tanzania, Burundi, Uganda and Rwanda) on various topics relating to the globalisation of legal services, such as the creation of joint ventures, international arbitration, international subcontracting and mega contracts. The training was undertaken through a one and a half day conference in Nairobi in May 2017 which was very well attended by lawyers from all the countries mentioned above. A report, including the topics discussed during the conference in Nairobi, can be downloaded [here](#).

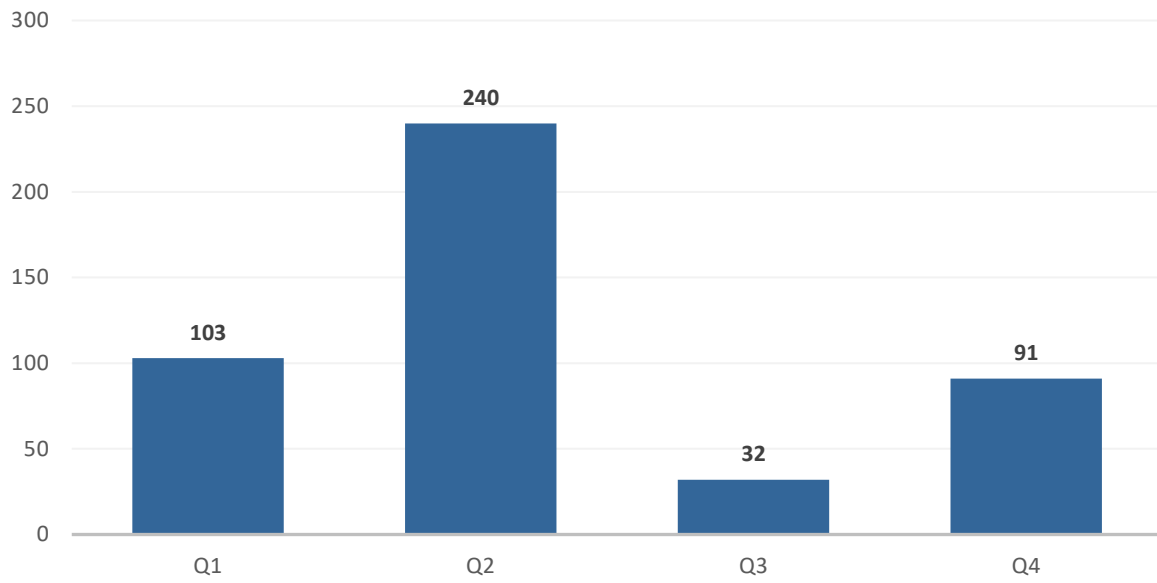


Speakers and participants at the conference in Nairobi in May 2017

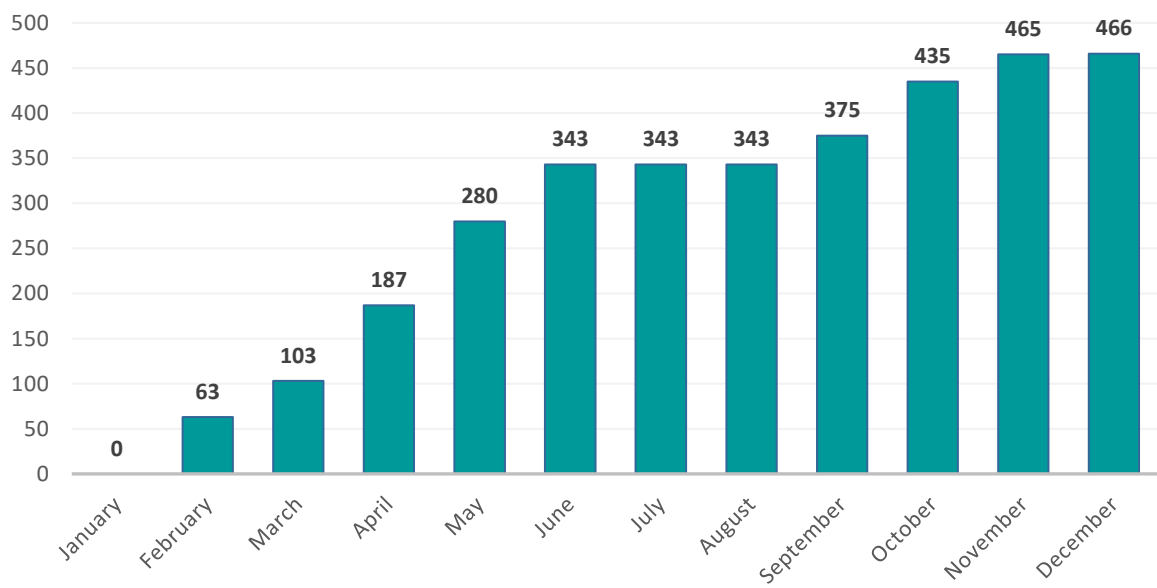
## STATISTICS ON ELF'S TRAINING ACTIVITIES



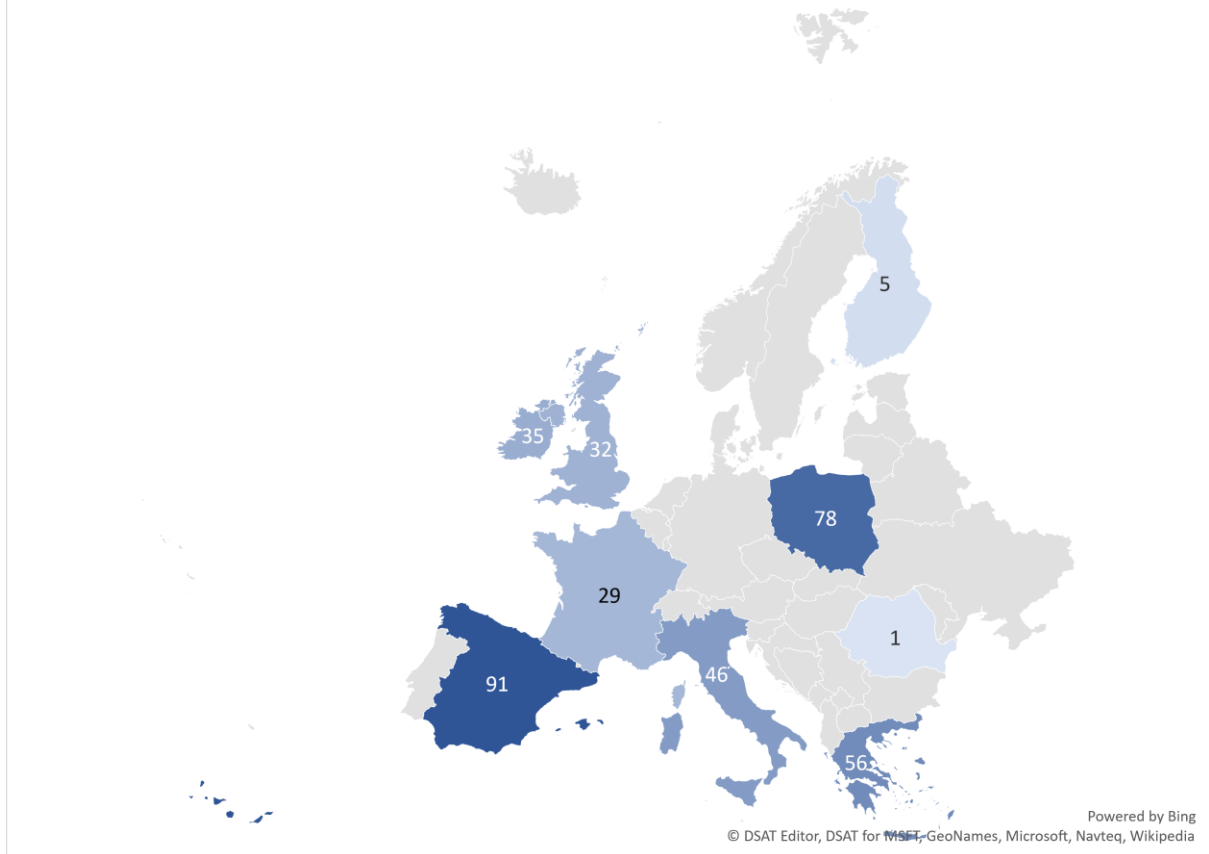
### Lawyers trained per quarter in 2017



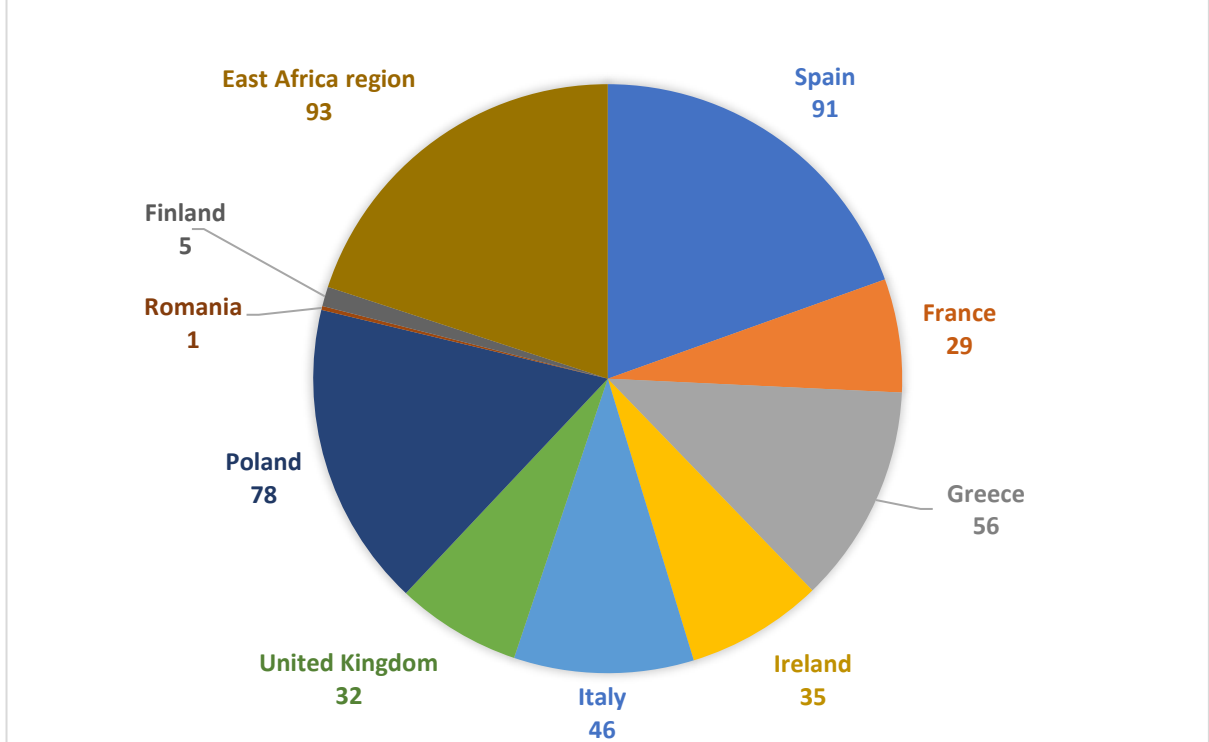
### Accumulative number of lawyers trained in 2017



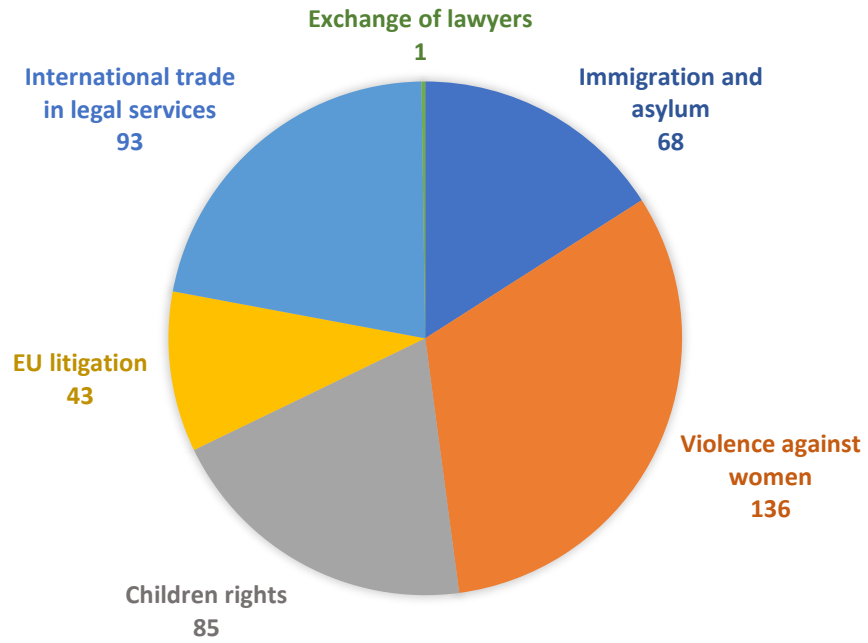
## Number of lawyers trained in 2017 per nationality (EU)



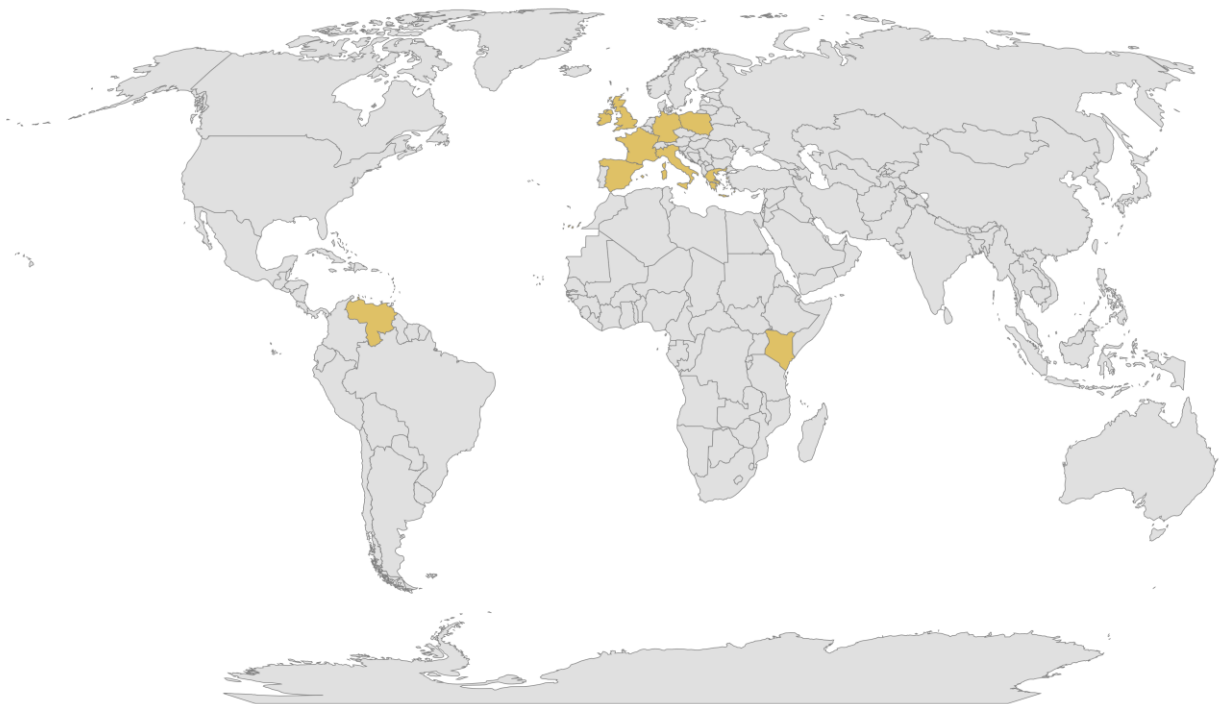
## LAWYERS TRAINED IN 2017 PER COUNTRY



## NUMBER OF LAWYERS TRAINED PER SUBJECT AREA



## Countries hosting ELF seminars and other events in 2017



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# ANNUAL FINANCIAL REPORT

## Financial position 31 December 2017

In 2017 the former loan of 150.000 euros was converted into equity by adding it to the category 'other income' in the Profit & Loss accounts. Because of this income the result over 2017 was positive (a profit) and the ELF has reserves in the accounts where in the previous years it had the 150.000 euros of the loan in the category 'long term liabilities'. Without it the ELF 'reserves and funds' would have been empty on the 31 December 2017 (the reserves would have been -87.228 euros and the long-term liabilities would have remained 150.000).

The received amounts from the project donors to pre-finance costs in the running projects are found in the 'short-term liabilities'. They are not income for the ELF until actual costs that are eligible in the project.

To finance running projects several donors provide a (partial) pre-financing by transferring a part of the project budget at the beginning of the project.

The ELF received a pre-financing in FAL3, TRALIM, TRAVAW, TRADATA, MULTILAW and the Venezuela projects. On 31 December 2017 the pre-financing for the TRADATA project and the final balance payment of TRALIM were not yet received.

<u>Available in short term:</u>	
receivables	146,392
cash	197,842
	<hr/>
	344,234
short term liabilities	-275,408
	<hr/>
<b><u>working capital</u></b>	68,826

If there is no pre-financing provided by the main donor of the project or when the fund has run out, the ELF invests into each project out of its own reserve (in the past out of the 'long-term

liabilities', the loan). All costs are recovered at the end of the project, after the donor has checked and approved the reports, and therefor remain in the 'receivables'.

<b><u>Financing</u></b>	
reserves and funds	73,532
long-term liabilities	-
	<hr/>
	73,532



## Balance on 31 December 2017

### Assets

#### Fixed assets

tangible fixed assets 4,705

#### Current assets

##### receivables

*receivables*<sup>3</sup> 136,134

*other accounts receivable*<sup>4</sup> 6,136

*accruals and pre-paid expenses*<sup>5</sup> 4,122 +

146,392

##### cash

*cash (in various currencies)* 453

*ING Bank (in several accounts)* 197,390 +

197,843

+

348,940

### Liabilities

#### Reserves and funds<sup>1</sup>

73,532

#### Long-term liabilities<sup>2</sup>

-

#### Short-term liabilities

##### creditors

5,764

##### taxes and social premiums

*wage tax* 4,999

*social premiums* 520 +

5,519

##### other liabilities and accrued expenses

*TRADATA (unused pre-financing)* 102,246

*MULTILAW (unused pre-financing)* 96,641

*TRAVAW (unused pre-financing)* 52,670

*Venezuela 2 (unused pre-financing)* 5,566

*Amount to be paid (in 2018 over 2017)* 7,002 +

264,125 +

348,940

<sup>1</sup> This is ELF's equity on 31 December 2017. In 2014-2015 the foundation made a profit of € 23.756, in 2016 a loss of -€ 30.604; together that makes a loss over the years since the establishment of -€ 6.848. The loss over the previous years is deducted from the positive result over 2018 of € 80.380, resulting in a 'Continuity and development reserve' of €73.532.

<sup>2</sup> The loan used to be a long-term liability. By booking the loan as a donation in 2017 there are no long-term liabilities left.

<sup>3</sup> On 31 December 2017 outstanding payments were for € 132.069 from the EC (Pre-financing for TRADATA and final payment of TRALIM), € 3.500 contribution in TRAVAW from a project partner and € 565,40 of reimbursement for travel costs.

<sup>4</sup> Amounts to be received from project donors other than European Commission.

<sup>5</sup> Amounts to be received, pre-paid by the ELF, from European Commission funds in projects sponsored by the EC.

## Profit and Loss over 2017

### *Summary of the Profit and Loss account*

Projects	274,031				
costs of projects	<u>-258,282</u>	+			
		15,749			
other income <sup>6</sup>		<u>150,000</u>	+		
<b>Total income minus costs of projects</b>		<b>165,749</b>			
<u>Expenses</u>					
personnel expenses <sup>7</sup>	31,155				
depreciation of tangible assets	1,423				
other expenses <sup>8</sup>	<u>53,100</u>	+			
			<u>85,678</u>	+	
<b>Result before financial income and expenses</b>			<b>80,071</b>		
financial income <sup>9</sup>	309				
financial expenses		-	+		
				<u>309</u>	+
financial income minus financial expenses				<u>309</u>	+
<b>Result</b>				<b>80,380</b>	

*Taxation: € 0.00*

*Destination of the result 2017: Addition to Continuity and development reserve: € 80.380*

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<sup>6</sup> In order to convert the loan into equity, it was booked as a 'other income' in 2017.

<sup>7</sup> Wages and salaries total € 176.528, charged to projects -€ 166.481 results into € 10.047. Social security premiums € 21.108

<sup>8</sup> Other staff expenses (mostly freelance Special Advisor) € 24.929, travel and representation costs € 7.065, office expenses € 3.201 and general expenses (administrative and consultancy costs, non-refundable VAT, bank costs, insurance and other general costs)

<sup>9</sup> Interest received on the savings accounts

## Projects in the Profit and Loss account

	Project income	Project costs
<u>Notes on the projects in the Accountant Report<sup>10</sup></u>		
TRALIM <sup>11</sup>	88,182	78,406
TRAWAW <sup>12</sup>	78,000	78,302
FAL3 <sup>13</sup>	33,494	27,961
MULTILAW	30,728	30,728
Venezuela NED <sup>14</sup>	18,775	18,781
East-Africa	13,894	13,894
TRADATA <sup>15</sup>	5,885	5,885
Me-Codex <sup>16</sup>	3,266	3,266
Kazakhstan	1,154	862
Seminar EU Law	653	653
Evidence <sup>17</sup>	456	-
<u>Other receivables in the Accountant Report<sup>18</sup></u>		
Zambia	-	4,615
TRACHILD	-	2,760
Egypt preparation	-	1,521
Evidence 2	-	271
Venezuela 2	14,845	14,845

<sup>10</sup> This list of project income and costs can be found in the Accountant Report page 14 (notes on the P&L of projects). The surplus is because of a provision for indirect costs of 7% of the project costs the EC provides.

<sup>11</sup> The Balance payment from the EC was still to be received on 31 December 2017. It is part of the 'receivables'.

<sup>12</sup> There is € 302,- of ineligible costs made in the project. These costs had to be paid by the ELF.

<sup>13</sup> The EC provides a provision for indirect costs if 7% of the project costs. This is booked after the project was finalized in 2017 and is € 5532,37

<sup>14</sup> There is ¼ 6,- of ineligible costs in this project. They are the bank transfer costs of the final balance payment after the project.

<sup>15</sup> The total pre-financing was still to be received o 31 December 2017. It is part of the 'receivables'.

<sup>16</sup> € 1033,- was still to be received on 31 December 2017.

<sup>17</sup> € 456 were costs booked in 2016, reimbursed in 2017.

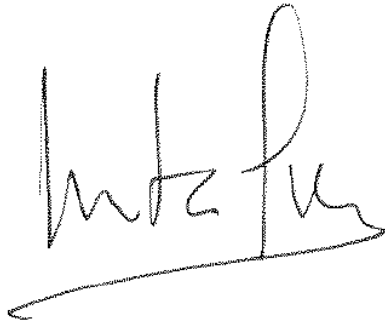
<sup>18</sup> This first four project scan be found on page 11 and 12 of the Financial Annual Report, and are part of 'other receivables and accrued income'; they are costs made that are not reimbursed yet in 2017. Venezuela 2 costs are booked in a current account and therefore not visible in the list of project costs and income. The remaining pre-financing in the project can be found on page 14 under 'other liabilities and accrued expenses'

# Singing of the Financial Statements

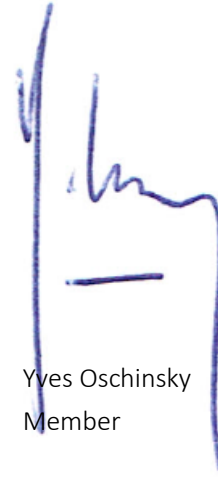
For the Board of Directors

A handwritten signature in blue ink, appearing to be 'PK' with a flourish above it.

Peter Köves  
Chair

A handwritten signature in blue ink, appearing to be 'Marta Isern'.

Marta Isern  
Member

A handwritten signature in blue ink, appearing to be 'Yves Oschinsky'.

Yves Oschinsky  
Member

## Annex 1

Attached find the Audited Annual Report of the European Lawyers Foundation together with the Compilation Report.



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**Stichting European Lawyers Foundation**  
located, Den Haag

Report on the annual accounts  
2017

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Stichting European Lawyers Foundation  
Neuhuyskade 94  
2596 XM Den Haag

Katwijk, 8 May 2018

We hereby offer you the report concerning the annual report 2017 for Stichting European Lawyers Foundation, Den Haag.

## Compilation report

The financial statements of Stichting European Lawyers Foundation, Den Haag, have been compiled by us using the information provided by you. The financial statements comprise the balance sheet as at 31 December 2017 and the statement of income and expenses for the year then ended with the accompanying explanatory notes. These notes include a summary of the accounting policies which have been applied.

This compilation engagement has been performed by us in accordance with Dutch law, including the Dutch Standard 4410, 'Compilation engagements', which is applicable to accountants. The standard requires us to assist you in the preparation and presentation of the financial statements in accordance with Part 9 of Book 2 of the Dutch Civil Code. To this end we have applied our professional expertise in accounting and financial reporting.

In a compilation engagement, you are responsible for ensuring that you provide us with all relevant information and that this information is correct. Therefore, we have conducted our work, in accordance with the applicable regulations, on the assumption that you have fulfilled your responsibility. To conclude our work, we have read the financial statements as a whole to consider whether the financial statements as presented correspond with our understanding of Stichting European Lawyers Foundation.

During this engagement we have complied with the relevant ethical requirements prescribed by the 'Verordening Gedrags- en Beroepsregels Accountants' (VGBA). You and other users of these financial statements may therefore assume that we have conducted the engagement in a professional, competent and objective manner and with due care and integrity and that we will treat all information provided to us as confidential.



## **General**

### ***Comparative figures***

The comparative figures published in this report are derived from the report as prepared on May 22, 2017 by Maek Advies.

## Financial position

To provide insight in the development of the financial position of the Company we provide you with the following statements. These are based on the information from the annual report. Hereafter we provide you with the balance sheet as at 31 December 2017 in an abridged form.

### Financial structure

	31-12-2017		31-12-2016	
	€	%	€	%
<u>Assets</u>				
Tangible fixed assets	4.705	1,3	4.612	1,9
Receivables	146.392	42,0	64.287	26,7
Cash	<u>197.843</u>	<u>56,7</u>	<u>171.919</u>	<u>71,4</u>
	<u>348.940</u>	<u>100,0</u>	<u>240.818</u>	<u>100,0</u>
<u>Liabilities</u>				
Reserves and funds	73.532	21,1	-6.848	-2,8
Long-term liabilities	-	-	150.000	62,3
Short-term liabilities	<u>275.408</u>	<u>78,9</u>	<u>97.666</u>	<u>40,5</u>
	<u>348.940</u>	<u>100,0</u>	<u>240.818</u>	<u>100,0</u>

### Analysis of the financial position

	31-12-2017	31-12-2016
	€	€
<u>Available on short term</u>		
Receivables	146.392	64.287
Cash	<u>197.843</u>	<u>171.919</u>
	344.235	236.206
Short-term liabilities	<u>-275.408</u>	<u>-97.666</u>
<b>Liquidity surplus = working capital</b>	68.827	138.540

### Established for the long term

Tangible fixed assets	<u>4.705</u>	<u>4.612</u>
Financed with on the long term available assets	<u>73.532</u>	<u>143.152</u>

### Financing

Reserves and funds	73.532	-6.848
Long-term liabilities	-	<u>150.000</u>
	<u>73.532</u>	<u>143.152</u>

We shall be pleased to furnish you with any further information you may require.

Yours sincerely,

Accountantskantoor Brittenburg



A. Krijgsman  
Accountant-Administratieconsulent

## Balance sheet as at 31 December 2017

(After distribution of result)

### ASSETS

		31 December 2017		31 December 2016	
		€	€	€	€
<b>Fixed assets</b>					
<i>Tangible fixed assets</i>	1		4.705		4.612
<b>Current assets</b>					
<i>Receivables</i>	2		146.392		64.287
<i>Cash</i>	3		197.843		171.919
Total assets			<u>348.940</u>		<u>240.818</u>

**LIABILITIES**

		<u>31 December 2017</u>		<u>31 December 2016</u>	
		€	€	€	€
<b>Reserves and funds</b>	4		73.532		-6.848
<b>Long-term liabilities</b>	5		-		150.000
<b>Short-term liabilities</b>	6		275.408		97.666
<b>Total liabilities</b>			<u>348.940</u>		<u>240.818</u>

## Statement of income and expenses for the year 2017

		2017		2016	
		€	€	€	€
Projects	7	274.031		256.238	
Costs of projects	8	<u>-258.282</u>		<u>-265.145</u>	
		15.749		-8.907	
Other income	9	<u>150.000</u>		<u>54.444</u>	
<b>Total income minus costs of projects</b>			165.749		45.537
Personnel expenses	10	31.155		26.200	
Depreciation of tangible fixed assets	11	1.423		1.269	
Other expenses	12	<u>53.100</u>		<u>46.584</u>	
<b>Total expenses</b>			<u>85.678</u>		<u>74.053</u>
<b>Result before financial income and expense</b>			80.071		-28.516
Financial income and expense	13		<u>309</u>		<u>-2.088</u>
<b>Result</b>			80.380		-30.604
Taxation			<u>-</u>		<u>-</u>
<b>Net result after taxation</b>			<u>80.380</u>		<u>-30.604</u>

Destination of the result 2017:

Addition to Continuity and development reserve: € 80.380

## Notes to the financial statements

### *Entity information*

#### **Registered address and registration number trade register**

The registered and actual address of Stichting European Lawyers Foundation is Neuhuyskade 94, 2596 XM in Den Haag Nederland. Stichting European Lawyers Foundation is registered at the trade register under number 61334375.

### *General notes*

#### **The most important activities of the entity**

The activities of Stichting European Lawyers Foundation consist mainly 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.

### *General accounting principles*

#### **The accounting standards used to prepare the financial statements**

The financial statements are drawn up in accordance with the Dutch Accounting Standards applicable to small legal persons, as published by the Dutch Accounting Standards Board ('Raad voor de Jaarverslaggeving Richtlijn C2').

Assets and liabilities are generally valued at historical cost, production cost or at fair value at the time of acquisition. If no specific valuation principle has been stated, valuation is at historical cost. In the balance sheet and profit and loss account, references are made to the Notes.

#### **Conversion of amounts denominated in foreign currency**

Transactions in foreign currency during the financial year are recognised in the financial statements at the exchange rates prevailing at transaction date.

Receivables, liabilities and obligations denominated in foreign currency are translated at the exchange rates prevailing as at balance sheet date, unless this would lead to recognition of profit.

The exchange rate differences resulting from the translation as at balance sheet date are recorded in the profit and loss account.

### ***Accounting principles***

#### **Property, plant and equipment**

Other tangible fixed assets are presented at cost less accumulated depreciation and, if applicable, impairments. Depreciation is provided from the date an asset comes into use.

#### **Receivables**

Receivables are included at face value, less any provision for doubtful accounts. These provisions are determined by individual assessment of the receivables.

#### **Cash and cash equivalents**

The cash is valued at the face value.

#### **Non-current liabilities**

Loans and liabilities recorded are stated at face value.

#### **Current liabilities**

Loans and liabilities recorded are stated at face value.

#### **Accounting principles for determining the result**

Revenues from services are recognised in proportion to the services rendered, based on the cost incurred in respect of the services performed up to balance sheet date, in proportion to the estimated costs of the aggregate services to be performed. The cost price of these services is allocated to the same period.

#### **Other operating expenses**

Costs are determined on a historical basis and are attributed to the reporting year to which they relate.



## Notes to the balance sheet

### Fixed assets

	<u>31-12-2017</u>	<u>31-12-2016</u>
	€	€
<i>1 Tangible fixed assets</i>		
Office equipment	<u>4.705</u>	<u>4.612</u>
<i>Tangible fixed assets</i>		
		<u>Office equipment</u>
		€
Balance as at 1 January 2017		
Purchase price		6.486
Accumulated depreciation		<u>-1.874</u>
Book value as at 1 January 2017		<u>4.612</u>
Movements		
Investments		1.516
Depreciation		<u>-1.423</u>
Balance movements		<u>93</u>
Balance as at 31 December 2017		
Purchase price		8.002
Accumulated depreciation		<u>-3.297</u>
Book value as at 31 December 2017		<u>4.705</u>
Depreciation percentages		<u>20</u>

### Current assets

	<u>31-12-2017</u>	<u>31-12-2016</u>
	€	€
<i>2 Receivables</i>		
Receivables	136.134	61.888
Other accounts receivable	6.136	-
Accruals and prepaid expenses	<u>4.122</u>	<u>2.399</u>
	<u>146.392</u>	<u>64.287</u>

	<u>31-12-2017</u>	<u>31-12-2016</u>
	€	€
<i>Receivables</i>		
Receivables	<u>136.134</u>	<u>61.888</u>

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

*Other receivables and accrued income*

Project Zambia	4.615	-
Project TRACHILD	2.760	131
Egypt preparation	1.521	-
Project Me-Codex	1.033	-
Project Evidence 2	271	-
Bank interest	58	-
Project Kazachstan	-	2.230
Project TRAVAW	-	38
	<u>10.258</u>	<u>2.399</u>

*3 Cash*

Cash	453	-
ING Bank N.V.	<u>197.390</u>	<u>171.919</u>
	<u>197.843</u>	<u>171.919</u>

	<u>31-12-2017</u>	<u>31-12-2016</u>
	€	€
<i>4 Reserves and funds</i>		
Continuity and development reserve	<u>73.532</u>	<u>-6.848</u>
	<u>2017</u>	<u>2016</u>
	€	€
<i>Continuity and development reserve</i>		
Balance as at 1 January	-6.848	23.756
Appropriated of result	<u>80.380</u>	<u>-30.604</u>
Balance as at 31 December	<u>73.532</u>	<u>-6.848</u>
	<u>31-12-2017</u>	<u>31-12-2016</u>
	€	€
<i>5 Long-term liabilities</i>		
Other debts	<u>-</u>	<u>150.000</u>
	<u>2017</u>	<u>2016</u>
	€	€
<i>Loan CCBE</i>		
Balance as at 1 January		
Principal amount	<u>150.000</u>	<u>150.000</u>
Balance as at 1 January	<u>150.000</u>	<u>150.000</u>
Movements		
Release	<u>-150.000</u>	<u>-</u>
Balance as at 31 December		
Principal amount	150.000	150.000
Cumulative repayments	<u>-150.000</u>	<u>-</u>
Balance as at 31 December	<u>-</u>	<u>150.000</u>
	<u>31-12-2017</u>	<u>31-12-2016</u>
	€	€
<i>6 Short-term liabilities</i>		
Creditors	5.764	-
Taxes and social security premiums	5.519	9.752
Other liabilities and accrued expenses	<u>264.125</u>	<u>87.914</u>
	<u>275.408</u>	<u>97.666</u>

	<u>31-12-2017</u>	<u>31-12-2016</u>
	€	€
<i>Taxes and social security premiums</i>		
Wage tax	4.999	4.342
Value added tax	<u>520</u>	<u>5.410</u>
	<u>5.519</u>	<u>9.752</u>
<i>Other liabilities and accrued expenses</i>		
Project TRADATA	102.246	-
Project Multilaw	96.641	-
Project TRAVAW	52.670	-
Project Venezuela 2	5.566	-
Project TRALIM	-	47.517
Project FAL3	-	19.956
Project Venezuela NED	-	15.441
Amounts to be paid	<u>7.002</u>	<u>5.000</u>
	<u>264.125</u>	<u>87.914</u>

## Notes to the profit and loss account

	<u>2017</u>	<u>2016</u>
	€	€
<u>7 Projects</u>		
TRALIM	88.182	61.257
TRAVAW	78.000	-
FAL3	33.494	66.094
Multilaw	30.728	-
Venezuela NED	18.775	29.655
East- Africa (IBA)	13.894	-
TRADATA	5.885	-
Me-Codex	3.266	-
Kazachstan	1.154	22.926
Seminar EU Law	653	1.239
Ukraine	-	4.183
TRAINAC	-	16.659
Venezuela	-	738
Zimbabwe	-	33.343
Videoconferencing	-	1.695
EAW-Rights	-	13.270
e-Codex	-	5.179
	<u>274.031</u>	<u>256.238</u>
<u>8 Cost of projects</u>		
TRALIM	78.406	61.256
TRAVAW	78.302	-
FAL3	27.961	66.094
Multilaw	30.728	-
Venezuela NED	18.781	29.655
East- Africa	13.894	-
TRADATA	5.885	-
Me-Codex	3.266	-
Kazachstan	862	22.927
Seminar EU Law	653	1.239
Ukraine	-	4.673
TRAINAC	-	13.847
Venezuela	-	726
Zimbabwe	-	33.343
Videoconferencing	-	1.695
EAW-Rights	-	24.055
Evidence	-456	456
e-Codex	-	5.179
	<u>258.282</u>	<u>265.145</u>

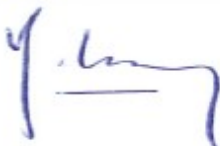
	<u>2017</u>	<u>2016</u>
	€	€
<u>9 Other income</u>		
Ordre des Avocat a la cour de Paris	-	22.222
Conference Baton	-	11.111
Conseil National Des Barreaux	-	11.111
Municipality of The Hague	-	10.000
Release loan CCBE	<u>150.000</u>	<u>-</u>
	<u>150.000</u>	<u>54.444</u>
<u>10 Personnel expenses</u>		
Wages and salaries	10.047	7.069
Social security premiums	<u>21.108</u>	<u>19.131</u>
	<u>31.155</u>	<u>26.200</u>
<i>Wages and salaries</i>		
Wages and salaries	176.528	159.063
Charged Wages and salaries to projects	<u>-166.481</u>	<u>-151.994</u>
	<u>10.047</u>	<u>7.069</u>
<u>Average number of employees</u>		
2017		
		<u>Number</u>
Average number of employees		3,00
2016		
		<u>Number</u>
Average number of employees		3,00
<u>11 Depreciation of tangible fixed assets</u>		
Office equipment	<u>1.423</u>	<u>1.269</u>
<u>12 Other expenses</u>		
Other staff expenses	24.929	19.656
Promotional expences	7.065	1.798
Office expenses	3.201	5.638
General expenses	<u>17.905</u>	<u>19.492</u>
	<u>53.100</u>	<u>46.584</u>

	<u>2017</u>	<u>2016</u>
	€	€
<i>Other staff expenses</i>		
Freelancers	22.479	18.191
Education and training expenses	30	917
Other staff expenses	<u>2.420</u>	<u>548</u>
	<u>24.929</u>	<u>19.656</u>
<i>Promotional expenses</i>		
Travel- and subsistence expenses	6.898	1.685
Representation expenses	<u>167</u>	<u>113</u>
	<u>7.065</u>	<u>1.798</u>
<i>Office expenses</i>		
Automation expenses	1.565	1.397
Telephone expenses	980	3.252
Office supplies	448	899
Postage expenses	116	90
Internetcosts	<u>92</u>	<u>-</u>
	<u>3.201</u>	<u>5.638</u>
<i>General expenses</i>		
Administrative costs	8.594	5.000
Non-refundable VAT on costs	7.491	6.746
Consultancy expenses	3.219	4.224
Bank costs	86	275
Insurance	-1.568	3.145
Other general expenses	<u>83</u>	<u>102</u>
	<u>17.905</u>	<u>19.492</u>
<u>13 Financial income and expense</u>		
Interest and similar income	309	912
Interest and similar expenses	<u>-</u>	<u>-3.000</u>
	<u>309</u>	<u>-2.088</u>
<i>Interest and similar income</i>		
Received bank interest	<u>309</u>	<u>912</u>
<i>Interest and similar expenses</i>		
Interest loans	<u>-</u>	<u>3.000</u>

Den Haag, 8 May 2018



P. Köves  
Chair



Y. Oschinsky  
Member




M. Isern Busquets  
Member

Den Haag, 8 May 2018

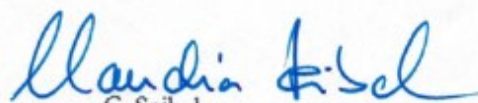
Supervisory board:



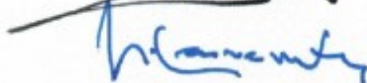
M. Benichou



M. Slazak



C. Seibel



J. de Freitas



J. Forrer



