

**Annual Report  
Association Euroclio**

**2017**

**The Hague**

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# 1. Reports



## 1.1 Board Report 2017

**The ghost of the past, the spectre of the present, the hope of the future:**

*History has had assigned to it the office of judging the past and of instructing the account for the benefit of future ages. To show high offices the present work does not presume; it seeks only to show what actually happened.*

Leopold von Ranke, History of the Latin and Teutonic Nations

EUROCLIO – *The European Association of History Educators* works to follow in the spirit of Von Ranke, helping to recognise *what actually happened*, and support History Education within and beyond Europe in continually turbulent times. Our contribution to the historical record reflects championing best practice, balanced multi-perspectival and active engagement with the past and partnerships with member associations working singly and collectively, and with external partners to secure the future of accurate history for the common good.

### **EUROCLIO: The History Education community of Europe**

EUROCLIO, headquartered in The Hague in The Netherlands is a non-profit association under Dutch law, and for twenty-five years has worked with and represented what now numbers seventy-five history educators' organizations, associations and institutes as members from more than forty countries.

We form a network of networks, link to something over forty thousand history and citizenship educators, and connect with something over two thousand plus professionals in face to face contacts and professional development a year.

In 2017 EUROCLIO successfully implemented its mission through a number of projects and activities and created added value for its members, partners and society-at-large. We carried out forward planning for 2018-2020, explored new themes and continued a growing level of engagement with non-European actors, as well as co-operating with the EU for a routine audit of our Black Sea Project which ran for four years to 2015.

### **This Board report aims to:**

1. Provide a general introduction to the EUROCLIO mission and approaches to implement this mission.
2. Provides an overview of EUROCLIO's governance and management.
3. Provides an overview of this year's notable activities and their impact on society.
4. Summarise the financial results, continuity planning and operational reserves, key financial policies and challenges.
5. Share plans and challenges for 2018 and beyond.

## 1 – Introduction

EUROCLIO – The European Association of History Educators:

- Was established in 1992 on request of but entirely independent from the Council of Europe;
- Is a confederation of more than seventy history, heritage, and citizenship educators' associations and other organizations active in this field;
- Has worked for twenty-five years across, in and beyond many European countries, focusing on the full range of issues related to the teaching and learning of history;
- Has brought together thousands of historians, history educators and students to share experiences, to implement innovative learning about the past, discussing also sensitive and controversial issues and therefore creating new and inclusive historical narratives;
- Has taken a special focus on supporting colleagues in countries in political transformation and in particular those with inter-ethnic and inter-religious tensions, for example working with associations in Bulgaria, Estonia, Latvia, Romania, Russia and Ukraine;
- Has worked in regions that have experienced recent violent conflicts, such as the Caucasus, Cyprus, The Lebanon, and Former Yugoslavia;
- Has linked all of our members and shared best practice and widened knowledge, supported skills development and fostered collaborative and co-operative working.

EUROCLIO supports the development of responsible and innovative history, citizenship and heritage education by promoting critical thinking, multi-perspectivity, mutual respect, and the inclusion of controversial issues.

The Association advocates a sound use of history and heritage education towards the building and deepening of democratic societies, connecting professionals across boundaries of communities, countries, ethnicities and religions. It seeks to enhance the quality of history and citizenship education through capacity building for educators and producing and implementing innovative teaching tools.

Our members are, and our outreach is to, history, heritage and citizenship education professionals, and includes, but is not limited to: teachers and educators at all levels including those in schools, curriculum developers, authors of teaching tools, teacher trainers and trainee teachers, assessment experts, advisors and inspectors, educational staff in cultural institutions, staff and board members of member associations.



## **2 – Governance and Management 2017**

We are a thriving and engaged democratic community of history education professionals with considerable geographical reach and presence. Our dedicated staff, based in The Hague, frequently travel in partnership projects to work with colleagues and partners. At times we are officially represented by Member Association Leaders, EUROCLIO Ambassadors (selected field leaders who have worked with us, or served in senior roles), current Board Members, Secretariat Staff and Trainees, far more was achieved than expected.

### **A. Board**

The non-executive Board of EUROCLIO is tasked with the overall responsibility for governing the organisation and ensure wide and successful implementation of its core mission. Elected individuals act as Board Members support EUROCLIO's Management on issues related to financial policy and governance.

Key Agenda items during 2017:

- Fundraising beyond the "traditional" public, (at present mainly EU,) grants;
- Working with the Secretariat and members to develop and deliver our vision, as envisaged in the recently co-created Strategic Framework 2018-2020;
- A supervisory role overseeing the secretariat in a monitoring and accountability role;
- Maintaining member relations and building individual membership.

The Board holds the Association's Annual General Assembly in April at our annual conference:

In 2017 in Donostia-San Sebastian, in the Basque country of Spain,

In 2018 in Marseille, France.

At this event new members are proposed and accepted, and Elections for Board Membership take place as terms of office end. In 2017 there were no changes to the Board membership. All annual reporting to the Association is presented at this democratic event. See agenda and files at

<https://euroclio.eu/general-assembly/>

The composition of the Board in 2017:

- Lóa Steinunn Kristjansdóttir (Iceland), President
- Mire Mladenovski (Republic of Macedonia), Vice-President and Treasurer
- Paolo Ceccoli (Italy), Secretary
- Frank van den Akker (The Netherlands)
- Sinéad Fitzsimons (United Kingdom, Northern Ireland)
- Riitta Mikkola (Finland)

### **B. Secretariat**

The Association's staff is organised at the Secretariat, and is based in The Hague, The Netherlands, and delivered their ambitious Action Plan 2017 successfully.

Managed by an Executive Director and Deputy Director, with others acting as Project Managers and office staff, considerable expertise is shared within the team, a fact recognised by the very high calibre of interns working with the organisation. We therefore see a routine changeover of some grades of staff, and feel it particularly challenging when longer standing colleagues inevitably move on, maximising their experience in gaining other posts or settling in new locations. For example in May Senior Project Manager Aysel Gojayeva departed to pursue her career in Germany. She built up a unique experience in planning complex events and in excellent intercultural communication. Her responsibilities were split between existing staff Jaco Stoop and Judith Geerling as a joint developmental opportunity.



On May 1<sup>st</sup> 2018 our Director, Jonathan Even-Zohar, stands down to spend more time with his young family after an extended period of incredible commitment, globe-trotting and remarkable success. Having been given six-month's notice we are prepared, but reluctant to lose such an experienced colleague, and recognise the significance of this change, however, we are well positioned to move forwards.

#### **Professional Staff in 2017:**

- Jonathan Even-Zohar (The Netherlands), Executive Director, 0.9 fte
- Steven Stegers (The Netherlands), Programme Director (& Deputy-Director), 1.0 fte
- Aysel Gojayeva (Azerbaijan), Project Manager, 0.9 fte (until 15 May)
- Judith Geerling (The Netherlands), Project Manager, 1.0 fte
- Jaco Stoop (The Netherlands), Network Coordinator, 1.0 fte

#### **Volunteers, Trainees and Research Trainees in 2017:**

- Aleksei Rogozin (Russia)
- Cindy Wilhelm (Germany)
- Eva Zandonella (Austria)
- Fiona David (United States)
- Geordie Enoch (United States)
- Henrik Hartmann (Switzerland)
- Juliette Montlahuc (France)
- Larissa Wiegmann (Austria)
- Rick Hoefsloot (The Netherlands)
- Rik Mets (The Netherlands)
- Rivka Otten (The Netherlands)
- Roger Tosbotn (Norway)
- Rosie Anderson (United Kingdom, Scotland)
- Piia Lempiäinen (Finland)
- Shanice de Witte (The Netherlands)
- Suzanne Tromp (The Netherlands)
- Vera Ande (Estonia)
- Will Mason (United Kingdom)

We thank our capable, passionate and highly motivated trainees for their considerable service, and thank Harvard University for their assistance in recruiting two part-time trainees in co-operation with our partner The Institute for Historical Justice and Reconciliation (IHJR).



### **3 – Activities in 2017**

Seven Areas of Work operate cyclically and in an integrated and overlapping manner:

- A. Research – Mapping the Needs
- B. Advocacy – The Voice of History Education
- C. Fundraising – Opportunities for Action
- D. Educational Resources Development – Collaborative Working and Design
- E. Training – Professional Development
- F. Outreach – Informing the World
- G. Hub – Meeting the Needs

#### **Example Activities Grouped by ‘Work Area’**

##### **A. Research:**

A collaboratively composed scientific survey in 2016 was rolled out in 2017, analysed and published in December. It was created in part by and targeted history teachers in the Western Balkans and sought their opinions and attitudes, with the resulting report providing a snapshot of the region and a useful advocacy tool for education reforms, and the basis of wider regional strategy.

##### **B. Advocacy:**

- i. EUROCLIO benefits greatly from its membership of the Brussels-based Lifelong Learning Platform. EUROCLIO Ambassador Mare Oja (Estonia) serves on the Steering Committee of the Platform and is an important advocate for History education.
- ii. The EU Delegation in Kyrgyzstan invited EUROCLIO to take part in an exploratory visit, working with the Canada-based Global Centre for Pluralism, which helped demonstrate a local need for development work in history education.
- iii. A variety of inter-governmental organisations were in contact with EUROCLIO to promote responsible history education, including the Council of Europe. A new relationships was developed with the League of Arab States, and interesting discussions took place with the OSCE Office for Democratic Institutes and Human Rights.
- iv. EUROCLIO engaged with members and policy makers in Lebanon at a crucial moment where new highly sensitive curriculum reform is under way.
- v. We engaged with the European Commission on several occasions and issues in Brussels, in particular in the promotion of an educational exception to copyright and for advocacy meetings with policy makers.

##### **C. Fundraising:**

- i. The organisation continued to build on its successful track record of EU funding, especially with Erasmus+ in 2017. However it turned down several invitations for partnership in order to be more effective. Several new projects started per 1 September 2017.
- ii. Thanks to persistent high quality contact and relationship building, support was granted by the Northeast Asian History Foundation (Republic of Korea) for extending our partnership work, helping to further develop mutual understanding between European and (Northeast) Asian educators around historical dialogues and contested histories.



- iii. The Board's priority to secure more non-traditional funding was implemented through a series of exploratory talks with potential donors, the re-strategizing with a clear action plan.
- iv. The Dutch Ministry of Education supported the EUROCLIO celebratory event on the occasion of our 25<sup>th</sup> [anniversary](#), which helped to mobilise a wide network of contacts, former employees and volunteers in The Hague: a powerful reminder of reach and impact over an extended period.

#### **D. Educational Resources:**

- i. Historiana, the flagship long-term initiative of EUROCLIO, and operated in close partnership and with great support by Europeana, went through various developments this year:
  - Modules on the [history of the EU](#), and on [Censorship as a means of repression](#) were added after intensive transnational collaborative processes;
  - The interactive [eLearning environment](#) was further developed.
- ii. Learning resources on making history and citizenship education more inclusive were developed.
- iii. Cross-border teaching materials were developed during a special [project](#) with members and partners from Cyprus, Lebanon, Jordan and Turkey.
- iv. Core support from the Open Society Foundations helped us to explore new themes, such as the [people's history of football](#), with talks both at Wembley Stadium with the Football Association (FA) and a seminar in Rotterdam with Dutch enthusiasts.

#### **E. Professional Development:**

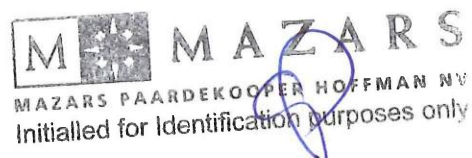
- i. The large [24<sup>th</sup> Annual Conference](#) about "Intersection: Global/Local and Past/Present" took place in San Sebastian-Donostia in the Basque country of Spain- a successful collaboration between Spanish and Basque members of EUROCLIO. Over 150 educators from 40 countries took part in the four day training, with additional financial support raised mainly at the local levels of government.
- ii. The [3<sup>rd</sup> Annual Regional "History that Connects the Balkans" Summer School](#) "Going Beyond Pride and Pain" took place in Vlōra, Albania, in close cooperation with various stakeholders (Anne Frank House, CDRSEE, Institute for Democracy, Media and Culture) and with the EU People-to-People programme. Over 80 educators and policy makers from 12 countries took part. This is a "new" tradition of EUROCLIO, which is the result of an OSF project (Rethinking History Education in the Western Balkans).
- iii. Later in October a [thematic seminar](#) was organised in St. Petersburg on the centenary of the Russian Revolution, a first time revisit to Russia since our last joint project in 2005, and reconnecting with the local network we had originally helped create between 1995-2005 over numerous large country-wide projects.
- iv. In [September](#) and [December](#), EUROCLIO, with great support by our experienced Ambassadors and in partnership with the Canada-based Global Centre for Pluralism, we organised teacher training seminars in Kyrgyzstan.

**F. Outreach:**

2017 and 2018 together form the period in which EUROCLIO celebrates its silver anniversary. Celebrating our joint achievements over twenty-five years of partnerships and service has been an excellent opportunity for outreach. A series of special interviews called “*Humans of EUROCLIO*” represent recorded testimony of diverse and significant impact. We created a special anniversary logo and printed a new outreach brochure, made strong use of social media, and reached 3800+ members of our Facebook group to create meaningful engagements, for example asking ‘*What is being taught about in the coming week?*’ which led to 120 reactions in a matter of hours. It also fostered more high quality reportage by having some elaborate blog posts from people in the field entitled ‘*Voices*’.

**G. Hub:**

- i. EUROCLIO seeks to act as a hub, connecting supply and demand in the world of history, heritage and citizenship education. During 2017, the EUROCLIO *Ambassadors* represented the organisation in various projects and activities all over Europe- and beyond: a joint conference with the Northeast Asian History Foundation took place in Seoul in late July including ten Ambassadors.
- ii. A public event ‘*History: The Elephant in the Room of Intercultural Dialogue?*’ was organised in Rotterdam, broadening our network people to new audience members.
- iii. More attention was also given to strategic partnerships, such as with Europeana, where EUROCLIO Founder and Special Advisor *Joke van der Leeuw-Roord* serves as Treasurer on the Europeana Foundation Board, and as Member on the Europeana Network Association Management Board.



#### **4 – Financial Result & Policies**

During 2017 we continued to run and acquire projects, supported by a range of donors.

##### **A. Operating Grant**

It was the 4<sup>th</sup> and final year of implementation of the ***EU Framework Partnership Agreement*** with EUROCLIO. This operating grant, managed at the European Commission 'Europe for Citizens: European Remembrance' programme, enables the Association to focus more of its actions on the more public issue of Remembrance. It also enabled the Association to provide a wide array of services to its members and the wider professional community and to be active throughout Europe and beyond.

Also of key importance was the core support obtained for 2016 from the ***Open Society Foundations – Education Support Programme***. This core support enabled the association to explore other avenues of development to have a larger societal impact.

##### **B. Financial and Partnership support in 2017 included:**

- Anna Lindh Foundation
- Austria, Ministry of Foreign Affairs, Austrian Development Agency
- Council of Europe, History Teaching Unit
- European Union, EEAS, Delegation to Kyrgyzstan
- European Union, DG EAC, Erasmus+ Programme
- European Union, DG EAC, Jean Monnet Programme
- European Union, DG Home, Europe for Citizens Programme
- European Union, DG CONNECT, Europeana Digital Service Infrastructure
- European Union, DG NEAR, TACSO People-to-People Programme
- Fare Network, Football Action Week Grants
- Konferentie Nederlandse Religieuzen, Projecten in Nederland
- Northeast Asian History Foundation
- Open Society Foundations, Education Support Programme
- Robert Bosch Stiftung

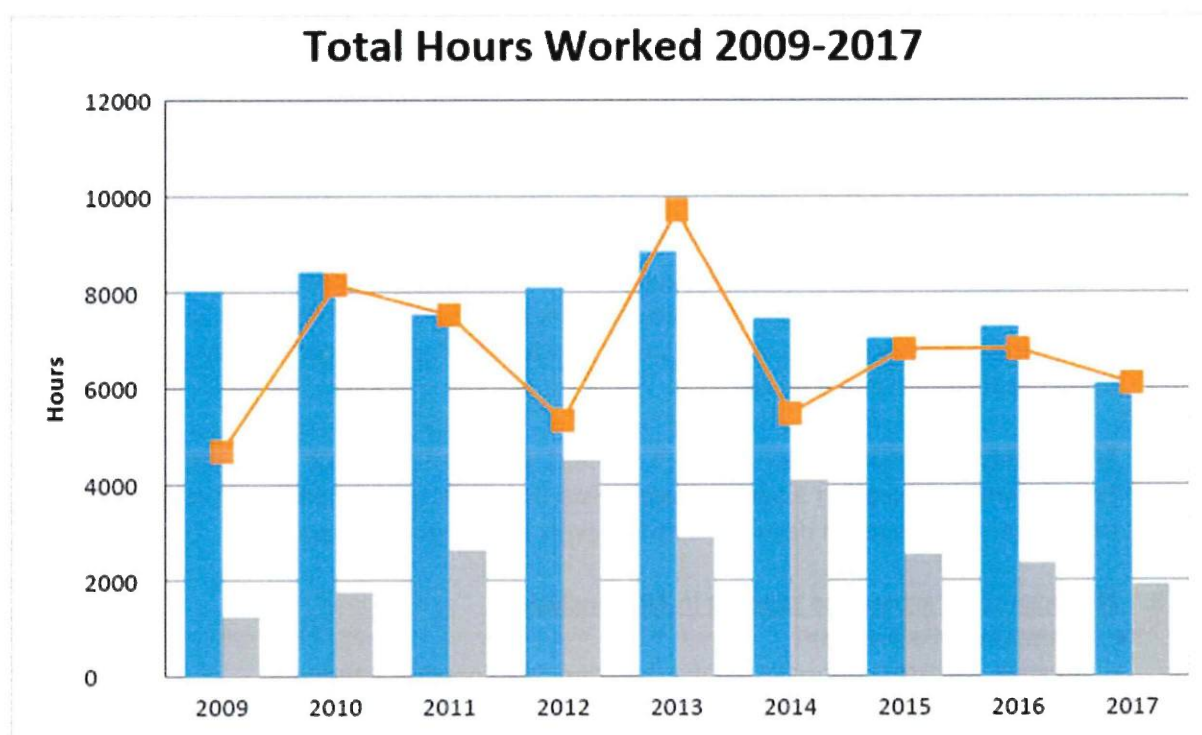
##### **C. Financial Result**

In 2017, EUROCLIO secured sufficient resources from its EU operational grant, core support from the Open Society Foundations, various project and partnership activities, membership fees and several small donations and consultancy assignments, to close the year with a positive result of € 9.017,00

During the year two interim financial reports were produced which helped to identify potential deviations from budget, and steer the year to the positive end. Good oversight for the Association, alongside the normal external accountancy/audit scrutiny, was ensured by the Board's Financial Committee, and regular Board monitoring and discussion to ensure appropriately close understanding of the situation. Most notably, the culture of prudence helped reduce overspending on projects and activities to a near zero. This comes from close monitoring by the financial management on all activities and projects, as well as beneficial closing on several projects. Nearly all anticipated hours were delivered by staff, including undesired over-hours, which are at the same level as they were in 2016 at 24%.

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The Board is monitoring and encouraging an annual decrease in the over-hours, and challenged management to find workable solutions.

#### D. Operating Reserve

The organisation is following a multi-annual strategy (established in November 2017) to build up an operating reserve in order to create a security buffer. The purpose is to have at least the needed internal resources to allow for an orderly and low-risk downturn, in case such a downturn for whatever reason is deemed to be unavoidable. The organization investment policy is not to invest in shares or other insecure investments. External best practice governance guidelines and codes suggest a buffer providing the costs of the permanent staff and other legal obligations for at least for one year. The operating reserve also allows the organisation to better face challenges in any unexpected cash-flow and lack of liquidity circumstance.

The Board will continue the policy to allocate positive results to an operational reserve aimed to secure the capacity to carry out the mission and secure the continuity of the association. In April 2016 it was agreed to aim to build a stable reserve of €100.000 by 2020.

At the closing of 2017 accounts this reserve now stands at € 48.838

#### E. Investment and Delivery in the flagship initiative *Historiana*

In 2016, the Board approved from the general budget an additional investment in *Historiana*, which is EUROCLIO's online learning portal. This portal had been developed over several years in various projects. This lead to a situation with multiple site frameworks existing in parallel, without one overall integration. Over time projects have also developed eLearning tools, but not in one environment in which educators could combine and use them. Management therefore proposed to the Board to invest in this flagship initiative to task the web-developers to make the environment cohesive and the site as a whole integrated. It became clear that the April 2017 deadline was not going to be met because of the complexity and extent of data transfer and system modelling, and because project deliverables had grown more complex than anticipated. A new deadline was agreed for September 2017, and later revised to final delivery by April 2018.



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**F. External Audit on EU Project**

During 2017 an external auditor (Moore & Stephens, UK) was tasked by the European Commission to perform a Residual Error Rate Study on a project implemented by EUROCLIO in the period 2011-2015. The auditor's findings have been submitted to the European Commission, and include the view that some fine details of procedures were not followed in full, or evidence in full. There is no claim of irregularity or impropriety, and the matter relates to paperwork records and required processes. The maximum risk of some costs being declared ineligible for this project is at 8% of the overall project envelope of € 900.154 included in the Action Plan and Budget for 2018, and extensive discussions and production of evidence to the auditors has been initiated.

**G. Budget 2018**

An Action Plan with Budget for 2018 have been approved by the Board in which all expected activities, the related income and expenditures are foreseen at a high level of detail, including:

- The income from approved and expected projects, and the execution of these projects, is to be realised with the available human resources and material capacity;
- The maximum risk of costs being declared ineligible in the EU project;
- No new staff members are to be hired until this risk has been resolved.

The Action Plan and Budget 2018 is based on a rigorous identification of minimum time requirements needed from all projects and activities to realise maximum income and a detailed realistic planning and a comprehensive mapping of all commitments.

The Action Plan and Budget 2018 has an expected negative result of € 5.180, taking into account the risk mentioned above. Any final negative result will be attributable to the Operating Grant. The action plan 2018 is accordingly a relatively austere one and prioritises the gravity of commitments already made. The staffing for 2018 needed to execute this plan is feasible in the time available, but with a significant amount of committed over-hours.



## Budget 2018

	2018
	€
<b>Income</b>	
Project income	728.596
Subscription fee and other income *)	<u>24.850</u>
<b>Total income</b>	753.446
<b>Expenditures</b>	
Personnel costs	235.121
Depreciation	2.000
Direct project expenditures	358.145
Other expenditures	<u>163.360</u>
<b>Total expenditure</b>	<u>758.626</u>
<b>Result</b>	<u><u>5.180-</u></u>
<b>Attributable to:</b>	
Operating reserve **)	<u><u>5.180-</u></u>

notes:

\*) includes approx. 10.000 subscription fee

\*\*) the organisation has decided to strengthen the capacity of the organisation by building an operating reserve.



## **5 – Challenges for 2018 and beyond**

### **A. Staff Continuity:**

The departure of our Executive Director, who has worked for 12 years at the Secretariat, of which the last 4 as Director, will be a challenge in terms of continuity in the context of relations, institutional memory and particular competences. EUROCLIO seeks to see change as an opportunity and the Board will work towards having a new Executive Director in place no later than the end of 2018. In the meantime the current Deputy Director has been appointed Acting Director effective 1<sup>st</sup> May 2018.

### **B. Financial Capacity:**

EUROCLIO seeks to become more resilient to change in the international situation, for example by managing funds with close monitoring and external control and the building of our operating reserve. We will continue to: build financial resilience, remain eligible for large public funding, and target operations on areas that strengthen our financial independence.

### **C. European Union Operating Grant in post-Brexit post-2020 Budget:**

The Operating Grant from the *EU Europe for Citizens Programme* for 2018-2020 is secured. The future of this EU programme is unclear for the period after 2020, and the large-scale overhaul of the European Commission budget due to the departure of the United Kingdom from the EU, and subsequent budget changes.

In late 2018 active advocacy in favour of promoting this programme will be a key target for EUROCLIO, followed by gaining an early understanding of the new European Commission Multi-Annual Framework. The signal is that education at the European level will see an increased budget.

### **D. Non-Traditional Funding:**

We seek to further our outreach to private foundations in sympathy with our core objectives. The challenge continues to be how to convert interesting meetings and conversations into financially firm commitments, and thus enhance the sustainability of the organisation.

### **E. Extension of Individual Supporter Membership:**

We will seek to enhance how we use our individual membership category to allow individual donors/members to form part of our fund raising and sustainability.

We currently have about fifty individual members who contribute various amounts as a matter of personal choice annually: to extend this base offers the potential for the supporter base to increase without amending the current governance structure.

There are also some more general challenges which are expected to impact the work of EUROCLIO:

F. **Responding to Societal Trends:**

Identity politics focused on 'populism,' isolationism or self-interest and more extreme nationalism continues to be on the rise globally. EUROCLIO offers part of a more balanced, outward looking and inclusive solution, addressing the importance of historical consciousness, historical thinking and historical empathy on the one hand, and the risks of nostalgia-driven politics and national history and mythmaking on the other hand.

G. **Responding to Educational Trends:**

Intergovernmental drivers seeking good governance worldwide promote education as a way to secure fundamental human rights values (EU Paris Declaration), global citizenship (UN Sustainable Development Goal #4) and democracy (Council of Europe). Meanwhile OECD PISA tests seek more and more to promote student-centred and competence-based education.

EUROCLIO has the responsibility to act with key partners such as the Council of Europe and its members to assist in shaping position papers, collaboration and concrete peer to peer learning. It is important to not take an uncompromising attitude to the rising importance of citizenship education, but rather find synergies in policies and in the field.

H. **Overcoming institutional obstacles:**

A lot of time is lost to bureaucracy for international project grant management, and EUROCLIO and its stakeholders. Ongoing commitment is needed to assist participation by educators from all European states in all collaborative and partnership activities and to level the ability to participate regardless of the relative wealth, status or system of the home state.

I. **EUROCLIO, Europe and the World:**

There have been past talks of renaming EUROCLIO to WorldClio, or simply Clio. The membership indeed does continue to widen, and the scope of activities now has become concrete in amongst others Kyrgyzstan, Lebanon and The Republic of Korea. At the same time, most European projects focus on EU member states, leading to a growing concern that countries/members which feel excluded will walk away from the association if never involved in projects.

At the same time, the type of developments in Europe seem to possibly benefit from more global contacts. In particular it will be interesting to see how the network that has grown since 2012 around the various coastlines of the Mediterranean develops.

It is expected that the upcoming Annual Conference (21-26 April 2018) will enrich our focus, and renew our sense of mission.

## Signing of annual report

The Hague, 26 April 2018

### Board:

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L. Kristjansdottir  
President

---

M. Mladenovski  
Vice President and Treasurer

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P. Ceccoli  
Secretary

---

F. van den Akker  
Board Member

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S. Fitzsimons  
Board Member

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R. Mikkola  
Board Member

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## 2. Annual accounts





## 2.1 Balance sheet per 31 December 2017

After result appropriation

### ASSETS

	31 december 2017		31 december 2016		Notes
	€	€	€	€	
<b>FIXED ASSETS</b>					
<b>Tangible fixed assets</b>					
Computer and inventory		2.507		3.592	1
<b>CURRENT ASSETS</b>					
<b>Receivables</b>					
Debtors	2.102		-		
Project receivable	225.971		142.583		2
Other receivables and accruals	21.930		34.928		3
		250.003		177.511	
<b>Cash and Bank</b>		230.076		143.836	4
		<u>482.586</u>		<u>324.939</u>	


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## LIABILITIES

	31 december 2017		31 december 2016		Notes
	€	€	€	€	
<b>EQUITY</b>					
Operating reserve Association		48.838		39.821	5
<b>CURRENT LIABILITIES</b>					
Project liability	329.779		209.013		6
Taxes and social security premiums	7.935		20.728		7
Pensions	3.508		5.408		8
Current account Euroclio Foundation	953		953		
Other liabilities and accruals	91.573		49.016		9
		433.748		285.118	
		<u>482.586</u>		<u>324.939</u>	


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## 2.2 Statement of income and expenditure

	2017		budget 2017		2016	Notes
	€	€	€	€	€	
<b>Income</b>						
Subsidy income	743.966		720.861		798.472	10
Subscription fee and other income	18.148		33.500		13.125	11
<b>Total income</b>		762.114		754.361		811.597
<b>Expenditures</b>						
Personnel costs	280.404		299.145		266.137	12
Depreciation	1.938		2.000		1.801	13
Direct project expenditures	301.202		294.041		351.265	14
Other expenditures	169.553		154.010		187.539	15
<b>Total expenditure</b>		753.097		749.196		806.742
<b>Result</b>		9.017		5.165		4.855
<b>Attributable to:</b>						
Operating reserve		9.017		5.165		4.855

\*) the organisation has decided to strengthen the capacity of the organisation by building an operating reserve.



## 2.3 Cash flow statement

After the appropriation of the result for the financial year 2017 the cash flow statement, based on the indirect method, can be presented as follows:

	2017		2016	
	€	€	€	€
<b>Cash flows from operating activities</b>				
Result		9.017		4.855
Adjustments required to reconcile the result to				
Depreciation	1.938		1.801	
In- decrease project in progress	37.379		58.472	
In- decrease debtors	2.102-		2.449	
In- decrease other receivables	12.998		4.282-	
In- decrease current liabilities	27.863		30.573	
		78.076		89.013
		87.093		93.868
<b>Cash flows from investing activities</b>				
Purchase of tangible fixed assets		853-		796-
<b>In-decrease Cash and Bank</b>		86.240		93.072
Cash and bank 1 January		143.836		50.764
Cash and bank 31 December		230.076		143.836
<b>In-decrease Cash and Bank</b>		86.240		93.072


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## 2.4 Principles of valuation of assets and liabilities and principles for the determination of the result

### Activities

Association Euroclio (Chamber of Commerce number 27263208) is statutory established in The Hague, Riouwstraat 139, 2585 HP The Hague.

The activities of Association Euroclio primarily consist of:

- promoting and supporting the development of history education so that it strengthens peace, stability, democracy and critical thinking.

This primarily activity can be subdivided in several secondary activities:

- enhancing quality of history education by means of teacher trainings, workshops and assistance in curriculum development.
- cooperating, communicating and internationally networking, by way that the international dimension and awareness in the learning and teaching of history can be improved. This will be promoted through the organisation of seminars, workshops and the EUROCLIO General Assembly, through the publication of Bulletins, Newsletters and by means of a website. Also of great importance is the maintaining and extending of relations with organisations like the Council of Europe, OSCE, UNESCO, EU and NGO's.
- professionalizing history teachers and their organisations, so we can create a large network of specialists on innovative history education. This can be achieved by organising workshops and trainings to strengthen the History Teachers' Associations. But also exemplar models for democratic organisations, good dissemination systems and proficiency of foreign language can be of great importance for the professionalization.
- strengthening the organisation and sustainability of EUROCLIO by writing project proposals, producing PR materials and by contacting possible donors and sponsors.

### Continuity

The equity of the association Euroclio is € 48838 positive. Euroclio's business environment is changing: we experience that donors apply a more strict policy on awarding grants, competition between NGO's gets more and more tough. In this context Euroclio's available financial reserves do not reflect a healthy financial position. It is the policy of the non-executive board to ultimately establish a reserve of 100.000 euro's.

The past twelve years (2006 - 2017), Euroclio has received EU Framework Partnership Agreements, which were composed of Annual Operation Grants. These grants covers the general costs of Euroclio. In spite of the fact that our cost-structure is flexible enough to absorb decreases in funding, we do see continuation of this grant as essential for continuing our activities on the present basis. At the moment the Operating Grant from the EU Europe for Citizens Programme for 2018-2020 is secured.



## **2.4 Principles of valuation of assets and liabilities and principles for the determination of the result**

### **General accounting principles for the preparation of the financial statements**

#### **General**

The annual accounts are prepared in accordance with the Dutch accounting standards for small and not for profit organizations (RJ C1).

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

Income and expenses are accounted for on accrual basis. Profit is only included when realized on balance sheet date. Losses originating before the end of the financial year are taken into account if they have become known before preparation of the financial statements.

#### **Changes in accounting policies**

Until 1 January 2017 the guideline for annual reporting 640 "Not-for-profit organisations" (RJ 640) was applied for the valuation of assets and liabilities and the determination of the results. With effect from 1 January 2017 Euroclio has implemented the Dutch accounting standards for small and not for profit organizations (RJ C1). This change did not impact equity and/or result.

#### **Foreign currency**

The annual accounts are presented in Euro's.

Assets and liabilities in foreign currencies are translated at an average rate of exchange. Transactions in foreign currencies are translated at the average rate of exchange. The resulting exchange differences are accounted for in the profit and loss account.



## **2.4 Principles of valuation of assets and liabilities and principles for the determination of the result**

### **Accounting principles for the valuation of assets and liabilities**

#### **Tangible fixed assets**

Tangible fixed assets are presented at cost less accumulated depreciation and, if applicable, less impairments in value. Depreciation is based on the estimated useful life and calculated as a fixed percentage of cost, taking into account any residual value.

#### **Project receivables and project liabilities**

Projects are valued at realized expenditures covered by the grant less received instalments.

#### **Receivables**

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

#### **Cash**

Cash consists of cash and bank accounts and are at the Associations free disposal.

#### **Pensions**

The pension scheme is in fact to classify as a defined benefit scheme. The pension scheme is regulated by ABP. Euroclio uses the exemption mentioned in the Dutch accounting standards to work out this scheme as a defined contribution scheme. Therefore it is sufficient to include the pension premiums to be paid in the profit and loss account. As a result of this, there are no negative or positive risks committed with this pension scheme taken in the valuation of the liability.

### **Accounting principles for the determination the balance income and expenditure**

Revenues from services are recognised in proportion to the services rendered. The cost price of these services is allocated to the same period.

#### **Operating grants**

Operating grants are included in the profit and loss account in the year to which the subsidized expenses are charged, if the assumption is that the subsidy conditions will be met.

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## 2.5 Notes to the balance sheet

### FIXED ASSETS

#### 1 Tangible fixed assets

	Hardware IT €	Inventory €	Total €
<u>Balance per 1 January 2017</u>			
Acquisition price	3.585	4.002	7.587
Accumulated depreciation	2.061-	1.934-	3.995-
Book value	<u>1.524</u>	<u>2.068</u>	<u>3.592</u>
<u>Fluctuations</u>			
Investments	853	-	853
Desinvestments	-	-	-
Depreciation	1.137-	801-	1.938-
Depreciation desinvestments	-	-	-
	<u>284-</u>	<u>801-</u>	<u>1.085-</u>
<u>Balance per 31 December 2017</u>			
Acquisition price	4.438	4.002	8.440
Accumulated depreciation	3.198-	2.735-	5.933-
Book value	<u>1.240</u>	<u>1.267</u>	<u>2.507</u>
Depreciation tangible fixed assets	20%-33%		

## 2.5 Notes to the balance sheet

### CURRENT ASSETS

	31 December 2017 €	31 December 2016 €
<b>Receivables</b>		
<b>2 Project receivable</b>		
European Union Operating Grant	60.000	60.000
European Union Erasmus + KA2 [IHEA]	33.664	-
Norway MFA (ex-Yugoslavia)	-	3.000
European Union Europe for Citizens [Silencing]	-	33.291
Anna Lindh step 7 2016	7.953	7.950
Europeana CEF (Operational)	-	7.986
WB Austria ADH	29.461	16.182
Anna Lindh Foundation - P - ALF Redefining	-	132
Robert Bosch Stiftung	-	13.711
EU Jean Monnet BARCELONA 14/16	7.403	331
EU - P - Learning History n/y History	34.316	-
Europeana CEF (Operational) DSI2	6.186	-
Open Society Foundations Core Support	29.738	-
EU Turkey	1.750	-
Thematic Seminar St Petersburg	1.600	-
Anna Lindh Foundation Learning (y)our Past	13.900	-
	<u>225.971</u>	<u>142.583</u>

### 3 Other receivables and accruals

Prepaid costs General Meeting 2018	11.258	998
Prepaid costs General Meeting 2017	-	17.988
General Meeting 2016 fee to receive	-	190
Other receivables	6.326	8.866
To be reimbursed	706	3.338
Membershipfee to receive	3.640	3.548
	<u>21.930</u>	<u>34.928</u>


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## 2.5 Notes to the balance sheet

	31 December 2017 €	31 December 2016 €
<b>4 Cash and Bank</b>		
Petty Cash	318	1.507
ING (current account)	194.645	57.175
ING (savings account)	31.134	76.100
Paypal	3.500	8.716
Local / foreign cash	479	338
	<u>230.076</u>	<u>143.836</u>
<b>5 EQUITY</b>		
<b>Operating reserve</b>		
<b>Association</b>		
Balance per 1 January	39.821	34.966
Result appropriation	9.017	4.855
Balance ending reporting period	<u>48.838</u>	<u>39.821</u>

For more on the financial policy regarding the operating reserve, see the Board Report.

### CURRENT LIABILITIES

#### 6 Project liability

European Union Erasmus + KA2 [IHEA]	-	65.051
Anna Lindh step 7	-	830
EU Erasmus + KA2 [MEDIA-HISTORY]	4.061	5.434
European Union Erasmus + KA2 [INCLUSIVE]	139.529	43.901
EU Jean Monnet KA1 DD2 14-16 (E4S-DD2)	-	4.066
OSF-Core	-	25.262
Europeana CEF (Operational) DSI2	-	20.827
Europeana CEF (Operational) DSI3	850	-
EU - P - Learning History n/y History	-	29.897
Anna Lindh Foundation Learning (y)our Past	-	13.745
European Union Erasmus + KA2 [DISAGREE]	140.761	-
European Union Jean Monnet KA1 [EU4SCHOOL]	35.745	-
EUD-KYR	8.833	-
	<u>329.779</u>	<u>209.013</u>



## 2.5 Notes to the balance sheet

	31 December 2017	31 December 2016
<b>7 Taxes and social security premiums</b>		
Payroll tax and social security premiums	7.935	20.728
	<u>7.935</u>	<u>20.728</u>
<b>8 Pensions</b>		
Pension	3.508	5.408
	<u>3.508</u>	<u>5.408</u>
<b>9 Other liabilities and accruals</b>		
Specification other liabilities:		
Leave days, holiday and final year allowance	12.016	10.860
Creditors	11.739	3.413
Received conference fee General Meeting 2017	8.552	8.808
Other liabilities	59.266	25.935
	<u>91.573</u>	<u>49.016</u>

## COMMITMENTS AND CONTINGENT ASSETS & LIABILITIES

### Long-term obligations

Long-term obligations have been entered into for the lease of the office in The Hague. This agreement includes office rental, office maintenance costs (utility, cleaning costs, municipal taxes). The rental agreement amounts to € 10.800 for 2018 and this agreement expires in August 2018.

### Appropriation of operating result

The total income exceeded the total expenditures by € 9.017

The result of € 9.017 has been added to the Association's operating result.

### Subsequent events

There are no subsequent events

### Risks related to ineligibility of costs

Maximum exposure to the risk of costs in a previous EU project being ineligible is at € 74.570 which is < 10% of project budget, as mentioned in Board Report page 12.

## 2.6 Notes to the statement of income and expenditure

### 10 Subsidy Income

The subsidy income amounts to € 743.966 and can be specified as follows:

	2017	Budget 2017	2016
<b>Core Funding</b>			
European Union Operating Grant	200.000	200.000	200.000
Open Society Foundations Core Support	52.000	52.000	75.000
	<u>252.000</u>	<u>252.000</u>	<u>275.000</u>
<b>Project Funding</b>			
European Union Enlargement/Europaid (Eastern Partnership)	-	-	11.927
European Union ICT-PSP (EuropeanaCreative)	-	-	5.920
European Union Europe for Citizens [Silencing]	26.709	20.937	49.494
European Union Jean Monnet [EU4SCHOOL] 2014-2016	-	-	11.999
European Union Jean Monnet [EU4SCHOOL] 2015-2017	21.267	21.143	30.836
European Union Jean Monnet [EU4SCHOOL] 2017-2018	6.255	-	-
European Union Jean Monnet Barcelona	7.072	2.000	4.564-
European Union Erasmus + KA2 [IHEA]	98.714	62.108	120.448
European Union Erasmus + KA2 [INCLUSIVE]	44.928	69.431	78.473
European Union Erasmus + KA2 [DISAGREE]	10.967	-	-
EU - P - Learning History n/y History	64.213	66.059	10.104
Europeana CEF (Operational)	1.665-	-	26.408
Europeana CEF (Operational) DSI2	41.842	20.044	8.828
Europeana CEF (Operational) DSI3	12.272	17.381	-
WB Austria ADH	70.194	97.764	106.893
Robert Bosch Stiftung	15.289	12.267	13.711
EUD-KYR	10.992	-	-
	<u>429.049</u>	<u>389.134</u>	<u>470.477</u>
<b>Partner Projects</b>			
EU Erasmus+ KA2 [UNITAS Youth]	-	-	5
EU Turkey	1.750	2.450	2.211
EU Erasmus + KA2 [MEDIA-HISTORY]	19.221	20.986	13.493
ALF-KNR	-	4.500	-
Anna Lindh Foundation Project AHDR/LAH 2016-2017	27.646	35.972	7.104
Anna Lindh Foundation - P - ALF Head of Network step 7	13.116	13.319	9.238
Anna Lindh Foundation - P - ALF Redefining 2016	416-	-	11.332
Europe for Citizens Citizens Projects by Burger Europa (GE)	-	1.000	-
	<u>61.317</u>	<u>78.227</u>	<u>43.383</u>
<b>Other projects</b>			
SM17-R	-	-	9.612
Thematic Seminar St Petersburg	1.600	1.500	-
	<u>1.600</u>	<u>1.500</u>	<u>9.612</u>
<b>Total subsidy income</b>	<u><b>743.966</b></u>	<u><b>720.861</b></u>	<u><b>798.472</b></u>

## 2.6 Notes to the statement of income and expenditure

### 10 Subsidy Income

#### Core Funding

European Union Operating Grant  
Open Society Foundations Core Support

#### Project Funding

European Union Europe for Citizens [Silencing]  
European Union Jean Monnet [EU4SCHOOL] 2015-2017  
European Union Jean Monnet [EU4SCHOOL] 2017-2018  
European Union Jean Monnet Barcelona  
European Union Erasmus + KA2 [IHEA]  
European Union Erasmus + KA2 [INCLUSIVE]  
European Union Erasmus + KA2 [DISAGREE]  
EU - P - Learning History n/y History  
Europeana CEF (Operational)  
Europeana CEF (Operational) DSI2  
Europeana CEF (Operational) DSI3  
WB Austria ADH  
Robert Bosch Stiftung  
EUD-KYR

#### Partner Projects

EU Turkey  
EU Erasmus + KA2 [MEDIA-HISTORY]  
Anna Lindh Foundation Project AHDR/LAH 2016-2017  
Anna Lindh Foundation - P - ALF Head of Network step 7  
Anna Lindh Foundation - P - ALF Redefining 2016

#### Status final report running projects

Approval expected July 2018  
Approval expected May 2018

Approved September 2017  
Approved November 2017  
Project still running  
Approved July 2017  
Approved March 2018  
Project still running  
Project still running  
Project still running  
Approved November 2016  
Approved October 2017  
Project still running  
Project still running  
Approval expected May 2018  
Approval expected May 2018

Approval expected April 2018  
Project still running  
Approval expected April 2018  
Approval expected April 2018  
Approved October 2017

## 2.6 Notes to the statement of income and expenditure

### 10 Subsidy Income

#### Nature of subsidy of running projects:

##### Core Funding

European Union Operating Grant  
Open Society Foundations Core Support

##### Nature of subsidy

---

Operating Grant  
Core Support

##### Project Funding

European Union Europe for Citizens [Silencing]  
European Union Jean Monnet [EU4SCHOOL] 2015-2017  
European Union Jean Monnet [EU4SCHOOL] 2017-2018  
European Union Jean Monnet Barcelona  
European Union Erasmus + KA2 [IHEA]  
European Union Erasmus + KA2 [INCLUSIVE]  
European Union Erasmus + KA2 [DISAGREE]  
EU - P - Learning History n/y History  
Europeana CEF (Operational)  
Europeana CEF (Operational) DSI2  
Europeana CEF (Operational) DSI3  
WB Austria ADH  
Robert Bosch Stiftung  
EUD-KYR

Project Grant  
Project Grant  
Project Grant  
Partnership in Project Grant  
Project Grant  
Project Grant  
Project Grant  
Project Grant  
Partnership in Operating Grant  
Partnership in Operating Grant  
Partnership in Operating Grant  
Project Grant  
Project Grant  
Consultancy Contract

##### Partner Projects

EU Erasmus+ KA2 [UNITAS Youth]  
EU Turkey  
EU Erasmus + KA2 [MEDIA-HISTORY]  
Anna Lindh Foundation Project AHDR/LAH 2016-2017  
Anna Lindh Foundation - P - ALF Head of Network step 7  
Anna Lindh Foundation - P - ALF Redefining 2016  
Europe for Citizens Citizens Projects by Burger Europa (GE)

Consultancy Contract  
Partnership in Project Grant  
Project Grant  
Project Grant  
Project Grant

##### Other projects

Thematic Seminar St Petersburg

Training Event



## 2.6 Notes to the statement of income and expenditure

### 10 Subsidy Income

#### Funding conditions

EUROCLIO implements its activities within approved plans, which are subject to various types of funding. Every funding obtained by EUROCLIO under such contracts is subject to the full delivery of approved activities, and compliance with standard administration procedures, initial eligibility criteria and reportage commitments. Depending on the type of grant, there are different specific conditions which EUROCLIO has to comply with. These are addressed below, where significant:

The EU "Europe for Citizens: European Remembrance" Operating Grant 2018 is part of a Framework Partnership Agreement 2018-2020. There is a co-financing condition of 31% in order to be eligible for the maximum annual funding of 200.000. The additional funding cannot be resourced from other EU grant, so EUROCLIO fulfils this conditions by having non-EU donors, as well as participation fees and membership fees.

The project "ePACT – Educational Partnership for Advocacy, Capacity-building and Transformation", managed by the Centre for Democracy and Reconciliation in Southeast Europe and funded by the Austrian Development Agency (ADA-HTC) includes a commitment by EUROCLIO to co-finance € 30.000. This has been done by integration of various other activities and attracting funding from other donors. Moreover, this project stipulates a number of additional conditions on spending, such as not allowing cash payments and applying strict procurement rules.

EUROCLIO is lead in three projects funded by the EU Erasmus+ programme. The contracts signed between EUROCLIO and the Dutch National Agency for Erasmus+ included specific conditions by which EUROCLIO provides additional insights into its financial capacity through review of the general ledger with each interim financial reportage.

Projects funded under the EU Jean Monnet programme as well as Europe for Citizens Action Grants and in the case of Erasmus+ the expenses for mobility are awarded following unit-based calculation of costs x persons (and in different cases also distance). They require additional evidence to be delivered in the form of signature lists. Double-financing is strictly not allowed, which is why EUROCLIO is very careful to ensure that only eligible (single-financed) signatures are included in the reportage evidence.

The Open Society Foundations Core Support is conditional to EUROCLIO passing a US-based "Equivalency Check", which effectively check to what extent the non-profit status of the organization (ANBI status under Dutch law) can be seen to be equivalent with US charitable status. In this check are also included various conditions related to the role the organization might play in lobbying of decision makers.

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## 2.6 Notes to the statement of income and expenditure

### 11 Subscription fee and other income

	2017	Budget 2017	2016
Subscription fee	11.358	10.000	8.136
Financial income	34	1.500	150
Consultancy	3.771	4.000	1.950
Co-financing	-	-	-
Other income	2.985	18.000	2.889
	<u>18.148</u>	<u>33.500</u>	<u>13.125</u>

The expected € 33.500 in the budget 2017 was not fully realised due to insufficient capacity to operationalise the planned actions to obtain "non-traditional" funding.

### 12 Personnel costs secretariat

	2017	Budget 2017	2016
Gross salary	219.622	237.484	208.223
Social security premiums	35.443	38.770	35.040
Pension premiums	25.339	22.891	22.651
Other	-	-	223
	<u>280.404</u>	<u>299.145</u>	<u>266.137</u>
fte's	4,2	4,4	4,3

#### Board members

Board members do not receive remuneration for their board activities.

### 13 Depreciation

Inventory	801	1.000	801
Hardware IT	1.137	1.000	1.000
	<u>1.938</u>	<u>2.000</u>	<u>1.801</u>



## 2.6 Notes to the statement of income and expenditure

### 14 Direct project expenditures

The direct project expenditures amounts to € 301.202 and can be specified as follows:

	2017	Budget 2017	2016
<b>Project Funding</b>			
European Union Enlargement/Europaid (Eastern Partnership)	-	-	11.927
European Union Europe for Citizens [Silencing]	22.551	16 770	20.580
European Union Jean Monnet [EU4SCHOOL] 2014-2016	-	-	4 977
European Union Jean Monnet [EU4SCHOOL] 2015-2017	11 563	15.700	18 419
European Union Jean Monnet [EU4SCHOOL] 2017-2018	4.293	-	-
European Union Jean Monnet Barcelona	-	-	2.258-
European Union Erasmus + KA2 [IHEA]	53.413	20.920	88.249
European Union Erasmus + KA2 [INCLUSIVE]	29 497	54.000	64 353
European Union Erasmus + KA2 [DISAGREE]	7 882	-	-
EU - P - Learning History n/y History	51.824	53 670	4 942
Europeana CEF (Operational)	-	-	15.084
Europeana CEF (Operational) DSI2	16.640	-	1.447
Europeana CEF (Operational) DSI3	1 006	10.000	-
Open Society Foundations ESP (HTC) Rethinking	-	-	1.609
WB Austria ADH	51.840	81 410	97.833
Robert Bosch Stiftung	12.366	12.267	8.711
EUD-KYR	10.129	-	-
	<u>273 004</u>	<u>264.737</u>	<u>335 873</u>
<b>Partner Projects</b>			
EU Western Balkan SEEYN/OKC	-	-	36-
EU Erasmus+ KA2 [UNITAS Youth]	-	-	116-
EU Turkey	89-	-	1.382-
EU Erasmus + KA2 [MEDIA-HISTORY]	607	2.372	1 080
ALF-KNR	-	4 500	-
Anna Lindh Foundation Project AHDR/LAH 2016-2017	28.277	33 572	5.044
Anna Lindh Foundation - P - ALF Head of Network step 7	5 381	3 640	1.538
Anna Lindh Foundation - P - ALF Redefining 2016	2 740	-	10 317
	<u>36.916</u>	<u>44 084</u>	<u>16.445</u>
<b>Training</b>			
Annual Conference 2016	-	-	13 823-
Annual Conference 2017	7.275-	2 780-	-
Annual Conference 2018	6.000-	12 000-	-
Euro-Asia Conference	-	-	9 112
Thematic Seminar St Petersburg	4.557	-	-
Summer School 2016 Montenegro	-	-	3 638
	<u>8.718-</u>	<u>14.780-</u>	<u>1 073-</u>
	<u>301.202</u>	<u>294.041</u>	<u>351.245</u>
<b>Other projects</b>			
Other	-	-	20
	<u>-</u>	<u>-</u>	<u>20</u>
<b>Total</b>	<u>301.202</u>	<u>294.041</u>	<u>351.265</u>

## 2.6 Notes to the statement of income and expenditure

### 15 OTHER EXPENDITURES

	2017	Budget 2017	2016
Financial administration & accountant	32.582	32.500	35.345
Travel costs	20.969	25.450	14.541
Board and Lodging	19.186	14.560	20.452
Office operational costs	31.013	31.250	32.366
Operational costs programmes	51.880	41.000	67.412
Operational costs secretariat	13.923	9.250	17.423
	<u>169.553</u>	<u>154.010</u>	<u>187.539</u>
<b>Financial administration &amp; accountant</b>			
Financial and Salary administration	19.757	20.000	20.146
Accountant	12.825	12.500	15.199
	<u>32.582</u>	<u>32.500</u>	<u>35.345</u>
<b>Travel costs</b>			
Staff	4.744	10.800	4.356
Board	9.767	10.150	6.887
Ambassadors	3.568	-	-
Other	2.890	4.500	3.298
	<u>20.969</u>	<u>25.450</u>	<u>14.541</u>
<b>Board and Lodging</b>			
Staff	4.491	-	4.991
Board	7.964	12.600	10.469
Local	2.282	-	1.185
Ambassadors	3.868	1.960	3.513
Other	581	-	294
	<u>19.186</u>	<u>14.560</u>	<u>20.452</u>


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## 2.6 Notes to the statement of income and expenditure

### 15 OTHER EXPENDITURES

	2017	Budget 2017	2016
<b>Office operational costs</b>			
Hardware	113	1.000	1.455
Software	509	100	993
IT maintenance	2.214	1.800	2.260
Website and Domains	426	550	245-
Purchases	445	300	231
Phone	3.981	3.000	3.515
Internet access	409	500	869
Office consumables	254	1.500	1.412
Postage	126	500	306
Housing costs	22.536	22.000	21.570
	<u>31.013</u>	<u>31.250</u>	<u>32.366</u>
<b>Operational costs programmes</b>			
Historiana Content Team	6.319	6.500	-
Historiana Technical	39.795	28.000	-
OSF core activities	5.766	6.500	-
Regional projects contingency	-	-	26.060
Historiana (europeana creative co-financing)	-	-	12.500
Historiana (competition)	-	-	1.548
Historiana (editing & development)	-	-	6.166
OSF core activities	-	-	11.526
Remembrance (Advisory Group)/ Korea conference Hague	-	-	9.612
	<u>51.880</u>	<u>41.000</u>	<u>67.412</u>
<b>Association Operational costs</b>			
Subcontracting	950	-	498
Conference Participation Fee General Meeting	4.137	-	5.265
Information: Professional Literature	52	500	440
Information: Subscription Fees	1.035	2.000	2.288
Representation	1.501	2.000	2.242
Insurances	4.742	4.000	4.592
Banking costs	1.260	750	2.329
Other costs	246	-	231-
	<u>13.923</u>	<u>9.250</u>	<u>17.423</u>

## 2.7 Other information

### **Auditors report**

See page 38