

**Annual Report
Association EUROCLIO**

2018

The Hague

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1. Reports

1.1 Board Report 2018

EUROCLIO – European Association of History is a professional community of history, heritage and citizenship educators. Its mission is to inspire and empower educators to engage learners in innovative and responsible history and citizenship education. A type of education that makes learners think for themselves and care about others and the world they live in.

This 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 key activities and their impact on the professional community of history, heritage and citizenship educators.
4. Summarise the financial results, continuity planning and operational reserves, key financial policies and challenges.
5. Share the main plans and challenges for 2019 and beyond.

1. Introduction

About EUROCLIO

EUROCLIO – European Association of History Educators:

- Was established in 1992 with support of the Council of Europe;
- Is an international association with more than seventy history, heritage, and citizenship educators' associations and other organizations active in this field;
- Has worked for over 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.
- Has worked in regions that have experienced recent violent conflicts, such as the Caucasus, Cyprus, Lebanon, and Former Yugoslavia;
- Is experienced in the development of ready-to-use educational resource as part of a collaborative process.

EUROCLIO works for and with history, heritage and citizenship education professionals. This group 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

EUROCLIO is a not-for-profit Association under Dutch Law, headquartered in The Hague. EUROCLIO is recognized by the tax authorities in the Netherlands as a charitable ANBI organisation. EUROCLIO is led by the EUROCLIO Board who delegated the day to day running of the Association to the Executive Director.

The Board

The 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 and oversee the Secretariat in a monitoring and accountability role.

During the General Assembly in 2018, Lóa Steinunn Kristjansdóttir, reached the end of her second term. No new board member was elected because of financial austerity measures.

The following items were on the agenda of the Board in 2018:

- The recruitment of a new Executive Director;
- Review of the checks and balances;
- Setting and monitoring strategic board priorities;
- Sustainability plan and analysis;
- Post-investment review of the Historiana Investment plan;
- Reaction to the EU Recovery Order;
- Membership recruitment and consultation;
- The Annual Conference 2018 and 2019; and
- The 25 year celebration of EUROCLIO.

This was the composition of the Board in 2018 *before* the General Assembly:

- 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)

And this was the composition *after* the General Assembly:

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

The General Assembly

The General Assembly is the highest governing body of EUROCLIO. It discusses and approves annual reports, financial report, budgets, decides on the statutes and internal rules of EUROCLIO, and elects and discharges Board and Audit Committee Members. The General Assembly meets during the Annual Conference of EUROCLIO.

In 2018, the General Assembly took place on 26 April at the World Trade Centre in Marseille. The Agenda, Annexes, Booklet and Presentation used during the General Assembly are available at <https://euroclio.eu/general-assembly/>.

The Audit Committee

The General Assembly elects an Audit Committee, whose members meet with the Board and the Executive Director to review the Annual and the Board Report, and discuss the financial situation of EUROCLIO. In 2018, the Audit Committee met during the Annual Conference in Marseille, and advised the General Assembly. Two Audit Committee Members reached the end of their term, and two new Audit Committee Members were elected.

This was the composition of the Audit Committee in 2018 *before* the General Assembly:

- Bojana Dujkovic-Blagovic (EUROCLIO-HIP),
- Peder Jacob Ellehave Kragh (Danish History Teachers Association), and
- Hanna Toikkanen (Finnish History Teachers Association).

And this was the composition *after* the General Assembly:

- Bojana Dujkovic-Blagovic (EUROCLIO-HIP),
- Bistra Stoimenova (Bulgarian History Teachers Association), and
- Madis Somelar (Estonian History Teachers Association).

Members

There are several types of EUROCLIO membership. It is possible to join EUROCLIO as Full Member Associations, Associated Member Associations, and Individual Members. Only Full Member Associations have passive voting rights during the General Assembly.

In 2018, EUROCLIO welcomed the following organisations as Full Members:

- The National Museum of Korean Contemporary History,
- The Swedish History Teachers' Association,
- The Association for History Education in Greece, and
- Education for the 21st Century.

And the following organisations as Associated Members:

- The Holocaust Education Trust Ireland
- The History Education Department of Hamburg University
- The Gernika Peace Museum Foundation
- The Cambridge International School of Tunis
- The St. Petersburg Academy of In-Service Pedagogical Education
- The Centre for Education and Innovations

The Secretariat

The management of EUROCLIO is delegated by the Board to an Executive Director, who is leading the EUROCLIO Secretariat. The Staff at the EUROCLIO Secretariat, supported by Trainees, are managing the day to day operations of EUROCLIO, including the projects and regular activities. On 1 May 2018, Jonathan Even-Zohar stepped down as Executive Director, and Steven Stegers was appointed as Acting Executive Director. Alice Modena, joined EUROCLIO as a Project Manager, after completing her traineeship.

This was the composition of the Staff in 2018:

- Jonathan Even-Zohar (The Netherlands), Executive Director
- Steven Stegers (The Netherlands), Acting Executive Director, Programme Director and Deputy-Director
- Judith Geerling (The Netherlands), Senior Manager
- Jaco Stoop (The Netherlands), Network Coordinator
- Alice Modena (Italy), Project Manager

They were supported by the following Volunteers, Trainees and Research Trainees:

- Rosie Anderson (United Kingdom)
- Dorien van Duivenboden (The Netherlands)
- Catalina Gaete Salgado (Chile)
- Antonia Gough (United Kingdom)
- Matthias de Heer (The Netherlands)
- David Groenteman (The Netherlands)
- Rik Mets (The Netherlands)
- Lena Martinović (Serbia)
- Daniel Menz (United States)
- Alice Modena (Italy)
- Miranda Richman (United States)
- Suzanne Tromp (The Netherlands)
- Agatha Oostenbrug (The Netherlands)
- Rivka Otten (The Netherlands)
- Neeltje van Roessel (The Netherlands)
- Giulia Rossi (Italy)
- Catherine Savitsky (Canadian, Russian)
- Lisanne Veldt (The Netherlands)
- Larissa Wiegmann (Austria)
- Shanice de Witte (The Netherlands)

3. Projects

EUROCLIO worked on several project and consultancies in 2018 to advance its mission:

These are the projects:

- Decisions and Dilemmas
- Strategies for Inclusion
- Learning to Disagree
- Learning a History that is not yet History?
- History Education Beyond Borders
- Football Makes History
- Opening Up Historiana

These are the partner projects:

- Media and History
- Divided Past, Joint Future
- ePact

These are the consultancies:

- Sharing European Histories
- War or Peace
- Queen Rania Foundation

More information about these projects can be found on www.euroclio.eu

4. Areas of Action

EUROCLIO is working on its mission through various activities. Here is an overview of the highlights from 2018

Research

EUROCLIO supported the Georg Eckert Institute (GEI) to conduct a research into the needs of educators when it comes to discussing controversial issues in the classroom. This research was done through two focus groups at international events organised by EUROCLIO and an online survey. In the course of 2019, GEI will present its findings in needs assessment report that will be published on the project's web-page.

Advocacy

EUROCLIO advocated at the European Parliament for an exception for education as part of the new copyright directive of the EU, amongst others through meetings with MEP Axel Voss, who was the main rapporteur of this Directive. EUROCLIO worked with the Institute for Historical Justice and Reconciliation (IHJR) to encourage the OSCE High Commissioner on National Minorities to recognise and address history and memory as one of the source of conflict. EUROCLIO published policy recommendations to make history and citizenship more inclusive. This policy document is translated in 22 languages.

Fundraising

In 2018, EUROCLIO acquired several new projects to advance its mission. The "Football makes history" project (funded by the EU Erasmus+ Programme) looks at local football history to explore issues related to identity, diversity and discrimination. The "Opening Up Historiana" (funded by the EU Connecting Europe Facility) makes it possible for partners to publish resources on Historiana and add three more eLearning Tools to the eActivity Builder.

Consultancies

EUROCLIO worked with a team of experts on the development of standards for social science teachers in Jordan for the Queen Rania Foundation and hosted a five day workshop on the right to self-determination during the War or Peace conference organised by the Bundeszentrale für Politische Bildung.

Educational Resources

In 2018, EUROCLIO finalised learning resources that were designed to make history and citizenship education more inclusive and accessible. These resources focus on a range of topics and different time period, and together show how the resource can be adapted to different learner needs. Some of these resources are translated into Armenian, Dutch, Norwegian and Slovenian. EUROCLIO also created a series of transnational source collections and eLearning Activities with sources from Europeana. These source collections focus on different topics, and can be used to address different learner challenges, such as change over time, causation, and using sources as evidence. EUROCLIO translated existing resources on teaching about European integration in new languages, including Bulgarian, Croatian, Czech, Finnish, Greek, Latvian, Portuguese, Spanish, and Turkish. The historical content team of Historiana worked on several source collections for the Cold War Module and launched an initiative to involve the EUROCLIO community on the creation of a transnational source collection on international perspectives on the Russian Revolution.

Professional Development

In 2018, EUROCLIO offered several opportunities for professional development for over a thousand educators. In February, EUROCLIO organised a conference “Critical Thinking in the Age of Emojis” in Hilversum focused on the question how history education can contribute to media literacy and a training in Serbia on Controversy in the Classroom. In April, the 25th EUROCLIO Annual Conference “Mediterranean Dialogues” took place in Marseille, France. In July, EUROCLIO organised its 4th Regional Summer School in Metlika, Slovenia on the topic of inclusive education and a study visit to Seoul in partnership with Northeast Asia History Foundation. In August, EUROCLIO organised a seminar on Debates and Controversies in the Classroom in Berlin. Together with Europeana EUROCLIO made a teacher training kit on “*How to use online tools to promote historical thinking*” demonstrating how to make best use of the Historiana eLearning Environment. EUROCLIO also organised two eTwinning seminars on the same topic.

Outreach and Exchange

Throughout 2018, EUROCLIO reached out to its community via its newsletter, its website, and via various social media platforms, among them Facebook, Twitter, LinkedIn and Instagram. The Secretariat developed a strategy to serve its social media platforms, to ensure a sustained presence and to reach EUROCLIO’s target groups in the best way possible. In the fall of 2018, the Secretariat started the development of new content and an updated design for EUROCLIO’s website. The update of the website will take place in the first half of 2019.

5. Financial result and policies

During 2018 EUROCLIO continued to work on its mission through a projects and activities, supported by a range of donors.

Operating grants

EUROCLIO receives core funding from the European Union Europe for Citizens Programme, and from the Open Society Foundation's Education Support Programme. This core funding supports the main activities and covers the core costs of EUROCLIO.

2018 was the 1st year of the *Framework Partnership Agreement* between the European Union and EUROCLIO. This operating grant, managed at the European Commission 'Europe for Citizens: European Remembrance' programme, supports the activities of EUROCLIO that are related to Remembrance.

2018 was the last year of the last year of a three year institutional support grant by the *Open Society Foundations – Education Support Programme*. This core support enabled EUROCLIO to respond more directly to societal needs, allowed EUROCLIO to make strategic investments, and work its mission outside Europe.

Financial and partnership support

The following donors financially supported the work of EUROCLIO in 2018:

- Bundeszentrale für politische Bildung, Germany
- 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
- Evens Foundation, Belgium
- Ministry of Foreign Affairs, Austrian Development Agency
- Northeast Asian History Foundation, South Korea
- Open Society Foundations, Education Support Programme
- Queen Rania Foundation, Jordan
- Region Provence-Alpes-Côte d'Azur, France

Financial result

In 2018, EUROCLIO closed the year with a positive result of € 7.241. This financial result includes the maximum recovery that could come from the External Audit on the EU Black Sea Project and a reservation to compensate for some of the overtime by the staff (the part that has not been waived). More income was generated through projects, core funding, membership fees and consultancy than was spent. Throughout the year EUROCLIO has been monitoring and reducing costs to achieve this result. The main costs saving has been in human resources.

During the year two interim financial reports were produced which helped to identify potential deviations from budget, and steer the year to a 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 to monitor the financial health of EUROCLIO, and take measure where needed. EUROCLIO has monitored the expected vs realised income and expenditures on a monthly basis and kept an updated overview of the liquidity planning.

Operating Reserve

The Board continues its policy to allocate positive results to an operational reserve. Such an operational reserve is needed in order to secure the continuity of the organisation, but also to avoid issues related to liquidity (taking into account the pre-financing requirements), and to improve the financial operational capacity of EUROCLIO. The target is to have a reserve of €100.000 by 2020 (as was decided by the Board in April 2016).

At the closing of 2018 accounts this reserve now stands at € 56.079.

Overhours

In 2018, all EUROCLIO staff members worked more than they were contractually obliged. A reservation for up to 15 lieu days is included as reservation to compensate for this time worked. The additional overtime, which is the equivalent of € 32.627, has been waived by those staff members to which this applied.

External Audit on EACEA Projects

In 2018, four EU projects were selected for an external audit. These were the projects Decisions and Dilemmas I, Decisions and Dilemmas II, Silencing Citizens through Censorship, and the EU Operating Grant 2016. This audit involved filling in a pre-audit questionnaire for each of the projects, and an on-the-spot check by two auditors in December at the EUROCLIO Secretariat. The final report of this audit is pending at the moment of writing.

External Audit on the EU Black Sea Project

In 2018, the European Delegation in Georgia send a pre-information letter related to the External Audit of the Black Sea project offering the opportunity for EUROCLIO to provide comments (see Board Report 2017). The Board and Acting Executive Director worked together on a response, providing arguments and evidence, to demonstrate the eligibility of the main cost items mentioned in the letter. At the moment of writing there is no response from the EU Delegation yet. The maximum risk of some costs being declared ineligible for this project is countered as the full amount is included as a reservation in the financial result of 2018.

Data Protection

EUROCLIO has done a review its use of personal data and ensured compliance with the EU General Data Protection Regulation (GDPR);

6. Budget 2019

An Action Plan and Budget for 2019 has been proposed to Board in which the expected activities, the related income and expenditures are foreseen.

	2019	€
Income		
Project income	776.515	
Subscription fee and other income	<u>40.250</u>	
Total income		<u>816.765</u>
Expenditures		
Personnel cost	267.222	
Depreciation	1.382	
Direct project expenditures	357.836	
Other expenditures	<u>180.466</u>	
Total expenditures		<u>806.906</u>
Result		<u>9.861</u>
Attributable to		
Operating reserve		<u>9.861</u>

7. Plans and challenges for 2019 and beyond

7a. Key action areas

Focus Areas

The mission of EUROCLIO can be achieved in various ways, which has the advantage that EUROCLIO can be flexible when needed, but demands a clear focus in order to be efficient and effective. In 2019, EUROCLIO will work on the following focus areas:

- Promote a **transnational** and **multi-perspective** approach to history education.
- Make learning history **motivating, meaningful and inclusive**.
- Use **new technologies** to enhance history education.
- **Prevent** and **resolve conflicts** related to history and memory.
- Support **educational reform** based on democratic values.
- Use **research** to advance the teaching and learning of history.
- **Advance** teaching and learning about the European Union.

Revision of the EUROCLIO Manifesto

In 2013, EUROCLIO published its “Manifesto on High Quality History, Heritage and Citizenship Education: 15 principles for the recognition of the distinctive contribution of history to the development of young people.” The Manifesto was unanimously adopted by the EUROCLIO General Assembly in 2014 and is available in 19 languages.

The Manifesto describes what EUROCLIO considers to be high-quality education, and therefore is a key reference in all its work. In 2019, EUROCLIO will start to review this document in order to make sure it is up to date with the latest developments and insights. This will be done by consulting members from the EUROCLIO community, the EUROCLIO Ambassadors, and other experts from outside. The revised Manifesto is planned to be published in 2020.

Creating value for individuals

EUROCLIO will increase the ways in which individual educators can benefit from its work and will also offer several ways in which they can become active. EUROCLIO will promote individual membership by offering discount on international seminars and unlimited access to webinars. These services will be expanded as the membership grows.

Professional development

EUROCLIO will offer a range of international professional development courses. They include the 26th Annual Professional Development and Training Course “Bringing History to Life” (Gdansk, 4-7 April), the 5th Regional Balkan Summer School (Osijek, 22-24 August) and an thematic seminar on teaching and learning EU history (Brussels, fall). In addition, EUROCLIO will host a series of webinars (on making history inclusive and other topics), and develop a structured course on “Teaching History in Diverse Societies” (which can be used and adapted to different country contexts).

Educational resources development

EUROCLIO will develop a range of educational resources that are directly applicable in classroom practice. These include transnational source collections from Europeana on Napoleon and his Times, the European Renaissances, and Industrial Revolutions; the prototyping and testing of three new eLearning Tools for Historiana, and the development of a set of teaching methods on dialogue, debate and discussion of challenging histories and contested issues. In addition, the Historiana historical content team will continue its efforts to involve the EUROCLIO community in the development of cross border source collections.

Strategic partnerships

EUROCLIO will continue to build long-term strategic partnerships. These include the Bundeszentrale für politische Bildung, the Council of Europe, ENRS – European Network of Remembrance and Solidarity, European Schoolnet, the Evens Foundation, Europeana, EUROM – European Observatory on Memories, Facing History and Ourselves, the Georg Eckert Institute for International Textbook Research, the Global Centre for Pluralism, the House of European History, IHJR - the Institute for Historical Justice and Reconciliation, IB – the International Baccalaureate, LLLP - the Lifelong Learning Platform, the OSCE - Organization for Security and Co-operation in Europe, and a range of Universities and Teacher Training Institutes across Europe.

7b. Predicted Challenges and Risk Mitigation

Staff changes

EUROCLIO is very dependent on individuals and recently the organisation has seen several of its staff members leave. This is challenging because personal relations are crucial in an environment where most work is done on the basis of motivation, trust and commitment, rather than of financial gain. Context knowledge and awareness of sensitivities, which are not easy to acquire are needed for the work of EUROCLIO. In 2019, EUROCLIO will work to be better adapted to changes in staff and able to train new people.

Diversification of funds

EUROCLIO will work to diversify its funds in order to become more resilient to the changes in the funding landscape. A priority is the acquisition of funds that are either unearmarked or support the development of long term initiatives such as the structured courses and Historiana. Raising funds through individual membership is part of this strategy.

European Union Operating Grant

At the moment, EUROCLIO is the beneficiary of an EU Europe for Citizens Operating Grant for its work on European Remembrance. This support will continue until 2020. 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. EUROCLIO will advocate for the continuation of the European Remembrance Programme and the continuation of the operating grants.

More details about the future plans can be found in the Action Plan 2019.

Signing of the annual report

Gdansk, 6 April 2019

Board:

M. Mladenovski
President

P. Ceccoli
Vice President

S. Fitzsimons
Secretary

R. Mikkola
Treasurer

F. van den Akker
Board Member

2. Annual accounts

2.1 Balance sheet per 31 December 2018

After result appropriation

ASSETS

	31 december 2018		31 december 2017		Notes
	€	€	€	€	
FIXED ASSETS					
Tangible fixed assets					
Computer and inventory		1.376		2.507	1
CURRENT ASSETS					
Receivables					
Debtors	823		2.102		
Project receivable	118.141		225.971		2
Other receivables and accruals	19.541		21.930		3
		138.505		250.003	
Cash and Bank		308.812		230.076	4
		<u>448.693</u>		<u>482.586</u>	

LIABILITIES

	31 december 2018		31 december 2017		Notes
	€	€	€	€	
EQUITY					
Operating reserve Association		56.079		48.838	5
PROVISIONS		60.417		-	6
CURRENT LIABILITIES					
Project liability	273.120		329.779		7
Taxes and social security premiums	5.643		7.935		8
Pensions	2.909		3.508		9
Current account EUROCLIO Foundation	-		953		
Other liabilities and accruals	<u>50.525</u>		<u>91.573</u>		10
		332.197		433.748	
		<u><u>448.693</u></u>		<u><u>482.586</u></u>	

2.2 Statement of income and expenditure

	2018		budget 2018		2017		Notes
	€		€	€	€	€	
Income							
Subsidy income	814.027		728.596		743.966		11
Subscription fee and other income	<u>12.884</u>		<u>24.850</u>		<u>18.148</u>		12
Total income		826.911		753.446		762.114	
Expenditures							
Personnel costs	259.858		235.121		280.404		13
Depreciation	1.131		2.000		1.938		14
Direct project expenditures	399.736		358.145		301.202		15
Other expenditures	<u>158.945</u>		<u>163.360</u>		<u>169.553</u>		16
Total expenditure		<u>819.670</u>		<u>758.626</u>		<u>753.097</u>	
Result		<u><u>7.241</u></u>		<u><u>5.180-</u></u>		<u><u>9.017</u></u>	
Attributable to:							
Operating reserve		<u><u>7.241</u></u>		<u><u>5.180-</u></u>		<u><u>9.017</u></u>	

*) 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 2018 the cash flow statement, based on the indirect method, can be presented as follows:

	2018		2017	
	€	€	€	€
Cash flows from operating activities				
Result		7.241		9.017
Adjustments required to reconcile the result to				
Depreciation	1.131		1.938	
In- decrease provisions	60.417		-	
In- decrease project in progress	51.171		37.379	
In- decrease debtors	1.279		2.102-	
In- decrease other receivables	2.389		12.998	
In- decrease current liabilities	44.894-		27.863	
		<u>71.493</u>		<u>78.076</u>
		78.734		87.093
Cash flows from investing activities				
Purchase of tangible fixed assets		-		853-
In-decrease Cash and Bank		<u>78.734</u>		<u>86.240</u>
Cash and bank 1 January		230.076		143.836
Cash and bank 31 December		<u>308.812</u>		<u>230.076</u>
In-decrease Cash and Bank		<u>78.734</u>		<u>86.240</u>

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 € 56.079 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 board to ultimately establish a reserve of € 100.000.

The past thirteen years (2006 - 2018), EUROCLIO has received EU Framework Partnership Agreements which were composed of Annual Operation Grants and the last three years (2015 - 2018) Euroclio received core support from the Education Support Programme of the Open Society Foundations. 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. The open Society Foundation expressed a willingness to continue their core support for the coming three years (2019 - 2021).

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.

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.

2.5 Notes to the balance sheet

FIXED ASSETS

1 Tangible fixed assets

	Hardware IT €	Inventory €	Total €
<u>Balance per 1 January 2018</u>			
Acquisition price	4.438	4.002	8.440
Accumulated depreciation	<u>3.198-</u>	<u>2.735-</u>	<u>5.933-</u>
Book value	<u>1.240</u>	<u>1.267</u>	<u>2.507</u>
<u>Fluctuations</u>			
Investments	-	-	-
Desinvestments	1.674-	-	1.674-
Depreciation	330-	801-	1.131-
Depreciation desinvestments	<u>1.674</u>	<u>-</u>	<u>1.674</u>
	<u>330-</u>	<u>801-</u>	<u>1.131-</u>
<u>Balance per 31 December 2018</u>			
Acquisition price	2.764	4.002	6.766
Accumulated depreciation	<u>1.854-</u>	<u>3.536-</u>	<u>5.390-</u>
Book value	<u>910</u>	<u>466</u>	<u>1.376</u>
Depreciation tangible fixed assets	20%-33%		

2.5 Notes to the balance sheet

CURRENT ASSETS

	31 December 2018	31 December 2017
	<u>€</u>	<u>€</u>
Receivables		
2 Project receivable		
European Union Operating Grant	40.000	60.000
WB Austria ADH - ePact	38.300	29.461
Erasmus + KA2 Project - Strategies for Inclusion	36.334	-
Consultancy BPB War or Peace	2.007	-
Divided Past, Joint Future	1.500	-
Open Society Foundations Core Support	-	29.738
European Union Erasmus + KA2	-	33.664
Anna Lindh Foundation - Head of Network step 7	-	7.953
European Union Jean Monnet Barcelona	-	7.403
Europe for Citizens - Learning a History	-	34.316
Connecting Europe Facility - Europeana DSI2	-	6.186
EU Delegation Turkey - Human Rights Education	-	1.750
TS17-SP	-	1.600
Anna Lindh Foundation - AHDR/LAH	-	13.900
	<u>118.141</u>	<u>225.971</u>
3 Other receivables and accruals		
Prepaid costs General Meeting 2018	10.000	11.258
Other receivables	7.759	6.326
To be reimbursed	-	706
Membershipfee to receive	1.782	3.640
	<u>19.541</u>	<u>21.930</u>

2.5 Notes to the balance sheet

	31 December 2018 €	31 December 2017 €
4 Cash and Bank		
Petty Cash	1.604	318
ING (current account)	275.082	194.645
ING (savings account)	31.168	31.134
Paypal	393	3.500
Local / foreign cash	565	479
	<u>308.812</u>	<u>230.076</u>
5 EQUITY		
Operating reserve		
Association		
Balance per 1 January	48.838	39.821
Result appropriation	7.241	9.017
Balance ending reporting period	<u>56.079</u>	<u>48.838</u>
For more on the financial policy regarding the operating reserve, see the Board Report.		
6 PROVISIONS		
Maximum exposure to the risk of costs in a previous EU project being ineligible is at € 60.417, which is < 10% of project budget.		
CURRENT LIABILITIES		
7 Project liability		
Opening Up Historiana	130.914	-
Erasmus+ project - Rethink	73.609	-
Erasmus+ KA2 Project – Learning to Disagree	63.010	140.761
Erasmus+ project - Rethink	4.788	-
European Union Jean Monnet Barcelona	500	-
Connecting Europe Facility - Europeana DSI4	299	-
Erasmus + Project - Media and History	-	4.061
Erasmus + KA2 Project - Strategies for Inclusion	-	139.529
Connecting Europe Facility - Europeana DSI3	-	850
Erasmus+ Jean Monnet - Decisions & Dilemmas 3	-	35.745
Delegation of the EU to the Kyrgyz Republic	-	8.833
	<u>273.120</u>	<u>329.779</u>

2.5 Notes to the balance sheet

	<u>31 December 2018</u>	<u>31 December 2017</u>
8 Taxes and social security premiums		
Payroll tax and social security premiums	<u>5.643</u>	<u>7.935</u>
	<u>5.643</u>	<u>7.935</u>
9 Pensions		
Pension	<u>2.909</u>	<u>3.508</u>
	<u>2.909</u>	<u>3.508</u>
10 Other liabilities and accruals		
Specification other liabilities:		
Leave days, holiday and final year allowance	18.045	12.016
Creditors	1.084	11.739
Received conference fee General Meeting 2019/2018	12.697	8.552
Other liabilities	<u>18.699</u>	<u>59.266</u>
	<u>50.525</u>	<u>91.573</u>

COMMITMENTS AND CONTINGENT ASSETS & LIABILITIES

Long-term obligations

Long-term obligations have been entered into for the rental of the office in The Hague. This agreement includes office rental, office maintenance costs (utility, cleaning costs, municipal taxes). The rental agreement amounts to € 20.546 for 2019 and this agreement expires 31 August 2020.

Appropriation of operating result

The total income exceeded the total expenditures by € 7.241.

The result of € 7.241 has been added to the Association's operating result.

Subsequent events

There are no subsequent events

2.6 Notes to the statement of income and expenditure

11 Subsidy Income

The subsidy income amounts to € 814.027 and can be specified as follows:

	2018	Budget 2018	2017
Core Funding			
European Union Operating Grant	200.000	200.000	200.000
Open Society Foundations Core Support	25.751	42.408	52.000
	<u>225.751</u>	<u>242.408</u>	<u>252.000</u>
Project Funding			
Erasmus + KA2 Project - Strategies for Inclusion	175.863	130.997	44.928
Erasmus+ KA2 Project – Learning to Disagree	77.750	90.959	10.967
Erasmus+ Jean Monnet Project - Decisions and Dilemmas 3	53.745	43.400	6.255
NAHF - History Education Beyond Border	49.977	41.500	-
European Union Erasmus + KA2	39.592	39.592	98.714
Europe for Citizens - Learning a History that is not yet History?	23.434	19.950	64.213
Opening Up Historiana	16.666	-	-
Football Makes History	12.242	-	-
Delegation of the EU to the Kyrgyz Republic - EU-Kyrgyzstan	8.833	12.500	10.992
European Union Jean Monnet Barcelona	5.300	5.800	7.072
Connecting Europe Facility - Opening Up Historiana	-	7.500	-
Erasmus+ Jean Monnet Project - Decisions and Dilemmas 2	-	-	21.267
European Union Europe for Citizens - Silencing	-	-	26.709
Robert Bosch Stiftung	-	-	15.289
	<u>463.402</u>	<u>392.198</u>	<u>306.406</u>
Partner Projects			
Connecting Europe Facility - Europeana DSI3	40.216	22.532	12.272
Erasmus + Project - Media and History	21.335	16.124	19.221
WB Austria ADH - ePact	19.843	17.088	70.194
Erasmus+ project - Rethink	16.542	12.246	-
Connecting Europe Facility - Europeana DSI4	12.979	7.000	-
Consultancy BPB War or Peace	5.000	-	-
Divided Past, Joint Future (EU-WB)	5.000	-	-
Consultancy Queen Rania Foundation	2.007	-	-
Connecting Europe Facility - Europeana DSI2	1.556	-	41.842
Evens Foundation - Sharing European Histories	1.500	-	-
EU Turkey - Human Rights Education	-	-	1.750
Connecting Europe Facility - Europeana DSI1	-	-	1.665-
Anna Lindh Foundation - Head of Network step 7	-	-	13.116
Anna Lindh Foundation - Redefining 2016	-	-	416-
Anna Lindh Foundation - AHDR/LAH	1.104-	-	27.646
	<u>124.874</u>	<u>74.990</u>	<u>183.960</u>
Other projects			
Annual conferences	-	19.000	-
TS17-SP	-	-	1.600
	<u>-</u>	<u>19.000</u>	<u>1.600</u>
Total subsidy income	<u><u>814.027</u></u>	<u><u>728.596</u></u>	<u><u>743.966</u></u>

2.6 Notes to the statement of income and expenditure

12 Subscription fee and other income

	<u>2018</u>	<u>Budget 2018</u>	<u>2017</u>
Subscription fee	9.933	10.000	11.358
Consultancy	1.264	4.750	3.771
Financial income	8	100	34
Other income	<u>1.679</u>	<u>10.000</u>	<u>2.985</u>
	<u><u>12.884</u></u>	<u><u>24.850</u></u>	<u><u>18.148</u></u>

13 Personnel costs secretariat

	<u>2018</u>	<u>Budget 2018</u>	<u>2017</u>
Gross salary	201.104	183.093	219.622
Social security premiums	31.601	32.001	35.443
Pension premiums	24.862	20.027	25.339
Other	<u>2.291</u>	<u>-</u>	<u>-</u>
	<u><u>259.858</u></u>	<u><u>235.121</u></u>	<u><u>280.404</u></u>

fte's	3,6	3,4	4,2
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Board members

Board members do not receive remuneration for their board activities.

14 Depreciation

Inventory	801	1.000	801
Hardware IT	<u>330</u>	<u>1.000</u>	<u>1.137</u>
	<u><u>1.131</u></u>	<u><u>2.000</u></u>	<u><u>1.938</u></u>

2.6 Notes to the statement of income and expenditure

15 Direct project expenditures

The direct project expenditures amounts to € 399.736 and can be specified as follows:

	2018	Budget 2018	2017
Core Funding			
Open Society Foundations Core Support	-	3.200	-
	<u>-</u>	<u>3.200</u>	<u>-</u>
Project Funding			
Erasmus + KA2 Project - Strategies for Inclusion	123.553	120.709	29.497
Erasmus+ KA2 Project – Learning to Disagree	61.293	74.502	7.882
NAHF - History Education Beyond Border	46.378	35.900	-
Erasmus+ Jean Monnet Project - Decisions and Dilemmas 3	45.350	38.600	4.293
European Union Erasmus + KA2	40.498	39.592	53.413
Europe for Citizens - Learning a History that is not yet History?	17.600	19.950	51.824
Opening Up Historiana	9.274	-	-
Delegation of the EU to the Kyrgyz Republic - EU-Kyrgyzstan	7.770	7.500	10.129
Football Makes History	7.380	-	-
European Union Jean Monnet Barcelona	5.200	5.800	-
European Union Europe for Citizens - Silencing	-	-	22.551
Erasmus+ Jean Monnet Project - Decisions and Dilemmas 2	-	-	11.563
Robert Bosch Stiftung	-	-	12.366
	<u>364.296</u>	<u>342.553</u>	<u>203.517</u>
Partner Projects			
Connecting Europe Facility - Europeana DSI3	20.961	-	1.006
Erasmus + Project - Media and History	8.118	5.892	607
WB Austria ADH - ePact	5.959	6.500	51.840
Divided Past, Joint Future (EU-WB)	5.000	-	-
Consultancy Queen Rania Foundation	4.000	-	-
Erasmus+ project - Rethink	3.715	-	-
Connecting Europe Facility - Europeana DSI4	3.088	-	-
Consultancy Queen Rania Foundation (QEFED)	7	-	-
EU Turkey - Human Rights Education	-	-	89-
Connecting Europe Facility - Europeana DSI2	-	-	16.640
Anna Lindh Foundation - AHDR/LAH	-	-	28.277
Anna Lindh Foundation - Head of Network step 7	-	-	5.381
Anna Lindh Foundation - Redefining 2016	-	-	2.740
	<u>50.848</u>	<u>12.392</u>	<u>106.402</u>
Training			
Annual Conference 2017	-	-	7.276-
Annual Conference 2018	15.612-	-	6.000-
TS17-SP	204	-	4.557
	<u>15.408-</u>	<u>-</u>	<u>8.717-</u>
	<u>399.736</u>	<u>358.145</u>	<u>301.202</u>
Total	<u>399.736</u>	<u>358.145</u>	<u>301.202</u>

2.6 Notes to the statement of income and expenditure

16 OTHER EXPENDITURES

	2018	Budget 2018	2017
Financial administration & accountant	36.744	32.500	32.582
Travel costs	14.090	8.950	20.969
Board and Lodging	9.608	7.480	19.186
Office operational costs	30.349	31.110	31.013
Operational costs programmes	62.503	76.570	51.880
Operational costs secretariat	5.651	6.750	13.923
	<u>158.945</u>	<u>163.360</u>	<u>169.553</u>
Financial administration & accountant			
Financial and Salary administration	19.440	20.000	19.757
Accountant	17.304	12.500	12.825
	<u>36.744</u>	<u>32.500</u>	<u>32.582</u>
Travel costs			
Board	7.048	5.600	9.767
Staff	4.879	3.350	4.744
Ambassadors	-	-	3.568
Other	2.163	-	2.890
	<u>14.090</u>	<u>8.950</u>	<u>20.969</u>
Board and Lodging			
Board	6.990	6.760	7.964
Ambassadors	1.145	720	3.868
Staff	1.087	-	4.491
Local	66	-	2.282
Other	320	-	581
	<u>9.608</u>	<u>7.480</u>	<u>19.186</u>

2.6 Notes to the statement of income and expenditure

16 OTHER EXPENDITURES

	2018	Budget 2018	2017
Office operational costs			
Housing costs	23.280	22.360	22.536
Phone	2.310	4.000	3.981
Hardware	1.131	500	113
Software	1.095	1.000	509
Received conference fee General Meeting 2019/2018	983	750	254
Internet access	737	400	409
Website and Domains	508	1.200	426
Postage	295	400	126
Purchases	10	250	445
IT maintenance	-	250	2.214
	<u>30.349</u>	<u>31.110</u>	<u>31.013</u>
Operational costs programmes			
EU Recovery Order on Black Sea Project	60.417	74.570	-
Historiana Content Team	-	-	6.319
Historiana Technical	1.169	2.000	39.795
OSF core activities	917	-	5.766
	<u>62.503</u>	<u>76.570</u>	<u>51.880</u>
Association Operational costs			
Insurances	2.431	4.200	4.742
Representation	1.479	500	1.501
Banking costs	899	750	1.260
Other costs	676	250	246
Subcontracting	100	-	950
Information: Professional Literature	34	50	52
Conference Participation Fee General Meeting	32	-	4.137
Information: Subscription Fees	-	1.000	1.035
	<u>5.651</u>	<u>6.750</u>	<u>13.923</u>

2.6 Notes to the statement of income and expenditure

11 Subsidy Income

Core Funding

European Union Operating Grant
Open Society Foundations Core Support

Project Funding

Erasmus+ Jean Monnet Project - Decisions and Dilemmas 3
European Union Jean Monnet Barcelona
European Union Erasmus + KA2
Erasmus + KA2 Project - Strategies for Inclusion
Erasmus+ KA2 Project – Learning to Disagree
Europe for Citizens - Learning a History that is not yet History?
Delegation of the EU to the Kyrgyz Republic - EU-Kyrgyzstan
NAHF - History Education Beyond Border
Football Makes History
Opening Up Historiana

Partner Projects

Erasmus + Project - Media and History
Connecting Europe Facility - Europeana DSI2
Connecting Europe Facility - Europeana DSI3
Connecting Europe Facility - Europeana DSI4
WB Austria ADH - ePact
Erasmus+ project - Rethink
Anna Lindh Foundation - AHDR/LAH

Consultancy

Consultancy Queen Rania Foundation
Consultancy BPB War or Peace
Evens Foundation - Sharing European Histories

Status final report running projects

Approval expected June 2019
Approval expected February 2019

Approved December 2018
Approved July 2017
Approved March 2018
Approval expected January 2019
Project still running
Approved August 2018
Approval expected March 2019
Approval expected February 2019
Project still running
Project still running

Approved November 2018
Approved October 2017
Approved September 2018
Project still running
Project still running
Project still running
Approved May 2018

Project still running
Approved December 2018
Project still running

2.6 Notes to the statement of income and expenditure

11 Subsidy Income

11 Subsidy Income

Core Funding

European Union Operating Grant
Open Society Foundations Core Support

Nature of subsidy

Operating Grant
Core Support

Project Funding

Erasmus+ Jean Monnet Project - Decisions and Dilemmas 3
European Union Jean Monnet Barcelona
European Union Erasmus + KA2
Erasmus + KA2 Project - Strategies for Inclusion
Erasmus+ KA2 Project – Learning to Disagree
Europe for Citizens - Learning a History that is not yet History?
Delegation of the EU to the Kyrgyz Republic - EU-Kyrgyzstan
NAHF - History Education Beyond Border
Erasmus+ KA2 Project - Football Makes History
Opening Up Historiana

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

Partner Projects

Erasmus + Project - Media and History
Connecting Europe Facility - Europeana DSI2
Connecting Europe Facility - Europeana DSI3
Connecting Europe Facility - Europeana DSI4
WB Austria ADH - ePact
Erasmus+ project - Rethink
Anna Lindh Foundation - AHDR/LAH

Partnership in Project Grant
Partnership in Operating Grant
Partnership in Operating Grant
Partnership in Operating Grant
Partnership in Project Grant
Partnership in Project Grant
Project Grant

Consultancy

Consultancy Queen Rania Foundation
Consultancy BPB War or Peace
Evens Foundation - Sharing European Histories

Consultancy Contract
Consultancy Contract
Consultancy Contract

2.6 Notes to the statement of income and expenditure

11 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.

2.7 Other information

Auditors report

See page 38