



EuroClio

# Annual Report

2021



Co-funded by  
the European Union



**mazars**

Mazars N.V.  
Initialled for

identification purposes only  
EdP/30 March 2022

<b>Contents</b>	1
<b>1 Reports</b>	2
1.1 Board report	3
<b>2 Annual accounts</b>	28
2.1 Balance Sheet after appropriation balance income and expenditure	29
2.2 Statement of income and expenditure	31
2.3 Cash flow statement	32
2.4 Accounting principles	33
2.5 Notes to the Balance Sheet	37
2.6 Notes to the Statement of income and expenditure	41
2.7 Other information	50
2.8 Glossary	51
2.9 Auditors report	54

# 1. Reports

## **1.1 Board Report 2021**

1. Introduction
2. Governance and Management
3. Projects and Partnerships
4. Key Activities
5. Financial Results and Policies
6. Budget 2022
7. Plans and challenges for 2022 and beyond

## 1. Introduction

EuroClio - European Association of History Educators, is a non-profit civil society organisation established in 1992. Its core mission is to support the development of responsible and innovative history, heritage, and citizenship education by promoting critical thinking, mutual respect, peace, stability and democracy. EuroClio holds official UNESCO NGO status and is a member of the INGO Forum of the Council of Europe, the DARE Network, and the Lifelong Learning Platform.

The Association counts 75 volunteer history, heritage and citizenship educators' associations and related institutes from more than 45 mostly European countries and connects around 30,000 professionals, who in their daily work are in contact with more than 4,000,000 students per year. The Secretariat, which has 6 staff members, is supervised by the democratically elected EuroClio Board of 5 members, and frequently advised by a wide range of experts in the networks the organisation has. In 2021 EuroClio involved more than 250 people as an ambassador, author, coordinator, editor, editor-in-chief, mentor, staff member, reviewer, trainee or trainer. Through all its activities, the Association engaged more than 2.000 education professionals from more than 50 countries directly.

## 2. Governance and Management

EuroClio is a not-for-profit organisation under Dutch Law, headquartered in The Hague. EuroClio is recognized by the tax authorities in the Netherlands as a charitable, so-called “ANBI”, organisation.

### The Board

The Board presides over the Association and is responsible to the General Assembly. The day to day running of the Association is managed by the Executive Director. During the General Assembly in 2021, one board member, Board President Riitta Mikkola, reached the end of her second term. One Board Member, Denis Detling, stepped down. Two new board members were elected: Bistra Stoimenova from Bulgaria and Ute Ackermann Boeros from Cyprus.

The following priorities were on the agenda of the Board in 2021:

- Action Plan 2021 and 2022
- Budget 2021 and 2022
- The Strategic Plan 2021-2025 (monitoring).
- EuroClio’s response to the outbreak of the Covid-19 pandemic (including its travel policy)
- The General Assembly of 2021.
- The World Congress for School History Teachers.
- The Observatory of History Teaching in Europe.
- Board involvement in EuroClio Activities.
- Membership Services and Activation.
- Non-traditional fundraising and financial autonomy.
- EuroClio Ambassadors and Honorary Board Members.
- The Revision of the EuroClio Manifesto.
- The Annual Conference 2021 and 2022.
- Thematic priorities for 2022.
- Composition of the Board.

This was the composition of the Board in 2021 *before* the General Assembly:

- Riitta Mikkola, President
- Lars Peter Visti Hansen, Treasurer and Vice-President
- Ann-Laure Liéval, Secretary
- Frank van den Akker, Member

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

- Lars Peter Visti Hansen, President.
- Ann-Laure Liéval, Vice-President.
- Bistra Stoimenova, Treasurer
- Ute Ackermann Boeros, Secretary.
- Frank van den Akker, Member

### **The General Assembly**

is the highest governing body of EuroClio. It discusses and approves the annual report, the financial report, budgets, decide on the statutes and internal rules of EuroClio, and elects and discharges Board and Audit Committee Members. The General Assembly meets at least once a year, typically during the Annual Conference of EuroClio.

In 2021, the General Assembly took place on 10 April. To comply with the most recent health and safety guidelines in light of the Covid-19 pandemic, and to ensure that as many members as possible could join, it was held online, using the Zoom platform.

The Agenda, Annexes, Booklet, and Presentation used during the General Assembly are available at [euroclio.eu/association/general-assembly](https://euroclio.eu/association/general-assembly)

### **The Audit Committee**

The General Assembly elects an Audit Committee, whose members meet with the Finance Committee representing the Board and the Executive Director to review the Annual and the Board Report and discuss the financial situation of EuroClio. In 2021, the Audit Committee met online on 5 March and reported to the General Assembly based on the review of the financial management and financial policies.

In 2021, one Audit Committee Member, Ulrich Bongertmann, stood for re-election. He was re-elected and a new Audit Committee Member, Kati Hynönen, was elected after Bistra Stoimeneva stood down after her election as Board Member.

This was the composition of the Audit Committee in 2021 before the General Assembly:

- Bistra Stoimenova (Bulgarian History Teachers Association)
- Madis Somelar (Estonian History Teachers Association), and
- Ulrich Bongertmann (VGD - Association of History Teachers of Germany)

This was the composition of the Audit Committee in 2021 after the General Assembly:

- Kati Hynönen (Finnish Association of History Teachers)
- Madis Somelar (Estonian History Teachers Association), and
- Ulrich Bongertmann (VGD - Association of History Teachers of Germany)

## Members

There are several types of EuroClio membership: Full, Associated, and Individual. Only Full Members have voting rights during the General Assembly.

The following 56 organisations were full members of EuroClio in 2021:

- Albanian History Teachers' Association
- Armenian Association of History Educators
- Public Union of Azerbaijan History Educators
- Association of Teachers and Professors of History EUROCLIO - HIP (Bosnia-Herzegovina)
- Association Footura (Bulgaria)
- Bulgarian History Teachers' Association
- Croatian History Teachers' Association
- Documenta – Center for Dealing with the Past (Croatia)
- Association for Historical Dialogue and Research (Cyprus)
- History Teachers' Association of the Czech Republic
- Danish History Teachers' Association
- Estonian History and Civics Teachers' Association
- Finnish History and Social Studies Teachers' Association
- French Association of History and Geography Teachers
- Georgian Association of History Educators
- Association of History Teachers of Germany
- Association for History Education in Greece
- Hungarian Historical Society Teachers' Division
- Association of Hungarian History Teachers
- History Teachers' Association of Iceland
- The Association of Sociology Teachers in Secondary Schools in Iceland
- History Teachers' Association of Ireland
- Clio'92 - Association of Research Group on History Teaching and Learning (Italy)
- The History Teachers' Association of Kosovo
- Latvian History Teachers' Association
- Lebanese Association for History
- Lithuanian History Teachers' Association
- Luxembourgian Association of History Teachers
- History Teachers' Association of Macedonia



- History Teachers' Association (Malta)
- National Association of Young Historians of Moldova
- Association of History Educators of Montenegro
- Association of Teachers of History and Civics (The Netherlands)
- Norwegian Historical Association
- Polish History Teachers' Association
- Portuguese History Teachers' Association
- Romanian Society for Historical Sciences
- History Teachers' Association of Romania (APIR-Clio)
- History Teachers' Association of Moscow
- History Teachers' Association of Buriatia
- History Teachers' Association of Tatarstan
- Education for the 21. Century (Serbia)
- Association for Social History - EUROCLIO (Serbia)
- Slovenian History Teachers' Association
- Centre for Education and Innovations (became Full Member after the Annual Conference on 10 April 2021)
- National Museum of Korean Contemporary History
- Federation of Basque Schools
- Federation of Spanish History and Geography Teachers
- Swedish History Teachers' Association
- Swiss History Teachers' Association
- History Educators Union Association of Turkey
- All-Ukrainian Association of Teachers of History and Social Studies “Nova Doba”
- The Historical Association (United Kingdom)
- United Kingdom History Teacher Education Network
- Scottish Association of the Teachers of History
- History Teachers' Association of Northern Ireland

The following 19 organisations were associated members of EuroClio in 2021:

- Armenian Center for Democratic Education-CIVITAS
- Society for History Didactics Austria
- Faculty of Philosophy, University of Split
- The Institute for the Study of Totalitarian Regimes (Czech Republic)
- European Educational Publishers Group
- Citizenship and Democracy Association (CIDEM)
- Georg Eckert Institute (Germany)
- International Society for History Didactics
- Hamburg University; History Education Department
- Holocaust Education Trust Ireland
- National Institute Parri - Milano
- International Baccalaureate
- Institute of National Remembrance – Public Education Office

- St. Petersburg Academy of In-Service Pedagogical Education
- History NGO Forum for Peace in East Asia
- Association for Citizenship Teaching (United Kingdom)
- American Historical Association
- The History Co:Lab (United States, became an Individual Member after the General Assembly on 10 April 2021)
- Terraforming.org (Serbia, became an Individual Member after the General Assembly on 10 April 2021).

During 2021, the number of **individual members** increased from 147 to 163.

### The Secretariat

The management of EuroClio is delegated by the Board to the Executive Director, who is leading the EuroClio Secretariat. The Staff at the EuroClio Secretariat, supported by Trainees, are running the day to day operations of EuroClio, including the projects and regular activities.

In 2021, this was the composition of the **Staff**:

- Steven Stegers, Executive Director
- Alice Modena, Deputy Director and Professional Development Coordinator
- Andreas Holtberget, Project Manager and Communications Officer
- Catherine Savitsky, Project Manager and Fundraiser
- Eugenie Khatschatrian, Project Manager and Operations Coordinator
- Grace Sahota, Research Coordinator Contested Histories (until August 2021)
- Katria Tomko, Project Manager (until October 2021)
- Lorraine Besnier, Project Manager (until October 2021)
- Jadé Botha, Project Manager and Research Coordinator Contested Histories (from October 2021)

These teams led the development of **Historiana** in 2021:

- Historical Content: Bob Stradling (Editor-in-Chief), Chris Rowe, Andrea Scionti, Francesco Scatigna and Sean Wempe.
- Teaching and Learning: Ute Ackermann Boeros, Benny Christensen, Gijs van Gaans, Bridget Martin, Helen Snelson.
- Concept, Design and Development: Paul Jongsma (Webtic), Joes Koppers (UseMedia), and Nique Sanders (Webtic).

The research on **Contested Histories** in 2021 was led by:

- Marie-Louise Jansen (Research Director)

The following **Volunteers, Trainees and Research Trainees** worked for EuroClio in 2021:

Adam Aballa\*, Ursula Aitchison\*, Dmitrijs Andrejevs, Rupavardhini (Rupa) Balakrishnan Raju\*, Berklee Baum\*, Lily Beckett\*, Aerin Blood\*, Katharine Burnett\*, Alexandra Crew\*, Kyra Colbert, Yanelle Cruz Bonilla\*, Callum Friend\*, Grace Denton-Spalding\*, Clarisse Emond-Larochelle\*, Sebastian (Seb) Galea, Jake Gasson\*, Bennet Groen, Ju Young Han\* Frances Hand\*, Georgina (Tiger) Hills\*, Karin Horeni, Nefeli Iliou\*, Francisco Javier Moreno Ordone\*, Linda Jelínková\*, Mateusz Kacperski\*, Halim Kim\*, Chunkai Kao\*, Luisa Karman\*, Arjuna Keshvani-ham\*, Asker Kurt-Elli\*, Pearly van Langeveld, Monika Lendermann\*, Joseph Lewis\*, Cathrine (Trina) Lilja, Lydia Ludlow\*, Melvynique (Mel) Mann, Michael McAlinden\*, Megan McDowell\*, Stuart McLoughlin\*, James Morrison\*, Zacharie Mouille\*, Louis Nagy\*, Theodotos (Theo) Nikola, Lola Perle\*, Tatiana Petrukhina\*, Marie-Eve Presber, Joel Pollatschek\*, Aditi Premkumar\*, Joseph Ricciardiello\*, Alejandro Posada\*, Joseph Riley, Emily Rosindell\*, Madeline (Maddy) Routon, Aleksandra Ruzikowska\*, Benjamin Rymer\*, Marilyn Santos, Nico Scherer\*, Zuzanna Schoennett\*, Faye Stubbs, Lily-Rose Tebbutt\*, Katherine Wood\*, Wendi Zhou, Anna Zhukova\*, Daniel Hoenig, Paula O'Donohue, Jadé Botha

\* These trainees did a 5-day micro traineeship.

The following **Regular Trainees** worked for EuroClio in 2021:

Adriana Fuertes Palomares, Giulia Verdini, Nathan Receveur, Ulrika Stevens, Charlotte Huijskens, Mechteld Visser, Alicia Rijlaarsdam, Birgit Göbel, Ralitsa Angelova, Isa Rodenhuis, Robin Garganese, Georgi Pavlov.

### 3. Projects and partnerships

EuroClio worked on several projects and partnerships in 2021 to advance its mission.

The projects:

- **Football Makes History** provides educators (both informal and non-formal settings) with ready-to-use lesson plans and resources making use of football history to foster social inclusion. In 2021, the last year of project implementation, the project maintained a strong public awareness campaign and produced several short films aimed at the general public, as well as a set of policy recommendations aimed at policymakers in the football, heritage, museum and education worlds. The project was funded through the Erasmus+ programme of the European Union.
- **Learning a History that is not yet History II** is a project in which history educators from Bosnia and Herzegovina, Croatia, Kosovo, Montenegro, North Macedonia, Serbia, and Slovenia are working on ready-to-use learning activities and a teachers' guide for responsible teaching of the wars in Yugoslavia and its successor states. The project was awarded the Global Pluralism Award in 2019 and is being supported by the Dutch Ministry of Foreign Affairs since 2021. In 2021, the team undertook a research phase to become deeper acquainted with the challenges and needs of the teachers in the region when teaching this controversial topic, established the team of authors for the ready-to-use learning activities and teachers' guide, and began work on the promotional video.
- **Online Teaching in the Visegrad Region** is a project in which history educators from the Czech Republic, Hungary, Poland, and Slovakia will develop eLearning Activities that can be embedded in classroom practice and help students better understand life in the countries of the Visegrad Region during state socialism. The eLearning Activities are complemented by a teachers' guide on hybrid teaching and learning, authored by four local experts and two members of the Historiana Teaching and Learning team. The project began in September 2021. In 2021, the project consortium and experts carried out focus group interviews in their countries to better understand the needs of teachers, began the work on the teachers' guide, and launched a call of interest to select the authors of the eLearning Activities. The project is funded by the International Visegrad Fund.

Long term initiatives:

- **Historiana** is an online resource developed by and for history and citizenship educators in Europe and beyond. Historiana offers free ready-to-use learning activities, multiperspective historical content and digital tools. Each year we add new content and improve the functionality of Historiana. In 2021, the historical content and the teaching and learning team have worked on the curation of the different resources, worked on a unit on Pandemics, and learning activities related to World War 2. The concept design and development team worked on a new way of presenting content on Historiana.
- **Contested Histories** is ongoing research on divisive histories in public spaces led by the Institute of Historical Justice and Reconciliation (IHJR), which is based at EuroClio. By the end of 2021, the number of identified cases increased from 200 cases to 370 and from 70 different countries to 102. Initial research is done by under- and post-graduate students at Harvard University, the University of Oxford and Erasmus University Rotterdam and Independent Researchers. In-depth research on 10 different cases was supported by the Salzburg Global Seminar and the International Bar Association (IBA) and was published in February 2021. In June 2021 the new website [ContestedHistories.org](https://ContestedHistories.org) was both developed and launched with 20 published case studies. As of 2021 Contested Histories is working to translate the wide body of research into educational materials for use in the classroom.
- **In Europe Schools** is an online school matching and documentary-making project for schools throughout Europe on modern European History, primarily focusing on four main themes: Difficult History, Migration, Climate Change and Gender Equality. In 2021, 140 schools participated in the project. EuroClio also co-hosted a Webcast with the European Cultural Foundation and the Amsterdam School for Regional, Transnational and European Studies (ARTES), six Webinars and two Online Peer-learning Events. EuroClio continues to match schools and promote the educational resources on the website, through social media and webinars with various partner organisations.
- **Sharing European Histories** The Evens Foundation, EuroClio and an international team of specialists in history education have worked in the Sharing European Histories project on the design of five strategies that support teaching history in a multiperspective, pluralistic, and engaging way. The strategies have been translated into Albanian, Armenian, English, Greek, Italian, Polish, Portuguese, Romanian, Serbian, Spanish, Turkish, and Ukrainian and are being used for professional development workshops in eight countries. The partnership with the Evens Foundation will end in June of 2021 but will be continued in 2022 with the development of five new teaching strategies. In Fall 2021, a self-guided has been launched.

## The partner projects:

- **Contested Histories Onsite**, in partnership with the Memory Studies Association and EuroClio, are working together to publish a toolkit for educators and other stakeholders to better understand and address complex legacies of Europe’s totalitarian past. This project shows guided tours of controversial monuments and aims to guide teachers in how they can approach these complex legacies onsite, as opposed to only in the classroom. In 2021, we successfully executed two (virtual) events on the Warsaw Uprising Museum in Poland and the Bronze Soldier in Tallinn, Estonia and worked with New Eastern Europe on the production of 2 podcast episodes. We completed the first draft of the toolkit, which is on track to be published in the last quarter of 2022.
- **The Europeana Foundation** and EuroClio are working together to stimulate the use of digital heritage in education. This cooperation focused on the better integration of Europeana in Historiana, the development of exemplar resources and the use of these resources for the professional development of teachers. In 2021, we have written blog posts, organised webinars and held information sessions with cultural heritage institutes that expressed an interest in using Historiana as a tool to encourage the use of their own collections in education, in connection to the addition to Historiana of “partner pages”. We have trained more than 10 educators on how to organise local events on the use of Historiana, creating the first group of certified Historiana Trainers. In partnership with the Europeana Foundation and eTwinning, we have also hosted our first self-paced course on how to create eLearning Activities.
- **Critical History** (led by Tallinn University) is a project funded through the Erasmus+ programme of the EU, consisting of a consortium of four European universities in addition to EuroClio. The project’s main focus is to produce a study guide, with learning activities and teaching methods and tools on four topics: Heritage in history education, global dimensions of national history and post-colonial history, public history and history education, and the role and influence of the internet in history education. EuroClio is leading the efforts to collect teaching practices on these topics and worked in 2021 on collecting practices on heritage, global dimensions and post-colonial history. An online seminar in heritage education was also organised, involving amongst others EuroClio Honorary Board Member Maria Grever.
- **Histories that Connect - Sri Lanka** is a partnership between EuroClio, the International Society for History Didactics (ISHD) and GIZ, the German Development Agency. As part of a wider effort of the GIZ in “Strengthening Reconciliation Processes”, the initiative has focused on the development of educational materials for use among Sri Lankan history teachers, with the hope of creating a network of history educators invested in changing the way history education is currently conducted in the country. The initiative has so far produced a research report on the state of history education in Sri Lanka, as well as drafts for a guide on working with sources, a teaching strategy on oral history, a source collection on stamps and a short animation clip on working with sources.

The initiative also organised six online workshops on topics of interest to Sri Lankan history educators, as well as one face-to-face workshop in Colombo introducing historical thinking. The work continues into 2022.

- **Teaching European History in the XXI Century** (led by Utrecht University) is a Strategic Partnership in Higher Education, bringing together experts in the fields of European history, innovative didactic methods, and the development of innovative teaching materials from seven countries (Germany, Spain, Czech Republic, Hungary, the United Kingdom, France, and the Netherlands). In 2021, the partners have developed a cross border English-language textbook for university courses on early modern, modern, and contemporary European history; as well as a set of six short video lectures to support the material. EuroClio has begun selecting engaging visual and textual sources that enrich the readers' experience and started developing a new section on Historiana where the seven units of the textbook can be made available in digital format. The project is funded through the Erasmus+ programme of the European Union.
- **RETHINK - Remembrance Education for THINKing critically** (led by France Education International) is a Strategic Partnership for Support to Policy Development and Cooperation. The project, which ran from November 2017 to the end of March 2021, brought together educational NGOs, museums, and archives active in the field of Remembrance Education to create a database of remembrance education practices that can be used across Europe, a teachers' guide on how to adapt non-formal education practices to implement them in the classroom, and an eLearning Platform for teachers' professional development. In 2021, the project launched the eLearning Platform and published the teachers' guide, as well as a set of policy recommendations, in several languages. In addition, in March 2021 the project hosted its final conference online.
- **Who were the Victims of the National Socialists?** EuroClio has started a new project in November 2021 with the Max Mannheimer Study Centre based in Dachau, Germany and funded by the Foundation Remembrance, Responsibility and Future (EVZ). The aim of the project is to co-create a place-based learning Toolkit to be implemented across Europe, focusing on the question of *Who Were the Victims of the National Socialists?*, to be delivered by the end of 2022. In 2021, the first three Project Advisors have joined the project team and the framework for the learning objectives has been drafted. A call of Team Members (educators around Europe) and the Video Producer was launched in December.

## The partnerships:

- The **Council of Europe** has started a new intergovernmental project “Educating for diversity and democracy: teaching history in contemporary Europe” and established “The Observatory on History Teaching in Europe” through an enlarged partial agreement. In 2021, EuroClio was a member of the Experts Working Group on History Education, which is supporting the intergovernmental project. EuroClio was selected as the only consortium in the expert's group working on the first regular report of the Observatory. This report will be published every three years and give insights into the state of history education in the states who are participating in the Observatory.
- The **Global Centre for Pluralism** is developing the Educating for Pluralism Innovation Lab. In 2021, they started to develop a School Reflection Tool that will help schools examine how inclusion and equity currently figure in their policies and practices and what can be done more. They also worked on an outline for a six-week moderated self-paced course where participants collaborate on concrete strategies that support pluralism in the classroom. EuroClio was represented in the expert advisory group for this development phase and will support the Global Centre with the piloting of the first education of the course in 2022 and the recruitment of participants.
- The **House of European History**. In the past few years, EuroClio has been engaged in a fruitful partnership with the House of European History, especially in relation to the co-hosting of training and peer-review of educational material. In November 2021, EuroClio and the House of European History co-hosted a webinar series on the topic of Fake News and Propaganda, based on the temporary exhibition of the House of European History and educational resources available on Historiana. In addition, they developed a proposal to further advance the cooperation in 2022.
- The **International Baccalaureate**. The International Baccalaureate. In late 2021, EuroClio and the International Baccalaureate (IB) started developing an action plan for the creation of video training material on “Decolonising the Curriculum”. In 2022, EuroClio will host focus groups with IB teachers to learn more about their needs in terms of training and supporting material and will develop original content in cooperation with the International Baccalaureate.
- The **National Committee of Russian Historians**. In 2021, EuroClio worked with the National Committee to realise the 1st World Congress of School History Teachers. The Congress, which took place in Moscow from 4-7 October, brought together more than 300 history teachers from around the world to discuss both thematic and methodological issues of history education. EuroClio had the opportunity to bring a large delegation of both speakers and participants to Moscow.



The Congress tackled a number of thematic issues, most notably Revolutions in World History, the role of textbooks in history teaching and how World War II is taught across countries. The Congress resulted in a joint resolution (available in English and Russian) to guide future work.

- The **United Nations International Residual Mechanism for Criminal Tribunals (MICT)** has renewed its partnership with EuroClio to reach history teachers across the former Yugoslavia. This collaboration is part of the outreach efforts of the former UN tribunal for Yugoslavia (ICTY) with the aim to facilitate the use of the ICTYs archives among local history teachers. Adapting to the pandemic, parts of the programme of teacher training workshops have been moved online or to hybrid formats. The partnership has been expanded to include Croatia along with BiH, Serbia, Montenegro, North Macedonia and Kosovo. The project continues into 2022 and will produce a handbook for teachers compiling the lesson plans produced (largely by EuroClio members in the region)

More information on these projects and partnerships can be found at [www.euroclio.eu](http://www.euroclio.eu).

## 4. Key Activities

### Research

EuroClio has continued its research for the Contested Histories cases and has grown its database and mapping study to 370 case studies by the end of 2021, of which 26 were published after peer and external review. The research is now available on [contestedhistories.org](https://www.contestedhistories.org).

EuroClio researches the needs of history teachers in various ways. To guide its regional work, EuroClio commissioned a 3-week-field research in Sri Lanka, during which history teachers from various parts of the country were interviewed, and did focus groups in all parts of the former Yugoslavia to find out more about the experiences of teachers who are teaching recent history.

EuroClio also worked directly with researchers to advance the teaching and learning of history. EuroClio advised on and facilitated research on Multiperspectivity in Transnational History Textbooks by two researchers from Utrecht University, Bjorn Wansink and Eleanor Rowan.

In 2021, EuroClio hosted research trainees from Oxford University, Harvard University, Erasmus University Rotterdam, and established a new partnership with Leeds University and Radboud University.

### Advocacy

EuroClio continued its work with the Council of Europe (CoE), it was represented in the Expert Working Group on History Education, contributed to the Parliamentary Assembly of the Council of Europe (PACE) and was selected as the only consortium to contribute to the Regular Report of the Observatory of History Teaching in Europe.

EuroClio supported the OSCE Office for Democratic Institutions and Human Rights (ODIHR) and UNESCO in the organisation of two regional conferences on Addressing anti-Semitism through education. EuroClio attended the 2021 meetings of the CoE Conference of INGOs, contributed to a session during the European Commission Working Group on Anti-Semitism during the session "*Dealing with antisemitic content in Palestinian schoolbooks*", contributed to an experts meeting on Integrated Approaches to Europe's Dissonant Heritage in Barcelona.

EuroClio supported the initiative Values Unite in setting up a European Alliance for Citizenship Competences. The goal of the Alliance is to enhance citizenship competencies in Europe. This is envisaged to be done by connecting with policy-makers to enable the legal framework and regulatory ground, as well as campaign for increased funding.

In 2021, EuroClio also collected input from several Ambassadors and shared this with the UN Special Rapporteur on the right to education, Koumbou Boly Barry, in response to a request related to the report the Right to education: the cultural dimensions of the right to education, or the right to education as a cultural right.

## **Fundraising**

In 2021, EuroClio submitted 9 project applications of which five were successful (Watching Videos Like a Historian, Who were the Victims of the National Socialists, Online Teaching in the Visegrad Region and EU Operating Grant 2022-2024, and Histories that Connect - Sri Lanka). EuroClio also joined 5 partner applications of which 2 were successful (Innovation Station, Football Makes History II) and one is pending. We also agreed on a new work programme with Europeana for the 4th year of Europeana DSI4.

Most of these projects are connected to long term initiatives, meaning that the results of past work will continue to be expanded upon, ensuring sustainability. The Evens Foundation extended the partnership with EuroClio.

Five concept notes were developed for future projects, including the topics: the history of colonialism and transatlantic slavery, media literacy, women's representation in history, oral histories in Central and Eastern Europe, and European Union history from the perspective of countries outside the EU. One concept note for a professional development month themed around the topic "the fragility of democracy" was also produced.

## **Educational Resources**

In 2021, EuroClio worked on four lessons on the Yugoslav Wars that are now ready for piloting as part of the Learning a History that is not yet a History II project. All educational resources developed in the Football Makes History project was published. These include a toolkit for non-formal education made by the FARE (Football Against Racism Europe) Network, Learning Activities and Source Collections. We also added support for audiovisual sources in the Historiana platform.

## **Professional Development**

In the face of the continuing Covid19 pandemic, EuroClio hosted in 2021 six webinar series aimed at training participants not only on how to approach the topics at hand in a meaningful and engaging manner but also on how to innovate their online teaching practice. Each webinar series took place over the span of two months and was complemented by an ambitious outreach campaign. The themes tackled in 2021 were:

- In January and February: European Remembrance, through the webinar series "Lest we Forget";
- In April and May: Decolonising History;
- In May and June: Football Makes History, through the webinar series "FC EuroClio";

- In July and August: Assessment in history and citizenship education, through the hybrid webinar series “Pass or Fail”
- In September and October: the Fragility of Democracy, in the series “A Resilient Promise”;
- In November and December: Fake News and Propaganda.

Each webinar series resulted in the creation and publication of a resources booklet, collecting all resources, readings, and lesson plans shared during the live sessions and on the EuroClio Website.

Throughout the year, EuroClio carried out also several project-specific courses and sessions (including Lest we Forget and FC EuroClio):

- The webinar series on “How to develop quality eLearning Activities on Historiana”, dedicated to advanced Historiana users and launched in 2020, continued until August 2021 and was complemented by a course on how to teach the use of Historiana to peer teachers and a self-paced course on developing eLearning Activities hosted on eTwinning. In December 2021, EuroClio launched a follow-up course on “Using Historiana to teach history from different angles”. The first session of the series took place on 7 December and focused on Coffee as a Global Commodity and how to help students “see the bigger picture”.
- In fall 2021, EuroClio hosted a self-guided course on Sharing European Histories, consisting of a combination of pre-recorded sessions and live reflection moments.
- Within the Contested Histories Onsite project, EuroClio hosted two virtual tours: the Warsaw Uprising Museum (July 2021) and the Bronze Soldier of Tallinn (October 2021).

In addition, EuroClio hosted several “one-shot” sessions upon the demand of its members and community. These included a session hosted by a member of the Special Interest Group “Teachers as Researchers” (May 2021), a session on the alternative history curriculum in Bosnia and Herzegovina (June 2021), and a session on creating a safe space for online learning (December 2021).

In total, EuroClio trained more than 1500 educators over more than 45 online sessions throughout 2021.

In the fall of 2021, with the gradual relaxation of Covid19 restrictions, EuroClio was also able to co-host two face-to-face training sessions: the World Congress of School History Teachers, which took place in Moscow from 4 to 7 October and saw 150+ history teachers from Russia and across the world meet discuss the current status of history teaching; and a dedicated training within the Learning History that is not yet History II project, which took place in Belgrade from 21 to 24 October.

Finally, EuroClio trained over 12 full-time trainees and over 25 research trainees and volunteers. Moreover, the association has provided many opportunities for its staff to develop different skills over the years.

## Outreach and Exchange

Throughout 2021, EuroClio shared information via its newsletter, its website, and via various social media platforms, among them Facebook, Twitter, LinkedIn and Instagram - with steady levels of growth in followers across these platforms. EuroClio has, in the last years, expanded its outreach activities to new media, including the issuing of bulletins and the running of a podcast *Past Times: Talking and Teaching History*. Bulletins are published on a twice-yearly basis, and in 2021, EuroClio successfully produced and published a total of 6 podcast episodes. 2021 also saw the continuation of EuroClio's own podcast, with a total of 6 episodes produced. Towards the end of 2021, EuroClio invested in a revision and upgrading of its website design. This development not only makes the website more aesthetically pleasing and engaging but also increases user-friendliness and makes it easier to work with at the back-end and to share certain website pages to other social media platforms. In addition, the annual report of 2020 was published, as well as numerous in-depth articles, reviews, blog posts and shorter news posts highlighting opportunities for our community.

## 5. Financial result and policies

During 2021, EuroClio continued to work on its mission through projects and activities, supported by a range of donors. The continuation of the Covid-19 pandemic prevented some activities that were planned for 2021 from taking place (such as the summer school, winter school and the Masterclass). EuroClio continued to offer opportunities for online professional development and networking in the form of webinars, self-paced courses, and roundtable discussions.

### 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.

2021 was the 4th and final 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.

2021 was the third year of a 3-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. A new 1-year support grant was issued in 2021, which started in December 2021.

### Financial and partnership support

The following partner and donors financially supported the work of EuroClio in 2021:

- European Union, DG EAC, Erasmus+ Programme.
- European Union, DG Home, Europe for Citizens Programme.
- European Union, DG CONNECT, Europeana Digital Service Infrastructure.
- Evens Foundation, Belgium.
- EVZ Foundation, Germany.
- Global Centre for Pluralism, Canada.
- House of European History, European Parliament, Belgium.
- European Parliament Representation in the Netherlands.
- Netherlands Ministry of Foreign Affairs.
- Open Society Foundations, Education Support Programme
- UN International Residual Mechanism for Criminal Tribunals.
- Salzburg Global Seminar.

## **Financial Result**

In 2021, EuroClio closed the year with a positive result of € 22.475, which is attributable to the operating grant. More income was generated through projects, core funding, membership fees and consultancy than was spent. There was less income than budgeted, but also more cost savings, especially related to travel and stay due to the Covid-19 pandemic.

Throughout the year EuroClio has been monitoring and reducing costs to achieve this result. During the year one interim financial report was produced which helped to identify potential deviations from the 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 measures 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.

## **Contingencies**

Of the 10.000 euro that was budgeted for contingencies, € 6.918 has been used. These were costs that could not be claimed from the EU operating grant in 2020 because of underspending on travel and stay compared to the budget.

## **Operating Reserve**

It is the policy of the Board to allocate positive results to an operational reserve. Such an operational reserve is needed to secure the continuity of the organisation but also to avoid issues related to liquidity and to improve the financial operational capacity of EuroClio. Although the operating reserve is now at a satisfactory level, the operating reserve will be gradually increased, to make it possible for EuroClio to extend its reach and operations.

At the closing of 2021 accounts, this reserve now stands at € 101.518 (compared to € 79.043 at the end of 2020).

## **Over time**

In 2021, the EuroClio staff members worked more than they were contractually obliged. A reservation for up to 15 in lieu days is included in the accounts to compensate for the over hours. The rest of the overtime, which is the equivalent of € 20.094, has been waived by those staff members to which this applied.

## 6. Budget 2022

	<b>Budget 2022</b>	
<b>Income</b>		
Operating Grants	462.830	
Projects	923.102	
Consultancies	65.200	
Trainings	7.000	
Membership fees and other income	12.000	
<b>Total income</b>		<b>1.470.132</b>
<b>Expenditures</b>		
Personnel costs	397.817	
Depreciation	15.000	
Direct Project Expenditures	688.000	
Other expenditures	365.708	
<b>Total expenditure</b>		<b>1.466.525</b>
<b>Result</b>		<b>3.607</b>
<b>Attributable to Operating Reserve</b>		<b>3.607</b>



## 7. Plans and challenges for 2022 and beyond

In 2021-2024, the Association wants to further develop EuroClio as a professional community of history and citizenship educators. For this, more educators need to be reached and ensure that they benefit from the work done by the Association and are being mobilised. To achieve this, we will focus more on core activities and long term initiatives and less on (partner) projects, work on strategic partnerships and increase our support to professional volunteers.

We will work on

- Research, by identifying relevant practices and resources on the focus areas and thematic priorities we work on, using and refining a measuring system to monitor and evaluate the impact and progress of our work, writing articles on the history of EuroClio, and mapping the needs of history and citizenship educators.
- Advocacy, by consulting our members on key issues, representing their interests and voicing their concerns by working with intergovernmental organisations (including the Council of Europe, the European Parliament, the OSCE and the United Nations), by updating the EuroClio Manifesto, issuing and responding to policy recommendations, and mapping quality standards for history and citizenship education.
- Fundraising. For this, we will prioritise fundraising for our flagship initiative, for projects and activities that make use of projects that were successfully completed, arrange meetings with representatives of previous, current and potential donors, and refine the workflow for identifying, documenting and responding to leads for fundraising.
- Professional development, we will offer several series of online opportunities for professional development on thematic priorities, map workshops that we can embed in events organised by members and partners, work on capacity building through our projects and partnerships, offer (research) traineeships to university students and young professionals, and enable our staff members to develop professionally in their area of work.
- Educational resources. The development is done as a collaborative design, including testing, peer-review, editing in transnational teams. These resources include lesson plans, source collections, animations, eLearning Activities and digital tools. We will create these as part of projects, flagship initiatives, strategic partnerships, and map relevant resources related to our priority themes, thereby responding to the current needs and developments of history and citizenship educators internationally.

- Outreach and exchange, by developing and sharing inspiring and useful content (in the form of blogs, reviews, digests, podcasts, videos) through our website, newsletter, social media, and bulletin, by developing PR materials to support advocacy, fundraising and member recruitment (including a video introducing EuroClio and its work), and by continuing to systematically map and use communication and dissemination channels.

For our long term initiatives, we will:

- Further develop Historiana as a tool for educators to find and create resources for innovative and responsible history and citizenship education. We will focus on making existing content easier to find (through browsing, filtering, tagging and sorting), enabling partner organisations to contribute to the development of Historiana, and making it easier to create content.
- Make the research on iconic cases of contested histories available on [contestedhistories.org](https://contestedhistories.org), promote the use of the existing research by educators and policymakers, and use it ourselves to raise awareness of the importance of history and memory for intergroup relations. In addition, we will continue the mapping study, research new cases and select cases that will be kept up to date.
- Test and improve the Masterclass as an effective means to introduce EuroClio and its approach to teaching and learning history and citizenship in diverse settings across the world when this is responsible in light of Covid-19 restrictions).
- Promote and support teachers and students to work with the In Europe Schools toolkits and

## Themes and priorities

EuroClio will advance its work in the following focus areas that are part of the strategic plan 2021-2024.

- 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.

In addition, there are thematic priorities for each year, such as decolonizing history and the fragility of democracy. For each of these priorities, we will identify relevant practices and resources, offer opportunities for professional development and work on outreach and communication.

## **Membership recruitment and involvement**

EuroClio will offer various ways in which members can engage with the work of EuroClio. Members have free and unlimited access to webinars and online events, can start and join special interest groups, get refunds for reviews of podcasts, books, games and exhibitions, can use the online conferencing software from EuroClio, and get advice on fundraising. EuroClio will offer more membership services as the membership grows.

In 2021, EuroClio launched a new service for its (full) members: a training catalogue. The catalogue lists several training sessions or workshops that have been successfully carried out in the past and that members of the EuroClio community can replicate upon request of EuroClio members.

## **Strategic partnerships**

EuroClio will continue its work with strategic partners and alliance building. These partners include the Bundeszentrale für Politische Bildung, the Centre for Historical Culture, 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, Memorial de la Shoah, the Network of Concerned Historians, the OSCE (the Organization for Security and Co-operation in Europe), the Russian National Committee of Historians, The UN International Residual Mechanism for Criminal Tribunals (MICT), UNESCO, the Northeast Asia History Foundation, and a range of Universities and Teacher Training Institutes across Europe.

## **Predicted Challenges and Risk Mitigation**

### **Human Resources**

From 2021 onwards, the staff has increased to more than five f.t.e. (full-time equivalent). This increase reflects the ambition of EuroClio to grow and increase its impact. More staff enables us to prioritise thematic work, offer more and better membership services, provide better support to the teams leading the flagship initiatives, and manage more projects and partnerships.

### **Additional funding, greater diversity in donors**

EuroClio will work to diversify its funding in order to increase its impact, to be better able to respond to opportunities and challenges related to our mission and to be more resilient to changes in the funding landscape so that we can continue to function on a professional level in the future as well.

In terms of priorities, we will seek financial support for current projects, long term initiatives, and projects that build on the results of successfully completed projects. For this, we will explore private foundations, launch a fundraising campaign for the Masterclass (once it is possible to travel) and seek support from Ministries of Foreign Affairs.

### **Operating Grants**

2022 is the first year of the EU Europe for Citizens Operating Grant that EuroClio currently receives for its work on European Remembrance. This support will continue for the next four years. Because the Open Society Foundations are revisiting its priorities and have indicated that it is not certain that it is able to continue providing operational support, the operational support for 2022 will be used in such a way that it helps the EuroClio function on a higher level independently.

### **Covid-19**

In 2022, the pandemic will remain an uncertain factor. Because we did manage to have some face to face meetings at the end of 2021, we will return to planning face to face meetings in 2022. To counter the risk, we will budget more costs for unforeseen events and decide one month in advance whether to proceed with the event or not. At the same time, we continue to offer opportunities for online learning and carefully assess whether it is necessary to travel internationally before embarking on a mission.

More details about the future plans can be found in the Action Plan 2022

## 2. Annual accounts

## 2.1 Balance sheet per 31 December 2021

After result appropriation

### ASSETS

	31 december 2021		31 december 2020		Notes
	€	€	€	€	
<b>FIXED ASSETS</b>					
<b>Tangible fixed assets</b>					
Computer and inventory		15.410		14.623	1
<b>CURRENT ASSETS</b>					
<b>Receivables</b>					
Debtors	17.257		974		
Project receivable	155.721		158.212		2
Other receivables and accruals	24.001		19.335		3
		196.979		178.521	
<b>Cash and Bank</b>		63.442		195.130	4
		<u>275.831</u>		<u>388.274</u>	

**LIABILITIES**

	31 december 2021		31 december 2020		Notes
	€	€	€	€	

**EQUITY**

Operating reserve Association		101.518		79.043	5
-------------------------------	--	---------	--	--------	---

**CURRENT LIABILITIES**

Project liability	90.740		255.505		6
Taxes and social security premiums	8.541		5.723		7
Pensions	4.085		2.817		8
Other liabilities and accruals	<u>70.947</u>		<u>45.186</u>		9
		174.313		309.231	

275.831

388.274

## 2.2 Statement of income and expenditure

	2021		budget 2021		2020		Notes
	€	€	€	€	€	€	
<b>Income</b>							
Core funding	272.537		258.000		258.784		10
Projects	470.929		434.275		329.658		11
Consultancies	61.771		96.250		35.701		12
Membership fees	14.019		17.000		13.469		13
Professional development fees	-		52.000		-		14
Other income	1.026		-		-		15
	<u>820.282</u>		<u>857.525</u>		<u>637.612</u>		
<b>Direct project expenditures</b>							
Project and partner projects	215.507		210.095		234.059		16
Consultancies and partnerships	24.109		60.250		14.992		17
Professional development fees	-		48.000		-		18
	<u>239.616</u>		<u>318.345</u>		<u>249.051</u>		
<b>Expenditures</b>							
Personnel costs	350.066		323.780		258.017		19
Depreciation	7.776		5.250		3.485		20
Contingencies	6.918		10.000		2.613		21
Other expenditures	193.431		185.700		107.907		22
	<u>558.191</u>		<u>524.730</u>		<u>372.022</u>		
<b>Result</b>	<u>22.475</u>		<u>14.450</u>		<u>16.539</u>		
<b>Attributable to:</b>							
Operating reserve	<u>22.475</u>		<u>14.450</u>		<u>16.539</u>		



## 2.3 Cash flow statement

After the appropriation of the result for the financial year 2021 the cash flow statement, based on the indirect method, can be presented as follows:

	2021		2020	
	€	€	€	€
<b>Cash flows from operating activities</b>				
Result		22.475		16.539
Adjustments required to reconcile the result to				
Depreciation	7.776		3.485	
In- decrease provisions	-		-	
In- decrease project in progress	162.274-		107.961-	
In- decrease debtors	16.283-		818	
In- decrease other receivables	4.666-		2.397	
In- decrease current liabilities	29.846		235-	
		<u>145.601-</u>		<u>101.496-</u>
		123.126-		84.957-
<b>Cash flows from investing activities</b>				
Purchase of tangible fixed assets		8.562-		12.145-
<b>In-decrease Cash and Bank</b>		<u><u>131.688-</u></u>		<u><u>97.102-</u></u>
Cash and bank 1 January		195.130		292.232
Cash and bank end period		<u>63.442</u>		<u>195.130</u>
<b>In-decrease Cash and Bank</b>		<u><u>131.688-</u></u>		<u><u>97.102-</u></u>

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

### Activities

EuroClio, the European Association of History Educators (Chamber of Commerce number 27263208) is statutory established at the Riouwstraat 139, 2585 HP, The Hague, the Netherlands. EuroClio is a democratic Association that brings together other democratic associations at its General Assembly. This body adopts overall planning, elects and discharges board members and follows good governance procedures, which are governed by the EuroClio Statutes and Internal Rules.

The mission of EuroClio is to inspire and empower educators to engage learners in innovative and responsible history and citizenship education. The vision of EuroClio is for all learners to become more responsible and contributing citizens through engaging in history and citizenship education for mutual understanding and peace.

EuroClio's is working to advance its mission by:

- Applying for and implementing projects with and for history and citizenship educators and their associations. EuroClio can also join projects led by partner or member organisations.
- The collaborative design, review and publication of open educational resources that are ready to use, and free to share and adapt by educators and learners. The development process is part of capacity building and includes measures to control the quality, such as peer-review, external reviews, and piloting. EuroClio develops resources that can be used online or offline. The resources are based on active methods and promote historical and critical thinking through a multiperspective and inclusive approach to teaching and learning history and citizenship.
- Offering online, offline, and blended opportunities for professional development of history and citizenship educators. The professional development offer includes activities such as: Conferences, Seminars, Workshops, Lectures, Roundtables, Webinars and Online Courses. Most of these activities are centred around a theme that is relevant for EuroClio's mission.
- Sharing information that helps to advance the teaching and learning of history education. This is done by writing and sharing articles, opportunities, reviews of books, games, and podcasts, making and publishing our own podcast and bulletin, maintaining, and updating our website, sending direct mailings to members, sharing information via social media, and issuing press releases.
- Advocating for innovative and responsible history education, especially on international level. For this, EuroClio makes policy recommendations, responds to consultations, and represents its community during experts meetings organised by intergovernmental bodies who are working on education, such as the European Commission, the Council of Europe, the OSCE and UNESCO.
- Researching and documenting inspiring practices, resources that are relevant for its annual thematic priorities, the needs of history and citizenship educators and their students in particular country contexts and cases of contested histories.
- Sharing expertise through consultancies, for example by reviewing and advising on curricula, the design of professional development courses, and by giving workshops or lectures on demand.

More information about EuroClio's activities can be found in the Board Report and [euroclio.eu](http://euroclio.eu).

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

### **Continuity**

The operating reserve of the association EuroClio is € 106.199. It is the policy of the Board to allocate positive results to an operational reserve. Such an operational reserve is needed to secure the continuity of the organisation, but also to avoid issues related to liquidity and to improve the financial operational capacity of EuroClio. Although the operating reserve is now at a satisfactory level, the operating reserve will be gradually increased, to make it possible for EuroClio to extend its reach and operations.

EuroClio will work to diversify its funding 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.

Since 2006, EuroClio receives an EU Europe for Citizens Operating Grant, in the form of Annual Operation Grants. In addition, since 2015 EuroClio receives core support from the Education Support Programme of the Open Society Foundations. These grants cover the general costs of EuroClio. Although 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.

In 2021, EuroClio was able to secure operational and core support from the European Union for the period 2022 - 2025, in incremental amounts for the four years to support the growth of the association, and from the Open Society Foundations for 2021- 2022. The future priorities and education strategy of the Open Society Foundations are not clear yet.

In 2022, EuroClio will strive to secure operational and core support from new foundations and organisations.

## **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 on 17 March 2022 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.

#### **Comparative figures**

Certain comparative figures were reclassified where necessary to conform to the presentation adopted in the current year. This change did not impact operating reserve and/or result.

#### **Foreign currency**

The annual accounts are presented in Euro's.

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

Reimbursements are issued in euro's using InforEuro exchange rates.

## **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 2021</u>			
Acquisition price	17.172	6.938	24.110
Accumulated depreciation	5.436-	4.051-	9.487-
Book value	<u>11.736</u>	<u>2.887</u>	<u>14.623</u>
<u>Fluctuations</u>			
Investments	7.213	1.349	8.562
Disinvestments	-	-	-
Depreciation	7.054-	722-	7.776-
Depreciation disinvestments	-	-	-
	<u>159</u>	<u>627</u>	<u>786</u>
<u>Balance per 31 December 2021</u>			
Acquisition price	24.386	8.287	32.673
Accumulated depreciation	12.490-	4.773-	17.263-
Book value	<u>11.896</u>	<u>3.514</u>	<u>15.410</u>
Depreciation tangible fixed assets	20%-33%	20%	

## 2.5 Notes to the balance sheet

### CURRENT ASSETS

	31 December 2021	31 December 2020
	€	€
<b>Receivables</b>		
<b>2 Project receivable</b>		
<b>Core funding</b>		
European Union Operating Grant 2021	40.000	-
European Union Operating Grant 2020	-	40.000
Open Society Foundations Core Support 2021-2022	13.754	-
	<u>53.754</u>	<u>40.000</u>
<b>Project funding</b>		
Opening Up Historiana	-	90.411
	<u>-</u>	<u>90.411</u>
<b>Partner projects</b>		
Critical History (Tallinn University)	-	1.402
My Story / Your Story (Flemish Peace Institute)	6.211	-
RETHINK (France Éducation internationale)	7.419	
Teaching European History in the 21st Century (Utrecht University)	6.167	-
Contested Histories Onsite (Memory Studies Association)	11.610	
Europeana DSI4	25.794	2.907
	<u>57.201</u>	<u>4.309</u>
<b>Consultancies and Partnerships</b>		
VPRO - In Europe Schools	-	9.136
Evens Foundation - Sharing European Histories	10.609	13.256
Global Centre for Pluralism - Teaching for Belonging	3.200	-
GIZ - Histories that Connect Sri Lanka	30.957	-
Salzburg Global Seminar - Contested Histories	-	1.100
	<u>44.766</u>	<u>23.492</u>
<b>Total project receivable</b>	<u>155.721</u>	<u>158.212</u>
<b>3 Other receivables and accruals</b>		
Annual Conference 2018	-	10.000
Other receivables	23.807	9.187
Membership fees	194	148
	<u>24.001</u>	<u>19.335</u>
<b>4 Cash and Bank</b>		
Petty Cash	81	13
ING (current account)	40.470	102.507
ING (savings account)	20.525	90.000
Paypal	84	159
Local / foreign cash	2.282	2.451
	<u>63.442</u>	<u>195.130</u>

## 2.5 Notes to the balance sheet

	31 December 2021	31 December 2020
<b>5 EQUITY</b>		
<b>Operating reserve</b>		
Balance per 1 January	79.043	62.504
Result appropriation	22.475	16.539
Balance ending reporting period	<u>101.518</u>	<u>79.043</u>

For more on the financial policy regarding the operating reserve, see Principles of valuation of assets and liabilities and principles for the determination of the result.

### CURRENT LIABILITIES

#### 6 Project liability

	31 December 2021	31 December 2020
<b>Core Funding</b>		
European Union Operating Grant 2021	-	-
Open Society Foundations Core Support	-	58.782
	<u>-</u>	<u>58.782</u>
<b>Project Funding</b>		
Learning to Disagree (EU Erasmus+ KA2)	-	13.665
Football Makes History (EU Erasmus+ KA2)	3.751	41.062
	779	-
Who were the Victims of the National Socialists? (EVZ Foundation)		
Learning History that is not yet History 2 (Global Centre for Pluralism)	10.359	15.777
Learning History that is not yet History 2 (Dutch Ministry of Foreign Affairs)	37.114	111.363
	<u>52.003</u>	<u>181.867</u>
<b>Partner projects</b>		
Critical History (Tallinn University)	13.636	-
RETHINK (France Éducation internationale)	-	2.572
Online Teaching in the Visegrad Region (International Visegrad Fund)	20.096	-
Teaching European History in the 21st Century (Utrecht University)	-	12.284
	<u>33.732</u>	<u>14.856</u>
<b>Consultancies and Partnerships</b>		
UN International Residual Mechanism for Criminal Tribunals	4.705	
EPAS (European Parliament Ambassador School)	300	
	<u>5.005</u>	<u>-</u>
<b>Total project liability</b>	<u>90.740</u>	<u>255.505</u>



## 2.5 Notes to the balance sheet

	31 December 2021	31 December 2020
<b>7 Taxes and social security premiums</b>		
Payroll tax and social security premiums	8.541	5.723
	<u>8.541</u>	<u>5.723</u>
<b>8 Pensions</b>		
Pension	4.085	2.817
	<u>4.085</u>	<u>2.817</u>
<b>9 Other liabilities and accruals</b>		
Specification other liabilities:		
Leave days, holiday and end-of-year allowance	27.955	21.115
Creditors	9.064	2.272
Conference fees Annual Conference	5.238	2.113
Other liabilities	28.690	19.686
	<u>70.947</u>	<u>45.186</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 and service costs. The rental agreement amounts to € 21.627 for 2022. The contract can be ended with a 2-month's notice.

#### Appropriation of operating result

The total income exceeded the total expenditures by € 22.475. The result of € 22.475 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

### INCOME

	2021	Budget 2021	2020
<b>10 CORE FUNDING</b>			
European Union Operating Grant 2021	200.000	200.000	-
European Union Operating Grant 2020	-	-	200.000
Open Society Foundations Core Support 2021-2022	72.537	58.000	58.784
	<u>272.537</u>	<u>258.000</u>	<u>258.784</u>
<b>11 PROJECTS</b>			
<b>Project funding</b>			
Football Makes History (EU Erasmus+ KA2)	123.163	171.000	39.988
Opening Up Historiana (EU Connecting Europe Facility)	57.168	-	119.699
Learning to Disagree (EU Erasmus+ KA2)	52.331	-	100.397
Erasmus+ KA2 project	-	5.000	-
Learning History that is not yet History 2 (GCP)	22.674	38.000	517
Learning History that is not yet History 2 (DMFH)	74.249	71.000	-
Online Teaching in the Visegrad Region (International Visegrad Fund)	1.333	-	-
Who were the Victims of the National Socialists? (EVZ Foundation)	8.661	-	-
Other projects	-	45.000	-
	<u>339.579</u>	<u>330.000</u>	<u>260.601</u>
<b>Partner projects</b>			
Europeana DSI4	77.024	64.595	60.061
Contested Histories Onsite (Memory Studies Association)	11.610	4.000	-
Critical History (Tallinn University)	8.063	9.500	1.402
RETHINK (France Éducation internationale)	9.992	500	3.553
Teaching European History in the 21st Century (Utrecht University)	18.450	15.680	4.041
My Story / Your Story (Flemish Peace Institute)	6.211	5.000	-
Other partner projects	-	5.000	-
	<u>131.350</u>	<u>104.275</u>	<u>69.057</u>
<b>Total projects</b>	<u>470.929</u>	<u>434.275</u>	<u>329.658</u>

## 2.6 Notes to the statement of income and expenditure

	2021	Budget 2021	2020
<b>12 CONSULTANCIES AND PARTNERSHIPS</b>			
VPRO - In Europe Schools	-	-	7.413
Evens Foundation - Sharing European Histories	10.000	10.250	3.631
Global Centre for Pluralism - Teaching for Belonging	3.200	-	-
UN International Residual Mechanism for Criminal	6.275	6.000	15.750
Other consultancies	300	-	188
Global Centre for Pluralism - Education Innovation Lab	-	-	619
Salzburg Global Seminar - Contested Histories	800	9.000	8.100
GLZ - Histories that Connect Sri Lanka	41.196	71.000	-
	<u>61.771</u>	<u>96.250</u>	<u>35.701</u>
<b>13 MEMBERSHIP FEES</b>			
Full Members	9.039	11.000	9.843
Individual Members	4.580	5.400	3.146
Associated Members	400	600	480
	<u>14.019</u>	<u>17.000</u>	<u>13.469</u>
<b>14 PROFESSIONAL DEVELOPMENT FEES</b>			
Annual Conference 2018	-	4.000	-
Thematic Seminar Fall	-	24.000	-
Winter School 2021	-	24.000	-
	<u>-</u>	<u>52.000</u>	<u>-</u>
<b>15 OTHER INCOME</b>			
Other income	1.026	-	-
Financial income	-	-	-
	<u>1.026</u>	<u>-</u>	<u>-</u>

## 2.6 Notes to the statement of income and expenditure

### 16 PROJECT AND PARTNER PROJECTS

#### Direct project expenditures

The direct project expenditures can be specified as follows:

	2021	Budget 2021	2020
<b>Project funding</b>			
Football Makes History (EU Erasmus+ KA2)	44.598	100.000	25.624
Learning to Disagree (EU Erasmus+ KA2)	18.500	-	69.056
Opening Up Historiana (EU Connecting Europe Facility)	57.372	-	114.668
Erasmus+ KA2 project	-	5.000	-
Learning History that is not yet History 2 (DMFA)	36.288	71.000	-
Online Teaching in the Visegrad Region (International Visegrad Fund)	-	-	-
Who were the Victims of the National Socialists? (EVZ Foundation)	1.220	-	-
Learning History that is not yet History (GCP)	189	-	17
	<u>158.167</u>	<u>176.000</u>	<u>209.365</u>
<b>Partner projects</b>			
Europeana DSI4	40.024	31.595	24.413
RETHINK (France Éducation internationale)	771	500	281
Teaching European History in the 21st Century (Utrecht University)	12.499	-	-
Contested Histories Onsite (Memory Studies Association)	3.835	-	-
My Story / Your Story (Flemish Peace Institute)	211	2.000	-
	<u>57.340</u>	<u>34.095</u>	<u>24.694</u>
<b>Total projects</b>	<u>215.507</u>	<u>210.095</u>	<u>234.059</u>
<b>17 CONSULTANIES AND PARTNERSHIPS</b>			
Evens Foundation - Sharing European Histories	-	250	2.131
UN International Residual Mechanism for Criminal Tribunals	-	5.000	11.761
GIZ - Histories that Connect Sri Lanka	20.581	55.000	-
Salzburg Global Seminar - Contested Histories	3.528	-	1.100
	<u>24.109</u>	<u>60.250</u>	<u>14.992</u>

## 2.6 Notes to the statement of income and expenditure

### 18 PROFESSIONAL DEVELOPMENT FEES

	2021	Budget 2021	2020
Annual Conference 2018	-	4.000	-
Thematic Seminar Fall	-	22.000	-
Winter School 2021	-	22.000	-
	<u>-</u>	<u>48.000</u>	<u>-</u>
	<u>-</u>	<u>48.000</u>	<u>-</u>

### 19 PERSONNEL COSTS SECRETARIAT

Gross salary	269.641	250.272	200.489
Social security premiums	46.447	43.906	33.287
Pension premiums	33.978	29.602	24.241
Other	-	-	-
	<u>350.066</u>	<u>323.780</u>	<u>258.017</u>
	<u>350.066</u>	<u>323.780</u>	<u>258.017</u>
 fte's	 5,5	 5,2	 3,8

#### Board members

Board members do not receive remuneration for their board activities.

### 20 DEPRECIATION

Inventory	722	500	49
Hardware IT	7.054	4.750	3.436
	<u>7.776</u>	<u>5.250</u>	<u>3.485</u>
	<u>7.776</u>	<u>5.250</u>	<u>3.485</u>

### 21 CONTINGENCIES

Contingencies	6.918	10.000	2.613
	<u>6.918</u>	<u>10.000</u>	<u>2.613</u>
	<u>6.918</u>	<u>10.000</u>	<u>2.613</u>

## 2.6 Notes to the statement of income and expenditure

### 22 OTHER EXPENDITURES

	2021	Budget 2021	2020
Financial administration and accountant	46.641	40.000	40.278
Travel costs	15.046	14.600	4.274
Board and lodging	24.985	14.600	3.774
Office operational costs	43.114	34.500	40.677
Operational costs programmes	15.630	42.500	4.377
Operational costs secretariat	48.015	39.500	14.527
	<u>193.431</u>	<u>185.700</u>	<u>107.907</u>
<b>Financial administration and accountant</b>			
Financial and salary administration	24.860	20.000	18.388
Accountant	21.781	20.000	21.890
	<u>46.641</u>	<u>40.000</u>	<u>40.278</u>
<b>Travel costs</b>			
Board	3.483	4.000	2.030
Staff	5.011	6.400	2.214
Other	6.100	3.000	30
Ambassadors	452	1.200	-
	<u>15.046</u>	<u>14.600</u>	<u>4.274</u>
<b>Board and Lodging</b>			
Board	5.000	4.000	1.271
Staff	5.690	4.000	2.446
Other	13.848	6.000	-
Ambassadors	97	600	57
Local	350	-	-
	<u>24.985</u>	<u>14.600</u>	<u>3.774</u>

## 2.6 Notes to the statement of income and expenditure

### 22 OTHER EXPENDITURES

	2021	Budget 2021	2020
<b>Office operational costs</b>			
Housing costs	23.776	25.000	24.222
Websites and domains	2.204	1.500	1.692
IT maintenance	2.904	1.500	2.541
Software	4.031	2.500	3.439
Office consumables	2.404	1.500	1.707
Internet and landline	1.364	1.000	2.032
Purchases	2.425	500	1.984
Hardware	3.603	-	2.633
Postage	368	500	427
Phone	35	500	-
	<u>43.114</u>	<u>34.500</u>	<u>40.677</u>
<b>Operational costs programmes</b>			
Animated Video Historiana Pilot	468	5.000	-
Webdevelopment Historiana	12.407	20.000	-
Masterclass Tunisia	-	10.000	-
House style + PR	1.435	-	2.583
Translation and Design	-	2.000	669
Booklet General Assembly	-	500	-
Volunteering	1.320	5.000	1.125
	<u>15.630</u>	<u>42.500</u>	<u>4.377</u>
<b>Operational costs secretariat</b>			
Conference Participation Fee General Meeting	-	-	-
Insurances	2.858	2.500	2.594
Speaker Fees	-	3.000	-
Legal Documents, Tax Declarations, Chamber of Commerce	1.055	-	8
Representation	3.016	1.500	1.843
Interest and banking costs	1.555	1.000	600
Subcontracting	33.025	2.000	6.198
Personnel Days	33	1.000	277
First Aid Training	-	500	433
Professional Literature	157	500	183
Subscription Fees	1.075	1.500	1.112
Professional Development	2.551	4.000	994
Printing of brochure and Annual Report	-	2.000	-
Corporate Video	2.904	5.000	-
Support for Member Activities	-	10.000	-
Upgrade euroclo.eu	-	5.000	-
Other costs	214	-	285
	<u>48.015</u>	<u>39.500</u>	<u>14.527</u>

## 2.6 Notes to the statement of income and expenditure

### Project Income

#### Core funding

European Union Operating Grant  
Open Society Foundations Core Support

#### Status final report running projects

Approval expected June 2022  
Approval expected February 2022

#### Project funding

Football Makes History (EU Erasmus+ KA2) Approval expected April 2022  
Opening Up Historiana (EU Connecting Europe Facility) Approved April 2021  
Learning to Disagree (EU Erasmus+ KA2) Approved May 2021  
Erasmus+ KA2 project Project did not take place in 2021  
Learning History that is not yet History 2 (GCP) Project still running  
Learning History that is not yet History 2 (DMFH) Project still running  
Online Teaching in the Visegrad Region (International Visegrad Fund) Project still running  
  
Who were the Victims of the National Socialists? (EVZ Foundation) Project still running

#### Partner projects

Europeana DSI4.2 Project still running  
Contested Histories Onsite (CH-ONSITE) Project still running  
Critical History (Tallinn University) Project still running  
RETHINK (France Éducation internationale) Approved October 2021  
Teaching European History in the 21st Century (Utrecht University) Project still running  
My Story / Your Story (Flemish Peace Institute) Project still running

#### Consultancies and partnerships

Evens Foundation - Sharing European Histories Project still running  
UN International Residual Mechanism for Criminal Tribunals Project still running  
Global Centre for Pluralism - Teaching for Belonging Approved December 2020  
GIZ - Histories that Connect Sri Lanka Approval expected March 2022  
Salzburg Global Seminar - Contested Histories Approved December 2020



## 2.6 Notes to the statement of income and expenditure

### Project Income

#### Core funding

European Union Operating Grant	Operating Grant
Open Society Foundations Core Support	Operating Grant

#### Project funding

Football Makes History (EU Erasmus+ KA2)	Project Grant
Opening Up Historiana (EU Connecting Europe Facility)	Project Grant
Learning to Disagree (EU Erasmus+ KA2)	Project Grant
Erasmus+ KA2 project	Project Grant
Learning History that is not yet History 2 (GCP)	Project Grant
Learning History that is not yet History 2 (DMFH)	Project Grant
Online Teaching in the Visegrad Region (International Visegrad Fund)	Project Grant
Who were the Victims of the National Socialists? (EVZ Foundation)	Project Grant

#### Partner projects

Europeana DSI4	Partnership in Project Grant
Contested Histories Onsite (CH-ONSITE)	
Critical History (Tallinn University)	Partnership in Project Grant
RETHINK (France Éducation internationale)	Partnership in Project Grant
Teaching European History in the 21st Century (Utrecht University)	Partnership in Project Grant
My Story / Your Story (Flemish Peace Institute)	

#### Consultancies and partnerships

Evens Foundation - Sharing European Histories	Consultancy Contract
UN International Residual Mechanism for Criminal Tribunals	Consultancy Contract
Global Centre for Pluralism - Teaching for Belonging	Consultancy Contract
GIZ - Histories that Connect Sri Lanka	Consultancy Contract
Salzburg Global Seminar - Contested Histories	Consultancy Contract

## 2.6 Notes to the statement of income and expenditure

### 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 2020 is part of a Framework Partnership Agreement 2018-2020 (now extended to include 2021 as well). There is a co-financing condition of 31,15% 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.

In 2020, EuroClio was lead in two projects funded by the EU Erasmus+ programme, and partner in three projects under the same funding scheme. The contracts signed between EuroClio as project leader and the Dutch National Agency for Erasmus+ include specific conditions by which EuroClio provides additional insights into its financial capacity through review of the general ledger with each interim financial reportage. As project partner, EuroClio provides the project coordinator with similar insights periodically as well.

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.

## **2.6 Other information**

### **Post balance sheet events**

There are no significant post balance sheet events.

### **Disclaimer European Commission**

The European Commission's support for the production of this publication does not constitute an endorsement of the contents, which reflect the views only of the authors, and the Commission cannot be held responsible for any use which may be made of the information contained therein.

### **Auditors report**

See page 54

## 2.8 Glossary

### **Accounting principles**

The rules and guidelines that companies must follow when reporting financial data.

### **Accruals**

Revenues that are earned or expenses incurred which have not yet been paid (back).

### **Appropriation**

Set aside for use by. For example, using a positive result to increase the operating reserve.

### **Assets**

Anything that you have that has monetary value.

### **Balance**

The outcome of a comparison, for example the sum of income and costs.

### **Cash flows**

The net amount of cash and cash-equivalents being transferred into and out of an organisation.

### **Contingencies**

Costs that are unforeseen.

### **Co-financing**

The practice where a project or event is financed by multiple donors.

### **Co-financing rate**

The contribution that one donor is making to a project or event. It is usually expressed as a percentage of the total cost.

### **Credit (profit & loss)**

Money coming in.

### **Creditor**

A person or organisation to whom you owe money.

### **Consultancies**

A paid service. Services can be: Reviewing curricula, developing standards for teachers, providing workshops or lectures.

### **Core funding**

Financial support that covers the basic “core” organizational and administrative costs of an organisation including salaries of non-project staff, rent, equipment, utilities and communications.

## 2.8 Glossary

### **Debet (profit & loss)**

Money going out.

### **Debtors**

A person or organisation who owes money to you.

### **Depreciation**

The decrease of value over time. This happens, for example, with computers and furniture. Using depreciation spreads the cost over time.

### **Depreciation Rate**

The speed by which depreciation happens, usually measured by year. A depreciation rate of 33% assumes that something loses its value completely in three years time.

### **Disinvestment**

This happens when something that still has value is no longer used or has been sold.

### **Earmarked**

Money that needs to be spent on something specific. This money is reserved for this purpose only and cannot be freely spent.

### **Equity**

Ownership of assets that have debts or liabilities attached to them. The value is the value of the assets minus the debts or liabilities.

### **Financial statements**

Formal records of the financial activities and position of a person or organisation.

### **F.t.e.**

Full time equivalent. Used to describe the amount of staff that there would be if all staff members (exclusive trainees) would work full time.

### **Inventory**

Goods that would be possible to sell.

### **Liabilities**

Money that has been received, which still has to be spent, in order to be able to keep it.

### **Liquidity**

The amount of money that can be spent at a particular moment in time. This includes: money on the bank, cash and creditcards.

## 2.8 Glossary

### **Operating Grant**

A grant that can be used to cover the core costs of an organisation. Core costs include: Travel and stay by board, staff and ambassadors, bookkeeper costs, rent and computers.

### **Operating reserve**

A financial reserve used to ensure that an organisation can continue to operate in the long term. It is needed for demonstrating sufficient financial capacity to certain donors, to prevent issues with liquidity, and to be able to pre-finance projects and events.

### **Partner project**

A project led and applied for by another organisation, in which EuroClio is a partner organisation.

### **Petty cash**

Cash kept on hand to pay for minor expenses, such as office supplies or reimbursements.

### **Project**

A project, led and applied for by EuroClio. All projects have aims, expected results, a start and end date, and a donor.

### **Receivables**

Debts owed for goods or services that have been delivered or used but not yet paid for.

### **Reimbursements**

The action of paying someone back.

### **Remuneration**

A reference to the combination of salary, options, bonuses, and other financial compensation.

### **Result**

The balance of income minus expenditures.

### **Valuation**

The process of determining the present value of an asset.

## Independent auditor's report

General Assembly of  
EuroClio - European Association of History Educators

### **Report on the audit of the financial statements 2021 included in the annual report**

#### **Our opinion**

We have audited the financial statements 2021 of EuroClio - European Association of History Educators, based in The Hague.

In our opinion the accompanying financial statements give a true and fair view of the financial position of EuroClio - European Association of History Educators as at 31 December 2021 and of its result for 2021 in accordance with the Guideline for annual reporting of the Dutch Accounting Standards Board for small entities C1 Small not for profit organisations.

The financial statements comprise:

1. the balance sheet as at 31 December 2021;
2. the statement of income and expenditure for 2021; and
3. the notes comprising a summary of the accounting policies and other explanatory information.

#### **Basis for our opinion**

We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. Our responsibilities under those standards are further described in the 'Our responsibilities for the audit of the financial statements' section of our report.

We are independent of EuroClio - European Association of History Educators in accordance with the Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten (ViO, Code of Ethics for Professional Accountants, a regulation with respect to independence) and other relevant independence regulations in the Netherlands. Furthermore we have complied with the Verordening gedrags- en beroepsregels accountants (VGBA, Dutch Code of Ethics).

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Report on the other information included in the annual report

In addition to the financial statements and our auditor's report thereon, the annual report contains other information that consists of the Board report.

Based on the following procedures performed, we conclude that the other information:

- is consistent with the financial statements and does not contain material misstatements;
- contains the information as required by Guideline for annual reporting of the Dutch Accounting Standards Board for small entities C1 Small not for profit organisation.

We have read the other information. Based on our knowledge and understanding obtained through our audit of the financial statements or otherwise, we have considered whether the other information contains material misstatements.

By performing these procedures, we comply with the requirements of the Dutch Standard 720. The scope of the procedures performed is substantially less than the scope of those performed in our audit of the financial statements.

Management is responsible for the preparation of the Board report in accordance with the Guideline for annual reporting of the Dutch Accounting Standards Board for small entities C1 Small not for profit organisations.

## Description of responsibilities regarding the financial statements

### Responsibilities of management for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Guideline for annual reporting of the Dutch Accounting Standards Board for small entities C1 Small not for profit organisations. Furthermore, management is responsible for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

As part of the preparation of the financial statements, management is responsible for assessing the company's ability to continue as a going concern. Based on the financial reporting framework mentioned, management should prepare the financial statements using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Management should disclose events and circumstances that may cast significant doubt on the company's ability to continue as a going concern in the financial statements.



## **Our responsibilities for the audit of the financial statements**

Our objective is to plan and perform the audit assignment in a manner that allows us to obtain sufficient and appropriate audit evidence for our opinion.

Our audit has been performed with a high, but not absolute, level of assurance, which means we may not detect all material errors and fraud during our audit.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. The materiality affects the nature, timing and extent of our audit procedures and the evaluation of the effect of identified misstatements on our opinion.

We have exercised professional judgement and have maintained professional skepticism throughout the audit, in accordance with Dutch Standards on Auditing, ethical requirements and independence requirements. Our audit included e.g.:

- identifying and assessing the risks of material misstatement of the financial statements, whether due to fraud or error, designing and performing audit procedures responsive to those risks, and obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control;
- evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- concluding on the appropriateness of management's use of the going concern basis of accounting, and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause a company to cease to continue as a going concern;
- evaluating the overall presentation, structure and content of the financial statements, including the disclosures; and
- evaluating whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant findings in internal control that we identify during our audit.

Rotterdam, 30 March 2022

Mazars N.V.

A handwritten signature in blue ink, consisting of several loops and a long horizontal stroke extending to the right.

E. de Prouw MSc RA