



# Annual Report 2022



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# 1. Reports

# 1.1 Board Report 2022

- 1. Introduction
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#### 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 71 volunteer history, heritage and citizenship educators' associations and related institutes from 47 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 2022 EuroClio involved more than 300 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 1.000 education professionals from Europe and beyond.

#### 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 2022, one Board Member, Frank van den Akker, reached the end of his second term. He continued as a titular Board Member. One new Board Member was elected: Juraj Varga from CEDIN in Slovakia.

The following priorities were on the agenda of the Board in 2022:

- Action Plan 2022 and 2023
- Budget 2022 and 2023
- The Strategic Plan 2020-2024 (monitoring).
- The General Assembly of 2022.
- Fundraising for Ukraine.
- The Observatory of History Teaching in Europe.
- Board involvement in EuroClio Activities.
- Selection of the auditor.
- Membership Services and Activation.
- Non-traditional fundraising and financial autonomy.
- EuroClio Ambassadors and Honorary Board Members.
- The Revision of the EuroClio Manifesto.
- The Annual Conferences in 2022, 2023, 2024 and 2025.
- Thematic priorities for 2022.
- Composition of the Board.

This was the composition of the Board in 2022 before 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

And this was the composition of the Board in 2022 after the General Assembly:

- Lars Peter Visti Hansen, President.
- Ann-Laure Liéval, Vice-President.
- Bistra Stoimenova, Treasurer.
- Ute Ackermann Boeros, Secretary.
- Juraj Varga, Member.

#### **The General Assembly**

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

In 2022, the General Assembly took place on 30 April 2022. 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 <a href="mailto:eu/association/general-assembly">euroclio.eu/association/general-assembly</a>

#### **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 2022, the Audit Committee met online on 20 April and reported to the General Assembly based on the review of the financial management and financial policies.

In 2022, one Audit Committee Member, Ulrich Bongertmann, stood for re-election. He was re-elected and a new Audit Committee Member, Espen Kirkegaard Espensen, was elected.

This was the composition of the Audit Committee in 2022 before 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

This was the composition of the Audit Committee in 2022 after the General Assembly:

- Kati Hynönen (Finnish Association of History Teachers)
- Ulrich Bongertmann (VGD Association of History Teachers of Germany and
- Espen Kirkegaard Espensen (Danish History Teachers Association).

#### **Members**

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

The following 54 organisations were full members of EuroClio in 2022:

- 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 and Herzegovina)
- 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 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 (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 (Slovakia)
- 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)
- Scottish Association of the Teachers of History
- History Teachers' Association of Northern Ireland

The following 17 organisations were associated members of EuroClio in 2022:

- Armenian Center for Democratic Education-CIVITAS
- The Institute for the Study of Totalitarian Regimes (Czechia)
- Georg Eckert Institute
- International Society for History Didactics
- European Educational Publishers Group
- Faculty of Philosophy, University of Split
- International Baccalaureate
- American Historical Association
- Society for History Didactics Austria
- Holocaust Education Trust Ireland
- Hamburg University; History Education Department
- St. Petersburg Academy of In-Service Pedagogical Education
- National Institute Parri Milano
- History NGO Forum for Peace in East Asia (South Korea)
- Terraforming (Serbia)
- History Co:Lab (United States)
- Historical Memory in Iberian Literatures Research Group (Spain, became a member after the General Assembly held on 30 April 2022).

In 2022, the number of **individual members** increased from 163 to 197.

#### **The Secretariat**

The management of EuroClio is delegated by the Board to the Executive Director and the Deputy Director, who are 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 2022, 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
- Eugenie Khatschatrian, Project Manager and Operations Coordinator
- Jadé Botha, Project Manager and Research Coordinator Contested Histories (until August 2022)
- Paula O'Donoahoe, Project Manager and Research Coordinator Contested Histories (from August 2022)

These teams led the development of **Historiana** in 2022:

- 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 2022 was led by:

Marie-Louise Jansen (Research Director)

The following **Volunteers**, **Trainees and Research Trainees** worked for EuroClio in 2022:

Taibah Al-Fagih\*, Kye Allen\*, Kristen allison\*, Claudia Anderson\*, Helja Asadi-Gholami, Clarissa Bigasz Mascarenhas, George Crosfield\*, Rebecca Dunn\*, Martha Gritt\*, Alastair Hannaford\*, Pak Hei Hao\*, Krisha Hirani\*, Gareth James\*, Astrid Jenkins\*, Winni Kamphausen, Eva Klinkenberg, Matyas Knol\*, Navya Kumar, Ronald Logan\*, Cynthia Mbuthia\*, Freya McMorrow, Tessa Mendez, Emerson Monks, Caroline Chisaki Morita\*, Ngoc Tram Nguyen, Isabella Oliver\*, Abigail Osbourne, Kasturi Pindar\*, Rosa Pouakouyou\*, Ishan Raj, Alice Reffin\*, Zaki Rehman\*, Bernadette Sayar, Sana Shah\*, Bushra Shaikh\*, Eoin Sheehan\*, Amber Sijlma\*, Maya Thapa-Ó Faoláin\*, Anoushka Tripathu, Amelia Twitchen\*, Lucy Walsh\*, Rachel Watson\*, Beau Waycott\*, Daniel Wilkinson\*, Sunjay Mathuria, Monika Lendermann,

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

The following **Young Professionals** worked for EuroClio in 2022:

Ralitsa Angelova, Adam Dargiewicz, Robin Garganese, Birgit Göbel, Jodie van 't Hoff, Mats Kooge, Monika Lendermann, Georgi Pavlov, Thuy Dung Pham\* and Evangeline Procopoudis\*.

\* These placements were part of their studies.

#### 3. Projects and partnerships

EuroClio worked on several projects and partnerships in 2022 to advance its mission.

The projects:

#### • 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?* In 2022, five Teams from Belgium, Bosnia and Herzegovina, Denmark, Slovakia and Spain implemented Local History Projects and co-created peer-to-peer tutorials with the video producer. Based on their projects and co-design sessions with the Teams, a Toolkit on place-based learning on *Who Were the Victims of the National Socialists* has been created and will be launched soon. Apart from the Team Members and the video producer, six project advisors, six council members and 23 external reviewers have been part of the project in different capacities.

• 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 2022, the team of authors developed 13 learning activities on the topic of recent history in the Balkans during two meetings (in Zagreb and Sarajevo), which were piloted in the fall and winter of 2022. The team of authors for the Toolkit for Teaching Sensitive and Controversial Topics was made and met in Ohrid for the Summer School to work on the structure.

- 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. In 2022, the team met in Prague and in Budapest, and developed 8 eLearning Activities for Historiana on the topic of state socialism in the Visegrad region, as well as drafted the Teachers Guide on Blended Learning.
- History Education Beyond Borders is a project supported by the Northeast Asian History
  Foundation which brought together experts on the development of cross-border history
  education resources to exchange best practices and create an updated set of
  recommendations, a set of training materials, and a documentary video on the
  development of cross-border history education resources.
- Watching Videos Like an Historian is a project supported by the European Union, as part of the Erasmus + programme. This project focuses on the use of Audio-visual material in the (history) classroom as a tool to promote historical understanding and to help students develop media literacy competences, especially in the realms of (1) searching and finding information; (2) evaluating and understanding information; (3) developing and presenting information. The project will result in supporting material for cultural heritage institutes that wish to increase the use of their AV collections in the classroom, as well as a toolkit for educators containing teaching strategies and exemplary materials on how to do so.

#### 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 2022, the historical content has kick-started a campaign to bring a global dimension into Historiana by adding information and resources to the content already present and by developing new content. This campaign will continue through 2023 and 2024, and be mainstreamed into content development. The teaching and learning team has worked on the creation of a manual on the use of questions and questioning in the classroom, published on Historiana as a "Narrative". The concept design and development team worked on a new way of presenting content on Historiana and on improving the partner pages experience.

- **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 2022, the number of identified cases increased from 370 cases to 523 and from 102 different countries to 123. Initial research is done by under- and post-graduate students at Harvard University, the University of Oxford, Maastricht University and Erasmus University Rotterdam and Independent Researchers. In 2022, we reached over 60 cases published on the website, and 12 occasional papers.
- 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 2022, there were a total of around 200 schools that participated, and some schools have incorporated the Education Kits in their regular history classes. EuroClio has also revived its partnership with the VPRO and agreed to develop at least three new Education Kits on the following topics: Fake News and Disinformation, the Fragility of Democracy, Social and Economic Inequality. The topic of the fourth Education Kit will be confirmed soon. The first new Education Kit on Fake News and Disinformation is currently under final review and will be launched soon.
- 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. In 2022, three new Teaching Strategies have been launched and are currently being translated into Armenian, Bulgarian, Hungarian, Slovak and Serbian. The strategies are: Debating Controversial Representations in Public Spaces to Understand Contested Historical Legacies, Researching Local Impacts of Global Developments to Make History Real, Curating a Museum Exhibition to Enhance Students' Understanding of Historical Interpretation. The new Teaching Strategies have been piloted in Armenia, Bulgaria, Hungary, Slovakia and Serbia.

#### 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 2022, we successfully executed two (virtual) events on the Mussolini Bas-Relief in Bolzano, Italy and the Valley of the Fallen in Madrid, spain and worked with New Eastern Europe on the production of 3 podcast episodes. We completed the first draft of the toolkit, which is now being reviewed by external reviewers. And we filmed the first video-tutorial in the Valley of

the Fallen in the summer of 2022, and started planning the next tutorials to be filmed in 2023.

- 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, especially on the promotion of re-use of content present on Europeana. In 2022, we have written blog posts and held co-creation meetings between personnel of cultural heritage institutes and history and citizenship educators, which resulted in the development of new content for existing Historiana partner pages. In addition, we have launched a promotional campaign for the creation of new partner pages, including visit to Spanish and Hungarian cultural heritage institutes and archives. Finally, we have launched a translation campaign aiming at the translation of existing content on Historiana to other European languages, based on teachers' need. In 2022, we have translated more than 20 activities and source collections in German, Bulgarian, Croatian, Slovak, and French.
- 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 2022 on collecting practices on all four topics. Furthermore, EuroClio assisted in organising two face-to-face training seminars (in Wroclaw and Salamanca) and an online seminar (led by Augsburg university. The seminar in Salamanca, in particular, was largely conducted by speakers/facilitators from EuroClio's network and brought together several of our Ambassadors.
- **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. In 2022, project outputs were finalised with the project formally ending in January 2022. The initiative produced a research report on the state of history education in Sri Lanka, as well as guides 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 pilot initiative furthermore led to a new project, *Histories that Connect Sri Lanka II*, supported by GIZ's new Strengthening Social Cohesion and Peace in Sri Lanka (SCOPE) effort. The new project, which involves a new local partner organisation (The Collective for Historical Memory and Dialogue) in Colombo

- will continue the work of the pilot initiative with a first seminar for teachers taking place in January 2023. Work in 2022 has focused on preparation for this seminar.
- 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 2022, the partners have published a cross border English-language textbook for university courses on early modern, modern, and contemporary European history. This textbook is available as ebook and as printed resource (starting in 2023). In addition, EuroClio has selected engaging visual and textula resources that enrich the readers' experience, making each chapter of the textbook available on Historiana with its own primary sources, in the Narratives section. Finally, the project has developed a set of 27 video lectures on European History, available in a dedicated YouTube playlist. The project is funded through the Erasmus+ programme of the European Union.
- Football Makes History II (led by Erasmus University Rotterdam) is a Strategic Partnership in School Education that continues the efforts of the Football Makes History project, which ended in 2021. This project will facilitate the work of schools, museums and (local) football clubs in using sports heritage for educational purposes. To that effect, EuroClio will produce a toolkit providing teachers with a step-by-step guide on how they can build effective local partnerships with football clubs, football club museums and/or other sport organisations. In addition, the project will develop a documentary, a student video competition, and launch an extensive outreach campaign on the potential of sports and sport heritage as an educational tool.

#### 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 cohosting 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 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.

#### 4. Key Activities

#### Research

EuroClio has continued its research for the Contested Histories cases and has grown its database and mapping study to 523 case studies by the end of 2022, of which 40 were published after peer and external review. The research is now available on contested histories.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 2022, EuroClio submitted 5 project applications of which 4 were successful (History Education Beyond Borders II, Histories that Connect - Sri Lanka II, Monumental Challenges, and SENSEI - School Education for Sustainable and Equal Inclusion). EuroClio also joined 5 partner applications of which 3 were successful (360 Degrees of Democracy, Making Visegrad History Digital, and Rememchild ) and one is pending.

We also joined the Europeana Foundation in a successful bid for the European Data Space for Cultural Heritage and agreed on a work plan for the first year and successfully applied for the 2nd year of funding in the 2020-2024 framework partnership agreement with the European Commission.

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.

In 2022, we received a private donation of 55.000 euro.

In 2022, we worked with the Friends of EuroClio Foundation with the support of the Onderwijs Innovatie Fonds on the Books not Bombs Campaign, to raise funds covering the costs of printing of the History of Ukraine and the World book for grade 5 and the development of the book for grade 6 by publishing house Svitych Publishing House, Ltd.

The film, which was produced by EuroClio and directed by Stefano Di Pietro from In Medias Res to support the campaign, is available on booknotbombs.org. There you can also find the latest information on the story as we will continue to support the team to prepare the materials for the next grades.

#### **Educational Resources**

In 2022, we worked on the development of a range of educational resources. The following resources were published:

- A teachers' guide on Oral History (written by Bridget Martin and Judith Perera as part of the Histories that Connect Sri Lanka project).
- A toolkit on Fake News and Disinformation (written by Harri Beobide for the In Europe Schools initiative).
- 35 narratives on European History (developed by authors from the Teaching European Histories in the 21st Century project that was led by Utrecht University)

• 3 new strategies for the Sharing European Histories project (written by Jadé Botha, Bob Stradling and Vedran Ristic)

In addition, the following resources were drafted (reviewed and piloted):

- 12 lessons to teach and learn about the wars of the 1990s (by the authors of the Learning History that is not yet History II project).
- A toolkit for place-based learning on the question "Who were the victims of the National Socialists?" including peer-tutorials created by Aaron Peterer with youth teams from Belgium, Bosnia-Herzegovina, Denmark, Slovakia and Spain.
- A teacher's guide on the Art of Questioning (developed by the Historiana teaching and learning team).
- A teachers' guide on blended learning (developed by the authors of the Online Teaching in the Visegrad Region).

These resources will be published, translated and designed in 2023.

#### **Professional Development**

In 2022, EuroClio continued hosting online events, pairing them with in-person training as the vaccination campaigns against Covid19 took momentum and travel and gathering of people slowly picked up pace.

The online presence of EuroClio focused on four major topics, which were explored in dedicated 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 three months and was complemented by an ambitious outreach campaign. The themes tackled in 2022 were:

- From January through March: Challenging Stereotypes and Preconceptions;
- From April through June: Gender and Sexuality in the Classroom;
- From July through September: History Outside of the Classroom;
- From October through December: the Road to Totalitarianism, in partnership with the Institute for the Study of Totalitarian Regimes.

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.

In addition, EuroClio hosted several "one-shot" sessions to meet the needs of its members and community, especially in relation to the current events in Ukraine.

In total, EuroClio trained more than 75 educators over more than 30 online sessions throughout 2022.

In addition to this, in 2022 we have hosted two in-person trainings:

- The 28th EuroClio Annual Conference, on the theme "What is History For?" took place in Bologna and Ferrara (Italy) from 28 April to 01 May 2022. The conference was organised in partnership with Clio '92, and saw 99 participants from 25 countries: Armenia, Barbados, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Finland, France, Germany, Greece, Hungary, Iceland, Italy, Latvia, Lithuania, Netherlands, Poland, Romania, Serbia, Slovakia, United Kingdom, United States.
- The Thematic Seminar on "Teaching Jewish Heritage in your class. Using Jewish cemeteries in education" took place in Bratislava (Slovakia) on 30 and 31 October 2022. It was co-organised by Euroclio, Centropa, and the Foundation for Jewish Heritage, and it was 39 participants and 5 speakers from 13 different countries.

Furthermore, EuroClio was involved as co-facilitator in the pilot of the Global Centre for Pluralism-led online self-paced course on "Teaching for Belonging", which took place from February to June 2022 and involved 37 participants from across the world.

Finally, EuroClio trained over 9 full-time trainees and over 54 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 2022, 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 2022, EuroClio successfully produced and published a total of 6 podcast episodes. The spring 2022 Bulletin was a special edition celebrating the 30 years of EuroClio. 2022 is furthermore the first year where EuroClio's new strategy on producing video content has been evident to the public, with new testimonial, promotional and fundraising videos released. In addition, the annual report of 2021 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 2022, EuroClio continued to work on its mission through projects and activities, supported by a range of donors. The main source of income (53 %) were projects, followed by the Core Funding (30 %), Consultancies (7 %), donations (5%) professional development fees (3%) and membership fees (1%). The main sources of expenditures were direct project expenditures (49%), followed by staff costs (27 %).

#### **Operating grants**

EuroClio received 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.

2022 was the 1st year of the Framework Partnership Agreement between the European Union and EuroClio 2022-2025. This operating grant, managed at the European Commission 'Europe for Citizens: European Remembrance' programme, supports the activities of EuroClio that are related to Remembrance.

2022 was the final year of a 1-year institutional support grant by the Open Society Foundations – Education Support Programme. This core support enabled EuroClio to respond more directly to societal needs, allowed EuroClio to make strategic investments, and work its mission outside Europe.

#### Financial and partnership support

The following partner and donors financially supported the work of EuroClio in 2022:

- Council of Europe Observatory of History Teaching in Europe.
- 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.
- Netherlands Ministry of Foreign Affairs.
- Onderwijs Innovatie Fonds NL (through the Friends of EuroClio Foundation).
- Open Society Foundations, Education Support Programme.
- UN International Residual Mechanism for Criminal Tribunals.

The Western Balkan Fund provided support to the Summer School, which was led by ANIM, the History Teachers Association of Macedonia, and co-organised by EuroClio.

#### **Financial Result**

In 2022, EuroClio closed the year with a positive result of € 10.502, which has been attributed to the operating grant. More income was generated through projects, core funding, membership fees and consultancy than was spent.

Throughout the year EuroClio has been monitoring and reducing costs to achieve this result. 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 regularly and kept an updated overview of the liquidity planning.

#### **Contingencies**

Of the € 20.000 that was budgeted for contingencies, € 6.468 has been used. This was used for the Annual Conference 2022 because we needed to provide additional transportation for the participants after the decision to host the conference in two cities when a major exhibition in Bologna was moved to the conference dates we had picked.

#### **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 2022 accounts, this reserve now stands at € 112.020 (compared to € 101.518 at the end of 2021).

#### Over time

In 2022, 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 € 41.704 (compared to € 20.094 in 2021), has been waived by those staff members to which this applied.

#### 6. Budget 2023

	Budget 2023	
Income		
Operating Grants	575.000	
Projects	877.996	
Consultancies	41.200	
Trainings	5.000	
Membership fees and other income	15.000	
Total income		1.514.196
Expenditures		
Personnel costs	462.417	
Depreciation	29.000	
Direct Project Expenditures	605.000	
Other expenditures <sup>1</sup>	415.380	
Total expenditure		1.511.797
Balance		2.399
Attributable to Operating Reserve		2.399

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<sup>&</sup>lt;sup>1</sup> The other expenditures include operational costs for the Secretariat (such as office rent and software and consumables), support for long term initiatives (such as Contested Histories and Historiana), and operational costs of the Association (such as insurance, speaker fees and printing costs).

#### 7. Plans and challenges for 2023 and beyond

In 2020-2024, 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.
  - In the context of the Observatory of History Teaching in Europe, we will research the state of history teaching and ensure that the voices of history educators are included. We will research the impact of the war on teaching history by teachers from Ukraine. We will hold regular focus groups to update our theory of change, assess impact, and ensure that we design future projects and activities on reliable information. Finally, we will identify research that has implications for history education practitioners and research how to effectively communicate these insights to a broader audience.
- 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.
  - In terms of cooperation with international organisations, we will participate in the working group on history teaching at the Council of Europe, work with UNESCO on a webinar series to combat anti-semitsm, organise an event "Writing History" with bulletin authors from our member organisations at the House of European History, and continue our work as core partner in the HISTOLAB project of the Observatory of History Teaching in Europe and the European Commission. For the policy recommendations, we will use the findings from the research we do on the focus groups.
- 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.
  - A priority is acquiring fundings that is not from the EU. This is needed to acquire the cofunding that is needed for the EU operating grant. We will expand the Books not Bombs

campaign to support the transition of history and citizenship education in Ukraine in line with the "New Ukrainian School" reform that started in 2018. We will seek support to foster a learning network with like minded organisations who are also working towards the same or similar goals in the field of education in other parts of the world. For private fundraising, we will align ourselves and seek support from the Friends of EuroClio Foundation.

Professional development, by offering 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.

To increase the impact of the face to face events that we organised, parts will be live recorded and edited, so that people who were not at the event can benefit from them and we can use the recordings in future activities and resources. In terms of online learning we will move from offering mainly webinars to the creation of online courses that participants can follow at their own pace.

As a deliberately developmental organisation, we believe that educating ourselves will be beneficial for the organisation and the level of achievement of our mission as well. Therefore we put emphasis on the professional development of the staff. There will be joint workshops on effective communication and teamwork, but also opportunities for individual staff members to meet their own professional development needs.

In terms of partnerships, we aim to work more closely with institutes who are responsible for educating future teachers. In addition, we will try to facilitate peer-learning, because we know that learners, including teachers, researchers and professors, are more willing to learn from others who have similar experiences and needs. This peer learning also helps to strengthen networks and the EuroClio community.

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.

The development of resources will focus on guides that help teachers and learners address shared challenges, toolkits that can be applied in different contexts, learning activities that are adaptable, and teaching strategies that can be localised. In these we will integrate testimonies and video tutorials that we can record in our (travelling) studio. Since we have a wealth of materials and resources already available, we will focus more efforts on

curation, translation and adaptation of existing resources instead of creating new ones. Finally, we will work more with museums, archives, libraries and memory sites as places for learning.

 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.

To reach a bigger audience and introduce EuroClio to people who are yet familiar with us, we will produce short stories and animations. We will also create other formats, such as the Past Times - Talking and Teaching History podcast, and recorded conversations, to share insights and practices, shift mindsets and spark discussion within our community. In terms of learning, we are researching how to find out how to make better use of social media.

#### 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.

A priority is the recruitment of new team members for the historical content and the teaching and learning teams. Ideas for the concepts, design and development will be based on research with representatives of user groups.

 Make the research on iconic cases of **Contested Histories** available on 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.

We will regularly publish new cases of contested histories, do and publish additional in depth research in the form of occasional papers. With a growing number of cases available, we encourage the researchers working on contested histories to compare and contrast case studies. The publication of guides to give tours at contested sites, research on the way contested histories are taught in practice, and the development of educational resources designed to teach and learn about contested histories, will further increase the relevance of this initiative in the field of education.

Continue to promote and support teachers and students to work with the In Europe
 Schools toolkits. Offer New Sets.

#### Themes and priorities

EuroClio will advance its work in the following focus areas that are part of the strategic plan 2020-2024.

- 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 emotions in the classroom and the art of questioning. 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.

With the support of the Evens Foundation and the European Commission, EuroClio will be able to offer 8 grants of 6.000 euro to its member organisations to enhance the regional dimension of professional development and networking events that will take place in the European Union. There is also 1 grant of 52.000 euro to organise a pan European Gathering of History Teachers Associations which is a unique opportunity to create synergies between the work of history teachers associations in the region.

EuroClio members can continue to use the training catalogue which lists training sessions and workshops that have been successfully carried out in the past and could be offered again during events organised by its 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 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**

In terms of risk management, we identified several challenges that could affect our work in the EU operating grant. For 2023, these are

- Resurgence of global health crisis and travel restrictions;
- Hacking and ransomware;
- Bankruptcy or collapse of partner organisations;
- Long term sick leave;
- Liquidity;
- Compliance;
- Financial misconduct;
- Lack of data from stakeholders to effectively measure impact;
- Exclusion of minorities or lack of representation to our projects and activities;
- Politicised misrepresentation or wrongful framing of our work;
- Difficulty to reach high impacting people;
- Lack of cooperation, or explicit hostility, from government officials or bodies towards our work;
- Travel and visa restrictions for participants to events and projects, or teachers are not granted the time necessary to join events;
- The resources developed are not fully transferable to different contexts; and
- Inflation makes the activities more expensive than budgeted.

For each risk, we have taken countermeasures. To assess if these are sufficient, we review these each quarter with the staff. In addition, we do a risk assessment and evaluation every year. The biggest risk that was identified in 2022 is burnout of the staff.

#### **Human Resources**

In 2023, the EuroClio staff has increased to more than 6 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 long term 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 fundraising and seek support from Ministries of Foreign Affairs. These fundraising activities will help meet the co-financing requirement of the EU Operating Grant.

#### **Operating Grants**

2023 is the second year of the EU Europe for Citizens Operating Grant that EuroClio currently receives for its work on European Remembrance. This support will continue until the end of 2025. The Evens Foundation is providing support for the Annual Conference and the regranting scheme to members.

#### Covid-19

In 2023, we anticipate that the negative impact of Covid-19 on our work will further reduce. All face to face activities, including the Annual Conference, that were foreseen in 2022 took place. Therefore we will not have restrictive measures. We do however keep unforeseen costs in the budget of 2023.

More details about the future plans can be found in the Action Plan 2023

## 2. Annual accounts

## 2.1 Balance sheet per 31 December 2022

After result appropriation

<b>ASS</b>	E٦	ΓS
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	31 december 2022		31 december 2021		Notes
	€	€	€	€	
FIXED ASSETS					
Tangible fixed assets					
Computer and inventory		53.836		15.410	1
CURRENT ASSETS					
Receivables					
Debtors	10.995		17.257		
Project receivable	159.901		155.721		2
Other receivables and accruals	86.638		24.001		3
		257.534		196.979	
Cash and Bank		166.751		63.442	4
		478.121		275.831	

#### LIABILITIES

LIABILITIES		_	_		
	31 decem		31 decem		Notes
	€	€	€	€	
EQUITY					
Operating reserve Association		112.020		101.518	5
CURRENT LIABILITIES					
Project liability	240.839		90.740		6
Taxes and social security premiums	-		8.541		7
Pensions	4.138		4.085		8
Other liabilities and accruals	121.124		70.947		9
		366.101		174.313	
		478.121		275.831	

# 2.2 Statement of income and expenditure

	202	22	budget 2022		2021		Notes
		€	€	€	€	€	
Income							
Core funding	460.690		462.830		272.537		10
Projects	807.201		644.601		470.929		11
Consultancies	104.998		271.200		61.771		12
Membership fees	13.292		12.000		14.019		13
Professional development fees	52.150		79.500		-		14
Other income	82.701	<u>-</u>	-		1.026		15
		1.521.032		1.470.131		820.282	
Direct project expenditures							
Project and partner projects	582.679		445.500		215.507		16
Consultancies and partnerships	55.813		170.000		24.109		17
Professional development courses	56.755		72.500		-		18
Other direct project expenditures	37.903						19
		733.150		688.000		239.616	
Expenditures							
Personnel costs	411.070		397.817		350.066		20
Depreciation	20.602		15.000		7.776		21
Contingencies	6.468		20.000		6.918		22
Other expenditures	339.240		345.708		193.431		23
		777.380	_	778.525		558.191	
Result		10.502		3.606		22.475	
Attributable to:							
Operating reserve		10.502		3.606		22.475	

### 2.3 Cash flow statement

After the appropriation of the result for the financial year 2022 the cash flow statement, based on the indirect method, can be presented as follows:

	2022		2021		
	€	€	€	€	
Cash flows from operating activities					
Result		10.502		22.475	
Adjustments required to reconcile the result to					
Depreciation	20.602		7.776		
In- decrease provisions	-		-		
In- decrease project in progress	145.919		162.274-		
In- decrease debtors	6.262		16.283-		
In- decrease other receivables	62.637-		4.666-		
In- decrease current liabilities	41.689		29.846		
		151.835		145.601-	
		162.337		123.127-	
Cash flows from investing activities					
Purchase of tangible fixed assets		59.028-		8.562-	
In-decrease Cash and Bank		103.309		131.688-	
Cash and bank 1 January		63.442		195.130	
Cash and bank 31 December		166.751		63.442	
In-decrease Cash and Bank		103.309		131.688-	

# 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 of 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.

# 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 € 112.020. 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 is 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 Operating Grant from the European Union, in the form of Annual Operation Grants. In addition, since 2015 EuroClio has received 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 2023, EuroClio will strive to secure operational and core support from new foundations and organisations.

In 2021, EuroClio was able to secure operational and core support from the European Union for the period 2022 – 2025 as part of the Citizens, Equality, Rights and Values (CERV) Programme, for the four years to support the growth of the association. The funding through this grant will increased to 450.000 euro in 2023 compared to 300.000 in 2022. This includes a regranting scheme of 125.000 euro for EuroClio Member Organizations, which is co-funded for 20% by the Evens Foundation

In 2023, 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 11 April 2023 in accordance with the Dutch accounting standards for small and not for profit organizations (RJ C1).

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

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

#### **Foreign currency**

The annual accounts are presented in Euro's.

Assets and liabilities in foreign currencies are translated at 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 valuated 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.

### **FIXED ASSETS**

# 1 Tangible fixed assets

	Hardware IT €	Inventory €	Studio	Total €
Balance per 1 January 2022				
Acquisition price	24.386	8.287	-	32.673
Accumulated depreciation	12.490-	4.773-	-	17.263-
Book value	11.896	3.514		15.410
<u>Fluctuations</u>				
Investments	4.189	1.187	53.652	59.028
Disinvestments	1.924-	-	-	1.924-
Depreciation	7.509-	1.055-	12.038-	20.602-
Depreciation disinvestments	1.924	-	-	1.924
•	3.320-	132	41.614	38.426
Balance per 31 December 2022				
Acquisition price	26.651	9.474	53.652	89.777
Accumulated depreciation	18.075-	5.828-	12.038-	35.941-
Book value	8.576	3.646	41.614	53.836
Depreciation tangible fixed assets	20%-33%	20%	33%	

### **CURRENT ASSETS**

CORRENT ASSETS	31 December 2022	31 December 2021
	€	€
Receivables		
2 Project receivable		
Core funding		
EU European Remembrance operating Grant 2022/2021	60.000	40.000
Open Society Foundations Core Support 2022/2021	-	13.754
	60.000	53.754
Project funding		
Online Teaching in the Visegrad Region (International Visegrad		
Fund)	4.883	-
Who were the Victims of the National Socialists? (EVZ Foundation)	16.670	-
	21.553	-
Partner projects		
Critical History (Tallinn University)	5.387	-
RETHINK (France Éducation international)	-	7.419
My Story / Your Story (Flemish Peace Institute)	14.974	6.211
Teaching European History in the 21st Century (Utrecht University)	33.727	6.167
Contested Histories Onsite (Memory Studies Association)	24.260	11.610
Europeana DSI4		25.794
	78.348	57.201
Consultancies and Partnerships		
Sharing European Histories (Evens Foundation)	-	10.609
Teaching for Belonging (Global Centre for Pluralism)	-	3.200
Histories that Connects - Sri Lanka (GIZ)	<del>-</del>	30.957
	-	44.766
Total project receivable	159.901	155.721

	31 December 2022	31 December 2021
3 Other receivables and accruals		
Annual Conference 2023	3.616	-
Other receivables	83.022	23.807
Membership fees	-	194
	86.638	24.001
4 Cash and Bank	<del></del>	
Petty Cash	700	81
ING (current account)	111.632	40.470
ING (savings account)	49.356	20.525
Paypal	2.709	84
Local / foreign cash	2.354	2.282
	166.751	63.442
	31 December	31 December
	2022	2021
5 EQUITY		
Operating reserve		
Balance per 1 January	101.518	79.043
Result appropriation	10.502	22.475
Balance ending reporting period	112.020	101.518
	<del></del>	

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 2022	31 December 2021
Project Funding		
Watching Videos Like a Historian	27.640	-
Football Makes History (EU Erasmus+ KA2)	22.809	3.751
	-	779
Who were the Victims of the National Socialists? (EVZ Foundation)		
Learning History that is not yet History II (Global Centre for Pluralism)	-	10.359
Learning History that is not yet History II (Dutch Ministry of Foreign Affairs)	138.851	37.114
	189.300	52.003
Partner projects		
Critical History (Tallinn University)	-	13.636
Football Makes History II (Erasmus University Rotterdam)	4.938	-
Online Teaching in the Visegrad Region (International Visegrad	-	20.096
Fund)		
Innovation Station (OBESSU)	8.907	-
Deployment of a common European data space for cultural heritage (Europeana Foundation)	3.772	-
	17.617	33.732
Consultancies and Partnerships		
UN International Residual Mechanism for Criminal Tribunals	7.205	4.705
Histories that Connect - Sri Lanka (GIZ)	18.765	-
Sharing European Histories (Evens Foundation)	7.952	-
In Europe Schools (European Parliament Ambassador School)	<u> </u>	300
	33.922	5.005
Total project liability	240.839	90.740

	31 December 2022	31 December 2021
7 Taxes and social security premiums		
Payroll tax and social security premiums	<u>-</u>	8.541 8.541
8 Pensions		
Pension	4.138 4.138	4.085 4.085
9 Other liabilities and accruals Specification other liabilities:		
Leave days, holiday and end-of-year allowance Creditors	34.123 39.025	27.955 9.064
Conference fees Annual Conference	5.990	5.238
Other liabilities	41.986 121.124	28.690 70.947

#### **COMMITMENTS AND CONTINGENT ASSETS & LIABILITIES**

#### Long-term obligations

Long-term obligations have been entered into for the rental of two offices in The Hague. This agreement includes office rental and service costs. The rental agreements amount to € 56.424 for 2023. The contract can be ended with a 2-months' notice.

EuroClio has partnered with the Centre for Historical Culture at the Erasmus University Rotterdam to reduce the gap between research and practice on history teaching. EuroClio is covering the cost to replace the Executive Director for 0,2 fte scale 11.0 until 31 August 2025.

EuroClio has a memorandum of understanding with the Global Impact Institute to build EuroClio's capacity to measure, showcase and increase its efficacy and impact for the period 2020 − 2025. The costs for this are € 5.000 per year.

#### **Appropriation of operating result**

The total income exceeded the total expenditures by  $\in$  10.502. The result of  $\in$  10.502 has been added to the Association's operating reserve.

#### **Subsequent events**

### INCOME

	2022	Budget 2022	2021
10 CORE FUNDING			
EU European Remembrance Operating Grant (note 1)	300.000	300.000	200.000
Open Society Foundations Core Support 2021-2022	160.690	162.830	72.537
<u>=</u>	460.690	462.830	272.537
11 PROJECTS			
Project funding			
Football Makes History (EU Erasmus+ KA2)	65.863	-	123.163
Opening Up Historiana (EU Connecting Europe Facility)	-	-	57.168
Learning to Disagree (EU Erasmus+ KA2)	-	-	52.331
History Education Beyond Borders II (Northeast Asian	25.838	-	-
History Foundation)			
Learning History that is not yet History II (Global Centre for	10.359	-	22.674
Pluralism) Learning History that is not yet History II (Dutch Ministry of	146.807	110,000	74.249
Foreign Affairs)	140.807	118.000	14.249
Online Teaching in the Visegrad Region (International	24.979	33.000	1.333
Visegrad Fund)	24.313	33.000	1.555
Who were the Victims of the National Socialists? (EVZ	254.123	267.575	8.661
Foundation)	20 11220	2011010	0.001
Watching Videos Like a Historian (EU Erasmus+ KA2)	132.360	27.600	-
In Europe Schools	-	25.000	-
<u>-</u>	660.329	471.175	339.579
Partner projects	_		
Europeana DSI4 (Europeana Foundation)	38.520	63.000	77.024
Deployment of a common European data space for cultural	12.228	-	-
heritage (Europeana Foundation)			
Contested Histories Onsite (Memory Studies Association)	24.789	39.000	11.610
Critical History (Tallinn University)	19.023	24.426	8.063
RETHINK (France Éducation international)	-	-	9.992
Teaching European History in the 21st Century (Utrecht University)	27.560	20.000	18.450
My Story / Your Story (Flemish Peace Institute)	8.763	12.000	6.211
Innovation Station (OBESSU)	7.693	15.000	-
Football Makes History II (Erasmus University Rotterdam)	8.296	-	-
<del>-</del>	146.872	173.426	131.350
<del>-</del>	140.012	113.420	131.330
Total projects	907 201	644 601	470.020
ι οιαι μι ομετιο =	807.201	644.601	470.929

_	2022	Budget 2022	2021
12 CONSULTANCIES AND PARTNERSHIPS			
Sharing European Histories (Evens Foundation)	16.161	30.000	10.000
Research on History Teaching in Ukraine (Utrecht	6.000	-	-
University)			
Observatory on History Teaching in Europe (Council of	25.283	95.000	-
Europe)			
Teaching for Belonging (Global Centre for Pluralism)	4.660	3.500	3.200
UN International Residual Mechanism for Criminal	23.500	32.000	6.275
Writing History (House of European History)	-	3.200	-
Contested Histories (Salzburg Global Seminar)	-	-	800
Histories that Connect - Sri Lanka (GIZ)	19.968	106.000	41.196
Histories that Connect - Sri Lanka II (GIZ)	9.426	-	-
Other consultancies and partnerships		1.500	300
	104.998	271.200	61.771
13 MEMBERSHIP FEES			
Full Members	9.719	8.000	9.039
Individual Members	3.333	3.400	4.580
Associated Members	240	600	400
	13.292	12.000	14.019
14 PROFESSIONAL DEVELOPMENT FEES			
Annual Conference	49.030	55.000	
Thematic Seminar Fall Seeking justice	3.120	22.000	_
Other	5.120	2.500	_
other	52.150	79.500	
	32.130	13.500	
15 OTHER INCOME			
Other income	413	_	1.026
Donations	55.000	_	-
Books not Bombs Fundraising Campaign	27.288	-	_
Financial income	-	-	_
	82.701		1.026
			1.020

### **16 PROJECT AND PARTNER PROJECTS**

# Direct project expenditures

The direct project expenditures can be specified as follows:

_	2022	Budget 2022	2021
During the founding			
Project funding			
Football Makes History (EU Erasmus+ KA2)	59.066	-	44.598
Learning to Disagree (EU Erasmus+ KA2)	-	-	18.500
Opening Up Historiana (EU Connecting Europe Facility)	-	-	57.372
Learning History that is not yet History II (Dutch Ministry of Foreign Affairs)	108.846	80.000	36.288
Online Teaching in the Visegrad Region (International	20.313	30.000	-
Visegrad Fund) Who were the Victims of the National Socialists? (EVZ	184.305	212.000	1.220
Foundation)			_,,
Watching Videos Like a Historian (EU Erasmus+ KA2)	115.035	4.500	
Learning History that is not yet History II (Global Centre for Pluralism)	-	-	189
In Europe Schools	-	25.000	-
History Education Beyond Borders II (Northeast Asian	27.221	-	-
History Foundation)			
	514.786	351.500	158.167
Partner rojects			
Europeana DSI4 (Europeana Foundation)	20.097	30.000	40.024
Deployment of a common European data space for	728	-	-
cultural heritage (Europeana Foundation)			
Critical History (Tallinn University)	9.996	15.000	
RETHINK (France Éducation international)	-	-	771
Teaching European History in the 21st Century (Utrecht	3.715	-	12.499
University)			
Contested Histories Onsite (Memory Studies Association)	22.564	35.000	3.835
My Story / Your Story (Flemish Peace Institute)	5.763	9.000	211
Innovation Station (OBESSU)	2.750	5.000	-
Football Makes History II (Erasmus University	2.280	-	-
Rotterdam)			
	67.893	94.000	57.340
Total projects	582.679	445.500	215.507
p)	552.0.5		

17 CONSULTANCIES AND PARTNERSHIPS			
Sharing European Histories (Evens Foundation)	6.162	15.000	-
UN International Residual Mechanism for Criminal	20.544	25.000	-
Tribunals			
Observatory on History Teaching in Europe (Counci	l of 5.032	60.000	-
Europe)	00.444	70.000	00.501
Histories that Connect - Sri Lanka (GIZ)	20.444	70.000	20.581
Histories that Connect - Sri Lanka II (GIZ)	3.631	-	- 2.520
Contested Histories (Salzburg Global Seminar)	55.813	170.000	3.528 24.109
	33.813	170.000	24.103
18 Other direct project expenditures			
16 Other unect project expenditures			
	2022	Budget 2022	2021
Books not Bombs Fundraising Campaign	37.903	_	-
goone needombor analalama aampala.	37.903	_	_
19 PROFESSIONAL DEVELOPMENT COURSES			
Annual Conference 2022	50.151	50.000	-
Thematic Seminar Fall Seeking justice	6.504	20.000	-
Thematic Seminar Jewish Heritage in you Classroor	n 100	-	-
Webinar Series		2.500	
	56.755	72.500	
20 PERSONNEL COSTS SECRETARIAT			
Gross salary	319.494	305.103	269.641
Social security premiums	51.251	52.241	46.447
Pension premiums	40.325	40.473	33.978
Other	411.070	- 207.017	-
	411.070	397.817	350.066
fte's	6,3	5,8	5,5
Board members			
Board members do not receive remuneration for the	eir board activities.		
21 DEPRECIATION			
Inventory	1 055	E 000	711
Inventory Hardware IT	1.055 7.509	5.000	722 7.054
Studio		10.000	7.054 <b>46</b>
Studio	<u>12.038</u> 20.602	15.000	7.776
	20.002	13.000	1.110

# **22 CONTINGENCIES**

Contingencies	6.468	20.000	6.918
	6.468	20.000	6.918
23 OTHER EXPENDITURES			
	2022	Budget 2022	2021
Financial administration and accountant	46.887	42.000	46.641
Travel costs	45.321	27.540	15.046
Board and lodging	47.892	38.668	24.985
Office operational costs	74.995	67.000	43.114
Operational costs programmes	36.931	82.500	15.630
Operational costs secretariat	87.214	88.000	48.015
	339.240	345.708	193.431
<b>Financial administration and accountant</b> Financial and salary administration	24.741	20.000	24.860
Accountant	22.146	22.000	21.781
Accountant	46.887	42.000	46.641
Travel costs			
Board	12.730	7.360	3.483
Staff	13.899	9.980	5.011
Trainers & consultants	7.882	-	-
Paricipants	9.772	-	-
Other	849	8.400	6.100
Ambassadors	189	1.800	452
	45.321	27.540	15.046
Board and Lodging			
Board	12.738	12.600	5.000
Staff	11.347	12.910	5.690
Trainers & consultants	16.465	-	-
Paricipants	1.804	-	-
Other	1.555	10.998	13.848
Ambassadors	3.649	2.160	97
Local	334	-	350
	47.892	38.668	24.985

### **23 OTHER EXPENDITURES**

	2022	Budget 2022	2021
Office operational costs			
Housing costs	53.658	50.000	23.776
Website and Domains	2.567	2.500	2.204
IT maintenance	1.169	2.000	2.904
Software	5.873	4.000	4.031
Office consumables	4.105	2.500	2.404
Internet and landline	1.484	1.500	1.364
Purchases	2.514	2.000	2.425
Hardware	2.492	-	3.603
Postage	255	500	368
Phone	878	2.000	35
	74.995	67.000	43.114
Operational costs programmes			
Animated Video Pilot	5.000	5.000	468
Webdevelopment Historiana	18.897	35.000	12.407
Masterclass	8.351	25.000	-
Historiana User Research	-	15.000	_
GA booklet	_	500	_
House style + PR	_	-	1.435
Volunteering	4.683	2.000	1.320
	36.931	82.500	15.630
Operational costs secretariat			
Translation and Design	_	1.500	_
Insurances	2.874	2.500	2.858
Speaker Fees	3.187	7.350	-
Legal Documents, Tax Declarations, Chamber of Commerc	313	-	1.055
Representation	4.169	1.500	3.016
Interest and banking costs	2.484	1.000	1.555
Short video	33.756	20.000	2.904
Subcontracting	28.545	14.000	33.025
Personnel Days	1.582	2.000	33
BHV	2.413	1.000	-
Professional Literature	220	2.100	157
Subscription Fees	349	1.550	1.075
Child Protection Policy	1.500	1.500	-
Professional Development Staff	1.095	10.000	2.551
Printing	878	7.500	-
Valedictory Lecture	2.599	2.500	_
Local inspirations sessions		12.000	_
Other costs	1.250	-	214-
	87.214	88.000	48.015
=	01.214	00.000	70.013

#### **Project Income**

#### Status final report running projects

#### **Core funding**

EU European Remembrance Operating Grant 2022-2025 Open Society Foundations Core Support 2021-2022

Still running Finalised. Approval expected March

2023

### **Project funding**

Football Makes History (EU Erasmus+ KA2)

Finalised. Approved in November 2022

History Education Beyond Borders II (Northeast Asian History

Finalised. Approval expected in March

2023

Learning History that is not yet History II (Dutch Ministry of Foreign

Foundation)

Still running

Online Teaching in the Visegrad Region (International Visegrad Fund) Still running Who were the Victims of the National Socialists? (EVZ Foundation)

Watching Videos Like a Historian (EU Erasmus+ KA2)

Still running Still running

#### **Partner projects**

Europeana DSI4 (Europeana Foundation)

Finalised. Approved in November 2022

Deployment of a common European data space for cultural heritage

(Europeana Foundation)

Still running

Still running

Contested Histories Onsite (Memory Studies Association) Critical History (Tallinn University)

Still running

Teaching European History in the 21st Century (Utrecht University)

Finalised. Approval expected in April

2023

My Story / Your Story (Flemish Peace Institute)

Finalised. Approval expected in March

2023

Innovation Station (OBESSU) Football Makes History II (Erasmus University Rotterdam) Still running Still running

Rememchild (Universidad Nacional de Educacion a Distancia)

Still running

#### **Consultancies and partnerships**

Sharing European Histories (Evens Foundation) Research on History Teaching in Ukraine (Utrecht University) Observatory on History Teaching in Europe (Council of Europe) Still running Still running

Teaching for Belonging (Global Centre for Pluralism)

Still running

Still running

UN International Residual Mechanism for Criminal Tribunals (UN MICT)

Finalised. Approved in August 2022

Finalised. Approved in September 2022

Histories that Connect Sri Lanka (GIZ) Histories that Connect Sri Lanka II (GIZ)

Still running

# **Project Income**

	Nature of subsidy
Core funding	
EU European Remembrance Operating Grant 2022-2025	Operating Grant
Open Society Foundations Core Support 2021-2022	Operating Grant
Project funding	
Football Makes History (EU Erasmus+ KA2)	Project Grant
History Education Beyond Borders II (Northeast Asian History	Project Grant
Foundation)	
Learning History that is not yet History II (Dutch Ministry of Foreign	Project Grant
Affairs)	
Online Teaching in the Visegrad Region (International Visegrad Fund)	Project Grant
Who were the Victims of the National Socialists? (EVZ Foundation)	Project Grant
Watching Videos Like a Historian (EU Erasmus+ KA2)	Project Grant
Double on any contract of the state of the s	
Partner projects and tenders	Doute analysis Tanadan
Europeana DSI4 (Europeana Foundation)	Partnership Tender
Deployment of a common European data space for cultural heritage	Partnership Tender
(DS4CH) (Europeana Foundation)	
Contested Histories Onsite (Memory Studies Association)	Partnership Project Grant
Critical History (Tallinn University)	Partnership Project Grant
Teaching European History in the 21st Century (Utrecht University)	Partnership Project Grant
My Story / Your Story (Flemish Peace Institute)	Partnership Project Grant
Innovation Station (OBESSU)	Partnership Project Grant
Football Makes History II (Erasmus University Rotterdam)	Partnership Project Grant
Rememchild (Universidad Nacional de Educacion a Distancia)	Partnership Project Grant
Consultancies and partnerships	
Sharing European Histories (Evens Foundation)	Partnership Agreement
Research on History Teaching in Ukraine (Utrecht University)	Consultancy Contract
Observatory on History Teaching in Europe (Council of Europe)	Consultancy Contract
Teaching for Belonging (Global Centre for Pluralism)	Consultancy Contract
UN International Residual Mechanism for Criminal Tribunals (UN MICT)	Consultancy Contract
Histories that Connect Sri Lanka (GIZ)	Consultancy Contract
Histories that Connect Sri Lanka II (GIZ)	Consultancy Contract

#### **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 European Remembrance Operating Grant 2022 is part of the Citizens, Equality, Rights and Values Programme (CERV) Framework Partnership between EuroClio and the European Education and Culture Executive Agency (EACEA) which covers 2022-2025. There is a co-financing condition of 20% in order to be eligible for the maximum funding of 300.000 for 2022. 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 2022, EuroClio was leading one project funded by the EU Erasmus+ programme, and partner in four projects under the same funding scheme. As project partner, EuroClio provides the project coordinator with insights on its financial capacity periodically, mostly through signed timesheets and financial reporting. As a project leader, EuroClio reports continuously in the EU funding and tender portal.

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

### 2.7 Other information

#### 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 56

# 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 were 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 organistaion.

#### 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.

# 2.9 Auditors Report

#### INDEPENDENT AUDITOR'S REPORT

To: the General Assembly of Euroclio – European Association of History Educators

#### Report on the audit of the financial statements 2022 included in the annual report

#### **Our opinion**

We have audited the financial statements 2022 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 2022 and of its result for 2022 in accordance with the Guideline for annual reporting of the Dutch Accounting Standards Board C1 Small not for profit organisations.

The financial statements comprise:

- 1. the balance sheet as at 31 December 2022;
- 2. the statement of income and expenditure for 2022; 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 'Verordering 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

The annual report contains other information, in addition to the financial statements and our auditor's report thereon.

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 all the information regarding the management report and the other information as required in the Guidline for annual reporting of the Dutch Accounting Standards Board C1 Small not for profit organisations.

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.

The Board is responsible for the preparation of the management report and other information in accordance with the Guideline for annual reporting of the Dutch Accounting Standards Board C1 Small not for profit organisations.

#### Description of responsibilities regarding the financial statements

#### Responsibilities of the Board for the financial statements

The Board is responsible for the preparation and fair presentation of the financial statements in accordance with the Guideline for annual reporting of the Dutch Accounting Standards Board C1 Small not for profit organisations. Furthermore, the Board is responsible for such internal control as the Board 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, the Board is responsible for assessing the association's ability to continue as a going concern. Based on the financial reporting framework mentioned, the Board should prepare the financial statements using the going concern basis of accounting unless the Board either intends to liquidate the association's or to cease operations, or has no realistic alternative but to do so. The Board should disclose events and circumstances that may cast significant doubt on the association'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 association's internal control;
- evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board;
- concluding on the appropriateness of the Board'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 association'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 association 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 the Board 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.

Sliedrecht, day month 2023.

WITh Accountants B.V.

P. Alblas RA