



EuroClio

# Annual Report

2024



Co-funded by  
the European Union



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## **1. Reports**

## **2. Annual accounts**

## 2.1 Balance sheet per 31 December 2024

After result appropriation

### ASSETS

	31 december 2024		31 december 2023		Notes
	€	€	€	€	
<b>FIXED ASSETS</b>					
<b>Tangible fixed assets</b>					
Computer and inventory		23.213		50.833	1
<b>CURRENT ASSETS</b>					
<b>Receivables</b>					
Debtors	1.957		16.131		
Project receivable	384.702		258.754		2
Other receivables and accruals	<u>105.389</u>		<u>119.628</u>		3
		492.048		394.513	
<b>Cash and Bank</b>		567.209		731.349	4
		<u>1.082.470</u>		<u>1.176.695</u>	

**LIABILITIES**

	<u>31 december 2024</u>		<u>31 december 2023</u>		<u>Notes</u>
	€	€	€	€	
<b>EQUITY</b>					
Operating reserve Association		125.740		112.225	5
<b>CURRENT LIABILITIES</b>					
Project liability	842.370		1.005.309		6
Taxes and social security premiums	-		-		7
Pensions	-		-		8
Other liabilities and accruals	<u>114.360</u>		<u>59.161</u>		9
		956.730		1.064.470	
		<u>1.082.470</u>		<u>1.176.695</u>	

## 2.2 Statement of income and expenditure

	2024		budget 2024		2023		Notes
	€	€	€	€	€	€	
<b>Income</b>							
Core funding	550.000		580.000		575.000		10
Projects	995.461		539.869		580.742		11
Consultancies	33.538		102.200		147.181		12
Membership fees	11.383		15.000		12.852		13
Professional development fees	31.880		58.200		54.689		14
Other income	18.909		30.000		95.470		15
	<u>1.641.171</u>		<u>1.325.269</u>		<u>1.465.934</u>		
<b>Direct project expenditures</b>							
Project and partner projects	663.539		248.799		393.432		16
Consultancies and partnerships	16.507		64.000		89.104		17
Professional development courses	85.329		48.200		50.221		18
Other direct project expenditures	47.330		55.000		102.480		19
	<u>812.705</u>		<u>415.999</u>		<u>635.237</u>		
<b>Expenditures</b>							
Personnel costs	468.907		494.367		430.072		20
Depreciation	29.600		29.000		30.128		21
Contingencies	11.324		20.000		39.689		22
Other expenditures	305.120		363.660		409.981		23
	<u>814.951</u>		<u>907.027</u>		<u>830.492</u>		
<b>Result</b>	<u>13.515</u>		<u>2.243</u>		<u>205</u>		
<b>Attributable to:</b>							
Operating reserve	<u>13.515</u>		<u>2.243</u>		<u>205</u>		

## 2.3 Cash flow statement

After the appropriation of the result for the financial year 2024 the cash flow statement, based on the indirect method, can be presented as follows:

	2024		2023	
	€	€	€	€
<b>Cash flows from operating activities</b>				
Result		13.515		205
Adjustments required to reconcile the result to				
Depreciation	29.600		30.128	
In- decrease provisions	-		-	
In- decrease project in progress	288.888-		665.617	
In- decrease debtors	14.174		5.136-	
In- decrease other receivables	14.240		32.990-	
In- decrease current liabilities	55.199		66.101-	
		<u>175.675-</u>	<u>66.101-</u>	<u>591.518</u>
		162.160-		591.723
<b>Cash flows from investing activities</b>				
Purchase of tangible fixed assets		1.980-		27.125-
<b>In-decrease Cash and Bank</b>		<u>164.140-</u>		<u>564.598</u>
Cash and bank 1 January		731.349		166.751
Cash and bank 31 December		<u>567.209</u>		<u>731.349</u>
<b>In-decrease Cash and Bank</b>		<u>164.140-</u>		<u>564.598</u>



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

### Activities

EuroClio, the European Association of History Educators (Chamber of Commerce number 27263208) is statutory established at the Bankplein 2, 2585 EV, The Hague, the Netherlands. EuroClio is a democratic Association that brings together other democratic associations at its General Assembly. This body adopts overall planning, elects and discharges board members and follows good governance procedures, which are governed by the EuroClio Statutes and Internal Rules.

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

EuroClio's is working to advance its mission by:

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

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

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

### **Continuity**

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.

The board steers towards an operating reserve that is the equivalent of one-year core costs, which is currently estimated at € 300.000, but to build this at a pace that does not stand in the way of EuroClio from maximising its impact in the present.

At the closing of the 2024 accounts, this reserve now stands at € 123.430 (compared to € 112.225 at the end of 2023)

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 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 increase in 2026 to € 577.500.

In 2025, 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 xxx 2025 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 valued at realized expenditures covered by the grant less received instalments.

#### **Receivables**

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

#### **Cash**

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

#### **Pensions**

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

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

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

#### **Operating grants**

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

## 2.5 Notes to the balance sheet

### FIXED ASSETS

#### 1 Tangible fixed assets

	Hardware IT €	Inventory €	Studio	Total €
<u>Balance per 1 January 2024</u>				
Acquisition price	44.575	14.124	58.203	116.902
Accumulated depreciation	28.032-	7.463-	30.574-	66.069-
Book value	<u>16.543</u>	<u>6.661</u>	<u>27.629</u>	<u>50.833</u>
<u>Fluctuations</u>				
Investments	1.221	759	-	1.980
Disinvestments	-	-	-	-
Depreciation	8.280-	2.113-	19.207-	29.600-
Depreciation disinvestments	-	-	-	-
	<u>7.059-</u>	<u>1.354-</u>	<u>19.207-</u>	<u>27.620-</u>
<u>Balance per 31 December 2024</u>				
Acquisition price	45.796	14.883	58.203	118.882
Accumulated depreciation	36.312-	9.576-	49.781-	95.669-
Book value	<u>9.484</u>	<u>5.307</u>	<u>8.422</u>	<u>23.213</u>
Depreciation tangible fixed assets	20%-33%	20%	33%	

## 2.5 Notes to the balance sheet

### CURRENT ASSETS

	31 December 2024	31 December 2023
	€	€
<b>Receivables</b>		
<b>2 Project receivable</b>		
<b>Core funding</b>		
EU European Remembrance Operating Grant 2023/2024	110.000	110.000
	<u>110.000</u>	<u>110.000</u>
<b>Project funding</b>		
Watching Videos Like a Historian (EU Erasmus+ KA2)	5.071	-
Seeking Justice 2024 (EU Erasmus+ KA2)	12.141	-
	<u>17.212</u>	<u>-</u>
<b>Partner projects</b>		
RememChild (UNED)	3.622	-
Deployment of a Common European Data Space for Cultural Heritage (Europeana DS4CH)	19.179	-
My Story / Your Story (Flemish Peace Institute)	14.974	14.974
Innovation Station (OBESSU)	1.853	1.420
Changing Democracies (Evens Foundation)	19.224	18.398
Making Visegrad History Digital (CEDIN)	84.513	-
LexiECO (Lille University)	1.029	-
Decolonising Curricula in European Schools (Quest)	1.174	-
	<u>145.568</u>	<u>34.792</u>
<b>Consultancies and Partnerships</b>		
International Bacculaureate (IB) - Decolonising the Curriculum	-	8.825
GIZ - History that Connects - Sri Lanka II	30.740	30.740
UNESCO - Combating Antisemitism through Education	3.500	-
Council of Europe - Roma	-	3.189
	<u>34.240</u>	<u>42.754</u>
<b>Other</b>		
Documentary	71.208	71.208
Seeking Justice	6.474	-
	<u>77.682</u>	<u>71.208</u>
<b>Total project receivable</b>	<u><u>384.702</u></u>	<u><u>258.754</u></u>

## 2.5 Notes to the balance sheet

	31 December 2024	31 December 2023
<b>3 Other receivables and accruals</b>		
Annual Conference 2024/2025	2.909	1.800
VAT to receive	5.878	-
Other receivables	<u>96.602</u>	<u>117.828</u>
	<u><u>105.389</u></u>	<u><u>119.628</u></u>
<b>4 Cash and Bank</b>		
Petty Cash	578	753
ING (current account)	459.618	636.505
ING (savings account)	100.001	92.020
Paypal	2.131	-
Local / foreign cash	<u>4.881</u>	<u>2.071</u>
	<u><u>567.209</u></u>	<u><u>731.349</u></u>
	31 December 2024	31 December 2023
<b>5 EQUITY</b>		
<b>Operating reserve</b>		
Balance per 1 January	112.225	112.020
Result appropriation	<u>13.515</u>	<u>205</u>
Balance ending reporting period	<u><u>125.740</u></u>	<u><u>112.225</u></u>

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

## 2.5 Notes to the balance sheet

### CURRENT LIABILITIES

#### 6 Project liability

	31 December 2024	31 December 2023
<b>Core Funding</b>		
EU European Remembrance Operating Grant 2024	-	440.000
EU European Remembrance Operating Grant 2025	462.000	-
	<u>462.000</u>	<u>440.000</u>
<b>Project Funding</b>		
Watching Videos Like a Historian (EU Erasmus+ KA2)	-	187.640
Seeking Justice (EU Erasmus+ KA2)	-	43.485
Facts not Fiction (EU CERV)	71.948	
School EducatiON for Sustainable and Equal Inclusion - SENSEI (EU Erasmus+ Teacher Academy)	51.075	211.718
Monument(al) Challenges - MONCHAL (EU Erasmus+ KA2)	82.459	68.152
Critical History Tours (EU Erasmus+ KA2)	160.000	-
Learning History that is not yet History II (Dutch Ministry of Foreign Affairs)	-	10.652
	<u>365.482</u>	<u>521.647</u>
<b>Partner projects</b>		
Critical History (Tallinn University)	-	8.661
Football Makes History II (Erasmus University Rotterdam)	1.433	12.406
History that Connects II - Sri Lanka (GIZ)	13.455	-
RememChild (UNED)	-	187
Making Visegrad History Digital (CEDIN)	-	14.463
Changing Democracies (Evens Foundation)	-	7.945
	<u>14.888</u>	<u>43.662</u>
<b>Total project liability</b>	<u><u>842.370</u></u>	<u><u>1.005.309</u></u>



## 2.5 Notes to the balance sheet

	31 December 2024	31 December 2023
<b>7 Taxes and social security premiums</b>		
Payroll tax and social security premiums	-	-
	<u>-</u>	<u>-</u>
<b>8 Pensions</b>		
Pension	-	-
	<u>-</u>	<u>-</u>
<b>9 Other liabilities and accruals</b>		
Specification other liabilities:		
Leave days, holiday and end-of-year allowance	30.617	26.104
Creditors	37.781	7.562
Conference fees Annual Conference	960	-
Other liabilities	45.002	25.495
	<u>114.360</u>	<u>59.161</u>

### COMMITMENTS AND CONTINGENT ASSETS & LIABILITIES

#### Long-term obligations

Long-term obligations have been entered into for the rental of the office in The Hague. This agreement includes office rental and service costs. The rental agreements amount to € 62.208 for 2025. The contract can be ended with a 2-months' notice.

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 € 6.050 per year.

#### Appropriation of operating result

The total income exceeded the total expenditures by € 13.515. The result of € 13.515 has been added to the Association's operating reserve.

#### Subsequent events

There are no subsequent events.

## 2.6 Notes to the statement of income and expenditure

### INCOME

	2024	Budget 2024	2023
<b>10 CORE FUNDING</b>			
EU European Remembrance Operating Grant 2023/2024	550.000	550.000	550.000
Evens Foundation Support for Regranting 2023	-	30.000	25.000
	<u>550.000</u>	<u>580.000</u>	<u>575.000</u>
<b>11 PROJECTS</b>			
<b>Project funding</b>			
Football Makes History (EU Erasmus+ KA2)	-	-	22.809
History Education Beyond Borders II (Northeast Asian History Foundation)	0	-	17.204
Learning History that is not yet History II (Dutch Ministry of Foreign Affairs)	10.653	-	128.198
Online Teaching in the Visegrad Region (International Visegrad Fund)	-	-	16.548
Who were the Victims of the National Socialists? (EVZ Foundation)	-	30.000	15.499
Watching Videos Like a Historian (EU Erasmus+ KA2)	192.711	27.600	-
Monumental Challenges - MONCHAL (EU Erasmus+ KA2)	145.693	105.300	91.848
School Education for Sustainable and Equal Inclusion - SENSEI (EU Erasmus+ Teacher Academy)	160.643	35.000	69.927
Seeking Justice (EU Erasmus+ KA2)	55.626	7.000	4.515
Facts not Fiction (EU CERV Programme)	148.372	23.000	-
History Education Beyond Borders IV (NAHF-HEBB IV)	13.291	-	-
Gamification Webinar Series	600	-	-
Other	-	37.000	-
	<u>727.589</u>	<u>264.900</u>	<u>366.548</u>

## 11 PROJECTS

	<u>2024</u>	<u>Budget 2024</u>	<u>2023</u>
<b>Partner projects</b>			
Deployment of a Common European Data Space for Cultural Heritage (Europeana DS4CH)	60.512	63.000	86.170
Contested Histories Onsite (Memory Studies Association)	-	-	3.867
Critical History (Tallinn University)	8.662	-	28.232
History that Connects II - Sri Lanka (GIZ)	53.636	78.076	-
Football Makes History II (Erasmus University Rotterdam)	10.973	8.972	5.767
Making Visegrad History Digital (CEDIN)	98.976	28.730	26.337
RememChild (UNED)	3.809	4.600	5.298
Facing Historical and Holocaust Distortion Now (Memorial de la Shoah)	1.500	-	-
Innovation Station (OBESSU)	432	11.591	26.928
Changing Democracies (Evens Foundation)	27.169	80.000	31.595
LexiECO (Lille University)	1.029	-	-
Decolonising Curricula in European Schools (Quest)	1.174	-	-
	<u>267.872</u>	<u>274.969</u>	<u>214.194</u>
<b>Total projects</b>	<u>995.461</u>	<u>539.869</u>	<u>580.742</u>

## 2.6 Notes to the statement of income and expenditure

	2024	Budget 2024	2023
<b>12 CONSULTANCIES AND PARTNERSHIPS</b>			
Evens Foundation (Sharing European Histories)	-	-	7.952
Observatory on History Teaching in Europe (OHTE)	629	45.000	23.105
Research Utrecht University (UU-UKR)	-	4.000	6.000
Council of Europe - Roma	8.311	-	5.589
UN International Residual Mechanism for Criminal Tribunals (UN MICT)	20.001	30.000	32.205
GIZ - History that Connects - Sri Lanka II	-	-	49.505
UNESCO - Combating Antisemitism through Education	3.500	20.000	4.000
International Baccalaureate (IB) - Decolonising the Curriculum	601-	-	8.825
OnderwijsInnovatieFonds NL	-	-	10.000
House of European History (HoEH) - Writing History	-	3.200	-
Korean War Legacy Foundation	1.698	-	-
	<u>33.538</u>	<u>102.200</u>	<u>147.181</u>
<b>13 MEMBERSHIP FEES</b>			
Full Members	8.635	12.069	10.341
Individual Members	2.224	2.382	2.041
Associated Members	524	549	470
	<u>11.383</u>	<u>15.000</u>	<u>12.852</u>
<b>14 PROFESSIONAL DEVELOPMENT FEES</b>			
Annual Conference 2023/2024	20.196	35.000	32.164
Seeking Justice	11.160	2.000	8.025
Thematic Seminar	524	10.000	-
House of European History (HoEH) - Writing History	-	11.200	14.500
	<u>31.880</u>	<u>58.200</u>	<u>54.689</u>
<b>15 OTHER INCOME</b>			
Other income	10.858	-	80
Donations	-	-	1.517
Documentary	7.000	30.000	93.180
Financial income	1.051	-	693
	<u>18.909</u>	<u>30.000</u>	<u>95.470</u>

## 2.6 Notes to the statement of income and expenditure

### 16 PROJECT AND PARTNER PROJECTS

#### Direct project expenditures

The direct project expenditures can be specified as follows:

	2024	Budget 2024	2023
<b>Project funding</b>			
Football Makes History (EU Erasmus+ KA2)	-	-	22.809
Learning History that is not yet History II (Dutch Ministry of Foreign Affairs)	3.117	-	90.600
Online Teaching in the Visegrad Region (International Visegrad Fund)	-	-	19.641
Who were the Victims of the National Socialists? (EVZ Foundation)	-	-	24.951
Watching Videos Like a Historian (EU Erasmus+ KA2)	137.122	4.500	-
Monument(al) Challenges - MONCHAL (EU Erasmus+ KA2)	116.360	82.300	62.515
School Education for Sustainable and Equal Inclusion - SENSEI (EU Erasmus+ Teacher Academy)	126.114	-	58.979
Seeking Justice (EU Erasmus+ KA2)	53.254	-	3.886
History Education Beyond Borders III (Northeast Asian History Foundation)	2.328	-	15.540
Facts not Fiction (EU CERV Programme)	118.445	-	-
History Education Beyond Borders IV (NAHF-HEBB IV)	7.862	-	-
Gamification Webinar Series	27	-	-
	<u>564.629</u>	<u>86.800</u>	<u>298.921</u>
<b>Partner projects</b>			
Deployment of a Common European Data Space for Cultural Heritage (Europeana DS4CH)	3.549	30.000	23.243
Critical History (Tallinn University)	8.662	-	2.068
Strengthening Reconciliation Processes in Sri Lanka	25.636	45.000	-
Teaching European History in the 21st Century (Utrecht University)	-	-	6.811
Contested Histories Onsite (Memory Studies Association)	21	-	22.929
Innovation Station (OBESSU)	432	5.000	8.399
Football Makes History II (Erasmus University Rotterdam)	3.701	1.500	917
Making Visegrad History Digital (CEDIN)	48.939	20.000	17.772
RememChild (UNED)	-	500	727
Changing Democracies (Evans Foundation)	7.219	60.000	11.645
LexiECO (Lille University)	751	-	-
	<u>98.910</u>	<u>162.000</u>	<u>94.511</u>
<b>Total projects</b>	<u>663.539</u>	<u>248.799</u>	<u>393.432</u>

## 2.6 Notes to the statement of income and expenditure

	<u>2024</u>	<u>Budget 2024</u>	<u>2023</u>
<b>17 CONSULTANCIES AND PARTNERSHIPS</b>			
UN International Residual Mechanism for Criminal Tribunals (UN MICT)	12.691	25.000	31.544
Observatory on History Teaching in Europe (OHTE)	-	25.000	10.880
Research on History Teaching in Ukraine (Utrecht University)	827	4.000	4.129
Council of Europe - History of Roma	2.637	-	86-
GlZ - History that Connects - Sri Lanka II	-	-	24.951
UNESCO - Combating Antisemitism through Education	-	10.000	2.277
International Baccalaureate (IB) - Decolonising the Curriculum	49	-	5.409
OnderwijsInnovatieFonds NL	-	-	10.000
Korean War Legacy Foundation	303	-	-
	<u>16.507</u>	<u>64.000</u>	<u>89.104</u>
<b>18 OTHER DIRECT EXPENDITURES</b>			
War on Education	47.330	55.000	102.480
	<u>47.330</u>	<u>55.000</u>	<u>102.480</u>
<b>19 PROFESSIONAL DEVELOPMENT COURSES</b>			
Annual Conference 2023/2024	72.611	30.000	29.742
Seeking justice	12.718	-	5.741
Thematic Seminar	-	7.000	-
House of European History (HoEH) - Writing History	-	11.200	14.738
	<u>85.329</u>	<u>48.200</u>	<u>50.221</u>
<b>20 PERSONNEL COSTS SECRETARIAT</b>			
Gross salary	376.912	388.880	342.607
Social security premiums	57.252	59.830	54.474
Pension premiums	37.917	45.657	38.174
Other	3.174-	-	5.183-
	<u>468.907</u>	<u>494.367</u>	<u>430.072</u>
fte's	6,1	6,6	5,7

### Board members

Board members do not receive remuneration for their board activities.

## 2.6 Notes to the statement of income and expenditure

	2024	Budget 2024	2023
<b>21 DEPRECIATION</b>			
Inventory	2.113	1.000	1.635
Hardware IT	8.280	10.000	9.957
Studio	19.207	18.000	18.536
	<u>29.600</u>	<u>29.000</u>	<u>30.128</u>
<b>22 CONTINGENCIES</b>			
Contingencies	11.324	20.000	39.689-
	<u>11.324</u>	<u>20.000</u>	<u>39.689-</u>
<b>23 OTHER EXPENDITURES</b>			
Financial administration and accountant	65.489	44.000	48.181
Travel costs	31.951	33.600	29.777
Board and lodging	29.190	36.810	35.033
Office operational costs	85.706	82.500	90.393
Operational costs programmes	62.375	91.750	155.634
Operational costs secretariat	30.409	75.000	50.962
	<u>305.120</u>	<u>363.660</u>	<u>409.981</u>
<b>Financial administration and accountant</b>			
Financial and salary administration	26.043	21.000	26.097
Accountant	39.446	23.000	22.084
	<u>65.489</u>	<u>44.000</u>	<u>48.181</u>
<b>Travel costs</b>			
Board	7.872	10.400	7.072
Staff	17.223	11.800	16.171
Trainers, participants, consultants and others	6.319	10.200	3.723
Ambassadors	537	1.200	2.811
	<u>31.951</u>	<u>33.600</u>	<u>29.777</u>

## 2.6 Notes to the statement of income and expenditure

### 23 OTHER EXPENDITURES

	<u>2024</u>	<u>Budget 2024</u>	<u>2023</u>
<b>Board and Lodging</b>			
Board	7.129	14.850	9.743
Staff	7.571	10.440	9.915
Trainers, participants, consultants and others	12.297	10.440	14.783
Ambassadors	2.193	1.080	531
Local	-		61
	<u>29.190</u>	<u>36.810</u>	<u>35.033</u>
<b>Office operational costs</b>			
Housing costs	61.928	60.000	66.628
Website and Domains	3.705	2.500	3.627
IT maintenance	2.980	1.500	2.541
Software	7.137	10.000	5.841
Office consumables	2.660	4.000	1.847
Internet, landline and phone	2.986	3.500	3.595
Purchases	265	1.000	3.047
Hardware	3.961	-	2.830
Postage	84	-	437
	<u>85.706</u>	<u>82.500</u>	<u>90.393</u>
<b>Operational costs programmes</b>			
Animations	-	5.000	3.000
Video production	35.772	30.000	50.939
In Europe Schools Starter Clip	5.658	10.000	-
Self-paced course - learning to disagree	1.073	7.750	-
Research Fellows	14.903	6.000	-
Webdevelopment	-	20.000	-
User research	-	12.000	12.100
House style + PR	-	-	4.454
Volunteering	4.969	1.000	8.000
Regranting - Cross-border Cooperation	-	-	34.958
Regranting - Pan European Gathering	-	-	42.183
	<u>62.375</u>	<u>91.750</u>	<u>155.634</u>



## 2.6 Notes to the statement of income and expenditure

### 23 OTHER EXPENDITURES

	<u>2024</u>	<u>Budget 2024</u>	<u>2023</u>
<b>Operational costs secretariat</b>			
Research Historical Culture	1.321	15.000	18.059
Impact Assessment (GII)	6.050	7.000	5.000
Translation and Design	-	7.500	-
Webdevelopment	420	10.000	-
Insurances	6.708	5.000	3.561
Speaker, Experts and Author Fees	900	12.000	2.500
VAT Expert	-	7.000	-
Legal Documents, Tax Declarations, Chamber of Commerce	2.059	-	2.405
Representation	2.586	1.500	4.390
Interest and banking costs	1.382	1.000	2.042
Short video	-	-	5.082
Subcontracting	4.859	-	5.206
Personnel Days	79	1.000	418
BHV	-	1.000	-
Professional Literature	32	500	81
Subscription Fees	685	1.500	1.184
Child Protection Policy	-	-	-
Professional Development Staff	-	3.000	709
Printing	-	2.000	-
Other costs	3.328	-	325
	<u>30.409</u>	<u>75.000</u>	<u>50.962</u>

## 2.6 Notes to the statement of income and expenditure

### Project Income

	<b>Status final report running projects</b>
<b>Core funding</b>	
EU European Remembrance Operating Grant 2023/2024	Ongoing
<b>Project funding</b>	
Learning History that is not yet History II (Dutch Ministry of Foreign Affairs)	Finished
Watching Videos Like a Historian (EU Erasmus+ KA2)	Ongoing
Monumental Challenges - MONCHAL (EU Erasmus+ KA2)	Ongoing
School EducatioN for Sustainable and Equal Inclusion - SENSEI (EU Erasmus+ Teacher Academy)	Ongoing
Seeking Justice (EU Erasmus+ KA2)	Ongoing
Facts not Fiction (EU CERV Programme)	Ongoing
History Education Beyond Borders IV (NAHF-HEBB IV)	Finished
Gamification Webinar Series	Finished
<b>Partner projects</b>	
Deployment of a Common European Data Space for Cultural Critical History (Tallinn University)	Ongoing Finished
History that Connects II - Sri Lanka (GIZ)	Ongoing
Football Makes History II (Erasmus University Rotterdam)	Ongoing
Making Visegrad History Digital (CEDIN)	Ongoing
RememChild (UNED)	Ongoing
Facing Historical and Holocaust Distortion Now (Memorial de la Shoah)	Ongoing
Innovation Station (OBESSU)	Finished
Changing Democracies (Evens Foundation)	Ongoing
LexiECO (Lille University)	Ongoing
Decolonising Curricula in European Schools (Quest)	Ongoing
<b>Consultancies and partnerships</b>	
Council of Europe - Roma	Finished
UN International Residual Mechanism for Criminal Tribunals (UN)	Ongoing
UNESCO - Combating Antisemitism through Education	Finished
International Baccalaureate (IB) - Decolonising the Curriculum	Finished
Korean War Legacy Foundation	Ongoing

## 2.6 Notes to the statement of income and expenditure

### Project Income

#### Core funding

EU European Remembrance Operating Grant 2023/2024

#### Nature of subsidy

Operating Grant

#### Project funding

Deployment of a Common European Data Space for Cultural  
Critical History (Tallinn University)

Project Grant

Football Makes History II (Erasmus University Rotterdam)

Project Grant

Making Visegrad History Digital (CEDIN)

Project Grant

RememChild (UNED)

Project Grant

Facing Historical and Holocaust Distortion Now

Project Grant

Innovation Station (OBESSU)

Project Grant

Changing Democracies (Evens Foundation)

Project Grant

LexiECO

Project Grant

Decolonising Curricula in European Schools - DECUS (EU  
Erasmus+ Programme)

Project Grant

Project Grant

#### Partner projects

Changing Democracies (Evens Foundation)

Partnership Project Grant

Contested Histories Onsite (Memory Studies Association)

Partnership Project Grant

Critical History (Tallinn University)

Partnership Project Grant

Deployment of a Common European Data Space for Cultural

Partnership Project Grant

Football Makes History II (Erasmus University Rotterdam)

Partnership Project Grant

Innovation Station (OBESSU)

Partnership Project Grant

Making Visegrad History Digital (CEDIN)

Partnership Project Grant

RememChild (UNED)

Partnership Project Grant

#### Consultancies and partnerships

Council of Europe - History of Roma

Partnership/Consultancy

International Baccalaureate (IB) - Decolonising the Curriculum

Partnership/Consultancy

GIZ - History that Connects - Sri Lanka II

Partnership/Consultancy

Observatory on History Teaching in Europe (OHTE)

Partnership/Consultancy

OnderwijsInnovatieFonds NL

Partnership/Consultancy

Utrecht University - Research on History Teaching in Ukraine

Partnership/Consultancy

UN International Residual Mechanism for Criminal Tribunals (UN

Partnership/Consultancy

UNESCO - Combating Antisemitism through Education

Partnership/Consultancy

## **2.6 Notes to the statement of income and expenditure**

### **Funding conditions**

EuroClio implements its activities within approved plans, which are subject to various types of funding. Every funding obtained by EuroClio under such contracts is subject to the full delivery of approved activities, and compliance with standard administration procedures, initial eligibility criteria and reportage commitments.

There are specific conditions which EuroClio must comply with, which are different for different types of grants. These are addressed below, where significant:

The EU European Remembrance Operating Grant 2024 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 2023-2025. There is a co-financing condition of 20% to be eligible for the maximum funding of 550.000 for 2023. The additional funding cannot be resourced from other EU grants, but can come from other sources, such as membership fees, financial support from third parties. Professional volunteering is also recognized as co-financing.

In 2024, EuroClio was leading three projects funded by the EU Erasmus+ programme and was a partner in three 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.

In 2023, EuroClio was partner in two projects within the Citizens, Equality, Rights and Values Programme (CERV) programme “European Remembrance Strand. These projects are based on unit costs. The unit costs are based on the number of participants and where the participants are from.

For the consultancies, what matters is the on time and complete delivery of the tasks.

## 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 xx

### signing annual accounts

B. Stoimenova President	U. Ackermann-Boeros Vice-President	J. Varga Treasurer
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H. Beobide Secretary	A.L. Liéval Board Member	L.P.V. Hansen Board member
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## 2.8 Glossary

### **Accounting principles**

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

### **Accruals**

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

### **Appropriation**

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

### **Assets**

Anything that you have that has monetary value.

### **Balance**

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

### **Cash flows**

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

### **Contingencies**

Costs that are unforeseen.

### **Co-financing**

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

### **Co-financing rate**

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

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

Money coming in.

### **Creditor**

A person or organisation to whom you owe money.

### **Consultancies**

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

### **Core funding**

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

## 2.8 Glossary

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

Money going out.

### **Debtors**

A person or organisation who owes money to you.

### **Depreciation**

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

### **Depreciation Rate**

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

### **Disinvestment**

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

### **Earmarked**

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

### **Equity**

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

### **Financial statements**

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

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

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

### **Inventory**

Goods that would be possible to sell.

### **Liabilities**

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

### **Liquidity**

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

## 2.8 Glossary

### **Operating Grant**

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

### **Operating reserve**

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

### **Partner project**

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

### **Petty cash**

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

### **Project**

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

### **Receivables**

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

### **Reimbursements**

The action of paying someone back.

### **Remuneration**

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

### **Result**

The balance of income minus expenditures.

### **Valuation**

The process of determining the present value of an asset.



## **2.9 Auditors Report**