



***NETHERLANDS HELSINKI COMMITTEE***

**Annual Report 2015**

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**REPORT OF THE BOARD OF DIRECTORS 2015**



## Introduction

The Annual Report of the Netherlands Helsinki Committee (NHC) for the year 2015 consists of the Report of the Board of Directors and of the Financial Report 2015. With this Annual Report the NHC follows the Directive in respect of accounting for fundraising organizations (Directive 650, amended 2011), prepared by the Dutch Council for Annual Reporting. This Directive was revised on 1 January 2011 and applies to financial years starting on or after 1 January 2011.

## Background

The name of the Netherlands Helsinki Committee refers to the Conference on Security and Cooperation in Europe, which was held in Helsinki in 1975. The Soviet Union, all European countries (except Albania), Canada and the United States participated in this meeting. The Conference concluded with the adoption of the Helsinki Final Act, which linked security and peace with respect for human rights. The 1975 Conference was followed by a number of conferences at which the provisions concerning human rights were further defined and the Organization for Security and Cooperation in Europe (OSCE) further developed its institutions and mechanisms. After the accession of Mongolia in 2013, the OSCE now has 58 participating States.

In 1976, the Moscow Helsinki Group was founded with the goal to put pressure on the leadership of the Soviet Union to implement the Helsinki agreements. In the following years like-minded organizations were founded, first in Czechoslovakia and Poland, and later in other countries of the Warsaw Pact, Western European countries, Canada and the United States. The Netherlands Helsinki Committee was founded in 1987.

The Netherlands Helsinki Committee is a foundation established under Dutch law. The statutory objective of the foundation is:

- a. to promote an international and societal rule of law, under which human rights can be fully realised;
- b. to reinforce and support the activities of international and national governmental and non-governmental organisations whose objectives are described under paragraph 1, in particular the objectives of the Organization for Security and Cooperation in Europe (OSCE), notably in the area of conflict prevention, promoting human rights, upholding the rule of law and promoting democracy;
- c. to perform any and all activities associated with or beneficial to the foregoing, in the broadest sense of its interpretation.

## Mission and strategy

A new strategy document for the years until 2018 was agreed in 2015 (full text available at [http://www.nhc.nl/cms\\_file.php?fromDB=610&forceDownload](http://www.nhc.nl/cms_file.php?fromDB=610&forceDownload)). The document analyses developments in human rights protection and the rule of law in Europe, and concludes that defence, building and securing of human rights and the rule of law in Europe remain an urgent priority. The NHC will therefore continue its focus on Europe (including the countries of the former Soviet Union).

On the strategy of the NHC, the document states:

- In the face of the threat of a breakdown of the Helsinki security and cooperation arrangements, the NHC will work to increase awareness of, defend, and make effective the OSCE core commitment to comprehensive security in Europe.
- The NHC will continue to develop and implement projects to improve government policies and legal protection for vulnerable groups such as minorities, migrants, economically marginalized persons, and people in detention. The situation of women and youths will be given special attention where appropriate. Thematic focus areas will be:
  - Work to humanize detention conditions and to replace detention by promoting the use of alternative sentences and limit pre-trial detention, along the lines of international standards developed on these issues.
  - Recognition of the rights of trafficked persons. We will work to counter the exploitative labour conditions in which migrants often end up but which also push people towards migration.
  - Access to justice for all sections of the community. Special attention will be given to improvements in the implementation of judgements and decisions of the European Court of Human Rights, both by the judiciary and by the executive and legislative branches of government.

- In cooperation with local and international partners, the NHC will protect the space for the defence of human rights by civil society, and invest in the development and exploration of models and methods that enhance civil society effectiveness.
- Work on the implementation of conclusions reached by the Council of Europe and other international human rights bodies will be stepped up. Attention will be given as well to the internal rule of law mechanisms of the European Union (EU). Innovative advocacy, using channels not primarily designed for engagement on human rights, will be a priority.

### Partnerships

In 2015, in almost all its projects, the NHC cooperated with organizations from the countries where the projects are located. The NHC is an active member of the Civic Solidarity Platform, a coalition of human rights NGOs in the OSCE area, and many project partners come from this platform. There was close cooperation with the Helsinki Foundation for Human Rights (Poland) in our work to support human rights defenders in a number of post-Soviet countries. Activities in the EU-Russia Civil Society Forum were expanded. The NHC is also a member of the Fundamental Rights Platform of the Fundamental Rights Agency of the EU and of the Coalition for the International Criminal Court (CICC). Several projects were undertaken jointly with The Hague based Center for International Legal Cooperation (CILC).

The NHC also works together with a range of organizations and individuals who provide expertise in its projects. Traditionally strong links exist with the Netherlands Custodial Institutions Agency (DJI) for work on prison reform.

The NHC takes part in the Netherlands NGO Human Rights Platform (BMO). The NHC is also a member of the association of organizations involved in development cooperation in the Netherlands (Partos).

### Activities and results

The main areas in which the NHC currently develops and implements activities are:

- (1) prison reform (including probation),
- (2) strengthening of the legal sector, with a focus on access to and quality of justice,
- (3) strengthening of civil society human rights organizations,
- (4) the rights of victims of human trafficking, and
- (5) information and action on human rights policies.

A short summary of the main activities under these headings is presented below. Most of the activities of the NHC are carried out through large multi-year projects. In addition, smaller, one-time activities are undertaken, such as providing expertise for a study or seminar or organizing a study visit. The costs associated with these activities are covered by the revenues from grants. The list of activities in the Financial Report shows the projects for which the NHC has received funding in 2015.

A limited part of the work, in particular in area 5, is not carried out in low key projects, but through ongoing publication of information, by contacts with officials and parliamentarians and through participation in platforms and coalitions. This work is only partially funded by subsidies and is sustained to a large degree by volunteer work at the office, by the NHC Board and by the Editorial Board of the journal *Security and Human Rights*.

#### 1. Prison reform

Work on improving the juvenile detention systems in Albania, Macedonia and Kosovo continued. These activities are funded under the Netherlands government Matra CopRoL program for cooperation on rule of law strengthening with EU accession countries. Experts from the Netherlands Custodial Institutions Agency were involved in training and coaching on the use of YouTurn elements such as motivational interviewing and group meetings of juveniles (facilitated by the staff members/trainers) focusing on problem-solving and helping skills, anger management, social skills training and moral development. All these elements are a part of a specific approach for dealing with juvenile offenders in a humane manner, appropriate for creating a climate which creates trust and allows personal growth, laying the basis for inclusion in society after release. Business plans supporting the creation of meaningful vocational training units in the detention facilities in the three countries were developed.

The realization of these plans will be an excellent new opportunity to increase the meaningful daily programme of young offenders: This will also help juveniles to acquire new 'life skills' while showing responsible behavior and a



positive attitude towards their responsibilities as well as coping with the related challenges that they will also encounter upon their release.

Our project monitoring partners - Ombudsman Offices and local NGOs - throughout the year conducted project monitoring visits to these juvenile institutions to report on the project implementation and to further improve their monitoring skills. Concrete recommendations were shared and discussed with the General Directorate of prisons and/or management of the particular juvenile institution. Also, the NGOs and the Ombudsman representatives further increased their capacity for effective advocacy: in a specific training/coaching activity, they focused on how to carry out advocacy on the institutionalization of the new methodologies for treatment of juvenile detainees.

In Macedonia, the relocation of a number of juvenile detainees from an old, badly maintained prison to another facility led to an unfortunate limitation of the possibilities for the staff to implement their knowledge and skills.

Specific fund-raising was set up to address the unexpected issue of inadequate housing and education infrastructure at the juvenile detention center of the Lezha prison in Albania. An amount of (maximum) € 30.000 was raised which allowed preparations to be set in motion for the required construction work, in cooperation with the Albanian prison service.

A proposed extension of the project, originally scheduled to end in 2016, was still under negotiation with the donor by the end of the year.

The joint NHC/CILC CoPROL project on the improvement of probation work in Montenegro that had been suspended in the autumn of 2014 for lack of capacity of the Montenegrin counterpart was resumed in 2015. A revised project plan was developed with the newly appointed probation management, with substantive activity resuming in early 2016.

## *2. Strengthening of the legal sector*

Exploratory work was done on possible project issues in support of the rule of law in Ukraine. Particular attention was given to civil society's role in strengthening the rule of law. Legal journalism, extra-curricular legal education and advocacy to follow up on issues most frequently raised by citizens at legal aid offices were identified as subjects where the NHC could potentially play a role. Unfortunately, no funding could be found in 2015 for a project in this sector.

## *3. Supporting human rights work by civil society*

The project on a rights-based approach in government policies relating to the situation of women and children in Kyrgyzstan and Tajikistan ended in October. With two extensions, the total duration of the project was more than four years. During the final year, submissions were realized for the review of both countries by the monitoring Committee of the International Covenant on Economic, Social and Cultural Rights. The NHC accompanied the partner organizations by attending the Geneva sessions of the Committee. A great number of the points included in the parallel reports submitted by the NGOs were taken up by the Committee. The Committee's reports were followed up by the NGOs in both countries, through national meetings on their implementation, with the participation of a range of government institutions. Other training and monitoring activities for national authorities on rights-based social policies were also conducted during the year by the NGOs from both countries.

A manual for NGO work with the UN human rights reporting system was produced: the *Human Rights Alternative Reporting Cycle*, which goes into great detail on the steps to take. The manual has been published online, both in English and in Russian.

See [http://www.nhc.nl/news/New\\_publication\\_The\\_Human\\_Rights\\_Alternative\\_Reporting\\_Cycle.html?id=696](http://www.nhc.nl/news/New_publication_The_Human_Rights_Alternative_Reporting_Cycle.html?id=696)

Extensive project management training was held for both our partners, with the aim of increasing their general capacity. An evaluation and learning event was conducted at the end of the project by an external evaluator. The overall appreciation of the project was very positive. The working assumption was generally held true that a focus on economic and social rights allows for broader human rights alliances in civil society, provides new and useful viewpoints for NGOs not coming from the human rights field, and enables relatively non-controversial and therefore potentially productive advocacy relations with government agents. Our partners expressed their eagerness to continue working along these lines.

With respect to Uzbekistan, originally the third country covered by the project, the donor agreed to include in the costs of the project the funds lost by an advance to the local partner before he was forced to leave the country in 2012. This led to ending of the project in Uzbekistan.

The 2014 - 2017 project to support human rights defenders in a number of countries in the former Soviet space (carried out jointly with the Helsinki Foundation for Human Rights in Warsaw) continued with the exchange of expertise, coaching and funding on communication and advocacy on human rights. On advocacy, innovative approaches were discussed, raising human rights issues in bilateral or multilateral international contacts separate from the human rights procedures that governments have established. Exploration started of options to raise and highlight the role of judges and prosecutors in committing human rights abuses, violating professional standards, in international professional contacts. Direct legal support and public solidarity activities also form part of the spectrum of project activities. Their relevance differed strongly per country.

In 2015, contacts were established in several disputed areas in the former Soviet space with civil society activists willing to work on human rights. The project will work with them on raising public awareness of human rights and - where possible- the legal defense of human rights defenders.

As a spin-off of this project, the NHC set up the Helsinki Civil Society Award. It was awarded for the first time in 2015. Its aim is to raise public attention for extraordinary achievements of active citizens in preserving and promoting peace and human rights in the OSCE region, in line with the main OSCE concept of comprehensive security.

In the EU-Russia Civil Society Forum, the NHC was closely involved in the work of the Expert Group on the theme of Trans-Border Corruption. Two reports were produced by the group, discussing business deals involving Russia and the EU, where unethical behavior by companies or persons in public positions may have played a role. The first of these reports was presented at a meeting of the European Economic and Social Committee, an EU advisory body, the second at the General Assembly of the EU-Russia Civil Society Forum.

#### *4. The rights of victims of human trafficking*

In the final year of the three-year project on Improving the Rights of Trafficked Persons in Bulgaria, Romania and Slovakia, the lawyers that the project had recruited from the three countries in the previous years were introduced to different aspects of working with victims of trafficking, including communication with victims and on how to obtain financial compensation for them. Besides quality legal aid and representation of victims of trafficking (who act as witnesses), the attitude and knowledge of prosecutors and judges towards victims were key elements to guarantee the rights of victims. Throughout the year the representatives of these professions were involved in several events.

An overview report covering the position of victims in criminal and other legal proceedings in the three countries was produced, with conclusions and recommendations on further possible improvements. Follow-up work focusing on networking among lawyers and on cooperation of the different legal actors is planned; partial funding has already been obtained.

In the CoPROL project on promoting a victim-centered approach in trafficking cases in Albania and Bosnia-Herzegovina, the NHC works toward the inclusion of trafficking and a victim-centered approach in the curricula for judges and prosecutors in Bosnia and Albania through cooperation with judicial academies in Albania, Bosnia-Herzegovina and the Netherlands. The program supports capacity building of the judiciary and the prosecution service in Albania and Bosnia-Herzegovina in the field of investigation, prosecution and adjudication of trafficking cases in order to comply with the applicable EU standards, with special attention for the improvement of the position and treatment of victims/witnesses in judicial proceedings.

Through court monitoring and research, the project gathered solid evidence of the gaps in the (implementation of the) protective framework for trafficking in human beings (THB) victims. Successful methodologies were a peer-to-peer approach of judges and prosecutors in the sharing of international best practices, the Training of Trainers (ToT) approach improving the didactical skills of trained judges/prosecutors, continuous monitoring of court cases (by *pro bono* teams of trained students supervised by NGO lawyers) and the mixing of judges and prosecutors during the expert meetings and training activities.

#### *5. Information and action on human rights policies*

On 8 May, in cooperation with the The Hague University of Applied Sciences, a conference was held on the prevention of torture in Europe, on the occasion of the 25<sup>th</sup> anniversary of the Committee for the Prevention of

Torture of the Council of Europe. A number of Dutch and international experts spoke about the work of the Committee and how it interacts with national NGOs working on prison conditions. The importance was highlighted of police practice that does not focus heavily on obtaining confessions as opposed to other forms of evidence, and the rejection by courts of evidence possibly produced under duress or ill-treatment.

As usual, most of the advocacy work of the NHC was focused on the Organization for Security and Cooperation in Europe (OSCE), with funding from the Netherlands mission to the OSCE and the Open Society Foundation. The NHC was a co-organizer of three side events at the OSCE's Human Dimension Implementation Meeting (HDIM), and participated in organizing and funding a meeting of the Civic Solidarity Platform on the eve of the HDIM and of the Parallel Civil Society Conference ahead of the Ministerial Council meeting in Belgrade. Several workshops on aspects of the OSCE's human dimension were held throughout the year by the Platform, including the improvement of the procedures on human dimension reporting and the follow-up by participating states, and on methods to strengthen the work of the OSCE in fighting torture and ill-treatment.

Bilaterally as well as in the context of the Netherlands NGO Human Rights Platform, many contacts were maintained with the Netherlands Ministry of Foreign Affairs (MFA). Particular attention was given to the policies on Russia and Azerbaijan and to possibilities to improve the general approach of the MFA to stimulate civil society action for human rights across Europe.

The NHC continued the coordination of the quarterly magazine *Security and Human Rights* and the related weblog 'SHR blog' in which articles are published which relate to the work of the OSCE and the Helsinki process. The arrear in the publication process of hardcopy issues in 2014 continued during 2015. An action plan will work towards remedying this in 2016.

### The year in figures

The NHC closed the financial year 2015 with a negative result of € 9.335. As a result the continuity reserve decreased from € 264.988 to € 255.654 per the end of 2015.

Over 2015 the income of the NHC was generated by 17 different projects, varying from small contributions to projects of other NGOs to large projects initiated by the NHC with budgets of over € 1 million. See Table 1 and the Table Specification of Projects below.

The negative result over 2015 derives from:

Result on income for organisational costs (i.e. income from fees for NHC deployment minus organisational costs)	-/- € 2.897
Result on projects	-/- € 57.034
Direct costs of project development	-/- € 6.549
Other income	€ 57.145
	-/- € 9.335

In 2015 the total income realised was € 1.990.086 (2014 € 1.965.283, 2013 € 1.176.867).

Total expenditures were € 1.999.421 (2014 € 1.925.950, 2013 € 1.189.889). These expenditures can be sub-divided as follows:

	2015	2014	2013
Direct project costs	€ 820.706	€ 889.514	€ 384.442
Expenditures by local partners	€ 522.093	€ 447.093	€ 286.278
Employment and organisational costs	€ 611.073	€ 583.042	€ 515.186
Direct costs of project development	€ 6.549	€ 5.611	€ 3.983
Other	€ 39.000	€ 691	

Since 2008 the financial statements have been prepared in accordance with Directive 650 for fundraising organizations. A differentiation has been made between expenditure on objectives, expenditure on obtaining funds and costs of management and administration.

The total spending on the objectives, € 1.743.368 was 87 % of total expenditures, 87% of total income. The cost of NHC's own fundraising (€ 629) amounted to 1% of income from NHC's own fundraising. The management and administration costs not assigned to projects of € 227.895 is 11% of total expenses.

The average of NHC staff was 8,65 in 2015, an increase of 0,45 FTE compared to 2014. Per 30 September 2015 two employees left the organization. Per 1 January 2016 the new Executive Director started.

The coverage of indirect expenditure in 2015 was € 608.176 (2014: € 636.083, 2013: € 492.524). This covered the employment and organizational costs, with a result of -/- € 2.897.

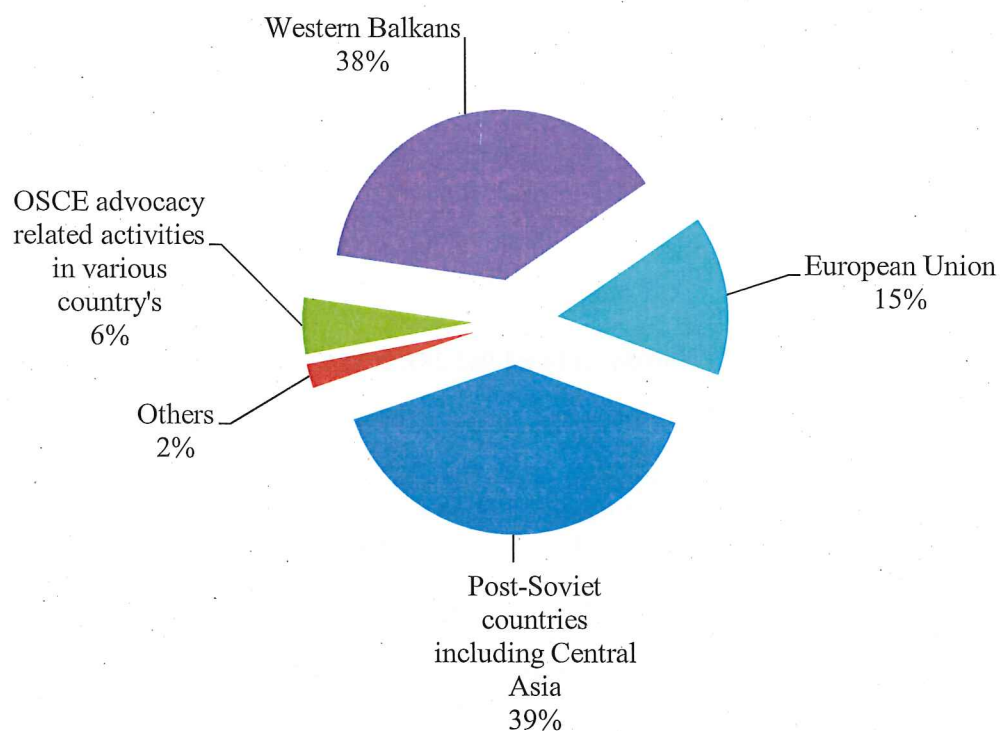
**Table 1. Activities per Funder**

Ministry Foreign Affairs The Netherlands	9
European Commission	1
Open Society Foundation (OSF)	1
German-Russian Exchange	2
CILC	1
EuroPris	1
Cordaid	1
<b>Total</b>	<b>17</b>

#### *Expenditure per country*

As a percentage of the total expenditure most of the activities were focused in the Post-Soviet countries including Central Asia and on the Western Balkans (several countries of the former Yugoslavia, and Albania). See figure 1.

**Figure 1: Project expenditures per country or region**

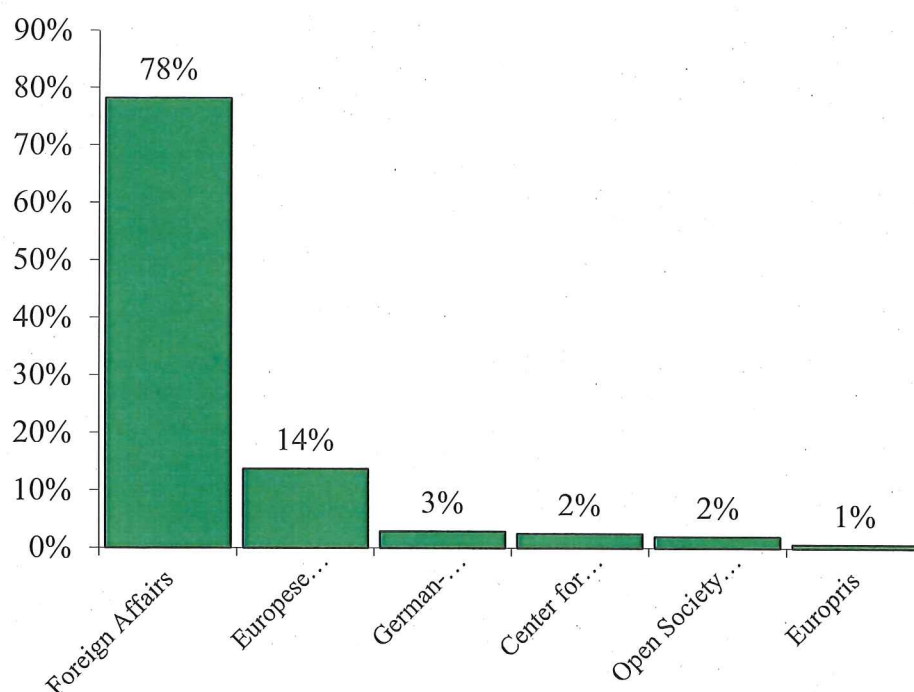




*Expenditure per funder*

In terms of project disbursement per funder, in 2015 the Dutch Ministry of Foreign Affairs was the largest fund provider – 78%. These funds come from different funds/departments, the Matra CopRoL fund, the ‘Mensenrechtenfonds’, several Dutch Embassies and from the ‘Directie Veiligheids Beleid’ at the Ministry of Foreign Affairs. The EC-financed Legal Support for Human Trafficking in Slovakia, Romania and Bulgaria project contributed 14% of the activities.

**Figure 2: Project disbursement per funder**

**2016 Budget**

The following budget for 2016 was agreed by the Board on 28 January 2016.

**Income**

Project Grants	€ 1.988.745
Interest	€ 1.500
Other income	€ 1.015
	€ 1.991.260

**Expenditure**

Personnel	€ 580.700
Housing	€ 34.100
Organizational costs	€ 55.260
Direct cost of project development	€ 5.200
Other direct costs	€ 1.000
Total indirect cost	€ 676.260

Direct project costs	€ 1.300.000
	€ 1.976.260

<b>Result</b>	<b>€ 15.000</b>
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In this budget, coverage of indirect expenditure of € 676.260 will have to be obtained from project grants and from other sources. At the time of approval of the budget, an amount of € 390.230 (58%) had been secured (compared to 59 % in 2015, 51% in 2014 and 51% in 2013).

### Fundraising

Almost all income of the NHC comes from the preparation, management and implementation of projects in the field of human rights and the rule of law. Part of the income in the projects relates to personnel, office and organizational costs. These running costs ("expenditure coverage") should be balanced by the costs of the NHC for personnel, office and organization. The development of the expenditure coverage since 2008 has been as follows (rounded figures, in euros):

	2008	2009	2010	2011	2012	2013	2014	2015
<b>income</b>	424.000	420.000	630.000	582.000	509.000	493.000	636.000	608.000
<b>costs</b>	457.000	433.000	600.000	639.000	550.000	515.000	583.000	611.000
<b>staff FTE</b>	6,5	6,0	8,2	8,6	7,6	6,5	8,2	8.7

The full project portfolio of 2014 continued during 2015 with expenditure for the running costs of the organization almost fully funded from project income covering these costs. Several major projects, however, ended in the final months of the year which, other things staying equal, would lead to a worsening financial position as of 2016. At the same time, human rights developments across Europe unfortunately give every reason to step up the work. In particular, preparations were made to step up or continue work on rights issues in Central Asia (in follow-up of the project ended in October and on the rule of law in Ukraine). However, no sources of funding were found. Limited follow-up funding for work on the rights of victims of human trafficking came close to being secured, and preparations were made for a larger project submission on this subject. Also, limited funding to continue work on countering trans-border corruption between the EU and Russia was secured, with more being sought. The NHC is also considering its possible role on the issue of migration, which has come to the forefront in 2015.

A broader range of (inter-)governmental donors will be approached in 2016; systematic identification of possible non-governmental funders has also started, and exploratory approaches will start in 2016.

### Organisation

The NHC is a foundation with a two-tier governance structure: a Board which is in charge of governing the foundation and which has ultimate responsibility for directing and implementing its programs, and a Committee which oversees the policies of the Board.

The Executive Director is in charge of the Secretariat of the NHC. He is responsible for planning and leading the activities of the Foundation and takes all day-to-day decisions within the framework set by the Board.

The role and tasks of the Director, the Board and the Committee are defined in the NHC Statute (latest version established on 21 December 2007). In addition, the powers of the Board, individual Board members and the Director are set out in a separate board decision (latest version established on 12 February 2009 (DB/0911)).

Board members and Committee members receive no remuneration for their work; they are entitled to compensation for costs directly related to performing their tasks. This compensation is included in the financial statements. It mostly relates to travel and subsistence for attending meetings of the Board and / or the Committee. Board and Committee members occasionally received compensation for direct costs of travel and accommodation for participation in projects.

Decisions on the appointment of the Director and of members of the Board and the Committee and the conduct of their meetings are defined in the Statute (Article 4, 10 and 12, version 21 December 2007). Members of the Board

and Committee can be appointed for a maximum of two periods of three years each. A member of the Board may, after expiry of their Board membership, be appointed as a member of the Committee.

The Committee is responsible for overseeing governance and the general conduct of the Foundation. The composition, method of appointment, procedures, and functions and powers of the Committee are defined in the Statutes of the NHC (Articles 10 and 11, version 21 December 2007). All activities the NHC undertakes with funds from third parties are also reported in accordance with the requirements set by the sponsor. These reports always contain a narrative and a financial part. In some cases, a separate project audit is carried out (depending on the requirements of the donor).

During the year, the plan to change the governance structure was reconfirmed, in which the formal board responsibility will shift to the Executive Director, the current board will assume an oversight role, and the Committee will take on an advisory role. Changes will be implemented, after approval of the new statutes by the Board and the Committee, in 2016.

### *Staff*

At the end of 2015 NHC had ten employees on its payroll and two volunteers who worked at the office for one or more days per week.

Following up on the recommendations of an external review of the organization, the Board decided to change the management structure of the office. These changes included the abolition of the Deputy Director position. As a consequence, Jan de Vries left the organization. Executive Director Harry Hummel on 1 October started in his current role of Associate Policy Director; he continued working as Acting Executive Director until the end of the year, while a new Executive Director was recruited (Pepijn Gerrits starts on 1 January 2016 as the new Executive Director). Mr Hummel's remuneration was € 85.375. He held one additional position outside the NHC: the (non-remunerated) board membership of the Foundation Radio La Benevolencia. He also served on the Steering Committee of the EU-Russia Civil Society Forum, which is not a legal entity. This position is linked to his work for the NHC, but not formally on behalf of the NHC.

Julia Koster, Sofia Skrypnyk, Barbora Pomsarova and Emma Oosten continued working as Project Managers. Project Officer Tim van der Maarel left the office at the end of his temporary contract period. He was not replaced. Marjet Kamperman continued throughout the year as Project Officer.

Carla Huisman continued as Financial Manager, Kinga Kastelijn as Finance Officer, and Linda Groeneveld as Office Manager.

### *Board and Committee*

During 2015, the Board consisted of the following persons: Ian de Jong (Chairman), Anna Meijknecht (Secretary), Gido Visser (Treasurer) and Angela Kaptein.

The Committee comprised the following members at the start of the year: Takvor Avedissian, Arie Bloed, Coskun Çörüz, Joris Demmink, Joost van Dijk, Quirine Eijkman, Kees Flinterman, André Gerrits, Sjoerd Gosses, Anton van Kalmthout, Henk van der Kolk, Tiny Kox, Rianne Letschert, Barbara Oomen, Gerritjan van Oven, Peter van der Sande, Elisabeth van der Steenhoven, Wilhelmina Thomassen, Ida van Veldhuizen and Tom Zwart. During the year Joost van Dijk, Kees Flinterman and Tom Zwart left the Committee, while Rick Lawson and Jaap de Zwaan joined the Committee.

Members of the Board and Committee held the following positions in addition to their role in the NHC (situation per 31 December 2015):

Ian de Jong	- Member, Board of Partners, Center for International Legal Cooperation)
Gido Visser	- Partner at Dubois & Co Register accountants - Treasurer, Stichting Vluchteling

Angela Kaptein	- Senior judge criminal cases at the appeal court The Hague
Anna Meijknecht	<ul style="list-style-type: none"><li>- Senior researcher and Assistant Professor of Public International Law at Tilburg Law School</li><li>- Board member of the Netherlands Centre for Indigenous Peoples (NCIV)</li></ul>
Takvor Avedissian	- President of the District Court of Overijssel
Arie Bloed	<ul style="list-style-type: none"><li>- Consultant on security and justice</li><li>- Editor of European Yearbook on Minority Issues</li><li>- Editor of International Journal on Minority and Group Rights</li><li>- Expert at Australia-Asia Program on Trafficking in Persons (AAPTIP)</li><li>- Member of the international board of the Austrian Study Centre on Peace and Conflict Resolution</li><li>- Director of Summer Academy on OSCE in Stadtschlaining, Austria</li><li>- Guest lecturer on Security Sector Reform at Chulalongkorn University, Bangkok, Thailand</li><li>- Evaluator of various EU-funded projects on security and justice (Myanmar, China a.o.)</li></ul>
Coskun Çörüz	<ul style="list-style-type: none"><li>- Director Centrum Internationale Kinderontvoering</li><li>- Member of the Committee of Transitie Autoriteit Jeugd</li><li>- Member of the Committee Leeftijdonderzoek</li><li>- Member Supervisory Board De Rading</li><li>- Member Supervisory Board Trivium Lindenhof</li><li>- Board member Eduardo Frei Stichting</li><li>- Chairman visiegroep Justitie &amp; veiligheid CDA</li></ul>
Joris Demmink	- None
Quirine Eijkman	<ul style="list-style-type: none"><li>- Lector (professor) Access2Justice at the Social Innovation Research Centre, Faculty of Society &amp; Law, HU University of Applied Sciences, Utrecht</li><li>- Senior-Researcher/Lecturer at the Institute of Security &amp; Global Affairs (ISGA), Faculty Governance &amp; Global Affairs Leiden University, The Hague Consultant for Justice Q&amp;A</li><li>- Member of the Board of Advisors of the Dutch Platform on Civil Rights</li><li>- Member of the Board of Advisors of the International Commission of Jurists ('NJCM')</li></ul>
Andre Gerrits	<ul style="list-style-type: none"><li>- Professor International Studies / Russian Studies, Leiden University</li><li>- Chair Nederlands Genootschap voor Internationale Zaken, afd. Amsterdam:</li><li>- Foundation for Progressive Politics: Member Scientific Council</li><li>- Member Advisory Council Netherlands-Russia Year 2013</li><li>- Member Editorial Board Internationale Spectator</li></ul>
Sjoerd Gosses	- Chairman Council for International Legal Cooperation (Supervisory Board of the Center for International Legal Cooperation)
Anton van Kalmthout	- Member, Council for the Administration of Criminal Justice



- and Protection of Juveniles
  - Member, Committee on the Prevention of Torture
  - Board member (Treasurer) Penal Reform International
  - Member Advisory Committee Johannes Wier Stichting
- Henk van der Kolk
- Member of the Steering and Executive Committee IndustriALL Europe
  - Board member and Treasurer Fair Wear Foundation
  - Chairman Bedrijfstakpensioenfonds Detailhandel
  - Member Begeleidingscommissie Sociaal Plan FNV
- Tiny Kox
- Fractievoorzitter SP Eerste Kamer
  - Fractievoorzitter Europees Verenigd Links Parlementaire Assemblee Raad van Europa
  - Lid Partijbestuur SP
  - Lid redactieraad 'Spanning', Wetenschappelijk Bureau SP
  - Voorzitter Stichting 13Volt
- Rick Lawson
- Decaan Faculteit der Rechtsgeleerdheid en hoogleraar Europese Bescherming van de Mensenrechten, Universiteit Leiden
  - Nederlands Juristen Comité voor de Mensenrechten: Lid redactie NJCM-Bulletin (sinds 1991)
  - Erevoorzitter Volkenrechtelijk dispuut prof. B.M. Telders: Adviseren bestuur en ondersteunen van activiteiten
  - Kenniskring CTIVD (Commissie van Toezicht voor de Inlichtingen- en Veiligheidsdiensten), lid: Infomeren en adviseren van CTIVD bij de uitoefening van haar wettelijke functies
  - University of Luxembourg - Law Department of the Faculty of Law, Economics, and Finance: Lid van Advisory Committee
  - Summer School on European Business Rescue and Insolvency Law: Lid van Raad van Advies (sinds april 2014)
  - Stichting Centre for European Company Law (CECL): Lid van Raad van Advies (Sinds januari 2014)
  - Koninklijke Hollandse Maatschappij der Wetenschappen: Lid (vanaf mei 2013)
  - Stichting Hazelhoff Van Huet: Bestuurslid (sinds februari 2013)
  - Stichting Leiden-Amsterdam-Columbia Summer Program in American Law: Lid bestuur (sinds juli 2012)
  - Curatorium UNICEF-leerstoel Children's Rights: Lid curatorium (sinds juni 2012)
  - Curatorium leerstoel Comparative Sexual Orientation Law: Lid curatorium (sinds maart 2012)
  - Kirchheiner Stichting voor Ombudsman en Democratie
  - Bestuurslid (sinds oktober 2011)
  - Raad voor de Internationale Juridische Samenwerking (RIJS): Lid (sinds oktober 2011)
  - Adviesraad internationale vraagstukken, Commissie Mensenrechten: Lid (sinds juli 2011)
  - Stichting Praemium Erasmianum: Bestuurslid (sinds april 2011)
  - Turkije Instituut: Lid Wetenschappelijke adviesraad Turkije Instituut (sinds 2007)
  - Curatorium Schermers-leerstoel Recht der Internationale Organisaties: Lid curatorium (sinds 2004)
  - Curatorium Schermers-leerstoel Recht der Internationale

## Organisaties: Lid curatorium (sinds 2004)

Rianne Letschert

- Professor of International Public Law and Victimology, Tilburg Law School, International Victimology Institute Tilburg University
- Deputy Director International Victimology Institute Tilburg University
- Member of the Board of Governance of Dutch Victim Support (lid raad van toezicht Slachtofferhulp Nederland)
- Member of the Dutch Royal Academy of Sciences (lid van de Jonge Academie van de KNAW)

Barbara Oomen

- Dean University College Roosevelt
- Professor in the Sociology of Human Rights at Utrecht University
- Associate editor Journal of Legal Pluralism.
- Member Advisory Board Netherlands Institute of Human Rights.
- Chair Stichting Vrijheidscolleges
- Member Wetenschappelijke Raad Zeeland (Zeeland Scientific Council).
- Member Board of Trustees Bazalt Groep
- Member Advisory Committee Johannes Wier Stichting.
- Member Advisory Committee Stichting Robin Hood.
- Member Advisory Board NSO
- Member Advisory Committee Thijs Kramerlezing.
- Member Advisory Committee Advocaten zonder Grenzen, project Zimbabwe.
- Member Advisory Committee Stichting Present Walcheren.
- Supervisory Board on the book Human Rights and Conflict.
- Chair Benoemingsadviescommissie (Selection Committee) Chair 'Excellence in Teaching and Learning', Urecht University, Utrecht, Netherlands.
- Chair Benoemingsadviescommissie (Selection Committee) 'Genootschapsleerstoel Zeeland Studies', Utrecht University, Utrecht, Netherlands.
- Jury member Human Rights Tulip

Gerritjan van Oven

- Deputy Counselor Gerechtshof Den Haag
- Editorial board member of Nestor (magazine for former Members of Parliament)
- Secretary of foundation 'Coen van Oven'

Peter van der Sande

- President of the International Corrections and Prisons Association( ICPA)
- Boardmember ( treasurer) European Prison Organisation ( Europris)
- Voorzitter Raad van Toezicht Stichting Reclassering Caribisch Nederland
- Lid Maatschappelijke Raad Stichting Gevangenzorg(vrijwilligersorganisatie)

Elisabeth van der Steenhoven

- Executive Director of Wo=Men, Dutch Gender Platform

Wilhelmina Thomassen

- Consultant human rights and the rule of law
- International consultant of the Council of Europe
- Member of the International Council of Arbitration for Sport (ICAS)
- Former judge of the European Court of Human Rights

- Former justice of the Supreme Court of the Netherlands

Ida van Veldhuizen

- Former Ambassador of the Netherlands to the OSCE
- Member of the Supervisory Board of the Netherlands Institute for Multiparty Democracy
- Member of the Board Foundation "Fonds Clingendael Institute" and "Clingendael International Energy Programme"
- Member of the Board of the Foundation "Oostenrijkse Studiën", University of Leiden
- Founding Member and Advisor "Viola Viola" Foundation

Jaap de Zwaan

- Lector European Integration, The Hague University of Applied Sciences
- Board member and Secretary-General Transeuropean Policy Studies Association (TEPSA), Brussels
- Member of the European Group of Public Law (EGPL), Athens
- Board member -on behalf of the European Union- of the European Studies Institute (ESI), Moscow
- Board member Foundation The Netherlands - Romania, The Hague
- Member Advisory Board Institut für Europäische Politik (IEP), Berlin
- Visiting professor at Universidade de Lisboa, Lisbon

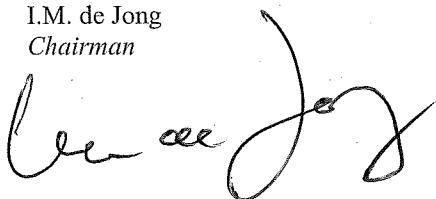
#### *Activities of Board and Committee*

The Board held four meetings in 2015. The main issues for discussion were the outcome of the organizational review and its consequences, and the new strategy paper for the years 2015 to 2018.

The Committee met twice in 2015 jointly with the Board. The Board reported in these meetings on NHC's policies, activities performed and results achieved. The Committee was provided with copies of all reports of Board meetings and with the progress reports which also go to the Board. The meetings of the Committee are reported in writing. In 2015, the Committee paid particular attention to the 2015-2018 strategy.

The Hague, 23 June 2016

I.M. de Jong  
Chairman



G. Visser  
Treasurer



## List of current projects

Current projects							
Country	Project number	Donor	Project name	Partners	Main applicant *)	Duration	PM
Central Asia	CAZ020MR11	Ministry of Foreign Affairs: Human Rights Fund	Promoting women and child rights-based social and economic policies and strategies in Uzbekistan, Kyrgyzstan and Tajikistan	Public Foundation 'Nota bene'; Child Rights Defenders league	Netherlands Helsinki Committee	2011 - 2015	HH / JdV
The Netherlands	CON047X14	Haagse Hoger School; Stichting Haella; Stichting ASN	Conference on Prevention of torture in Europe	Haagse Hoger School	Netherlands Helsinki Committee	2015	HH
EU member states, Russian Federation	EURU010C14	European Commission	Continuation and Further Development of EU - Russia Civil Society Forum	GRE - German-Russian Exchange	GRE - German-Russian Exchange	2014-2015	HH
EU member states, Russian Federation	EURU011G15	Ministry of Foreign Affairs	EU-Russia CSF Transborder Corruption	GRE - German-Russian Exchange	GRE - German-Russian Exchange	2015	HH
The Netherlands	EUR0020E13	The European Organisation for Prison and Correctional Services (EuroPris)	Assisting on Financial Administration	EuroPris	Netherlands Helsinki Committee	2015	CH
Azerbaijan, Kazakhstan, Belarus, Ukraine	HRD0010M14	Ministry of Foreign Affairs: Human Rights Fund	Human Rights Defenders in Post-Soviet Countries	HFHR, KIBHRRL, IHA, CCL, LPAS, BHC, IYHRM, MHG	Netherlands Helsinki Committee	2014-2017	SS
Bulgaria, Romania & Slovakia	HT0010E12	European Commission: International Security Home Affairs	Promotion of the Rights of Trafficked Persons in Bulgaria, Romania and Slovakia with Emphasis on Legal Support - A Human Rights-Based Approach	ANIMUS; The Human Rights League; ADPARE; Association Pro Refugiu	Netherlands Helsinki Committee	2013 - 2016	JK
Bulgaria, Romania & Slovakia	HT0011B14	Ministry of Foreign Affairs	Cofunding BuZa: Legal Support of Trafficked Persons	ANIMUS; The Human Rights League; ADPARE; Association Pro Refugiu	Netherlands Helsinki Committee	2013-2016	JK
Albania & Bosnia-Herzegovina	HT020B13	Ministry of Foreign Affairs: Matra CopROL	Promoting a Victim-Centered Approach in Trafficking Cases	Center for Legal and Civic Initiatives; International Forum of Solidarity - Emmaus; Dutch Judicial Academy; Council for the Judiciary	Netherlands Helsinki Committee	2013 - 2016	JK & BP
Montenegro	MON0010B14	Ministry of Foreign Affairs: Matra CopROL	Support for the probation service and the system for alternative sanctions in Montenegro	Netherlands Probation Service	Netherlands Helsinki Committee	2014-2017	EO
Moldova	MOL0010C14	European Commission	Support to the enforcement, probation and rehabilitation systems in Moldova	CILC, GIZ, PRI, IRP,	CILC	2014-2016	JK
OSCE - area	OSCE14BUZA	Ministry of Foreign Affairs	Civil Society Advocacy on OSCE Human Dimension Issues		Netherlands Helsinki Committee	2014-2017	HH
OSCE - area	OSCE14OSF/OSCE14OSF2	Open Society Foundation	Civic Solidarity Platform advocacy on OSCE Human Dimension Issues		Netherlands Helsinki Committee	2015	HH
Albania, Macedonia & Kosovo	PRIS010B13	Ministry of Foreign Affairs: Matra CopROL	Improvement of Prison Conditions for Reintegration of Juvenile Detainees	Monitoring partner NGOs and Ombudspersons in Albania, Kosovo and Macedonia; Dutch Custodial Institutions Agency; Inspectorate of Security and Justice	Netherlands Helsinki Committee	2013 - 2017	EO & BP
Security & Human Rights	SHR0220D14	Ministry of Foreign Affairs	Publishing Security & Human Rights 2014		Netherlands Helsinki Committee	2014	EO
Security & Human Rights	SHR0230D15	Ministry of Foreign Affairs	Security & Human Rights 2015		Netherlands Helsinki Committee	2015	EO

## **FINANCIAL REPORT 2015**

**BALANC PER 31 DECEMBER 2015**  
including result 2015

<b>ASSETS</b>	<b>Ref</b>	<b>31 dec 15</b>	<b>31 dec 14</b>
<b>Fixed Assets</b>			
Fixed assets	1	1.892	2.001
<b>Current Assets</b>			
Receivables & Accruals	2	55.280	142.870
Cash & cash equivalents	3	<u>1.075.453</u>	<u>1.691.553</u>
		<u>1.130.733</u>	<u>1.834.424</u>
<b>Total</b>		<u><u>1.132.625</u></u>	<u><u>1.836.425</u></u>
<b>RESERVES AND LIABILITIES</b>			
<b>Reserves and Funds</b>			
Continuity reserve	4	255.654	264.988
<b>Current Liabilities</b>			
Current liabilities projects	5	489.614	1.253.938
Payables & Accruals	6	374.873	300.530
Taxes	6	<u>12.484</u>	<u>16.969</u>
		<u>876.971</u>	<u>1.571.437</u>
<b>Total</b>		<u><u>1.132.625</u></u>	<u><u>1.836.425</u></u>

**STATEMENT OF INCOME AND EXPENDITURES**

	<b>2015 Realisation</b>	<b>2015 Budget</b>	<b>2014 Realisation</b>
	€	€	€
<b>INCOME</b>			
Income from own fundraising	56.238	58.910	69.780
Governmental Grants	1.775.279	1.803.000	1.795.595
Income from activities third parties	101.424	125.000	97.809
Still te be funded		546.075	
Other Income	57.145	3.000	2.099
<b>Total income</b>	<b>1.990.086</b>	<b>2.535.985</b>	<b>1.965.283</b>
<b>EXPENDITURES</b>			
<b>Spent on objectives</b>			
Prison reform	521.009		740.760
Strengthening the legal sector	-		17.055
Supporting human rights organizations	621.762		386.432
Legal support on human trafficking	483.471		490.473
Information and action on human rights policy	117.125		111.342
	1.743.368		1.746.063
<b>Spent on obtaining funds</b>			
Costs own fundraising	629		669
Costs obtaining governmental grants	26.395		22.834
Costs obtaining grants from third parties	1.134		938
	28.157		24.442
<b>Management and administration</b>			
Costs of management and administration	227.895		155.445
<b>Total expenditures</b>	<b>1.999.421</b>	<b>2.520.985</b>	<b>1.925.950</b>
<b>Result</b>	<b>9.335-</b>	<b>15.000</b>	<b>39.333</b>

*The result is deducted from the continuity reserve*

**CASHFLOW STATEMENT**

	<b>2015</b>		<b>2014</b>	
	€	€	€	€
Cash and cash equivalents january 1st		1.691.553		1.786.804
Cashflow from operational activities				
Result	9.335-		39.332	
Change in current assets	87.591		168.842	
Change in current liabilities	694.466-		303.615-	
Depreciation	1.509		1.254	
		614.700-		94.187-
Cashflow from investment activities				
Investment in fixed assets	1.400-		1.064-	
		1.400-		1.064-
Cash and cash equivalents december 31st		<u>1.075.452</u>		<u>1.691.553</u>



## GENERAL NOTES TO THE FINANCIAL STATEMENTS 2015

### 1. Accounting principles

#### General

The annual accounts 2015 have been drawn up according to generally accepted accounting principles in the Netherlands and Directive 650 for Fundraising organisations. The bookyear is the same as the calenderyear. Amounts are in euro.

#### Principles of valuation

Assets and liabilities are stated at face value unless indicated otherwise.

#### Continuity reserve

The desired size of the continuity reserve equals the total of the personnel, housing and organizational costs for a calendar year. The total staffing, accommodation and organizational costs for 2015 amounts to € 611.073. The continuity reserve per 31.12.2015 amounts to € 255.654.

The purpose of the continuity reserve is:

1. Ensuring the continuity of the organization in case the income in a year is less than the expenditure;
2. Finance investments that contribute to the continuity of the organization;
3. Prefinancing for activities, which will be compensated by the donor later;
4. Reservation of adequate financial resources to be able to meet the ongoing obligations, in the event of a loss of activities or even the termination of the activities. These obligations include at least:
  - Ending the permanent labor contracts in accordance with the ruling of the CIW or magistrate.
  - The obligations arising from the implementation of the Supplementary fund. For this purpose, the maximum amount of 118.000 EUR is reserved.
  - The termination of temporary employment contracts in accordance with the agreed deadline up to the maximum of one year.
  - The termination of ongoing contracts for example the office rent, the rent of various office facilities, insurance contracts in accordance with the agreed deadline.

The NHC seeks an operating profit of 15.000 per year. The result is added or deducted from the continuity reserve.

#### Current liabilities projects

The NHC receives funding on a project basis. Many subsidies have a longer maturity period as one calendar year. The difference between the advance payment by the funder and the project expenditure in the same year are stated in the balance as current liabilities on projects.

#### Advances provided to local partner organizations

Part of the subsidy received by the NHC has been received for projects with partners. The NHC advances the local partners on their expenditures. Since 2008 the amount paid in advance to the partner is accounted for as spendings in the year the advance is paid.

#### Salary obligations

In the balance, salary obligations are taken under the accruals when it is an obligation and in receivables and prepayments when it is a claim.

#### Determining the result

The result is determined by taken the income and expenditures of the activities that took place during the year. Also the Grant revenues are recognised as income in proportion of the progress of the project. The costs are based on historical cost.

### Classification of the statement of income and expenses

The statement of income and expenses is prepared in accordance with directive 650 for fundraising organisations of the Raad voor de Jaarverslaggeving of the Netherlands. Distinction is made between spending on Objectives, costs of Fundraising and costs for Management and Administration.

There are five main objectives:

- 1 Prison reform
- 2 Strengthening the legal sector
- 3 Supporting human rights organizations
- 4 Legal support on human trafficking
- 5 Information and action on human rights policy

The specification of the costs is found in the explanatory notes to the statement of income and expenditure per objective

## 2. Other information

### Chamber of Commerce

The foundation is registered at the Chamber of Commerce in The Hague under number 41182679.

### Control

The administration for the year 2015 as well as the year report were audited by Blömer accountants & adviseurs te Nieuwegein. The auditorstatement is added to this report. Inspections by the Tax and Business Association have occurred in 1996 and 2000.

### Pension

The foundation has a pension savings plan for its employees. This is an allocated pension contribution scheme. The foundation has no pension liabilities that are not in the balance sheet.

### Insurance

At 31 december 2015, the following insurance with insured values apply (in Euro):

Inventory	€ 40.000
Liability insurance: per event	€ 2.500.000
Liability insurance: maximum per year	€ 5.000.000
Sickleave Insurance Plan, insured salary costs 31-12-2015	€ 410.019
Travel Insurance for all staff and experts travelling abroad for the company.	

### Remuneration

Board members and committee members receive no remuneration for their work for the NHC.

However they are being reimbursed for costs they make for the company.

See Table remuneration top employees

## EXPLANATORY NOTES TO THE BALANCE SHEET STATEMENT

## ASSETS

31 dec 15

31 dec 14

## 1 Fixed Assets

Bookvalue January 1st	2.001	2.191
Investments	1.400	1.064
Depreciation	1.509-	1.254-
Bookvalue December 31st	1.892	2.001
Total investments	35.279	33.878
Total depreciation	33.386-	31.877-
Bookvalue December 31st	1.892	2.001

The tangible fixed assets are valued at cost minus depreciation. The depreciation rate for computers is 33.3% per year, for office equipment and accounting software 20% per year.

## CURRENT ASSETS

## 2 Receivables &amp; Accruals

Prepaid expenses and insurances	18.200	10.911
Accrued for projects	906	267
Advances concerning employees	139	2.307
Receivable VAT	15.327	14.491
Debtors	8.960	95.792
Other receivables	11.747	19.102
	55.280	142.870

*Specification of the debtors:*

Agentschap NL		77.781
Center of International Legal Cooperation		1.350
Bridging the Gulf	4.164	9.014
International Partnership for Human Rights		9.820
Europris	8.141	4.668
Other debtors	818	2.173
	13.123	104.806
Provisions for bad debt	4.164-	9.014-
	8.960	95.792

## 3 Cash &amp; Cash equivalents

ING Zakelijke spaarrekening nr. 1	5	5
ING Zakelijke spaarrekening nr. 2	556.762	1.166.305
ING Zakelijke rekening nr. 1	4	4.819
ING Zakelijke rekening nr. 2	8.355	17.609
ABN AMRO bank	1.273	584
ASN spaarrekening	505.323	500.000
Cash Euro	3.730	2.231
	1.075.453	1.691.553

**Explanatory notes to the Balance Sheet Statement - sequel**

<b>RESERVES AND LIABILITIES</b>	<b>31 dec 15</b>	<b>31 dec 14</b>
<b>4 Continuity Reserve</b>		
Balance 1st of January	264.988	225.656
Result bookyear	9.335-	39.332
Balance 31st of December	<u>255.654</u>	<u>264.988</u>
<b>5 Creditors projects</b>		
Grant advance payments	1.307.258	1.921.400
To be settled with partners	65.610	23.540
Project expenditures to be reported	883.253-	691.001-
	<u>489.614</u>	<u>1.253.938</u>
The specification per project of these items can be found in Annex 1, the last three columns.		
<b>6 Payables and Accruals</b>		
Accrued liabilities:		
Income tax december	12.484	16.969
Vacation money	18.032	18.477
Holiday days not taken	20.355	21.282
Other costs related to employees	304	3.478
Net salary	-	-
	<u>51.175</u>	<u>60.206</u>
Other accruals:		
Regarding the organisation	27.761	55.388
Projects	308.421	201.905
	<u>387.357</u>	<u>317.499</u>
The other accruals - projects are mainly:		
Creditors	85.537	68.100
Accruals not yet invoiced	135.208	105.452
Intrest to settle with funders	34.702	26.894
Reserves for reports not yet approved	49.500	
Others	3.474	1.459
	<u>308.421</u>	<u>201.905</u>

**Rights, liabilities and risks not in the balance statement**

1. The remaining grant amounts for the duration of the project after the financial year are not included in the balance statement. However, these rights are listed in Annex 1. Specification projects column remaining. It amounts to a total of € 2.858.369.
2. **Housing** - The foundation is located at Laan van Meerdervoort 70 in The Hague. There is a lease agreement for the period 1 February to 31 January with the Gemeente Den Haag, with yearly renewal.

## EXPLANATORY NOTES TO THE STATEMENT OF INCOME AND EXPENDITURES

	2015 Realisation	2015 Budget	2014 Realisation
<b>INCOME</b>			
<b>Income from own fundraising</b>			
Europris	11.191	8.910	11.958
Open Society Foundation	37.674	40.000	55.694
Others	7.373	10.000	2.127
	<u>56.238</u>	<u>58.910</u>	<u>69.780</u>
<b>Governmental Grants</b>			
Matra Cooperation Rule Of Law Programme	735.368	800.000	869.854
Mensenrechtenfonds (Buitenlandse Zaken)	656.024	600.000	420.020
Others Dutch Ministry of Foreign Affairs	119.648	108.000	61.242
European Commission	264.239	285.000	263.396
Agentschap NL		-	180.175
Others		10.000	908
	<u>1.775.279</u>	<u>1.803.000</u>	<u>1.795.595</u>
<b>Income from activities third parties</b>			
Astra			24.121
Centre for International Legal Cooperation (CILC)	46.905	50.000	24.120
German-Russian Exchange	54.519	65.000	28.358
Others		10.000	21.210
	<u>101.424</u>	<u>125.000</u>	<u>97.809</u>
The total income from own fundraising, governmental grants and income from activities third parties (€ 1.963.183), is in line with the column "income projects" in Annex 1.			
<b>Still to be funded</b>		546.075	
<b>Other income</b>			
Intrest	3.513	2.000	1.279
Other income	53.632	1.000	821
Total other income	<u>57.145</u>	<u>3.000</u>	<u>2.099</u>
<b>Total Income</b>	<u>1.990.086</u>	<u>2.535.985</u>	<u>1.965.283</u>

## Explanatory notes to the Statement of Income and Expenditures - sequel

### EXPENDITURES

The expenditures are classified according to Directive 650 RJ, see details in the explanatory notes to the statement of income and expenditure per objective.

Below is an explanation of the cost categories.

	2015 Realisation	2015 Budget	2014 Realisation
<b>Direct programme costs</b>			
Spent by local partners	522.093	550.000	447.093
Direct project costs	820.706	1.317.991	889.514
Direct costs project development	6.549	5.101	5.611
Other	39.000	1.020	691
	<u>1.388.347</u>	<u>1.874.112</u>	<u>1.342.909</u>
De direct project costs are lower then budget as a result of less funding then budget (€ 546.000) .			
The other costs are costs for financial provisions for the finalising of the final report of the EC funded Human Trafficking project and the Central Asia project funded bij Foreign Affairs.			
<b>Staff costs</b>			
Gross Salary	412.999	429.100	397.871
Social security	66.029	73.800	66.903
Insurance for employees	8.276	10.600	11.381
Pension	12.137	13.200	13.930
Other remuneration	16.748	15.600	12.109
Accrued vacation days	927-	-	3.977-
Temporary employees/volunteers/trainees	5.216	5.500	4.502
Training and courses	4.594	5.000	919
Other employee costs	1.636	6.000	4.387
	<u>526.709</u>	<u>558.800</u>	<u>508.025</u>
Staff costs are less than budget, due to the termination of the contract of the deputy director per 30 September 2015 and the termination of the contract of a project officer per 30 September 2015.			
The average fte costs are:	61.562	62.089	61.716
<b>Housing costs</b>			
Rent	31.763	31.815	31.500
Other housing costs	1.341	1.818	1.511
	<u>33.105</u>	<u>33.633</u>	<u>33.012</u>
<b>Office and general expenses</b>			
Travel	1.647	4.000	902
Goods and services	33.400	26.260	25.405
Operational costs	14.704	20.180	14.444
	<u>49.750</u>	<u>50.440</u>	<u>40.751</u>
<b>Depreciation</b>	1.509	4.000	1.254
<b>Total expenditures</b>	<u>1.999.421</u>	<u>2.520.985</u>	<u>1.925.950</u>

## Explanatory notes to the Statement of Income and Expenditures - sequel

## Short analysis

	2015 Realisation	2015 Budget	2014 Realisation
<b>Result on income for organisational costs</b>			
Staff costs	526.709	558.800	508.025
Housing costs	33.105	33.633	33.012
Office and general expenses	49.750	50.440	40.751
Depreciation	1.509	4.000	1.254
Total organisational costs	611.073	646.873	583.041
Income organisational costs	608.176	667.994	636.083
	2.897-	21.121	53.042
<b>Result on projects</b>			
Conferences	-	2.000-	-
Security & Human Rights	2.505-	-	-
Moldova project, unforeseen costs Key Expert	16.382-	-	-
Provision on projects	39.000-	-	-
Other	853	2.020-	10.198-
	57.034-	4.020-	10.198-
Direct costs project development	6.549-	5.101-	5.611-
<b>Other income</b>			
Intrest	3.513	2.000	1.279
Assignments from third parties	14.627	-	-
Release doubtful debts	4.851	-	-
VAT received over 2005-2010	27.363	-	-
Other income	6.791	1.000	821
Total other income	57.145	3.000	2.099
<b>Result</b>	<b>9.335-</b>	<b>15.000</b>	<b>39.333</b>

## Other information

	2015 Realisation	2015 Budget	2014 Realisation
Average Full Time Equivalent	8,6	9,0	8,2
Number of employees per 31 december (incl. man.dir)	9	11	11
Remuneration Managing Director	85.375	85.000	85.150
Total expenses board and committee members	675	700	863
Loans, advances and guarantees given to board and committee members	-	-	-
% income spent on objectives	87,6%		88,8%
% costs own fundraising compared with income own	1,1%		1,0%

## EXPLANATORY NOTES TO THE STATEMENT OF INCOME AND EXPENDITURE PER OBJECTIVE

EXPENDITURES	Spent on objectives					Spent on obtaining funds				Management and administration	Total 2015	Budget 2015	Total 2014
	Prison reform	Strengthening the legal sector	Supporting human rights organizations	Legal support on human trafficking	Information and action on human rights policy	Costs own fundraising	Costs		Costs obtaining grants from third parties				
							Costs obtaining governmental grants	Costs obtaining grants from third parties					
Spent by local partners	31,004	-	281,942	209,148	-						522,093	550,000	447,093
Direct project costs	384,761	-	185,298	162,941	87,706		6,549				827,254	1,323,092	895,125
Other			10,000	29,000							39,000	1,020	691
Staff costs	90,715	-	124,570	71,009	25,358	542	17,106	977		196,432	526,709	558,800	508,025
Housing costs	5,702	-	7,829	4,463	1,594	34	1,075	61		12,346	33,105	33,633	33,012
Office and general expenses	8,568	-	11,766	6,707	2,395	51	1,616	92		18,554	49,750	50,440	40,751
Depreciation	260	-	357	203	73	2	49	3		563	1,509	4,000	1,254
	521,009	-	621,762	483,471	117,125	629	26,395	1,134		227,895	1,999,421	2,520,985	1,925,950

The staff housing, office and general expenses are allocated according to the functions and expenses of the employees.

The allocation of time spent on obtaining funds is done according to the time registration-system.

The organisation has the following functions:

	FTE average 2015	objectives and obtaining funds	management administration		2015	2014
Managing director	1.0	50%	50%	% of spendings on objectives compared to the total spendings:	87.2%	90.7%
Deputy director/Project manager	0.7	50%	50%	% of spendings on objectives compared to the total income:	87.6%	88.8%
Project manager (4x)	3.3	100%	0%	% of costs own fundraising in comparison with the income own fundraising:	1.1%	1.0%
Office manager	0.9	0%	100%			
Financial manager	0.7	65%	35%			
Financial officer	0.7	0%	100%			
Project officer (2x)	1.3	50%	50%			
	8.6					



## REMUNERATION TOP EMPLOYEES

1 Functionaris (name)	H.K. Hummel	J. de Vries
2 Functionaris (function)	Managing Director	Deputy Director
3 Start date	01-01-2012	15-12-2012
4 In dienst tot (datum)		30-09-2015
5 Part time (percentage)	100%	88,89%
6 Gross Salary	€ 76.093	€ 42.432
7 Winstdelingen en bonusbetalingen		
8 <b>Totaal salary</b>	<b>€ 76.093</b>	<b>€ 42.432</b>
9 Employers cost Social Security	€ 9.283	€ 6.962
10 Bruto-onkostenvergoeding (vast en variabel)		
11 Pension plan		€ 1.297
12 Uitkeringen in verband met beëindiging van het dienstverband		€ 5.000
<b>Total remuneration</b>	<b>€ 85.375</b>	<b>€ 55.691</b>

Board members and committee members receive no remuneration for their work for the NHC. However they are being reimbursed for costs they make for the company. The total costs made for board or committee members is € 675,--.

## SPECIFICATION PROJECTS

Project		Total fund	Spent up to 2015	Remaining	Income projects 2015	Direct costs 2015	Organisational Costs 2015	Spendings by local partners 2015	Balance NHC 2015	Advance(-)/ claim funder	To settle with partners	Costs to be settled with funder
CAZ020MR11	Tadj.King Urb. Human Rights Fun	€ 900.020	€ 878.228	closed	€ 195.432	€ 76.694	€ 61.063	€ 57.276	€ 399	€ 23.208	-€ 6.286	€ 0
CONF047X14	Conference on Prevention of tortu	€ 0	€ 0	€ 0	€ 7.373	€ 6.723	€ 0	€ 0	€ 649	€ 0	€ 0	€ 0
EUR0020E13	Europris Finance	€ 11.400	€ 11.191	€ 0	€ 11.191	€ 0	€ 11.191	€ 0	€ 0	€ 0	€ 0	€ 0
EURU010C14	German-Russia exchange (incl. Co	€ 61.568	€ 61.568	closed	€ 33.210	€ 12.886	€ 20.513	€ 0	-€ 189	€ 0	€ 0	€ 0
EURU011G15	EU-Russia CSF Transborder Cor	€ 21.400	€ 21.309	closed	€ 21.309	€ 12.439	€ 8.870	€ 0	-€ 0	€ 0	€ 0	€ 21.309
HRD0010M14	Supporting Human Rights Defend	€ 1.924.471	€ 717.651	€ 1.206.820	€ 460.592	€ 83.278	€ 152.648	€ 224.666	€ 0	-€ 342.727	-€ 9.242	€ 16.480
HT0010E12	Legal Support of Trafficked Pers	€ 701.216	€ 647.776	€ 10.000	€ 264.239	€ 66.378	€ 58.408	€ 139.453	€ 0	-€ 560.973	-€ 35.283	€ 647.776
HT0011B14	Cofunding BuZa: Legal Support o	€ 77.914	€ 71.975	€ 6.000	€ 29.360	€ 7.375	€ 6.490	€ 15.495	€ 0	-€ 74.000	€ 0	€ 71.975
HT0020B13	Trafficking in Alb & BH Matra C	€ 964.300	€ 553.389	€ 410.911	€ 217.061	€ 89.187	€ 73.674	€ 54.200	€ 0	-€ 37.364	-€ 0	€ 9.785
MON0010B14	Reclasseringsproject Matr CopR	€ 807.685	€ 304.475	€ 503.210	€ 65.414	€ 24.571	€ 29.111	€ 11.732	€ 0	-€ 201.058	-€ 11.732	€ 231
MOL0010C14	Support prison system Moldova	€ 191.400	€ 59.155	€ 132.245	€ 46.905	€ 54.432	€ 8.855	€ 0	-€ 16.382	€ 20.882	€ 0	€ 0
OSCE14BUZA	OSCE related activities	€ 150.000	€ 99.352	€ 50.648	€ 64.914	€ 36.476	€ 28.438	€ 0	€ 0	-€ 80.770	€ 0	€ 52.361
OSCE14OSF2	OSCE related activities	€ 60.800	€ 68.158	closed	€ 37.674	€ 34.858	€ 2.816	€ 0	-€ 0	-€ 36.935	€ 0	€ 37.674
PRIS010B13	Prison Reform Alb, Mac, Kos Ma	€ 1.466.500	€ 962.422	€ 504.078	€ 452.893	€ 305.752	€ 127.869	€ 19.272	€ 0	€ 25.081	-€ 3.067	€ 2.118
PRIS012C15	Prison renovation Lezha	€ 30.000	€ 0	€ 30.000	€ 0	€ 0	€ 0	€ 0	€ 0	-€ 16.000	€ 0	€ 0
SHR0230D15	Security & Human Rights 2015	€ 28.000	€ 23.544	€ 4.456	€ 23.544	€ 7.469	€ 16.074	€ 0	-€ 0	-€ 26.600	€ 0	€ 23.544
SHR0220D14	Security & Human Rights 2014	€ 28.000	€ 28.000	€ 0	€ 1.831	€ 2.180	€ 2.156	€ 0	-€ 2.505	€ 0	€ 0	€ 0
Others		€ 0	€ 0	€ 0	€ 0	€ 6	€ 0	€ 0	-€ 6	€ 0	€ 0	€ 0
<b>TOTALEN</b>		<b>€ 7.424.674</b>	<b>€ 4.508.192</b>	<b>€ 2.858.369</b>	<b>€ 1.932.941</b>	<b>€ 820.706</b>	<b>€ 608.176</b>	<b>€ 522.093</b>	<b>€ -18.034</b>	<b>€ -1.307.258</b>	<b>€ -65.610</b>	<b>€ 883.253</b>

€ 56.238

€ 1.775.279

€ 101.424

Income from own fundraising

Governmental Grants

Income from activities third parties

This annex provides details of the projects in 2015. The column Contribution NHC is the result of the projects. It is the difference between the Income projects and the sum of direct costs, NHC staff costs and expenditure by local partner organizations.

## **OTHER INFORMATION**

**INDEPENDENT AUDITORS REPORT**

To: Board and Committee of:  
Stichting Nederlands Helsinki Comité  
PO Box 11717  
2502 AS 'S-GRAVENHAGE

## INDEPENDENT AUDITOR'S REPORT

### Report on the financial statements

We have audited the accompanying financial statements 2015 of Stichting Nederlands Helsinki Comité, 's-Gravenhage, which comprise the balance sheet as at December 31, 2015, the statement of income and expenditure for the year then ended and the notes, comprising a summary of the accounting policies and other explanatory information.

### Management's responsibility

Management is responsible for the preparation and fair presentation of these financial statements and for the preparation of the management board report, both in accordance with the Guideline 650 "Fundraising organisations" of the Dutch Accounting Standards Board and the policy regulations for the application of the law on the normalisation of salaries for top officials in the (semi)public sector (WNT). Furthermore, management is responsible for such internal control as it determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing and the audit protocol WNT. This requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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



**Opinion with respect to the financial statements**

In our opinion, the financial statements give a true and fair view of the financial position of Stichting Nederlands Helsinki Comité as at December 31 2015 and of its result for the year then ended in accordance with the Guideline 650 "Fundraising organisations" of the Dutch Accounting Standards Board and policy regulations for the application of WNT.

**Report on other legal and regulatory requirements**

We report that the Report of the Board of Directors, to the extent we can assess, is consistent with the financial statements.

Nieuwegein, 23 June 2016

HLB Blömer accountants en adviseurs B.V.

Drs. J.N. Witteveen RA

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