

Annual report 2017

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Report of the Board of Directors 2017

About the Netherlands Helsinki Committee

Historical background

Strengthening human rights protection, the rule of law, security, and democracy in the OSCE region is the mandate of the Netherlands Helsinki Committee (NHC). The name of the NHC stems from the Conference on Security and Cooperation in Europe, which was concluded in Helsinki in 1975. The Soviet Union, all countries of Europe at that time (except Albania), Canada and the United States participated in this meeting. The conference resulted in the Helsinki Final Act, which connected security and peace to respect for human rights. In the ensuing years, various Helsinki Committees were established worldwide. The Netherlands Helsinki Committee was founded in 1987 and 2017 marked the organisations' 30th anniversary.

Policy, aims & partners

During the years 2015-2018 the NHC operates on the basis of the strategy document '[Building and Securing Justice in Europe](#)'. This strategy was translated into an internal 2016-2018 work plan that sets out programmatic and organisational goals linked to the strategy document. The NHC operates in the entire OSCE area, with a particular focus on the Balkans, Eastern Europe and Central Asia.

The organisation focuses on three main themes:

- Strengthening Civil Society
- Securing Rule of Law
- Safeguarding Human Rights

The NHC has an extensive [network of partners](#) throughout the OSCE region. The organisation joins forces in the many networks or bilaterally with local organisations in order to increase the impact of its actions. Furthermore, the NHC cooperates with a network of associate experts closely connected to the organisation. They provide advice or are deployed in projects implemented by the NHC.

Reflecting on the Year 2017

In 2017 the worldwide trend of increased polarisation and the rise of populist politics has continued to manifest itself in the OSCE region, leading to tensions within countries, between countries and between blocks. Rising nationalism and illiberal tendencies put civil liberties, the independence of the judiciary and space for civil society under severe pressure.

Threats to the underlying principles of open society and the human rights culture persisted in Russia, Azerbaijan and Kazakhstan. Thousands of individuals, including representatives of the opposition, civil society organisations and their leaders, journalists as well as civil servants of all degrees, including members of the judiciary, have been subjected to arbitrary detention and persecuted on trumped-up charges in Turkey. Also within the European Union, a community built on values of human rights and democracy, fundamental freedoms in Hungary and Poland have come under attack, as has the independence of the judiciary.

In the Western Balkans, but also in Ukraine, Georgia and Moldova, significant efforts have been invested in strengthening state institutions, supporting justice systems and fostering an enabling environment for civil society. Nevertheless, results are fragile and structures remain weak. Authoritarian modes of governance, neglecting critical-constructive voices from civil society, remained a threat throughout the Western Balkans. In Ukraine, in the context of stagnating anti-corruption, law-enforcement and judicial reforms, attempts have been made to impose restrictive legislation on the work of NGOs and anti-corruption activists. Human rights situation in the Crimea, illegally annexed by Russia, as well as in the non-government controlled territories in the East remained egregious.

Throughout 2017, the NHC continued to closely monitor and respond to developments in the region. The NHC regularly brought its concerns about policies and practices in violation of human rights, or conflicting with the values of democracy and the rule of law to the attention of the European Union, the Council of Europe and the OSCE. The downward trend stimulated international solidarity and mobilised the human rights community. Cooperation between the NHC and its partners has strengthened, as the current challenges faced in the OSCE region can only be tackled through joint and concerted actions.

Pepijn Gerrits

Executive Director/Chair of the Board of the Netherlands Helsinki Committee

Activities of the NHC in the Year 2017

The NHC continued its work along the three thematic lines outlined in its strategic plan. After putting much time and resources in fundraising during 2016, the investment paid off in 2017 with five large projects receiving funding for the 2017-2020 period. This strengthened the financial position of the NHC, but also provided possibilities to consolidate many of the programme portfolios.

Strengthening Civil Society

Also in 2017 the NHC continued to participate actively in several pan-European networks, strengthening civil society cooperation on human rights and rule of law matters. Within the Civic Solidarity Platform (CSP) the NHC secured part of the funding required for the Platform's OSCE-related advocacy and for civil society presence at OSCE Human Dimension events and at the Ministerial Council. Through active participation in the Steering Committee of the EU-Russia Forum it also contributed to the development of this platform, which underwent substantial organizational changes in 2017. The NHC joined the European Implementation Network, in which NGOs cooperate that push for full implementation of verdicts of the European Court of Human Rights.

Through numerous support activities to civil society organisations in countries with (semi-)authoritarian governments, the NHC contributed to countering the closing of space for civil society. Over 100 human rights defenders at risk received support through legal assistance, trial monitoring and solidarity visits, medical and fines costs coverage, psychological counselling, physical and digital security support. In addition to short-term assistance, priority attention was given to creating grounds for a shift in public attitudes on human rights defence. A mass-scale regional campaign 'What if You Are a Human Rights Defender' reached over 10.5 million people in five countries in the OSCE region. Engaging tens of thousands of social media users through its powerful appeal to empathy and reliance on popular culture images, this has become the biggest-ever outreach campaign to raise awareness on the work of human rights defenders in the OSCE region. Additionally, resources and expertise have been provided to support human rights communication by civil society groups in the East OSCE area, increasing by times the outreach and mobilisation potential of partner NGOs.

Securing Rule of Law

2017 marked the first year of the implementation of Matra-Rule of Law Training programme, in which the NHC, in close cooperation with Leiden University and The Hague Academy for Local Governance trained over 250 civil servants from EU pre-accession countries and the three countries that signed the European Association Agreements. The programme allows participants to take notice of Dutch and EU experience on various topics, 'ranging from integrity' to 'human rights and minorities', from 'freedom of speech' to 'administration of justice'. NHC not only coordinates the programme and its alumni activities, it also designed and implemented the 'Human Rights and Minorities' training. By participating in the training civil servants are offered a wide and active network as well as practical tools and strategies to lead and apply reform in their respective countries.

Mid 2017 the NHC concluded a 4 year long project to improve conditions for reintegration of juvenile detainees in Albania, Macedonia and Kosovo. The work contributed, amongst others, to improved living conditions, reduced detention, a focus on education and reintegration and high quality monitoring of prison conditions. A follow-up project was secured, aiming at making the interventions more sustainable and the systems less vulnerable. At the same time the NHC provided expertise to review the management of the prison system in Albania and to train its prison staff in countering violent extremism while taking human rights into account.

After having successfully supported the set-up of a Probation Service and a system for alternative sanctions in Montenegro between 2014 and 2017 further support was secured for the coming years. A small but active and efficient probation service came into being. Activities also expanded towards Serbia and Ukraine, where the NHC and partners will assist in strengthening the respective probation services both at national and at selected subnational levels.

Promotion of a victim-centered approach in trafficking cases remains key when trying to respect the rights of victims. Cooperation between the various partners in the judicial chain is key in that respect. Four years of intensive cooperation between various institutions and civil society organisations in Bosnia-Herzegovina and Albania came to a conclusion. The results of the project have been promising, as specialised training is now provided in both countries, cooperation between the various actors has improved significantly and, above all, rights of victims are better respected in laws and in proceedings. Unfortunately follow-up activities have yet to be funded.

Safeguarding Human Rights

In 2017, the NHC started a new cooperation with the Dutch Coalition for LGBTI (COC Nederland) and the National Police. The first project focuses on countering discrimination and hate-speech in Albania, strengthening both capacities of the various actors in the justice sector and their cooperation to secure fundamental rights for the LGBTI community.

A strong international coalition of human rights and anti-corruption groups across all regions of the world was mobilised to put pressure on international professional bodies of public prosecutors as part of an advocacy campaign promoting mainstreaming of human rights in international legal cooperation and countering instrumentalisation of justice systems to silence human rights defenders. The matter was raised both with international professional organisations of judges and prosecutors and with different Council of Europe bodies.

As part of a wider international NGO coalition, the NHC worked together with partners across Europe to lobby the Extractive Industries Transparency Initiative and Europe's financial institutions to challenge 'business as usual' with rights-abusing governments.

The NHC coordinated the drafting of the 'Vienna Declaration', issued by the Civic Solidarity Platform on the occasion of the OSCE Ministerial Council meeting in December. The Declaration focused on the danger of counter-terrorism measures increasingly limiting freedoms and human rights protection. Human Rights should be seen as the core of the answer rather than an obstacle to addressing terrorism, the Declaration argued.

The NHC facilitated the secretariat of the Dutch Human-Rights Platform (BMO), which streamlines coordination between human rights organisations in The Netherlands, implements joint lobby and advocacy strategies and structures a regular dialogue with government institutions and parliament. Within the Platform, the NHC has taken the lead in 2017 on joint advocacy efforts for greater coherence and mainstreaming of human rights in the Dutch foreign policy.

Finance and Organisation

In 2017 the results of intensive acquisition efforts became visible: the organization secured a solid financial basis to operate on in the coming four years. At the same time the volume of the NHC project portfolio has also increased with 45% from just under 2 million euro to a budget of around 2.8 million euro for 2018. Such an increase is important for the organisation, as its costs can be spread over more full-time employees. However, it also requires further professionalization and a more continuous and structural fundraising process.

Throughout the year the NHC also changed its corporate image and presentation and relocated its premises. It is now located in a stylish building in the centre of The Hague with high quality facilities at its disposal. The team was restructured: Programme Managers became responsible for streamlined portfolios, including Junior Programme Officers responsible for logistics, reporting and administration. The Financial Team was also renewed and strengthened. Organisational changes proposed to and agreed with the Supervisory Board in the 2016-2018 work plan are implemented according to plan.

In 2018 the NHC will continue to invest in a further professionalization of its organisation and its programmes. The following budget has been agreed on by the Supervisory Board for 2018:

Income	€ 2.841.805
Expenditures:	
Direct project costs	€ 1.950.000
Organizational cost	€ 891.805
	<hr/>
	€ 2.841.805
Result	€ 0

In 2018 the NHC will develop a new 2019-2022 strategy. This participatory process will take until September, when the Supervisory Board will review the document. In the first half of the year the organisation will apply for ISO-9001-2015 certification, investing in a substantial upgrade of its procedures and quality assurance system.

To ensure a solid financial basis for the organisation in the future and beyond the current fundraising strategy will be implemented as well as upgraded as part of the strategic development process. For 2018 the strategy focuses on increasing EU funding and funding coming from private funders. Diversification is needed to become a more sustainable organisation. On the long-term a more diversified funding portfolio is needed.

Finally, the NHC is continuing its strategy for increasing cooperation with other organisations and networks. That requires an investment from the team as a whole, but is also paying out in joint programmes. Being more present in the Netherlands and within the EU is a prerequisite for that.

Executive director-Board / Supervisory Board

Pepijn Gerrits holds the position of Executive Director of the organisation. He is also the sole member of the Board. The Supervisory Board, consisted of Ian M. de Jong (Chairman), Anna K. Meijknecht, Erika A. Marseille and Angela Kaptein. On 31st of December 2017 Mr. Ian de Jong stepped down as Chair, handing over per January 1st, 2018 to Mr. Piet de Klerk.

Pepijn Gerrits

Executive Director/Member of the Board of the Netherlands Helsinki Committee

FINANCIAL REPORT 2017

Balance per 31 December 2017

Including result 2017

	Ref	31-12-2017	31-12-2016
ASSETS			
Fixed Assets			
Fixed assets	1	2.340	2.216
Current Assets			
Receivables & Accruals	2	93.063	44.583
Cash & cash equivalents	3	2.165.916	894.968
		<u>2.258.979</u>	<u>939.551</u>
Total		<u>2.261.319</u>	<u>941.767</u>
LIABILITIES			
Reserves and Funds			
Continuity reserve	4	216.876	158.472
Current Liabilities			
Current liabilities projects	5	1.848.545	533.536
Payables & Accruals	6	175.768	229.568
Taxes	7	20.130	20.191
		<u>2.044.443</u>	<u>783.295</u>
Total		<u>2.261.319</u>	<u>941.767</u>

Statement of Income and Expenditure

	Ref	Realization 2017	Budget 2017	Realization 2016
INCOME				
Governmental Grants		2.381.578	1.171.812	1.735.843
Other NGO's/non-profit organisations		199.264	130.201	194.331
Still to be funded		#	210.143	
Other Income		2.108	1.115	3.411
Total income		2.582.950	1.513.271	1.933.585
EXPENDITURES				
Spent on programmes and projects	8	2.263.117	1.412.470	1.683.973
Spent on obtaining funds	9	68.642	83.419	76.294
Management and administration		192.787	212.524	270.500
Total expenditures		2.524.546	1.708.414	2.030.767
Result		58.404	-195.143	-97.182

General Notes to the Financial Statements 2017

Accounting principles

General

The financial statements have been prepared in accordance with Directive C1 of the Guidelines for Annual Reporting for small organizations without profit endeavor. The valuation of assets and liabilities are based on historical costs. Unless otherwise stated in the notes on specific balance sheet items, the assets and liabilities are stated at nominal value. Amounts are stated in euro.

Principles of valuation

Assets and liabilities are stated at face value unless indicated otherwise, and based on the principle of continuity of the organisation.

Continuity reserve

The purpose of the continuity reserve is:

Ensuring the continuity of the organization in case the income in a year is less than the expenditure, finance investments that contribute to the continuity of the organization, prefinancing for activities and reservation of financial resources to be able to meet the ongoing obligations in the event of a loss activities.

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 organisations

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 spending in the year the advance is paid.

Determining the result

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

Staff and organisational costs

The costs are charged to the programme and projects

Other information

Chamber of Commerce

The Netherlands Helsinki Committee is registered at the Chamber of Commerce in The Hague under number 41182679.

Control

The accounts for the year 2017 as well as the annual report were audited by HLB-Blömer accountants & adviseurs based in Nieuwegein. The auditor statement 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.

Explanatory Notes to the Balance Sheet Statement

BALANCE		31-12-2017	31-12-2016
ASSETS			
1	Fixed Assets		
	Bookvalue January 1st	2.216	1.892
	Investments	2.304	2.142
	Divestments		-1.017
	Depreciation 33%	-2.181	-1.818
	Depreciation on divestments	0	1.017
	Bookvalue December 31st	2.340	2.216
	Total investments	38.707	36.403
	Total depreciation	-36.367	-34.187
	Bookvalue December 31st	2.340	2.216
CURRENT ASSETS			
2	Receivables & Accruals		
	Prepaid expenses and insurances	11.644	21.809
	Receivable VAT	14.293	12.526
	Debtors	56.998	3.323
	Other receivables	10.128	6.925
		93.063	44.583
3	Cash & Cash equivalents		
	ING bank	1.167.466	689.276
	ABN AMRO bank	2.954	2.949
	ABN AMRO bank spaarrekening	500.000	
	ASN spaarrekening	493.528	201.716
	Cash Euro	1.968	1.026
		2.165.916	894.967
RESERVES AND LIABILITIES			
4	Continuity Reserve		
	Balance 1st of January	158.472	255.654
	Result bookyear	58.404	-97.182
	Balance 31st of December	216.876	158.472
5	Current liabilities projects		
	Grant advance payments	1.894.225	2.139.023
	To be settled with partners	96.117	40.872
	Reserves for reports not yet approved	9.275	40.609
	Intrest to settle with funders	6.688	35.753
	Project expenditures to be reported	-177.760	-1.722.721
	Provision project costs	20.000	0
		1.848.545	533.536
6	Payables and Accruals		
	Accrued liabilities regarding employees	41.432	50.958
	Creditors	52.486	64.649
	Invoices to be received	55.604	95.659
	Other accruals	26.246	18.302
		175.768	229.568
7	Taxes		
	Income tax december	20.130	20.191

Explanatory Notes to the Statement of Income and Expenditures

	Realization 2017	Budget 2017	Realization 2016
EXPENDITURES			
8 Spent on programmes and projects			
- Spent by local partners	651.999	420.000	595.119
- Direct costs spent by NHC	1.047.826	580.000	720.139
- Staff and organisational costs	563.292	425.049	368.715
	<u>2.263.117</u>	<u>1.425.049</u>	<u>1.683.973</u>
9 Spent on obtaining funds			
- Direct costs spent by NHC	17.189	12.578	10.508
- Staff and organisational costs	51.453	58.263	65.785
	<u>68.642</u>	<u>70.841</u>	<u>76.294</u>
Management and administration	192.787	212.524	270.501
Total expenditures	<u>2.524.546</u>	<u>1.708.414</u>	<u>2.030.767</u>
Staff and organisational costs			
Staff costs	678.414	581.820	617.090
Housing costs	37.701	34.612	33.130
Office and general expenses	89.237	87.861	52.963
Depreciation	2.180	4.121	1.818
Total costs	<u>807.532</u>	<u>708.414</u>	<u>705.001</u>

Rights, liabilities and risks not in the balance statement

Projects - The remaining grant amounts for the duration of the project after the financial year are not included in the balance statement. These rights are listed in Specification Projects

column "remaining next years": total € 6.801.246.

Housing - The foundation is located at het Nutshuis, Riviervismarkt 5 in The Hague. There

is a rent contract for the period 1 April 2017 to 31 March 2020 with the Stichting het Nutshuis. The rent is € 22.000 per year without service costs.

Copier machine - there is a 6 year leasecontract for a Samsung copier machine. The term

started October 1st 2016 and ends September 30th 2022. Costs are € 1.260 per year.

Other information	2017	Budget 2017	2016
Average Full Time Equivalent	10,6	9,0	9,0
Number of employees per 31 december (incl. man.dir)	15	13	13

Remuneration of top employees

Managerial top - employees

2017	Mr. P. Gerrits
Function	Executive Director
Period	1-1 / 31-12
Full time equivalent	1
Former top employee?	No
Fictional employment?	No
Individual maximum applicable remuneration	168.000
Remuneration:	
Salary	84.259
Expense allowance	-
Rewards payable in due course	-
Subtotal	84.259
-/- Payments without entitlement	-
Total remuneration	84.259
Information 2016	
Period	1-1 / 31-12
Full time equivalent	1
Salary	78.875
Expense allowance	
Rewards payable in due course	
Total remuneration 2016	78.875

Supervisory board does not receive remuneration

Specification projects

Project name	Funder	End of project	Total fund	Spent up to bookyear	Remaining next years	Funds received 2017	Income projects 2017	Expenditures reported on projects 2017	Result 2017
Civil society countering violent extremism	EC	2018	€ 3.840	€ 2.880	€ 960	€ -	€ 2.880	€ 2.880	€ -
Support to the Penitentiary System and the Probation Service in Albania	EC	2017	€ 12.690	€ 12.690	closed	€ 12.690	€ 8.100	€ 8.100	€ -
LGTT Rights in Albania	NL MFA	2020	€ 499.460	€ 12.883	€ 486.577	€ -	€ 12.883	€ 12.883	€ -
Supporting Human Rights Defenders MRF	NL MFA	2018	€ 1.924.471	€ 1.840.244	€ 84.227	€ 614.348	€ 496.466	€ 498.784	€ -2.318
Supporting Human Rights Defenders in Turkije	NL MFA	2020	€ 499.936	€ -	€ 499.936	€ 170.325	€ -	€ -	€ -
Transborder corruption Open Call project	EC	2017	€ 29.970	€ 29.970	closed	€ 11.053	€ 3.824	€ 3.867	€ -43
Legal Support of Trafficked Persons in Bulgaria, Romania and Slovakia	EC	2015			closed	€ 87.653	€ 32.596	€ -	€ 32.596
Trafficking in Alb & BH Matra CopROL	NL MFA	2017	€ 964.300	€ 964.772	closed	€ -	€ 146.134	€ 145.871	€ 264
Increasing access to legal aid for victims of Human Trafficking	NL MFA	2017	€ 73.370	€ 72.845	closed	€ -	€ 34.823	€ 34.298	€ 525
Reclassingsproject Matra CopROL	NL MFA	2017	€ 807.685	€ 756.607	closed	€ 25.000	€ 150.392	€ 143.023	€ 7.369
Support to the enforcement, probation and rehabilitation systems in Moldova	EC	2018	€ 296.036	€ 172.235	€ 123.801	€ 48.435	€ 93.893	€ 92.697	€ 1.196
Workshop on recovering space and uncovering new spaces by civil society	GE MFA	2017	€ -	€ 260	closed	€ -	€ -260	€ -	€ -260
Strengthening of OSCE Instruments in the Human Dimension	GE MFA	2017	€ -	€ 19.800	closed	€ -	€ 19.800	€ 19.800	€ -
OSCE related activities	NL MFA	2017	€ 168.000	€ 168.271	closed	€ -	€ 13.444	€ 11.032	€ 2.411
OSCE related activities	NL MFA	2020	€ 150.000	€ 48.468	€ 101.532	€ -	€ 48.670	€ 48.468	€ 201
Prison reform for children and juveniles in conflict with the law	NL MFA	2021	€ 1.938.703	€ 28.825	€ 1.909.878	€ 418.444	€ 28.825	€ 28.825	€ -
Probation in Montenegro and Serbia	NL MFA	2020	€ 1.547.376	€ 51.670	€ 1.495.706	€ 480.000	€ 51.670	€ 51.670	€ -
Probation and alternative sanctions in Ukraine	NL MFA	2021	€ 638.700	€ 7.107	€ 631.593	€ -	€ 7.107	€ 7.107	€ -
Prison Reform Alb, Mac, Kos Matra CopROL	NL MFA	2017	€ 1.476.500	€ 1.468.006	closed	€ 68.758	€ 168.173	€ 156.398	€ 11.775
Rule of Law trainingsprogramme	NL MFA	2018	€ 2.431.380	€ 1.035.985	€ 1.395.395	€ 1.650.000	€ 1.024.977	€ 1.025.001	€ -24
Security & Human Rights 2017	NL MFA, GE MFA, LI MFA & -----	2017	€ 37.183	€ 39.234	closed	€ 28.000	€ 37.183	€ 35.662	€ 1.521
Subtotal government grants			€ 13.499.600	€ 6.734.752	€ 6.729.605	€ 3.614.705	€ 2.381.578	€ 2.326.364	€ 55.214
Breed Mensenrechten Overleg	Various	ongoing	€ 74.774	€ 43.547	€ 31.227	€ 54.143	€ 43.547	€ 43.547	€ -
Europis Finance	Europis	2017	€ 12.000	€ 11.971	closed	€ 11.970	€ 11.971	€ 11.971	€ -
Increasing Accountability & Respect for Human Rights by Judicial Authorities in Eur	Various	2018	€ 133.194	€ 92.780	€ 40.414	€ 65.331	€ 53.887	€ 61.441	€ -7.554
Central Asian Coalition for Women's and Children's Rights Kyrgyzstan, Tajakistan	Various	2017	€ 1.600	€ 1.643	closed	€ 1.600	€ 1.600	€ 1.643	€ -43
Prison renovation Lezha	Cordaid	2017	€ 30.000	€ 26.705	closed	€ -	€ 15.557	€ 26.705	€ -11.148
Transborder corruption Russia	Various	2017	€ 87.580	€ 85.453	closed	€ 43.328	€ 72.701	€ 69.734	€ 2.967
Subtotal non government/non-profit organisations			€ 339.148	€ 262.099	€ 71.641	€ 176.371	€ 199.264	€ 215.041	€ -15.777
Non-project income and expenditures						€ 2.108	€ -16.859	€ 18.967	
Totaal			€ 13.838.748	€ 6.996.851	€ 6.801.246	€ 3.791.076	€ 2.582.950	€ 2.524.546	€ 58.404

INDEPENDENT AUDITOR'S REPORT

To: To the Supervisory Board of Stichting Nederlands Helsinki Comité

A. Report on the audit of the financial statements 2017 included in the annual report

Our opinion

We have audited the financial statements 2017 of Stichting Nederlands Helsinki Comité, based in Den Haag.

In our opinion the accompanying financial statements give a true and fair view of the financial position of Stichting Nederlands Helsinki Comité as at 31 December 2017, and of its result for 2017 in accordance with the accounting principles Rjk C1 "Kleine Organisaties-zonder-winststreven" as explained in the general notes to the financial statements and the policy regulations for the application of the law on the normalisation of salaries for top officials in the (semi)public sector (WNT).

The financial statements comprise:

- 1 the balance sheet as at 31 December 2017;
- 2 the profit and loss account for 2017; and
- 3 the notes comprising a summary of the accounting policies and other explanatory information.

Basis for our opinion

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

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

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

B. Report on the other information included in the annual report

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

- Report of the Board of Directors 2017;
- Specification projects.

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

- is consistent with the financial statements and does not contain material misstatements;
- contains the information as required by Rjk C1 “Kleine Organisaties-zonder-winststreven”.

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

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

Management is responsible for the preparation of the management report and other information in accordance Rjk C1 “Kleine Organisaties-zonder-winststreven”.

C. Description of responsibilities regarding the financial statements

Responsibilities of management for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Rjk C1 “Kleine Organisaties-zonder-winststreven” 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 management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Our responsibilities for the audit of the financial statements

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

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

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

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

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

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

Nieuwegein, June 21 2018

HLB Blömer accountants en adviseurs B.V.

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