

# Annual report 2018

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# **Report of the Board of Directors 2018**

# 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 operated 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. 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 2018

The worldwide trend of increased polarisation and the rise of populist politics continued in 2018, putting civil liberties, the independence of the judiciary and space for civil society in the OSCE region under severe pressure. The trend also manifested itself in interstate relations within regional organisations. With the Turkish and Russian Delegation unwilling to agree on the proposed agenda, the Human Dimension Implementation Meeting (HDIM), annually organised by the OSCE, was forced to take place without an agreed agenda— a worrying novelty. The expulsion of the Russian Delegation from the Council of Europe was debated in the Parliamentary Assembly of the Council of Europe (PACE), a result of sanctions imposed on the delegation in response to the illegal occupation of Crimea. For the first time in its history, Article 7.1 procedures against Hungary were voted upon and put in motion by the European Parliament. This was in response to the country's possible breach of Article 2 of the Lisbon Treaty, which outlines the values of the European Union and obligation to respect human dignity, freedom, democracy, equality, the rule of law and human rights. These are just a few examples of growing tensions between countries and within regional blocks that took place throughout the year, caused, in part, by rising nationalism and illiberal tendencies.

Elections in Russia and Azerbaijan brought no change, as their autocratic regimes remained in power. They served solely to reaffirm the solid grip their leaders have on society. In the run up to these elections, representatives of the opposition, civil society organisations and journalists were threatened and in some cases detained on trumped-up charges. In Turkey, President Erdoğan consolidated his grip on power, winning yet another Presidential election. Nonetheless, Erdoğan's Justice and Development Party was only able to reach a majority of the votes by forming an alliance with the Nationalist Movement Party (MHP), demonstrating growing dissatisfaction with his regime. What is most worrying is the further erosion of democracy and disregard for the rule of law; many representatives of civil society organisations and the opposition, as well as judges, lawyers and journalists continue to be in jail on politically motivated charges.

On the other hand, positive developments took place in Armenia. Opposition and regular citizens took the streets in droves forcing Serzh Sargsyan to step down, after he neglected term limits and was elected for a third consecutive time. Civic protests across the country underlined the wish of the Armenian citizens to break with the grip of the Republican Party. The new government, which won the December 2018 elections, has embarked on a course towards rule of law and respect for human rights, strengthening relations with the European Union. Other countries in the region and in the Western Balkans continued investing in strengthening their state institutions, supporting justice systems and fostering an enabling environment for civil society. Despite these efforts, change proceeds slowly and structures remain weak. Governments follow reform agendas agreed upon with the European Union, but are also under increasing pressure by geopolitical and economic forces from Russia, Turkey and China.

In March 2018, the NHC celebrated its 30<sup>th</sup> anniversary with a keynote speech by OSCE Secretary General Thomas Greminger. In his remarks he commended the NHC for “strengthening the security and stability of Europe” through its work, highlighting civil society organisations as “essential actors” in the Helsinki process. He praised the work of the NHC in securing the rule of law and strengthening human rights as important reminders that “protecting the dignity of the individual always remains an integral part of the OSCE action.” In this spirit, the NHC has continued to closely monitor and respond to developments in the OSCE region. In close cooperation with partners, it has continued to lobby and advocate towards governments, parliaments, the EU, Council of Europe and other relevant stakeholders to share concerns regarding the violation of human rights, shrinking space for civil society and breaches in rule of law. Also in 2018, the NHC strengthened its partnership, by actively participating in national and regional networks. The amount of projects and activities increased, strengthening the organisation's impact and track record.

### **Pepijn Gerrits**

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

## Activities of the NHC in the Year 2018

In 2018 the NHC continued work along the three thematic lines outlined in its 2015-2018 strategy. At the same time, it developed the 2019-2022 strategy, which aims to increase the impact and sustainability of the organisation. In 2017 efforts to increase and diversify funding yielded positive results with the acquisition of five major projects in 2018. This strengthened the financial position of the NHC, and also added to the development of solid programme portfolios. The organisation also obtained ISO quality management certification; specifically for “carry[ing] out programmes to reinforce and support the activities of international and national governmental and non-governmental organizations in conflict prevention, human rights protection, upholding the rule of law, and promotion of democracy in Europe.”

### Securing Rule of Law

In late 2017 / early 2018, the NHC started four newly acquired Matra projects which aim to support countries in Southeast and East Europe with transitions towards a pluralist and democratic society, governed by the rule of law. The newly acquired projects, in addition to projects already in operation, worked on prison reform, probation and alternative sanctions, and increasing access to justice.

In total there were seven prison reform projects operating in 2018. They have varying goals within the realm of prison reform. These include preventing violent extremism in prisons in Albania; improving possibilities of reintegration into society for juveniles in conflict with the law in Albania, Kosovo and North Macedonia; improving prison education in the Netherlands; creating a sustainable and professional network of penitentiary training academies in Europe; supporting the penitentiary system and the probation service in Albania; strengthening Lebanese Institutions' capacities to adhere to international norms related to torture prevention; and providing advice on penitentiary reform to the ministry of justice of Albania. Activities focused on an increased level of institutional capacity of several prison departments and/or Ministries of Justice. Additionally, activities resulted in the increased awareness amongst prison staff on international prison standards and human rights.



*"NHC work on humanising detention conditions, the recognition of the rights of trafficked persons and improving access to justice at the national and international level for all members of our communities are extremely important undertakings"*  
-Thomas Greminger, OSCE Secretary General

*OSCE-SG Thomas Greminger addressing audience at NHC 30th Anniversary*

The NHC worked on four projects improving probations and alternative sanctions in Armenia, Moldova, Montenegro, Serbia and Ukraine. Project activities particularly focused on, amongst others, improving cooperation amongst justice chain actors via a peer-to-peer approach, to ensure effective implementation of probation and alternative sanctions. Several successful study visits, fact-finding missions, and trainings took place in the Netherlands and target countries,

in which judges, prosecutors, probation officers, policy makers, and experts participated in varying degrees. In addition to these visits, there was an overall increase of awareness amongst stakeholders about probation and alternative sanctions and the importance of ethical and professional conduct of probation officers. Activities also resulted in improved cooperation amongst partners in the justice chain, including judges, prosecutors and probation officers, providing a sound basis for the continued implementation of the projects to yield impactful results. In addition, the NHC started a research project that aims to identify the critical factors for success in international projects concerning capacity building in probation.

This year also marked the second year of the implementation of the Matra Rule of Law Training programme, in which the NHC, in close cooperation with Leiden University Law School and The Hague Academy for Local Governance trained hundreds of civil servants from ten EU pre-accession and Eastern Partnership countries. The programme allows participants to take notice of Dutch and EU experience on various topics, ranging from “integrity” to “human rights,” from “alternative sanctions” to “administration of justice.” The NHC not only coordinates the programme and its alumni activities, it also designed and implemented the trainings on Human Rights and Minorities and on Detention and Alternative Sanctions. 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. Initially funded until the end of 2018, the programme was officially extended to 2020 and expanded to include applicants from Armenia beginning in 2019.



*Matra Rule of Law Training Programme Networking Reception*

### **Strengthening Civil Society**

In 2018 the NHC continued to actively participate 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 helped shape CSP statements and positions, in particular concerning the need to ensure comprehensive security and NGO access to OSCE events remain central to the organisation. The NHC volunteered to manage the CSP Secretariat for 2019-2020, aiming to play an active role in further strengthening the platform. In the EU-Russia Civil Society Forum it also contributed to a range of activities, including the development of a website for a Transborder Corruption Archive, a conference on investigative journalism on corruption, and advocacy on keeping Russia in the jurisdiction of the European Court for Human Rights. In 2018 the NHC also joined the Legal Experts Advisory Panel (LEAP), a Fair Trials’ European network of experts in criminal justice and human rights which works to promote fair trial rights in Europe.



Through various support activities to civil society organisations in countries with (semi-)authoritarian governments, the NHC contributed to increasing the resilience of civil society organisations under threat. In 2018, a major project was closed and recognised as successful in a recently completed external evaluation. The project was characterised as delivering significant advances for human rights defence in the region despite the hostile political environment in which it unfolded: “Sustained leadership by the NHC and relentless engagement by the partner NGOs in communication strategies succeeded in putting in practice innovative approaches through social media and the Internet and, consequently, brought ... ground-breaking benefits...” It included a campaign in several East European and Central Asian countries in support of human rights defenders, which reached over 5 million people and received tens of thousands of engagements and online support in the target countries. Additionally, resources and expertise have been provided to support human rights communication by civil society groups in order to increase their capacity to shift public attitudes towards their work and effectively communicate their vision and results and to local constituencies. International advocacy and solidarity activities have resulted in, amongst others, increased attention and interventions of international bodies and individual governments.

***"Sustained leadership by the NHC and relentless engagement by the partner NGOs in communication strategies succeeded in putting in practice innovative approaches through social media and the Internet and, consequently, brought ... ground-breaking benefits..."- External report on NHC Human Rights Campaign Project***

### ***Safeguarding Human Rights***

In 2018, the NHC continued its cooperation with the Dutch Coalition for LGBTI (COC Nederland) and the National Police in a project aimed at countering LGBTI discrimination and hate crime in Albania. Activities centred on improving the response capabilities of justice chain actors, including police, prosecutors, and judges in cases of LGBTI hate crimes and / or discrimination. Activities for this project began in the summer of 2018, with a study visit of Albanian police representatives to the Netherlands and a kick-off conference in Tirana. Working relationships amongst stakeholders were established and developed along with a draft work plan, created in coordination with the Albanian police.



***"[The] Holland program was very interesting and important. We got a lot information, we identified for ourselves a lot of tasks to work on in the coming years"***  
***-Ilirjan Mandro, Dean of Faculty of Crime Investigation and Security in Albania***

*Albanian law enforcement representatives exchanging practices with Dutch National*



Advocacy continued towards professional organisations of judges and prosecutors aimed at increasing attention and scrutiny towards members of their organisations involved in systematic human rights abuses in their respective countries. This was 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 NHC facilitated a side event at the OSCE Human Dimension Implementation Meeting (HDIM) in Warsaw on the topic of human rights protection and anti-corruption measures, attended by state and civil society representatives. In addition to events such as the one held at the OSCE HDIM, the NHC continued individual advocacy work towards key international actors and the Dutch government to integrate human rights policies in all areas of foreign relations, otherwise known as mainstreaming human rights. Similar advocacy work is also done through its active membership and coordinator 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.



*Standing protest at OSCE HDIM meeting to raise awareness about imprisoned human rights defenders*

## Finance and Organisation

### *NHC Finances in 2018*

In 2018, the NHC started the implementation of five large projects, funded by the Netherlands Ministry of Foreign Affairs. It also closed a number of long-term projects, achieving important results in human rights communication, prison reform and probation. Although quantitatively less than in 2017, the fundraising results of 2018 were strategically important in diversifying funding sources. The NHC secured funding from the European Union, private funders and bilateral funders. At the same time, the volume of the NHC project portfolio increased to €2.7 million and a solid base was established for 2019, as the projection for next year amounts to €3.8 million. The main financial results for 2018 are:

- ➔ An annual turnover of €2.7 million, less than the budgeted 2,8 million (with the slight difference caused by underspending on Matra projects);
- ➔ Recovery contribution resulted 7% higher than expected, adding up to € 968.941. Of this amount, 87% was received from ongoing projects and 13 % from newly acquired projects. This covered organizational costs, which were also 7% higher than budgeted due to investing in ISO certification, changing ICT provider and an increase in staff costs;
- ➔ NHC closed the 2018 financial year with a positive result of € 42.260. This result will be added to the reserve fund, that has been created to cover any unforeseen costs and possible losses;
- ➔ The 2018 strategy focused on increasing EU funding and funding coming from private funders. This resulted in two EU projects, two projects funded by private foundations and number of short term projects.

In 2019 the NHC will continue to invest in further professionalization of its organisation and its programmes. In 2018, the following budget has been agreed upon by the Supervisory Board for 2019:

<b>Income</b>	€ 3.881.718
<b>Expenditures:</b>	
Direct project costs	€ 2.810.300
Organizational cost	€ 1.056.417
	<hr/>
	€ 3.866.718
<b>Result</b>	€ 15.000

Early 2019 the NHC received a substantial amount of additional funding from private foundations and the renewal and extension of a number of running projects. The expenditure for 2019 will therefore be higher than foreseen in 2018.

### *NHC Organisation in 2018*

In 2018, the NHC developed a new [strategy for 2019-2022](#). This participatory process took place throughout the year, leading to a review of the document by the Committee in November and its approval by the Supervisory Board in December. The document presents the organisations' vision and mission and features four distinct programmes based on a solid theory of change. The new strategy will serve NHC to develop sub-strategies on Communication and Fundraising and operationalise its four programme strategies in 2019. Based on these the organisation expects to continue the diversification of its funding, the professionalization of the organisation and, above all, its ability to develop and implement state of the art projects that strengthen civil society, secure the rule of law and safeguard human rights throughout the OSCE region.

In 2018, the NHC also further professionalised its processes; it received certification for ISO 9001:2015 and Partos 9001. These certificates ensure organisational processes are well developed and implemented and provide guarantees to both funders and donors without having to engage in lengthy bureaucratic procedures. Risk management was also further streamlined, adding a risk assessment chapter to the annual plan, monitoring these risks monthly at management level and annually by the Supervisory Board. Financial risks, and in particular changing fiscal rules and

short-term donor funding, are considered the biggest risks for the organisation. For the coming years these risks have been mitigated by regular contacts with tax-authorities and by a full project portfolio in combination with many projects in the pipeline. Operational risks come second, in particular replacement of qualified staff. This is increasingly mitigated by working in small teams where more than one staff member is informed on running projects and processes.

In line with new requirements on integrity from the Netherlands Ministry of Foreign Affairs and a renewed [Partos Code of Conduct](#), the NHC started updating its procedures and processes to ensure the organisation complies with all integrity standards and has an up-to-date integrity system. Throughout 2019, the NHC will continue this process, working conscientiously to ensure the ongoing integrity of our organisation. This requires working on the ethos of everyone who works for us, directly and indirectly. We are working to prevent integrity violations and to ensure that any violations that do occur are reported and are given all due consideration. In 2018, no cases have been reported to the NHC Integrity Councillor.

In order to ensure safety and continuity of the digital environment of the NHC, in 2018 the organisation invested in new hard- and software and changed its ICT supplier. In line with the data breach policy, two notifications have been received. The standard procedure was followed and both incidents did not have any consequences.

Finally, with the 2015-2018 strategy ending, the NHC will change its annual report format in 2019 in line with the new 2019-2022 strategy.

### ***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 Chair of the Supervisory Board, was handed over per January 1<sup>st</sup>, 2018 to Mr. Piet de Klerk. Other members of the Supervisory Board are Anna K. Meijknecht, Erika A. Marseille and Angela Kaptein. Per September 1<sup>st</sup>, 2018 Ton van den Brand, Anne Maljers and Eric Rijnders were also admitted as new members to the NHC Supervisory Board.

Additionally, in 2018 three new members were welcomed in the Committee, the NHC's Advisory Board. Per December 31<sup>st</sup>, 2018 four members have stepped down. They will be replaced by four new members per January 2019. An up-to-date list of the [Committee members](#), their bio's as well as those of the members of the Supervisory Board can be found on the NHC website.

Pepijn Gerrits

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

# **FINANCIAL REPORT 2018**

## Balance per 31 December 2018

Including result 2018

	Ref	31-12-2018	31-12-2017
<b>ASSETS</b>			
<b>Fixed Assets</b>			
Fixed assets	1	3.256	2.340
<b>Current Assets</b>			
Receivables & Accruals	2	68.796	93.063
Cash & cash equivalents	3	3.126.457	2.165.916
		<u>3.195.253</u>	<u>2.258.979</u>
<b>Total</b>		<b><u>3.198.509</u></b>	<b><u>2.261.319</u></b>
<b>LIABILITIES</b>			
<b>Equity</b>			
Continuity reserve	4	259.135	216.876
<b>Current Liabilities</b>			
Current liabilities projects	5	2.716.541	1.848.545
Payables & Accruals	6	198.571	175.768
Taxes	7	24.262	20.130
		<u>2.939.374</u>	<u>2.044.443</u>
<b>Total</b>		<b><u>3.198.509</u></b>	<b><u>2.261.319</u></b>

## Statement of Income and Expenditure

	Realization 2018	Budget 2018	Realization 2017
<b>INCOME</b>			
Governmental Grants	2.627.292	2.128.543	2.381.578
Other NGO's/non-profit organisations	155.993	532.136	199.264
Still to be funded		174.125	
Other Income	20.952	7.000	2.108
<b>Total income</b>	<b>2.804.238</b>	<b>2.841.804</b>	<b>2.582.950</b>
<b>EXPENDITURES</b>			
8 Spent on programmes and projects	2.380.595	2.478.594	2.263.117
9 Spent on obtaining funds	39.646	81.842	68.642
Management and administration	341.737	281.368	192.787
<b>Total expenditures</b>	<b>2.761.978</b>	<b>2.841.804</b>	<b>2.524.546</b>
<b>Result</b>	<b>42.260</b>	<b>0</b>	<b>58.404</b>



# General Notes to the Financial Statements 2018

## **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 endeavour. 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.

### **Reserve fund**

The purpose of the reserve fund 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 2018 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

<b>BALANCE</b>		<b>31-12-2018</b>	<b>31-12-2017</b>
<b>ASSETS</b>			
<b>1 Fixed Assets</b>			
Bookvalue January 1st	2.340	2.216	
Investments	2.998	2.304	
Divestments		0	
Depreciation 33%	-2.081	-2.180	
Depreciation on divestments	0	0	
Bookvalue December 31st	<b>3.256</b>	<b>2.340</b>	
Total investments	41.705	38.707	
Total depreciation	-38.448	-36.367	
Bookvalue December 31st	<b>3.256</b>	<b>2.340</b>	
<b>CURRENT ASSETS</b>			
<b>2 Receivables &amp; Accruals</b>			
Prepaid expenses and insurances	20.699	11.644	
Receivable VAT	25.454	14.293	
Debtors	8.185	56.998	
Other receivables	14.458	10.128	
	<b>68.796</b>	<b>93.063</b>	
<b>3 Cash &amp; Cash equivalents</b>			
ING bank	2.365.551	1.167.466	
ABN AMRO bank	10.852	2.954	
ABN AMRO bank spaarrekening	250.664	500.000	
ASN spaarrekening	494.031	493.528	
Cash Euro	5.360	1.968	
	<b>3.126.457</b>	<b>2.165.916</b>	
<b>RESERVES AND LIABILITIES</b>			
<b>4 Reserve Fund</b>			
Balance 1st of January	216.875	158.472	
Result bookyear	42.260	58.404	
Balance 31st of December	<b>259.135</b>	<b>216.876</b>	
<b>5 Current liabilities projects</b>			
Grant advance payments	3.068.239	1.894.225	
To be settled with partners	277.093	96.117	
Reserves for reports not yet approved	9.275	9.275	
Intrest to settle with funders	637	6.688	
Project expenditures to be reported	-656.384	-177.760	
Provision project costs	17.681	20.000	
	<b>2.716.541</b>	<b>1.848.545</b>	
<b>6 Payables and Accruals</b>			
Accrued liabilities regarding employees	44.915	41.432	
Creditors	67.887	52.486	
Invoices to be received	61.271	55.604	
Other accruals	24.498	26.246	
	<b>198.571</b>	<b>175.768</b>	
<b>7 Taxes</b>			
Income tax december	<b>24.262</b>	<b>20.130</b>	

## Explanatory Notes to the Statement of Income and Expenditures

EXPENDITURES	Realization 2018	Budget 2018	Realization 2017
<b>8 Spent on programmes and projects</b>			
- Spent by local partners	434.448	484.625	651.999
- Direct costs spent by NHC	1.373.218	1.466.405	1.047.826
- Staff and organisational costs	<u>572.929</u>	<u>527.564</u>	<u>563.292</u>
	2.380.595	2.478.594	1.938.500
<b>9 Spent on obtaining funds</b>			
- Direct costs spent by NHC	7.450	11.500	17.189
- Staff and organisational costs	<u>32.196</u>	<u>70.342</u>	<u>51.453</u>
	39.646	81.842	68.642
<b>Management and administration</b>	341.737	281.368	192.787
<b>Total expenditures</b>	<b><u>2.761.978</u></b>	<b><u>2.841.804</u></b>	<b><u>2.524.546</u></b>
<b>Staff and organisational costs</b>			
Staff costs	801.315	759.706	678.414
Housing costs	37.090	34.720	37.701
Office and general expenses	106.376	79.881	89.237
Depreciation	<u>2.081</u>	<u>4.967</u>	<u>2.180</u>
<b>Total costs</b>	<b><u>946.862</u></b>	<b><u>879.274</u></b>	<b><u>807.532</u></b>

### 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"

**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 kosten.

**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

Average Full Time Equivalent	13.4	11.9	10.6
Number of employees per 31 december (incl. man.dir)	16	15	15

The VAT position of the NHC has been clarified and strengthened after December 31, 2018

## Remuneration of top employees

### Managerial top – employees

2018	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	174.000
Remuneration:	
Salary	88.529
Expense allowance	-
Rewards payable in due course	-
Subtotal	88.529
-/- Payments without entitlement	-
<b>Total remuneration</b>	88.529
<b>Information 2017</b>	
Period	1-1 / 31-12
Full time equivalent	1
Salary	84.259
Expense allowance	
Rewards payable in due course	
<b>Total remuneration 2017</b>	84.259

### Supervisory board

2018	P. de Klerk	A.K. Meijknecht	A. Kaptein	E.A. Marseille	E.S. Rijnders	A.G.P. van den Brandt	M.J. Maljers
Function	Chairman	Member	Member	Member	Member	Member	Member
Period	1-1 / 31-12	1-1 / 31-12	1-1 / 31-12	1-1 / 31-12	1-9 / 31-12	1-9 / 31-12	1-9 / 31-12
Individual WNT-maximum	26.100	17.400	17.400	17.400	17.400	17.400	17.400
<b>Total remuneration 2018</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Information 2017</b>							
Total remuneration 2017	0	0	0	0			

## Specification projects

Project	Project name	Funder	End of project	Total fund	Spent up to bookyear	Remaining next years	Funds received 2018	Income projects 2018	Expenditures reported on projects 2018	Result 2018
DIS-17-01	LGBT Rights in Albania	Dutch Ministry of Foreign Affairs	2020	€ 499,460	€ 91,467	€ 407,993	€ 117,200	€ 78,590	€ 78,590	-
HRD0010M14	Supporting Human Rights Defenders MRF	Dutch Ministry of Foreign Affairs	2018	€ 1,931,021	€ 1,931,021	closed	-	€ 86,255	€ 86,255	-
HRD-18-01	Turkiye, role and protection of Human Rights Defenders	Dutch Ministry of Foreign Affairs	2020	€ 499,936	€ 125,660	€ 374,276	€ 169,003	€ 125,660	€ 125,660	-
HRD-18-02	Increasing the Role of Human Rights Defenders in Azerbaijan	Dutch Ministry of Foreign Affairs	2019	€ 136,730	€ 54,717	€ 82,013	€ 100,000	€ 54,717	€ 54,717	-
HRD-18-03	Winning public support for human rights defence	Dutch Ministry of Foreign Affairs	2020	€ 100,000	-	€ 100,000	€ 75,000	-	-	-
HT-18-01	Balkan Act Now III	EC	2021	€ 61,022	€ 16,587	€ 44,435	€ 14,887	€ 16,587	€ 16,587	-
MOLO010C14	Support to the enforcement, probation and rehabilitation systems in Moldova	EC	2018	€ 293,918	€ 293,918	closed	€ 66,528	€ 74,606	€ 66,550	8,056
OSCE17BUZA	OSCE related activities	Dutch Ministry of Foreign Affairs	2020	€ 150,000	€ 106,822	€ 43,178	-	€ 51,662	€ 51,662	-
PRIS010B13	Prison Reform Alb, Mac, Kos Matra Coprol	Dutch Ministry of Foreign Affairs	2017	-	-	closed	-	€ -761	-	-761
PRIS-17-01	Prison reform for children and juveniles in conflict with the law	Dutch Ministry of Foreign Affairs	2021	€ 1,938,703	€ 412,845	€ 1,525,858	€ 660,923	€ 384,020	€ 384,020	-
PRIS-18-01	EC Action Grant EPTA	EC	2020	€ 447,133	€ 33,584	€ 413,550	€ 290,636	€ 33,584	€ 33,584	-
PRIS-18-03	Senior Advisor for the project of Strengthening of Prisons System in Albania	UK Government	2019	€ 24,200	€ 6,235	€ 17,965	-	€ 9,604	€ 9,604	-
PRO-17-01	Probation in Montenegro and Serbia	Dutch Ministry of Foreign Affairs	2020	€ 1,547,376	€ 306,309	€ 1,241,067	€ 500,000	€ 267,292	€ 254,640	12,653
PRO-17-02	Probation and alternative sanctions in Ukraine	Dutch Ministry of Foreign Affairs	2021	€ 638,700	€ 141,213	€ 497,487	-	€ 148,065	€ 134,107	13,958
PRO-18-02	Furthering alternative sanctions in Armenia	Dutch Ministry of Foreign Affairs	2019	€ 49,569	€ 1,031	€ 48,538	-	€ 1,031	€ 1,031	-
ROL TOB16	Rule of Law training programme	Dutch Ministry of Foreign Affairs	2020	€ 4,862,760	€ 2,281,447	€ 2,581,313	€ 947,845	€ 1,245,462	€ 1,245,462	-
SHRM18	Security & Human Rights Monitor	Dutch Ministry of Foreign Affairs,	ongoing	€ 55,702	€ 49,476	€ 6,226	€ 55,702	€ 49,476	€ 49,476	-
ALB0010A17	Civil society countering violent extremism	EC	2018	€ 3,840	€ 3,840	closed	€ 3,840	€ 1,442	€ 1,442	-
	<b>Subtotal Governmental Grants</b>			<b>€ 13,240,070</b>	<b>€ 5,856,173</b>	<b>€ 7,383,896</b>	<b>€ 3,001,565</b>	<b>€ 2,627,292</b>	<b>€ 2,593,386</b>	<b>33,906</b>
BMO2016	Breed Menserechten Overleg	BMO membership fee	ongoing	€ 74,146	€ 45,283	€ 28,863	€ 42,919	€ 45,537	€ 45,537	-
HRD001A17	HRD project with Amnesty Int. NL	Various	2018	€ 12,115	€ 12,115	-	-	€ 2,238	€ 2,238	-
HRD-18-04	Involving the membre states in defending the EU values	Various	2019	€ 21,918	€ 5,439	€ 16,479	€ 21,918	€ 5,439	€ 5,439	-
JUD010016	Increasing Accountability & Respect for Human Rights by Judicial Authorities	Various	2018	€ 133,507	€ 134,384	closed	-	€ 40,826	€ 41,702	-877
NCB-18-01	Transborder Corruption in Russia	Various	2019	€ 83,449	€ 52,876	€ 30,573	€ 53,936	€ 52,876	€ 52,876	-
PRIS-18-02	NPM Lebanon	Various	2019	€ 24,500	€ 6,567	€ 17,933	-	€ 6,567	€ 6,567	-
PRO-18-01	Development model for probation in Europe	Various	2019	€ 17,500	€ 1,427	€ 16,073	€ 17,500	€ 1,427	€ 1,427	-
	<b>Subtotal income from non governmental/non-profit organisations</b>			<b>€ 367,135</b>	<b>€ 258,091</b>	<b>€ 109,921</b>	<b>€ 136,273</b>	<b>€ 155,093</b>	<b>€ 156,870</b>	<b>-877</b>
	<b>Non-project income and expenditures</b>						<b>€ 20,952</b>	<b>€ 11,722</b>		<b>9,230</b>
	<b>Total</b>			<b>€ 13,607,205</b>	<b>€ 6,114,264</b>	<b>€ 7,493,817</b>	<b>€ 3,137,838</b>	<b>€ 2,804,238</b>	<b>€ 2,761,978</b>	<b>42,260</b>

## INDEPENDENT AUDITOR'S REPORT

To: To the Supervisory Board of Stichting Nederlands Helsinki Comité

### A. Report on the audit of the financial statements 2018 included in the annual report

#### Our opinion

We have audited the financial statements 2018 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 2018, and of its result for 2018 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 2018;
- 2 the profit and loss account for 2018; 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.

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**Compliance with anti-cumulation determination of WNT not audited**

In accordance with the WNT 2018 Control Protocol, we have not checked the anti-emulation provision referred to in Article 1.6a of the WNT and Article 5 (1) (j) of the WNT Implementation Regulations. This means that we have not audited whether or not there is a breach of standards by a senior manager due to possible employment as a senior manager at other institutions subject to WNT, and whether the explanations required in this context are correct and complete.

**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 2018;

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 19 2019

HLB Blömer accountants en adviseurs B.V.

drs. J.N. Witteveen RA

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