

**Euro-Mediterranean Foundation of  
Support to Human Rights Defenders**

**Central Business Registration No: 28 47 85 26**

**Annual Report 2013**

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## Foundation details

### Foundation

Euro-Mediterranean Foundation of Support to Human Rights Defenders  
Vestergade 16, 2<sup>nd</sup> floor  
DK-1456 Copenhagen K

Central Business Registration No: 28 47 85 26

Registered in: Copenhagen

Established: 26 November 2004

Phone: +45 32 64 17 12

Fax: +45 32 64 17 02

Internet: [www.emhrf.org](http://www.emhrf.org)

### Board

Driss El Yazami, President

Christine M. Merkel, Vice-President

Eskil Trolle, Treasurer

Hanny Megally

Lynn Welchman

Bahey El Din Hassan

Kamel Jendoubi

Khémaïs Chammari

Leila Rhiwi

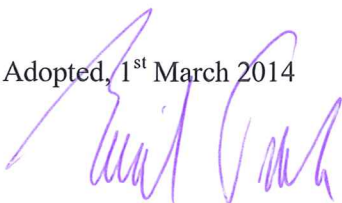
### Programme Director

Anne-Sophie Schaeffer

### Auditor

Deloitte Statsautoriseret Revisionspartnerselskab

Adopted, 1<sup>st</sup> March 2014



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Eskil Trolle, Treasurer

## Statement by Management on the annual report

We have today considered and adopted the annual report of the Euro-Mediterranean Foundation of Support to Human Rights Defenders for the financial year 1 January to 31 December 2013.

The annual report was prepared in accordance with the Danish Act on Foundations and Associations.

We consider the applied accounting policies appropriate and the estimates made reasonable. Furthermore, we consider the overall annual report true and fair. Therefore, in our opinion the annual report gives a true and fair view of the financial position and the results of operations for the Foundation. Also we believe that the management commentary contains a fair review of the affairs referred to therein.

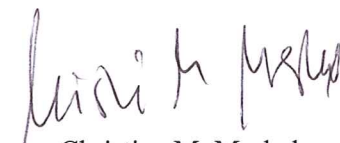
None of the Foundation's assets are pledged or burdened with owner reservation other than noted in the annual report, and there are no contingent liabilities, which are not mentioned in the annual report.

Tunis, 1<sup>st</sup> March 2014

### Board



Driss El Yazami  
President



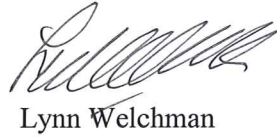
Christine M. Merkel  
Vice-President



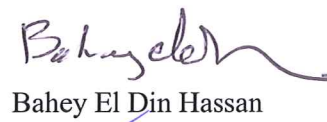
Eskil Trolle  
Treasurer



Hanny Megally



Lynn Welchman



Bahey El Din Hassan

Kamel Jendoubi

Khémaïs Chammari



Leila Rhiwi

### Programme Director



Anne-Sophie Schaeffer

## Independent auditor's report

### To the Board of the Euro-Mediterranean Foundation of Support to Human Rights Defenders

#### Report on the financial statements

We have audited the financial statements of Euro-Mediterranean Foundation of Support to Human Rights Defenders for the financial year 1 January to 31 December 2013, which comprise the accounting policies, income statement, balance sheet and notes. The financial statements are prepared in accordance with the Danish Act on Foundations and Associations.

#### Management's responsibility for the financial statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the Danish Act on Foundations and Associations and for such internal control as Management determines is necessary to enable the preparation of 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 the financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing and additional requirements under Danish audit regulation. 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 judgement, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Foundation's preparation of financial statements that give a true and fair view 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 Foundation'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 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.

Our audit has not resulted in any qualification.

#### Opinion

In our opinion, the financial statements give a true and fair view of the Foundation's financial position at 31 December 2013 and of the results of its operations for the financial year 1 January to 31 December 2013 in accordance with the Danish Act on Foundations and Associations.

#### Statement on the management commentary

We have read the management commentary. We have not performed any further procedures in addition to the audit of the financial statements.

On this basis, it is our opinion that the information provided in the management commentary is consistent with the financial statements.

Copenhagen, 1 March 2014

#### Deloitte

Statsautoriseret Revisionspartnerselskab

  
Christian Dalmoose Pedersen

State Authorised Public Accountant

## Management commentary

In Management's opinion, all information material to the assessment of the Foundation's financial position, the results for the year and the financial development is disclosed in the financial statements and in this report.

After the balance sheet date, no significant events have occurred which are considered to have a material effect on the assessment of the financial statements.

### Main activity

The Foundation aims at supporting human rights organisations and defenders in the Euro-Mediterranean region.

The Foundation is established as a legal independent entity in Denmark and the Board, the highest authority of the Foundation, consists of an equal number of EU and non-EU-resident members who fulfil their functions on a voluntary basis.

For further description of the activities, we refer to the "Annual Activity Report", which is published on the website ([www.emhrf.org](http://www.emhrf.org)) or can be required at the office in Copenhagen.

### The financial development and activities during 2013

The activities of the Foundation proceeded well in 2013. As a result of the regional developments, the Foundation's role in supporting human rights defenders has expanded and its annual budget has increased by 15 percent compared with 2012. Direct interventions in support of human rights defenders accounted for 70 percent of the Foundation's overall budget whereas administrative and staff expenditure was confined to 21 percent. Profit for the year amounts to EUR 104.

### The expected development

For the financial year 2014, the management expects activities to level or slightly exceed 2013. The income statement is expected to show a profit of approx. EUR 0.

The Foundation has signed new contracts with the Norwegian Ministry of Foreign Affairs, Oxfam Novib and the Canadian Ministry of Foreign Affairs and International Trade for year 2013. It also still benefits from the support from the Swedish International Development Cooperation Agency, the Danish International Development Agency, the European Instrument for Democracy and Human Rights (EIDHR), the Sigrid Rausing Trust and the Open Society Foundations in 2014.

## Accounting policies

### Basis of preparation

This annual report has been prepared in accordance with Danish accounting legislation, generally accepted Danish accounting principles and the provisions of the Danish Act on Foundations and Associations. The accounting policy is unchanged compared to the previous year.

The annual report is presented in EUR.

Rate used DKK-EUR = 7.45 / Rate used SEK-EUR = 8.6256

### Recognition and measurement

The financial statements have been prepared under the historical cost method.

Income is recognised as subsidies are received and used for the proper purpose. Furthermore, value adjustments of financial assets and liabilities measured at fair value or amortised cost are recognised. Moreover, all expenses incurred to achieve the earnings for the year are recognised in the income statement.

Assets are recognised in the balance sheet when it is probable that future economic benefits will flow to the Foundation and the value of the assets can be measured reliably.

Liabilities are recognised in the balance sheet when it is probable that future economic benefits will flow out of the Foundation and the value of the liability can be measured reliably.

Assets and liabilities are measured at cost.

### Income statement and balance sheet

Income is recognised as subsidies are received and used for the proper purpose.

Expenses paid prior to receipt of subsidy commitments are capitalised. Income and expenses are recognised at the date of receipt of subsidy commitments and in the period to which the subsidy relates.

The Foundation's tax liability has been calculated according to Danish tax rules applying to Foundations and Associations.

Liabilities are measured at nominal value.

The basis of depreciation is cost. Straight-line depreciation is made on the basis of the following estimated useful lives of the assets:

Computer equipment and other fixtures      3 years

**Income statement for 2013**

	Notes	2013 EUR	2012 EUR
Subsidies taken to income	1	1.807.530	1.578.315
Support granted in 2013 from provision	7	3.211	0
<b>Total operating income</b>		<b>1.810.741</b>	<b>1.578.315</b>

**Salaries**

Programme Director		69.592	71.152
Regional Consultant Maghreb		24.320	48.000
Regional Consultant Mashrek		3.922	0
Grants Administrator		60.064	48.875
Administrative Officer		36.433	27.345
Regional Support Assistant Mashrek		46.398	31.144
Regional Support Assistant Maghreb		12.586	0
Administrative Assistant		0	25.487
Intern and students		5.929	7.408
Organisational services including accountant and IT support		8.904	12.749
Social charges		2.184	2.212
<b>Total Salaries</b>		<b>270.331</b>	<b>274.372</b>

**Activities in Support of Human Rights Defenders (HRDs)**

Emergency support to HRDs		189.268	216.306
Strategic support to HRDs		1.074.341	841.676
Follow up on support to HRDs		8.105	7.631
Board meetings		52.971	33.850
Meeting with partners and fundraising		34.968	27.092
Consultation of the Council of Representatives		0	35.127
<b>Total Activities in Support of HRDs</b>		<b>1.359.653</b>	<b>1.161.682</b>



**Income statement for 2013**

	Notes	2013 EUR	2012 EUR
<b>Other Expenses/Services related to the Activities</b>			
Membership fees to Foundations' Networks		2.651	1.835
Maintenance of a secure forum and website		5.734	5.893
Translations		35.255	36.839
Information, publication		559	580
External evaluation		24.517	10.898
<b>Total other Expenses/Services</b>		<b>68.715</b>	<b>56.045</b>
<b>Administration</b>			
Audit		16.628	12.656
Rent		53.444	23.322
Office expenses and stationary		21.137	26.425
Bank fees		4.856	7.659
Staff development		1.721	3.558
Depreciations	2	1.402	1.402
Others		9.812	7.957
<b>Total administration</b>		<b>108.999</b>	<b>82.978</b>
<b>Profit before financial items</b>		<b>3.043</b>	<b>3.238</b>
Financial income	3	-2.939	-2.898
<b>Operating profit</b>		<b>104</b>	<b>341</b>
Tax		0	0
<b>Profit for the year</b>		<b>104</b>	<b>341</b>
<b>Proposed distribution of profit</b>			
Basic capital			
Distributable capital		104	341
		<b>104</b>	<b>341</b>

**Balance sheet at 31 December 2013**

	<b>Notes</b>	<b>2013 EUR</b>	<b>2012 EUR</b>
Computers, equipment and other fixtures	2	0	1.402
<b>Property, plant and equipment</b>		<b>0</b>	<b>1.402</b>
<b>Fixed assets</b>		<b>0</b>	<b>1.402</b>
Cash at bank, basic capital	4	41.321	41.321
<b>Restricted assets</b>		<b>41.321</b>	<b>41.321</b>
Debtors	5	62.467	20.000
Cash at bank and in hand	4	877.922	1.424.550
<b>Available assets</b>		<b>940.389</b>	<b>1.444.550</b>
<b>Assets</b>		<b>981.710</b>	<b>1.487.273</b>

**Balance sheet at 31 December 2013**

	Notes	2013 EUR	2012 EUR
Basic capital	6	41.321	41.321
Distributable capital	6	14.027	13.923
<b>Equity</b>		<b>55.347</b>	<b>55.244</b>
Provisions for grant support allocated	7	66.789	70.000
<b>Provisions</b>		<b>66.789</b>	<b>70.000</b>
Prepaid contributions	9	0	519.440
Obligations to grantees		519.285	408.410
Other liabilities	8	340.288	434.180
<b>Current liabilities</b>		<b>859.574</b>	<b>1.362.030</b>
<b>Total liabilities</b>		<b>859.574</b>	<b>1.362.030</b>
<b>Equity and liabilities</b>		<b>981.710</b>	<b>1.487.273</b>

## Notes

	<u>2013 EUR</u>	<u>2012 EUR</u>
<b>1. Subsidies taken to income</b>		
Swedish International Development Cooperation Agency	570.433	548.434
European Commission (EIDHR)	389.124	298.922
European Commission (IFS)	-2.286	44.573
European Commission External Actions	16.000	26.000
Royal Danish Ministry for Foreign Affairs	201.342	320.659
French Ministry of Foreign Affairs	40.000	25.000
Open Society Foundations	209.908	171.721
Sigrid Rausing Trust	93.156	138.151
FIDH/OMCT	5.793	1.500
Frimodt Heineke Fonden	0	3.356
Norwegian Ministry of Foreign Affairs	127.618	0
Oxfam Novib	137.393	0
Canadian Ministry of Foreign Affairs and International Trade	19.049	0
	<u>1.807.530</u>	<u>1.578.315</u>

## Notes

	<b>Computer Equipment EUR</b>	
<b>2. Depreciations/Fixed assets</b>		
Cost at 01.01.2013	6.982	
Additions	<u>0</u>	
<b>Cost at 31.12.2013</b>	<u><b>6.982</b></u>	
Depreciation at 01.01.2013	-5.581	
Depreciation for the year	<u>-1.402</u>	
<b>Depreciation at 31.12.2013</b>	<u><b>-6.982</b></u>	
<b>Carrying amount at 31.12.2013</b>	<u><b>0</b></u>	
	<b>2013 EUR</b>	<b>2012 EUR</b>
<b>3. Financial income</b>		
Interest income, banks	104	-48
Currency adjustments	<u>-3.043</u>	<u>-2.849</u>
<b>Total Financial income</b>	<u><b>-2.939</b></u>	<u><b>-2.898</b></u>

## Notes

	<u>2013 EUR</u>	<u>2012 EUR</u>
<b>4. Cash at bank and in hand</b>		
Jyske Bank A/S 8751 1188126	41.321	41.321
	<b>41.321</b>	<b>41.321</b>
Jyske Bank A/S 8751 118883-7	96.875	20.219
Jyske Bank A/S 8751 120070-7	402.611	293.591
Jyske Bank A/S 8751 102123-8	23.747	275.331
Jyske Bank A/S 8751 103416-5	0	148.060
Jyske Bank A/S 8751 105732-3	191.368	383.671
Jyske Bank A/S 8751 110139-4	148.079	148.093
Jyske Bank A/S 8751 122150-5	64	147.715
Petty cash	15.177	7.872
	<b>877.922</b>	<b>1.424.550</b>

	<u>2013 EUR</u>	<u>2012 EUR</u>
<b>5. Debtors</b>		
European Commission (IFS)	0	20.000
European Commission (EIDHR)	58.526	0
Advance Paris Office	432	0
Year end debtors	3.509	0
	<b>62.467</b>	<b>20.000</b>

## 6. Equity

The movments in equity are specified as follows:	<u>Basic capital EUR</u>	<u>Distributable capital EUR</u>	<u>Total capital EUR</u>
Equity at 01.01.2013	41.321	13.923	55.244
Profit for the period	0	104	104
Equity at 31.12.2013	<b>41.321</b>	<b>14.027</b>	<b>55.348</b>

## Notes

	<b>2013 EUR</b>	<b>2012 EUR</b>
<b>7. Provision for grants support allocated</b>		
Provision 1 January 2013	70.000	70.000
Support granted in 2013	-3.211	0
	<b>66.789</b>	<b>70.000</b>
<b>8. Other liabilities</b>		
Swedish International Development Cooperation Agency	0	164.691
Open Society Foundations	0	76.320
Sigrid Rausing Trust	85.263	62.879
Oxfam Novib	112.607	0
Norwegian Ministry of Foreign Affairs	20.480	0
Bruno Kreisky Stiftung	7.000	0
Other donors	0	40.960
Due income taxed at source, social security contributions, social charges	11.670	9.645
Reserve Holiday Payment	31.555	21.034
EMHRN	37.009	30.255
Audit	15.369	16.011
Others	19.336	12.385
	<b>340.288</b>	<b>434.180</b>
<b>Sida</b>	<b>2013 SEK</b>	<b>2013 EUR</b>
Received from Sida on 19.07.2013	3.500.000	405.577
Exchange rate: 8,6297		
Transferred from 2012: EUR 164,691	1.418.930	164.691
Exchange rate: 8,6157		
Bank Interest earned	1.424	165
Spent in 2013	-4.920.354	-570.433
Balance	<b>0</b>	<b>0</b>

## Notes

	<u>2013 EUR</u>	<u>2012 EUR</u>
<b>9. Prepaid Contributions</b>		
Royal Danish Ministry of Foreign Affairs	0	201.342
Oxfam Novib	0	170.000
Norwegian MFA	0	148.098
	<u>0</u>	<u>519.440</u>