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# ANNUAL REPORT 2019

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### Lay-out

Féline van der Heyden

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## FOREWORD

In October 2019, the European Lawyers Foundation (ELF) celebrated its 5<sup>th</sup> anniversary. And indeed, there were many reasons to celebrate it since, even if we are a young organisation, we are full of energy and willingness to undertake our work on behalf of lawyers. During the course of the past 5 years, ELF has participated (mainly as coordinator but sometimes also as partner) in 32 projects.

ELF's 5<sup>th</sup> anniversary was accompanied by very good news. On the training side, we achieved the number of 1.225 lawyers from different countries worldwide who have been trained this year by ELF. We trained more lawyers than in previous years, and always with the same passion and professionalism, and with the support and help of our excellent partners and expert speakers. All this was undertaken for lawyers who are committed to perfecting their knowledge in various areas of law for the benefit of citizens and businesses. ELF also continues its work on rule of law and human rights issues, in many areas where the knowledge of European lawyers is needed. We are mindful of our organisation's motto: lawyers and justice.

Last year was also very positive in terms of projects awarded to ELF. With its newly-awarded projects, ELF will be dealing with important issues such as the obligations of EU lawyers in anti-money laundering and counter-terrorism financing, and in procedural rights in criminal proceedings. ELF was also awarded a project on the use and impact of Artificial Intelligence on lawyers, so that we are ready to face the challenges and opportunities posed by IT to the European legal profession.

All this has been possible because of the involvement of many people and organisations. I would like to express my sincere gratitude to the Council of Bars and Law Societies of Europe (CCBE) which proved a valuable partner in many projects, and to following Bars which made generous donations to ELF in 2019: Österreichischer Rechtsanwaltskammertag (Austria), Conseil National des Barreaux (France), Cyprus Bar Association (Cyprus), Deutscher Anwaltverein e.V. (Germany), Consiglio Nazionale Forense (Italy), Ordre des Avocats du Barreau de Luxembourg, Barreau de Paris (France), Krajowa Izba Radców Prawnych (Poland), Consejo General de la Abogacia Espanola (Spain), Česká Advokátní Komora (Czech Republic), and the Nederlandse Orde van Advocaten (The Netherlands), which has hosted our offices in The Hague since the establishment of ELF.

Since last year, our Board of Directors and Supervisory Board have been busy working on a reform of our statutes, which has increased the powers of the Advisory Board, which will be composed of Bars that donate to ELF. I would, therefore, urge all Bars to donate to ELF, to acquire the right and opportunity to participate in our governance.

Likewise, I would like to thank the other members of the Board of Directors and the members of the Supervisory Board and the Advisory Board for their support in taking decisions which guarantee ELF's smooth governance. Last but not least, I express my gratitude to the ELF's staff, which has worked with extreme professionalism to make ELF an outstanding resource for the benefit of lawyers in the European Union and beyond. Alonso Hernandez-Pinzon, our Managing Director, and his colleagues, Vasileos Stathopoulos and Feline van der Heyden, continue to exceed expectations with their zeal, hard work and

initiatives in serving and implementing the aims and objectives of ELF and the fundamental principles of the legal profession.

A handwritten signature in blue ink, appearing to read 'E. Tsouroulis', with a stylized, cursive script.

Evangelos Tsouroulis

Chair of the Board of Directors

# STRUCTURE OF THE ORGANISATION

*The European Lawyers Foundation is composed of three main bodies: the Board of Directors, the Supervisory Board and the Advisory Board.*

## President of Honour

Professor Friedrich Graf von Westphalen (Germany), chairman of the Foundation's Board of Directors from October 2014 to January 2017.

## The Board of Directors (BoD)

The BoD is responsible for the day-to-day functioning of the Foundation. Among its individual responsibilities are: representation of the Foundation, approval of the Foundation's engagement in projects (within the limits established by the statutes), and all other duties that are not granted to other Foundation bodies.

The BoD was made up in 2019 of the following three members:



**Evangelos Tsouroulis (Greece, Chair)**



**Marta Isern (Spain, Member)**



**Yves Oschinsky (Belgium, Member)**

## Supervisory Board (SB)

The SB examines all financial aspects of the Foundation, including projects considered by the Foundation. The SB monitors the financial implementation of projects and expenditure. The SB is composed of five members. In 2019, they were:

Michel Benichou (France, Chair of the Board)

Maria Slazak (Poland)

Claudia Seibel (Germany), replaced by Francesca Sorbi (Italy) since March 2019

José de Freitas (Portugal)

Jacques Taquet (France)

## Advisory Board (AB)

The AB is composed of 13 experts from 13 different Member States. Its role is to give advice to the Board on strategic issues and other matters of major importance.

At 31 December 2019 the following were members of the AB:

Dr. Michael Pallauf (Austria)

Herman Buyssens (Belgium)

Laris Vrahimis (Cyprus)

Eva Indruchova (Czech Republic)

Bertrand Debosque (France)

Georgios Papadopoulos (Greece)

Péter Szabo (Hungary)

Carlo Forte (Italy)

Piotr Bober (Poland)

Carme Adell (Spain)

Johan Sangborn (Sweden)

Marieke Roelofsen (The Netherlands)

Lizzette Robleto de Howarth (United Kingdom)

## Secretariat

The Foundation's Secretariat is responsible for the Foundation's day-to-day management. It is made up of people with knowledge of both the legal profession and project management. The Secretariat is composed of a Managing Director, a Project Manager, an Office Manager and a Senior Project Counsellor.



**Alonso Hernandez-Pinzon Garcia**  
**Managing Director**



**Vasileios Stathopoulos**  
**Project Manager**



**Féline van der Heyden,**  
**Financial Officer / Office Manager**



**Jonathan Goldsmith**  
**Senior Project Counsel**

# THE EUROPEAN LAWYERS FOUNDATION

The European Lawyers Foundation (ELF) is a non-profit organisation based in The Hague, Netherlands. ELF promotes the access to justice, the training of lawyers, and implements activities relating to the exercise of the profession of lawyer, the rule of law and legal services and substantive developments in the law itself, the defence and protection of human rights and human rights defenders, and international justice. The Foundation works at both European and international level. The Foundation, which is a network composed of Bars and Law Societies from Europe, fulfils its objective through the implementation of projects together.

This annual report provides detailed information about the projects implemented by ELF in 2019, as well as about its bodies and financial situation in that year.

# PROJECTS IN 2019

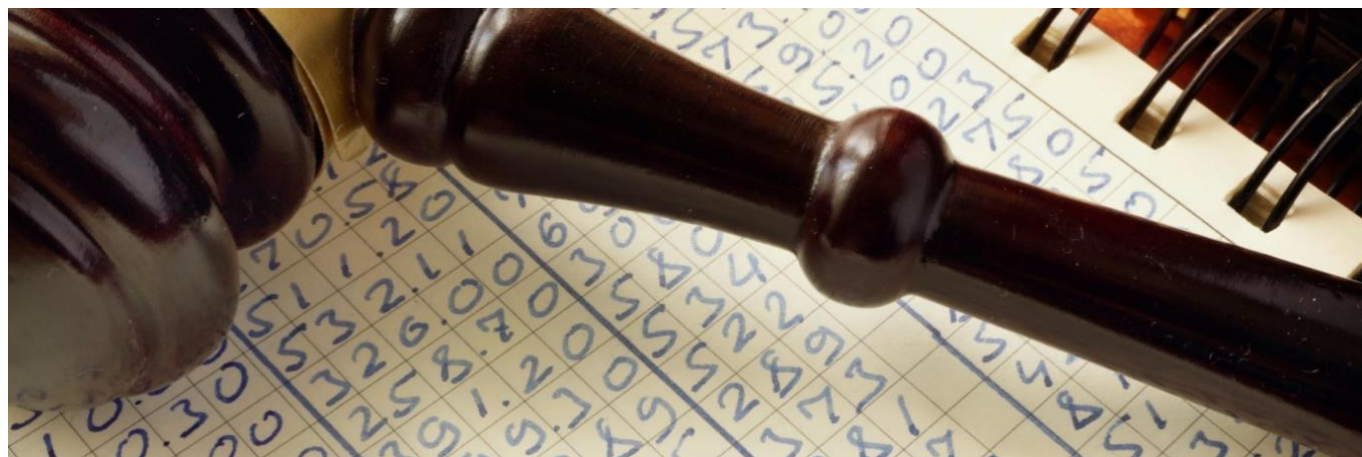
## EUROPEAN PROJECTS

### *Training of lawyers on Anti-Money Laundering (AML)*

On 27th May 2019, the Directorate-General for Justice and Consumers (DG JUST) of the European Commission (EC) published a tender notice on the “*Development and Organisation of Training for Lawyers on Anti-money Laundering and Counter Terrorist Financing (AML-CTF) Rules at EU Level*”. This tender was awarded to a consortium led by the European Lawyers Foundation (ELF), with an outstanding score of 92 out of 100 points.

The project officially started on 18<sup>th</sup> November 2019 and will run for two years. The kick-off meeting between ELF, CCBE and representatives of the EC’s Unit on AML took place on 2<sup>nd</sup> December 2019. As requested in the contract signed with the EC, the project consortium submitted in December 2019 the project’s inception report, which is built on the basis of the proposal successfully awarded by the EC.

In 2019, the consortium started to work on the first stages of the project and to draft the questionnaire that will be the basis for producing the two main deliverables of the project’s phase 1, namely Training Needs Assessment and the Strategy for the training of lawyers on AML and Counter-Terrorism Financing.



#### Disclaimer

This information has been produced under a contract with the European Union (Ref. JUST/2018/JACC/PR/CRIM/018) and does not represent the official opinion of the European Commission. Neither the Commission nor any person acting on the Commission’s behalf may be held responsible for the use which may be made of the information contained therein.



## *Evidence 2- e-CODEX*

ELF participated in the Evidence2e-CODEX project that ran between February 2018 and February 2020, co-funded by the Justice Programme of the EU. The project, led by the Italian National Research Centre (CNR) in partnership with 17 other organisations (including Ministries of Justice of some Member States) is a fruit of the success of two prior projects that were co-funded by the EU: e-CODEX and Evidence.

The EVIDENCE2eCodex project aims to cross-fertilise stakeholders and infrastructure by preparing them to implement changes in handling electronic evidence and in exchanging such evidence electronically. The goal is to share with both legal and IT practitioners the availability of working instruments for digital cooperation in those European Investigation Order (EIO) cases that include digital evidence by:

- creating a legally valid instrument to exchange digital evidence related to Mutual Legal Assistance (MLA) and EIO procedures through e-CODEX
- providing the legal and IT communities involved with 'ready to use' information on EIO, digital evidence and e-CODEX
- developing a 'true to life' example of how electronic evidence can be shared through e-CODEX in a secure and standardised way to support MLA and EIO cases
- developing, first, a theoretical approach for 'large file handling', if possible followed by a specification for practical implementation, as digital evidence could come in 'large size'
- producing an action plan and guidelines for EU-wide implementation of the 'true to life' example.

In 2019, the ELF continued working on this project, mainly focusing on legal issues and the engagement of stakeholders, and it participated in work related to project management, including meetings such as the final consortium meeting held in The Hague, the Netherlands, on 19 November 2019 hosted by the Dutch Ministry of Justice and Security. During the meeting, project partners discussed the final steps of project implementation, the final joint conference to be held in Brussels in January 2020, liaison with other projects across the EU, and the reporting process following the end of the project.

This project is financed with the support of the Justice Programme of the European Union





Training of lawyers in the EU is not standardised, as it depends on each Member State's own rules. This means that cross-border training (i.e. training undertaken by a lawyer in a Member State different to the one where he/she has legal training obligations) is not always easily recognised as Continuous Legal Education (CLE) under national schemes. In order to assist possible future moves to the next stage of recognition of cross-border training for lawyers, the European Lawyers Foundation (ELF) and the Council of Bars and Law Societies of Europe (CCBE) have been working since 2018 on the REFOTRA project, co-funded by the EU Justice Programme, with the objective of facilitating the recognition process in a cross-border context, so as to be of benefit to Bars and Law Societies and lawyers in the future.

In order to contribute towards a solution to the challenges posed by the recognition of cross-border training, the REFOTRA project was structured in 3 complementary phases, which aim to implement the following objectives:

1. To complete the existing research on national mandatory continuing training regimes in order to have a full understanding of the current situation of mutual recognition of cross-border training in EU Member States.
2. To produce recommendation(s) that will aim at the principle of facilitating recognition of training in another Member State.
3. To evaluate the proposed recommendation/s (to be completed in the last 8 months of the project's life) through a testing phase.

Whereas phase 1 was mainly carried out in 2018, in 2019 the ELF and the CCBE focused on the project's phase 2, which resulted in the solution that was tested in phase 3, which also started in 2019. In order to increase the participation of Bars in the testing phase as far as possible, ELF uploaded all the necessary documents for the testing onto the [webpage](#) dedicated to this project on ELF's website, including the so-called REFOTRA certificate, which is the basis of the test. As a result of efforts to have a comprehensive and useful testing phase, more Bars than expected joined the testing phase, which contributed to providing better results on the usefulness of the REFOTRA certificate and its usability in the future when recognizing cross-border training in the EU.

This project is financed with the support of the Justice Programme of the European Union



## Me-CODEX 2

In July 2019, a new project of the e-CODEX family project started under the name of Me-CODEX 2 (Maintenance of e-CODEX 2).

The objective of this project, in which ELF is one of the partners, is to guarantee the maintenance of the e-CODEX IT infrastructure by the organizations that participated in its development under the previous e-CODEX project phase, until the European Union or one of its Agencies takes over the system.

ELF's role (together with its subcontractor, the Council of Bars and Law Societies of Europe) is to represent lawyers' interests, mainly in the work related to the future sustainability of e-CODEX and in the engagement of stakeholders. Further, ELF, as part of the legal sub-group, which deals with legal issues arising out of project activities, has participated in legal issues such as the future governance of e-CODEX and data protection implications in relation to the use of the e-CODEX infrastructure.

This project is financed with the support of the Justice Programme of the European Union



## *Multilateral Exchange of Lawyers*



Through the implementation of the Multilateral Exchange of Lawyers project, the ELF has led the effort for the establishment of a comprehensive and effective exchange scheme for lawyers in Europe. Our project, co-funded by the Justice Programme of the European Union (EU), started with high hopes in 2017 and ended in June 2019 with successful results.

This is how the exchange mechanism roughly worked: lawyers who had passed a national selection process were offered a placement in host institutions abroad according to their preferences, profile, spoken languages and areas of expertise. During their placement, which lasted 10 working days, participants were supported by a supervisor in the host institution, who was responsible for giving them assignments, providing information on national legislation and accompanying them in day-to-day professional work, including attendance at court hearings or visits to national institutions.

In 2019, the last round of exchanges took place from January to April with the participation of 17 lawyers. In the two years of the project (July 2017 – June 2019), 75 lawyers from 7 EU Member States (France, Greece, Spain, Czech Republic, Poland, Romania and Lithuania) benefited from the possibility of working abroad in host institutions of the legal sector and have rated their experience with an average of 4.75 out of 5.

This project is financed with the support of the Justice Programme of the European Union



## *Training of Lawyers on the new EU Data Protection Reform (TRADATA)*



Responding to the need for extra training in the field of EU data protection law due to the entry into force of the GDPR in May 2018, the European Lawyers Foundation and project partners from 8 different EU jurisdictions (Belgium, France, Ireland, Italy, Germany, Spain, England and Wales and Northern Ireland) implemented a project to train a considerable number of European lawyers on the EU data protection reform.

Throughout 2019, the last 8 TRADATA seminars took place, which trained 362 lawyers. In the two years of the project, TRADATA trained in total 1085 lawyers through 20 seminars, going far beyond our initial objectives and expectations. The average satisfaction rate for all TRADATA seminars was excellent (4.01 out of 5), while 94.58% of the participants who replied to our surveys said that they expect to use the knowledge and skills gained from this training in their daily practice.

Training seminars were full-day events organised at national level, with a morning session dedicated to the European legal framework (the GDPR and the Law Enforcement Directive) and an afternoon session focused on developments in national data protection laws. Presentations covered the following subjects: the key principles of the EU data protection reform, the data subject's rights, issues of accountability, security and breach notification, the effect of the new data protection reform on law firms and bars and the role of the national Data Protection Authority.

This project is financed with the support of the Justice Programme of the European Union



# LAWYEREX

In August 2019, ELF in partnership with bar associations from 9 different EU Member States (Italy, Spain, France, Poland, Greece, Czech Republic, Cyprus, Romania and Slovakia) launched LAWYEREX, which allows the operation of the lawyers' exchange scheme to continue for another 2 years. The first round of exchanges under LAWYEREX was launched in December 2019 and will last for 4 months. The first two participants to travel in December were an Italian lawyer hosted in a law firm in Granada, Spain and a Spanish lawyer hosted in Bratislava, Slovakia.

This project aims to offer the opportunity for 107 lawyers to be trained abroad in host institutions of the legal sector (bars or law firms). Participating lawyers will be able to learn about other Member States' legal systems, create or consolidate networking capacities and improve their legal language skills, as has been proved to be the case in the first project.

Besides, this project shares major policy objectives set by the European Commission, namely the establishment of mutual trust among legal practitioners and the development of a common judicial culture within the European judicial area.

This project is financed with the support of the Justice Programme of the European Union



## *Training of Lawyers on EU Law relating to Immigration and Asylum (TRALIM 2)*



Through the TRALIM project (June 2015 - June 2016), the European Lawyers Foundation together with the Bars and Law Societies of 5 Member States (Italy, Spain, Greece, Poland and Ireland) trained 150 lawyers on EU law relating to asylum and immigration.

TRALIM 2 continues and scales up this effort by expanding the number of participating countries (adding France), the scope of activities (adding visits to reception centres in conjunction with the seminars), the training content (with the addition of seminars on unaccompanied migrant minors) and the number of lawyers to be trained (600 lawyers, 4 times more than in the previous project).

The structure of the TRALIM 2 project is as follows:

**1<sup>st</sup> pillar** – EU immigration and asylum law (TRALIM seminars): Training takes place through the organisation of 13 seminars addressed to 390 lawyers from all partner countries.

**2<sup>nd</sup> pillar** – Rights of unaccompanied migrant minors (TRAUMA seminars): Training takes place through the organisation of 6 seminars addressed to 180 lawyers from all partner countries.

**3<sup>rd</sup> pillar** – Field experience (short visits to reception centres): 30 lawyers (5 per partner) will have the chance to participate in short visits (3 days) to reception centres in Greece, Italy and Spain.

Throughout 2019, 7 TRALIM seminars and 6 TRAUMA seminars took place to train a total of 477 lawyers from all 6 EU Member States. The average satisfaction rate for the TRALIM seminars was 4,03 out of 5 and for the TRAUMA seminars it was 4,30 out of 5.

This project is financed with the support of the Justice Programme of the European Union



## *EU Litigation for lawyers 2*

This project, which is co-funded by the Justice Programme of the EU, is coordinated by the Academy of European Law (ERA) and aims to organise a series of seminars on litigation before the Court of Justice of the European Union for lawyers. For the implementation of this project, ERA and the European Lawyers Foundation cooperate with seven partners: Spanish National Bar, Athens Bar Association, Polish National Bar of Attorneys at Law, Bar Council of Ireland, Finnish Bar Association, Haute Ecole des Avocats Conseil, Ecole Régionale des Avocats du Grand Est.

During 2019, 3 seminars took place: 13-14 February (French seminar), 3-4 April (English seminar) and 9-10 October (English seminar). In total, 73 lawyers from the above-mentioned partners were trained in 2019 under this project.

This project is financed with the support of the Justice Programme of the European Union



## EXTERNAL PROJECTS

### *Costa Rica*

In 2019, ELF implemented a project financed by the International Bar Association (IBA) in the series of conferences on assisting local lawyers in developing countries with the consequences of the globalisation of legal services. This time, the project focused on training lawyers from Costa Rica and other countries in the Central American region. The project was implemented in collaboration with the Costa Rica Bar Association, and the conference took place in San José, Costa Rica, on 9 April 2019. Among the issues discussed during the conference were: the creation of international legal joint ventures, international subcontracting, how to raise capital in international markets, and international arbitration.



The full conference was video-recorded and can be watched [here](#).

## *South Pacific*

The European Lawyers Foundation ran in 2019 a second project financed by the IBA on assisting local lawyers in developing countries with the consequences of the globalisation of legal services. This second project focused on training lawyers from the region of the South Pacific and it was implemented in collaboration with the Law Society of Fiji. The main project outcome was a conference, attended by more than 250 participants, integrated into the annual conference of the Law Society of Fiji, held in the city of Nadi, on 6 and 7 September 2019. International, regional and local speakers addressed important issues such as international arbitration and mediation, and the instruments on international trade in legal services and their applicability in the South Pacific region.



## Venezuela 3

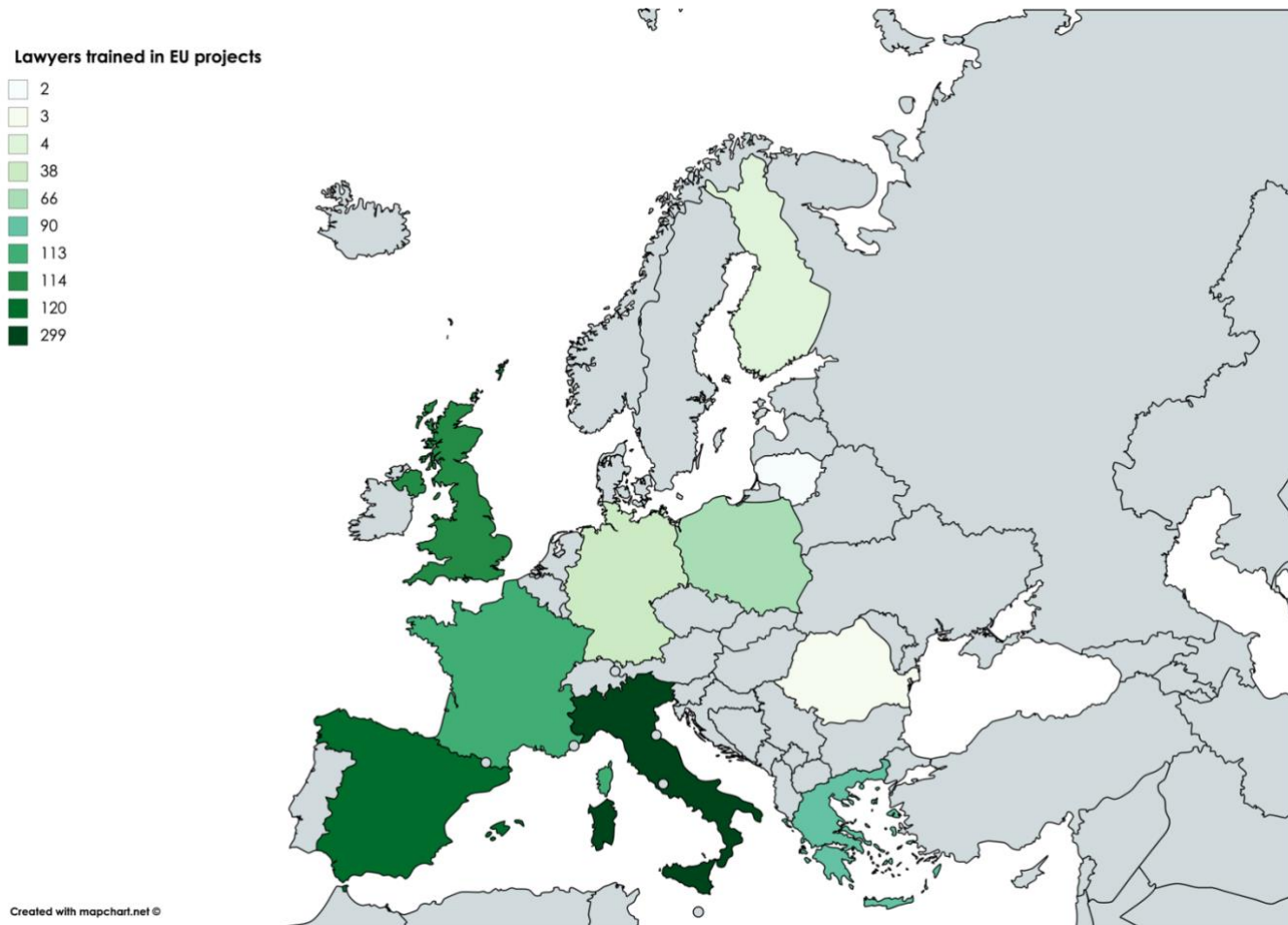
The European Lawyers Foundation conducted a new project on Venezuela between 1<sup>st</sup> October 2018 and 31 December 2019. This project was a continuation of the successful work implemented in relation to the rule of law and human rights in Venezuela started by ELF in in 2015.

The main objective was to train Venezuelan legal professionals under the difficult circumstances the country is going through. ELF is committed to help Venezuelan human rights activists who are harassed by the Venezuelan regime for the sole reason that they are working to ensure the fundamental rights and freedom of citizens.



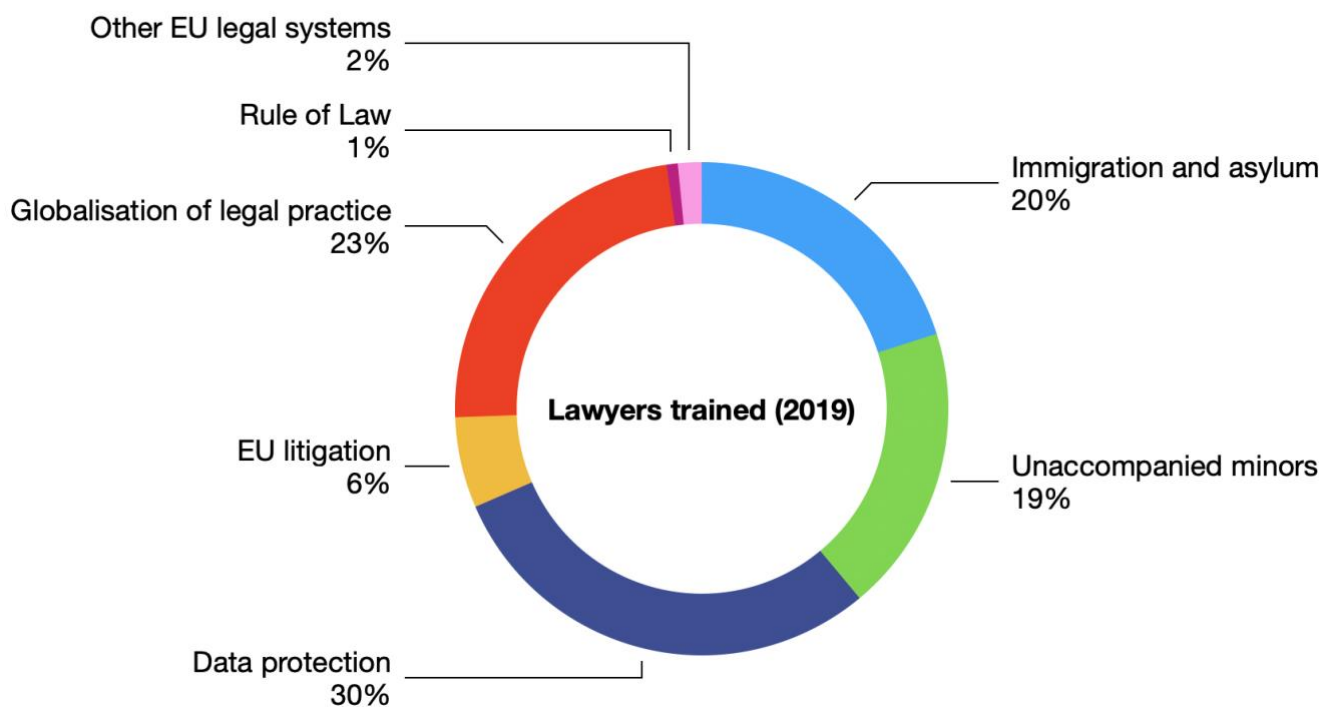
# STATISTICS ON ELF'S TRAINING ACTIVITIES

## 1. Number of lawyers trained in 2019 per nationality (EU projects)



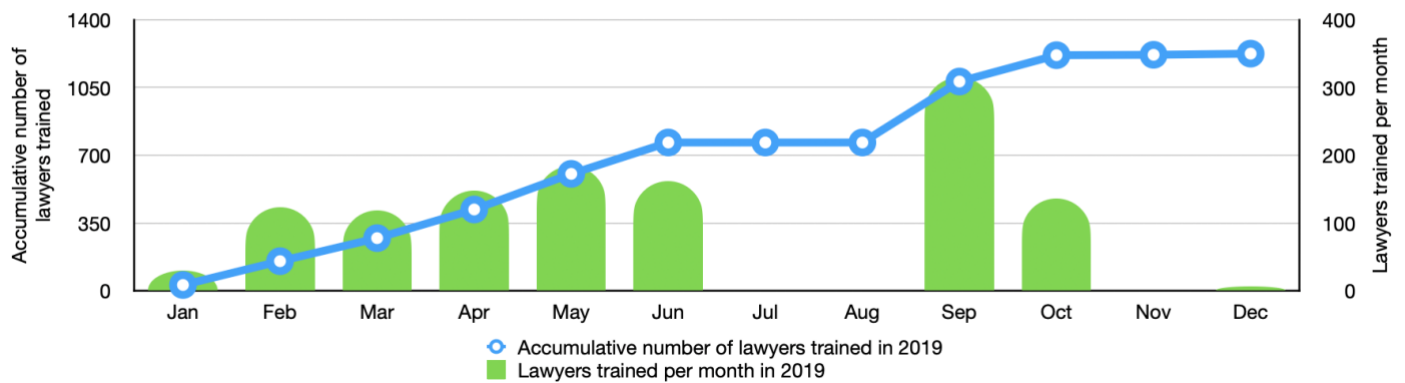
## 2. Number of lawyers trained in 2019 per subject area (EU and external projects)

Subject area	Lawyers trained
Immigration and asylum	246
Unaccompanied minors	231
Data protection	362
EU litigation	73
Globalisation of legal practice	285
Rule of Law	9
Other EU legal systems	19



### 3. Number of lawyers trained per month in 2019 (EU and external projects)

	Accumulative number of lawyers trained in 2019	Lawyers trained per month in 2019
Jan	30	30
Feb	153	123
Mar	272	119
Apr	420	148
May	604	184
Jun	766	162
Jul	766	0
Aug	766	0
Sep	1081	315
Oct	1217	136
Nov	1219	2
Dec	1225	6



#### 4. Number of training events per month in 2019 (EU and external projects)

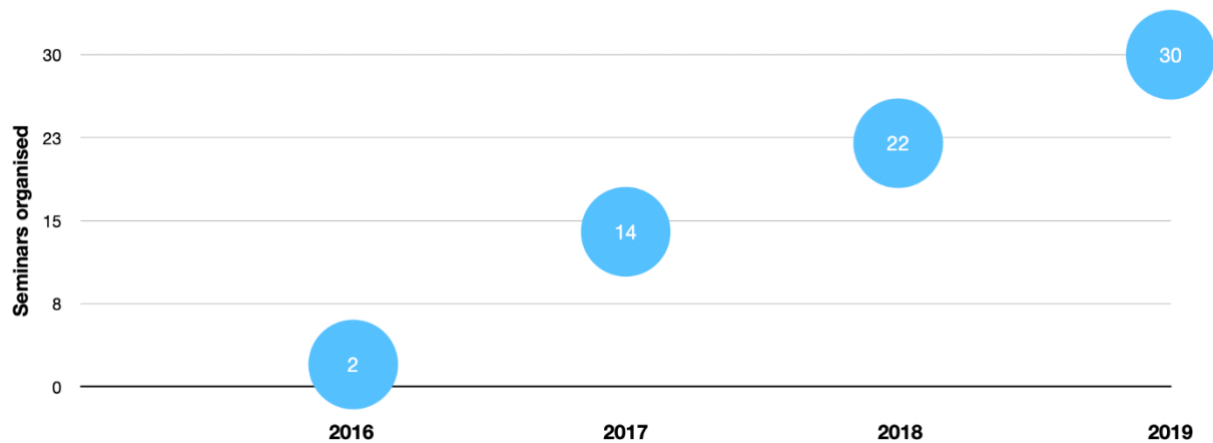
	Accumulative number of training events in 2019	Training events per month in 2019
Jan	2	2
Feb	5	3
Mar	9	4
Apr	13	4
May	18	5
Jun	21	3
Jul	21	0
Aug	21	0
Sep	24	3
Oct	28	4
Nov	29	1
Dec	30	1



## 5. Comparative tables of training events organised and lawyers trained by ELF per year

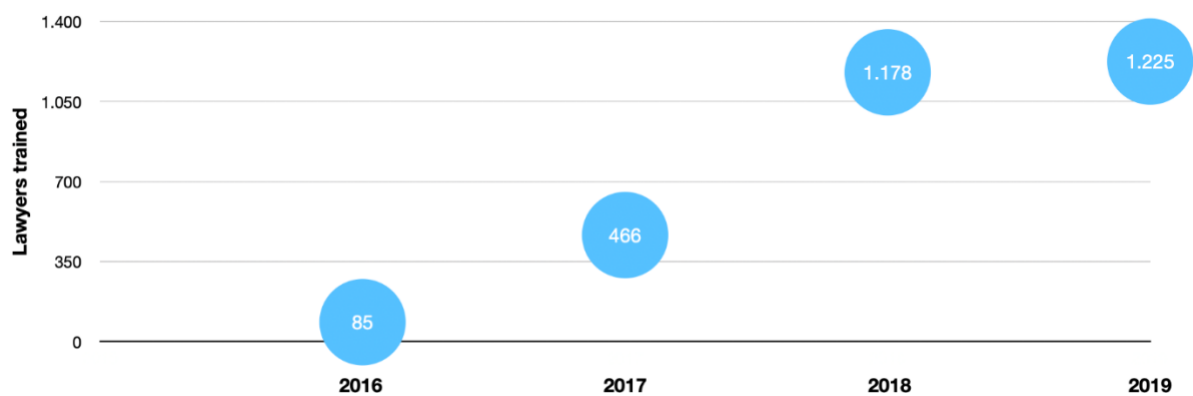
### *Seminars*

Year	Seminars organised
2016	2
2017	14
2018	22
2019	30



### *Lawyers*

Year	Lawyers trained
2016	85
2017	466
2018	1.178
2019	1.225



The background of the page is a complex, abstract pattern of overlapping squares and rectangles in various shades of blue, ranging from light sky blue to deep navy blue. The pattern is dense and geometric, creating a modern, architectural feel. The text is centered horizontally and partially overlaid by two thin, light blue horizontal lines.

# FINANCIAL ANNUAL REPORT

## 2019

## Financial position 31 December 2019

The European Lawyers Foundation receives generous donations from EU national Bars, which are used towards achieving the Foundation's ambitious goals. In 2019, ELF implemented a significant number of projects in fields such as e-Justice and on rule of law issues. In projects in the training of lawyers in different areas of law, ELF trained more lawyers and in more countries than in previous years.

Despite the increase in the number of projects, which require a lot of time dedicated to preparing proposals, we have been able to keep our overhead costs low because of, among other things, the generosity of the Dutch Bar, which has hosted ELF in its own premises since the establishment of the Foundation in 2014.

In 2019, ELF received donations from the following Bars:

Organisation	Amount
Deutscher Anwaltverein (Germany)	€ 8.000,00
Ordre des Avocats à la Cour de Paris (France)	€ 8.000,00
Consiglio Nazionale Forense (Italy)	€ 5.000,00
CGAE (Spain)	€ 5.000,00
Krajowa Izba Radcow Prawnych (Poland)	€ 2.500,00
Oesterr. Rechtsanwaltskammertag (Austria)	€ 2.000,00
Ordre des Avocats du Barreau de Luxembourg (Luxembourg)	€ 2.000,00
Cyprus Bar (Cyprus)	€ 2.000,00
Czech Bar (Czech Republic)	€ 1.000,00
<b>Total</b>	<b>€ 37.500,00</b>

2019 has been a year to build a healthier financial position. Whereas in previous years the Foundation had to dig deep into its resources, in 2019 the many projects awarded and low overhead costs enabled a positive result. With this result we will be able to undertake more work on more projects in the future.

SHORT TERM FINANCIAL POSITION	31-12-2018	31-12-2019
RECEIVABLES	14.700	16.046
CASH	440.078	570.916
	454.778	586.962
SHORT TERM LIABILITIES	-405.044	-526.168
WORKING CAPITAL	49.734	60.794

ESTABLISHMENT FOR THE LONG TERM	31-12-2018	31-12-2019
TANGIBLE FIXED ASSETS	3.594	3.136
FINANCED WITH LONG TERM AVAILABLE ASSETS	53.328	63.930

ELF had always been able to fulfil its short term and long term obligations, by having a positive working capital and a higher amount of long term available assets than tangible assets. However during the last years the working capital decreased and in 2019, for the first time, it grew a little. We hope to keep seeing

this growth in the coming years. With working capital, the ELF will be able to prepay the necessary investment costs in its projects.

In this financial part of the Annual Report, you will find more details about the 2019 costs and income and the balance sheet regarding the position at 31/12/2019, with detailed notes. We aim to make our financial reports both transparent and comprehensible and easy to read. This financial report has been drafted in accordance with Dutch law.

## Balance on 31 December 2019

### Assets

#### Fixed assets

<u>tangible fixed assets</u> <sup>a</sup>	3.136
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#### Current assets

##### receivables

<i>Receivables in projects</i> <sup>b</sup>	14.838
---	--------

<i>Pre-paid expenses outside projects</i> <sup>c</sup>	405
--	-----

<i>Added value tax</i> <sup>d</sup>	802
-------------------------------------	-----

	+ <hr style="border-top: 3px double black;"/> 16.046
--	---

##### cash

<i>Cash (in various currencies)</i> <sup>e</sup>	198
--	-----

<i>ING Bank (in several accounts)</i> <sup>f</sup>	570.718
--	---------

	+ <hr style="border-top: 3px double black;"/> 570.916
--	--

	+ <hr style="border-top: 3px double black;"/> 590.098
--	--

### Liabilities

#### Reserves and funds <sup>g</sup>

	63.930
--	--------

#### Long-term liabilities <sup>h</sup>

	-
--	---

#### Short-term liabilities

##### creditors <sup>i</sup>

	7.912
--	-------

##### taxes and social premiums

<i>wage tax</i> <sup>j</sup>	7.240
------------------------------	-------

	7.240
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##### other liabilities and accrued expenses <sup>k</sup>

<i>TRADATA (unused pre-financing)</i>	46.276
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<i>Evidence 2 (unused pre-financing)</i>	2.749
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<i>REFOTRA (unused pre-financing)</i>	24.758
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<i>TRALIM 2 (unused pre-financing)</i>	102.552
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<i>Venezuela 3 (unused pre-financing)</i>	2.731
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<i>LAWYEREX (unused pre-financing)</i>	217.500
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<i>Indonesia (unused pre-financing)</i>	41.596
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<i>Me-Codex 2 (unused pre-financing)</i>	41.963
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<i>EU Litigation for Lawyers (unused pre-financing)</i>	2.165
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<i>General projects (pre-financing)</i> <sup>l</sup>	15.963
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<i>Amount to be paid (in 2020 over 2019)</i> <sup>m</sup>	12.763
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	+ <hr style="border-top: 3px double black;"/> 511.016
	+ 590.098

*All amounts are in euro's*

## Notes on Balance on 31 December 2019

- a. The tangible fixed assets of the ELF are made up of only office equipment in the form of computers, screens and printers.
- b. Receivables on 31/12/2018 were € 14.838 in projects:
 

– Prepaid in Anti Money Laundering project	€ 8.369
– <i>Paid out of pre-financing</i> Indonesia staff costs (booked at the end of the project)	€ 6.011
– <i>Paid out of pre-financing</i> Travel costs of flight and hotel booked for Me-Codex 2 in 2019 for 2020	€ 459
- c. Amounts pre-paid for future periods, total € 405:
 

– Microsoft office 365 (paid for one year in July)	€ 252
– Avast computer protections software (paid for 2 years in February)	€ 37
– Marsh insurance (paid for one year in May)	€ 116
- d. Reclaimable added value taxes over 2019.
- e. Cash in the safe in the ELF offices. Value at 31/12/2019 € 198 with conversion rate of the ECB. Cash in USD, EUR and KZT.
- f. The ELF has 5 bank accounts which on 31/12/2018 together contained € 570.718
 

– Payment account:	€ 11.918
– Donations account:	€ 14.457
– Savings account 1 that contains the pre-financing in EU projects:	€ 417.389
– Savings account 2 that contains the pre-financing in IBA projects:	€ 50.590
– Savings account 3 that contains the pre-financing in other projects:	€ 33.369
– (Just opened) Savings account 4	€ 42.995
- g. The ELF uses a 'continuity and development reserve' that contains the result of each year since its establishment in 2014. This year's reserve is made up of € 53.328 from 2018 with the result of 2019 (seen in the profit and loss account) € 10.602 added.
- h. There are no long term liabilities.
- i. On 31/12/2019 the creditors are in total € 7.912:
 

Contribution payment to TRADATA (from a project partner, paid in 2020)	€ 2.958,36
Invoices projects partner (dated 31-12-19, received in 2020)	€ 2.499,79
Project expense claims over 2019 (paid in 2020)	€ 1.116,68
Invoices projects technical expert (dated 31-12-19, received in 2020)	€ 1.058,83
Salary correction payment over 2019 (paid in 2020)	€ 248,66
Credit card payment 2019 (paid in 2020)	€ 30,00
- j. Wage tax is paid one month after the payment of the salaries. This pending wage tax payment is over the month December 2019.
- k. The amounts received in projects as pre-financing will be used to pay staff costs and expenses in these projects. At the end of the project these expenses need to be justified in a project report. Any funds remaining need to be reimbursed. These funds cannot be used for anything other than eligible costs budgeted in the project to which they relate.
- l. Reserve to pre-pay costs in projects in general.
- m. Amounts to be paid over 2019 in 2020, € 12.763 in total:
 

– Amount set aside to pay costs of drafting the 2019 Annual Report	€ 5.000
– Amount set aside to pay costs of the notary for advice on the new statutes	€ 5.000
– Payment of costs in Fiji project (bank transfer bounced the first time)	€ 2.610
– Foreign allowance over December 2019 to be paid in January 2020	€ 153

# Profit and Loss statement over 2019

## Summary of the Profit and Loss account

	2018		2019	
<a href="#">Projects</a>				
income from projects <sup>n</sup>	466.203		571.610	
costs of projects <sup>o</sup>	-455.881 +		-555.689 +	
	10.322		15.921	
<a href="#">Overhead</a>				
donations <sup>p</sup>	40.255 +		37.500 +	
<b>Total income minus costs of projects</b>	<b>50.577</b>		<b>53.422</b>	
personnel costs <sup>q</sup>	-30.758		-17.252	
depreciation of tangible assets <sup>r</sup>	-1.716		-1.945	
other costs <sup>s</sup>	-38.596 +		-23.622 +	
	-71.070 +		-42.819 +	
<b>Result before financial income and expenses</b>	<b>-20,493</b>		<b>10.602</b>	
<a href="#">Financial result</a>				
financial income <sup>t</sup>	289		-	
financial costs <sup>u</sup>	- +		- +	
financial income minus financial costs	289 +		- +	
<b>Result</b>	<b>-20.204</b>		<b>10.602</b>	

Taxation: € 0.00 <sup>v</sup>

Result 2019 of € 10.603 will be added to the Continuity and development reserve <sup>w</sup>

All amounts are in euro's

## Notes on the Profit and Loss statement over 2019

- n. The income from projects is made up of financing from the project donor and contribution from the project partners. *Income from projects is registered as soon as there are eligible project costs.* Project income and costs are therefore equal. In the overview 'Projects in the Profit and Loss account' below, the income details show where there is additional income from projects and explain why in a note.
- The is more income because in EC projects there is a 7% provision covering the total budget for indirect costs. In 2019 this amount was received as a balance payment in MULTILAW, for a total of € 15.921.
- o. Project costs are usually equal to the income, because costs during the eligibility period of the project are 100% financed. See details in the overview 'Projects in the Profit and Loss account' below.
- p. In 2019 we received donations totalling € 37.500.
- q. Total personnel costs over 2019 are - € 17.252 with 3 employees (2 full time and 1 for 75%)
- Salaries and wage tax (costs) - € 226.345
  - Social premiums (costs) - € 29.251
  - Allowances (costs) - € 6.961
  - Part of the personal costs charged to projects (income from projects) € 245.305
- r. Office equipment purchased at €450 or more is depreciated according to Dutch law over a period of 5 years. The only tangible assets of the ELF are office equipment in the form of computers, screens and printers.
- s. Other costs at a total of - € 23.622 are made up of:
- Promotional expenses..... - € 771
    - Travel and subsistence costs* - € 596
    - Travel insurance* - € 139
    - Other representational expenses* - € 36
  - Office expenses..... - € 4.779
    - Automation costs (MS Office and bookkeeping software)* - € 1.577
    - Office supplies (Small assets (office supplies) and other office costs)* - € 1.636
    - Telecommunication (Mobile and office phone)* - € 1450
    - Costs of postage* - € 29
    - Internet costs* - € 87
  - General expenses..... - € 18.072
    - Accountant costs* - € 5.870
    - VAT not refundable* - € 2.411
    - Consultancy and advice costs* - € 9.274
    - Insurance Liability management and Board* - € 233
    - Bank costs* - € 305
    - Other general costs* - € 13
    - Rounding differences* positive € 34
- t. In 2019 we did not receive any interest on the accounts.
- u. There are no financial costs, meaning interest paid on loans or interest lost on reserves. Interest paid on bank accounts is included in the category 'Other costs' – 'General expenses' – 'Interest and bank costs' as a part of the fees charged by the bank.
- v. ELF does not aim to make a profit on any of its activities. It has an ANBI (NGO) status. ELF does not pay any tax beside (a) Value Added Taxes see category 'Other costs' – 'General expenses' – 'VAT

not refundable' on its costs; and (b) Wage tax over staff salaries see category 'Personnel costs – Salaries and wage tax'.

- W. The destination of the result is, like every year, the 'Continuity and development reserve'. On the first of January 2019 the reserve held € 53.328. Adding the result over 2019 leaves € 63.930 in the reserve (see the balance sheet).

## Projects in the Profit and Loss account

	Project income	Project costs
TRADATA	137.610	- 137.610
MULTILAW <sup>x</sup>	85.884 <sup>x</sup>	- 69.963 <sup>x</sup>
TRALIM 2	72.886	- 72.886
Venezuela 3	52.344	- 52.344
Fiji	51.870	- 51.870
REFOTRA	49.232	- 49.232
Costa Rica	42.578	- 42.578
LawyerEx	19.213	- 19.213
Indonesia	18.222	- 18.222
Evidence 2	15.220	- 15.220
Anti-Money Laundering	8.369	- 8.369
Me-Codex 2	6.956	- 6.956
Me-Codex (1)	3.065	- 3.065
Law Asia	3.057	- 3.057
EU Litigation for Lawyers	3.035	- 3.035
LSI Training	2.069	- 2.069
TRAVAW	-	-
Venezuela 2	-	-
Zambia	-	-
TRACHILD	-	-
Other projects	-	-
<b>Total</b>	<b>571.610</b>	<b>- 555.689</b>

*All amounts are in euro's*

Project costs and income are usually equal during the lifetime of the project, because the project costs during the eligibility period of the project are 100% funded by the project donor and project partner within a grant budget or agreement. The EU will cover up to 7% of the total project budget on top of the budget to cover any indirect costs (overhead costs). This balance payment for indirect costs is booked after the project has ended and the EC has approved the final report of the project.

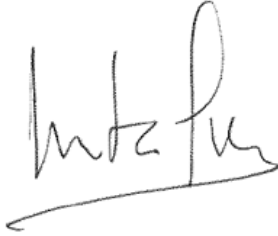
- x. MULTILAW was finalised this year. We received 7% from the EU on top of the project budget to cover the project's indirect costs (overhead costs) to the amount of € 15.921.

## Signing of the Financial Statements

### For the Board of Directors



Evangelos Tsouroulis  
Chair of the Board of Directors



Marta Isern  
Member of the Board



Yves Oschinsky  
Member of the Board

### For the Supervisory Board



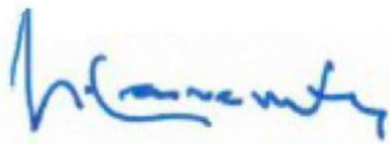
Michel Benichou  
Chair of the Supervisory Board



Maria Slazak  
Member of the Board



Francesca Sorbi  
Member of the Board



Jose de Freitas  
Member of the Board



Jaques Taquet  
Member of the Board