

**Euro-Mediterranean Human Rights  
Network**

**Central Business Registration No: 25 15 54 67**

**Annual report 2013**

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## **Association details**

### **Association**

Euro-Mediterranean Human Rights Network  
Vestergade 16, 2.  
DK-1456 Copenhagen K  
Denmark

Central Business Registration No: 25 15 54 67  
Registered in: Copenhagen  
Established: 1997

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Fax: +45 32 64 17 01  
Internet: [www.euromedrights.net](http://www.euromedrights.net)

### **Executive Committee**

Michel Tubiana, President (France)  
Nassera Dutour, Vice-President (Algeria)  
Moataz El Fegiery, Treasurer (Egypt)  
Anitta Kynsilehto (Finland)  
Eugenia Papamakariou (Greece)  
Isaías Barreñada (Spain)  
Raffaella Bolini (Italy)  
Søs Nissen (Denmark)  
Alya Chammari (Tunisia)  
Ayachi Hammami (Tunisia)  
Mahmoud M. AbuRahma (Palestine)  
Osman Isci (Turkey)

### **Executive Director**

Marc Schade-Poulsen

### **Auditor**

Deloitte Statsautoriseret Revisionspartnerselskab

The Annual Report was presented and adopted at the Executive Committee meeting on 7 June 2014.

## Statement by Management on the annual report

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

The annual report has been presented in accordance with the Danish Financial Statements Act governing reporting class A enterprises adapted to the association's special circumstances.

In our opinion, the financial statements give a true and fair view of the Association's financial position at 31 December 2013 and of the Association's financial performance for the financial year 1 January to 31 December 2013. Also, we believe that the management commentary contains a fair review of the affairs and conditions referred to therein.

None of the Association'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.

Copenhagen, 7 June 2014

### Executive Director

Marc Schade-Poulsen

### Executive Committee

Michel Tubiana  
President

Nassera Dutour  
Vice-President

Moataz El Fegier  
Treasurer

Anitta Kynsilehto

Eugenia Papamakariou

Isaías Barreñada

Raffaella Bolini

Søs Nissen

Alya Chammari

Ayachi Hammami

Mahmoud M. AbuRahma

Osman Isci

## **Independent auditor's reports**

### **To the Board of the Euro-Mediterranean Human Rights Network**

#### **Report on the financial statements**

We have audited the financial statements of Euro-Mediterranean Human Rights Network 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 Financial Statements Act governing reporting class A enterprises adapted to the association's special circumstances.

#### **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 Financial Statements Act. Management is also responsible 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 Association'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 Association'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 Association'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.

#### **Emphasis of matter affecting the financial statements**

Without qualifying our auditor's report, we point out the claim against a supplier mentioned in note 1 to the financial statements.

## **Independent auditor's reports**

### **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, 7 June 2014

### **Deloitte**

Statsautoriseret Revisionspartnerselskab

Christian Dalmose Pedersen

State Authorised Public Accountant

## Management commentary

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

### Main activity

The activity of the Association consists of protection and promotion of human rights in the Euro-Mediterranean region. For a further description of the activities, we refer to the EMHRN Annual Report of Activities 2013 which can be obtained at the office in Copenhagen.

The object of the Association is not to generate a profit and accumulate a larger equity.

The Association's aim is to carry out a balanced operation and live up to the requirements according to the grants received.

### The financial development and activities during 2013

The minor plus the year is in accordance with expectations. The financial development fulfils the expectations from the previous year.

In 2013 EMHRN the office in Brussels became too small for the growing number of staff members. After investigation on renting a new office near the EU institutions it proved more economically to stay and undertake a thorough renovation of the present office. A new contract was signed with the landlord and the renovation took place during the summer of 2013.

Also in 2013, the EMHRN moved its office in Tunis to a new location located in a more secure and accessible area for an increasing number of staff.

Both SIDA and DANIDA, as EMHRN main core funding providers, were informed about and approved the Brussels and Tunis renovation work.

Around 90% of all expenses are directly related to activities to promote and strengthen human rights and democratic reform within its regional mandate through civil society networking and co-operation. Administrative expenses are 10,8% of the total expenses. This amount includes rent of offices, audit and depreciation. The slight increase in administrative expenses in 2013 compared to 2012 is mainly due to the leasing of the copy machine and the related costs for legal assistance.

### Efficiency, productivity and equity

The annual report of activity shows that the EMHRN implemented its output commitments to donors with a high compliance rate. Efficiency and productivity was ensured *inter alia* by carrying out meeting arrangements in line with donor requirements for per diems, accommodation and cheapest travel costs; ensuring that a minimum of three suppliers were consulted for contracts beyond EUR 5,000; and applying wage levels corresponding to trade union agreements with public bodies.

## **Management commentary (continued)**

An independent evaluation report of EMHRN's activities on Algerian, Tunisia, Syria and Freedom of Association concluded that 'Project management has proven to be efficient in the use of resources in relation to the difficulties of the context' (Evaluation Report; Supporting human rights defenders and organisations in Syria, Algeria and Tunisia and promoting the right to freedom of association, assembly and movement in the South Mediterranean countries, Madrid 2014).

The current equity is on a level that corresponds to the fact that the EMHRN is a non-for-profit organisation basing its main revenues on taxpayer contributions through governmental and intergovernmental grants.

The EMHRN long-term strategy is to increase equity to a level allowing it to run independently for up to six months. In the meantime, deficits are avoided by weighing income against expenditure and matching employment as well as rent of offices accordingly.

### **The expected development**

In 2013 the Association signed a contract with Danida that will cover 2014 and 2015, and it expects to conclude a two years' agreement with SIDA in early 2014 as well as with the Norwegian Ministry of Foreign Affairs.

The level of activity is expected to increase slightly compared with 2013 level.

### **Events after the balance sheet date**

No other events have occurred after the balance sheet date to this date which would influence the evaluation of this annual report.



## Accounting policies

### Basis of preparation

This annual report is prepared in accordance with the provisions of the Danish Financial Statements Act governing reporting class A enterprises adapted to the association's special circumstances. The accounting policy is unchanged compared to the previous year.

The annual report is presented in EUR based on an exchange rate of DKK 7.45.

Part of the Association's foreign currency accounts is in USD and DKK. The Association does not make hedging of the accounts, which means that currency risks are attached to the accounts.

### Changes in the presentation of income statement

Due to wish of more transparency the income statement has this year been changed regarding, other income, Provisions and Human resource development.

Other income is moved to total operating income compared to 2012 where it was stated as extra ordinary income.

Provision for holiday payment is included in the salary in 2013 compared to 2012 where it was part of administration costs.

Human resource development has in 2013 got its own activity compared to 2012 where it was part of administration.

### 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 purposes. 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 Association, 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 Association, 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 projects are completed according to the percentage-of-completion method.

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. Plant and equipment are measured at cost minus accumulated depreciation.

**Accounting policies (continued)**

Cost comprises the acquisition price, costs directly attributable to the acquisition and preparation costs of the asset until the time when the asset is ready to be put into operation.

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

Debtors are valued according to an individual assessment of the creditworthiness of the debtors.

Liabilities are measured at nominal value.

## Income statement for 2013

	Notes	2013 EUR		2012 EUR	
Subsidies taken to income	2	3.192.238	99,7%	3.058.648	99,38%
Membership fees		7.410	0,2%	18.960	0,62%
Other income		1.840	0,1%	13	0%
<b>Total operating income</b>		<b>3.201.488</b>	<b>100%</b>	<b>3.077.621</b>	<b>100%</b>

### Activities and salaries in accordance to the Thematic and Country Approaches

	Notes	2013 EUR		2012 EUR	
<b>Thematic Approaches</b>		<b>1.200.247</b>	<b>38,6%</b>	<b>1.161.546</b>	<b>37,9%</b>
Freedom of Association		237.101	7,6%	199.448	6,5%
Activity		124.510		88.162	
Activity staff		85.453		78.521	
Technical staff		27.138		32.765	
Justice		138.284	4,4%	114.297	3,7%
Activity		59.781		72.578	
Activity staff		77.139		38.063	
Technical staff		1.364		3.656	
Conflict Situations		290.038	9,3%	234.584	7,7%
Activity		136.521		88.935	
Activity staff		134.090		131.463	
Technical staff		19.427		14.186	
Women's Rights, Gender Equality and Mainstreaming		333.012	10,7%	299.768	9,8%
Activity		162.363		117.527	
Activity staff		143.301		146.250	
Technical staff		27.348		35.990	
The Rights of Migrants, Refugees and Asylum Seekers		201.465	6,5%	313.279	10,2%
Activity		98.982		193.630	
Activity staff		77.090		85.598	
Technical staff		25.393		34.051	
Economic and Social Rights		346	0,0%	171	0,0%
Activity staff		346		171	

## Income statement for 2013

	Notes	2013 EUR		2012 EUR	
<b>Country Approaches</b>		<b>669.769</b>	<b>21,5%</b>	<b>658.857</b>	<b>21,5%</b>
Tunisia		232.805	7,5%	161.881	5,3%
Activity		110.886		90.871	
Activity staff		115.148		53.736	
Technical staff		6.771		17.274	
Algeria		146.737	4,7%	177.478	5,8%
Activity		63.247		86.113	
Activity staff		73.290		66.398	
Technical staff		10.201		24.966	
Syria		290.226	9,3%	319.498	10,4%
Activity		151.058		213.027	
Activity staff		129.011		82.771	
Technical staff		10.157		23.700	
<b>Capacity Building Activities</b>		<b>13.932</b>	<b>0,4%</b>	<b>79.007</b>	<b>2,6%</b>
Training and HRE		13.932	0,4%	79.007	2,6%
Activity		11.628		32.527	
Activity staff		485		29.916	
Technical staff		1.819		16.564	
<b>Advocacy</b>		<b>321.799</b>	<b>10,4%</b>	<b>198.127</b>	<b>6,5%</b>
Activity		15.512		12.363	
Activity staff		291.632		132.798	
Technical staff		14.655		52.967	
<b>Communications</b>	3	<b>165.007</b>	<b>5,3%</b>	<b>110.022</b>	<b>3,6%</b>
Activity		34.459		36.547	
Activity staff		130.549		73.475	
<b>Members and partnership</b>		<b>4.239</b>	<b>0,1%</b>	<b>5.767</b>	<b>0,2%</b>
Activity		4.239		5.767	
<b>Executive Bodies</b>		<b>226.823</b>	<b>7,3%</b>	<b>474.123</b>	<b>15,5%</b>
Activity		87.243		305.018	
Activity staff		46.932		64.587	
Technical staff		92.648		104.518	

## Income statement for 2013

		2013	2012
	Notes	EUR	EUR
<b>Fundraising</b>		<b>92.802 3,0%</b>	<b>76.916 2,5%</b>
Activity		3.114	2.279
Activity staff		48.412	74.637
Technical staff		41.276	0
<b>Human resource development</b>		<b>82.892 2,7%</b>	<b>22.444 0,7%</b>
Activity		36.562	22.444
Activity staff		46.330	0
<b>Total activities and salaries</b>		<b>2.777.509 89,2%</b>	<b>2.786.809 91,0%</b>
Activity		1.100.104	1.367.787
Activity staff		1.399.208	1.058.384
Technical staff		278.197	360.638
<b>Administration</b>		<b>336.818 10,8%</b>	<b>274.723 9,0%</b>
Audit		25.675	32.366
Rent of Copenhagen office		50.928	49.299
Rent of other offices etc.		64.167	37.142
Depreciations	4	15.750	7.873
Other administrative expenses	5	180.298	148.043
<b>Total expenses</b>		<b>3.114.327 100,0%</b>	<b>3.061.532 100,0%</b>
<b>Other expenses</b>			
Renovation of Brussels and Tunis offices		62.488	0
		<b>62.488</b>	<b>0</b>
<b>Profit before financial items and extra ordinary income and expenses</b>		<b>24.673</b>	<b>16.077</b>
<b>Financial income</b>			
Financial income	6	-14.373	2.870
<b>Profit for the year</b>		<b>10.301</b>	<b>18.960</b>
<b>Proposed distribution of profit</b>			
Retained profit		10.301	18.960
		10.301	18.960

**Balance sheet at 31.12.2013**

	Notes	2013 EUR	2012 EUR
<b>Property, plant and equipment</b>		<u>33.911</u>	<u>8.777</u>
Deposits	4	<u>42.962</u>	<u>43.059</u>
<b>Fixed asset investments</b>		<u>42.962</u>	<u>43.059</u>
<b>Fixed assets</b>		<u>76.872</u>	<u>51.836</u>
Debtors	7	<u>589.476</u>	<u>450.799</u>
<b>Receivables</b>		<u>589.476</u>	<u>450.799</u>
Cash at bank and in hand	8	<u>706.730</u>	<u>1.332.788</u>
<b>Current assets</b>		<u>1.296.205</u>	<u>1.783.587</u>
<b>Assets</b>		<u>1.373.078</u>	<u>1.835.423</u>

**Balance sheet at 31.12.2013**

	Notes	2013 EUR	2012 EUR
Retained profit		<u>96.132</u>	<u>85.832</u>
<b>Equity</b>	9	<u>96.132</u>	<u>85.832</u>
Prepaid contributions	10	536.913	818.792
Accrued subsidies	11	518.774	674.078
Deposits		5.399	6.364
Other liabilities	12	<u>215.860</u>	<u>250.358</u>
<b>Current liabilities</b>		<u>1.276.945</u>	<u>1.749.591</u>
<b>Total liabilities</b>		<u>1.276.945</u>	<u>1.749.591</u>
<b>Equity and liabilities</b>		<u>1.373.078</u>	<u>1.835.423</u>

## Notes

### 1. Claim against supplier

In 2012, the EMHRN signed a photocopier leasing contract. It is the Management's opinion that the supplier - through fraud and misleading and non-transparent information - led the EMHRN to enter into this agreement in which there is a significant disparity between the value of the leased equipment and the financial commitment supported by the EMHRN. In consequence, the EMHRN has brought a court claim against the supplier with the aim of securing financial compensation in the amount of EUR 84 thousand. EMHRN's lawyer has stated that it is likely but not guaranteed that the Court will side with EMHRN. On such basis, as presented in its annual report, the EMHRN has decided to continue meeting its financial obligations under the contested leasing agreement until a final Court decision is made, while making it clear to the supplier that it did not recognise the validity of the lease agreement nor its obligations herof.

	<b>2013</b>	<b>2012</b>
	<b>EUR</b>	<b>EUR</b>
<b>2. Subsidies taken to income</b>		
EU Commission Migration	0	262.490
EU Commission Countries at risk (Solidarity)	364.524	456.712
EU Commission Gender	240.000	286.325
EU Commission, External Actions	0	134.621
Sida 2012-2013, Core and activity	1.131.840	853.877
Sida 2011-2012, Tunisia Mission	0	43.550
Danida 2012-2013, Core and activity	962.551	675.033
Danida 2011-2012, Tunisia Mission	0	78.516
Danida SOL Syria	57.343	0
French Ministry of Foreign Affairs	3.566	0
Norway MFA	91.125	78.962
Church of Sweden	11.500	11.618
Stiftung Open Society Institute	329.788	176.945
	<u>3.192.238</u>	<u>3.058.648</u>

### 3. Communication

Expenses in connection with communication:

Direct expenses	165.007	110.022
Salaries included in projects	127.069	32.972
Translations	72.184	102.220
Total Communication	<u>364.260</u>	<u>245.214</u>
	11,7%	8,0%

## Notes

	<b>Computer equipment EUR</b>	<b>Deposits EUR</b>
<b>4. Fixed assets</b>		
Cost at 01.01.2013	105.728	43.059
Additions	40.884	-98
Disposals	-82.109	0
Cost at 31.12.2013	64.502	42.962
Depreciation at 01.01.2013	-96.951	0
Depreciation for the year	-15.750	0
Reversal depreciation disposals	82.109	0
Depreciation at 31.12.2013	-30.592	0
Carrying amount at 31.12.2013	33.911	42.962
	<b>2013 EUR</b>	<b>2012 EUR</b>
<b>5. Other administrative expenses</b>		
Purchase of furniture	1.714	2.445
Purchase of computer equipment	6.174	782
Office supplies	52.707	27.405
Computer supplies	8.885	4.246
Communication	22.728	22.379
Insurance	14.778	12.008
Currency and bank commission	14.098	7.554
Web/internet	9.294	7.982
Staff development	466	3.514
Credit card fees	262	412
External payroll service Bruxelles	10.607	6.126
External payroll service Paris	1.163	1.557
External payroll service Copenhagen	941	1.029
Legal assistance	10.784	5.285
Social charges	-10.197	6.192
Other	35.893	39.128
	180.298	148.043
<b>6. Financial Income</b>		
Interest income, banks	412	-53
Currency adjustments	-14.786	2.923
	-14.373	2.870



## Notes

	<b>2013</b>	<b>2012</b>
	<b>EUR</b>	<b>EUR</b>
<b>7. Debtors</b>		
EMHRF	37.009	30.255
EU Commission	399.488	404.214
Stiftung Open Society Institute	127.039	0
ACSUR	0	13.807
Church of Sweden	11.500	0
Others	14.440	2.524
	<u>589.476</u>	<u>450.799</u>

	<b>2013</b>	<b>2012</b>
	<b>EUR</b>	<b>EUR</b>
<b>8. Cash at bank and in hand</b>		
Jyske Bank A/S, 7851 1128866, DKK	4.373	1.165
Jyske Bank A/S, 7851 1116283	3.549	184
Jyske Bank A/S, 7851 1200624, DKK	-20.790	15.275
Jyske Bank A/S, 7851 1126720	3.286	356
Jyske Bank A/S, 7851 1192722, DKK	4	4
Jyske Bank A/S, 7851 124953-0	1.798	1.798
Jyske Bank A/S, 7851 1187706	565	1.091
Jyske Bank A/S, 7851 1137107	5.169	820.061
Jyske Bank A/S 7851 111721-8	1.146	0
Jyske Bank A/S, 7851 1241909, DKK	395.865	1.178
Jyske Bank A/S, 7851 1167815	5.057	4
Jyske Bank A/S, 7851 1169316, DKK	4	4
Jyske Bank A/S, 7851 1217651	143.270	370.898
Jyske Bank A/S, 7851 1235620	-29.872	23
Jyske Bank A/S, 5078 100909-2	0	2.647
Jyske Bank A/S, 5078 1013870	35	35
Jyske Bank A/S, 5078 103082-5, SEK	9	11.748
Jyske Bank A/S, 5078 106228-1, DKK	929	-20
Jyske Bank A/S, 5078 106234-9, DKK	400	400
Jyske Bank A/S, 5078 106235-6, DKK	3.525	12.443
Jyske Bank A/S, 5078 106236-4, DKK	0	0
Jyske Bank A/S, 5078 109434-2, DKK	1.692	894
Jyske Bank A/S 5078 111247-4 DKK	1.743	0
Dexia Banque, 3746684 and 5064445	21.243	18.687
Credit Paris 41020013019	66.901	30.016
TNDBank 940091 TND	40.019	0
AlhiBankAmman 107663 USD	677	665
AlhiBankAmman 107663-01 EUR	19.085	13.704
AlhibankAmman 107663 JOD	3.372	-1
TNDBank 58106 TND	30.444	23.962
Petty cash	3.232	5.568
	<u>706.730</u>	<u>1.332.788</u>

## Notes

	<b>2013</b>	<b>2012</b>
	<b>EUR</b>	<b>EUR</b>
<b>9. Equity</b>		
Equity at 01.01.2013	85.832	66.872
Profit for the year	10.301	18.960
	<u>96.132</u>	<u>85.832</u>

### 10. Prepaid contributions

Danida	536.913	818.792
	<u>536.913</u>	<u>818.792</u>

	<b>2013</b>	<b>2012</b>
	<b>EUR</b>	<b>EUR</b>
<b>11. Accrued subsidies</b>		
SIDA website and conference	0	1.337
Agencia Espanola de Cooperacion Intern	76.547	76.547
SIDA	70.401	288.321
SIDA Tunisia Mission	0	43.612
Danida	0	143.759
Danida Tunisia Mission	13.981	13.981
Danida SOL Syria	318.066	0
French Embassy Tunis	1.382	0
Dutch Embassy Tunis	38.397	0
Norway MFA	0	91.125
Stiftung Open Society Institute	0	15.396
	<u>518.774</u>	<u>674.078</u>

### 12. Other liabilities

Due income taxed, social security contrib.	2.266	6.173
Reserve for holiday pay	84.391	61.147
Interest to be paid back	439	1.464
Audit and assistance	20.805	35.470
Others	107.959	146.103
	<u>215.860</u>	<u>250.358</u>

## Notes

### 13. Contingent liabilities

#### Rental agreements

##### **COPENHAGEN**

Vestergade 16

49.000 EUR/year According to the contract, the lease can be terminated with a 6-month notice.

##### **TUNIS**

*From 15 March 2013*

Office rue de Palestine

32.400 DNT/year

Two years contract (until 15 March 2015) Can be terminated with a 3-month notice

##### **AMMAN**

5.800 JND/year

One year contract with automatic renewal

Was renewed for one year as from 18 January 2014

##### **PARIS**

*From 1 July 2013*

35.100 euros /year (including rent and rent related costs - shared with the Foundation)

Contract valid for 9 years, can be terminated each 3-years with a 6-month notice

##### **BRUSSELS**

*From 1 July 2013* (we added the 3<sup>rd</sup> floor to the 2<sup>nd</sup> floor and got a new contract covering both floors)

24.516 EUR/year for the rent + 6.960 EUR/year for rent related costs

3-yr contract that can be terminated with a 3-month notice (and an indemnity of 2 months rent)

EMHRN entered in 2012 into a leasing agreement for a copymachine in Copenhagen, with an annual lease of EUR 25 thousand. The contract cannot be terminated before December 2017.