

idebate

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international debate education association



Annual Report 2018

REVIEW REPORT

International Debate Education Association (IDEA)

Attn. Ms. Y.A.M. Heselmans

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

Introduction

We have reviewed the accompanying financial statements 2018 of International Debate Education Association (IDEA) at Amsterdam, that comprises the balance sheet as at 31 December 2018, the statement of income and expenses for the year then ended and the notes, comprising a summary of the accounting policies and other explanatory information (as set out on pages 28 up to and including 40).

Management's responsibility

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the accounting principles as set out in the notes to the financial statements (on page 32). Furthermore, management is responsible for such internal control as it determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Accountants's responsibility

Our responsibility is to express a conclusion on the financial statements. We conducted our review in accordance with Dutch law, including the Dutch Standard 2400 'Engagements to Review Financial Statements'. This requires that we comply with ethical requirements and that we plan and perform the review to be able to conclude whether anything has come to our attention that causes us to believe that the financial statements are not prepared in all material respects in accordance with the applicable financial reporting framework.

A review of financial statements in accordance with the Dutch Standard 2400 is a limited assurance engagement. The performed procedures consisted primarily of making inquiries of management and others within the entity, as appropriate, applying analytical procedures and evaluating the evidence obtained.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with the Dutch Standards on Auditing. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying financial statements do not give a true and fair view of the financial position of International Debate Education Association (IDEA) as at 31 December 2018 and of its result for 2018 in accordance with the accounting principles as set out in the notes to the financial statements (on page 32).

Emphasis on the basis of accounting and restriction on use and distribution

We draw attention to the description on page 32 in the notes to the financial statements, which describes the basis of accounting. The financial statements are intended for the Board and the General Assembly of IDEA, and are prepared to assist IDEA to comply with the articles of the association. As a result, the financial statements may not be suitable for other purposes. Therefore, our review report is intended solely for the Board and the General Assembly and should not be distributed to or used by other parties than IDEA, the Board and the General Assembly.

Utrecht, 5 juni 2019

Flantúa Audit B.V.

A.D. Koudijs RA

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In the footsteps of Aristoteles and more.....

All over the world media reported Youth Climate Strikes in solidarity with Greta Thunberg to call for radical action on the **climate** crisis. It showed the desire of young people to speak up and participate in decision making processes about their own future. IDEA address this need by developing debating skills, by connecting youth and by motivating them to act upon as active citizens.

Skills development We contributed again in 2018 to teach youth skills that support them to call it out so that they are heard. They learn how to develop well informed and sound arguments, to listen critical and to refute in a calm, effective and persuasive way. We teach them to be critical about fake news, to identify and refute logical fallacies and to challenge discrimination, extreme left- or right wing populism and to fight for human rights. Therefore we are so proud about the series of debate trainings and - events about subjects related to Future of Europe that IDEA members implemented to encourage young people to debate in 2018. Those events happened in more than 42 European cities.

To improve our debate education, we aimed to empower debate trainers across Europe to become even more powerful to educate young people to debate so that they become active citizens in the future. Therefore a consortium of eight partners is working on standardized trainings for trainers material and accreditation of debate education trainers in Europe. This was especially possible thanks to the Erasmus plus Key action 2 grant 'Engaging youth to debate across Europe'.

Connecting young people Thanks to our vital network of members and partners in more than 20 countries we were able again to organise partner meetings, statuaries meetings, international debate exchanges. National debates cumulated into a fantastic European Debate Exchange about 'young people and migration' in the heart of Athens, that inspired the young debaters to stand in the footsteps of Aristoteles and to speak and be wise as the owl that symbolise Athens. The debate events supported our community of young people, trainers, coaches, debate organisers, volunteers, managers to be connected with each other and to create more empathy for those who think differently. The international youth events stimulate friendship and intercultural communication and a better understanding of the geographic and political diverse landscape of Europe and worldwide.

In addition, we had successful events where young people and debate trainers could interact with national and European politicians and policy makers. For instance we were active in the YOUTH SUMMIT in Strasbourg facilitated by the European Parliament, we gave workshops during the Education Summit of the Commission for Education Youth and Sport, and we participated in seminars and events from Europe for Citizens as well as from the European Youth Forum.

Active citizenship Evaluations show that our participants are motivated to do more! They want to become debate educators, they are more active in other debates and invite friends, they are developing connections and develop small scale projects, they facilitate visitors and show their debate clubs, neighbourhoods or cities. They communicate about the events enthusiastically on (social) media and in their classes and they become ambassadors of debates. Therefore we developed with the members the campaign " Debate changes your life and societies'.

Finally, we are grateful and proud to be selected for the operational grant of Europe for Citizens together with 29 other civic network organisations across Europe. This supported us in 2018 to have more capacities to address our goals. The operational grant of Europe for Citizens supported us to deepen the capacity development of the network and we can continue with this in 2019 . We thank all young people, (board) members, partners, donors and staff who made 2018 an inspiring year!

Kai Klandorf,

President

Yvonne Heselmans,

Executive Director

About IDEA NL

IDEA NL Association of Debate organisations

The International Debate Education Association, IDEA NL, is established in Amsterdam in November 1999. IDEA NL is governed by a network of constitutional members. The members are debate (network) organisations who are very active in organising debate events for young people. At the moment we have 19 members in 19 countries. The members are the General Assembly, the highest governing body of IDEA. The General Assembly of IDEA delegates its duty to an international Board of Directors. They delegate the work to the Executive Director who is managing IDEA on a day to day basis. Besides the members, IDEA has also many affiliated partners such as universities, youth centres, NGO's, knowledge centres or semi- governmental institutes.

Together with this international network of members and partners we create synergy and progress in this meaningful network. We also implement a number of international and national programs and activities for young people to stimulate them to debate.

The current members operating in 19 countries in 2018:

ADK	Asociace Debatnich Klubu	Czech Republic
ARDOR	Asociatia Romana de Dezbateri, Oratorie si Retorica	Romania
CG	Commun Global	Spain
CKD	Centar za kulturu dijaloga	Bosnia and Herzegovina
DA	Debate Association	Turkey
DC	Debate Centre	Latvia
DiCS	Debate in Civil Society Public Union National Debate Center	Azerbaijan
DSG	Debating Society of Greece	Greece
EDC	Informal Education Debate Center	Lithuania
EDS	Estonian Debating Society	Estonia
FOKAL	Fondation Connaissance et Liberte	Haiti
FPD	Fundacja Polska Debatuje	Poland
HDD	Hrvatsko Debatno Društvo	Croatia
NV	New Vision	Ukraine

OK	Open Communication	Serbia
SDA	Slovak Debate Association	Slovakia
VDCH	Association of German Speaking University Debating Societies	Germany
YEF	Youth Educational Forum	Macedonia
ZIP	Za Im Proti	Slovenia



Mission and vision of IDEA

Through debate education IDEA promotes mutual understanding and an active, well- informed citizenship around the world. IDEA is a world leading provider of debate education. It serves hundreds of thousands of educators and youth every month with resources, training and events. IDEA works with schools and universities, debate organizations and community groups. It partners with foundations, NGOs, businesses, and governments. Our work leads to more deliberative communities, enhanced cultural exchange and greater academic excellence.

What we do

IDEA works with young people from all over the world in communities with little or no history of debate or informed public discussion. We teach critical thinking, advocacy, conflict resolution, public speaking skills and the desire and capacity to look respectfully and rationally at other people’s points of view. IDEA creates local clubs and establishes independent debate associations throughout the world, offering young people the opportunity to develop their skills and knowledge by voicing and critically examining issues that directly affect their lives.



What are benefits of debate for youth and societies

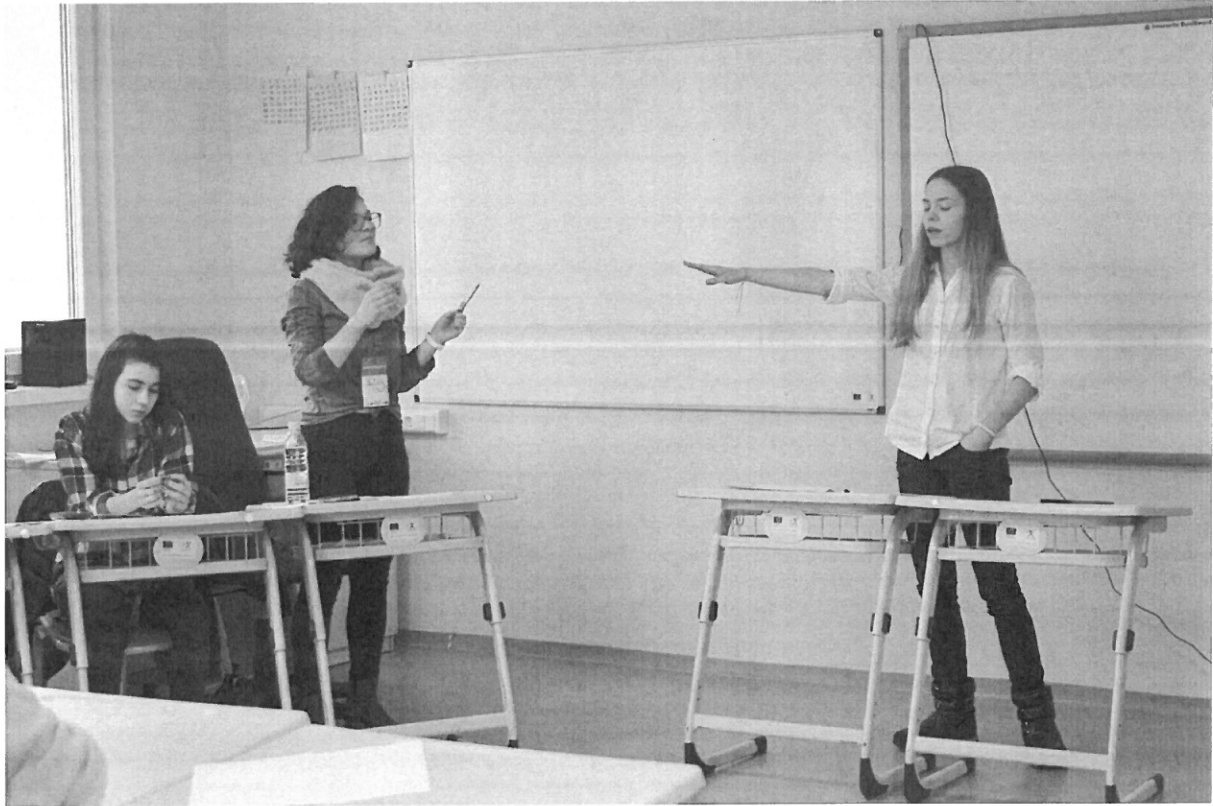
Debate is a valuable educational tool

We believe that debate is a valuable educational tool, not only because repeated studies have shown that it improves critical thinking, academic achievement, and public speaking, but also because it encourages the desire to engage in social and political issues from an informed and rational position. In teaching the skills essential for a balanced and worthwhile consideration of and contribution to any issue, we believe that debate is a lively and informative educational tool.

We believe that the skills acquired from even the most basic debate training are important, if not essential, for a valuable contribution to any part of a person's professional, social and personal development.

Debate education for all

IDEA believes that the value of debate as an educational tool isn't limited to the traditional setting of a classroom, but should be offered to marginalised and disadvantaged communities as a means to offering young people a voice in the societies they live in, as well as their own personal and professional advancement. That is why IDEA has launched the 'Debate in the Neighbourhood' program in the UK, the USA, the Netherlands, Macedonia, Estonia and Romania that brings debate to community centres, schools and youth groups in urban communities.



Why does debate education matter now?

To answer the question ‘why debate education and the work of IDEA matters now’ we have asked some people in the field of debate and active citizenship and we want to quote the contribution of Thijs de Wolff. He is a writer, debater and has vast experience to stimulate active citizen among young people in Europe.

“

Over half of young people in Europe have the impression that the young have been marginalised and excluded from economic and social life by the crisis (57%) (source: [Eurobarometer 2016](#)). This can be analysed as a reaction to inter alia globalization, opening borders, threats of migration, and fake news. By fostering a culture of informed debate through both formal and non-formal education, young people can be equipped with soft skills, enabling them to assume leadership, both personal and in their communities. Do we want them to be narrow-minded by letting social media algorithms provide their outlook on the world? Or open-minded by placing a differing viewpoint into a wider context (international, socio-economic, etcetera)? It is easy to leave out all that does not fit the bill of the establishment.

To the contrary, IDEA is a grassroots organisation engaging youth in political life. Especially there where democratic participation is backsliding most, for example in Central and Eastern Europe. The region in recent years has experienced regression: observers have been reporting a worrying rise of discrimination, polarisation in the public sphere, and erosion of NGOs. Schools and youth lose ground when government determines what must be taught.

IDEA therefore takes the stance that learning objectives must include developing a critical attitude towards sources, political literacy, and dialogue on values. Debating as a must-have in the toolbox of any society that wants to build vivid and sustainable communities, for a number of reasons. First, IDEA members have developed a strong track record to encourage and empower young people to use their voice. Second, their methods can easily be integrated in curricula (History, Civic Education, and Social Studies) where they are capable of reaching vast amounts of people. Last, as schools may lack the theoretical and practical know-how to debating training, a partnership with a debating organisation is a viable way forward.



A staff worker of the Ministry for Social Affairs evaluated the importance of our work as followed:

“ It deserves a compliment for how you have worked towards cooperation, support and trust with / from the Afro community. You have made yourself vulnerable and, on the basis of awareness, adjusted the strategy by being more flexible with regard to the design of certain project components, by taking care of the facilitation for you and by involving a broad group of people from the community in both implementation female, male, transgender, artist as intellectual. This fits in with the way in which SZW wants to promote and support the social initiative within the framework of the Decade. It also fits in with the broad Decade objectives of the government, namely raising awareness, promoting connection and strengthening the community by letting them independently implement the Decade so that their quality becomes visible. It is good to read that policymakers from municipalities, the police organization, secondary education students, citizens (also from

Belgium) and a number of international organizations such as are involved in the implementation of the project.”

(Inter)national impact in 2018

Debate education empowered young people to debate across Europe

We contributed to educate youth more to practice and learn reasoned arguments. This is what Europe needs nowadays. Populism has been on the rise in democracies all over the world. And with our international joint debate education programs we contributed to challenge it by teaching youth to know how to call it out. Our members and partners worked with youth via various joint projects such as The Future of Europe Debates and Creating Critical Voices and Minds in Europe with youth. Through national debate events the young people received skills such as logical reasoning, critical thinking, debating, public speaking, too often neglected by schools. We combined the skills development with current topics in Europe such as discrimination, migration, fair elections, exclusion etcetera. We couldn't do this better than with our members and partners, because where present, they have been leading providers of debate education at national level.

Via our debate education programs we contributed to citizens' understanding. University students, secondary school students, and young people out of school have all deepened their understanding of values such as democracy and human rights, they learned about policies and institutions through our debate education methods and international exchanges. They debated about political, cultural, socio-economic challenges of European magnitude such as migration, climate change, employment, exclusion. We taught them to understand root causes of exclusion, to debate pros and cons of constructive solutions and to understand how they can influence decision-making processes.

Fostering exchanges about the Future of Europe and challenging Europe scepticism

Our participants have learned to look at each issue from both sides. Youth must be ready to argue both in favor and against a particular topic. They also needed to engage their opponents meaningfully rather than just shout over them. They learned to use rational argument against prejudice, stereotypes and demagoguery. So we have provided young people with tools they need to challenge Euroscepticism. Through debating, youth became better equipped to challenge Eurosceptics, populists and extremists in their countries.

Debate education creates connected young people across Europe

We connected young people from diverse background such as geographical, cultural, socio-economic, gender and with various opportunities and perspectives on Europe, from 15 countries. This happened through international events such as via the international CCMVE event in Greece and via the participation of OPEN UP! Young people during the Youth Summit in Strasbourg as well as via international and national exchanges between youth, police and policy makers in Brussels and The Hague. Also our capacity building exchanges and general assembly deepened connections between members and partners in Europe.

All exchanges offered opportunities in various ways to develop friendships, to develop intercultural communication skills and to interact with others in our European network to understand diverse perspectives on problems.

We connected young people with policy makers at all levels in the EU, so that they experience democratic participation. As citizen activists, journalists and policy makers our members and alumni are inspiring youth too.

We believe that young participants were more inclined to participate in the European electoral process now because they understand better European values, policies and institutions.

Debate education fostered citizenship

We fostered European citizenship and improved conditions for democratic participation via our debate events, trainings, exchanges. As one of the members stated: “The activity of debating engaged both active participants and their audiences in rational and critical discourse. Both sides of controversial topics are given an equal voice and their interaction is judged against standards of good argumentation. Debating provided youth a model for properly conducted public discussions, against public discussion that are often one-sided and/or panders to the audience.”



More synergy and progress in our network

We live in an increasingly interconnected, complex world. Therefore we have built further on partnerships that function as a sustainable, synergetic networks for youth to rely on. Therefore we have developed more synergy and progress in our network in the first place because we jointly worked on improved training materials via e.g. the project Engaging youth to debate in Europe as well as via the operational grant in which the capacity development officer focused on this area as well. We aim to improve training for trainers materials, so that we can accredited debate education

trainers across our IDEA network. This gives a standardization and authority to our trainings which will generate and attract more trainers and spin of via the trainers.

Secondly, we have had the opportunity to inventarise our capacity development needs and to give it an impulse thanks to the capacity development officer subcontracted via the operational grant. Also we have worked to improve the joint efforts to communicate more impactful and to campaign for the expansion, integration and development of debate education for youth across Europe (see also under activities).

In sum

This network contributed on the long term to social cohesion, intercultural cooperation and deeper understanding of each other’s perspectives. Debate promoted among participants mutual understanding and informed citizenship. Its lead to increased critical thinking and tolerance.

We have achieved the following outputs: 3591 people directly reached, 3462 youth including 521 young people with fewer opportunities.

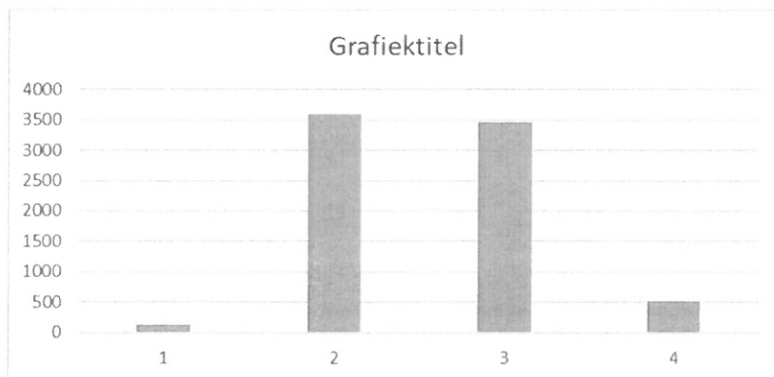


Fig: 3591 people directly reached (2), 129 coaches and trainers(1), 3462 youth(3) including 521 young people ‘with fewer opportunities’¹ (4).



Fig; We have organized 1= 72 activities in 2= 42 cities in Europe.

¹ Young people who

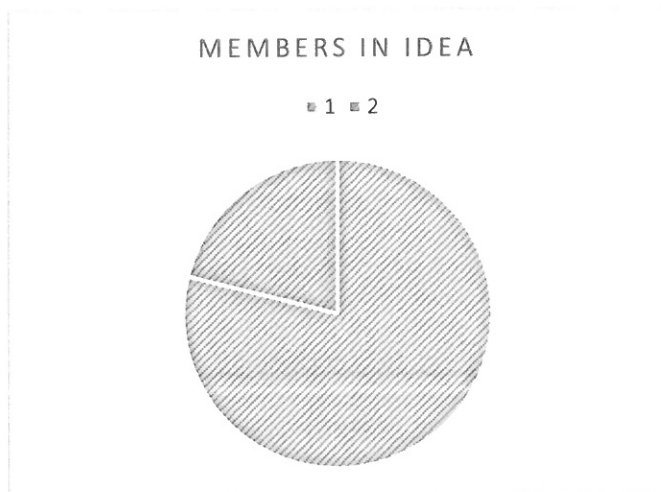


Fig: We had 15 members in 2017 (1) have organized three new members in Slovenia, Croatia and Poland and one member in Spain was already active in the structural grant 2018 (2) . This is a growth of 26%. This means that we are operative with our members in 19 countries.

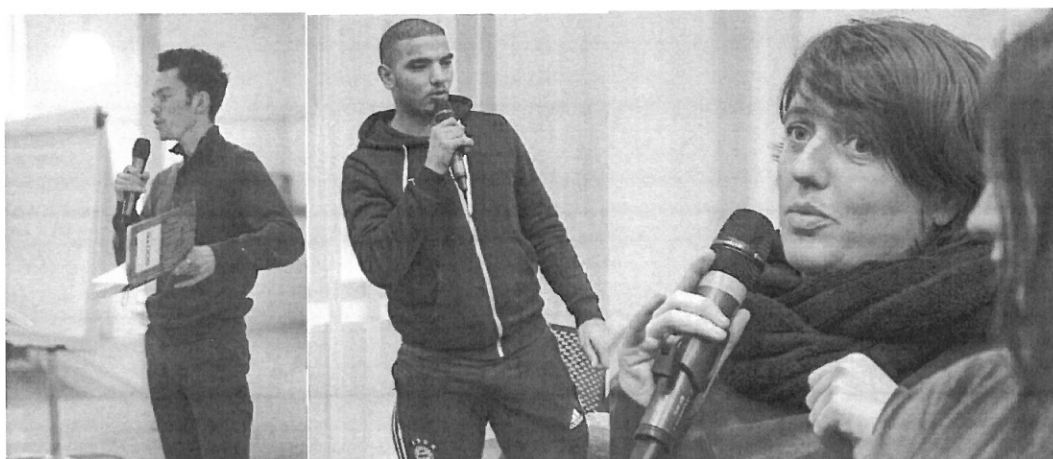
Activities international

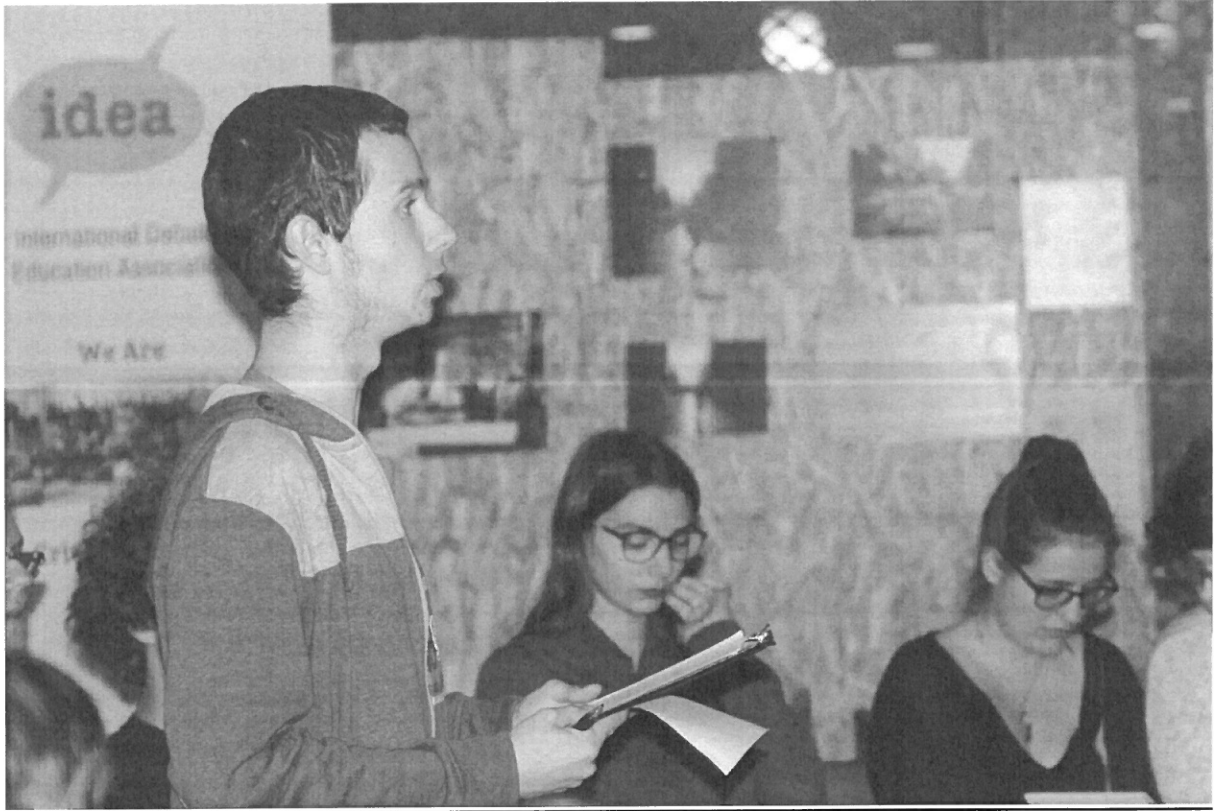
Activities contribution to empower youth to debate and to connect them

Debating Threats To Democracy

Debating Threats To Democracy was finalized on May 2017 and reporting had been carried out in 2017 too. However, we received a request for an official audit by Europe for Citizens mid 2018. This was an intensive process where we received a very positive and constructive co-operation from our consortium of partners. The audit was passed successfully. The office has learned how to streamline reporting for European projects to meet audit benchmarks, and have updated reporting for all projects to ensure an even higher quality of reporting in a streamlined fashion for all partners. These reporting procedures have already been implemented in 2019 for other EU projects.

Donor: Europe for Citizens and Open Society Foundation





Creating Critical Minds and Voices in Europe

Creating Critical Minds and Voices started as the successor of Debating Threats To Democracy with a partner meeting in January 2018 in Bratislava. We co-operated with 18 partners:

KRAS Jeugdwerk Kiel (Belgium), SDA (Bulgaria), ADK (Czech Republic), EDS (Estonia), Federation of Finnish-British Societies (Finland), Eurocircle (France), GDS and Greece Refugee Council (Greece), EVE (Hungary), Fondazione Albero della Vita (Italy), DC (Latvia), EDC (Lithuania), IDEA NL (The Netherlands), PDF (Poland), Commun Global (Spain), SDA (Slovakia), ZIP (Slovenia), IDEA UK (United Kingdom).

Sadly, IDEA UK had to decline participation at international events due to the office's disbandment.

Partners organized national events for 50-100 participants, for 1600 participants in 16 countries. They all selected 8 participants and 2 chaperones to attend a 5-day event in Athens, co-organized by IDEA NL and Greece Debating Society in The Cube, a local co-work hub and refugee meeting center. During these event participants followed one of over 50 offered workshops, participated in practice debates, explored Athens in a city tour, and discussed the refugee crisis in a panel debate with refugees offering testimonies.

For 2019 partners organized the second set of national events and attended the second international meeting in Kranjska Gora, Slovenia.

Donor: Europe for Citizens action grant and Open Society Foundation



Structural Grant

In the Structural Grant 11 partners worked together with IDEA NL for the year 2018. These were ARDOR (Romania), BICH (Bosnia & Hercegovina), ADK (Czech Republic), EDS (Estonia), VDCH (Germany), GDS (Greece), DC (Latvia), EDC (Lithuania), YEF (Macedonia), OK (Serbia), and Commun Global (Spain).

Partners organized the Future of Europe Debates in all countries. We organized two capacity-building meetings, one on strengthening the network adjacent to last year's GA, and one on communication in Bucharest. We build six education packages for use by our partners. The Structural Grant was also used to cover expenditure related to board meetings and to the General Assembly. It finally was also used for two external staff members (via subcontracting), one based in Bratislava and one based in Bucharest, to help strengthen the capacities of the network and to help lay the foundations for the communication campaign in 2019. See more description of their results below under capacity development.

In total 3591 participants attended events related to the Structural Grant, in particular the Future of Europe Debates.

The Structural Grant has been rewarded again in 2019. A steering committee oversees the implementation and strategic development as a spin-off of this grant. Two board members, two representatives of members, ED and staff of IDEA participate in the steering committee.

Donor: Europe for Citizens operational grant, Open Society Foundation and other donors under DIN



Activities to support synergy in the network

International capacity development

IDEA had the opportunity to subcontract two staff workers who could be devoted on capacity building of the network of IDEA. We hired a capacity development officer and a communication officer in 2018 for a short period. The following activities were implemented:

Capacity Development Meeting, Bratislava, Slovakia, on 06/07/2018

The aim of the event was to set the agenda for capacity development activities for the rest of the year 2018 and for 2019. The Event was organized in order to get better understanding of the needs and challenges debate organizations involved are facing, what kind of problems are preventing them from either improving quality of their work or expanding to reach more beneficiaries. First part of the event focused on presenting each organization unique circumstances and perceived challenges. In the second part participants identified 3 main issues which were discussed in teams. Results of the discussions served as basis for the final part of the meeting where facilitated discussion of whole body of participants.

Results achieved were: Specific measures were identified which should be taken to improve capacities of involved organizations and furthermore issues and skills which are common problems of most of the organizations were pointed out.

The event involved directly 25 citizens, including 1 citizen from Bosnia and Herzegovina, 1 citizen from Czechia, 2 citizens from Croatia, 2 citizen from Estonia, 1 citizen from the Former Yugoslav

Republic of Macedonia, 2 citizen from Germany, 1 citizen from Latvia, 1 citizen from Lithuania, 3 citizens from the Netherlands, 1 citizen from Poland, 1 citizen from Serbia, 3 citizens from Slovakia, 2 citizens from Slovenia, 1 citizen from Spain, 1 citizen from Romania.



Assessing Capacity Development Priorities Management

All member organizations of IDEA NL eligible under Europe for Citizens participated in this process. Capacity development officer gathered information from members about state of debate program in their countries, state of their organization in terms of organizational and financial health, the challenges they face and their needs. Also, he gathered their development goals and plans. He assessed all those inputs, he synchronized corresponding development activities and found synergies, so members were able to more effectively tackle their needs and/or supported each other. It also contributed to more transparency across the network and opportunities to cooperate better.

Thanks to this effort, the network of debate organizations has now clear priorities of what to concentrate on the collective efforts. By concentrating efforts and capacities of the members on similar projects with more experience and more capacities they are able to design more effective projects to tackle their common needs and therefore solve them.

Capacity development in Fund raising

Capacity Development officer was monitoring all major donors, be it on international or national level, private funding schemes and endowments or any other calls for projects connected to education, critical thinking and teaching tolerance and openness.

All opportunities for funding were evaluated against set of development priorities and needs of the IDEA NL and its members and in cases when there was a match between fundraising opportunities and needs of the members development officer was responsible for support of the members in pursuing the funding.

Furthermore, the capacity development officer was responsible for coordination of the fundraising initiatives within the network. He communicated with the members to find suitable partners for the projects initiated by member organizations and he support those members in finding the most suitable calls or funding schemes to apply for.

As a direct result of this activity of the development officer four project idea were developed and two of them were submitted by member organizations. One of them was approved by the donor. Thanks to that funding or debate camp for young people from four program countries was secured. Three project applications are under development and will be applied for in 2019.

Capacity development of communication skills and joint campaign across the network

The communication developer has organized a capacity development meeting on communication from November 23-26 2018 in Bucharest. Almost all members attended the workshop and jointly we inventoried needs and strengths in relation to communication. We also inventorised ideas for the campaign to disseminate the strength of debate education in Eastern and Central Europe in the last 20 years. IDEA will celebrate its 20th anniversary in November 2019 and this campaign will be an 'preparation' on the final celebration of IDEA in Brussels in November 2019. The communication developer summarized the input in a structured plan to further rolled out in 2019 under the structural grant.

Donor of the capacity development activities is the Europe for Citizens operational grant (already described under Structural grant)

Activities to empowering and develop a pool of international accredited trainers and certification

EY2DE

In the project "Empowering Youth 2 Debate Across Europe" 8 partners came together to build a Curriculum, a Train-the-Trainer Mechanism, A Accreditation Mechanism for Trainers, and a Trainers/Trainings Database.

In 2018 over 40 lesson plans were created for the Curriculum underpinning a shared pedagogical value set. A train-the-trainer mechanism was developed, and disseminated to 24 trainers from 8 countries in an international train-the-trainer meeting in Bratislava. These newly trained "Master" Trainers have educated a new group of trainers throughout 2019. Evaluation materials were crafted to test the created outputs.

The partners in the project include ARDOR (Romania), EDS (Estonia), DDG (Germany), DC (Latvia), EDC (Lithuania), YEF (Macedonia), and SDA (Slovakia).

This project is slated to finalize in 2019 with results disseminated and available to all members in the network.

Donor: Erasmus Plus, Key action 2



Activities in the Netherlands, Belgium and Curacao.

Mind your Wallet

In 2017 we laid down the cornerstones for the fifth edition of Mind Your Wallet in The Netherlands by training youth workers and students at vocational colleges to use debate education to spread awareness and confidence about money matters and the socio-economic situation of students.

In 2018 we culminated the event in two ways. Firstly by organizing a final debate in The Hague for 24 youth, where we crowned a debate champion and hosted a public debate between youth and experts in the field, including The Hague Alderman for education Saskia Bruines.

Secondly by organizing a leadership weekend where we trained 20 youth in advanced debate skills and build a shared action plan to be offered to politicians and expert in the field on helping youth overcome (socio-)economic barriers through a better education system, job market, and housing system, underpinned by a youth-driven set of values.

In between we organized workshops in the cities of Rotterdam, Tiel, and Geldermalsen, where 160 youth were trained in the approach. We also organized a “Eat and Debate” events in Rotterdam and in Hilversum, with a cumulative total of 100 attendees.

The Mind Your Wallet approach was evaluated by the donor Fonds21 in co-operation with a professional impact assessment organization in a very positive way, showing that the approach has statistically significant positive effects on youth’s awareness and capacities surrounding their own finances, and on their self-confidence.

Donor: Fund 21, Open Society Foundation

Joint Roots Joint Dignity

Joint Roots Joint Dignity was a project funded by the Dutch Ministry for Social Affairs, aimed to empower Dutch youth with an African ethnic background to speak up about issues of their interest. Via our debate education program we also contributed to strengthen community-building efforts.

We trained six young community leaders to become trainers and to develop Joint Roots Joint Dignity local trainings and debates in their community. In addition we have hired coaches to support the local community development. Throughout 2017 and the first half of 2018 we organized various debate workshops to student groups and ethnic youth communities (for instance Rwandese- and Ghanaian communities). The workshops and the community leaders’ efforts culminated in the organisation of local evenings where communities came together to dine and debate issues surrounding inclusion, integration, and empowerment.

The event culminated at the Joint Roots Joint Dignity Festival “Celebrate Freedom”, that included debate, spoken word, and hip hop workshops for youth in Amsterdam-Zuidoost (“Bijlmer”) first of June. This was linked to the Freedom day of slaves that is celebrated each year in Amsterdam at June 1. In total 785 people were trained during this project, 14 local events and 3 national events were organised. The project received a very positive evaluation by the Ministry of Foreign Affairs.

Donor: Ministry for Social Affairs, Erasmus plus, Fund 21, Open Society Foundation

WIJ(K)!

The project WIJ(K)! is an intervention aimed at youth and police in neighbourhoods with high levels of mutual distrust, to increase trust between these two groups. The project is a successor to earlier projects Second Wave and a component of the Debate in the Neighbourhood programs.

This project ran from September 2017 to March 2018. The project consist out of 10 monthly dialogues between youth and police in three neighborhoods in The Hague. The local dialogues were combined with two international events between youth, policy and policy makers from cities were IDEA had implemented the project before, those cities were The Hague, Antwerp, Brussels and Vilvoorde. The first national event was organized in Brussels in the neighbourhood Molenbeek in November 2017. The follow up took place in The Hague in March 2018. Those events and local dialogues increased the knowledge and positive attitude amongst both target groups, and therefore aids in building a better atmosphere in the three neighbourhoods in which the project took place. At local level we reached out to 20 police men/women and 25 young people. At international level we have reached out to 120 youth, policy makers and police.

The report of the project was offered by junior trainers and IDEA to the Chief Police Officer Erik Akerboom. The project has been evaluated positively by the donors and stakeholders, and a new cycle will start in 2019.

Donor: City of The Hague and Erasmus Plus Key action 3.



Navigators project

Like in previous years we have developed the navigators project in 2018 as well. This time it was coordinated via young people related to Combiwel who have developed series of small community oriented debates in the youth centers and a city broad debate in order to connect youth to policy makers about issues of their interest. Meanwhile the Navigators integrated their goal (to connect youth to policy makers) also in other projects such as in Joint Roots Joint Dignity or Mind your Wallet. This helped them to learn more about the dynamics of debating and connecting and contributed to their leadership development. And it helped the projects in making public debate meaningful by connecting it to policy makers. Some navigators continued working in IDEA one as a active intern.

Donor; Erasmus plus, Key action 3

Europe for You!!

A joint project with debate center the Balie, Province of Limburg, University of Maastricht and City of Maastricht to empower youth and schools to debate about the European future via a final debate in Maastricht and preparational debates in schools in Limburg. The final debate was a competition and took place during the Festival 'Europe for You' in the weekend of 7-9th of December 2018.

Donor; Province of Limburg

Jihad Of Love

This project has been implemented together with the College for Vocational Training in Amersfoort as well with the City of Amersfoort. It aimed to use debate education as a method to open dialogues and debates about controversial and difficult subjects in classrooms especially in relation to diversity in culture and religion. The project aimed to empower the teachers to educate their students to debate and to integrate the debate education method in their approaches and subjects. The teachers have been trained and used the educational material in their classrooms and prepared their students for a big debate about Harmony, together with the writer of the book 'Jihad of Love', Mohamed El Bachiri. It was a huge success not in the last place because teachers integrate still the methodology in their education. But also because the students mentioned that they never could speak openly about discrimination in the school, which they have learned to do now. The debate took place at December 10, 2018, the day for the universal declaration for human rights.

Donor: Municipality of Amersfoort and the MBO Amersfoort

YARIM

The Yarim project is a European spin of project of Debate in the Neighborhood. This project aims to empower youth workers to organize debates and dialogues to address tensions and conflicts between young people, due to stereotypes, or misunderstanding of religion. IDEA has developed the Debate in the Neighborhood component of this project and cooperated in this with the IRTS (Applied University of Lille, France department Social Work), and with partners in Spain (CEPS, and organisation of journalists and community developers), Portugal (CIA, a network for streetchildren), Italy (vocational training school) and Belgium (Pour la Solidarité, think thank Brussels). IRTS was the applicant and had invited IDEA in this.

Donor: Erasmus plus Key action 2

DICE

DICE aims to empower professionals in a way that they approach new comers as (potential) active citizens instead of victims. Elements as critical thinking, advocacy, diversity, inclusion, intercultural communication are part of the training for trainers material that DICE developed. DICE is a consortium of partners in the field of refugees.

Donor: Erasmus plus Key action 2

Debates in the Neighborhood

IDEA wants to 'open up neighborhoods' with more attention for the input of the community itself. Therefore in the context of the Debate in the Neighborhood activities we go to neighborhoods with our Debate in the Neighborhood bus and stimulate debate and debate activities for various groups.

We aim to bring the debate outside the community center as well that we pick up issues that are worth to debate in the community centers. The bus is also to support our junior trainers in their work in the community to teach young people to debate. The bus brings also a tent and materials for 'light debates' to sensitize the community about the impact and fun of debate education. Volunteers will be in charge of the bus and the dissemination of the bus. Those volunteers and equipment for the bus is funded via the price that IDEA won via the Oikos Challenge. The bus will start in 2019 but preparations were made in 2018.

Debate in the Neighborhood in Curaçao

Nathania Engelhardt, one of IDEA's volunteers in Joint Roots Joint Dignity, has done four months an intern at IDEA NL to learn more about the Debate in the Neighborhood program. She had the dream to establish a similar project in Curacao. She analyzed all strategic document, she conducted many interviews in Curacao and received a lot of support from the organisations. This good work resulted in the Project Proposal for 'Debate den Bario'. This project focuses on debate education for the empowerment of disadvantaged youth on Curacao using IDEA-NL's Debate in the Neighbourhood [DIN] approach. In doing so, she attempt to create positive impact for the youth, neighbourhoods and society as a whole. It also gives youth a voice on topics of their interest such as 'child abuse'. And this is important because there is a need for youth participation on the island. Especially disadvantaged youth need support to develop their abilities to voice their opinions and engage in dialogues. Debate den Bario can help by building on the capacity of local organisations for debate education. Debate den Bario profits hereby from the IDEA brand and the effectiveness of the DIN concept. After years of implementation of DIN, there are numerous benefits reported ranging from more confidence for the youth to an improved social cohesion in communities. These elements match well with governmental actions and policies in Curacao. They are shifting towards more youth participation, the development of 21st Century skills and strengthening of neighbourhoods. There is thus great potential for the implementation of Debate den Bario!



The organisation

Members (see above)

The General Assembly of IDEA has decided to promote the members more via our communication channels including via the annual report. This has been done in the previous sections, because the international projects of IDEA could never be implemented without the cooperation of the members, all network debate organisations. Besides this we will cooperation with the members so that we can show the great impact we all have made in 19 countries to empower youth to debate, to connect them and to motivate to act upon.

Board members 2018

Overview of IDEA NLboard terms <i>Date: 30 Aug 2016</i>			
Role	Person	Board member since:	Brief CV
President	Kai Klandorf	2013, second term till 2019	Kai Klandorf has been an active member of Estonian Debating Society since 2004. Kai has a Masters degree from Anglistics and Pedagogy. She is currently working with a social enterprise called SpeakSmart where she carries out trainings related to debate, argumentation skills, critical thinking, and public speaking. As her main job she works for Estonian National Institute for Health Development
Member	Steven Nolan	2015, second term till 2021	Steven Nolan is a former Youth Forum Director for IDEA and Youth Education Manager for the English-Speaking Union. He has severd as President of the European University Debating Council and as a representative to the World University Debating Council. Steven has been involved in debate training and competition administration in dozens of countries, for a wide variety of audiences. He currently works as Director of Operations and Logistics for a London based food business.
Member	Jens Henning Fischer	2014, second term till 2020	Jens Henning Fischer studied law and political science. He is the co-founder of the Berlin Debating Union, and has taught debate and speaking in dozens of countries. He was the chairman of both the European and World Universities Debating Council, the governing bodies that awards and regulates the respective competitions. Jens owns and operates "Besser Reden", a communications and presentation consultancy based in Berlin and Düsseldorf, Germany. He is the head of legal training of Model International Criminal Court, http://model-icc.org and president of the German Debate Alumni Society (Deutsche Debattiergesellschaft).
Member	Teodora Stovalenska	2017, election for second term 2020	Teodora Stovalenska is debate trainer for our member Youth Educational Forum in Macedonia. She is international coordinator for YEF and has the European Youth Forum as her focal area in the board.
Member	Daniel Schut	2017, election for second term in 2020	Daniel Schut is a debate trainer and lead a communication company in the Netherlands. He has his master in political science and was the European Champion in debating beginning of 2000. Daniel monitors within the board the Dutch program.

Member	Aaron Fishbone	2018, elections for second term 2021	Aaron Fishbone debated for the University of Vermont (USA) from 1998-2002. He spent five years actively involved with the IDEA network, including 4 times as a trainer at IDEA Youth Forums and 3 times as a curriculum committee member. During this time he also served 3 years as a member of the board of the District of Columbia Urban Debate League. Despite doing other things like getting a masters degree in public administration, running political campaigns, serving four years in the Mayor's Office of the City of Seattle (WA, USA), and being a Robert Bosch Foundation Fellow in Germany, Aaron has kept returning to debate projects, serving as the founding director of the Silicon Valley Urban Debate League summer institute in the summer of 2015 and on the curriculum committee of the Debating Threats to Democracy Program in Bratislava in March 2017. For the last 2 years Aaron has been the communications director of two electric mobility companies based in Bratislava, GreenWay and Voltia.
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Staff en vrijwilligers (vw) 2018

Younes Achhaboun, junior trainer Wij(K)! (vw)
 Abubekar Bojaada, junior trainer WIJ(K)! (vw)
 Ankie van der Donck, communication officer (vw)
 Paul van Dijck, financial officer
 Annemarie van Ede, office manager (vw)
 Joke van Ede, general support (vw)
 Yvonne Heselmans, Executive Director
 Melanta Heuilmans, Mind your Wallet coordinator
 Souraya Kiouchi, Navigator coordinator
 Max Kofi, moderator/vertaler (vw)
 Vera Kranenburg, audit control and international programs (vw)
 Sophy Kwizera, Joint Roots Joint Dignity coordinator
 Kim Rai, Debate in the Neighborhood officer (vw)
 Faysal Sbaa, junior trainer Wij(K)!, (vw)
 Daan Welling, project officer international programs
 Volkan Arkasu, junior trainer WIJ(K)! (vw)
 Pieter de Wit, financial controller

Financial report

NOTES TO THE BALANCE SHEET FISCAL YEAR 2018

Financial review Key Figures

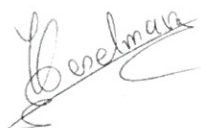
Below the key figures of the financial period are presented for 2018.

Key Figures

Balance sheet in euro	<u>31-12-2018</u>	<u>31-12-2017</u>
Non current assets	7.747	0
Current assets	<u>605.275</u>	<u>686.532</u>
Total	<u>613.022</u>	<u>686.532</u>
Equity	33.572	32.695
Current liabilities	<u>579.450</u>	<u>653.837</u>
Total	<u>613.022</u>	<u>686.532</u>

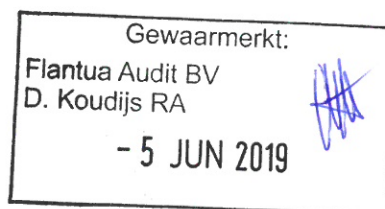
Statement of income	<u>2018</u>	%	<u>2017</u>	%
Income	549.670	100%	505.495	100%
Work by third parties and other external expenses	<u>(447.838)</u>	81%	<u>(373.063)</u>	74%
Gross profit	101.832	19%	132.431	26%
Expenses	<u>100.958</u>	18%	<u>122.274</u>	24%
Result from operating activities	874	0%	10.158	2%
Financial income	<u>3</u>	0%	<u>202</u>	0%
Net result	<u>877</u>	0%	<u>10.360</u>	2%

Utrecht, 03-06-2019



Y.A.M. Heselmans
Executive Director

Gewaarmerkt:
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BALANCE SHEET FISCAL YEAR 2018

	<u>31-12-2018</u>	<u>31-12-2017</u>
ASSETS		
Tangible assets	7.747	-
Grants receivable	381.297	430.835
Other receivables	6.411	6.725
Cash	<u>217.567</u>	<u>248.972</u>
Total current assets	605.275	686.532
Total assets	<u>613.022</u>	<u>686.532</u>
EQUITY		
General reserve	22.335	22.335
Reserve currency results	(6.303)	(7.180)
Safety reserve	<u>17.540</u>	<u>17.540</u>
Total equity	33.572	32.695
CURRENT LIABILITIES		
Accounts payable	12.947	32.947
Deferred grants	540.526	573.613
Nett salary	3.103	3
Tax payable	4.859	585
Employees holidays	4.715	664
Accrued expenses	<u>13.300</u>	<u>46.027</u>
Total current liabilities	579.450	653.837
Total equity and liability	<u>613.022</u>	<u>686.532</u>

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STATEMENT OF INCOME AND EXPENSES FISCAL YEAR 2018

x€	2018	2017
Income		
Membership	2.475	15.600
Unpaid membership former years	(2.349)	(2.375)
Grants	507.114	480.520
Donations from partners	42.790	0
Other income	(1.237)	1.390
Exchange rate USD OSF grant	877	(7.180)
Release safety fund	0	17.540
Total income	549.670	505.495
Expenses		
Project expenses	447.838	373.063
Wages and salaries	52.517	50.276
Social security	23.326	26.414
Depreciation	0	0
Other expenses	25.115	45.584
Extraordinary expenses/income	0	0
Total expenses	548.796	495.337
Operating result	874	10.159
Financial income	3	202
	3	202
Net result	877	10.361
Appropriation of result		
Added to equity:		
- general reserve	0	0
- reserve currency result (OSF)	877 ²	-7.180
- safety reserve	0	17.540
	877	10.360

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² This amount of 877 euro is still presented here, because the project of OSF is not yet closed. It will be closed at December 1, 2019, because we received a no-cost extension to finalise this project.

STATEMENT OF CASHFLOWS 2018

x €	<u>2018</u>	<u>2017</u>
Operating result	877	10.158
Adjustments for:		
depreciation office equipment	146	-
Sum of adjustments	146	-
<u>Changes in working capital</u>		
changes prepaid projects (accrued expenses)	(32.727)	-
changes deferred grants	(33.086)	-
changes accounts receivable *	49.538	(207.925)
changes accounts payable **	(20.000)	32.822
changes other receivables	314	(4.228)
changes other payables	11.425	251.934
	(24.535)	72.603
Cash flow from operating activities	(23.512)	82.760
<u>Cash flows from investing activities</u>		
investments in tangible assets	(7.893)	-
Net cash flow from investing activities	(7.893)	-
<u>Cash flows from financing activities</u>		
interest received	-	202
Net cash flow from financing activities	-	202
Sum of cash flows	(31.405)	82.962
Changes bank accounts	(31.405)	82.962

* Grants received in 2018 on bank accounts: €571.599.

** Payments by bank related to projects in 2018: €421.239

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NOTES TO THE FINANCIAL STATEMENT

Principal accounting policies

General

The financial statements are based on the historical costs. Assets and liabilities are valued at their nominal value, unless indicated otherwise. Fees are allocated to the year to which the fees are related. Grants are allocated to the designated project. General grants are allocated to the year mentioned by the grantee.

Transactions in foreign currencies are translated into Euro at the exchange rate at the date of transaction. At year end, assets and liabilities denominated in foreign currencies are translated to Euro at the exchange rate at date of balance sheet. Currency results are added to a reserve on currency results, included under equity.

Non-current assets

Tangible fixed assets are valued at purchase price less the accumulated depreciations. The annual depreciation is calculated by means of a fixed percentage of the purchase price on basis of the estimated lifetime. The percentage of depreciation is between 33% and 50%.

Current assets

Accounts receivable are valued at historical cost, taking into account risks related to doubtful debts. Cash and cash equivalents are valued at nominal value.

Equity

As the balance sheet is prepared after appropriation of result, the result of the year is no longer separately presented under equity (compared to financial statements in previous years). Furthermore, based on 2017, three reserves are included under equity:

- 1) General reserve
This reserve is held for general purposes and is funded from appropriation of result, taking into account the part of appropriation of result that is added to the reserves as stated below.
- 2) Safety reserve
This reserve is held for coverage of possible setbacks in the future, due to shortages on general income. This reserve is funded from the appropriation of result 2017 for the part related to the release of the safety fund.
- 3) Reserve currency result USD OSF Grant
This reserve is held for covering currency results on contracts with a duration for more than one year. Currently this relates to the OSF Grant.

Current liabilities

Liabilities are valued as historical costs.

Deferred grants

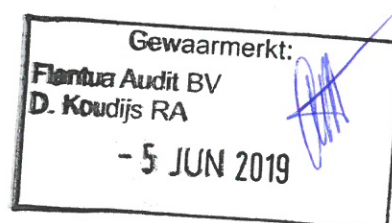
Deferred grants are granted contributions from donors related to projects that have not yet been finalized. Deferred grants are released for the moment spent on the projects in accordance with the grant agreement between the donor and the grantee.

Principles for the determination of the result

Determination of the result is based on historical cost. All benefits and related costs are designated to the same period.

Income from grants consists of contributions by the donor, as far as related to the costs of execution for the project in the financial year.

Costs are determined on historical basis and are booked in the financial year to which they refer. Financial income and expense include the received and paid interest.



NOTES TO THE BALANCE SHEET FISCAL YEAR 2018

	31-12-2018	31-12-2017
<u>Accounts (Grants) receivable</u>		
Grants receivable, BBSS Bulgaria	1.870	3.194
Agency European Commission pr 94 structural gr.	40.000	0
Agency European Commission project DTTD	0	90.000
Agency European Commission pr 91 CCMVE	90.000	0
ARTS project 92 YARIM	15.232	38.080
Eurocircle pr 98 DICE	32.744	0
Stockholm pr97 Exchange	1.100	0
Members structural grant pr 94	23.555 ³	0
Municipality The Hague project 81	0	3.980
Membership fees	450	4.000
Ministry SZW project 84	0	50.000
Open Society Foundation Project 00	0	118.353
	204.951	307.608
Erasmus project 86	0	8.631
Erasmus project 88	0	13.036
Erasmus project 90	0	2.341
Erasmus project 81	0	9.219
Erasmus project 96	136.346	0
Erasmus total	136.346	33.228
Fonds 21 project 2016	0	50.000
Fonds 21 project 89	40.000	40.000
	381.297	430.835
<u>Other receivables</u>		
Receivables from employees	0	3.793
Advance businesscosts	502	-250
Caution money Interfisc	1.456	1.456
Other receivables	4.453	489
	6.411	5.488
Guarantee rent	0	1.237
	6.411	6.725
<u>Cash and Bank</u>		
Cash	3	0
ABN-AMRO Bank 594004225	4.712	5.522
ABN-AMRO Bank 532786599	212.852	243.450
	217.567	248.972

Gewaarmerkt: 212.852
Flantua Audit BV 217.567
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³ This was due to invoices issued end of December 2018. Most of them were paid in January 2019.

NOTES TO THE BALANCE SHEET FISCAL YEAR 2018

	31-12-2018	31-12-2017
<u>Equity</u>		
General reserves	22.335	22.335
Reserve currency results	(6.303)	(7.180)
Safety reserve	17.540	17.540
Total equity	33.572	32.695

Equity

In 2017 the safety fund was released through the income statement. This is due to the fact that the short-term purpose of this fund was no longer applicable. During 2017 some financial positions were reconsidered and withdrawn from the fund. The remaining balance of Euro 17540 is added to equity through the appropriation of result. Under equity this amount is included as a reserve for setbacks in the future. In 2018, nothing happened to this safety fund, therefore it is the same.

Due to the fact OSF funds are awarded for 2 years (2017/2018) in USD, currency results appear as negative at 31 December 2017 and slightly positive at 31 December 2018. Therefore The currency result is a bit higher (lesser negative). The currency result remains on the balance because the project of Open Society Foundation is still open due to a no cost extension received in December 2018.

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Deferred grants	31-12-2018	31-12-2017
Pr00 General institution	109.892	209.505
Pr02 small projects	663	-
Pr63 Debat in de buurt	31.842	18.621
Pr78 Navigators	4.296	4.296
Pr81 Politie project Wij(k)	31.807	60.184
Pr84 Joined Roots Joined Dignity	14.579	32.999
Pr88 Open Up 2017/2018	5.557	17.637
Pr89 Mind Your Wallet 2017-2018	7.657	31.525
Pr90 Navigators 2017/2018	4.511	11.434
Pr91 CCMVE EU grant	91.882	149.730
Pr92 Yarim	33.963	37.681
Pr93 Jihad vd Liefde	6.109	-
Pr96 EY2DE	166.803	-
Pr98 DICE	31.781	-
Pr Din leercircle	(716)	-
Pr Stockholm	(101)	-
	540.526	573.613
<u>Liabilities</u>		
Accounts Payable	12.947	32.947
	12.947	32.947
Net wages	3.103	3
	3.103	3
Tax payable		
Wage taks	4.835	585
Pension plan	24	-
	4.859	585
Employees holiday	4.715	664
	4.715	664

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<u>Accrued expenses</u>	31-12-2018	31-12-2017
Audit expenses	12.300 ⁴	8.954
Other expenses	1.000 ⁵	37.073
	13.300	46.027
	38.924	80.226

Liabilities not included in this balance sheet

Rent Mariahoek:

The association rents the building at the Mariahoek 16/17 second floor (and shared kitchen on first floor). The obligations for renting the building in 2018 run till first of August, 2019. IDEA has moved to a larger room at July 1, 2018. The costs for the previous room (January 1 – June 30 2018) were on a quarterly basis 1029 euro. The costs for the new room are 1487 euro for a quarter. Pre-payment for service costs are on an annual basis 471,70 euro and prepayment electricity 1510, 19 euro. Total costs on an annual basis for the new room are 8476,58 euro.

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⁴ The audit costs were higher in 2018 due to the extra audit for Debating Threats to Democracy and the Structural grant audit.

⁵The reason of the big difference with 2017 is that we didn't have outstanding payments to pay partners a last tranche in a project.

NOTES TO THE STATEMENT OF INCOME AND EXPENSES FISCAL YEAR 2018

x €	2018	2017
INCOME		
<u>Membership and fees</u>		
Membership fees organizational	2.475 ⁶	15.600
Unpaid members fees former years	(2.349)	(2.375)
Income miscellaneous	(1.237)	1.390
Donations from partners	42.790	
Exchange rate difference OSF	877	(7.180)
Release safety fund	-	17.540
	42.556	24.975
<u>Grants</u>		
BBSS Bulgary	-	3.194
EEG CCMVE	-	150.000
Debat in de Buurt	15.000	(12.468)
Dice	32.744	-
Erasmus IDE 2017	-	42.785
Evaluation project	-	(863)
EY2DE	227.244	-
General	562	284.813
Jihad van de Liefde	12.500	-
Joint Roots Joined Dignity	-	50.000
Mind your Wallet 2016	-	(5.294)
Mind your Wallet 2017	-	3.163
Mind your Wallet 2017/2018	-	42.131
Navigators 2016	-	(10.160)
Navigators 2017	(5.671 ⁷)	11.706
Policeproject Wijk	(11.930 ⁸)	86.086
Open Up 2017/2018	1.779	61.937
Small projects	700	-
Stockholm	1.100	-
EU Structural grant	200.000	-
Threats to Democracy (Gouda)	-	763
Yarim	-	38.080
Grants	474.028	745.874
Total Membership & Fees, Grants, Safety Fund	516.584	770.849



⁶ We included all payments of members in this section in 2017. We decided to show here the membership fees of 225 euro á member in 2018 only.

⁷ This was not spent in the project and needed to be paid back to the donor.

⁸ This was not spend in the project and needed to be paid back to the donor

Deferred from earlier year	573.613	349.350
Deferred to next year	(540.526)	(573.613)
	33.086	(224.263)
Safety fund	-	
Total income	549.670	(41.091)
		505.495
Total grants income 2018 and 2017		
(reconciliation to grants in income statement)		
Total Grants	474.028	745.874
Safety fund	-	(41.091)
Deferred	33.086	(224.263)
Grants income statement	507.114	480.520
x €	2018	2017
EXPENSES		
<u>Project costs</u>		
project trainers	31.422	32.736
project materials	5.523	2.467
project accommodation	30.454	5.775
project travel expenses	53.720	69.682
project restauration	50.986	63.487
project pr and communication	9.145	4.848
project miscellaneous costs	9.068	132.901
applied hours staff/other costs to projects	69.345	61.166
Subsidies third parties	188.174	-
Total project costs	447.838	373.063
<u>Wages and salaries</u>		
Wages Netherlands	96.710	111.442
Applied hours staff/other costs to projects	(44.210)	(61.166)
Other costs wages	17	-
<u>Social security</u>	52.517	50.276
Social security	17.595	18.819
Pension contribution	5.731	7.595
Total social security	23.326	26.414
	75.843	76.690

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x€	2018	2017
OTHER EXPENSES		
<u>Other staff costs</u>		
Staff expenses	319	365
Salary administration costs	1.283	1.277
	1.602	1.641
<u>Accommodation costs</u>		
Rent	9.271	9.970
Other costs	1.562	610
Applied cost housing structural grant	(7.031)	-
Total accommodation expenses	3.802	10.580
<u>GA/travel</u>		
Business gifts	91	113
Travel expenses	3.390	8.830
Applied GA/travel costs structural grant	(2.788)	-
Total GA/travel expenses	693 ⁹	8.943
<u>Office expenses</u>		
Postage	51	107
Telephone/internet	1.300	1.577
Subscriptions	912	-
Office equipment	546	-
Office supplies	2.715 ¹⁰	1.487
Other expenses	261	920
Applied office supplies/ICT structural grant	(1.556)	-
Total office expenses	4.229	4.091
<u>General expenses</u>		
Accounting/auditor fees	15.086	13.183
Insurance	3.489	4.963
Legal fees	2.944 ¹¹	-
Bank charges	674	2.003
Other expenses	(145)	180

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⁹ The reason of the deviation GA travel Cost 2017 and – 2018 is that we were able to allocate statutory costs such as travel costs for GA to the structural grant.

¹⁰ IDEA has bought more training material such as trainer suitcases, thanks to the price we won for the OIKOS Challenge.


¹¹ The legal fees were to safeguard the trademark of IDEA because those were owned by IDEA Central, but they are closing down. Other reason for the legal fees was to wind down IDEA Central.

Applied general costs structural grant ¹²	(7.259)	-
Total general expenses	14.789	20.329
Total other expenses	25.115	45.584
Subtotal expenses	548.796	495.337
Total extraordinary expenses/income/interest	-	-
Total expenses	<u>548.796</u>	<u>495.337</u>

Utrecht, 03-06-2019



Y.A.M. Heselmans
Executive director

Gewaarmerkt:
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¹² This was to cover costs of the structural grant with contribution from the 00 account.

NOTES TO THE STATEMENT OF INCOME AND EXPENSES FISCAL YEAR 2018

ANNEX TO THE REVENUE AND EXPENDITURE ACCOUNT 2018

	5000	5001	5002	5003	5004	5005	5008	5009	5011	Total
	trainers	material	hotel	travel	food	communication	miscellaneous	hours staff	subsidies 3rd parties	
CCMVE (eeg)	750	0	14.852	10.293	11.710	605	4.636	0	15.000	57.848
Debat in de buurt	0	0	0	0	0	1.634	146	0	0	1.779
DICE	0	33	450	48	432	0	0	0	0	963
DIN Leercircle	0	365	0	139	212	0	0	0	0	716
EU Structural Grant	7.451	1.029	9	16.845	12.147	4.849	3.389	64.768	130.411	240.899
EY2DE Empower Youth	0	0	2.240	11.692	3.699	0	47	0	42.763	60.441
Jihad van Liefde	600	1.433	2.876	628	88	515	250	0	0	6.391
Joint Roots JD	13.264	1.400	100	1.433	1.816	250	157	0	0	18.420
Mind Your Wallet '17/18	4.004	1.124	1.388	1.730	10.474	571	0	4.577	0	23.868
Navigators 2017/2018	875	0	0	349	28	0	0	0	0	1.252
Open Up 2017, 2018	1.000	59	3.774	5.657	2.609	721	38	0	0	13.859
Politieproject Wij(k)	2.596	63	4.387	1.954	7.042	0	405	0	0	16.447
Small projects	0	0	0	37	0	0	0	0	0	37
Stockholm	0	0	0	1.201	0	0	0	0	0	1.201
YARIM	882	18	378	1.712	727	0	0	0	0	3.718
Total	31.422	5.523	30.454	53.720	50.986	9.145	9.068	69.345	188.174	447.838

NOTES TO THE BALANCE SHEET FISCAL YEAR 2018

Project	2017 Deffered grant	2018 Costs	2018 Income	2018 Deffered grant	2018 Total
CCMVE (eeg)	149.730	57.848	0	-91.882	0,0
Debat in de buurt	18.621	1.779	15.000	-31.842	0,0
Din leercircle	0	716	0	716	0,0
DICE	0	963	32.744	-31.781	0,0
EU structural grant	0	240.900	240.900	0	0,0
EY2DE empower youth to debate general	0	60.441	227.244	-166.803	0,0
Jihad vd Liefde	209.505	100.958	2.219	-109.892	874,0
Joint Roots Joined Dignity	0	6.391	12.500	-6.109	0,0
Mind Your Wallet 2017/2018	32.999	18.420	0	-14.579	0,0
Navigators 2016	31.525	23.868	0	-7.657	0,0
Navigators 2017/2018	4.296	0	0	-4.296	0,0
Open Up 2017, 2018	11.434	1.252	-5.671	-4.511	0,0
Politieproject Wij(k) (start Den Haag)	17.637	13.859	1.779	-5.557	0,0
Small projects	60.184	16.447	-11.930	-31.807	0,0
Stockholm	0	37	700	-663	0,0
YARIM	0	1.201	1.100	101	0,0
Total	37.681	3.718	0	-33.963	0,0
Interest	573.613	548.798	516.585	-540.526	874
Result					3
					877