



**ANNUAL REPORT &
FINANCIAL STATEMENTS
2019**



April 2020
www.microjustice4all.org

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1. Annual Report

1.1. General

Incorporation

Stichting Microjustice4All (MJ4All) was incorporated on December 3th, 1996 by notarial deed. The foundation has its official seat in (2517 AN) The Hague, at the Laan van Meerdervoort 70. From now on, referred to as “Microjustice”.

Microjustice is registered with the Chamber of Commerce, number 41160018 (RSIN: 805877447) and is a charitable foundation under Dutch Law (“ANBI”).

Objectives Microjustice

Microjustice is an organization dedicated to legally empower the poor and victims of humanitarian disasters. By providing people with legal documentation and enabling them to live under the shelter of the law and enjoy the protection and opportunities it affords, Microjustice helps them to get out of the poverty cycle.

With the provision of legal documentation, awareness-raising activities, local capacity building and evidence-based lobbying, Microjustice aims to enable all people to participate in society and encourage them to be self-reliant.

Country-specific Legal Inclusion Mappings are the new tool that Microjustice has developed to structurally identify the level of legal inclusion in a country and to identify a Legal Empowerment Plan for the country.

The legal empowerment

Over the past twenty-three years Microjustice has developed its method for legal empowerment in practice, implementing field programs in three continents. This method consists of standardized legal service provision in identified basic legal needs of the target group(s), while undertaking bottom-up legal reform and advocacy activities. In this way Microjustice aims to establish sustainable legal service provision infrastructures for the legal empowerment of the poor, marginalized and victims of humanitarian disasters.

Focus

Microjustice helps to set up local infrastructures for affordable quality legal service provision with focus on:

1. Various civil documents as birth certificate to enable access to e.g. education, health care, social benefits, microfinance and voting;
2. Housing and land registration for property protection, access to collateral and investment opportunities;
3. Setting up businesses, cooperatives and other legal entities, and drafting contracts to increase income-generating activities and civil society participation;
4. Legal issues related to the above, mostly related to family law and inheritance matters.
5. Legal issues that are specific to a context, especially in post-humanitarian crisis rehabilitation processes.

1.2. The Board of Microjustice

From 31 December, 2020, Mr. Álvaro Hernando is the new Director of the foundation.

The Supervisory Board is formed by:

J.J. de Domingo Angulo, Chairman – Non Active
M.J. Verweij, Secretary
C.F. Wittebrood

The Supervisory Board members do not receive any compensation other than compensation for expenses incurred in the performance of their duties.

Report on activities by the Supervisory Board

In 2019 the Supervisory Board met every two months together with the Director. During these meetings the Supervisory Board discussed all significant issues related to the management of the Foundation and projects as well as about the strategy to be followed in the future. The most common aspects analysed and approved (when needed) by the board are:

- Annual Accounts and the Annual Report for 2019;
- Current projects and programs and new activities in preparation;
- Team: capacity, composition, recruitment;
- Organizational management: expert develops systems & procedures
- Administrative and financial matters;
- Director: periodic performance review;
- Annual Plan and Budget 2019

In September 2019, a brain storm day was organized in Wassenaar with the Supervisory Board, the Director and Consultant organisational procedures, to define the way forward of Microjustice, with a growth scenario, in view of building up further the organisation, independent from the projects. In the meeting it was decided, to recruit a new director who could develop the sales strategies and activities while building up the organisation. The new director would have as task to develop the growth scenario the Supervisory Board. The foundation Friends of Microjustice have been involved in this to fund the transitional period. In October the new director, Álvaro Hernando, was recruited and started on 1 November 2019.

The Supervisory Board wants to thank the previous and current Director, the consultants, and all volunteers for their dedication and commitment to Microjustice during 2019

On 28th May 2020 the Supervisory Board approved the Annual Report and Financial Statements 2019.

M.J. Verweij
C.F. Wittebrood

1.3. Report on activities by the Director

In 2019, Microjustice has undertaken the following activities:

1. Further developed the Legal Inclusion Mapping (LIM) Method
2. Implemented the legal inclusion Mapping in Serbia
3. Developed the concept of the legal empowerment programs further in Kenya, Bolivia and Serbia, to be further developed and implemented on pilot scale on the ground in these countries
4. Networking, lobbying and public communication with the LIM Method as an instrument to implement SDG 16

1. Further developed the Legal Inclusion Mapping (LIM) Method

The Legal Inclusion Indicator framework was developed and implemented in 2018 in Bolivia and Kenya. In 2019 the method was further refined and a template with questions for the LIM set up in a database. Also, the high-level LIM process was defined and the steps of the method developed in 2 phases: phase 1) preliminary research with output the provisory LIM report and phase 2) practical research while implementing a pilot legal empowerment program. The mapping aims at defining and implementing a legal empowerment plan as implementing and monitoring progress framework for SDG 16 (Phase III).

Legal Inclusion mapping in two phases

Phase I: Qualitative overall research into the indicators on country level in order to identify:

- the bottlenecks in the way to legal inclusion of all, and
- opportunities and possibilities to enhance legal empowerment of determined groups

The output of Phase I is a provisory legal inclusion mapping report reflecting the first findings, that will be further developed and validated by involving more stakeholders in phase II. Furthermore, Phase I results into a plan for Phase II: a more focussed applied research design, chosen on the basis of the findings in phase I, through the implementation of a pilot of the legal empowerment plan.

Phase II: Applied research into the market to further develop a comprehensive legal empowerment plan, with two parallel activities:

- Applied research into the legal services needed for the legal empowerment of the identified excluded groups and piloting a standardized legal services' program to do market research into the precise needs for legal services of these groups. In this way a business case is developed.
- Develop with stakeholders a plan for upscaling a legal empowerment program countrywide, including recommendations for the institutional framework to enhance the legal empowerment for all.

The output of Phase II is the LIM report, including a Comprehensive Legal Empowerment Plan, with an implementation and monitoring framework until 2030.

Phase III: Comprehensive Legal Empowerment Plan: implementation and monitoring

The final output, the Comprehensive Legal Empowerment Plan, contains sustainable and inclusive solutions to meet the excluded groups' legal needs. The Plan involves both stakeholders in the specific excluded groups and stakeholders in the legal and Government sector; recommendations in the institutional structure and for a sustainable legal services infrastructure.

The third and final phase of the Legal Inclusion Mapping consists of setting up an Implementation Plan and a Progress Monitoring Framework. This includes establishing legal inclusion targets and drawing

up a timeline for the implementation of modifications to reach SDG 16 by 2030. It also involves the introduction of innovative tools for the legal-administrative and institutional framework.

In 2020, on the basis of the first mappings, a **Legal Inclusion Index** will be developed to be able to compare and upscale the implementation of the mappings and legal empowerment work globally

2. Legal Inclusion mapping Serbia: Provisional Legal Inclusion Mapping report

For the legal inclusion mapping in Serbia, a first mission was undertaken in June/July 2018, followed by one early November 2018. But the mapping was fully implemented in June 2019 and August/September. On the basis of the results, a legal empowerment plan was identified, and the preparations for its implementation were made with some lawyers involved.

How was the mapping research done in Serbia

The question in phase I relates to the capacity to be legally empowered and included in three categories of indicators related to: 1) the people of Serbia, 2) the accessibility and efficiency of the state organisation and c) the accessibility and affordability of quality legal aid services.

The LIM research has been implemented through desk research in reports of various Serb and international organisations, legal documents, and a large number of consultations and interviews with Serbian attorneys, legal experts, civil society representatives, representatives of state institutions such as the Ombudsman and the Ministry of justice, the bar association of Serbia, entrepreneurs, IDPs from Kosovo, (ex) refugees from Croatia and Bosnia Herzegovina (BiH), and many 'normal' Serbs. The triangulation of these sources is the basis of this report.

Summary of the results

The legal system is principally based on the continental law system. At the same time the socialist system, dating from Yugoslavia, is still fundamentally present in the state system and structures while American consultants have also pushed for some American-type features in the legal system.

Concerning legal inclusion, people in this framework are formally very well included, especially where it concerns the rights related to its socialist past. And there is an easy registration system for birth and deaths at in the civil registry (maticar) located in the municipal offices. Access to IDs is a simple procedure at the police stations (MUP). Furthermore, the state services and benefits have become more easily accessible through the digitalisation and E-Governance portals¹. Setting up a company and business transactions are relatively easy, and the land registry at the 'kadastar' has improved a lot with the digitalisation. Family related issues as divorce and inheritance entail simple, fast, and clear procedures.

Related to the court procedures the main complaint is that the courts are too slow as any court decision will take minimum three years. The possibility of a summary proceeding with for example the President of the court in case of rapid action is required, is non-existent. Thus, in all matters where a rapid decision is needed, there is no remedy², which is especially damaging in labour relations. Putting an attachment, seizing real estate or the bank accounts, can be done as a temporary measure but does seem to require more material proof, proportionality and time than in many other jurisdictions in the world, losing its deterring effect. Mediation is gradually introduced as an alternative to fill this gap, and

¹ For state services in general <https://www.euprava.gov.rs/?alphabet=lat> , for business registrations: <https://www.apr.gov.rs/registri/privredna-drustva/obrasci.2042.html>, for property and housing (permits): <http://katarstar.rs> and <http://restitucija.gov.rs/latinica/index.php> for the restitution of property returned from nationalization during the communist Yugoslavia.

² The only exceptions are: a) in a divorce procedure the arrangements around the children as *nacelo hitnosti* (emergency pressure) while the division of the matrimonial goods can take many years. b) an execution procedure of an unpaid formal invoice (with stamp), for which only a proposal of execution and the name of the public executor is needed.

new legislation for mediation is in preparation to facilitate this complementary role to the courts, but unfortunately it does not provide daunting pressure of blocking bank accounts or summary proceedings.

However, what people with litigation experience say that they experience as the most important problem with the courts is the lack of execution of the courts' decisions. The court executors either don't dare to execute the judgement or one has to deal with more Mafiosi practices. At the same time, execution procedures against poor people are seen as a real problem, incurring high additional execution costs for poor people that cannot pay their utility bills.

In all the administrative and legal procedures related to the basic legal needs, there is a tradition, culture and bureaucracy that requires that people need an attorney for most procedures, despite the fact that self-representation in the courts is allowed and that formally most administrative procedures can be done personally. However, the needed information, expertise, and contacts lack. People working in the legal sector say that being a successful lawyer does not necessarily depend on being technically good, but specially on your connections and your know-how to move the system in the favour of your client. Young lawyers in law firms will tell that they are not involved in the 'deals' with the justice sector representatives, but it are their bosses who have the needed connections. People experience that both public and private institutions (insurance companies, banks) do not comply, lay the burden of proof on the citizen, and do not pay out, or less than they are due. Even when there is a court sentence against them, they use to be unwilling to pay voluntarily, preferring to pay additional high costs of an execution procedure. When you ask a functionary with the institution why, (s)he will tell you that they are not competent (*'nisam nadležan'*) to arrange. For the same reason, the (semi) public institutions will not come to an out-of-court solution.

The main problem on top of this is the poverty of most people due to low-income levels. This makes that most young people look for opportunities outside the country.

Recently, finally, after 15 years of preparation, a free legal aid act has been past. The Free Legal Aid Act would cover the free legal aid of social cases and vulnerable groups. Each municipality has a Centre for Social Work and a Legal Aid Office, that will be the front office of free legal aid. If the person and case is considered eligible, through the intervention of a call centre an attorney will be assigned. The Bar Association of Serbia is in charge of implementation and supervising the attorneys' engagement. The NGOs have been excluded as legal aid providers (legal aid is also considered to be legal advice) even despite the long experience in this of some of them.

The legally excluded groups are people and businesses who cannot afford a good lawyer in general, and whose cases are not eligible for free legal aid. This group may be estimated to concern almost half the population. Then of course there are the vulnerable groups as the Roma (who used to have no civil documents) and IDPs from Kosovo, while the (ex) refugees from Croatia and Bosnia-Herzegovina are rather well integrated and also have their papers from the countries they came from. For the Serbs from Croatia, the Croatian citizenship provides them an EU passport to escape and look for economic opportunities in Western Europe.

Legal service provision in basic legal needs made accessible to all

The Legal Inclusion Mapping has been defining strategies to legally empower people in their day-to-day legal-administrative issues, and also to gradually combat the overwhelming feeling of legal insecurity. The proposal is to make quality legal services accessible and affordable for those that cannot pay the current fees of quality lawyers. The group excluded from legal aid may be estimated to consist of around 50% of the Serbian population (which lives with less than Euro 350 a month).

For all these people and their legal issues, not covered by the free legal aid act, this proposal is made.

Under basic legal needs we understand the needs that all people come across in their daily life related to their personal status and access to the rights and benefits of the system, their property (housing, land, inherited or acquired through buying), registration and running a business, family relations, working relations, including all types of paperwork and contracts. It can also concern standard claims on institutions as banks, insurance companies, pensions funds to create a feeling of legal security.

Making institutional and judicial framework accessible and more efficient & effective

On an institutional capacity level, the LIM leads to two types of recommendations:

1. Simplification, digitalization and clear information provision:
 - To be further developed and continued in the administrative and judicial sector, and providing clear information on all procedures on internet.
 - in the legal services in basic legal needs in the free legal aid system to make the new free legal aid system affordable for local government and the state budget.
 2. To increase the law enforcing function and deterring effect from civil justice system in rapid procedures and temporary measures (to put an attachment and seize property) that would make out-of-court negotiation and mediation more effective and increase the possibility of executing court decisions.
 3. Related to 2) In addition, to ensure that in any public or semi-public institution there are people accountable for the most effective and efficient management of court cases against the state and (semi) public institutions; to see if out-of-court settlements are possible and to avoid the costs of a public execution when a (semi) state body has to pay on the basis of a court decision.
 4. Tax issues: simplify/change the system, avoiding that people feel forced to function in the grey economy (hiring an employee for minimum salary, and paying surplus in cash). Calculate wage taxes as percentage of the Gross salary. Lower taxes but make sure that all pay through making it affordable, transparent and acceptable (which would lead to increased tax income for the state). Create the profession of tax lawyer/advisor.
- 3. Developed the concept of the legal empowerment programs further in Kenya, Bolivia and Serbia, to be further developed and implemented on pilot scale on the ground in these countries**

The method for building a sustainable infrastructure for affordable quality legal services is based on standardization, simplification and providing basic information on the procedures. For upscaling the infrastructure within countries Microjustice has been further developing in the method and the concept.

The further developed concept of the LEP has been inspired on the developments in Serbia where a free legal aid act that entered into force on 1 October 2019. In the free legal aid act NGOs are not allowed to provide legal aid any more. In this context we have been starting to develop the legal empowerment concept working together with the infrastructure of law firms in the country.

The role of Microjustice in this is being an intermediary between the law firms and the (more vulnerable) clients.

Poor people have no access to basic legal needs due to a lack of knowledge and the lack of affordable quality legal services.

Young lawyers have great difficulty to start their firm as they do not get clients and lack guidance.

In this void MJ helps as intermediary:

- Website with clear information and templates in basic legal needs

- Develop a cooperation with young lawyers that commit and use the Microjustice method (standardized legal services with templates, CMS et cetera) and use prices in a range suggested by Microjustice.
- Clients can solve their basic needs alone, on the website and if they were to need a lawyer, Microjustice will refer them.

On the basis of this approach Legal Empowerment programs are now prepared and set up in Serbia, Kenya and Bolivia.

4. Networking, lobbying and public communication with the LIM Method as an instrument to implement SDG 16

Microjustice has been participating within the Pathfinders for SDG 16 in a great number of events to get the message passed and to get others involved. A success of being partner in the Pathfinders Task Force for Justice and sharing with them all our research results and reports, having many meetings with them apart from the events that the legal inclusion/exclusion from basic legal needs has finally been recognised. So far justice work has always been limited to the formal justice sector, depending on the ministry of justice and/or conflict resolution (including ADR).

Mapping Legal Inclusion

to develop Comprehensive Legal Empowerment Plans with targeted, sustainable legal services programs



The income of Microjustice in 2019 was € 128.582,- while the budget for 2019 was €104.850,-.

The budget for 2020 is €261,890

The Hague, 28th May 2020

Álvaro Hernando
Director Microjustice

Patricia van Nispen tot Sevenaer
Director Microjustice until 31 October 2019

2. Financial Statements

2.1. Balance sheet

Assets		<u>31 December 2019</u>	<u>31 December 2018</u>
		€	€
Receivables and prepayments	2.4.1	8	10.022
Cash and cash equivalents	2.4.2	173.913	315.864
		<u>173.921</u>	<u>325.886</u>

Liabilities		<u>31 December 2019</u>	<u>31 December 2018</u>
		€	€
Reserves and funds continuity reserve	2.4.3	50.214	54.288
Short term liabilities	2.4.4	123.707	271.598
		<u>173.921</u>	<u>325.886</u>

2.2. Statement of income and expenditure

		2019 Actual	2019 Budget	2018 Actual
		€	€	€
Income:				
Income own fundraising	2.5.1	128.257	104850	154.651
Interest income		62		108
Other income	2.5.2	263		606
Sum of income		<u>128.582</u>		<u>155.365</u>
Expenditure:				
Expenditure on the objective				
Legal Empowerment of the poor	2.5.3	128.257	104805	154.651
Expenditure on fundraising	2.5.4			
Other costs	2.5.5	4.400	2400	2.599
Sum of expenditures		<u>132.657</u>	<u>107250</u>	<u>157.250</u>
Deficit/Surplus		<u>-4.075</u>		<u>-1.885</u>
<u>Appropriation of result</u>				
Allocation or withdrawal from continuity reserve		-4.075		-1.885

2.3. Explanatory notes

General

a. Activities

The Activities of Stichting Microjustice, having its legal seat at The Hague in the Netherlands, primarily consists of attracting donations for the international delivery of legal services to poor people in developing regions.

b. Related parties

Microjustice is running legal protection programs with Microjustice Country Organizations currently in Bolivia, Kenya, and Serbia.

In The Netherlands the foundation has the following related parties: Stichting Friends of Microjustice.

Stichting Friends of Microjustice aims to promote the interests of Microjustice and to support her activities financially.

c. General accounting principles for the preparation of the financial statements

The financial statements have been prepared in accordance with Guideline RJ650, which applies to Dutch fundraising organizations.

Valuation of assets and liabilities and determination of the result takes place under the historical cost convention. Unless presented otherwise, the relevant principle for the specific balance sheet item, assets and liabilities are presented at face value. Income and expenses are accounted for on accrual basis. Profit is only included when realized on balance sheet date. Losses originating before the end of the financial year are taken into account if they have become known before preparation of the financial statements.

For the purpose of understanding, the classification of certain items in the financial statements has changed. The comparative figures have been adjusted accordingly. These adjustments have no effect on the equity and result of the previous financial year.

d. Translation of foreign currency

Receivables, liabilities and obligations denominated in foreign currency are translated at the exchange rates prevailing at balance sheet date. Transactions in foreign currency during the financial year are recognized in the financial statements at the exchange rates prevailing at transaction date. The exchange differences resulting from the translation as of balance sheet date, taking into account possible hedge transactions, are recorded in the profit and loss account.

e. Estimates

In applying the principles and policies for drawing up the financial statements, the directors of the entity make different estimates and judgments that may be essential to the amounts disclosed in the financial statements. If it is necessary in order to provide the transparency required under Book 2, article 362, paragraph 1, the nature of these estimates and judgments, including related assumptions, is disclosed in the notes to the relevant financial statement item.

Principles of valuation of assets and liabilities

a. Receivables

Receivables are included at face value, less any provision for doubtful accounts. These provisions are determined by individual assessment of the receivables. Payments on projects that have been executed without having any contribution but for which contribution is likely are reported on an accrual basis.

b. Current liabilities

Current liabilities are included at face value. Project related contributions for which the granting period does not match the annual reporting period are reported on an accrual basis.

c. Principles for determination of the result

Revenues arising from the project related contributions are reported as long as the granting period matches the annual reporting period. Project related contributions received for which the activities have not yet been performed are reported on an accrual basis.

Operating costs arising from project activities are reported at face value and whereas the project activities have been performed.

Services rendered in kind consist of contributions received for the execution of services for internal purposes (overhead costs). The contribution for these internal services are identical to the expenditures for these internal purposes.

2.4. Notes to the balance sheet

2.4.1. Receivables and accrued income

	31-12-2019	31-12-2018
	€	€
Prepayments on projects		
Liberty Kenya		
Other receivables and prepayments		
Interest	8	23
Other prepayments		10.000
Other receivables		
Book value at December, 31	<u>8</u>	<u>10.023</u>

2.4.2. Cash

The cash consists of bank deposits in different currencies (Euro, USD and Pounds).

2.4.3. Continuity reserve

The continuity reserve is specified as follows:

	31-12-2019	31-12-2018
	€	€
Balance at January, 1	54.288	47.312
Release of provision for Invoices of previous years		8.861
Result for the financial year	-4.075	-1.885
Balance at December, 31	<u>50.214</u>	<u>54.288</u>

2.4.4. Short term liabilities

The short-term liabilities and accruals can be specified as follows:

	31-12-2019	31-12-2018
	€	€
Grants received in advance		
Advance LIM project	35.856	107.784
Advance POBB Kenya project	72.376	128.705
Accounts payable		
Creditors		
Other costs to pay	15.475	35.109
Book value at December, 31	<u>123.707</u>	<u>271.598</u>

2.4.5. Assets and liabilities not recognized in balance sheet

Stichting Friends of Microjustice has a rotating fund of EUR 250.000 which it may use to finance the development and operating costs of Microjustice.

2.5. Notes to the Statement of income and expenditure

2.5.1. Income

The income out of own fundraising can be specified as follows:

	2019	2018
	€	€
Implementing SDG16 in Kenya: Setting up a sustainable MICROJUSTICE Legal infrastructure to help communities access their basic legal rights	56.329	151.690
Implementing LIM	71.928	2.961
	<u>128.257</u>	<u>154.651</u>

2.5.2. Other income

	2017	2016
	€	€
Realized exchange differences	262	606
Non project related donations		
	262	606

2.5.3. Expenditure on the objective

	2019	2018
	€	€
Implementing SDG16 in Kenya: Setting up a sustainable MICROJUSTICE Legal infrastructure to help communities access their basic legal rights	56.329	151.690
Implementing Project LIM	71.928	2.961
	128.257	75.426

2.5.4. Other costs

	2019	2018
	€	€
Costs Project Serbia	2.400	2.400
Fee Director	2.000	
Payment differences		199
	4.400	2.599

2.5.5. Explanation cost allocation

Destination	Objective	Expenditures on fundraising	Other costs	Total sum 2019	Budget 2019	Total sum 2018
Expenses	Legal Empowerment of the poor	Own fundraising				
MICROJUSTICE Legal Service provision						
Local & international fees consultants	114.943			110911	89850	136.824
Travel costs	11.671			11328	8500	13.213
Overhead & Financial Administration	6.043			6015	6500	7.213
Total sum	132.657			128.254	104850	157.250

2.6. Signing of the Annual Report

The Director approves the annual accounts, resulting in total assets of € 173.921 -.
The foundation's capital of €50.214, - and a negative result on the balance sheet of €4.075 -.

The Hague, 28th May 2020

Álvaro Hernando
Director Microjustice

Patricia van Nispen tot Sevenaer
Director Microjustice until 31 October 2019

3. Other information

3.1. Appropriation of result for the financial year 2019

The negative result of Euro 4.075 will be reduced from the continuity reserve of the foundation.

3.2. Subsequent events

There are no subsequent events known, which may affect the information included in these financial statements, or in the presented balance sheet items and their valuations or in the explanatory notes.