

# Sallux

Independent auditor's report on the financial year  
ended 31 December 2023

**Grant Thornton Bedrijfsrevisoren BV**

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**Independent auditor's report with respect to the Annual Accounts of the Sallux for the year ended 31 December 2023**

In accordance with our service contract dated 5 January 2021 with the European Union represented by the European Parliament, we report to you as independent auditor on the performance of our audit mandate which was entrusted to Grant Thornton Bedrijfsrevisoren BV. This report includes our opinion on the balance sheet as at 31 December 2023, the income statement for the year ended 31 December 2023 and the disclosures (all elements together the "Annual Accounts") using the abbreviated schedule and on the Final Statement of eligible expenditure actually incurred as well as on compliance with rules and regulations applicable to funding of European political parties and European political foundations and includes as well our report on regulatory requirements. These two reports are considered as one report and are inseparable.

We have been appointed as independent auditor by the European Parliament in our contract dated 5 January 2021. Our mandate expires after the delivery of our audit opinion for the year ended 31 December 2023.

**Report on the Annual Accounts and the Final Statement of eligible expenditure actually incurred****Unqualified opinion**

We have audited the Annual Accounts of the foundation Sallux (the "Entity"), that comprise the balance sheet on 31 December 2023, as well as the income statement of the year and the disclosures, which show a balance sheet total of € 74.386 and of which the income statement shows a profit for the year of € 3.253.

In our opinion, the Annual Accounts give a true and fair view of the Entity's net equity and financial position as at 31 December 2023, and of its results for the year then ended, prepared in accordance with the financial reporting framework applicable in The Netherlands, using the abbreviated schedule.

We have also audited the Final Statement of eligible expenditure actually incurred for the year ended 31 December 2023, in accordance with rules and regulations applicable to funding of European political parties and European political foundations, of the foundation Sallux.

In our opinion, the Final Statement of eligible expenditure actually incurred of the Entity for the year ended 31 December 2023 is prepared, in all material respects, in accordance with rules and regulations applicable to funding of European political parties and European political foundations.

**Basis for the unqualified opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs) as applicable in Belgium. In addition, we have applied the IAASB-approved international auditing standards that are applicable on the current closing date and have not yet been approved at the national level. Our responsibilities under those standards are further described in the "Our responsibilities for the audit of the Annual Accounts and the Final Statement of eligible expenditure actually incurred" section of our report.

We have complied with all ethical requirements that are relevant to our audit, including those with respect of independence.

We have obtained from the Members of the Board and the officials of the Entity the explanations and information necessary for the performance of our audit and we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Emphasis of Matter - Basis of Accounting and Restriction on Distribution**

We draw attention to the Final Statement of eligible expenditure actually incurred. This schedule is prepared to assist the Entity to meet the requirements of the European Parliament. As a result, the schedule may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

**Responsibilities of the Members of the Board for the preparation of the Annual Accounts and the Final Statement of eligible expenditure actually incurred**

The Members of the Board are responsible for the preparation of the Annual Accounts that give a true and fair view in accordance with the reporting framework applicable in The Netherlands and the Final Statement of eligible expenditure actually incurred. This responsibility includes: designing, implementing and maintaining internal control which the Members of the Board determine to be necessary to enable the preparation of the Annual Accounts and the Final Statement of eligible expenditure actually incurred that are free from material misstatement, whether due to fraud or error.

The Members of the Board are responsible towards the European Parliament for the use of the grant awarded and must comply with the provisions of the Regulation (EU, Euratom) No 1141/2014, Regulation (EU, Euratom) 2018/1046 ('the Financial Regulation') and the underlying acts.

As part of the preparation of the Annual Accounts, the Members of the Board are responsible for assessing the Entity's ability to continue as a going concern, and provide, if applicable, information on matters impacting going concern. The Members of the Board should prepare the Annual Accounts using the going concern basis of accounting, unless the Members of the Board either intend to liquidate the Entity or to cease business operations, or has no realistic alternative but to do so.

**Our responsibilities for the audit of the Annual Accounts and the Final Statement of eligible expenditure actually incurred**

Our objectives are to obtain reasonable assurance whether the Annual Accounts and the Final Statement of eligible expenditure actually incurred are free from material misstatement, whether due to fraud or error, and to express an opinion on these Annual Accounts and Final Statement of eligible expenditure actually incurred based on our audit. Reasonable assurance is a high level of assurance, but not a guarantee that an audit conducted in accordance with the ISA will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Annual Accounts and the Final Statement of eligible expenditure actually incurred.

When performing our audit, we comply with the legal, regulatory and normative framework that applies to the audit of the financial statements in Belgium. However, a statutory audit does not provide assurance as to the future viability of the Entity nor as to the efficiency or effectiveness with which the governing body has conducted or will conduct the Entity's business. Our responsibilities regarding the assumption of going concern applied by the governing body are described below.

Furthermore, with respect to the Final Statement of eligible expenditure actually incurred, it is our responsibility to express an opinion on the compliance with rules and regulations applicable to funding of European political parties and European political foundations.

As part of an audit, in accordance with ISA, we exercise professional judgment and we maintain professional scepticism throughout the audit. We also perform the following tasks:

- Identification and assessment of the risks of material misstatement of the Annual Accounts and the Final Statement of eligible expenditure actually incurred, whether due to fraud or error, the planning and execution of audit procedures to respond to these risks and obtain audit evidence which is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting material misstatements is larger when these misstatements are due to fraud, since fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtaining insight in the system of internal controls that are relevant for the audit and with the objective to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control;
- Evaluating the selected and applied accounting policies, and evaluating the reasonability of the accounting estimates and related disclosures made by the Members of the Board as well as the underlying information given by the Members of the Board;
- Conclude on the appropriateness of the Members of the Board's use of the going concern basis of accounting, and based on the audit evidence obtained, whether a material uncertainty exists related to event or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Annual Accounts or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going-concern;

- Evaluating the overall presentation, structure and content of the Annual Accounts and the Final Statement of eligible expenditure actually incurred, and evaluating whether these Annual Accounts and the Final Statement of eligible expenditure actually incurred reflect a true and fair view of the underlying transactions and events.

We communicate with the Members of the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## **Report on regulatory requirements**

### **Responsibilities of the Members of the Board**

The Members of the Board are responsible for the compliance by the Entity with the legal and regulatory requirements applicable in The Netherlands, its articles of association, the legal and regulatory requirements regarding bookkeeping and the provisions of the Grant Agreement between the European Parliament and the Entity ('the Funding Agreement'), Regulation (EU, Euratom) No. 1141/2014, Regulation (EU, Euratom) 2018/1046 ('the Financial Regulation') and the underlying acts.

### **Responsibilities of the auditor**

Our audit work included specific procedures to gather sufficient and appropriate audit evidence to verify, in all material respects, that the financial provisions and obligations of the grant award agreement, Regulation (EU, Euratom) No 1141/2014, Regulation (EU, Euratom) 2018/1046 ('the Financial Regulation') and the underlying acts have been met.

### **Independence matters**

We have not performed any other services that are not compatible with the audit of the Annual Accounts and the Final Statement of eligible expenditure actually incurred and we have remained independent of the Entity during the course of our mandate.

### **Other communications**

- Without prejudice to certain formal aspects of minor importance, the accounting records were maintained in accordance with the legal and regulatory requirements applicable in The Netherlands;
- The costs declared were actually incurred;
- The statement of revenue is exhaustive;
- The financial documents submitted by the entity to the European Parliament are consistent with the financial provisions of the Funding Agreement;
- While performing our audit of the annual accounts of the Foundation, we have not identified any material transactions undertaken for which the obligations arising from Regulation (EU, Euratom) No 1141/2014, in particular from Article 20 thereof, have not been met;
- While performing our audit of the annual accounts of the Foundation, we have not identified any material transactions undertaken for which the obligations arising from the Funding Agreement, in particular from Article II.9 and Article II.19 thereof, have not been met;

- Any surplus of Union funding is carried over to the next financial year and has been used in the first quarter of that financial year, pursuant to Article 222(7) of the Financial Regulation;
- Any surplus of own resources was transferred to the reserve;
- We were not yet provided with the financial statements prepared in accordance with the international accounting standards defined in article 2 of regulation (EC) No 1606/2002. The financial statements prepared in accordance with the international accounting standards will be subject to a separate audit opinion.

Vilvoorde, 13 May 2024

Grant Thornton Bedrijfsrevisoren BV  
Represented by

Gunther Loits  
(Signature)

Digitally signed by Gunther  
Loits (Signature)  
DN: cn=Gunther Loits  
(Signature), c=BE  
Date: 13/May/2024

Gunther Loits  
Registered auditor

## **Annex 1: Annual accounts**

# SALLUX

Annual reporting 2023



sallux

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ECPM FOUNDATION



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## Basic information about Sallux

### Regulations

The objectives of the association are to reinforce Christian politics in Europe. Sallux is the official recognized European political foundation of European Christian Political Movement (ECPM) and represents a common European political Framework for national think-tanks associated to ECPM member-parties and similar organizations who adhere to the purposes and program of Sallux. The foundation is affiliated to ECPM as its sole European political foundation in accordance with the Regulation (EC) No1141/2014 of the European Parliament and of the Council on the regulations governing political parties at European level and the rules regarding their funding.

Sallux infuses ideas and policy proposals into the ECPM and connect the ECPM with like-minded thinktanks and NGO's.

Sallux is an association (in Dutch: vereniging zonder winstoogmerk) which has its seat in the municipality of Amersfoort (The Netherlands). The main address is: Bergstraat 33, 3811NG Amersfoort. Sallux is registered in the Chamber of Commerce (Kamer van Koophandel) under registration number: 51012030.

### Amendments of the Articles

On May 22 2014 the name of the association was changed from European Christian Political Foundation in to Christian Political Foundation for Europe. And on December 5 2016 the name was changed into Sallux, ECPM foundation. At April 2017 the statutes were changed to ensure alignment with the amended regulation for parties and foundations at European level. Sallux is officially registered with the Authority for European political parties and Foundations.

### Board

The board has 11 members that are elected by the General Assembly. At the end of the year 2023 the board had the following members:

Chair:	David fieldsend	(since September 9, 2010)
		(since May 8, 2014, Vice Chair
Vice-Chair	Annelie Enochsson	since July 7 2023)
Treasurer:	Gert Kraaijeveld	(since September 22, 2023)
Secretary:	Christophe Foltzenlogel	(since May 8, 2015)
	Esa Eravallo	(since June 2, 2023)
	Javier Lopez Otero	(since December 5, 2023)
	Gabriella Urbanova	(since June 9, 2018)
	Slawomir Ducher	(since June 9, 2018)
	Petru Bulica	(since December 18 2020)
	Valentina Rovinalti	(since December 18 2020)
	Ralf Pieckenbrock	(since December 18 2020)

The board had meetings on 21 February, 18 April, 7 July, 22 September and 5 December

## General Assembly

Sallux had in 2023 3 General Assemblies on June 2nd, in Helsinki, on September 22 via Zoom and on December 5 in Brussels

## Financial report 2022 approved

At the General Assembly held on June 2nd the financial report 2022 has been approved, including all small changes made with regard to EP-services comments. The result of 2021 € 739 negative has been deducted the General reserve.

## Activities

Most of the Events that were held, had to be done via digital platforms so there were not really main activities in real life.

All mayor and minor Sallux Events are registered on the website [www.sallux.eu](http://www.sallux.eu).

## **2023 Financial statements**

of  
SALLUX

## Balance sheet as at 31 December 2023

after appropriation of result

### A s s e t s

(in euros)

	2023	2022
<b>Non-current assets</b>		
Intangible assets (1)	-	104
Property, plant and equipment (2)	1.105	2.045
Financial assets (3)	1.602	1.602
Total of non-current assets	2.707	3.751
<b>Current assets</b>		
Receivables (4)	4.793	15.006
Cash at bank and in hand	66.886	59.231
Total of current assets	71.679	74.237
<b>Total assets</b>	<u>74.386</u>	<u>77.988</u>

### E q u i t y   a n d   l i a b i l i t i e s

(in euros)

	2023	2022
<b>Group equity (5)</b>		
Own equity	13.666	10.413
<b>Provisions (6)</b>	3.962	31.090
<b>Current liabilities (7)</b>	56.758	36.485
<b>Total of equity and liabilities</b>	<u>74.386</u>	<u>77.988</u>

## Income statement for the year ended 31 December 2023

(in euros)

	<b>2023</b>	<b>Budget 2023</b>	<b>2022</b>
<b>Gross operating result (8)</b>	423.179	421.053	391.330
wages and salaries (9)	155.159	134.500	129.911
social security charges (10)	23.682	24.000	21.079
amortization of intangible assets and depreciation of property, plant and equipment (11)	2.138	5.000	4.403
other operating expenses (12)	<u>238.350</u>	<u>256.853</u>	<u>236.011</u>
<b>Total of sum of expenses</b>	<u>419.329</u>	<u>420.353</u>	<u>391.404</u>
	3.850	700	-74
financial income and expenses (13)	<u>-597</u>	<u>-700</u>	<u>-665</u>
<b>Result</b>	<u><u>3.253</u></u>	<u><u>-</u></u>	<u><u>-739</u></u>

### Appropriation of results

	<u>General reserve</u>
	€
General reserve at January 1, 2022	10.413
Result 2023	3.253
General reserve at December 31, 2023	<u><u>13.666</u></u>

## Statement of Cash Flows for the year ended 31 December 2023

		2023	2022
<b>Operating income for the year</b>		3.850	-74
Adjustments for:			
Finance costs	13	-597	-665
Depreciation and impairment of property, plant and equipment	11	2.034	1.907
Amortisation and impairment of intangible assets	11	104	2.495
Movement in provisions	6	-27.128	-1.411
European Parliament grant	7	-369.394	-401.927
<b>Net profit/(loss) before changes in working capital</b>		<b>-391.131</b>	<b>-399.675</b>
Changes in working capital:			
Decrease/(increase) in trade and other receivables		10.213	-9.944
Increase/(decrease) in trade and other payables		20.273	-2.778
Cash receipt/(reimbursement) European Parliament grant:			
Receipt of European Parliament grant	7	369.394	401.927
<b>Net cash flows from operating activities</b>		<b>8.749</b>	<b>-10.470</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchases of intangible assets	1	0	0
Purchases of property, plant and equipment	2	-1.094	0
Proceeds from sale of property, plant and equipment		0	0
<b>Net cash flows from investing activities</b>		<b>-1.094</b>	<b>0</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of borrowings		0	0
Interest paid on lease liabilities		0	0
Payments of lease liabilities		0	0
<b>Net cash flows from financing activities</b>		<b>0</b>	<b>0</b>
<b>Movement in cash and cash equivalents including bank overdrafts</b>		<b>7.655</b>	<b>-10.470</b>
<b>Net increase in cash and cash equivalents</b>		<b>7.655</b>	<b>-10.470</b>
Net foreign exchange difference			
<b>Cash and cash equivalents at 1 January</b>		<b>59.231</b>	<b>69.701</b>
<b>Cash and cash equivalents at 31 December</b>		<b>66.886</b>	<b>59.231</b>

## **Accounting policies used in preparing the financial statements**

### **General**

The registered office according to the Articles of Association of SALLUX is in Amersfoort SALLUX is registered in the Register of the Chamber of Commerce under the file number: 51012030. SALLUX was named European Christian Political Foundation until May 22, 2014 and Christian Political Foundation for Europe until April 11, 2017. SALLUX is officially registered with the Authority for European Political parties and foundations.

The address of SALLUX is Bergstraat 33, 3811NG AMERSFOORT

The financial statements for the year ended 31 December 2023 have been prepared in accordance with Part 9 of Book 2 of the Dutch Civil Code. The financial statements were prepared on May 13th 2024.

Although SALLUX is registered as a Association under Dutch Law, for reasons of clarity, SALLUX will be mentioned as 'the Foundation'. This is because of the registration of SALLUX with before mentioned Authority.

### **Framework**

Sallux uses the RJK C1 framework for this Annual Accounts. This framework was first adopted in 2020 and is presented by: The council of Annual reporting in the Netherlands (Raad voor de Jaarverslaggeving).

### **Affiliated organizations**

SALLUX is the official Foundation of ECPM, a Political party on European Level.

### **Activities**

The Foundations main activities are organizing of meetings, studies and research and the support of ECPM and influencing the opinion in Europe.



## Foreign currency

### Functional currency

The financial statements are prepared and presented in euros, which is also the functional currency of the company.

### Foreign currency translation

Transactions denominated in foreign currencies are initially recorded at the functional currency exchange rates on the date of transaction. Monetary balance sheet items denominated in foreign currencies are translated at the functional currency exchange rates on the balance sheet date. Non-monetary balance sheet items that are measured at historical cost in a foreign currency are translated at the functional exchange rates ruling on the date of transaction. Non-monetary balance sheet items that are measured at current value are translated at the functional exchange rates ruling on the date of valuation.

Foreign currency exchange rate results arising on the settlement or translation of monetary items denominated in foreign currencies are recognized in the income statement.

Exchange differences arising on the translation of non-monetary assets and liabilities denominated in foreign currencies that are carried at current value are recognized directly in the revaluation reserves in equity.

## Financial instruments

Financial instruments include both primary financial instruments, such as receivables, securities and payables, and derivative financial instruments.

For the accounting policies applicable to primary financial instruments, please refer to the treatment of individual balance sheet items.

SALLUX does not have derivatives.

## Intangible assets

### General

An intangible asset is recognized in the balance sheet if:

- It is probable that the future economic benefits that are attributable to the asset will accrue to SALLUX
- The cost of the asset can be reliably measured

Costs relating to intangible assets not meeting the criteria for capitalization (for example, cost of research, internal developed brands, logos, trademark rights and client databases) are recognized directly in the income statement.

Intangible assets obtained on the acquisition of a group company are carried at the fair value as at the date on which they are obtained.

Intangible assets are carried at cost of acquisition or production net of accumulated amortization and accumulated impairment losses where applicable.

Intangible assets are amortized on a straight-line basis over their expected useful economic lives, subject to a maximum of 20 years. The useful economic life and the amortization method are reviewed at each financial year-end. If the estimated useful economic life exceeds twenty years, an impairment test is carried out at each financial year-end following the date of recognition.

## **Property, plant and equipment**

### **Property, plant and equipment for own use**

Property, plant and equipment for own use are carried at the cost of acquisition or production (less any investment grants) net of accumulated depreciation and, if applicable, accumulated impairment losses. Property, plant and equipment carried at cost do not include capitalized interest charges.

Property, plant and equipment are depreciated on a straight-line basis over their estimated useful economic lives, taking into account the residual value.

The duration of amortization is as follows:

- Other property, plant and equipment are depreciated over three to five years

If the expected depreciation method, useful economic life and/or residual value are subject to changes over time, they are treated as a change in accounting estimate.

The carrying amount includes capitalized major maintenance costs when incurred and if the recognition criteria are met. The carrying amount of the components to be replaced will be regarded as a disposal and recognized directly in the income statement. All other repair and maintenance costs are recognized directly in the income statement.

If a property, plant and equipment involves costs of obligations for restoring that are the consequence of having built the asset, the costs of restoring are recognized as part of the carrying amount of the asset, with a provision being recognized for an equal amount at the same time.

Property, plant and equipment is derecognized upon sale or when no further economic benefits are expected from its continued use or sale. The gain or loss arising on the disposal is recognized in the income statement.

## Financial assets

### Other financial assets

#### Non-current receivables

Non-current receivables and loans granted to participating interests as well as other receivables granted are recognized initially at fair value plus directly attributable transaction costs, and subsequently stated at amortized cost based on the effective interest method, minus impairment where applicable. Gains and losses are recognized in the income statement when the receivables are transferred to a third party or an (reversal) impairment is recognized, as well as through the amortization process.

### Receivables

Receivables under current assets are initially recognized at fair value plus transaction costs and subsequently stated at amortized cost based on the effective interest method net of a provision for doubtful debts when necessary.

### Cash at bank and in hand

Cash at bank and in hand includes cash in hand, bank balances, notes and cheques and carried at face value. It also includes deposits if these are effectively at SALLUX's free disposal, even if interest income may be lost.

Cash at bank and in hand not expected to be at SALLUX's free disposal for longer than twelve months is classified as financial assets under the non-current assets. Cash at bank and in hand are carried at face value.

### Impairment of non-financial assets

SALLUX assesses, at each reporting date, whether a non-financial asset or group of non-financial assets is impaired. SALLUX assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, SALLUX estimates the asset's recoverable amount. If it is not possible to determine the recoverable amount of the individual asset, the recoverable amount of the cash-generating unit to which the asset belongs is determined.

An impairment occurs when the carrying amount of an asset is higher than the recoverable amount; the recoverable amount is the higher of the net realizable value and the value in use. An impairment loss is directly recognized in the income statement while the carrying amount of the asset concerned is concurrently reduced.

The net realizable value is initially based on a binding sale agreement; if there is no such agreement, net realizable value is determined based on the active market, whereby usually the prevailing bid price is taken as market price. In cases where there is no active market, the net realizable value is derived from generally accepted valuation models. The costs deducted in determining the net realizable value are based on the estimated costs that are directly attributable to the sale and are necessary to realize the sale.

SALLUX assesses, at each reporting date, whether there is an indication that previously recognized impairment losses no longer exist or have decreased. If such indication exists, SALLUX estimates the asset's or cash-generating unit recoverable amount. A previously recognized impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognized.

## **Classification of equity and liabilities**

A financial instrument or its separate components are classified in the financial statements as liability or as equity, in accordance with the substance of the contractual agreement underlying the financial instrument. In SALLUX financial statements, a financial instrument is classified in accordance with the legal reality. Interest, dividends, gains and losses relating to a financial instrument, or part of a financial instrument, are included in the financial statements in accordance with the classification of the financial instrument as liability or equity.

## **Provisions**

A provision is recognized if SALLUX has a legal or constructive obligation on the balance sheet date and if it is probable that an outflow of resources will be required to settle the obligation and the amount of the liability can be reliably estimated. The amount of the provision is determined based on a best estimate of the amounts required to settle the liabilities and losses concerned as at the balance sheet date. Provisions are carried at present value, unless stated otherwise.

If a third-party reimbursement of expenses to settle a provision is probable, the reimbursement is recognized as a separate asset.

## **Non-current liabilities**

On initial recognition, non-current liabilities are carried at fair value less directly attributable transaction costs. After initial recognition, non-current liabilities are carried at amortized cost.

## **Current liabilities**

On initial recognition, current liabilities are carried at fair value less directly attributable transaction costs. After initial recognition, current liabilities are carried at amortized cost. This is usually the face value for current liabilities.

## **Income**

### **General**

The Foundation's income is mainly the European Parliament-Grant. Members are paying a annual membership fee, based on the regulation adopted by the General Assembly and the Board. The Foundation also sells books (via the website or on events) and charges fees for attendance of Events.

## Sale of goods

Income from the sale of goods is recognized in the income statement once all the major rights to economic benefits and significant risks relating to the goods have been transferred to the buyer, the income can be reliably measured and the income is probable to be received.

## Services

If the result of a transaction relating to a service can be reliably estimated and the income is probable to be received, the income relating to that service is recognized in proportion to the service delivered. Stage of completion is based on the costs incurred in providing the services up to the balance sheet date in proportion to the estimated costs of the total services to be provided.

## Interest

Interest income is recognized pro rata in the income statement, taking into account the effective interest rate for the asset concerned.

## Government grants related to income

Government grants related to income are recognized in the income statement in the year in which the subsidized expenditure is incurred, in which the reduction of income is recognized or in which the operating loss is incurred for which the grant was received. The EP-grant that the Foundation receives counts as a Government grant.

## Expenses

### General

Expenses are determined with due observance of the aforementioned accounting policies and allocated to the financial year to which they relate. Foreseeable and other obligations as well as potential losses arising before the financial year-end are recognized if they are known before the financial statements are prepared and provided all other conditions for forming provisions are met.

### Personnel

Wages, salaries and social security charges are recognized in the income statement according to the terms of employment, to the extent they are due to either employees or the tax authorities.

SALLUX recognizes an obligation if it has demonstrably committed to paying a termination benefit or transition payment. If the termination is part of a reorganization, SALLUX includes the costs of a termination benefit or transition payment in a provision for reorganization costs.

Jubilee benefits are recognized as an expense in the year in which they are paid.

### Interest

Interest is allocated to successive financial reporting periods in proportion to the outstanding principal. Premiums and discounts are treated as annual interest charges so that the effective interest rate, together with the interest payable on the loan, is recognized in the income statement, with the amortized (net) cost of the liabilities being recognized in the balance sheet. Period interest expense and similar related expenses are recognized in the year in which they fall due.

## Notes to the balance sheet as at 31 December 2023

### Intangible assets (1)

The movement of the Intangible assets can be calculated as follows:

	Software	Website	Total
<b>Opening net book amount at 1 January 2022</b>	-	2.599	2.599
Additions	-	-	-
Disposals	-	-	-
Depreciation charge	-29	-2.495	-2.495
<b>Closing net book amount at 31 December 2022</b>	-	<b>104</b>	<b>104</b>
<b>At 31 December 2021</b>			
Cost or valuation	696	16.817	17.513
Accumulated depreciation, impairment and other adjustments	-696	-16.713	-17.409
<b>Closing net book amount at 31 December 2022</b>	-	<b>104</b>	<b>104</b>
<b>Opening net book amount at 1 January 2023</b>	-	104	104
Additions	-	-	-
Disposals	-	-	-
Depreciation charge	-	-104	-104
<b>Closing net book amount at 31 December 2023</b>	-	-	-
<b>At 31 December 2022</b>			
Cost or valuation	696	16.817	17.513
Accumulated depreciation, impairment and other adjustments	-696	-16.817	-17.513
<b>Closing net book amount at 31 December 2023</b>	-	-	-
<b>Amortization rate</b>	<b>25%</b>	<b>25%</b>	

## Property, plant and equipment (2)

The movement of the property, plant and equipment can be calculated as follows

EUR	Plant, Machinery and equipment	Furniture and material	Total
<b>At 1 January 2022</b>			
Cost or valuation	3.304	6.215	9.519
Accumulated depreciation, impairments and other adjustments	-2.428	-3.139	-5.567
<b>Opening net book value at 1 January 2022</b>	<b>876</b>	<b>3.076</b>	<b>3.952</b>
<b>Period ended 31 December 2022</b>			
Additions	-	-	-
Disposals	-	-	-
<b>Closing Cost or Valuation at 31 December 2022</b>	<b>3.304</b>	<b>6.215</b>	<b>9.519</b>
Accumulated depreciation on disposals	-	-	-
Depreciation charge for the year	-438	-1.469	-1.907
<b>Closing Accumulated depreciation, impairments and other adjustments at 31 December 2022</b>	<b>-2.866</b>	<b>-4.608</b>	<b>-7.474</b>
<b>Closing net book value at 31 December 2022</b>	<b>438</b>	<b>1.607</b>	<b>2.045</b>
<b>Period ended 31 December 2023</b>			
Additions	-	1.094	1.094
Disposals	-	-	-
<b>Closing Cost or Valuation at 31 December 2023</b>	<b>3.304</b>	<b>7.309</b>	<b>10.613</b>
Accumulated depreciation on disposals	-	-	-
Depreciation charge for the year	-438	-1.596	-2.034
<b>Closing Accumulated depreciation, impairments and other adjustments at 31 December 2023</b>	<b>-3.304</b>	<b>-6.204</b>	<b>-9.508</b>
<b>Closing net book value at 31 December 2023</b>	<b>-</b>	<b>1.105</b>	<b>1.105</b>
<b>Depreciation rate:</b>	<b>25%</b>	<b>25-50%</b>	

All Property, plant and equipment is owned by the Foundation and valued.

The used method of depreciation is: straight-line depreciation.

The item Property, plant and equipment is only for SALLUX's own use. This was also the case in 2022.

## Financial assets (3)

The financial assets consist of a Rental-deposit that was paid to the lessor of the building on Bergstraat 33, Amersfoort NL.

EUR	31-dec-23	31-dec-22
Rental deposit	1.602	1.602
<b>Total Financial Assets</b>	<b>1.602</b>	<b>1.602</b>

## Receivables (4)

EUR	31-dec-23	31-dec-22
Trade receivables	1.130	5.289
Membership fees receivable	2.300	-
Prepayment for project 2024	-	8.764
Prepayments	1.363	953
<b>Total trade and other receivables</b>	<b>4.793</b>	<b>15.006</b>

## Own equity (5)

### Equity

EUR	2023	2022
<b>Opening amount January 1st</b>	<b>10.413</b>	<b>11.152</b>
Result of the financial year	3.253	-739
<b>Closing amount at 31 December</b>	<b>13.666</b>	<b>10.413</b>

## Provisions (6)

The Foundation has, according to Regulation EU, EURATOM 1141/2014 a possibility to 'carry-over' costs from year N+1 to year N, in order to receive the total contribution of the European Parliament. A provision is formed for the amount not spent in year N to receive the full contribution. This amount is calculated annually with support of a 'Contribution calculation document'.

EUR	31-dec-23	31-dec-22
<b>Provision carry-over Q1 N+1</b>	<b>3.962</b>	<b>31.090</b>

Provisions are carried at present value, unless stated otherwise. This provision is the amount of the Grant of 2023 carried over to 2024. It has to be covered by expenses in the first 3 months of 2024. In these months the expenses were higher than the provision.



## Current liabilities (7)

EUR	31-dec-23	31-dec-22
Creditors	42.321	14.895
Taxes	6.571	10.247
European Parliament Grant	-	-
Holiday allowance	7.197	6.860
Salaries payable	-	-
Other liabilities	669	4.483
<b>Total current liabilities</b>	<b>56.758</b>	<b>36.485</b>

## Arrangements and commitments not shown in the balance sheet

### Operating leases – group as lessee

SALLUX has entered into operating leases for office space as lessee. The face value of the future minimum lease payments is € 8.529 (2023: €16.710). The average maturity of the operating lease contracts per balance sheet date is 1,2 years (2021: 2,2 years).

## Notes to the income statement for the year end 31 December 2023

### Gross operating result (8)

EUR	31-dec-23	Budget 2023	31-dec-22
EP-grant	400.484	400.000	434.428
Membershipfees	2.000	10.000	8.150
Donations	14.320	11.053	7.360
Booksales/Entrance fees	6.375	-	4.983
Interest from prefinancing	-	-	-
	<b>423.179</b>	<b>421.053</b>	<b>454.921</b>

The European Parliament grant is recognized for € 369.394 of the contract with the European Parliament. This grant is based on an annual application. The provisions for this grant are laid down in the grant decision FINS 2023-19 dated 03-02-2023. The final report of 2022 has been approved by the European Parliament on 11-12-2023

### Breakdown of EP-Grant

EUR			
Grant received for 2023	369.394	400.000	401.927
Carry over from N-1	31.090	-	32.501
	<b>400.484</b>	<b>400.000</b>	<b>434.428</b>

### Wages and salaries (9)

EUR			
Wages and Salaries	155.159	134.500	129.911

### Social security charges (10)

EUR			
Pension charges	-	-	-
Other social security charges	23.682	24.000	21.079
	<b>23.682</b>	<b>24.000</b>	<b>21.079</b>

### Workforce

The average number of staff (in FTEs) employed by SALLUX in 2023 was 2,33 (2022:2,33.). All staff was working from the Amersfoort Office. There were no employees working from outside The Netherlands.

## Amortization of intangible assets and depreciation of property, plant and equipment (11)

EUR	31-dec-23	Budget 2023	31-dec-22
Intangible assets	104	3.000	2.496
Property, plant and equipment	2.034	2.000	1.907
	<b>2.138</b>	<b>5.000</b>	<b>4.403</b>

## Other operating expenses (12)

EUR			
Other personell costs	34.875	51.500	53.726
Rent and cost of housing	11.032	11.200	10.565
Office costs	1.411	11.000	30.934
Accounting and Legal costs	12.391	13.000	16.949
Studies and research	73.243	100.000	62.577
Events and meetings	81.139	44.453	60.653
Publication costs	6.375	10.000	10.270
Website	6.204	5.700	10.222
Publicity and communications	5.194	8.000	9.370
Postal and telecom	2.524	2.000	3.246
Carry-over to N+1	3.962	-	31.090
	<b>238.350</b>	<b>256.853</b>	<b>299.602</b>

## Financial income and expenses (13)

EUR			
Financial costs	597	700	665
	<b>597</b>	<b>700</b>	<b>665</b>

## Events after the balance sheet date for the consolidated financial statements

In 2024 the rent for the building has been cancelled effective March 15<sup>th</sup> 2025. The Foundation is currently looking for new office space.

## Signatories to the financial statements

Board:

:

A handwritten signature in blue ink that reads "David Fieldsend". The signature is written in a cursive style with a horizontal line underneath the name.

David Fieldsend (president)

A handwritten signature in black ink that reads "Geert Kraaijeveld". The signature is written in a cursive style with a horizontal line underneath the name.

Geert Kraaijeveld (treasurer)

## **Other information**

### **Auditor's report**

The Auditor's report can be found before the Annual account.

### **Statutory remarks about Appropriation of results**

The Statutes mention that the General Assembly has the authority to decide the appropriation of the results (Article 10). In anticipation of the decision of the General Assembly the result of 2023 of € 3.253 has been added to the General reserve.

## Annex 1: Profit and Loss account according to the models given by European Parliament

	2023	2023 budget	2022
A.1. Personell costs			
A.1.1. Salaries	155.159	177.000	168.141
A.1.2. Contributions	23.682	-	-
A.1.3. Professional training	1.428	3.000	-
A.1.4. Staff mission expensives	9.283	15.000	15.290
A.1.5. Other personell costs	24.164	15.000	21.285
	213.716	210.000	204.716
A.2: Infrastructure and operating costs			
A.2.1. Rent, charges & maintenance costs	11.032	11.200	10.565
A.2.2. Costs relating to the installation , etc	5.522	4.200	8.518
A.2.3. Depreciation of (im)movable property	2.138	5.000	4.401
A.2.4. Stationary and ofiice supplies	683	500	4.928
A.2.5. Postal and telecommunications charges	2.524	2.000	3.247
A.2.6. Printing, translations and reprod. costs	398	10.000	25.809
A.2.7. Other infrastructure costs	-	-	-
	22.297	32.900	57.468
A.3: Administrative expenditure			
A.3.1. Documentation costs (newspapers etc.)	330	500	197
A.3.2. Costs of studies and research	73.243	100.000	62.577
A.3.3. Legal costs	457	1.000	5.082
A.3.4. Accounting and office costs	11.934	12.000	11.867
A.3.5. Miscellaneous administrative costs	597	700	665
A.3.6. Support to affiliated org and subsidies	-	-	-
	86.561	114.200	80.388
A.4: Meetings and representation costs			
A.4.1. Costs of meetings of the foundation	80.643	43.453	60.263
A.4.2. Participation in seminars and conf	496	500	390
A.4.3. Representation costs	-	500	-
A.4.4. Costs of invitations	-	-	-
A.4.5. Other meeting related costs	-	-	-
	81.139	44.453	60.653

A.5: Information and publication costs			
A.5.1. Publications costs	6.375	10.000	10.270
A.5.2. Creation and operation of internet sites	682	1.500	1.704
A.5.3. Publicity costs	5.194	5.000	9.370
A.5.4. Communication equipment (gadgets)	-	3.000	-
A.5.5. Seminars and exhibitions	-	-	-
A.5.6. Other information related costs	-	-	-
	12.251	19.500	21.344
European parliament funding carried over			
A.6. from N+1	3.962	-	31.090
B.1 Non-eligible expenditure			
B.3. Exchange losses	-	-	-
B.4. Doubtfull claims on third parties	-	-	-
B.5. Others	-	-	-
B.6. Expenditure related to contrib. in kind	-	-	-
D.1. Carry-over last year	-	-	-
	-	-	-
Total Expenditure			
	419.926	421.053	455.659
European parliament funding carried over			
D.1.1. from N-1	31.090	-	32.501
D.1.2. European Parliament Grant	369.394	400.000	401.927
E.1. Membership fees			
E.1.1. Member contributions	2.000	10.000	8.150
E.1.2. Member contributions individual member		-	-
E.2. Donations	14.320	11.053	7.360
E.3. Other own resources	6.375	-	4.983
Total Revenue			
	423.179	421.053	391.330
Result			
	3.253	-	-738

## Annex 2: Members and Associates of SALLUX (on 31-12-2023)

The following organisations are full members of Sallux.

<b>Name of organisation</b>	<b>Abbreviation</b>	<b>Country</b>
Kompassi	Kompassi	Finland
Fondazione Magna Carta	FMC	Italy
Wetenschappelijk Instituut SGP	WI SGP	Netherlands
European Economic Summit	EES	Netherlands
Schuman Centre for European Studies	Schuman Centre	Netherlands
Areopagus	Areopagus	Romania
World Teach	WT	Romania
Institut Rodina	Rodina	Slowakia
Cristianos En Democracia	CED	Spain
Clapham Institute	CI	Sweden

The following organisations are associates of Sallux.

Jubilee Centre	JC	UK
Foundation Democratic Initiatives	FDI	Ukraine
Integra	Integra	North Macedonia



## **Annex 2: Final Statement of eligible expenditure actually incurred**

## ESTIMATED BUDGET

Costs		
Reimbursable costs	Budget	Actual
<b>A.1: Personnel costs</b>	<b>210.000,00</b>	<b>213.716,00</b>
1. Salaries	177.000,00	155.159,00
2. Contributions	0,00	23.682,00
3. Professional training	3.000,00	1.428,00
4. Staff missions expenses	15.000,00	9.283,00
5. Other personnel costs	15.000,00	24.164,00
<b>A.2: Infrastructure and operating costs</b>	<b>32.900,00</b>	<b>22.297,00</b>
1. Rent, charges and maintenance costs	11.200,00	11.032,00
2. Costs relating to installation, operation and maintenance of equipment	4.200,00	5.522,00
3. Depreciation of movable and immovable property	5.000,00	2.138,00
4. Stationery and office supplies	500,00	683,00
5. Postal and telecommunications charges	2.000,00	2.524,00
6. Printing, translation and reproduction costs	10.000,00	398,00
7. Other infrastructure costs	0,00	0,00
<b>A.3: Administrative costs</b>	<b>114.200,00</b>	<b>86.561,00</b>
1. Documentation costs (newspapers, press agencies, databases)	500,00	330,00
2. Costs of studies and research	100.000,00	73.243,00
3. Legal costs	1.000,00	457,00
4. Accounting and audit costs	12.000,00	11.934,00
5. Miscellaneous administrative costs	700,00	597,00
6. Support to third parties	0,00	0,00
<b>A.4: Meetings and representation costs</b>	<b>44.453,00</b>	<b>81.139,00</b>
1. Costs of meetings	43.453,00	80.643,00
2. Participation in seminars and conferences	500,00	496,00
3. Representation costs	500,00	0,00
4. Costs of invitations	0,00	0,00
5. Other meeting-related costs	0,00	0,00
<b>A.5: Information and publication costs</b>	<b>19.500,00</b>	<b>12.251,00</b>
1. Publication costs	10.000,00	6.375,00
2. Creation and operation of Internet sites	1.500,00	682,00
3. Publicity costs	5.000,00	5.194,00
4. Communications equipment (gadgets)	3.000,00	0,00
5. Seminar and exhibitions	0,00	0,00
6. Other information-related costs	0,00	0,00
<b>A.6. Allocation to "Provision to cover eligible costs of the first quarter of year N+1"</b>		3.962,00
<b>A. TOTAL ELIGIBLE COSTS</b>	<b>421.053,00</b>	<b>419.926,00</b>
<b>Ineligible costs</b>		
1. Provisions	0,00	0,00
2. Exchange losses	0,00	0,00
3. Doubtful claims on third parties	0,00	0,00
4. Contributions in kind	0,00	0,00
5. Others (to be specified)	0,00	0,00
<b>B. TOTAL INELIGIBLE COSTS</b>	<b>0,00</b>	<b>0,00</b>
<b>C. TOTAL COSTS</b>	<b>421.053,00</b>	<b>419.926,00</b>

Revenue		
	Budget	Actual
D.1. Dissolution of "Provision to cover eligible costs of the first quarter of year N"	n/a	31.090,00
D.2. European Parliament funding	400.000,00	369.394,00
D.3. Member contributions	10.000,00	2.000,00
3.1 from member organisations	10.000,00	2.000,00
3.2 from individual members	0,00	0,00
D.4 Donations	11.053,00	14.320,00
	11.053,00	14.320,00
D.5 Other own resources	0,00	6.375,00
booksales	0,00	6.375,00
interest prefinancing		
D.6. Interest from pre-financing		
D.7. Contributions in kind		
<b>D. TOTAL REVENUE</b>	<b>421.053,00</b>	<b>423.179,00</b>
<b>E. profit/loss (D-C)</b>	<b>0,00</b>	<b>3.253,00</b>

F. Allocation of own resources to the reserve account	0,00	3.253,00
G. Profit/loss for verifying compliance with the no-profit rule (E-F)	0,00	0,00

## Sallux Activity Report 2023

### Events

**'Israel on Trial' conference**  
**29 & 30 March 2023**

**Partners: Christenen voor Israel (and others)**



This conference was organized in cooperation with 'Christenen voor Israel' (and other partners) and took place at 29 and 30 March in The Hague and Nijkerk (The Netherlands). The focus of the conference was the political and legal status of Israel in the UN, EU and other institutions. It also reflected and built on the 'Two States' report (Sallux publication) and reflected on EU and EU Member States foreign policy in relation to the Middle East.

**European Africa Agenda Symposium 2025 – 2100**

**April 5, 2023**

**Partner: Economic Summit**



Sallux has cooperated with Economic Summit to organize this event on the EU – Africa relations. This event was organized in line with the reasoning of the European Commission (Global Gateway) that this cooperation is essential for both the EU and Africa as well as in light of the migration challenge. The event focused at 5 themes that have the potential to produce the greatest change as we work together with those from the continent itself to see change come. Many expert speakers were part of the various panels throughout the event that was well-attended by representatives active in NGO's, Business and policy making.

### Sallux stand at Kongress Christliche Führungskräfte 2023 April 27-29, 2023

Sallux had a well-attended stand at the Kongress Christliche Führungskräfte 2023 in Berlin





**Europadag /Europe Day**  
**9 May 2023 Netherlands**  
**Partners: Comite Europadag Utrecht & UPLR and others**

The annual Europe Day event was held with a focus on living together with differences and diversity.



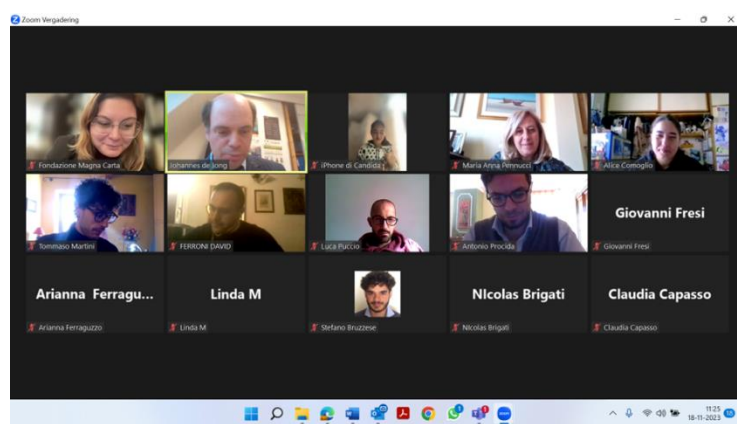
**Church & Society seminars (Sweden)**  
**September – October 2023**  
**Partner: Clapham Institute**

The relation between Church and society as well as religion and society plays a major role in European societies, this regardless of secularization. In this framework, Clapham Institute and Sallux held a series of small seminars in Stockholm, Sweden from September to November 2023.



**The Advanced School of Politics (Italy)**  
**October – November 2023**  
**Partner: Fondazione Magna Carta (As well as other partners)**

This edition of the advanced school of politics was focused on the EU and international relations through the institutional lens (EU, EU MS, UN). The war in Gaza affected the program. The Sallux director presented a presentation on the bigger geopolitical picture of the Middle East.



**'To Ceasar & to God'**  
**17 & 18 November 2023, L'Aquila (Italy)**  
**Partners: Fondazione Magna Carta and others**

The event 'To Ceasar & To God' was held in L'Aquila (Italy). The core focus was the demographic situation in Europe and the position of the family. The Sallux director presented a presentation that connected the Dutch situation with the need to change EU wide economic policies.

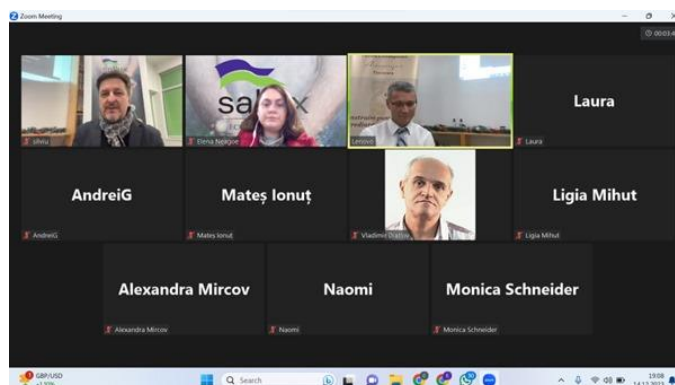
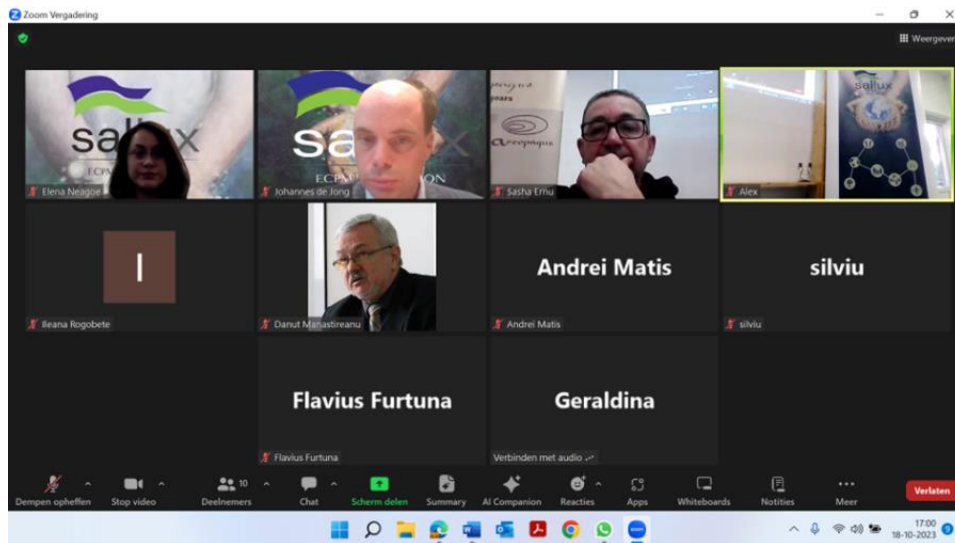


## Future of EU events

18 October, 1 November, 14 December 2023, Timisoara, Romania

Partner: Areopagus

These meetings (in-person and online) were organized with a focus on the future of the EU seen from its roots and in light of current developments: ethnicity, economy and forgiveness.







**'Mission, Kingdom of God'**

**10 & 11 November 2023**

**Partners: Swedish Evangelical Alliance and others**



Uppdrag Guds rike 2023: Våra fundamentala rättigheter inom EU



The goal of the conference was to equip the participants to make an impact in society. Areas of focus were (among others) mental health, economy, freedom of speech and several others. Sallux specifically contributed to the discussions on freedom of speech and economy.



## Publications

### Publications over 2023/2024

#### **‘Future technology and its impact on humans and societies’ (In cooperation with Kompassi (Finland))**

##### **Tekniikan syvämurros**

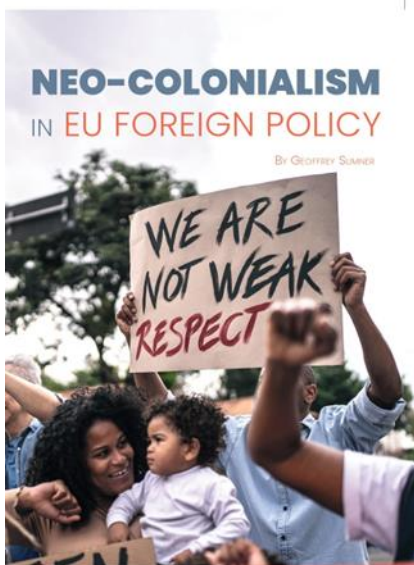
Tekniikka palvelemaan yhteistä hyvää

Esa Erävalo



Writer: Esa Erävalo.

It is argued that technological development is and has been the most important force impacting the development of societies and shaping our future – the way we live, think and see ourselves. Many technologies are projected to develop very rapidly in the next 10-20 years and change our life profoundly. Politicians and all influencers – everyone – should have understanding of the future technological developments at least to some extent in order to find proper orientation and vision in the changing world. The project aims at raising awareness of politicians and other influencers of the pressing questions that arise from the projected development of key technologies; and sketching of a response to the key projected developments of technology (selected technologies & trends) from a Judeo-Christian point of view. This research and publication project is done in cooperation with Kompassi and will be released in Finnish and English.



#### **‘Neo-Colonialism in EU Foreign Policy’ (released in 2023)**

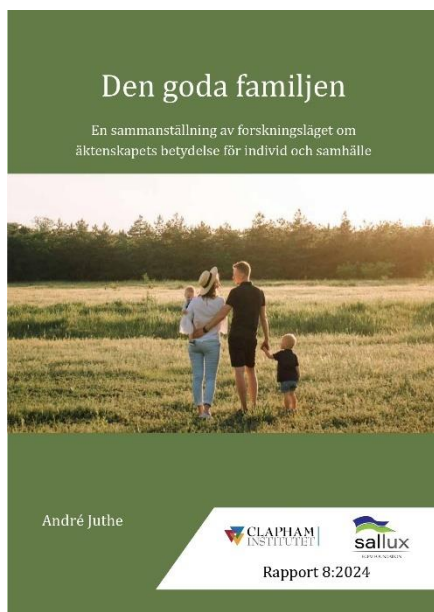
This report analyses the issue of neo-colonialism in EU foreign policy. Neo-colonialism may be described as the imposition, by developed countries on developing countries in the post-colonial era, of ideological beliefs and practices which are contrary to the laws and/or values of those developing countries. Although the EU is not the only practitioner of neo-colonialism, neo-colonialism in its foreign policy is the focus of this report. The question is how the EU can avoid neo-colonialism while continuing to support universal human rights. Writer: Geoffrey Summer.

## Translation of 'A Relational Response to Climate Change'; Areopagus & Sallux



The following Sallux publication has been translated into Romanian and released in cooperation with Areopagus: 'A Relational Response to Climate Change'.

## 'The Good Family'; Clapham Institute & Sallux



Sallux and Clapham Institute agreed that there is a multitude of research reports into the impact of family on society stretching over several EU Member States but that there is little to no evaluation and overview of these reports. This while the EU is experiencing a true demographic crisis. This umbrella review examines 60 systematic reviews (with or without meta analysis) from an original sample of 625 systematic reviews, including para-ple reviews. The aim of the report is to examine what the research says about the relationship between marriage/traditional family and health for individuals, families and society. These systematic reviews are conducted across countries from around the EU and globally.

## **‘A European Africa Agenda’; Economic Summit & Sallux**



The idea for this book originated in 2021 when the Economic Summit and Sallux hosted a symposium on developing long-term strategies to combat migration to Europe from the Middle East and Africa. The symposium was prompted by the horrific images of the dead body of a young two year old Syrian boy that had washed up on a beach in Greece. He had drowned while he and his family were trying to flee war-torn Syria. These images serve as a stark reminder that, as European leaders increasingly try to prevent refugees from settling in the continent, more and more refugees are dying in their desperation to flee war, persecution, poverty and reach safety.

At the time of this writing the war in Syria is no longer front-page news, and it is the constant stream of particularly African boat people that dominate the discussions on migration. While European nations build more walls, we have to look at what is the Christian and human response. Yes, we can, and must, be there for those who make it to Europe's shores. However, a better and more effective long-term solution is to try to understand and address the push factors that fuel migration in the first place. There is no doubt that poverty is the major push factor behind African migration. In order to stem the tide, we must be able to provide Africans, especially young Africans, with realistic hope that they can have a reasonable future and build better lives in their home nations.

## **‘Iran & EU Foreign Policy’; Oxford House & Sallux (to be released in 2024)**

Much is written about Iran. Like a finely woven rug, contemporary Iran is a complex system of interlaced ideas, ideals, individuals, and communities. To some, it will always be a place clouded in mystery, rich in oriental history and beauty; to others, both friend and foe, it has become the host to revolutionary religious radicalism and a harbinger of Western cultural decay. The aim of this short report is to provide European policymakers with an accessible road map to navigate the tortuous terrain of contemporary Iranian culture, religion, politics, and diplomacy.



In particular, the report studies the 'soul', psyche, motivation, and intention of modern Iran, and this more than the 'body' of its military, security, and nuclear capability. It looks at the ethos and stability of the present regime, at the nature and direction of Iranian foreign policy, at pressure points in Iran's domestic life, and at the adequacy of the EU's response to these issues.

### **'Abortion and Waiting Times in the EU Member States'; Sallux report (to be released in 2024)**

The abortion debate has 'Europeanised' in the reality of the European political debate. It is in many ways an emotional topic as it relates to the most intimate and personal aspects of life. The very question of life itself is at stake in this debate. Relevant here is Article 2.1 of the Charter of Fundamental Rights of the European Union: „Everyone has the right to life.". The question of course is what that means in term of actual reality and legislation. The abortion debate is often clouded in rhetoric while facts are essential. The reason that this happens is that rhetoric is easy while facts are complex and take time to understand. At the same time the debate is happening almost exclusively in soundbites that hit the emotions but don't inform the public. This report will present and compare information regarding waiting periods from different EU countries and elsewhere and take an in-depth look at these numbers and what they mean for the debate and policies. From that perspective, the report will offer a reflection on the balance between the right to life and individual freedom.

This report will be published in 2024 together with the following related report. Writer: Jack Traynor

### **'Abortion in Poland and Ireland'; Sallux report (to be finalized and released in 2024)**

Ireland and Poland are countries with many similarities and differences. Since the accession of Poland to the European Union in 2004, there has been a considerable increase in the number of Polish people living in Ireland. As of the 2022 Census, 106,143 Polish citizens are resident in the Republic of Ireland. Meanwhile, the 2021 Northern Ireland Census showed that Polish immigrants make up the largest minority within the jurisdiction of the Six Counties, with more than 22,300 Polish immigrants living north of the border. On the issue of social policy, Ireland and Poland have often been compared and contrasted, particularly with regards to the right to life and abortion. This report will explore the similarities in trajectory of the debate in both EU Member States and their implications for policy.

This report will be finalized and published together with the report on comparative research on abortion and waiting times in the EU.

Writer: Eilis Mulroy



## **‘A Relational Vision for Agriculture’ (to be finalized and released in 2024)**

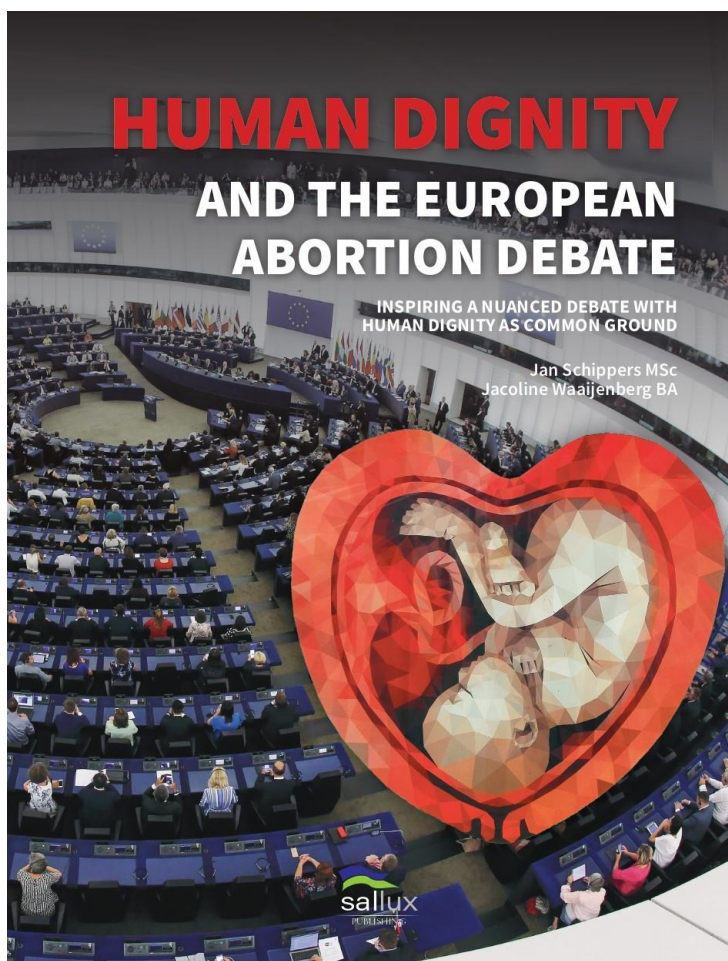
Agriculture has always been a central concern of EU politics, but it is especially important today. Thousands of farmers and their supporters protested across the continent about suffocating market conditions as well as national and European level legislation that they see to be threatening their livelihoods. These protests have brought several major cities to a standstill and have already drawn a response from policy-makers that includes legislative concessions. Whilst the protests have subsided, a fundamental rupture between much of the agricultural community and the power-holders in European society has been exposed. In light of this, it is important to understand and respond to the relational dynamics at work by establishing a new vision for agriculture in the EU. This goes beyond the quick fixes and ad hoc structural adjustments being offered in the run-in to the European parliamentary elections in June 2024. This report outlines key challenges EU agriculture, casts a relational vision equipped to address these challenges and highlights important but overlooked policy areas that will be key in making progress towards this vision.

Writer: Matt Williams (and others)

## **‘Human Dignity and the European Abortion Debate’ (in cooperation with the Scientific Institute of the SGP)**

Human dignity applies to everyone. It is from this point of view, this publication aims to contribute to a life-giving and dignified debate. Medical ethics is a particularly emotional subject. Unfortunately, the European Parliament debates about abortion are stifled into a trench battle at the moment. Truly memorable and dignified debates about medical ethics are rare. This division appears to impede a serious and open European debate. According to the authors of this publication, medical ethical issues require instead of this deep reflection and contemplation. They urgently need, because of their sensitive nature, to be discussed in a dignified manner, with an open ear to the arguments of others. In this publication we analyse three European Parliament debates in order to get a clear picture of the current situation. Clarifying the situation is necessary before an alternative framework can be presented. We will also discuss this alternative framework in detail. In our publication, we put forward a unique proposal to initiate a different debate on the basis of the dignity of the human person. This publication is a joint endeavour of the Guido de Brès-foundation, the Scientific Institute of the Dutch political party SGP (Political Reformed Party) and Sallux, the political foundation of the European Christian party ECPM. Both ECPM and SGP as organisations, share the opinion legislation on abortion is primarily a competence of the national member states.





At the same time, debates on abortion are a reality that our politicians can hardly ignore. The debate on abortion in the EP is a reflection of the wider European debate on abortion. Therefore, this brochure is also intended to be an inspiring blueprint for the wider European conversation on this issue. A dignified conversation is only possible, we argue, if the conversation is centered around the theme of human dignity. In this way a nuanced dialogue that touches the hearts and minds of the participants, can become a European reality.

### **‘Human Dignity as the Foundation of the EU Legal Order’ (in cooperation with the Lindeboom Institute; to be finalized and released in 2024)**

In the European debate, the concept of human dignity is given different meanings. Self-determination often seems to become the defining concept. As a result, the meaning of people in relation to each other and their vulnerability, which are expressed in protectability, remain underexposed. According to some authors, such as Macklin y Pinker, the concept of "human dignity" is interpreted in such a pluralistic way that it has effectively become meaningless as a result. According to others, however, the concept actually provides an adequate starting point for exploration of "common ground". The different meanings assigned to the concept can be clarified by exposing the different paradigms from which the concept has been approached (in history).

The different paradigms that can be distinguished also lead to distinguishable language fields and conceptual frameworks. This makes it important to distinguish these conceptual frameworks from each other. This is the only way to begin to understand each other's points of view.

The concept of human dignity is not only about complex medical-ethical issues such as abortion and euthanasia. Dignity also concerns or forms the normative basis national and of international order (or law). The different interpretations of human dignity and its ambivalent use in international law give rise to this study.

## Sallux General Members Assemblies and Salt & Light event

Sallux held its regular General Members Assembly at 2 June in Helsinki. Almost all member-organizations were represented in-person (and some online). The GMA was held in a good atmosphere that strengthened further cooperation. Our member Kompassi was the host of this year's GMA.



The subsequent Salt & Light event of Sallux speakers was focused on climate change. The aim of the discussed topics was to help shape an understanding of the interrelation of these issues and how to approach them from a Christian perspective.

A special online GMA was held at 22 September to elect new Board Member (Treasurer). A final special GMA was held at 2 December in Brussels to finalise the statute changes and to elect a new Board Member.

## Activity Q 1 2024

### Joint event with 'Europe is Our Future' (Európa a Jövőnk Egyesület)

At 8 and 9 March, Sallux and 'Europe is our Future' held a joint event focused on a rethink of conservatism and Christian-democracy in a changing and challenged Europe. For Sallux this offered an opportunity to explore new cooperation in Hungary.

