

## INDEPENDENT AUDITOR'S REPORT

**To the Board of Trustees of mental Disability Advocacy Center Foundation (Reg no: 8689, address: H – 1088 Budapest, Rákóczi street 27/B)**

I have audited the accompanying Financial Statements of mental Disability Advocacy Center Foundation, ('Foundation') which comprise the balance sheet as at 31 December, 2009 – in which the total assets and total liabilities are EUR 362,601 the excess of income over expenses for the year is EUR 19,828 -, and the statement of revenues and expenses, statement of changes in foundation equity and cash flow statement for the year 2009 then ended, and a summary of significant accounting policies and other explanatory notes.

The Foundation's management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

My responsibility is to express an opinion on these financial statements based on my audit. I have conducted the audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

DR. FERENCNÉ TÓTH  
INDEPENDENT AUDITOR

**Opinion**

In the course of audit work I reviewed the Financial Statements of the Foundation, its parts and items together with the supported accounting records and documentation, in accordance with International Standards on Auditing, and based on that, I got sufficient and adequate confidence that the financial Statements have been prepared in accordance with International Financial Reporting Standards. The Financial Statements give a true and fair view of the financial position of Mental Disability Advocacy Center Foundation as of 31 December 2009, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards.

Budapest, 30 April 2010.



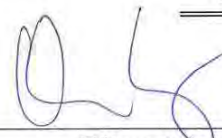
Dr. Ferencné Tóth  
Registered auditor  
Registration No.: 002549



Annual Audited Financial Accounts, prepared according to the International Financial Reporting Standards (IFRS)

MDAC  
STATEMENT OF FINANCIAL POSITION  
AS OF 31 DECEMBER 2009 AND 2008

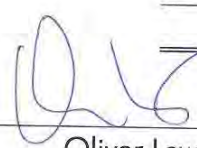
ASSETS	Notes	2009 EUR	2008 EUR
<b>Current assets</b>			
Cash and cash equivalents	4	344 098	175 460
Accounts receivable	5	3 223	5 426
Grants Receivable	6		59 208
Prepayments	6	3 258	2 567
		<u>350 579</u>	<u>242 661</u>
<b>Non-current assets</b>			
Property plant and equipment, net	7	8 422	11 515
Intangible assets, net	7	3 600	5 691
		<u>12 022</u>	<u>17 206</u>
<b>TOTAL ASSETS</b>		<u><u>362 601</u></u>	<u><u>259 867</u></u>
 <b>LIABILITIES AND EQUITY</b>			
<b>Current liabilities</b>			
Trade and other payables	8	47 854	44 428
Deferred revenue (Advance Contributions)	10	203 276	126 973
Accrued expenses		5 954	2 777
		<u>257 084</u>	<u>174 177</u>
<b>EQUITY</b>			
Foundation capital		1 002	1 002
Accumulated translation reserve		(13 901)	(12 739)
Excess of incomes over expenses brought forward		97 426	95 510
Excess of incomes over expenses of the year		20 990	1 916
		<u>105 517</u>	<u>85 688</u>
<b>TOTAL LIABILITIES AND EQUITY</b>		<u><u>362 601</u></u>	<u><u>259 867</u></u>



\_\_\_\_\_  
Oliver Lewis  
Executive Director, MDAC

MDAC  
STATEMENT OF RECOGNISED INCOME AND EXPENSE  
AS OF 31 DECEMBER 2009 AND 2008

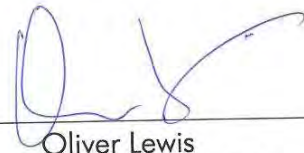
		2009	2008
<b>Incomes</b>			
Annual contributions	10	281 419	383 600
Private gifts grants and contracts	10	237 936	263 181
Other revenues / disposal of forfeited liabilities		-	-
Other revenues / disposal of tangible assets		-	-
<b>Total income</b>		<u>519 355</u>	<u>646 781</u>
<b>Operating expenses</b>			
Maintenance cost		7 964	10 201
Publications		1 313	439
Project consulting and legal fees	13	119 036	145 081
Contributions to private entities as payment for work in partnership	9	150	42 299
Administration	11	54 224	44 562
Information and communications		4 929	4 707
Salaries and related costs	12	259 341	342 178
Travel and accommodation		32 590	15 229
Depreciation		9 549	12 004
Other services rendered		15 427	22 697
Bad debt expenses		-	-
<b>Total operating expenses</b>		<u>504 523</u>	<u>639 397</u>
<b>Excess of income over operating expenses</b>		<u>14 832</u>	<u>7 384</u>
<b>Finance income (expenses)</b>			
Interest received		8 587	2 888
Net Gains/(Losses) on Exchange Rates		(2 429)	(8 357)
<b>Total financial income (expenses), net</b>		<u>6 158</u>	<u>(5 469)</u>
<b>Excess of income over expenses</b>		<u>20 990</u>	<u>1 916</u>
Change in translation reserve		(1 162)	(3 882)
<b>Excess of income over expenses</b>		<u>19 828</u>	<u>(1 966)</u>

  
 \_\_\_\_\_  
 Oliver Lewis  
 Executive Director, MDAC

MDAC  
STATEMENT OF CHANGES IN EQUITY  
AS OF 31 DECEMBER 2008 AND 2009

Amounts in  
EUR

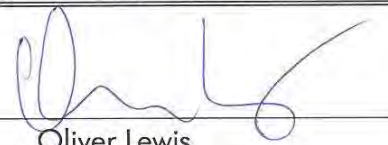
Description	Foundation capital	Cumulative translation reserve	Excess of incomes over expenses	Total equity
31 December 2008	1 002	(12 739)	97 426	85 688
Excess of incomes over expenses of the year	-	-	20 990	20 990
Change in translation reserve	-	(1 162)	-	(1 162)
31 December 2009	1 002	(13 901)	118 416	105 517



Oliver Lewis  
Executive Director, MDAC

MDAC  
STATEMENT OF CASH FLOWS  
AS OF 31 DECEMBER 2009

	2009 EUR	2008 EUR
Excess of incomes over expenses for the period	20 990	1 916
<i>Items not affecting cash</i>		
Depreciation	9 549	12 004
<i>Cash flows from operating activities</i>		
(Gain)/Loss on assets sold	-	-
Decrease/(increase) in accounts receivable	2 507	3 566
Decrease/(Increase) in inventory	-	-
Decrease/(increase) in prepayments	(58 517)	(17 355)
(Decrease)/Increase in accounts payable	3 123	10 092
(Decrease)/Increase in accruals	3 177	(857)
(Decrease)/Increase in deferred revenues	76 303	(55 312)
Net cash provided by operating activities	174 166	(45 946)
<i>Cash flows from investing activities</i>		
Fixed assets acquisitions	(4 367)	(3 370)
Proceeds from disposal of fixed assets	-	-
Net cash used in investing activities	(4 367)	1 916
<i>Cash flows from financing activities</i>		
Loan received, repayment of loan provided	-	-
Loan provided, loan repaid	-	-
Net cash provided by financing activities	-	-
Translation difference	(1 162)	(3 882)
Net Increase/(Decrease) in cash and cash equivalents	168 637	(53 198)
Cash at beginning of year	175 460	228 658
Cash at end of year	344 098	175 460



Oliver Lewis  
Executive Director, MDAC

## 1. General Information

### Name of the entity

Központ a Mentális Sérültek Jogaiért Alapítvány  
Mental Disability Advocacy Center (hereinafter: MDAC, Foundation)

### Short history

The Mental Disability Advocacy Center (MDAC) is a Hungarian foundation (registered by the Capital Court in November 2002, registration number 8689). It was established by the Open Society Institute (OSI). OSI was at that time offering grants to grassroots disability organizations, and in so doing identified a need for a regional human rights organization to specifically challenge human rights abuses against people with disabilities. In 2009 and 2008 the Foundation employed on average 11 and 10 employees.

OSI was initially the sole donors to MDAC. In 2009 MDAC still received funding from OSI, and in addition diversified its funding sources.

Upon its foundation MDAC's main objectives were to promote legal and other forms of advocacy for the human rights of people with intellectual disabilities and mental health disabilities. Its focus was principally upon central and eastern Europe and the former Soviet Union. The goal was simple: to improve the quality of life for such individuals by advocating public policies that promoted community integration, self-determination and support for them and their families.

In 2004 MDAC gained participatory status with the Council of Europe. In 2006 MDAC refined and broadened its mission and vision. Its specific mission now is to advance the human rights of children and adults with actual or perceived intellectual or psycho-social (mental health) disabilities. Focusing on Europe and central Asia, MDAC uses a combination of law and advocacy to promote equality and social integration. Its vision is for a world that values emotional, mental and learning differences, and where people respect each other's autonomy and dignity.

In 2009 MDAC launched a charity in the United Kingdom, called MDAC-UK. MDAC is the sole member of MDAC-UK, an entity which is registered by the Charity Commission of England and Wales (registration number 1124016) and is a company limited by guarantee. MDAC-UK was launched at an event on 20 January 2009 in the House of Lords in London by Baroness Elaine Murphy.

In 2009 MDAC continued to implement its mission working on the national level with local partner NGOs on various projects in Bulgaria, the Czech Republic, Estonia, Hungary and Russia. It also started exploratory work in Africa, all of which will be continued into 2010. At the international level MDAC carried out research and advocacy activities before various bodies of the United Nations, the European Union and the Council of Europe.



The challenges faced by MDAC and those for whom it works are immense. Human rights abuses include discrimination, inequality, inadequate care, treatment and support, deprivation of liberty, isolation and segregation. Through national and international litigation and advocacy, campaigns at national and international levels and through education, steady progress is being made. Details on this progress can be seen by visiting MDAC's website at [www.mdac.info](http://www.mdac.info).

#### **Founders and members**

MDAC was established by the Open Society Institute (OSI). The organization does not have any members.

#### **Address**

Rákóczi út 27/B, 5<sup>th</sup> floor, 2  
1088 Budapest  
Hungary

#### **Foundation registration number**

MDAC is registered in Hungary as a foundation and has the registration number **8689**. MDAC was registered by the Capital Court in November 2002.

#### **Governance**

MDAC is governed by an International Board of Trustees. At 29 April 2010 when these accounts were approved the Board consisted of:

Peter Bartlett (Chair)  
Ivan Fiser  
Milena Georgieva  
Clemens Huitink (Treasurer)  
Robert Kushen (Secretary)  
Anna Lawson

The Foundation was represented by Oliver Lewis (Executive director).

## 2. Significant accounting policies

### a) Basis of accounting and presentation

The Foundation maintains its books and records in accordance with the Hungarian statutory regulations governing foundations, government Decree 224/200 and Act C/2000 on Accounting. Certain adjustments to the statutory records have been recorded in order to present the financial statements in conformity with standards established by the International Accounting Standards Board.

These financial statements were approved by the MDAC's Board of Trustees on 30 April 2009. The financial statements of MDAC for the year ended December 31 2009 have been prepared in accordance with International Financial Reporting Standards (IFRS). MDAC's accounts are produced according to Hungarian legal requirements. The preparation of financial statements in conformity with the IFRS requires the use of certain critical accounting estimates.

The following new and revised Standards have been adopted in the current period and have affected the amounts reported in these financial statements and affect accounting policy:

- IAS 1 (as revised in 2007) "Presentation of Financial Statements – Capital Disclosures",
- IAS 23 (as revised in 2007) "Borrowing costs",
- IAS 32 (amendment) "Financial Instruments: Disclosure and Presentation, Presentation and IAS 1 Presentation of Financial Statement",
- IFRS 1 (amendment) "First time adoption of IFRS and IAS 27 Consolidated and Separate Financial Statements" – Cost of an Investment in a Subsidiary, Jointly Controlled Entity or Associate,
- IFRS 2 (amendment) "Share-based Payment – Vesting Conditions and cancellations",
- IFRS 7 (amendment) "Financial Instruments: Disclosures",
- IFRS 8 "Operating Segments"

These provisions introduce new rules on disclosures relating to financial instruments and management of capital, they did not have any impact on the classification and valuation of MDAC's financial instruments or the disclosures relating to payables, but may affect the accounting for future transactions or arrangements.

### b) Functional and presentation currency

MDAC maintains its underlying accounting records in Hungarian Forint (hereinafter: HUF).

A substantial proportion of expenditures are received and made in HUF. Accordingly, the HUF is MDAC's functional currency as it reflects the economic substance of the underlying events and circumstances of MDAC. For specific purposes these financial statements are presented in EUR.

#### Translation to EUR

The translation of HUF amounts to EUR amounts is prepared as follows:

- assets, liabilities, income and expenses are translated at the closing rate of the date of the balance sheet (based on the mid rate of the Hungarian National Bank);

- income and expenses are translated using the exchange rates existing on the dates of the transactions. The average rates may be used if the exchange rate does not fluctuate significantly;
- all resulting exchange differences are recognised as separate component in equity;
- the translation of non-HUF cash and cash equivalents at the year-end was made on the basis of the ratios of the middle rates for the respective currencies as published by the Hungarian National Bank.

For reference purposes the EUR/HUF exchange rates according to the Hungarian National Bank on the relevant year-end dates and for the respective periods were as follows:

At 31 December 2008:	264,78
At 31 December 2009:	270,84
Average for 2008:	251,25
Average for 2009:	280,58

#### c) Tangible and intangible assets

Tangible and intangible assets are stated at their cost less accumulated depreciation. Depreciation is calculated on a straight line basis over the estimated useful life of the assets as follows:

Intangible assets (computer software)	3 years
Computer equipment	3 years
Office furniture and other equipment	3-7 years
Assets received as contribution	3-7 years

Small value assets having a cost of less than 100,000 HUF are fully depreciated when capitalised.

#### d) Foreign currencies

Foreign currency income and expenditure are accounted using the exchange rates prevailing at the date of the transactions. Gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies are recognized in the statements of activities. Non-monetary items that are carried at historical cost and denominated in a foreign currency are reported using the historical exchange rate at the date of the transaction.

#### e) Cash and cash equivalents

Cash equivalents consist of money market accounts, demand notes, savings accounts and certificates of deposit purchased with maturity of three months or less at the date of acquisition. For the purpose of the cash flow statement, cash and cash equivalents comprise cash in hand and bank balances.

#### f) Contributions and other Grants

Contributions, including unconditional promises to give (pledges) are reported as revenues in the period received or pledged.

Conditional promises to give are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met. Contributions of assets other than cash are recorded at their estimated fair value. MDAC reports contributions of tangible and intangible assets as increases in unrestricted net assets unless the donor places restrictions on their use.

Annual contributions and grants for the current year which have not been paid by year-end are only recognized when they are received. Payments received in advance relating to the following year budget are deferred to the following year. Annual contributions and grants for the current year which have not been paid by the year-end are only recognized when they are received.

Interest income is recognized on an effective yield basis.

#### g) Funding policy and the recognition of contribution income

In 2009 OSI's unrestricted funding has been provided as a support conditional on MDAC incurring expenditures or legally binding commitments chargeable under core budgets. In addition, there is an expectation from OSI that for every 1 EUR of OSI funding, MDAC should obtain 2 EUR from elsewhere. In 2009 MDAC made progress towards this goal, which it aims to achieve in 2010. In addition, the Sigrid Rausing Trust provided MDAC with unrestricted funding.

In 2009 MDAC received new grants from the Swedish Helsinki Committee (which changed its name to the Civil Rights Defenders in September 2009), the UK's Foreign and Commonwealth Office, the Trust for Civil Society in Central and Eastern Europe, and from MDAC-UK.

#### h) Expense recognition

Expenses are recognized when incurred. This includes recording all unconditional promises as of 31 December even if a grant has not yet been paid. Expenses that have not yet been invoiced, but which relate to the accounting period, are accrued.

Consequently, grant payables supported by counter-signed grant agreements as of 31 December are recognized as expenses.

#### i) Receivables

Receivables are stated at gross amounts outstanding less an allowance for losses. Allowance for losses is created when there is objective evidence of impairment.

#### j) Donated assets

Donated assets are recorded at cost of receipt. Respective income is recognized in the statement of revenues and expenses.

### k) Accruals

As applied to accounting, accrual describes the concept (known as accrual accounting) where a revenue or expense is not recorded (recognized) at the same moment in time as the related cash inflow / outflow. MDAC uses the term accrual to note accrued revenue on grants and donations received during the accounting year for expenses in the upcoming accounting year.

### l) Taxation

MDAC is a non-profit organization and exempt from corporate income taxation and VAT on grants received and other non-for-profit activities.

## 3. Financial risk management

### a) Foreign exchange risk

MDAC is exposed to foreign exchange risks mainly because most of its revenues are generated in EUR, GBP and sometimes USD, whereas its operating expenses essentially Hungarian forints (HUF) based. And the foundation's accounts are maintained in HUF, which had weakened against EUR and GBP, mainly as a result of foreign exchange loss on translation of HUF denominated cash and cash equivalents in 2009. The HUF/EUR was 294,93 in the first quarter and it was 270,84 in the last quarter in the current year. The HUF/GBP was 327,85 in the first quarter and it was 303,17 in the last quarter in 2009.

### b) Interest rate risk

MDAC is exposed to interest rate risks through the impact of rate changes on interest-bearing assets. As at 31 December 2009, MDAC's only interest bearing assets were cash. To avoid capital loss only term deposit investments were made.

#### 4. CASH AND CASH EQUIVALENTS

	2009	2008	Amounts converted to EUR	
			2009	2008
Cash Box				
HUF	23 165 Ft	80 765 Ft	€ 86	€ 305
EUR	€ 60	€ 777	€ 60	€ 777
USD				
Subtotal			<u>€ 145</u>	<u>€ 1 082</u>
Bank accounts (on sight)				
HUF	10 143 362,43 Ft	698 294,15 Ft	€ 37 451	€ 2 637
EUR	€ 56 526,57	€ 5 272,82	€ 56 527	€ 5 273
GBP	£30 011,08	£8 646,70	€ 33 593	€ 8 894
Subtotal			<u>€ 127 572</u>	<u>€ 16 804</u>
Bank accounts (deposit)				
HUF	41 000 000 Ft	1 5000 000 Ft	€ 151 381	€ 5 665
EUR	€ 65 000	€ 85 000	€ 65 000	€ 85 048
GBP		£65 000		€ 66 861
Subtotal			<u>€ 216 381</u>	<u>€ 157 574</u>
<b>TOTAL:</b>			<u><u>€ 344 098</u></u>	<u><u>€ 175 460</u></u>

#### 5. ACCOUNTS RECEIVABLE

	2009	2008
Accounts receivable (EUR )		
deposit for the office rented	€ 1 477	€ 1 511
miscellaneous receivables	€ 1 746	€ 3 915
<b>TOTAL:</b>	<u><u>€ 3 223</u></u>	<u><u>€ 5 426</u></u>

## 6. GRANTS RECEIVABLES AND PREPAYMENTS

	2009	2008
accrued and deferred assets of revenues		
accrued income related to TACIS Project		14 640
accrued income related to Cards Project		37 852
accrued income related to ITHACA Project		6 716
accrued expenses / incomes		
accrued bank interest	396	396
accrued expenses (insurance fee)	2 862	2 171
<b>TOTAL:</b>	<b>3 258</b>	<b>61 775</b>

## 7. FIXED AND INTANGIBLE ASSETS

	Intangible assets	Computer equipment	Office furniture	Assets received as contribution	Capital improvements to rented property	Small value assets	TOTAL
<b>Gross value EUR</b>							
At 31 December 2008	17 691	41 127	8 473	2 812	997	3 813	74 914
Additions	1 387	3 509				199	5 095
Disposals							
Translations difference	(396)	(921)	(189)	(62)	(22)	(246)	(1 837)
At 31 December 2009	18 682	43 716	8284	2 750	975	3 766	78 171
<b>Depreciation EUR</b>							
At 31 December 2008	(12000)	(33 861)	(4 827)	(2 785)	(422)	(3 813)	(57 708)
Charge for the year	(3 350)	(4 922)	(1 199)	(27)	(195)	(199)	(9 893)
Disposals							
Translations difference	268	757	108	62	10	246	1 451
At 31 December 2009	(15 082)	(38 026)	(5 918)	(2 750)	(607)	(3 766)	(66 150)
<b>Net book value</b>							
At 31 December 2008	5 691	7 266	3 647	28	575	0	17 206
At 31 December 2009	3 600	5 690	2 365		367	0	12 022

## 8. TRADE AND OTHER PAYABLES

As of December 31, 2009 and 2008, accounts payable consisted of the following.

Trade accounts payable	2 009	2 008
Donations payable	36 471	30 958
Payroll related payables		
Other	11 383	13 469
<b>TOTAL:</b>	<u>47 854</u>	<u>44 428</u>

## 9. CONTRIBUTIONS TO PRIVATE PERSONS AND ENTITIES AS PAYMENT FOR WORK IN PARTNERSHIP

	2009	2008
Hungarian Mental Health Interest Forum, Hungary (project NGO partner)		423,05
Citizens Watch, Russia (project NGO partner)		6 211
Croatian Law Center, Croatia (project NGO partner)		-
University of Zagreb, Croatia (project NGO partner)		7 537
Svitanje, Croatia (project NGO partner)		28 056
Private persons	150	72
<b>TOTAL:</b>	<u>150</u>	<u>42 299</u>



10. ANNUAL CONTRIBUTIONS, OTHER GRANTS

	Balance at 31 December 2008	Grants in 2009	Deferred revenues 2009
Open Society Institute	416 607	341 049	61 775
Open Society Institute – Internship program		11 892	2 316
Sigrid Rausing Trust - Guardianship project	65 450		
Sigrid Rausing Trust - Advancement grant	47 628	8 427	
Sigrid Rausing Trust - Year 1/3 of unrestricted grant	71 224	31 439	
Sigrid Rausing Trust - Year 2/3 of unrestricted grant		68 478	31 159
EU CARDS (for Croatia project. Total grant awarded: 217,000 EUR)	40 884	1 459	
EU TACIS (for Russia project. Total grant awarded: 199,809 EUR)	49 468		
OMTC (for a case in Russia)	9 147	1 988	
Civil Rights Defenders (until September 2009: Swedish Helsinki Committee)		74 154	14 658
UK Foreign and Commonwealth Office (for Russia)		11 783	11 705
EU Public Health Agency (via King's College London, for the ASPEN project. Total grant awarded: 81,912 EUR)	24 574	23 513	4 462
Ökotárs Foundation – funding from the EEA Grants scheme of the Norwegian Government (Total grant awarded: 62,495 EUR)	31 248	42 137	25 587
Trust for Civil Society in Central and Eastern Europe (CEE Trust)		75 116	46 052
EU Public Health Agency (via King's College London, for the ITHACA project (Total grant awarded: 51,898 EUR)	13 987	13 943	3 265
1% income after personal income tax (Hungary)	1 813	3 098	2 297
Donations by individuals and other donations	922	13 332	
Miscellaneous Grants	802	824	
<b>TOTAL:</b>	<b>773 753</b>	<b>722 631</b>	<b>203 276</b>

Balance at 31 December 2009                      519 355  
 Balance at 31 December 2008                      664 781

## 11. ADMINISTRATIVE EXPENSES

In EUR

	2009	2008
Cost of materials	3 151	3 516
Rent and insurance	11 318	11 368
Accounting and payroll services	7 827	8 253
Professional and consulting fees	9 395	8 142
Legal counsel	7 396	7 704
Publications and advertising	7 890	1 449
Governance and organizational development	4 868	1 132
Bank charges	2 380	2 999
<b>TOTAL:</b>	<b><u>54 224</u></b>	<b><u>44 562</u></b>

## 12. SALARIES AND RELATED COSTS

	2009	2008
Salaries	180 613	243 808
Social charges and other benefits	33 070	38 725
Statutory pension contributions	45 659	59 645
<b>TOTAL:</b>	<b><u>259 341</u></b>	<b><u>342 178</u></b>

## 13. PROJECT CONSULTING AND LEGAL FEES

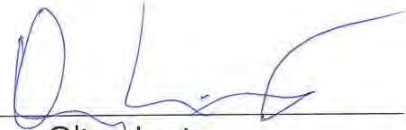
	2009	2008
Consultancy services and legal services provided by our partner organizations (Bulgarian Helsinki Committee, Estonian Patients Advocacy Association, League of Human Rights (Czech Republic), and MDAC's Russian Legal Monitor)	112 991	124 322
Legal and litigation services related to project cases (two Hungarian cases, and by MDAC's Hungarian Legal Monitor)	6 045	20 759
<b>TOTAL:</b>	<b><u>119 036</u></b>	<b><u>145 081</u></b>

#### 14. Pensions and Retirement plans

Employees of MDAC receive pension benefits from the Hungarian State in accordance with the laws and regulations of the country. As of 31 December 2009 and 2008, MDAC was not liable for any supplementary pensions, post-retirement health care, insurance benefits, or retirement indemnities to its current or former employees.

#### 15. Contingent Liabilities

At 31 December 2009 MDAC had no contingent liabilities.



---

Oliver Lewis

Executive Director, MDAC

30 April, 2010