

Report of the auditor

To the General Assembly of Members of International Service for Human Rights, Geneva

As statutory auditors, we have audited the accounting records and the financial statements (Balance sheet, Profit and Loss Statement, appendices and notes) of **International Service for Human Rights** for the year ended December 31, 2019.

Board of Association's responsibility

The Board of the Association is responsible for the preparation of these financial statements in accordance with the requirements of Swiss law (NAS and Swiss GAAP-RPC) and International Standard on Auditing (ISA), the accounting principles described in the Notes 2 to 4 of the financial statements and the Association's articles of incorporation. The responsibility includes designing, implementing and maintaining an internal control system relevant to the preparation of financial statements that are free from material misstatement, whether due to fraud or error. The Board of the Association is further responsible for selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Swiss law and Swiss Auditing Standards. Those standards require that we 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 statement, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control system relevant to the entity's preparation 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 system. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the accounting records and financial statements for the year ended December 31, 2019 (with a total Balance Sheet of 2'010'755,-- CHF and a negative result of 57'151,-- CHF) comply with Swiss law (NAS and Swiss GAAP-RPC), International Standards on Auditing (ISA), the statutes and the accounting principles of International Service for Human Rights as described in the Notes 2 to 4 of the financial statements, and the Association's articles of incorporation.

JAKAR SA

Marcel Lauper
Licensed Audit Expert

Carouge, April 6th, 2020

Enclosures : Financial statements (Balance sheet, Profit and Loss, Appendices and Notes)

GENEVA

FINANCIAL STATEMENTS
Year ending December 31, 2019
and Report of the Auditor

INTERNATIONAL SERVICE FOR HUMAN RIGHTS

GENEVA

BALANCE SHEET ENDING DECEMBER 31, 2019

COMPARED TO DECEMBER 31, 2018

	31.12.2019 CHF	31.12.2018 CHF
ASSETS		
CURRENT ASSETS		
PETTY CASH	339	1 986
BANK ACCOUNTS & SPECIAL BANK ACCOUNTS	351 007	831 529
Sub-Total	351 346	833 515
DEBTORS	125 703	46 976
WITHHOLDING TAX	-	-
DEFERRED & ACCRUED ASSETS⁵		
DEFERRED EXPENSES	-	-
GRANT RECEIVABLE GVT & INTER-GOV	1 222 854	517 350
GRANT RECEIVABLE NON-GVT	310 852	91 116
Total DEFERRED & ACCRUED ASSETS	1 533 706	608 466
TOTAL ASSETS	2 010 755	1 488 957
LIABILITIES & RESERVES		
CURRENT LIABILITIES	51 782	241 634
PROVISIONS	1 873	6 873
Sub-Total	53 654	248 507
DEFERRED GRANTS^{3a}	1 388 512	614 710
Total LIABILITIES	1 442 167	863 217
RESERVES		
RESERVE FUNDS	625 739	293 987
EXCESS INCOME (CHARGES) FOR THE YEAR	(57 151)	331 752
Total RESERVES	568 588	625 739
Total LIABILITIES AND RESERVES	2 010 755	1 488 957

**INTERNATIONAL SERVICE FOR HUMAN RIGHTS
GENEVA**

PROFIT & LOSS STATEMENT AT DECEMBER 31, 2019

COMPARED⁷ TO DECEMBER 31, 2018

	31.12.2019 CHF	31.12.2018 CHF
INCOME³ (APPENDIX I)		
REVENUES - CORE		
GOVERNMENTAL AGENCIES	1 207 312	1 010 048
FOUNDATIONS & TRUST	293 000	230 690
INDIVIDUAL DONORS	38 659	35 662
OTHER REVENUE	89 521	125 178
Total CORE GRANTS	1 628 492	1 401 578
REVENUES - EARMARKED		
GOVERNMENTAL AGENCIES	1 011 809	1 598 277
FOUNDATIONS & TRUST	282 413	375 702
INTERGOVERNMENTAL AGENCIES	101 320	-
SPECIAL CONTRIBUTIONS & CONSULTANCY	69 874	-
Total REVENUES EARMARKED	1 465 416	1 973 978
TOTAL INCOME	3 093 908	3 375 556

**INTERNATIONAL SERVICE FOR HUMAN RIGHTS
GENEVA**

PROFIT & LOSS STATEMENT AT DECEMBER 31, 2019

COMPARED⁷ TO DECEMBER 31, 2018

	31.12.2019 CHF	31.12.2018 CHF
CHARGES		
PERSONNEL CHARGES		
GENEVA OFFICE		
GVA STAFF GROSS SALARIES	1 490 560	1 291 672
GVA STAFF SOCIAL CHARGES	259 630	210 099
STAFF PROFESSIONAL DEVELOPMENT & EVENTS	11 172	5 385
INTERNSHIP PROGRAMME	2 924	32 646
CONSULTANTS / EXPERT'S HONORARIA	20 000	4 859
FELLOWSHIP PROGRAMME	10 400	-
PERSONNEL PERMITS,VISAS, INSURANCE	3 380	-
Total PERSONNEL COST GVA	1 798 066	1 544 661
GENERAL EXPENDITURES		
MISSIONS/TRAVEL/ACCOMMODATION		
STAFF TRAVEL COST	74 707	54 282
STAFF DSA & OTHER TRAVEL RELATED COST	40 623	29 229
THIRD PARTY/PARTICIPANT TRAVEL	104 541	174 323
THIRD PARTY / ACCOMMODATION	48 682	77 199
THIRD PARTY/PARTICIPANT PERDIEMS	31 308	41 569
PERMITS,VISAS, INSURANCE	8 796	12 990
TRAINING & MEETING COSTS	45 307	71 135
PARTNER SUPPORT & SUB-GRANTS	30 981	2 500
MEETING, EVENT COSTS & INTERPRETATION	23 270	3 116
Total MISSIONS/TRAVEL/ACCOMMODATION	408 215	466 342
PUBLICATIONS, TRANSLATIONS, OUTREACH		
PUBLICATIONS, TRANSLATIONS & GRAPHIC DESIGNS	55 552	104 749
SOCIAL MEDIA, ADVOCACY VIDEO & OUTREACH	44 006	44 892
WEBSITE MANAGEMENT / ONLINE COMMUNICATIONS	36 243	7 960
COMMUNICATION TOOLS & DIGITAL SECURITY	2 383	-
REPRESENTATION & MEMBERSHIPS	136	138
OTHER FUNDRAISING & DONOR RELATIONS	578	427
PROGRAMME & PROJECT EVALUATIONS	13 665	-
Total PUBLICATIONS, TRANSLATIONS, OUTREACH	152 563	158 166
OFFICE RENTALS / OPERATING COSTS		
OFFICE RENTAL	120 217	139 049
PREMISES & MAINTENANCE	16 127	14 523
GENERAL OPERATIONAL COST (PHONE,MAIL...)	14 399	13 424
OFFICE SUPPLIES & MATERIALS	5 209	5 660
IT/ INFRASTRUCTURE & SUPPORT	98 722	100 626
FURNITURE & EQUIPMENT	21 594	803
INSURANCE	15 251	34 634
Total OFFICE RENTALS / OPERATING COST	291 519	308 719
FINANCIAL CHARGES/ AUDIT FEES		
ADMIN. & BANK CHARGES	1 349	1 741
AUDIT FEES	3 500	12 250
FOREIGN EXCHANGE GAIN/LOSS	18 944	13 226
Total FINANCIAL CHARGES/AUDIT FEES	23 793	27 216
GOVERNANCE & STRATEGY		
BOARD MEMBER COSTS	22 693	17 753
STRATEGIC RETREAT & OTHER GOVERNANCE /EVALUATION	18 484	12 224
INNOVATION FUND & KEY PROGRAMME SUPPORT FUNDS	-	-
Total GOVERNANCE & STRATEGY	41 176	29 977
Total GENERAL EXPENDITURES	917 267	990 421

**INTERNATIONAL SERVICE FOR HUMAN RIGHTS
GENEVA**

PROFIT & LOSS STATEMENT AT DECEMBER 31, 2019

COMPARED⁷ TO DECEMBER 31, 2018

	31.12.2019 CHF	31.12.2018 CHF
US FRIENDS OF ISHR INC⁶		
US FRIENDS OF ISHR PROGRAMME	199 948	285 194
Total US FRIENDS OF ISHR INC	199 948	285 194
 SPECIAL RAPPORTEUR'S MANDATE		
PERSONNEL & RELATED COST	112 510	101 905
HRDs' REGIONAL CONSULTATIONS	77 263	57 709
NON-PERSONNEL COST	15 119	32 246
IFDL MANAGEMENT COST	30 886	31 669
Total SPECIAL RAPPORTEUR'S MANDATE	235 778	223 528
 TOTAL COSTS	3 151 058	3 043 804
 EXCESS INCOME (CHARGES) FOR YEAR	(57 151)	331 752

**INTERNATIONAL SERVICE FOR HUMAN RIGHTS
GENEVA**

APPENDIX I.

LIST OF DONORS³	2019	2018
REVENUES - CORE		
GOVERNMENTAL AGENCIES	1 207 312	1 230 048
Denmark - Ministry of Foreign Affairs	148 256	156 720
Finland - Ministry of Foreign Affairs	281 025	290 515
Liechtenstein - Ministry of Foreign Affairs	20 000	20 000
Luxembourg - Ministry of Foreign Affairs	16 100	-
Norway - Ministry of Foreign Affairs	589 415	588 713
Switzerland - Federal Department of Foreign Affairs	148 416	170 000
Ville de Genève	4 100	4 100
FOUNDATIONS & TRUST	293 000	230 690
Open Society Foundations	150 000	105 750
Sigrid Rausing Trust	143 000	124 940
OTHER INCOME⁴	128 180	160 840
Other Revenue	89 521	125 178
Individual Donors	38 659	35 662
TOTAL CORE	1 628 492	1 621 578
REVENUES - EARMARKED		
GOVERNMENTAL AGENCIES	1 011 809	1 378 277
Australia - Permanent Mission to the UN in Geneva	41 500	57 448
Belgium - Ministry of Foreign Affairs	28 723	39 423
Canada - Ministry of Foreign Affairs	58 390	403 610
Canton de Genève	53 000	20 000
Bureau of Democracy, Human Rights, and Labor (DRL)	250 000	-
Finland - Ministry of Foreign Affairs	-	20 112
Germany - Ministry of Foreign Affairs	-	73 427
Irish Aid	47 320	173 863
Liechtenstein - Ministry of Foreign Affairs	25 000	25 000
Luxembourg - Ministry of Foreign Affairs	5 000	-
Netherlands - Ministry of Foreign Affairs	215 000	253 063
Switzerland - Federal Department of Foreign Affairs	-	155 218
United Kingdom - Foreign and Commonwealth Office	221 876	133 113
Ville de Genève	66 000	24 000
FOUNDATIONS & TRUST & NGOS	282 413	352 981
Arcus Foundation	75 517	86 685
Brot für die Welt (<i>Bread for the World</i>)	133 621	105 977
Hans Wilsdorf Foundation	20 000	-
Loterie Romande	-	20 000
Milieudefensie Netherlands	5 000	-
Open Society Foundations	48 275	140 319
INTERGOVERNMENTAL AGENCIES	101 320	22 720
Organisation internationale de la Francophonie (OIF)	16 320	22 720
United Nations Democracy Fund (UNDEF)	85 000	-
SPECIAL CONTRIBUTIONS & CONSULTANCY	69 874	-
TOTAL EARMARKED	1 465 416	1 753 978
TOTAL INCOME	3 093 908	3 375 556

**INTERNATIONAL SERVICE FOR HUMAN RIGHTS
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APPENDIX II.

GRANT RECEIVABLE	2019	2018
GOVERNMENTAL & INTERGOVERNMENTAL AGENCIES	1 222 854	495 766
Belgium - Ministry of Foreign Affairs	-	78 846
Canada - Ministry of Foreign Affairs	-	248 352
Bureau of Democracy, Human Rights, and Labor (<i>DRL</i>)	518 000	-
Luxembourg - Ministry of Foreign Affairs	37 500	-
Switzerland - Federal Department of Foreign Affairs	36 232	29 634
The Netherlands - Ministry of Foreign Affairs	406 362	25 934
United Kingdom - Foreign and Commonwealth Office	113 089	113 000
UNDEF - United Nations Democracy Fund	41 671	-
Ville de Geneve	70 000	-
FOUNDATIONS & TRUST & NON-GOV	310 852	91 115
Brot für die Welt (<i>Bread for the World</i>)	283 022	91 115
Civicus	5 147	-
Milieudefensie Netherlands	10 208	-
Organisation internationale de la Francophonie	12 475	-
TOTAL GRANT RECEIVABLE⁵	1 533 706	586 881

DEFERRED GRANT REVENUES	2019	2018
Arcus Foundation	-	75 517
Belgium - Ministry of Foreign Affairs	10 700	39 423
Brot für die Welt	258 800	92 421
Canada - Ministry of Foreign Affairs	-	58 390
Canton de Genève	23 690	20 000
Bureau of Democracy, Human Rights, and Labor (<i>DRL</i>)	415 000	-
Irish Aid	-	47 320
Luxembourg - Ministry of Foreign Affairs	16 400	-
Milieudefensie Netherlands	21 800	-
Norway - Ministry of Foreign Affairs	-	15 730
Organisation internationale de la Francophonie (<i>OIF</i>)	4 426	-
Open Society Foundations	56 887	31 162
Sigrid Rausing Trust	47 990	66 961
Switzerland - Federal Department of Foreign Affairs	1 819	-
Netherlands - Ministry of Foreign Affairs	376 000	38 000
United Nations Democracy Fund (<i>UNDEF</i>)	55 000	-
United Kingdom - Foreign and Commonwealth Office	50 000	83 787
Ville de Geneve	50 000	46 000
TOTAL DEFERRED GRANT REVENUES^{3a}	1 388 512	614 710

INTERNATIONAL SERVICE FOR HUMAN RIGHTS

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Notes to the financial statements for the year ending December 31, 2019

Note 1	The International Service for Human Rights (ISHR) is an Association established in accordance with articles 60 and seq. of the Swiss Civil Code. The objectives of the association are to support human rights defenders and strengthen international and regional human rights law and mechanisms through training, capacity building, information products and strategic advice and advocacy.
Note 2	The accounts of the Association are maintained in accordance with Swiss legal requirements. Costs and expenses incurred for the period, which have not been paid at the Balance Sheet date, are recorded as expenses for the period and included as accrued expenses or provisions in the Balance Sheet. Income due to be received for the period and expenses paid in advance in respect of future periods are recorded as grants received in advance or prepaid expenses.
Note 3	Grants, donations and contributions received are recorded as Income in the period specified in the contracts with the Association.
	Switzerland - FDFA 2019 income adjustment of CHF 21'584 related to 2018 accounts. 2018 comparative receivables have been reduced by the same amount (<i>reducing 2018 receivables from CHF 608'466 to CHF586'881 - reference Appendix II</i>)
	Netherlands - MFA total income of CHF 215'000 out of which CHF 108'000 pertains to supporting goal one & CHF 107'000 Asia activities (<i>remaining 2018 portion CHF 38K and CHF69K for grant # ending 2693 starting 2019</i>)
	UK - FCO - CHF 139'089 2019 portion & CHF 87'787 remaining 2018 portion
	Brot für die Welt - new grant ending #0257 revenue CHF 41'200 & remaining 2018 of CHF92'421 of grant ending #5378.
	Special contribution & consultancy: funds related to specific projects & consultancies funded by donors such as Australia, Canada, Czech, and UK Permanent Missions to Geneva, SACCORD, CIVICUS and others.
Note 3a	Grants received in respect of future periods are recorded as liabilities in the Balance Sheet as deferred revenue (<i>Appendix II</i>).
	The deferred revenues related to Brot für die Welt, Bureau of Democracy, Human Rights & Labor (<i>DRL</i>) and Netherlands - MFA are multi-year grants restricted for two or three years.
Note 4	Foreign exchange gains and losses are accounted separately in the P&L and not reflected under other income. In 2019, CHF 18'944 in foreign exchange losses have been recognized in re-evaluating the EUR and USD bank account balances against the Swiss Francs and closed grant receivables (<i>Canada, Belgium and Netherlands</i>)
Note 5	The financial statements include grant receivables for a total of CHF 1'533'706 for which the funds had not reached the ISHR bank account as of December 31, 2019 (<i>CHF 608'466 in 2018</i>). Such grants have been confirmed fully or in parts as 2019 funding and are recorded as Revenue in the P&L and as grants receivable on the Balance Sheet. <i>Exceptions see note 3a on multiyear grants.</i>
Note 6	ISHR's New York office is operated by US Friends of ISHR Inc (ISHR-US), which is incorporated under section 402 of the New York Not-for-Profit Corporation Law and a charitable corporation under section 501(c)(3) of the US Internal Revenue Code. ISHR exercises and maintains effective control over ISHR - US.
Note 7	During the 2019 fiscal year, ISHR changed its accounts management software and made changes to the general chart of accounts. This resulted in some in a slight change in the account presentation and the 2018 comparative accounts. These have therefore been brought up to standard according to the new presentation.

INTERNATIONAL SERVICE FOR HUMAN RIGHTS

APPENDIX III: GRANTS OVERVIEW AS AT 31TH DECEMBER 2019

<i>Donors</i>	<i>January 2019 Opening Balances</i>		<i>New Grant / Contribution</i>	<i>Total available</i>	<i>Received Contributions by December 2019</i>	<i>2019 Realized expenditures in Profit & Loss statement</i>	<i>Situation December 31th 2019</i>	
	<i>Receivables</i>	<i>Deferred</i>					<i>Receivables⁵</i>	<i>Deferred</i>
Denmark - Ministry of Foreign Affairs	-	-	148 256	148 256	148 256	148 256	-	-
Finland - Ministry of Foreign Affairs	-	-	281 025	281 025	281 025	281 025	-	-
Liechtenstein - Office For Foreign Affairs	-	-	20 000	20 000	20 000	20 000	-	-
Norway - Ministry of Foreign Affairs	-	15 730	355 000	370 730	355 000	370 730	-	-
Norway - Ministry of Foreign Affairs (S.R)	-	-	218 685	218 685	218 685	218 685	-	-
Switzerland - Federal Department of Foreign Affairs	40 000	-	170 000	170 000	153 416	148 416	35 000	-
Ville de Geneve	-	-	4 100	4 100	4 100	4 100	-	-
Luxembourg	-	-	16 100	16 100	-	16 100	16 100	-
Open Society Foundations	-	-	150 000	150 000	150 000	150 000	-	-
Sigrid Rausing Trust (UK)	-	66 960	132 961	199 921	132 961	143 000	-	47 990
UNDEF	-	-	140 000	140 000	98 329	85 000	41 671	55 000
Australian Permanent Mission Geneva (WHRD)	-	-	41 500	41 500	41 500	41 500	-	-
Canton de Geneve & HRCnet (2019 - 2020)	-	-	56 690	56 690	56 690	33 000	-	23 690
Canton de Geneve	-	20 000	-	20 000	-	20 000	-	-
DRL (2018 - 2021)	-	-	665 000	665 000	147 000	250 000	518 000	415 000
United Kingdom - Foreign and Commonwealth Office (CHF 188 ending 03.2020)	-	-	188 089	188 089	75 000	138 089	113 089	50 000
United Kingdom - Foreign and Commonwealth Office (GBP 125K ending 03.2019)	113 000	83 787	-	83 787	113 000	83 787	-	-
Canada - Ministry of Foreign Affairs	248 352	58 390	-	58 390	248 352	58 390	-	-
Liechtenstein - Office For Foreign Affairs	-	-	25 000	25 000	25 000	25 000	-	-
Luxembourg	-	-	21 400	21 400	-	5 000	21 400	16 400
Irish Aid	-	47 320	-	47 320	-	47 320	-	-
Switzerland - FDFA (mandat) / (contracts)	11 218	-	-	-	11 218	-	-	-
Ville de Geneve	-	46 000	-	46 000	-	46 000	-	-
Ville de Geneve (starting 2019)	-	-	70 000	70 000	-	20 000	70 000	50 000
Belgium - Ministry of Foreign Affairs	78 846	39 423	-	39 423	78 846	28 723	-	10 700
The Netherlands - Ministry of Foreign Affairs (ending 2019)	25 934	38 000	-	38 000	25 934	38 000	-	-
The Netherlands - Ministry of Foreign Affairs (2019-2022)	-	-	445 000	445 000	146 638	69 000	298 362	376 000
The Netherlands - Ministry of Foreign Affairs MFA 2019 (goal 1)	-	-	108 000	108 000	-	108 000	108 000	-
Arcus Foundation	-	75 517	-	75 517	-	75 517	-	-
Brot für die Welt (Bread for the World) ending 2019	91 115	92 421	-	92 421	69 153	92 421	21 961	-
Brot für die Welt (Bread for the World) 2019-2022	-	-	300 000	300 000	38 939	41 200	261 061	258 800
Hans Wilsdorf	-	-	20 000	20 000	20 000	20 000	-	-
Organisation internationale de la Francophonie (OIF) (Congo & Niger)	-	-	20 746	20 746	8 271	16 320	12 475	4 426
Open Society Foundations (HRCnet)	-	31 162	31 162	62 324	31 162	31 162	-	-
Open Society Foundations (2019 - 2021)	-	-	74 000	74 000	74 000	17 113	-	56 887
Milieudefensie Netherlands	-	-	26 800	26 800	16 592	5 000	10 208	21 800
Individual Donors	-	-	-	-	-	38 659	-	-
Other Income	-	-	-	-	-	89 521	-	-
Special Contribution & Consultancy	-	-	69 874	69 874	63 495	69 874	6 379	1 819
	608 465	614 710	3 799 387	4 414 097	2 852 562	3 093 908	1 533 706	1 388 512