

<

**INTERNATIONAL SERVICE FOR HUMAN RIGHTS**  
Geneva

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

BEAU HLB (AUDIT) SA  
March 29, 2021  
ref. CU

Auditors' report  
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, 2020.

#### 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.

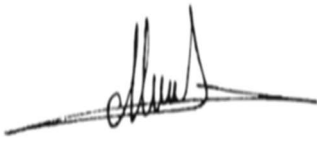
#### Auditor's responsibility

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.

In our opinion, the accounting records and financial statements for the year ended December 31, 2020 (with a total Balance Sheet of 2'228'487,-- CHF and a positive result of 25'663,-- 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.

BEAU HLB (AUDIT) SA



Mehmet Cem ÜNAL  
Réviseur agréé

Appendices:

- Annual accounts (balance sheet, profit and loss account)
- Appendixes and Notes to the annual financial statement.



---

**GENEVA**

**FINANCIAL STATEMENTS**  
Year ending December 31, 2020  
and Report of the Auditor

**INTERNATIONAL SERVICE FOR HUMAN RIGHTS**

**GENEVA**

**BALANCE SHEET ENDING DECEMBER 31, 2020**

COMPARED TO DECEMBER 31, 2019

	31.12.2020 CHF	31.12.2019 CHF
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
PETTY CASH	294	339
BANK ACCOUNTS & SPECIAL BANK ACCOUNTS	1 151 730	351 007
<b>Sub-Total</b>	<b>1 152 024</b>	<b>351 346</b>
<b>DEBTORS</b>		
<b>WITHHOLDING TAX</b>	<b>39 552</b>	<b>125 703</b>
	-	-
<b>DEFERRED &amp; ACCRUED ASSETS<sup>5</sup></b>		
DEFERRED EXPENSES	-	-
GRANT RECEIVABLE GVT & INTER-GOV	734 292	1 222 854
GRANT RECEIVABLE NON-GVT	302 619	310 852
<b>Total DEFERRED &amp; ACCRUED ASSETS</b>	<b>1 036 911</b>	<b>1 533 706</b>
<b>TOTAL ASSETS</b>	<b>2 228 487</b>	<b>2 010 755</b>
<b>LIABILITIES &amp; RESERVES</b>		
<b>CURRENT LIABILITIES</b>		
CURRENT LIABILITIES	86 642	51 782
PROVISIONS	-	1 873
<b>Sub-Total</b>	<b>86 642</b>	<b>53 654</b>
<b>DEFERRED GRANTS<sup>3a</sup></b>	<b>1 547 593</b>	<b>1 388 512</b>
<b>Total LIABILITIES</b>	<b>1 634 235</b>	<b>1 442 167</b>
<b>RESERVES</b>		
RESERVE FUNDS	568 589	625 739
<b>EXCESS INCOME (CHARGES) FOR THE YEAR</b>	<b>25 663</b>	<b>(57 151)</b>
<b>Total RESERVES</b>	<b>594 252</b>	<b>568 588</b>
<b>Total LIABILITIES AND RESERVES</b>	<b>2 228 487</b>	<b>2 010 755</b>

**INTERNATIONAL SERVICE FOR HUMAN RIGHTS  
GENEVA**

**PROFIT & LOSS STATEMENT AT DECEMBER 31, 2020**

*COMPARED<sup>7</sup> TO DECEMBER 31, 2019*

	31.12.2020 CHF	31.12.2019 CHF
<b>INCOME<sup>3</sup> (APPENDIX I)</b>		
<b>REVENUES - CORE</b>		
GOVERNMENTAL AGENCIES	1 292 192	1 207 312
FOUNDATIONS & TRUST	449 690	293 000
INDIVIDUAL DONORS	30 932	38 659
OTHER REVENUE	80 777	89 521
<b>Total CORE GRANTS</b>	<b>1 853 591</b>	<b>1 628 492</b>
<b>REVENUES - EARMARKED</b>		
GOVERNMENTAL AGENCIES	845 054	1 011 809
FOUNDATIONS & TRUST	139 013	282 413
INTERGOVERNMENTAL AGENCIES	69 426	101 320
SPECIAL CONTRIBUTIONS & CONSULTANCY	68 241	69 874
<b>Total REVENUES EARMARKED</b>	<b>1 121 734</b>	<b>1 465 416</b>
<b>TOTAL INCOME</b>	<b>2 975 325</b>	<b>3 093 908</b>

**INTERNATIONAL SERVICE FOR HUMAN RIGHTS  
GENEVA**

**PROFIT & LOSS STATEMENT AT DECEMBER 31, 2020**

*COMPARED<sup>7</sup> TO DECEMBER 31, 2019*

	<b>31.12.2020</b>	<b>31.12.2019</b>
	<b>CHF</b>	<b>CHF</b>
<b>CHARGES</b>		
<b>PERSONNEL CHARGES</b>		
<b>GENEVA OFFICE</b>		
GVA STAFF GROSS SALARIES	1 583 455	1 490 560
GVA STAFF SOCIAL CHARGES	230 567	259 630
STAFF PROFESSIONAL DEVELOPMENT & EVENTS	3 004	11 172
INTERNSHIP PROGRAMME	968	2 924
CONSULTANTS / EXPERT'S HONORARIA	-	20 000
FELLOWSHIP PROGRAMME	25 614	10 400
PERSONNEL PERMITS,VISAS, INSURANCE	3 021	3 380
<b>Total PERSONNEL COST GVA</b>	<b>1 846 629</b>	<b>1 798 066</b>
<b>GENERAL EXPENDITURES</b>		
<b>MISSIONS/TRAVEL/ACCOMMODATION</b>		
STAFF TRAVEL COST	6 117	74 707
STAFF DSA & OTHER TRAVEL RELATED COST	4 418	40 623
THIRD PARTY/PARTICIPANT TRAVEL	22 268	104 541
THIRD PARTY / ACCOMMODATION	10 946	48 682
THIRD PARTY/PARTICIPANT PERDIEMS	8 244	31 308
PERMITS,VISAS, INSURANCE	1 370	8 796
TRAINING, MEETING COSTS, INTERPRETATION & EVENT C	76 198	68 577
PARTNER SUPPORT & SUB-GRANTS	17 767	30 981
<b>Total MISSIONS/TRAVEL/ACCOMMODATION</b>	<b>147 328</b>	<b>408 215</b>
<b>PUBLICATIONS, TRANSLATIONS, OUTREACH</b>		
PUBLICATIONS, TRANSLATIONS & GRAPHIC DESIGNS	91 085	55 552
SOCIAL MEDIA, ADVOCACY VIDEO & OUTREACH	32 078	44 006
WEBSITE MANAGEMENT / ONLINE COMMUNICATIONS	30 641	36 243
NEW MODULE OF ISHR ACADEMY	39 928	2 383
REPRESENTATION & MEMBERSHIPS	526	136
OTHER FUNDRAISING & DONOR RELATIONS	-	578
PROGRAMME & PROJECT EVALUATIONS	-	13 665
<b>Total PUBLICATIONS, TRANSLATIONS, OUTREACH</b>	<b>194 257</b>	<b>152 563</b>
<b>OFFICE RENTALS / OPERATING COSTS</b>		
OFFICE RENTAL	138 373	120 217
PREMISES & MAINTENANCE	14 600	16 127
GENERAL OPERATIONAL COST (PHONE,MAIL...)	11 336	14 399
OFFICE SUPPLIES & MATERIALS	3 987	5 209
IT/ INFRASTRUCTURE & SUPPORT	75 986	98 722
FURNITURE & EQUIPMENT	447	21 594
INSURANCE	30 162	15 251
<b>Total OFFICE RENTALS / OPERATING COST</b>	<b>274 891</b>	<b>291 519</b>
<b>FINANCIAL CHARGES/ AUDIT FEES</b>		
ADMIN. & BANK CHARGES	1 685	1 349
AUDIT FEES	13 370	3 500
FOREIGN EXCHANGE GAIN/LOSS	33 633	18 944
<b>Total FINANCIAL CHARGES/AUDIT FEES</b>	<b>48 688</b>	<b>23 793</b>
<b>GOVERNANCE &amp; STRATEGY</b>		
BOARD MEMBER COSTS	237	22 693
STRATEGIC RETREAT & OTHER GOVERNANCE /EVALUATI	99	18 484
INNOVATION FUND & KEY PROGRAMME SUPPORT FUNDS	-	-
<b>Total GOVERNANCE &amp; STRATEGY</b>	<b>335</b>	<b>41 176</b>
<b>Total GENERAL EXPENDITURES</b>	<b>665 499</b>	<b>917 267</b>

**INTERNATIONAL SERVICE FOR HUMAN RIGHTS  
GENEVA**

**PROFIT & LOSS STATEMENT AT DECEMBER 31, 2020**

*COMPARED<sup>7</sup> TO DECEMBER 31, 2019*

	31.12.2020 CHF	31.12.2019 CHF
<b>US FRIENDS OF ISHR INC<sup>6</sup></b>		
US FRIENDS OF ISHR PROGRAMME	309 554	199 948
<b>Total US FRIENDS OF ISHR INC</b>	<b>309 554</b>	<b>199 948</b>
<b>SPECIAL RAPPORTEUR'S MANDATE</b>		
PERSONNEL & RELATED COST	64 002	112 510
HRDs' REGIONAL CONSULTATIONS	43 007	77 263
NON-PERSONNEL COST	20 971	15 119
MANAGEMENT COST	-	30 886
<b>Total SPECIAL RAPPORTEUR'S MANDATE</b>	<b>127 980</b>	<b>235 778</b>
<b>TOTAL COSTS</b>	<b>2 949 663</b>	<b>3 151 058</b>
<b>EXCESS INCOME (CHARGES) FOR YEAR</b>	<b>25 663</b>	<b>(57 151)</b>



**INTERNATIONAL SERVICE FOR HUMAN RIGHTS  
GENEVA**

**APPENDIX I.**

<b>LIST OF DONORS<sup>3</sup></b>	<b>2020</b>	<b>2019</b>
<b>REVENUES - CORE</b>		
<b>GOVERNMENTAL AGENCIES</b>	<b>1 292 192</b>	<b>1 207 312</b>
Denmark - Ministry of Foreign Affairs	141 384	148 256
Finland - Ministry of Foreign Affairs	444 000	281 025
Liechtenstein - Ministry of Foreign Affairs	20 000	20 000
Luxembourg - Ministry of foreign and European affairs	16 195	16 100
Norway - Ministry of Foreign Affairs	496 513	589 415
Switzerland - Federal Department of Foreign Affairs	170 000	148 416
Ville de Genève	4 100	4 100
<b>FOUNDATIONS &amp; TRUST</b>	<b>449 690</b>	<b>293 000</b>
Ford Foundation	195 000	-
Open Society Foundations	146 640	150 000
Sigrid Rausing Trust	108 050	143 000
<b>OTHER INCOME<sup>4</sup></b>	<b>111 709</b>	<b>128 180</b>
Other Revenue	80 777	89 521
Individual Donors	30 932	38 659
<b>TOTAL CORE</b>	<b>1 853 591</b>	<b>1 628 492</b>
<b>REVENUES - EARMARKED</b>		
<b>GOVERNMENTAL AGENCIES</b>	<b>845 054</b>	<b>1 011 809</b>
Australia - Permanent Mission to the UN in Geneva	-	41 500
Belgium - Ministry of Foreign Affairs	33 100	28 723
Canada - Ministry of Foreign Affairs	-	58 390
Canton de Genève	23 690	53 000
Bureau of Democracy, Human Rights, and Labor ( <i>DRL</i> )	195 000	250 000
Germany - Federal Ministry for Foreign Affairs	72 264	-
Irish Aid	70 000	47 320
Liechtenstein - Ministry of Foreign Affairs	30 000	25 000
Luxembourg - Ministry of foreign and European affairs	10 000	5 000
Netherlands - Ministry of Foreign Affairs	300 000	215 000
Switzerland - Federal Department of Foreign Affairs	-	-
United Kingdom - Foreign and Commonwealth Office	70 000	221 876
Ville de Genève	41 000	66 000
<b>FOUNDATIONS &amp; TRUST</b>	<b>139 013</b>	<b>277 413</b>
Arcus Foundation	-	75 517
Brot für die Welt ( <i>Bread for the World</i> )	55 803	133 621
Hans Wilsdorf Foundation	9 000	20 000
Open Society Foundations	74 210	48 275
<b>INTERGOVERNMENTAL AGENCIES</b>	<b>69 426</b>	<b>101 320</b>
Organisation internationale de la Francophonie ( <i>OIF</i> )	14 426	16 320
United Nations Democracy Fund ( <i>UNDEF</i> )	55 000	85 000
<b>SPECIAL CONTRIBUTIONS &amp; CONSULTANCY</b>	<b>68 241</b>	<b>74 874</b>
<b>TOTAL EARMARKED</b>	<b>1 121 734</b>	<b>1 465 416</b>
<b>TOTAL INCOME</b>	<b>2 975 325</b>	<b>3 093 908</b>

**INTERNATIONAL SERVICE FOR HUMAN RIGHTS  
GENEVA**

**APPENDIX II.**

<b>GRANT RECEIVABLE</b>	<b>2020</b>	<b>2019</b>
<b>GOVERNMENTAL &amp; INTERGOVERNMENTAL AGENCIES</b>	<b>732 282</b>	<b>1 222 854</b>
Bureau of Democracy, Human Rights, and Labor ( <i>DRL</i> )	328 000	518 000
Luxembourg - Ministry of foreign and European affairs	16 195	37 500
Switzerland - Federal Department of Foreign Affairs	30 000	36 232
The Netherlands - Ministry of Foreign Affairs	230 329	406 362
United Kingdom - Foreign and Commonwealth Office	127 758	113 089
UNDEF - United Nations Democracy Fund	-	41 671
Ville de Geneve	-	70 000
<b>FOUNDATIONS &amp; TRUST &amp; NON-GOV</b>	<b>304 629</b>	<b>310 852</b>
Brot für die Welt ( <i>Bread for the World</i> )	225 541	283 022
Civicus	-	5 147
Milieudefensie Netherlands	-	10 208
Open Society Initiative for West Africa ( <i>OSIWA</i> )	4 079	-
Open Society Foundations	73 000	-
Organisation internationale de la Francophonie	2 009	12 475
<b>TOTAL GRANT RECEIVABLE<sup>5</sup></b>	<b>1 036 911</b>	<b>1 533 706</b>

<b>DEFERRED GRANT REVENUES</b>	<b>2020</b>	<b>2019</b>
Belgium - Ministry of Foreign Affairs	194 196	10 700
Brot für die Welt	202 997	258 800
Bureau of Democracy, Human Rights, and Labor ( <i>DRL</i> )	220 000	415 000
Canton de Genève	59 953	23 690
Hans Wildorf	11 000	-
Irish Aid	205 000	-
Loterie Romande	20 000	-
Luxembourg - Ministry of foreign and European affairs	6 400	16 400
Milieudefensie Netherlands	-	21 800
Netherlands - Ministry of Foreign Affairs	375 000	376 000
Open Society Foundations	55 677	56 887
Organisation internationale de la Francophonie ( <i>OIF</i> )	-	4 426
Sigrid Rausing Trust	60 050	47 990
Switzerland - Federal Department of Foreign Affairs	-	1 819
United Nations Democracy Fund ( <i>UNDEF</i> )	-	55 000
United Kingdom - Foreign and Commonwealth Office	128 320	50 000
Ville de Geneve	9 000	50 000
<b>TOTAL DEFERRED GRANT REVENUES<sup>3a</sup></b>	<b>1 547 593</b>	<b>1 388 512</b>

INTERNATIONAL SERVICE FOR HUMAN RIGHTS

APPENDIX III: GRANTS OVERVIEW YEAR 2020

Donors	Situation as at 1st January 2020		New Grant / Contribution	Total available	2020 Received Contributions	2020 ACTUALS	Situation December 31st 2020	
	Receivables	Deferred					Receivables <sup>5</sup>	Deferred
	{a}	{b}	{c}	{b} + {c}	received	{e}	{a}+ {c} - received	{c} - {e}
<b>CORE GRANTS &amp; Other Revenue</b>								
Denmark - Ministry of Foreign Affairs	-	-	141 384	141 384	141 384	141 384	-	-
Finland - Ministry of Foreign Affairs	-	-	444 000	444 000	444 000	444 000	-	-
Liechtenstein - Ministry of foreign and European affairs	-	-	20 000	20 000	20 000	20 000	-	-
Norway - Ministry of Foreign Affairs	-	-	351 503	351 503	351 503	351 503	-	-
Norway - Ministry of Foreign Affairs (S.R)	-	-	145 010	145 010	145 010	145 010	-	-
Switzerland - Federal Department of Foreign Affairs	35 000	-	170 000	170 000	175 000	170 000	30 000	-
Ville de Geneve	-	-	4 100	4 100	4 100	4 100	-	-
Luxembourg - Ministry of foreign and European affairs	16 100	-	16 195	16 195	16 100	16 195	16 195	-
Ford Foundation	-	-	195 000	195 000	195 000	195 000	-	-
Open Society Foundations	-	-	146 640	146 640	146 640	146 640	-	-
Sigrid Rausing Trust (UK)	-	47 990	120 110	168 100	120 110	108 050	-	60 050
Individual Donors	-	-	-	-	-	30 932	-	-
Other Income	-	-	-	-	-	80 777	33 782	-
<b>Sub-total Core grants</b>	<b>51 100</b>	<b>47 990</b>	<b>1 753 942</b>	<b>1 801 933</b>	<b>1 758 847</b>	<b>1 853 591</b>	<b>79 977</b>	<b>60 050</b>
<b>EARMARKED GRANTS</b>								
Canton de Geneve (2019 - 2020)	-	23 690	-	23 690	-	23 690	-	-
DRL (2018 - 2021)	518 000	415 000	-	415 000	190 000	195 000	328 000	220 000
United Kingdom - Foreign and Commonwealth Office (CHF 188 ending 03.2020)	113 089	50 000	-	50 000	113 089	50 000	-	-
United Kingdom FCDO - Geneva	-	-	148 320	148 320	20 562	20 000	127 758	128 320
Canton de Geneve - HRDAP 2021 <sup>a</sup>	-	-	59 953	59 953	59 953	-	-	59 953
Liechtenstein - Office For Foreign Affairs	-	-	30 000	30 000	30 000	30 000	-	-
Luxembourg - Ministry of foreign and European affairs	21 400	16 400	-	16 400	21 400	10 000	-	6 400
Ville de Geneve (starting 2019)	70 000	50 000	-	50 000	70 000	41 000	-	9 000
Belgium - Ministry of Foreign Affairs	-	10 700	216 596	227 296	216 596	33 100	-	194 196
The Netherlands - Ministry of Foreign Affairs 2019 (goal 1)	108 000	-	106 000	106 000	214 000	106 000	-	-
The Netherlands - Ministry of Foreign Affairs (Project 2019-2022)	298 362	376 000	-	376 000	169 282	126 000	129 080	250 000
The Netherlands - Ministry of Foreign Affairs 2020 - Dec 2021 (SOGI)	-	-	193 000	193 000	91 751	68 000	101 249	125 000
Germany Federal Ministry for Foreign Affairs	-	-	72 264	72 264	72 264	72 264	-	-
Irish Aid	-	-	275 000	275 000	275 000	70 000	-	205 000
Brot für die Welt (Bread for the World) ending 2019	21 961	-	-	-	21 961	-	-	-
Brot für die Welt (Bread for the World) 2019 - 2022	261 061	258 800	-	258 800	35 520	55 803	225 541	202 997
Hans Wilsdorf Foundation	-	-	20 000	20 000	20 000	9 000	-	11 000
Loterie Romande <sup>a</sup>	-	-	20 000	20 000	20 000	-	-	20 000
Open Society Foundations (2019 - 2021)	-	56 887	73 000	129 887	-	74 210	73 000	55 677
Organisation internationale de la Francophonie (OIF) (Congo & Niger)	12 475	4 426	-	4 426	12 475	4 426	-	-
UNDEF	41 671	55 000	-	55 000	41 671	55 000	-	-
OIF (Rep of Congo HRD law 2020)	-	-	10 000	10 000	7 991	10 000	2 009	-
Open Society Initiative for West Africa (OSIWA)	-	-	13 560	13 560	9 481	13 560	4 079	-
Milieudéfensie Netherlands	10 208	21 800	-	21 800	10 208	21 800	-	-
Global Fund for Women	-	-	4 700	4 700	4 700	4 700	-	-
Australian Mission	-	-	2 000	2 000	2 000	2 000	-	-
IUCN NL	-	-	4 293	4 293	4 293	4 293	-	-
Permanent Mission of the Czech Republic	-	-	10 000	10 000	10 000	10 000	-	-
Permanent Mission of Canada to the UN in Geneva	-	-	7 500	7 500	7 500	7 500	-	-
The Hungarian Helsinki Committee	-	-	4 388	4 388	4 388	4 388	-	-
Other receivables and closed in 2020 (Swiss Niger & others special contributions)	6 379	1 819	-	-	-	-	-	-
<b>Sub-total earmarked grants</b>	<b>1 482 606</b>	<b>1 340 522</b>	<b>1 270 574</b>	<b>2 609 277</b>	<b>1 756 086</b>	<b>1 121 734</b>	<b>990 716</b>	<b>1 487 543</b>
<b>Total grants (core &amp; earmarked)</b>	<b>1 533 706</b>	<b>1 388 512</b>	<b>3 024 517</b>	<b>4 411 210</b>	<b>3 514 933</b>	<b>2 975 325</b>	<b>1 070 693</b>	<b>1 547 593</b>

a. Activities to be implemented or cost expected for 2021.

## INTERNATIONAL SERVICE FOR HUMAN RIGHTS

### APPENDIX IV: 2020 EXPENDITURES BY PROGRAMMATIC PRIORITIES & STRATEGIC FRAMEWORK

	CHF	% of total cost
<b>GOAL 1 - Supporting human rights defenders</b>	<b>1 618 634</b>	<b>55%</b>
I. Women HRDs	189 755	6%
II. Defenders of LGBTI rights	89 673	3%
III. Defenders working in highly restrictive environments	399 017	14%
IV. Defenders working to promote good governance	80 575	3%
V. Defenders working on corporate accountability / sustainable development	244 345	8%
VI. Defenders of migrants and refugee rights	35 083	1%
VII. General training and advocacy support	353 526	12%
VIII. Coordination and participation in coalitions ( <i>inc HRCnet</i> )	136 985	5%
IX. Ending Reprisals	89 673	3%
<b>GOAL 2 - Strengthening human rights standards and systems</b>	<b>639 434</b>	<b>22%</b>
I. Human Rights Council and mechanisms	280 622	10%
II. Treaty bodies	143 757	5%
III. General Assembly	63 248	2%
IV. NGO Committee	16 102	1%
V. African Commission on Human and Peoples' Rights	127 655	4%
VI. Other international body or organization (incl. Security Council & World Economic Forum)	8 051	0%
VII. Other regional body or organization	-	0%
<b>GOAL 3 - Promoting national implementation and an enabling environment for defenders</b>	<b>326 074</b>	<b>11%</b>
I. National HRD protection laws and mechanisms	260 623	9%
II. National HRD focal points and global network	-	0%
IV. Other legislative, jurisprudential or institutional development	65 450	2%
<b>Total Programme</b>	<b>2 584 141</b>	<b>88%</b>
<b>Operations, strategy, governance and administration cost</b>	<b>365 521</b>	<b>12%</b>
<b>GRAND TOTAL</b>	<b>2 949 663</b>	<b>100%</b>

# INTERNATIONAL SERVICE FOR HUMAN RIGHTS

## GENEVA

### Notes to the financial statements for the year ending December 31, 2020

<b>Note 1</b>	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.
<b>Note 2</b>	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.
<b>Note 3</b>	Grants, donations and contributions received are recorded as Income in the period specified in the contracts with the Association.
<b>Note 3a</b>	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.
<b>Note 4</b>	Foreign exchange gains and losses are accounted separately in the P&L and not reflected under other income. In 2020, CHF 33'633 in foreign exchange losses have been recognized in re-evaluating the EUR and USD bank account balances against the Swiss Francs and grants' receivables.
<b>Note 5</b>	The financial statements include grant receivables for a total of CHF 1'036'911 for which the funds had not reached the ISHR bank account as of December 31, 2020 ( <i>CHF 1'533'706 in 2019</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>
<b>Note 6</b>	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.
<b>Note 7</b>	During the 2020 fiscal year, ISHR made minor changes to the general chart of accounts. This resulted with a slight change in the presentation of accounts and the 2019 comparative accounts. These have therefore been brought up to standard according to the new presentation.