

# FINANCIAL STATEMENTS

This is an extract of ISHR's audited financial statements for the year ended 31 December 2022. For a complete version, please contact Marina Dailly at [m.dailly@ishr.ch](mailto:m.dailly@ishr.ch)

## PROFIT AND LOSS STATEMENT FOR YEAR ENDED 31 DECEMBER 2022

INCOME	2022 CHF	2021 CHF
REVENUES - CORE		
Governmental agencies	923,106	1,245,817
Foundations & trusts	514,910	381,050
Individual and corporate donors	78,156	14,201
Other revenue	84,646	72,913
<b>Total core grants</b>	<b>1,600,818</b>	<b>1,713,981</b>
REVENUES - EARMARKED		
Governmental agencies	1,336,284	1,715,184
Foundations & trusts	768,807	223,187
Intergovernmental agencies	0	22,000
Special contributions & consultancy	27,736	42,217
<b>Total revenues earmarked</b>	<b>2,132,827</b>	<b>2,002,588</b>
<b>TOTAL INCOME</b>	<b>3,733,645</b>	<b>3,716,568</b>
COSTS		
Personnel cost GVA	2,634,027	2,205,580
GENERAL EXPENDITURE		
Missions, travel, accommodation	351,102	374,114
Publications, translations, outreach	166,385	407,365
Office rentals, operating cost	272,162	294,840
Financial charges, audit fees	29,503	60,952
Governance & strategy	48,097	1,929
New York costs	221,597	281,764
<b>TOTAL COSTS</b>	<b>3,722,874</b>	<b>3,626,543</b>
<b>END OF YEAR RESULT</b>	<b>10,772</b>	<b>90,025</b>

## BALANCE SHEET AT 31 DECEMBER 2022

ASSETS	2022 CHF	2021 CHF
CURRENT ASSETS		
Petty cash	402	814
Bank accounts & special bank accounts	1,015,995	1,559,535
<b>Sub-total</b>	<b>1,016,397</b>	<b>1,560,349</b>
Debtors	55,746	11,630
Withholding tax	-	-
DEFERRED & ACCRUED ASSETS		
Deferred expenses	-	-
Grant receivable Gvt & inter-Gov	1,134,736	406,938
Grant receivable non-Gvt	456,215	305,353
<b>Total deferred &amp; accrued assets</b>	<b>1,590,951</b>	<b>712,291</b>
<b>TOTAL ASSETS</b>	<b>2,663,093</b>	<b>2,284,271</b>
LIABILITIES AND RESERVES		
LIABILITIES		
Current liabilities	108,173	150,606
Provisions	2,729	51,408
<b>Sub-total</b>	<b>110,902</b>	<b>202,014</b>
Deferred grants	1,857,144	1,397,980
<b>Total liabilities</b>	<b>1,968,046</b>	<b>1,599,994</b>
RESERVES		
Reserve funds	684,276	594,251
Excess income (charges) for the year	10,771	90,025
<b>Total reserves</b>	<b>695,048</b>	<b>684,276</b>
<b>TOTAL LIABILITIES AND RESERVES</b>	<b>2,663,093</b>	<b>2,284,271</b>

# INCOME BY SOURCE

TOTAL CHF 3,733,645

**36%**

Government agencies  
(earmarked)

**14%**

Trusts and Foundations  
(core)

**20%**

GOAL 2:  
States, businesses  
and other non-State  
actors respect and  
protect human rights  
defenders

**38%**

GOAL 1:  
Human rights  
defenders are equipped,  
connected, supported  
and influential

**25%**

Government agencies  
(core)

**21%**

Trusts and Foundations  
(earmarked)

# EXPENDITURE BY CATEGORY

TOTAL CHF 3,722,874

**27%**

GOAL 3: Human  
rights mechanisms  
are accessible,  
responsive and  
effective

**7%**

Operations

**8%**

Cross-cutting  
Activities

**1%**

Special  
contributions and  
consultancy

**4%**

Individual and  
corporate donors  
and other revenue