

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 27, 2023
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, 2022.

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 and International Standard on Auditing (ISA). 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, 2022 (with a total Balance Sheet of 2'663'093,-- CHF and a positive result of 10'771,-- CHF) comply with Swiss law (NAS), 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

A handwritten signature in black ink, appearing to read "Mehmet Cem ÜNAL", with a long horizontal line extending to the right.

Mehmet Cem ÜNAL
Réviseur agréé

Geneva, March 27, 2023

Appendices:

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

GENEVA

FINANCIAL STATEMENTS

Year ending December 31, 2022
and Report of the Auditor

**INTERNATIONAL SERVICE FOR HUMAN RIGHTS
GENEVA**

BALANCE SHEET ENDING DECEMBER 31, 2022

COMPARED TO DECEMBER 31, 2021

	31/12/2022 CHF	31/12/2021 CHF
ASSETS		
CURRENT ASSETS		
PETTY CASH	402	814
BANK ACCOUNTS & SPECIAL BANK ACCOUNTS	1,015,995	1,559,535
Sub-Total	1,016,397	1,560,349
DEBTORS	55,746	11,630
WITHHOLDING TAX	-	-
DEFERRED & ACCRUED ASSETS⁵		
DEFERRED EXPENSES	-	-
GRANT RECEIVABLE GVT & INTER-GOV	1,134,736	406,938
GRANT RECEIVABLE NON-GVT	456,215	305,353
Total DEFERRED & ACCRUED ASSETS	1,590,951	712,291
TOTAL ASSETS	<u>2,663,093</u>	<u>2,284,271</u>
LIABILITIES & RESERVES		
CURRENT LIABILITIES	108,173	150,606
PROVISIONS	2,729	51,408
Sub-Total	110,902	202,014
DEFERRED GRANTS^{3a}	1,857,144	1,397,980
Total LIABILITIES	<u>1,968,046</u>	<u>1,599,994</u>
RESERVES		
RESERVE FUNDS	684,276	594,251
YEAR-END RESULT	10,771	90,025
Total RESERVES	<u>695,048</u>	<u>684,276</u>
Total LIABILITIES AND RESERVES	<u>2,663,093</u>	<u>2,284,271</u>

INTERNATIONAL SERVICE FOR HUMAN RIGHTS GENEVA

PROFIT & LOSS STATEMENT AT DECEMBER 31, 2022

COMPARED TO DECEMBER 31, 2021

	31/12/2022 CHF	31/12/2021 CHF
INCOME³ (APPENDIX I)		
REVENUES - CORE		
GOVERNMENTAL AGENCIES	923,106	1,245,817
FOUNDATIONS & TRUST	514,910	381,050
INDIVIDUAL & CORPORATE DONORS	78,156	14,201
OTHER REVENUE	84,646	72,913
Total CORE GRANTS	1,600,818	1,713,981
REVENUES - EARMARKED		
GOVERNMENTAL AGENCIES	1,336,284	1,715,184
FOUNDATIONS & TRUST	768,807	223,187
INTERGOVERNMENTAL AGENCIES	-	22,000
SPECIAL CONTRIBUTIONS & CONSULTANCY	27,736	42,217
Total REVENUES EARMARKED	2,132,827	2,002,588
TOTAL INCOME	3,733,645	3,716,568

INTERNATIONAL SERVICE FOR HUMAN RIGHTS GENEVA

PROFIT & LOSS STATEMENT AT DECEMBER 31, 2022

COMPARED TO DECEMBER 31, 2021

	31/12/2022 CHF	31/12/2021 CHF
CHARGES		
PERSONNEL CHARGES		
GENEVA OFFICE		
GVA STAFF GROSS SALARIES	2,098,652	1,961,270
GVA STAFF SOCIAL CHARGES	248,864	165,577
STAFF PROFESSIONAL DEVELOPMENT & EVENTS	6,854	3,930
INTERNSHIP PROGRAMME	16,228	16,105
CONSULTANTS / EXPERT'S HONORARIA	165,360	48,202
FELLOWSHIP PROGRAMME	95,784	10,163
PERSONNEL PERMITS,VISAS, INSURANCE	2,285	331
Total PERSONNEL COST GVA	2,634,027	2,205,580
GENERAL EXPENDITURES		
MISSIONS/TRAVEL/ACCOMMODATION		
STAFF TRAVEL COST	39,681	6,832
STAFF DSA & OTHER TRAVEL RELATED COST	32,858	4,604
THIRD PARTY/PARTICIPANT TRAVEL	61,779	27,657
THIRD PARTY / ACCOMMODATION	27,862	23,365
THIRD PARTY/PARTICIPANT PERDIEMS	14,899	12,092
PERMITS,VISAS, INSURANCE	3,291	1,151
TRAINING, MEETING COSTS, INTERPRETATION & EVEN	21,578	91,865
PARTNER SUPPORT & SUB-GRANTS	118,528	195,990
COMMUNICATION TOOLS & INTERPRETATION	30,626	10,558
Total MISSIONS/TRAVEL/ACCOMMODATION	351,102	374,114
PUBLICATIONS, TRANSLATIONS, OUTREACH		
PUBLICATIONS, TRANSLATIONS & GRAPHIC DESIGNS	57,321	126,635
SOCIAL MEDIA, ADVOCACY VIDEO & OUTREACH	44,208	48,701
WEBSITE MANAGEMENT / ONLINE COMMUNICATIONS	42,255	122,209
NEW MODULE OF ISHR ACADEMY	21,654	90,559
REPRESENTATION & MEMBERSHIPS	915	707
OTHER FUNDRAISING & DONOR RELATIONS	32	-
PROGRAMME & PROJECT EVALUATIONS	-	18,554
Total PUBLICATIONS, TRANSLATIONS, OUTREACH	166,385	407,365

INTERNATIONAL SERVICE FOR HUMAN RIGHTS GENEVA

PROFIT & LOSS STATEMENT AT DECEMBER 31, 2022

COMPARED TO DECEMBER 31, 2021

	31/12/2022 CHF	31/12/2021 CHF
OFFICE RENTALS / OPERATING COSTS		
OFFICE RENTAL	149,435	140,509
PREMISES & MAINTENANCE	13,519	12,579
GENERAL OPERATIONAL COST (PHONE,MAIL..)	9,279	13,386
OFFICE SUPPLIES & MATERIALS	4,483	1,396
IT/ INFRASTRUCTURE & SUPPORT	80,907	91,183
FURNITURE & EQUIPMENT	37	3,172
INSURANCE	14,502	32,615
Total OFFICE RENTALS / OPERATING COST	272,162	294,840
FINANCIAL CHARGES/ AUDIT FEES		
ADMIN. & BANK CHARGES	9,190	4,866
AUDIT FEES	3,199	15,113
FOREIGN EXCHANGE GAIN/LOSS	17,114	40,974
Total FINANCIAL CHARGES/AUDIT FEES	29,503	60,952
GOVERNANCE & STRATEGY		
BOARD MEMBER COSTS	9,109	-
STRATEGIC RETREAT & OTHER GOVERNANCE /EVALU	38,989	1,929
INNOVATION FUND & KEY PROGRAMME SUPPORT FUN	-	-
Total GOVERNANCE & STRATEGY	48,097	1,929
Total GENERAL EXPENDITURES	867,249	1,139,200
US FRIENDS OF ISHR INC⁶		
US FRIENDS OF ISHR PROGRAMME	221,597	281,764
Total US FRIENDS OF ISHR INC	221,597	281,764
TOTAL COSTS	3,722,874	3,626,543
YEAR-END RESULT	10,772	90,025

**INTERNATIONAL SERVICE FOR HUMAN RIGHTS
GENEVA**

APPENDIX I.

LIST OF DONORS³	2022	2021
REVENUES - CORE		
GOVERNMENTAL AGENCIES	923,106	1,245,817
Denmark - Ministry of Foreign Affairs	139,717	145,794
Finland - Ministry of Foreign Affairs	249,497	520,000
Liechtenstein - Office of Foreign Affairs	50,000	20,000
Luxembourg - Ministry of Foreign Affairs	-	20,792
Norway - Ministry of Foreign Affairs	479,792	535,131
Ville de Genève	4,100	4,100
FOUNDATIONS & TRUST	514,910	381,050
Ford Foundation	184,937	181,000
Open Society Foundations	91,970	90,000
Sigrid Rausing Trust	238,003	110,050
OTHER INCOME⁴	162,802	87,114
Other Revenue	84,646	72,913
Individual & Corporate Donors	78,156	14,201
TOTAL CORE	1,600,818	1,713,981
REVENUES - EARMARKED		
GOVERNMENTAL AGENCIES	1,334,284	1,715,184
Anonymous (US)	81,291	11,892
Belgium - Ministry of Foreign Affairs	-	228,351
Canada - DFATD	16,844	27,226
Canton de Genève	60,000	59,953
Czech Republic Ministry of Foreign Affairs	5,000	-
Bureau of Democracy, Human Rights, and Labor (DRL)	54,580	198,403
Germany - Ministry of Foreign Affairs	-	74,150
Irish Aid	398,354	220,391
Liechtenstein - Office of Foreign Affairs	-	30,000
Luxembourg - Ministry of Foreign Affairs	-	23,070
Netherlands - Ministry of Foreign Affairs	305,983	349,119
Switzerland - Federal Department of Foreign Affairs	189,794	170,000
United Kingdom - Foreign, Commonwealth and Development	125,887	238,305
US State Department (US Mission)	5,483	-
Ville de Genève	91,068	84,324
FOUNDATIONS & TRUST	768,807	223,187
Loterie Romande	-	20,000
Brot für die Welt (<i>Bread for the World</i>)	134,176	88,852
Hans Wilsdorf Foundation	20,000	11,000
Open Society Foundations	476,302	88,022
Ford Foundation	138,329	15,313
INTERGOVERNMENTAL AGENCIES	-	22,000
Organisation internationale de la Francophonie (OIF)	-	22,000
SPECIAL CONTRIBUTIONS & CONSULTANCY^{5a}	29,736	42,217
TOTAL EARMARKED	2,132,827	2,002,588
TOTAL INCOME	3,733,645	3,716,568

**INTERNATIONAL SERVICE FOR HUMAN RIGHTS
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APPENDIX II.

GRANT RECEIVABLE	2022	2021
GOVERNMENTAL & INTERGOVERNMENTAL AGENCIES	1,140,726	404,929
Anonymous (US)	-	64,343
Belgium - Ministry of Foreign Affairs	-	34,155
Bureau of Democracy, Human Rights, and Labor (<i>DRL</i>)	905,927	76,000
Canada - DFATD	-	11,210
Netherlands - Ministry of Foreign Affairs	7,393	21,130
Switzerland - Federal Department of Foreign Affairs	38,000	34,000
United Kingdom - Foreign, Commonwealth and Development Office	50,000	94,090
Ville de Genève	120,000	70,000
US State Department (US Mission)	19,406	-
FOUNDATIONS & TRUST & NON-GOV	420,946	307,363
Brot für die Welt (<i>Bread for the World</i>)	296,401	151,944
Civicus	-	2,090
Open Society Foundations	121,517	150,300
Organisation internationale de la Francophonie	3,029	3,029
SPECIAL CONTRIBUTIONS & CONSULTANCY	29,278	-
TOTAL GRANT RECEIVABLE ⁵	1,590,950	712,291
DEFERRED GRANT REVENUES	2022	2021
Anonymous (US)	-	81,291
Brot für die Welt	271,254	114,145
Bureau of Democracy, Human Rights, and Labor (<i>DRL</i>)	851,347	-
Canada - DFATD	-	16,844
Civicus	-	2,508
DLA Piper	49,008	-
Ford Foundation	135,964	76,567
Irish Aid	105,195	252,999
Netherlands - Ministry of Foreign Affairs	72,272	134,881
Open Society Foundations	92,695	356,225
Organisation internationale de la Francophonie (<i>OIF</i>)	14,082	14,081
Sigrid Rausing Trust	63,060	218,003
Switzerland - Federal Department of Foreign Affairs	10,206	-
United Kingdom - Foreign, Commonwealth and Development Office	49,872	65,759
US State Department (US Mission)	33,330	-
Ville de Genève	108,858	64,676
TOTAL DEFERRED GRANT REVENUES ^{3b}	1,857,144	1,397,980

INTERNATIONAL SERVICE FOR HUMAN RIGHTS

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Notes to the financial statements for the year ending December 31, 2022

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.
Note 3a	Appendix I - Sub-section of Income under "Special contributions":
	Australia - Permanent Mission to the UN in Geneva, Civicus and DLA Piper
Note 3b	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, and Labor (DRL), Netherlands - MFA, Ford Foundation and Sigrid Rausing Trust 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 2022, CHF 17'114 in foreign exchange losses have been recognized in re-evaluating the USD and EUR bank account balances against the Swiss Francs.
Note 5	The financial statements include grant receivables for a total of CHF 1'590'951 for which the funds had not reached the ISHR bank account as of December 31, 2022 (<i>CHF 712'291 in 2021</i>). Such grants have been confirmed fully or in parts as 2022 funding and are recorded as Revenue in the P&L and as grants receivable on the Balance Sheet. <i>Exceptions see note 3b for multi-year grants.</i>
Note 6	ISHR's New York office is operated by formerly known as US Friends of ISHR Inc. The new name is International Service for Human Rights - 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.

INTERNATIONAL SERVICE FOR HUMAN RIGHTS

APPENDIX III: GRANTS OVERVIEW YEAR 2022

Donors	Donor Type	Situation as at 1st January 2022		New Grant / Contribution	Total available	2022 Received Contributions	2022 ACTUALS	Situation December 31th 2022	
		Receivables	Deferred					Receivables	Deferred
Denmark - Ministry of Foreign Affairs	Core / GOV	-	-	139,717	139,717	139,717	139,717	-	-
Finland - Ministry of Foreign Affairs	Core / GOV	-	-	249,497	249,497	249,497	249,497	-	-
Liechtenstein - Office For Foreign Affairs	Core / GOV	-	-	50,000	50,000	50,000	50,000	-	-
Norway - Ministry of Foreign Affairs	Core / GOV	-	-	479,792	479,792	479,792	479,792	-	-
Ville de Geneve	Core / GOV	-	-	4,100	4,100	4,100	4,100	-	-
Ford Foundation	Core / FOUNDATIONS & TRUST	-	-	184,937	184,937	189,689	184,937	-	-
Open Society Foundations 2021-2023 ¹	Core / FOUNDATIONS & TRUST	-	91,970	-	91,970	-	91,970	-	-
Sigrid Rausing Trust (UK) 2021-2024	Core / FOUNDATIONS & TRUST	-	218,003	83,060	301,064	83,060	238,003	-	63,060
Individual and Corporate Donors	INDIVIDUAL / CORPORATE DONORS	-	-	-	-	-	78,156	-	-
Other Income	Other REVENUE	11,630	-	-	-	-	84,646	-	-
Sub-total Core grants		11,630	309,973	1,191,103	1,501,077	1,195,857	1,600,818	-	63,060
Earmarked Grants									
Belgium - Ministry of Foreign Affairs	EARMARKED/ GOV	34,155	-	-	-	34,155	-	-	-
Canton de Geneve - (HRDAP 2022)	EARMARKED/ GOV	-	-	60,000	60,000	60,000	60,000	-	-
Czech Republic - Ministry of Foreign Affairs - 2022	EARMARKED/ GOV	-	-	5,000	5,000	5,042	5,000	-	-
Bureau of Democracy, Human Rights, and Labor (DRL) (2018 - 2021)	EARMARKED/ GOV	76,000	-	-	-	75,259	-	-	-
Bureau of Democracy, Human Rights, and Labor (DRL) (2022 - 2025)	EARMARKED/ GOV	-	-	905,927	905,927	-	54,580	905,927	851,347
Canada - DFATD - project	EARMARKED/ GOV	11,210	16,844	-	16,844	11,670	16,844	-	-
Irish Aid	EARMARKED/ GOV	-	252,999	250,550	503,549	250,550	398,354	-	105,195
The Netherlands - Ministry of Foreign Affairs MFA 2020-22 (SF Goal 1)	EARMARKED/ GOV	-	-	104,791	104,791	104,791	104,791	-	-
The Netherlands - Ministry of Foreign Affairs (Project 2019-2022)	EARMARKED/ GOV	21,130	134,881	-	134,881	19,830	134,881	-	-
The Netherlands - Ministry of Foreign Affairs (Project 2022-2025)	EARMARKED/ GOV	-	-	138,583	138,583	131,190	66,311	7,393	72,272
Switzerland - Federal Department of Foreign Affairs (SF Goal 1 and 2)	EARMARKED/ GOV	34,000	-	170,000	170,000	174,000	170,000	30,000	-
Switzerland - B&HR (ending March 2023)	EARMARKED/ GOV	-	-	30,000	30,000	22,000	19,794	8,000	10,206
United Kingdom FCDO Project	EARMARKED/ GOV	44,090	20,499	-	20,499	42,255	20,499	-	-
United Kingdom FCDO - Geneva (2021-22)	EARMARKED/ GOV	50,000	45,260	-	45,260	50,000	45,260	-	-
United Kingdom FCDO - Geneva (2022-23)	EARMARKED/ GOV	-	-	110,000	110,000	60,000	60,128	50,000	49,872
US anonymous	EARMARKED/ GOV	64,343	81,291	-	81,291	64,343	81,291	-	-
US State Department (US Mission Geneva) (2022-2023)	EARMARKED/ GOV	-	-	38,813	38,813	19,407	5,483	19,406	33,330
Ville de Geneve (2019 - 2022)	EARMARKED/ GOV	70,000	64,676	-	64,676	70,000	64,676	-	-
Ville de Geneve (2022 - 2025)	EARMARKED/ GOV	-	-	120,000	120,000	-	11,142	120,000	108,858
Ville de Geneve (support film screening ending Feb 2023)	EARMARKED/ GOV	-	-	15,250	15,250	15,250	15,250	-	-
Brot für die Welt (Bread for the World) 2019-2022	FOUNDATIONS & TRUST	151,944	114,145	-	114,145	131,018	114,145	20,926	-
Brot für die Welt (Bread for the World) 2022-2025	FOUNDATIONS & TRUST	-	-	291,285	291,285	15,810	20,031	275,475	271,254
Ford Foundation - HRCNet	FOUNDATIONS & TRUST	-	76,567	-	76,567	-	76,567	-	-
Ford Foundation Anti Racism	FOUNDATIONS & TRUST	-	-	197,726	197,726	199,640	61,762	-	135,964
Hans Wilsdorf Foundation (ending 2022)	FOUNDATIONS & TRUST	-	-	20,000	20,000	20,000	20,000	-	-
Open Society Foundations (2021 - 2023) - HRC net + Special Contribution ¹	FOUNDATIONS & TRUST	-	-	304,742	304,742	183,225	212,047	121,517	92,695
Open Society Foundations - Antiracism	FOUNDATIONS & TRUST	150,300	264,255	-	264,255	152,900	264,255	-	-
Organisation internationale de la Francophonie (OIF) (Togo)	INTERGOVERNMENTAL AGENCIES	3,029	14,081	-	14,081	-	-	3,029	14,082
Australia - Permanent Mission in Geneva	SPECIAL CONTRACT & CONSULTANCIES	-	-	2,000	2,000	-	2,000	2,000	-
CIVICUS	SPECIAL CONTRACT & CONSULTANCIES	2,090	2,508	-	2,508	1,857	2,508	-	-
DLA Piper (fellowship) (2022-2024)	SPECIAL CONTRACT & CONSULTANCIES	-	-	74,236	74,236	46,958	25,228	27,278	49,008
Sub-total earmarked grants		712,291	1,088,006	2,838,903	3,926,910	1,961,150	2,132,827	1,590,951	1,794,083
Total grants (core & earmarked)		723,921	1,397,980	4,030,006	5,427,986	3,157,007	3,733,645	1,590,951	1,857,144

¹. OSF: allocation to Core 170K (\$100K - 2022 and 70K\$ - 2023); HRCnet \$150K for 2022 and 2023) and Earmarked portion of the contribution \$180K

ISHR 2022 EXPENDITURES OVERVIEW BY STRATEGIC OBJECTIVES

PROGRAMME OVERVIEW <i>by Strategic Objectives & Expected results</i>	PERSONNEL COST	%	TOTAL PROGRAMME COST	%	TOTAL COST 2022	% of Total Expenditures
Goal 1 - HRDs are equipped, connected, supported & influential	1,107,623	43%	316,509	35%	1,424,132	38%
1.1.HRDs have the tools and capacities	605,826	23%	216,778	24%	822,604	22%
1.2.HRDs are supported and provided with solidarity	421,444	16%	82,385	9%	503,829	14%
1.3.HRDs are free and have access to justice and accountability	80,352	3%	17,346	2%	97,698	3%
Goal 2 - States, businesses and other non-State actors respect and protect HRDs	533,146	21%	193,279	22%	726,424	20%
2.1. States stop restricting HRDs	79,021	3%	53,617	6%	132,638	4%
2.2. States are held accountable for HRD violations	210,722	8%	61,213	7%	271,935	7%
2.3. States protect and respect HRDs	105,361	4%	34,662	4%	140,023	4%
2.4. Businesses respect HRDs and are properly regulated	138,042	6%	43,787	5%	181,829	5%
Goal 3 - Human rights mechanisms are accessible, responsive and effective	757,528	29%	248,043	28%	1,005,570	27%
3.1. Increased resources and support for human rights mechanisms	52,681	2%	35,745	4%	88,425	2%
3.2. Mechanisms are accessible and safe for HRDs	178,042	6%	107,234	12%	285,275	8%
3.3. Mechanisms are effective, responsive and fit for purpose	368,764	14%	80,425	9%	449,189	12%
3.4. Human rights laws and standards provide HRDs with recognition and protection	158,042	6%	24,639	3%	182,681	5%
Total Programme Cost	2,398,296	93%	757,831	85%	3,156,127	85%
Programme Support, Cross-cutting, or Institutional	170,818	7%	135,783	15%	306,601	8%
Total Personnel & Programme Cost	2,569,114	100%	893,614	100%	3,462,727	93%
TOTAL OPERATING COST					260,146	7%
OFFICE RENTALS / OPERATING COST					227,660	6%
FINANCIAL CHARGES / AUDIT FEES					12,389	0%
GOVERNANCE & STRATEGY					20,098	1%
						0%
TOTAL EXPENDITURES					3,722,874	100%