

**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 06, 2024  
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, 2023.

#### 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, 2023 (with a total Balance Sheet of 2'407'257,-- CHF and a positive result of 9'965,-- 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 left.

Mehmet Cem ÜNAL  
Réviseur agréé – ASR 504.076

Geneva, March 06, 2024

Appendices:

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



**GENEVA**

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**FINANCIAL STATEMENTS**

**Year ending December 31, 2023  
and Report of the Auditor**

**INTERNATIONAL SERVICE FOR HUMAN RIGHTS  
GENEVA**

**BALANCE SHEET ENDING DECEMBER 31, 2023**

*COMPARED TO DECEMBER 31, 2022*

	12/31/2023 CHF	12/31/2022 CHF
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
PETTY CASH	610	402
BANK ACCOUNTS & SPECIAL BANK ACCOUNTS	971,833	1,015,995
<b>Sub-Total</b>	<b>972,443</b>	<b>1,016,397</b>
<b>DEBTORS</b>	<b>44,540</b>	<b>55,746</b>
<b>WITHHOLDING TAX</b>	-	-
<b>DEFERRED &amp; ACCRUED ASSETS<sup>5</sup></b>		
DEFERRED EXPENSES	-	-
GRANT RECEIVABLE GVT & INTER-GOV	984,299	1,134,736
GRANT RECEIVABLE NON-GVT	405,976	456,215
<b>Total DEFERRED &amp; ACCRUED ASSETS</b>	<b>1,390,275</b>	<b>1,590,951</b>
<b>TOTAL ASSETS</b>	<b><u>2,407,257</u></b>	<b><u>2,663,093</u></b>
<b>LIABILITIES &amp; RESERVES</b>		
<b>CURRENT LIABILITIES</b>	122,545	108,173
PROVISIONS	26,600	2,729
<b>Sub-Total</b>	<b>149,145</b>	<b>110,902</b>
<b>DEFERRED GRANTS<sup>3a</sup></b>	<b>1,553,100</b>	<b>1,857,144</b>
<b>Total LIABILITIES</b>	<b><u>1,702,245</u></b>	<b><u>1,968,046</u></b>
<b>RESERVES</b>		
RESERVE FUNDS	695,048	684,276
<b>YEAR-END RESULT</b>	9,965	10,771
<b>Total RESERVES</b>	<b><u>705,012</u></b>	<b><u>695,048</u></b>
<b>Total LIABILITIES AND RESERVES</b>	<b><u>2,407,257</u></b>	<b><u>2,663,093</u></b>

# INTERNATIONAL SERVICE FOR HUMAN RIGHTS GENEVA

## PROFIT & LOSS STATEMENT AT DECEMBER 31, 2023

*COMPARED TO DECEMBER 31, 2022*

	12/31/2023 CHF	12/31/2022 CHF
<b>INCOME<sup>3</sup> (APPENDIX I)</b>		
<b>REVENUES - CORE</b>		
GOVERNMENTAL AGENCIES	1,321,021	923,106
FOUNDATIONS & TRUSTS	411,080	514,910
INDIVIDUAL & CORPORATE DONORS	19,273	78,156
OTHER REVENUE	44,865	84,646
<b>Total CORE GRANTS</b>	<b>1,796,239</b>	<b>1,600,818</b>
<b>Year ending December 31, 2023</b>		
GOVERNMENTAL AGENCIES	1,403,327	1,336,284
FOUNDATIONS & TRUSTS	641,807	768,807
INTERGOVERNMENTAL AGENCIES	14,082	-
SPECIAL CONTRIBUTIONS & CONSULTANCY	40,382	27,736
<b>Total REVENUES EARMARKED</b>	<b>2,099,598</b>	<b>2,132,827</b>
<b>TOTAL INCOME</b>	<b>3,895,836</b>	<b>3,733,645</b>

# INTERNATIONAL SERVICE FOR HUMAN RIGHTS GENEVA

## PROFIT & LOSS STATEMENT AT DECEMBER 31, 2023

*COMPARED TO DECEMBER 31, 2022*

	12/31/2023 CHF	12/31/2022 CHF
<b>CHARGES</b>		
<b>PERSONNEL CHARGES</b>		
<b>GENEVA OFFICE</b>		
GVA STAFF GROSS SALARIES	2,014,223	2,098,652
GVA STAFF SOCIAL CHARGES	317,146	248,864
STAFF PROFESSIONAL DEVELOPMENT & EVENTS	9,025	6,854
INTERNSHIP PROGRAMME	9,545	16,228
CONSULTANTS / EXPERTS' HONORARIA	324,957	165,360
FELLOWSHIP PROGRAMME	75,347	95,784
PERSONNEL PERMITS,VISAS, INSURANCE	3,243	2,285
<b>Total PERSONNEL COST GVA</b>	<b>2,753,486</b>	<b>2,634,027</b>
<b>GENERAL EXPENDITURES</b>		
<b>MISSIONS/TRAVEL/ACCOMMODATION</b>		
STAFF TRAVEL COST	63,261	39,681
STAFF DSA & OTHER TRAVEL RELATED COST	50,013	32,858
THIRD PARTY/PARTICIPANT TRAVEL	72,509	61,779
THIRD PARTY / ACCOMMODATION	38,371	27,862
THIRD PARTY/PARTICIPANT PERDIEMS	32,538	14,899
PERMITS,VISAS, INSURANCE	13,342	3,291
TRAINING, MEETING COSTS, INTERPRETATION & EVENT C	61,390	21,578
PARTNER SUPPORT & SUB-GRANTS	73,711	118,528
COMMUNICATION TOOLS & INTERPRETATION	37,198	30,626
<b>Total MISSIONS/TRAVEL/ACCOMMODATION</b>	<b>442,333</b>	<b>351,102</b>
<b>PUBLICATIONS, TRANSLATIONS, OUTREACH</b>		
PUBLICATIONS, TRANSLATIONS & GRAPHIC DESIGNS	23,525	57,321
SOCIAL MEDIA, ADVOCACY VIDEO & OUTREACH	25,817	44,208
WEBSITE MANAGEMENT / ONLINE COMMUNICATIONS	20,904	42,255
NEW MODULE OF ISHR ACADEMY	12,902	21,654
REPRESENTATION & MEMBERSHIPS	1,631	915
OTHER FUNDRAISING & DONOR RELATIONS	1,803	32
PROGRAMME & PROJECT EVALUATIONS	1,800	-
<b>Total PUBLICATIONS, TRANSLATIONS, OUTREACH</b>	<b>88,383</b>	<b>166,385</b>

**INTERNATIONAL SERVICE FOR HUMAN RIGHTS  
GENEVA**

**PROFIT & LOSS STATEMENT AT DECEMBER 31, 2023**

*COMPARED TO DECEMBER 31, 2022*

	<b>12/31/2023 CHF</b>	<b>12/31/2022 CHF</b>
<b>OFFICE RENTALS / OPERATING COSTS</b>		
OFFICE RENTAL	144,925	149,435
PREMISES & MAINTENANCE	15,124	13,519
GENERAL OPERATIONAL COST (PHONE,MAIL..)	13,720	9,279
OFFICE SUPPLIES & MATERIALS	5,530	4,483
IT/ INFRASTRUCTURE & SUPPORT	100,979	80,907
FURNITURE & EQUIPMENT	3,092	37
INSURANCE	33,744	14,502
<b>Total OFFICE RENTALS / OPERATING COST</b>	<b>317,113</b>	<b>272,162</b>
<b>FINANCIAL CHARGES/ AUDIT FEES</b>		
ADMIN. & BANK CHARGES	3,719	9,190
AUDIT FEES	8,570	3,199
ADJUSTMENTS / FOREIGN EXCHANGE GAIN/LOSS	54,857	17,114
<b>Total FINANCIAL CHARGES/AUDIT FEES</b>	<b>67,146</b>	<b>29,503</b>
<b>GOVERNANCE &amp; STRATEGY</b>		
BOARD MEMBER COSTS	13,017	9,109
STRATEGIC RETREAT / GOVERNANCE / EVALUATION	34,703	38,989
INNOVATION FUND & KEY PROGRAMME SUPPORT FUNDS	-	-
<b>Total GOVERNANCE &amp; STRATEGY</b>	<b>47,720</b>	<b>48,097</b>
<b>Total GENERAL EXPENDITURES</b>	<b>962,695</b>	<b>867,249</b>
<b>US FRIENDS OF ISHR INC<sup>6</sup></b>		
US FRIENDS OF ISHR PROGRAMME	169,691	221,597
<b>Total US FRIENDS OF ISHR INC</b>	<b>169,691</b>	<b>221,597</b>
<b>TOTAL COSTS</b>	<b>3,885,872</b>	<b>3,722,874</b>
<b>YEAR-END RESULT</b>	<b>9,965</b>	<b>10,772</b>



**INTERNATIONAL SERVICE FOR HUMAN RIGHTS  
GENEVA**

**APPENDIX I.**

<b>LIST OF DONORS<sup>3</sup></b>	<b>2023</b>	<b>2022</b>
<b>REVENUES - CORE</b>		
<b>GOVERNMENTAL AGENCIES</b>	<b>1,321,021</b>	<b>923,106</b>
Denmark - Ministry of Foreign Affairs	126,489	139,717
Finland - Ministry of Foreign Affairs	680,623	249,497
Liechtenstein - Office of Foreign Affairs	100,000	50,000
Norway - Ministry of Foreign Affairs	409,809	479,792
Ville de Genève	4,100	4,100
<b>FOUNDATIONS &amp; TRUSTS</b>	<b>411,080</b>	<b>514,910</b>
Ford Foundation	280,358	184,937
Open Society Foundations	59,396	91,970
Sigrid Rausing Trust	71,326	238,003
<b>OTHER INCOME<sup>4</sup></b>	<b>64,138</b>	<b>162,802</b>
Other Revenue	44,865	84,646
Individual & Corporate Donors	19,273	78,156
<b>TOTAL CORE</b>	<b>1,796,239</b>	<b>1,600,818</b>
<b>REVENUES - EARMARKED</b>		
<b>GOVERNMENTAL AGENCIES</b>	<b>1,403,327</b>	<b>1,334,284</b>
Anonymous (US)	-	81,291
Canada - DFATD	-	16,844
Canton de Genève	70,000	60,000
Czech Republic Ministry of Foreign Affairs	-	5,000
Bureau of Democracy, Human Rights, and Labor (DRL)	262,148	54,580
Irish Aid - Department of Foreign Affairs	262,298	398,354
Luxembourg - Ministry of Foreign Affairs	99,677	-
Netherlands - Ministry of Foreign Affairs	234,445	305,983
Switzerland - Federal Department of Foreign Affairs	210,206	189,794
United Kingdom - Foreign, Commonwealth and Development	115,819	125,887
US State Department (US Mission)	39,876	5,483
Ville de Genève	108,858	91,068
<b>FOUNDATIONS &amp; TRUSTS</b>	<b>641,807</b>	<b>768,807</b>
Loterie Romande	4,397	-
Brot für die Welt ( <i>Bread for the World</i> )	61,569	134,176
Hans Wilsdorf Foundation	-	20,000
Open Society Foundations	330,926	476,302
Ford Foundation	244,915	138,329
<b>INTERGOVERNMENTAL AGENCIES</b>	<b>14,082</b>	<b>-</b>
Organisation internationale de la Francophonie (OIF)	14,082	-
<b>SPECIAL CONTRIBUTIONS &amp; CONSULTANCY<sup>5a</sup></b>	<b>40,382</b>	<b>29,736</b>
<b>TOTAL EARMARKED</b>	<b>2,099,597</b>	<b>2,132,827</b>
<b>TOTAL INCOME</b>	<b>3,895,836</b>	<b>3,733,645</b>

**INTERNATIONAL SERVICE FOR HUMAN RIGHTS  
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**APPENDIX II.**

<b>GRANT RECEIVABLE</b>	<b>2023</b>	<b>2022</b>
<b>GOVERNMENTAL &amp; INTERGOVERNMENTAL AGENCIES</b>	<b>984,299</b>	<b>1,140,726</b>
Bureau of Democracy, Human Rights, and Labor ( <i>DRL</i> )	812,707	905,927
Netherlands - Ministry of Foreign Affairs	-	7,393
Switzerland - Federal Department of Foreign Affairs	48,000	38,000
United Kingdom - Foreign, Commonwealth and Development Office	105,426	50,000
Ville de Genève	-	120,000
US State Department (US Mission)	18,166	19,406
<b>FOUNDATIONS &amp; TRUST &amp; NON-GOV</b>	<b>405,976</b>	<b>420,946</b>
Brot für die Welt ( <i>Bread for the World</i> )	192,627	296,401
Ford Foundation	210,320	-
Open Society Foundations	-	121,517
Organisation internationale de la Francophonie	3,029	3,029
<b>SPECIAL CONTRIBUTIONS &amp; CONSULTANCY</b>	<b>-</b>	<b>29,278</b>
<b>OTHER RECEIVABLE</b>	<b>44,540</b>	<b>-</b>
Other Receivable	44,540	-
<b>TOTAL GRANT RECEIVABLE<sup>5</sup></b>	<b>1,434,815</b>	<b>1,590,950</b>

  

<b>DEFERRED GRANT REVENUES</b>	<b>2023</b>	<b>2022</b>
Brot für die Welt ( <i>Bread for the World</i> )	209,685	271,254
Bureau of Democracy, Human Rights, and Labor ( <i>DRL</i> )	589,199	851,347
DLA Piper	13,788	49,008
Ford Foundation	393,174	135,964
Irish Aid - Department of Foreign Affairs	87,112	105,195
Loterie Romande	5,603	-
Netherlands - Ministry of Foreign Affairs	72,329	72,272
Open Society Foundations	-	92,695
Organisation internationale de la Francophonie ( <i>OIF</i> )	-	14,082
Sigrid Rausing Trust	71,326	63,060
Switzerland - Federal Department of Foreign Affairs	-	10,206
United Kingdom - Foreign, Commonwealth and Development Office	46,490	49,872
US State Department (US Mission)	32,899	33,330
Ville de Genève	-	108,858
University of Minnesota	31,495	-
<b>TOTAL DEFERRED GRANT REVENUES<sup>3b</sup></b>	<b>1,553,100</b>	<b>1,857,144</b>

# INTERNATIONAL SERVICE FOR HUMAN RIGHTS

## GENEVA

### Notes to the financial statements for the year ending December 31, 2023

<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. For the breakdown of all grants and revenue, please refer to Appendix III - "Grants' Overview"
<b>Note 3a</b>	<b>Appendix I - Sub-section of Income under "Special contributions":</b>
	Australia - Permanent Mission to the UN in Geneva, DLA Piper and Freedom House.
<b>Note 3b</b>	<b>Appendix II - Grants received in respect of future periods are recorded as liabilities in the Balance Sheet as deferred revenue.</b>
	The deferred revenues related to Brot für die Welt, Bureau of Democracy, Human Rights, and Labor (DRL), Netherlands - MFA, and Ford Foundation 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 2023, CHF 54'857 in foreign exchange losses have been recognized in re-evaluating the USD and EUR bank account balances against the CHF.
<b>Note 5</b>	The financial statements include grant receivables for a total of CHF 1'390'275 for which the funds had not reached the ISHR bank account as of December 31, 2023 (~CHF 1'590'950 in 2022). Such grants have been confirmed fully or in part as 2023 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>
<b>Note 6</b>	ISHR's New York office operated by a legal entity 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 2023

Donors	Donor Type	Situation as at 1st January 2023		New Grant / Contribution	Total available	Received Contributions	2023 ACTUALS	Situation December 31st 2023	
		Receivables	Deferred					Receivables	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	Core / GOV	-	-	126,489	126,489	126,489	126,489	-	-
Finland - Ministry of Foreign Affairs	Core / GOV	-	-	680,623	680,623	680,623	680,623	-	-
Liechtenstein - Office for Foreign Affairs	Core / GOV	-	-	100,000	100,000	100,000	100,000	-	-
Norway - Ministry of Foreign Affairs	Core / GOV	-	-	409,809	409,809	409,809	409,809	-	-
Ville de Geneve	Core / GOV	-	-	4,100	4,100	4,100	4,100	-	-
Ford Foundation BUILD (general support)	Core / FOUNDATIONS & TRUSTS	-	-	354,136	354,136	354,136	280,358	-	73,778
Open Society Foundations (2021-2023)	Core / FOUNDATIONS & TRUSTS	-	-	59,396	59,396	59,396	59,396	-	-
Sigrid Rausing Trust (UK) (ends June 2024)	Core / FOUNDATIONS & TRUSTS	-	63,060	79,591	142,651	79,591	71,326	-	71,326
Individual and Corporate Donors	INDIVIDUAL/CORPORATE DONORS	-	-	-	-	-	19,273	-	-
Other Income	Other REVENUE	-	-	-	-	36,113	44,865	44,540	31,495
<b>Sub-total Core grants</b>		-	63,060	1,814,144	1,877,204	1,850,257	1,796,238	44,540	176,599
<b>Earmarked Grants</b>									
Bureau of Democracy, Human Rights & Labor (DRL) (2022 - 2025)	EARMARKED/ GOV	905,927	851,347	-	851,347	93,220	262,148	812,707	589,199
Canton Geneve - HRDAP	EARMARKED/ GOV	-	-	70,000	70,000	70,000	70,000	-	-
Irish Aid - Department of Foreign Affairs (2020-23)	EARMARKED/ GOV	-	105,195	-	105,195	-	105,195	-	-
Irish Aid - Department of Foreign Affairs (2023-26)	EARMARKED/ GOV	-	-	244,215	244,215	244,215	157,103	-	87,112
Luxembourg - Ministry of Foreign Affairs (2023-25)	EARMARKED/ GOV	-	-	99,677	99,677	99,677	99,677	-	-
The Netherlands - Ministry of Foreign Affairs MFA 2023-25 (SF Goal 1)	EARMARKED/ GOV	-	-	95,565	95,565	95,565	95,565	-	-
The Netherlands - Ministry of Foreign Affairs (Project 2022-2025)	EARMARKED/ GOV	7,393	72,272	138,937	211,209	146,330	138,880	-	72,329
Switzerland - Federal Department of Foreign Affairs (SF Goal 1)	EARMARKED/ GOV	30,000	-	200,000	200,000	190,000	200,000	40,000	-
Switzerland - B&HR (ending November 2023)	EARMARKED/ GOV	8,000	10,206	-	10,206	-	10,206	8,000	-
United Kingdom FCDO - Geneva (2022-23)	EARMARKED/ GOV	50,000	49,872	-	49,872	50,000	49,872	-	-
United Kingdom FCDO - Costa Rica (2023 -24)	EARMARKED/ GOV	-	-	22,437	22,437	7,011	12,784	15,426	9,653
United Kingdom FCDO - Geneva (2023-24)	EARMARKED/ GOV	-	-	90,000	90,000	-	53,163	90,000	36,837
US Mission - HRDAP (2022-2023)	EARMARKED/ GOV	19,406	33,330	-	33,330	17,560	33,330	-	-
US Mission - HRDAP (2023-2024)	EARMARKED/ GOV	-	-	21,500	21,500	10,370	6,546	11,131	14,954
US Mission - Decl+ project (2024)	EARMARKED/ GOV	-	-	17,945	17,945	10,910	-	7,035	17,945
Ville de Geneve (2022 - 2025)	EARMARKED/ GOV	120,000	108,858	-	108,858	120,000	108,858	-	-
Brot für die Welt (Bread for the World) (2019-2022)	FOUNDATIONS & TRUSTS	20,926	-	-	-	12,160	-	-	-
Brot für die Welt (Bread for the World) (2022-2025)	FOUNDATIONS & TRUSTS	275,475	271,254	-	271,254	82,848	61,569	192,627	209,685
Ford Foundation (UNARC)	FOUNDATIONS & TRUSTS	-	135,964	210,320	346,284	-	101,378	210,320	244,906
Ford Foundation (BUILD institutional strengthening)	FOUNDATIONS & TRUSTS	-	-	204,309	204,309	204,309	129,820	-	74,489
Ford Foundation (Decl+) (2023-2024)	FOUNDATIONS & TRUSTS	-	-	13,717	13,717	13,083	13,717	-	-
Loterie Romande	FOUNDATIONS & TRUSTS	-	-	10,000	10,000	10,000	4,397	-	5,603
Open Society Foundations - HRC-net (2021 - 2023)	FOUNDATIONS & TRUSTS	121,517	92,695	-	92,695	121,517	92,695	-	-
Open Society Foundations - UNARC	FOUNDATIONS & TRUSTS	-	-	184,932	184,932	184,932	184,932	-	-
Open Society Foundations - EMLER	FOUNDATIONS & TRUSTS	-	-	53,299	53,299	53,299	53,299	-	-
Organisation internationale de la Francophonie (OIF) - Senegal	INTERGOVERNMENTAL AGENCIES	3,029	14,082	-	14,082	-	14,082	3,029	-
Australia Mission	SPECIAL CONTRACT & CONSULTANCIES	2,000	-	-	-	2,000	-	-	-
DLA Piper (2022-2024)	SPECIAL CONTRACT & CONSULTANCIES	27,278	49,008	-	49,008	21,667	35,220	-	13,788
Freedom House	SPECIAL CONTRACT & CONSULTANCIES	-	-	5,163	5,163	5,163	5,163	-	-
<b>Sub-total earmarked grants</b>		1,590,950	1,794,083	1,682,016	3,476,099	1,865,834	2,099,598	1,390,275	1,376,501
<b>Total grants (core &amp; earmarked)</b>		1,590,950	1,857,144	3,496,160	5,353,303	3,716,091	3,895,836	1,434,815	1,553,100

## ISHR 2023 EXPENDITURES OVERVIEW BY STRATEGIC OBJECTIVES

PROGRAMME OVERVIEW <i>by Strategic Objectives &amp; Expected results</i>	PERSONNEL COST	%	TOTAL PROGRAMME COST	%	TOTAL COST 2023	% of Total Expenditures
<b>Goal 1 - HRDs are equipped, connected, supported &amp; influential</b>	<b>1,125,352</b>	<b>45%</b>	<b>367,016</b>	<b>36%</b>	<b>1,492,368</b>	<b>38%</b>
1.1.HRDs have the tools and capacities	550,172	22%	203,898	20%	754,070	19%
1.2.HRDs are supported and provided with solidarity	200,063	8%	91,754	9%	291,817	8%
1.3.HRDs are free and have access to justice and accountability	375,117	15%	71,364	7%	446,482	11%
<b>Goal 2 - States, businesses and other non-State actors respect and protect HRDs</b>	<b>400,125</b>	<b>16%</b>	<b>214,093</b>	<b>21%</b>	<b>614,218</b>	<b>16%</b>
2.1. States stop restricting HRDs	100,031	4%	61,169	6%	161,201	4%
2.2. States are held accountable for HRD violations	125,039	5%	71,364	7%	196,403	5%
2.3. States protect and respect HRDs	100,031	4%	40,780	4%	140,811	4%
2.4. Businesses respect HRDs and are properly regulated	75,023	3%	40,780	4%	115,803	3%
<b>Goal 3 - Human rights mechanisms are accessible, responsive and effective</b>	<b>800,250</b>	<b>32%</b>	<b>326,237</b>	<b>32%</b>	<b>1,126,487</b>	<b>29%</b>
3.1. Increased resources and support for human rights mechanisms	225,070	9%	61,169	6%	286,240	7%
3.2. Mechanisms are accessible and safe for HRDs	200,063	8%	112,144	11%	312,206	8%
3.3. Mechanisms are effective, responsive and fit for purpose	300,094	12%	122,339	12%	422,433	11%
3.4. Human rights laws and standards provide HRDs with recognition and protection	75,023	3%	30,585	3%	105,608	3%
<b>Total Programme Cost</b>	<b>2,325,727</b>	<b>93%</b>	<b>907,346</b>	<b>89%</b>	<b>3,233,073</b>	<b>83%</b>
<b>Programme Support, Cross-cutting, or Institutional</b>	<b>175,055</b>	<b>7%</b>	<b>112,144</b>	<b>11%</b>	<b>287,199</b>	<b>7%</b>
<b>Total Personnel &amp; Programme Cost</b>	<b>2,500,782</b>	<b>100%</b>	<b>1,019,490</b>	<b>100%</b>	<b>3,520,272</b>	<b>91%</b>
<b>TOTAL OPERATING COST</b>					<b>365,321</b>	<b>9%</b>
OFFICE RENTALS / OPERATING COST					283,369	7%
FINANCIAL CHARGES / AUDIT FEES					34,232	1%
GOVERNANCE & STRATEGY					47,720	1%
<b>TOTAL EXPENDITURES</b>					<b>3,885,593</b>	<b>100%</b>