To International Service for Human Rights, (ISHR) Geneva

2023 MANAGEMENT LETTER

As external auditor of the International Service for Human Rights (ISHR) Association, we have completed our audit of the Association's financial statements for the year ended 31 December 2023 in accordance with International Standards on Auditing ("ISA") and Swiss GAAP-RPC. The purpose of our audit was to enable us to form and express an opinion on the financial statements, which have been prepared by management under the supervision of the Executive Director and Board members. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the annual financial statements are free from material misstatement.

We are pleased to inform you that during our audit process, we did not encounter any matters that require a persuasive response from management. Our examination of the financial statements, including the accompanying notes, did not reveal any significant discrepancies or issues that would necessitate further discussion or adjustment.

We would like to take this opportunity to express our appreciation to the management and staff of ISHR for their assistance and cooperation throughout the audit process. Their professionalism and responsiveness greatly facilitated our work, ensuring a smooth and efficient audit experience.

Should management or the Board members require any clarification or additional information regarding the matters raised in this report, please contact us.

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Remarks and requirements for management to follow up in the course of 2024.

Adhere to the 2023 Federal Act amendment concerning the Swiss Civil Code, specifically addressing nonprofits and foundations *(Article 61, Paragraph 2, Chapter 3)*, by implementing the required measures in 2024. These modifications necessitate that all nonprofits earning more than CHF 100,000 in revenue from international sources maintain comprehensive records with the “registre de commerce” or trade registry.

ISHR management comment:

ISHR management accepts this recommendation and will comply with all relevant legal obligations. ISHR currently maintains a partial registration and will update to a full registration by the deadline of 1 July 2024.

BEAU HLB (AUDIT) SA

Mehmet Cem UNAL
Authorized auditor – ASR 504 076

Geneva, March 17, 2024

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

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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

Mehmet Cem ÛNAL
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.

International Service for Human Rights

GENEVA

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

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
INCOME[3] ***(APPENDIX I)***		
REVENUES - CORE		
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
Total CORE GRANTS	**1,796,239**	**1,600,818**
Year ending December 31, 2023		
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
Total REVENUES EARMARKED	**2,099,598**	**2,132,827**
TOTAL INCOME	***3,895,836***	***3,733,645***

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
CHARGES		
PERSONNEL CHARGES		
GENEVA OFFICE		
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
Total PERSONNEL COST GVA	**2,753,486**	**2,634,027**
GENERAL EXPENDITURES		
MISSIONS/TRAVEL/ACCOMMODATION		
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
Total MISSIONS/TRAVEL/ACCOMMODATION	**442,333**	**351,102**
PUBLICATIONS, TRANSLATIONS, OUTREACH		
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	-
Total PUBLICATIONS, TRANSLATIONS, OUTREACH	**88,383**	**166,385**

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
OFFICE RENTALS / OPERATING COSTS		
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
Total OFFICE RENTALS / OPERATING COST	**317,113**	**272,162**
FINANCIAL CHARGES/ AUDIT FEES		
ADMIN. & BANK CHARGES	3,719	9,190
AUDIT FEES	8,570	3,199
ADJUSTMENTS / FOREIGN EXCHANGE GAIN/LOSS	54,857	17,114
Total FINANCIAL CHARGES/AUDIT FEES	**67,146**	**29,503**
GOVERNANCE & STRATEGY		
BOARD MEMBER COSTS	13,017	9,109
STRATEGIC RETREAT / GOVERNANCE / EVALUATION	34,703	38,989
INNOVATION FUND & KEY PROGRAMME SUPPORT FUNDS	-	-
Total GOVERNANCE & STRATEGY	**47,720**	**48,097**
Total GENERAL EXPENDITURES	***962,695***	***867,249***
US FRIENDS OF ISHR INC[6]		
US FRIENDS OF ISHR PROGRAMME	169,691	221,597
Total US FRIENDS OF ISHR INC	**169,691**	**221,597**
TOTAL COSTS	***3,885,872***	***3,722,874***
YEAR-END RESULT	***9,965***	***10,772***

INTERNATIONAL SERVICE FOR HUMAN RIGHTS
GENEVA

APPENDIX I.

LIST OF DONORS[3]	2023	2022
REVENUES - CORE		
GOVERNMENTAL AGENCIES	**1,321,021**	**923,106**
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
FOUNDATIONS & TRUSTS	**411,080**	**514,910**
Ford Foundation	280,358	184,937
Open Society Foundations	59,396	91,970
Sigrid Rausing Trust	71,326	238,003
OTHER INCOME[4]	**64,138**	**162,802**
Other Revenue	44,865	84,646
Individual & Corporate Donors	19,273	78,156
TOTAL CORE	***1,796,239***	***1,600,818***
REVENUES - EARMARKED		
GOVERNMENTAL AGENCIES	**1,403,327**	**1,334,284**
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 Developme	115,819	125,887
US State Department (US Mission)	39,876	5,483
Ville de Genève	108,858	91,068
FOUNDATIONS & TRUSTS	**641,807**	**768,807**
Loterie Romande	4,397	-
Brot für die Welt *(Bread for the World)*	61,569	134,176
Hans Wilsdorf Foundation	-	20,000
Open Society Foundations	330,926	476,302
Ford Foundation	244,915	138,329
INTERGOVERNMENTAL AGENCIES	**14,082**	**-**
Organisation internationale de la Francophonie *(OIF)*	14,082	-
SPECIAL CONTRIBUTIONS & CONSULTANCY[3a]	**40,382**	**29,736**
TOTAL EARMARKED	***2,099,597***	***2,132,827***
TOTAL INCOME	***3,895,836***	***3,733,645***

INTERNATIONAL SERVICE FOR HUMAN RIGHTS
GENEVA

APPENDIX II.

GRANT RECEIVABLE	***2023***	***2022***
GOVERNMENTAL & INTERGOVERNMENTAL AGENCIES	**984,299**	**1,140,726**
Bureau of Democracy, Human Rights, and Labor *(DRL)*	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
FOUNDATIONS & TRUST & NON-GOV	**405,976**	**420,946**
Brot für die Welt *(Bread for the World)*	192,627	296,401
Ford Foundation	210,320	-
Open Society Foundations	-	121,517
Organisation internationale de la Francophonie	3,029	3,029
SPECIAL CONTRIBUTIONS & CONSULTANCY	**-**	**29,278**
OTHER RECEIVABLE	**44,540**	**-**
Other Receivable	44,540	-
TOTAL GRANT RECEIVABLE [5]	***1,434,815***	***1,590,950***

DEFERRED GRANT REVENUES	***2023***	***2022***
Brot für die Welt *(Bread for the World)*	209,685	271,254
Bureau of Democracy, Human Rights, and Labor *(DRL)*	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 *(OIF)*	-	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	-
TOTAL DEFERRED GRANT REVENUES [3b]	***1,553,100***	***1,857,144***

INTERNATIONAL SERVICE FOR HUMAN RIGHTS

GENEVA

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

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. For the breakdown of all grants and revenue, please refer to Appendix III - "Grants' Overview"
Note 3a	**Appendix I -** Sub-section of Income under **"Special contributions":**
	Australia - Permanent Mission to the UN in Geneva, DLA Piper and Freedom House.
Note 3b	**Appendix II -** Grants received in respect of future periods are recorded as liabilities in the Balance Sheet as deferred revenue.
	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.
Note 4	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.
Note 5	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. *Exceptions see note 3b for multi-year grants.*
Note 6	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.

APPENDIX III: GRANTS OVERVIEW YEAR 2023

Donors	*Donor Type*	*Situation as at 1st January 2023* Receivables	Deferred	*New Grant / Contribution*	*Total available*	*Received Contributions*	*2023 ACTUALS*	*Situation December 31st 2023* Receivables	Deferred
		{a}	{b}	{c}	{b} + {c}	received	{e}	(a)+ {c} - received	{c} - {e}
CORE GRANTS & Other Revenue									
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
Sub-total Core grants		**-**	**63,060**	**1,814,144**	**1,877,204**	**1,850,257**	**1,796,238**	**44,540**	**176,599**
Earmarked Grants									
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**	**-**	**-**
Sub-total earmarked grants		**1,590,950**	**1,794,083**	**1,682,016**	**3,476,099**	**1,865,834**	**2,099,598**	**1,390,275**	**1,376,501**
Total grants (core & earmarked)		**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 *by Strategic Objectives & Expected results*	PERSONNEL COST	%	TOTAL PROGRAMME COST	%	TOTAL COST 2023	% of Total Expenditures
Goal 1 - HRDs are equipped, connected, supported & influential	**1,125,352**	**45%**	**367,016**	**36%**	**1,492,368**	**38%**
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%
Goal 2 - States, businesses and other non-State actors respect and protect HRDs	**400,125**	**16%**	**214,093**	**21%**	**614,218**	**16%**
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%
Goal 3 - Human rights mechanisms are accessible, responsive and effective	**800,250**	**32%**	**326,237**	**32%**	**1,126,487**	**29%**
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%
Total Programme Cost	**2,325,727**	**93%**	**907,346**	**89%**	**3,233,073**	**83%**
Programme Support, Cross-cutting, or Institutional	**175,055**	**7%**	**112,144**	**11%**	**287,199**	**7%**
Total Personnel & Programme Cost	**2,500,782**	**100%**	**1,019,490**	**100%**	**3,520,272**	**91%**
TOTAL OPERATING COST					**365,321**	**9%**
OFFICE RENTALS / OPERATING COST					**283,369**	**7%**
FINANCIAL CHARGES / AUDIT FEES					**34,232**	**1%**
GOVERNANCE & STRATEGY					**47,720**	**1%**
TOTAL EXPENDITURES					**3,885,593**	**100%**