INTERNATIONAL SERVICE FOR HUMAN RIGHTS
Geneva

Independent Auditor's Report
To the Board of International Service for Human Rights (ISHR)
for the year ended December 31, 2025

BEAU HLB

Independent Auditor's Report

to the Board of
INTERNATIONAL SERVICE FOR HUMAN RIGHTS
Geneva

Geneva, 13 May 2026

Opinion

We have audited the accompanying financial statements of International Service for Human Rights (ISHR) (the "Association"), which comprise the balance sheet as at 31 December 2025, the statement of income and expenditure for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at 31 December 2025, and its financial performance for the year then ended in accordance with the accounting policies described in the notes to the financial statements.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing ("ISA"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report.

We are independent of the Association in accordance with the ethical requirements applicable to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 2 to the financial statements, which describes the basis of accounting applied by the Association. The financial statements have been prepared in accordance with Swiss legal requirements and the accounting policies described in the notes to the financial statements.

Our opinion is not modified in respect of this matter.

Responsibilities of Management and the Board for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting policies described in the notes to the financial statements and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Association's ability to continue as a going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

The Board is responsible for overseeing the Association's financial reporting process.

BEAU HLB

Auditor’s responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISA will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISA, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- Conclude on the appropriateness of management’s use of the going concern basis of accounting; and
- Evaluate the overall presentation, structure and content of the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings identified during our audit.

Restriction on Use

This report has been prepared solely for the Board and management of the Association in connection with the contractual audit engagement performed in accordance with International Standards on Auditing and should not be used for any other purpose without our prior written consent.

BEAU HLB (AUDIT) SA

May 13, 2026

Qualified Electronic Signature by SwissSign

Mehmet Cem ÜNAL
Auditor responsible for the engagement

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, 2025

and Report of the Auditor

INTERNATIONAL SERVICE FOR HUMAN RIGHTS
GENEVA

BALANCE SHEET ENDING DECEMBER 31, 2025

COMPARED TO DECEMBER 31, 2024

		31.12.2025 CHF	31.12.2024 CHF
ASSETS			
CURRENT ASSETS			
PETTY CASH		463	389
BANK ACCOUNTS & SPECIAL BANK ACCOUNTS		1'916'045	1'005'624
	Sub-Total	**1'916'509**	**1'006'013**
DEBTORS		**71'764**	**287'614**
WITHHOLDING TAX		-	-
DEFERRED & ACCRUED ASSETS[5]			
DEFERRED EXPENSES		-	-
GRANT RECEIVABLE GVT & INTER-GOV		193'200	625'028
GRANT RECEIVABLE NON-GVT		221'419	146'272
	Total DEFERRED & ACCRUED ASSETS	**414'619**	**771'299**
TOTAL ASSETS		***2'402'892***	***2'064'926***
LIABILITIES & RESERVES			
CURRENT LIABILITIES		146'817	106'378
PROVISIONS		-	-
	Sub-Total	**146'817**	**106'378**
DEFERRED GRANTS[3a]		**1'622'940**	**1'305'187**
Total LIABILITIES		**1'769'757**	**1'411'565**
RESERVES			
RESERVE FUNDS		653'361	705'012
YEAR-END RESULT		(20'227)	(51'651)
Total RESERVES		**633'134**	**653'361**
Total LIABILITIES AND RESERVES		***2'402'892***	***2'064'926***

INTERNATIONAL SERVICE FOR HUMAN RIGHTS
GENEVA

PROFIT & LOSS STATEMENT AT DECEMBER 31, 2025

COMPARED TO DECEMBER 31, 2024

	31.12.2025 CHF	31.12.2024 CHF
INCOME[3] ***(APPENDIX I)***		
REVENUES - CORE		
GOVERNMENTAL AGENCIES	783’130	1’439’376
FOUNDATIONS & TRUSTS	353’847	410’490
INDIVIDUAL & CORPORATE DONORS	48’451	48’249
OTHER REVENUE	74’653	98’043
Total CORE REVENUES	**1’260’081**	**1’996’159**
REVENUES - EARMARKED		
GOVERNMENTAL AGENCIES	1’961’388	1’502’720
FOUNDATIONS & TRUSTS	496’337	496’615
INTERGOVERNMENTAL AGENCIES	-	-
SPECIAL CONTRIBUTIONS & CONSULTANCY	24’403	50’394
Total REVENUES EARMARKED	**2’482’128**	**2’049’729**
TOTAL INCOME	***3’742’209***	***4’045’888***

INTERNATIONAL SERVICE FOR HUMAN RIGHTS
GENEVA

PROFIT & LOSS STATEMENT AT DECEMBER 31, 2025

COMPARED TO DECEMBER 31, 2024

	31.12.2025 CHF	31.12.2024 CHF
CHARGES		
PERSONNEL CHARGES		
GENEVA OFFICE		
GVA STAFF GROSS SALARIES	1’999’379	2’197’970
GVA STAFF SOCIAL CHARGES	367’583	374’399
STAFF PROFESSIONAL DEVELOPMENT & EVENTS	2’536	5’711
INTERNSHIP PROGRAMME	8’865	13’491
CONSULTANTS / EXPERTS HONORARIA	264’941	342’648
FELLOWSHIP PROGRAMME	21’719	19’999
PERSONNEL PERMITS,VISAS, INSURANCE	1’095	2’405
Total PERSONNEL COST GVA	**2’666’118**	**2’956’623**
GENERAL EXPENDITURES		
MISSIONS/TRAVEL/ACCOMMODATION		
STAFF TRAVEL COST	25’976	58’014
STAFF DSA & OTHER TRAVEL RELATED COST	20’863	42’654
THIRD PARTY / PARTICIPANT TRAVEL	84’942	106’054
THIRD PARTY / ACCOMMODATION	37’144	29’703
THIRD PARTY / PARTICIPANT PERDIEMS	19’303	30’294
PERMITS,VISAS, INSURANCE	2’686	4’750
TRAINING, MEETING COST, INTERPRETATION & EVENT COST	49’355	62’254
PARTNER SUPPORT & SUB-GRANTS	39’088	63’158
COMMUNICATION TOOLS & INTERPRETATION	29’074	23’271
Total MISSIONS/TRAVEL/ACCOMMODATION	**308’431**	**420’154**
PUBLICATIONS, TRANSLATIONS, OUTREACH		
PUBLICATIONS, TRANSLATIONS & GRAPHIC DESIGN	28’223	16’738
SOCIAL MEDIA, ADVOCACY VIDEO & OUTREACH	8’212	6’143
WEBSITE MANAGEMENT / ONLINE COMMUNICATIONS	28’495	27’003
ISHR ACADEMY MODULES	12’771	28’947
REPRESENTATION & MEMBERSHIPS	1’668	446
OTHER FUNDRAISING & DONOR RELATIONS	1’815	2’130
PROGRAMME & PROJECT EVALUATIONS	9’195	-
Total PUBLICATIONS, TRANSLATIONS, OUTREACH	**90’378**	**81’407**

INTERNATIONAL SERVICE FOR HUMAN RIGHTS
GENEVA

PROFIT & LOSS STATEMENT AT DECEMBER 31, 2025

COMPARED TO DECEMBER 31, 2024

	31.12.2025 CHF	31.12.2024 CHF
OFFICE RENTALS / OPERATING COSTS		
OFFICE RENTAL	138’049	138’325
PREMISES & MAINTENANCE	12’998	12’431
GENERAL OPERATIONAL COST (PHONE, MAIL)	12’512	14’921
OFFICE SUPPLIES & MATERIALS	4’316	4’869
IT INFRASTRUCTURE & SUPPORT	55’750	77’606
FURNITURE & EQUIPMENT	0	3’103
INSURANCE	22’923	23’777
Total OFFICE RENTALS / OPERATING COST	**246’546**	**275’032**
FINANCIAL CHARGES/ AUDIT FEES		
ADMIN. & BANK CHARGES	4’641	3’610
AUDIT FEES	11’250	7’750
ADJUSTEMENTS / FOREIGN EXCHANGE GAIN/LOSS	94’622	86’004
Total FINANCIAL CHARGES/AUDIT FEES	**110’513**	**97’364**
GOVERNANCE & STRATEGY		
BOARD MEMBER COSTS	-	12’981
STRATEGIC RETREAT & OTHER GOVERNANCE / EVALUATION	11’696	37’313
Total GOVERNANCE & STRATEGY	**11’696**	**50’294**
Total GENERAL EXPENDITURES	**767’564**	**924’251**
US FRIENDS OF ISHR INC[6]		
US FRIENDS OF ISHR PROGRAMME	328’753	216’664
Total US FRIENDS OF ISHR INC	**328’753**	**216’664**
TOTAL COSTS	***3’762’436***	***4’097’538***
YEAR-END RESULT	***(20’227)***	***(51’651)***

INTERNATIONAL SERVICE FOR HUMAN RIGHTS
GENEVA

APPENDIX I.

LIST OF DONORS[3]	***2025***	***2024***
REVENUES - CORE		
GOVERNMENTAL AGENCIES	**783’130**	**1’439’376**
Denmark - Ministry of Foreign Affairs	154’812	163’055
Finland - Ministry of Foreign Affairs	-	763’296
Iceland - Ministry of Foreign Affairs	130’571	-
Liechtenstein - Office of Foreign Affairs	100’000	100’000
Norad	397’747	408’845
Ville de Genève	-	4’180
FOUNDATIONS & TRUST	**353’847**	**410’490**
Ford Foundation	353’847	339’164
Sigrid Rausing Trust	-	71’326
OTHER INCOME[4]	**123’104**	**146’292**
Other Revenue	74’653	98’043
Individual & Corporate Donors	48’451	48’249
TOTAL CORE	***1’260’081***	***1’996’159***
REVENUES - EARMARKED		
GOVERNMENTAL AGENCIES	**1’961’388**	**1’502’720**
Canton de Genève	70’000	70’000
Canton de Genève	71’779	-
Bureau of Democracy, Human Rights, and Labor *(DRL)*	76’585	343’920
Finland - Ministry of Foreign Affairs	564’029	-
Irish Aid	245’656	236’846
Ireland - Permanent Mission to the UN in Geneva	3’047	15’238
Luxembourg - Ministry of Foreign Affairs	94’005	92’870
Netherlands - Ministry of Foreign Affairs	173’759	249’226
Switzerland - Federal Department of Foreign Affairs	390’000	200’000
United Kingdom - Foreign, Commonwealth and Development Office	152’218	124’410
United States – State Department (US Mission to the UN in Geneva)	14’474	36’045
Ville de Genève	105’835	134’165
FOUNDATIONS & TRUST	**496’338**	**496’615**
Brot für die Welt *(Bread for the World)*	90’758	129’994
Ford Foundation	291’811	361’018
Private Swiss Foundation	38’015	-
Loterie Romande	-	5’603
Open Society Foundations	75’754	-
INTERGOVERNMENTAL AGENCIES	**-**	**-**
SPECIAL CONTRIBUTIONS & CONSULTANCY[3a]	**24’403**	**50’394**
TOTAL EARMARKED	***2’482’128***	***2’049’729***
TOTAL INCOME	***3’742’209***	***4’045’888***

APPENDIX II.

GRANT RECEIVABLE	*2025*	*2024*
GOVERNMENTAL AGENCIES	**193’200**	**625’027**
Bureau of Democracy, Human Rights, and Labor *(DRL)*	-	371’986
Netherlands - Ministry of Foreign Affairs	14’763	19’571
Switzerland - Federal Department of Foreign Affairs	60’000	40’000
United Kingdom - Foreign, Commonwealth and Development Office	118’437	65’700
Ville de Genève	-	120’000
United States – State Department (US Mission to the UN in Geneva)	-	7’770
FOUNDATIONS & TRUST & NON-GOV & INTER-GOV	**221’419**	**146’272**
Brot für die Welt *(Bread for the World)*	95’565	100’907
Ford Foundation	-	45’365
Open Society Foundation	125’854	-
SPECIAL CONTRIBUTIONS & CONSULTANCY	**-**	**-**
OTHER RECEIVABLE	**33’981**	**44’580**
Other Receivable	33’981	44’580
TOTAL GRANT RECEIVABLE [5]	***448’600***	***815’879***

DEFERRED GRANT REVENUES	*2025*	*2024*
Brot für die Welt	82’431	79’691
Bureau of Democracy, Human Rights, and Labor *(DRL)*	-	245’279
DLA Piper	-	24’403
Ford Foundation	1’155’165	645’658
Private Swiss Foundation	61’985	-
Irish Aid	78’621	89’265
Ireland - Permanent Mission to the UN in Geneva	-	3’047
Netherlands - Ministry of Foreign Affairs	-	79’754
Open Society Foundation	171’340	-
United Kingdom - Foreign, Commonwealth and Development Office	73’398	17’780
United States – State Department (US Mission to the UN in Geneva)	-	14’474
Ville de Genève	-	105’835
TOTAL DEFERRED GRANT REVENUES [3b]	***1’622’940***	***1’305’187***

INTERNATIONAL SERVICE FOR HUMAN RIGHTS

GENEVA

Notes to the financial statements for the year ending December 31, 2025

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":** DLA Piper.
Note 3b	**Grants received** in respect of future periods are recorded as liabilities in the Balance Sheet as deferred revenue *(Appendix II).*
	The deferred revenues related to Brot für die Welt, Open Society Foundations, UK FCDO, 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 2025, CHF 94'622 in foreign exchange losses have been recognized in re-evaluating the USD and EUR bank account balances against the Swiss Francs.
	Other revenue includes consulting services provided by ISHR and in-kind contribution received from Belgium MFA
	Individual & Corporate Donors: The total amount of CHF 48,451 corresponds to individual & corporate donations received by the Geneva entity. Donations received by the ISHR-US entity will be accounted for separately under the US-501(c)(3) entity. *Please refer to Note 6 below for further details.*
Note 5	The financial statements include grant receivables and other receivables, totaling CHF 414,619 for which the funds had not reached ISHR bank account as of December 31, 2025. These grants and revenue have been fully confirmed as 2025 funding, or partially allocated as multiyear grants, and are recorded as revenue in the P&L or as deferred on the balance sheet. *Exceptions see note 3b for multi-year grants.*
Note 6	International Service for Human Rights - Inc (ISHR - US entity), 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 2025

Donors	Donor Type	Situation as at 1st January 2025		New Grant / Contribution	Total available	Received Contributions	2025 ACTUALS	Situation December 31st 2025	
		Receivables	Deferred					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	-	-	154'812	**154'812**	154'812	**154'812**	**-**	**-**
Iceland - Ministry of Foreign Affairs	Core / GOV	-	-	130'571	**130'571**	130'571	**130'571**	**-**	**-**
Liechtenstein - Office For Foreign Affairs	Core / GOV	-	-	100'000	**100'000**	100'000	**100'000**	**-**	**-**
Norway (Norad)	Core / GOV	-	-	397'747	**397'747**	397'747	**397'747**	**-**	**-**
Ford Foundation BUILD (general support)	Core / FOUNDATIONS & TR	45'365	353'847	750'857	**1'104'704**	796'222	**353'847**	**-**	**750'857**
Individual and Corporate Donors	INDIVIDUAL/CORPORATE	-	-	-	**-**	-	**48'451**	**-**	**-**
Other Income	Other REVENUE	-	-	-	**-**	-	**74'653**	33'981	**-**
Sub-total Core grants		**45'365**	**353'847**	**1'533'987**	**1'887'834**	**1'579'352**	**1'260'081**	**33'981**	**750'857**
Earmarked Grants									
Bureau of Democracy, Human Rights & Labor (DRL) (2022 - 2025)	EARMARKED/ GOV	371'986	245'279	(168'694)	**76'585**	202'276	**76'585**	**-**	**-**
Canton Geneve - financement extraordinaire	EARMARKED/ GOV	-	-	71'779	**71'779**	71'779	**71'779**	**-**	**-**
Canton Geneve - HRDAP	EARMARKED/ GOV	-	-	70'000	**70'000**	70'000	**70'000**	**-**	**-**
Finland - Ministry of Foreign Affairs	EARMARKED/ GOV	-	-	564'029	**564'029**	564'029	**564'029**	**-**	**-**
Irish Aid - Department of Foreign Affairs (2023-26)	EARMARKED/ GOV	-	89'265	235'012	**324'277**	235'012	**245'656**	**-**	**78'621**
Permanent Representation of Ireland to the UN in Geneva ('Ireland PMUN Geneva')	EARMARKED/ GOV	-	3'047		**3'047**	-	**3'047**	**-**	**-**
Luxembourg - Ministry of Foreign Affairs (2023-25)	EARMARKED/ GOV	-	-	94'005	**94'005**	94'005	**94'005**	**-**	**-**
The Netherlands - Ministry of Foreign Affairs MFA 2023-25 (SF Goal 3)	EARMARKED/ GOV	-	-	94'005	**94'005**	79'242	**94'005**	**14'763**	**-**
The Netherlands - Ministry of Foreign Affairs (Project 2022-2025)	EARMARKED/ GOV	19'571	79'754	-	**79'754**	19'571	**79'754**	**-**	**-**
Switzerland - Federal Department of Foreign Affairs 2023-2024 (SF Goal 1)	EARMARKED/ GOV	40'000	-	-	**-**	40'000	**-**	**-**	**-**
Switzerland - Federal Department of Foreign Affairs 2025-2026	EARMARKED/ GOV	-	-	290'000	**290'000**	250'000	**290'000**	**40'000**	**-**
Switzerland - Federal Department of Foreign Affairs 2025 (Transnational repression project)	EARMARKED/ GOV	-	-	100'000	**100'000**	80'000	**100'000**	**20'000**	**-**
United Kingdom FCDO - Geneva (2024-25)	EARMARKED/ GOV	65'700	17'780	-	**17'780**	65'700	**17'780**	**-**	**-**
United Kingdom FCDO - Geneva (2025-26)	EARMARKED/ GOV	-	-	123'921	**123'921**	89'399	**92'970**	**34'522**	**30'951**
United Kingdom FCDO - Project B (2025-26)	EARMARKED/ GOV	-	-	83'915	**83'915**	-	**41'468**	**83'915**	**42'447**
US Mission - HRDAP (2024-2025)	EARMARKED/ GOV	4'290	14'474	-	**14'474**	4'290	**14'474**	**-**	**-**
US Mission - Declaration+25 project (2024)	EARMARKED/ GOV	3'480	-	-	**-**	3'480	**-**	**-**	**-**
Ville de Geneve (2022 - 2025)	EARMARKED/ GOV	120'000	105'835	-	**105'835**	120'000	**105'835**	**-**	**-**
Brot für die Welt (Bread for the World) (2022-2025)	FOUNDATIONS & TRUST	100'907	79'691	-	**79'691**	80'110	**79'691**	**20'797**	**-**
Brot für die Welt (Bread for the World) (2025-2028)	FOUNDATIONS & TRUST	-	-	93'498	**93'498**	18'730	**11'067**	**74'768**	**82'431**
Ford Foundation (UNARC)	FOUNDATIONS & TRUST	-	101'277	-	**101'277**	-	**101'277**	**-**	-
Ford Foundation (BUILD institutional strengthening)	FOUNDATIONS & TRUST	-	190'533	404'308	**594'841**	404'308	**190'533**	**-**	**404'308**
Private Swiss Foundation	FOUNDATIONS & TRUST	-	-	100'000	**100'000**	100'000	**38'015**	**-**	**61'985**
Open Society Foundations	FOUNDATIONS & TRUST	-	-	247'094	**247'094**	121'240	**75'754**	**125'854**	**171'340**
DLA Piper (2024-2025)	SPECIAL CONTRACT & CO	-	24'403	-	**24'403**	23'615	**24'403**	**-**	**-**
Sub-total earmarked grants		**725'934**	**951'340**	**2'402'871**	**3'354'211**	**2'736'785**	**2'482'128**	**414'619**	**872'083**
Total grants (core & earmarked)		**771'299**	**1'305'187**	**3'936'859**	**5'242'045**	**4'316'137**	**3'742'209**	**448'600**	**1'622'940**

ISHR 2025 EXPENDITURES OVERVIEW BY STRATEGIC OBJECTIVES

PROGRAMME OVERVIEW	PERSONNEL COST	%	TOTAL PROGRAMME COST	%	TOTAL COST 2025	% of Total Expenditures
Goal 1 - HRDs are equipped, connected, supported & influential	**875'776**	**37%**	**462'023**	**45%**	**1'337'799**	**36%**
1.1.HRDs have the tools and capacities	378'714	16%	308'016	30%	686'730	18%
1.2.HRDs are supported and provided with solidarity	307'705	13%	102'672	10%	410'377	11%
1.3.HRDs are free and have access to justice and accountability	189'357	8%	51'336	5%	240'693	6%
Goal 2 - States, businesses and other non-State actors respect and protect HRDs	**591'741**	**25%**	**359'352**	**35%**	**951'092**	**25%**
2.1. States stop restricting HRDs	142'018	6%	71'870	7%	213'888	6%
2.2. States are held accountable for HRD violations	189'357	8%	174'542	17%	363'899	10%
2.3. States protect and respect HRDs	142'018	6%	61'603	6%	203'621	5%
2.4. Businesses respect HRDs and are properly regulated	118'348	5%	51'336	5%	169'684	5%
Goal 3 - Human rights mechanisms are accessible, responsive and effective	**662'749**	**28%**	**205'344**	**20%**	**868'093**	**23%**
3.1. Increased resources and support for human rights mechanisms	165'687	7%	41'069	4%	206'756	5%
3.2. Mechanisms are accessible and safe for HRDs	165'687	7%	92'405	9%	258'092	7%
3.3. Mechanisms are effective, responsive and fit for purpose	236'696	10%	30'802	3%	267'498	7%
3.4. Human rights laws and standards provide HRDs with recognition and protection	94'678	4%	41'069	4%	135'747	4%
Programme Support, Cross-cutting, or Institutional	**236'696**	**10%**	**-**	**-**	**236'696**	**6%**
Total Personnel & Programme Cost	**2'366'962**	**100.00%**	**1'026'719**	**100%**	**3'393'681**	**90%**
TOTAL OPERATING COST					**368'755**	**10%**
OFFICE RENTALS / OPERATING COST					**246'546**	**6.55%**
FINANCIAL CHARGES / AUDIT FEES					**110'513**	**2.94%**
GOVERNANCE & STRATEGY					**11'696**	**0.31%**
TOTAL EXPENDITURES					**3'762'436**	**100.00%**