

**International Service
for Human Rights
Geneva**

**Report of the Auditor
to the General assembly
on the Financial Statements 2010**

25 February 2011/40/55023694A001/SYP

Report of the auditor
to the General assembly of the
International Service for Human Rights
Geneva

As appointed auditors, we have audited the financial statements of the International Service for Human Rights, which comprise the balance sheet, profit and loss, appendices and notes for the year ended December 31, 2010.

Board's responsibility

The Board is responsible for the preparation of the financial statements in accordance with the requirements of Swiss law and the accounting principles described in the Notes 2 to 4 of the financial statements. This 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 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 Auditing Standards. 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 judgment, including the assessment of the risks of material misstatement of the financial statements, 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 existence and 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.

Opinion

In our opinion, the financial statements for the year ended December 31, 2010 comply with Swiss law and the accounting principles of International Service for Human Rights as described in the Notes 2 to 4 of the financial statements

PricewaterhouseCoopers SA



Philippe Tzaud
Auditor in charge
Audit expert



Sophie Kury
Audit expert

Geneva, February 25, 2011

Enclosure:

- Financial statements (balance sheet, profit and loss, appendices and notes)

INTERNATIONAL SERVICE FOR HUMAN RIGHTS

GENEVA

BALANCE SHEET AS AT 31 December 2010 WITH COMPARATIVE AT 31.12.2009

	31.12.2010 CHF	31.12.2009 CHF
ASSETS		
CASH AND BANK		
PETTY CASH	13'643	1'228
BANK AND POSTAL ACCOUNTS	436'792	403'499
SUB-TOTAL	450'435	404'727
DEBTORS	34'332	29'893
WITHHOLDING TAX	919	767
DEFERRED & ACCRUED ASSETS		
EXPENSES DEFERRED	15'681	21'258
GRANT RECEIVABLE GVT ORG	84'931	93'903
GRANT RECEIVABLE NON GVTAL	8'419	12'500
Total DEFERRED & ACCRUED ASSETS	109'031	127'661
Total ASSETS	594'717	563'048
LIABILITIES AND RESERVES		
CREDITORS	14'048	9'836
ACCRUED EXPENSES	26'122	13'156
SUB-TOTAL	40'170	22'992
DEFERRED REVENUE	406'997	433'166
TOTAL LIABILITIES	447'167	456'158
RESERVES		
RESERVE FUND	106'890	40'185
RESULT FOR FINANCIAL YEAR	40'660	66'705
TOTAL RESERVES	147'550	106'890
Total LIABILITIES AND RESERVES	594'717	563'048

INTERNATIONAL SERVICE FOR HUMAN RIGHTS

GENEVA

PROFIT AND LOSS AS AT 31 December 2010 WITH COMPARATIVE 2009

	2010 CHF	2009 CHF
INCOMES (APPENDIX I)		
REVENUES - CORE		
CORE GRANTS		
GOVERNMENTAL AGENCIES	826'841	679'836
NON GOVERNMENTAL AGENCIES	94'590	165'252
CONSULTANCIES&INVOICING	50'716	41'340
Total CORE GRANTS	972'147	886'428
FINANCIAL INCOME		
FINANCIAL INCOME	9'669	25'856
Total FINANCIAL INCOME	9'669	25'856
Total REVENUES - CORE	981'816	912'284
REVENUES - EARMARKED		
PROGRAMMES GRANTS		
GOVERNMENTAL AGENCIES	648'776	711'849
NON GOVERNMENTAL AGENCIES	535'899	563'881
CONSULTATIONS & INVOICING	416	-
SCHOLARSHIPS EARMARKED	44'146	61'977
Total REVENUES - EARMARKED	1'229'236	1'337'707
TOTAL INCOMES	2'211'052	2'249'991

INTERNATIONAL SERVICE FOR HUMAN RIGHTS

GENEVA

PROFIT AND LOSS AS AT 31 December 2010 WITH COMPARATIVE 2009

	2010 CHF	2009 CHF
CHARGES		
PERSONNEL CHARGES		
GENEVA OFFICE		
GROSS SALARIES GVA	1'001'724	1'074'726
SOCIAL CHARGES GVA	140'162	154'225
PERSONNEL CHARGES	1'141'887	1'228'951
GENERAL EXPENDITURES		
STAFF RELATED COSTS	18'083	23'244
Total STAFF RELATED COSTS	18'083	23'244
INDIRECT SECRETARIAT COSTS		
GENERAL EXPENSES SECRETARIAT	2'617	9
RENT OFFICES	127'097	124'692
MAINTENANCE OFFICES	22'090	20'307
OFFICE SUPPLIES	7'657	5'786
FURNITURES&MACHINES	700	364
PHOTOCOPYING COSTS	8'137	4'682
MAILING CHARGES	1'566	977
KITCHEN SUPPLIES	2'724	2'188
ELECTRICITY	5'115	3'393
COMERCIAL INSURANCES	-	2'292
COMPUTER ACQUISITION&MAINTENAN	22'164	8'551
TELEPHONE, FAX	10'055	7'715
PUBLICATIONS	6'572	7'863
INTERNET, WEBSITE	1'667	480
OUTREACH&PROMOTION	1'636	-
Total INDIRECT SECRETARIAT COSTS	219'797	189'299
ORGANISATIONAL COSTS		
GOVERNING BOARD	31'407	28'296
DONORS RELATION	1'263	1'545
Total ORGANISATIONAL COSTS	32'670	29'841
TRAVEL & MEETING COSTS		
MEETING COSTS	2'970	1'837
TRAVEL COSTS	9'359	14'074
Total TRAVEL & MEETING COSTS	12'329	15'911
REPRESENTATION CHARGES		
FEDERATIONS MEMBERSHIPS	300	200
HUMAN RIGHTS AWARD	1'500	1'103
Total REPRESENTATION CHARGES	1'800	1'303
FINANCIAL CONTROL CHARGES		
CONSULTANCIES	2'079	2'570
AUDIT COSTS	17'454	13'558
Total FINANCIAL CONTROL CHARGES	19'533	16'127
MISCELLANEOUS	98'699	1'322
FINANCIAL CHARGES		
FINANCIAL CHARGES	2'467	2'141
FOREIGN EXCHANGE LOSS	15'822	9'921
Total FINANCIAL CHARGES	18'289	12'062
Total GENERAL EXPENDITURES	421'200	289'109

INTERNATIONAL SERVICE FOR HUMAN RIGHTS

GENEVA

PROFIT AND LOSS AS AT 31 December 2010 WITH COMPARATIVE 2009

	2010 CHF	2009 CHF
PROGRAMMES		
GENEVA OFFICE		
GENERAL COSTS		
INTERNS PERMITS & VISA COSTS	4'711	7'653
OFFICE SUPPLIES	2'780	5'437
CATERING	21'627	27'851
MEDICAL INSUR.& RELATED COSTS	5'006	5'760
EXT. HONORARIES & CONSULTANCIES	32'953	35'152
PROGRAMME STAFF TRAVEL COSTS	63'851	41'633
PARTNER SUPPORT/SUBGRANT	9'000	30'000
OTHER EXPENSES	7'861	3'898
Total GENERAL COSTS	147'790	157'383
INFORMATION		
PRINTING	33'935	19'082
MAILING AND DISTRIBUTION	14'747	18'517
TRANSLATION	13'220	18'116
CD ROM	30	-
PRESS CONF LAUNCHING	-	928
Total INFORMATION	61'931	56'643
TRAINING & MEETINGS		
ACCOMODATION & ROOM RENTAL PART.	107'646	82'262
PER-DIEMS PARTICIPANTS	47'065	49'014
TRAVEL & TRANSPORTS PARTICIPANTS	95'556	103'870
EXTRA CURRICULAR ACTIVITIES	4'427	4'272
Total TRAINING & MEETINGS	254'694	239'418
TOTAL GENEVA OFFICE	464'415	453'444
NEW YORK OFFICE		
NYO OFFICE REPRESENTATION COSTS	142'891	211'782
TOTAL NEW YORK OFFICE	142'891	211'782
Total PROGRAMMES	607'306	665'226
TOTAL CHARGES	2'170'392	2'183'286
BENEFIT	40'660	66'705

INTERNATIONAL SERVICE FOR HUMAN RIGHTS

GENEVA

Notes to the financial statements for the year ended December 31, 2010

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 serve human right defenders by making available analytical studies and reports, training, strategic advice as well as practical information and support to them to protect them from violations of their rights.

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. Grants received in respect of future periods are recorded as liabilities in the Balance Sheet as deferred revenue.

Note 4 Grants received and expenses incurred in foreign currencies are recorded in Swiss Francs at the rates of exchange at the date of receipt or payment. Assets and liabilities denominated in foreign currencies are translated into Swiss Francs at year-end rates.

Note 5 The financial statements include five grants for a total of CHF 93'350.- for which the funds had not reached the ISHR bank account as of December 31, 2010. These grants had been confirmed as 2010 funding and are booked as Revenue in the P&L and as Grants receivable in the Balance Sheet.