

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

(Translation of financial statements originally issued in Spanish and prepared in accordance with the regulatory financial reporting framework applicable to the Entity. In the event of a discrepancy, the Spanish-language version prevails).

To the Members of **Associació Irídia, Centre per la Defensa dels Drets Humans**

Opinion

We have audited the financial statements of **Associació Irídia, Centre per la Defensa dels Drets Humans** (The "Entity"), which comprise the balance sheet at 31 December 2020, and the statement of profit or loss and notes to the financial statements for the year then ended.

In our opinion, the accompanying financial statements present fairly, in all material respects, the equity and financial position of the Entity as at 31 December 2020, and its results for the year then ended in accordance with the regulatory financial reporting framework applicable to the Entity (identified in Note 2 to the financial statements) and, in particular, with the accounting principles and rules contained therein.

Basis for Opinion

We conducted our audit in accordance with the audit regulations in force in Spain. Our responsibilities under those regulations are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report.

We are independent of the Entity in accordance with the ethical requirements, including those pertaining to independence, that are relevant to our audit of the financial statements in Spain pursuant to the audit regulations in force. In this regard, we have not provided any services other than those relating to the audit of financial statements and there have not been any situations or circumstances that, in accordance with the aforementioned audit regulations, might have affected the requisite independence in such a way as to compromise our independence.

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

Most relevant aspects of auditing

The most relevant aspects of the audit are those which, according to our professional judgement, have been considered as the most significant material misstatements risk in our audit of the financial statements of the current period. These risks have been addressed in the context of our audit of the financial statements, and in the formation of our opinion on these, and we do not express a separate opinion on those risks.

Income Imputation from project financing

The Entity, for the fulfillment of its corporate purpose, receives aid from various public and private entities for the execution of projects and allocates the financing received to income based on the temporal scope of the expense incurred for each project, which in some cases is multi-annual.

Given the relevance of the amounts, we have considered this aspect as an audit risk, both in the part of the financing received applied to income for the year, and the financing pending application, reflected in the balance sheet heading 'Subsidies, donations and legacies received'.

Our audit procedures, in order to deal with this question, have been, among others: the verification of the criteria established by the Entity for the recognition of the income from the subsidies and related expenses, the review of the supporting documentation, as well as the correct accounting record and the verification that the information disclosed in the report complies with the requirements of the applicable financial reporting framework.

Emphasis paragraph

We draw attention to what is indicated in notes 1 and 2.8 of the attached report, in relation to the impact on the Entity of the recent public health emergency situation caused by the coronavirus (Covid-19) outbreak. Our opinion has not been modified in relation to this matter.

Responsibilities of the Directors in relation to the Financial Statements

The directors are responsible for preparing the accompanying financial statements so that they present fairly the Entity's equity, financial position and results in accordance with the regulatory financial reporting framework applicable to the Entity in Spain, and for such internal control as the directors determine 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, the directors are responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Entity or to cease operations, or have no realistic alternative but to do so.

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 the audit regulations in force in Spain 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 the audit regulations in force in Spain, we exercise professional judgement 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, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the use by the directors of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's reports. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosure, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the entity's Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

From the matters communicated with the entity's Directors, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the most relevant aspects of the audit.

We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter.

ACAUDIT AUDITORES, S.L.

R.O.A.C. nº S-0295

(Signed on the original in Catalan)

Jorge Sanmartín Capdevila

R.O.A.C. nº 17.853

Barcelona, May 12, 2021

Irídia Association
Centre for the Defence of Human Rights

ABRIDGED FINANCIAL STATEMENTS
At 31 December 2020

ABRIDGED BALANCE SHEET 2020
Irídia Association, Centre for the Defence of Human Rights

ASSETS		
	2020	2019
A) NON-CURRENT ASSETS	45.055,99	4.326,62
II. TANGIBLE FIXED ASSETS	12.659,99	818,51
2. Plant, machinery and tools	12.659,99	818,51
V. LONG-TERM FINANCIAL INVESTMENTS	31.689,41	2.801,52
1. Equity instruments	29.529,14	2.101,52
7. Long-term deposits and const. finance	2.160,27	700,00
VI. DEFERRED TAX ASSETS	706,59	706,59
D) CURRENT ASSETS	130.895,22	223.367,80
IV. USERS, SPONSORS AND ACTIVITY DEBTORS AND OTHER RECEIVABLES	61.357,66	159.212,46
1. Users and debtors for services rendered	5.400,00	33.408,10
4. Other accounts receivable	55.957,66	112.903,25
6. Other receivables from public authorities		12.901,11
IV. SHORT TERM FINANCIAL INVESTMENTS	0,00	200,00
4. Other financial assets	0,00	200,00
VI. CASH AND CASH EQUIVALENTS	69.537,56	63.955,34
1. Cash and cash equivalents	69.537,56	63.955,34
TOTAL ASSETS	175.951,21	227.694,42

LIABILITIES		
	2020	2019
A) NET ASSETS	148.158,31	138.311,20
A-1) SHAREHOLDERS' EQUITY	20.237,34	6.968,20
III. SURPLUS FROM PREVIOUS YEARS	6.968,20	2.763,96
1. Remaining	6.968,20	2.763,96
V. SURPLUS FOR THE YEAR	13.269,14	4.204,24
A-2) SUBSIDIES, DONATIONS AND LEGACIES RECEIVED	127.920,97	131.343,00
1. Government capital grants	127.920,97	131.343,00
B) NON-CURRENT LIABILITIES	12.084,66	0,00
II. LONG TERM LIABILITIES	12.084,66	0,00
2. Amounts owed to credit institutions	12.084,66	0,00
C) CURRENT LIABILITIES	15.708,24	89.383,22
III. SHORT-TERM LIABILITIES	10.267,68	103,26
4. Other financial liabilities	10.267,68	103,26
V. PAYABLES FOR ACTIVITIES AND OTHER ACCOUNTS PAYABLE	1.873,74	31.303,25
2. Sundry accounts payable	1.551,40	20.819,65
4. Other debts with Public Administrations	322,34	10.483,60
VI. SHORT-TERM ACCRUALS AND DEFERRALS	3.566,82	57.976,71
TOTAL LIABILITIES	175.951,21	227.694,42

ABBREVIATED INCOME STATEMENT 2020
Irídia Association, Center for the Defense of Human Rights

	(Duty) / Haber	
	2020	2019
1. Income from activities	362.319,32	460.034,77
a) Sales and Provision of services	37.148,64	48.070,21
(d) Official subsidies to activities	299.421,06	390.056,90
(e) Donations and other income from the activity	25.749,62	21.907,66
2. Aid granted and other expenditure	-17.711,31	-91.083,30
7. Staff costs	-265.216,43	-242.104,85
(a) Wages, salaries and the like	-203.069,91	-183.758,80
(b) Social security by the enterprise	-62.146,52	-58.346,05
8. Other operating expenses	-63.664,69	-122.480,95
A) External services	-63.640,04	-131.601,36
a1) Leases and fees	-6.524,40	-10.655,47
a2) Repairs and maintenance	-1.009,11	0,00
a3) Services of independent professionals	-35.196,00	-27.313,13
(a4) Transport	-10,45	-94,96
(a5) Insurance premiums	-1.432,77	-1.585,12
(a6) Banking services	-778,49	-4.232,02
a7) Advertising propaganda and public relations	-749,24	-870,08
(a8) Supplies	-4.552,94	-334,28
(a9) Other services	-13.386,64	-86.516,30
B) Taxes		12.444,83
D) Other current management costs	-24,65	-3.324,42
9. Depreciation of fixed assets	-622,28	-235,44
(I) OPERATING RESULT	15.104,61	4.130,23
14. Financial income	0,00	74,01
15. Financial expenses	-1835,47	0
II) FINANCIAL RESULT	-1.835,47	74,01
III) RESULT BEFORE TAXES	13.269,14	4.204,24
19. Income tax	0	0
(IV) RESULT OF THE FINANCIAL YEAR	13.269,14	4.204,24

ABBREVIATED REPORT 2020
Irdia Association, Center for the Defence of Human Rights

1. Activity of the entity

The purposes of the association are:

- Contribute to the protection of human rights in Catalonia and in the world by promoting the necessary changes in legislation, public policies and the judicial field, the penal system and other regulations and regulations, to eradicate torture, inhuman, cruel, degrading and discriminatory treatment, as well as any violation of the civil, social and political rights of people by the authorities.
- Promote the protection and defence of human rights, with particular focus on violations of rights related to institutional violence, gender violence, racism, discrimination based on origin, sex, race, age and other areas, from an interdisciplinary perspective, which includes the rights perspective, the gender and feminist perspective, the psychosocial and integrative perspective, that put at the center the dignity of the people affected and their empowerment as rights holders.
- Guarantee the protection of human rights by accompanying and promoting the emotional and psychosocial protection of human rights organizations, people affected by the violation of their human, civil and political rights and their families and environment.
- Promote processes of historical memory, information, dissemination and generation of social debate in relation to human rights violations to investigate their causes and promote processes of social transformation that provide ways of solution and coping.
- Represent and accompany people affected by violations of their human rights before the Courts, as well as any other local, regional, state or international body to guarantee them access to justice, adequate remedies, as well as guarantees of non-repetition. Thus, the popular accusation can be exercised in those cases in which the human rights of affected persons have been affected.
- Promote active citizenship and volunteerism within the entity

To achieve its purposes, the association carries out the following activities:

- Direct intervention in the face of human rights violations, from a legal, psychosocial and communicative point of view, including the following activities:
- Technical advice and representation of the affected persons before the courts, or before other administrative bodies and/or international bodies;
- Exercise the popular accusation in those procedures in which the entity considers it.
- Psychosocial and psychotherapeutic accompaniment of the affected people and their families that allows an integration of the situation lived and promotes the resilience and empowerment of the affected person and their family and affective environment.
- Psycho-legal accompaniment of people in judicial proceedings.
- Advise and accompany the intervention processes from a communicative and audio-visual point of view to obtain a greater media impact in the visualization of the causes and consequences of human rights violations.
- Communicate and promote information to international human rights protection entities on human rights violations known to our entity.

- Influence the decision-making of public and private entities, at the local, regional, state and international level, through campaigns or specific actions, autonomously or in concert.
- Edit, print and publish brochures, letters, reports and magazines in relation to the corporate purpose of the entity, using, in addition to other supports, those provided by new technologies and social networks.
- Sensitize the entity, as a whole, according to the aims and general principles of the association, organizing meetings, debates, meetings, cultural activities and any other action that serves to meet this objective.
- Publicize the projects of the entity and collect the necessary funds for the development of them.
- Carry out advice, consultancies, services, reports, evaluation and preparation of studies, training and teaching and research regarding the activities of the entity, by official commission, of other organizations or third parties.
- Relate and contribute to the dynamization and dialogue with all types of entities that develop related activities, in order to join efforts for the defense of human rights, participating in the meetings and meetings that are held.
- Encourage volunteer and teamwork at all levels of the organization.
- Development cooperation

In Irídia we have several areas of work whose backbone is the institutional violence suffered by people in different contexts. Through the work areas, projects are carried out and advice on public policies is provided:

1. Complaint (SAIDAVI)

The Service of Attention and Denunciation in situations of Institutional Violence (SAIDAVI) is a transversal tool of the entity that offers free legal and psychosocial assistance to people who suffer situations of abuse within the framework of the Catalan penal system. In this line, the legal representation of people affected by institutional violence and psychosocial accompaniment throughout the process is carried out. It is structured in two areas that work together and in permanent coordination. The area of Advice, monitoring and urgent actions (AiS), carries out the psycho-legal attention of accompaniment and advice of the affected person to present the complaint / querilla or obtain legal assistance ex officio, as well as to ensure all the existing evidence. In certain especially representative cases, the service assumes the litigation as its own, therefore passing it in the Litigation Area and treating it in an integral way, both from the legal and psychosocial aspect, as well as that of communication and incidence.

2. Prisons

The prisons area aims to monitor the prisons of Catalonia and the intervention in case of human rights violations. In the same way, this area promotes a public debate on the need to generate structural changes in the penal system in order to incorporate a system of alternative penalties to deprivation of liberty.

3. Right to protest

From the area of the right to protest we intervene in case of violations of human rights produced in the exercise of freedom of expression, freedom of information, right of assembly and demonstration and / or right to strike. We work for the defense and promotion of civil and political rights and liberties because we understand that through these the rest of the rights are exercised, claimed and defended.

4. Migration and racism

In the area of migration, we work to denounce situations of violation of rights and institutional violence within the framework of migration processes, with a look at the social and individual

consequences that arise. Likewise, it seeks to generate processes of political and social impact in which migration is conceived as a human right to respect.

5. Psychosocial

From the area of psychosocial care, support and accompaniment spaces are created aimed at people, families and groups affected by human rights violations and we provide them with psychosocial tools from a perspective of resilience and strengthening that help overcome the effects of violence. It is a transversal area of the entity present in all the activities and projects of Irídia.

6. Rights of detainees

From the area of rights and guarantees of the detained person, we work so that throughout the criminal procedure the fundamental rights of the detained or accused persons are guaranteed. This work includes support for the training of the different agents that take part in the procedure, as well as promoting public debate and social and political impact to achieve the correct implementation by the institutions of the regulation in this matter.

7. Memory

In the area of historical memory, the work is carried out for the visibility and denunciation of the crimes committed during the civil war and the Franco regime, with the aim of achieving the principles of truth, justice, reparation and guarantees of non-repetition. It is necessary to put the Report at the centre in order to promote democratic quality, the end of impunity and a more guaranteed legal and social framework for the protection of civil and political rights.

8. Communication and advocacy

Communication is one of the main backbones of Irídia. It has been through this work that it has been possible to consolidate the level of incidence of the entity in only 5 years. A good communication strategy is essential to influence and transform social and political reality.

The area is responsible for publicizing what Irídia does every day to the general population, to institutions and political parties, through its own social networks, through the media and through dissemination through projects carried out jointly with related organizations.

Through transformative communication, the main objective of this area is to be a loudspeaker and a tool that is made available to citizens to denounce and make visible human rights violations in Catalonia and in the world, with the aim of promoting changes in public policies.

9. Technical area

From the technical area, the various areas are accompanied to guarantee the proper functioning of the projects. The monitoring, elaboration and justification of the projects is carried out, the management of the team, administrative tasks and economic management of both the projects and the entity in general are carried out.

Any profit motive is excluded.

a) It was registered in the Register of Associations of the Generalitat de Barcelona on December 14, 2015.

b) The domicile of the association is established in Barcelona, and is located at Riera d'Escuder Street 38 Nave 1 ground floor, 08028 Barcelona.

In 2020, the health crisis due to COVID-19 has occurred, with effects on global economic activity, specifically in Catalonia and Spain there have been different situations framed in several legislations (including Royal Decree 463 /2020 and 465/2020 of March 14 and 17, which declares the state of alarm for the management of the health crisis situation caused by COVID-19) that has had direct impact on mobility and economic relations.

In the case of Irdia, no measures have been implemented to reduce working hours or ERTOS to the work staff, however, the activity has been maintained in teleworking from March to June, and from June to December teleworking has been promoted while face-to-face attendance has been allowed according to the health regulations in force at all times.

The economic and health crisis has affected Irdia in the suspension of deadlines, in the execution of projects and numerous activities, and in people at the psychosocial level. However, the main activity of the entity has not stopped since the care service has been guaranteed virtually and cases of violation of rights in institutional violence have not only not ceased, but have been increased by the state of alarm.

2. Bases for the presentation of the annual accounts

1. Faithful image:

The annual accounts have been prepared from the accounting records of the entity as of December 31, 2020, following the criteria established in Decree 259/2008, of December 23, which approves the Accounting Plan of foundations and associations subject to the legislation of the Generalitat de Catalunya. The purpose is to show the faithful image of the assets, the financial situation and the results of the Entity.

All the rules and criteria established in the General Accounting Plan in force at the time of the formulation of these accounts have been followed, without exception.

2. Non-mandatory accounting principles have not been applied.

3. Comparison of information.

There is no because that prevents the comparison of the financial statements of the current period with the previous periods.

4. Grouping of items.

The annual accounts do not have any item that has been grouped in the balance sheet, in the income statement or in the statement of changes in equity.

5. Elements collected in various items.

All the assets are grouped into a single item on the balance sheet.

6. Changes in accounting criteria.

There are no adjustments for changes in accounting criteria in 2020.

7. Error correction.

No errors have been detected at the end of the year that force it to reformulate its accounts. The facts known after the closing, which could advise adjustments to the estimates at the end of the year, have been mentioned in the corresponding sections.

8. COVID-19 Effects:

The entity, by the preparation of its financial statements, has applied the rules of registration and valuation in accordance with current legislation, maintaining consistency and continuity with those applied in the previous year.

3. Application of results

The surpluses for the last two years have been as follows:

Surpluses	2020	2019
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Profit and loss account result	13.269,14	4.204,24
Total	13.269,14	4.204,24

Taking into account the economic and financial situation of the association and the legal and statutory provisions governing the application of the result, we propose the following application of the result of the year:

Surpluses	2020	2019
Surpluses	13.269,14	4.204,24
Total surplus	13.269,14	4.204,24
Application	2020	2019
Remaining	13.269,14	4.204,24
Total application	13.269,14	4.204,24

4. Registration and valuation rules

1. The association has no intangible fixed assets.
2. Property, plant and equipment has been valued according to the purchase price plus all the costs necessary to enable it to operate and, where appropriate, the interest accrued until the date on which the property is in working order.

For depreciation, the criteria of the asset amortization table that have fiscal significance and have been in force at all times have been followed.

In assessing the fixed assets, the interest generated for their financing has not been taken into account.

An impairment loss of an asset shall occur when its book value exceeds its recoverable amount, understood as the highest value between fair value minus cost of sale and use value.

3. The association has no real estate investments or leases.
4. No swap has occurred during the financial year.
5. The different categories of financial assets are as follows:

Loans and receivables

This item has included assets arising from the sale of goods and the provision of services through the company's traffic operations. Also included have been those financial assets that have not originated in the traffic operations of the company and that, not being equity instruments or derivatives, present collections of a determined or determinable amount.

These financial assets have been valued at their fair value, which is nothing more than the transaction price, i.e., the fair value of the consideration plus all costs that have been directly attributable to it.

Subsequently, these assets have been valued for their amortized cost, imputing in the profit and loss account the accrued interest, applying the effective interest method.

Amortized cost means the cost of acquiring a financial asset or liability fewer principal repayments and corrected (to a greater or lesser, as the case may be) by the part systematically imputed to the results of the difference between the initial cost and the corresponding repayment value at maturity. In the case of financial assets, the amortised cost also includes adjustments to their value due to the impairment they have experienced.

The effective interest rate is the discount rate that exactly matches the value of a financial instrument to the totality of its estimated cash flows for all items over its remaining life.

Impairment valuation corrections

At the end of the year, the necessary valuation corrections have been made due to the existence of objective evidence that the book value of an investment is not recoverable.

The amount of this correction is the difference between the carrying value of the financial asset and the recoverable amount. A recoverable amount is understood to be the greater between its fair value minus the costs of sale and the present value of the future cash flows derived from the investment.

Impairment valuation corrections, and where applicable, their reversals have been recorded as an expense or income respectively in the profit and loss account. Reversal has the limit of the book value of the financial asset.

In particular, at the end of the financial year, there is evidence that the value of a credit (or a group of credits with similar risk characteristics valued collectively) has deteriorated as a result of one or more events that have occurred after its initial recognition and that have caused a reduction or delay in the cash flows that had been estimated to be received in the future and that may be motivated by the debtor's insolvency.

Impairment loss shall be the difference between its book value and its present value from the future cash flows that have been estimated to be received, discounting them at the effective interest rate calculated at the time of its initial recognition.

Debits and items to be paid

This category has included financial liabilities that have originated in the purchase of goods and services for traffic operations of the company and those that are not derivative instruments, do not have a commercial origin.

Initially these financial liabilities have been recorded at their fair value which is the transaction price plus all those costs that have been directly attributable. Debits for commercial operations with a maturity not exceeding one year and that do not have a contractual interest rate, as well as disbursements required by third parties on shares, whose payment is expected to be in the short term, are valued at their nominal value.

During the year, no financial assets or liabilities have been disputed.

Investments in group, multi-group and associated companies

The company does not have such investments.

Instruments of own patrimony held by the company

The company does not have such investments.

5. Stocks: given the nature of the Association's activity, it does not have stocks.

6. Transactions in foreign currency are recorded at the time of their initial recognition, using the functional currency, applying the exchange rate in force on the date of the transaction between the functional and foreign currency.

At the date of each balance sheet, monetary assets and liabilities in foreign currency are converted at the rates in force on the closing date. Non-monetary items in foreign currency measured in terms of historical cost are converted at the exchange rate of the transaction date.

The exchange differences of the monetary items that arise both when liquidating them and when converting them to the closing exchange rate, are recognized in the result of the year, except those that are part of the investment of a business abroad, which are recognized directly in the net worth of taxes until the moment of their disposal.

7. All positive surplus comes from the activity of the association.

8. Income and expenses; for its accounting we have followed the accrual criterion, regardless of the moment in which the payments have been made or the collections have occurred.

9. Provisions and contingencies; the institution's annual accounts show all significant provisions in which the obligation is most likely to be met.

Provisions are recognized solely on the basis of present or past events that give way to future obligations. They are quantified taking into account the best available information on the consequences of the event that motivate them and are estimated again in each accounting closing. They are used to meet the specific obligations for which they were originally recognized. They are totally or partially reversed when these obligations cease to exist or diminish.

10. Grants, donations and non-refundable bequests are accounted for as income directly charged to net worth and are recognized in the profit and loss account as income on a systematic and rational basis in a manner correlated with the expenses arising from the expenditure or investment subject to the subsidy.

Grants, donations and legacies that have a refundable character are registered as liabilities of the entity until they acquire the status of non-refundable.

11. Business combinations: the entity has not carried out such operations during the year.

12. Joint ventures: There is no economic activity jointly controlled with another natural or legal person.

13. Transactions between related parties: there have been no such transactions during this year.

5. Fixed assets, intangible assets and real estate investments

a) The movements of intangible fixed assets during this year have been the following:

The entity does not have this type of fixed assets.

(b) The movements of property, plant and equipment during this year and the previous year were as follows:

Property, plant and equipment 2020	Starting Balance	Enters	Outputs	Final balance
Computers	1.192,18	589,15	0	1.781,33
Facilities		9.197,77		9.197,77
Furniture		2.676,84		2.676,84
Amounts	1.192,18	12.463,76	0	13.655,94

Financial assets at amortized cost														
Financial assets at cost	29.529,14	2.101,52			2.160,27	700			130.895,22	210.466,69			162.584,63	213.268,21
Total	29.529,14	2.101,52			2.160,27	700			130.895,22	210.466,69			162.584,63	213.268,21

The amount in the category of Equity Instruments corresponds, in the amount of 28,627.62 euros, to voluntary contributions to the share capital of the cooperative LA COMUNAL, SCCL, of which the IRIDIA entity is a service partner of the cooperative, for providing the cooperative with a fund to finance the rehabilitation works of the cooperative's headquarters, which is also the registered office of the IRIDIA entity. In addition, for the amount of 901.52 euros in the contribution to the share capital of the cooperative COOP57, SCCL, of which the IRIDIA entity is a service partner, and from which the entity has received a loan.

7. Users and Debtors for the provision of services

The details of the debtors for grants granted and provision of services as of December 31, 2020 and December 31, 2019 is as follows:

Grant debtors	31/12/2020	31/12/2019
LaFede.cat	0,00	4.000,00
Ayuntamiento de Barcelona	0,00	2.700,00
Generalitat de Catalunya	29.223,20	20.000,00
Comisión Europea REPRES	13.031,09	13.031,09
Instituto catalan de las mujeres	319,50	6.390,00
Diputación de Barcelona	0,00	4.381,00
Open Society	0,00	45.312,50
NOVACT	3.383,87	14.088,66
Agencia Catalana de Cooperación al D.	10.000,00	0,00
INTERMON OXFAM	0,00	3.000,00
Others	400,00	
TOTAL	56.357,66	112.903,25

Service Debtors	31/12/2020	31/12/2019
Òmnium Cultural	5.000,00	
Ayuntamiento de Barcelona		16.105,10
Generalitat de Catalunya		17.303,00
TOTAL	5.000,00	33.408,10

8. Financial liabilities

Financial liabilities have been classified according to their nature and according to the function, they play in the association. The book value of each of the categories is as follows:

Classes	Long-term financial instruments				Short-term financial instruments					
	Debts with credit	Debt securities other	Debt securities	Debt securities	Debts with	Debentures and other negotiable	Derivatives	Other	Total	
Categories	2020				2020	2019	2020	2019	2020	2019
Financial liabilities at amortized cost	12.084,66				10.267,68	103,26	1.551,40	20.819,65	23.903,74	20.922,91
Financial liabilities held for trading										
Amounts	12.084,66				10.267,68	103,26	1.551,40	20.819,65	23.903,74	20.922,91

Long- and short-term debt corresponds to a loan with the following maturities:

Expiration year	Amount in EUR
2021	9.930,35
2022	10.324,64
2023	1.760,02
Total	22.015,01

There are no secured debts.

9. Own funds

The movements of own funds during this year were as follows:

Own funds items	Starting balance	Enters	Outflow	Final balance
Previous years' surpluses	26.303,60.	4.204,24		30.507,84
Results neg. of exercises before	-23.539,64,			-23.539,64,
Surplus association	4.204,24	13.269,14	-4.204,24	13.269,14
Amounts	6.968,20	17.473,38	-4.204,24	20.237,34

10. Tax situation

Taxes on profits:

There are no deductible or imposed temporary differences recorded in the balance sheet at the end of the year.

There are no tax incentives applied in the year.

There are no post-closing events that involve a modification of the tax regulations that affect the tax assets and liabilities registered

The Iridia Association has an initial prorate of 87% in 2020 and a final pro-rata of 94%.

11. Income and expenditure

Movements of items included under the heading "net turnover".

Ingrethe	2020	2019
Sale of goods	0	0
Provision of services	37.148,64	48.070,21
Total	37.148,64	48.070,21

Movements of items under the heading "Other operating income"

Other operating income	2020	2019
Donations	299.421,06	333.036,90
Fees and donations	25.749,62	78.927,66
Exceptional income	2.046,86	1.828,36
Total	327.217,54	413.792,92

The movements of the items included under the heading "Supplies" are as follows:

Supply	2020	2019
Purchases of other supplies	-1.950,32	-1.267,52
Work carried out by other companies	-15.760,99	-89.815,78
Total	-17.711,31	-91.083,30

The movements under the headings "Staff costs" are as follows:

Staff costs (euros)	2020	2019
Wages and salaries	-203.069,91	-183.758,80
Social Security	-62.146,52	-58.346,05
Indemnities		
Total	-265.216,43	-242.104,85

The movements of the items included under the heading "Other operating expenses" are as follows:

Other operating expenses (EUROS)	2020	2019
Rentals	-6.524,40	-10.655,47
Independent Professional Services	-35.196	-27.313,13
Transports	-10,45	-94,96
Insurance	-1.432,77	-1.585,12
Banking and similar services	-778,49	-4.232,02
Advertising	-749,24	-870,08
Supplies	-4.552,94	-334,28
Other services	-15.222,11	-86.516,30
Repairs	-1.009,11	
Taxes		12.444,83
Exceptional expenses	-2.071,51	-5.152,78
Total	-65.475,51	-124.309,31

Movements of items included under the heading "Depreciation of fixed assets"

Depreciation Fixed assets	2020	2019
Depreciation Of tangible fixed assets	-622,28	-235,44
Total	-622,28	-235,44

12. Grants, donations and legacies

The balance of the item of grants, donations and bequest in the Balance received is distributed as follows:

Subsidies	Amount 2020	Amount 2019
Opening balance	131.343,00	47.376,13
Additions	240.656,00	290.604,32
Disposals	-244.078,04	-206.637,45
Closing balance	127.920,96	131.343,00

Details of additions and disposals under the heading Grants are as follows:

FINANCER	Public or Private	To be implemented 2019	Awarded 2020	Implemented 2020	To be implemented 2020
European Commission - NETPRALAT Project	public	17.017,28		6.602,84	10.414,44
Ayuntamiento de Barcelona - Derechos Ciudad	public		20.000,00	20.000,00	0,00
Ayuntamiento de Barcelona	public		9.500,00	3.175,50	6.324,50
Ayuntamiento de Barcelona - Deportaciones	public	37.800,00		37.800,00	0,00
Agencia Catalana de Cooperación al D.	public		100.000,00		100.000,00
NOVAC T - Diputación de Barcelona	public	22.735,34		16.770,28	5.965,06
Generalitat de Catalunya - Asesoramiento CIE	public	0,00	23.223,20	23.223,20	0,00
Generalitat de Catalunya - Ayuda COVID19	public		5.000,00	5.000,00	0,00
INTERMON OXFAM Programa Domestico 2019	private	8.477,89		8.477,89	0,00
INTERMON OXFAM Programa Domestico 2020	private		10.000,00	7.605,09	2.394,91
INTERMON OXFAM - Frontera Sud	private		6.000,00	3.177,94	2.822,06
FUNDACIÓN GOTEÓ	private		34.690,00	34.690,00	0,00
OPEN SOCIETY FOUNDATIONS	private	45.312,50		45.312,50	0,00
UNITED NATIONS - Victims of torture	private		32.242,80	32.242,80	0,00
TOTALS		131.343,01	240.656,00	244.078,04	127.920,97

The amount of 57,976.71 euros, corresponding to the donations received pending imputation to projects as of December 31, 2019, was registered in the item of 'Short-term periodifications' of the Current Liabilities of the Balance Sheet as of December 31, 2019. Its movement during the exercise has been as follows:

Donations	Amount 2020	Amount 2019
Opening Balance	57.976,71	0,00
Additions	0,00	236.657,97
Disposals	-57.976,71	-178.681,26
Closing balance	0,00	57.976,71

13. Post-closure events

There has been no significant event after the closing that affects the Annual Accounts at the closing date.

14. Related party transactions

There have been no such operations during this year.

15. Other information

- 1) Average number of persons employed in the course of the year, divided by category and disaggregated by sex.

MEN		WOMEN	
Fixed	Eventual	Fixed	Eventual
1,97	0,08	10	5,03

- 2) Changes of the components of the governing body.

On 05/11/2020 Jordi de Senespleda Puigdefàbregas joins the board of directors as secretary replacing David Fernández Fuertes. There are no more changes in this 2020.

- 3) Environmental information and greenhouse gas emission allowances

There is no item to be included in an annexed environmental information document provided for in the Order of the Ministry of Justice of 8 October 2001.

The entity has not allocated any amount in relation to the National Plan for the allocation of greenhouse gas emission rights. Consequently, there is no item on the balance sheet that reflects any movement during the year for this reason. Likewise, no expenditure derived from the emission of greenhouse gases has been accounted for, so no provision has been adopted for this purpose.

The entity has not made any futures contract relating to greenhouse gas emission allowances.

Nor has it received any subsidy for such rights, nor does it have any contingency related to sanctions or measures of a provisional nature in the terms provided for in Law 1/2005.

- 4) Other

The fees agreed with the auditing company regarding the audit work of accounts and other works of this year 2020, excluding VAT and fees, have been 1,500 and 700 euros respectively.

There is no agreement of the entity that does not appear on the balance sheet and on which information has not been incorporated in another note of the report.

- 5) Information on payment deferrals made to suppliers. Third additional provision. "Duty of information" of Law 15/2010 of July 5.

In compliance with the provisions of Law 15/2010 on the fight against late payment, in the payment to suppliers, developed by the ICAC, commercial operations are reported, the maximum legal term of payment is, in each case the one that corresponds depending on the nature of the good or service received by the company in accordance with the provisions of Law 3/2004, of 29 December, which establishes measures to combat late payment in commercial operations, and amended by Law 15/2010, of 5 July.

- 6) Segmented information

Separation of the items from the result:

OPERATING RESULT: 15,104.61

FINANCIAL RESULT: -1,835.47

PROFIT OR LOSS FOR THE YEAR: 13,269.14

7) Application of rents

As stated in article 333-2 of book Three of the Civil Code of Catalonia, the income from the activity obtained by the entity has been allocated to the foundational activity in more than 70%.

Income distribution and extra-accounting adjustments:

Income	2020		2019	
	Amounts in Euros	%	Amounts in Euros	%
Income-Formations and activities of the association	37.148,64	10%	63.291,93	14%
Operating income (private donations, subsidies)	325.170,68	89%	396.742,84	86%
Financial income		0%	74,01	0%
Exceptional income	2.046,86	1%		
Total income	364.366,18	100%	460.108,78	100%
Negative off-balance sheet adjustments	0,00		0,00	
Positive off-balance sheet adjustments	0,00		0,00	
Adjusted income	364.366,18		460.108,78	

Distribution of costs and extra-accounting adjustments:

Expenses	2020		2019	
	Amount in Euros	%	Amount in Euros	%
Drafting of projects, talks, translations, layouts...	17.711,31	5%	91.083,30	20%
Structure of the Association	50.253,40	14%	39.267,92	9%
Salaries and Wages	203.069,91	58%	183.758,80	40%
Social Security	62.146,52	18%	58.346,05	13%
Depreciation	622,62	0%	235,44	0%
Other expenses	17.293,62	5%	83.213,03	18%
Total Expenses	351.097,38	100%	455.904,54	100%
Negative off-balance sheet adjustments	0,00		0,00	
Positive off-balance sheet adjustments	0,00		0,00	

Calculation and exercise adjustments:

Items (amounts in euro)	Amounts 2020	Amount 2019
Adjusted revenue	364.366,18	460.108,78
Adjusted indirect expenses		
Adjusted net income	364.366,18	460.108,78
Amount of obligatory application to the direct fulfilment of the foundational purposes (Adjusted net income*70% or the higher % fixed in the articles of association)	255.056,33	322.076,15
Amounts spent in the direct fulfilment of the foundational purposes	351.097,38	455.904,54
Compliance (+) or not compliance (-)	96.041,05	133.828,39

Calculation 4 last years

Financial Year	Adjusted net revenue	Amount obligatory implementation	Amounts implemented in direct compliance in the financial year	Application of resources to the direct fulfilment of foundational purposes						Outstanding Amount
				2017	2018	2019	2020	Total	% compliance	
2017	106.530,95	74.571,67	95.348,63	95.348,63				95.348,63	127,9%	0,00
2018	201.827,87	141.279,51	226.074,10		226.074,10			226.074,10	160,0%	0,00
2019	460.108,78	322.076,15	455.904,54			455.904,54		455.904,54	141,6%	0,00
2020	364.366,18	255.056,33	660.497,68				351.097,38	351.097,38	137,7%	0,00
Total	1.132.833,78	792.983,65	1.437.824,95	95.348,63	226.074,10	455.904,54	351.097,38	1.128.424,65		0,00

Natàlia Abrego Cantalejo
Chairperson

Alma Cortes Salgado
Financer Director

Barcelona, May 12, 2021