

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 2019, 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 2019, 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 or 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.

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, October 1st, 2020

Irídia
Center for the Defense of Human Rights

ABRIDGED FINANCIAL STATEMENTS
At 31 December, 2019

ABBREVIATED BALANCE SHEET 2019
Iridia Association, Center for the Defense of Human Rights

ASSETS		
	<u>2019</u>	<u>2018</u>
(A) NON-CURRENT ASSETS	4.326,62	1.428,85
<i>II. PROPERTY, PLANT AND EQUIPMENT</i>	818,51	728,85
2. Installations, machinery and tools	818,51	728,85
<i>V. LONG-TERM FINANCIAL INVESTMENTS</i>	2.801,52	700,00
1. Equity instruments	2.101,52	
7. Long-term deposits and const. finances	700,00	700,00
<i>VI. DEFERRED TAX ASSETS</i>	706,59	0,00
(D) CURRENT ASSETS	223.367,80	59.598,55
<i>IV. USERS, SPONSORS AND DEBTORS OF THE ACTIVITIES AND OTHER ACCOUNTS RECEIVABLE</i>	159.212,46	31.532,93
1. Users and debtors for the provision of services	33.408,10	5.477,24
4. Other debtors	112.903,25	25.149,40
6. Other credits with Public Administrations	12.901,11	906,29
<i>IV. SHORT-TERM FINANCIAL INVESTMENTS</i>	200,00	0,00
4. Other financial assets	200,00	
<i>VI. CASH AND OTHER EQUIVALENT LIQUID ASSETS</i>	63.955,34	28.065,62
1. Cash and cash equivalents	63.955,34	28.065,62
TOTAL ASSETS	<u>227.694,42</u>	<u>61.027,40</u>

<u>LIABILITIES</u>		
	-	-
	<u>2019</u>	<u>2018</u>
A) NET ASSETS	138.311,20	50.140,09
A-1) OWN FUNDS	6.968,20	2.763,96
III. SURPLUS FROM PREVIOUS YEARS	2.763,96	26.303,60
1. Remainig	2.763,96	26.303,60
V. SURPLUS FOR THE FINANCIAL YEAR	4.204,24	-23.539,64
A-2) SUBSIDIES, DONATIONS AND LEGACIES RECEIVED	131.343,00	47.376,13
1. Government capital grants	131.343,00	47.376,13
(B) NON-CURRENT LIABILITIES	0,00	0,00
I. LONG-TERM PROVISIONS	0,00	0,00
4. Other provisions	0,00	0,00
(C) CURRENT LIABILITIES	89.383,22	10.887,31
III. SHORT-TERM DEBTS	103,26	0,00
4. Other financial liabilities	103,26	0,00
V. CREDITORS FOR ACTIVITIES AND OTHER ACCOUNTS PAYABLE	31.303,25	10.887,31
2. Miscellaneous creditors	20.819,65	3.419,07
4. Other debts to Public Administrations	10.483,60	7.468,24
VI. SHORT-TERM PERIODIZATIONS	57.976,71	0,00
<u>TOTAL LIABILITIES</u>	<u>227.694,42</u>	<u>61.027,40</u>

ABBREVIATED INCOME STATEMENT 2019
Iridia Association, Center for the Defense of Human Rights

	(Duty) / Haber	
	2019	2018
1. Income from activities	460.034,77	201.827,87
a) Sales and Provision of services	63.291,93	33.323,68
(d) Official subsidies to activities	216.746,92	111.384,94
(e) Donations and other income from the activity	179.995,92	57.119,25
2. Aid granted and other expenditure	-91.083,30	-17.867,10
7. Staff costs	-242.104,85	-147.058,93
(a) Wages, salaries and the like	-183.758,80	-111.053,89
(b) Social security by the enterprise	-58.346,05	-36.005,04
8. Other operating expenses	-122.480,95	-61.022,79
A) External services	-131.601,36	-50.678,97
a1) Leases and fees	-10.655,47	-6.622,36
a3) Services of independent professionals	-27.313,13	-22.642,22
(a4) Transport	-94,96	0,00
(a5) Insurance premiums	-1.585,12	-1.227,28
(a6) Banking services	-4.232,02	-165,88
a7) Advertising propaganda and public relations	-870,08	-132,99
(a8) Supplies	-334,28	-214,77
(a9) Other services	-86.516,30	-19.673,47
B) Taxes	12.444,83	-4.963,82
D) Other current management costs	-3.324,42	-5.380,00
9. Depreciation of fixed assets	-235,44	-125,28
(I) OPERATING RESULT	4.130,23	-24.246,23
14. Financial income	74,01	0,00
II) FINANCIAL RESULT	74,01	0,00
III) RESULT BEFORE TAXES	4.204,24	-24.246,23
19. Income tax	0	706,59
(IV) RESULT OF THE FINANCIAL YEAR	4.204,24	-23.539,64

ABBREVIATED REPORT 2019
Iridia Association, Center for the Defense 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 defense 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 audiovisual 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.

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 for Attention and Reporting in Situations of Institutional Violence (SAIDAVI) offers legal and psychosocial assistance to people who suffer 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.

2. Prisons

The objective of the prisons area is to monitor the prisons of Catalonia and to intervene in the event 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, we seek to generate processes of political and social advocacy in which migration is conceived as a human right that must be respected.

5. Psychosocial

In the area of psychosocial care, we create support and accompaniment spaces aimed at people, family members and groups affected by human rights violations and provide them with

psychosocial tools from a perspective of resilience and strengthening that help overcome the effects of violence.

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 we work 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. We consider it necessary to place the Report at the center in order to promote democratic quality, the end of impunity and a more guaranteed legal and social framework with regard to the protection of civil and political rights.

8. Gender

From the gender area, we aim to promote an intersectional gender perspective for the defense of human rights. We work for effective equality and non-discrimination from the field of gender justice.

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 Casp Street 43 ground floor, 08010.

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, 2019, 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 of Catalonia. 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.

As article 333-2 of the Third Book of the Civil Code of Catalonia says, at least 70% of the total income obtained is mandatory. In the case of the Iridia Association:

The total income from the Association has been € 461,937.14, being 100% destined to fulfil its own purposes.

Income distribution:

Income 2019	Amount in Euros	Percentage
Income-Formations and activities of the association.	63.291,93	14%
Operating income (private donations, subsidies	396.742,84	86%
Financial income	74,01	0%
Total income	460.108,78	100%

Distribution of costs:

Expenses	Amount in Euros	Percentage
Drafting of projects, lectures, translations, layouts...	91.083,30	20%
Structure of the Association	39.267,92	9%
Salaries and Wages	183.758,80	40%
Social Security	58.346,05	13%
Amortization	235,44	0%
Other expenses	83.213,03	18%
Total Expenses	455.904,54	100%

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

3. Comparison of information.

There is no cause for comparison of the financial statements for the current period with the previous period.

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 2019.

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.

3. Application of results

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

Surpluses	2019	2018
Profit and loss account result	4.204,24	-23.539,64
Total	4.204,24	-23.539,64

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	2019	2018
Surplus	4.204,24	-23.539,64
Total surplus	4.204,24	-23.539,64
Application	2019	2018
Lost		-23.539,64

Remaining	4.204,24	
Total application	4.204,24	-23.539,64

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 tables 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 less 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 amortized 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, objective evidence is established that the value of a credit (or of 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 future cash flows that have been estimated to be received, discounting them to the effective interest rate calculated at the time of their initial recognition.

Debits and items to be paid

This category has included financial liabilities that have originated in the purchase of goods and services due to traffic operations of the company and those that, not being 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 based on 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 2019	Starting Balance	Tickets	Outputs	Final balance
Computers	867,08	325,10	0	1.192,18
Total	867,08	325,10	0	1.192,18

Property, plant and equipment 2018	Starting Balance	Tickets	Outputs	Final balance
Computers	394,20	472,88	0	867,08
Total	394,20	472,88	0	867,08

c) Depreciation made to property, plant and equipment during this year and the previous year:

Depreciation of property, plant and equipment 2019	Starting Balance	Must	Have	Final balance
Computers	138,23	0	235,44	325,10
Totals	138,23	0	235,44	325,10

Depreciation of property, plant and equipment 2018	Starting Balance	Must	Have	Final balance
Computers	12,95	0	125,28	138,23
Total	12,95	0	125,28	138,23

There are no fully depreciated items of property, plant and equipment.

It has not been necessary in this year to make valuation corrections for impairment.

The depreciation coefficients used correspond to the useful life of the different elements of fixed assets and are Computer equipment 25%

The entity does not have real estate investments.

The entity lacks financial or operational leases.

6. Financial assets

Financial assets have been classified according to their nature and according to the function, they fulfil in the entity.

Tuition	Long-term financial instruments						Short-term financial instruments						Total	
	Heritage instruments		Debt securities		Derivative credits other		Heritage instruments		Debt securities		Derivative credits other			
Categories	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018
Financial assets held for trading														
Financial assets at amortized cost														
Financial assets at cost	2.101,52700										210.466,69	58.692,26	213.268,21	59.392,26
Total	2.101,52700										210.466,69	58.692,26	213.268,21	59.392,26

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, 2019 and December 31, 2018 are as follows:

Gran debtors	31/12/2019	31/12/2018
LaFede.cat	4.000,00	
Ayuntamiento de Barcelona	2.700,00	
Generalitat de Catalunya	20.000,00	
Comisión Europea REPRES	13.031,09	
Instituto catalan de las mujeres	6.390,00	
Diputación de Barcelona	4.381,00	
Open Society	45.312,50	
NOVACT	14.088,66	23.399,40
AMB		1.750,00
INTERMON OXFAM	3.000,00	
TOTAL	112.903,25	25.149,40

Service Debtors	31/12/2019	31/12/2018
Deutores varios		4.759,24
Ayuntamiento de Barcelona	16.105,10	386,50
Ayuntamiento de Cardedeu		181,50
Servicio civil internacional		150,00
Generalitat de Catalunya	17.303,00	
TOTAL	33.408,10	5.477,24

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:

Tuition	Long-term financial instruments						Short-term financial instruments						Total			
	Deudas amb entitats de crèdit		Debentures and other negotiable securities		Derivatives Other		Deudas amb entitats de crèdit		Debentures and other negotiable securities		Derivatives Other					
Categories	Ex x	Ex x-1	Ex x	Ex x-1	Ex x	Ex x-1	Ex x	Ex x-1	Ex x	Ex x-1	Ex x	Ex x-1	Ex x	Ex x-1		
Financial liabilities at amortized cost							103,26						20.819,65	3.419,07	20.922,91	3.419,07
Financial liabilities held for trading																
Total							103,26						20.819,65	3.419,07	20.922,91	3.419,07

The maturities of financial liabilities are in the short term.
There are no secured debts.

9. Own funds

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

Own funds items	Starting balance	Tickets	Outputs	Final balance
Previous years' surpluses	26.303,60			26.303,60
Results neg. of exercises before		-23.539,64		-23.539,64,
Surplus association	-23.539,64	4.204,24	-23.539,64	4.204,24
Grants				
Totals	2.763,96	-19.335,40	-23.539,64	6.968,20

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 prorata of 50% in 2019 and a final pro-rata of 87%.

11. Income and expenditure

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

Ingesthe	2019	2018
Sale of goods	0	0
Provision of services	63.291,93	33.323,86
Total	63.291,93	33.323,86

Movements of items under the heading "Other operating income"

Other operating income	2019	2018
Grants and donations	216.746,92	111.384,94
Dues and donations	179.995,92	57.119,90
Total	396.742,84	168.504,19

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

Procurements	2019	2018
Purchases of other supplies	-1.267,52	-850,79
Work performed by other companies	-89.815,78	-17.016,31
Total	-91.083,30	-17.867,10

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

Staff costs (euros)	2019	2018
Wages and salaries	-183.758,80	-111.053,89
Social Security	-58.346,05	-36.005,04
Indemnities		
Total	-242.104,85	-147.058,93

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

Other operating expenses (euros)	2019	2018
Rentals	-10.655,47	-6.622,36
Independent Professional Services	-27.313,13	-22.642,22
Transports	-94,96	
Insurance	-1.585,12	-1.227,28
Banking and similar services	-4.232,02	-165,88
Advertising	-870,08	-132,99
Supplies	-334,28	-214,77
Other services	-86.516,30	-19.673,47
Taxes	12.444,83	-4.963,82
Exceptional expenses	-3.324,42	-5.380
Total	-122.480,95	-61.022,79

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

Depreciation Fixed assets	2019	2018
Depreciation of tangible fixed assets	-235,44	-125,28
Total	-235,44	-125,28

12. Subvenciones, donaciones y legados

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

Subsidies	Amount 2019	Amount 2018
Opening balance	47.376,13	0,00
Additions	290.604,32	137.984,67
Disposals	-206.637,45	-90.608,54
Closing balance	131.343,00	47.376,13

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

FINANCIADOR	To be implemented 2018	Awarded 19	Awarded 2019	To be implemented 2019
European Commission - NETPRALAT Project	20.774,71	13.031,10	16.788,53	17.017,28
Ayuntamiento de Barcelona	0,00	20.000,00	20.000,00	0,00
Ayuntamiento de Barcelona	0,00	37.800,00	0,00	37.800,00
Ay. de Barcelona -Proyecto GENERO	0,00	4.050,00	4.050,00	0,00
Ay. de Barcelona -METROMUSTER	0,00	2.700,00	2.700,00	0,00
NOVAC T - Ayuntamiento de Barcelona	23.399,40		664,06	22.735,34
Generalitat de Catalunya	0,00	20.000,00	20.000,00	0,00
Diputaci3n de Barcelona	0,00	4.381,00	4.381,00	0,00
Instituto catalan de las mujeres	0,00	6.390,00	6.390,00	0,00
LaFede.cat - BECA DEV REPORTER	0,00	20.000,00	20.000,00	0,00
INTERMON OXFAM	204,67	13.000,00	4.726,78	8.477,89
FUNDACI3N GOTE0		57.020,00	57.020,00	0,00
OPEN SOCIETY FOUNDATIONS	2.997,35	92.232,22	49.917,07	45.312,50
TOTALS	47.376,13	290.604,32	206.637,44	131.343,01

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

13. Post-closure events

On 11 March 2020, the World Health Organisation declared the outbreak of Coronavirus COVID-19 a pandemic because of its rapid spread around the world. Most governments took restrictive measures to contain the spread, including: isolation, confinement, quarantine and restriction of free movement of people, closure of public and private premises, except for basic necessities and health facilities, closure of borders and drastic reduction of 'air, sea, rail and road transport.

This situation is significantly affecting the global economy. Considering the complexity of markets due to the globalisation of markets and the absence, for the time being, of an effective medical treatment for the virus, it is premature, at the date of preparation of these financial statements, to make a reliable estimate of the possible impacts, although, as far as we are aware, there have not been any consequences that could be expected, no consequences that could be considered significant have occurred, as these will depend, to a large extent, on the evolution and extent of the pandemic in the coming months, as well as on the capacity of reaction and adaptation of all impacted economic agents, so that it is not possible to make a reliable estimate.

In any case, the Board of Directors considers that the possible impact that this aspect could have on the Entity could be mitigated with the different contractual mechanisms available in each case.

Lastly, it should be noted that the Company's management is constantly monitoring the evolution of the situation in order to address any possible impacts, both financial and non-financial, that may arise.

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	Fijxed	Eventual
1,83	1,51	2,87	3,03

2) Changes of the components of the governing body.

On 19/11/2019 a modification of the board of directors was approved, the new members being: Natàlia Abrego Cantalejo (president), David Fernández Fuertes (secretary), Alma Cortés Delgado (treasurer), Eva Labarta (member), Marina Marcian García (member).

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 been allocated any amount in relation to the National Plan for the allocation of greenhouse gas emission allowances. Consequently, there is no item in the balance sheet reflecting any movement during the year in this respect. Likewise, no expenses arising from the emission of greenhouse gases have been recognised and therefore no provision has been made for this purpose.

The entity has not entered into any futures contracts relating to greenhouse gas emission allowances.

Neither has it received any subsidy for such rights, nor does it have any contingency related to penalties or provisional measures under the terms of Law 1/2005.

4) Other

The fees agreed with the auditing company for the auditing of the accounts for this financial year 2019, excluding VAT and fees, amounted to 1,500 euros.

There are no agreements of the entity that are not shown in the balance sheet and for which no information has been included in another note to the notes to the financial statements.

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

In compliance with the provisions of Law 15/2010 on combating late payment, in the payment of suppliers, developed by the ICAC, information is provided on commercial transactions, the maximum legal payment period is, in each case, that which corresponds to the nature of the goods or services 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 transactions, and modified by Law 15/2010, of 5 July.

6) Segmented information

Separation of the items of the result:

OPERATING RESULT: 4,130.23

FINANCIAL RESULT: 74.01

RESULT FOR THE YEAR: 4.204,24€.

Natàlia Abrego Cantalejo
Chairperson

Alma Cortes Salgado
Financer Director

Barcelona, September 15, 2020