

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

(Translation of financial statements originally issued in Catalan and prepared in accordance with the regulatory financial reporting framework applicable to the Entity. In the event of a discrepancy, the Catalan-language version, dated on 3th may 2022 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 2021, 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 2021, 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.

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, 3th may, 2022

Irídia Association
Centre for the Defense of Human Rights
ABRIDGED FINANCIAL STATEMENTS
At 31 December 2021

ABRIDGED BALANCE SHEET 2021
Irídia Association, Centre for the Defense of Human Rights

ASSETS		
	2021	2020
A) NON-CURRENT ASSETS	46.293,53	45.055,99
II. TANGIBLE FIXED ASSETS	14.604,12	12.659,99
2. Plant, machinery and tools	14.604,12	12.659,99
V. LONG-TERM FINANCIAL INVESTMENTS	31.689,41	31.689,41
1. Equity instruments	29.529,14	29.529,14
7. Long-term deposits and const. finance	2.160,27	2.160,27
VI. DEFERRED TAX ASSETS		706,59
D) CURRENT ASSETS	480.848,80	130.895,22
IV. USERS, SPONSORS, AND ACTIVITY DEBTORS AND OTHER RECEIVABLES	305.466,99	61.357,66
1. Users and debtors for services rendered	19.346,57	5.400,00
4. Other accounts receivable	282.945,45	55.957,66
6. Other receivables from public authorities	3.174,97	
IV. SHORT TERM FINANCIAL INVESTMENTS	1.000,00	0,00
4. Other financial assets	1.000,00	0,00
VI. CASH AND CASH EQUIVALENTS	174.381,81	69.537,56
1. Cash and cash equivalents	174.381,81	69.537,56
TOTAL ASSETS	527.142,33	175.951,21

LIABILITIES		
	2021	2020
A) NET ASSETS	402.472,60	148.158,31
A-1) SHAREHOLDERS' EQUITY	22.953,92	20.237,34
III. SURPLUS FROM PREVIOUS YEARS	20.237,34	6.968,20
1. Remaining	20.237,34	6.968,20
V. SURPLUS FOR THE YEAR	2.716,58	13.269,14
A-2) SUBSIDIES, DONATIONS AND LEGACIES RECEIVED	379.518,68	127.920,97
1. Government capital grants	379.518,68	127.920,97
B) NON-CURRENT LIABILITIES	1.760,02	12.084,66
II. LONG TERM LIABILITIES	1.760,02	12.084,66
2. Amounts owed to credit institutions	1.760,02	12.084,66
C) CURRENT LIABILITIES	122.909,71	15.708,24
III. SHORT-TERM LIABILITIES	101.488,78	10.267,68
2. Other financial liabilities	101.488,78	10.267,68
V. PAYABLES FOR ACTIVITIES AND OTHER ACCOUNTS PAYABLE	20.867,00	1.873,74
2. Sundry accounts payable	4.111,66	1.551,40
4. Other debts with Public Administrations	16.755,34	322,34
VI. SHORT-TERM ACCRUALS AND DEFERRALS	553,93	3.566,82
TOTAL LIABILITIES	527.142,33	175.951,21

ABBREVIATED INCOME STATEMENT 2021
Irídia Association, Center for the Defense of Human Rights

	(Duty) / Haber	
	2021	2020
1. Income from activities	447.913,38	362.319,32
a) Sales and Provision of services	68.725,97	37.148,64
d) Official subsidies to activities	329.658,74	299.421,06
Grants from public institutions	145.935,35	
Contributions from other non-profit organizations	103.329,11	
Donations for activities	80.394,28	
e) Donations and other income from the activity	49.528,67	25.749,62
Associate membership dues	36.490,33	
Donations in the entity	12.038,34	
Structural subsidies	1.000,00	
2. Aid granted and other expenditure	-1.540,10	-17.711,31
7. Staff costs	-335.103,84	-265.216,43
a) Wages, salaries and the like	-255.475,97	-203.069,91
b) Social security by the enterprise	-79.627,87	-62.146,52
8. Other operating expenses	-104.107,51	-63.664,69
A) External services	-102.486,00	-63.640,04
a1) Leases and fees		-6.524,40
a2) Repairs and maintenance		-1.009,11
a3) Services of independent professionals	-43.455,38	-35.196,00
a4) Transport	-3.993,03	-10,45
a5) Insurance	-1.498,55	-1.432,77
a6) Banking services	-5.625,31	-778,49
a7) Advertising propaganda and public relations	-17.315,07	-749,24
a8) Supplies	-22.816,03	-4.552,94
a9) Other services	-7.782,63	-13.386,64
B) Taxes	353,33	
D) Other current management costs	-1.974,84	-24,65
9. Depreciation of fixed assets	-2.016,45	-622,28
I) OPERATING RESULT	5.145,48	15.104,61
14. Financial income	0,00	0,00
15. Financial expenses	-2.428,90	-1.835,47
II) FINANCIAL RESULT	-2.428,90	-1.835,47
III) RESULT BEFORE TAXES	2.716,58	13.269,14
19. Income tax	0	0
IV) RESULT OF THE FINANCIAL YEAR	2.716,58	13.269,14

ABBREVIATED REPORT 2021

Irídia Association, Center for the Defense of Human Rights

1. Activity of the entity

The entity Irídia Association, Center for the Defense of Human Rights, with registered office at Riera de Escuder 38 street Warehouse 1 Ground Floor in Barcelona, is it registered in the Register of Associations of the Generalitat de Catalunya on December 14, 2015, with CIF number G66610882.

The entity is governed by Law 4/2008, of April 24, regarding the legal regime of foundations and associations that exercise their functions mainly in Catalonia, by Decree 259/2008, of December 23, approving the Accounting Plan for foundations and associations subject to the legislation of the Generalitat de Catalunya, by the modifications to Decree 125/2010, of September 14, by Law 49/2002, of December 23, on the Special Tax Regime for Non-Profit Entities, by its United States and by the agreements of its Social Bodies.

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
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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 dynamisation and dialogue with all types of entities that develop related activities, in order to join efforts for the defence of human rights, participating in the meetings and meetings that are held.
- Encourage volunteer and teamwork at all levels of the organization.
- Development cooperation

Irídia has several areas of work, the backbone of which is the institutional violence suffered by people in different contexts. The work areas are used to carry out projects and provide advice on public policies:

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 mistreatment within the framework of the Catalan penal system. In this line, it provides legal representation for people affected by institutional violence and psychosocial accompaniment throughout the process. 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 care of accompaniment and advice for the affected person to file the complaint/complaint or to obtain legal assistance ex officio, as well as to ensure that the existing evidence is taken. In certain particularly representative cases, the service takes on the litigation as its own, passing it on to the Litigation Area and dealing with it in a comprehensive manner, both from the legal and psychosocial point of view, as well as in terms of communication and advocacy.

2. Prisons

The objective of the Prisons Area is to monitor prisons in Catalonia and to intervene in the event of human rights violations. Likewise, 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 sentences to the deprivation of liberty.

3. Law in Protest

In the area of protest law, we intervene in cases of human rights violations in the exercise of freedom of expression, freedom of information, the right to assembly and demonstration and/or the right to strike. We work for the defence and promotion of civil and political rights and freedoms because we understand that it is through these that other rights are exercised, claimed and defended.

4. Migrations and racism

In the area of migrations, we work to denounce situations of violation of rights and institutional violence in the framework of migratory processes, with a view to the social and individual consequences that derive from them. It also seeks to generate political and social advocacy processes in which migration is conceived as a human right that must be respected.

5. Psychosocial

From the area of psychosocial care, we create spaces for support and accompaniment 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 to help them overcome the effects of violence. It is a transversal area of the organisation that is present in all of Irídia's activities and projects.

6. Memory

In the area of historical memory, we carry out the task of making visible and denouncing the crimes committed during the civil war and Francoism, with the aim of achieving the principles of truth, justice, reparation and guarantees of non-repetition. It is necessary to put Memory at the Centre in order to promote the quality of democracy, the end of impunity and a legal and social framework that guarantees the protection of civil and political rights.

7. Use of force and control mechanisms

From the area of Use of force and control mechanisms, political advocacy is carried out with the aim of promoting legislative and public policy changes, as well as promoting actions aimed at ensuring that the administrative, judicial and legislative authorities adopt decisions that guarantee effective respect for human rights. Specifically, through a psychosocial, feminist and intersectional approach, we seek to influence institutional political decisions, human rights proposals within the framework of electoral campaigns, the discourse of political parties so that they incorporate human rights as a fundamental axis of their political objectives, social discourse and practices in the promotion of human rights, and to influence police forces as a public service, guarantor of fundamental rights.

8. Communication and advocacy

Communication is one of the main backbones of Irídia. It has been through this task that Irídia has been able to consolidate its level of advocacy in only 5 years. A good communication strategy is essential to influence and transform the social and political reality.

The area is responsible for making Irídia's day-to-day work known to the general public, institutions and political parties, through its own social networks, through the media and by disseminating information through projects carried out jointly with similar organizations.

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

9. Technical area

The technical area accompanies the different areas to guarantee the smooth running of the projects. It monitors, prepares and justifies the projects, manages the team, and carries out administrative and financial management tasks for the projects and the organization in general.

All profit-making activities are excluded.

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. First application of the amendments to the PGC approved by Royal Decree 1/2021.

There have been no significant changes in the financial statements due to the first application of the amendments introduced in the NRV 9ª "Financial Instruments".

The current valuation category "Financial Assets at amortized cost" corresponds to the category "Loans and receivables" in accordance with the previous regulations.

The current valuation category "Financial Liabilities at amortized cost" corresponds to the category 'Debts and payables' in accordance with previous standards.

There have been no significant changes to the financial statements due to the first-time application of the amendments made to the amendments made to the revised FRS 14 "Revenue from sales and services".

3. Application of results

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

Surpluses	2021	2020
Profit and loss account result	2.716,58	13.269,14
Total	2.716,58	13.269,14

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	2021	2020
Surpluses	2.716,58	13.269,14
Total surplus	2.716,58	13.269,14

Application	2021	2020
Remaining	2.716,58	13.269,14
Total application	2.716,58	13.269,14

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 2021	Starting Balance	Entries	Outputs	Final balance
Facilities	9.197,77	925,57		10.123,34
Furnitures	2.676,84	75,73		2.752,57
Computers	1.781,33	2.959,28		4.740,61
Amounts	13.655,94	3.960,58		17.616,52

Tangible fixed assets 2020	Starting Balance	Entries	Outputs	Final balance
Facilities		9.197,77		9.197,77
Furnitures		2.676,84		2.676,84
Computers	1.192,18	589,15		1.781,33
Amounts	1.192,18	12.463,76		13.655,94

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

Depreciation of property, plant and equipment 2021	Starting Balance	Entries	Outputs	Final balance
Facilities	84,77	969,82		1.054,59
Furnitures	204,76	282,10		486,86
Computers	706,42	764,53		1.470,95
Amounts	995,95	2.016,45		3.012,40

Depreciation of property, plant and equipment 2020	Starting Balance	Entries	Outputs	Final balance
Facilities		84,77		84,77
Furnitures		204,76		204,76
Computers	373,67	332,75		706,42
Amounts	373,67	622,28		995,95

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 fixed assets and are:

Computer equipment 25%
Facilities and furniture 10%

The entity has formalized a contract of assignment of use of the offices where it carries out its activity. In 2020 the expenditure for this concept amounts to 7.871,67 euros.

The entity has 10 computers which are to be donated to the entity and as such are not recorded as assets.

6. Financial assets

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

Classes	Long-term financial instruments						Short-term financial instruments						Total	
	Heritage instruments		Debt securities		Derived credits Others		Heritage instruments		Debt securities		Derived credits Others			
	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
Categories														
Financial assets held for trading	29.529,14	29.529,14			2.160,27	2.160,27			476.673,83	130.895,22	1.000		509.363,24	162.584,63
Amount	29.529,14	29.529,14			2.160,27	2.160,27			476.673,83	130.895,22	1.000		509.363,24	162.584,63

The amount in the category of equity instruments 28,627.62€ corresponds to voluntary contributions to the share capital of the cooperative la COMUNAL, SCCL, of which IRIDIA is a service partner of the cooperative, to provide funds to the cooperative in order to finance the refurbishment work on the cooperative's head office, which is IRIDIA's head office. 901.52 in the contribution to the share capital of the cooperative COOP57, SCCL, of which IRIDIA is a service partner, and with which the cooperative has taken out a loan and a credit policy. The amounts in 'Credits, derivatives' and other short and long term correspond to guarantees.

7. Users and Debtors for the provision of services

The detail of Receivables for grants awarded and services rendered as at 31 December 2021 and 31 December 2020 is as follows:

Grant debtors	31/12/2021	31/12/2020
Ajuntament de Barcelona	1.000,00	0,00
Generalitat de Catalunya	17.582,40	29.223,20
Comissió Europea REPRES	0,00	13.031,09
Institut catala de les dones	319,50	319,50
Diputació de Barcelona	3.671,18	0,00
ONU	44.737,00	0,00
NOVACT	3.393,89	3.383,87
Agència Catalana de Cooperació al D.	10.000,00	10.000,00
Ministerio de Derechos Sociales y Agenda 2030	142.155,56	0,00
Agència de Cooperació de Catalunya	59.014,11	
Others	1.071,81	
AMOUNT	282.945,45	55.957,66

Service Debtors	31/12/2021	31/12/2020
Generalitat de Catalunya	11.315,10	
Òmnium Cultural	6.050,00	5.000,00
Servei d'Ocupació de Catalunya	997,50	
Consell dels Il·lustres Col·legis de l'Advocacia de Catalunya	900,00	
Others	83,97	400,00
AMOUNT	19.346,57	5.400,00

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					
Categories	Debts with credit institutions		Obligations and others		Debts with credit institutions		Debt securities negociables		Derivatives Others	
	2021	2020			2021	2020	2021	2020	2021	2020
	1.760,02	12.084,66			101.488,78	10.267,68	4.111,66	1.551,40	107.360,46	23.903,74
Financial liabilities at amortized cost										
Amounts	1.760,02	12.084,66			101.488,78	10.267,68	4.111,66	1.551,40	107.360,46	23.903,74

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

Expiration year	Amount in euros
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	30.507,84	13.269,14		43.776,98
Results neg. of exercises before	-23.539,64,			-23.539,64
Surplus association	13.269,14	2.716,58	13.269,14	2.716,58
Amounts	20.237,34	15.985,72	13.269,14	22.953,92

10. Tax situation

Taxes on profits:

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

There are also no tax incentives applied during the year and there are no events after the year end that would entail a change in tax legislation affecting the tax assets and liabilities recorded.

The Iridia Association has an initial pro-rata of 94% in 2021 and a final pro-rata of 96%.

11. Income and expenditure

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

Ingrethe	2021	2020
Provision of services	68.725,97	37.148,64
Total	68.725,97	37.148,64

Movements of items under the heading "Other operating income"

Other operating income	2021	2020
Grants and donations	329.658,74	299.421,06
Dues and donations	49.528,67	25.749,62
Total	379.187,41	325.170,68

The movements of the items included under the heading "Grants awarded and other expenses" are as follows:

Aid granted and Other expenditure	2021	2020
Purchases of other supplies		-1.950,32
Work carried out by other companies	-1.540,10	-15.760,99
Total	-1.540,10	-17.711,31

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

Staff costs (EUR)	2021	2020
Wages and salaries	-255.475,97	-203.069,91
Social security	-79.627,87	-62.146,52
Total	-335.103,84	-265.216,43

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

Other operating expenses (EUR)	2021	2020
Rentals		-6.524,40
Independent Professional Services	-43.455,38	-35.196
Transports	-3.993,03	-10,45
Insurance	-1.498,55	-1.432,77
Banking and similar services	-5.625,31	-778,49
Advertising	-17.315,07	-749,24
Supplies	-22.816,03	-4.552,94
Others services	-7.782,63	-15.222,11
Repairs		-1.009,11
Taxes	353,33	
Exceptional expenses	-1.974,84	-2.071,51
Total	-104.107,51	-65.475,51

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

Depreciation of fixed assets	2021	2020
Depreciation of fixed assets	-2.016,45	-622,28
Total	-2.016,45	-622,28

12. Grants, donations and legacies

The balance of the item 'Grants, donations and legacies' in the Balance Sheet is distributed as follows:

Grants	Amount 2021	Amount 2020
Opening balance	127.920,96	131.343,00
Additions	581.256,45	240.656,00
Disposals	-329.658,73	-244.078,04
Closing balance	379.518,68	127.920,96

FINANCER	Public or Private	To be implemented 2020	Awarded 2021	Implemented 2021	To be implemented 2021
European Commission – NETPRALAT Project	Public	10.414,44		10.414,44	0,00
Ajuntament de Barcelona	Public	6.324,50		6.324,50	0,00
Agència Catalana de Cooperació al Desenvolup.	Public	100.000,00		61.962,35	38.037,65
NOVAC T - Diputació de Barcelona	Public	5.965,06		5.965,06	0,00
INTERMON OXFAM Programa Domestico 2020	Private	2.394,91		2.394,91	0,00
INTERMON OXFAM - Frontera Sur	Private	2.822,06		2.822,06	0,00
Generalitat de Catalunya	Public	0,00	147.535,11		147.535,11
Ministerio de Derechos Sociales y Agenda 2030	Public	0,00	142.155,56		142.155,56
Ajuntament de Barcelona	Public	0,00	37.000,00	37.000,00	0,00
Generalitat de Catalunya	Public	0,00	17.582,40	17.582,40	0,00
Diputació de Barcelona	Public	0,00	3.671,18	3.671,18	0,00
United Nations 2021	Public	0,00	28.840,00	28.840,00	0,00
United Nations 2022	Public	0,00	44.737,00		44.737,00
Servei d'Ocupació de Catalunya	Public	0,00	4.987,49	4.654,99	332,50
Front Line Defenders	Private	0,00	2.420,00	2.420,00	0,00
Intermón Oxfam	Private	0,00	1.000,00	1.000,00	0,00
Intermón Oxfam	Private	0,00	10.000,00	10.000,00	0,00
Fundación para la Promoción de la Iniciativa para una Sociedad Abierta en Europa (OSIFE)	Private	0,00	62.573,00	55.852,14	6.720,86
Fundación Goteo	Private	0,00	75.865,00	75.865,00	0,00
Private donations for projects	Private	0,00	2.889,71	2.889,71	0,00
TOTALS		127.920,97	581.256,45	329.658,74	379.518,68

13. Post-closure events

In February 2022, an armed conflict has erupted as a result of Russia's invasion of Ukraine. At the date of preparation of these financial statements, we cannot reliably estimate what the impact on the global economy will be in 2022. In any case, the Board of Directors considers that the possible impact that this aspect could have on the entity could be mitigated by the different contractual mechanisms available in each case.

Finally, it should be noted that the entity'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.

2021				2020			
WOMEN		MEN		WOMEN		MEN	
Fixed	Eventual	Fixed	Eventual	Fixed	Eventual	Fixed	Eventual
11	5	1	0	10	5,03	1,97	0,08

2) Changes of the components of the governing body.

On 30 November 2021, new members are approved to join the board of directors as members: Jordi Bosch, Irene Santiago, Lucia Morale and Ester Quintana, and Eva Labarta and Marina Marcian are removed from the board. In January 2022, Jordi de Senespleda Puigdefàbregas takes over as president and Ester Quintana as secretary.

3) Continental environment information and greenhouse gas emission allowances.

There is no item to be included in an annexed document of continental environment information foreseen 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 balance sheet item reflecting any movement during the year for this concept. 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.

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) Others

The fees agreed with the audit firm in respect of the audit and other work for this financial year 2021, excluding VAT and fees, were EUR 1,723 and EUR 1,490 respectively. In 2020 they were 1,500 and 700 euros respectively. No services have been provided through the Statutory Auditor's network. There are no off-balance sheet arrangements of the entity for which information has not been disclosed elsewhere in 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 according 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 from the result:

OPERATING RESULT: 5.145,48

FINANCIAL RESULT: -2.428,90

RESULT FOR THE YEAR: 2.716,58

7) Application of income

As stipulated in article 333-2 of the Third Book of the Civil Code of Catalonia, more than 70% of the income from the activity obtained by the entity has been used for the foundational activity.

Distribution of income and off-balance sheet adjustments:

Income	2021		2020	
	Amount in Euro	%	Amount in Euro	%
Revenues-Training and activities of the association	68.725,97	15%	37.148,64	10%
Operating income (private donations, subsidies)	379.187,41	85%	325.170,68	89%
Financial income		0%		0%
Exceptional income		0%	2.046,86	
Total income	447.913,38	100%	364.366,18	100%
Negative extra-accounting adjustments	0,00		0,00	
Positive extra-accounting adjustments	0,00		0,00	
Adjusted income	447.913,38		364.366,18	

Distribution of expenses and off-balance-sheet adjustments:

Expenses	2021		2020	
	Amount in Euro	%	Amount in Euro	%
Drafting of projects, workshops, translations, layouts...	1.540,10	0%	17.711,31	5%
Structure of the Association	102.132,67	23%	50.253,40	14%
Salaries and wages	255.475,97	57%	203.069,91	58%
Social Security	79.627,87	18%	62.146,52	18%
Depreciation	2.016,45	0%	622,62	0%
Other expenses	4.403,74	1%	17.293,62	5%
Total Expenditures	445.196,80	100%	351.097,38	100%
Negative extra-accounting adjustments	0,00		0,00	
Positive extra-accounting adjustments	0,00		0,00	
Adjusted expenditures	445.196,80		351.097,38	

Calculation and adjustments exercise:

Concepts (amounts in euro)	Amounts 2021	Amounts 2020
Adjusted income	447.913,38	364.366,18
Adjusted indirect costs		
Adjusted net income	447.913,38	364.366,18
Amount of obligatory application to the direct fulfilment of the foundational purposes (Adjusted net income*70% or higher % set in the statutes)	313.539,37	255.056,33
Amounts spent in direct fulfilment of the founding purposes	445.196,80	351.097,38
Compliance (+) or non-compliance (-)	131.657,43	96.041,05

Calculation of the last 4 years

Financial year	Adjusted net income	Amount of compulsory application	Amounts implemented in direct compliance in the financial year	Application of resources to the direct fulfilment of foundational purposes						Pending amount
				2018	2019	2020	2021	Total	% compliance	
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	351.097,38			351.097,38		351.097,38	137,7%	0,00
2021	447.913,38	313.539,37	660.497,68				445.196,80	445.196,80	142,0%	0,00
Total	1.474.216,21	1.031.951,35	1.693.573,70	226.074,10	455.904,54	351.097,38	445.196,80	1.478.272,82		0,00

Jordi de Senespleda Puigdefàbregas
President

Ester Quintana
Secretary

Barcelona, 26 April 2022