

Annual accounts 2024

The Norwegian Human Rights Fund (Menneskerettighetsfondet)

	Notes	2024	2023
Income			
Grants from public donors	2	65 813 895	60 973 974
Member contributions	2	2 204 967	2 294 593
VAT compensation	2	751 817	612 955
Gifts, private donations, etc.	2	777 978	767 318
Financial income		97 507	100 261
TOTAL INCOME		69 646 164	64 749 101
Expenses			
Collection costs		52 407	69 571
Activity expenses			
Transfers to partners		45 861 041	43 610 976
Other activity expenses		19 713 715	16 727 302
Total activity expenses		65 574 756	60 338 278
Administration expenses		4 602 605	3 993 596
TOTAL EXPENSES	3, 4	70 229 768	64 401 446
Net profit for the year			
		-583 604	347 655
Addition/reduction of equity			
Other retained equity			
Security reserve		-583 604	347 655
TOTAL RETAINED EARNING		-583 604	347 655



Balance per 31 December 2024

	Notes	2024	2023
ASSETS			
Fixed assets			
Deposit account		824 915	824 915
Total fixed assets		824 915	824 915
Current assets			
Receivables			
Other receivables		187 469	37 797
Prepaid cost, accrued income, etc.	5	2 260 299	1 870 859
Total receivables		2 447 768	1 908 656
Bank deposits	6	21 044 518	49 774 110
Total bank deposits		21 044 518	49 774 110
TOTAL ASSETS		24 317 201	52 507 681
EQUITY AND DEBT			
Equity			
Other equity		340 683	340 683
Security reserve		969 245	1 552 849
Total equity	7	1 309 928	1 893 532
Short term debt			
Due public fees		713 709	562 418
Debt to donors	8	20 596 038	47 625 891
Other short term debt	9	1 697 526	2 425 840
Total short term debt		23 007 273	50 614 149
TOTAL EQUITY AND DEBT		24 317 201	52 507 681

Oslo, 06 June 2025


 Marit Sørheim
 Chair of the Board


 Wenche Fladen Nervold
 Deputy Chair of the Board


 Anna Maria Charlotta Lundberg
 Board member


 Bjarte Økland
 Board member


 Siri Blaser
 Board member


 Amitabh Behar
 Board member


 Ingeborg Moa
 Executive Director



Notes to annual accounts 2024

Note 1 Accounting principles

In 2020 the Norwegian Human Rights Fund (NHRF) changed the accounting principles to be in accordance with Norwegian accounting laws and accounting principles for non-profit organisations. This will provide better information about the financial situation in the NHRF and is also required by "The Norwegian Control Committee for Fundraising" (Innsamlingskontrollen).

Prepaid cost, accrued income, etc.

Income from donors are considered debt until the funds have been used or transferred to partners. Income from member organisations and donations are considered income the year the funds are received. The NHRF strives to spend all donations the year they are received. Admin is calculated based on occurred cost. The percentage is dependent on the donor.

Definition of costs

Transfers to partners are funds that are transferred directly to the partner organisations and does not cover selections or follow-up of partners. Income generating activities are covered by income from member organisations and not by other donors.

Administration costs are activities required to run the organisation and cannot be attributed to other activities. Administration costs are for instance salary for management of the organisation, audit costs, accounting costs, as well as costs for annual general meetings. Costs for organisational development are also included.

Currency principles

Balances in foreign currencies are calculated based on the exchange rate at the end of the fiscal year.

Classification and assessment of balance sheet items

Current assets and short term debt includes items that are due to be paid within one year. Current assets are valued to the lowest amount between acquisition cost and estimated fair value.

Costs in Colombia

Expenses in Colombia are included in the accounts, so this report shows the total finances of the NHRF. NOK 9 167 978 of the total costs were occurred in Colombia. The costs in Colombia are audited locally and is included in the total audit of the NHRF.

Note 2: Income

Income in the annual accounts are distributed as follows:

Grant from the Norwegian Embassy in Colombia, including NICFI	kr	41 524 419
Grant from the Norwegian Ministry of Foreign Affairs	kr	18 806 750
Member contribution from The Norwegian Confederation of Trade Unions	kr	510 000
Member contribution from the Council on Ecumenical and International Relations	kr	360 000
Member contribution from Amnesty International Norway	kr	500 000
Member contribution from the Atlas-Alliance	kr	30 000
Gifts/donations	kr	1 582 945
VAT-compensation	kr	751 817
Woman at Work	kr	3 632 726
Oslo Municipality	kr	1 600 000
The Fritt Ord Foundation	kr	250 000
Total	kr	69 548 657

Note 3: Distribution of cost between Norway and Colombia

The NHRF opened an office in Colombia in 2020. The expenses occurred in Colombia are included in the total accounts of the NHRF, but a separate audit report for the Colombian expenses is produced in accordance with Colombian law. The distribution of expenses in Colombia and Norway are as follows:

Expenses in Norway	kr	61 052 790
Expenses in Colombia	kr	9 176 978
Total costs	kr	70 229 768

Note 4: Salary costs etc.**2024****2023**

Salary, including holiday pay	kr	15 282 412	kr	6 350 541
Employment tax	kr	1 176 866	kr	918 987
Pension costs	kr	481 826	kr	507 787
Other personnel costs	kr	52 148	kr	130 504
Sum	kr	16 993 252	kr	7 907 819

The NHRF had 26,6 person-years employed in the fiscal year. This includes 16 staff in Colombia

All Norwegian employees have 7 % defined-contribution pension at DNB.

All mandatory taxes en pension costs in Colombia are included in Salary and holiday pay.

Salaries in Colombia was not included in this note in 2023

Salary to the Executive Director is NOK 928001 and pension costs are NOK 60 388,26.

Note 5: Prepaid cost, accrued income, etc.

This is the value of bank deposits in Colombia.

Note 6: Bank deposits

In the items for bank deposits, mandatory deducted tax is included, and this totals NOK 375 462

Note 7: Equity

Specification of equity	Other equity	Security reserve	Total
Equity 01.01.2024	340 683	1 552 850	1 893 533
Result		-583 604	-583 604
Equity 31.12.2024	340 683	969 245	1 309 928

Note 8: Donor debt

This item includes accrued income recieved in 2024, set aside for 2025.

Debt to the Norwegian Embassy in Bogota, Colombia, including NICFI	kr	8 483 904
Debt to The Norwegian Ministry of Foreign Affairs	kr	10 702 207
Debt to Woman at Work	kr	997 649
Breathing Space City	kr	412 278
Sum debts to donors	kr	20 596 038

Note 9: Allowances for liabilities

The following allowances for liabilities were made in 2024:

Corruption cases in Colombia: kr 64 000

Note 10: Collection-cost, direct cost and administration cost percentages

	2024	2023	2022	2021	2020
Collection cost percentage:	93 %	91 %	98 %	90 %	77 %
Direct cost percentage:	93 %	94 %	93 %	93 %	94 %
Administration percentage:	7 %	6 %	6 %	7 %	6 %

Note 11: Cost distribution

	2024	2023
Transfers to partners	45 861 041	43 610 976
Salary costs	23 430 317	7 907 819
Other costs	921 667	12 757 611
Finance costs	16 743	125 040
Sum	70 229 768	64 401 446

Verifikasjon

Transaksjon 09222115557548741103

Dokument

Annual accounts 2024
Hoveddokument
4 sider
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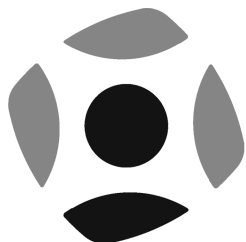
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