

# Annual Report & Accounts

# 2023

FOR THE YEAR ENDED 31 DECEMBER 2023

[WWW.YAZDA.ORG](http://WWW.YAZDA.ORG)

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This report covers Yazda's humanitarian, justice, advocacy and cultural activities during the 2023 financial year, together with its statement of revenue and expenditure and statement of financial position. All financial figures are stated in United States Dollars (USD).

SECTION 01

# About Yazda

Yazda is a non-governmental, non-profit organization that was established in 2014 in response to the genocide committed by the self-declared Islamic State (ISIS) against the Yazidis and other minorities in Iraq. Yazda manages a portfolio of humanitarian, justice, advocacy, and development-related projects, all of which are community and survivor-centered in terms of design and implementation. Since its inception, Yazda has been working with local and international partners to provide humanitarian, accountability, and advocacy services to vulnerable minority groups in Iraq in their post-genocide recovery.

The organization has been operating in Iraq since October 2014 and has main offices in Duhok in the Kurdistan Region of Iraq and a branch office in Sinjar in Nineveh Province. Yazda is registered as a non-profit organization in the United States, the United Kingdom, Iraq and the Kurdistan Region of Iraq. Over the past years, Yazda has grown to employ around 80 staff on average, received support from numerous donors — both institutional and individual — and has reached thousands of direct and indirect beneficiaries through its programs and initiatives.

**2014**

FOUNDED IN RESPONSE TO THE  
GENOCIDE

**~80**

STAFF EMPLOYED ON AVERAGE

**4**

COUNTRIES OF REGISTRATION

**2**

FIELD OFFICES — DUHOK & SINJAR

**80+**

AVERAGE STAFF ON THE GROUND

**2014**

OPERATING IN IRAQ SINCE OCTOBER

# Mission, Vision & Values

## Our Mission

Yazda’s mission is to ensure the safety and well-being of victims of genocide and enslavement through various means, including humanitarian, community, and advocacy efforts. While Yazda was established to support the Yazidi community, its mission is to provide assistance and support to communities facing persecution.

Yazda’s humanitarian mission includes trauma counseling, case management, healthcare, aid distribution, livelihood, and emergency help. Its community mission includes informal education, skills building through training, assisting small businesses, integrating persecuted individuals in new environments, community development, and cultural preservation. Yazda’s advocacy targets raising awareness of human and minority rights, recognition of the genocide and other atrocities, enabling survivors to speak up, and documentation of crimes for legal accountability.

## Our Vision

Yazda is dedicated to the Yazidi and other communities under persecution because of their identity or belief. We believe that individuals should not face persecution based on who they are, nor should they experience discrimination or be treated differently for being different. This includes ancient communities such as the Yazidis, Christians, and other minorities of the Middle East — a region that is home to a mosaic of beliefs in which persecution has caused significant harm.

The Yazidi community is currently facing existential questions, and we recognize the need for substantial work on multiple fronts to ensure the continued existence of all minorities. We believe the world must know what has happened — this is why we give victims like Nadia Murad a voice — and that the perpetrators of genocide and mass enslavement should be brought to justice, which is why we work with experts such as Amal Clooney.

## Core Values

Yazda holds both core values — fundamental and enduring principles that guide its culture and decision-making — and work-related values specific to its mission. Yazda’s core values are honesty, integrity, respect, commitment, excellence and fairness.

**Honesty** transparency and truthfulness in all communications, decision-making and reporting.

**Respect** treating all people with dignity and consideration, valuing diversity and difference.

**Excellence** pursuing the highest standards of quality, continuously seeking to improve and innovate.

**Integrity** acting ethically, consistently and trustworthily, and striving to do what is right.

**Commitment** taking responsibilities seriously and following through on promises to stakeholders.

**Fairness** treating all people with equity and making decisions based on objective evidence.

Yazda expects the same standards of honesty, integrity, respect, commitment, excellence and fairness in its relationships with partners, contractors and stakeholders, and values partnerships built on mutual trust and respect.

## Work Values

- ◆ **Human rights and dignity** — a strong commitment to human rights and the dignity of all individuals, demonstrated through the prevention of future genocides and assistance to affected communities.
- ◆ **Inclusion and empowerment** — a belief in empowering marginalised communities to recover and reach their full potential.
- ◆ **Sustainability** — a commitment to developing long-term, sustainable solutions to the challenges faced by the communities Yazda serves.
- ◆ **Cultural preservation** — a value for cultural diversity and the preservation and promotion of minority communities' cultural identities.
- ◆ **Justice** — a belief in holding perpetrators of human rights violations accountable for their actions.
- ◆ **Collaboration and partnerships** — a belief in working with a diverse set of partners to achieve common goals.

## Structure & Presence

Yazda is registered in the US, UK, Iraq and the Kurdistan Region of Iraq, Germany, Sweden, and Australia. Yazda has multinational volunteer teams tirelessly advocating, raising awareness, and building relationships with governments and local and international organizations to secure the necessary support for its on-the-ground team in Iraq. The team in Iraq provides essential services to survivors of ISIS atrocities, internally displaced persons (IDPs), refugees, people with special needs, and families with low incomes.

Yazda has a Global Board that oversees all of the organization's activities, sets its strategy, and assumes responsibility for its work. In addition, Yazda has local volunteer boards in the US, UK, Germany, Sweden, Australia, and Iraq, which are responsible for running Yazda's branches, managing its Global Volunteer Network, implementing its strategy in those countries, and ensuring compliance with applicable laws.

In Iraq, the Yazda Country Director leads the organization and manages its staff and projects. The main office in Iraq has a strong team of core staff — including the Finance Manager, M&E Director, HR Director, Procurement and Logistics Director, and Projects Managers — to oversee Yazda's day-to-day operations on the ground.

### Presence

#### Global presence

In the USA, Yazda runs a cultural center in Nebraska. Yazda does not maintain physical offices in the UK, Germany, Australia or Sweden, in order to minimize administration costs.

#### Local presence

In Iraq and the Kurdistan Region of Iraq, Yazda operates from offices in Duhok and Sinjar. In Duhok, Yazda hosts its main office, its Documentation and Legal Office, and its Office for Protection, MHPSS and Case Management Services. In Sinjar, Yazda has two offices: one in Sinune, dedicated to medical and mental health care, and one in Sinjar city for protection, MHPSS and case management.

SECTION 04

# The Yazidi Genocide

## 3 August 2014

In August 2014, ISIS perpetrated genocide against religious and ethnic minorities in Northern Iraq, targeting them as “infidels.” This systematic persecution resulted in an estimated 5,000 Yazidi deaths, 6,800 abductions — mostly women and children — forced conversions, the destruction of religious and cultural sites, and the displacement of approximately 400,000 Yazidis from Sinjar district.

Returning survivors, particularly women and girls held in captivity and survivors of sexual and gender-based violence, face severe trauma, anxiety, fear of isolation and repeat victimization. Many suffer psychological, psychosomatic, and chronic medical problems with diminished hope for the future.

Nine years later, critical issues persist: a lack of justice and accountability, minimal economic recovery, the absence of comprehensive reparations programs, and inadequate return processes. Thousands of Yazidi women and girls remain in captivity, while returnees receive insufficient support due to the lack of reparations programs and basic services. Over 60% of the Yazidi and other minority populations still live in IDP camps with no viable return prospects.

### THE GENOCIDE IN NUMBERS

Source: Yazda — [yazda.org/yazidi-genocide](http://yazda.org/yazidi-genocide)

**1,268**

murdered on the first day of attacks in Sinjar

**3,548**

women & girls forced into sexual slavery and labour

**2,760**

women & girls still missing

**2,700**

children orphaned as a result of the genocide

**68**

cultural sites of minorities in Iraq destroyed

**~400,000**

Yazidis displaced from Sinjar district

## Our Programmes in 2023

Throughout 2023, Yazda consistently delivered humanitarian, advocacy, and legal services to survivors of ISIS atrocities, individuals affected by gender-based violence (GBV), internally displaced persons (IDPs), returnees, people with special needs, and low-income families. Our direct initiatives encompassed protection, case management, mental health and psychosocial support (MHPSS), livelihood services, health and medical care, educational support, and cultural preservation — alongside the documentation of ISIS crimes and advocacy for justice, accountability and human rights.

### Monitoring, evaluation and accountability

Beneficiary participation and accountability are incorporated throughout all stages of our programme design and implementation. Community consultation and input are captured through existing mechanisms including focus group discussions, key informant interviews, satisfaction surveys, and established complaints and feedback pathways. Project monitoring and evaluation is carried out by the M&E team and Project Management through M&E policies and tools tailored to the specific objectives of each project.

### Cross-cutting issues — gender, disability and the environment

Yazda mainstreams gender and disability considerations throughout all stages of programming. In line with established SOPs, all activities are disability-, gender- and age-sensitive, and staff are trained on SOPs — including on the Protection from Sexual Exploitation and Abuse (PSEA) — and on applying complex intersectional approaches to working with survivors of SGBV, particularly female Yazidis who experienced ISIL captivity. Yazda also undertakes risk assessments and mitigation plans that incorporate environmental considerations to inform programming.

### Sustainability and exit strategy

Sustainability is central to programming and is based on local ownership of activities, a strong emphasis on capacity building, and close work with local survivor networks — including the Yazidi Survivors Network — and with I/NGOs and government actors.

### Health & Medical Services — Mobile Medical Unit

While providing medical aid to the north side of Sinjar Mountain, Yazda's Mobile Medical Unit (MMU) has shifted focus from the general provision of health care to the more specialized treatment of Non-Communicable Diseases (NCDs) with Mental Health integration. These are viewed as medical emergencies that can be managed through prevention, the promotion of a healthy lifestyle, and informing patients on self-management — thereby reducing the burden on the healthcare system. A team consisting of a physician, pharmacist, nurse, psychologist and community health officer visits 14 remote Sinjar villages every week.

The unit is equipped with an IT database that tracks each patient across multiple visits, and is stocked with medicines, test kits and materials. It can also offer emergency transport to local hospitals when needed, through its referral and cash support system. The mission of the Yazda mobile clinic is to address the need for accessible, cost-effective primary health care by bringing the doctor to the people — responding to the needs of those in mountain villages who may otherwise have been left undiagnosed and untreated.

1,600+

PATIENTS SERVED EVERY MONTH

14

REMOTE SINJAR VILLAGES REACHED WEEKLY

5

SPECIALISTS IN THE MOBILE TEAM

## Survivors of SGBV — MHPSS & Case Management

Through support from the Luxembourg Government, this project provided MHPSS, case management and advocacy services for survivors of ISIS atrocities. In total, the project supported 212 survivors. Yazda staff and the Yazidi Survivors Network conducted 27 individual advocacy meetings in accordance with the project stakeholder mapping, and Yazda Senior Management and the YSN attended three advocacy events — the United Nations Briefing on Responsibility to Protect, the SEMA Network Global Retreat, and the Religious Freedom Summit.

The main advocacy messages promoted through these meetings and activities were: inter-cultural dialogue; atrocity prevention; religious freedom and minority rights in Iraq; the Yazidi Survivors Law; genocide recognition; reparations; transitional justice; the impacts of the Yazidi genocide; the Nobody's Listening virtual reality initiative; and the humanitarian situation in Sinjar.

### Project objectives

- ◆ **Objective 1** — Survivors in IDP camps in Duhok have access to mental health and psychosocial support (MHPSS), case management services and legal services.
- ◆ **Objective 2** — Implement a high-level advocacy campaign targeting ministries, offices and departments at Iraqi central, Kurdistan regional and local government levels, as well as internationally, to promote the rights and needs of survivors and minorities.

212

SURVIVORS SUPPORTED — 148 WOMEN, 25 GIRLS, 22 BOYS, 17 MEN

27

INDIVIDUAL ADVOCACY MEETINGS

3

INTERNATIONAL ADVOCACY EVENTS

## Return & Reintegration of IDPs in Ninewa

Since 2018, Yazda has been a member of two USAID-funded consortiums alongside its partners IOM and HAI. Yazda's projects supporting the Yazidi community's return to Sinjar continued through a holistic approach that places survivors' complex needs at the centre of the response, including mental health and psychosocial support, livelihood, and legal support components. The sustainable and effective return and reintegration of returnees in the Sinjar region and in Bashiqa is ongoing.

In Sinjar, eight MHPSS staff, two lawyers, and six livelihood and logistics staff operate out of three offices to provide a variety of services to beneficiaries in case management, livelihood assistance and income-generating opportunities. Under the IOM-funded project, protection programming — including MHPSS, case management, financial support and the provision of food and non-food items — was delivered to ISIS survivors across Sinjar District. A detailed account of outcomes is available in Yazda's publication, [Overview of Yazda Protection Programming under the USAID-Funded Project](#).

**229**

ISIS SURVIVORS REACHED — 157  
WOMEN, 28 GIRLS, 23 MEN, 21 BOYS

**3**

FIELD OFFICES ACROSS SINJAR  
DISTRICT

**16**

MHPSS, LEGAL & LIVELIHOOD STAFF

## Transitional Justice & Documentation

Yazda has played a key role in transitional justice during and after ISIS. Yazda's Documentation Project began in 2015 and remains ongoing. The project has demonstrated the capacity to fight impunity and promote accountability for the crimes committed by ISIL in Iraq, by leveraging existing achievements to deliver on the programme's key strategic objectives.

### Building the historical record and evidence base

- ◆ Over 2,500 survivor testimonies collected.
- ◆ Over 150 ISIL crime scenes documented, including kill sites, mass graves, ISIL headquarters, captivity sites and destroyed cultural heritage sites.
- ◆ Over 450 pieces of evidence documented, including photographs and videos of ISIL members.

### Supporting legal accountability

Yazda supports legal efforts to pursue accountability by sharing evidence with prosecutors, war crimes units and UNITAD, and with Yazda's legal counsel Ms. Amal Clooney, and by supporting survivors to participate in trials.

- ◆ Yazda played a central role in providing evidence, identifying clients and facilitating victims' participation in cases in Germany, with [six successful convictions for crimes against humanity and three for genocide](#) in Germany — including the world's [first genocide conviction against Taha A.-J.](#), a former member of ISIL convicted on the evidence of a key witness identified by Yazda in Iraq.
- ◆ Yazda also identified witnesses in the French [Lafarge case](#) and has joined as a civil party — the first case globally in which a corporation is charged with aiding and abetting genocide.
- ◆ Yazda has shared evidence with UNITAD and with third-party states, including France, Germany, Belgium, Canada and Norway. The IIIM, the UN investigative mechanism on Syria, has approached Yazda to formalize a partnership enabling the sharing of further evidence.

### Strategic advocacy for justice outcomes

Together with the Yazidi Survivors Network, Yazda conducts outcome-driven advocacy that has contributed to the passing of the Yazidi Survivors Law in Iraq in 2021, which recognised the genocide and provides reparations and rehabilitation to eligible survivors; the formal recognition of the Yazidi Genocide by numerous bodies internationally; landmark publications and reports, some admitted into courts in France and other jurisdictions; and the securing and excavation of mass graves and kill sites in Sinjar, based on Yazda's advocacy and evidence-sharing with the Iraqi Martyrs Foundation.

Yazda continues to leverage strong partnerships with the Government of Iraq, the Kurdistan Regional Government, the Directorate for Survivors Affairs, the Iraqi Martyrs Foundation, [C4JR](#), [UNITAD](#) and [ICMP](#). Technical assistance is provided by international legal experts from [Justice Rapid Response](#) and by Yazda's legal counsel, Amal Clooney.

**2,500+**

SURVIVOR TESTIMONIES COLLECTED

**150+**

ISIL CRIME SCENES DOCUMENTED

**450+**

PIECES OF EVIDENCE DOCUMENTED

**9**

CONVICTIONS IN GERMANY — INCL. 3 FOR GENOCIDE

**2015**

DOCUMENTATION PROJECT ONGOING SINCE

**1st**

WORLD'S FIRST ISIL GENOCIDE CONVICTION

## Advocacy & Prevention of Forced Child Militarization

In response to the need to support de-militarized children throughout Sinjar — including those taken by ISIS and, more recently, by other armed groups still operating within Sinjar — Yazda, in partnership with NPA, continued its project for the advocacy and prevention of forced child militarization. The project's desired impact is to foster strong community values and role models that reject forced child militarization, thereby protecting children from forced enrolment, through a comprehensive programme of entertainment activities, English classes, study groups, sports tournaments, case management and MHPSS, alongside an advocacy component.

The Yazda team successfully planned and implemented three sports tournaments in Sinjar, Tel Banat and Tel Azir for a total of 150 children, and facilitated entertainment activities — puzzles, music and drawing — in Sinjar, Tel Azir and Tel Qassab for a further 185 children. English language classes were held in Tel Qassab and Tel Banat, with priority for enrollment given to children at risk of militarization, Children Heads of Households and de-militarized children. The team also facilitated two study groups, and provided case management and MHPSS to children referred for individual and group PSS sessions.

The advocacy component included three local youth groups in Sinjar, Wardiya and Tel Qassab, trained to implement their own grassroots advocacy activities. The project team held 10 meetings with local NGOs, six with local authorities, and three with prominent women throughout Sinjar, to promote children's rights, provide alternative role models, and mitigate the drivers of forced child militarization.

**150**

CHILDREN IN 3 SPORTS TOURNAMENTS

**185**

CHILDREN IN ENTERTAINMENT ACTIVITIES

**60**

CHILDREN IN ENGLISH CLASSES

**34**

CHILDREN IN STUDY GROUPS

**28**

CHILDREN RECEIVED MHPSS & CASE MANAGEMENT

**19**

STAKEHOLDER & COMMUNITY MEETINGS

## Preservation of Yazidi Cultural Heritage

Yazda's cultural and community mission is to protect Yazidi identity and its unique tangible and intangible culture, and to introduce it to larger neighbouring communities in order to facilitate dialogue, build understanding, and help prevent future genocides. Through the Preserving the Cultural Heritage of Minority Communities in Iraq project — undertaken with the Antiquities Coalition and supported by the

American people through USAID — Yazda has worked to document, digitize and make accessible Ezidi cultural traditions, referred to as Intangible Cultural Heritage (ICH).

As part of this work, the project team re-established the “Ray of the Sun” project — an educational classroom programme in which the custodians of the Ezidi oral tradition transmit their heritage to younger generations. Yazda’s cultural heritage team has filmed 36 ICH subjects and four cultural sites, of which 20 videos have been produced. The Ray of the Sun curriculum has reached 717 participants of both genders, aged between 10 and 17, across locations in Sinjar — empowering participants to learn and memorize sacred stories, poems, songs and traditional games.



# Advocacy in 2023

Since its creation, Yazda's mandate has included advocacy at both national and international levels. Its main focus has been to promote justice and accountability, genocide recognition, and the acknowledgement of ISIS crimes in Iraq and Syria. Yazda supports survivors to express their needs and to contribute to discussions on reparations and transitional justice, and advocates for greater rights for all minorities in Iraq, as well as for women's and wider human rights.

## Recognition of the Genocide

As an emotional remedy for victims and as a means of bolstering justice and accountability, the recognition and acknowledgement of ISIS's genocide and other crimes is of the utmost importance. Yazda and survivors of ISIS atrocities played an important role in the recognition of the Yazidi Genocide and the acknowledgement of ISIS crimes by the following bodies:

<b>2014</b> Kurdistan Regional Government	<b>2014</b> Government of Iraq
<b>2016</b> Parliamentary Assembly, Council of Europe	<b>2016</b> European Parliament
<b>2016</b> US House of Representatives	<b>2016</b> US Secretary of State John Kerry
<b>2016</b> UK House of Commons	<b>2016</b> UN Commission of Inquiry on Syria
<b>2016</b> Canadian House of Commons & Government	<b>2016</b> French Senate
<b>2016</b> French National Assembly	<b>2017</b> Scottish Parliament
<b>2018</b> Armenian Parliament	<b>2018</b> Australian Parliament
<b>2019</b> Portuguese Parliament	<b>2021</b> Belgian Parliament
<b>2021</b> Netherlands Parliament	<b>2022</b> Luxembourg Parliament

## The Ninth Annual Commemoration of the Yazidi Genocide

Yazda hosts the annual commemoration of the Yazidi Genocide every August to honour the victims of genocide and urge action for a sustainable future for Yazidis in the region and beyond. The Ninth Annual Commemoration was held on 2 August 2023 in Erbil, under the patronage of the President of the Kurdistan Regional Government, His Excellency Nechirvan Barzani, marking nine years since the events of 3 August 2014.

The commemoration brought together survivors, high-level political and government representatives, and representatives from consulates, embassies, the United Nations, other multilateral organisations, civil society, and supporters of the Yazidi cause. Discussions addressed the need to coordinate efforts to find missing people and exhume mass graves; greater security in Sinjar so that internally displaced people can return home safely; a strengthened humanitarian response to improve access to basic services and infrastructure; the need for holistic, survivor-centered transitional justice processes domestically — including a legal framework and mechanism in Iraq to prosecute ISIL perpetrators for international crimes; and the need to end discrimination against Yazidis and other minorities.

At the commemoration, Yazda launched its report *From Resistance to Rubble: The Stories of Ger Zarik, Siba Sheikh-Kheder and Tel Azer*, which explores the international crimes committed in the first three Yazidi-majority villages targeted by ISIL in the early hours of 3 August 2014. Further details of Yazda's commemorations are available [here](#).

## The Nobody's Listening Initiative

[Nobody's Listening](#) is one of Yazda's projects, delivered in partnership with Upstream. It is a groundbreaking exhibition that uses cutting-edge virtual reality technology, photography and art to explore the consequences of the atrocities committed by Daesh, and to pay tribute to the courage, determination and agency of survivors. The immersive experience aims to generate greater international awareness and to provide a platform for survivors and displaced people to tell their stories through painting, sculpture, and poetry, while powerfully conveying the importance of taking action to combat extremism in all its forms.

*"Nobody's Listening is a moving exhibition that pays tribute to the courage of the survivors of genocide and amplifies their call for justice."*

— Amal Clooney, Human Rights Lawyer

The touring exhibition has created an immersive environment that generates greater international awareness of the events of the 2014 genocidal campaign and its devastating consequences for the Yazidi people, Christians, and other minority religious groups and their cultural heritage in northern Iraq. It is a forward-facing exhibition that focuses on what needs to happen next, providing a platform for survivors and displaced people to make their voices heard about the actions still needed.

## Resettlement

Collective advocacy led to resettlement possibilities in Australia and Canada. Yazda's protection and case management team has helped hundreds of survivors with resettlement and visa applications, as well as with coordination with relevant authorities and organizations.

## Engaging with Policy Makers

As part of its global advocacy efforts, in 2023 Yazda advocated in Iraq, the US, the UK, EU countries and Australia, and met with a number of world policymakers — including politicians, UN and international NGO leaders, universities, and human rights activists.

## SECTION 07

# Financial Report

For the year ended 31 December 2023. This financial report comprises the Statement of Revenue and Expenditures, the Statement of Financial Position, and the Notes to the Financial Statements. All figures are stated in United States Dollars (USD).

## STATEMENT OF REVENUE AND EXPENDITURES — STATED IN USD

	2023	2022
Grants and other income	2,101,331	2,117,276
<b>PROJECT EXPENDITURES</b>		
Personnel costs	1,065,281	1,136,549
Program costs	350,518	501,937
Office and administration personnel costs	213,822	493,068
Administration costs	281,649	216,648
<b>Total project expenditures</b>	<b>1,911,270</b>	<b>2,348,202</b>
Financial (gains) / loss	(33,709)	1,031
<b>Total expenditures</b>	<b>1,877,561</b>	<b>2,349,233</b>
Net income / (expenditure)	223,770	(231,957)
Total funds brought forward	276,617	508,574
<b>Total funds carried forward</b>	<b>500,387</b>	<b>276,617</b>

## STATEMENT OF FINANCIAL POSITION — STATED IN USD

	2023	2022
Fixed assets	87,740	38,951
<b>CURRENT ASSETS</b>		
Accounts receivable	—	214
Cash in bank and in hand	434,740	258,879
<b>Total current assets</b>	<b>434,740</b>	<b>259,093</b>
<b>CURRENT LIABILITIES</b>		
Other creditors	(22,093)	(21,427)
<b>Net current assets</b>	<b>412,647</b>	<b>237,666</b>
<b>Total net assets</b>	<b>500,387</b>	<b>276,617</b>
<b>Total funds</b>	<b>500,387</b>	<b>276,617</b>

The notes below form part of this financial statement.

## Notes to the Financial Statements

Stated in USD.

## 1. General

Yazda is a not-for-profit organization registered in the US, UK, Iraq and the Kurdistan Region of Iraq. Yazda's annual reports and accounts are submitted to the relevant authorities in the above-mentioned countries on a yearly basis. For more information, please visit [www.yazda.org](http://www.yazda.org).

## 2. Summary of Significant Accounting Policies

**2.1 Basis of preparation.** The financial statement has been prepared in accordance with Yazda's financial accounting handbook, and according to the accrual basis of accounting.

**2.2 Revenue.** The accrual basis is an accounting method that recognizes revenue as it is earned. In cases for which no quid pro quo is required, such as gifts, income is recognized in the accounts when the following three criteria have been met:

1. The organization must be legally entitled to the income in question.
2. It must be reasonably certain that the income in question will be received.
3. It must be possible to adequately measure the income in question.

**2.3 Expenses.** Expenditures are carried to expenses simultaneously with the activity that incurred the expenditure in question. This applies both to the costs incurred to obtain funds and to those incurred to realize programme objectives. Expenses that cannot be directly attributed to activities are carried to expenses as and when they occur.

**2.4 Creditors.** Short-term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognized at transaction price, net of any transaction costs, and subsequently measured at amortized cost determined using the effective interest method.

**2.5 Foreign currency transactions.** All expenditures paid in currencies other than the United States Dollar (USD) are translated into USD using the average monthly exchange rate for such currency. At the end of each reporting period, foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss. The financial statement has been presented in USD.

**2.6 Property, plant and equipment.** Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost — less estimated residual value — of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years
Computers	over 3 years

**YAZDA.**

For minorities and survivors of atrocity crimes. | [www.yazda.org](http://www.yazda.org) | [info@yazda.org](mailto:info@yazda.org)