

ON THE FRONTLINES AGAINST GENOCIDE

ANNUAL REPORT
AND ACCOUNTS 2021



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ABOUT YAZDA

Yazda is a non-governmental, non-profit organization established in 2014 in response to the genocide committed by the self-declared Islamic State of Iraq and Levant (“ISIL”) against the Yazidis and other communities in Iraq and Syria.

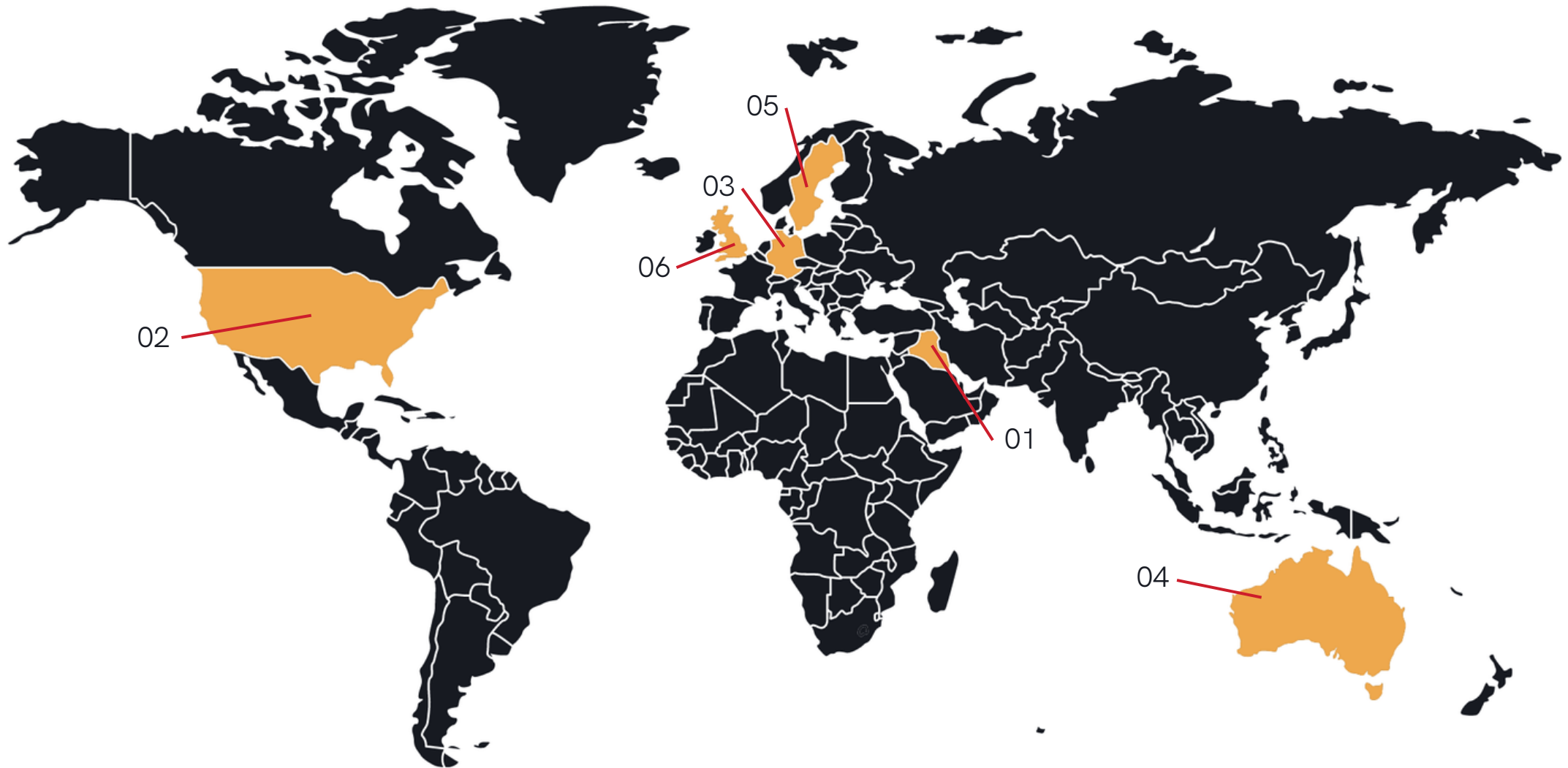
Since its inception, Yazda has worked with local and international partners to provide affected communities with critical humanitarian aid, including medical support, mental health and psychosocial support, livelihoods, protection, and legal assistance, as well as carrying out strategic advocacy in pursuit of accountability and justice for Yazidi survivors of human rights violations.

Yazda is registered as a 501(c)(3) non-profit organization in the United States and is registered in Iraq (Erbil & Baghdad), the United Kingdom, Germany, Sweden, and Australia.

In the US, Yazda runs a cultural center in Lincoln, Nebraska.

Yazda doesn't have physical offices in the UK, Germany, Australia, or Sweden to minimize administration costs.

ABOUT YAZDA



01. Yazda Iraq

02. Yazda United States

03. Yazda Germany

04. Yazda Australia

05. Yazda Sweden

06. Yazda United Kingdom

OUR MISSION AND VISION

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.

Our humanitarian mission includes trauma counseling, case management, healthcare, aid distribution, livelihood, and emergency help.

Our 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 rights and minority rights, recognition of the genocide and other atrocities, enabling survivors to speak up, and documentation of crimes for legal accountability.

Yazda is dedicated to 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 and be treated differently for being different. This includes ancient communities like Yazidi, Christians, and other minorities of the Middle East.

The Middle East is the home of a mosaic of beliefs, but persecution has caused significant issues. 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.

We believe that the perpetrators of genocide and mass enslavement should be brought to justice. This is why we work with experts like Amal Clooney.

STRUCTURE

Yazda is registered in the US, UK, Sweden, Germany, Australia, and Iraq as follows:

USA: 802053471

Iraq: 3552CODE2416-F

Kurdistan-Iraq: F-2416

United Kingdom: Charity No1175169

Sweden: 802503-2767

Australia: ABN52622235956

Our very hard-working multinational volunteer teams in these countries and worldwide are working on advocacy, raising awareness, and building relations with governments and local and international organizations to get the required support for our team in Iraq.

Our on-the-ground team in Iraq is working to provide essential services to survivors of ISIS atrocities, IDPs, refugees, people with special needs, and low-income families.

Yazda has a Global Board that oversees all the activities, designs Yazda's strategy, and holds responsibility for all of Yazda's work.

In addition, Yazda has local volunteer boards in the US, UK, Germany, Sweden, Australia, and Iraq. These local boards are responsible for running Yazda's branches, managing a Global Volunteer Network, delivering Yazda's strategy, and ensuring that Yazda follows the applicable laws in those countries.

In Iraq, the Yazda Country Director manages and oversees Yazda's staff, projects, and field activities in Iraq.



STRUCTURE

Board of Directors in the US.

President in the US and regularly visiting Iraq.

Deputy Executive Director in the UK and Country Director in Iraq, managing the field staff.

Field staff based in Iraq.

Operations Team

- **Program Coordinator** supporting the Country Director;
- **Logistics, Procurement, and Security Department** led by the **Logistics & Procurement & Security Manager** managing a *Logistics & Procurement & Security Officer*, *Cook/Cleaners* (3), and *Guards* (2);
- **Finance Department** led by the **Finance Manager** assisted by an *Accountant*;
- **HR Department** led by the **HR Director** assisted by an *HR Officer*;
- **Senior M&E Officer**.

Documentation Project

- **Legal Advocacy Director** supervising the project and leading the Legal Advocacy Strategy;
- **Project Manager** managing the field staff;
- *Project Assistant*;
- *Legal Advocacy Assistant, International Lawyer, Local Lawyer, and Advocacy and Outreach Officer*;
- *IT Manager and Data Entry staff* (4);
- *Psychologist for MHPSS* (2);
- *Interviewers* (4), *Interviewers/Field Researchers* (6);
- *Translators for Interviews* (3) and *Case Management* (2);
- *Drivers* (2).

Livelihood Project in Sinuni and Sinjar

- **Project Manager** managing the field staff;
- *Drivers* (2);
- *Guards* (2);
- *Cook/Cleaners* (2).

STRUCTURE

Mobile Medical Unit (MMU) Project in Sinuni

- *Project Manager* managing staff in Sinuni;
- *Pharmacy Assistant*
- *Community Health Officer*
- *Nurse*
- *Cook and Cleaner*
- *Driver (no car)*
- *Guard*

Protection Program in Sinjar, Sinuni and Duhok

- *Protection Program Manager* managing the field staff;
- *Project Manager* based in Duhok;
- *Case Manager Coordinator* based in Sinjar;
- *Case Managers (7)* based in Sinjar;
- *Case Managers (11)* based in Sinuni;
- *Senior Lawyer and Lawyer*;

Project Manager in Sinjar

- *Project Manager* managing the field staff;
- *Field Officer*;
- *Field Assistant*;
- *Cleaner*;
- *Guard*.



MESSAGE FROM THE PRESIDENT



Over the past seven years, Yazda has acted as a core reference for the humanitarian assessments in the conflict regions of Northern Iraq, such as Sinjar and the internally displaced camps. In addition, Yazda has continued supporting Christians and other minorities in Iraq

In addition, Yazda has continued supporting Christians and other minorities in Iraq to the best of its capacity as a humanitarian and advocacy organization, including them in the Yazidi Survivors Law and supporting their rights and liberties in the country.

Our projects have been a continuous process of change for the lives of thousands of families, to develop the communities and create sustainable change that will have a lasting impact on the communities, allowing them to thrive in the long term and not remain dependent on humanitarian aid.

Our team in the region as well as the senior management, have been dedicated to meeting our objectives and delivering

excellent services, including operating a Mobile Medical Clinic serving as a Primary Care Provider for 14 villages in Sinjar Mountain, providing case management to 850 beneficiaries, offering psychotherapy to more than 90 families with severe cases, documenting mass graves, collecting testimony from survivors, collaborating with the United Nations investigation team on crimes committed by ISIS, conducting C.P. project which aims to Preserve and Protect the Cultural Heritage of the Yazidi Community, and finally supporting local economic development through 64 small and medium-sized businesses.

Most of these services are prioritized for the families who have returned to their hometowns in the region as a part of the safe return strategy we support.

Yazda is working closely with partners, donors, supporters, and stakeholders to implement a multifaceted strategy to continue developing plans for sustainability in the region.

Haider Elias, Yazda President

3RD OF AUGUST - ISIS GENOCIDE

In August 2014, the self-proclaimed *Islamic State of Iraq and Syria* (ISIS) perpetrated genocide and other gross human rights violations against religious and ethnic minority groups in Northern Iraq. ISIS specifically targeted religious minority communities and viewed them as "infidels."

This systematic persecution led to the mass killing of an estimated 5,000 Yazidis, the abduction of an estimated 6,800 Yazidis (mainly women and children), the forced conversion of countless Yazidis, the destruction of Yazidi religious and cultural sites, farms, and homes, and the forced displacement of an estimated 400,000 Yazidis from Sinjar district alone.

Most of the Yazidi women and girls, especially those held in captivity, SGBV survivors, and survivors of other atrocities by ISIS, face traumatic experiences when they return to their areas of origin.

Trauma, anxiety, fear of isolation, and repeated violence play a significant role in the lives of survivors. Many suffer from psychological and psychosomatic problems and chronic medical complaints and have limited hope for the future.

Seven years after the genocide, essential issues remain for survivors, including a lack of justice and accountability, slight economic recovery, an absence of any comprehensive reparations program, and poor and infeasible processes for returns to people's home areas. In addition, the plight of Yazidi women and girls remains unresolved, as thousands are still in captivity; those who have returned find little support because of a lack of a comprehensive reparations program or essential services.

Over 60 percent of the Yazidi and other ethnic and religious minority populations live in IDP camps without real prospects of returning to their home areas.

400,000

Yazidis have been displaced from
the Sinjar district since 2014

MOBILE MEDICAL UNIT - HEALTH AND MEDICAL SERVICES

Project funded by *Stichting Vluchteling*

Since 2016, Yazda and Stichting Vluchteling have provided specialized medical aid through a Mobile Medical Unit (MMU) on the North Side of Sinjar Mountain.

The partnership renewal for another year in September 2021 shifted the focus to Non-Communicable Diseases (NCD) with Mental Health (MH) integration, managing them through prevention, promoting a healthy lifestyle, and informing patients on self-medication.

The team consists of a physician, pharmacist, nurse, psychologist, and Community Health Officer (CHO) visiting 14 remote Sinjar villages weekly, serving over 1,600 patients per month.

The MMU offers emergency transport, tracks patient data through a database, and provides essential medications and lab tests. Our mission is to bring accessible, cost-effective primary health care to undiagnosed and untreated patients.



SUSTAINABLE AND RESILIENT LIVELIHOOD DEVELOPMENT

Project funded by **BMZ** and implemented with **Arbeiter Samariter Bund**

The Sustainable and Resilient Livelihood Development project aimed to address the damage to farms and the local economy in Sinjar by boosting agricultural production and ensuring access to nutritious food.

Over 24 months, the project aimed to promote sustainable economic growth in Sinjar City and nearby villages by creating income opportunities for vulnerable groups in the private sector, focusing on villages heavily dependent on agriculture such as Ash Shabiya, Al Sabahia, Al Naseriya, Zumani, Qizil Kand, and Tal Qasab.

Yazda established 32 agricultural and 32 non-agricultural small businesses to achieve this goal, providing vocational training to 16 people. The training aimed to enhance the resilience of rural communities by building capacity in positive coping strategies and risk-sensitive agricultural practices.

The project's primary objective was to revitalize the local economy and fight poverty in the project area, promoting sustainable and resilient development through small private businesses.

This was achieved by increasing agricultural production, creating income opportunities, and building resilience through training in coping strategies and risk-sensitive agricultural practices, positively impacting food security, income generation, and resilience.



MHPSS, CASE MANAGEMENT AND LEGAL SUPPORT

This project is implementing a comprehensive approach to empower survivors by providing cash assistance for their urgent needs, including food, baby formula, medical care, and non-food items like clothing and cooking utensils.

Our Case Management team efficiently coordinated 926 referrals to meet the diverse needs of the beneficiaries: 665 were external (sent to external organizations or private service providers), and 261 were internal (for severe cases of psycho-trauma or livelihood-generating activities).

Due to the circumstances of their enslavement, many survivors arrive at Yazda with no form of legal documentation (e.g. government IDs). To secure legal documentation for survivors, we established criteria for selecting beneficiaries for legal support, ran incident intake, and provided legal assistance as needed (e.g., legal counseling, service, or representation). The team successfully provided 171 beneficiaries with legal aid throughout the project and secured 394 documents.

Our team also collected the testimonies of 344 survivors and

added their names to Yazda's survivor database. This database has enabled Yazda to play a crucial role in pursuing justice and accountability for ISIS atrocities and collaborating effectively with the Iraqi government, KRG authorities, UNITAD, and foreign prosecutors.

Due to COVID-19 precautions such as physical distancing and movement limitation, providing MHPSS and case management was a real challenge for our staff. However, developing internal guidelines on remote service provision ensured the successful completion of activities and targets. Yazda also provided 13 self-care sessions to address mental health issues among staff working with survivors.

Overall, the project's approach recognizes the complexity of survivors' needs and aims to help them regain control over their lives and move toward healing and recovery. At the end of the project, 97% of the beneficiaries reported an improvement in their mental-health situation. To summarize, 885 individuals received case management services and direct cash assistance amounting to 234,560.95 €, while 36 cases received MHPSS.

LIVELIHOOD'S ASSISTANCE

Economic independence is essential to give survivors a chance to support their families, reintegrate into their community, and end vulnerability to exploitation or abuse.

This project has improved the self-reliance of 54 beneficiaries by providing them with business training and grants to open their micro business. In this effort, the project team developed participant enrolment criteria and Standard Operating Procedures (SOPs), facilitated market analysis and assessment, and enrolled eligible beneficiaries.

The beneficiaries were selected and provided with on-the-job business and vocational training. Yazda spent \$160,676 on micro-business grants in the Duhok and Sinjar regions to 50 new business owners for an average distribution of \$3,213 for each.

Businesses include 28 agribusinesses (livestock) and 22 non-agribusinesses (grocery shops, clothing, accessory stores, photocopying shops, stationery shops, and repair shops) across Duhok and Sinjar.



LEGAL SUPPORT

UNITAD, Amal Clooney and the Dutch war crimes unit

Yazda works with its partners to support, educate, and empower survivors in their abilities to build legal cases and understand their legal rights in different jurisdictions.

Yazda and UNITAD

In March 2019, Yazda signed a Memorandum of Understanding (MOU) with the *Investigative Team to Promote Accountability for Crimes Committed by Da'esh/ISIL* (UNITAD). Yazda and UNITAD work closely, have weekly calls, share information, and conduct training sessions.

Yazda provided UNITAD with hundreds of statements from victims who had consented to share their experiences. These statements helped provide evidence for recognizing the genocide in [UNITAD's report](#) published on May 10, 2021.

Yazda and Amal Clooney

Yazda's legal team and Amal Clooney's team have weekly calls to discuss Yazda's legal strategy and documentation. Yazda has shared several statements with Amal Clooney's team, which were used to support ongoing legal proceedings in Germany and broader investigations against alleged ISIL members in Europe and the US.

Yazda and the Dutch war crimes unit

One of Yazda's beneficiaries, a well-known Yazidi activist, disclosed to Dutch media that she was held captive by an ISIL couple and that the wife was Dutch. The press revealed her name. Yazda contacted the Dutch war crimes unit, the focal point being Martijn Lampe, and a prosecutor's team member, Anne van Dooren, and connected them with the survivor.

Yazda translated and transcribed documents from Shingali (a Kurdish dialect spoken in the Sinjar region) to English to maintain the authenticity of the statement.

Subsequently, the Dutch war crimes unit requested information concerning a Syrian national. After identifying five potential victim statements, Yazda obtained consent from the survivors and later shared the statements

LEGAL SUPPORT

On March 8th, 2021, commemorating International Women's Day, the project provided a significant update on the Government's adoption of the Yazidi Female Survivors Law.

Adopting this law is a significant milestone in addressing the enduring effects of the atrocities committed by ISIS/Daesh against the Yazidis and other vulnerable groups, as it officially acknowledges the genocide committed against them.



MHPSS AND CASE MANAGEMENT (1)

Project in partnership with *Freedom House*

With the support of Freedom House in the United States, Yazda assisted 102 survivors of ISIS (91 women and 11 girls) residing in different IDP camps in the Duhok region while cooperating with religious freedom defenders to offer MHPSS and address SGBV. Under this project there for 2 main objectives as follow:

Objective 1: Victims of SGBV will become more resilient and reintegrate faster into society. This will be possible through the following activities:

- Offering MH-PSS and Case Management services to girls and women victims of SGBV because of their religion.
- Providing peer-to-peer integration support activities.
- Facilitation for a safe personal exploration of religious identity for survivors of religious persecution.
- Offering referral pathways to specialized services.

Objective 2: Yazda staff and other religious freedom defenders have access to MH-PSS. The activity under this objective will be completed through external trainers provided by Freedom House.



MHPSS AND CASE MANAGEMENT (2)

Project funded by the *United Kingdom Government*

For 6 months, the UK Government funded project provided MHPSS and Case Management support to 50 ISIS Survivors in both Camps in Duhok and Sinjar. This project also provided food basket distribution to 100 beneficiaries (75 in Duhok and 25 in Sinjar) to support the cases and their families. Many of the ISIS Survivors supported under this project were subsequently provided ongoing MHPSS support through other Yazda projects after this grant.



MHPSS AND CASE MANAGEMENT (3)

Project funded by the *Luxembourg Government*

With support from the Luxembourg Government, this project aimed to provide Mental Health and Psychosocial Support (MHPSS), Case Management, and Advocacy Services for Survivors of ISIS Atrocities. In total, 212 survivors (148 women, 17 men, 25 girls, and 22 boys) were supported through the project, with Yazda and the Yazidi Survivors Network (YSN) conducting 27 individual advocacy meetings following the Project Stakeholder Mapping.

The project aimed to reach the following objectives:

Objective 1: Facilitate access to mental health and psychosocial support (MHPSS), case management services, and legal services for 150 survivors residing in IDP camps in Duhok.

Objective 2: Following the Iraqi elections, execute a comprehensive advocacy campaign at national, regional, and local governmental levels, as well as on the international stage. This campaign aimed to champion the rights and needs of survivors and minorities while also emphasizing the crucial significance of their inclusion in decision-making processes.

Yazda and YSN actively participated in three additional advocacy events: the *United Nations Briefing on Responsibility to Protect*, *SEMA Network Global Retreat*, and *Religious Freedom Summit*.

During these meetings and activities, the primary advocacy messages emphasized were:

- Inter-cultural dialogue
- Atrocity prevention
- Safeguarding religious freedom and the rights of minorities in Iraq
- Advocacy for the enactment of the Yazidi Survivors Law
- Genocide recognition
- Pursuit of reparations
- Advocacy for transitional justice
- Raising awareness about the impacts of the Yazidi Genocide
- Promotion of the "Nobody's Listening Exhibition" initiative
- Shedding light on the humanitarian situation in Sinjar.

RETURN AND REINTEGRATION OF IDPS IN NINEWA

Since 2018, Yazda has been a member of two USAID-funded consortiums alongside our partners, IOM and HAI. In our fourth year, Yazda's projects supporting the Yazidi community's return to Sinjar continued: the holistic approach, which places survivors' complex needs at the center of the response, includes mental health and psychosocial support, livelihood, and legal support components.

The sustainable and effective return and reintegration of returnees in the Sinjar region and Bashiqa is underway, as the Covid -19 pandemic has shaped the community's challenges and our NGO's response. Our beneficiaries in 2021 were victims and survivors of ISIS atrocities and victims of GBV.

In Sinjar, 8 Mental Health and Psychosocial Support (MHPSS) staff, 2 lawyers, and 6 livelihood and logistics staff operate out of 3 offices to provide a variety of services to beneficiaries in the areas of case management, livelihood assistance, income-generating opportunities, access to public services, social

cohesion programs, diaspora engagement, and administrative support.

As a part of the HAI project, Yazda supported vocational training and apprenticeship opportunities and distributed small grants to beneficiaries to reopen small businesses. Despite the pandemic slowing down the small local economy, these businesses responded to key marked needs and thrived.

The IOM-funded project provided protection programming, including MHPSS, Case Management, financial support, and provision of food and non-food items to 229 ISIS survivors (157 women, 28 girls, 21 boys, 23 men) through Sinjar District.

The outcome of this project can be found in the following report: [Overview of Yazda Protection Programming under USAID-Funded Project: Supporting the Return of Displaced Populations in the Ninewa Plains and West Ninewa.](#)

INFORMAL EDUCATION

In response to the lack of services in Sinjar, Yazda supported the formal education system and provided informal education support to students and children out of school.

In the Sinjar post-genocide environment, schools are slowly reopening. Still, government funding is insufficient to compensate teachers for their time, and the schools are only partially rebuilt and need more teaching equipment and materials.

Many children who remain in IDP Camps for some years cannot access formal education. As they are now back in Sinjar, they face a gap in the trajectory of their education.

Between 2018-2021, and with generous funding from USAID and support from IOM, Yazda continued to support 35 teachers by paying their stipends, supported 8 schools by providing teaching materials, and conducted minor repairs to the infrastructure, inclined to the wash facilities.

The informal education initiative in 2021 continues with the support of the Irish National Teachers' Organization.

This project targeted 360 students aged between 4-13 years old in Borek town in the northern part of Sinjar. In this 3-month project, children benefit from different educational and entertainment activities after school, which include music, English language, sports, maths, and first aid.

For the past 5 years, this project supported over 2,500 students in different locations within Sinjar.



SUPPORTING REALIZATION OF RIGHTS OF CRSV SURVIVORS

In August 2014, the Islamic State of Iraq and the Levant (ISIL) swept across the Nineveh Plains and Sinjar, launching an immediate and longer-term genocide and community extermination campaign.

Minorities such as Christians, Kakais Shabakhs, Turkmen, and Yazidis were attacked, captured, displaced, and killed. The Yazidi community was targeted by the terrorist group, justified as not being a “People of the Book,” and therefore labeled as unequivocally “infidels.”

Within just a few days, 12,000 Yazidis were either abducted, enslaved, or killed, and a peaceful community of around 400,000 people was forcibly displaced from Sinjar. Since then, Iraq has been struggling to provide reparation to ISIL survivors. After two years of relentless advocacy work by Yazidi women survivors and leaders in civil society, Iraqi President H.E. President Dr. Barham Salih submitted the Yazidi Female Survivors Bill to the Iraqi Parliament.

Thankfully, in a historic Iraqi Parliament session on March 1, 2021, Iraqi lawmakers endorsed and voted on the submitted bill, now known as the Yazidi Female Survivors Law. While in legislative deliberations, the Iraqi government decided to provide interim relief measures to Yazidi women survivors.

Between April 2019 and July 2019, the Iraqi Ministry of Migration and Displacement (MoMD) announced individual one-time grants of 2 million Iraqi dinars (approximately 1,700\$) for 899 Yazidi survivors.

However, to date, only 858 survivors have received their dues. The eligibility criteria remains unclear to applicants and their families, with little clarity on why some have received their grant while others still have not.

To understand the process, identify the challenges, and provide recommendations, Yazda interviewed 100 Yazidi women survivors to better understand their experiences when applying for the grant.

MEDICAL, PSYCHO-SOCIAL AND SOCIO-ECONOMIC ASSISTANCE

Project in partnership with *Mukwege Foundation*

In partnership with the Dr. Mukwege Foundation, Yazda's case management and MHPSS team provided holistic services to hundreds of survivors over two years.

These services included medical care, mental health and psychosocial support (MHPSS), and case management services. Survivors also got trained in practical socioeconomic skills such as knitting and baking pastries. The intervention focused on IDP camps in Berseve, Khanke, Eryan, Qadia, Bajied Kandala, Darkay, Baadry, Dawde, Chammishko, Shikhan, Mamrashan, and Sharya.

DOCUMENTATION PROJECT

Funded by *the US Department of State (USG)*

The documentation project aims to document the Yazidi genocide for cultural, legal, and advocacy purposes by building legal cases against ISIL perpetrators to ensure accountability, support accountability mechanisms in their efforts to prosecute ISIL perpetrators, and draft reports aligned to Yazda advocacy campaigns.

The team documents international crimes (genocide, crimes against humanity, war crimes) committed against the Yazidi community by ISIL by interviewing survivors and documenting crime scenes in Sinjar, such as mass graves sites, ISIL kill sites, captivity sites and ISIL headquarters. The information gathered is then analyzed to support legal efforts overseas, including sharing information with UNITAD and overseas investigators, prosecutors, and war crimes units to support trials overseas, such as universal jurisdiction cases.

In partnership with the Office of Amal Clooney, Yazda has played a key role in the cases mentioned below in Germany by identifying Yazidi survivors who testified in the cases and/or providing crucial evidence and/or assisting survivors in participating in the trials.

The judgment issued by the Higher Regional Court of Frankfurt in November 2021 against Iraqi national [Taha A.-J.](#) represents the first conviction of an ISIS member for genocide anywhere in the world. German courts have previously also convicted 5 other ISIS members of crimes against humanity and war crimes for their involvement in ISIS' crimes against the Yazidis in 6 cases. These are the cases against [Jennifer W.](#), [Sarah O.](#), [Nurten J.](#), [Omaima A.](#) (who faced two separate trials) and Romiena S.

International crimes are currently not incorporated into Iraqi domestic legislation, and there is no dedicated mechanism to prosecute ISIL members for these crimes according to international standards. ISIL members are only prosecuted for terror-related charges under Iraq's anti-terror laws.

Yazda advocates within Iraq for international crimes to be incorporated into domestic legislation and for a dedicated mechanism to prosecute such crimes.

SURVIVOR VOICE: EMPOWER SURVIVORS TO SPEAK OUT

Supporting and Empowering Survivors since 2014

Collective work of Yazda and its partners has strengthened the platform for survivors and allowed them to speak internationally about the cause. Our proud example is Yazda's support of Nadia Murad, which appointed her as the first survivor to be a goodwill ambassador for the dignity of survivors of human trafficking by the United Nations Office on Drugs and Crime in September 2016 and Nobel Peace Prize winner in 2018.

Yazda also supported tens of other survivors including Fareeda Abbas, Hala Safel, Samiya Suliman, Shereen Jerdo, Dalal Haji and others.

Our advocacy efforts aim to support genocide survivors to speak about their experiences and needs. Yazda is the first NGO to support Yazidi survivors in speaking about their experiences and needs. One of the successful examples of Yazda's support to survivors is Nadia Murad's campaign. Yazda has proudly managed, supported, and funded the high-level advocacy campaign of Nadia Murad from the beginning of 2015 until it resulted in her winning the Nobel Peace Prize in 2018.

Yazda also supported Nadia Murad to write her book, *The Last Girl*, and to participate in her Documentary Film "On Her Shoulders." Yazda has also supported other survivors including Farida Khalaf, Halal Safel, Nisrin Rasho and Dalal Khairo to disseminate their messages worldwide.

Due to the ongoing high demands for survivors to speak about their experiences, Yazda decided at the end of 2019 to establish the first ever Yazidi Survivors Network (YSN) to support survivors of genocide and sexual enslavement committed by the so-called Islamic State (IS also known as "Daesh").

The YSN will empower survivors to speak about their experiences, express their needs, fight for justice, and promote international accountability and human rights. It will also advocate for the expansion of effective programs and services for survivors and vulnerable communities in Iraq.

SURVIVOR VOICE: EMPOWER SURVIVORS TO SPEAK OUT

Workshop with the *Yazidi Survivors Network (YSN)*

On June 9 2021, Yazda held a workshop with the Yazidi Survivors Network to discuss advancing accountability for atrocity crimes, justice for survivors, and establishing a tribunal to prosecute ISIL crimes based on international law.

The Kurdistan Region Prime Minister Masrour Barzani's cabinet approved a draft of legislation to establish an ISIL court in Erbil in April 2021, shortly before UNITAD recognized the Yazidi genocide in May 2021.

The YSN raised several questions and concerns, including why Iraq waited so long to pass a law and whether the tribunal will have international involvement. The survivors emphasized their desire for international involvement to ensure fair and impartial trials.

Another concern raised by the group was that most of them were unaware that such a draft law existed and were not involved or consulted in the process. In fact, out of 12 survivors, only two had vaguely heard about this initiative.



SURVIVOR VOICE: EMPOWER SURVIVORS TO SPEAK OUT

Advocacy meeting around *KRI draft law on ISIL tribunal*

Following the publication of the KRI draft law to set up an ISIL tribunal at the end of April 2021, Yazda reached out to UNITAD and the KRI authorities to hold meetings on the topic.

Below are summaries of each of these meetings:

Representatives from the Yazidi Survivors Network, Yazda, and UNITAD met with Dr. Dindar Zebari, International Advocacy Coordinator of the Kurdistan Regional Government, on June 16, 2021, to discuss the KRG draft law that would establish a tribunal to prosecute crimes committed by ISIL. The meeting centered on the crucial role of consulting with Yazidi survivors and civil society organizations during the drafting process, given their significant experience with the impact of ISIL crimes.

Yazda and YSN conveyed their appreciation to Dr. Dindar for the KRG government's commendable initiative to provide justice to victims from all communities, not solely the Yazidis. They further expressed their willingness to support the KRG government by facilitating consultation with Yazidi survivors as well as survivors from other communities.

Yazda and YSN offered their commitment to advocate for this draft law within the international community, aiming to garner support and ensure international involvement in its implementation.



SURVIVOR VOICE: EMPOWER SURVIVORS TO SPEAK OUT

On June 16, 2021, representatives from the Yazidi Survivors Network, Yazda, and UNITAD met with the Kurdistan Regional Parliament Legal Committee. The purpose of the meeting was to discuss the KRG draft law, which aimed to establish a tribunal for prosecuting ISIL crimes and enabling prosecution based on international crimes.

The meeting primarily focused on the crucial aspect of consulting all survivors, with particular emphasis on the Yazidi survivors, one of the largest groups affected by ISIL crimes. Ms. Zina, a member of YSN, and representatives from Yazda reiterated the importance of including survivors from all communities in the draft law, highlighting that they would be the ones benefiting from its implementation. As the draft bill is a relatively new law in Iraq, the legal committee raised their concerns with Ms. Zina and the other attendees.

While international standards draft this law, it requires international support in terms of expertise and financial assistance.

Despite the challenges, the legal committee expressed satisfaction in receiving comments from Yazda and the Yazidi survivors, assuring them their input would be considered.

Yazda and YSN expressed their appreciation to the legal committee for the KRG government's initiative to provide justice to victims and offered assistance in consulting with survivors from all communities.



SURVIVOR VOICE: EMPOWER SURVIVORS TO SPEAK OUT

On June 17, 2021, Yazda, the Yazidi Survivors Network, and UNITAD representatives met Dr. Vala Fareed Ibrahim, the Minister of State for Parliament Affairs of Kurdistan Regional Government, to discuss the KRG draft law to hold ISIL accountable for international crimes such as genocide crimes, crimes against humanity and war crimes.

The meeting primarily focused on the importance of consulting the Yazidi survivors in drafting this law, as they are one of the largest groups affected by ISIL crimes. During the discussion, Ms. Zina, a YSN member, and Yazda's representatives emphasized the necessity of consulting survivors.

Dr. Vala discussed the challenges that KRG faced and will face while drafting the law with Ms. Zina and the other attendees, including security and safety concerns that KRG might face as a result of this law. Dr. Vala also addressed the KRG's efforts, since 2014, to have the Yazidi genocide recognized nationally and internationally.

Dr. Vala stressed the importance of involving the Yazidi survivors in this draft law. She also expressed her satisfaction in receiving Yazda's and the Yazidi survivors' comments on the draft law and promised to take them into consideration.



SURVIVOR VOICE: EMPOWER SURVIVORS TO SPEAK OUT

Around two weeks after these weeks, the Federal Supreme Court in Baghdad published a decision on the KRI initiative and stated that it was unconstitutional for two main reasons:

- The establishment of a tribunal or an extraordinary court outside the scope of the Supreme Judicial Council shall violate Article (95) of the Constitution, which says, “no tribunals or extraordinary courts shall be established.”
- The appointment of non-Iraqi judges and prosecutors represents a violation of the judicial sovereignty of Iraq and contradicts the provisions of articles (90) and (91) of the Constitution. The Federal Judiciary is the entity that is mandated to appoint judges and prosecutors. Therefore, assigning a management task of a particular court to non-Iraqi judges violates the provisions of Articles (91) and (92) of the Constitution.

SURVIVOR VOICE: EMPOWER SURVIVORS TO SPEAK OUT

Workshop on next justice and accountability advocacy steps

On 15 July 2021, Yazda legal and advocacy team organized a workshop with the YSN to discuss next advocacy steps in terms of justice and accountability. The YSN and the team had first discussions about the failure of the KRI initiative following Baghdad's position. Both subsequently discussed legal avenues possible and brainstormed on a legal advocacy strategy. YSN members highlighted the importance of survivors' participation in discussions on these topics. Some of the members stated:

“

It is very important that they consult us in such initiatives because it is a matter directly related to us and our loved ones who we lost due to the crimes of ISIS.

A female Yazidi survivor from Tel Banat, Sinjar

These courts are dedicated to holding ISIS members accountable for the crimes they committed against us. We are the direct or indirect victims of these crimes so we have the right to be consulted, it is the minimum the authorities can do after failing to protect us.

A female Yazidi survivor from Hardan, Sinjar

SURVIVOR VOICE: EMPOWER SURVIVORS TO SPEAK OUT

Following these discussions with the survivors, Yazda Legal Advocacy Director (LAD) had several calls with a JRR legal expert and members of the Harvard Humanitarian Initiative to discuss the possibility of organizing consultations with Yazidi survivors on their preferences on transitional justice measures.

In 2020, the Harvard Humanitarian Initiative and others published the findings of an important study conducted in the spring of 2019 of perceptions of justice and accountability within communities affected by the conflict, including members of the Yazidi community along with members of other minority groups, with a focus on Nineveh Governorate.

The project discussed with Yazda would aim to encompass all Yazidi survivors who were taken into ISIS captivity and subsequently rescued, along with a sample of other Yazidi survivors, and would be conducted three years after the HHI study.

Finally, the YSN members were updated on the ongoing ISIS trials in Germany as part of the outreach Yazda is conducting.

SURVIVOR VOICE: EMPOWER SURVIVORS TO SPEAK OUT

Workshop with *Iraqi NGOs on ISIL tribunal*

Yazda and Justice Rapid Response (JRR) facilitated an online workshop entitled “Reflecting on the KRI initiative to set up a tribunal for ISIL members and ways forward for accountability for ISIS crimes in Iraq”. The workshop brought together members of the Coalition for Just Reparations (C4JR), an alliance of 32 Iraqi civil society organizations (CSOs), representing Iraq’s linguistic, ethnic, and religious diversity, supporting reparation claims of survivors and other victims of crimes perpetrated during the conflict with ISIL. Partner organizations working on accountability issues as well as Iraqi legal experts also attended the workshop.

Natia Navrouzov, Legal Advocacy Director at Yazda, opened the workshop by giving an overview of existing justice mechanisms in Iraq including the recent KRI-led initiative to set up an ISIL tribunal in Erbil and the Iraqi Supreme Federal Court’s response to the draft law.

Fiona McKay, the JRR expert, then presented international justice experiences and introduced elements for designing a

new justice mechanism including possible purposes of the tribunal, its jurisdiction, victims’ participation in the process, the relationship with domestic courts, the extent of international involvement, and oversight as well as funding avenues.

In conclusion, participants discussed the most important elements for civil society and survivors of any justice mechanisms for ISIL crimes in Iraq and how to respond to the KRI and Baghdad governments’ recent issues on accountability in Iraq. All agreed that justice in Iraq is long overdue and that the involvement of survivors and civil society are crucial elements in any future processes.

Following Yazda’s initiative, the coalition and other partners prepared an Open Letter to Iraqi authorities and the International Community on the occasion of 17 July 2021, Day of International Criminal Justice Day. Yazda LAD was one of the drafters of the letter and YSN members provided a quote.

SURVIVOR VOICE: EMPOWER SURVIVORS TO SPEAK OUT

High-level meeting with *policymakers and embassies in KRI and Baghdad*

Meeting with the KRI Minister of Interior

On August 30th, 2021, Yazda and a YSN representative met with Mr. Reber Ahmed, Minister of Interior of the Kurdistan Regional Government, to discuss a range of issues, including the Sinjar Agreement, the establishment of a Special Court for ISIS crimes, and support for survivors of the ISIS genocide and how to push the Iraqi authorities to work more seriously on the implementation of the Yazidi Survivors' Law.

Meeting with MP Sabib Khider and Ms. Sarab Elias in Baghdad:

On 1 September 2021, the Yazda delegation in Baghdad met with MP Saib Khider and Sarab Elias, the Head of the Survivors Directorate, in charge of implementing the Yazidi Survivors Law. Mr. Khider shared with the Yazda LAD a draft law for an ISIS tribunal that he plans to promote in the Parliament in Baghdad. Both parties discussed their views on ISIS accountability.



SURVIVOR VOICE: EMPOWER SURVIVORS TO SPEAK OUT

Latest updates about the *implementation of the Yazidi Survivors Law*

On 30th of October 2021, Yazda and IOM Iraq representatives facilitated and organized an information session to the Yazidi Survivors Network (YSN) members about the status of the implementation of the Yazidi Survivors Law. The session was led by Ms. Sarab Alias, the General Director of the directorate for Survivors' Affairs.

During the session, YSN members were able to ask questions about the content of the law and on next steps. Ms. Alias addressed the questions and highlighted that the role of survivors was crucial in the process: A lot of misinformation is already circulating on the law such as reparation claims being already received by the Directorate.

Ms. Alias indicated that the application is not open yet and that this process will only start next year once the Directorate has designed internal procedures and finalized an application process. She ensured that survivors would be continuously informed and that a dedicated website would be launched soon.

An informative brochure on the Law was also prepared by IOM and shared with the participants.



SURVIVOR VOICE: EMPOWER SURVIVORS TO SPEAK OUT

Workshop on the development of an *application form to enforce the Yazidi Survivors Law (YSL)*

On 21 November 2021, at the initiative of the Head of the Directorate of Survivors' Affairs, Ms. Sarab Elias, Yazda co-organized with IOM Iraq, United Nations Assistance Mission for Iraq-UNAMI and the Institute for International Law and Human Rights (IILHR) a workshop in Erbil. The workshop brought together several NGOs and legal experts, including Norbert Wühler, a leading expert on large-scale compensation and property restitution programs, and Yazda Legal Advocacy Director Natia Navrouzov.

The participants discussed the key elements of the application form that survivors would use to submit their reparation claim under the Yazidi Survivors Law. Participants discussed the content of the application form and how to make it survivor-centered so that future applicants can understand and fill it out easily.



SURVIVOR VOICE: EMPOWER SURVIVORS TO SPEAK OUT

Survey on *accountability mechanisms in Iraq*

In late 2021, Yazda's Legal Advocacy Director, Natia Navrouzov, an expert from the JRR (Justice, Rights, and Reconciliation) field, and the coalition's Secretariat collaborated on a survey focusing on accountability mechanisms in Iraq.

The survey was finalized and subsequently shared with coalition members who expressed a keen interest in advancing the establishment of a criminal accountability system in Iraq.

Commencing in December, the coalition members who were actively engaged in the topic convened a workshop in Erbil, facilitated by the JRR expert, to deliberate on their preferences regarding the design of such a mechanism. Following the survey and workshop discussions, Yazda Legal Advocacy Director Natia Navrouzov, the JRR expert, and the coalition's Secretariat compiled a policy paper.

This paper draws upon the survey's findings and the workshop's insightful exchanges and is expected to be shared and published in 2022.

SUPPORTING REALIZATION OF RIGHTS OF CRSV SURVIVORS

The findings suggest that a lack of transparency impedes the successful implementation of the grant, the absence of any outreach mechanism, and no clear assessment protocol. Moreover, the completion of payment of the grant to the remaining survivors is not guaranteed, adding to the unease and frustration of survivors who have not yet received their benefits.

The outcomes of this project were published in the following report: [*Interim Relief Program for CRSV in Iraq: Survivors' Grant Scheme in practice and recommendations for its improvement*](#)

ADVOCACY AND PREVENTION OF FORCED CHILD MILITARIZATION

With the support of the Norwegian People's Aid (NPA), Yazda conducted a Pilot Project in 2020 that included a baseline assessment whose findings confirmed the alarming situation of forced militarization of Children in Sinjar.

Amongst the most worrying data, 6 out of 36 children respondents said they had been asked to join a military group, representing 18%, while 34% of adults confirmed their children had been asked to join military groups. In the same adult group, 64% disagree with the statement "Only people over the age of 18 should be responsible for the security of Sinjar" implying that they believe also individuals below 18 years of age should be involved, and 60% feel pressure to have one or more children leave school to work and earn money.

We also found that 13 of the 34 (38%) interviewed children mentioned that financial matters prevent them from achieving their goals, whilst amongst adults, 9 out of 53 (17%) respondents said that their children are working, mainly as daily workers.

These and other findings paint a picture of a community facing internal tensions around core values such as the role and rights of children, challenged by economic needs, pressure from armed groups, lack of alternatives, and, in the case of Children Heads of Households, lack of parental supervision. Role models remain in part the ones of a war-torn country, where bearing a weapon, joining armed groups, and participating in security provisions still involve or attract children.

In response, Yazda conducted educational, entertainment, and MHPSS activities for 339 children in Sinjar and Sinuni and advocacy for children's rights. This project is in partnership with Norwegian People's Aid and funded by the Norwegian Humanist Association (HEF).

GENOCIDE AND ACKNOWLEDGEMENT OF ISIS CRIMES

As an emotional remedy for the victims and as a means of bolstering justice and the accountability process, it is of the utmost importance to recognize and acknowledge ISIS's genocide and other crimes.

Since its establishment, Yazda has been successfully lobbying several states and institutions to recognize the Yazidi genocide and acknowledge ISIS crimes against all Iraqi and Syrian communities.

On 6 July 2021, the Dutch House of Representatives unanimously passed a motion tabled by MP Anne Kuik (CDA) which recognized the crimes of Islamic State against the Yazidi population as genocide and crimes against humanity. This followed the approval of a resolution by Belgium on 30 June 2021.

On 29 November 2019, Yazda and in partnership with the Estoril Conferences successfully lobbied the Members of the Portuguese Parliament to vote unanimously on the recognition

of the genocide against Yazidi people in Iraq by ISIS, they are also known as Daesh.

- Yazda's work with Amal Clooney, Nadia Murad, and our partners over the past five years has led to similar motions which have been passed in different countries, which include cross-party support by the British House of Commons, US Congress, L'Assemblée Nationale in France, the European Parliament, the Canadian House of Commons, the Australian Parliament, the Scottish Parliament, and the Armenian Parliament.
- In addition, the collective work of Yazda and its partners has led to A) the Passage of a Security Council resolution to conduct an investigation which followed Iraq's request for help with the investigation, B) Iraq creating a special local investigation committee, C) Submission of a proposal of an investigation by Amal Clooney to UN Security Council, and D) A submission made to ICC and a second Submission of foreign fighters are in the process to be completed.

7TH ANNUAL COMMEMORATION OF THE YAZIDI GENOCIDE

The Seventh Annual Commemoration of the Yazidi Genocide was hosted by Yazda with The Zovighian Partnership, under the patronage of His Excellency Iraqi Prime Minister Mustafa al-Kadhimi. Our convening was dedicated to deeply-needed blunt and action-focused keynotes, plenaries, and panels, bringing together the enormity and complexities of the Yazidi Cause.

We welcomed members of our communities and survivors, government officials, foreign representatives and diplomatic emissaries in Baghdad and Erbil, local and international civil society representatives, as well as leaders of religious communities on August 2-3, 2021.

Learn more about the commemoration [here](#).



Iraqi Prime Minister - Mustafa Al-Kadhimi



Yazda President - Haider Elias

NOBODY'S LISTENING EXHIBITION

Nobody's Listening is one of Yazda's projects 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 pay tribute to the courage, determination and agency of the survivors. The immersive experience aims to generate greater international awareness and provide a platform for survivors and displaced people to tell their stories through painting, sculpture, and poetry. It also powerfully conveys the importance of taking action to combat extremism in all its forms.

The exhibition created an immersive environment that generated greater international awareness of the events of the 2014 genocidal campaign and its profoundly devastating consequences for the Yazidi people, Christians as well as other minority religious groups and their cultural heritage in northern Iraq. Seven years after the genocide, this was a forward-facing exhibition focused on what needed to happen next. It provided a platform for survivors and displaced people to tell their stories, display their expressions of painting, sculpture, and poetry – and made their voices heard about what actions are still needed.



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

MAPPING THE YAZIDI DIASPORA IN AUSTRALIA

In partnership with IOM, Yazda implemented the project ([*Mapping of Yazidi Diaspora in Australia*](#)). The project's main objective is to map the Iraqi Yazidi diaspora and engage them in advocacy and support.

The specific objectives of the study can be described as:

1) Develop a methodology that will establish how the mapping of the community will be conducted, that will assess the interests of the Yazidi diaspora in Australia and their perception of a long-term return to Iraq;

2) Develop a comprehensive mapping of Iraqi diaspora communities and organizations (networks, associations, etc.) engaged with the Yazidis in Australia;

3) Provide an assessment of the interests and capacities of Iraqi Yazidi diaspora individuals and the organizations to which they belong to contribute to the recovery and development of local areas in Iraq, especially Ninewa, including in areas such as political participation and civic engagement, human capital exchange, financial support, cultural exchange and reconciliation, and humanitarian relief. This assessment will

include identification of barriers or constraints to engagement that reflect contexts (e.g., legal environments, private sector ecosystems, limited social networks) in either country of residence or Iraq; and

4) Provide a more nuanced understanding of how members of the Iraqi Yazidi diaspora perceive the prospect of a temporary or more long-term return to Iraq, including the factors that limit or encourage their future return intentions.

Collective advocacy led to resettlement possibilities in Australia and Canada. In Germany, it led to the expansion of German intake from Yazidi Refugees in Greece. Since 2016 Yazda has been referring to survivors of SGBV that ISIS persecuted to the Australian Embassy in Amman. Yazda has referred 735 beneficiaries to the resettlement program. Yazda Global Organization also has a branch in Australia, a Settlement Council of Australia member. Yazda has also done similar work in Canada, of Australia. Yazda has also done similar work in Canada.

ENGAGING WITH POLICY MAKERS

Yazda engaged in global advocacy efforts as part of our ongoing advocacy work, despite the challenges posed by the COVID-19 outbreak. Our efforts included advocating in Iraq, the United States, the United Kingdom, various EU countries, and Australia, and meeting with numerous world policymakers such as politicians, leaders of UN and international NGOs, universities, and human rights activists.

CULTURAL AND COMMUNITY PROJECT

Yazda and the Antiquities Coalition have partnered to launch a two-year initiative to document the Yazidis' intangible cultural heritage practices, including their music, stories, religious practices, and family life. The United States Agency for International Development (USAID) has generously provided funding for this project, which seeks to ensure that the Yazidis' traditions, religion, and history are preserved for future generations through comprehensive documentation.



STATEMENT OF REVENUE AND EXPENDITURES

Stated in USD

	Notes	2021	2020
Grants and other income	3	2,712,706	1,968,559
Project expenditures			
Personnel costs	4	1,046,025	763,916
Program costs	5	762,217	1,542,375
Office and administration personal costs	4	454,007	386,958
Administration Costs	6	339,845	325,792
		2,602,094	3,019,041f
Financial gain/loss		9,829	(20,274)
Total Expenditures		2,611,923	2,998,767

STATEMENT OF REVENUE AND EXPENDITURES

Stated in USD

Net income/ (expenditure)	100,783	(1,030,208)
Total funds brought forward	407,791	1,437,999
Total funds carried forward	508,574	407,791

STATEMENT OF FINANCIAL POSITION

Stated in USD

	Notes	2021	2020
Fixed asset	8	41,042	48,998
Current assets			
Accounts receivables		30,214	-
Cash in bank and in hand	9	446,231	366,142
Total current assets		476,445	366,142
Current liabilities			
Other creditors	10	(8,913)	(7,349)
Net current assets		467,532	358,793
Total current assets		508,574	407,791
Total funds		508,574	407,791

The attached notes form part of this financial statement.

NOTES TO THE FINANCIAL STATEMENTS

1. General

Yazda is a non-governmental, non-profit organization established in 2014 in response to the genocide committed by the self-declared Islamic State of Iraq and Levant (“ISIL”) against the Yazidis and other communities in Iraq and Syria.

Since its inception, Yazda has worked with local and international partners to provide affected communities with critical humanitarian aid, including medical support, mental health and psychosocial support, livelihoods, protection, and legal assistance, as well as carrying out strategic advocacy in pursuit of accountability and justice for Yazidi survivors of human rights violations.

Yazda is registered as a 501(c)(3) non-profit organization in the United States and is registered in Iraq (Erbil & Baghdad), the United Kingdom, Germany, Sweden, and Australia.

In the US, Yazda runs a cultural center in Lincoln, Nebraska.

Yazda doesn’t have physical offices in the UK, Germany, Australia, or Sweden to minimize administration costs.

NOTES TO THE FINANCIAL STATEMENTS

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.

The financial statement has been prepared 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 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

As for the expenditures, these are compared to and carried to expenses simultaneously with the activity that incurred the expenditure in question. This applies to both the costs incurred to obtain funds and to those incurred in order to realize the program 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.

NOTES TO THE FINANCIAL STATEMENTS

2. Summary of Significant Accounting Policies

2.5 Foreign currency transactions:

All Expenditures paid in different 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 that are 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 accumulative depreciation and any accumulative 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

The financial statement has been prepared according to the accrual basis of accounting.

NOTES TO THE FINANCIAL STATEMENTS

3. Grants and donations (Stated in USD)

	2021	2020
Grant Income and donations	2,697,259	1,968,434
Other income	15,447	125
	2,712,706	1,968,559
Current liabilities		
Other creditors	(8,913)	(7,349)
Net current assets	467,532	358,793
Total current assets	508,574	407,791
Total funds	508,574	407,791

NOTES TO THE FINANCIAL STATEMENTS

4. Personal Costs (Stated in USD)

	2021	2020
Salaries for project personnel	988,912	704,865
Salaries for office and administration staff	454,007	386,958
Staff benefits	17,100	41,663
Travel	40,013	17,388
	1,500,032	1,150,874

NOTES TO THE FINANCIAL STATEMENTS

5. Program Costs (Stated in USD)

	2021	2020
Youth support activities	3,240	16,001
Medical supplies and equipment	12,193	42,219
Medical support activities	51,831	288,734
Education, workshops and training activities	60,116	113,822
Advocacy activities	92,616	55,148
VCR & video production cost	7,964	-
Legal and case management	22,025	304,534
Vocational training	16,766	22,642
Logistic support activities and project supplies	10,228	106,763
Prevention, Community Outreach, Rehabilitation & recreational activities	4,606	-
Utilities and supplies	35,031	11,119
Travel and accommodation	12,137	7,981

NOTES TO THE FINANCIAL STATEMENTS

5. Program Costs (Stated in USD)

	2021	2020
Rent	7,066	25,130
Insurance	4,062	2,275
Incentives and other direct costs	10,399	70,662
Grants and cash assistant	345,562	466,349
Transportation of beneficiaries	66,375	8,996
	762,217	1,542,375

NOTES TO THE FINANCIAL STATEMENTS

6. Administration Costs (Stated in USD)

	2021	2020
Travel and accommodation	40,013	16,573
Communication costs	23,517	25,622
Consultancy fees	13,754	4,001
Office rent	74,368	46,397
Vehicle Rent, Fuel & Maintenance	13,776	71,599
Bank fees	35,412	36,630
Audit and accounting	17,180	20,059
Utilities incl. light, power and heating	4,240	36,761
Other costs	100,640	52,452
Depreciation	14,397	12,250
Legal fees	2,226	2,448
Posting	322	1,000
	339,845	325,792

NOTES TO THE FINANCIAL STATEMENTS

7. Financial gain/loss (Stated in USD)

	2021	2020
Currency exchange gain	(719)	(21,700)
Currency exchange loss	10,548	1,423
	9,829	(20,277)

NOTES TO THE FINANCIAL STATEMENTS

8. Property, plant and equipment (Stated in USD)

	2021	2020
Cost		
Balanced as at 1 January	61,248	-
Additions	6,441	61,248
Disposals		-
Balance as at 31 December	67,689	61,248
Depreciation		
Balanced as at 1 January	12,250	-
Charge for the year	14,397	12,250
Disposals		-
Balance as at 31 December	26,647	12,250
Net book value as at 31 December	41,042	48,998

NOTES TO THE FINANCIAL STATEMENTS

9. Cash at bank and in hand (Stated in USD)





	2021	2020
Cash at Bank	446,231	366,142

10. Creditors: Amounts falling due within one year (Stated in USD)

	2021	2020
Accruals and deferred income	8,913	7,349



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