

ANNUAL REPORT

2020

**RAOUL
WALLENBERG
INSTITUTE**

OF HUMAN RIGHTS AND HUMANITARIAN LAW

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ANNUAL REPORT 2020

The Board of Trustees and the Director of the Raoul Wallenberg Institute for Human Rights and Humanitarian Law, registration number 845001-3548, hereby submit the Institute's Annual Report for the fiscal year 1 January to 31 December, 2020.

The registered office of the trust is in Lund municipality, Skåne county. The trust's address is P.O. Box 1155, SE-221 05 Lund, Sweden. The visiting address is Stora Gråbrödersgatan 17 B.

ADMINISTRATION REPORT

Operations

The Institute's mission is to promote universal respect for human rights and humanitarian law through research, academic education and development programmes for key stakeholders in its chosen countries of cooperation.

Research and academic education is at the core of the Institute's operations, raising awareness of human rights issues and promoting progress in their implementation. This work is complemented by an extensive international programme for capacity development within the field of human rights.

In addition to its office in Lund, the Institute has offices in Stockholm, Nairobi, Istanbul, Amman, Jakarta, Beijing, Phnom Penh and Harare. The offices outside Sweden conduct international capacity-development programmes, which are funded by Sida and other donors.

Founders

The Raoul Wallenberg Institute was founded in 1984 by Associate Professor Göran Melander and University Lecturer Leif Holmström, both of whom held positions in the Faculty of Law, University of Lund.

The trust is a non-profit organization for purposes of public benefit.

Results and financial position

The result after financial items amounted to -746 kSEK. No appropriations have been made.

The Institute's operations are dependent on annual donations and grants. These donations and grants amounted to kSEK 89,663 and income from consultancy assignments etc. to kSEK 1,886. The Institute has, for the time being, only a smaller core funding, meaning that grants for defined programmes and activities are necessary. This makes the total amount of grants crucial in covering the Institute's overhead costs.

The Institute's activities are largely based on face-to-face meetings, such as seminars, events, conferences, etc. In the international development programmes, historically around 60% of the activity costs have been related to travel and travel-related costs for such gatherings. After the outbreak of the coronavirus pandemic, intensive work began to switch to digital meetings and other types of activities. The conversion has been successful, but despite this, entailed lower activity costs, leading to a decrease in total grants and income totalling 13% compared to the

previous year. The result for the year is therefore negative, as compensations for the institution's overhead costs are paid as a percentage on the direct project costs. However, the effect on the result was mitigated by savings in the overhead costs. Total savings amounted to close to SEK 3 million and, in addition to travel and gathering costs, concerned, in addition to travel and gathering costs, deferred recruitments and other running costs. In addition, a reduction in the employer's contributions of SEK 634 thousand in the period March-June, was granted as state aid for effects of the coronavirus pandemic.

On the closing date the balance sheet showed an equity of MSEK 14,8, yielding an equity ratio of 25%.

Summary of the last five years	2020	2019	2018	2017	2016
Net income	91,549	105,440	93,261	73,355	78,821
Results after financial items	-746	-413	-2,173	-4,107	-802
Net results	-746	-413	-2,173	-4,107	-802
Equity	14,759	15,505	15,918	18,091	22,198
Total assets	57,899	46,678	54,523	54,276	49,104
Equity ratio, %	25%	33%	29%	33%	45%
Average number of employees	56	46	36	34	33
including staff members abroad	64	64	60	53	51
other countries	33	34	28	24	23
Sweden	31	30	32	29	28

Fiscal year 2020

Significant events during the year

- The outbreak of the Corona pandemic had a major impact on operations, implying a large-scale conversion of the activities to digital format. This meant that the first half of the year was mainly devoted to planning work, while the second half of the year was characterised by an intensive implementation phase.
- The Institute organised, for the fifth year in a row, the Human Rights Film Festival, in collaboration with the cinema Kino in Lund. The movies were presented at the cinema, as it was held in March before the shutdown due to the pandemic.
- Sida granted an extension of, and additional appropriations of SEK 8,823 thousand, to the Institute's China programme for 2020.
- Sida granted new funds totalling SEK 30 million for a continued programme in Cambodia for the period March 2020 to December 2022.
- The Institute signed an agreement with the Danish development agency Danida, regarding a project called "Evaluating legal and policy responses to Covid-19 from a human rights perspective." The project was completed during the year and finalised in early 2021. Total utilised funds amounted to SEK 649 thousand.

- The Institute's Visiting Professorship in Human Rights and Humanitarian Law in Raoul Wallenberg's name, funded by the Marianne and Marcus Wallenberg Foundation, was completed and finalised.
- Sida granted an extension of the Institute's program in Kenya, until December 2020.
- In January, Sida allocated an additional SEK 8 million to the programme in Belarus and an extension to December 2020. After the Belarus regime's reactions to the people's protests in connection with the presidential election, however, the State Department decided to freeze aid for projects in Belarus, where state actors play an active role. The Institute's programme in Belarus was considered to belong to this category of projects. As a result, only commenced activities were allowed to be completed and the programme was subsequently terminated.
- The law firm Vinge allocated SEK 300 thousand as core funding for the Institute's operations.
- The Institute was contracted by the OSCE for a consulting assignment regarding the design of a curriculum for a master's degree in human rights and a course in the right to a fair trial, in Uzbekistan.
- During the year, the Swedish Institute granted funds for a number of new projects that the Institute conducts together with Lund University.
- Grants were received from Vinnova for a project, which the Institute conducts together with Tengbom's architectural firm, among others, regarding certification systems for equal availability to public environments.
- On behalf of SKR, Sweden's Municipalities and Regions, the Institute carried out a mapping of the work with human rights in Swedish municipalities and regions.
- Sida granted an extension of the programme in Turkey until 31 March 2021.
- As in previous years, various teaching initiatives were carried out at Lund University.
- On behalf of the board, the deputy director and respective office manager in Harare and Nairobi established legal entities in their countries to enable programme implementation. As a result, during the year the collaboration with We Effect in Nairobi (in terms of employment of staff) was completed and Raoul Wallenberg Institute Nairobi (Non-profit Company Limited by Guarantee, formed and registered in Kenya May 20, 2019) hired staff directly. In Harare, a Zimbabwean Foundation has been established (Raoul Wallenberg Institute of Human Rights and Humanitarian Law - Harare), and the necessary registration processes initiated, to enable employment of staff from 2021. In Jakarta, the process of re-registering the Institute has been completed and other necessary processes have been initiated to enable the employment of staff during the fiscal year 2021.
- After internal controls in November and an in-depth — so called forensic audit — at the office in Nairobi, suspicions of financial irregularities related to a past employee's behaviour were confirmed. As a result, the Institute's operations have suffered a loss that currently is estimated to SEK 336 thousand, which amount is charged to the result for the year. An action plan has been drawn up for the purpose of preventing similar events in the future.

For a comprehensive description of the Institute's operations please see "Year in Review 2020" which is available on the Institute's website www.rwi.lu.se.

TOWARDS A MORE SUSTAINABLE WORLD

In autumn 2015, the UN General Assembly adopted an action plan, the 2030 Agenda for Sustainable Development, to lead the world towards a sustainable and just future by 2030. It contains 17 global goals to work for, at global, national and local levels. Human rights provide an important framework for the SDGs and their realisation. RWI's work can be linked to a number of the 17 global goals. Among others:

- Good health and well-being
- Quality education for all
- Gender equality
- Reducing inequality
- Sustainable cities and communities
- Responsible consumption and production
- Peace, justice and strong institutions

RWI works to promote sustainable development by trying to contribute to greater understanding and respect of human rights. The core focus of the Institute's activities is to contribute to the implementation of these rights.

SUSTAINABILITY INFORMATION

For the RWI, sustainability concerns both the contribution to increased respect for human rights in the world, a stable financial base, a sustainable and healthy work environment and as little negative environmental impact as possible. Such goals enable us to carry out our mission as efficiently as possible.

Analysis of the results and their viability for the Institute's activities - human rights work - is carried out within the framework of the respective programmes. This takes place via various evaluation methods and follow-ups. Since autumn 2020, an internal position has been established focusing on MEAL (*Monitoring – Evaluation – Accountability – Learning*).

Sustainability information is included in the Institute's annual report from the financial year 2020 onwards. The intention is to develop the sustainability report gradually and in connection with the development of a new strategic framework for the financial years 2022-2025.

Work environment

The Institute wants to ensure a healthy working environment and prevent illness and accidents by enabling all employees to participate in change and development processes that affect their work at the Institute. Working conditions are adapted, from an accessibility perspective and to the extent possible, to the different physical and mental conditions of employees. Harassment and bullying are not tolerated in any form and active efforts are being made to prevent this.

Management of the work environment is a natural part of the Institute's planning processes and is carried out systematically. RWI's employees operate in a work environment that is strengthened through systematic work environment management. Collaboration takes place between managers, employees, trade union representatives and the protection committee. The Protection Committee meets four times a year to plan and follow up on systematic work environment management. All health-promoting and feasible health and safety improvements are encouraged.

Employees are offered regular health screenings, eye examinations and glasses for computer work, as well as reimbursement of the cost of tax-free wellness activities. To prevent occupational injuries linked to sedentary behaviour, all employees have the opportunity to download a break program on their computers.

The terms of employment are governed by the individual employment contract and in Sweden by the collective agreement Development & Services. At the office in Lund, collaboration takes place with a local trade union group. In 2017, a Staff Council was established to strengthen employee influence in other offices outside Sweden. The purpose of this is to ensure equal opportunities for staff, regardless of their place of employment and possible trade union affiliation, to present comments, proposals, wishes and problems related to the Institute's work and processes, to the Director and HR Manager of the Institute.

Employee surveys are carried out regularly, with the aim of investigating and taking measures in relation to the social and organisational work environment. In 2020, a special focus was placed on highlighting the work environment based on the situation with the covid-19 pandemic and work from home. Measures to prevent stress and illness and support recovery, have during the year focused on the guidelines for a brain-smart focused approach that was developed in 2019. The guidelines call for regular breaks, movement, stretching and walk-and-talk meetings and include clear frameworks for handling e-mail and out-of-office messages. To increase focus and efficiency, mobile and computer-free meetings and meeting-free Wednesdays are applied between 8:00-11:00 (Lund).

Diversity and gender equality

RWI wants a workplace where everyone is treated with respect and tolerance. Everyone regardless of gender, age, ethnicity, sexual orientation or disability should feel welcome. RWI's equality and diversity process is the Institute's methodology for greater equality and equity in the workplace. Among other things, a policy on, and prescription for how to combat discrimination and abusive discrimination has been developed, a document attached to employment contracts. Desirable behaviour in this regard, as well as related issues, are also set out in RWI's Code of Conduct, which is attached to partner agreements and consultancy contracts. To ensure an inclusive workplace, the Institute has started work on unconscious biases training. A recruitment policy and associated work processes based on an equal and fair approach are applied. All recruitments and internal promotions are based on a competence-based and structured approach, based on objectively set work-related requirements and criteria in each position description. Salary mapping is carried out and the necessary measures are taken based on analytical results. Meeting times are adapted (9:00-15:00) to make it easier for employees who need to leave/pick up children at preschool/school.

Economy

In order to enable established goals and operate in the desired direction, long-term and stable funding is a prerequisite. The Institute has very limited core funding. The international programme activities are currently mainly financed by Sida, with which the Institute has worked closely since the early 1990s. The research activities are financed through grants from various actors, such as the Marcus and Marianne Wallenberg Foundation, the Swedish Research Council, the Swedish Institute, the Pufendorf Institute, Vinnova, etc. Since its establishment, the Institute has a close relationship with the Faculty of Law at Lund University, with which several collaborative projects are conducted. Consultancy is also conducted, to a lesser extent.

Since the establishment of the foundation, RWI has had a stable and expanding development with an average annual turnover increase of about 7%. Income today amounts to just over SEK 90 million. Equity amounts to SEK 14.8 million and the equity/assets ratio is 25%. In order to maintain this good financial base and further develop the operations, it is necessary to obtain core support for the operations. The Institute works in this regard, and to broaden and diversify funding, with fundraising according to a defined strategy and with annual action plans.

RWI applies zero tolerance to corruption and works actively to combat all forms of corruption, based on governance documents in this area and to ensure that the organisation's resources are used efficiently and effectively.

Environment

The Institute has established an environmental regulation that provides guidelines on environmental considerations in connection with travel, purchasing and procurement, waste management and energy use.

The environmental impact the Institute has the opportunity to influence is primarily in terms of travel. The Institute's activities consist of about 90% of international programs with a variety of activities and gatherings around the world. Activity costs have historically accounted for more than 60% of travel and travel-related costs. During the covid-19 pandemic, a large part of these activities have been transformed to digital. After the pandemic, the Institute intends to continue digital activities at an appropriate and balanced level, in order to reduce travel to a balanced and ideal level. In addition, the environment has been positively affected as a result of the limited commuting of staff between home and workplace during the pandemic. In this respect, too, some of this effect will persist even after the pandemic, as work from home on certain days of the week is expected to become a permanent situation.

Investments

Office equipment in the Institute's offices abroad are recorded as an expense in the year of purchase and are covered by grants from the ongoing programme.

At the office in Lund no assets were acquired during the year (218,478).

Liquidity

The Institute has no loans. Granted project funds are disbursed partly in advance, which explains the sound level of liquidity at the closing date.

The Board of Trustees' work during the year

Four board meetings were held during the year, one as a face-to-face meeting and the other as digital meetings. The Board mainly considers strategic and financial issues. A sub-committee for issues regarding fundraising is up and running. No changes in the composition of the board happened during the year.

Future development

The corona pandemic has affected the Institute's activities, which have previously been strongly focused on face-to-face meetings and gatherings, with conversion to digital activities and other new methods. The positive aspects of this change will be maintained even after the pandemic.

In 2021, a new strategic plan for the period 2022-2025 will be developed, based on a "Theory of Change" model — directing the operations to continue focusing on current areas where there is a need to improve human rights. The goal is generally for the Institute's activities, and thus the funding base, to be broadened. The Institute's future fundraising will therefore focus on funding for the Institute's research and educational activities, and the library.

Change in equity

<i>kSEK</i>	2020-12-31	2019-12-31
Opening balance	15,505	15,918
Results for the year	-746	-413
Closing balance	14,759	15,505

Original trust capital amounts to SEK 362,250. Other equity consists of accumulated surplus since year 2000. The accumulated surplus corresponds to 1.1% of total income during the same period. Annual surpluses have been carried forward as retained earnings to strengthen the Institute's equity ratio and stability. The equity is utilized to cover years of deficit, due to cyclically variations in the donor financed programme's scope, and for strategic investments within the Institute's operations. Accumulated deficits during the period 2013-2020 amounts to MSEK 10.6.

Appropriation of results

The deficit for the year amounts to 746 kSEK, compared to a deficit of 413 kSEK in the previous year. The deficit and retained earnings will be carried forward as retained earnings.

INCOME STATEMENTS	kSEK	Note	2020	2019
Net income		3		
Grants and contributions			89,663	102,538
Other income			1,886	2,902
Total net income			91,549	105,440
Operating expenses				
Direct project costs			-39,068	-51,423
Other external costs		4, 5	-10,429	-12,010
Personnel costs		6	-42,696	-42,581
Depreciation		7	-96	-109
Total operating expenses			-92,289	-106,123
Operating result			-740	-683
Result from financial investments				
Other interest income and similar items			0	272
Interest expense and similar items			-6	-1
Result after financial items			-746	-413
Appropriations			0	0
Result for the year			-746	-413

BALANCE SHEETS	kSEK	Note	2020-12-31	2019-12-31
ASSETS				
Fixed assets				
Equipment		7	229	325
Total fixed assets			229	325
Current assets				
<i>Current receivables</i>				
Accounts receivable			1,517	2,413
Other receivables			2,109	1,310
Prepaid expenses and accrued income		8	1,918	2,296
<i>Total current receivables</i>			5,544	6,019
<i>Short term investments</i>		9	13,000	13,000
<i>Cash and bank balances</i>			39,126	27,334
Total current assets			57,670	46,354
TOTAL ASSETS			57,899	46,678
EQUITY AND LIABILITIES				
Equity				
<i>Non-restricted equity</i>				
Retained earnings			10,416	10,829
Other equity for specific purposes		10	5,089	5,089
Result for the year			-746	-413
Total equity			14,759	15,505
Provisions				
Provision for indemnity		11	100	100
Total provisions			100	100
Current liabilities				
Accounts payable			1,208	2,472
Other liabilities		12	1,154	1,127
Tax liabilities			41	61
Accrued expenses and deferred income		13	11,670	12,037
Awarded but not transferred grants			794	1,013
Deferred grants ongoing projects		14	28,173	14,363
Total current liabilities			43,040	31,074
TOTAL EQUITY AND LIABILITIES			57,899	46,678

CASH FLOW STATEMENTS	kSEK	2020	2019
Operating activities			
Result after financial items		-746	-413
Adjustments for non-cash items:			
Depreciation		96	109
Cash flow from operating activities before working capital changes		-650	-304
Changes in receivables		475	-559
Changes in accounts payable		-1,264	80
Changes in other liabilities		13,230	-7,511
Cash flow from operating activities		11,791	-8,294
Investing activities			
Purchase of equipment		0	-218
Cash flow from investing activities		0	-218
Cash flow for the year		11,791	-8,513
Cash and cash equivalent at the beginning of the year		40,334	48,847
Cash and cash equivalent at the end of the year		52,126	40,334

NOTES *(All amounts in the following are in SEK, unless otherwise indicated)*

Note 1 Accounting principles

General accounting principles

The Institute's accounting principles comply with the Swedish Annual Accounts Act (Årsredovisningslagen, ÅRL) and the Swedish Accounting Standards Board's guidelines BFNAR 2012:1 Annual Report (K3).

Revenue recognition

All grants from Sida and other similar donors are reported in accordance with BFNAR 2012:1. Received grants are recorded as revenue when the conditions for receiving the grant are met. The revenue is recorded in the same fiscal year as the cost the grant is supposed to cover is recorded. Received grants that are not recorded as revenue are entered as liabilities.

Rental income is recorded for the same period which the rent refers to.

Interest income is recorded according to the effective annual rate method.

Consultancy assignments

Revenue for consultancy assignments on the current account is recorded as such when the assignment is performed. Accrued but not yet invoiced consultancy fees are recorded in the balance sheet to the amount of the estimated invoice.

Receivables, provisions and liabilities are recorded according to their acquisition value, unless otherwise indicated below.

Taxes

The main part of the Institute's operations are classified as a non-profit purpose of public benefit and are thus exempt from tax. Recorded tax receivables or liabilities refer to special employer's contributions to pension payments.

A minor part of the Institute's operations are consultancy assignments and services and are reported as taxable income. During 2020 the taxable operations amounted to 2.1% of total income and showed a taxable deficit.

Depreciation of fixed assets

Depreciation according to plan is based on acquisition value and life expectancy. Write-downs are made in cases of a permanent loss of value.

The following rates of depreciation apply:

Tangible assets

Furniture and similar	20%
Office equipment	20%

Leases

All leases, both financial and operational, are recorded as rental contracts (operational).

Receivables

After individual assessment, receivables are recorded at the amount for which they are expected to be received.

Receivables and liabilities in foreign currencies

Receivables and liabilities in foreign currencies have been converted at the rate applicable on the closing date.

Provisions

Provisions are recorded at the amount they are expected to be paid.

Note 2 Estimates and assessments

A dispute has arisen with a former employee in Kenya. This takes the form of a claim for compensation, due to the alleged termination of an employment contract without legal justification. The Institute and its legal advisor claim in response that the termination was correctly handled. Compensation, if any, according to Kenyan law may be decided by the court. The possible amount of compensation, if any is awarded, is difficult to assess. The Institute has set aside SEK 100,000, which corresponds to the salary cost for one year. This amount is recorded as a provision in the balance sheet.

Note 3 Net income	2020	2019
Sida ¹⁾	78,250	89,015
AAU, ILAC and other international programmes	7,145	8,239
Nordic Council of Ministers	230	35
UNHCR	0	588
Torsten and Ragnar Söderberg Foundations	0	259
Marianne and Marcus Wallenberg Foundation	768	2,365
Other research grants	1,396	1,263
Other grants and contributions	1,873	773
Other income	1,886	2,902
Total	91,549	105,440

¹⁾ Of total received grants, 8,819 (6,962) have been transferred to third parties.

Note 4 Audit fees	2020	2019
Audit fees, Grant Thornton	113	115
Audit fees, Jordan	23	25
Audit fees, Turkey	25	25
Audit fees, Kenya	44	0
Other fees, Grant Thornton	57	8
Totalt	261	172

Concerns audit of legal entities. Auditing of externally funded projects are not included.

Note 5 Lease costs	2020	2019
Rent and lease costs for the year	5,103	5,307
Future not terminable costs		
- within one year	3,444	3,123
- between two to five years	6,994	9,816
- after five years	0	0

No costs are variable.

Note 6 Employees and staff costs

Formally employed personnel consist of the staff in the offices in Lund, Stockholm, Istanbul, Phnom Penh, Amman, Nairobi and the Director of Offices in the Institute's offices abroad. Other staff in the offices in Beijing, Jakarta and Harare are hired through so-called "human resource providers". The costs for local staff hired through service providers are included under personnel costs, but are not reported below as salary costs. During the year, the expenses for local staff (on average 7 staff members) amounted to kSEK 3,141. Expenses for housing and other living costs for expatriated Directors of Offices are included under personnel costs, as well as the expenses for capacity development, preventive health care, entertaining personnel and similar costs.

Average number of employees	whereof		whereof	
	2020	women, %	2019	women, %
Sweden	31	60%	29	60%
Other countries	25	59%	17	59%
Total	56	60%	46	60%

Salaries, employee benefits, social security costs	2020	2019
Senior executives		
- Chairman of the Board	48	47
- Director and Deputy Director	2,100	2,116
Other employees	25,720	21,633
Total	27,868	23,796
Social security contributions	7,713	8,703
(whereof pension costs)	2,095	2,224

All pension obligations are defined and taken over by insurance companies or other third parties. Of total pension costs 384 (418) refers to the Director and the Deputy Director.

Salaries and employee benefits by country	2020	2019
Sweden	22,159	16,260
Other countries	5,710	7,537
Total	27,868	23,796

Gender balance of the Raoul Wallenberg Institute's management	2020	2019
	women/ men	women/ men
Board of Trustees	5/4	4/4
Management team	4/4	4/4

Note 7 Equipment	2020-12-31	2019-12-31
Opening acquisition value	3,151	2,933
Purchases during the year	0	218
Closing accumulated acquisition value	3,151	3,151
Opening depreciation value	2,826	2,718
Depreciation for the year	96	109
Closing accumulated depreciations	2,922	2,826
Closing residual value according to plan	229	325

Note 8 Prepaid expenses and accrued income	2020-12-31	2019-12-31
Prepaid rent costs	893	945
Prepaid tuition fees	0	102
Prepaid insurance costs	484	721
Prepaid license fees administrative systems	381	332
Accrued grants ongoing projects	136	115
Other items	24	82
Total	1,918	2,296

	2020-12-31	2020-12-31
Note 9 Short-term investments	<i>Book value</i>	<i>Market value</i>
SEB PB Aktiv 25	8,000	8,512
SEB FRN Fond C	5,000	5,097
Total	13,000	13,609

Note 10 Other equity for specific purposes	2020-12-31	2019-12-31
Organizational development	76	76
Communication/fundraising	168	168
Strategic Intelligence	479	479
Project fund	4,366	4,366
Total	5,089	5,089

The board could, in the years in which the operations showed a surplus, decide that a certain part of the surplus would be allocated to other equity for special purposes. These purposes concerned strategic investments or allocation to the so-called Project Fund, which the director has at his disposal. Utilisation of equity for special purposes has not taken place since 2015. The goal is now that investments shall only take place provided that they have coverage through externally provided funds and that the equity should only be a buffer in years of deficit.

Note 11 Provisions	2020-12-31	2019-12-31
Provision for indemnity due to labour dispute in Kenya	100	100
Total	100	100

Note 12 Other current liabilities	2020-12-31	2019-12-31
Accrued interest etc. to be repaid to donors	211	192
Withholding tax and VAT	698	896
Other items	245	40
Total	1,154	1,127

No liabilities are due later than within five years.

Note 13 <i>Accrued expenses and deferred income</i>	2020-12-31	2019-12-31
Accrued salaries and holiday pay liabilities	4,091	3,308
Accrued social security contributions	1,020	957
Employer's contributions	457	635
Accrued costs within externally funded projects	5,643	6,267
Other accrued expenses	458	871
Total	11,670	12,037

No liabilities are due later than within five years.

Note 14 <i>Deferred income ongoing projects</i>	2020-12-31	2019-12-31
International development cooperations	26,649	13,007
The Justa Gardi Foundation	107	198
Vinnova	139	281
NATO	140	0
Ludwig Boltzmann Foundation	390	293
Nordic Council of Ministers	317	277
Martin Alexandersson Foundation	127	127
Swedish Institute	100	0
Other contributions	204	180
Total	28,173	14,363

No liabilities are due later than within five years.

Note 15 *Significant events after the end of the fiscal year*

- Sida increased funding for the programme in Cambodia for the years 2021 and 2022 by SEK 6 million. The total grant for the ongoing programme thus increased from SEK 30 million to SEK 36 million.
- ILAC granted an additional SEK 598 thousand to the Institute's Cuba programme and the programme was extended to the end of December 2021.
- Sida extended the Institute's programme in Kenya for another period, until June 2021.
- Addis Ababa University approved the extension of the ongoing programme in Ethiopia until June 2021.
- The Institute received a grant from Vinnova for a two-year research project called "Intersec Race - Challenges the security / migration key through an intersection lens."
- Sylvia Schwaag Serger, professor at the Department of Economic History at Lund University, was elected as a new member of the Institute's board in January 2021.

- The Marianne and Marcus Wallenberg Foundation granted a new research grant to the Institute. The grant amounts to SEK 7.5 million and is valid for the period 2021-2025.
- Due to Sida's freezing of aid activities in Belarus, the Institute was forced to resign four employees due to redundancy.

Note 16 Pledged assets and Contingent liabilities

Pledged assets

- None

Contingent liabilities

- Severance payments to cover a possible future closure of the Institute's offices abroad. On closing day, these liabilities amounted to approximately kSEK 150.
- Setting aside a possible indemnity regarding a labor law dispute in Kenya exceeding the provision of kSEK 100.

Lund 2021-06-08

Elisabet Fura
Chair person

Christer Thordson

Marika Fahlén

Rebecca Stern

Gregor Noll

Anders Rönquist

Alejandro Fuentes

Sylvia Schwaag Serger

Anne Ramberg

Our auditor's report was submitted on 2021-06-23
Grant Thornton Sweden AB

Boel Hansson
Authorized Public Accountant

AUDITOR'S REPORT

To the Board of Directors of Stiftelsen Raoul Wallenberg Institutet för mänskliga rättigheter och humanitär rätt
Corporate identity number 845001-3548

Report on the annual accounts

Opinions

We have audited the annual accounts of Stiftelsen Raoul Wallenberg Institutet för mänskliga rättigheter och humanitär rätt for the year 2020.

In our opinion, the annual accounts have been prepared in accordance with the Annual Accounts Act and present fairly, in all material respects, the financial position of Stiftelsen Raoul Wallenberg Institutet för mänskliga rättigheter och humanitär rätt as of 31 December 2020 and its financial performance for the year then ended in accordance with the Annual Accounts Act. The statutory administration report is consistent with the other parts of the annual accounts.

Basis for Opinions

We conducted our audit in accordance with International Standards on Auditing (ISA) and generally accepted auditing standards in Sweden. Our responsibilities under those standards are further described in the "Auditor's Responsibilities" section. We are independent of Stiftelsen Raoul Wallenberg Institutet för mänskliga rättigheter och humanitär rätt in accordance with professional ethics for accountants in Sweden and have otherwise fulfilled our ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinions.

Responsibilities of the Board of Directors

The Board of Directors are responsible for the preparation of the annual accounts and that they give a fair presentation in accordance with the Annual Accounts Act. The board of Directors are also responsible for such internal control as they determine is necessary to enable the preparation of annual accounts that are free from material misstatement, whether due to fraud or error.

In preparing the annual accounts the Board of Directors are responsible for the assessment of the foundation's ability to continue as a going concern. They disclose, as applicable, matters related to going concern and using the going concern basis of accounting. The going concern basis of accounting is not applied if decision has been taken to discontinue the operations.

Auditor's responsibility

Our objectives are to obtain reasonable assurance about whether the annual accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs and generally accepted auditing standards in

Sweden will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these annual accounts.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the annual accounts, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of the foundation's internal control relevant to our audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the foundation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting in preparing the annual accounts. We also draw a conclusion, based on the audit evidence obtained, as to whether any material uncertainty exists related to events or conditions that may cast significant doubt on the foundation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the annual accounts or, if such disclosures are inadequate, to modify our opinion about the annual accounts. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause a foundation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the annual accounts, including the disclosures, and whether the annual accounts represent the underlying transactions and events in a manner that achieves fair presentation.

We must inform the Board of Directors of, among other matters, the planned scope and timing of the audit. We must also inform of significant audit findings during our audit, including any significant deficiencies in internal control that we identified.

Report on other legal and regulatory requirements

Opinions

In addition to our audit of the annual accounts, we have also audited the administration of the Board of Directors of Stiftelsen Raoul Wallenberg Institutet för mänskliga rättigheter och humanitär rätt for the year 2020.

According to our opinion the Board of Directors have not acted non-compliant with the Annual Accounts Act or the Foundations Act.

Basis for Opinions

We conducted the audit in accordance with generally accepted auditing standards in Sweden. Our responsibilities under those standards are further described in the "Auditor's Responsibilities" section. We are independent of Stiftelsen Raoul Wallenberg Institutet för mänskliga rättigheter och humanitär rätt in accordance with professional ethics for accountants in Sweden and have otherwise fulfilled our ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinions.

Responsibilities of the Board of Directors

It is the responsibility of the Board of Directors to manage the foundation according to the Foundations Act and the Foundations Ordinance.

Auditor's responsibility

Our objective concerning the audit of the administration, and thereby our opinion about discharge from liability, is to obtain audit evidence to assess with a reasonable degree of assurance whether any member of the Board of Directors in any material respect:

- has undertaken any action or been guilty of any omission which can give rise to liability to the foundation, or if there is reason for discharge, or
- in any other way has acted in contravention of the Foundations Act, the Annual Accounts Act or the Foundations Ordinance.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with generally accepted auditing standards in Sweden will always detect actions or omissions that can give rise to liability to the foundation.

As a part of accepted auditing standards in Sweden, we exercise professional judgment and maintain professional scepticism throughout the audit. Additional audit procedures performed are based on our professional judgment with starting point in risk and materiality. This means that we focus the examination on such actions, areas and relationships that are material for the operations and where deviations and violations would have particular importance for the foundations's situation. We examine and test decisions undertaken, support for decisions, actions taken and other circumstances that are relevant to our opinion concerning discharge from liability. As a basis for our opinion on the Board of Directors' proposed appropriations of the foundations's profit or loss we examined whether the proposal is in accordance with the Foundations Act.

Malmö, June 23, 2021

Grant Thornton Sweden AB

Boel Hansson

Authorized Public Accountant

IMPACT REPORT

2021 is the first year the Raoul Wallenberg Institute (RWI) has prepared an Impact Report. The Institute is not a member of Giva Sweden but has nevertheless chosen to follow their reporting template.

1. What does your organisation want to achieve?

RWI's mission is to contribute to a greater understanding and respect for human rights and humanitarian law. This is done through research, academic education and institution-strengthening measures in the form of education, advice, etc., in Sweden and abroad. The vision is a fair and inclusive society with effective human rights for all.

The aim is also to see stable, progressive and sustainable development of work over time. We want to live as we learn, which means that the internal operations work in a sustainable way, with a good work environment and development for the staff, a healthy and stable economy and as little negative environmental impact as possible.

Institutional priorities are addressed in the Institute's Strategic Plan 2017-2021 and include objectives related to both RWI's thematic focus areas (*Inclusive Societies, People on the Move, Fair and Efficient Justice, and Economic Globalisation and Human Rights*) as well as organisational goals. The strategic priorities are translated into annual action plans at different levels of the organisation. The Institute's activities, human rights, are treated and monitored in each area of activity. They will therefore only be dealt with in a general way here.

2. In what organisational context does your organisation operate?

RWI is a non-profit foundation founded in 1984 at the Faculty of Law at Lund University. The foundation capital was a smaller amount and the foundation has been dependent on external funding throughout the years.

Since 1989, the Institute has worked closely with Sida within the framework of the promotion of human rights through the Swedish Development Cooperation, Sida. Today, Sida accounts for more than 85% of the funding. The development has been a stable expansion to today's approximately SEK 100 million in income. The international programmes are currently mainly run in Europe, Africa and Asia. In several countries, the Institute has been active for more than 20 years.

The Institute's focus includes, on the one hand, through academic and applied research, contributing to the development, concretisation and advancement of human rights positions, and, on the other hand, programmes focusing on supporting and developing the human rights work of institutions and organisations. All in all, this is intended to have an impact in terms of improved conditions for greater respect for human rights and humanitarian law. In this respect, the Institute works through a variety of partners and organisations around the world. The Institute's research is conducted in close collaboration with Lund University and with several regional and international networks.

3. What strategies do you have to achieve your goals?

The Institute works strategically with the combination of research, education and institution-strengthening measures. The research inspires and underpins education and work with the implementation of human rights, while the concrete work feeds and inspires the research. All aspects of the Institute's work are based on a global perspective and in close cooperation with relevant partners.

During the current strategy period 2017-2021, the focus is on the aforementioned thematic areas that constitute overall strategic approaches which permeate the work.

In 2021, a new strategic plan will be developed for the period 2022-2025.

A basic prerequisite for delivering results is that the Institute has competent and motivated employees as well as a healthy and stable funding base. These issues therefore constitute strategic priorities organisationally in the current strategy period. In this respect, personnel issues are constantly in focus and are systematically addressed as well as internal and external communication issues.

A strong focus is on broadening the funding base and an action plan has been developed based on the Institute's fundraising strategy.

4. What capacity and know-how do you have to achieve your goal?

The Institute has been active since 1984 and has a unique combination of research and practice, solid experience and competent and dedicated staff. In addition, the Institute has a large network of experts and other partners around the world. The challenge is to ensure, and broaden, continued financial support. The Institute is currently almost exclusively project funded, which reduces the possibilities for renewal and long-term investments. The aim is to clarify the importance of the Institute for human rights work, for financiers and donors.

5. How do you know if your organisation is making progress?

The international programmes are continuously and systematically monitored with different types of evaluations and analyses, both internal and external. These evaluations and analyses complement the annual reporting of the results achieved in the programmes based on the regular follow-up at the activity level. New programme proposals are designed based on the results of these evaluations and reports, with a view to having an even greater impact on existing resources. In 2020, a function linked to the programmes was established to assist in particular the monitoring, evaluation and learning of results achieved.

Regarding the internal organisation, work environment and work satisfaction are monitored continuously and systematically through employee surveys, employee interviews, goal talks, etc., as well as in dialogue with unions and the staff council.

The environmental impact, to which the Institute contributes mainly through travel, is followed up with statistics from travel agencies and through financial follow-up of the development of travel and travel-related costs. When purchasing hotel nights, the environmental rating of the hotels is taken into account. Other environmental impacts, caused by material and energy consumption and waste management, are monitored in connection with purchases and continuously updated routines.

6. What have you achieved so far (2017-2021)?

Regarding the overall strategic priority of promoting the development of societies that are open and inclusive to all, the Institute has been instrumental in advancing the positions on the agenda of the concept of Human Rights Cities locally, regionally, nationally and internationally.

In particular, with a view to strengthening rights and the protection of refugees and migrants, the Institute has contributed to increasing understanding, through studies and training efforts, of how a rights-based approach can contribute to effectively addressing the effects of people displaced by disasters and environmental degradation.

In cooperation with law enforcement authorities, RWI, within the framework of international programmes, has further contributed to improving the conditions for people who come into contact with the justice system, in particular the prison service, to be treated in accordance with the international human rights framework.

Through the development of tools for an evidence-based approach to environmental, climate and human rights issues, the conditions for dialogue on policy issues have been strengthened.

Furthermore, the Institute has contributed to the increase, in collaboration with national partners, the ability to conduct academic education and research in human rights in most places in the world.

The Institute has also been an active part of the work to establish a Swedish independent national human rights institution in accordance with the UN's so-called Paris Principles. The Institute has been a driving force in putting the links between corruption and human rights on the international agenda. During the corona crisis, the Institute has, through research and analysis, including in cooperation with the UN, and through programme activities, made a significant contribution to focusing on the aspects of human rights in the management of the crisis and the human rights deficiencies revealed by the crisis. As a result, the Institute has also helped to lift the poverty and inequality agenda from a human rights perspective, which will be a central issue in the coming years, both in Sweden and internationally.

Staff

In order to achieve the objectives of the strategic plan to develop and maintain a personnel base that meets internal and external requirements and ambitions, a large number of policies and guidelines have been developed and methods to ensure knowledge, understanding and compliance have been established. Workshops and the like are held annually in connection with staff gatherings, where these topics are handled and discussed. The focus on Brain Smart Work/Office has been introduced during the period and is a recurring theme at staff meetings. The Staff Council, a global employee empowerment body, has been set up. In order to achieve the goal of being a dynamic institution with an organisational culture based on equality, trust, openness, simplicity, efficiency, creativity and calculated risk-taking, we have, among other things, worked to improve internal communication, and in 2021 we have started a learning process to clarify and question unconscious biases as part of increased equality.

Economy

The Institute's operations, like other branches, are subject to progressively increased competition and stricter conditions. As a result, the Institution has been forced to finance parts of its activities with equity in recent years. The Institute continues to have a solid balance sheet, but the negative trend must be broken. A strategic objective is to consolidate and expand the donor base for

increased and stable financial support, ensuring a balanced budget and financial means for priority areas. During the period, solid work has been carried out on mapping the possibilities for broadened and expanded funding, involving the entire staff, in order to create as many contact areas as possible. A good foundation, based on knowledge and experience, has thus been created for continued work.

Environment

As a result of the corona pandemic, travel decreased drastically. Within the international programmes, travel and travel-related costs have decreased from about 60% to less than 20% of total activity costs, resulting in a radically reduced environmental footprint. The intention is to preserve the new good habits that have been established, to the extent appropriate and effective. In addition, the environmental impact of staff has decreased as a result of reduced commuting between home and workplace during the corona pandemic.

Already before, the Institute's travel regulations included instructions for reduced travel by air, e.g. trains should be selected for journeys under 500 km.

The Institute has also drawn up an environmental regulation, which regulates the environmental considerations to be taken in connection with purchases and procurements, waste management and energy consumption.



**RAOUL
WALLENBERG
INSTITUTE**

OF HUMAN RIGHTS AND HUMANITARIAN LAW