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# **URGENT ACTION FUND FOR WOMEN'S HUMAN RIGHTS**

## **FINANCIAL STATEMENTS**

**December 31, 2018 and 2017**

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**CROSBY & KANEDA**

Certified Public Accountants  
for Nonprofit Organizations

# URGENT ACTION FUND FOR WOMEN'S HUMAN RIGHTS

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**INDEPENDENT AUDITORS' REPORT**

Board of Directors  
Urgent Action Fund for Women's Human Rights  
Oakland, California

**Report on the Financial Statements**

We have audited the accompanying financial statements of Urgent Action Fund for Women's Human Rights, which comprise the statement of financial position as of December 31, 2018 and 2017, and the related statements of activities, cash flows and functional expenses for the years then ended, and the related notes to the financial statements.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

## Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Urgent Action Fund for Women's Human Rights as of December 31, 2018 and 2017, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

*Croody & Lameda CPAs LLP*

Oakland, California

April 3, 2019

**URGENT ACTION FUND FOR WOMEN'S HUMAN RIGHTS**

**Statement of Financial Position  
December 31, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
<b>Assets</b>		
Current Assets		
Cash and cash equivalents	\$ 4,691,393	\$ 3,421,855
Grants and pledges receivable	24,230	257,500
Accounts receivables	17,818	92,773
Prepaid expenses	13,790	11,519
Total Current Assets	<u>4,747,231</u>	<u>3,783,647</u>
Property and equipment, net (Note 3)	15,532	6,547
Deposits	<u>9,451</u>	<u>9,145</u>
 Total Assets	 <u><u>\$ 4,772,214</u></u>	 <u><u>\$ 3,799,339</u></u>
<b>Liabilities and Net Assets</b>		
Current Liabilities		
Accounts payable and accrued expenses	\$ 775,458	\$ 554,144
Accrued vacation	47,923	42,149
Grants payable	14	266,740
Total Liabilities	<u>823,395</u>	<u>863,033</u>
Contingencies (Note 4)		
Net Assets		
Without donor restrictions	3,038,705	1,482,394
With donor restrictions (Note 5)	910,114	1,453,912
Total Net Assets	<u>3,948,819</u>	<u>2,936,306</u>
 Total Liabilities and Net Assets	 <u><u>\$ 4,772,214</u></u>	 <u><u>\$ 3,799,339</u></u>

See Notes to the Financial Statements

**URGENT ACTION FUND FOR WOMEN'S HUMAN RIGHTS**

**Statement of Activities  
For the Years Ended December 31, 2018 and 2017**

	2018			2017		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
<b>Support and Revenue</b>						
Support						
Foundation and corporate grants	\$ 2,668,180	\$ 2,261,445	\$ 4,929,625	\$ 342,330	\$ 2,583,233	\$ 2,925,563
Donations	411,424	23,500	434,924	364,770	52,356	417,126
Total Support	<u>3,079,604</u>	<u>2,284,945</u>	<u>5,364,549</u>	<u>707,100</u>	<u>2,635,589</u>	<u>3,342,689</u>
Revenue						
Interest	2,249		2,249	450		450
Other revenue	6,312		6,312	427		427
Total Revenue	<u>8,561</u>	<u>-</u>	<u>8,561</u>	<u>877</u>	<u>-</u>	<u>877</u>
Support provided by expiring time and purpose restrictions (Note 5)	2,828,743	(2,828,743)	-	3,566,962	(3,566,962)	-
Total Support and Revenue	<u>5,916,908</u>	<u>(543,798)</u>	<u>5,373,110</u>	<u>4,274,939</u>	<u>(931,373)</u>	<u>3,343,566</u>
<b>Expenses</b>						
Program	3,684,191		3,684,191	2,749,402		2,749,402
Management and general	285,732		285,732	303,296		303,296
Fundraising	390,674		390,674	383,117		383,117
Total Expenses	<u>4,360,597</u>	<u>-</u>	<u>4,360,597</u>	<u>3,435,815</u>	<u>-</u>	<u>3,435,815</u>
Change in net assets	1,556,311	(543,798)	1,012,513	839,124	(931,373)	(92,249)
Net Assets, beginning of year	<u>1,482,394</u>	<u>1,453,912</u>	<u>2,936,306</u>	<u>643,270</u>	<u>2,385,285</u>	<u>3,028,555</u>
Net assets, end of year	<u>\$ 3,038,705</u>	<u>\$ 910,114</u>	<u>\$ 3,948,819</u>	<u>\$ 1,482,394</u>	<u>\$ 1,453,912</u>	<u>\$ 2,936,306</u>

See Notes to the Financial Statements

**URGENT ACTION FUND FOR WOMEN'S HUMAN RIGHTS**

**Statement of Cash Flows  
For the Years Ended December 31, 2018 and 2017**

	2018	2017
<b>Cash flows from operating activities:</b>		
Change in net assets	\$ 1,012,513	\$ (92,249)
Adjustments to reconcile change in net assets to cash provided (used) by operating activities:		
Depreciation	2,877	6,325
Changes in assets and liabilities:		
Grants and contributions receivable	233,270	662,179
Accounts receivable	74,955	(75,802)
Prepaid expenses	(2,271)	3,497
Deposits	(306)	(2,000)
Accounts payable and accrued expenses	221,314	539,211
Accrued vacation	5,774	3,015
Grants payable	(266,726)	162,177
Net cash provided (used) by operating activities	1,281,400	1,206,353
<b>Cash flows from investing activities:</b>		
Purchase of property and equipment	(11,862)	(6,164)
Net cash provided (used) by investing activities	(11,862)	(6,164)
Change in cash and cash equivalents	1,269,538	1,200,189
Cash and cash equivalents, beginning of year	3,421,855	2,221,666
Cash and cash equivalents, end of year	\$ 4,691,393	\$ 3,421,855

See Notes to the Financial Statements

**URGENT ACTION FUND FOR WOMEN'S HUMAN RIGHTS**

**Statement of Functional Expenses  
For the Years Ended December 31, 2018 and 2017**

	2018				2017			
	Program	Management and General	Fundraising	Total	Program	Management and General	Fundraising	Total
Salaries	\$ 529,019	\$ 117,844	\$ 293,707	\$ 940,570	\$ 471,533	\$ 108,160	\$ 290,342	\$ 870,035
Retirement contributions	10,476	8,946	4,805	24,227	11,322	4,298	4,156	19,776
Other employee benefits	55,431	4,465	21,807	81,703	55,244	4,885	25,768	85,897
Payroll taxes	40,637	9,730	22,632	72,999	37,030	6,930	22,687	66,647
Total Personnel	<u>635,563</u>	<u>140,985</u>	<u>342,951</u>	<u>1,119,499</u>	<u>575,129</u>	<u>124,273</u>	<u>342,953</u>	<u>1,042,355</u>
Grants	2,557,044	-	-	2,557,044	1,692,449	-	-	1,692,449
Other fees for service	121,620	56,869	7,338	185,827	214,971	54,497	7,393	276,861
Supplies and office expenses	15,095	11,015	3,292	29,402	10,254	3,057	3,501	16,812
Information technology	7,148	1,349	3,927	12,424	5,518	1,396	2,206	9,120
Travel and meals	163,292	9,364	10,344	183,000	130,351	1,547	6,498	138,396
Conferences, conventions, meetings	88,796	27,084	-	115,880	52,950	80,083	58	133,091
Depreciation	1,568	274	1,035	2,877	-	6,325	-	6,325
Insurance	5,620	6,944	1,335	13,899	2,245	8,246	974	11,465
Occupancy	62,436	12,164	16,527	91,127	46,387	9,541	12,267	68,195
Dues, licenses, service fees	17,311	12,259	1,758	31,328	17,332	9,352	1,891	28,575
Miscellaneous	8,698	7,425	2,167	18,290	1,816	4,979	5,376	12,171
Total Expenses	<u>\$ 3,684,191</u>	<u>\$ 285,732</u>	<u>\$ 390,674</u>	<u>\$ 4,360,597</u>	<u>\$ 2,749,402</u>	<u>\$ 303,296</u>	<u>\$ 383,117</u>	<u>\$ 3,435,815</u>

See Notes to the Financial Statements



## URGENT ACTION FUND FOR WOMEN'S HUMAN RIGHTS

### Notes to the Financial Statements For the Years Ended December 31, 2018 and 2017

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#### NOTE 1: NATURE OF ACTIVITIES

Urgent Action Fund for Women's Human Rights (UAF or the Organization), a Colorado nonprofit public benefit organization, as part of the women's rights movements worldwide, supports women's rights defenders striving to create cultures of justice, equality and peace. The Organization provides rapid response grants that enable strategic interventions, and participates in collaborative advocacy and research. UAF is led by activists, inspired by feminism, and strengthened through solidarity.

#### NOTE 2: SIGNIFICANT ACCOUNTING POLICIES

##### **Basis of Accounting**

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

##### **Net Assets**

The financial statements report net assets and changes in net assets in two classes that are based upon the existence or absence of restrictions on use that are placed by its donors, as follows:

*Net assets without donor restrictions* – are resources available to support operations. The only limits on the use of the net assets are the broad limits resulting from the nature of the Organization, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

*Net assets with donor restrictions* – are resources that are restricted by a donor for use for a particular purpose or in a particular period. Some donor-imposed restrictions are temporary in nature, and the restriction will expire when the resources are used in accordance with the donor's instructions or when the stipulated time has passed. Other donor-imposed restrictions are perpetual in nature. There were no restrictions of this nature as of December 31, 2018.

When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions. Net assets restricted for acquisition of building or equipment (or less commonly, the contribution of those net assets directly) are reported as net assets with donor restrictions until the specified asset is placed in service by the Organization, unless the donor provides more specific directions about the period of its use.

##### **Classification of Transactions**

All revenues and net gains are reported as increases in net assets without donor restrictions in the statement of activities unless the donor specified the use of the related resources for a particular purpose or in a future period. All expenses and net losses are reported as decreases in net assets without donor restrictions.

## URGENT ACTION FUND FOR WOMEN'S HUMAN RIGHTS

### Notes to the Financial Statements For the Years Ended December 31, 2018 and 2017

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#### **Contributions Receivable**

Contributions receivable including grants and pledges receivable are unconditional promises to give that are recognized as contributions when the promise is received. Grants and pledges receivable that are expected to be collected in less than one year are reported at net realizable value. Grants and pledges receivable that are expected to be collected in more than one year are recorded at fair value at the date of promise. That fair value is computed using a present value technique applied to anticipated cash flows. Amortization of the resulting discount is recognized as additional contribution revenue. As of December 31, 2018 there were no grants and pledges receivable of this nature. The Organization considers all contributions receivable to be fully collectible at December 31, 2018. Accordingly, no allowance for doubtful accounts was deemed necessary. If amounts become uncollectible, they are charged to expense in the period in which that determination is made.

#### **Accounts Receivable**

Accounts receivable are primarily unsecured non-interest bearing amounts due from customers on performance contracts. The Organization considers all accounts receivable to be fully collectible at December 31, 2018. Accordingly, no allowance for doubtful accounts was deemed necessary. If amounts become uncollectible, they are charged to expense in the period in which that determination is made.

#### **Accounting for Contributions**

Contributions, including unconditional promises to give, are recognized when received. All contributions are reported as increases in net assets without donor restrictions unless the contributed assets are specifically restricted by the donor. Amounts received that are restricted by the donor to use in future periods or for specific purposes are reported as increases in net assets with donor restrictions. Unconditional promises with payments due in future years have an implied restriction to be used in the year the payment is due, and therefore are reported as increases to net assets with donor restrictions unless the contribution is clearly intended to support activities of the current fiscal year. Conditional promises are not recognized until they become unconditional, that is, until all conditions on which they depend are substantially met.

#### **Income Taxes**

The Internal Revenue Service and the Colorado Department of Revenue have determined that the Organization is exempt from federal and state income taxes under Internal Revenue Code Section 501(c)(3) and Colorado Tax Code 0005890877. The Organization has evaluated its current tax positions as of December 31, 2018 and is not aware of any significant uncertain tax positions for which a reserve would be necessary. The Organization's tax returns are generally subject to examination by federal and state taxing authorities for three and four years, respectively after they are filed.

#### **Contributed Services**

Contributed services are reflected in the financial statements at the fair value of the services received only if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be

## URGENT ACTION FUND FOR WOMEN'S HUMAN RIGHTS

### Notes to the Financial Statements For the Years Ended December 31, 2018 and 2017

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purchased by the Organization. There were no contributed services that met the criteria for recognition for the year ended December 31, 2018.

#### **Estimates**

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

#### **Cash Equivalents**

For purposes of the statement of cash flows, the Organization considers all money market funds and other highly liquid investments with original maturities of three months or less when purchased to be cash equivalents.

#### **Fair Value Measurements**

Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. The Organization determines the fair values of its assets and liabilities based on a fair value hierarchy that includes three levels of inputs that may be used to measure fair value.

*Level 1* - Quoted prices (unadjusted) in active markets for identical assets or liabilities that the Organization has the ability to access at the measurement date.

*Level 2* - Inputs other than quoted market prices that are observable for the asset or liability, either directly or indirectly.

*Level 3* - Unobservable inputs for the assets or liability.

The Organization had no assets or liabilities recorded at fair value on December 31, 2018.

#### **Concentration of Credit Risk**

At times, the Organization may have deposits in excess of federally insured limits. The risk is managed by maintaining all deposits in high quality financial institutions.

#### **Property and Equipment**

Property and equipment purchased by the Organization is recorded at cost. The Organization capitalizes all expenditures for property and equipment over \$2,500; the fair value of donated fixed assets is similarly capitalized. Depreciation is computed using the straight-line method over the estimated useful lives on the equipment which is 3-5 years for assets currently on the books.

Expenditures for major renewals and betterments that extend the useful lives of the property and equipment are capitalized. Expenditures for maintenance and repairs are charged to expense as incurred.

Management reviews long-lived assets for impairment when circumstances indicate the carrying amount of the asset may not be recoverable.

## URGENT ACTION FUND FOR WOMEN'S HUMAN RIGHTS

### Notes to the Financial Statements For the Years Ended December 31, 2018 and 2017

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#### **Grants Payable**

Grants payable represent grants which have been awarded but not paid as of year end.

#### **Expense Recognition and Allocation**

The cost of providing the Organization's programs and other activities is summarized on a functional basis in the statement of activities and statement of functional expenses. Expenses that can be identified with a specific program or support service are charged directly to that program or support service. Costs common to multiple functions have been allocated among the various functions using a reasonable allocation method that is consistently applied as follows:

Salaries and wages, benefits, and payroll taxes are allocated based on activity reports prepared by staff.

For all other common costs, a standard allocation percentage of 68% program, 14% management and general, and 18% fundraising is used which is based on a historical breakdown of staff time taken from activity reports. The standard allocation is evaluated annually and updated to reflect changes in activity.

Management and general expenses include those costs that are not directly identifiable with any specific program, but which provide for the overall support and direction of the Organization.

Fundraising costs are expensed as incurred, even though they may result in contributions received in future years. The Organization generally does not conduct fundraising activities in conjunction with its other activities. In the few cases in which it does, such as when the annual report or donor acknowledgments contain requests for contributions, joint costs have been allocated between fundraising and management and general expenses in accordance with standards for accounting for costs of activities that include fundraising. Additionally, advertising costs are expensed as incurred.

#### **Reclassifications**

Certain accounts in the prior year's financial statements have been reclassified for comparative purposes to conform with the presentation in the current-year financial statements.

#### **Subsequent Events**

The Organization has evaluated subsequent events and has concluded that as of April 3, 2019 the date that the financial statements were available to be issued, there were no significant subsequent events to disclose.

#### **Changes in Accounting Principles**

The Organization implemented FASB ASU No. 2016-14 in the current year, applying the changes retrospectively. The new standards change the following aspects of the financial statements:

The temporarily restricted and permanently restricted net asset classes have been combined into a single net asset class called net assets with donor restrictions.

The unrestricted net asset class has been renamed net assets without donor restrictions.

**URGENT ACTION FUND FOR WOMEN'S HUMAN RIGHTS**

**Notes to the Financial Statements  
For the Years Ended December 31, 2018 and 2017**

The financial statements include a classified statement of position and certain disclosures about liquidity and availability of resources (Note 9).

The changes have the following effect on net assets at December 31, 2017:

Net Asset Class:	As Originally <u>Presented</u>	After Adoption of ASU 2016-14
Unrestricted net assets	\$ 1,482,394	\$ -
Temporarily restricted net assets	1,453,912	-
Net assets without donor restrictions	-	1,482,394
Net assets with donor restrictions	<u>-</u>	<u>1,453,912</u>
Total	<u>\$ 2,936,306</u>	<u>\$ 2,936,306</u>

**NOTE 3: PROPERTY AND EQUIPMENT**

Property and equipment consisted of the following at December 31:

	<u>2018</u>	<u>2017</u>
Furniture and equipment	\$ 21,458	\$ 33,260
Less accumulated depreciation	<u>(5,926)</u>	<u>(26,713)</u>
Total	<u>\$ 15,532</u>	<u>\$ 6,547</u>

**NOTE 4: CONTINGENCIES**

**Compliance with Donor Restrictions**

Grant awards require the fulfillment of certain conditions as set forth in the instrument of grant. Failure to fulfill the conditions could result in the return of the funds to the grantors. The Organization deems this contingency remote since by accepting the grants and their terms, it has accommodated the objectives of the Organization to the provisions of the grants. The Organization's management is of the opinion that the Organization has complied with the terms of all grants.

**Sabbatical**

The Organization offers eligible employees up to twelve calendar weeks paid sabbatical leave after seven consecutive years of full-time employment. Employees shall be eligible to request an additional twelve calendar weeks after each additional five year period of continuous employment. Leave must be taken within two years of the date the employee becomes eligible or it will be forfeited unless the Executive Director or Board of Directors grants an exception. Sabbatical benefits do not vest and leave is subject to the financial health and programmatic requirements of the Organization. The Executive Director and the Board of Directors retain the discretion to grant or deny requests for sabbatical leave. As of December 31, 2018, the Organization's management has estimated that any costs to the Organization to implement this policy would not be significant, and therefore has not accrued the liability.

**URGENT ACTION FUND FOR WOMEN’S HUMAN RIGHTS**

**Notes to the Financial Statements  
For the Years Ended December 31, 2018 and 2017**

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**NOTE 5: NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions were available as follows as of December 31:

	<u>2018</u>	<u>2017</u>
Purpose restrictions	\$ 910,114	\$ 1,353,912
Future operations	<u>-</u>	<u>100,000</u>
Total	<u>\$ 910,114</u>	<u>\$ 1,453,912</u>

Net assets with donor restrictions were released from donor restrictions by incurring expenses satisfying the purposes specified by donors during the years ended December 31:

	<u>2018</u>	<u>2017</u>
Purpose restrictions	\$ 2,728,743	\$ 2,716,962
Expiration of time restrictions	<u>100,000</u>	<u>850,000</u>
Total	<u>\$ 2,828,743</u>	<u>\$ 3,566,962</u>

**NOTE 6: CONDITIONAL PROMISES TO GIVE**

In addition to the activity on the financials, the Organization has received two multi-year conditional promises to give. The Organization expects to satisfy all conditions as of December 31, 2022. Conditional promises to give were as follows as of December 31, 2018:

<u>Condition</u>	<u>Award Amount (\$)</u>	<u>Conditional Amount (\$)</u>
Program performance and reporting	600,000	300,000
Program performance and reporting	5,450,000	3,560,000

**NOTE 7: RETIREMENT PLAN**

Beginning the first of the month following 180 days of employment, all full-time employees and part-time employees making at least \$5,000 in a calendar year may elect to participate in SIMPLE IRA retirement plan. Employee contributions are made on a pre-tax basis and are fully vested to the employee when made. The Organization contributed \$24,227 and \$19,776 during the years ended December 31, 2018 and 2017, respectively.

**NOTE 8: RELATED PARTY**

The Organization is part of an international group of organizations dedicated to supporting women’s human rights defenders. There are Urgent Action Fund organizations in Africa, Latin America, and Asia-Pacific, in addition to the one in Oakland, California. The

Organization receives grants on behalf of others, and distributes grants to those related organizations.

**NOTE 9: LIQUIDITY AND AVAILABILITY**

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of December 31, 2018 are as follows:

**URGENT ACTION FUND FOR WOMEN'S HUMAN RIGHTS**

**Notes to the Financial Statements  
For the Years Ended December 31, 2018 and 2017**

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Financial assets:	
Cash and cash equivalents	\$ 4,691,393
Grants and pledges receivable	24,230
Accounts receivable	<u>17,818</u>
Total financial assets	4,733,441
Less financial assets held to meet donor-imposed restrictions:	
Purpose restricted net assets (Note 5)	<u>(910,114)</u>
Amount available for general expenditures within one year	<u>\$ 3,823,327</u>

As part of the Organization's liquidity management plan, the Organization invests cash in excess of daily requirements in cash and cash equivalents and short-term investments with a goal of preserving principal. It is the policy of UAF to build its operating cash reserve to an amount equal to not less than three months, and ideally six-months, of operating expenses, indexed to UAF's annual budget. The reserve account is held in a separate banking account and requires board authorization to access. Additionally, the Organization maintains a revolving line of credit of \$50,000 to cover short-term cash needs which has not been accessed as of December 31, 2018. (Note 10)

**NOTE 10: LINE OF CREDIT**

The Organization has a secured line of credit with a bank totaling \$50,000 bearing interest at 12.00% to be drawn down as needed. As of December 31, 2018, there was no outstanding balance.

**SUPPLEMENTARY REPORT ON  
SCHEDULE OF EXPENDITURES OF THE COUNT ME IN! CONSORTIUM**

Board of Directors  
Urgent Action Fund for Women's Human Rights  
Oakland, California

Our audit was performed for the purpose of forming an opinion on the financial statements of Urgent Action Fund for Women's Human Rights taken as a whole. The accompanying Schedule of Expenditures of the Count Me In! Consortium is presented for purposes of additional analysis. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional auditing procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects in relation to the basic financial statements taken as a whole.



Oakland, California  
April 3, 2019



