

Form **990**Department of the Treasury  
Internal Revenue Service

EXTENDED TO MAY 16, 2016

**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2014**Open to Public  
Inspection**A** For the 2014 calendar year, or tax year beginning **JUL 1, 2014** and ending **JUN 30, 2015****B** Check if applicable:

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return/terminated  
☐ Amended return  
☐ Application pending

**C** Name of organization**INTERNATIONAL GAY AND LESBIAN  
HUMAN RIGHTS COMMISSION, INC.**Doing business as **OUTRIGHT ACTION INTERNATIONAL. I**

Number and street (or P.O. box if mail is not delivered to street address)

**80 MAIDEN LANE**

Room/suite

**1505**

City or town, state or province, country, and ZIP or foreign postal code

**NEW YORK, NY 10038****F** Name and address of principal officer: **JESSICA STERN****SAME AS C ABOVE****D** Employer identification number**94-3139952****E** Telephone number**(212) 430-6054****G** Gross receipts \$ **2,202,463.****H(a)** Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. (see instructions)

**H(c)** Group exemption number ▶**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c)( ) (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: **WWW.OUTRIGHTINTERNATIONAL.ORG****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: **1991** **M** State of legal domicile: **NY****Part I Summary**

Activities & Governance			
1	Briefly describe the organization's mission or most significant activities: <b>INTERNATIONAL GAY AND LESBIAN HUMAN RIGHTS COMMISSION (IGLHRC) IS A LEADING INTERNATIONAL</b>		
2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
3	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>14</b>
4	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>14</b>
5	Total number of individuals employed in calendar year 2014 (Part V, line 2a)	<b>5</b>	<b>14</b>
6	Total number of volunteers (estimate if necessary)	<b>6</b>	<b>10</b>
7a	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>
7b	Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	<b>0.</b>
Revenue		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	<b>2,956,005.</b>	<b>2,192,135.</b>
9	Program service revenue (Part VIII, line 2g)	<b>0.</b>	<b>0.</b>
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>409.</b>	<b>-123.</b>
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>-29,059.</b>	<b>-13,245.</b>
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>2,927,355.</b>	<b>2,178,767.</b>
Expenses		Prior Year	Current Year
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>68,487.</b>	<b>197,311.</b>
14	Benefits paid to or for members (Part IX, column (A), line 4)	<b>0.</b>	<b>0.</b>
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>1,171,639.</b>	<b>1,432,769.</b>
16a	Professional fundraising fees (Part IX, column (A), line 11e)	<b>41,850.</b>	<b>0.</b>
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>307,766.</b>		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>1,168,618.</b>	<b>1,211,559.</b>
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>2,450,594.</b>	<b>2,841,639.</b>
19	Revenue less expenses. Subtract line 18 from line 12	<b>476,761.</b>	<b>-662,872.</b>
Net Assets or Fund Balances		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	<b>2,823,149.</b>	<b>2,281,057.</b>
21	Total liabilities (Part X, line 26)	<b>232,259.</b>	<b>373,974.</b>
22	Net assets or fund balances. Subtract line 21 from line 20	<b>2,590,890.</b>	<b>1,907,083.</b>

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign  
Here

Signature of officer

Date

**JESSICA STERN, EXECUTIVE DIRECTOR**  
Type or print name and title

Paid

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

**ROBERT L. MANGER****05/05/16****P01593286**Preparer  
Use OnlyFirm's name ▶ **MANGER & ASSOCIATE CPAS P.C.**Firm's EIN ▶ **47-2778070**Firm's address ▶ **295 MADISON AVENUE, SUITE 901  
NEW YORK, NY 10017**Phone no. **(212) 986-3025**May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

**Part III** Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

☒ X**1** Briefly describe the organization's mission:

INTERNATIONAL GAY AND LESBIAN HUMAN RIGHTS COMMISSION (IGLHRC) IS A  
LEADING INTERNATIONAL ORGANIZATION DEDICATED TO HUMAN RIGHTS ADVOCACY  
ON BEHALF OF PEOPLE WHO EXPERIENCE DISCRIMINATION OR ABUSE ON THE  
BASIS OF THEIR ACTUAL OR PERCEIVED SEXUAL ORIENTATION, GENDER

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

**4a** (Code: ) (Expenses \$ 2,152,342. Including grants of \$ 197,311. ) (Revenue \$ 10,451. )

IGLHRC PRIMARILY PROVIDES:

1. RESPONSE TO HUMAN RIGHTS VIOLATIONS BASED UPON GENDER IDENTITY AND  
EXPRESSION OR SEXUAL IDENTITY AND EXPRESSION

2. MEETING COORDINATION AND FACILITATION ON ISSUES SUCH AS:  
LITIGATION, EXTORTION, BLACKMAIL, HIV/AIDS, GENDER BASED VIOLENCE, AND  
GENDER IDENTITY AS THEY RELATE TO HUMAN RIGHTS.

IN ADDITION, IGLHRC CAMPAIGNS AGAINST GENDER BASED VIOLENCE AND  
PROVIDES TECHNICAL ASSISTANCE GROUPS TO LOCAL CAMPAIGNS DESIGNED TO  
COMBAT HOMOPHOBIA AND TRANSPHOBIA. IGLHRC HOSTS STRATEGY SESSIONS  
AROUND RELIGIOUS FUNDAMENTALISM AND VIOLENCE AGAINST WOMEN AS A TOOL OF  
HOMOPHOBIA AND ENGAGES WITH REGIONAL BODIES LIKE THE AFRICAN

**4b** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4c** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4d** Other program services (Describe in Schedule O.)

(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e** Total program service expenses 2,152,342.

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	<b>X</b>	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	<b>X</b>	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		<b>X</b>
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		<b>X</b>
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		<b>X</b>
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		<b>X</b>
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		<b>X</b>
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		<b>X</b>
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		<b>X</b>
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	<b>X</b>	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	<b>X</b>	
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		<b>X</b>
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		<b>X</b>
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		<b>X</b>
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	<b>X</b>	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	<b>X</b>	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	<b>X</b>	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		<b>X</b>
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		<b>X</b>
14a Did the organization maintain an office, employees, or agents outside of the United States?	<b>X</b>	
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	<b>X</b>	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	<b>X</b>	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		<b>X</b>
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I	<b>X</b>	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	<b>X</b>	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		<b>X</b>
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		<b>X</b>
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

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**Part IV Checklist of Required Schedules (continued)**

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	X
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b	X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II	26	X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III	27	X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a	X
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b	X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33	X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	38	X

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**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V ☐

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	15	
<b>1b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	0	
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	14	
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)</i>	X	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O		
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	X	
<b>b</b>	If "Yes," enter the name of the foreign country: <b>SOUTH AFRICA</b> See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>c</b>	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	X	
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?</b>		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?		
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
<b>10</b>	<b>Section 501(c)(7) organizations. Enter:</b>		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	10a	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
<b>11</b>	<b>Section 501(c)(12) organizations. Enter:</b>		
<b>a</b>	Gross income from members or shareholders	11a	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?</b>	12a	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <i>Note. See the instructions for additional information the organization must report on Schedule O.</i>	13a	
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
<b>c</b>	Enter the amount of reserves on hand	13c	
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?		X
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	

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**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI ☒

### Section A. Governing Body and Management

	1a	1b	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	14			
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		14		
b Enter the number of voting members included in line 1a, above, who are independent		14		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?				X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?				X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?				X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?				X
6 Did the organization have members or stockholders?				X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?				X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?				X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?			X	
b Each committee with authority to act on behalf of the governing body?			X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O				X

### Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?		X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
13 Did the organization have a written whistleblower policy?	X	
14 Did the organization have a written document retention and destruction policy?	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	X	
b Other officers or key employees of the organization	X	
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

### Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **NY, CA**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
☒ Own website ☒ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records: **SARAH BENNETT - (212) 430-6019**  
**80 MAIDEN LANE, #1505, NEW YORK, NY 10038**



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**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's current key employees, if any. See instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) AINE DUGGAN BOARD MEMBER	2.00	X						0.	0.	0.
(2) MICHAEL CONWAY TREASURER	2.00	X		X				0.	0.	0.
(3) MONROE FRANCE BOARD MEMBER	2.00	X						0.	0.	0.
(4) ROGER DOUGHTY BOARD MEMBER	2.00	X						0.	0.	0.
(5) ROSE RICHTER BOARD MEMBER	2.00	X						0.	0.	0.
(6) TIM LANE CO-CHAIR	2.00	X		X				0.	0.	0.
(7) KEOLA WHITTAKER BOARD MEMBER	2.00	X						0.	0.	0.
(8) LINDA BLACKMORE BOARD MEMBER	2.00	X						0.	0.	0.
(9) JODY COLE BOARD MEMBER	2.00	X						0.	0.	0.
(10) TOD HILL SECRETARY	2.00	X		X				0.	0.	0.
(11) OLIVER PHILLIPS BOARD MEMBER	2.00	X						0.	0.	0.
(12) AMIE BISHOP CO-CHAIR	2.00	X		X				0.	0.	0.
(13) DOUGLAS CHOO BOARD MEMBER	2.00	X						0.	0.	0.
(14) VIVEK RAI BOARD MEMBER	2.00	X						0.	0.	0.
(15) JESSICA STERN EXECUTIVE DIRECTOR	40.00			X				142,116.	0.	13,053.

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**Part VII** Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
<b>1b Sub-total</b>								142,116.	0.	13,053.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								142,116.	0.	13,053.

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 1

	Yes	No
<b>3</b> Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	X	
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 0



**INTERNATIONAL GAY AND LESBIAN  
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**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

☒ X

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1 a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c	75,215.			
	d Related organizations	1d				
	e Government grants (contributions)	1e	968,361.			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,148,559.			
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f		2,192,135.			
	<b>Program Service Revenue</b>	Business Code				
2 a						
b						
c						
d						
e						
f All other program service revenue						
g Total. Add lines 2a-2f						
<b>Other Revenue</b>	3 Investment income (including dividends, interest, and other similar amounts)		-123.			-123.
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
		(i) Real (ii) Personal				
	6 a Gross rents					
	b Less: rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
	b Less: cost or other basis and sales expenses					
	c Gain or (loss)					
	d Net gain or (loss)					
	8 a Gross income from fundraising events (not including \$ 75,215. of contributions reported on line 1c). See Part IV, line 18	a	0.			
	b Less: direct expenses	b	23,696.			
	c Net income or (loss) from fundraising events		-23,696.			-23,696.
	9 a Gross income from gaming activities. See Part IV, line 19	a				
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities					
	10 a Gross sales of inventory, less returns and allowances	a				
	b Less: cost of goods sold	b				
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code				
11 a OTHER INCOME	900099	10,451.	10,451.			
b						
c						
d All other revenue						
e Total. Add lines 11a-11d		10,451.				
12 Total revenue. See instructions.		2,178,767.	10,451.	0.	-23,819.	

## INTERNATIONAL GAY AND LESBIAN

HUMAN RIGHTS COMMISSION, INC.

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**Part IX** Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

☒

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	197,311.	197,311.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	156,439.	95,773.	29,869.	30,797.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,071,734.	820,724.	82,275.	168,735.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	15,304.	11,420.	1,397.	2,487.
9 Other employee benefits	111,433.	88,998.	8,087.	14,348.
10 Payroll taxes	77,859.	58,709.	6,890.	12,260.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	206,679.		206,679.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	335,121.	294,470.	8,212.	32,439.
12 Advertising and promotion	3,105.	2,484.	621.	
13 Office expenses	145,420.	113,967.	11,408.	20,045.
14 Information technology				
15 Royalties				
16 Occupancy	142,877.	106,619.	13,046.	23,212.
17 Travel	318,909.	317,702.		1,207.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	26,559.	25,497.	531.	531.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	7,010.	7,010.		
23 Insurance	7,828.	5,841.	715.	1,272.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a MISCELLANEOUS	18,051.	5,817.	11,801.	433.
b				
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	2,841,639.	2,152,342.	381,531.	307,766.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ☐ if following SOP 98-2 (ASC 958-720)

**INTERNATIONAL GAY AND LESBIAN  
HUMAN RIGHTS COMMISSION, INC.**

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**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
<b>Assets</b>	1 Cash - non-interest-bearing .....	525,739.	1	758,849.
	2 Savings and temporary cash investments .....	718,645.	2	793,456.
	3 Pledges and grants receivable, net .....	1,496,019.	3	636,617.
	4 Accounts receivable, net .....		4	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L .....		6	
	7 Notes and loans receivable, net .....	16,028.	7	21,357.
	8 Inventories for sale or use .....		8	
	9 Prepaid expenses and deferred charges .....	20,048.	9	26,495.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	113,812.		
	10b Less: accumulated depreciation .....	101,968.	10c	11,844.
	11 Investments - publicly traded securities .....		11	
	12 Investments - other securities. See Part IV, line 11 .....		12	
	13 Investments - program-related. See Part IV, line 11 .....		13	
	14 Intangible assets .....		14	
	15 Other assets. See Part IV, line 11 .....	31,993.	15	32,439.
16 <b>Total assets. Add lines 1 through 15 (must equal line 34)</b> .....	2,823,149.	16	2,281,057.	
<b>Liabilities</b>	17 Accounts payable and accrued expenses .....	90,751.	17	187,952.
	18 Grants payable .....		18	
	19 Deferred revenue .....	141,508.	19	171,013.
	20 Tax-exempt bond liabilities .....		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D .....		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L .....		22	
	23 Secured mortgages and notes payable to unrelated third parties .....		23	
	24 Unsecured notes and loans payable to unrelated third parties .....		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	0.	25	15,009.
	26 <b>Total liabilities. Add lines 17 through 25</b> .....	232,259.	26	373,974.
<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets .....	816,265.	27	976,435.
	28 Temporarily restricted net assets .....	1,756,271.	28	912,294.
	29 Permanently restricted net assets .....	18,354.	29	18,354.
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds .....		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund .....		31	
	32 Retained earnings, endowment, accumulated income, or other funds .....		32	
	33 <b>Total net assets or fund balances</b> .....	2,590,890.	33	1,907,083.
	34 <b>Total liabilities and net assets/fund balances</b> .....	2,823,149.	34	2,281,057.

Form 990 (2014)

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,178,767.
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,841,639.
3	Revenue less expenses. Subtract line 2 from line 1	3	-662,872.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2,590,890.
5	Net unrealized gains (losses) on investments	5	215.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-21,150.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	1,907,083.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

☒

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

Form 990 (2014)

**Department of the Treasury**  
**Internal Revenue Service**

**Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.**

▶ **Attach to Form 990 or Form 990-EZ.**

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

2014

**Open to Public Inspection**

Name of the organization INTERNATIONAL GAY AND LESBIAN  
HUMAN RIGHTS COMMISSION, INC.

Employer identification number  
94-3139952

<b>Part I</b>	<b>Reason for Public Charity Status</b> (All organizations must complete this part.) See instructions.
---------------	--

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2 ☐ A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4 ☐ A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: \_\_\_\_\_
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8 ☐ A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
  - a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

**f** Enter the number of supported organizations

**g Provide the following information about the supported organization(s).**

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<b>Total</b>						

**LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.** 432021 08-17-14

Schedule A (Form 990 or 990-EZ) 2014

## INTERNATIONAL GAY AND LESBIAN

Schedule A (Form 990 or 990-EZ) 2014 HUMAN RIGHTS COMMISSION, INC.

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**Part II** Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	1,568,901.	1,611,147.	2,560,190.	3,008,344.	2,116,920.	10,865,502.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
3 The value of services or facilities furnished by a governmental unit to the organization without charge .....						
4 Total. Add lines 1 through 3 .....	1,568,901.	1,611,147.	2,560,190.	3,008,344.	2,116,920.	10,865,502.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						3,625,625.
6 Public support. Subtract line 5 from line 4.						7,239,877.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7 Amounts from line 4 .....	1,568,901.	1,611,147.	2,560,190.	3,008,344.	2,116,920.	10,865,502.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....	1,107.	864.	132.	409.	-123.	2,389.
9 Net income from unrelated business activities, whether or not the business is regularly carried on .....						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....	15,833.	13,601.	5,668.	5,297.	10,451.	50,850.
11 Total support. Add lines 7 through 10 .....						10,918,741.
12 Gross receipts from related activities, etc. (see instructions) .....					12	101,080.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f)) .....	14	66.31	%
15 Public support percentage from 2013 Schedule A, Part II, line 14 .....	15	61.95	%
16a 33 1/3% support test - 2014. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization .....	<input checked="" type="checkbox"/>		
b 33 1/3% support test - 2013. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>		
17a 10% -facts-and-circumstances test - 2014. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>		
b 10% -facts-and-circumstances test - 2013. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....	<input type="checkbox"/>		

Schedule A (Form 990 or 990-EZ) 2014

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6</b> Total. Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8</b> Public support (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13</b> Total support. (Add lines 9, 10c, 11, and 12.)						

**14** First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2013 Schedule A, Part III, line 15 .....	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2013 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a** 33 1/3% support tests - 2014. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ☐

**b** 33 1/3% support tests - 2013. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ☐

**20** Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐



## INTERNATIONAL GAY AND LESBIAN

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**Part IV** Supporting Organizations

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No" describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations; (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.		
b Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI.		
c Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.		
10a Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer (b) below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

## INTERNATIONAL GAY AND LESBIAN

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**Part IV** Supporting Organizations (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
<b>b</b> A family member of a person described in (a) above?		
<b>c</b> A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		

**Section D. Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
<b>3</b> By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		

**Section E. Type III Functionally-Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):			
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).			
<b>2</b> Activities Test. Answer (a) and (b) below.			
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.			
<b>b</b> Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
<b>3</b> Parent of Supported Organizations. Answer (a) and (b) below.			
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.			
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			

## INTERNATIONAL GAY AND LESBIAN

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**Part V** Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970. See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	

  

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

  

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions).		

Schedule A (Form 990 or 990-EZ) 2014

## INTERNATIONAL GAY AND LESBIAN

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**Part V** Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	
4	Amounts paid to acquire exempt-use assets	
5	Qualified set-aside amounts (prior IRS approval required)	
6	Other distributions (describe in Part VI). See instructions.	
7	Total annual distributions. Add lines 1 through 6.	
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9	Distributable amount for 2014 from Section C, line 6	
10	Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
1 Distributable amount for 2014 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2014 (reasonable cause required-see instructions)			
3 Excess distributions carryover, if any, to 2014:			
a			
b			
c			
d			
e From 2013			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2014 distributable amount			
i Carryover from 2009 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2014 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2014 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2014, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).			
6 Remaining underdistributions for 2014. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
7 Excess distributions carryover to 2015. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a			
b			
c			
d Excess from 2013			
e Excess from 2014			

Schedule A (Form 990 or 990-EZ) 2014

## Part VI

**Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12.

**Also complete this part for any additional information. (See instructions).**

**SCHEDULE D**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.  
▶ Attach to Form 990.

OMB No. 1545-0047

**2014**

Open to Public  
Inspection

▶ Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization **INTERNATIONAL GAY AND LESBIAN  
HUMAN RIGHTS COMMISSION, INC.**

Employer identification number  
**94-3139952**

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year .....		
2 Aggregate value of contributions to (during year) .....		
3 Aggregate value of grants from (during year) .....		
4 Aggregate value at end of year .....		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No

**Part II Conservation Easements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included in (a) .....	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register .....	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ .....

4 Number of states where property subject to conservation easement is located ▶ .....

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? .....

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ .....

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ .....

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? .....

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included in Form 990, Part VIII, line 1 .....

(ii) Assets included in Form 990, Part X .....

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included in Form 990, Part VIII, line 1 .....

b Assets included in Form 990, Part X .....

## INTERNATIONAL GAY AND LESBIAN

## HUMAN RIGHTS COMMISSION, INC.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items

(check all that apply):

a ☐ Public exhibitiond ☐ Loan or exchange programsb ☐ Scholarly researche ☐ Other \_\_\_\_\_c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☒ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ Nob If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐**Part V Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	568,354.	568,354.	518,354.	418,354.	418,354.
b Contributions			50,000.	100,000.	
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	568,354.	568,354.	568,354.	518,354.	418,354.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ☐ %b Permanent endowment ☐ %c Temporarily restricted endowment ☐ %

The percentages in lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) unrelated organizations

(ii) related organizations

	Yes	No
3a(i)		X
3a(ii)		X
3b		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		10,918.	10,918.	0.
d Equipment		102,894.	91,050.	11,844.
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) ☐ 11,844.

Schedule D (Form 990) 2014



**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely-held equity interests .....		
(3) Other .....		
(A) .....		
(B) .....		
(C) .....		
(D) .....		
(E) .....		
(F) .....		
(G) .....		
(H) .....		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) .....		
(2) .....		
(3) .....		
(4) .....		
(5) .....		
(6) .....		
(7) .....		
(8) .....		
(9) .....		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

**Part IX Other Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) .....	
(2) .....	
(3) .....	
(4) .....	
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

**Part X Other Liabilities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) SUBGRANTEE ADVANCES	15,009.
(3) .....	
(4) .....	
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	15,009.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☒

**Part XI** Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	2,157,832.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	215.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	-21,150.
e	Add lines 2a through 2d	2e	-20,935.
3	Subtract line 2e from line 1	3	2,178,767.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	2,178,767.

**Part XII** Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	2,841,639.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	2,841,639.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	2,841,639.

**Part XIII** Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**PART V, LINE 4:**

BOARD-DESIGNATED GENERAL PROGRAM NET ASSETS OF \$550,000 CONSISTED OF AMOUNTS HELD IN A GENERAL RESERVE FUND TO BE USED AT THE DISCRETION OF THE BOARD.

THE PERMANENT ENDOWMENT FUNDS, IN THE AMOUNT OF \$18,354, WERE GRANTED TO IGLHRC DURING ITS FORMATIVE YEARS TO SUSTAIN THE FUTURE OF THE ORGANIZATION.

**PART X, LINE 2:**

IGLHRC ADOPTED ACCOUNTING STANDARDS CODIFICATION ("ASC") 740 "INCOME TAXES." ASC 740 REQUIRES THAT A TAX POSITION BE RECOGNIZED OR DERECOGNIZED

**Part XIII** Supplemental Information (continued)

BASED ON A "MORE LIKELY THAN NOT" THRESHOLD. THIS APPLIES TO POSITIONS  
TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN. THE ADOPTION OF THIS  
GUIDANCE DID NOT HAVE AN IMPACT ON IGLHRC'S FINANCIAL STATEMENTS, AS  
MANAGEMENT BELIEVES THAT THERE ARE NO UNCERTAIN TAX POSITIONS WITHIN ITS  
FINANCIAL STATEMENTS. IGLHRC HAS PROCESSES PRESENTLY IN PLACE TO ENSURE  
THE MAINTENANCE OF ITS TAX-EXEMPT STATUS; TO IDENTIFY AND REPORT UNRELATED  
INCOME; DETERMINE ITS FILING AND TAX OBLIGATIONS IN JURISDICTIONS FOR  
WHICH IT WAS NEXUS; AND TO REVIEW OTHER MATTERS THAT MAY BE CONSIDERED TAX  
POSITIONS.

IGLHRC'S FORMS 990, RETURN OF ORGANIZATION EXEMPT FOR INCOME TAX, FOR THE  
YEARS ENDING JUNE 30, 2012, 2013, AND 2014 ARE SUBJECT TO EXAMINATION BY  
THE IRS, GENERALLY FOR THREE YEARS AFTER THEY WERE FILED.

## PART XI, LINE 2D - OTHER ADJUSTMENTS:

FOREIGN CURRENCY TRANSLATION ADJUSTMENT	-21,150.
---	----------

Department of the Treasury  
Internal Revenue Service

**Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.**

▶ **Attach to Form 990 or Form 990-EZ.**

**▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

OMB No. 1545-0047

# 2014

## Open to Public Inspection

Name of the organization **INTERNATIONAL GAY AND LESBIAN  
HUMAN RIGHTS COMMISSION, INC.**

Employer identification number
94-3139952

**Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- a ☒ Mail solicitations  
b ☒ Internet and email solicitations  
c ☐ Phone solicitations  
d ☐ In-person solicitations  
e ☒ Solicitation of non-government grants  
f ☐ Solicitation of government grants  
g ☒ Special fundraising events

- 2 a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☐ Yes☐ No

- b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
<b>Total</b>						

- 3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

NY, UT, WI, AZ, PA, CA, CO, KY, MA, OH, OR, SC, VA, IL, MD, NJ, MI, MN, FL, GA, VT, RI, AL, AK, AR  
CT, IN, ID, IA, KS, LA, ME, MS, MD, MT, NE, NV, NH, ND, SD, TN, TX, WA, DC, WV, WY

## INTERNATIONAL GAY AND LESBIAN

Schedule G (Form 990 or 990-EZ) 2014 HUMAN RIGHTS COMMISSION, INC.

94-3139952 Page 2

**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

	(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
	SF BAY AREA EOY	HOMOBAR	4	
	(event type)	(event type)	(total number)	
<b>Revenue</b>				
1 Gross receipts	16,827.	10,295.	32,607.	59,729.
2 Less: Contributions	16,827.	10,295.	32,607.	59,729.
3 Gross income (line 1 minus line 2)				
<b>Direct Expenses</b>				
4 Cash prizes				
5 Noncash prizes				
6 Rent/facility costs				
7 Food and beverages				
8 Entertainment				
9 Other direct expenses	2,240.		14,721.	16,961.
10 Direct expense summary. Add lines 4 through 9 in column (d)				16,961.
11 Net income summary. Subtract line 10 from line 3, column (d)				-16,961.

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

	(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
<b>Revenue</b>				
1 Gross revenue				
<b>Direct Expenses</b>				
2 Cash prizes				
3 Noncash prizes				
4 Rent/facility costs				
5 Other direct expenses				
6 Volunteer labor	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	
7 Direct expense summary. Add lines 2 through 5 in column (d)				
8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: \_\_\_\_\_

## INTERNATIONAL GAY AND LESBIAN

Schedule G (Form 990 or 990-EZ) 2014 HUMAN RIGHTS COMMISSION, INC.

94-3139952 Page 3

- 11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13 Indicate the percentage of gaming activity conducted in:
- |                               |     |   |
|-------------------------------|-----|---|
| a The organization's facility | 13a | % |
| b An outside facility         | 13b | % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ► \_\_\_\_\_

Address ► \_\_\_\_\_

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization ► \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ► \$ \_\_\_\_\_.

c If "Yes," enter name and address of the third party:

Name ► \_\_\_\_\_

Address ► \_\_\_\_\_

## 16 Gaming manager information:

Name ► \_\_\_\_\_

Gaming manager compensation ► \$ \_\_\_\_\_

Description of services provided ► \_\_\_\_\_

☐ Director/officer☐ Employee☐ Independent contractor

## 17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ \_\_\_\_\_

**Part IV** Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).

<b>Part IV</b>	<b>Supplemental Information</b> <i>(continued)</i>
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**SCHEDULE J**  
**(Form 990)**

**Compensation Information**

OMB No. 1545-0047

**2014**

Open to Public  
Inspection

Department of the Treasury  
Internal Revenue Service

For certain Officers, Directors, Trustees, Key Employees, and Highest  
Compensated Employees

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990.

▶ Information about Schedule J (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization  
**INTERNATIONAL GAY AND LESBIAN  
HUMAN RIGHTS COMMISSION, INC.**

Employer identification number  
**94-3139952**

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees   |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain .....

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked in line 1a? .....

**3** Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee          | <input checked="" type="checkbox"/> Written employment contract                     |
| <input type="checkbox"/> Independent compensation consultant        | <input type="checkbox"/> Compensation survey or study                               |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? .....
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? .....
- c** Participate in, or receive payment from, an equity-based compensation arrangement? .....

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

**5** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? .....
- b** Any related organization? .....

If "Yes" to line 5a or 5b, describe in Part III.

**6** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? .....
- b** Any related organization? .....

If "Yes" to line 6a or 6b, describe in Part III.

**7** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III .....

**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III .....

**9** If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....

Yes No

1b

2

4a

4b

4c

5a

5b

6a

6b

7

8

9

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2014

**INTERNATIONAL GAY AND LESBIAN  
HUMAN RIGHTS COMMISSION, INC.**

<b>Part II</b>	<b>Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.</b>
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For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

**Note.** The sum of columns (B)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

[illegible]

INTERNATIONAL GAY AND LESBIAN  
HUMAN RIGHTS COMMISSION, INC.

Schedule J (Form 990) 2014

94-3139952

Page 3

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Area with horizontal lines for supplemental information.

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.  
▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2014**

Open to Public  
Inspection

Name of the organization **INTERNATIONAL GAY AND LESBIAN  
HUMAN RIGHTS COMMISSION, INC.**

Employer identification number  
**94-3139952**

**FORM 990, PART I, DOING BUSINESS AS:**

**OUTRIGHT ACTION INTERNATIONAL. INC.**

**FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:**

**ORGANIZATION DEDICATED TO HUMAN RIGHTS ADVOCACY ON BEHALF OF PEOPLE WHO  
EXPERIENCE DISCRIMINATION OR ABUSE ON THE BASIS OF THEIR ACTUAL OR  
PERCEIVED SEXUAL ORIENTATION, GENDER IDENTITY, OR EXPRESSION.**

**FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:**

**IDENTITY, OR EXPRESSION.**

**FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:**

**COMMISSION, THE ORGANIZATION OF AMERICAN STATES, EU, AND MERCOSUR TO  
PROTECT SEXUAL AND GENDER MINORITIES.**

**FORM 990, PART VI, SECTION B, LINE 11:**

**A COPY OF THE FINAL VERSION OF FORM 990 IS PROVIDED TO EACH BOARD MEMBER  
BEFORE IT IS FILED.**

**FORM 990, PART VI, SECTION B, LINE 12C:**

**ANNUALLY, THE IGLHRC BOARD OF DIRECTORS COMPLETES A SURVEY REGARDING  
CONFLICT OF INTEREST POLICY DISCLOSURE.**

**THE BOARD MEETS ON A TIMELY BASIS TO REVIEW AND MONITOR THE CONFLICT OF  
INTEREST POLICY. MEMBERS ARE ASKED TO COMPLETE A QUESTIONNAIRE ANNUALLY  
DISCLOSING ANY CONFLICTS OF INTEREST.**

Name of the organization **INTERNATIONAL GAY AND LESBIAN  
HUMAN RIGHTS COMMISSION, INC.**

Employer identification number  
**94-3139952**

FORM 990, PART VI, SECTION B, LINE 15:

THE COMPENSATION OF IGLHRC'S CEO, EXECUTIVE DIRECTOR, OR TOP MANAGEMENT AND  
COMPENSATION OF OTHER OFFICERS OR KEY EMPLOYEES ARE BASED ON THE REVIEW AND  
APPROVAL PROCESS OF THE EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS. THE  
EXECUTIVE COMMITTEE APPROVES SALARIES BASED ON STANDARD HIRING PRACTICES  
AND MARKET RATE BENCHMARKING.

FORM 990, PART VI, SECTION C, LINE 18:

IGLHRC'S FORM 1023 AND FORM 990 ARE AVAILABLE ON THE ORGANIZATION'S WEBSITE  
(WWW.IGLHRC.ORG), AND GUIDESTAR (WWW.GUIDESTAR.ORG)

FORM 990, PART VI, SECTION C, LINE 19:

IGLHRC'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL  
STATEMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART VIII, LINE 8C AND FORM 990, SCHEDULE G, PART II, LINE 11

THE PROPER COMPLETION OF FORM 990 REQUIRES ORGANIZATIONS TO REPORT THE  
ACTIVITY FROM FUNDRAISING EVENTS THAT SUBSTANTIALLY FURTHER THE  
ORGANIZATION'S EXEMPT PURPOSE IN PART VIII, LINE 8C AND FORM 990,  
SCHEDULE G, PART II, LINE 11. FUNDRAISING EVENTS OFTEN GENERATE BOTH  
CONTRIBUTIONS AND INCOME, SUCH AS WHEN AN INDIVIDUAL PAYS MORE THAN THE  
RETAIL VALUE FOR THE GOODS OR SERVICES FURNISHED. DURING THE YEAR ENDED  
JUNE 30, 2015, IGLHRC CONDUCTED SUCCESSFUL FUNDRAISING EVENTS THAT  
GENERATED CONTRIBUTION REVENUE TOTALING APPROXIMATELY \$59,729. THIS  
CONTRIBUTION REVENUE IS REQUIRED TO BE REPORTED ON PART VIII, LINE 1C  
OF THE FORM 990 AS CONTRIBUTIONS FROM FUNDRAISING EVENTS PER THE IRS  
INSTRUCTIONS. THIS RESULTED IN A LOSS FROM FUNDRAISING EVENTS IN THE

Name of the organization **INTERNATIONAL GAY AND LESBIAN  
HUMAN RIGHTS COMMISSION, INC.**Employer identification number  
**94-3139952****AMOUNT OF \$16,961, BUT AN OVERALL NET GAIN OF \$42,768.****FORM 990, PART IX, LINE 11G, OTHER FEES:****OTHER CONSULTANTS:**

<b>PROGRAM SERVICE EXPENSES</b>	<b>294,470.</b>
<b>MANAGEMENT AND GENERAL EXPENSES</b>	<b>8,212.</b>
<b>FUNDRAISING EXPENSES</b>	<b>32,439.</b>
<b>TOTAL EXPENSES</b>	<b>335,121.</b>
<b>TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A</b>	<b>335,121.</b>

**FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:**

<b>FOREIGN CURRENCY TRANSLATION ADJUSTMENT</b>	<b>-21,150.</b>
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**FORM 990, PART XII, LINE 2C**

**THE AUDIT COMMITTEE OF THE BOARD SELECTS AN INDEPENDENT ACCOUNTANT FOR  
THE ORGANIZATION'S ANNUAL AUDIT. THIS COMMITTEE IS FURTHER RESPONSIBLE  
FOR OVERSEEING THE AUDIT OF IGLHRC'S FINANCIAL STATEMENTS. THIS PROCESS  
HAS NOT CHANGED FROM PRIOR YEARS.**

**International Gay and Lesbian  
Human Rights Commission, Inc.**  
*(currently doing business as "Outright Action International")*

**Financial Report**

**June 30, 2015**



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*Manger & Associate C.P.A.s P.C.*  
*Certified Public Accountants*  
*295 Madison Avenue Suite 901*  
*New York NY 10017*

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*Phone: (212) 986-3025*

*Fax: (212) 697-2511*

**Independent Auditors' Report**

To the Board of Directors of  
**International Gay and Lesbian Human Rights Commission, Inc.**

We have audited the accompanying financial statements of the International Gay and Lesbian Human Rights Commission, Inc. ("IGLHRC"), a not-for-profit organization, which comprise the statements of financial position as of June 30, 2015 and 2014 and 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 audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits 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 auditors' 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 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 the International Gay and Lesbian Human Rights, Inc. as of June 30, 2015 and 2014, and the changes in its net assets, its cash flows, and its functional expenses for the years then ended in accordance with accounting principles generally accepted in the United States of America.

January 22, 2016

**INTERNATIONAL GAY AND LESBIAN  
HUMAN RIGHTS COMMISSION, INC.**

**Statements of Financial Position**

**As of June 30, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 1,552,305	\$ 1,244,384
Accounts receivable	21,357	16,028
Grants and contributions receivable	531,901	1,279,189
Contracts receivable	104,716	66,259
Subgrantee advances	-	48,772
Prepaid expenses	26,495	20,048
Total current assets	2,236,774	2,674,680
Grants and contributions receivable, net	-	101,799
Property and equipment, net	11,844	14,677
Security deposit	32,439	31,993
Total assets	<u>\$ 2,281,057</u>	<u>\$ 2,823,149</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>LIABILITIES</b>		
Accounts payable and accrued expenses	\$ 187,952	\$ 90,751
Subgrantee advances	15,009	-
Contract advances and deferred revenue	171,013	141,508
Total liabilities	<u>373,974</u>	<u>232,259</u>
<b>NET ASSETS</b>		
Unrestricted:		
Board designated - general program	550,000	550,000
Undesignated	426,435	266,265
Total unrestricted net assets	976,435	816,265
Temporarily restricted	912,294	1,756,271
Permanently restricted	18,354	18,354
Total net assets	1,907,083	2,590,890
Total liabilities and net assets	<u>\$ 2,281,057</u>	<u>\$ 2,823,149</u>

*The accompanying notes are an integral part of these financial statements.*

**INTERNATIONAL GAY AND LESBIAN  
HUMAN RIGHTS COMMISSION, INC.**  
**Statements of Activities**  
**For the Years Ended June 30, 2015 and 2014**

	Unrestricted	Temporarily Restricted	Permanently Restricted	2015 Total	Unrestricted	Temporarily Restricted	Permanently Restricted	2014 Total
<b>REVENUES AND SUPPORT</b>								
Grants and contributions	\$ 658,802	\$ 489,757	\$ -	\$ 1,148,559	\$ 534,138	\$ 1,472,611	\$ -	\$ 2,006,749
Contract services	968,361	-	-	968,361	904,837	-	-	904,837
Special events:								
Special event revenue	75,215	-	-	75,215	52,339	-	-	52,339
Less: direct event costs	(23,696)	-	-	(23,696)	(42,676)	-	-	(42,676)
Investment income gains and (losses)	92	-	-	92	456	-	-	456
Foreign currency translation adjustment	(21,150)	-	-	(21,150)	-	-	-	-
Other Income	10,451	-	-	10,451	5,697	-	-	5,697
	<u>1,668,075</u>	<u>489,757</u>	<u>-</u>	<u>2,157,832</u>	<u>1,464,791</u>	<u>1,472,611</u>	<u>-</u>	<u>2,927,402</u>
<b>Net assets released from restrictions:</b>								
Satisfaction of program restrictions	174,254	(174,254)	-	-	414,829	(414,829)	-	-
Satisfaction of time restrictions	1,159,480	(1,159,480)	-	-	828,328	(828,328)	-	-
<b>Total revenues and support</b>	<u>3,001,809</u>	<u>(843,977)</u>	<u>-</u>	<u>2,157,832</u>	<u>2,697,948</u>	<u>229,454</u>	<u>-</u>	<u>2,927,402</u>
<b>EXPENSES</b>								
Program services	2,152,342	-	-	2,152,342	1,888,943	-	-	1,888,943
Supporting services:								
Management and general	381,531	-	-	381,531	311,775	-	-	311,775
Fundraising	307,766	-	-	307,766	249,876	-	-	249,876
<b>Total expenses</b>	<u>2,841,639</u>	<u>-</u>	<u>-</u>	<u>2,841,639</u>	<u>2,450,594</u>	<u>-</u>	<u>-</u>	<u>2,450,594</u>
<b>Change in net assets</b>	<u>160,170</u>	<u>(843,977)</u>	<u>-</u>	<u>(683,807)</u>	<u>247,354</u>	<u>229,454</u>	<u>-</u>	<u>476,808</u>
<b>Net assets, beginning of the year</b>	<u>816,265</u>	<u>1,756,271</u>	<u>18,354</u>	<u>2,590,890</u>	<u>568,911</u>	<u>1,526,817</u>	<u>18,354</u>	<u>2,114,082</u>
<b>Net assets, end of year</b>	<u>\$ 976,435</u>	<u>\$ 912,294</u>	<u>\$ 18,354</u>	<u>\$ 1,907,083</u>	<u>\$ 816,265</u>	<u>\$ 1,756,271</u>	<u>\$ 18,354</u>	<u>\$ 2,590,890</u>

*The accompanying notes are an integral part of these financial statements.*

**INTERNATIONAL GAY AND LESBIAN  
HUMAN RIGHTS COMMISSION, INC.**  
Statement of Functional Expenses  
For the Year Ended June 30, 2015

	Program Services					Supporting Services		
	Africa	Asia	Latin America	Middle East		United Nations and General	Total Program	Management and General
Salaries	\$ 294,548	\$ 157,782	\$ 85,723	\$ 217,004	\$ 151,699	\$ 905,758	\$ 110,952	\$ 197,412
Payroll taxes and fringe benefits	60,985	30,896	7,939	35,510	33,538	168,868	17,566	31,215
Total salaries and related expenses	355,533	188,678	93,662	252,514	185,237	1,075,624	128,518	228,627
Other expenses:								
Travel	124,501	26,062	48,946	82,997	35,196	317,702	-	1,207
Consultants	102,288	18,080	35,225	120,479	18,398	294,470	8,212	32,439
Accounting	-	-	-	-	-	-	206,679	-
Occupancy	55,528	10,101	7,093	24,296	9,601	106,619	13,046	23,212
Direct aid	172,011	7,300	-	18,000	-	197,311	-	-
Printing	7,203	2,633	1,356	3,680	2,177	17,049	2,086	3,712
Meetings	9,228	2,689	1,856	8,691	3,033	25,497	531	531
Telecommunications	7,932	2,211	2,125	4,643	3,468	20,379	2,494	4,437
Office and mailing	1,741	536	177	456	526	3,436	420	748
Dues, subscriptions, licenses and permits	11,295	3,111	2,124	5,727	3,936	26,193	1,633	2,906
Supplies	7,741	1,648	883	2,349	1,138	13,759	1,676	2,982
Equipment rental and purchase	5,712	977	719	4,047	975	12,430	967	1,468
Banking charges and processing fees	9,905	1,976	1,500	4,564	1,664	19,609	1,956	3,550
Advertising and promotion	145	44	32	2,219	44	2,484	621	-
Insurance	2,661	671	494	1,347	668	5,841	715	1,272
Cleaning and maintenance	462	137	101	275	137	1,112	136	242
Miscellaneous	5,847	(63)	284	(156)	(95)	5,817	11,801	433
Total other expenses	524,200	78,113	102,915	283,614	80,866	1,069,708	253,013	79,139
Total expenses before depreciation	879,733	266,791	196,577	536,128	266,103	2,145,332	381,531	307,766
Depreciation	2,875	872	642	1,751	870	7,010	-	-
Total expenses	\$ 882,608	\$ 267,663	\$ 197,219	\$ 537,879	\$ 266,973	\$ 2,152,342	\$ 381,531	\$ 307,766
								\$ 2,841,639

The accompanying notes are an integral part of these financial statements.

**INTERNATIONAL GAY AND LESBIAN  
HUMAN RIGHTS COMMISSION, INC.**  
Statement of Functional Expenses  
For the Year Ended June 30, 2014

	Program Services					Supporting Services		
	Program Services			United Nations and General		Management and		2014
	Africa	Asia	Latin America	Middle East	Total	General	Fundraising	Total
Salaries	\$ 201,501	\$ 142,569	\$ 85,483	\$ 187,345	\$ 166,480	\$ 89,768	\$ 136,822	\$ 989,968
Payroll taxes and fringe benefits	40,716	30,896	5,498	26,292	44,196	11,538	22,537	181,673
Total salaries and related expenses	242,217	173,465	90,981	213,637	210,676	81,306	159,359	1,171,641
Other expenses:								
Travel	223,118	11,479	33,675	31,778	40,226	-	1,386	341,662
Consultants	98,282	17,133	14,420	66,167	32,466	1,590	46,992	277,050
Accounting	-	-	-	-	-	206,959	-	206,959
Occupancy	58,209	10,401	8,489	21,389	13,416	9,966	19,545	141,415
Direct aid	67,102	125	87	1,003	170	-	-	68,487
Printing	12,997	9,372	994	13,622	1,951	3,468	6,800	49,204
Meetings	16,665	1,594	1,769	1,769	6,765	-	-	33,996
Telecommunications	13,065	2,403	1,786	4,894	2,485	2,195	4,304	31,142
Office and mailing	7,956	2,019	1,547	4,254	2,751	1,484	2,911	22,922
Dues, subscriptions, licenses and permits	9,255	2,201	1,588	3,647	3,613	561	1,100	21,965
Supplies	7,213	998	1,304	3,695	1,597	1,010	1,981	17,798
Equipment rental and purchase	5,732	853	598	5,333	1,165	587	1,152	15,420
Banking charges and processing fees	5,413	1,357	1,023	2,721	1,595	1,042	2,043	15,194
Advertising and promotion	2,268	93	65	5,346	127	439	439	8,777
Insurance	2,722	697	489	1,134	952	534	1,047	7,575
Cleaning and maintenance	571	171	120	1,061	234	192	377	2,726
Miscellaneous	8,361	73	51	3	3	442	440	9,373
Total other expenses	538,929	60,969	73,439	167,816	109,526	230,469	90,517	1,271,665
Total expenses before depreciation	781,146	234,434	164,420	381,453	320,202	311,775	249,876	2,443,306
Depreciation	3,026	908	637	1,477	1,240	-	-	7,288
Total expenses	\$ 784,172	\$ 235,342	\$ 165,057	\$ 382,930	\$ 321,442	\$ 311,775	\$ 249,876	\$ 2,450,594

The accompanying notes are an integral part of these financial statements.

**INTERNATIONAL GAY AND LESBIAN  
HUMAN RIGHTS COMMISSION, INC.**  
**Statements of Cash Flow**  
**For the Year End June 30, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
Cash flows from operating activities:		
Change in net assets	\$ (662,657)	\$ 476,808
Adjustments to reconcile changes in net assets to net cash provided by operating activities:		
Depreciation expense	7,010	7,288
Changes in operating assets and liabilities:		
(Increase) decrease in accounts receivable	(5,329)	3,066
Decrease (increase) in grants and contributions receivable	849,087	(696,929)
(Increase) decrease in contracts receivable	(38,457)	136,842
Decrease (increase) in subgrantees advances	63,781	(48,772)
(Increase) in prepaid expenses	(6,447)	(8,761)
(Increase) in security deposits	(446)	(289)
Increase in accounts payable and accrued expenses	97,201	62
Increase in contract advances and deferred revenue	<u>29,505</u>	<u>135,139</u>
Net cash provided by operating activities	<u>333,248</u>	<u>4,454</u>
Cash flows from investing activities:		
Purchase of property and equipment	<u>(4,177)</u>	<u>(5,787)</u>
Net cash (used in) investing activities	<u>(4,177)</u>	<u>(5,787)</u>
Net increase (decrease) in cash and cash equivalents	329,071	(1,333)
Effect of exchange rate changes on cash and cash equivalents	(21,150)	-
Cash and cash equivalents, beginning of year	<u>1,244,384</u>	<u>1,245,717</u>
Cash and cash equivalents, end of year	<u>\$ 1,552,305</u>	<u>\$ 1,244,384</u>

*The accompanying notes are an integral part of these financial statements.*



# **INTERNATIONAL GAY AND LESBIAN HUMAN RIGHTS COMMISSION, INC.**

## **Notes to Financial Statements**

**June 30, 2015 and 2014**

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### **1. ORGANIZATION**

The International Gay and Lesbian Human Rights Commission, Inc. ("IGLHRC") was incorporated in 1991 as a U.S.-based not-for-profit organization headquartered in New York City with an office in Johannesburg, South Africa. The mission of IGLHRC is to secure the full enjoyment of the human rights of all people and communities subject to discrimination or abuse on the basis of sexual orientation or expression, and/or HIV/AIDS status. IGLHRC actively fosters partnerships with local, national and international activists and organizations to further this mission through advocacy, documentation, coalition building, public education, training and technical assistance.

For Federal income tax purposes, IGLHRC is classified as a 501(c)(3) organization and is exempt under Section 509(a)(1) of the Internal Revenue Code and a similar provision of the New York State income tax laws.

### **2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of IGLHRC have been prepared on the accrual basis of accounting in accordance with accounting standards generally accepted in the United States of America. The significant accounting policies are described below.

#### **Basis of Presentation**

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in Accounting Standards Codification ("ASC") 958, Financial Statements of Not-for-Profit Organizations. Under ASC 958, the organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted and permanently restricted net assets.

#### **Unrestricted**

Unrestricted net assets are net assets that are neither permanently restricted nor temporarily restricted by donor-imposed stipulations and are available for the general operations of the IGLHRC.

The Board-designated quasi-endowment net assets include resources that have been designated by the Board of Directors to function as endowments and consist of amounts held in a reserve for operating contingencies. Any portion of the quasi-endowment may be expended upon approval of the Board of Directors. Investment income from these net assets supports the current operations of IGLHRC. The balance in Board designated net assets was \$550,000 as of June 30, 2015 and 2014.

# **INTERNATIONAL GAY AND LESBIAN HUMAN RIGHTS COMMISSION, INC.**

## **Notes to Financial Statements**

**June 30, 2015 and 2014**

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### **Temporarily Restricted**

Temporarily restricted net assets include gifts of cash and other assets received with donor-imposed stipulations that will be met either by actions of IGLHRC and/or the passage of time.

Contributions with donor-imposed restrictions are reported as increases in temporarily restricted net assets and are reclassified to unrestricted net assets when purpose or time restrictions are met, and recorded in the accompanying financial statements as net assets released from restrictions.

### **Permanently Restricted**

Permanently restricted net assets include funds that have been restricted by donors to be held in perpetuity. IGLHRC had permanently restricted net assets of \$18,354 as of June 30, 2015 and 2014.

### **Cash and Cash Equivalents**

IGLHRC considers all highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents.

### **Foreign Currency Translation Adjustment**

The functional currency of IGLHRC for its operations in South Africa is the Rand. The translation of the Rand into U.S. dollars is performed at the statement of financial position date using currency exchange rates. The resulting gains or losses from foreign currency translation adjustments are included in the statement of activities.

### **Grants and Contributions**

IGLHRC records contributions and grants, both cash and in-kind, when an unconditional promise to give such assets is received from a donor. Contributions and grants are recorded at the fair market value of the assets received and are classified as either unrestricted, temporarily restricted, or permanently restricted, depending on whether the donor has imposed a restriction on the use of such assets.

Contributions and grants receivable that are expected to be collected in future years are recorded at the present value of their estimated future cash flows. The discounts on these amounts are computed using a risk-free interest rate determined in the year in which the contribution originates. Amortization of the discount is included in contribution revenue.

# **INTERNATIONAL GAY AND LESBIAN HUMAN RIGHTS COMMISSION, INC.**

## **Notes to Financial Statements June 30, 2015 and 2014**

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IGLHRC uses the allowance method to determine uncollectible grants and contributions receivable. The allowance is based on prior years' experience and management's analysis of specific grants and contributions made.

### **Contract Revenue**

Revenue from government and other contracts is recognized when reimbursable expenses are incurred under the terms of the respective contracts. Contract payments in excess of qualified expenses are accounted for as contract advances.

### **Deferred revenue**

Income for special events that will occur in the subsequent fiscal year is deferred and recognized when the event takes place.

### **Donated Services**

Donated services are recognized as contributions 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 purchased by the organization.

### **Property and Equipment**

International Gay and Lesbian Human Rights Commission, Inc. capitalizes property and equipment with a cost or fair value exceeding \$2,000 and a useful life of more than one year. Depreciation of property and equipment is provided on the straight-line method over the expected useful lives of the assets as follows:

Property and equipment	3-5 years
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### **Functional Expense Allocations**

The costs of providing the various programs and other activities of IGLHRC have been summarized on a functional basis in the accompanying statements of activities. Accordingly, certain costs have been allocated among the programs and supporting service benefited. Such allocations are determined by management in accordance with grant provisions and/or other equitable bases.

### **Income Taxes**

IGLHRC has adopted Accounting Standards Codification ("ASC") 740 "Income Taxes." ASC 740 requires that a tax position be recognized or derecognized based on a "more likely than not" threshold. This applies to positions taken or expected to be taken in a tax return. The adoption

# **INTERNATIONAL GAY AND LESBIAN HUMAN RIGHTS COMMISSION, INC.**

## **Notes to Financial Statements**

**June 30, 2015 and 2014**

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of this guidance did not have an impact on IGLHRC's financial statements, as management believes that there are no uncertain tax positions within its financial statements. IGLHRC has processes presently in place to ensure the maintenance of its tax-exempt status; to identify and report unrelated income; determine its filing and tax obligations in jurisdictions for which it has nexus; and to review other matters that may be considered tax positions.

IGLHRC's Forms 990, *Return of Organization Exempt from Income Tax*, for the years ending June 30, 2012, 2013, and 2014 are subject to examination by the IRS, generally for three years after they were filed.

### **Concentrations of Credit Risk**

Financial instruments that potentially subject IGLHRC to concentrations of credit risk consist primarily of cash and cash equivalents. IGLHRC maintains cash and cash equivalent balances in various bank accounts that, at times, may exceed federally insured limits. As of June 30, 2015 and 2014, IGLHRC's cash balances exceeded federally insured limits by \$957,041 and \$919,722, respectively. IGLHRC's cash accounts are placed with high credit quality financial institutions. IGLHRC has not experienced, nor does it anticipate, any losses in such accounts.

### **Concentration of Grants and Contributions and Receivable**

Approximately 52% of IGLHRC's revenues for the year ended June 30, 2015 was provided by two private foundations and one international governmental agency. Approximately 69% of IGLHRC's revenues for the year ended June 30, 2014 was provided by one private foundation and one international governmental agency.

Grants from two private foundations and a multiyear grant from a private foundation made up approximately 95% and 91% of IGLHRC's grants and contributions receivable as of June 30, 2015 and 2014, respectively.

### **Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

### **Reclassifications**

For comparative purposes, certain amounts previously reported have been reclassified to conform to current year presentations.

# INTERNATIONAL GAY AND LESBIAN HUMAN RIGHTS COMMISSION, INC.

## Notes to Financial Statements June 30, 2015 and 2014

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### 3. GRANTS AND CONTRIBUTIONS RECEIVABLE

Grants and contributions receivable at June 30, 2015 and 2014 consisted of current promises to give which are collectible as follows:

	<u>2015</u>	<u>2014</u>
One year or less	\$ 531,901	\$ 1,279,189
One to seven years, net of present value discount of \$1,669 and \$5,718, respectively (1.64% and 1.4% risk-free rate of return)	<u>-</u>	<u>101,799</u>
	<u>\$ 531,901</u>	<u>\$ 1,380,988</u>

### 4. PROPERTY AND EQUIPMENT

The components of property and equipment are as follows at June 30, 2015 and 2014:

	<u>2015</u>	<u>2014</u>
Furniture and equipment	\$ 102,894	\$ 98,717
Leasehold improvements	<u>10,918</u>	<u>10,918</u>
	113,812	109,635
Less: Accumulated depreciation	<u>(101,968)</u>	<u>(94,958)</u>
	<u>\$ 11,844</u>	<u>\$ 14,677</u>

Depreciation expense amount to \$7,010 and \$7,288 for the years ended June 30, 2015 and 2014, respectively.

### 5. CONTRACT SERVICES REVENUE

Contract services revenue consisted of \$624,299 and \$640,130 for the years ended June 30, 2015 and 2014, respectively, from the Swedish International Development Cooperation Agency (SIDA) for the "Africa LGBT Health and Human Rights Initiative" project. During 2015 and 2014, IGLHRC also received funding from another government agency in the amount of \$339,503 and \$268,136 and for its program work in the Middle East.

# INTERNATIONAL GAY AND LESBIAN HUMAN RIGHTS COMMISSION, INC.

## Notes to Financial Statements

June 30, 2015 and 2014

### 6. CONTRACT ADVANCES

Advances in the amount of \$169,401 and \$141,508 as of June 30, 2015 and 2014 consisted of amounts received from SIDA. These advances will be recognized as contract revenue as reimbursable expenses under the contract are incurred during the year ending June 30, 2015 and 2016, respectively.

### 7. TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets are available to satisfy the following program restrictions for the year ending June 30, 2015:

	June 30, 2014	Contributions	Net assets relaxed from restrictions	June 30, 2015
Time restricted:				
General support	\$ 1,287,230	\$ 429,170	\$ (1,159,480)	\$ 556,920
Purpose restricted	469,041	60,587	(174,254)	355,374
	<u>\$ 1,756,271</u>	<u>\$ 489,757</u>	<u>\$ (1,333,734)</u>	<u>\$ 912,294</u>

Temporarily restricted net assets are available to satisfy the following program restrictions for the year ending June 30, 2014:

	June 30, 2013	Contributions	Net assets relaxed from restrictions	June 30, 2014
Time restricted:				
General support	\$ 1,301,558	\$ 834,000	\$ (848,328)	\$ 1,287,230
Purpose restricted	225,259	638,611	(394,829)	469,041
	<u>\$ 1,526,817</u>	<u>\$ 1,472,611</u>	<u>\$ (1,243,157)</u>	<u>\$ 1,756,271</u>

### 8. COMMITMENTS

IGLHRC has an operating lease for its New York City premises that expires on July 31, 2020. In addition to the base annual rent, IGLHRC is liable for a prorated portion of the real estate tax.

# **INTERNATIONAL GAY AND LESBIAN HUMAN RIGHTS COMMISSION, INC.**

## **Notes to Financial Statements**

**June 30, 2015 and 2014**

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IGLHRC also has a lease for office space located in Johannesburg, South Africa for a term of one year beginning November 1, 2012. The lease automatically renews for successive periods equal to the current term until brought to an end by IGLHRC or the lessor by submitting written notice within three months of the end of the term. IGLHRC ended this lease in May 2015.

Future minimum rental payments to be made under the existing leases are as follows:

Year ending June 30,	
2016	101,311
2017	104,350
2018	107,481
2019	110,705
Thereafter	123,551
Total	<u>\$ 547,398</u>

The amount of rent expense under the leases for the years ended June 30, 2015 and 2014 amounted to \$128,710 and \$125,148, respectively.

### **9. PENSION PLAN**

IGLHRC provides a 403(b) retirement plan for all eligible employees through Metropolitan Life. After one year of service, employees can participate and make voluntary contributions to the plan. IGLHRC matches the employee contribution up to three (3) percent of the employee's gross salary. For the years ended June 30, 2015 and 2014, the amount of pension expense amounted to \$19,553 and \$20,348, respectively.

### **10. ENDOWMENTS**

IGLHRC's endowments consist of the following:

An unrestricted fund established for Board-approved expenditures as described in Note 2. This endowment includes funds designated by the Board of Directors to function as endowments. As required by US GAAP, net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

The permanent endowment, in the amount of \$18,354, started in the early years of the organization when a group of concerned individuals raised funds to sustain the future of IGLHRC.

**INTERNATIONAL GAY AND LESBIAN  
HUMAN RIGHTS COMMISSION, INC.**  
**Notes to Financial Statements**  
**June 30, 2015 and 2014**

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The balances of the board-restricted and permanently restricted endowments as of June 30, 2015 and 2014 are \$550,000 and \$18,354, respectively.

**11. SUBSEQUENT EVENTS**

IGLHRC evaluated its June 30, 2015 financial statements for subsequent events through January 22, 2016, the date the financial statements were available to be issued. IGLHRC is not aware of any subsequent events which would require recognition or disclosure in the financial statements except for the following item:

In September 2015, IGLHRC officially changed its name to OutRight Action International, Inc. (OAI).