

**HURIDOCS  
Human Rights Information  
and Documentation Systems,  
International, Geneva**

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**REPORT OF THE AUDITOR  
ON THE LIMITED STATUTORY  
EXAMINATION FOR  
THE FINANCIAL YEAR 2008**

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**REPORT OF THE AUDITOR ON THE LIMITED STATUTORY EXAMINATION  
To the Continuation Committee of  
HURIDOCS, Human Rights Information and Documentation Systems, International,  
Geneva,**

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As statutory auditors, we have examined the financial statements (balance sheet and income statement and additional information) of the Association **HURIDOCS, Human Rights Information and Documentation Systems, International**, for the year ended December 31<sup>st</sup>, 2008.

These financial statements are the responsibility of Continuation Committee. Our responsibility is to perform a limited statutory examination on these financial statements. We confirm that we meet the licensing and independence requirements as stipulated by Swiss law.

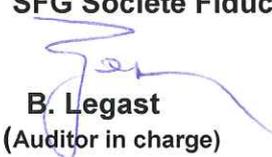
We conducted our examination in accordance with the Swiss Standard on the Limited Statutory Examination. This standard requires that we plan and perform a limited statutory examination to identify material misstatements in the financial statements. A limited statutory examination consists primarily of inquiries of company personnel and analytical procedures as well as detailed tests of company documents as considered necessary in the circumstances. However, the testing of operation processes and the internal control system, as well as inquiries and further testing procedures to detect fraud or other legal violations, are not within the scope of this examination.

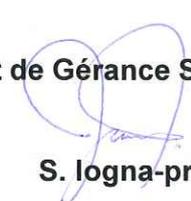
Based on our limited statutory examination, nothing has come to our attention that causes us to believe that the financial statements and the proposed appropriation of available earnings do not comply with Swiss law and the company's articles of incorporation, with the following reserve:

The schedule "Detail of expenses" reproduced on page 5 of the financial statements for the year 2008 mentions that the indirect costs are applied to the cost centers with a repartition key decided by the Management. We are not in a position to appreciate the accuracy of this key.

Geneva, May 6<sup>th</sup>, 2009

**SFG Société Fiduciaire et de Gérance SA**

  
**B. Legast**  
(Auditor in charge)

  
**S. logna-prat**

**Enclosures :**  
**Financial statements**  
**(Balance sheet, Income statement)**  
**Additional information (Detail of income and Detail of expenses)**

HURIDOCS  
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BALANCE SHEET AS AT DECEMBER 31, 2008

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	<u>2008</u>	<u>2007</u>
	CHF	CHF
<b><u>ASSETS</u></b>		
<b>Current assets</b>		
Cash	3'399.19	4'359.24
Current accounts at banks	234'896.03	154'460.14
Other receivables	7'881.00	7'881.00
Charges paid in advance	14'926.30	0.00
	<u>261'102.52</u>	<u>166'700.38</u>
<b>Fixed assets</b>		
Office equipment	<u>738.22</u>	<u>504.00</u>
<b>TOTAL ASSETS</b>	<u><u>261'840.74</u></u>	<u><u>167'204.38</u></u>
<b><u>LIABILITIES AND EQUITY</u></b>		
<b>Current liabilities</b>		
Income received in advance	184'897.78	0.00
Accounts payable	13'160.00	9'340.00
Provisions and accrued expenses	50'587.47	17'139.54
	<u>248'645.25</u>	<u>26'479.54</u>
<b>Equity</b>		
Accumulated equity as at January 1st	140'724.84	211'623.04
Loss of the year	(127'529.35)	(70'898.20)
	<u>13'195.49</u>	<u>140'724.84</u>
<b>TOTAL LIABILITIES AND EQUITY</b>	<u><u>261'840.74</u></u>	<u><u>167'204.38</u></u>

TOTAL EXPENSES

LOSS OF THE YEAR

**HURIDOCs**  
**Human Rights Information and Documentation Systems,**  
**International, Geneva**

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**INCOME STATEMENT FOR**  
**THE YEAR ENDING DECEMBER 31, 2008**

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<b><u>INCOME</u></b> (See Additional Information p. 3)	2008 CHF	2007 CHF
Donations	354'251.46	305'737.60
Huridocs consulting	12'934.54	23'521.12
Sales of publications	800.00	561.20
Financial income	1654.02	517.35
Dissolution of provision	0.00	15'975.00
Exchange profit	0.00	1'284.51
<b>TOTAL INCOME</b>	<b>369'640.02</b>	<b>347'596.78</b>
 <b><u>EXPENSES</u></b> (See Additional Information p. 4 and 5)		
<b>Direct costs</b>		
HuriSearch Project	39'042.08	39'073.59
Training Courses	56'049.68	72'485.04
Continuation Committee costs	19'351.25	31'008.81
Travel and accomodation costs	11'181.00	4'890.99
Audit fees	7'450.00	6'000.00
Consultancy fees	0.00	4'309.43
Office rent	23'520.00	23'520.00
Bank charges	729.83	1'453.98
Overhead expenses	1'773.83	2'829.60
Depreciation	1'242.23	1'335.40
Exchange loss	26'857.36	0.00
Internships	12'718.00	7'320.50
Open Evsys project	61'946.94	0.00
Events Standards Formats	0.00	4'800.00
	261'862.20	199'027.34
<b>Indirect costs</b>		
Salaries and social charges	223'440.77	208'528.49
Office supplies	8'581.95	6'205.20
Communication costs	3'284.45	4'733.95
	235'307.17	219'467.64
<b>TOTAL EXPENSES</b>	<b>497'169.37</b>	<b>418'494.98</b>
<b>LOSS OF THE YEAR</b>	<b>(127'529.35)</b>	<b>(70'898.20)</b>

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**ADDITIONAL INFORMATION FOR THE YEAR 2008**

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		<u>2008</u>
		CHF
<b><u>DETAIL OF INCOME</u></b>		
British High Commission, Dhaka	GBP 1'985	3'954.34
DANIDA for Open EVSYS *	DKK 376'744	81'000.00
Foundation Open Society Institute (OSI-ZUG)	USD 3'000	3'150.00
NORAD, Norway	NOK 620'000	113'959.19
Novib for Conference	EUR 25'000	40'000.00
Netherlands MFA for Conference	EUR 12'000	19'200.00
ODIHR/OSCE	EUR 20'000	32'000.00
Participation fees for ESCR TC	CHF	19'987.93
Swiss Federal Department of Foreign Affairs	CHF	41'000.00
<b>Total donations</b>		<b>354'251.46</b>
HURIDOCS Consulting	CHF	12'934.54
Sales of publications	CHF	800.00
Financial income	CHF	1'654.02
<b>TOTAL INCOME</b>		<b>369'640.02</b>

The International Development Research Centre (IDRC) and the Mennonite Central Committee Canada (MCCC) cover some additional expenses of HURIDOCS' Canadian Board Member to participate in HURIDOCS meetings, presentations and other activities.

During the year 2008, the Continuation Committee members have contributed to different HURIDOCS activities with 250 working days, which at CHF 300 per day represent a value of CHF 75'000.

* Open Evsys project		
Fund received by DANIDA	DKK 1'000'000	215'000.00
Expenses		(81'946.94)
Income received in advance (see balance sheet)		<u>133'053.06</u>

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ADDITIONAL INFORMATION FOR THE YEAR 2008

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2008  
CHF

**DETAIL OF EXPENSES**

Expenses organised by component of the annual programme for 2008 :

Tools and techniques development *	203'144.67
Tools mastery, training and information systems	144'065.97
Outreach and networking strenghtening	44'650.68
Centre of excellence	<u>105'308.04</u>

**TOTAL EXPENSES**

**497'169.37**

\* of which CHF 81'949.94 covered by an external financing

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**ADDITIONAL INFORMATION FOR THE YEAR 2008**

**DETAIL OF EXPENSES**

ITEM	ADDITIONAL INFORMATION FOR THE YEAR 2008				
	AMOUNT	TOOLS AND TECHNIQUES DEVELOPMENT	TOOLS MASTERY, TRAINING AND INFORMATION SYSTEMS	OUTREACH AND NETWORKING STRENGTHENING	CENTRE OF EXCELLENCE
	CHF	CHF	CHF	CHF	CHF
<b>Direct Costs</b>					
HuriSearch search engine	39'042.08				
Open Evsys	61'946.94				
Training courses	56'049.68		56'049.68		
Internships	12'718.00		12'718.00		
Continuation Committee costs	19'351.25			19'351.25	
Travel and accomodation costs	11'181.00			11'181.00	
Audit fees	7'450.00				7'450.00
Office rent	23'520.00				23'520.00
Bank charges	729.83				729.83
Overhead expenses	1'773.83				1'773.83
Exchange loss	26'857.36				0.00
Depreciation	1'242.23				1'242.23
<b>Indirect costs (*)</b>	235'307.17	75'298.29	75'298.29	14'118.43	70'592.15
<b>TOTAL EXPENSES</b>	<b>497'169.37</b>	<b>203'144.67</b>	<b>144'065.97</b>	<b>44'650.68</b>	<b>105'308.04</b>
	Staff rate *	32%	32%	6%	30%

The direct costs are directly applied to the appropriate cost centre.

(\*) The indirect costs are applied to each cost centre on an approximated repartition key which is based upon the estimated working time of the staff, as decided by the Management.