

**REPORT of independent accountants
to the Executive Board of**

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

In our capacity as independent accountants, we checked accountancy and the accounts (Balance Sheet, Statement of operations) of **HURIDOCS, Human Rights Information and Documentation Systems, International**, Geneva at December 31, 2011 which have been prepared under the accounting policies generally accepted in Switzerland.

The responsibility for the establishment of the accounts falls to the Executive Board and the Management of the Association whereas our mission consists in auditing these accounts and emitting an appreciation in regard to them. We attest that we fulfil the legal requirements of qualification and independence.

Our revision was carried out according to Swiss standards of the profession. These standards require planning and carrying out verifications so that significant anomalies in the accounts can be noted with a reasonable assurance. We completely revised the posts of the accounts and the indications provided. Moreover, we appraised the way in which the rules relating to the presentation of the accounts were observed, the significant decisions regarding evaluation, as well as the presentation of the accounts as a whole.

We estimate that our revision constitutes a sufficient base to form our opinion. According to our appreciation, the accountancy and annual statements are in conformity with the Swiss law and the statutes.

We recommend the approval of the 2011 accounts which are submitted to you with an excess of expenses of 17'169.90 CHF and a accumulated equity of 12'553.68 CHF at December 31, 2011.

JAKAR SA


Marcel Lauper
Agreed auditor

Carouge, May 10, 2011

Enclosures : Balance Sheet as at December 31, 2011
Statement of Operation January 1st – December 31st, 2011



HURIDOCS, GENEVA

BALANCE SHEET
31st December 2011

| <u>ASSETS</u> | 2011 (CHF) | 2010 (CHF) |
|--------------------------------------|-------------------|-------------------|
| Current Assets | | |
| Cash | 2'254.28 | 888.76 |
| Current accounts at banks | 28'819.09 | 53'550.32 |
| Other receivables | 67'353.00 | 62'442.64 |
| Charges paid in advance | 10'947.56 | - |
| | <u>109'373.93</u> | <u>116'881.72</u> |
| Fixed Assets | | |
| Office equipment | <u>4'513.17</u> | <u>794.07</u> |
| TOTAL ASSETS | <u>113'887.10</u> | <u>117'675.79</u> |
| <u>LIABILITIES AND EQUITY</u> | | |
| Current Liabilities | | |
| Income received in advance | 61'050.88 | 49'648.56 |
| Accounts payable | 38'282.54 | 36'785.05 |
| Provisions and accrued expenses | 2'000.00 | 1'518.60 |
| | <u>101'333.42</u> | <u>87'952.21</u> |
| Equity | | |
| Accumulated equity as at January 1st | 29'723.58 | -12'720.00 |
| Profit/(Loss) of the year | -17'169.90 | 42'443.58 |
| | <u>12'553.68</u> | <u>29'723.58</u> |
| TOTAL LIABILITIES AND EQUITY | <u>113'887.10</u> | <u>117'675.79</u> |

STATEMENT OF OPERATIONS
January 1st - December 31, 2011

| <u>INCOME</u> | <u>2011</u> (CHF) | <u>2010</u> (CHF) |
|------------------------------------|-----------------------------|-----------------------------|
| Donations | 365'138.38 | 297'821.15 |
| Service & consulting income | 101'251.96 | 68'975.61 |
| Sale of publications | - | 187.18 |
| Financial income | 6.15 | 7.50 |
| Other income | 111.54 | 4.78 |
| Dissolution of provision | - | - |
| | <hr/> | <hr/> |
| TOTAL INCOME | 466'508.03 | 366'996.22 |
| | <hr/> | <hr/> |
| <u>EXPENSES</u> | | |
| Affected Costs | | |
| Casebox | 12'762.40 | - |
| ACHPR | 50'234.12 | - |
| KENYA : TJRC | 36'906.45 | - |
| HAYK PHOTOGRAPHY | 9'278.78 | - |
| ARMENIA II | 19'581.67 | - |
| CB EUROPE | 405.25 | - |
| HuriSearch Project (Tools) | 1'211.27 | 13'830.96 |
| Open Source Evsys Project (Tools) | 6'346.12 | 14'651.45 |
| Russia Project (Capacity Building) | 5'551.03 | 46'209.28 |
| Tools & Techniques | - | 1'500.00 |
| Research&Development | - | 1'936.61 |
| Caselaw Analyser | 1'856.95 | 17'263.51 |
| Promotion and Outreach | 497.65 | 5'821.94 |
| CB Africa | 19'766.58 | 9'883.58 |
| Zimbabwe HR NGO Forum | 48.78 | 11'482.51 |
| Cameroon (CIPAD) | - | 195.00 |
| CB South-East Asia | 1'600.38 | 3'909.28 |
| CB Former Soviet Union | 6'173.29 | 4'183.44 |
| NGO project Armenia | 48'428.90 | 19'377.88 |
| Mother's rights Foundation | 1'518.60 | 5'397.11 |
| CB Latin America | - | 117.85 |
| CB Cuba | - | 188.00 |
| CB middle east | - | 1'502.80 |
| Training courses | - | 1'368.67 |
| Conferences (Huridocs Network) | - | 7'124.99 |
| Continuation Committee costs | 818.99 | 4'338.93 |
| Travel and accommodation costs | 15'379.39 | 3'184.04 |
| Consultancy fees | 28'265.79 | 24'572.46 |
| Internships | 450.00 | - |
| Office rent | 17'611.79 | 24'517.00 |
| Bank charges | 1'032.10 | 1'153.00 |
| Overhead expenses | 1'422.08 | 1'247.34 |
| Depreciation | 2'375.86 | 795.00 |
| Exchange loss/(gain) | 10'797.72 | 11'207.81 |
| Relocation | 1'704.95 | - |
| Prior year adjustment | -6'523.84 | -36'627.57 |
| | <hr/> | <hr/> |
| | 295'503.05 | 200'332.87 |
| | <hr/> | <hr/> |

Administrative Costs

| | | |
|----------------------------------|-------------------|-------------------|
| Salaries and social charges | 180'890.90 | 111'427.00 |
| Staff training | 2'566.81 | - |
| Office supplies | 3'224.36 | 8'107.56 |
| Communication costs | 1'492.81 | 4'685.00 |
| | <u>188'174.88</u> | <u>124'219.56</u> |
| TOTAL EXPENSES | <u>483'677.93</u> | <u>324'552.43</u> |
| PROFIT/(LOSS) OF THE YEAR | <u>-17'169.90</u> | <u>42'443.79</u> |

| List of Donors 2011 | | | | | | |
|---------------------------------|-------------------|-------------------|--------------------|------------|------------|-------------------|
| Donor | Received | | Attributed to 2011 | | | |
| | Original Currency | | Original Currency | | CHF | |
| Open Society Institute | USD | 237'892.00 | USD | 233'949.00 | CHF | 212'329.00 |
| MacArthur foundation | USD | 130'000.00 | USD | 77'093.00 | CHF | 69'175.00 |
| Danish Permanent Mission Geneva | DKK | 500'000.00 | DKK | 500'000.00 | CHF | 78'634.00 |
| Karl Popper Foundation | CHF | 5'000.00 | CHF | 5'000.00 | CHF | 5'000.00 |
| TOTAL DONATIONS 2011 | CHF | 421'280.00 | | | CHF | 365'138.00 |