

**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, 2014 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 2014 accounts which are submitted to you with an excess of expenses of 32'154.12 CHF and an accumulated equity of – 5'806.39 CHF at December 31, 2014.

JAKAR SA

Marcel Lauper
Agreed auditor

Carouge, April 10th, 2015

Enclosures : Balance Sheet as at December 31, 2014
Statement of Operation January 1st – December 31st, 2014
Following of movements of funds of Donors in 2014

BALANCE SHEET
31st December 2014

<u>ASSETS</u>	2014 (CHF)	2013 (CHF)
Current Assets		
Cash	-	26.35
Current accounts at banks	82'666.98	89'737.15
Receivables from donors	-	46'835.92
Other receivables	30'023.39	4'164.66
Charges paid in advance	64.50	4'676.71
	<u>112'754.87</u>	<u>145'440.79</u>
Fixed Assets		
Office equipment	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>112'754.87</u>	<u>145'440.79</u>
 <u>LIABILITIES AND EQUITY</u>		
Current Liabilities		
Income received in advance	18'798.20	64'758.68
Accounts payable	72'853.42	2'334.38
Provisions and accrued expenses	26'909.64	52'000.00
	<u>118'561.26</u>	<u>119'093.06</u>
Equity		
Accumulated equity as at January 1st	26'347.73	19'266.85
Profit/(Loss) of the year	-32'154.12	7'080.88
	<u>-5'806.39</u>	<u>26'347.73</u>
TOTAL LIABILITIES AND EQUITY	<u>112'754.87</u>	<u>145'440.79</u>

STATEMENT OF OPERATIONS
January 1st - December 31, 2014

<u>INCOME</u>	2014	2013
Donations	668'364.06	550'301.47
Service & consulting income	79'971.86	138'057.88
Financial income	263.76	1.80
Other income	31'614.33	252.87
Dissolution of provision	50'000.00	-
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TOTAL INCOME	830'214.01	688'614.02
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<u>EXPENSES</u>		
Personnel costs	364'994.95	349'590.28
Consultancy fees	287'193.92	138'513.19
Travel expenses	104'505.30	61'754.98
Meeting and Events	4'901.22	2'922.17
Rent and charges	33'042.82	26'570.98
Phone, fax and postage costs	1'932.77	1'234.22
Office supplies and equipment	17'531.13	17'204.70
Digital Services	14'237.11	14'620.45
Utilities	9'213.46	2'736.70
Auditing fees	2'500.00	2'000.00
Financial charges	4'294.38	2'399.44
Loss of exchange	5'972.59	6'098.02
Depreciation and amortization		5'888.01
Prior year adjustment	12'048.48	-
Dotation to Provisions	-	50'000.00
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	862'368.13	681'533.14
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PROFIT/(LOSS) OF THE YEAR	-32'154.12	7'080.88
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