

**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, annex) of **HURIDOCS, Human Rights Information and Documentation Systems, International**, Geneva at December 31, 2015 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 2015 accounts which are submitted to you with an excess of receipts of 9'413.67 CHF and an accumulated equity of 3'607.28 CHF at December 31, 2015.

JAKAR SA



Marcel Lauper
Agreed auditor

Carouge, April 11th, 2016

Enclosures : Balance Sheet as at December 31, 2015
Statement of Operation January 1st – December 31st, 2015
List of Donors in 2015

BALANCE SHEET
31st December 2015

<u>ASSETS</u>	2015	2014
	(CHF)	(CHF)
Current Assets		
Cash	620.52	-
Current accounts at banks	290'302.18	82'666.98
Receivables from donors	191'848.52	-
Other receivables	19'512.53	30'023.39
Charges paid in advance	791.47	64.50
	<u>503'075.22</u>	<u>112'754.87</u>
Fixed Assets		
Office equipment	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>503'075.22</u>	<u>112'754.87</u>
 <u>LIABILITIES AND EQUITY</u>		
Current Liabilities		
Income received in advance	314'479.04	18'798.20
Accounts payable	110'746.40	72'853.42
Provisions	74'242.50	26'909.64
	<u>499'467.94</u>	<u>118'561.26</u>
Equity		
Accumulated equity as at January 1st	-5'806.39	26'347.73
Profit/(Loss) of the year	9'413.67	-32'154.12
	<u>3'607.28</u>	<u>-5'806.39</u>
TOTAL LIABILITIES AND EQUITY	<u>503'075.22</u>	<u>112'754.87</u>

STATEMENT OF OPERATIONS
January 1st - December 31, 2015

<u>INCOME</u>	2015	2014
Donations	1'101'783.83	668'364.06
Service & consulting income	69'750.45	79'971.86
Sale of publications	-	-
Financial income	121.08	263.76
Other income	15'865.09	31'614.33
Dissolution of provision	-	50'000.00
	<u>1'187'520.45</u>	<u>830'214.01</u>
<u>EXPENSES</u>		
Personnel costs	565'854.46	364'994.95
Consultancy fees	244'402.81	287'193.92
Travel expenses	151'478.95	104'505.30
Meeting and Events	51'790.68	4'901.22
Rent and charges	35'584.36	33'042.82
Phone, fax and postage costs	2'623.84	1'932.77
Office supplies and equipment	21'364.81	17'531.13
Digital Services	14'512.49	14'237.11
Utilities	6'865.07	9'213.46
Auditing fees	2'000.00	2'500.00
Financial charges	7'386.81	4'294.38
Prior year adjustment	-	12'048.48
Dotation to Provisions	74'242.50	-
	<u>1'178'106.78</u>	<u>862'368.13</u>
PROFIT/(LOSS) OF THE YEAR	<u>9'413.67</u>	<u>-32'154.12</u>

HURIDOCS, GENEVA

List of donors 2015

	CHF
Open Society Foundation Mena	218'272.96
Open Society Foundation CORE	162'844.52
MacArthur Foundation	111'363.75
OSK Foundation	98'990.00
HIVOS	160'440.36
HIVOS Regional	26'242.20
UNDP - UNOPS	189'070.90
Foreign Commonwealth Office London	98'908.65
HRC Analyser Denmark & Germany	35'641.76
Other	8.73
	<u>1'101'783.83</u>