

**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, 2016 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 2016 accounts which are submitted to you with an excess of receipts of 82.52 CHF and a Balance Sheet of 444'024.65 as at December 31, 2016.

JAKAR SA

Marcel Lauper
Agreed auditor

Carouge, April 25th, 2017

Enclosures : Balance Sheet as at December 31, 2016
Statement of Operation January 1st – December 31st, 2016
List of Donors in 2016

HURIDOCS, GENEVA

BALANCE SHEET 31st December 2016

<u>ASSETS</u>	2016	2015
	(CHF)	(CHF)
Current Assets		
Cash	323.56	620.52
Current accounts at banks	308'843.02	290'302.18
Receivables from donors	116'040.42	191'848.52
Other receivables	18'817.65	19'512.53
Charges paid in advance	-	791.47
	<u>444'024.65</u>	<u>503'075.22</u>
Fixed Assets		
Office equipment	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>444'024.65</u>	<u>503'075.22</u>
<u>LIABILITIES AND EQUITY</u>		
Current Liabilities		
Income received in advance	208'051.45	314'479.04
Accounts payable	44'850.90	110'746.40
Accumulated reserves	187'432.50	74'242.50
	<u>440'334.85</u>	<u>499'467.94</u>
Equity		
Accumulated equity on 1 January	3'607.28	-5'806.39
Profit/(Loss) of the year	82.52	9'413.67
	<u>3'689.80</u>	<u>3'607.28</u>
TOTAL LIABILITIES AND EQUITY	<u>444'024.65</u>	<u>503'075.22</u>

STATEMENT OF OPERATIONS
January 1st - December 31, 2016

<u>INCOME</u>	2016	2015
Grants & donations	1'199'331.05	1'101'783.83
Service & consulting income	200'876.20	69'750.45
Financial income	87.25	121.08
Other income	2'223.90	15'865.09
	-	-
	<u>1'402'518.40</u>	<u>1'187'520.45</u>
<u>EXPENSES</u>		
Personnel costs	730'042.14	565'854.46
Consultancy fees	237'379.16	244'402.81
Travel expenses	187'340.79	151'478.95
Meetings and events	3'578.56	51'790.68
Soft- & hardware	6'799.36	
Utilities	2'919.25	6'865.07
Fundraising and network missions	22'788.90	
Strategic reviews & meetings	4'985.29	
Governance	9'859.94	
Rent and charges	25'156.61	35'584.36
Phone, fax and postage	2'434.54	2'623.84
Hosting & digital services	15'701.41	14'512.49
Office supplies & equipment	4'590.87	21'364.81
Auditing fees	2'250.00	2'000.00
Financial charges	8'700.58	7'386.81
Loss of exchanges	24'718.48	-
Building of reserves	113'190.00	74'242.50
	<u>1'402'435.88</u>	<u>1'178'106.78</u>
PROFIT/(LOSS) OF THE YEAR	<u><u>82.52</u></u>	<u><u>9'413.67</u></u>

HURIDOCS, GENEVA

List of donors	<u>2016</u>	<u>2015</u>
	CHF	CHF
Open Society Foundations (OSF) Core	298'713.15	162'844.52
OAK Foundation Core	193'344.00	98'990.00
Open Society Foundations (OSF) MENA	-	218'272.96
MacArthur Foundation	150'511.50	111'363.75
HIVOS	169'083.84	160'440.36
HIVOS Regional Meetings	1'332.27	26'242.20
UNOPS	236'276.83	189'070.90
Foreign & Commonwealth Office (FCO)	130'420.66	98'908.65
Permanent Mission of Denmark	19'648.80	35'641.76
Other	-	8.73
	<u>1'199'331.05</u>	<u>1'101'783.83</u>