

ASSOCIATION HUMAN RIGHTS INFORMATION  
AND DOCUMENTATION SYSTEMS,  
INTERNATIONAL (HURIDOCS)

GENEVA

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REPORT OF THE STATUTORY AUDITORS  
APRIL 12, 2019

FINANCIAL STATEMENTS  
AS AT DECEMBER 31, 2018

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Report of the statutory auditors  
on the limited statutory examination of  
**Association Human Rights Information  
and Documentation Systems,  
International (Huridocs)**

GENEVA

As statutory auditors, we have examined the financial statements (balance sheet, income statement and notes) of Association Human Rights Information and Documentation Systems, International (Huridocs) for the year ended December 31, 2018.

These financial statements are the responsibility of the Executive Board of the Association. 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.

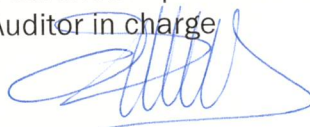
We conducted our examination in accordance with the Swiss Standard on the Limited Statutory Examination. This standard requires that we plan and perform a limited statutory examination to identify material misstatements in the financial statements. A limited statutory examination consists primarily of 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 of all 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 do not comply with Swiss law and the Association's articles of incorporation.

Geneva, April 12, 2019

**BONNEFOUS AUDIT SA**

Corinne Dumonthay  
Swiss Certified Expert ASR  
Auditor in charge



Baligh Rais  
Swiss Auditor ASR



**Enclosures:**

- Financial statements (balance sheet, statements of earnings)

Expert-réviseur Agréé ASR et Membre de la CHAMBRE FIDUCIAIRE



GENEVA GROUP INTERNATIONAL

ASSOCIATION HUMAN RIGHTS INFORMATION AND  
DOCUMENTATION SYSTEMS, INTERNATIONAL (HURIDOCS)

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BALANCE SHEET AS AT 31 DECEMBER 2018 AND 2017

<u>ASSETS</u>	2018 CHF	2017 CHF
<b><u>Current assets</u></b>		
Cash	948,75	3 659,37
Current accounts at banks	122 623,08	164 618,33
Receivables from donors	65 314,42	168 906,53
Other receivables	4 907,15	12 563,05
<b>Total current assets</b>	<b>193 793,40</b>	<b>349 747,28</b>
<b>TOTAL ASSETS</b>	<b>193 793,40</b>	<b>349 747,28</b>
 <b><u>LIABILITIES</u></b>		
<b><u>Current liabilities</u></b>		
Income received in advance	183 279,56	155 327,41
Accounts payable	6 510,82	92 605,75
<b>Total current liabilities</b>	<b>189 790,38</b>	<b>247 933,16</b>
<b><u>Equity</u></b>		
Accumulated reserves	0,00	98 122,50
Accumulated equity on 1 January	3 691,62	3 689,80
Profit of the year	311,40	1,82
<b>Total equity</b>	<b>4 003,02</b>	<b>101 814,12</b>
<b>TOTAL LIABILITIES</b>	<b>193 793,40</b>	<b>349 747,28</b>

**ASSOCIATION HUMAN RIGHTS INFORMATION AND  
DOCUMENTATION SYSTEMS, INTERNATIONAL (HURIDOCS)**

**GENEVA**

**PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2018**

	<b>2018</b>	<b>2017</b>
	<b>CHF</b>	<b>CHF</b>
<b><u>Income</u></b>		
Grants	581 475,63	987 096,42
Service & consultancies	202 177,54	215 777,09
Private donations	37 918,55	26 724,00
Financial income	39,77	186,53
Partial dissolution of reserves	98 122,50	89 310,00
Other income	2 327,25	375,68
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<b>TOTAL INCOME</b>	<b>922 061,24</b>	<b>1 319 469,72</b>
 <b><u>Expenses</u></b>		
Personnel	749 684,01	870 396,08
External consultants	40 119,53	160 112,86
Travels, meetings & events	65 611,66	153 324,09
Office	25 613,96	29 737,51
Equipment	82,95	16 479,88
Hosting & digital services	14 475,94	17 372,07
Professional development	5 225,19	9 904,69
Governance	0,00	1 437,35
Banking	5 828,22	7 634,11
Auditing	2 008,21	3 010,00
Exchange rate loss	12 751,17	47 786,33
Other expenses	349,01	2 272,93
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<b>TOTAL EXPENSES</b>	<b>921 749,84</b>	<b>1 319 467,90</b>
 <b>PROFIT OF THE YEAR</b>	 <b>311,40</b>	 <b>1,82</b>

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LIST OF DONORS AND GRANTS

	2018 CHF	2017 CHF
<b><u>Donors and Grants</u></b>		
Open Society Foundations	223'050.69	245'973.04
OAK Foundation	207'805.60	202'300.00
MacArthur Foundation	37'275.00	150'709.75
HIVOS	67'828.35	110'776.69
Foreign & Commonwealth Office	45'515.99	212'290.17
Various	0.00	65'046.77
<b>TOTAL GRANTS</b>	<b>581'475.63</b>	<b>987'096.42</b>