

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

GENEVA

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**REPORT OF THE STATUTORY AUDITORS
MARCH 12, 2020**

**FINANCIAL STATEMENTS
AS AT DECEMBER 31, 2019**

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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, 2019.

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.

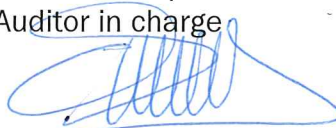
We conducted our examination in accordance with the Swiss Standard on the Limited Statutory Examination. This standard requires that we plan and perform a limited statutory examination to identify material misstatements in the financial statements. A limited statutory examination consists primarily of 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, March 12, 2020

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)



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

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BALANCE SHEET AS AT 31 DECEMBER 2019 AND 2018

| <u>ASSETS</u> | 2019 CHF | 2018 CHF |
|------------------------------------|-------------------|-------------------|
| <u>Current assets</u> | | |
| Cash | 1 209,90 | 948,75 |
| Current accounts at banks | 137 477,96 | 122 623,08 |
| Receivables from donors | 199 000,17 | 65 314,42 |
| Other receivables | 4 907,65 | 4 907,15 |
| Total current assets | 342 595,68 | 193 793,40 |
| TOTAL ASSETS | 342 595,68 | 193 793,40 |
| <u>LIABILITIES</u> | | |
| <u>Current liabilities</u> | | |
| Income received in advance | 115 909,97 | 183 279,56 |
| Accounts payable | 25 404,25 | 6 510,82 |
| Total current liabilities | 141 314,22 | 189 790,38 |
| <u>Long term liabilities</u> | | |
| Provisions | 194 916,05 | 0,00 |
| Total long term liabilities | 194 916,05 | 0,00 |
| <u>Equity</u> | | |
| Accumulated equity on 1 January | 4 003,02 | 3 691,62 |
| Profit of the year | 2 362,39 | 311,40 |
| Total equity | 6 365,41 | 4 003,02 |
| TOTAL LIABILITIES | 342 595,68 | 193 793,40 |

ASSOCIATION HUMAN RIGHTS INFORMATION AND
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PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2019

| | 2019 CHF | 2018 CHF |
|-----------------------------------|---------------------|-------------------|
| <u>Income</u> | | |
| Grants | 903 366,64 | 581 475,63 |
| Service & consultancies | 369 947,57 | 202 177,54 |
| Private donations | 5 978,14 | 37 918,55 |
| Financial income | 233,71 | 39,77 |
| Partial dissolution of provisions | 0,00 | 98 122,50 |
| Other income | 971,89 | 2 327,25 |
| | 1 280 497,95 | 922 061,24 |
| <u>Expenses</u> | | |
| Personnel | 847 237,25 | 749 684,01 |
| External consultants | 23 197,21 | 40 119,53 |
| Travels, meetings & events | 162 570,97 | 65 611,66 |
| Office | 22 079,58 | 25 613,96 |
| Equipment | 9 833,26 | 82,95 |
| Hosting & digital services | 16 653,98 | 14 475,94 |
| Professional development | 2 860,13 | 5 225,19 |
| Governance | 1 828,25 | 0,00 |
| Banking | 3 665,11 | 5 828,22 |
| Auditing | 499,20 | 2 008,21 |
| Exchange rate profit/(loss) | (7 839,19) | 12 751,17 |
| Building of provisions | 194 916,05 | 0,00 |
| Other expenses | 633,76 | 349,01 |
| | 1 278 135,56 | 921 749,84 |
| PROFIT OF THE YEAR | 2 362,39 | 311,40 |

ASSOCIATION HUMAN RIGHTS INFORMATION AND
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LIST OF DONORS AND GRANTS

| | 2019 CHF | 2018 CHF |
|---|-------------------|-------------------|
| <u>Donors and Grants</u> | | |
| Open Society Foundations | 180 495,11 | 223 050,69 |
| OAK Foundation | 188 678,00 | 207 805,60 |
| HIVOS | 57 774,23 | 67 828,35 |
| Google (via Tides Foundation) | 272 010,57 | 0,00 |
| Meedan (via SIDA) | 47 540,50 | 0,00 |
| City of Geneva | 42 400,00 | 0,00 |
| SPC – The Pacific Community | 40 855,78 | 0,00 |
| NESTA | 25 073,79 | 0,00 |
| Office for Foreign Affairs Liechtenstein | 25 000,00 | 0,00 |
| The Dadi Foundation | 12 860,50 | 0,00 |
| Capital Group | 10 000,00 | 0,00 |
| The Public International Law & Policy Group | 678,16 | 0,00 |
| Foreign & Commonwealth Office | 0,00 | 45 515,99 |
| MacArthur Foundation | 0,00 | 37 275,00 |
| TOTAL GRANTS | 903 366,64 | 581 475,63 |