



Association Human Rights Information and Documentation Systems, International (HURIDOCS) Geneva

Report of the Statutory Auditor on the Limited Statutory Examination
to the Board of the Association
Financial Statements 2025



Report of the Statutory Auditor

on the Limited Statutory Examination

Association Human Rights Information and Documentation Systems, International (HURIDOCS)

Geneva

Geneva, 20 March 2026

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 **31 December 2025**.

These financial statements are the responsibility of the Association's Executive Board. 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, whether due to fraud or error. A limited statutory examination consists primarily of inquiries of Association personnel and analytical procedures as well as detailed tests of Association documents as considered necessary in the circumstances. However, the testing of operational 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 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.

BEAU HLB (AUDIT) SA

Mehmet Cem Ünal
Licensed Audit – ASR 504 076

Enclosures :

- Financial statements (balance sheet and income statement)
- Notes

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

GENEVA

BALANCE SHEET AS AT 31 DECEMBER 2025 AND 2024

ASSETS	2025	2024
	CHF	CHF
<u>Current assets</u>		
Cash	66.38	67.11
Current accounts at banks	716 673.46	568 811.13
Total current assets	716 739.84	568 878.24
<u>Deferred and accrued assets</u>		
Accounts receivable	96 685.02	333 709.50
Other receivables (security deposit)	4 966.00	4 966.00
Total deferred and accrued assets	101 651.02	338 675.50
TOTAL ASSETS	818 390.86	907 553.74
 LIABILITIES AND RESERVES		
<u>Liabilities</u>		
Grants and other income received in advance	925 286.62	1 014 447.94
Accounts payable and accrued liabilities	3 000.00	0.00
Total liabilities	928 286.62	1 014 447.94
<u>Equity</u>		
Accumulated equity on 1 January	(106 894.20)	6 365.41
End of year result	(3 001.56)	(113 259.61)
Accumulated equity on 31 December	(109 895.76)	(106 894.20)
TOTAL LIABILITIES AND EQUITY	818 390.86	907 553.74

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

GENEVA

**PROFIT AND LOSS ACCOUNT FOR THE
YEAR ENDED 31 DECEMBER 2025 AND 2024**

INCOME	2025 CHF	2024 CHF
Core donors and project grants	1 670 120.85	1 437 582.34
Service and consultancies	100 162.36	256 659.46
Private donations	764.43	26 019.75
Financial income	334.03	4 984.03
Total dissolution of provisions	0.00	3 026.68
Other income	0.00	127.80
TOTAL INCOME	1 771 381.67	1 728 400.06
EXPENSES		
Personnel expenses	1 380 149.43	1 560 165.66
External consultants	38 707.38	11 275.81
Travel, meetings and events	47 904.83	80 891.42
Office	16 092.05	22 162.75
Equipment	5 118.20	5 926.63
Hosting and digital services	48 623.14	43 481.65
Partner support, Mexico (Subgrant City of Geneva)	20 100.00	19 608.93
Partner support, Turkiye (Subgrant European Commission)	181 821.67	104 180.46
Financial charges	6 101.25	5 406.59
Audit fees	3 807.85	3 056.55
Exchange rate profit / (loss)	25 957.43	(14 496.78)
TOTAL EXPENSES	1 774 383.23	1 841 659.67
END OF YEAR RESULT	(3 001.56)	(113 259.61)

LIST OF DONORS AND GRANTS**2025****2024****CHF****CHF****Core donors**

Patrick J. McGovern Foundation	360 278.13	358 173.70
Temenos	110 860.88	112 994.38
Ministry of Foreign Affairs of Liechtenstein	100 000.00	95 000.00
Oak Foundation	77 403.87	-
Capital Group	30 757.67	21 419.64
Däster-Schild Foundation	30 000.00	20 000.00
Canton of Geneva	18 042.55	-
Silicon Valley Community Foundation	3 978.15	224 541.50
Total core donors	731 321.25	832 129.22

Project grants

Google.org	305 441.65	278 888.65
European Commission	247 317.95	181 996.66
Private Swiss Foundation	200 000.00	-
Irene M. Staehelin Foundation	125 000.00	16 667.00
Swiss Agency for Development and Cooperation	16 667.00	33 333.00
City of Geneva	15 373.00	27 483.41
Commune of Plan-les-Ouates	15 000.00	-
Canton of Geneva	14 000.00	60 000.00
Internews	-	7 084.40
Total project grants	938 799.60	605 453.12

TOTAL DONORS AND GRANTS**1 670 120.85****1 437 582.34**

NOTES TO THE FINANCIAL STATEMENTS

(Simplified version)

1. General information

The **Association Human Rights Information and Documentation Systems, International (HURIDOCS)** is a non-profit association governed by articles 52 et seq. and 60 et seq. of the Swiss Civil Code. The Association is domiciled in Geneva, Switzerland, and pursues activities to strengthen the capacity of human rights organisations to manage and communicate information, enhancing their effectiveness and credibility.

The financial statements for the financial year ended **31 December 2025** were submitted to the Board for final approval.

2. Basis of accounting

The financial statements have been prepared in accordance with the applicable provisions of the Swiss Code of Obligations relating to associations (art. 957 et seq. CO).

Assets and liabilities are stated at nominal value, in Swiss francs (CHF). Income and expenses are recognised on an accrual basis.

3. Grants and deferred income

Grants are recognised as income in the period in which the related costs are incurred and in accordance with the objectives defined in the respective grant agreements.

Grants received but not yet utilised at the balance sheet date are presented under liabilities as **Grants received in advance**.

4. Foreign currencies

Transactions in foreign currencies are translated into Swiss francs (CHF) at the exchange rate prevailing on the transaction date.

Foreign currency balances at the balance sheet date are translated at the exchange rate prevailing at that date.

Resulting exchange differences are recognised in the income statement.

5. Personnel expenses

Personnel expenses include salaries and social security charges relating to staff employed in Switzerland, as well as compensation relating to staff and contractors based abroad.

Staff and contractors abroad are engaged under different contractual and legal arrangements depending on local jurisdictions. In certain countries, individuals are considered employees under local labour law, while in others they operate as independent contractors or under similar arrangements.

Social security contributions relating to staff and contractors abroad are, in most cases, borne directly by the individuals, in accordance with local regulations and practices. The Association is generally not registered as a local employer in the countries concerned.

6. Going concern

The Governing Body considers that the Association has sufficient financial resources to continue its activities for the foreseeable future.

The financial statements have therefore been prepared on a going concern basis.

7. Subsequent events

The Governing Body has assessed events occurring after the balance sheet date and up to the date of approval of the financial statements.

No events have occurred after the balance sheet date that would require adjustment to, or disclosure in, the financial statements.