

**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) of **HURIDOCS, Human Rights Information and Documentation Systems, International**, Geneva at December 31, 2012 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 2012 accounts which are submitted to you with an excess of income of 6'713.17 CHF and an accumulated equity of 19'266.85 CHF at December 31, 2012.

JAKAR SA


Marcel Lauper
Agreed auditor

Carouge, August 20th, 2013

Enclosures : Balance Sheet as at December 31, 2012
Statement of Operation January 1st – December 31st, 2012
Following of movements of funds of Donors in 2012

HURIDOCS, GENEVA

BALANCE SHEET
31st December 2012

<u>ASSETS</u>	2012 (CHF)	2011 (CHF)
Current Assets		
Cash	-	2'254.28
Current accounts at banks	230'945.45	28'819.09
Other receivables	14'401.33	67'353.00
Charges paid in advance	5'360.74	10'947.56
	<u>250'707.52</u>	<u>109'373.93</u>
Fixed Assets		
Office equipment	<u>2'931.38</u>	<u>4'513.17</u>
TOTAL ASSETS	<u>253'638.90</u>	<u>113'887.10</u>
 <u>LIABILITIES AND EQUITY</u>		
Current Liabilities		
Income received in advance	207'241.93	61'050.88
Accounts payable	25'130.12	38'282.54
Provisions and accrued expenses	2'000.00	2'000.00
	<u>234'372.05</u>	<u>101'333.42</u>
Equity		
Accumulated equity as at January 1st	12'553.68	29'723.58
Profit/(Loss) of the year	6'713.17	-17'169.90
	<u>19'266.85</u>	<u>12'553.68</u>
TOTAL LIABILITIES AND EQUITY	<u>253'638.90</u>	<u>113'887.10</u>

STATEMENT OF OPERATIONS
January 1st - December 31, 2012

<u>INCOME</u>	<u>2012</u>	<u>2011</u>
	(CHF)	(CHF)
Donations	597'068.39	365'138.38
Service & consulting income	96'552.59	101'251.96
Sale of publications		-
Financial income	4.95	6.15
Other income	2'626.14	111.54
Dissolution of provision	-	-
	<hr/>	<hr/>
TOTAL INCOME	<u>696'252.07</u>	<u>466'508.03</u>
<u>EXPENSES</u>		
Cost of personal	261'063.90	183'457.71
Consultancy fees	257'533.20	261'923.06
Travel expenses	106'968.25	15'379.39
Meeting and Events	1'928.59	
Rent and charges	17'786.53	17'611.79
Phone, fax and postage costs	1'509.68	
Office supplies and equipment	12'801.59	
Digital Services	11'053.63	
Utilities	12'356.11	
Auditing fees	2'000.00	
Financial charges	2'541.37	1'032.10
Loss of exchange		10'797.72
Depreciation and amortization	1'741.79	
Prior year adjustment	254.26	-6'523.84
	<hr/>	<hr/>
	<u>689'538.90</u>	<u>483'677.93</u>
PROFIT/(LOSS) OF THE YEAR	<u>6'713.17</u>	<u>-17'169.90</u>

Following of movements of funds of Donors in 2012

Donors	January 1st 2012		Received in 2012		Attributed to 2012		Brought forward	
	US\$	CHF	US\$	CHF	US\$	CHF	US\$	CHF
Open Society Institute	12'380.81	11'577.30	448'014.12	406'971.33	300'411.59	272'107.87	159'983.34	146'440.75
MacArthur Fondation	52'907.26	49'473.58	105'000.00	99'597.75	91'483.29	88'270.15	66'423.97	60'801.18
Oak Foundation	-	-	213'650.00	196'115.74	213'650.00	196'115.74	-	-
National Endowment for Democracy	-	-	17'000.00	15'574.63	17'000.00	15'574.63	-	-
Loterie Suisse Romande	-	-	-	25'000.00	-	25'000.00	-	-
	<u>65'288.07</u>	<u>61'050.88</u>	<u>783'664.12</u>	<u>743'259.45</u>	<u>622'544.88</u>	<u>597'068.39</u>	<u>226'407.31</u>	<u>207'241.93</u>

1.-- US\$ = 0.94