

**REPORT of independent accountants
to the Executive Board of**

**HURIDOCS, Human Rights Information and Documentation Systems, International
Geneva.**

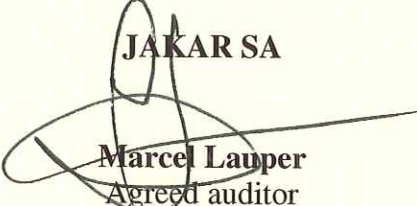
In our capacity as independent accountants, we checked accountancy and the accounts (Balance Sheet, Statement of operations) of **HURIDOCS, Human Rights Information and Documentation Systems, International**, Geneva at December 31, 2013 which have been prepared under the accounting policies generally 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 2013 accounts which are submitted to you with an excess of income of 7'081.88 CHF and an accumulated equity of 26'347.73 CHF at December 31, 2013.

JAKAR SA

Marcel Lauper
Agreed auditor

Carouge, April 2nd, 2014

Enclosures : Balance Sheet as at December 31, 2013
Statement of Operation January 1st – December 31st, 2013
Following of movements of funds of Donors in 2013

STATEMENT OF OPERATIONS
January 1st - December 31, 2013

<u>INCOME</u>	2013	2012 (CHF)
Donations	550'301.47	597'068.39
Service & consulting income	138'057.88	96'552.59
Financial income	1.80	4.95
Other income	252.87	2'626.14
Dissolution of provision	-	-
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TOTAL INCOME	688'614.02	696'252.07
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<u>EXPENSES</u>		
Personnel costs	349'590.28	261'063.90
Consultancy fees	138'513.19	257'533.20
Travel expenses	61'754.98	106'968.25
Meeting and Events	2'922.17	1'928.59
Rent and charges	26'570.98	17'786.53
Phone, fax and postage costs	1'234.22	1'509.68
Office supplies and equipment	17'204.70	12'801.59
Digital Services	14'620.45	11'053.63
Utilities	2'736.70	12'356.11
Auditing fees	2'000.00	2'000.00
Financial charges	2'399.44	2'541.37
Loss of exchange	6'098.02	
Depreciation and amortization	5'888.01	1'741.79
Prior year adjustment	-	254.26
Dotation to Provisions	50'000.00	
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	681'533.14	689'538.90
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PROFIT/(LOSS) OF THE YEAR	7'080.88	6'713.17
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BALANCE SHEET
31st December 2013

<u>ASSETS</u>	2013	2012
	(CHF)	(CHF)
Current Assets		
Cash	26.35	-
Current accounts at banks	89'737.15	230'945.45
Receivables from donors	46'835.92	
Other receivables	4'164.66	14'401.33
Charges paid in advance	4'676.71	5'360.74
	<u>145'440.79</u>	<u>250'707.52</u>
Fixed Assets		
Office equipment	<u>-</u>	<u>2'931.38</u>
TOTAL ASSETS	<u>145'440.79</u>	<u>253'638.90</u>
 <u>LIABILITIES AND EQUITY</u>		
Current Liabilities		
Income received in advance	64'758.68	207'241.93
Accounts payable	2'334.38	25'130.12
Provisions and accrued expenses	52'000.00	2'000.00
	<u>119'093.06</u>	<u>234'372.05</u>
Equity		
Accumulated equity as at January 1st	19'266.85	12'553.68
Profit/(Loss) of the year	7'080.88	6'713.17
	<u>26'347.73</u>	<u>19'266.85</u>
TOTAL LIABILITIES AND EQUITY	<u>145'440.79</u>	<u>253'638.90</u>

Following of movements of funds of Donors in 2013

Donnors	Carryover from 2012		Received in 2013		Attributed to 2013		Balance brought forward to 2014		Receivable for 2013 *	
	US\$	CHF	US\$	CHF	US\$	CHF	US\$	CHF	US\$	CHF
Open Society Institute	159'983.34	146'440.76	101'840.90	94'313.38	315'157.24	287'590.06	-	-	53'333.00	46'835.93
MacArthur Fondation	66'423.97	60'801.18	104'980.00	96'093.44	127'661.97	118'481.31	43'742.00	38'413.31	-	-
Oak Foundation	-	-	186'350.00	170'575.47	156'350.00	144'230.10	30'000.00	26'345.37	-	-
	<u>226'407.31</u>	<u>207'241.94</u>	<u>393'170.90</u>	<u>360'982.29</u>	<u>599'169.21</u>	<u>550'301.47</u>	<u>73'742.00</u>	<u>64'758.68</u>	<u>53'333.00</u>	<u>46'835.93</u>

* Prorata of grants started in 2013 and received in 2014