

**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, annex) of **HURIDOCS - Human Rights Information and Documentation Systems, International**, Geneva at 31 December 2017 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 2017 accounts which are submitted to you with an excess of receipts of 1.82 CHF and a Balance Sheet of 349'747.28 CHF as at 31 December 2017.

JAKAR SA

Marcel Lauper
Agreed auditor

Carouge, 20 March 2018

Enclosures : Balance Sheet as at 31 December 2017
Statement of Operations 1 January – 31 December 2017
List of Donors in 2017

HURIDOCS, GENEVA

BALANCE SHEET 31 December 2017

<u>ASSETS</u>	2017 (CHF)	2016 (CHF)
Current Assets		
Cash	3'659.37	323.56
Current accounts at banks	164'618.33	308'843.02
Receivables from donors	168'906.53	116'040.42
Other receivables	12'563.05	18'817.65
TOTAL ASSETS	349'747.28	444'024.65
<u>LIABILITIES AND EQUITY</u>		
Current Liabilities		
Income received in advance	155'327.41	208'051.45
Accounts payable	92'605.75	44'850.90
	247'933.16	252'902.35
Own funds		
Accumulated reserves	98'122.50	187'432.50
Accumulated equity on 1 January	3'689.80	3'607.28
Profit/(Loss) of the year	1.82	82.52
	101'814.12	191'122.30
TOTAL LIABILITIES AND EQUITY	349'747.28	444'024.65

STATEMENT OF OPERATIONS
1 January - 31 December 2017

<u>INCOME</u>	2017	2016
Grants	987'096.42	1'199'331.05
Service & consultancies	215'777.09	200'876.20
Private donation	26'724.00	-
Financial income	186.53	87.25
Partial dissolution of reserves	89'310.00	
Other income	375.68	2'223.90
TOTAL INCOME	<u>1'319'469.72</u>	<u>1'402'518.40</u>
<u>EXPENSES</u>		
Personnel	870'396.08	730'042.14
Consultants	160'112.86	237'379.16
Travels, meeting & events	153'324.09	218'693.54
Office	29'737.51	32'182.02
Equipment	16'479.88	6'799.36
Hosting & digital services	17'372.07	15'701.41
Professional development	9'904.69	415.88
Governance	1'437.35	9'859.94
Banking	7'634.11	8'700.58
Auditing	3'010.00	2'250.00
Exchange rate loss	47'786.33	24'718.48
Building of reserves	-	113'190.00
Other expenses	2'272.93	2'503.37
TOTAL EXPENSES	<u>1'319'467.90</u>	<u>1'402'435.88</u>
<u>PROFIT/(LOSS) OF THE YEAR</u>	<u>1.82</u>	<u>82.52</u>

HURIDOCS, GENEVA

List of donors	<u>2017</u>	<u>2016</u>
	CHF	CHF
Open Society Foundations	245'973.04	298'713.15
OAK Foundation	202'300.00	193'344.00
MacArthur Foundation	150'709.75	150'511.50
HIVOS	110'776.69	170'416.11
Foreign & Commonwealth Office	212'290.17	130'420.66
UNOPS		236'276.83
Permanent Mission of Denmark		19'648.80
Various	65'046.77	-
	<u>987'096.42</u>	<u>1'199'331.05</u>