

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

GENEVA

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**REPORT OF THE STATUTORY AUDITORS
MAY 7, 2024**

**FINANCIAL STATEMENTS
AS AT DECEMBER 31, 2023**

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Report of the statutory auditors
on the limited statutory examination of
**Association Human Rights Information
and Documentation Systems,
International (Huridocs)**

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, 2023.


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, May 7, 2024

BONNEFOUS AUDIT SA


Baligh Rais
Swiss Certified Expert ASR
Auditor in charge


Corinne Dumonthay
Swiss Certified Expert ASR

Enclosures:

- Financial statements (balance sheet, statements of earnings)



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BALANCE SHEET AS AT 31 DECEMBER 2023 AND 2022

<u>ASSETS</u>	2023 CHF	2022 CHF
<u>Current assets</u>		
Cash	66.16	120.08
Current accounts at banks	1 089 557.41	667 426.97
Total current assets	1 089 623.57	667 547.05
<u>Deferred and accrued assets</u>		
Accounts receivable	140 673.67	183 123.41
Other receivables (security deposit)	4 930.90	4 909.15
Total deferred and accrued assets	145 604.57	188 032.56
TOTAL ASSETS	1 235 228.14	855 579.61
 <u>LIABILITIES & RESERVES</u>		
<u>Liabilities</u>		
Current liabilities	1 225 556.51	525 881.49
Accounts payable	279.54	1 774.13
Total liabilities	1 225 836.05	527 655.62
<u>Reserves</u>		
Accumulated equity on 1 January	6 365.41	6 365.41
Reserve funds	321 558.58	321 558.58
Profit/(loss) of the year	(318 531.90)	0.00
Total reserves	9 392.09	327 923.99
TOTAL LIABILITIES & RESERVES	1 235 228.14	855 579.61

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PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2023

	2023	2022
	CHF	CHF
<u>INCOME</u>		
Core donors & project grants	1 264 317.40	1 557 392.56
Service & consultancies	325 868.66	286 950.27
Private donations	7 651.96	50 059.34
Financial income	2 570.81	353.63
TOTAL INCOME	1 600 408.83	1 894 755.80
 <u>EXPENSES</u>		
Personnel : Salaries & social charges	1 640 659.11	1 653 271.33
External consultants	68 551.72	79 394.00
Travels, meetings & events	45 530.43	59 768.72
Office	20 737.02	17 448.27
Equipment	4 901.23	14 180.63
Hosting & digital services	30 453.77	34 273.32
Professional development	0.00	17 877.76
Partner meetings	16 485.98	0.00
European commission Amer	75 504.78	0.00
Financial charges	9 271.51	6 864.37
Audit fees	3 898.87	1 821.70
Exchange rate profit/(loss)	1 911.31	9 855.70
Other expenses	1 035.00	0.00
TOTAL EXPENSES	1 918 940.73	1 894 755.80
 END OF YEAR RESULT	 (318 531.90)	 0.00

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LIST OF DONORS AND GRANTS

	2023	2022
	CHF	CHF
<u>DONORS AND GRANTS</u>		
<u>Core donors</u>		
OAK Foundation	287 726	256 669.64
Temenos AG	223 075	0.00
Ministry of Foreign Affairs of Liechtenstein	95 000	75 000.00
Silicon Valley Community Foundation	87 885	189 022.00
Däster-Schild Stiftung	50 000	30 000.00
Patrick J. McGovern Foundation	25 985	0.00
Capital Group	21 372	25 500.00
Okta for Good (via Tides Foundation)	18 490	4 752.00
Open Society Foundations	0	193 825.32
Total core donors	809 532.30	774 768.96
<u>Project grants</u>		
Google.org (via Tides foundation)	92 491	331 340.90
Ministry of Foreign Affairs of Denmark	61 284	70 348.49
The Sigrid Rausing Trust	55 581	57 701.00
HIVOS	32 330	22 581.54
City of Geneva	29 975	2 491.59
European Commission	145 384	0.00
Irene M. Staehelin Stiftung	33 333	0.00
Github for Good Fund	4 406	0.00
Alfred Landecker Foundation	0.00	205 940.00
UX Fund	0.00	70 087.83
DRL (via PILPG)	0.00	22 132.25
Total project grants	454 785.10	782 623.60
TOTAL DONORS AND GRANTS	1 264 317.40	1 557 392.56