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
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 2015 accounts which are submitted to you with an
excess of receipts of 9'413.67 CHF and an accumulated equity of 3'607.28 CHF at
December 31, 2015.

Carouge, April 11th, 2016

Enclosures:  Balance Sheet as at December 31, 2015
List of Donors in 2015
# BALANCE SHEET
## 31st December 2015

<table>
<thead>
<tr>
<th>ASSETS</th>
<th>2015 (CHF)</th>
<th>2014 (CHF)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Current Assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash</td>
<td>620.52</td>
<td>-</td>
</tr>
<tr>
<td>Current accounts at banks</td>
<td>290'302.18</td>
<td>82'666.98</td>
</tr>
<tr>
<td>Receivables from donors</td>
<td>191'848.52</td>
<td>-</td>
</tr>
<tr>
<td>Other receivables</td>
<td>195'125.53</td>
<td>30'023.39</td>
</tr>
<tr>
<td>Charges paid in advance</td>
<td>791.47</td>
<td>64.50</td>
</tr>
<tr>
<td><strong>Total Current Assets</strong></td>
<td>503'075.22</td>
<td>112'754.87</td>
</tr>
<tr>
<td><strong>Fixed Assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Office equipment</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td>503'075.22</td>
<td>112'754.87</td>
</tr>
</tbody>
</table>

## LIABILITIES AND EQUITY

<table>
<thead>
<tr>
<th>Current Liabilities</th>
<th>2015 (CHF)</th>
<th>2014 (CHF)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income received in advance</td>
<td>314'479.04</td>
<td>187'998.20</td>
</tr>
<tr>
<td>Accounts payable</td>
<td>110'746.40</td>
<td>72'853.42</td>
</tr>
<tr>
<td>Provisions</td>
<td>74'242.50</td>
<td>26'909.64</td>
</tr>
<tr>
<td><strong>Total Current Liabilities</strong></td>
<td>499'467.94</td>
<td>118'361.26</td>
</tr>
</tbody>
</table>

| Equity | |
|--------| |
| Accumulated equity as at January 1st | -5'806.39 | 26'347.73 |
| Profit/(Loss) of the year | 9'413.67 | -32'154.12 |
| **Total Equity** | 3'607.28 | -5'806.39 |

| **Total Liabilities and Equity** | 503'075.22 | 112'754.87 |
# Statement of Operations
January 1st - December 31, 2015

## Income

<table>
<thead>
<tr>
<th>Description</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Donations</td>
<td>1'101'783.83</td>
<td>668'364.06</td>
</tr>
<tr>
<td>Service &amp; consulting income</td>
<td>69'750.45</td>
<td>79'971.86</td>
</tr>
<tr>
<td>Sale of publications</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Financial income</td>
<td>121.08</td>
<td>263.76</td>
</tr>
<tr>
<td>Other income</td>
<td>15'865.09</td>
<td>31'614.33</td>
</tr>
<tr>
<td>Dissolution of provision</td>
<td>-</td>
<td>50'000.00</td>
</tr>
<tr>
<td><strong>Total Income</strong></td>
<td><strong>1'187'520.45</strong></td>
<td><strong>830'214.01</strong></td>
</tr>
</tbody>
</table>

## Expenses

<table>
<thead>
<tr>
<th>Description</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel costs</td>
<td>565'854.46</td>
<td>364'994.95</td>
</tr>
<tr>
<td>Consultancy fees</td>
<td>244'402.81</td>
<td>287'193.92</td>
</tr>
<tr>
<td>Travel expenses</td>
<td>151'478.95</td>
<td>104'505.30</td>
</tr>
<tr>
<td>Meeting and Events</td>
<td>51'790.68</td>
<td>49'012.22</td>
</tr>
<tr>
<td>Rent and charges</td>
<td>35'584.36</td>
<td>33'042.82</td>
</tr>
<tr>
<td>Phone, fax and postage costs</td>
<td>2'623.84</td>
<td>19'327.77</td>
</tr>
<tr>
<td>Office supplies and equipment</td>
<td>21'306.81</td>
<td>17'531.13</td>
</tr>
<tr>
<td>Digital Services</td>
<td>14'512.49</td>
<td>14'237.11</td>
</tr>
<tr>
<td>Utilities</td>
<td>6'865.07</td>
<td>9'213.46</td>
</tr>
<tr>
<td>Auditing fees</td>
<td>2'000.00</td>
<td>2'500.00</td>
</tr>
<tr>
<td>Financial charges</td>
<td>7'386.81</td>
<td>4'294.38</td>
</tr>
<tr>
<td>Prior year adjustment</td>
<td>-</td>
<td>12'048.48</td>
</tr>
<tr>
<td>Donation to Provisions</td>
<td>74'242.50</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td><strong>1'178'106.78</strong></td>
<td><strong>862'368.13</strong></td>
</tr>
</tbody>
</table>
### List of Donors 2015

<table>
<thead>
<tr>
<th>Organization</th>
<th>CHF</th>
</tr>
</thead>
<tbody>
<tr>
<td>Open Society Foundation Mena</td>
<td>218'272.96</td>
</tr>
<tr>
<td>Open Society Foundation CORE</td>
<td>162'844.52</td>
</tr>
<tr>
<td>MacArthur Foundation</td>
<td>111'363.75</td>
</tr>
<tr>
<td>OSK Foundation</td>
<td>98'990.00</td>
</tr>
<tr>
<td>HIVOS</td>
<td>160'440.36</td>
</tr>
<tr>
<td>HIVOS Regional</td>
<td>26'242.20</td>
</tr>
<tr>
<td>UNDP - UNOPS</td>
<td>189'070.90</td>
</tr>
<tr>
<td>Foreign Commonwealth Office London</td>
<td>98'908.65</td>
</tr>
<tr>
<td>HRC Analyser Denmark &amp; Germany</td>
<td>35'641.76</td>
</tr>
<tr>
<td>Other</td>
<td>8.73</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>1'101'783.83</strong></td>
</tr>
</tbody>
</table>