



# The Universal Rights Group

VERSOIX

Report of the auditors on the

Financial statements 2014-15

membre



# Fiduciaire Sogestal

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Report of the auditors to the

Executive committee of  
**UNIVERSAL RIGHTS GROUP**

**Versoix / Geneva**

Genève, le **June 10th, 2015**

As auditors, we have examined the financial statements of **UNIVERSAL RIGHTS GROUP** Versoix, which comprise the balance sheet and the income statement for the year ended 31 March 2015.

These financial statements are the responsibility of the Executive Committee as to the correctness and completeness in the presentation. Our responsibility is to perform a limited 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 Limited Examination. This standard requires that we plan and perform a limited examination to identify material misstatements in the financial statements. A limited examination consists primarily of inquiries of company personnel and analytical procedures as well as detailed tests of company documents as considered appropriate in the circumstances. However, the testing of the operational 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.

Base on our limited examination, nothing has come to our attention that causes us to believe that the financial statements do not comply with Swiss law and the company's articles of incorporation.

FIDUCIAIRE SOGESAL S à r. l.

A. Magnenat  
Audit expert  
Auditor in charge

Enclosures :

-Financial statements (balance sheet, income statement,  
detail of Donor amounts utilization)

# UNIVERSAL RIGHTS GROUP

05.06.2015

Geneva

## BALANCE SHEET AS AT 31.03.2015

	31.03.2015	<i>preceeding</i>
	chf	chf
<b>ASSETS</b>		
Cash	36'288.46	48'066.17
Norway 2nd part of annual contribution (to receive)	92'569.50	0.00
<b>TOTAL CURRENT ASSETS</b>	<b>128'857.96</b>	<b>48'066.17</b>
Rent deposit	3'143.20	3'143.20
Credit card deposit	5'000.00	5'000.00
<b>TOTAL FIXED ASSETS</b>	<b>8'143.20</b>	<b>8'143.20</b>
<b>TOTAL ASSETS</b>	<b>137'001.16</b>	<b>56'209.37</b>
<b>LIABILITIES</b>		
Accrued expenses	61'488.90	5'643.20
<b>TOTAL LIABILITIES</b>	<b>61'488.90</b>	<b>5'643.20</b>
Retained earnings	50'566.17	0.00
Balance (excess of income)	24'946.09	50'566.17
<b>TOTAL EQUITY</b>	<b>75'512.26</b>	<b>50'566.17</b>
<b>TOTAL LIABILITIES</b>	<b>137'001.16</b>	<b>56'209.37</b>

# UNIVERSAL RIGHTS GROUP

05.06.2015

Geneva

## PROFIT AND LOSS ACCOUNT 2014-2015

		2014-2015	preceeding	
		chf	chf	
<b>INCOME</b>				
CORE	Norway	203'376.92	241'254.52	-16%
	Denmark	161'037.16	78'769.34	104%
	sub-total CORE	364'414.08	320'023.86	14%
PROGRAMME	Private donation	0.00	868.35	-100%
	United Kingdom	4'975.00	84'576.00	-94%
	Switzerland	41'503.35	32'000.00	30%
	Qatar	26'760.00	0.00	100%
	Gabon	7'000.00	0.00	100%
	Germany	47'892.00	0.00	100%
	Eugen Biser Stiftung	2'087.97	0.00	100%
	BW Stiftung	1'565.98	0.00	100%
sub-total PROGRAMME	131'784.30	117'444.35	12%	
GLION	Norway	90'252.76	0.00	100%
	Switzerland	56'185.73	0.00	100%
	sub-total GLION	146'438.49	0.00	100%
OTHER	Telenor Group	26'876.14	0.00	100%
	Eli Lilly	22'000.00	0.00	100%
	Ville de Genève	0.00	30'000.00	-100%
	Etat de Genève	21'973.00	761.85	2784%
sub-total OTHER	70'849.14	30'761.85	130%	
CONSULTANCY	Mary Robinson Foundation	16'477.29	0.00	100%
	IPU	5'500.00	0.00	100%
	ARC International	0.00	5'400.00	-100%
sub-total Consultancy	21'977.29	5'400.00	307%	
<b>TOTAL INCOME</b>		<b>735'463.30</b>	<b>473'630.06</b>	<b>55%</b>

# UNIVERSAL RIGHTS GROUP

05.06.2015

Geneva

## PROFIT AND LOSS ACCOUNT 2014-2015

	2014-2015	preceeding	
	chf	chf	
<b>EXPENSES</b>			
Personnel and related staff cost	371'587.65	238'595.35	56%
Chair/Staff Travel Cost	6'030.97	2'156.46	180%
* Program 1 Human Rights & Religion	47'951.40	23'209.67	107%
* Program 2 Contemporary & Emerging Human Rights issues	4'520.35	42'242.56	-89%
* Program 3 International Human Rights institutions & mechanisms	67'088.79	17'998.01	273%
* Program 4 Beyond the Human Rights Council	4'500.00	0.00	100%
Other projects	132'401.33	20'859.39	535%
Office rent & maintenance	13'979.24	5'652.00	147%
Equipment	0.00	9'763.25	-100%
Furnitures	0.00	4'005.58	-100%
Utilities	6'010.85	4'175.25	44%
Outreach & Communications	30'633.88	36'759.89	-17%
Accounting fees	3'402.00	4'347.00	-22%
Auditing Services	3'300.00	2'500.00	32%
Stationary	3'602.79	6'605.25	-45%
Asministrative fees	10'500.00	0.00	100%
Miscelleaneous	4'124.96	3'069.37	34%
Representation & Meetings	883.00	1'124.86	-22%
<b>TOTAL EXPENSES</b>	<b>710'517.21</b>	<b>423'063.89</b>	<b>68%</b>
Balance (excess of income)	<b>24'946.09</b>	<b>50'566.17</b>	<b>-51%</b>

\* All costs accounted for under Programmes exclude staff costs and include all costs related to events, report preparation and production etc..

UNIVERSAL RIGHTS GROUP	Detail of Donor amounts utilization 2014-2015											CORE/PROGRAMME
Total Income	Norway	Denmark	Switzerland	Qatar	Gabon	Germany	Geneva Canton	IPU	United Kingdom	Eugen Biser Stiftung	Bw Stiftung GGMBH	
<b>Total Income</b>	<b>203'376.92</b>	<b>161'037.16</b>	<b>41'503.35</b>	<b>26'760.00</b>	<b>7'000.00</b>	<b>47'892.00</b>	<b>21'973.00</b>	<b>5'500.00</b>	<b>2'500.00</b>	<b>2'087.97</b>	<b>1'565.98</b>	
<b>Expenses</b>												
Personnel & Related cost	133'757.89	114'136.31	14'493.02	12'475.00	5'000.00	10'455.00	17'452.65	1'000.00	0.00	2'087.97	1'565.98	
Chair/Staff Travel Cost	2'010.32	2'010.32	2'010.33									
<b>Operational Costs *</b>												
Office rent, insurance,maintenance	10'000.00	1'214.14		2'765.10								
Utilities	3'000.00			2'893.17	117.68							
Outreach & Communications	20'000.00	10'000.00			633.88							
Administrative fees	7'000.00				1'248.44							
Auditing fees	1'500.00											
Accounting fees	1'500.00											
Work permit/visa fees	64.31											
Stationary	2'000.00											
Incidentals (postage, etc)	1'500.00											
Bank charges												
Representation												
Programme 1				8'626.73		34'349.67			2'500.00			
Programme 2							4'520.35					
Programme 3	21'044.40	21'044.39	25'000.00									
Programme 4								4'500.00				
<b>Other projects:</b>												
Press Breakfast		278.70										
Glion Dialogue 2014												
Glion Follow up meeting												
Glion Preparatory Process 2015												
Human Rights & Business												
Global HRC Media Coverage Analysis												
Human Rights into Climate Change												
<b>Total Expenses</b>	<b>203'376.92</b>	<b>148'683.86</b>	<b>41'503.35</b>	<b>26'760.00</b>	<b>7'000.00</b>	<b>44'804.67</b>	<b>21'973.00</b>	<b>5'500.00</b>	<b>2'500.00</b>	<b>2'087.97</b>	<b>1'565.98</b>	
<b>Balance CHF</b>	<b>0.00</b>	<b>12'353.30</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3'087.33</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

UNIVERSAL RIGHTS GROUP	OTHER										TOTAL
	Norway - Gilon 2014	Switzerland Gilon 2014	Norway - Gilon Follow Up meeting	Switzerland Gilon Follow Up meeting	United Kingdom (retreat)	Mary Robinson Foundation	Telenor Group	Eli Lilly	Norway - Gilon Preparatory process		
<b>Total Income</b>	57'103.13	56'185.73	3'592.13	0.00	2'475.00	16'477.29	26'876.14	22'000.00	29'557.50		735'463.30
<b>Expenses</b>											
Personnel & Related cost	12'019.13	11'101.73	0.00	0.00	0.00	5'017.54	9'287.55	8'837.88	12'900.00		371'587.65
Chair/Staff Travel Cost											6'030.97
<b>Operational Costs *</b>											
Office rent, insurance, maintenance											13'979.24
Utilities											6'010.85
Outreach & Communications											30'633.88
Administrative fees							2'251.56				10'500.00
Auditing fees						1'800.00					3'300.00
Accounting fees							1'902.00				3'402.00
Work permit/visa fees						200.00	58.69				323.00
Stationary							287.75	1'315.04			3'602.79
Incidentals (postage, etc)								1'402.54			2'902.54
Bank charges								899.42			899.42
Representation								883.00			883.00
Programme 1											47'951.40
Programme 2					2'475.00						4'520.35
Programme 3											67'088.79
Programme 4											4'500.00
<b>Other projects:</b>											
Press Breakfast											278.70
Gilon Dialogue 2014	45'084.00	45'084.00									90'168.00
Gilon Follow up meeting			3'592.13	5'814.00							9'406.13
Gilon Preparatory Process 2015									1'338.04		1'338.04
Human Rights & Business											18'662.12
Global HRC Media Coverage Analysis											3'088.59
Human Rights into Climate Change						9'459.75					9'459.75
<b>Total Expenses</b>	57'103.13	56'185.73	3'592.13	5'814.00	2'475.00	16'477.29	26'876.14	22'000.00	14'238.04		710'517.21
<b>Balance CHF</b>	0.00	0.00	0.00	-5'814.00	0.00	0.00	0.00	0.00	15'319.46		24'946.09