



The Universal Rights Group

GENEVA

Report of the auditors on the
Financial statements 2017

membre



FIDUCIAIRE SOGESAL S à r. l. 37-39 rue de Vermont 1202 Genève

This report was honestly established on the basis of documents and informations which were communicated to us and we make the usual reserves in case of some facts modifying it would not have been brought to our knowledge or would have been in a erroneous way.

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Report of the auditors to the
Executive committee of
UNIVERSAL RIGHTS GROUP

Geneva

Geneva, May 3rd, 2018

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 December 2017.

These financial statements are the responsibility of the Executive Committee as to the correctness and completeness in the presentation as well as the process of the expenses allocation to each project. 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.

Based 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, instructions for reporting according to ISA 800/805 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, notes)

UNIVERSAL RIGHTS GROUP - Geneva

Balance sheet as at 31.12.2017

ASSETS	2017	2016
	CHF	CHF
Cash	164 206.40	220 239.04
Switzerland to receive	15 000.00	0.00
Switzerland / Norway to receive	1 793.39	0.00
Spain to receive	0.00	91.57
Geneva to receive	0.00	1 068.97
Commonwealth to receive	0.00	2 322.25
FCO to receive	248.32	0.00
IUCN to receive	200.92	0.00
CTI to receive	27 277.69	36 912.62
Singapore to receive	0.00	5 277.00
GCR2P to receive	11 193.00	0.00
TOTAL CURRENT ASSETS	219 919.72	265 911.45
Rent deposit	3 144.20	3 143.90
Credit card deposit	10 006.05	5 005.50
Prepayments	4 585.10	540.00
TOTAL FIXED ASSETS	17 735.35	8 689.40
TOTAL ASSETS	237 655.07	274 600.85
LIABILITIES		
Glion balance of donation to carry forward	0.00	131.22
Norway balance of donation to carry forward	68 235.34	51 006.10
Switzerland balance of donation to carry forward	16 263.12	20 263.12
Spain balance of donation to carry forward	0.70	7 320.00
Australia balance of donation to carry forward	0.00	11 801.87
Netherlands balance of donation to carry forward	271.18	160.00
IPU balance of donation to carry forward	2 200.00	2 200.00
Denmark balance of donation to carry forward	78 216.08	67 361.94
FCO balance of donation to carry forward	0.00	2 257.49
Kroll balance of donation to carry forward	0.00	3 374.77
JBI balance of donation to carry forward	0.00	23 071.59
Sub-total donations carried forward	165 186.42	188 948.10
Accrued expenses	56 878.26	74 596.31
Social insurance to pay	15 566.45	11 616.50
TOTAL LIABILITIES	237 631.13	275 160.91
Retained earning (-loss)	23.94	-560.06
TOTAL EQUITY	23.94	-560.06
TOTAL LIABILITIES	237 655.07	274 600.85

Geneva, May 2nd, 2018

UNIVERSAL RIGHTS GROUP - Geneva

Profit and loss account
from 01.01 2017 to 31.12.2017

INCOME	2017	2016
	CHF	CHF
<i>CORE</i>		
Eli Lilly SA	0.00	1 000.00
Norway	313 270.08	294 664.21
Switzerland	53 000.00	40 000.00
Switzerland 10 years	20 263.12	0.00
Spain	7 228.43	18 470.60
Australia	11 801.87	70 190.02
Netherlands	25 212.05	8 860.00
Singapore	6 463.00	5 339.25
Denmark	191 901.06	143 853.98
Germany	0.00	61 882.24
CTI	63 742.49	90 225.00
Kroll	0.00	13 883.71
FCO	24 599.40	26 160.39
Commonwealth	11 156.56	9 470.71
Geneva	-1 068.97	15 885.00
Jacob Blaustein Institution	23 071.59	24 540.68
Morocco	0.00	6 000.00
Slovenia	2 858.40	0.00
Kroll	3 374.77	0.00
IUCN	20 446.54	0.00
<i>Sub-total CORE</i>	777 320.39	830 425.79
<i>GLION</i>		
Norway	58 333.76	94 493.05
Switzerland	81 926.59	96 830.61
<i>Sub-total GLION</i>	140 260.35	191 323.66
<i>CONSULTING</i>		
IPU	2 200.00	2 200.00
<i>Sub-total CONSULTING</i>	2 200.00	2 200.00
SUB-TOTAL INCOME	919 780.74	1 023 949.45
Other income	584.00	0.00
TOTAL INCOME	920 364.74	1 023 949.45

Geneva, May 2nd, 2018

UNIVERSAL RIGHTS GROUP - Geneva
**Profit and loss account
from 01.01 2017 to 31.12.2017**

INCOME	2017 CHF	2016 CHF
Australia to carry forward	0.00	-11 801.87
Geneva to carry forward	0.00	1 068.97
Commonwealth to carry forward	0.00	2 322.25
CTI to carry forward	27 277.69	36 912.62
Denmark to carry forward	-78 216.08	-67 361.94
JBI to carry forward	0.00	-23 071.59
Netherlands to carry forward	-271.18	-160.00
Norway to carry forward	-68 235.34	-51 006.10
Switzerland to carry forward	-1 263.12	-20 263.12
Singapore to be carry forward	0.00	5 277.00
Spain to carry forward	-0.70	-7 228.43
Kroll to carry forward	0.00	-3 374.77
FCO to carry forward	248.32	-2 257.49
IPU to carry forward	-2 200.00	-2 200.00
GCR2P to carry forward	11 193.00	0.00
IUCN to carry forward	200.92	0.00
Glion to carry forward	1 793.39	-131.22
TOTAL TO CARRY FORWARD	-109 473.10	-143 275.69
TOTAL INCOME	810 891.64	880 673.76
 EXPENSES		
Personal and related cost	335 699.51	342 627.76
Chair/Staff Travel Cost	27 963.49	10 206.14
Programme 1		
<i>In focus: Domestic implementation</i>	0.00	0.00
Programme 2		
<i>Contemporary & Emerging Human Rights Issues</i>	40 774.77	13 330.47
Programme 3		
<i>Int'l Human Rights Institutions, Mechanisms & Processes</i>	43 213.83	110 206.45
Programme 4		
<i>HR Protection outside Geneva-based human rights Mechanisms</i>	3 468.66	3 270.51
Other projects	229 001.59	337 795.49
Office & maintenance	31 932.15	17 013.70
Utilities	5 481.63	900.00
Outreach& Communications	52 911.70	13 737.02
Consutancy fees for accounting services	10 667.78	19 086.71
Auditing Services	4 700.00	3 900.00
Stationary	1 795.48	4 300.53
Administrative fees	2 523.11	839.58
Representation & Meetings	20 173.94	3 459.40
TOTAL EXPENSES	810 307.64	880 673.76
 BALANCE	 584.00	 0.00

Geneva, May 2nd, 2018

URG GENEVA from 01.01.2017 to 31.12.2017 amounts in chf	Australia	Geneva 2015	Commonwealth	CTI - 2017	CTI	Denmark	Denmark SDG Geneva	Denmark SDG	JBI	Netherlands - Human Rights Council Reform	Netherlands	Gilion III
Income												
Amounts received	0.00	0.00	13 476.81	63 742.50	36 912.61	0.00	20 424.91	104 114.21	0.00	25 052.05	0.00	0.00
Balance carried (-brought) over from 2016	11 801.87	-1 068.97	-2 322.25	0.00	-36 912.62	67 361.94	0.00	0.00	23 071.59	0.00	160.00	131.22
Total income	11 801.87	-1 068.97	11 156.56	63 742.50	-0.01	67 361.94	20 424.91	104 114.21	23 071.59	25 052.05	160.00	131.22
Expenses												
Personal & related cost	7 548.76		11 156.56			63 634.34		14 634.11	7 240.40	9 537.15		
Chair staff travel								571.64				
Operational costs												
Office rent, insurance & maintenance												
Utilities												
Outreach & communication	3 926.90							6 646.35				
Auditing												
Consultancy fee for accounting services												
Work permit & visa expenses												
Intern stipend												
Stationery & supplies									670.45			
Incidental												
Bank charges												
Representation & Meetings												
Core projects direct cost												
Programme 1 - In focus: Domestic implementation												
Programme 2 - Contemporary & Emerging Human Rights issues												
Programme 3 - Int'l Human Rights Institutions, Mechanisms & Processes	326.21						19 323.04	5 147.90	15 160.74			
Programme 4 - Beyond the Human Rights Council												
Other projects direct costs												
YourHRC.org												
Gilion IV				69 714.79								
CTI												
Consultancy projects (UK, IPU, Singapore, Commonwealth)												
Inside Track												
Other		-1 068.97			-0.01	3 727.60				15 243.72	160.00	131.22
Total expenses	11 801.87	-1 068.97	11 156.56	91 020.19	-0.01	67 361.94	19 323.04	27 000.00	23 071.59	24 780.87	160.00	131.22
Balance to carry (-brought) forward	0.00	0.00	0.00	-27 277.69	0.00	0.00	1 101.87	77 114.21	0.00	271.18	0.00	0.00

URG GENEVA from 01.01.2017 to 31.12.2017 amounts in chf	Norway contribution to Gilon IV	Switzerland contribution to Gilon IV	Norway Core & your HRC	Switzerland core funding (programme 3)	Singapore - Istanbul Process	Singapore - Inside track	Spain - ESCR	Spain - EHRD	Suisse - "10 years of the United Nations' Human Rights Council	Kroll	FCO - Human Rights and corruption
Income											
Amounts received	58 202.54	81 926.59	262 263.98	53 000.00	5 440.00	6 300.00	0.00	0.00	0.00	0.00	9 664.54
Balance carried (-brought) over from 2016	0.00	0.00	51 006.10	0.00	-5 277.00	0.00	7 320.00	-91.57	20 263.12	3 374.77	0.00
Total income	58 202.54	81 926.59	313 270.08	53 000.00	163.00	6 300.00	7 320.00	-91.57	20 263.12	3 374.77	9 664.54
Expenses											
Personal & related cost	6 230.24	8 769.76	81 208.77	51 732.53		5 415.70	3 052.90		4 000.00	3 374.77	9 664.54
Chair staff travel			26 661.85								
Operational costs											
Office rent, insurance & maintenance			31 932.15								
Utilities			5 481.63								
Outreach & communication			42 338.45								
Auditing											
Consultancy fee for accounting services			15 367.78								
Work permit & visa expenses											
Intern stipend											
Stationery & supplies			1 125.03								
Incidental			209.97								
Bank charges			2 313.14								
Representation & Meetings			4 609.69				797.74				
Core projects direct cost											
Programme 1 - In focus: Domestic implementation											
Programme 2 - Contemporary & Emerging Human Rights issues			9 111.88								
Programme 3 - Int'l Human Rights Institutions, Mechanisms & Processes			11 459.41	16 267.47							
Programme 4 - Beyond the Human Rights Council							3 468.66				
Other projects direct costs											
yourHRC.org											
Gilon IV	52 717.18	74 205.34	10 532.02								
CTI											
Consultancy projects (UK, IPU, Singapore, Commonwealth)						884.30					
Inside Track											
Other			2 662.97		163.00			-91.57			
Total expenses	58 947.42	82 975.10	245 034.74	68 000.00	163.00	6 300.00	7 319.30	-91.57	4 000.00	3 374.77	9 664.54
Balance to carry (- brought) forward	-744.88	-1 048.51	68 235.34	-15 000.00	0.00	0.00	0.70	0.00	16 263.12	0.00	0.00

URG GENEVA from 01.01.2017 to 31.12.2017 amounts in chf	FCO - Human Rights and corruption	IPU	IUCN	Slovenia	GCR2P	TOTAL
Income						
Amounts received	12 677.37	0.00	20 446.54	2 858.40	0.00	776 505.05
Balance carried (-brought) over from 2016	2 257.49	2 200.00	0.00	0.00	0.00	143 275.69
Total income	14 934.86	2 200.00	20 446.54	2 858.40	0.00	919 780.74
Expenses						
Personal & related cost	13 872.18			2 128.40	11 193.00	335 699.51
Chair staff travel				730.00		27 963.49
Operational costs						
Office rent, insurance & maintenance						31 932.15
Utilities						5 481.63
Outreach & communication						52 911.70
Auditing						
Consultancy fee for accounting services						15 367.78
Work permit & visa expenses						
Intern stipend						
Stationery & supplies						1 785.48
Incidental						209.97
Bank charges						2 313.14
Representation & Meetings			14 766.51			20 173.94
Core projects direct cost						
Programme 1 - In focus: Domestic Implementation						
Programme 2 - Contemporary & Emerging Human Rights Issues	1 311.00		5 860.95			40 774.77
Programme 3 - Int'l Human Rights Institutions, Mechanisms & Processes						43 213.83
Programme 4 - Beyond the Human Rights Council						3 468.66
Other projects direct costs						
yourHRC.org						10 532.02
Gilon IV						126 922.52
CTI						69 714.79
Consultancy projects (UK, IPU, Singapore, Commonwealth)						884.30
Inside Track						21 654.29
Other						-706.33
Total expenses	15 183.18	0.00	20 647.46	2 858.40	11 193.00	810 307.64
Balance to carry (-brought) forward	-248.32	2 200.00	-200.92	0.00	-11 193.00	109 473.10

Notes on the audit report on the Financial Statements as at December 31st 2017 of

UNIVERSAL RIGHTS GROUP Geneva.

Accounting principles and valuation methods:

GENERAL PRINCIPLES

These financial statements have been compiled in accordance with the provisions of the Swiss Code of Obligation (CO) and RPC as regards to business accounting and book-keeping.

VALUATION PRINCIPLES

These accounts have been drawn up on the basis of the “going concern” principle.

Assets are valued at their acquisition cost, less any required depreciation charges.

Liabilities take account of all the organization’s effective commitments. Economically required provisions have been taken into account.

FIXED ASSETS

Fixed assets are valued at their purchase cost. Depreciation charges are calculated according to the straight-line method starting from when the asset was first used.

The depreciation periods are as follows:

Installations & equipment 5 years

IT hardware and software 3 years

CONVERSION OF FOREIGN CURRENCIES

Payments made in foreign currencies are converted at the exchange rate at the time of the transaction. At the end of the financial year, the assets and liabilities if any are valued at the exchange rate in force at this time.

UNSPENT FUNDS

Unspent funds are carried forward with the authorization of the Donor.

TAX

URG is tax exempted over 10 years since 2012.

MISC.

Liability due to pension fund: chf. 4'835.40