

UPR Info Association

Geneva

Report of the statutory auditor to the
General Meeting

on the financial statements 2022



Report of the statutory auditor

on the limited statutory examination to the General Meeting of

UPR Info Association

Geneva

As statutory auditor, we have examined the financial statements (balance sheet, result account, movement of affected funds for the year 2022 and notes) of UPR Info Association for the year ended 31 December 2022. The limited statutory examination of the prior year financial statements was performed by another auditor.

These financial statements are the responsibility of the Association Board. 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 association personnel and analytical procedures as well as detailed tests of association documents as considered necessary in the circumstances. However, the testing of 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 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.

A business report has been prepared within six months of the end of the financial year. We point out that it has not been submitted to the general meeting of the association for approval within six months of the end of the financial year, which is contrary to the requirements of article 958 para. 3 CO.

PricewaterhouseCoopers SA

Marc Secretan
Licensed audit expert
Auditor in charge

Alexandre Meugnot

Geneva, 31 August 2023

Enclosure:

- Financial statements (balance sheet, result account, movement of affected funds for the year 2022 and notes)

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Bilan / Balance Sheet
au 31 décembre 2022 / as at 31st of December 2022
(avec chiffres comparatifs 2021 / with 2021 comparative)

ACTIF / ASSETS	2022	2021
Liquidités / <i>Cash (Annex 7)</i>	420'500,86	757'157,81
Actifs de régularisation / <i>Transitory assets (Annex 8)</i>	16'963,68	19'665,05
Actifs circulants / <i>Current assets</i>	437'464,54	776'822,86
Garanties / <i>Guarantees (Annex 9)</i>	4'906,46	4'906,37
Actifs immobilisés / <i>Permanent assets</i>	4'906,46	4'906,37
Total de l'actif / <i>Total Assets</i>	442'371,00	781'729,23
PASSIF / LIABILITIES		
Dettes à court terme / <i>Short term debts (Annex 10)</i>	41'326,54	65'982,55
Charges sociales dues / <i>Social benefits to be paid (Annex 11)</i>	2'701,25	0,00
Passifs de régularisation / <i>Payable and accruals (Annex 12)</i>	83'938,27	99'894,75
Capitaux étrangers a court terme / <i>Short term liabilities</i>	127'966,06	165'877,30
Capital / <i>Capital</i>	15'402,48	15'402,48
Fonds affectés / <i>Restricted Funds (Annex 13)</i>	154'418,72	466'762,72
Fonds libres / <i>Unrestricted Funds</i>	133'686,73	133'686,73
Capital - Fonds affectés et libres / <i>Capital - restricted and unrestricted Funds</i>	303'507,93	615'851,93
Bénéfice ou Perte de l'exercice / <i>Profit or Loss current year</i>	10'897,01	0,00
Total du passif / <i>Total liabilities</i>	442'371,00	781'729,23

Compte de résultat 2022 / 2022 Result account
du 1er janvier au 31 décembre / From 1st of January to 31st of December
(avec chiffres comparatifs 2021 / with 2021 comparative)

	2022	2021
Subventions de projets / Grant for projects <i>(Annexe : Mouvement des fonds affectés / Movement of affected funds)</i>	951'268,43	1'435'428,28
Recettes propres / Own revenue	103'572,48	103'146,70
Produits / Incomes	1'054'840,91	1'538'574,98
Ateliers et séminaires / Workshops and seminars	-139'716,32	-95'956,16
Accords de partenariats / Partnership agreements	-186'256,02	-131'039,41
Publications et Vidéos / Publications and Videos	-24'057,45	-12'948,75
Plateforme et Site Web et service en ligne/ Plateform and Website and online tools	13'532,26	-149'934,34
Salaires et charges sociales / Salaries and social charges	-817'158,55	-768'827,91
Frais administratifs et frais courants / Administrative costs and Running costs	-58'691,31	-60'681,11
Overheads	-92'247,18	-94'480,91
Gouvernance et Organisation / Governance and Organization	-52'540,07	-6'330,95
Charge financières / Financial charges	-2'228,46	-717,50
Charges / Expenditures	-1'359'363,10	-1'320'917,04
Résultat net avant variation des fonds/Net result before variation of funds	-304'522,19	217'657,94
Mouvements des fonds affectés/Movement of affected funds	315'419,20	-217'657,94
Attribution aux fonds affectés/Allocation to affected funds	-951'268,43	-1'435'428,28
Utilisation des fonds affectés/Used of affected funds	1'266'687,63	1'217'770,34
Résultat / Result	10'897,01	0,00

Mouvement des fonds affectés de l'exercice 2022
Movement of affected funds for the year 2022

	<u>Attribution / Attribution</u>				
	<u>01.01.2022</u>	<u>Affectation Allocation</u>	<u>Utilisation Spent</u>	<u>Solde Plus Balance Plus</u>	<u>Solde Moins Balance Minus</u>
<u>Projet de soutien aux Parties Prenantes (STH)</u>					
<u>Support to Stakeholders Project / (STH)</u>					
Mission Permanente du Danemark 2020-2021 Permanent Mission of Denmark	34'661,10	32'487,00	67'148,10	-	-
Ville de Genève 2020-2023 City of Geneva	-13'604,71	89'323,00	73'697,41	2'020,88	-
Wallonie Bruxelles Internationale International Brussels Wallonie	-1'997,50	1'997,50	-	-	-
United-Nations Women United-Nations Women	-8'229,81	8'229,81	-	-	-
Friedrich Ebert Stiftung (FES) Friedrich Ebert Stiftung (FES)	15'080,63	52'696,00	67'776,63	-	-
MAE Belgique MFA Belgium	206'460,00	-	157'550,62	48'909,38	-
	<u>232'369,71</u>	<u>184'733,31</u>	<u>366'172,76</u>	<u>50'930,26</u>	<u>-</u>
<u>Projet de Suivi /InCountry (ICP)</u>					
<u>Follow-up Project / InCountry (ICP)</u>					
MAE Pays-Bas 2021 MFA Netherlands	128'345,63	145'440,00	273'785,63	-	-
MAE Norvège 2021 MFA Norway	-	273'134,12	273'134,12	-	-
	<u>128'345,63</u>	<u>418'574,12</u>	<u>546'919,75</u>	<u>-</u>	<u>-</u>
<u>Projet Politique et Plaidoyer (PAP)</u>					
<u>Policy & Advocacy Project / (PAP)</u>					
DFAE - Programme Pre-sessions FDFA - Pre-sessions Programme	-18'100,00	138'100,00	119'270,54	729,46	-
Canton de Genève (SSI) 2020 Canton of Geneva (SSI)	-	100'000,00	100'000,00	-	-
Irish Aid 2020-2023 Irish Aid 2020-2023	74'799,90	97'610,00	74'799,90	97'610,00	-
Organisation Int. de la Francophonie (OIF) Organisation Int. de la Francophonie (OIF)	-	12'251,00	15'326,20	-	-3'075,20
Mission Permanente des Etats-Unis 2021-2022 Grant 1 Permanent Mission of the United-States 2021-2022 Project 1	21'952,98	-	21'952,98	-	-
Mission Permanente des Etats-Unis 2021-2022 Grant 2 Permanent Mission of the United-States 2021-2022 Project 2	22'245,50	-	22'245,50	-	-
Mission Permanente du Luxembourg Permanent Mission of Luxembourg	5'149,00	-	-	5'149,00	-
	<u>106'047,38</u>	<u>347'961,00</u>	<u>353'595,12</u>	<u>103'488,46</u>	<u>-3'075,20</u>
Capital / <i>Capital</i>	15'402,48	-	-	15'402,48	-
Fonds libres / Free Fonds	133'686,73	-	-	133'686,73	-
	<u>149'089,21</u>	<u>-</u>	<u>-</u>	<u>149'089,21</u>	<u>-</u>
<u>Total Mouvement / Total Movement</u>	<u>615'851,93</u>	<u>951'268,43</u>	<u>1'266'687,63</u>	<u>303'507,93</u>	<u>-3'075,20</u>

* Paiement reçu / Payment received 28.04.2023

Annex to the Financial Statements as of 31 December 2022

1. Presentation:

UPR Info is an international non-profit and non-governmental organization based in Geneva, Switzerland. It was established in 2008 and has Special Consultative Status with the United Nations Economic and Social Council (ECOSOC).

UPR Info's mission is to promote human rights through the Universal Periodic Review (UPR).

2. Significant accounting policies:

These financial statements have been prepared in accordance with the provisions of commercial accounting as set out in the Swiss Code of Obligations (Art. 957 to 963b CO).

Basis of preparation:

These financial statement are prepared on a cash basis of accounting. Under this basis, income is recorded when it is received, while expenditures are recorded when paid for. The accounting policies enumerated below relate to the Financial statements as a whole.

a. Expenditure

Expenditure comprises expenses incurred directly for approved UPR Info Association project activities. These are recognised in the financial statements in the period in which they are paid.

b. Fixed assets

Fixed assets (if applicable) are expensed in the financial statements in the period of purchase. The FFR does not therefore, reflect the value of fixed assets at the end of the period. Fixed assets are defined as tangible assets which have been acquired with the intention of being used on a continuing basis for a period exceeding one year.

c. Currency

Expenditure incurred in currencies other than the currency specified in the agreement is converted to the reporting currency using the exchange rates prevailing at the dates of the transaction.

3. Scope of the Financial Statements:

To ensure comparability with the current financial year, certain items from the previous year have been reclassified.

4. Commission:

President: Catherine Mbengue

Treasurer: Patrick Wall

Other membres: Pr Edward R. McMahon, Hoa Nghiem

5. Taxes:

UPR-Info is fully tax exempted for an unlimited period of time as per letter from the tax administration dated 05 April 2019.

6. Auditors:

PWC PriceWaterhouseCoopers SA

Avenue Giuseppe-Motta 50

Case Postale

1211 GENEVE 2

7. Cash and cash equivalents:

	<u>2022</u>	<u>2021</u>
Petty Cash	631,50	1'872,77
Postfinance CH38 0900 0000 1023 5803 3	58'118,08	195'795,08
Postfinance CH92 0900 0000 1016 9794 6	131'267,64	327'713,46
Postfinance CH67 0900 0000 1451 7690 0	230'483,64	231'776,50
Total	<u>420'500,86</u>	<u>757'157,81</u>

8. Accruals and pre-paid expenses:

Charges paid in advance	13'963,68	17'573,65
Income to be received	3'000,00	2'091,40
Total	<u>16'963,68</u>	<u>19'665,05</u>

9. Deposits:

Rent deposit	4'906,46	4'906,37
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10. Short term liabilities:

Suppliers	41'326,54	65'982,55
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11. Social charges to be paid:

Health and accident insurances	2'701,25	-
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12. Accruals:

C/C Credit Cards	1'363,41	-
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Short term provisions	51'324,86	99'894,75
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Accruals	31'250,00	-
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Total	83'938,27	99'894,75
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13. Restricted funds:

	154'418,72	466'762,72
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14. Employees:

The number of full time employees did not exceed 13 on a annual average basis (same as last year).