

# UPR Info Association

Geneva

Report of the statutory auditor to the  
General Meeting

on the financial statements 2023



# 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 2023 and notes) of UPR Info Association for the year ended 31 December 2023.

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.

PricewaterhouseCoopers SA

Marc Secretan

Alexandre Meugnot

Licensed audit expert  
Auditor in charge

Geneva, 10 May 2024

Enclosure:

- Financial statements (balance sheet, result account, movement of affected funds for the year 2023 and notes)

PricewaterhouseCoopers SA, avenue Giuseppe-Motta 50, case postale, 1211 Genève 2, Switzerland  
Téléphone: +41 58 792 91 00, [www.pwc.ch](http://www.pwc.ch)

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**Bilan / Balance Sheet**  
**au 31 décembre 2023 / as at 31st of December 2023**  
(avec chiffres comparatifs 2022 / with 2022 comparative)

<b>ACTIF / ASSETS</b>	<b>2023</b>	<b>2022</b>
Liquidités / <i>Cash (Annex 7)</i>	265'946,37	420'500,86
Actifs de régularisation / <i>Transitory assets (Annex 8)</i>	77'922,93	16'963,68
<b>Actifs circulants / <i>Current assets</i></b>	<b>343'869,30</b>	<b>437'464,54</b>
Garanties / <i>Guarantees (Annex 9)</i>	4'907,48	4'906,46
<b>Actifs immobilisés / <i>Permanent assets</i></b>	<b>4'907,48</b>	<b>4'906,46</b>
<b>Total de l'actif / <i>Total Assets</i></b>	<b>348'776,78</b>	<b>442'371,00</b>
<b>PASSIF / LIABILITIES</b>		
Dettes à court terme / <i>Short term debts (Annex 10)</i>	5'185,80	41'326,54
Charges sociales dues / <i>Social benefits to be paid (Annex 11)</i>	49'898,35	2'701,25
Passifs de régularisation / <i>Transitory liabilities (Annex 12)</i>	36'886,88	83'938,27
<b>Capitaux étrangers à court terme / <i>Short term liabilities</i></b>	<b>91'971,03</b>	<b>127'966,06</b>
Fonds affectés / <i>Restricted Funds (deferred income, Annex 13)</i>	104'057,93	154'418,72
<b>Fonds affectés / <i>Restricted funds</i></b>	<b>104'057,93</b>	<b>154'418,72</b>
Capital / <i>Capital</i>	15'402,48	15'402,48
<b>Capitaux propres / <i>Capital</i></b>	<b>15'402,48</b>	<b>15'402,48</b>
Fonds libres / <i>Unrestricted Funds</i>	144'583,74	133'686,73
<b>Fonds libres / <i>Unrestricted funds</i></b>	<b>144'583,74</b>	<b>133'686,73</b>
<b>Capitaux propres et Fonds libres / <i>Capital and unrestricted funds</i></b>	<b>159'986,22</b>	<b>149'089,21</b>
Bénéfice ou Perte de l'exercice / <i>Profit or Loss current year</i>	-7'238,40	10'897,01
<b>Total du passif / <i>Total liabilities</i></b>	<b>348'776,78</b>	<b>442'371,00</b>

**Compte de résultat 2023 / 2023 Result account**  
**du 1er janvier au 31 décembre / From 1st of January to 31st of December**  
(avec chiffres comparatifs 2022 / with 2022 comparative)

	<b>2023</b>	<b>2022</b>
Subventions de projets / <i>Grant for projects</i> (Annexe : Mouvement des fonds affectés / <i>Movement of restricted funds</i> )	1'062'228,47	951'268,43
Recettes propres / <i>Own revenues</i>	121'750,68	103'572,48
<b>Produits / <i>Incomes</i></b>	<b>1'183'979,15</b>	<b>1'054'840,91</b>
Ateliers et séminaires / <i>Workshops and seminars</i>	-203'527,99	-139'716,32
Accords de partenariats / <i>Partnership agreements</i>	-127'862,85	-186'256,02
Publications et Vidéos / <i>Publications and Videos</i>	-10'694,47	-24'057,45
Frais d'IT et site internet / <i>IT and Website support</i>	-15'520,84	13'532,26
Salaires et charges sociales / <i>Salaries and social charges</i>	-768'156,26	-817'158,55
Frais administratifs et frais courants / <i>Administrative costs and Running costs</i>	-62'039,74	-58'691,31
Frais généraux / <i>Overheads</i>	-102'772,65	-92'247,18
Gouvernance et Organisation / <i>Governance and Organization</i>	-12'450,72	-52'540,07
Charge financières / <i>Financial charges</i>	-2'343,57	-2'228,46
<b>Charges / <i>Expenditures</i></b>	<b>-1'305'369,09</b>	<b>-1'359'363,10</b>
<b>Résultat net avant variation des fonds / <i>Net result before variation of funds</i></b>	<b>-121'389,94</b>	<b>-304'522,19</b>
<b>Mouvements des fonds affectés / <i>Movement of restricted funds</i></b>	<b>114'151,54</b>	<b>315'419,20</b>
Attribution aux fonds affectés / <i>Allocation to restricted funds</i>	-1'062'228,47	-951'268,43
Utilisation des fonds affectés / <i>Use of restricted funds</i>	1'176'380,01	1'266'687,63
<b>Résultat net / <i>Net result</i></b>	<b>-7'238,40</b>	<b>10'897,01</b>

**Mouvement des fonds affectés de l'exercice 2023**  
**Movement of restricted funds for the year 2023**

	<u>01.01.2023</u>	<u>Affectation</u> <u>Allocation</u>	<u>Utilisation</u> <u>Use</u>	<u>Solde Plus</u> <u>Balance Plus</u>	<u>Solde Moins</u> <u>Balance Minus</u>
<b>Projet de soutien aux Parties Prenantes (STH)</b>					
<b>Support to Stakeholders Project / (STH)</b>					
France					
France	-	38'759,69	8'248,90	30'510,79	-
Ville de Genève 2020-2023					
City of Geneva	2'020,88	91'000,00	93'020,88	-	-
MAE Belgique					
MFA Belgium	48'909,38	149'685,00	198'594,38	-	-
	<b>50'930,26</b>	<b>279'444,69</b>	<b>299'864,16</b>	<b>30'510,79</b>	<b>-</b>
<b>Projet de Suivi /InCountry (ICP)</b>					
<b>Follow-up Project / InCountry (ICP)</b>					
MAE Pays-Bas 2023					
MFA Netherlands	-	150'224,00	145'486,05	4'737,95	-
MAE Norvège 2023					
MFA Norway	-	250'619,78	245'653,65	4'966,13	-
	<b>-</b>	<b>400'843,78</b>	<b>391'139,70</b>	<b>9'704,08</b>	<b>-</b>
<b>Projet Politique et Plaidoyer (PAP)</b>					
<b>Policy &amp; Advocacy Project / (PAP)</b>					
DFAE - Programme Pre-sessions					
FDFA - Pre-sessions Programme	729,46	120'000,00	180'729,46	-	-60'000,00
Canton de Genève (SSI)					
Canton of geneva (SSI)	-	150'000,00	150'000,00	-	-
Irish Aid 2020-2023					
Irish Aid 2020-2023	97'610,00	95'940,00	129'706,94	63'843,06	-
Organisation Int. de la Francophonie (OIF)					
Organisation Int. de la Francophonie (OIF)	-	16'000,00	19'790,75	-	-3'790,75
Mission Permanente du Luxembourg					
Permanent Mission of Luxemburg	5'149,00	-	5'149,00	-	-
	<b>103'488,46</b>	<b>381'940,00</b>	<b>485'376,15</b>	<b>63'843,06</b>	<b>-63'790,75</b>
Capital / Capital	15'402,48	-	-	15'402,48	
Fonds libres / Free Funds	144'583,74	-	-	144'583,74	-
	<b>159'986,22</b>	<b>-</b>	<b>-</b>	<b>159'986,22</b>	<b>-</b>
<b>Total Mouvement / Total Movement</b>	<b>314'404,94</b>	<b>1'062'228,47</b>	<b>1'176'380,01</b>	<b>264'044,15</b>	<b>-63'790,75</b>

\* Paiement reçu / Payment received 11.01.2024

## **Annexe to the Financial Statements as of 31 December 2023**

### **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 :**

The Final Financial Report (FFR) is 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 Final Financial Report (FFR) as a whole.

The Final Financial Report is presented in the currency of the FFR.

#### **a. Expenditure**

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

#### **b. Fixed assets**

Fixed assets (if applicable) are expensed in the Final Financial Report (FFR) 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**

The FFR is expressed in the currency of the Partnership Agreement (PA). 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.

#### **d. Revenue Recognition**

Revenue is recognized when it is likely that the economic benefits associated with the transaction are received and when the economic benefits can reliably be estimated.

### **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 :**

	<b><u>2023</u></b>	<b><u>2022</u></b>
Petty Cash	417,80	631,50
Postfinance CH38 0900 0000 1023 5803 3	70'404,77	58'118,08
Postfinance CH92 0900 0000 1016 9794 6	142'164,65	131'267,64
Postfinance CH67 0900 0000 1451 7690 0	52'959,15	230'483,64
<b>Total</b>	<b><u>265'946,37</u></b>	<b><u>420'500,86</u></b>

**8. Transitory assets :**

Charges paid in advance	9'888,20	13'963,68
Ocas ( AVS )	702,00	0,00
Income to be received	67'332,73	3'000,00
<b>Total</b>	<b><u>77'922,93</u></b>	<b><u>16'963,68</u></b>

**9. Guarantees :**

Rent deposit	<b>4'907,48</b>	<b>4'906,46</b>
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**10. Short term debts :**

Suppliers	<b>5'185,80</b>	<b>41'326,54</b>
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**11. Social benefits to be paid :**

Helvetia LPP	49'355,85	-
Health and accident insurances	542,50	2'701,25
<b>Total</b>	<b><u>49'898,35</u></b>	<b><u>2'701,25</u></b>

**12. Transitory liabilities :**

C/C Credit Cards	1'852,00	1'363,41
Short term provisions	18'534,88	51'324,86
Accruals	16'500,00	31'250,00
<b>Total</b>	<b><u>36'886,88</u></b>	<b><u>83'938,27</u></b>

**13. Restricted funds / deferred income :**

<b>104'057,93</b>	<b>154'418,72</b>
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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).