



**RSM GVA**  
Audit · Tax · Advisory

**JRR Association  
Le Grand-Saconnex**

**Report of the auditor on  
the financial statements for the period  
ended December 31, 2012**



Report of the auditor  
to the Executive Board of  
JRR Association  
Le Grand-Saconnex

As auditor, we have audited the financial statements of JRR Association, Le Grand-Saconnex, which comprise the balance sheet, statement of receipts and expenses and notes for the period from December 11, 2011 to December 31, 2012.

*Executive Director's Responsibility*

The Executive Director is responsible for the preparation of the financial statements in accordance with Swiss law and JRR's by-laws. This responsibility includes designing, implementing and maintaining an internal control system relevant to the preparation of financial statements that are free from material misstatement, whether due to fraud or error. The Executive Director is further responsible for selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

*Auditor's Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Swiss law and Swiss Auditing Standards. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control system relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control system. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



**RSM GVA**  
Audit · Tax · Advisory

*Opinion*

In our opinion, the financial statements for the period ended December 31, 2012 comply with Swiss law and JRR Association's by-laws.

RSM GVA audit SA

JR Howarth  
Audit expert

D Rochat  
Audit expert

Carouge, August 20, 2013

Encl: Financial statements (balance sheet, statement of receipts and expenses and notes)

**JRR Association, Le Grand-Saconnex****Balance sheet as at December 31,  
(in CHF)**

	Note	2012
<b>Assets</b>		
<b>Current assets</b>		
Cash and cash equivalents		297 404.77
Other receivables		758.67
Prepayments and accrued income		19 057.67
<b>Total current assets</b>		<b>317 221.11</b>
<b>Non-current assets</b>		
Guarantee deposits	4	10 410.00
<b>Total non-current assets</b>		<b>10 410.00</b>
<b>Total assets</b>		<b>327 631.11</b>
<b>Liabilities and funds</b>		
<b>Current liabilities</b>		
Accounts payable		41 145.93
Accrued liabilities		1 824.89
<b>Total current liabilities</b>		<b>42 970.82</b>
<b>Long term liabilities</b>		
Other long-term payables	4	10 410.00
<b>Total long term liabilities</b>		<b>10 410.00</b>
<b>Total liabilities</b>		<b>53 380.82</b>
<b>Funds</b>		
Denmark Fund	3	124 794.47
UN Women Fund	3	138 575.18
Sweden Fund	3	10 880.64
<b>Total funds</b>		<b>274 250.29</b>
<b>Total liabilities and funds</b>		<b>327 631.11</b>

The accompanying notes are an integral part of these financial statements.

Statement of receipts and expenses for the period ended December 31,

(in CHF)

	Note	2012 December 11, 2011 - December 31, 2012 (13 months)
<b>Receipts</b>		
Revenue from donors	3	810 640.20
Financial income		3.92
<b>Total receipts</b>		<b>810 644.12</b>
<b>Expenses</b>		
Training expenses		192 953.93
Salaries		10 523.35
Social charges		1 725.70
Consultant fees		69 445.03
Sponsorship expenses		77 028.23
Outreach expenses		56 008.34
Rent and utilities		33 898.31
Executive Board and Group of Participants meetings		18 784.89
General and administration expenses		66 278.99
Professional fees		8 514.85
Financial expenses		1 232.21
<b>Total expenses</b>		<b>536 393.83</b>
<b>Excess / (shortage) of receipts over expenses</b>		<b>274 250.29</b>
Allocation to Denmark Fund	3	( 124 794.47)
Allocation to UN Women Fund	3	( 138 575.18)
Allocation to Sweden Fund	3	( 10 880.64)
		<b>0.00</b>

The accompanying notes are an integral part of these financial statements.

**Notes to the financial statements as at December 31, 2012**

**(in CHF)**

**NOTE 1 - Organisation**

JRR Association, Le Grand-Saconnex ("JRR" or the "Association") is a non-profit international association established under Swiss law on 11 December 2011. In accordance with its authority under Part VI of the Statutes of JRR, the JRR General Assembly has, through the Executive Board, appointed RSM GVA Audit SA as its external auditor. Under its mandate pursuant to the "Organizational Structure and Guidelines for Participation - Justice Rapid Response" the Executive Board exercises oversight and provides strategic direction to the JRR Secretariat through the JRR Executive Director. The accompanying audit report is therefore provided to the Executive Board acting on behalf of the JRR General Assembly pursuant to Part VI Article 19 of the JRR Statutes.

**NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES**

**Basis of presentation**

The financial statements are prepared on an accrual basis and under the historical cost convention, unless stated otherwise. Although the Association has a December 31 accounting year-end, these financial statements have been prepared for the period starting from December 11, 2011 which is the date of Association's establishment under Swiss law, to December 31, 2012.

**Foreign currency translation**

Foreign currencies - Assets and liabilities recorded in foreign currencies are converted into Swiss francs at the exchange rate prevailing at the date of the financial statements. Income and expenses recorded in foreign currencies are converted in Swiss francs at the exchange rate prevailing at the date of the transaction.

Any realised foreign exchange gains, as well as realised and unrealised foreign exchange losses are included in the profit for the year. Unrealised foreign exchange gains are deferred.

**Donor revenues and expenses recognition**

Donor revenues concerning the year under review are recorded as income only upon their receipt. Unused portions of donor grants covering periods subsequent to the year-end are credited to the relevant fund (see Note 3).

Expenses are recognised when they are incurred and are included in the accounts of the period to which they relate.

**Personnel and consultant costs**

In 2012, JRR personnel fell into three categories. First, personnel seconded by their governments (ie. the JRR Executive Director and Project Officer by Canada and the Program Manager and JRR Intern by Switzerland). Second are salaried employees such as the part-time Officer Manager and a casual employee engaged to assist with streamlining the JRR experts roster. Finally, JRR used two consultants, one based in Dublin, Ireland who provided roster management support and a consultant based in New York who provided liaison support and coordinated training courses. The cost of the consultants and salaried employees is included in the present financial statements but the cost of the seconded personnel is not.

**Inventories and fixed assets**

Given the nature of its operations, JRR does not maintain any merchandise or equipment inventory. IT and communication equipment is expensed in the year of acquisition. The Association's office furniture was received as a donation in the year under review.

**Notes to the financial statements as at December 31, 2012**

(in CHF)

**NOTE 3 - FUNDS**

Receipts from donors can concern different accounting periods. Unused donor revenues that concern subsequent accounting periods are credited to the relevant fund and used in the applicable subsequent years. For the period ending December 31, 2012, CHF 274'250 has been credited to UN Women, Denmark and Sweden funds.

**NOTE 4 - RENT GUARANTEE DEPOSIT**

The amount of CHF 10,410 reflects funding provided by a donor that JRR utilised for a rent guarantee relating to the lease of the JRR office in Geneva. This amount is considered to be a long term liability, to be reimbursed to the donor at the end of the present rent subsidy period (1 July 2015).

**NOTE 5 - OTHER NOTE DISCLOSURES**

**2012**

- Guarantees, indemnity liabilities and pledges in favor of third parties	-
- Assets pledged or assigned for the securing of own liabilities	-
- Lease commitments not recorded in the balance sheet	213'021
- Fire insurance value of tangible fixed assets	80'000
- Amounts due to pension funds	-
- Net dissolution of hidden reserves	-
- Significant investments	-
- Revaluations	-
- Indications of the performance of a risk evaluation	
- The last risk assessment was performed by management on August 20, 2013	
- Reasons that led to the premature resignation of the auditors	-
- Other disclosures required by the law	