

**Report of the statutory auditor
on the limited statutory examination**

with financial statements as of 31 December 2014 of

International Disability Alliance, Geneva

To the General Meeting of
International Disability Alliance, Geneva

Lausanne, 17 October 2015
mg/2.3

Report of the statutory auditor on the limited statutory examination


As statutory auditor, we have examined the financial statements (balance sheet, income statement and notes) of International Disability Alliance for the period from 7 June 2013 to 31 December 2014.

These financial statements are the responsibility of the Management. 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.

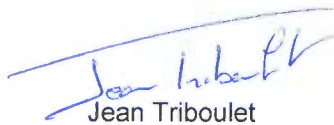
We conducted our examination in accordance with the Swiss Standard on the limited statutory examination issued by EXPERTsuisse. This standard requires that we plan and perform a limited statutory examination to identify material misstatements in the financial statements. A limited statutory examination consists primarily of inquiries of company personnel and analytical procedures as well as detailed tests of company 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.

Ernst & Young Ltd



Serge Clément
Licensed audit expert
(Auditor in charge)



Jean Triboulet
Licensed audit expert

Enclosure

- ▶ Financial statements (balance sheet, income statement and notes)

International Disability Alliance, Geneva

BALANCE SHEET AS OF 31 DECEMBER 2014

31.12.2014

CHF

ASSETS

Current assets

Cash and cash equivalents and
current assets with a stock exchange price
Accrued income and prepaid expenses

244'473.19

58'153.81

Total current assets

302'627.00

TOTAL ASSETS

302'627.00

International Disability Alliance, Geneva

BALANCE SHEET AS OF 31 DECEMBER 2014

31.12.2014

CHF

EQUITY AND LIABILITIES

Current liabilities

Trade payables	
to third parties	2'557.28
Current interest-bearing liabilities	6'038.60
Other current liabilities	
to third parties	6'030.02
Deferred income and accrued expenses	288'001.10
Total current liabilities	302'627.00

Total liabilities

302'627.00

Equity

Voluntary retained earnings or accumulates losses	-
Net income/loss for the year	-
Retained earnings/accumulated losses	-

Total equity

-

TOTAL EQUITY AND LIABILITIES

302'627.00

International Disability Alliance, Geneva

INCOME STATEMENT 2013 - 2014

07.06.2013 - 31.12.2014

CHF

INCOME STATEMENT

Income statement (nature of expense method)

Operating income	820'208.38
Services and other goods	-402'995.78
<i>Gross margin</i>	<u>417'212.60</u>
Personnel expenses	408'241.85
Other operating expenses	6'030.00
<i>Earnings before interest</i>	<u>2'940.75</u>
Financial cost	-3'673.22
Financial income	732.47
<i>Net result</i>	<u><u>-</u></u>

INTERNATIONAL DISABILITY ALLIANCE (IDA)

Member Organizations:

Arab Organization of Disabled People, Down Syndrome International, European Disability Forum, Inclusion International, International Federation of Hard of Hearing People, Latin American Network of Non-Governmental Organizations of Persons with Disabilities and their Families, Pacific Disability Forum, World Blind Union, World Federation of the Deaf, World Federation of the DeafBlind, World Network of Users and Survivors of Psychiatry

Annex -Article 959c

1- Accounting principles applied

International Disability Alliance (IDA) is a non profit organisation exclusively funded by subsidises and grants from public institutions (Ministry of Foreign Affairs Australia) or private foundations (Open Society Foundation, Wellspring Advisors Foundation, Disability Rights Fund etc..).

All expenses spent by IDA are related to grant agreements and based upon a budget proposal agreed with the financer. As a consequence IDA cannot make benefits on any grant contract.

Therefore the remaining funds for a contract from one year to another are accrued to the following year. The amount accrued is based on the state of expenditures per grant contract up to 31/12/2014.

2- Statutes of the Organisation

The International Disability Alliance is a non profit association governed by its Statutes approved by general meeting held on 7 June 2013 and by Article 60. et seq. of Swiss Civil Code.

The International Disability Alliance is located at 150 Route de Ferney, CH1218 Grand Saconnex, Switzerland.

3- Full time employees list

Number of full time employee remain below 10 during the year.

7- Balance with LPP, up to 31/12/2015

The debt towards LPP amounted to 707.75 CHF on 31/12/2014.