

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

with financial statements as of 31 December 2015 of

International Disability Alliance, Geneva

To the General Meeting of
International Disability Alliance, Geneva

Lausanne, 11 August 2016
mg/2.3

Report of the statutory auditor on the limited statutory examination


As statutory auditor in accordance with Art. 23 of the statutes, we have examined the financial statements (balance sheet, income statement and notes) of International Disability Alliance for the year ended 31 December 2015.

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. 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)



Alexandre Volet
Licensed audit expert

Enclosure

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

International Disability Alliance, Geneva

BALANCE SHEET AS OF 31 DECEMBER 2015

	Note	31.12.2015	31.12.2014
		<u>CHF</u>	<u>CHF</u>
ASSETS			
Current assets			
Cash and cash equivalents		517'842.75	244'473.19
Prepaid expenses		104'542.96	745.25
Accrued income	3.1	98'859.30	57'408.54
Total current assets		<u>721'245.01</u>	<u>302'626.98</u>
TOTAL ASSETS		<u>721'245.01</u>	<u>302'626.98</u>

International Disability Alliance, Geneva

BALANCE SHEET AS OF 31 DECEMBER 2015

	31.12.2015	31.12.2014
	<u>CHF</u>	<u>CHF</u>
LIABILITIES AND EQUITY		
short-term liabilities		
Trade accounts payable to third parties	45'513.37	2'557.28
Short-term interest-bearing liabilities	2'910.60	6'038.60
Other current liabilities to third parties	23'756.83	6'030.02
Accrued expenses	11'846.46	15'995.54
Deferred income	3.2 637'217.77	272'005.56
Total short-term liabilities	721'245.03	302'627.00
Total liabilities	<u>721'245.03</u>	<u>302'627.00</u>
Equity		
Voluntary retained earnings		
Result carryforward	-0.02	-
Result for the year	0.00	-0.02
Available earnings	<u>-0.02</u>	<u>-0.02</u>
Total equity	<u>-0.02</u>	<u>-0.02</u>
TOTAL EQUITY AND LIABILITIES	<u>721'245.01</u>	<u>302'626.98</u>

International Disability Alliance, Geneva

INCOME STATEMENT 2015

	01.01.2015 - 31.12.2015	07.06.2013 - 31.12.2014
	CHF	CHF
Operating income	1'503'599.25	820'208.38
Services and other goods	-1'029'756.94	-402'995.78
Gross margin	473'842.31	417'212.60
Personnel expenses	-434'825.55	-408'241.85
Other operating expenses	-17'726.81	-6'030.02
Earnings before interest	21'289.95	2'940.73
Financial cost	3.3 -24'873.88	-3'673.22
Financial income	3'583.93	732.47
Result for the year	0.00	-0.02

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- Statutes of the Organisation

The International Disability Alliance is a not-for-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.

2- Accounting principles applied

International Disability Alliance (IDA) is a not-for-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 31/12/2015.

3- Information on balance sheet and income statement items

3.1 Accrued income

	31.12.2015	31.12.2014
	CHF	CHF
World Health Organisation	1'609.62	-
Action	3'965.36	-
CBM	2'533.40	-
Finland	47'164.61	-
Handicap international	15'048.67	-
Open Society Institute Foundation	28'537.64	57'408.54
	<u>98'859.30</u>	<u>57'408.54</u>

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3.2 Deferred income

	31.12.2015	31.12.2014
	CHF	CHF
American Jewish World Service	42'653.82	-
Atlas Alliance	-	11'104.72
CBM	-	4'477.96
Commonwealth of Australia - DFAT	352'553.61	182'464.71
Disability Rights Advocacy Fund	127'990.27	73'958.17
Open Society Institute Foundation	114'020.07	-
	<u>637'217.77</u>	<u>272'005.56</u>

3.3 Financial cost

	31.12.2015	31.12.2014
	CHF	CHF
Interest expenses	-6'769.90	-
Foreign exchange losses	-18'103.98	-3'673.22
	<u>-24'873.88</u>	<u>-3'673.22</u>

4- Full time employees list

Number of full time employee remain below 10 during the year (same as previous year).

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

The debt towards LPP amounted to 366.30 CHF on 31/12/2015 (707.75 CHF on 31/12/2014).