



International Dalit Solidarity Network

WORKING GLOBALLY AGAINST DISCRIMINATION BASED ON WORK AND DESCENT

International Dalit Solidarity Network

Annual Financial Statements

2016

The Acting Executive Director of IDSN and the Board of IDSN have today presented the annual financial statements of IDSN for the financial year 2016.

The presentation of the annual financial report is in accordance with the accounting policies stated on page 4.

In our opinion, the applied accounting policies are suitable for the annual report to give a true and fair view of the organisations's financial position and of the result of its operations.

The Acting Executive Director and the Board of IDSN recommend approval of the annual financial report.

10 March 2017



Meena Varma, Acting Executive Director

On behalf of the Board of IDSN

Sandra Petersen, Meena Varma, Paul Divakar, Renu Sijapati, Sono Khangarani, Durga Sob, Henri Tiphagne, Bhakta Bishwakarma, Manuela Ott and Ejnar Tjelle

10 March 2017



Meena Varma, Chair

INDEPENDENT AUDITORS' REPORT

To the members of International Dalit Solidarity Network

Opinion

We have audited the financial statements of International Dalit Solidarity Network for the financial year 1 January to 31 December 2016, which comprise profit & loss, balance sheet, and notes, including summary of significant accounting policies. The financial statements are prepared in accordance with the accounting policies stated on page 4. The budget figures are not part of our audit.

In our opinion, the financial statements give a true and fair view of the financial position of the organisation at 31 December 2016, and of the results of the organisations operations for the financial year 1 January to 31 December 2016 in accordance with the accounting policies stated on page 4.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing and the additional requirements applicable in Denmark. Our responsibilities under those standards and requirements are further described in the "Auditor's responsibilities for the audit of the financial statements" section of our report. We are independent of the organisation in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) and the additional requirements applicable in Denmark, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's responsibilities for the financial statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with accounting policies stated on page 4, and for such internal control as management determines is necessary to enable the preparation of financial statements and that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the organisation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting in preparing the financial statements unless management either intends to liquidate the organisation or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Standards on Auditing and the additional requirements applicable in Denmark will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit conducted in accordance with International Standards on Auditing and the additional requirements applicable in Denmark, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of

not detecting a material misstatement resulting from fraud is higher than for one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

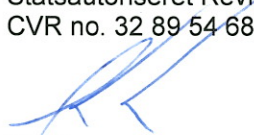
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organisation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting in preparing the financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organisation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organisation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and contents of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that gives a true and fair view.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Copenhagen, 10 March 2017

Beierholm

Statsautoriseret Revisionspartnerselskab
CVR no. 32 89 54 68



Kim Larsen
State Authorized Public Accountant

Accounting policies

The financial statements of International Dalit Solidarity Network has been presented in accordance with the following accounting policies

The accounting policies are consistent with those of last year.

Income statement

Revenue

Income from donors is recognised in revenue at the time of receiving the payment.

Expenses

Expenses are recognised in the income statement at the amounts that relate to the reporting period.

Net financials

Financial income and expenses are recognised in the income statement at the amounts that relate to the reporting period.

Tax

The organization is not taxable; therefore no tax has been issued.

Balance

Receivables

Receivables are measured at amortised cost, which usually corresponds to the nominal value. The value is reduced by write-downs for bad debts.

Liabilities

Liabilities are measured at amortized cost which equals nominal value.

Balance carried forward

Balance carried forward is the liabilities related to the projects specified in the notes.

Foreign currency translation

Transactions in foreign currencies are translated at transaction date.

Receivables, payables and other monetary items denominated in foreign currencies that have not been settled at balance date are measured at the exchange rate at the balance sheet date.

The financial statements are presented in Danish Kroner. For reasons of comparison, amounts in Euro are presented, using a fixed exchange rate based on the monthly average from www.infoeuro.eu. Hence, some discrepancies may appear compared to actual amounts received in Euro

Financial statements 2016

International Dalit Solidarity Network

	2016 DKK	2016 EUR	2015 DKK
Profit and loss (details in note 1)			
1 Opening balance	428.315,23	57.491,98	246.981,88
Income			
DanChurchAid	200.000,00	26.845,64	250.000,00
Norway Ministry of Foreign Affairs 2016	777.940,50	104.421,54	0,00
Norway Ministry of Foreign Affairs 2015	0,00	0,00	877.926,44
Norway Ministry of Foreign Affairs 2014	0,00	0,00	366.639,14
Membership fees recd. for DSN-DK	10.400,00	1.395,97	32.500,00
Danida	1.000.000,00	134.228,24	1.000.000,00
HEKS	194.848,80	26.154,20	360.085,00
HEKS for 2016	172.308,23	23.128,62	0,00
5 HEKS, extraordinary grant for 2015	0,00	0,00	123.660,77
DSID	92.851,25	12.500,00	0,00
LFW	37.123,50	4.983,02	0,00
2 European Commission	0,00	0,00	279.067,25
Other Income	10.000,00	1.342,28	193,11
Interest		0,00	162,35
Total	2.495.472,28	334.962,72	3.290.234,06
Agio	917,14	123,11	
Expenditure	2.554.431,03	342.876,65	3.108.900,71
Result	-58.958,75	-7.913,93	
3 Balance	369.356,48	49.578,05	428.315,23

	2016 DKK	2016 EUR	2015 DKK
Balance statement			
Assets			
Cash at bank at 31.12	608.617,16	81.693,58	1.907.959,76
Assets			
Petty cash	1.250,10	167,80	17.738,20
Outstanding accounts	1.670,29	224,20	4.157,91
	2.920,39	392,00	21.896,11
Liabilities			
Balance Master Card account	-13.442,79	-1.804,40	-17.625,34
4 Compulsory holiday payment fund	-34.957,88	-4.692,33	-212.188,32
HEKS received for 2016	0,00	0,00	-172.308,23
Danida received for 2016	0,00	0,00	-1.000.000,00
DSID received for 2017	-92.851,25	12.500,00	0,00
Outstanding accounts	-100.929,15	-13.547,54	-99.418,75
	-242.181,07	-32.507,53	-1.501.540,64
Balance carried forward	369.356,48	49.578,05	428.315,23
The financial statements are presented in Danish kroner. For reasons of comparison, amounts in Euro are presented, using a fixed exchange rate based on a monthly average from www.inforeuro.eu: 7,45 Hence, some discrepancies may appear compared to actual amounts received in Euro.			

Notes:

- 1 Opening balance is in accordance with accounts for 2014
- 2 Outstanding amount received from European Commission .
- 3 The total balance includes all IDSNs programmes, and is as such equivalent to the balance carried forward of IDSN.
- 4 Compulsory and calculated as per the situation on the 31st of December 2015
- 5 After request from IDSN part of the HEKS 2016 grant was paid out in 2015
- 6 DANIDA paid out the 2016 grant in December 2015

Note 1

Profit and loss	2016 DKK	Core programme DKK	DSN-DK DKK	Reserve DKK
Opening balance	428.315,23	0,00	9.715,33	418.599,90
Income				
DanChurchAid	200.000,00	200.000,00		
Norway Ministry of Foreign Affairs	777.940,50	777.940,50		
Membership fees recd. for DSN-DK	10.400,00	0,00	10.400,00	
Danida	1.000.000,00	1.000.000,00		
HEKS	194.848,80	194.848,80		
HEKS for 2016	172.308,23	172.308,23		
DSID	92.851,25	92.851,25		
LWF	37.123,50	37.123,50		
Other Income	10.000,00	10.000,00		
Interest				
Total	2.495.472,28	2.485.072,28	10.400,00	0,00
Agio	917,14	917,14		
Expenditure	2.554.431,03	2.536.494,64	17.936,39	0,00
1 Transferred to Core from reserve		418.599,90		-418.599,90
Transferred to Core from DSN 31/12		2.178,94	-2.178,94	
Result	-58.958,75			
Balance	369.356,48	369.356,48	0,00	0,00

Balance statement	2016 DKK	Core programme DKK	DSN-DK DKK	Reserve DKK
Assets Cash and bank				
Total Bank accounts	608.617,16	608.617,16	0,00	0,00
Other Assets				
Petty cash	1.250,10	1.250,10		
Outstanding accounts	1.670,29	1.670,29	0,00	0,00
	2.920,39	2.920,39	0,00	0,00
Liabilities				
Balance Master Card Account	-13.442,79	-13.442,79		
Compulsory holiday payment Fund	-34.957,88	-34.957,88		
3 Outstanding accounts	-100.929,15	-100.929,15		
4 DSID recieved for 2017	-92.851,25	-92.851,25		
	-242.181,07	-242.181,07	0,00	0,00
Fund balance brought forward				
Balance carried forward	369.356,48	369.356,48	0,00	0,00
Notes:				
1 The Reserve account has been incorporated into the main account				
2 DKK 1.000.000 received from Danida in 2015 allocated for use in 2016.				
3 Covers audit, remaining tax obligations and printcosts annual report.				
4 A grant from DSID in Germany cover both 2016 and beginning of 2017.				

EXPENDITURE 2016

	Budget	Expenditure	Budget	Expenditure
	12 months	12 months	12 months	12 months
	DKK	DKK	EUR	EUR
	2016	2016	2016	2016
Communication, Networking and Coordination				
General staff expenses				
Insurance	14.250,00	12.674,48	1.912,75	1.701,27
Staff expenses	10.000,00	21.332,48	1.342,28	2.863,42
Finance officer	65.000,00	74.799,64	8.724,83	10.040,22
Subtotal	89.250,00	108.806,60	11.979,87	14.604,91
Office costs				
Rent	145.000,00	141.729,79	19.463,09	19.024,13
Insurance	10.000,00	8.244,06	1.342,28	1.106,59
Office supplies	17.000,00	9.065,77	2.281,88	1.216,88
Postage and freight	16.000,00	3.869,79	2.147,65	519,43
Hospitality expenses	4.000,00	1.100,69	536,91	147,74
Telecommunication	15.000,00	13.225,33	2.013,42	1.775,21
Materials/memberships	2.000,00	3.251,19	268,46	436,40
Equipment	5.000,00	0,00	671,14	0,00
Bank	5.000,00	5.145,03	671,14	690,61
Office cleaning	25.200,00	24.601,89	3.382,55	3.302,27
Salaries administration	3.000,00	5.151,25	402,68	691,44
Corrections old year	0,00	3.061,62	0,00	410,96
Other expenses	15.000,00	26.869,81	2.013,42	3.606,69
Audit	50.000,00	69.875,00	6.711,41	9.379,19
Subtotal	312.200,00	315.191,22	41.906,04	42.307,55
IT				
IT service	25.000,00	1.000,00	3.355,70	134,23
Software license	35.000,00	38.509,58	4.697,99	5.169,07
Subtotal	60.000,00	39.509,58	8.053,69	5.303,30
Total administration and office costs	444.522,00	448.079,40	61.939,60	60.144,89

Adm, Audit, IT by DSID	-16.928,00	-15.428,00	-2.278,67	-2.076,75
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Communication and Networking				
Website	15.000,00	15.750,00	2.013,42	2.114,09
Tech. Assistance website	20.000,00	3.038,94	2.684,56	407,91
Publicity & Publications	80.000,00	53.890,25	10.738,26	7.233,59
Travel	35.000,00	19.215,94	4.697,99	2.579,32
Communications officer	358.340,00	261.170,82	48.099,33	35.056,49
Subtotal	508.340,00	353.065,95	68.233,56	47.391,40
Governing bodies				
Board meeting	100.000,00	83.439,40	13.422,82	11.199,92
General Assembly	100.000,00	85.754,15	13.422,82	11.510,62
Subtotal	200.000,00	169.193,55	26.845,64	22.710,54
Programme management and implementation	418.322,00	400.832,68	56.150,60	53.803,04
Total Communication, Networking and Co-	1.094.426,03	887.151,19	146.902,82	119.080,70

Communication, networking by DSID	-32.235,97	-35.940,99	-4.339,27	-4.838,00
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	Budget	Expenditure	Budget	Expenditure
	12 months	12 months	12 months	12 months
	DKK	DKK	EUR	EUR
	2016	2016	2016	2016
EU Programme				
Lobby interventions				
Travel affected country representatives	35.000,00	15.685,40	4.697,99	2.105,42
Secretariat	15.000,00	5.113,50	2.013,42	686,38
Food	18.840,00	9.252,00	2.528,86	1.241,88
Accommodation	40.000,00	20.850,50	5.369,13	2.798,72
Subtotal	108.840,00	50.901,40	14.609,40	6.832,40
Programme management and implementation	414.083,00	405.410,51	55.581,61	54.417,52
Total EU Programme	522.923,00	456.311,91	70.191,01	61.249,92

DSID part of programmes	DKK	DKK	EUR	EUR
	2016	2016	2016	2016
Lobby interventions				
UN activities	40710,37	40246,86	5480,00	5417,61
UN Cedaw			0,00	0,00
Advocacy work	3000,00	1250,00	403,83	168,26
Guidance Tool presentation Nepal			0,00	0,00
Communication	20034,00	17540,99	2696,77	2361,18

Annual report 2016 preparation	12201,97	18400,00	1642,50	2476,81
Administrative costs	8000,00	8000,00	1076,88	1076,88
Audit expenses	7428,00	7428,00	999,88	999,88
Subtotal	91374,34	92865,85	12299,85	12500,62
Programme management and implementation	1500,00		201,91	0,00
Total DSID	92874,34	92865,85	12501,76	12500,62

7,43

	12 months	12 months	12 months	12 months
UN Programme	DKK	DKK	EUR	EUR
	2016	2016	2016	2016
UN Human Rights Council				
Interventions at Council sessions, etc				
Travel affected country representatives	63.550,00	60.977,02	8.530,20	8.184,83
Secretariat	17.050,00	13.356,61	2.288,59	1.792,83
Food	21.812,00	27.769,57	2.927,79	3.727,46
Accommodation	47.495,00	74.107,77	6.375,17	9.947,35
Subtotal	149.907,00	176.210,97	20.121,74	23.652,48
Special Procedures & OHCHR related activities				
Travel affected country representatives	21.760,00	0,00	2.920,81	0,00
Secretariat	4.080,00	0,00	547,65	0,00
Accommodation	16.320,00	0,00	2.190,60	0,00
Food	7.687,00	0,00	1.031,81	0,00
Subtotal	49.847,00	0,00	6.690,87	0,00
UN Treaty Bodies				
Travel affected country representatives	16.000,00	25.655,96	2.147,65	3.443,75
Secretariat	3.000,00	2.609,00	402,68	350,20
Food	5.460,00	3.681,35	732,89	494,14
Accommodation	12.000,00	8.300,55	1.610,74	1.114,17
Subtotal	36.460,00	40.246,86	4.893,96	5.402,26
UN follow up/capacity building	15.000,00	0,00	2.013,42	0,00
Programme management and implementation	506.441,00	476.208,18	67.978,66	63.920,56
Total UN Programme	734.621,00	651.169,15	98.606,85	87.405,26
UN Programme funded by DSID	-23.034,00	-41.496,86	-3.100,59	-2.529,44

Summary core programme	DKK	DKK	EUR	EUR
	2016	2016	2016	2016
Administration and office costs	444.522,00	448.079,40	59.667,38	60.144,89
Networking and Communication	1.094.426,03	887.151,19	146.902,82	119.080,70
UN Programme	734.621,00	651.169,15	96.200,00	87.405,26
EU programme	522.923,00	456.311,91	70.191,01	61.249,92
DSID part of programme	92.874,34	92.865,85	12.501,76	12.500,62
Total programmes	2.796.492,03	2.535.577,50	372.961,21	340.345,97
	DKK	DKK	EUR	EUR
	2016	2016	2016	2016
DSN-DK (Funded separately)				
Programme management and implementation	14.544,00	17.936,39	1.952,21	2.407,57
Total	14.544,00	17.936,39	1.952,21	2.407,57
Total core programme	2.796.492,03	2.535.577,50	372.961,21	340.345,97
DSN-DK	14.544,00	17.936,39	6.866,17	2.407,57
Grand total	2.811.036,03	2.553.513,89	379.827,39	342.753,54

¹ Staff expenses include legal advice on staff issues as well as farewell reception for Rikke Nöhrind

² Expenses to governing bodies are to some extent arbitrary, as meetings in board and General Assemblies :