

Annual Report 2013



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KEY FIGURES

Legal Desk

- 40 Parliamentarians trained on the Human Right to Water
- 3 Legal trainings to National Human Rights Institutions Staff
- 6 Trainings to over 120 Students

Operations Desk

- 3 Multi-stakeholder country assessments
- 5 Field Trainings for Development Practitioners
- 2 Decision-aid ToolKits

Partners & Outreach

- UN-Water (Official Partner Status)
- 13 Universities Worldwide
- 900 Civil Society Organizations

From Fledgling to Free Flight

Over the past three years, WaterLex has steadily grown its feathers in Geneva, strengthening its arguments to actively contribute to the implementation of a human rights-based response to current and future water governance crises. Born itself in the midst of the triple crisis of failing international financial systems, environmental denial and persistent global poverty, WaterLex has no illusions about the challenges that lie ahead in facing up to and countering the destabilisation of river basins, and therefore also in improving access for the billions of people without access to sustainable, safe and affordable drinking water and sanitation services.

However, it is said that the Chinese word for crisis (Wéijī) contains the word danger and another which symbolises opportunity. And this is exactly how crisis works. History shows us that no economic, biological or social systems are too big to fail. But if we want to bring about the much required paradigmatic shift in water governance, it is important to remember that understanding the nature of this failure is essential for those looking to succeed.

And so it is with WaterLex. Over this past year, our young organization has grown its wings and the year 2013 provided a gust of wind that took the organisation into a free flight at levels only dreamed of previously. We were invited to provide input to the 2020 strategy of the Global

WaterLex has no illusions about the challenges that lie ahead in improving access for the billions of people without access to sustainable, safe and affordable drinking water and sanitation services

Water Partnership and the UNECE Equitable Access Score-card. We were invited to train parliamentarians at the Pan-African Parliament. We

became official partners of UN-Water. We joined UNDP CAP-NET to draft a manual on the human rights-based approach to integrated water resources management. We organised a very well attended Side-event during the 23rd session of the UN Human Rights Council, co-sponsored by 15 States and chaired by Michel Jarraud, the chairperson of UN Water. Together with the Hungarian Ombudsman for Future Generations, we launched the National Human Rights Institutions' joint initiative on water governance. We provided training to stakeholders on the human right to water and sanitation in Denmark, in El Salvador, in India, in Mexico, in Moldova, in Mozambique and in Nicaragua. And we were rewarded with four years of core funding by the Swiss Agency for Development Cooperation.

A warm thanks to all who contributed to our success. Thank you for a wonderful year.

Maria Francisca Ize-Charrin
President of the Board

Jean-Benoit Charrin
Executive Director



A Dynamic Structure for an Ambitious Mission

The Human Rights-Based Approach is our Beacon

To us at WaterLex, it is self-evident that international cooperation should take as a starting point universal values such as the respect for human rights, respect for the rule of law and conformity with international law. A human rights-based approach to international cooperation is actually nothing more than a concerted effort to structure activities and outputs in such a way as to ensure the respect, protection and fulfilment of human rights standards in international and national partnership arrangements.

This may seem so obvious that it goes without saying, but that is perhaps where many well-intentioned efforts tend to go off track. In practice, many international

cooperation efforts are unfortunately not fully aligned with human rights law but informed by a range of approaches and development discourses that – while useful in their own right – are neither legally binding, nor do they have the same claim to universality, independence of political will, or decisiveness in decision making as human rights.

We have discovered in the course of our work that there are many misconceptions about human rights amongst policy makers and practitioners, and that awareness of legal content is understandably inadequate, let alone awareness of how these rights can be effectively implemented in practice.

Luckily, because access to safe drinking water and sanitation has been recognised as a human right, there has been an immense growth in the recognition that the human rights system

Our Vision:
“A world in which
water resources
management and
governance secure
human rights and
sustainable
development for
everyone”



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offers opportunities to streamline global and national water governance, and provides coherence both in the sphere of environmental sustainability and in terms of human development. But there is still much work ahead to broaden awareness of human rights mechanisms and to demonstrate what the realisation of the human right to water and sanitation means in practice.

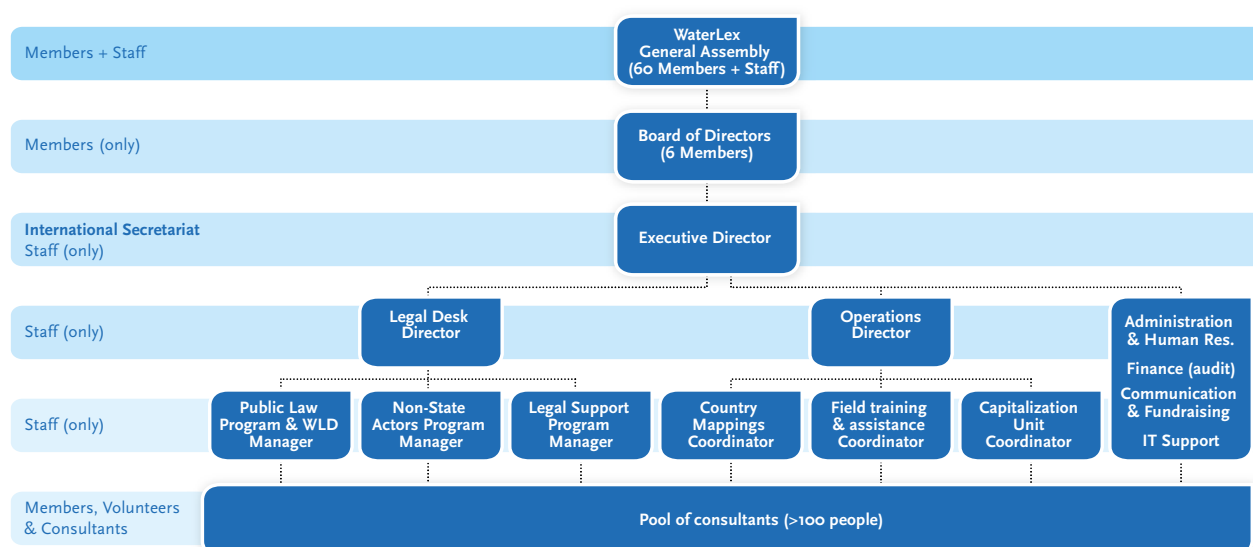
Our mission is ambitious, but we are not alone: we are merely striving to support and inform a task to which most governments, financial and technical partners have already formally committed themselves.

Our Structure...

WaterLex attaches great importance to access to information, transparency, participation and accountability. It brings together a range of international experts who share a common vision of advancing a human rights-based approach to water governance. This is why it was registered as a non-profit Membership Association under Swiss Law when the human right to water and sanitation was recognised by the UN General Assembly in July 2010. The members of WaterLex meet at the annual WaterLex General

Assembly, from which a Board of Directors is mandated to oversee the activities of the WaterLex International Secretariat. WaterLex members therefore have a say in the management of their International Secretariat. The WaterLex International Secretariat (IS) is responsible for the implementation of the WaterLex Strategy and the involvement of members, volunteers and experts in the work of the organisation. IS activities are structured in two main branches, as described in more details below. The staff of the Legal Desk works on projects to evaluate, design and promote coherent regulatory frameworks for water governance, which secure the enjoyment of water-related human rights. The staff of the Operations Desk provides support to stakeholders in the field seeking to realise the human right to water and sanitation in practice. The staff of the Development Unit works on communications and fundraising for the International Secretariat.

Our Mission:
“to develop sustainable solutions based on human rights to improve water governance worldwide”



2013 Milestones



January

Poland: WaterLex trains 60 Students based in 3 Polish Universities across the country in partnership with PHA.

February

Switzerland: WaterLex is invited to join the Steering Committee for the development of the Distance Humanitarian Learning Centre (CERAH).

March

Ethiopia: WaterLex conducts a training workshop for Pan-African Parliamentarians in Addis Ababa.



April

Ukraine: WaterLex invited to Kiev by the Global Water Partnership (GWP) to provide input into its Strategy 2020.

May

Central America: WaterLex further provides trainings in Nicaragua and in El Salvador.



June

Netherlands: WaterLex presents a paper on human rights and corruption at the first International Water Integrity Forum at UNESCO-IHE, Delft.



August

Global: WaterLex finalises the Spanish Toolkit for the Realisation of the human right to water and sanitation.

September

Sweden: WaterLex becomes an official partner of UN-Water.

Switzerland: WaterLex organises a Side-event in partnership with UN Water during the 23rd session of the UN Human Rights Council.



October

Hungary: WaterLex supports the Hungarian Ombudsman for Future Generation in launching at the Budapest Water Summit the NHRI Water Initiative.



November

Mexico: WaterLex provides training to the Federal and the Coahuila State national human rights commission, and to the Water Resources Commission of the Mexican Congress.



Indonesia: WaterLex enters into partnership with UNDP CAP-NET and SIWI to develop a training manual on a human rights-based approach to IWRM.



December

Mozambique: WaterLex conducts a multi-stakeholder training workshop in cooperation with SDC, Helvetas and WIN.



“Since I became the Minister of State for Water in the Ministry of Water and Environment of Uganda in June 2011, I have been giving priority to tackling corruption in this sector as it became clear that improvement in access to water and sanitation could not be realized without solving the corruption problem.

Last June, I was glad to participate in the first Water Integrity Forum in Delft where various experts gathered to share good practices, coordinate and upscale current efforts. At that occasion, the joint research project of WIN and WaterLex directly appealed to me. This report offers a good start to build synergies between anti-corruption and human rights approaches. Eliminating corruption is essential for the full realization of human rights, while applying human rights principles to water and sanitation projects can drastically reduce the space in which opportunity for corrupt practices may occur. Through this research, WaterLex provided a framework for public authorities and civil society actors to develop integrated and sustainable solutions based on human rights to improve transparency for meaningful public participation and accountability in the water and sanitation sector.”

Hon Betty Bigombe
Minister of State for Water, Uganda



LEGAL DESK

Legal Bridges for Improved Water Governance

The central mission of the Legal Desk is to map and analyse current regulatory frameworks for water governance in order to foster mutual learning and scale-up good practices that secure the enjoyment of water-related human rights.

The Legal Desk strives to support all legal practitioners involved in processes such as the drafting, interpretation or monitoring of water-related legal frameworks in their efforts to clarify the scope, content and effects of both the normative content and the procedural guarantees of water-related human rights.

Human rights trigger various obligations and responsibilities for all water governance stakeholders, particularly States. To ensure that present and future generations enjoy their fundamental rights, the mere international or national political recognition of rights by States

is not enough. To be effective, these rights need first to be integrated into the respective national and even constitutional legal order of the country. Further, an operating constitutionality check system must be in place to gradually screen all legal families framing water governance from the point of view of the new right. Without such a screening, contradictory laws remain in place and the new fundamental right remains wishful thinking without legal effects on the ground.

The constitutionality check is a complex effort as it requires comparative law analysis skills as well as expertise within each of the affected legal families. For this reason WaterLex made an explicit effort to gradually build a worldwide network of academic legal specialists who could cover all the branches of law needed.

The Legal Desk currently established partnerships with over 15 Law Faculties and Law

Centers from leading research institutions such as the UNESCO Center for Water Law (University of Dundee), Human Rights Center of the University of Essex, the Swiss Federal Center for Comparative Law, Chair in Constitutional Law of the University of Buenos Aires, or the Asia-Pacific Center for Environmental Law at the National University of Singapore.

The Legal Desk undertakes various activities to respond to the legal challenges related to the realisation of the human right to water and sanitation. These activities include:

- Compiling public norms and standards and analyzing these from the point of view of compliance with the human right to water-related legislation (See WaterLex Legal Database);
- Articulating existing norms and standards (e.g. Water and Corruption Policy Brief);
- Designing complementary standards and policies to fill identified gaps (e.g. ACHPR Resolution);
- Facilitating the scaling-up of good regulatory practices through fostering mutual learning among legal practitioners (e.g. NHRI Initiative; Training to Parliamentarians).

The Legal Desk strives to support all legal practitioners involved in processes such as the drafting, interpretation or monitoring of water-related



“I am Marcel Szabó, the Hungarian Ombudsman for Future Generations. Our efforts to protect water resources have joint WaterLex’s in Hungary, in 2013, at a conference dedicated to the exploration of the notion of the right to water and its protection. There I have learnt that WaterLex, having a very holistic approach, works for a more just water allocation system through the promotion of a coherent and intersectoral water governance framework, and the redefinition of legal means that are able to secure the common good over individual interest. Our close cooperation and friendship grew from this encounter to the realization that intra-, and intergenerational justice go hand in hand in case of any policies concerning water and its sustainable use. From that point on we have been successfully and intensively working together in the UN on the post 2015 SDGs as well as among other NHRIs worldwide to promote a human rights based approach that ensures equal access to water for every person irrespective of their financial background, or of how far into the future they may live.”

Marcel Szabó
Ombudsman for Future Generations, Hungary

legal frameworks in their efforts to clarify the scope, content and effects of both the normative content and the procedural guarantees of water-related human rights. This is why the Legal Desk is currently targeting Parliamentarians, Judges, National Human Rights Institutions (NHRI) and Diplomats as a matter of priority, as illustrated by the 2013 main projects:

Mapping Case Law on the Human Right to Water and Sanitation

Case law has a key role to play in research and advocacy on economic, social and cultural (ESC) rights. Indeed, cases such as the Grootboom decision had major impact on justiciability and implementation of ESC rights. Since 2012 and throughout 2013, the Legal Desk selected, reviewed and summarized over 75 worldwide court cases on water and sanitation, providing a first systematic overview of the way the normative content of the human right to water and sanitation have been interpreted by the judge. The findings from this review have been compiled in a publication to be released in the first half of 2014.

Parliamentarian Help Desk

WaterLex, WaterAid and the Pan-African Parliament organized a workshop on water and sanitation in Addis Ababa, Ethiopia on 15-16

March 2013 to champion Members of the Pan-African Parliament in taking action to ensure sustainable access to safe water and sanitation in Africa. WaterLex specifically strived to empower Members of the Pan-African Parliament with the necessary policy and legal information but also with the necessary tools to assist them in realizing their country's obligations related to the right to water and sanitation. In particular, the importance of the WaterLex Legal Database was underlined so as to allow MPs to get information and inspiration from peers' experience regarding legislation adopted in African countries in the field of water and sanitation. A Declaration recommending the implementation of the human right to water and sanitation as a political priority for Africa was adopted at the plenary session of the Pan-African Parliament in May 2013. On the basis of this mandate, WaterLex established a Parliamentarian Help Desk and provided in November direct input to the Water Resources Commission of the Mexican Congress which is currently drafting the upcoming new Water Code of the country.

Articulating and Strengthening Existing Legal Frameworks

Within the framework of the NGO Forum of the African Commission on Human and Peoples' Rights (ACHPR), WaterLex, WaterAid and the Legal Resources Centre organised on 5-7 April 2013 a panel discussion in Banjul, the Gambia pertaining to the human rights obligations of States in relation with the protection of water resources. The panel discussion led to the adoption of a Resolution on international water law obligations derived from human rights commitments by the NGO Forum, which was submitted for adoption to the ACHPR.

In partnership with the Water Integrity Network (WIN), the Legal Desk completed in June

Since 2012 and throughout 2013, the Legal Desk selected, reviewed and summarized over 75 worldwide court cases on water and sanitation, providing a first systematic overview of the way the normative content of the human right to water and sanitation have been interpreted by the judge.





2013 a foundation study devoted to developing a human rights-based approach to the struggle against corruption in the water and sanitation sector. The initial findings were presented at the first international seminar of the Water Integrity Network at the UNESCO-IHE in Delft, the Netherlands.

Finally, the Legal Desk also provided support to EPSU in the drafting process of the European Citizens Initiative on making water a human right by identifying and analysing the relevant EU framework on water likely to provide a basis for the recognition of water as a human right in the EU legal order.

Shaping the Post-2015 Agenda

WaterLex and the Deputy Commissioner for Fundamental Rights of Hungary organised a Side-Event on 13 September 2013 at the UN Human Rights Council to tackle the issue of “Water and Human Rights in the Post 2015 Agenda” in partnership with UN Water and 10 other international and non-governmental organisations. The Side-Event was chaired by Mr Michel Jarraud, Chair of UN-Water and co-sponsored by 15 States. The objective of the Side-Event was to promote a human rights-based approach to water governance in the revision of Millennium Development Goals (MDGs) and the elaboration of Sustainable Development Goals (SDGs).

The Side-Event gathered more than 130 participants from Permanent Missions, international organisations and civil society.

The National Human Rights Institutions (NHRI) Water Initiative

In October 2013, WaterLex partnered with the Hungarian Ombudsman for Future Generations, also Deputy Commissioner for Fundamental Rights to launch the National Human Rights Institutions Initiative on Water Governance at the Budapest Water Summit.

The Initiative is based on positive experiences by NHRIs in Argentina, Colombia, Hungary and South Africa in improving water governance. The objectives are twofold: (1) to create a network of NHRIs which can exchange experiences and best practices with each other; and (2) to support and build the capacity of NHRIs to strengthen their role in monitoring the human right to water. In this context, WaterLex partnered in October with the Danish Institute for Human Rights (DIHR) to train in Copenhagen NHRI representatives on the Human Right to Water. The Legal Desk then provided training in Mexico to the Federal and the Coahuila State national human rights commissions in November 2013. The NHRI network will hold its first international meeting in Geneva during the ICC summit in March 2014.



“I would like to express my thanks to Waterlex and the Permanent Representative of Ecuador to the UN at Geneva for having invited the Blue Group to participate in an important and timely side event and discussion about ‘Water and Human Rights in the Post 2015 Agenda’ in September 2013. The Blue Group was formed in February 2011 to promote the human right to safe drinking water and sanitation as a priority issue amongst UN Member States and to support its implementation. During the side event, the Blue Group expressed its view that in order to obtain a coherent post-2015 development agenda building on the holistic approach of development put forward in the Millennium Declaration, the Millennium Development Goals framework, and the decision taken in Rio to establish global Sustainable Development Goals, it is essential to integrate a human rights perspective in its definition, in particular by including equality, equity and non-discrimination at its foundation. The post-2015 development agenda should be crafted in a way to reduce inequalities and it should target the most disadvantaged and not only focusing on aggregate progress and outcomes.”

H.E. Ambassador Laura Dupuy Lasserre
Permanent Representative of Uruguay



“It is my honour to participate in and moderate the High Level Segment of this Human Rights Council side event on ‘*Water and Human Rights in the post 2015 agenda*’. It is also my pleasure because this side event is organised by WaterLex, which very recently joined UN-Water as a new Partner. [...] The World Economic Forum’s ‘Global Risks 2013’ report ranks water supply crises among the top five global risks – edging out issues such as terrorism and systemic financial failure. As the pressure on our water resources increases, water cooperation becomes no longer a matter of choice, but an imperative. Water cooperation is therefore our joint responsibility. ‘(Abstract from Opening Address, on 13 september 2013)’”

Michel Jarraud
Chair of UN-Water
Secretary-General of the World Meteorological Organization



OPERATIONS DESK

The Human Right to Water and Sanitation: Moving from Recognition to Implementation

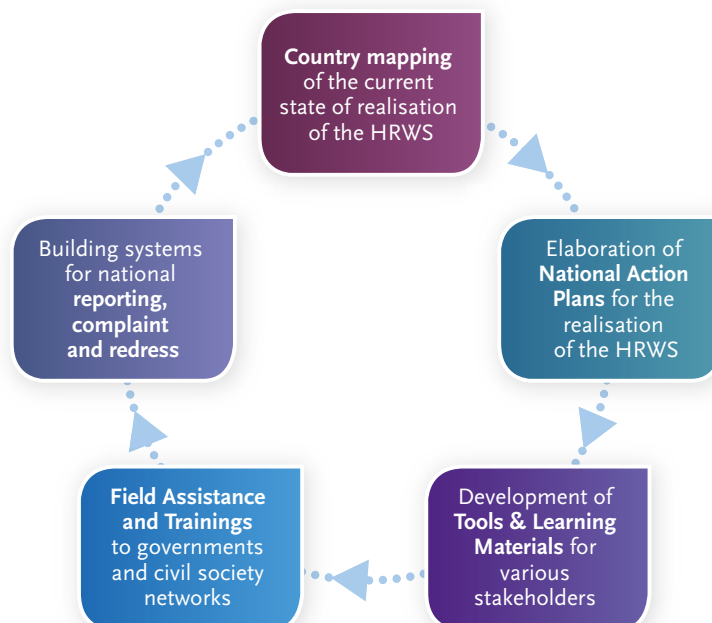
The central mission of the Operations Desk is to contribute to the realisation of the human right to water and sanitation (HRWS) in practice. In 2010, UN General Assembly formally recognized the human right to safe and clean drinking water and sanitation and the Human Rights Council reaffirmed it as a legally binding human right. Since then, it has been taken up in a number of political declarations such as a resolution of the World Health Assembly in 2011, the Ministerial Statement of the 2012 World Water Forum or the Rio+20 outcome document “The future we want”. With this political mobilization in mind, the next key challenge, both internationally and nationally, is to efficiently move to implementation. Multiple failures and structural inadequacies exist at the level of WASH-related legal and policy systems, coordination and targeting of ODA, effective-

ness of governance, access to information, or community participation.

The Operations Desk undertakes a set of core activities and delivers a range of key products that are practically oriented and serve to overcome the abovementioned obstacles for the realization of the HRWS. All activities aim at providing direct support to stakeholders throughout the key stages for the realisation of the human right to water and sanitation (*see Figure below*). These include:

- Multi-stakeholder country assessments which map the extent to which progress is being made on the realization of the HRWS and highlight areas which require attention (See Country Mappings);
- Multi-stakeholder workshops to draft National Action Plans for the realization of the HRWS;

Operations Desk key activities to support the realisation of the HRWS





- The provision of targeted Field Assistance and Training to main water governance stakeholders (e.g. Training to Development Practitioners below);
- The design of practical Tools & Learning Materials to assist stakeholders in:
 - the implementation of the HRWS;
 - integrating the HRWS into Integrated Water Resources Management (IWRM)
 - integrating the HRWS in Emergency Situations

During 2013, WaterLex undertook field training workshops to assist different stakeholders in understanding the implications of the human right to water and sanitation for their work and in incorporating a human rights-based approach to contribute to its realization. The workshop methodology follows that of the Toolkit for the Realization of the Human Right to Water and Sanitation (see Left). While combining theory and practice, it includes group exercises to put into practice the human rights based approach and applies it to the reality of each country.

Moldova


A first training took place in Chisinau, Moldova, from 18-20 March. The 25 participants included representatives from SDC, the Ministries of En-

vironment (including the Minister himself), Development and Construction, and Health, international organizations, development cooperation agencies, Water Users Associations, City Mayors and NGOs. Participants valued the combination of theoretical introduction to the concepts, exchanges between different stakeholders and personal reflection. They undertook self-assessments and a collective SWOT analysis regarding the implementation of the HRWS in Moldova. Evaluation of the workshop proved that participants were able to assess the meaning and implications of the HRWS in their work, and learn new tools to better take into account human rights in their programmes.

Nicaragua

A second training took place from 3-5 June took place in Matagalpa, Nicaragua, in coordination with SDC Latin America. 40 people participated from different Latin American countries and representing, inter alia: SDC (Nicaragua, Honduras, Peru, Haiti), Water Associations, National Water Institutes, Water Regulators, National Water and Sewerage Administrators, and NGO. The training included fieldwork at a local community, an opportunity to work with

All activities aim at providing direct support to stakeholders throughout the key stages for the realisation of the human right to water and sanitation



The WaterLex training on *Right to Water and Sanitation in the Republic of Moldova* was one the most practical and professional lesson from which, in few days, I've learned how as duty bearer we can integrate the human right to water and sanitation in our daily activities. WaterLex toolkit is simple to be used being accessible online and my team is appreciating that it is structured according to project cycle management, which facilitate their work. As director of a very active local NGO from Moldova in the field of water, sanitation and youth, I am encouraging the duty bearers and right holders to consolidate their efforts in assuring the right to water and sanitation to all. Let's meet on the red carpet – WaterLex toolkit!

**Galina Cazimir, Executive Director NGO
*Solidarity Water Europe in Moldova***



local populations on the situation assessment of the HRWS, the identification of right holders and duty bearers, as well as the analysis of their capacity gaps to realize the HRWS. Participants highlighted the importance of having all relevant stakeholders share a common understanding of this human right and the role of each one regarding its implementation.

El Salvador

The Central American workshop “Mainstreaming the Human Right to Water and Sanitation in Development Project Cycle Management” took place on 6 and 7 June in San Salvador, El Salvador, in cooperation with Alliance for Water, and with the support of SDC and the Spanish Development Cooperation Agency. A total of 44 professionals in the water and development cooperation sectors of Guatemala, El Salvador, Nicaragua, Honduras, Panama and Costa Rica participated, evaluating it positively and committing to replicate the contents in their respective countries, with support from WaterLex. The workshop obtained good media coverage, contributing to the debate in El Salvador on the need to ratify a constitutional reform recognizing the HRWS. In this strategic context, a meeting with the President of the Committee on Environment and Climate Change of the Legislative Assembly,

and a workshop with the El Salvador Human Rights Office team were organized.

Mozambique

In the framework of the “International Seminar on Planning, Budgeting, Investment and Good Practices in Water Sector” that took place in Maputo, Mozambique, from 3 to 5 December 2013, WaterLex organized, in cooperation with SDC, Helvetas and WIN, a workshop on the human right to water and sanitation and how to contribute to its implementation in Mozambique. The workshop highlighted the importance of considering access to water and sanitation as a human right, its implications and value added. The 40 participants included governmental representatives at the national and provincial levels, development practitioners and civil society partners. Participants underlined the fact that this is a new topic for Mozambique and pointed to the need for additional trainings at the provincial level to support the implementation of this right.

In 2013, the extended Toolkit was field tested and completed. It offers interactive guidance on how to integrate a human rights-based approach throughout the different steps of the Project Cycle Management: situation analysis, planning, budgeting, implementation and monitoring and evaluation.

Toolkit for the Realization of the Human Right to Water and Sanitation

The WaterLex Toolkit for the Realization of the Human Right to Water and Sanitation is a practical guide to assist cooperation agencies and development practitioners in implementing the HRWS in concrete settings. The Toolkit was designed in cooperation with the Swiss Development Cooperation Agency (SDC) and AGUASAN (Swiss Community of Practice), and an initial version was officially launched at the 6th World Water Forum in Marseille in 2012, together with the UN Special Rapporteur on the human right to water and sanitation.

In 2013, the extended Toolkit was field tested and completed. It offers interactive guidance on how to integrate a human rights-based approach throughout the different steps of the

Project Cycle Management: situation analysis, planning, budgeting, implementation and monitoring and evaluation. For each of the steps the on-line Toolkit presents the methodology to follow and facilitates guiding questions, check-lists, tools and good practices.

To facilitate the implementation of the HRWS in Latin America, a Spanish version of the Toolkit was developed with the support of the Swiss Development Cooperation Agency in Latin America. This toolkit is an improved and adapted version, including more tools, references and good practices from Latin America, to make it more relevant to the reality of the region. The Spanish Toolkit was officially presented in Panamá during the III Latin American Conference on Sanitation, LATINOSAN, in May 2013.





"I am very grateful to WaterLex for enabling us to broaden our understanding of the HRWS and its linkages to local sustainable development. We many times expect communities, organisations, authorities and others to take responsibility for such a complex issue, but often lack ourselves the concrete elements for its implementation, especially when dealing with such diverse realities in countries like Guatemala. I particularly appreciate the professionalism and practicality with which WaterLex contributes to deepening the analysis through the legal framework, the human rights approach, and by providing practical technical tools such as the implementation guide for the project cycle, which we have been able to make the most of at local events this year such as the 'II Regional Water Conference' in Quetzaltenango; 'Dialogue about the Human Right to Water and Sanitation' workshop in Escuintla; and 'Municipal Legal Framework for Clean Water and Sanitation' seminar in Sololá."

René Estuardo Barreno
Water for the People and GWP, Guatemala.

Project Prospects for 2014



Measuring Progress: a Human Rights-based Approach to Monitoring Access to Water and Sanitation

The first phase of the project will consist of a High Level Workshop soliciting opinions on the indicators of progress on the right to water and sanitation from key international experts. The objective includes the definition of indicators for WaterLex country mappings. In a second phase, the Stockholm International Water Institute (SIWI) will collaborate to conduct two country mappings.



Piloting compliance guidelines for the hotel industry on the human right to water and sanitation

The objective of the project is to demonstrate the feasibility and good practices of hotel and tourism industry compliance with the standards and principles deriving from the human right to water and sanitation. The project will result in a 'toolkit' of guidelines, procedures and examples of best practice for managers in the hotel and tourism industry.



A Training Manual on a Human Rights-based Approach to Integrated Water Resources Management

More than sixty African rivers cross international boundaries in Africa, and international river basins cover more than 60% of the land area of the continent. In the context of rising water scarcity and competition over access to water, regulating shared access to this crucial resource is more important than ever. In this context, the project will build the capacity of African Parliamentarians to understand international law pertaining to transboundary waters.



A Training Manual on human rights approaches to Integrated Water Resources Management

WaterLex has entered into partnership with UNDP CAP-NET, REDICA and the Stockholm International Water Institute (SIWI) to build the capacity of a broad range of stakeholders to understand and implement a human rights based approach (HRBA) to Integrated Water Resources Management (IWRM). The project foresees the design of tools, training manuals and workshops.

Letter from the Audit Firm



Report of the auditors on the limited statutory examination

to the General Assembly of

WATERLEX, Geneva

As statutory auditors, we have examined the financial statements (balance sheet and income statement, cash flow statement, statement of change in equity) of WATERLEX, Geneva for the accounting period ended December 31, 2013.

The preparation of the financial statements in accordance with Swiss GAAP RPC 21, Swiss law and company's articles of incorporation are the responsibility of the board of directors. 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 don't give a true and fair view of the financial position, the result and do not comply with Swiss GAAP RPC 21, Swiss law and the company's articles of incorporation.

Geneva, February 25th 2014

CTR – Audit & Conseil SA

A handwritten signature in blue ink, appearing to read 'CTT' or similar, written over a horizontal line.

Claude-Jean Truffer
Auditor in charge
Licensed Audit Expert

Enclosure : Financial statements

Balance sheet, Cash Flow and Income Statements

Balance sheet (in CHF)

(on 31 December 2013)

	2013	Restated 2012
Assets	72,954	9,811
Current Assets	66,939	7'711
Cash & bank accounts	64,025	6,143
<i>Petty cash</i>	300	29
<i>Bank UBS – CHF</i>	35,936	6,289
<i>Bank UBS – EUR</i>	(25)	(134)
<i>Bank UBS – CHF – DDC</i>	27,814	(40)
Transfert de fonds	–	–
Transitional assets	2,914	1,568
<i>Prepaid expenses</i>	2,914	1,568
Fixed Assets	6,015	2,100
Financial assets	6,015	2,100
<i>Rent deposit</i>	6,015	2,100
	72,954	9,811

	2013	Restated 2012
Liabilities	54,967	136,859
Short-term liabilities	54,967	26,859
Short-term financial liabilities	–	12,560
Short-term liabilities related to salaries	3,103	723
Accrued liabilities	51,864	13,575
Long term liabilities	–	110,000
Long term financial liabilities	–	110,000
Equity	17,987.42	(127,048)
1st applicaton RPC Swiss gap		(24,059)
Retained result	(127,047.58)	4,765
Current year result	145,035	(107,754)
	72,954	9,811

Cash Flow Statement (in CHF)

	2013	2012
Operating Income (before Non-Profit Allocation)	145,035	-107,754
Increase / decrease in prepaid expenses	-1,346	-1,568
Increase / decrease in financial liabilities (Creditors)	-12,560	936
Increase / decrease in accrued liabilities	38,289	-9,075
Increase / decrease in other debts (salaries)	2,379	723
Funds from operations	171,797	-116,738
Investment in tangible	–	-7,076
Investment in financial assets	-3,915	-2,100
Investing activities	–	110,000
Increase in long term liabilities	–	110,000
Decrease in long term liabilities	-110,000	
Financing activities	-110,000	110,000
Increase / decrease in cash	57,882	-15,914
Table of Cash Flows		
Cash and cash equivalents at 1 January	6,143	22,057
Cash and cash equivalents at 31 December	64,025	6,143
Increase / decrease in cash	57,882	-15,914

Income Statement (in CHF)

Revenus	2013	2012
Grants	624,535	188,190
Loterie Romande (entraide.ch)	9,000	–
Swiss Development Cooperation (SDC)	599,560	188,190
Spanish Development Cooperation (AECID)	3,125	–
Water Integrity Network (WIN)	12,400	–
Other grants	450	–
Membership Fees	700	–
WaterLex membership fees	700	–
Voluntary Contributions	227,138	112,500
Inkind contributions	227,138	112,500
Other Donations	38,652	105,385
Donations by individuals	33,352	104,288
Mandates	5,300	1,097
Total Revenues	891,025	406,075

Expenditures

Human Resources		
Consultant fees	53,535	223,466
Salaries and benefits	371,340	105,197
Voluntary consultant fees	226,175	102,500
Human Resources Sub-total	651,050	431,163
Operations		
Insurances	1,435	-238
Audit fees	19,047	10,949
IT support & Infrastructure	20,111	37,531
Office costs	14,802	1,009
Office Rent & related charges	13,923	5,950
Prints & communication	4,841	11,027
Travel & Accomodation	20,165	15,734
Bank charges	831	717
Operations Sub-total	95,155	82,679
Total Expenditures	746,205	513,842
Financial Results	215	13
Provisional Income	145,035	-107,754

Comments

I – Principles on the presentation of the accounts

Basics on the presentation of accounts
Presentation and evaluation of financial statements correspond to the guidelines published by the Commission for Recommendations for the Presentation of Accounts (Swiss GAAP FER). For these accounts the Swiss GAAP FER RPC 21 norms have been applied for the first time for the current year.

For this reason, intangible assets have been re-stated in the balance sheet for the current and previous year directly through the equities.

The financial statements are based on values relating to the management of the company. They give a true picture of the assets, financial position and results according to the principle of true and fair view.

Structure of WaterLex

WaterLex has no subsidiary or is no subsidiary of another institution. There are therefore no consolidation requirements. As a Swiss independent public interest and non-profit association, the organization is required to comply with its Charter which has been approved by the Canton of Geneva.

Principles of balance sheet presentation and evaluation

Unless otherwise stated, balance sheet positions listed below are valued at historical costs at the balance sheet date. Donations are recognized upon receipt of payment.

II – Comments on Balance Sheet

1) Currents Assets

This heading includes Petty cash, and the bank accounts. The level of liquidity is necessary to cover the cash flow necessary to secure payments before the settlement of funds with Grant donors. Some revenue grants are allocated at the time of receipt of the final audit.

2) Accrued liabilities

Accrued Liabilities		
Description	Dept	Credit
Opening saldo 2013		13,575
Credit card	2,373	3,932
Debt reimbursement		6,229
Open invoices	2,000	27,183
Pending salary		10,392
Provision reversal	11,575	
Provisions		6,500
Accounting Corrections	14,021	14,021
Grand Total	29,969	81,832

3) Long term liabilities

To improve the financial health of the organization, WaterLex decide to reimburse completely its remaining debts for 2014.

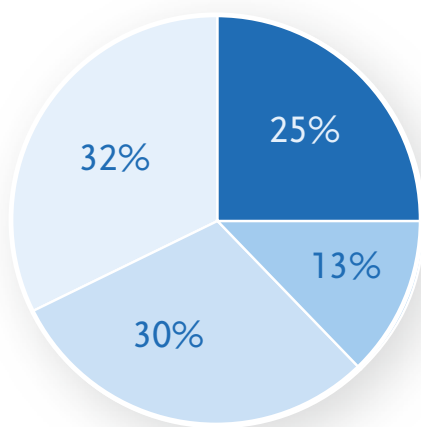
4) In-Kind Contributions

WaterLex receives support from a number of volunteers either based in partner Academic Institutions or as fellows in the International Secretariat in Geneva. A detailed contract is signed with each volunteer which specifies the original hourly/daily commitment. The commit-

ments are then matched with the review of the performance by the Supervisor. Finally, the volunteers are requested to certify in written format the number of hours that are spend with WaterLex. The daily rate for Junior (300 CHF) and Senior consultants (500 CHF) is applied to calculate the value of the volunteer's work.

5) Overhead costs

The overhead costs of WaterLex in 2014 amount to 25% of the organization total expenditures:



- Overhead Costs
- Debt Reimbursement
- Legal Desk
- Operation Desk

III – Additional Remarks

Additional commitments

WaterLex certifies that there are no further commitments or debts to other moral or private persons.

Allowances paid to Board members

All Board members act on voluntary basis. Total travel expenses paid to Board members in 2013 amount to CHF 160.–.

Events occurring after the balance sheet closure

No major event that may affect the financial statements have occurred after the balance sheet date.

Acknowledgments

WaterLex Donors

WaterLex wishes to thank all the organizations and individuals which provided financial and in-kind support to secure our 2013 activities:

- Swiss Development Cooperation Agency (SDC)
- Water Integrity Network (WIN)
- Loterie Romande (entraide.ch)
- United Nations Development Programme (UNDP)
- Spanish Agency for International Development Cooperation (AECID)
- Ministry for Foreign Affairs of Hungary
- Office of the Commissioner for Fundamental Rights (Hungary)
- Ministry for Foreign Affairs of Ecuador
- University of Geneva
- Words Linguistic Services S. L.

WaterLex Board

Maria Francisca Ize-Charrin – President

Yves Etienne – Vice-President

Gerard Aleton – Secretary

Bing-Jing Wang Delwarte – Treasurer

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Viktoria Mohos Naray

Elodie Tranchez

Office Management

Christine Strub*

Operations Desk

Tobias Schmitz*

Natalia Uribe

*Members of the management

Staff who left the board or management of the organization in 2013:

Helene Boussard

Stéphanie Pauli di Florio

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