

Annual Report 2014



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KEY FACTS & FIGURES

Legal Desk

- 200 parliamentarians trained on the human right to water and sanitation.
- 12 national human rights institutions trained
- 500+ attendance at events by or featuring WaterLex

Operations Desk

- UNDP Cap-Net partner
- 1 Multi-stakeholder country assessment
- 2 field trainings for development practitioners
- 2 decision-aid toolKits

Partners & Outreach

- Special Consultative to UN ECOSOC
- UN-Water (Official Partner)
- 13 universities worldwide
- 900 civil society organisations

Responding to an Increasing Demand for Integrated Water Law Services



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In 2014, the United Nations coordinating mechanism for freshwater and sanitation issues, UN-Water, paid close attention to the nexus between water and energy. The strength of interdependencies between the two sectors is underestimated by governments and companies, which could lead to some potentially far-reaching consequences for the living standards of western countries, particularly in Europe.

The International Energy Agency (IEA) estimates that by 2035, world energy consumption will increase by 35%, leading to an increase of 85% in water consumption. Such growth will exacerbate the situation in a number of river basins which are today already facing hydric stress. The World Bank estimates that in 2025, two-thirds of countries will face hydric stress, which will impact the sourcing of large volumes of goods, particularly in the agricultural sector. This figure must be linked to the water footprint of all goods imported in a given country; that is, water needed for their production and transportation. For instance, the Swiss Development Cooperation (SDC) assessed that Switzerland imports more than 9 billion litres of virtual water per year.

All of these challenges, as well as WaterLex successes in 2014, have strengthened our dedication to scaling up services to respond to upcoming water-allocation challenges in a way that not only helps stakeholders comply with basic human rights, but also ensures sustainable water security for all.

Regarding WaterLex successes in 2014, implementation partnerships with the Inter-Parliamentary Union (IPU) opened new realms in the support of and advice to parliamentarians on water law-related issues. Promising education

Strategic partnerships with companies which have a proven record of human rights compliance, and in corporate social responsibility (CSR) and water stewardship, are expected to enable WaterLex to drive change.

material on a human rights-based approach (HRBA) to integrated water resources management (IWRM) was developed in partnership with UN Development Programme (UNDP) CAP-Net, which will now be field tested with pilot river basin commissions. WaterLex

strengthened its academic research partnerships, particularly through support given to the establishment of the Geneva Water Hub and its links to UNESCO IHE. We also joined the steering committee of the UN Environment Programme (UNEP) Global Wastewater Initiative (GWI) to support a worldwide re-

duction of wastewater running untreated into river, lakes and oceans.

With funding which has doubled every year since its establishment, and with support of new strategic partners, such as the Swedish International Development Cooperation (Sida), WaterLex intends to pursue further growth over the coming years. This growth will be reflected in the regionalization of programmes, which is expected to start in 2015. With a stabilized number of permanent staff at its Geneva headquarters, WaterLex expects to open two regional offices in 2015.

In addition, 2015 will be the year in which the organization invests in a new strategic area: business and human rights. Strategic partnerships with companies which have a proven record in the field of human rights compliance, and in the broader realms of corporate social responsibility (CSR) and water stewardship, are expected to enable WaterLex to drive change in the companies' respective industrial sectors and among their peers.

Jean-Benoit Charrin
Executive Director



EDITORIAL

Successful Consolidation and New Horizons

As WaterLex looks forward to its fifth anniversary in 2015, as well as the fifth anniversary of human-right-to-water resolutions adopted by the United Nations, 2014 can be counted as another year of successful work, and 2015 promises further advancements.

Recently, emphasis has been placed, inter alia, on right-to-water-and-sanitation training programmes for parliamentarians and national

human rights institutions, becoming a partner of UN-Water, joining UN Development Programme Cap-Net, securing special consultative status with UN ECOSOC, planning a manual on a human rights-based approach to integrated water resources management, and organising successful side-events at sessions of the UN Human Rights Council and at World Water Week in

Stockholm. A similarly rich array of theoretical and practice-oriented research and activity continues and is being expanded upon.

When more than 1 billion people still suffer from lack of sufficient, safe, potable and affordable water, and a very high proportion of people do not have adequate access to proper sanitation – with resulting grave effects on the realisation of the right to health for everyone – WaterLex faces huge challenges. In their supervisory roles, the seven members of the Board of Directors have a broad view of these challenges, as well as the responsibility to help guide, but not directly partake in, WaterLex's work to address them.

The overall philosophy of WaterLex highlights the crucial importance of human rights-based approaches to the variegated problems concerning water management, monitoring compliance with human rights standards, and ensuring that the economic, social and cultural factors underlying water, sanitation and hygiene issues are properly addressed and brought to the attention of all relevant stakeholders.

The Annual Report for 2014 describes key areas of concern that were addressed during the year, as well as related accomplishments. To take just one example, in November 2014, a well-attended WaterLex conference on indicators measuring progress of planning and monitoring access to water and sanitation services for domestic and personal uses took place. Its results will eventually lead to agreed-upon key indicators and benchmarks on water and sanitation that should greatly facilitate the drafting of frameworks, policies, strategies and programmes. Such progress will enable legislative and administrative measures on the rights to water and sanitation to be taken in a more systematic, manageable and focused manner.

The mixture of practice assistance and conceptual research that WaterLex now provides fills real gaps and should be steadily continued. The entire staff and all contributors to WaterLex activities are to be warmly thanked and congratulated for their dedicated work.

Eibe Riedel
President, Board of Directors

The mixture of practice assistance and conceptual research that WaterLex now provides fills real gaps and should be steadily continued.

Prof. Eibe Riedel is chair of German and Comparative Public Law, European and International Law, University of Mannheim, Germany, among other appointments. He drafted General Comment 15, The Right to Water, UN Committee on Economic, Social and Cultural Rights (2002).



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Since the recognition of the human right to water and sanitation

in 2010, the new challenge is to ensure that the legal obligations arising from this commitment are well understood and implemented in practice.

WaterLex provides support to all concerned stakeholders in the implementation of and compliance with the human right to water and sanitation. It is both an innovative legal incubator and a field-facilitator of water governance reforms.

Therefore, WaterLex is a strategic partner, since 2013, of the Swiss Agency for Development and Cooperation's Global Programme Water Initiatives, which recognizes the HRWS as a basic value. WaterLex will be a key partner and play an important role in the post-2015 agenda, and in monitoring progress in the realisation of the human right to water and sanitation.

Nathalie Rizzotti
Programme manager, Global Programme
Water Initiatives
Swiss Agency for Development and
Cooperation (SDC)

Strategic Partnerships to Deliver Integrated Services

WaterLex Values

To all of us at WaterLex, it is self-evident that the development of water law and international water cooperation should take as a starting point universal values such as respect for human rights and respect for the rule of law, as well as the adoption of principles such as benefit sharing and sustainability.

The human rights-based approach which lies at the heart of any WaterLex intervention 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 engagement.

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 water-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 not legally binding. Nor do they have the same claim, as human rights compliance does, to universality, independence of political will, or decisiveness in decision making.

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

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 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. Our mission is ambi-

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

WaterLex International Secretariat, December 2014. From left, Cherryl Andre de la Porte, David Snow, Viktoria Mohos Naray, Jan van de Venis, Tobias Schmitz, Christine Strub, Jean-Benoit Charrin (back), Rose Alabaster, Jean Willemin (back), Lenka Kruckova, Brahim Amadane (back), Elodie Tranchez, Moez Allaoui. Photo by Anders Aliosha Johansson.



tious, but we are not alone. We are merely striving to support and inform on a task to which most governments and financial and technical partners have already formally committed themselves.

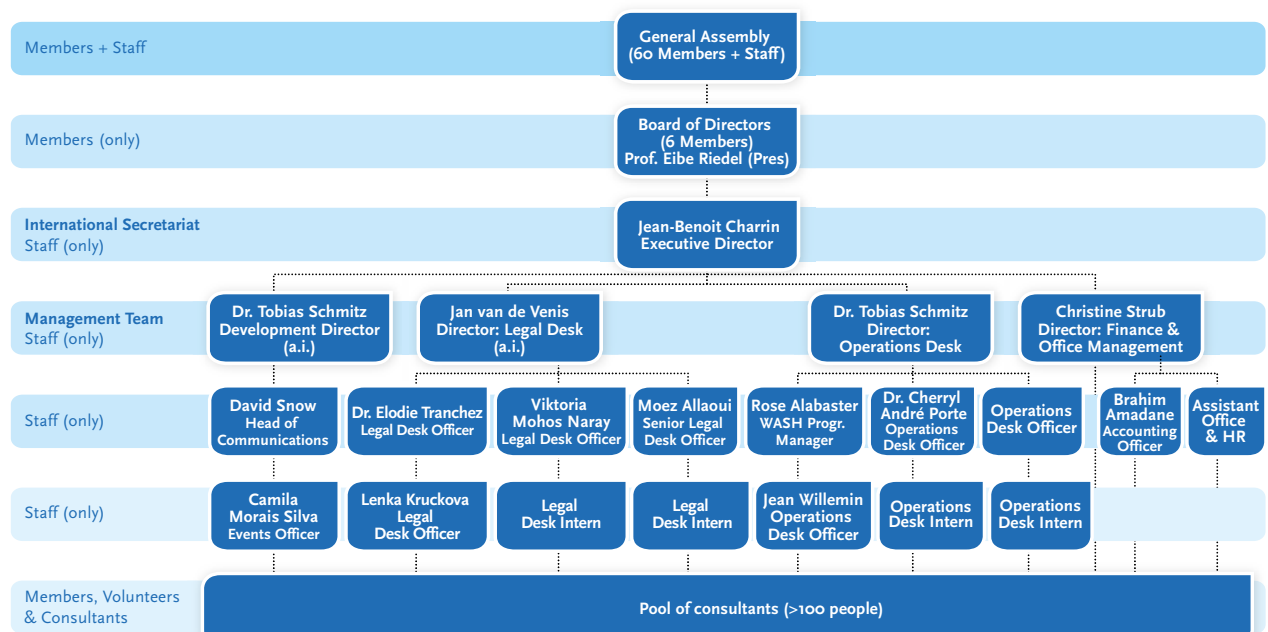
WaterLex Governance

In order to be accepted as a valuable partner, WaterLex needs to deliver and prove its own effective and transparent governance. The WaterLex Board of Directors is responsible for good governance and ensuring the organization's compliance with its public-interest mission, its charter and its values. Under the board's supervision, the executive director develops the strategic orientation of the organization and drives its implementation. In terms of financial transparency, WaterLex complies with Swiss GAAP RPC Standard 21 under independent monitoring. WaterLex is established in Geneva as a tax-exempt public-interest association under Swiss law. The members of WaterLex are individual experts who are individually committed to the organisation's work and values. They meet at the annual WaterLex General Assembly to elect or confirm the appointment of members of the Board of Directors. Beyond that, they contribute as senior advisors in the daily implementation of WaterLex programmes and projects.

WaterLex operations are currently coordinated by the International Secretariat (IS), headquartered in Geneva, Switzerland. The IS secures donor relations and facilitates the involvement of members and external consultants in the work of the organisation. Operations are managed by a team comprised of four individuals overseen by the executive director.

Operations are currently structured in four branches: (1) The Legal Desk, which hosts the legal staff and programme coordinators; (2) the Operations Desk, which hosts the specialists and programme coordinators in the fields of water, sanitation and hygiene (WASH), integrated water resources management (IWRM), and business and human rights; (3) the Development Unit, which hosts research and development (R&D), as well as the communication and fundraising efforts of the organization; and (4) the Support Branch, which hosts the finance, human resources and global administration units.

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



2014 Milestones



March

Hungary: WaterLex and Hungarian Ombudsman for Future Generations Marcel Szabó present the WaterLex National Human Rights Institution (NHRI) Water Initiative to NHRIs in a side event to the International Coordinating Committee of National Institutions for the Promotion and Protection of Human Rights meeting.



May

Switzerland: As of 1 May 2014, after the UN Economic and Social Council adopted the recommendation of its Committee on Non-Governmental Organizations at its April 2014 Coordination and Management Session, special consultative status was granted to WaterLex.



Switzerland: At the WaterLex General Assembly meeting, Prof. Eibe Riedel formally accepts the role of president of the Board of Directors. Riedel, a board member since March 2013, replaces outgoing President Maria Francisca Ize-Charrin, who had served on the board since July 2010. Riedel helped draft what is considered to be the establishing document for the human right to water, General Comment no. 15, adopted by the Committee on Economic and Social Right in 2002.



August

Sweden: In partnership with the United Nations Environment Programme and other groups attending World Water Week in Stockholm, WaterLex presents a panel discussion exploring how evolving wastewater reuse practices can serve human rights.



September

North Africa: In collaboration with the Global Water Partnership (GWP) and the African Network for Basins Organization on 11 September 2014, WaterLex organizes a regional workshop on the topic of cooperative relationships among transboundary water-management institutions in North Africa.



Switzerland: In a side event to the 27th Session of the UN Human Rights Council at the Palais des Nations in Geneva, WaterLex gathers leading agencies (UNEP, UNECE) and national representatives to discuss how wastewater reuse practices can have a positive effect on human rights, such as the rights to water and sanitation and to a safe and healthy environment.



October

Switzerland: WaterLex Legal Desk Officer Elodie Tranchez participates in an interactive debate among parliamentarians and water-governance experts at the 131st Inter-Parliamentary Union Assembly in Geneva. The debate was entitled “Shaping a new system of water governance: Promoting parliamentary action on water.”



Costa Rica: Following a June planning meeting in Rio de Janeiro, Brazil, the first-ever “training of trainers” on a human rights-based approach to Integrated Water Resources Management takes place in Santa Ana, in partnership with UN Development Programme Cap-Net.



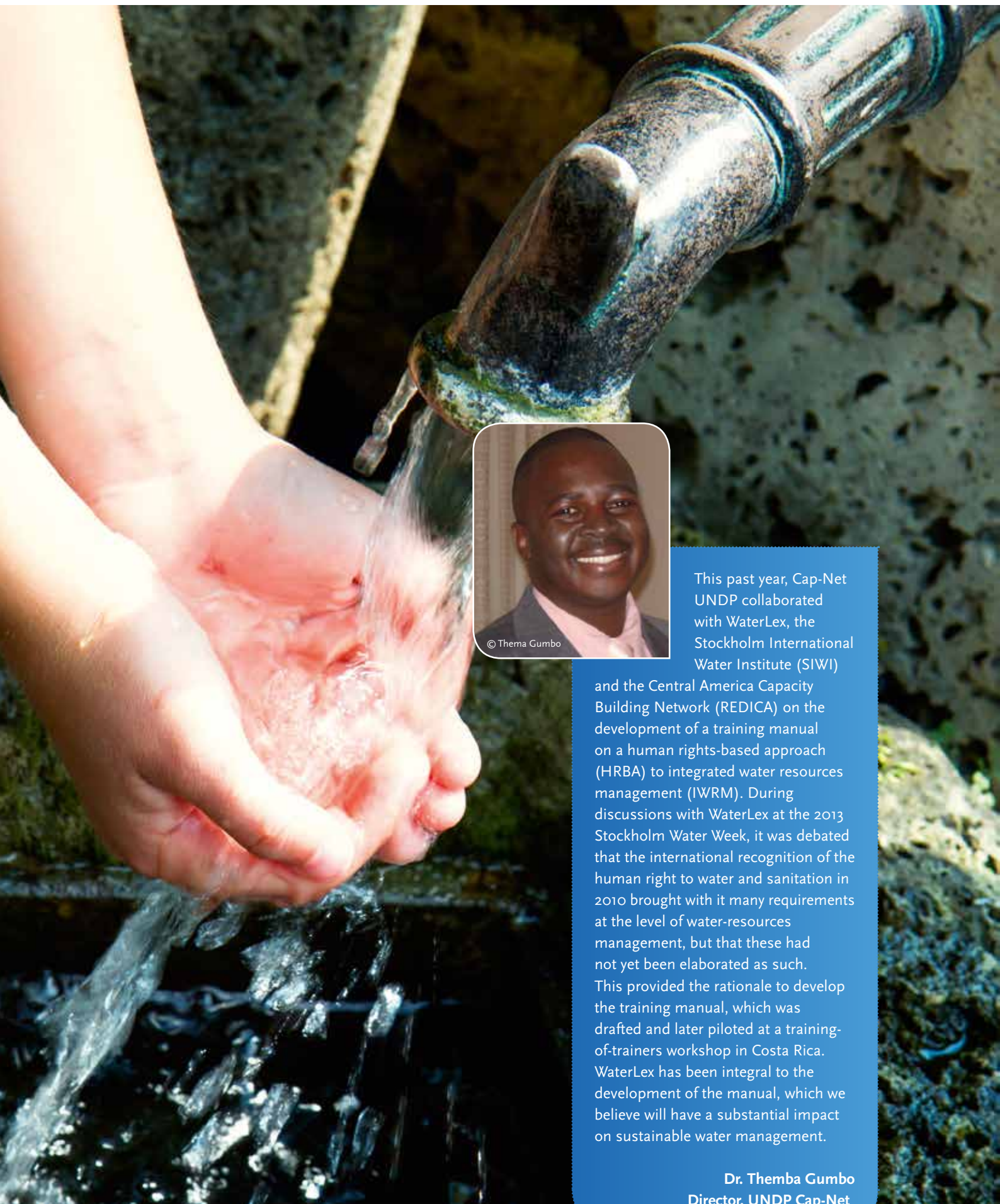
November

Switzerland: Planned in partnership with the Danish Institute for Human Rights and the Stockholm International Water Institute and supported by the Swiss Agency for Development and Cooperation and the Swedish International Development Cooperation Agency, a two-day meeting and workshop on measurement indicators for water, sanitation and hygiene (WASH) brings more than 50 experts together in Geneva.



December

El Salvador, Uganda: In late November and early December, WaterLex conducts training sessions on needs and obligations related to the human right to water and sanitation (HRWS) for NHRIs representing Costa Rica, El Salvador, Guatemala, Honduras, Kenya, Namibia, Nicaragua, Panama, South Africa, Tanzania, and Uganda.



© Thema Gumbo

This past year, Cap-Net UNDP collaborated with WaterLex, the Stockholm International Water Institute (SIWI)

and the Central America Capacity Building Network (REDICA) on the development of a training manual on a human rights-based approach (HRBA) to integrated water resources management (IWRM). During discussions with WaterLex at the 2013 Stockholm Water Week, it was debated that the international recognition of the human right to water and sanitation in 2010 brought with it many requirements at the level of water-resources management, but that these had not yet been elaborated as such. This provided the rationale to develop the training manual, which was drafted and later piloted at a training-of-trainers workshop in Costa Rica. WaterLex has been integral to the development of the manual, which we believe will have a substantial impact on sustainable water management.

Dr. Themba Gumbo
Director, UNDP Cap-Net



© Mara Tignino

The Platform for International Water Law at the University of Geneva has collaborated with WaterLex from the beginning of its establishment in 2010, sharing many of its objectives, such as the realization of the right to water and sanitation. The platform has joined the efforts of WaterLex for strengthening the basin organizations in North Africa through the organization and the facilitation of a workshop on the regional consultations of the African Network for Basin Organizations (ANBO), held in Tunis in September 2014.

River basin organizations play a pivotal role in the implementation of a human right-based approach in integrated water resources management. Moreover, as fundamental means for the inclusion of human rights and environmental concerns in decision-making processes on freshwater, they contribute to cooperation on trans-boundary water resources and prevent risks of water disputes.

Mara Tignino
Platform for International Water Law
University of Geneva



LEGAL DESK

Sustainable Water Law and Policy: Pioneering Research and Innovative Legal Services

Human rights entail obligations and responsibilities for states, international organisations, and non-state actors. To ensure that present and future generations enjoy recognised rights, the mere political recognition of rights is not enough. To be effective, these rights need to be well defined in legal and policy frameworks and in business codes and standards. In addition, they need to be in tune with existing international and national legal frameworks.

To achieve this articulation, the WaterLex Legal Desk advises and supports governments, parliamentarians, national human rights institutions, and non-state actors, including business and NGOs, in their individual and collective response at national, regional, and international levels.

The Legal Desk undertakes various activities relating to the legal challenges connected to the human right to water and sanitation and broader human rights-based water governance.

These activities are fourfold:

- **Innovative legal research:** Conduct pioneering research and policy analysis, generating policy papers and other publications on public norms, case law, global developments, and private codes and standards impacting water governance.
- **Legal services:** Provide drafting support for law- and policymakers to improve the quality and integration of water governance frameworks and ensure their consistency with human rights obligations.
- **Legal network and capacity building:** Organise events and trainings and create tools to assist in the understanding and implementation of human rights-based water governance.
- **Outreach:** Extending across all Legal Desk activities, conduct outreach in line with the overall WaterLex mission: Sustainable solutions based on human rights to improve water governance worldwide.



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Highlights of 2014

Research and Drafting: Case Law and Good Practices Compilations

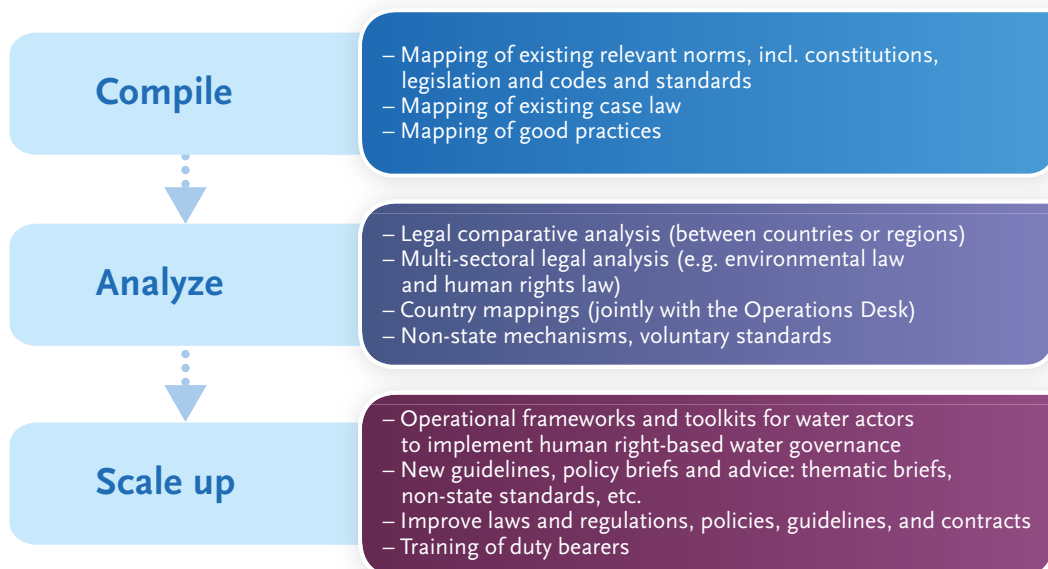
- **Case law compilation:** Through a joint project with WASH United, WaterLex has contributed to a compilation of case law that (inter alia) shows judges often base judgments explicitly on the right to water and sanitation, and that (other) human rights, like education, health, housing and a clean environment, are empty without minimum levels of water and sanitation services. The book is entitled *The Human Right to Water and Sanitation in Courts Worldwide*.
- **NHRI good practices compilation:** WaterLex finalised a compilation of National Human Rights Institutions (NHRI) good practices in water governance. It identifies, gathers and

documents important knowledge about the practices, along with challenges, key factors in success, and important lessons to be learned in activities undertaken by NHRIs in relation to water governance. The report, entitled *National Human Rights Institutions and Water Governance: Compilation of Good Practices*, aims to strengthen the capacity of such human rights institutions for the realisation of water governance-related human rights.

- **UNEP good practices compilation:** Contracted by United Nations Environment Programme (UNEP), WaterLex has started a study examining

The Legal Desk advises and supports governments, parliamentarians, national human rights institutions, and non-state actors, including business and NGOs, in their individual and collective response at national, regional, and international levels.

Key Legal Desk Activities and Outcomes





good practices in wastewater treatment regulation, including a review of wastewater laws, regulations, and norms in developed and undeveloped countries. The outcome will be published in 2015 in a 50-page e-book entitled *Wastewater Legislation, Policies and Standards: Good Practices in the Regulation of Wastewater Treatment*.

National Human Rights Institutions (NHRI) Water Network and Training

After the 2013 launch of the NHRI initiative on water governance, WaterLex further developed

this open call for collaboration to NHRIs that wish to strengthen their role in the advancement, promotion, and protection of human rights related to water governance. Capacity building and mutual exchange of experiences have already been proven to be crucial to assist NHRIs in the execution of these tasks.

In 2014, through trainings in Mexico, El Salvador, and Uganda, representatives of 12 NHRIs were trained and shared experiences on a human rights-based approach to water governance. The NHRIs represent Costa Rica, Honduras, Nicaragua, Panama, El Salvador, Guatemala, Mexico, Uganda, Kenya, Namibia, Tanzania and South Africa. WaterLex is proud to say the global NHRI Water Initiative network is expanding, as is its impact.

In 2014, through trainings in Mexico, El Salvador, and Uganda, representatives of 12 NHRIs were trained and shared experiences on a human rights-based approach to water governance.

International Parliamentary Support

WaterLex extended its work with and through parliamentarians worldwide, especially through increased cooperation in 2014 with the International Parliamentary Union (IPU).

IPU, through several resolutions, acknowledged the importance of freshwater resources and the need to improve water management. WaterLex contributed to what is expected to be the next step: At the 132nd IPU Assembly in Hanoi, from 28 March to 1 April 2015, IPU will discuss and, hopefully, adopt a new IPU resolution: "Shaping a new system of water governance: promoting parliamentarians' action on water."



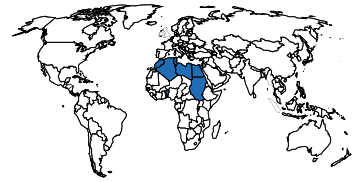
© Mario Campora

The full recognition of the human right to safe drinking water and sanitation by the United Nations General Assembly and the United Nations Human Rights Council in 2010 has constituted a fundamental step for the justiciability of the right to water and sanitation.

The implementation of the right to water and sanitation into a national legal system is a State obligation. Judges all around the world play a main role in ensuring that these rights are enforced in practice and turn into a reality for everyone.

Judges are more and more willing to apply the human right to water and sanitation. The case law compilation WaterLex and Wash United produced, to which we also contributed, is a fantastic tool for all stakeholders and persons who want to know more about how the human right to water and sanitation is interpreted and applied all around the world. Case law is one of the essential tools to monitor and make the right to water and sanitation a reality.

Mario F. Campora
Adjunct Professor of Constitutional Law, Universidad de Buenos Aires, Argentina



OPERATIONS DESK

Water Governance for the Realisation of Human Rights: Moving From Recognition to Implementation

The central mission of the Operations Desk is to support stakeholders' efforts to improve water governance for the realisation of human rights. The Operations Desk does this by developing and refining methodologies, tools, and training materials; through the implementation of training activities; and by offering direct support for water governance at country level, in selected river basins, and – with regard to business and human rights – in targeted economic sectors.

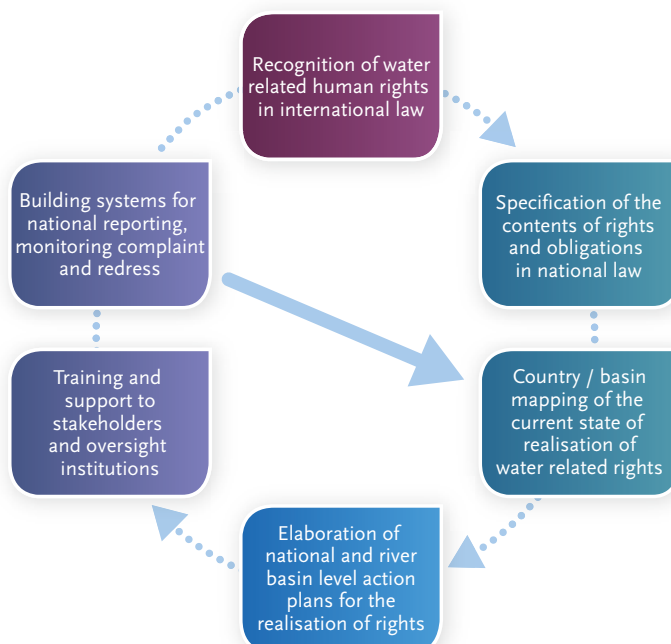
In this way, the Operations Desk contributes to the dissemination of knowledge to governments, amongst practitioners, and within civil society, about practical ways to respond to the obligations and/or responsibilities of state and non-state actors in the field of water-related human rights. These rights include the human right to water and sanitation (HRWS) but are not restricted to it: They include the right to food, the rights of indigenous peoples, and the right to a healthy environment. According to some schol-

ars, the HRWS enjoys the highest status relative to other water-related rights, but all of these rights are interrelated and interdependent, and their realisation needs to be approached in a balanced manner through Integrated Water Resources Management (IWRM).

Highlights of 2014 Refining Our Methodology for Country Mappings

In line with WaterLex's plans to ensure ongoing cooperation with a scientific committee that can set the bar for the standard of our work, in 2014 the Operations Desk initiated dialogue with academics, legal specialists, and practitioners working in the field of indicators on the right to water and sanitation. This dialogue is initially aimed at a peer review of our methodology for a "Country Mapping", or an assessment of the state of progress of a given country in the implementation of the HRWS. The formal launch of

Operations Desk key activities to support the realisation of human rights.





© Pauline Roy

this dialogue took place through a successful conference on HRWS indicators in Geneva in November 2014. The presentations were sourced from prominent scholars, past members of the Committee on Economic, Social and Cultural Rights who contributed to General Comment no. 15 on the right to water, as well as representatives of relevant treaty bodies, National Human Rights Institutions, UN Agencies and civil society groups. Through the conference WaterLex secured commitments from leading intellectuals to review our methodology, which is to be tested in the field through support for national efforts to align laws and policies in the water and sanitation sector with existing human rights commitments by governments. For instance, in Uganda, and with the support of DANIDA and ADA, the Ministry of Water and Environment has agreed to engage the support of WaterLex for a review of the country's Pro-Poor Strategy in the water and sanitation sector.

Between February and November, WaterLex undertook a Country Mapping in Bénin. The mapping had a focus on the role of local government: In most countries the responsibility for the provision of water and sanitation services is devolved to the local level. This means that thinking on the right to water and sanitation should also be focused on the capacity of local governments to carry out this task. However, little attention has been paid to this topic. The study was placed in the context of decentralised cooperation, which is a new and dynamic form of international cooperation between local authorities and services providers. A national workshop was held to build the capacity of local stakeholders, and to discuss the options available for the development of a national strategy on decentralised cooperation. The resulting draft strategy was shared with the government of Bénin.

Developing a Tool on a Human Rights-Based Approach to IWRM

In 2013, WaterLex became a partner of UNDP Cap-Net and worked with REDICA (a platform of water professionals in Central America) and the Stockholm International Water Institute (SIWI) to draft a training manual on a human rights-based approach to IWRM. This was based on the conviction that the HRWS cannot be realised in practice if the management of water resources does not ensure the allocation of sufficient water, the protection of water quality, the targeting of resources towards vulnerable and marginalised groups – in other words, without a human rights-based approach to IWRM. Throughout the year, a Cap-Net team drafted the manual. In October, REDICA hosted a Training of Trainers meeting in San José, Costa Rica, where water experts from 20 countries reviewed the manual. It is expected to be used extensively in 2015 for training stakeholders in various river basins throughout the world.

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

Consolidation of the Operations Desk: Strategy and Staffing

During 2014, WaterLex undertook a mid-term review of its multiannual strategy, resulting in a sharper focus on key outcomes. The Operations Desk went through its own internal review process, resulting in a strategy focusing on three thematic areas: the right to water, IWRM, and business and human rights. This was a significant departure from the original focus on the human right to water and sanitation. Henceforth, the focus will be on water governance for the realisation of all human rights, as many water uses are interrelated and interdependent. Within this field, the private sector (agriculture, mining, industry, services) has a very large impact on water utilisation and, ultimately, on human rights. Therefore, a special set of tools is needed to align business practices with human rights norms. The Operations Desk will focus on the development of such tools for specific economic sectors. In line with this development, new staff were welcomed to the desk, bringing our complement to five.



As a lawyer specialising in environmental law, for many years I have participated in diverse processes where WaterLex played a relevant role. I recognise WaterLex as a professional team of people, very committed to an issue that we also work on: the human right to water and sanitation (HRWS).

WaterLex and the Freshwater Action Network have common points of view that have allowed us to work well together. In the last year we collaborated on strengthening civil society organizations. Recently WaterLex developed a process of capacity-building among Central American national human rights institutions. The heads of these institutions, along with their legal and technical experts, gathered in El Salvador to participate in the process. There was also a workshop with the Water Forum (a civil society platform that is promoting a new water law and constitutional reform in El Salvador to recognise the HRWS).

Combining WaterLex's knowledge of international legal human rights frameworks with our expertise in regional Latin American contexts generates a strong synergy that we expect will help us reach our common objectives.

Jorge Mora Portugal
President, Freshwater Action Network
Director, ARCA

Some Project Prospects for 2015



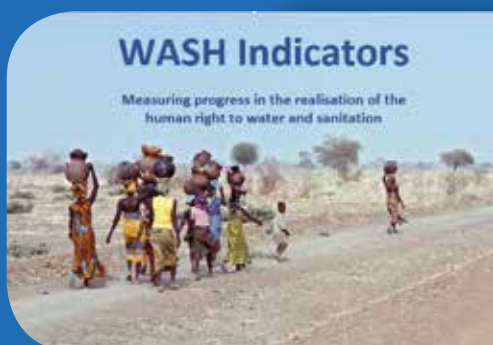
Business and Human Rights

Based on UN guiding principles for business and human rights, businesses have the responsibility to respect human rights. In 2015, WaterLex will engage with various partners to further develop a series of research and development tools enabling business to do just that.



5th Anniversary, HRWS 2010 + 5, and SDGs

WaterLex shares its fifth anniversary in 2015 with that of the human right to water and sanitation itself; resolutions for it were adopted in 2010. Look for an “HRWS 2010 + 5” anniversary event. Even better, those two special occasions dovetail in September with the expected adoption of the Sustainable Development Goals (SDGs), through which water will be linked with sustainable energy, women’s rights, and more.



Measuring Progress on Realising the HRWS

Our November 2014 conference on developing WASH indicators for the measurement of progress on the right to water and sanitation, and the associated discussion paper, will lead to a second conference, to be held in September 2015. That event will be linked to the release of a peer-reviewed position paper on the subject, as well as a book.



Online Course: A Human Rights-Based Approach to IWRM

WaterLex’s recent work with UNDP Cap-Net on a training manual for a human rights-based approach to integrated water resources management led to the first-ever “training of trainers” event and learning materials on the subject. In 2015, developed together with LA-WETnet, the Cap-Net virtual campus coordinator in Argentina, an online course is being created using those materials.



The South African Human Rights Commission (SAHRC) commends WaterLex for its work in promoting a human rights-based approach to water governance. In South Africa, the SAHRC has taken the lead in the struggle for adequate water and dignified sanitation for the millions in South Africa who are denied access to these basic human rights.

The SAHRC's recent collaboration in November 2014 with WaterLex, in assisting to build capacity of various African NHRIs in this area, demonstrates the powerful contribution WaterLex is making in this area across the African continent and beyond. Shifting the thinking of some governments and the private sector around the primacy of water as a human right as opposed to a commodity is process which will involve greater advocacy and education, ensuring both participation of communities and the accountability of decision-makers. WaterLex's endeavors in this area are a welcome intervention that will require multi-stakeholder support, commitment and expansion.

Karam Singh
Head of Research
South African Human Rights Commission

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, 2014.

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, March 31st 2015

CTR – Audit & Conseil SA

A handwritten signature in red 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)

Revenues	2014	2013
Assets		
Cash & equivalent	443'628	64'025
Petty cash	241	300
Bank UBS – CHF	65'329	35'936
Bank UBS – EUR	123'856	–25
Bank UBS – CHF – DDC	–14	27'814
Bank UBS – SEK – SIDA	219'980	–
Bank UBS – USD	34'236	–
Transitional assets	82'180	2'914
Prepaid expenses	1'754	2'914
WaterLex receivables	80'426	–
Current assets	525'808	66'939
Financial assets	3'918	6'015
Guarantee deposits	3'918	6'015
Fixed assets	3'918	6'015
Assets	529'726	72'954

Revenues	2014	2013
Liabilities & Shareholders' Equity		
Short-term debts	72'395	3'103
Social charges due	72'395	3'103
Accruals payable	45'241	51'864
Liabilities	117'636	54'967
Allocated funds	143'376	–
Austrian Development Agency (ADC)	46'100	–
Danish Development Cooperation (DANIDA)	18'457	–
Netherlands Ministry of Foreign Affairs – Human Right funds (DGIS – NL)	62'159	–
United Nations Environment Programme (UNEP)	16'660	–
Allocated funds	143'376	–
Equity	268'713	–
Allocated Generated Capital	90'000	–
Staff security fund	90'000	–
Free Generated Capital (retained result)	178'713	17'987
Equity	268'713	17'987
Liabilities & Shareholders' Equity	529'725	72'954

Statement of income and expenses (in CHF)

Revenues	2014	2013
Public funding	1'287'179	624'535
Public funding – Overseas Development Agencies (ODA)	1'107'507	599'560
Swiss Development Cooperation (SDC)	420'000	599'560
Austrian Development Cooperation (ADC)	53'997	–
Swedish International Development Agency (Sida)	520'000	–
Danish Development Cooperation (DANIDA)	36'280	–
Netherlands Ministry of Foreign Affairs – Human Right funds (DGIS – NL)	77'230	–
Other Public Funding	179'672	24'975
Permanent Mission of the Federal Republic of Germany	35'967	–
Canton de Genève	55'000	–
Ville de Genève – Délégation Genève Ville Solidaire (DGVS)	50'000	–
Loterie Romande	32'000	24'975
Other Public Funding	6'705	–
United Nations Agencies & Programmes	33'620	–
United Nations Environment Programme (UNEP)	19'600	–
United Nations Development Programme (UNDP)	14'020	–
Private sector	–	–
Private sector donations	–	–
Membership Fees	821	700
WaterLex membership fees	821	700
Voluntary Contributions	186'045	227'138
Inkind contributions	186'045	227'138
Donations by individuals	1'683	33'352
Donations by individuals	1'683	33'352
Other Donations	–	5'300
Other Donations	–	5'300
Mandates	3'114	–
Mandates	3'114	–
Total Revenues	1'512'461	885'725

Statement of income and expenses (in CHF)

Operating Expenses

Pilar I – Legal Desk	2014	2013
Staff costs	153'512	133'271
Social charges	21'189	14'672
Consultants	192'972	104'837
Staff training	–	–
Operating costs	62	0
Travel and accommodation	41'717	2'359
Communication material/events	22'469	2'238
Total operating expenses – legal desk	431'921	257'377

Pilar II – Operations Desk

Staff costs	215'400	119'038
Social charges	28'235	10'675
Consultants	91'399	123'312
Operating costs	41'900	0
Travel and accommodation	12'762	15'395
Communication material/events	14'045	2'603
Other expenses	6'915	–
Total operating expenses – operation desk	410'656	271'023

Administrative costs/overhead costs

Staff costs	71'611	75'084
Social charges	11'041	18'600
Consultants	103'524	80'662
Office, rent and maintenance	23'850	13'923
Running costs	9'084	17'069
It hardware and software	25'162	10'056
Travel and accommodation	29'204	2'411
Other expenses	2'600	–
Total administrative costs	276'076	217'805
Total expenditures	1'118'653	746'205
Intermediary result 1	393'808	139'520

Statement of income and expenses (in CHF)

Operating Expenses

Financial results	2014	2013
Bank interests	13	(34)
Exchange rates	(25)	–
Commission on advance Income tax	306	249
Total financial results	294	215
Annual result before allocation	394'102	139'735
Attribution to allocated funds	-143'376	–
Annual result before allocation to organisation capital	250'726	0
Allocation		
Staff Security Fund	90'000	0
Free Generated Capital	160'726	139'735
Total of allocation	250'726	139'735
Final annual result after allocation	-0	0

Cash Flow statement (in CHF)

	2014	2013
Operating Income (before Non-Profit Allocation)	250'726	145'035
Allocated Fund	143'376	–
Increase / decrease in other receivables	–80'426	–
Increase / decrease in prepaid expenses	1'160	–1'346
Increase / decrease in financial liabilities (creditors)	–	–12'561
Increase / decrease in accrued liabilities	–6'623	38'289
Increase / decrease in other debts (salaries)	69'292	2'380
Funds from operations	377'505	171'797
Investment in tangible	–	–
Investment in financial assets	2'097	–3'915
Investing activities	2'097	–3'915
Financing activities	0	–110'000
Increase / decrease in cash	379'602	57'882
Table of Cash Flows		
Cash and cash equivalents at 1 January	64'025	6'143
Cash and cash equivalents at 31 December	443'628	64'025
Increase / decrease in cash	379'602	57'882

Statement of change in equity (in CHF)

	Initial	Dotation	Transfer	Final
2013				
Generated capital (retain earning)	–127'048		145'035	17'987
Net result for the period		145'035	–145'035	
Total	–127'048	145'035	–	17'987
2014				
Generated capital (retain earning)	17'987		160'726	178'713
Staff Security Fund			90'000	90'000
Net result for the period		250'726	–250'726	
Total	17'987	250'726	–	268'713

Comments

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 RPC 21 norms have been applied.

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 are valued at historical costs at the balance sheet date. Donations are recognized upon receipt of payment.

Additional commitments

WaterLex certifies that there are no further commitments 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 2014 amount to CHF 1'885.75.

WaterLex management team and staff

The WaterLex management team is composed of 4 directors:

- the Executive Director
- the Finance and Office Management Director
- the Operations Desk and Development Director
- the Legal Desk Director.

In 2014 WaterLex remunerated the management team of directors for a total amount of CHF 295'632.-.

In December 2014 WaterLex employed 12.7 full time staff.

Events occurring after the balance sheet closure

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

WaterLex has no subsidiary or is no subsidiary of another institution. There are therefore no consolidation requirements.

Fixed Goals and deliverables

Are mentioned in the annual activity report which shall include financial statements.

Comments on Balance Sheet

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.

Accrued liabilities (in CHF)

Open invoices	26'741
Provision	18'500
Grand Total	45'241
Accrued Liabilities balance	45'241

Allocated Funds (in CHF)

Allocation	Project name	Donor	Amount
Projets 2015	DGIS NL – NHRI Programme 2014-2015	Netherland Ministry of Foreign Affairs – Human Right funds (DGIS – NL)	62'159
Projets 2015	ADC – HRWS UGANDA	Austrian Development Cooperation (ADC)	46'100
Projets 2015	DANIDA – HRWS UGANDA	Danish Development Cooperation (DANIDA)	18'457
Projets 2015	UNEP II – Managing Wastewater throug Global Partnership	United Nations Environment Programme (UNEP)	16'660
Total			143'376

Reserves

In 2014, WaterLex has decided to constitute a Staff security fund reserve of CHF 90'000.–.

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 commitments 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.

Overhead costs – costs repartition per Desks

The Overhead costs of WaterLex in 2014 amount to a 25 % of the Organization total expenditures.

	2014
Overhead costs	276'076
Pilar I – Legal Desk	431'921
Pilar II – Operations Desk	410'656
Total	1'118'653

Acknowledgments

WaterLex Donors

WaterLex wishes to thank all of the organizations and individuals which provided financial support to secure our 2014 activities, including:

- Austrian Development Cooperation (ADC)
- Canton of Geneva, Switzerland
- City of Geneva, Switzerland
- Danish Development Cooperation (DANIDA)
- Global Water Partnership (GWP)
- Loterie Romande (entraide.ch)
- Ministry of Foreign Affairs of The Netherlands
- Permanent Mission of Federal Republic of Germany to the UN
- Permanent Mission of the Kingdom of the Netherlands to the UN
- Swedish International Development Cooperation Agency (Sida)
- Swiss Agency for Development and Cooperation (SDC)
- United Nations Development Programme (UNDP Cap-Net, UNDP GWS)
- United Nations Environment Programme (UNEP, UNEP GW2I)

WaterLex Board of Directors

Eibe Riedel – President
Yves Etienne – Vice-President
Catherine Brölmann – Hon. Secretary
Abby Onencan – Treasurer
Aileen Ionescu-Somers
Georgio Malinverni
Michel Veuthey

Members who left the Board of Directors in 2014:

Gerard Aleton
Bing-Jing Wang Delwarte
Maria Francisca Ize-Charrin (Honorary President)
Jean Lapègue

WaterLex International Secretariat

Executive Director

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Jan van de Venis*
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Lenka Kruckova
Viktoria Mohos Naray
Elodie Tranchez

Operations Desk

Tobias Schmitz*
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