



IPA-ACON ACCOUNTANTS B.V.

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To the Board of International Committee on the  
Rights of Sex Workers in Europe  
Attn. Mr. Y. Aydin  
Eerste Helmersstraat 17 D  
1054 CX AMSTERDAM

Haarlem, July 2, 2019

Reg.no. : 1008688/215/411/1725  
Concerning : Independent auditors report 2018

Dear Mr. Aydin,

We have completed the audit of the Annual Accounts 2018 of International Committee on the Rights of Sex Workers in Europe. The balance sheet total at 31 December 2018 is listed at € 134.497,-. The statement of income and expenditure closes with an amount of € 0,-.

We will send you the independent auditors report as a result of our audit.

You will find attached to this letter the independent auditors report. We request that you use the 'was signed' independent auditors report upon disclosure. The signed independent auditors is intended for your archive.

We trust that you have been with of service with the audit. We will be happy to provide further information when requested.

Kind regards,  
Ipa-Acon Accountants B.V.

A handwritten signature in blue ink, appearing to be 'J.C. Olij', written over a blue circular stamp or seal.

mr. ds. J.C. Olij RA

Attached: independent auditors report and signed independent auditors report



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## INDEPENDENT AUDITOR'S REPORT

To: the Board of International Committee on the Rights of Sex Workers in Europe

### Report on the financial statements

We have audited the accompanying financial statement 2018 of International Committee on the Rights of Sex Workers in Europe, based in Amsterdam, which comprise the balance sheet as at December 31, 2018, the Statement of operating result for the year then ended and the notes, comprising a summary of the accounting policies and other explanatory information.

### Management's responsibility

Management is responsible for the preparation and fair presentation of the financial statements and for the preparation of the management board report, both in accordance with the accounting policies as mentioned in the financial report 2018. Furthermore management is responsible for such internal control as is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. This requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



### **Opinion**

In our opinion, the financial statements give a true and fair view of the financial position of International Committee on the Rights of Sex Workers in Europe as at December 31, 2018 and of its result for the year then ended in accordance with the accounting policies as mentioned in the financial report 2018.

Haarlem, July 2, 2019  
Reg.no.: 1008688/215/411/1725  
Ipa-Acon Accountants B.V.

mr. drs. J.C. Olij RA