cofida sa compagnie fiduciaire et d'informatique pierre-yves cots administrateur rue ancienne 88 ch 1227 carouge genève t+ 41 (0) 22 827 02 40 f+ 41 (0) 22 827 02 41 mail info@cofida.ch

The Martin Ennals Foundation (MEF)

## cofidafiduciaire

#### **REPORT**

Of the auditor of the books of account and the financial statements for the year ended December 31, 2013.

#### <u>REPORT</u>

#### Of the auditor of the account For the attention to the Board of the

### The Martin Ennals Foundation (MEF)

As auditors of your foundation we have examined the books of account and the financial statements for the year ended December 31, 2013 in accordance with the provisions of the law. Our audit was conducted in accordance with auditing standards promulgated by the profession.

We recommend that the financial balance, with a total asset of CHF 324'993.29 submitted to you be approved.

Cofida Compagnie Fiduciaire et d'Informatique SA

Antonio PEZZULLO

Certified Auditor

Francesco D'ORSI SQUITIERI

Authorized Officer

Geneva, January 30, 2014

Enclosure:

Balance sheet and income and expenditure account.

## MARTIN ENNALS AWARD (MEA) - Financial Balance at 31st December 2013

	Closing exchange rates 2012 1.20680 1		2013 1.23230				
100570	2012	2013	2012	2013			
<u>ASSETS</u>	in €	in €	in CHF	in CHF			
Lombard & Odier							
UBS	31'247.98	51'538.66	37'710.06	63'511.09			
	74'274.23	89'213.88	89'634.14	109'938.26			
Money market fund Debtors	103'906.20	102'066.87	125'394.00	125'777.00			
	0.00	18'595.31	0.00	22'915.00			
Other assets	16'749.83	2'314.32	20'213.70	2'851.94			
TOTAL ASSETS							
TOTAL ASSETS	226'178.24	263'729.04	272'951.90	324'993.29			
				100			
LIADILITIES	2012	2013	2012	2013			
<u>LIABILITIES</u>	in €	in €	in CHF	in CHF			
Creditors							
	58'650.81	98'649.68	70'779.80	121'566.00			
Capital Year result	168'208.34	164'058.16	202'993.82	202'172.10			
rear result	-680.91	1'021.19	-821.72	1'255.19			
TOTAL LIADULTICO							
TOTAL LIABILITIES	226'178.24	263'729.03	272'951.90	324'993.29			

# MARTIN ENNALS AWARD (MEA) Statement of expenditure and income from 1st January 2013 to 31st December 2013

In €   In €   In CHF   In CHF   In CHF			]	Exchange rate	1.229142
Prize money Other costs	EXPENDITURE				Expenditure in CHF
Other costs	Awardees				
Other costs	Prize money		POR 2279 44		
Travel and other costs  Annual Ceremony  Marcia and IT consultant(s)  Printing material, statuette  Communication, technical equipment, reception and other ceremony costs  Film portrait and Television  Professionally made portrait  Affilm portrait and Television  Affil		2 2 2 2 2 2 2			
Annual Ceremony  Media and IT consultant(s) Printing material, statuette Communication, technical equipment, reception and other ceremony costs  Film portrait and Television Professionally made portrait Subtiffing, copy and distribution of DVD's Other film images  TV recording and broadcast  MEA Staff  Director Internal Communication, consultancy  MEA Staff  Director  Internal Communication, consultancy  MEA Staff  Director  Internal Communication, consultancy  MEA Staff  Travel costs, hospitality, sundry items  MEA Staff  Director  Internal Communication, consultancy  MEA Staff  MEA Staff  Director  Internal Communication, consultancy  MEA Staff  Travel costs, hospitality, sundry items  MEA Staff  MEA Staff  Travel costs, hospitality, sundry items  MEA Staff  M	Advocacy		1		
Media and IT consultants(s)         8135.76         0.00         10′000,00         0.00           Printing material, statuette         4′881.46         3′984.11         6′000,00         4′897.03           Professionally made portrait         4′881.455         4′881.455         6′000,00         2′531.22           Subtiffing, copy and distribution of DVD's         4′881.455         4′881.455         6′000.00         6′000.00         1′500.00           Other film images         2′440.73         0.00         3′000.00         1′500.00         0.00           MEA Staff         10°019.17         9′3620.68         13.4′000.00         1′500.00         1′500.00           Secretarial support         10°019.17         9′3620.68         13.4′000.00         1′5073.08           Film to home NGO, social benefits and bank charges         40′678.79         3°9098.25         5′000.00         1′5073.08           Travel costs, hospitality, sundry items         16′271.52         6′467.93         2°000.00         1′5073.08           Travel costs, hospitality, sundry items         15′457.94         12′434.06         1′900.00         1′5073.13           Travel costs, hospitality, sundry items         15′457.94         12′434.06         1′900.00         1′503.02           Total EXPENDITURE         33°261.14 <td>Travel and other costs</td> <td>24'407.28</td> <td>8'541.42</td> <td>30'000.00</td> <td>10'498.61</td>	Travel and other costs	24'407.28	8'541.42	30'000.00	10'498.61
Printing material, statuette Communication, technical equipment, reception and other ceremony costs  Film portrait and Television Professionally made portrait Subtitling, copy and distribution of DVD's  We film images  12203.64  12203.66  12203.64  12203.66  12203.					1
Printing material, statuete Communication, technical equipment, reception and other ceremony costs  Film portrait and Television Professionally made portrait Submiting, copy and distribution of DVD's  Other film images  1481.45.5 48814.55 60'000.00 1500.00  Other film images  2440.73 0.00 3'000.00 1500.00  IV recording and broadcast  12'203.64 12'203.64 15'000.00 15'000.00  MEA Staff Director Intern  109'019.17 93'620.68 134'000.00 15'000.00  Recretarial support I else to home NGO, social benefits and bank charges I ransition consultancy Vebsite and other IT costs I fee'271.52 6'467.93 20'000.00 15'073.13 I raviel costs, hospitality, sundry items  (a) 16'271.52 6'467.93 20'000.00 15'073.13 I cavel costs, hospitality, sundry items  (b) 16'271.52 12'283.13 20'000.00 15'073.13 I cavel costs, hospitality, sundry items  (c) 16'271.52 12'283.13 20'000.00 15'073.13 I cavel costs, hospitality, sundry items  (c) 16'271.52 16'467.93 20'000.00 15'073.13 I cavel costs, hospitality, sundry items  (c) 16'271.52 12'283.13 20'000.00 15'073.13 I cavel costs, hospitality, sundry items  (c) 16'271.52 16'467.93 20'000.00 15'073.13 I cavel costs, hospitality, sundry items  (c) 16'271.52 16'467.93 20'000.00 15'073.13 I cavel costs, hospitality, sundry items  (c) 16'271.52 16'467.93 20'000.00 15'073.13 I cavel costs, hospitality, sundry items  (c) 16'271.52 16'467.93 20'000.00 15'073.13 I cavel costs, hospitality, sundry items  (c) 16'271.52 16'467.93 20'000.00 15'073.13 I cavel costs, hospitality, sundry items  (c) 16'271.52 16'467.93 20'000.00 15'073.13 I cavel costs, hospitality, sundry items  (c) 16'271.52 16'467.93 20'000.00 15'073.13 I cavel costs, hospitality, sundry items  (c) 16'271.52 16'467.93 20'000.00 15'073.13 I cavel costs, hospitality, sundry items  (c) 16'271.52 16'467.93 20'000.00 15'073.13 I cavel costs, hospitality, sundry items  (c) 16'271.52 16'467.93 20'000.00 15'073.13 I cavel costs, hospitality, sundry items  (c) 16'271.52 16'467.93 20'000.00 15'073.13 I cavel costs, hospitality, sundry items  (c) 16'271.52 1	Media and IT consultant(s)	01405 70			
Communication, technical equipment, reception and other ceremony costs  Film portrait and Television Professionally made portrait Subtitling, copy and distribution of DVD's  Vecording and broadcast  Vecording and Vecording Affairs and bank charges  Vecording and Vecording Affairs Switzerland  Vecording Affairs Switzerland  Vecording and Vecording Affairs Switzerland  Vecor	Printing material, statuette	101 100000000000000			0.00
Film portrait and Television Professionally made portrait Subtiffing, copy and distribution of DVD's Other film images 4881.46 1220.36 6000.00 1500.00 Other film images 2440,73 0.00 3000.00 0.00 TV recording and broadcast 12203.64 12203.64 15000.00 15000.00  MEA Staff Director 109/019.17 93/620.68 134/000.00 15/000.00 Secretarial support Fee to home NGO, social benefits and bank charges 4/678.79 39/98.25 50/000.00 48/057.29 Fransition consultancy MeSsite and other IT costs 16271.52 6/467.93 20/000.00 7/950.00 Fransition consultancy MeSsite and other IT costs 16271.52 12/283.13 20/000.00 15/073.13 15/479.4 12/43.06 19/000.00 15/000.00 15/575.19 15/575.1	Communication, technical equipment, recention and other communication	72			4'897.03
Professionally made portrait  Subtiffing, copy and distribution of DVD's  Other film images  A*814.65  A*		4'067.88	2'059.34	5'000.00	2'531.22
Subtiling, copy and distribution of DVD's	riim portrait and Television				1
4'881.46   1220.36   6'000.00   1'5000.00   1'5000.00   1'5000.00   1'5000.00   1'5000.00   1'5000.00   1'5000.00   1'5000.00   1	Professionally made portrait	48'814.55	48'814 55	60'000 00	60'000 00
2440,73	Subtitling, copy and distribution of DVD's	\$100,000 at 10	1450 KIK N HISTORY		es The properties
12'203.64   12'203.64   12'203.64   15'000.00   15'000.00	Other film images	1			
MEA Staff Director Intern  109'019.17 93'620.68 134'000.00 115'073.08 4'881.46 0.00 6'000.00 0.00  Secretarial support Fee to home NGO, social benefits and bank charges Fransition consultancy Mebsite and other IT costs 16'271.52 6'46'7.93 20'000.00 7'950.00 Fravel costs, hospitality, sundry items 15'457.94 12'434.06 19'000.00 15'073.13 16'271.52 12'263.13 20'000.00 15'073.13 16'477.152 12'434.06 19'000.00 15'283.22 2'440.73 1'054.39 3'000.00 12'286.00  FOTAL EXPENDITURE  339'261.14 266'755.89 417'000.00 327'880.78  NCOME Income in € Income	TV recording and broadcast	HEAT IN ADMINISTRATION			
109'019.17   93'620.68   134'000.00   115'073.08   4'881.46   0.00   6'000.00   0.0	MEA Staff	12 200.04	12 203.64	15 000.00	15'000.00
19919.17   93620.68   134000.00   115073.08   4'881.46   0.00   6'000.00   0.00					
A'881.46	(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	109'019.17	93'620.68	134'000 00	115'073 08
Tee to home NGO, social benefits and bank charges Transition consultancy Transition consultancy Nebsite and other IT costs Travel costs, hospitality, sundry items Total costs, hospitality Total costs, hospitality	nem	4'881.46	0.00		
ransition consultancy Website and other IT costs 16'271.52 6'487.93 20'000.00 7'950.00 16'271.52 12'283.13 20'000.00 15'733.13 15'457.94 12'434.06 19'000.00 15'283.22 2'440.73 1'054.39 3'000.00 12'96.00  OTAL EXPENDITURE  339'261.14 266'755.89 417'000.00 327'880.78  NCOME Income in € Income in CHF Income in	Secretarial support				
Transition consultancy   16'271.52   6'487.93   20'000.00   7'950.00   16'271.52   12'83.13   20'000.00   15'073.13   15'457.94   12'434.06   19'000.00   15'283.22   2'440.73   1'054.39   3'000.00   1'296.00   15'283.22   2'440.73   1'054.39   3'000.00   1'296.00   10'000.00   1'296.00   10'000.00   1'296.00   10'000.00   1'296.00   10'000.00   1'296.00   10'000.00   1'296.00   10'000.00   1'296.00   10'000.00   1'296.00   10'000.00   1'296.00   10'000.00   1'296.00   10'000.00   1'296.00   10'000.00   10'000.00   1'296.00   10'0000.00   10'000.00	Fee to home NGO, social benefits and bank charges	40'679 70	201000 05	F01000 00	
16°271.52   12′263.13   20′000.00   15′073.13   15′457.94   12′434.06   19′000.00   15′283.22   2′440.73   1′054.39   3′000.00   1′296.00	Fransition consultancy	The state of the s	The state of the s		n, was a summer
15'457.94 12'434.06 19'000.00 15'283.22 2'440.73 1'054.39 3'000.00 12'96.00 12'96.00 17'96.00 17'96.00 12'96.00 17'96.25 18'96.2	Website and other IT costs				
Accounting and audit  2 2440.73 1054.39 3000.00 15283.22  TOTAL EXPENDITURE  339'261.14 266'755.89 417'000.00 327'880.78  NCOME  Income in € Income in CHF  Strants  Winnesty International Strot für die Welt 30'000.00 36'562.56  Canton of Geneva 12'203.64 15'000.00 36'562.56  Carlot of Geneva 12'203.64 15'000.00 36'562.55  Carlot partment of Foreign Affairs Switzerland 12'203.64 15'000.00  Iman Rights House Foundation (MFA Norway) 46'822.85 57'551.91  Sinsity Foreign Affairs Germany 34'771.01 42'738.50  Inisity Foreign Affairs Netherlands 42'932.40 52'770.00  Inisity Foreign Affairs Spain 5'025.86 6'177.50  Ub-total Grants 267'826.63 328'720.92  Acchange rates re. grants -387.22 0.00  Interests  Income in €  Income in €  Income in CHF  S'981.45  S'000.00  36'562.56  15'500.00  36'562.56  5'555.91  37'000.00  36'562.56  15'500.00  36'562.56  15'551.91  37'000.00  36'562.56  30'000.00  30'000.00  36'562.56  30'000.00  30'000.00  30'000.00  30'000.00  30'00		72 34 600-01 03-07-315-06			
TOTAL EXPENDITURE    339'261.14   266'755.89   417'000.00   327'880.78     Income in €   Income in CHF     Income in	Accounting and audit	The second second			
Signate	TOTAL EXPENDITURE		1054.39	3'000,00	1'296.00
in € in CHF  Grants  Amnesty International  Brot für die Welt 30'000.00 36'562.56  Canton of Geneva 12'203.64 15'000.00  Federal Department of Foreign Affairs Switzerland 61'018.19 75'000.00  Fuluman Rights House Foundation (MFA Norway) 46'822.85 57'551.91  Administry Foreign Affairs Germany 30'052.68 36'939.00  Alinistry Foreign Affairs Netherlands 42'932.40 52'770.00  Finistry Foreign Affairs Spain 5'025.86 6'177.50  Fulb-total Grants 267'826.63 328'720.92  Atterests  Foreign Affairs Render Spain 337.67  Full House Foundation (MFA Norway) 337.67  Full House Foundation (MFA Norway) 30'052.88  Full House Foundation (MFA Norway) 30'052.68  Full House Foundat		339'261.14	266'755.89	417'000.00	327'880.78
in € in CHF  Grants  Amnesty International  Brot für die Welt 30'000.00 36'562.56  Canton of Geneva 12'203.64 15'000.00  Federal Department of Foreign Affairs Switzerland 12'203.64 15'000.00  Fuluman Rights House Foundation (MFA Norway) 46'822.85 57'551.91  Inistry Foreign Affairs Germany 30'052.68 36'939.00  Ilinistry Foreign Affairs Netherlands 42'932.40 52'770.00  Ilinistry Foreign Affairs Spain 5'025.86 6'177.50  Inistry Foreign Affairs Spain 5'025.86 6'177.50  Inistry Foreign Affairs Spain 5'025.86  Inistry Foreign		_		_	
Amnesty International Amnesty International Brot für die Welt Anton of Geneva Federal Department of Foreign Affairs Switzerland Amnesty International Brot für die Welt Anton of Geneva Federal Department of Foreign Affairs Switzerland Federal Department of Federal Switzerland Fe	NCOME		200 000		
Signot für die Welt   Signon	Frants			<u> </u>	
30'000.00   36'562.56   12'203.64   15'000.00   36'562.56   12'203.64   15'000.00   36'562.56   12'203.64   15'000.00   36'562.56   12'203.64   15'000.00   36'562.56   12'203.64   15'000.00   36'562.56   12'203.64   15'000.00   36'562.56   36'000.00   36'000.00   36'562.56   36'000.00   36'0	mnesty International	<del></del>	51000 00		
antion of Geneva electral Department of Foreign Affairs Switzerland	rot für die Welt				
Secretar Department of Foreign Affairs Switzerland   1018.19   46'822.85   57'551.91   46'822.85   34'771.01   42'738.50   30'052.68   36'939.00   42'932.40   52'770.00   5'025.86   6'177.50   267'826.63   328'720.92   328'720.92   337.67   415.05   267'770.08	anton of Geneva		The state of the s		
uman Rights House Foundation (MFA Norway)       36'822.85       57'551.91         sh aid       34'771.01       42'738.50         inistry Foreign Affairs Germany       30'052.68       36'939.00         inistry Foreign Affairs Netherlands       42'932.40       52'770.00         inistry Foreign Affairs Spain       5'025.86       6'177.50         ub-total Grants       267'826.63       328'720.92         xchange rates re. grants       -387.22       0.00         terests       337.67       415.05         DTAL INCOME       267'777.08       329'135.97	ederal Department of Foreign Affairs Switzerland				15'000.00
sh aid     34'771.01     34'771.01     42'738.50       inistry Foreign Affairs Germany     30'052.68     36'939.00       inistry Foreign Affairs Netherlands     42'932.40     52'770.00       inistry Foreign Affairs Spain     5'025.86     6'177.50       ub-total Grants     267'826.63     328'720.92       cchange rates re. grants     -387.22     0.00       terests     337.67     415.05       DTAL INCOME     267'777.08     329'135.97	uman Rights House Foundation (MEA Norway)				75'000.00
inistry Foreign Affairs Germany inistry Foreign Affairs Netherlands inistry Foreign Affairs Netherlands inistry Foreign Affairs Netherlands inistry Foreign Affairs Spain inistry Foreign Affairs Spain inistry Foreign Affairs Spain inistry Foreign Affairs Spain inistry Foreign Affairs Netherlands inistry Foreign Affairs inistry Fo	ish aid		CONTRACTOR		57'551.91
inistry Foreign Affairs Netherlands 30 032.66 42'932.40 52'770.00 inistry Foreign Affairs Spain 5'025.86 6'177.50 267'826.63 328'720.92 schange rates re. grants -387.22 0.00 sterests terests 337.67 415.05 OTAL INCOME 267'77.08 329'135.97		1	34'771.01		42'738.50
42'932.40   52'770.00	tota e a sua constitución				36'939.00
5'025.86   6'177.50     ub-total Grants   5'025.86   267'826.63     xchange rates re. grants   -387.22   0.00     terests   337.67   415.05     DTAL INCOME   267'777.08   329'135.97     XCess of incomes	linistry Foreign Affaire Coming		42'932.40		
267'826.63 328'720.92 415.05  CTAL INCOME  267'777.08  267'877.08  328'720.92  0.00  415.05			5'025.86		
1-387.22 0.00 terests 337.67 415.05 0.00 0.00 0.00 0.00 0.00 0.00 0.00			267'826.63		
DTAL INCOME         267'777.08         329'135.97	change rates re. grants		-387.22		0.00
267'777.08 329'135.97					
OTAL INCOME 267'777.08 329'135.97	terests		337.67		415.05
xcess of incomes	OTAL INCOME		267'777.08		
	xcess of incomes		1'021.19	Γ-	1'255.19