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Fondation Martin Ennals

GENEVA

c o f i d a f i d u c i a i r e

**REPORT
FOR THE YEAR 2021**

Auditor's Report Submitted to the General meeting Of Fondation Martin Ennals, Geneva

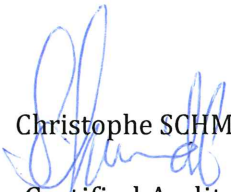
As auditors of the fondation, and in accordance of the articles of fondation, we have audited the accompanying annual financial statements (balance sheet, profit and loss account and notes) of Fondation Martin Ennals for the year ended December 31st, 2021.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the laws and the articles of fondation. Our mission is to verify these financial statements. We certify that we fulfil the legal requirement for accreditation and independence.

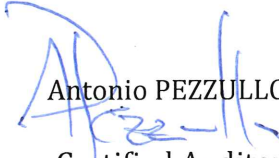
Our audit was conducted in accordance with the Swiss Standard for restricted control. This standard requires planning and carrying out control in order to obtain reasonable assurance whether the financial statements are free from material misstatement. A limited audit involves conducting interviews, analytical audit activities and appropriate detailed inspections of the documents available in the controlled entity. On the other hand, verification of operating flows, internal control system as well as interviews and other controls to detect fraud are not part of this control.

During our audit, we didn't encounter any evidence to conclude that the financial statements don't give a true and fair view of the financial position, financial performance and result, and that they are not in compliance with the law and the articles of fondation.

Cofida Compagnie Fiduciaire
d'Informatique SA



Christophe SCHMID
Certified Auditor



Antonio PEZZULLO
Certified Auditor
Responsible Auditor

Carouge, February 14th, 2022

Enclosures: Financial statements

ASSETS / ACTIF

	2021	2020
Cash funds / Liquidités	216 614.44	160 017.66
Grants to be received (annex 7) / Subventions à recevoir (annexe 7)	32 915.40	19 500.00
Other assets (annex 8) / Actifs de régularisation (annexe 8)	18 355.54	9 357.96
Current assets / Actifs circulants	267 885.38	188 875.62
Total Assets / Total de l'actif	267 885.38	188 875.62

PASSIF / LIABILITIES

Grants paid in advance / Subventions reçues d'avance	57 394.16	13 682.57
Other liabilities (annex 9) / Passifs de régularisation (annexe 9)	146 903.80	109 792.94
Social charges due (annex 10) / Charges sociales dues (annexe 10)	17 883.95	19 766.00
Short-term foreign assets / Capitaux étrangers a court terme	222 181.91	143 241.51
Foundation capital / Capital de fondation	50 000.00	50 000.00
Capital carried forward / Capital reporté	-4 296.53	-4 365.89
Capitaux propres / Stockholder's equity	45 703.47	45 634.11
Total Liabilities / Total du passif	267 885.38	188 875.62

MARTIN ENNALS FOUNDATION (SWITZERLAND)
FONDATION MARTIN ENNALS (SUISSE)

Result account / Compte de résultat
From 1 January to 31 December 2021 /
du 1er janvier au 31 décembre 2021
(with 2020 comparative / avec comparatif 2020)

	2021	2020
Bread for the World / Brot für die Welt	52 160.65	47 090.40
Canton of Geneva / Canton de Genève	40 000.00	40 000.00
City of Geneva (flags) / Ville de Genève (drapeaux)	0.00	2 625.00
City of Geneva (fonds plaidoyer) / Ville de Genève (advocacy funds)	0.00	55 643.77
City of Geneva / Ville de Genève	50 000.00	50 000.00
Det Norske / Norwegian Human Rights Fund	56 514.32	42 109.01
FDFA Switzerland / DFAE Suisse	73 000.00	73 000.00
FDFA Switzerland (to be received) / FDFA Suisse (à recevoir)	19 500.00	19 500.00
Fondation Internationale pour les DDH / Fondation Internationale pour les DDH	24 523.58	7 443.07
Fondation Pluralisme / Fondation Pluralisme	40 000.00	0.00
Heinrich Böll Foundation / Fondation Heinrich Böll	11 728.30	0.00
Irish Aid / Irish Aid	53 280.00	53 790.00
Loterie Romande / Loterie Romande	0.00	20 000.00
Oak Foundation / Fondation Oak	41 510.21	0.00
The Taiwan Foundation for Democracy / Fondation Taiwan pour la démocratie	5 450.29	0.00
Private foundations / Fondations privées	50 000.00	30 000.00
Total Donations / Total Donations	517 667.35	441 201.25

	2021	2021 Budget	2021 Difference	%	2020
Total Donations (report) / Total Donations (report)	517 667.35				441 201.25
Ceremony - Awards / Cérémonie - Prix	71 999.04	70 000.00	1 999.04	2.86%	78 158.65
Ceremony - Traveling & Broadcasting / Cérémonie - Voyages & Retransmission	27 310.98	27 000.00	310.98	1.15%	26 570.70
Ceremony - Others / Cérémonie - Autres charges	0.00	0.00	0.00	#DIV/0!	3 080.74
Subtotal Charges for Ceremony / Sous-total Charges de Cérémonie	99 310.02	97 000.00	2 310.02		107 810.09
Program & Projects - Staff costs / Programme & Projets - Frais de personnel	48 152.20	46 200.00	1 952.20	4.23%	16 056.51
Program & Projects - GVA Residency program / Programme & Projets - GVA Résidence	13 006.46	15 000.00	-1 993.54	-13.29%	12 453.91
Program & Projects - Educational partnership GVA / Programme & Projets - Partenaire éducation GVA	12 069.59	16 000.00	-3 930.41	-24.57%	7 589.80
Program & Projects - MEA Network project / Programme & Projets - Projet MEA Network	39 933.15	42 000.00	-2 066.85	-4.92%	42 109.01
Program & Projects - Robert Sann Aung / Programme & Projets - Robert Sann Aung	14 866.40	14 866.40	0.00	n/a	0.00
Program & Projects - Luon Sovath / Programme & Projets - Luon Sovath	6 678.68	6 678.68	0.00	n/a	13 566.35
Subtotal Charges for Program and Projects / Sous-total Charges Programme et Projets	134 706.48	140 745.08	-6 038.60		91 775.58
Communication & Advocacy - Staff costs / Communication & Plaidoyer - Frais de personnel	62 667.28	68 750.00	-6 082.72	-8.85%	66 031.38
Communication & Advocacy - Film / Communication & Plaidoyer - Film	30 000.00	30 000.00	0.00	0.00%	43 751.13
Communication & Advocacy - Website / Communication & Plaidoyer - Site Internet	4 092.60	4 000.00	92.60	2.32%	2 714.06
Communication & Advocacy - Publications / Communication & Plaidoyer - Publications	4 205.87	4 500.00	-294.13	-6.54%	7 196.35
Communication & Advocacy - Technical equip. / Communication & Plaidoyer - Equip. technique	8 998.20	12 200.00	-3 201.80	-26.24%	8 935.56
Subtotal Charges for Communication & Advocacy / Sous-total Charges de Communication & Plaidoyer	109 963.95	119 450.00	-9 486.05		128 628.48
Institution - Staff costs / Institution - Frais de personnel	111 922.53	105 600.00	6 322.53	5.99%	122 498.31
Institution - Consultants / Institution - Consultants	21 476.84	18 480.00	2 996.84	n/a	3 201.66
Institution - Office Costs-and accounting / Institution - Charges de locaux et comptabilité	29 313.55	28 000.00	1 313.55	4.69%	24 800.15
Institution - Information Technology / Institution - Informatique	2 740.05	4 000.00	-1 259.95	-31.50%	3 098.80
Institution - Committee, development and travel / Institution - Comité, développement et voyages	3 210.74	5 000.00	-1 789.26	-35.79%	12 404.99
Institution - Audits / Institution - Honoraires de révision	3 231.00	3 500.00	-269.00	-7.69%	2 692.50
Subtotal Charges for Institutional Charges / Sous-total Charges Institutionnelles	171 894.71	164 580.00	7 314.71		168 696.41
Total project expenses / Total Charges de projets	515 875.16	521 775.08	-5 899.92		496 910.56
Gross result / Résultat brut	1 792.19				-55 709.31
Other products / Autres produits	229.45	0.00	229.45	n/a	6 503.50
Other products / Autres produits	229.45	0.00	229.45		6 503.50
Other financial products / Autres produits financiers	0.00	0.00	0.00	n/a	353.75
Financial products / Produits financiers	0.00	0.00	0.00		353.75
Unrealized exchange loss (annexe 10) / Perte de change non réalisé (annex 10)	1 249.75	0.00	0.00	n/a	2 394.23
Financial charges / Frais financiers	702.53	1 000.00	-297.47	-29.75%	258.85
Financial charges / Frais financiers	1 952.28	1 000.00	-297.47		2 653.08
Year result / Résultat de l'exercice	69.36				-51 505.14

	2021	2020
Capital carried forward / Capital reporté	-4 365.89	47 139.25
Year result / Résultat de l'exercice	69.36	-51 505.14
Capital carried forward / Capital reporté	-4 296.53	-4 365.89

MARTIN ENNALS FOUNDATION (SWITZERLAND)

Notes to the financial statements for the year ended December 31, 2021 (Page 1) Related CO 959a

These annual accounts have been prepared in accordance with the provisions of Swiss accounting law (Title thirty-second of the Code of Obligations).

In order to allow a better comparison with the previous year the presentation of the accounts has been modified.

1. Address :

Martin Ennals Foundation (Switzerland)
C/O Organisation Mondiale Contre la Torture
Rue du Vieux Billard 8
1205 Geneva

2. Statuts :

Articles of Association dated September 22, 2014.
Creation of the Martin Ennals Award for the Protection of Human Rights Defenders (MEA) in Geneva

3. Board of Trustees :

President	Currat Philippe, from Geneva at Longirod, CH - Individual signature
Vice President	Lochbihler Barbara, from germany, at Berlin, DEU - Individual signature
Member	Andrea Andrew, from Great Britain, at St-Genis-Pouilly, F - Without signature
Member	Duckworth Nicola, from Great Britain, at London, GB - Without signature
Member	Girardet Edward, from Crissier, at Cessy, F - Without signature
Member	Mrdja Nikolic Ivana, from Geneva, at Geneva, CH - Without signature
Member	Ndiaye Bacre, from Sénégal, at Dakar, SEN - Without signature
Member	Oosting Dick, From Netherlands, at Bussum, NLD - Without signature
Member	Tsunga Arnold, From Zimbabwe, at Johannesburg, ZAF - Without signature

4. Taxation :

Tax exemption granted on 16.10.2014 for the fiscal year 2013 and for a period of 10 years.

5. Audit :

Cofida Compagnie d'Informatique SA
Rue Ancienne 88
1227 Carouge

6. Number of employees in the foundation :

1 person full time
2 persons par time

MARTIN ENNALS FOUNDATION (SWITZERLAND)

Notes to the financial statements for the year ended December 31, 2021 (Page 2) Related CO 959a

7. Grants receivable :

Grant receivable - FDFA Switzerland	19 500.00
Grant receivable - Foundation Heinrich Böll	5 742.00
Grant receivable - Fondation Internationale	7 673.40
Total	32 915.40

8. Other assets :

Charges paid in advance	13 820.54
Wages paid in advance	3 047.60
Credit card account	1 310.80
Per diem paid in advance	176.60
Total	18 355.54

9. Other liabilities :

Laureates - Prize money to transfer	130 993.77
Laureates - Other costs to transfer	848.00
Credit card account	1 776.30
Fees to pay	13 285.73
Total	146 903.80

10. Montant annuel chargés aux institutions de prévoyance :

AVS / AI / APG / AC / LAA / IJM	16 685.55
Source tax due	1 198.40
Total	17 883.95

11. Seuil de rémunération du personnel (hors LPP):

Above CHF 60'000.00 per year	1
Above CHF 30'000.00 per year	2
Above CHF 10'000.00 per year	0
Below de CHF 10'000.00 par an (interns)	6

Geneva, 1 February 2022