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Fondation Martin Ennals

GENEVA

cofida fiduciaire

REPORT
FOR THE YEAR 2022

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

As auditors of the foundation, and in accordance of the articles of foundation, 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, 2022.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the laws and the status. 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.

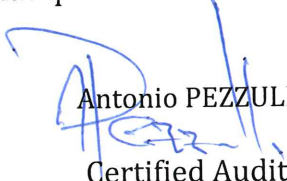
During our audit, we didn't encounter any evidence to conclude that the financial statements don't give a true and fair view of the financial position, financial performance and result, and that they are not in compliance with the swiss law and the status.

Without qualifying our audit opinion, we draw your attention to the information at point 9 (Note 2) in the notes to the financial statement describing an uncertainty about the reincorporation of an amount of CHF 55'643.77 into the operating budget of the Foundation during year 2020. Therefore, the result and the equity may be presented in a too favourable amount. In such a case, the provisions of art. 84a CC concerning insolvency and over-indebtedness would be applicable.

Cofida Compagnie Fiduciaire
d'Informatique SA



Christophe SCHMID
Certified Auditor



Antonio PEZZULLO
Certified Auditor
Responsible Auditor

Carouge, March 9th, 2023

Enclosures: Financial statements

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

Balance sheet / Bilan
On 31 December 2022 / au 31 décembre 2022
(with 2021 comparative / avec comparatif 2021)

	2022	2021
ASSETS / ACTIF		
Cash funds / Liquidités	97 172.16	216 614.44
Grants to be received (annex 7) / Subventions à recevoir (annexe 7)	32 343.60	32 915.40
Other assets (annex 8) / Actifs de régularisation (annexe 8)	26 447.46	18 355.54
Current assets / Actifs circulants	155 963.22	267 885.38
Total Assets / Total de l'actif	155 963.22	267 885.38
PASSIF / LIABILITIES		
Grants paid in advance / Subventions reçues d'avance	0.00	57 394.16
Other liabilities (annex 9) / Passifs de régularisation (annexe 9)	140 965.44	146 903.80
Salaries and social charges due / Salaires et charges sociales dues	11 280.19	17 883.95
Short-term foreign assets / Capitaux étrangers a court terme	152 245.63	222 181.91
Foundation capital / Capital de fondation	50 000.00	50 000.00
Capital carried forward / Capital reporté	-46 282.41	-4 296.53
Capitaux propres / Stockholder's equity	3 717.59	45 703.47
Total Liabilities / Total du passif	155 963.22	267 885.38

Genève, le 2 mars 2023 / Geneva, 2 March 2023

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

Result account / Compte de résultat
From 1 January to 31 December 2022 /
du 1er janvier au 31 décembre 2022
 (with 2021 comparative / avec comparatif 2021)

	2022	2021
Bread for the World / Brot für die Welt	64 731.60	52 160.65
Canton of Geneva / Canton de Genève	45 000.00	40 000.00
City of Geneva / Ville de Genève	50 000.00	50 000.00
Det Norske / Norwegian Human Rights Fund	37 226.35	56 514.32
FDFA Switzerland / DFAE Suisse	73 000.00	73 000.00
FDFA Switzerland (to be received) / FDFA Suisse (à recevoir)	50 000.00	19 500.00
Fondation Internationale pour les DDH / Fondation Internationale pour les DDH	3 775.80	24 523.58
Fondation Pluralisme / Fondation Pluralisme	0.00	40 000.00
Heinrich Böll Foundation / Fondation Heinrich Böll	14 621.81	11 728.30
Irish Aid / Irish Aid	49 075.00	53 280.00
Loterie Romande / Loterie Romande	4 500.00	0.00
Oak Foundation / Fondation Oak	49 489.79	41 510.21
The Taiwan Foundation for Democracy / Fondation Taiwan pour la démocratie	2 275.75	5 450.29
Private foundations / Fondations privées	50 000.00	50 000.00
Private donations / Donations privées	500.00	0.00
Total Donations / Total Donations	494 196.10	517 667.35

	2022	2022 Budget	2022 Difference	%	2021
Total Donations (report) / Total Donations (report)	494 196.10				517 667.35
Ceremony - Awards / Cérémonie - Prix	44 056.64	60 000.00	-15 943.36	-26.57%	71 999.04
Ceremony - Traveling & Broadcasting / Cérémonie - Voyages & Retransmission	46 515.91	44 000.00	2 515.91	5.72%	27 310.98
Subtotal Charges for Ceremony / Sous-total Charges de Cérémonie	90 572.55	104 000.00	-13 427.45		99 310.02
Program & Projects - Staff costs / Programme & Projets - Frais de personnel	67 854.77	65 557.00	2 297.77	3.50%	48 152.20
Program & Projects - GVA Residency program / Programme & Projets - GVA Résidence	10 517.45	12 000.00	-1 482.55	-12.35%	13 006.46
Program & Projects - Educational partnership GVA / Programme & Projets - Partenaire éducation GVA	12 964.26	12 000.00	964.26	8.04%	12 069.59
Program & Projects - MEA Network project / Programme & Projets - Projet MEA Network	52 743.93	50 000.00	2 743.93	5.49%	39 933.15
Program & Projects - Robert Sann Aung / Programme & Projets - Robert Sann Aung	7 705.90	0.00	7 705.90	n/a	14 866.40
Program & Projects - Luon Sovath / Programme & Projets - Luon Sovath	853.67	0.00	853.67	n/a	6 678.68
Subtotal Charges for Program and Projects / Sous-total Charges Programme et Projets	152 639.98	139 557.00	13 082.98		134 706.48
Communication & Advocacy - Staff costs / Communication & Plaidoyer - Frais de personnel	53 824.57	49 611.00	4 213.57	8.49%	62 667.28
Communication & Advocacy - Film / Communication & Plaidoyer - Film	33 610.40	38 000.00	-4 389.60	-11.55%	30 000.00
Communication & Advocacy - Website / Communication & Plaidoyer - Site Internet	3 965.45	4 500.00	-534.55	-11.88%	4 092.60
Communication & Advocacy - Publications / Communication & Plaidoyer - Publications	1 378.84	1 000.00	378.84	37.88%	4 205.87
Communication & Advocacy - Technical equip. / Communication & Plaidoyer - Equip. technique	6 987.10	8 000.00	-1 012.90	-12.66%	8 998.20
Subtotal Charges for Communication & Advocacy / Sous-total Charges de Communication & Plaidoyer	99 766.36	101 111.00	-1 344.64		109 963.95
Institution - Staff costs / Institution - Frais de personnel	128 142.52	125 290.00	2 852.52	2.28%	111 922.53
Institution - Consultants / Institution - Consultants	16 779.48	16 200.00	579.48	3.58%	21 476.84
Institution - Office Costs-and accounting / Institution - Charges de locaux et comptabilité	31 759.10	30 000.00	1 759.10	5.86%	29 313.55
Institution - Information Technology / Institution - Informatique	4 057.37	4 500.00	-442.63	-9.84%	2 740.05
Institution - Committee, development and travel / Institution - Comité, développement et voyages	8 283.35	7 000.00	1 283.35	18.33%	3 210.74
Institution - Audits / Institution - Honoraires de révision	3 231.00	3 300.00	-69.00	-2.09%	3 231.00
Subtotal Charges for Institutional Charges / Sous-total Charges Institutionnelles	192 252.82	186 290.00	5 962.82		171 894.71
Total project expenses / Total Charges de projets	535 231.71	530 958.00	4 273.71		515 875.16
Gross result / Résultat brut	-41 035.61				1 792.19
Other products / Autres produits	5 330.55	0.00	5 330.55	n/a	229.45
Other products / Autres produits	5 330.55	0.00	5 330.55		229.45
Unrealized exchange loss (annexe 10) / Perte de change non réalisé (annex 10)	5 384.87	0.00	0.00	n/a	1 249.75
Financial charges / Frais financiers	895.95	1 000.00	-104.05	-10.41%	702.53
Financial charges / Frais financiers	6 280.82	1 000.00	-104.05		1 952.28
Year result / Résultat de l'exercice	-41 985.88				69.36

	2022	2021
Capital carried forward / Capital reporté	-4 296.53	-4 365.89
Year result / Résultat de l'exercice	-41 985.88	69.36
Capital carried forward / Capital reporté	-46 282.41	-4 296.53

MARTIN ENNALS FOUNDATION (SWITZERLAND)

Notes to the financial statements for the year ended December 31, 2022 (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)
at 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
Treasurer	Künzler Rolf, from Genève, ast Cascais, PRT - Without signature
Member	Ancheita Pagaza Alejandra, from Mexique, at Mexico City, MEX - Without signature
Member	Chappatte Patrick, from LeNoirmont, at Genève, CH - 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 :

3 persons par time

MARTIN ENNALS FOUNDATION (SWITZERLAND)

Notes to the financial statements for the year ended December 31, 2022 (Page 1) Related CO 959a

7. Grants receivable :

Grant receivable - Foundation Heinrich Böll	14 592.00
Grant receivable - Bread For The World	17 751.60
Total	32 343.60

8. Other assets :

Charges paid in advance	25 841.26
Wages paid in advance	259.50
Credit card account	146.70
Per diem paid in advance	200.00
Total	26 447.46

9. Other liabilities :

Laureates - Prize money 2016	19 000.00
Laureates - Prize money 2016	10 000.00
Laureates - Prize money 2017	3 859.93
Laureates - Prize money 2019	47 000.00
Laureates - Prize money 2020	8 985.30
Laureates - Prize money 2021	20 000.00
Fees to pay	32 120.21
Total	140 965.44

Note 1

The transfer of funds to the various laureates is delayed for different reasons :
Arbitrary detention, disappearance, request for postponement,
or finally a pending application for Swiss citizenship.

Note 2

In 2020, the foundation converted as an income the amount of CHF 55,643.77
debts of the City of Geneva (reassignment) with the aim of creating
a Martin Ennals Advocacy Fund.
In December 2021, the City of Geneva informed the Martin Ennals Foundation
that these funds could no longer be devoted to the creation of a special fund.
In May 2022, the Martin Ennals Foundation requested by formal letter that the funds
be approved for reincorporation into the operating budget.
An answer is pending from the City of Geneva at the date of this report.

10. Annual staff costs threshold (excluding pension):

Above CHF 60'000.00 per year	1
Above CHF 30'000.00 per year	1
Above CHF 10'000.00 per year	3
Below de CHF 10'000.00 par an (interns)	4