

## Report of the auditors on the financial statements for the year 2019 to the General meeting of the Association for the Prevention of Torture, Geneva

Audit

### Report of the auditors on the financial statements

As statutory auditors, we have audited the accompanying financial statements of the ASSOCIATION FOR THE PREVENTION OF TORTURE, Geneva, which comprise the balance sheet, statement of financial performance, statement of cash flow, statement of wealth evolution and notes for the year ended December 31, 2019.

Comptabilité

#### Association's Committee's responsibility (Bureau of Board)

The Association's Committee is responsible for the preparation of the financial statements in accordance with the requirements of the Swiss GAAP. This responsibility includes designing, implementing and maintaining an internal control system relevant to the preparation of financial statements that are free from material misstatement, whether due to fraud or error. The Association's Committee is further responsible for selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

Expertise & Conseil

#### 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 Swiss law and Swiss Auditing Standards. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

Fiscalité

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

Payroll

Corporate finance

# Berney Associés

In making those risk assessments, the auditors consider the internal control system relevant to the entity's preparation 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 system. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made, 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 for the year ended December 31, 2019 give a true and fair view of the financial position, the results of operations and the cash flow in accordance with the Swiss GAAP RPC and comply with Swiss law.

Berney Associés Audit SA

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Gregory GRIEB  
Licensed Audit Expert  
Auditor in charge

Vincent DUCOMMUN  
Licensed Audit Expert

Enclosures : financial statements (balance sheet, statement of financial performance, statement of cash flow, statement of wealth evolution and notes)

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ASSOCIATION FOR THE PREVENTION OF TORTURE, Geneva

BALANCE SHEET AS AT 31 DECEMBRE 2019

	<u>Notes</u>	<u>31.12.2019</u> CHF	<u>31.12.2018</u> CHF
<b><u>ASSETS</u></b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3.1	403'115	505'660
Accounts receivable	3.2	26'468	62'688
Current account Foundation APT, Panama	3.3	-	-
Accrued income and prepaid expenses		38'276	42'956
<b>TOTAL CURRENT ASSETS</b>		<b>467'859</b>	<b>611'304</b>
<b>FIXED ASSETS</b>			
Centre Jean-Jacques Gautier		2'739'657	2'803'357
Office material		9'044	13'566
Furniture and fixture		31'454	47'180
IT hard and software		192'939	225'686
	3.4	<b>2'973'094</b>	<b>3'089'789</b>
<b>FINANCIAL ASSETS</b>			
Foundation APT, Panama		-	9'321
<b>TOTAL FIXED ASSETS</b>		<b>2'973'094</b>	<b>3'099'110</b>
<b>TOTAL ASSETS</b>		<b>3'440'953</b>	<b>3'710'414</b>

## ASSOCIATION FOR THE PREVENTION OF TORTURE, Geneva

## BALANCE SHEET AS AT 31 DECEMBRE 2019

	<u>Notes</u>	<u>31.12.2019</u> CHF	<u>31.12.2018</u> CHF
<b><u>LIABILITIES AND WEALTH</u></b>			
<b>SHORT TERM LIABILITIES</b>			
Accounts payable		31'712	140'334
Income received in advance		-	100
Accrued expenses		51'111	45'827
CTI current account	2.7	255'058	240'431
		<hr/>	<hr/>
<b>TOTAL SHORT TERM LIABILITIES</b>		<b>337'881</b>	<b>426'692</b>
<b>LONG TERM LIABILITIES</b>			
Fondation Pro Victimis	4.1	200'000	200'000
		<hr/>	<hr/>
<b>TOTAL LONG TERM LIABILITIES</b>		<b>200'000</b>	<b>200'000</b>
<b>RESTRICTED FUNDS</b>			
Restricted funds on ongoing projects		100'436	109'010
Restricted coaching funds		7'492	-
Restricted investments funds		192'699	267'759
Restricted funds Centre Jean-Jacques Gautier		2'434'454	2'491'069
		<hr/>	<hr/>
<b>TOTAL RESTRICTED FUNDS</b>	4.3	<b>2'735'081</b>	<b>2'867'838</b>
<b>WEALTH</b>			
Tied capital	4.2	200'000	200'000
Reserve Centre Jean-Jacques Gautier	4.4	261'967	261'967
Other reserves		90'000	90'000
Balance brought forward		(336'083)	(184'530)
Loss of the year		(47'893)	(151'553)
		<hr/>	<hr/>
<b>TOTAL WEALTH</b>		<b>167'991</b>	<b>215'884</b>
		<hr/>	<hr/>
<b>TOTAL LIABILITIES AND WEALTH</b>		<b>3'440'953</b>	<b>3'710'414</b>
		<hr/>	<hr/>

## STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR 2019

<b><u>CONTRIBUTIONS AND DONATIONS</u></b>	<b><u>Notes</u></b>	<b><u>2019</u></b>	<b><u>2018</u></b>
		CHF	CHF
<b><u>RESTRICTED</u></b>			
Foreign governments		391'691	242'285
Swiss government and public institutions		449'538	384'750
Private foundations		46'303	215'790
Private donations		20'000	-
Intergovernmental organizations		38'252	67'439
<b>TOTAL RESTRICTED INCOME</b>	4.3	<b>945'784</b>	<b>910'264</b>
<b><u>UNRESTRICTED</u></b>			
Foreign governments		264'035	255'665
Swiss government and public institutions		350'000	250'000
Private foundations		393'221	457'986
Other subsidies		18'396	33'352
Other income	5.2	47'322	39'422
Services to CTI	2.8	40'050	47'670
<b>TOTAL UNRESTRICTED INCOME</b>	5.1	<b>1'113'024</b>	<b>1'084'095</b>
<b>TOTAL INCOME</b>		<b>2'058'808</b>	<b>1'994'359</b>
<b><u>EXPENDITURES</u></b>			
<b>OPERATIONS</b>			
Salaries on operations		(896'198)	(944'518)
Capacity strengthening & advice		(300'751)	(178'248)
Travel costs		(71'536)	(84'040)
Accommodation costs		(31'521)	(41'511)
		<b>(1'300'006)</b>	<b>(1'248'317)</b>
<b>COMMUNICATION &amp; OUTREACH</b>			
Salaries communication & outreach		(200'723)	(304'508)
Publications costs		(34'149)	(43'701)
		<b>(234'872)</b>	<b>(348'209)</b>

## STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR 2019

<b>EXPENDITURES (CONTINUED)</b>	<b>Notes</b>	<b>2019</b>	<b>2018</b>
		CHF	CHF
<b>MANAGEMENT &amp; SECRETARIAT</b>			
Salaries management & secretariat		(360'470)	(355'577)
Secretariat costs		(85'784)	(90'967)
IT - Hardware, software and database		(2'844)	(2'640)
Staff related expenses		(4'619)	(3'395)
Coaching		(12'508)	-
Building & garden upkeep		(24'303)	(11'793)
Auditing and legal fees		(17'903)	(20'582)
		<b>(508'431)</b>	<b>(484'954)</b>
<b>POLICY &amp; STRATEGY</b>			
Meeting and receptions costs		(165)	(3'448)
Bureau, Board & General Assembly meetings		(12'455)	(20'491)
		<b>(12'620)</b>	<b>(23'939)</b>
Depreciation off fixed assets	3.4	(159'009)	(116'190)
<b>TOTAL OPERATING EXPENDITURES</b>		<b>(2'214'938)</b>	<b>(2'221'609)</b>
<b>OPERATING RESULT</b>		<b>(156'130)</b>	<b>(227'250)</b>
Loss on financial asset		(9'321)	-
Liquidation surplus - Fundacion APT, Panama		6'327	-
Variation of provision and loss on current acct Foundation APT, Panama	5.3	-	(14'106)
Banking fees		(3'010)	(3'103)
Exchange rate difference		(3'246)	(1'356)
Expenses from previous years		(15'270)	(5'300)
Income from previous years		-	6'227
<b>RESULT BEFORE CHANGE IN RESTRICTED FUNDS</b>		<b>(180'650)</b>	<b>(244'888)</b>
Allocation to restricted funds		(945'784)	(910'264)
Use of restricted funds		1'078'541	1'003'599
<b>NET DECREASE IN RESTRICTED FUNDS</b>	4.3	<b>132'757</b>	<b>93'335</b>
<b>LOSS OF THE YEAR</b>		<b>(47'893)</b>	<b>(151'553)</b>

ASSOCIATION FOR THE PREVENTION OF TORTURE, Geneva

STATEMENT OF CASH FLOW FOR THE YEAR 2019

	<u>Note</u>	<u>2019</u> CHF	<u>2018</u> CHF
Result of the year		(47'893)	(151'553)
Depreciation	3.4	159'009	116'190
Loss on investements on subsidiary		9'321	-
Variation of restricted funds	4.3	(132'757)	206'665
Variation of account receivable	3.2	36'220	20'364
Variation of other assets		4'680	22'197
Variation of income received in advance		(100)	(486'970)
Variation of accounts payable		(38'052)	(78'870)
Variation of other liabilities		19'911	(651)
Variation painting		-	50'000
<b>CASH RESULTING FROM OPERATIONS</b>		<b>10'339</b>	<b>(302'628)</b>
IT hard and software acquisition		(112'884)	(187'356)
<b>CASH RESULTING FROM INVESTMENTS</b>		<b>(112'884)</b>	<b>(187'356)</b>
<b>CASH FROM FINANCIAL ACTIVITIES</b>		<b>-</b>	<b>-</b>
<b>CASH VARIATION</b>		<b>(102'545)</b>	<b>(489'984)</b>
Cash at the beginning of the year		505'660	995'644
Cash at the end of the year		403'115	505'660
<b>CASH VARIATION</b>		<b>(102'545)</b>	<b>(489'984)</b>

ASSOCIATION FOR THE PREVENTION OF TORTURE, Geneva

STATEMENT OF WEALTH EVOLUTION FOR THE YEAR 2019

	Tied capital	Reserve Centre Jean-Jacques Gautier	Other reserves	Balance brought forward	Result of the period	Wealth
	CHF	CHF	CHF	CHF	CHF	CHF
<b>Balance 01.01.2018</b>	<b>200'000</b>	<b>261'967</b>	<b>90'000</b>	<b>(192'286)</b>	<b>7'756</b>	<b>367'437</b>
Result brought forward	-	-	-	7'756	(7'756)	-
Allocation to tied capital	-	-	-	-	-	-
Use of tied capital	-	-	-	-	-	-
Result of the year	200'000	261'967	90'000	(184'530)	(151'553)	215'884
<b>Balance 31.12.2018</b>	<b>200'000</b>	<b>261'967</b>	<b>90'000</b>	<b>(184'530)</b>	<b>(151'553)</b>	<b>215'884</b>
Result brought forward	-	-	-	(151'553)	151'553	-
Allocation to tied capital	-	-	-	-	-	-
Use of tied capital	-	-	-	-	-	-
Result of the year	200'000	261'967	90'000	(336'083)	(47'893)	167'991
<b>Balance 31.12.2019</b>	<b>200'000</b>	<b>261'967</b>	<b>90'000</b>	<b>(336'083)</b>	<b>(47'893)</b>	<b>167'991</b>

**1. INTRODUCTION**

Association for the Prevention of Torture (APT) is a Swiss association governed by articles 60 and following of the Swiss Civil Code. It has been created in 1977, under the initial name of Swiss Committee against Torture.

The prevention of torture is the historical pillar of APT. After more than thirty years of an intense lobbying to the international organizations, a global protocol against torture has been approved in 2002 by the General Assembly of the United Nations, and entered in force four years later.

Although this first stage was an important advance, acts of torture are still committed in different regions of the world as the standards are not fully implemented. In this context, APT continues its work to prevent torture, by cooperating with governments and other relevant institutions.

**2. ACCOUNTING PRINCIPLES**

**2.1 BASIS OF PREPARATION AND SCOPE OF CONSOLIDATION**

The financial statements have been prepared in accordance with Swiss GAAP RPC 21. The 2019 annual report of APT incorporates elements of the performance report as required by the Swiss GAAP RPC 21.

**2.2 FIXED ASSETS**

Fixed assets are shown at net book value. This consists in acquisition cost, including expenditures incurred in acquiring them, after deduction of the depreciation calculated on a straight line basis, as follows:

▪ Centre Jean-Jacques Gautier (building)	2%
▪ Office material	10%
▪ Furniture and fixture	10%
▪ IT hard and software	25%

*Note concerning the Centre Jean-Jacques Gautier (building):*

In July 2012, the APT moved to its new headquarters, the Centre Jean-Jacques Gautier, in Geneva. No depreciation has been posted in 2012 financial statements for this building. From 2013, a building depreciation has been calculated in accordance with the estimated useful life of 50 years. The depreciation is not based on a component approach.

APT is not the owner of the land where the Centre Jean-Jacques Gautier has been built but enjoys a specific using right given by the State of Geneva.

**2.3 RESTRICTED FUNDS**

The restricted funds represent amounts received by the APT, where the purpose of the contribution is specific to one or several activities defined with the donor and carried out by the APT.

APT received restricted funds for ongoing projects as well as for investment projects, such as the construction of its head office (Centre Jean-Jacques Gautier) and the acquisition of computer equipment.

## **2.4 REVENUE RECOGNITION**

Revenue is recognised as follows:

- Unrestricted funds: revenues from core funding are recognized on an accrual basis according to the period mentioned in the contract.
- Restricted funds: donations are recognized as revenue at the time that related expenditures are effectively incurred.
- Others revenues: other revenues are recognized on an accrual basis.

## **2.5 CONVERSION IN FOREIGN CURRENCY**

The APT's accounting records are maintained in Swiss Francs (CHF).

- Current assets and liabilities in foreign currencies are converted into Swiss Francs at the exchange rate prevailing on the balance sheet date.
- Fixed assets in foreign currencies are converted at the exchange rate effective on the date of acquisition.
- The revenues and expenses in foreign currencies are converted at the exchange rate effective on the date of the transaction.

## **2.6 IN KIND CONTRIBUTIONS**

In 2019, the APT was once again able to benefit from in-kind contributions from its partners in the field, demonstrating their willingness to cooperate and contribute to the achievement of the organization's mandate. This was done through reduction of amounts invoiced, free meeting rooms or invoices paid for activities. The APT would like to thank in particular:

- Abissa Informatique Genève SA, Geneva
- Actitudes Coaching, Vevey
- Asociación Nacional de Defensorías Públicas Estatales, Mexico (ANADEPE)
- United Nations Office on Drugs and Crime - Brazil (UNODC)
- Comité européen pour la prévention de la Torture (CPT) et la Division « Instances indépendantes des droits de l'Homme » du Conseil de l'Europe (CoE), l'OSCE/ODIHR
- National Council of Justice (CNJ), Brazil
- Defensoría Pública des Etats de Oaxaca et de Nuevo León, Mexico
- The National Mechanism for the Prevention of Torture (MNP) in Panama, Paraguay, Mexico, Romania and Local Mechanism of Prevention (LPM) of Pernambuco, Brazil
- Secretariat of Justice, Human Rights of the State of Pernambuco, Brazil
- Catholic University, Pernambuco, Brazil (UNICAP)

## **2.7 CONVENTION AGAINST TORTURE INITIATIVE (CTI)**

The Convention against torture initiative (CTI) is an inter-State initiative launched in March 2014, by the Governments of Chile, Denmark, Ghana, Indonesia and Morocco to promote universal ratification and implementation of the UN Convention against Torture UNCAT, between 2014 and 2024.

The APT supports the CTI Secretariat at many levels:

- legal representation;
- administrative and financial management of the CTI Secretariat;
- development and implementation of certain activities or events planned by the CTI in case of mutual interest.

## ASSOCIATION FOR THE PREVENTION OF TORTURE, Geneva

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

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The CTI is not a legal entity. The APT is then responsible for its administrative and financial management. There is a bank account as well as some specific cash accounts for the CTI, which are presented in the “cash and cash equivalents”. These are counterbalanced in the liabilities through the “CTI current account” line.

While the CTI receives support from the APT at many levels, it nevertheless remains independent in its orientations and activities. Therefore, the contributions and the expenses related to the initiative are directly recorded in the CTI current account and are not included in the statement of financial performance of the APT. The CTI has its own audit report since 2016.

#### 2.8 REGIONAL OFFICE AND APT FOUNDATION IN PANAMA

The Panama office closed on June 30, 2018. Operations in Latin America are managed from Geneva with the return of the Regional Director. The Foundation was officially closed in 2019, as was the bank account that remained open until the formal closure. Following the closure of the office, the APT no longer presents consolidated accounts.

### 3. ASSETS

#### 3.1 CASH AND CASH EQUIVALENTS

	<u>31.12.2019</u>	<u>31.12.2018</u>
	CHF	CHF
Cash and cash equivalents	75'577	33'978
Cash and cash equivalents Fonds Pro Victimis	50'601	681
Cash and cash equivalents Hoirie C. Gautier born Zanello	780	99'860
Cash and cash equivalents Projet IT	23'405	112'521
Cash and cash equivalents CTI	252'752	258'620
<b>Cash and cash equivalents</b>	<b><u>403'115</u></b>	<b><u>505'660</u></b>

#### 3.2 ACCOUNTS RECEIVABLE

As at December 31, APT's accounts receivable position are as follows:

	<u>31.12.2019</u>	<u>31.12.2018</u>
	CHF	CHF
UK FCO	-	44'199
UKFCO Embassy in Panama (LGBTI)	12'171	2'370
Switzerland FDFA - Human Rights Policy Section	14'297	13'600
Anti-Torture Initiative	-	2'519
<b>Receivables income</b>	<b><u>26'468</u></b>	<b><u>62'688</u></b>

ASSOCIATION FOR THE PREVENTION OF TORTURE, Geneva

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

3.3 CURRENT ACCOUNT, FOUNDATION APT, PANAMA

	<u>31.12.2019</u>	<u>31.12.2018</u>
	CHF	CHF
Current account Foundation APT, Panama	-	213'851
Provision for loss on current account Foundation AP, Panama	-	(213'851)
<b>Current account Foundation APT, Panama</b>	<b>-</b>	<b>-</b>

3.4 FIXED ASSETS

For basis of valuation, refer to note 2.2 :

	Centre Jean- Jacques Gautier	Office Material	Furniture and fixture	IT hard and software	Total
	CHF	CHF	CHF	CHF	CHF
<b>Net value 01.01.2018</b>	<b>2'867'057</b>	<b>18'088</b>	<b>62'908</b>	<b>-</b>	<b>2'948'053</b>
<b>Gross value as at 01.01.2018</b>	3'184'947	162'975	200'915	218'935	<b>3'767'772</b>
Acquisitions 2018	-	-	-	257'926	<b>257'926</b>
Disposal 2018	-	-	-	-	-
<b>Gross value as at 31.12.2018</b>	<b>3'184'947</b>	<b>162'975</b>	<b>200'915</b>	<b>476'861</b>	<b>4'025'698</b>
Cumulated depreciation as at 01.01.2018	(317'890)	(144'887)	(138'007)	(218'935)	<b>(819'719)</b>
Depreciation 2018	(63'700)	(4'522)	(15'728)	(32'240)	<b>(116'190)</b>
<b>Cumulated depreciation as at 31.12.2018</b>	<b>(381'590)</b>	<b>(149'409)</b>	<b>(153'735)</b>	<b>(251'175)</b>	<b>(935'909)</b>
<b>Net value as at 31.12.2018</b>	<b>2'803'357</b>	<b>13'566</b>	<b>47'180</b>	<b>225'686</b>	<b>3'089'789</b>
<b>Gross value as at 01.01.2019</b>	3'184'947	162'975	200'915	476'861	<b>4'025'698</b>
Acquisitions 2019	-	-	-	42'314	<b>42'314</b>
Disposal 2019	-	-	-	-	-
<b>Gross value as at 31.12.2019</b>	<b>3'184'947</b>	<b>162'975</b>	<b>200'915</b>	<b>519'175</b>	<b>4'068'012</b>
Cumulated depreciation as at 01.01.2019	(381'590)	(149'409)	(153'735)	(251'175)	<b>(935'909)</b>
Depreciation 2019	(63'700)	(4'522)	(15'726)	(75'061)	<b>(159'009)</b>
<b>Cumulated depreciation at at 31.12.2019</b>	<b>(445'290)</b>	<b>(153'931)</b>	<b>(169'461)</b>	<b>(326'236)</b>	<b>(1'094'918)</b>
<b>Net value as at 31.12.2019</b>	<b>2'739'657</b>	<b>9'044</b>	<b>31'454</b>	<b>192'939</b>	<b>2'973'094</b>

ASSOCIATION FOR THE PREVENTION OF TORTURE, Geneva

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

4. LIABILITIES

4.1 FONDATION PRO VICTIMIS

The Fondation Pro Victimis has provided the APT with a cash flow reserve of CHF 200'000 with the understanding that the APT will only use these funds to address slumps in cash flow. The APT and Pro Victimis agreed that the APT would open a specific bank account for the funds and will draw on these funds when they have commitments from donors that they will make donations to the APT. When those donations arrive, the funds drawn from the "Pro Victimis" account are returned to that account to be used for further cash flow slumps.

	<u>31.12.2019</u>	<u>31.12.2018</u>
	CHF	CHF
Fondation Pro Victimis	200'000	200'000
<b>Fondation Pro Victimis</b>	<b><u>200'000</u></b>	<b><u>200'000</u></b>

4.2 TIED CAPITAL

In May 2017, the APT received a legacy from the inheritance of Madame Catherine Gautier born Zanello of CHF 390'000, without any restriction regarding its use. In terms of treasury In terms of treasury, the funds have been isolated in a specific bank account to ensure future cash needs that may occur.

This income has been assigned to the related capital and used for CHF 190'000. The remaining related capital of CHF 200'000 is presented in the wealth of the APT.

	<u>Balance January</u>			<u>Balance</u>
	<u>1, 2019</u>	<u>Contribution</u>	<u>Use of fund</u>	<u>December 31,</u>
	CHF	CHF	CHF	2019
				CHF
Tied capital - Inheritance C. Gautier born Zanello	200'000	-	-	200'000
<b>TOTAL TIED CAPITAL</b>	<b><u>200'000</u></b>	<b>-</b>	<b>-</b>	<b><u>200'000</u></b>

ASSOCIATION FOR THE PREVENTION OF TORTURE, Geneva

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

4.3 RESTRICTED FUNDS

	Balance January 1, 2019	Contributions	Use of funds	Reimburs- ements	Total variation	Balance December 31, 2019
	CHF	CHF	CHF	CHF	CHF	CHF
<b>Improving police practices in the first hours of police custody</b>	<b>5'610</b>	<b>138'499</b>	<b>(139'793)</b>	<b>-</b>	<b>(1'294)</b>	<b>4'316</b>
<i>Anti-Torture Initiative</i>	-	1'938	(1'938)	-	-	-
<i>Denmark FDFA</i>	-	108'864	(108'864)	-	-	-
<i>Norwegian Center for Human Rights</i>	5'610	20'661	(21'955)	-	(1'294)	4'316
<i>New Zealand (Embassy in Thailand)</i>	-	7'036	(7'036)	-	-	-
<b>Implementation of procedural safeguards in practice (Brazil, Madagascar and Thailand)</b>	<b>3'370</b>	<b>126'811</b>	<b>(74'259)</b>	<b>-</b>	<b>52'552</b>	<b>55'922</b>
<i>Canton de Genève</i>	3'370	126'811	(74'259)	-	52'552	55'922
<b>For effective prevention of torture in Latin America</b>	<b>6'500</b>	<b>109'342</b>	<b>(100'055)</b>	<b>-</b>	<b>9'287</b>	<b>15'787</b>
<i>Ford Foundation_Mexico Access to lawyer</i>	-	19'858	(19'858)	-	-	-
<i>Commune de Plan les Ouates_Paraguay 3rd phase</i>	6'500	-	(6'500)	-	(6'500)	-
<i>Commune de Plan les Ouates_Chile</i>	-	7'000	-	-	7'000	7'000
<i>Vevey_Brazil LGBTI</i>	-	2'000	(2'000)	-	-	-
<i>Netherlands (Embassy in Brazil)_LGBTI &amp; preventive system</i>	-	32'470	(23'683)	-	8'787	8'787
<i>UNDP (Panama office)</i>	-	29'185	(29'185)	-	-	-
<i>UK FCO Embassy in Mexico</i>	-	6'658	(6'658)	-	-	-
<i>UKFCO Embassy in Panama</i>	-	12'171	(12'171)	-	-	-
<b>Practical toolkit for emerging NPMs: implementation in Mauritania, Togo and Rwanda</b>	<b>14'690</b>	<b>103'990</b>	<b>(118'680)</b>	<b>-</b>	<b>(14'690)</b>	<b>-</b>
<i>Ville de Genève</i>	14'690	103'990	(118'680)	-	(14'690)	-
<b>Strengthening the effectiveness of the National Preventive Mechanism in Europe and Central Asia</b>	<b>22'425</b>	<b>80'364</b>	<b>(102'789)</b>	<b>-</b>	<b>(22'425)</b>	<b>-</b>
<i>OPCAT Special Fund (Romania)</i>	22'425	-	(22'425)	-	(22'425)	-
<i>Switzerland FDFA - Human Rights Policy Section_CPT 30ème anni</i>	-	68'297	(68'297)	-	-	-
<i>UNDP Armenia</i>	-	9'067	(9'067)	-	-	-
<i>Commune de Meyrin</i>	-	3'000	(3'000)	-	-	-
<b>Towards a torture free MENA region: supporting torture prevention at the national and regional levels</b>	<b>27'505</b>	<b>130'000</b>	<b>(148'037)</b>	<b>-</b>	<b>(18'037)</b>	<b>9'468</b>
<i>Switzerland FDFA - Peace Policy Section (Phase 2)</i>	27'505	130'000	(148'037)	-	(18'037)	9'468
<b>Preventing Torture and III-Treatment in South-East Asia: Guidelines for SEANF Member Institutions</b>	<b>7'742</b>	<b>3'846</b>	<b>(11'588)</b>	<b>-</b>	<b>(7'742)</b>	<b>-</b>
<i>Australia DFAT</i>	7'742	-	(7'742)	-	(7'742)	-
<i>Taiwan Foundation for Democracy</i>	-	3'846	(3'846)	-	-	-
<b>Contribute to make the OPCAT system operational</b>	<b>-</b>	<b>30'000</b>	<b>(30'000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Liechtenstein MFA</i>	-	30'000	(30'000)	-	-	-
<b>Enhance torture prevention in Rwanda</b>	<b>16'722</b>	<b>51'407</b>	<b>(53'186)</b>	<b>-</b>	<b>(1'779)</b>	<b>14'943</b>
<i>Belgium Ministry of Foreign Affairs</i>	16'722	51'407	(53'186)	-	(1'779)	14'943

ASSOCIATION FOR THE PREVENTION OF TORTURE, Geneva

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

4.3 RESTRICTED FUNDS (CONTINUED)

	Balance January 1, 2019	Contributions	Use of funds	Reimburs- ements	Total Balance variation	Balance December 31, 2019
	CHF	CHF	CHF	CHF	CHF	CHF
<b>Follow-up on the UN SRT Thematic Focus on Migration-related torture</b>	-	-	-	(2'560)	(2'560)	-
<i>Switzerland FDFA - Human Rights Policy Section</i>	-	-	-	(2'560)	(2'560)	-
<b>Towards the effective protection of LGBTI persons deprived of liberty in situation of vulnerability</b>	4'446	8'440	(12'886)	-	(4'446)	-
<i>Commune de Chêne-Bougeries_Femmes &amp; Prisons</i>	-	8'440	(8'440)	-	-	-
<i>ICRC</i>	4'446	-	(4'446)	-	(4'446)	-
<b>Reducing the risks of torture and ill-treatment through bridging the gap between the law and the practice : Brazil, Indonesia, Malaysia, Thailand</b>	-	143'085	(143'085)	-	-	-
<i>UK Foreign &amp; Commonwealth Office</i>	-	143'085	(143'085)	-	-	-
<b>TOTAL RESTRICTED FUNDS ON ONGOING PROJECT</b>	<b>109'010</b>	<b>925'784</b>	<b>(934'358)</b>	<b>-</b>	<b>(8'574)</b>	<b>100'436</b>
<b>Coaching funds</b>	-	20'000	(12'508)	-	7'492	7'492
<b>Investment funds</b>	267'759	-	(75'060)	-	(75'060)	192'699
<b>Restricted fund Centre Jean-Jacques Gautier</b>	2'491'069	-	(56'615)	-	(56'615)	2'434'454
<b>TOTAL RESTRICTED FUNDS</b>	<b>2'867'838</b>	<b>945'784</b>	<b>(1'078'541)</b>	<b>-</b>	<b>(132'757)</b>	<b>2'735'081</b>

4.4 FUNDS CENTRE JEAN-JACQUES GAUTIER

In 2011, the APT received funds to finance the construction of the building of the headquarter *The Centre Jean-Jacques Gautier*. Some of these funds were restricted and are therefore presented as such in the balance sheet.

**5. STATEMENT OF FINANCIAL PERFORMANCE****5.1 CONTRIBUTIONS AND DONATIONS (“CORE DONORS”)**

	<b>2019</b>	<b>2018</b>
	CHF	CHF
Switzerland	350'000	250'000
Liechtenstein	20'000	-
Denmark	222'537	235'083
Luxembourg	16'498	16'582
Morocco	5'000	4'000
OSI - Open Society Institute	99'871	-
Sigrid Rausing Trust	-	161'733
VCEP Foundation	293'350	296'253
Other subsidies	18'396	33'352
Other income (see note 5.2)	47'322	39'422
Services to CTI	40'050	47'670
<b>Total unrestricted income</b>	<b>1'113'024</b>	<b>1'084'095</b>

**5.2. OTHER INCOME**

	<b>2019</b>	<b>2018</b>
	CHF	CHF
Consultancy*	33'998	28'129
Perdiems received from partners	869	2'978
Rental room CJJG	6'930	2'500
Other income	5'525	5'815
<b>Total other income</b>	<b>47'322</b>	<b>39'422</b>

\*In 2019, the APT has contributed to the implementation of activities carried out by its partners: Convention against Torture Initiative (CTI), Restart, Westminster Foundation for Democracy, the Commission des Visiteurs du Canton de Vaud, the University of Fribourg, UK FCO Embassy in Brunei, Documenta Mexique. All these activities are part of the implementation of the APT's 2016-2019 strategic plan.

**5.3 VARIATION PROVISION AND LOSS ON CURRENT ACCOUNT FOUNDATION APT, PANAMA**

	<b>2019</b>	<b>2018</b>
	CHF	CHF
Loss on current account, Foundation APT, Panama	213'851	-
Variation of provision on current account Foundation APT, Panama	(213'851)	(14'106)
<b>Panama</b>	<b>-</b>	<b>(14'106)</b>

**OTHER INFORMATION**

**6. REMUNERATION OF GOVERNING BODIES**

In 2019, the Board members of the APT did not receive any compensation for their engagement.

**7. FUNDRAISING EXPENSES**

In 2019, the fundraising expenses are composed of:

▪ Staff:	CHF 151'841	(2018 : CHF 189'305)
▪ Strategy, meeting and travel:	CHF 2'360	(2018 : CHF 2'810)

**8. LIABILITY TOWARD THE PENSION FUND**

As at December 31, 2019, the APT has a debt of CHF 12'171 toward to the pension fund (2018: CHF 16'460).

**9. SUBSEQUENT EVENTS**

There has not been any significant subsequent event that has an impact on 2019 financial statements.