

Report of the auditors on the financial statements for the year 2020 to the General meeting of the Association for the Prevention of Torture, Geneva

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, 2020.

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.

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.

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.

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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, 2020 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.

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Gregory GRIEB
Licensed Audit Expert
Auditor in charge

Frédéric BERNEY
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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1207 Genève
Rue du Nant 8
+41 58 234 90 00

1700 Fribourg
Boulevard de Pérolles 37
+41 58 234 93 00

1950 Sion
Place de la Gare 2
+41 27 322 75 40

1003 Lausanne
Rue Étraz 4
+41 58 234 91 00

1896 Vouvry
Rue Arthur Parchet 1
+41 58 234 90 20

En ligne
berneyassociés.com
info@berneyassociés.com

Audit

Comptabilité

Expertise & Conseil

Fiscalité

Payroll

Corporate finance

ASSOCIATION FOR THE PREVENTION OF TORTURE, Geneva**BALANCE SHEET AS AT 31 DECEMBER 2020**

	<u>Notes</u>	<u>31.12.2020</u>	<u>31.12.2019</u>
		CHF	CHF
<u>ASSETS</u>			
CURRENT ASSETS			
Cash	3.1	1'054'938	403'115
Accounts receivable	3.2	48'130	26'468
Accrued income and prepaid expenses		52'577	38'276
		<hr/>	<hr/>
TOTAL CURRENT ASSETS		1'155'645	467'859
FIXED ASSETS			
Centre Jean-Jacques Gautier		2'675'957	2'739'657
Office material		4'522	9'044
Furniture and fixture		15'727	31'454
IT hard and software		117'879	192'939
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TOTAL FIXED ASSETS	3.3	2'814'085	2'973'094
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TOTAL ASSETS		3'969'730	3'440'953
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ASSOCIATION FOR THE PREVENTION OF TORTURE, Geneva

BALANCE SHEET AS AT 31 DECEMBER 2020

	<u>Notes</u>	<u>31.12.2020</u> CHF	<u>31.12.2019</u> CHF
<u>LIABILITIES AND WEALTH</u>			
SHORT TERM LIABILITIES			
Accounts payable		41'951	31'712
Income received in advance		525'604	-
Accrued expenses		37'540	51'111
CTI current account	2.7	314'283	255'058
TOTAL SHORT TERM LIABILITIES		919'378	337'881
LONG TERM LIABILITIES			
Fondation Pro Victimis	4.1	-	200'000
TOTAL LONG TERM LIABILITIES		-	200'000
RESTRICTED FUNDS			
Restricted funds on ongoing projects		148'688	100'436
Restricted coaching funds		1'041	7'492
Restricted investments funds		117'639	192'699
Restricted funds Centre Jean-Jacques Gautier	4.4	2'377'838	2'434'454
TOTAL RESTRICTED FUNDS	4.3	2'645'206	2'735'081
WEALTH			
Tied capital	4.1	400'000	200'000
Reserve Centre Jean-Jacques Gautier	4.4	261'967	261'967
Other reserves	4.2	-	90'000
Balance brought forward		(293'976)	(336'083)
Result of the year		37'155	(47'893)
TOTAL WEALTH		405'146	167'991
TOTAL LIABILITIES AND WEALTH		3'969'730	3'440'953

ASSOCIATION FOR THE PREVENTION OF TORTURE, Geneva

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR 2020

<u>CONTRIBUTIONS AND DONATIONS</u>	<u>Notes</u>	<u>2020</u>	<u>2019</u>
		CHF	CHF
<u>RESTRICTED</u>			
Foreign governments		163'330	391'691
Swiss government and public institutions		272'938	449'538
Private foundations		20'000	46'303
Private donations		-	20'000
Intergovernmental organizations		38'400	38'252
TOTAL RESTRICTED INCOME	4.3	494'668	945'784
<u>UNRESTRICTED</u>			
Foreign governments		320'490	264'035
Swiss government and public institutions		350'000	350'000
Private foundations		288'061	393'221
Others subsidies		16'618	18'396
Other income	5.2	73'087	47'322
Services to CTI	2.8	39'474	40'050
TOTAL UNRESTRICTED INCOME	5.1	1'087'730	1'113'024
TOTAL INCOME		1'582'398	2'058'808
<u>EXPENDITURES</u>			
Salaries		(1'111'450)	(1'457'391)
Consultants		(89'280)	(55'180)
Direct cost of activities		(143'333)	(382'777)
Administration costs		(72'068)	(93'247)
Rent and maintenance costs		(21'763)	(24'303)
Coaching		(6'451)	(12'508)
Auditors and lawyers fees		(18'389)	(17'903)
Meeting expenses, General Assembly, Council and Bureau		(2'198)	(12'620)
TOTAL EXPENDITURES		(1'464'932)	(2'055'929)
OPERATING RESULT BEFORE DEPRECIATION		117'466	2'879
Depreciation off fixed assets	3.3	(159'009)	(159'009)
OPERATING RESULT AFTER DEPRECIATION		(41'543)	(156'130)

ASSOCIATION FOR THE PREVENTION OF TORTURE, Geneva

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR 2020

	<u>Notes</u>	<u>2020</u> CHF	<u>2019</u> CHF
OPERATING RESULT REPORT		(41'543)	(156'130)
Loss on financial assets		-	(9'321)
Liquidation surplus - Fundacion APT, Panama		-	6'327
Banking fees		(2'419)	(3'010)
Exchange rate difference		(2'761)	(3'246)
Extraordinary, non-recurring or prior-period expenses		(3'674)	(15'270)
Extraordinary income	4.1	200'000	-
RESULT BEFORE CHANGE IN RESTRICTED FUNDS		149'603	(180'650)
Allocation to restricted funds		(494'668)	(945'784)
Use of restricted funds		582'220	1'078'541
NET DECREASE IN RESTRICTED FUNDS	4.3	87'552	132'757
ANNUAL RESULT (BEFORE ALLOCATION TO THE ORGANISATION'S CAPITAL)		237'155	(47'893)
Allocation to tied capital	4.1	(200'000)	-
Use of tied capital		-	-
NET CHANGE IN TIED CAPITAL		(200'000)	-
ANNUAL RESULT AFTER ALLOCATION TO THE ORGANISATION'S CAPITAL		37'155	(47'893)

ASSOCIATION FOR THE PREVENTION OF TORTURE, Geneva**STATEMENT OF CASH FLOW FOR THE YEAR 2020**

	<u>Note</u>	<u>2020</u>	<u>2019</u>
		CHF	CHF
Result of the year (before allocation to the organisation's capital)		237'155	(47'893)
Depreciation	3.3	159'009	159'009
Loss on investements on subsidiary		-	9'321
Variation of Pro Victimis funds		(200'000)	-
Variation of restricted funds	4.3	(87'552)	(132'757)
Reibursement of restricted funds		(2'323)	-
Variation of accounts receivable	3.2	(21'662)	36'220
Variation of other assets		(14'301)	4'680
Variation of income received in advance		525'604	(100)
Variation of accounts payable		10'239	(38'052)
Variation of other liabilities		45'654	19'911
CASH RESULTING FROM OPERATIONS		651'823	10'339
IT hard and software acquisition		-	(112'884)
CASH RESULTING FROM INVESTMENTS		-	(112'884)
CASH FROM FINANCIAL ACTIVITIES		-	-
CASH VARIATION		651'823	(102'545)
Cash at the beginning of the year		403'115	505'660
Cash at the end of the year		1'054'938	403'115
CASH VARIATION		651'823	(102'545)

ASSOCIATION FOR THE PREVENTION OF TORTURE, Geneva

STATEMENT OF WEALTH EVOLUTION FOR THE YEAR 2020

	Tied capital	Reserve Centre Jean-Jacques Gautier	Other reserves	Balance brought forward	Result of the year	Wealth
	CHF	CHF	CHF	CHF	CHF	CHF
Balance 01.01.2019	200'000	261'967	90'000	(184'530)	(151'553)	215'884
Result brought forward	-	-	-	(151'553)	151'553	-
Allocation to tied capital	-	-	-	-	-	-
Use of tied capital	-	-	-	-	-	-
Result of the year	-	-	-	-	(47'893)	(47'893)
Blance 31.12.2019	200'000	261'967	90'000	(336'083)	(47'893)	167'991
Blance 01.01.2020	200'000	261'967	90'000	(336'083)	(47'893)	167'991
Result brought forward	-	-	-	(47'893)	47'893	-
Allocation to other reserves	-	-	(90'000)	90'000	-	-
Allocation to tied capital	200'000	-	-	-	-	200'000
Use of tied capital	-	-	-	-	-	-
Use of tied capital	-	-	-	-	37'155	37'155
Balance 31.12.2020	400'000	261'967	-	(293'976)	37'155	405'146

ASSOCIATION FOR THE PREVENTION OF TORTURE, Geneva

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

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 was founded in 1977 as the 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 2020 annual report of APT incorporates elements of the performance report as required by the Swiss GAAP RPC 21.

The presentation of the figures for the financial year 2019 has been modified to correspond to the changes in presentation, thus allowing comparison of the two years.

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. Since 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.
- Other 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 CONTRIBUTION AND OTHER TYPES OF SUPPORTS

In 2020, 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, as well as by making available goods and services free of charge. We estimate the total amount of these services at CHF 50'000. The APT would like to thank in particular:

- Actitudes Coaching, Vevey
- James Illife (Black & White), strategies de communication
- Erica Potts, MEL (Monitoring, Evaluation & Learning)
- DLA Piper, legal advice
- Raoul de Bazignan, graphic design
- Slack, collaborative platform
- Güniz Louit, IT support transformation
- Techfirm, IT support transformation

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, Fiji, Indonesia and Morocco to promote universal ratification and implementation of the UN Convention against Torture UNCAT, by 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, 2020

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.

3. ASSETS

3.1 CASH AND CASH EQUIVALENTS

	31.12.2020	31.12.2019
	CHF	CHF
Cash and cash equivalents	508'873	75'577
Cash and cash equivalents Fonds Pro Victimis	30'520	50'601
Cash and cash equivalents Hoirie C. Gautier born Zanello	200'700	780
Cash and cash equivalents Projet IT	2'548	23'405
Cash and cash equivalents CTI	312'298	252'752
Cash and cash equivalents	1'054'938	403'115

3.2 ACCOUNTS RECEIVABLE

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

	31.12.2020	31.12.2019
	CHF	CHF
UK FCDO (Foreign, Commonwealth & Development Office)	46'064	-
UKFCO Embassy in Panama (LGBTI)	-	12'171
Switzerland FDFA - Human Rights Policy Section	-	14'297
Belgium Ministry of Foreign Affairs	2'066	-
Receivables income	48'130	26'468

ASSOCIATION FOR THE PREVENTION OF TORTURE, Geneva

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

3.3 FIXED ASSETS

For basis of valuation, refer to note 2.2:

	Centre Jean- Jacques Gautier	Office equipment	Fittings and installations	Hardware and software	Total
	CHF	CHF	CHF	CHF	CHF
Net value 01.01.2019	2'803'357	13'566	47'180	225'686	3'089'789
Gross value as at 01.01.2019	3'184'947	162'975	200'915	476'861	4'025'698
Acquisitions 2019	-	-	-	42'314	42'314
Disposal 2019	-	-	-	-	-
Gross value as at 31.12.2019	3'184'947	162'975	200'915	519'175	4'068'012
Depreciation as at 01.01.2019	(381'590)	(149'409)	(153'735)	(251'175)	(935'909)
Depreciation 2019	(63'700)	(4'522)	(15'726)	(75'061)	(159'009)
Depreciation as at 31.12.2019	(445'290)	(153'931)	(169'461)	(326'236)	(1'094'918)
Net value as at 31.12.2019	2'739'657	9'044	31'454	192'939	2'973'094
Gross value as at 01.01.2020	3'184'947	162'975	200'915	519'175	4'068'012
Acquisitions 2020	-	-	-	-	-
Disposal 2020	-	-	-	-	-
Gross value as at 31.12.2020	3'184'947	162'975	200'915	519'175	4'068'012
Depreciation as at 01.01.2020	(445'290)	(153'931)	(169'461)	(326'236)	(1'094'918)
Depreciation 2020	(63'700)	(4'522)	(15'727)	(75'060)	(159'009)
Depreciation as at 31.12.2020	(508'990)	(158'453)	(185'188)	(401'296)	(1'253'927)
Net value as at 31.12.2020	2'675'957	4'522	15'727	117'879	2'814'085

ASSOCIATION FOR THE PREVENTION OF TORTURE, Geneva

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

4. LIABILITIES

4.1 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, 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.

As of 31 December 2020, the cash reserve of CHF 200'000 initially provided to the APT by the Pro Victimis Foundation is formally acquired for the APT. As a result, the debt is extinguished. By decision of the committee, this fund is allocated to tied capital to be used for cash balancing purposes.

	Balance at			Balance at
	01.01.2020	Allocation	Use	31.12.2020
	CHF	CHF	CHF	CHF
Hoirie C. Gautier borned Zanello	200'000	-	-	200'000
Pro Victimis fund	-	200'000	-	200'000
TOTAL TIED CAPITAL	200'000	200'000	-	400'000

4.2 OTHER RESERVES

Following a decision by the committee, the APT transferred the position Other reserves of CHF 90'000 to the retained earnings. These reserves consisted of a reserve of CHF 60'000 for the renewal of the IT infrastructure and a reserve of CHF 30'000 for relocation.

ASSOCIATION FOR THE PREVENTION OF TORTURE, Geneva

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

4.3 RESTRICTED FUNDS

	Balance at 01.01.2020	Contributions	Use of the funds	Total variation	Reimbur- sement	Balance at 31.12.2020
	CHF	CHF	CHF	CHF	CHF	CHF
Improving police practices in the first hours of police custody	4'316	-	-	-	-	4'316
<i>Norwegian Center for Human Rights</i>	4'316	-	-	-	-	4'316
Implementation of safeguards	55'922	175'938	(169'496)	6'442	-	62'364
<i>Geneva State : Brazil, Madagascar, Thailand</i>	55'922	175'938	(169'496)	6'442	-	62'364
Contribute to make the OPCAT system operational, including in times of Covid-19	21'943	117'250	(132'181)	(14'931)	-	7'012
<i>Liechtenstein MFA</i>	-	30'000	(30'000)	-	-	-
<i>UK FCDO (Magna Carta Fund): Brazil, Mexico, Panama, Philippines, Rwanda (project 2020-2021)</i>	-	46'064	(46'064)	-	-	-
<i>Commune of Plan les Ouates: torture prevention in times of Covid-19</i>	-	7'000	(7'000)	-	-	-
<i>Commune of Plan les Ouates: Chile</i>	7'000	-	(7'000)	(7'000)	-	-
<i>OPCAT Special Fund (Chile)</i>	-	23'400	(16'388)	7'012	-	7'012
<i>Belgium Ministry of Foreign Affairs : Rwanda</i>	14'943	2'066	(17'009)	(14'943)	-	-
<i>German Embassy in Rwanda</i>	-	8'720	(8'720)	-	-	-
Persons deprived of liberty in situation of vulnerability	8'787	114'640	(48'918)	65'722	-	74'509
<i>Ville de Genève : Women & Prisons</i>	-	70'000	(10'458)	59'542	-	59'542
<i>UK FCDO: Women & Prisons</i>	-	26'000	(26'000)	-	-	-
<i>Netherlands (Embassy in Brazil)_LGBTI & preventive system</i>	8'787	18'640	(12'460)	6'180	-	14'967
Towards a torture free MENA region: supporting torture prevention at the national and regional levels	9'468	-	(7'145)	(7'145)	(2'323)	-
<i>Switzerland FDFA - Peace Policy Section (Phase 2 of MENA Project)</i>	9'468	-	(7'145)	(7'145)	(2'323)	-
Preventing Torture and Ill-Treatment Asia-Pacific	-	20'000	(19'513)	487	-	487
<i>Swiss Embassy in Indonesia : Timor-Leste</i>	-	20'000	(19'513)	487	-	487
E-learning programme and other outreach	-	35'000	(35'000)	-	-	-
<i>ICRC : Artists against Torture</i>	-	15'000	(15'000)	-	-	-
<i>Loterie Romande : kick off e-learning programme</i>	-	20'000	(20'000)	-	-	-
Reducing the risks of torture and ill-treatment through bridging the gap between the law and the practice : Brazil, Indonesia, Malaysia, Thailand	-	31'840	(31'840)	-	-	-
<i>UK Foreign & Commonwealth Office</i>	-	31'840	(31'840)	-	-	-
TOTAL RESTRICTED FUNDS ONGOING PROJECTS	100'436	494'668	(444'093)	50'575	(2'323)	148'688
Restricted fund coaching project	7'492	-	(6'451)	(6'451)	-	1'041
Investment fund	192'699	-	(75'060)	(75'060)	-	117'639
Restricted fund Centre Jean-Jacques Gautier	2'434'454	-	(56'616)	(56'616)	-	2'377'838
TOTAL RESTRICTED FUNDS	2'735'081	494'668	(582'220)	(87'552)	(2'323)	2'645'206

ASSOCIATION FOR THE PREVENTION OF TORTURE, Geneva

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

4.4 FUND 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")

	2020	2019
	CHF	CHF
Switzerland	350'000	350'000
Liechtenstein	20'000	20'000
Denmark	284'355	222'537
Luxembourg	16'135	16'498
Morocco	-	5'000
OSI - Open Society Institute	93'143	99'871
VCEP Foundation	194'918	293'350
Membership fees and donations	16'618	18'396
Other incomes (see also note 5.2)	73'087	47'322
Services to CTI	39'474	40'050
Total unrestricted income	1'087'730	1'113'024

5.2 OTHER INCOME

	2020	2019
	CHF	CHF
Fees and perdiems received	32'888	34'867
Rental Office APT	28'685	-
Rental room CJJG	3'099	6'930
Art sales	4'200	-
Other income	4'215	5'525
Total other income	73'087	47'322

ASSOCIATION FOR THE PREVENTION OF TORTURE, Geneva

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

OTHER INFORMATION

6. REMUNERATION OF GOVERNING BODIES

In 2020, Board members of the APT did not receive any compensation for their engagement.

7. LIABILITY TOWARD THE PENSION FUND

As of 31 December 2020, there is no debt to the pension fund (2019: CHF 12'171).

8. SUBSEQUENT EVENTS

There were no significant events after the balance sheet date that would have had an impact on the 2020 financial statements.