

STATEMENT OF BALANCE SHEET

	BS at 31.12.2019	BS at 31.12.2019
<u>ASSETS</u>		
Treasury		
- Main Petty cash	225.48	244.98
- UBS SA c/c CHF	124 756.30	140 732.75
- UBS SA c/c EUR	EUR 381'112.93 414 269.75	168 537.08
- UBS SA c/c USD	USD 129'544.78 125 447.80	256 171.30
- UBS credit card	8 596.55	17 290.95
TOTAL TREASURY	673 295.88	582 977.06
Receivables		
- VAT receivables	357.58	2 449.72
TOTAL SHORT TIME RECEIVABLES	357.58	2 449.72
Deferred assets		
- Prepaid expenses	118.45	0.00
- Accrued income	31 046.50	23 658.80
- C/a Personnal Insurances	2 060.00	
- C/a pension fund	0.00	0.00
TOTAL DEFERRED ASSETS	33 224.95	23 658.80
CURRENT ASSET	706 878.41	633 941.61
- IT material	9 693.10	9 693.10
./. Value ajustements on IT material	(7 495.64)	(6 030.66)
FIXED ASSET	2 197.46	3 662.44
TOTAL ASSETS	709 075.87	637 604.05
<u>LIABILITIES</u>		
Short term debts		
- Creditors	0.00	13 526.15
- VAT due	4 965.16	2 778.87
- Direct tax due	263.05	811.00
- Due to employees	290.62	290.62
- Wages and related expenses	24 922.30	358.00
- UBS credit card	0.00	853.01
- Members advanced payments	0.00	0.00
TOTAL SHORT TERM DEBTS	30 178.08	20 582.94
Accrued liabilities		
- Accrued expenses	26 977.93	67 309.56
- Deferred revenue	60 290.26	0.00
TOTAL ACCRUED LIABILITIES	87 268.19	67 309.56
TOTAL FOREIGN CAPITAL	117 446.27	87 892.50
Capital of the association	549 711.55	392 508.46
Surplus of the year	41 918.05	157 203.09
TOTAL EQUITY	591 629.60	549 711.55
TOTAL LIABILITIES	709 075.87	637 604.05
ASSETS	709 075.87	637 604.05
LIABILITIES	(709 075.87)	(637 604.05)
	0.00	0.00

STATEMENT OF PROFIT & LOSS ACCOUNT

	2019	2018
<u>PARTICIPATIONS</u>		
Membership fees & donations		
- Revenue from donations	363 434.33	363 317.34
- Membership fees Africas	75 000.00	50 000.00
- Membership fees Americas	43 000.00	60 000.00
- Membership fees Asia	65 000.00	70 000.00
- Membership fees Europe	135 000.00	121 000.00
- Membership fees CHF(pr. Years)	30 000.00	50 000.00
TOTAL MEMBERSHIP FEES & DONATIONS	711 434.33	714 317.34
Rebilling		
- Expenses rebilling	28 624.85	72 228.34
TOTAL REBILLING	28 624.85	72 228.34
TOTAL INCOME	740 059.18	786 545.68
<u>EXPENSES</u>		
Personnel expenses		
- Wages and related expenses	443 754.03	361 996.80
TOTAL PERSONNEL EXPENSES	443 754.03	361 996.80
Operating expenses		
- Travel expenses	81 207.87	122 608.62
- Translation expenses	5 173.52	0.00
- VAT correction	0.00	0.00
TOTAL OPERATING EXPENSES	86 381.39	122 608.62
General expenses		
- Rental	23 107.15	21 400.29
- Liability insurance	1 189.02	0.00
- Office expenses	2 629.32	3 883.63
- Telephone expenses	7 376.90	7 379.77
- IT expenses	2 679.61	2 687.04
- Other administrative expenses	0.00	0.00
TOTAL GENERAL EXPENSES	36 982.00	35 350.73
Legal and accounting / audit expenses		
- Accounting & consultants expenses	81 089.61	29 138.69
- Communication	26 463.99	49 905.97
- Audit expenses	3 528.32	3 151.12
TOTAL LEGAL AND A/A FEES	111 081.92	82 195.78
Other expenses		
- Meetings/Events	6 938.29	8 988.03
TOTAL OTHER EXPENSES	6 938.29	8 988.03
Amortisation		
IT depreciation	3 589.01	2 441.65
TOTAL AMORTISATION	3 589.01	2 441.65
Financial fees		
- Bank charges & interest	1 281.03	3 316.81
- Exchange loss	13 783.71	34 481.99
- Exchange gain	(1 059.18)	(22 018.84)
- Withholding tax 2%	(612.70)	(402.71)
- Other financial income	(454.34)	(32.37)
- Extraordinary income	(1 400.00)	(983.10)
- Extraordinary charges	0.00	0.00
TOTAL FINANCIAL FEES	11 538.52	14 361.78
TOTAL EXPENSES	698 141.13	627 943.39
RESULT BEFORE TAXES	41 918.05	158 602.29
Taxes		
- State and community taxes	0.00	1 399.20
SURPLUS (LOSS) OF THE YEAR	41 918.05	157 203.09

TABLE OF CHANGE IN EQUITY

	2019	2018
<u>BROUGHT FORWARD AS OF JANUARY 1ST</u>		
Capital	549 711.55	392 508.46
Surplus	41 918.05	157 203.09
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<u>BALANCE AS OF DECEMBER 31ST</u>		
Capital	<u>591 629.60</u>	<u>549 711.55</u>

I ORGANIZATION OF THE ASSOCIATION

1. Information on principles applied in the annual accounts

These financial statements have been prepared in accordance with the commercial accounts of Swiss Code of Obligations, especially the article on business accounting and presentation of the accounts of the Code of Obligations (Art. 957-962).

2. Company information

1 Name GLOBAL ALLIANCE OF NATIONAL HUMAN RIGHTS INSTITUTIONS
GANHRI

2 Address Unog - Palais des Nations - Office B423
Avenue de la Paix, 8-14
1202 Genève

(mailing address)

C/O CBI Fides Management SA
Street Rue Baylon 2 bis
Zip code 1227
City Carouge
Contact person Mr. Bastien HUMBERT
Phone 058 255 06 27
Email bhumbert@figexa.ch

3 Number of employees
Less than 10 full-time employees on an annually basis

4 Register of commerce
The list of the Association's members having signing capability is up to date with the register of commerce

5 Statute
The statute are updated.

6 Internal rule
NIL

7 List of all the Bureau's members
(with or without signing capability) duly registered with the register of commerce

SURNAME, given name	Function	Signature
NEGRET MOSQUEIRA Carlos Alfonso	President	Collective dual signature
AL-SHAMIKH Ali Saheed S.B.	Secretary	Collective dual signature

8 List of all fees paid to the Bureau's members
No fees

9 Tax exemption
The GANHRI association has an exemption agreement as for Federal taxes.

10 Accountant
The accounts are kept by CBI Fides Management SA

11	Auditor	DYSA SA
	Street	Chemin Pré-Cornillons 3
	Zip code	1292
	City	Chambésy
	Contact person	Mr. Stéphane DURET
	Phone	022.345.15.64
	Fax	022.345.15.66
	Email	s.duret@dysa.ch
II	ASSETS MANAGEMENT	
	NIL	
III	OTHER INFORMATIONS	
12	Reserves dissolution	
	NIL	
13	Stock options for the board and the employees	
	NIL	
14	Total amount of guarantees , warranty obligations and constitutions of third favor in pledges	
	NIL	
15	Assets pledged or given	
	NIL	
16	Leasing	
	NIL	
17	Insurance values / fiscal evaluation	
	Not applicable any more	
18	Pension fund	
	NIL	
19	Capital	
	Refer to attachment "table of change in equity"	
20	Excessive debt / insolvency	
	NIL	
21	Important information regarding the Bureau	
	Only the chairperson and the secretary are elected for a three years term.	

22 Significant events occurring after the balance sheet date

No event is reported

23 Other informations

The GANHRI did not ask the bank for the confirmation of accounts balances.

24 Other information concerning the membership fees

According to the statute dated March 22, 2016 and the guidelines the members are grouped in three units :
Members A with voting rights and mandatory membership fees.
Members B without voting rights and optional membership fees.
Members C (observers) without any rights and optional membership fees
The ICC Bureau deals with all questions concerning the members, their accreditations and the membership fees.

25 Risk assessment

Not applicable any more accordingly to the new accounting rules

IV MAIN ITEMS OF THE BALANCE SHEET AND P&L ACCOUNTS EXPLANATION

26 Foreign currencies

The accounts in foreign currencies have been converted in CHF with the following rates :

Currency	Profit & Loss account 2019	Balance sheet as at 31 December 2019
EUR	1.087	1.087
USD	0.968374	0.968374

The exchange rates used for the balance sheet are the one given as at December 31st 2019. The ones used for the entries in the P&L account are based on the day of the transaction.

27 Inventories and services not invoiced

NIL

28 Fixed assets

NIL

29 Receivables and payables to related parties

NIL

30 Explanations to exceptional, non-recurring or prior-period items in the profit & loss account

NIL

V POSSIBLE COMMITMENTS

NIL