



GAS Global **Audit** Services SA, Genève

**ASSOCIATION TRIAL INTERNATIONAL  
GENEVA**

**REPORT ON LIMITED STATUTORY EXAMINATION**

**OF FINANCIAL STATEMENTS**

**31 DECEMBRE 2020**



Report of the statutory auditors on the limited statutory examination  
to the General Assembly of the members of  
**L'ASSOCIATION TRIAL INTERNATIONAL, GENEVA**

Geneva, 5 May 2021

As statutory auditors, we have examined the financial statements and according to article 10 of your Association's statutes we have checked the annual accounts (balance sheet, income statement, cash flow statement, changes in equity statement, and notes) of TRIAL International, for the year ended 31 December 2020. According to Swiss GAAP FER 21, the information presented in the performance report is not subject to the auditors' control.

The limited statutory examination of the prior year financial statements was performed by another auditor.

The responsibility for drawing up the annual accounts in accordance with Swiss GAAP FER 21, legal requirements and the articles of association lies with the Committee of the Association, where as our responsibility is to perform a limited statutory examination on these financial statements. We confirm that we meet the licensing and independence requirements as stipulated by Swiss law.

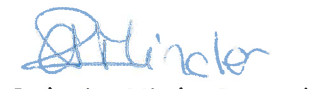
We conducted our examination in accordance with the Swiss Standard on the Limited Statutory Examination. This standard requires that we plan and perform a limited statutory examination to identify material misstatements in the financial statements. A limited statutory examination consists primarily of inquiries of company personnel and analytical procedures as well as detailed tests of company documents as considered necessary in the circumstances. However, the testing of operational processes and the internal control system, as well as inquiries and further testing procedures to detect fraud or other legal violations, are not within the scope of this examination.

Based on our limited statutory examination, nothing has come to our attention that causes us to believe that the financial statements and the proposed appropriation of available earnings do not comply with Swiss law, in accordance with Swiss GAAP FER 21, and the company's statutes.

**GAS Global Audit Services SA**



Alain Gimmi  
Licensed audit expert  
Auditor in charge



Catherine Minder-Reynard  
Licensed audit expert

Appendix: financial statements

<b>ACTIF / ASSETS</b>	<b>2020</b>	<b>2019</b>
Liquidités / <i>Cash</i>	1 349 708.33	1 452 172.54
Autres créances à court terme / <i>Other short-term receivables (Annexe 9)</i>	241 041.20	77 641.83
Subventions et produits à recevoir / <i>Grants to be received (Annexe 10)</i>	174 142.16	200 878.76
Actifs de régularisation / <i>Transitory assets (Annexe 11)</i>	110 241.72	93 183.18
<b>Actifs circulants / <i>Current assets</i></b>	<b>1 875 133.41</b>	<b>1 823 876.31</b>
Garanties / <i>Guarantees (Annexe 12)</i>	8 172.63	8 988.57
<b>Actifs immobilisés / <i>Fixed assets</i></b>	<b>8 172.63</b>	<b>8 988.57</b>
<b>Total de l'actif / <i>Total assets</i></b>	<b>1 883 306.04</b>	<b>1 832 864.88</b>
<b>PASSIF / LIABILITIES</b>		
Charges sociales dues / <i>Social benefits to be paid (Annexe 13)</i>	13 552.45	19 786.00
Passifs de régularisation / <i>Transitory liabilities (Annexe 14)</i>	22 722.46	44 481.16
<b>Capitaux étrangers a court terme / <i>Short-term liabilities</i></b>	<b>36 274.91</b>	<b>64 267.16</b>
Subventions reçues d'avance / <i>Grants paid in advance (Annexe 15)</i>	1 689 276.53	1 626 030.19
Provisions sociales / <i>Social provision (Annexe 16)</i>	98 531.00	73 531.00
<b>Capitaux étrangers a long terme / <i>Long term liabilities</i></b>	<b>1 787 807.53</b>	<b>1 699 561.19</b>
Capital des fonds / <i>Funds capital</i>	8 965.52	-8 708.30
<b>Capital des fonds / <i>Funds capital</i></b>	<b>8 965.52</b>	<b>-8 708.30</b>
Capital libre / <i>Free capital</i>	50 258.08	77 744.83
<b>Capital de l'organisation / <i>Capital of the organization</i></b>	<b>50 258.08</b>	<b>77 744.83</b>
<b>Total du passif / <i>Total liabilities</i></b>	<b>1 883 306.04</b>	<b>1 832 864.88</b>

Genève, le 11 mars 2021 / Geneva, 11th of March 2021

	2020	2019
<b>Cotisations des membres et donations / Membership fees and donations</b>		
Cotisations des membres / Membership fees	11 130.00	15 502.20
Donations privées / Private donations	67 555.82	93 275.22
<b>Subventions programmes Droits Humains / Human Rights Programs grants</b>		
Département fédéral des affaires étrangères suisse/ Swiss Federal Department of Foreign Affairs	182 929.22	338 537.25
République et canton de Genève / Republic and Canton of Geneva	29 409.78	88 684.81
Villes et communes suisses / Swiss municipal authorities	12 264.07	29 989.01
Affaires mondiales Canada / Global Affairs Canada	28 528.02	245 289.77
Bureau des Affaires étrangères et du Commonwealth / UK Foreign and Commonwealth Office	127 385.87	287 243.17
Ministère fédéral des Affaires étrangères allemand / German Federal Foreign Office	0.00	77 081.64
Institut für Auslandsbeziehungen (Ministère fédéral des Affaires étrangères allemand) / Institut für Auslandsbeziehungen (German Federal Foreign Office)	206 401.83	167 720.39
Ministère des Affaires étrangères et européennes luxembourgeois / Luxembourg Ministry of Foreign and European Affairs	7 975.61	0.00
Ministère des Affaires étrangères finlandaise / Finnish Ministry of Foreign Affairs	9 000.74	66 726.00
Ministère des Affaires étrangères néerlandais / Dutch Ministry of Foreign Affairs	287 239.83	7 087.87
Agence suédoise de développement et coopération internationale (SIDA) / Swedish International Development Cooperation Agency (SIDA)	527 621.55	51 011.72
Commission européenne / European Commission	106 580.78	186 680.64
Fondation MISEREOR / MISEREOR foundation	61 263.70	104 738.52
Haut-Commissariat des Nations Unies aux Droits de l'Homme / United Nations High Commissioner for Human Rights	0.00	42 351.20
Programme des Nations Unies pour le développement (PNUD) / United Nations Development Program (UNDP)	1 170.00	2 730.00
Fonds de contributions volontaires des Nations Unies pour les victimes de la torture (UNVFVT) / The United Nations Voluntary Fund for Victims of Torture (UNVFVT)	47 607.42	64 847.31
Subventions Fondation Kvinna till Kvinna / Kvinna till Kvinna Foundation	33 647.08	40 147.57
Fondations Bay and Paul / Bay and Paul Foundations	38 133.75	474.56
Medica mondiale / Medica mondiale	14 616.24	2 067.81
Rockefeller Brothers Fund / Rockefeller Brothers Fund	35 974.31	1 934.27
Autres dons et subventions / Anonymous & others	8 142.57	37 776.80
<b>Subventions programme Procédures et enquêtes internationales / International Investigations and Litigation program grants</b>		
Ville de Genève / City of Geneva	90 067.01	71 839.08
Département fédéral des affaires étrangères suisse/ Swiss Federal Department of Foreign Affairs	19 682.19	30 235.13
Fondation Oak / Oak Foundation	160 110.35	151 510.67
Fondation Pro Victimis / Pro Victimis Foundation	0.00	43 290.63
Fondation Robert Bosch / Robert Bosch Foundation	0.00	67 178.18
Fondation pour l'Egalité des Chances en Afrique / Fondation pour l'Egalité des Chances en Afrique	34 307.92	49 021.37
Fondations Open Society / Open Society Foundations	9 764.01	51 519.69
Fonds de contributions volontaires des Nations Unies pour les victimes de la torture (UNVFVT) / The United Nations Voluntary Fund for Victims of Torture (UNVFVT)	48 086.35	39 909.20
Autres dons et subventions / Anonymous & others	43 458.33	66 618.04
<b>Autres projets / Other projects</b>		
Commission européenne / European Commission	202 962.06	152 656.39
Bureau des Affaires étrangères et du Commonwealth / UK Foreign and Commonwealth Office	76 491.89	40 918.72
<b>Subventions institutionnelles et non affectées / Core funding and unearmarked grants</b>		
Sigrid Rausing Trust / Sigrid Rausing Trust	136 633.23	193 568.84
Ville de Genève / City of Geneva	100 000.00	100 000.00
Subventions emploi de solidarité Genève / Solidarity employment Canton of Geneva	0.00	6 380.00
Fondation PeaceNexus / PeaceNexus Foundation	16 078.90	14 463.70
Amnesty International, Section Suisse / Amnesty International, Swiss Section	10 000.00	10 000.00
Fondation taïwanaise pour la démocratie / Taiwan Foundation for Democracy	5 610.29	3 413.26
Ville de Vevey / City of Vevey	0.00	3 000.00
Loterie Romande / Loterie Romande	0.00	20 000.00
Autres produits / Other income	155 484.10	49 318.30
<b>Produits / Income</b>	<b>2 953 314.82</b>	<b>3 116 738.93</b>

	2020	2019
<b>Programmes Droits Humains / Human Rights programs</b>		
Bosnie-Herzégovine / Bosnia and Herzegovina	207 706.20	234 232.32
Grands Lacs / Great Lakes Region	1 601 897.65	1 525 740.40
Népal / Nepal	128 193.81	244 139.05
Autres régions / Other regions	0.00	52 487.67
<b>Programme Procédures et enquêtes internationales / International Investigations and Litigation program</b>	452 844.16	621 513.61
<b>Autres projets / Other projects</b>	350 878.31	208 217.35
<b>Charges directes de projets / Expenditures related to projects</b>	<b>2 741 520.13</b>	<b>2 886 330.40</b>
<b>Relations externes / External relations</b>	94 090.62	101 137.27
<b>Administration générale / Administrative costs</b>	104 885.90	119 258.43
<b>Charges d'exploitation / Operating expenditures</b>	<b>198 976.52</b>	<b>220 395.70</b>
<b>Charges / Expenditures</b>	<b>2 940 496.65</b>	<b>3 106 726.10</b>
<b>Bénéfice brut / Gross profit</b>	<b>12 818.17</b>	<b>10 012.83</b>
Charge financières / Financial charges	832.02	428.22
Perte de change / Exchange loss	22 548.92	17 994.74
<b>Charges financières / Financial charges</b>	<b>23 380.94</b>	<b>18 422.96</b>
Intérêts / Interest	43.14	0.00
Commissions impôt source / Tax at source commission	706.70	964.60
<b>Produits financiers / Financial products</b>	<b>749.84</b>	<b>964.60</b>
<b>Resultat annuel (avant variation du capital des fonds) / Annual result (before change in fund capital)</b>	<b>-9 812.93</b>	<b>-7 445.53</b>
Variation du capital des fonds / Change in the fund capital	17 673.82	-50 826.80
<b>Resultat annuel (avant allocation au capital de l'organisation) / Annual result (before allocation to the capital of the organization)</b>	<b>-27 486.75</b>	<b>43 381.27</b>
Allocation (utilisation) du capital libre / Allocation (use) of free capital	-27 486.75	43 381.27

Genève, le 11 mars 2021 / Geneva, 11th of March 2021

TRIAL International - Genève / TRIAL International - Geneva

Tableaux de variation de capital /  
Statement of changes in capital

2020

	Etat au 01.01	Allocations	Transferts interne	Utilisation	Allocation résultat financier	Total variation
<b>Capital des fonds / Funds capital</b>						
Fonds affectés / Earmarked funds						
Programme Bosnie-Herzégovine / Bosnia and Herzegovina program	-8 708,30	214 014,39	0,00	198 232,40	1 828,77	17 610,76
Programme Népal / Nepal program	0,00	98 312,18	0,00	98 197,12	915,13	30,19
Programme Grands Lacs / Great Lakes program	0,00	1 453 565,80	28 527,95	1 438 306,75	13 268,90	0,00
Autres régions / Other areas	0,00	0,00	0,00	0,00	0,00	0,00
Procédures et enquêtes internationales / International Investigations and Litigation	0,00	405 476,16	0,00	409 218,78	3 775,19	32,57
Autres fonds affectés / Other earmarked funds	0,00	289 262,44	0,00	291 955,84	2 693,40	0,00
Soutien institutionnel / Institutional support	0,00	16 078,90	0,00	16 228,31	149,71	0,30
<b>Total capital des fonds / Total funds capital</b>	<b>-8 708,30</b>	<b>2 476 769,87</b>	<b>28 527,95</b>	<b>2 453 139,20</b>	<b>22 631,10</b>	<b>17 673,82</b>

Capital de l'organisation / Capital of the organization

Fonds non affectés / Non earmarked funds

	Etat au 01.01	Allocations	Transferts interne	Utilisation	Allocation résultat financier	Total variation
Capital libre / Free capital	77 744,83	477 354,79	-28 527,95	533 369,49	0,00	-27 486,75
<b>Total capital des fonds / Total capital of funds</b>	<b>77 744,83</b>	<b>477 354,79</b>	<b>-28 527,95</b>	<b>533 369,49</b>	<b>0,00</b>	<b>-27 486,75</b>

Genève, le 11 mars 2021 / Geneva, 11th of March 2021

TRIAL International - Genève / TRIAL International - Geneva

Tableaux de variation de capital /  
Statement of changes in capital

2019

	Etat au 01.01	Allocations	Transferts interne	Utilisation	Allocation résultat financier	Total variation
<b>Capital des fonds / Funds capital</b>						
Fonds affectés / Earmarked funds						
Programme Bosnie-Herzégovine / Bosnia and Herzegovina program	17 392,85	221 947,66	34 170,49	215 259,08	1 380,76	-26 101,15
Programme Népal / Nepal program	1 499,23	215 383,29	1 499,23	216 773,76	1 390,47	-1 499,23
Programme Grands Lacs / Great Lakes program	23 226,42	1 361 498,09	-9 413,83	1 403 138,63	9 000,29	-33 226,42
Autres régions / Other areas	0,00	44 291,27	0,00	44 577,21	285,94	0,00
Procédures et enquêtes internationales / International Investigations and Litigation	0,00	571 121,99	0,00	574 448,22	3 326,23	0,00
Autres fonds affectés / Other earmarked funds	0,00	244 988,37	0,00	246 569,51	1 581,14	0,00
Soutien institutionnel / Institutional support	0,00	20 843,70	0,00	20 978,26	134,56	0,00
<b>Total capital des fonds / Total funds capital</b>	<b>42 118,50</b>	<b>2 680 074,37</b>	<b>26 255,89</b>	<b>2 721 744,67</b>	<b>17 099,39</b>	<b>-50 826,80</b>

Capital de l'organisation / Capital of the organization

Fonds non affectés / Non earmarked funds

	Etat au 01.01	Allocations	Transferts interne	Utilisation	Allocation résultat financier	Total variation
Capital libre / Free capital	34 363,56	437 629,16	-26 255,89	420 862,75	358,97	43 381,27
<b>Total capital des fonds / Total capital of funds</b>	<b>34 363,56</b>	<b>437 629,16</b>	<b>-26 255,89</b>	<b>420 862,75</b>	<b>358,97</b>	<b>43 381,27</b>

Genève, le 11 mars 2021 / Geneva, 11th of March 2021

	2020	2019
Résultat annuel (avant allocation au capital de l'organisation) / <i>Yearly result (before allocation to the capital of the organization)</i>	-27 486.75	19 906.02
Variation du capital des fonds / <i>Change in the capital of the funds</i>	17 673.82	12 375.46
(Diminution)/augmentation des provisions / <i>(Decrease)/increase in provisions</i>	88 246.34	117 661.49
Diminution/(augmentation) des créances / <i>Decrease/(increase) in receivables</i>	-136 662.77	-120 571.73
Diminution/(augmentation) des comptes de régularisation d'actifs / <i>Decrease/(increase) in asset adjustment accounts</i>	-17 058.54	-11 613.10
(Diminution)/augmentation des dettes à court terme / <i>(Decrease)/increase in short-term debts</i>	-6 233.55	-33 948.93
Diminution/(augmentation) des comptes de régularisation de passif / <i>Decrease/(increase) in liabilities adjustment accounts</i>	-21 758.70	-2 262.84
<b>Flux de trésorerie résultant de l'activité d'exploitation / <i>Cash flow from operating activities</i></b>	<b>-103 280.15</b>	<b>-18 453.63</b>
(Diminution)/augmentation des dettes financières / <i>(Decrease)/increase in financial debts</i>	815.94	-74.25
<b>Flux de trésorerie résultant de l'activité de financement / <i>Cash flow resulting from the financing activity</i></b>	<b>815.94</b>	<b>-74.25</b>
<b>Variation de liquidités / <i>Cash flow variation</i></b>	<b>-102 464.21</b>	<b>-18 527.88</b>
Etat des liquidités au 01.01 / <i>Statement of cash at 01.01</i>	1 452 172.54	445 020.09
Etat des liquidités au 31.12 / <i>Statement of cash at 12.31</i>	1 349 708.33	426 492.21
<b>Justificatif variation des liquidités / <i>Evidence of change in cash</i></b>	<b>-102 464.21</b>	<b>-18 527.88</b>

Genève, le 11 mars 2021 / Geneva, 11th of March 2021

## Appendix to the annual accounts as of 31st December 2020

### 1. Statutes :

TRIAL International is a Geneva-based association governed by article 60 and the following articles of the Swiss Civil Code. The statutes were adopted in Geneva on 6 June 2002, and amended by the General Assembly last time on 4 May 2017.

The main objective of TRIAL International is to put the law at the service of the victims of international crimes (genocide, crimes against humanity, war crimes, torture and enforced disappearances).

### Board :

President	Daniel Bolomey
Vice President	Leslie Haskell
Treasurer	Jean-René Oettli
Secretary	Sacha Meuter
Member	Miriam Levy-Turner
Member	Sonja Maeder Morvant
Member	Thomas Unger
Member	Briony Jones

The President, the Vice President and the Treasurer have individual signature rights.  
No remuneration was paid to the Board members.

### 3. Taxation :

Tax exemption for federal, cantonal and municipal taxes granted on 7 July 2008, applicable from the fiscal year 2007 onwards, and renewed on 14 September 2016 for an unlimited period.

### 4. Audit :

GAS Global Audit Services SA  
Rue Ferrier 14  
1202 Genève

### 5. Accountancy :

Solution 7 Sàrl  
Rue Rothschild 50  
1202 Geneva

### 6. Accounting principles applied :

The annual accounts are presented for the fourth time according to the Swiss GAAP FER 21 standard. The accounting plan of the association has been adapted at the beginning of the year to allow more coherence and better application of the standard. Some entries have been reclassified.

### 7. Valuation method :

The assets and liabilities of the balance sheet are measured at their nominal value. Transactions in foreign currencies are recorded by applying the current exchange rate of the European Commission (InforEuro) at the date of the transaction. The same exchange rate is applied for the valuation of assets and liabilities as of 31st december.

### 8. Insurance :

Inventory : CHF 110'000.-.

### 9. Other current liabilities :

Transfer EU project partner - Swisspeace	95 498.31
Transfer EU project partner - Institute for Human Rights and Development in Africa	66 776.93
Expenses advance - RDC	35 914.17
Transfer EU project partner - Fundación para la Justicia y el Estado Democrático de	33 409.04
Expenses advance - Nepal	5 021.15
Advance EU project partner - Human Rights and Justice Centre	3 250.37
Expenses advance - Burundi	1 041.23
Advances to employees	130.00
<b>Total</b>	<b>241 041.20</b>



Appendix to the annual accounts as of 31st December 2020

10. Accrued income (grants) :

UK Foreign and Commonwealth Office (earmarked Human Rights)	96 905.02
Swiss Federal Department of Foreign Affairs (earmarked Human Rights)	42 929.22
Fondation pour l'Egalité des Chances en Afrique (earmarked Human Rights)	34 307.92
<b>Total</b>	<b>174 142.16</b>

11. Accrued income and prepaid expenses :

Prepaid expenses	100 359.72
Reimbursements and donations to be received	9 882.00
<b>Total</b>	<b>110 241.72</b>

12. Guarantees :

Rental guarantee - DRC (USD 9'000.00)	8 172.63
<b>Total</b>	<b>8 172.63</b>

13. Social contributions payables :

Accident and loss of earnings insurance payable	10 112.80
Withholding tax payable	3 439.65
<b>Total</b>	<b>13 552.45</b>

14. Accrued expenses :

Outstanding administrative expenses	10 181.27
Outstanding invoices	8 385.00
Advances to employees	2 560.54
Credit card payable	1 595.65
<b>Total</b>	<b>22 722.46</b>

15. Deferred income :

European Commission (earmarked Project Partners)	400 244.54
Dutch Ministry of Foreign Affairs (earmarked Human Rights)	436 486.94
European Commission (earmarked Human Rights)	170 514.32
Swedish International Development Cooperation Agency (SIDA) (earmarked Project Partner)	125 521.90
Oak Foundation (earmarked International Investigations and Litigation)	64 889.65
Finnish Ministry of Foreign Affairs (earmarked Human Rights)	55 955.26
Republic and Canton of Geneva (earmarked Human Rights)	52 238.22
Swedish International Development Cooperation Agency (SIDA) (earmarked Human Rights)	49 259.84
Rockefeller Brothers Fund (earmarked Human Rights)	34 553.00
Private donations and anonymous (earmarked Human Rights)	35 633.87
Anonymous (earmarked International Investigations and Litigation)	30 000.00
The United Nations Voluntary Fund for Victims of Torture (UNVFVT) (earmarked International Investigations and Litigation)	10 069.25
Institut für Auslandsbeziehungen (German Federal Foreign Office) (earmarked Human Rights)	7 646.15
Kvinna till Kvinna Foundation (earmarked Human Rights)	6 821.34
Plan-Les-Ouates municipality (earmarked Human Rights)	6 220.53
Puplinge municipality (earmarked Human Rights)	5 000.00
MISEREOR foundation (earmarked Human Rights)	4 562.69
Luxembourg Ministry of Foreign and European Affairs (earmarked Human Rights)	2 850.39
City of Meyrin (earmarked Human Rights)	2 561.30
Robert Bosch Foundation (earmarked International Investigations and Litigation)	2 194.54
<b>Subtotal earmarked project grants</b>	<b>1 503 223.73</b>

Bay and Paul Foundations	90 779.76
Sigrig Rausing Trust	70 673.04
Private donations	24 600.00
<b>Subtotal non earmarked grants</b>	<b>186 052.80</b>

**Total** **1 689 276.53**

Deferred grants and grants receivable are determined as the difference between actual amounts received and the allocation to the income accounts.

**Appendix to the annual accounts as of 31st December 2020**

16. Social provisions :

Provision to cover the running costs in case of liquidation of the association.

17. Staff costs :

Gross salaries	1 260 071.85
Social charges	225 826.75
<b>Total</b>	<b>1 485 898.60</b>

As one employee is in charge of the top management of the association, the salary costs have not been separated, in accordance with the principles laid out in the Swiss GAAP FER 21 standard.

18. Impact of Covid-19 :

The public health crisis has impacted the overall financial situation of the association as well as the implementation of the activities (mostly because of remote working and the cancellation of travels). The organization has adapted to pursue its mission and could thus limit the negative impact on the activities during the fiscal year 2020.

The association did not face any significant additional expenses.

However, it was necessary to put a certain number of employees on short-time work (amount of compensation received below), in order to ensure the sustainability of the organization.

TRIAL International has also revised its budget in June 2020 to take into account the impact of the pandemic.

Finally, it should be noted that the allocation of grants has not been changed.

19. Financial support related to Covid-19 :

Opening of a credit line	310 000.00
Rent exemption	9 882.00
Short-time working compensation received	67 376.90

20. Valuation methods of the main balance sheet items :

Foreign currency exchange reference used	InforEuro
Nominal value of liquidity accounts in their respective currency	
CCP CHF	428 394.71
CCP USD	313 855.17
Western Union USD	179 066.50
CCP CHF	124 479.77
CCP GBP	122 338.31
Bank account USD (Bukavu)	87 617.47
Bank account BAM (Sarajevo)	82 260.38
CCP CAD	56 318.50
Bank account CHF	949.28
Petty cash EUR (Sarajevo)	346.95

Geneva, 11th of March 2021