

# REPORT OF THE STATUTORY AUDITOR TO THE FINANCIAL STATEMENTS 2021

**männer.ch**

Kapellenstrasse 28

3011 Bern

Report of the statutory auditor on the limited statutory examination  
to the general assembly of association

**männer.ch, Bern**

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As statutory auditor, we have examined the financial statements (balance sheet, income statement and notes) of männer.ch for the financial year ended December 31, 2021.

These financial statements are the responsibility of the Committee. 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 do not comply with Swiss law and the articles of association.

Zürich, April 27, 2022

SRG Schweizerische Revisionsgesellschaft AG

Andrea Mathis  
*zugelassener Revisionsexperte*  
*Auditor in charge*

Gilbert Lenherr  
*zugelassener Revisionsexperte*

Enclosures:

- Financial Statements (Balance Sheet, Income Statement, Notes)

## Balance Sheet

		<b>2021</b>	<b>2020</b>
	Notes	CHF	CHF
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash		213'617.21	55'183.62
Accounts receivables trade		21'231.75	42'645.00
Other receivables against social security institutions		1'010.30	6'745.75
Other current assets		1'010.30	6'745.75
Prepaid expenses and accrued revenues		801.50	616.80
<b>TOTAL CURRENT ASSETS</b>		<b>236'660.76</b>	<b>105'191.17</b>
<b>NON-CURRENT ASSETS</b>			
Participations	1)	20'000.00	20'000.00
Financial assets		20'000.00	20'000.00
<b>TOTAL NON-CURRENT ASSETS</b>		<b>20'000.00</b>	<b>20'000.00</b>
<b>TOTAL ASSETS</b>		<b>256'660.76</b>	<b>125'191.17</b>
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<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Accounts payables to third parties		15'178.55	20'036.57
Accounts payables to shareholders	2)	1'417.65	1'943.80
Accounts payables trade		16'596.20	21'980.37
Other short-term liabilities due to subsidiaries	3)	21'000.00	21'000.00
Other short-term liabilities		21'000.00	21'000.00
Accrued expenses and deferred income		138'961.30	78'145.69
<b>TOTAL CURRENT LIABILITIES</b>		<b>176'557.50</b>	<b>121'126.06</b>
<b>LONG-TERM LIABILITIES</b>			
Provision	4)	55'000.00	0.00
<b>TOTAL LONG-TERM LIABILITIES</b>		<b>55'000.00</b>	<b>0.00</b>
<b>EQUITY</b>			
Association assets 01.01.		4'065.11	-25'461.15
Net profit		21'038.15	29'526.26
Association assets 31.12.		25'103.26	4'065.11
<b>TOTAL EQUITY</b>		<b>25'103.26</b>	<b>4'065.11</b>
<b>TOTAL LIABILITIES AND EQUITY</b>		<b>256'660.76</b>	<b>125'191.17</b>

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Income Statement

		<b>2021</b>	<b>2020</b>
	Notes	CHF	CHF
Membership fees		36'447.50	30'300.00
Donations		17'097.40	2'758.75
Project income	5)	475'241.06	413'915.90
Service income		73'613.00	36'083.50
<b>TOTAL OPERATING INCOME</b>		<b>602'398.96</b>	<b>483'058.15</b>
Project expenses		-75'694.86	-52'053.74
Coordination/Controlling projects		-1'335.30	-1'881.75
Infrastructure projects		-315.55	-9'480.56
Translations projects		-330.00	-527.40
Evaluation projects		-299.80	-6'074.30
International projects		-870.96	-2'159.60
Website Abos, Hosting project		-897.16	-1'545.50
Expenses course of studies		-33'339.80	-12'119.14
Expenditure Donation income		-92.70	0.00
<b>Total project expenses</b>		<b>-113'176.13</b>	<b>-85'841.99</b>
Allocation personnel expenses		0.00	-335'378.95
Allocation administrative expenses		0.00	-16'686.90
<b>Total allocations and own contributions</b>		<b>0.00</b>	<b>-352'065.85</b>
<b>TOTAL OPERATING EXPENSES</b>		<b>-113'176.13</b>	<b>-437'907.84</b>
<b>GROSS PROFIT</b>		<b>489'222.83</b>	<b>45'150.31</b>
Personnel Expenses incl. Social Security		-431'872.25	-353'283.50
Short-time work allowance		4'279.50	24'524.25
Allocation personnel expenses		0.00	335'378.95
<b>TOTAL PERSONNEL EXPENSES</b>		<b>-427'592.75</b>	<b>6'619.70</b>
<b>GROSS PROFIT AFTER PERSONNEL EXPENSES</b>		<b>61'630.08</b>	<b>51'770.01</b>
Rent		-3'085.50	-7'527.30
Insurances, contributions, fees		-129.70	-131.30
Office supplies		-14.50	-29.50
Literature		-6'454.45	-331.22
Communications (Telephone, Internet)		-2'255.15	-3'764.80
Postage		-34.30	-162.85
Donations		-1'250.00	-700.00
Accounting		-9'495.45	-8'199.10
Consultancy		-1'335.60	-120.00
Compensation president and vice-president		-6'000.00	-3'000.00
Meeting of members		-382.90	0.00
Audit		-5'591.10	-5'231.30
Other administration expense		-205.00	-1'533.25
<b>Total Administration expenses</b>		<b>-33'018.45</b>	<b>-23'072.02</b>

Advertising Expenses	0.00	-64.50
PR-Material	0.00	-6'327.30
Membership promotion	-1'135.80	-1'087.10
Travel Expenses	-2'503.85	-185.50
<b>Total Marketing and advertising expenses</b>	<b>-3'639.65</b>	<b>-7'664.40</b>
Allcoation administrative expenses	0.00	16'686.90
<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>-39'873.30</b>	<b>-21'708.12</b>
<b>Operating profit before interest</b>	<b>21'756.78</b>	<b>30'061.89</b>
Interest income	0.00	0.00
<b>Financial income</b>	<b>0.00</b>	<b>0.00</b>
Bank charges and other financial expenses	-822.28	-730.83
<b>Financial expenses</b>	<b>-822.28</b>	<b>-730.83</b>
<b>Financial result</b>	<b>-822.28</b>	<b>-730.83</b>
<b>Operating profit before extraordinary result</b>	<b>20'934.50</b>	<b>29'331.06</b>
<b>Extraordinary result</b>		
Extraordinary income	6) 103.65	195.20
Extraordinary expenses	0.00	0.00
<b>Total Extraordinary result</b>	<b>103.65</b>	<b>195.20</b>
<b>PROFIT FOR THE YEAR</b>	<b>21'038.15</b>	<b>29'526.26</b>

## Notes to the Financial Statements

### Accounting and financial reporting policies

These financial statements were prepared based on the Swiss Legislation, particularly in accordance with the articles on accounting and financial reporting requirements, no. 957 to 962 of the Swiss Code of Obligations.

### Disclosure on balance sheet and income statement items

	<b>2021</b>	<b>2020</b>
	CHF	CHF
<b>1) Participations</b>		
Schweizerisches Institut für Männer- und Geschlechterfragen GmbH		
Ordinary shares	20'000.00	20'000.00
Share in capital rights %	100.00	100.00
Share in voting rights %	100.00	100.00
<b>2) Accounts payables shareholders</b>		
Armon Fortwängler	1'417.65	1'943.80
<b>Total Accounts payables shareholders</b>	<b>1'417.65</b>	<b>1'943.80</b>
<b>3) Short term liabilities due to subsidiaries</b>		
Schweizerisches Institut für Männer- und Geschlechterfragen GmbH	21'000.00	21'000.00
<b>Total Short term liabilities due to subsidiaries</b>	<b>21'000.00</b>	<b>21'000.00</b>
<b>4) Provision</b>		
Fonds Library	5'000.00	0.00
Unexpected future personal expenses	40'000.00	0.00
Project niudad	10'000.00	0.00
<b>Total Provision</b>	<b>55'000.00</b>	<b>0.00</b>

## 5) Project Income:

### Foundations & Organisations:

Bundesforum Erasmus	7'563.63	0.00
Centre de ressources en éducation de l'enfance	0.00	600.00
Coraasp	0.00	720.00
Fondation Profa	0.00	750.00
Fördervereinbarung B&B	25'000.00	0.00
Gesundheitsförderung Schweiz	30'000.00	0.00
Haute École de santé Vaud	659.65	35'602.90
Hôpitaux universitaires de Genève	0.00	2'320.00
Institut universitaire de formation et de recherche en soins	0.00	2'850.00
Int. Alumni Center	20'217.78	0.00
Mercator	22'000.00	122'660.00
OAK Foundation	182'000.00	160'500.00
Private	0.00	50.00
Pro Junior Fribourg	15'800.00	0.00
Radio Télévision Suisse romande	0.00	150.00
Ref. Kirche Aargau	1'000.00	0.00

### Public Administrations:

BSV/Pro Familia	36'500.00	30'230.00
Bureau de l'égalité entre les femmes et les hommes	2'500.00	0.00
Eidg. Finanzverwaltung	0.00	9'763.00
EBG	130'000.00	44'720.00
Sicherheitsdirektion Basel Land	2'000.00	3'000.00

<b>Total Project Income:</b>	<b>475'241.06</b>	<b>413'915.90</b>
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## Full-time employees

Number of full-time employees	<10	<10
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## Liabilities due to pension fund

Nest Sammelstiftung	0.00	8'789.10
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## Other information required by law

## 6) Extraordinary income includes the following:

CO2 reimbursements from social securities	103.65	195.20
<b>Total extraordinary income</b>	<b>103.65</b>	<b>195.20</b>

## Other information

Due to limited financial resources the employment rate of männer.ch's employees has been reduced as per January 1st, 2022. A procedure has been defined to ensure a professional handling of additional mandates.

The presentation of the income statement has changed compared to prior year, as no cost re-allocation has happend in 2021 anymore.

There are no further items to be disclosed according to art. 959c SCO.