

REPORT OF THE STATUTORY AUDITOR TO THE FINANCIAL STATEMENTS 2020

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

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, 2020.

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 association personnel and analytical procedures as well as detailed tests of association 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, May 4, 2021

SRG Schweizerische Revisionsgesellschaft AG

Andrea Mathis
Licensed audit expert
Auditor in charge

Janette Brändle-Willi
Licensed audit expert

Enclosures:

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

Balance Sheet

		<u>2020</u>	<u>2019</u>
	Notes	CHF	CHF
ASSETS			
CURRENT ASSETS			
Cash		55'183.62	10'647.90
Accounts receivables trade		42'645.00	35'039.80
Other receivables against social security institutions		6'745.75	1'964.05
Other current assets		6'745.75	1'964.05
Prepaid expenses and accrued revenues		616.80	59'000.00
TOTAL CURRENT ASSETS		105'191.17	106'651.75
NON-CURRENT ASSETS			
Participations	1)	20'000.00	20'000.00
Financial assets		20'000.00	20'000.00
TOTAL NON-CURRENT ASSETS		20'000.00	20'000.00
TOTAL ASSETS		125'191.17	126'651.75
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LIABILITIES			
CURRENT LIABILITIES			
Accounts payables to third parties		20'036.57	16'859.90
Accounts payables to shareholders	2)	1'943.80	1'228.00
Accounts payables trade		21'980.37	18'087.90
Other short-term liabilities due to subsidiaries	3)	21'000.00	27'000.00
Other short-term liabilities		21'000.00	27'000.00
Accrued expenses and deferred income		78'145.69	107'025.00
TOTAL CURRENT LIABILITIES		121'126.06	152'112.90
EQUITY			
Association assets 01.01.		-25'461.15	31'943.85
Net profit (loss)		29'526.26	-57'405.00
Association assets 31.12.		4'065.11	-25'461.15
TOTAL EQUITY		4'065.11	-25'461.15
TOTAL LIABILITIES AND EQUITY		125'191.17	126'651.75

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Income Statement

		2020	2019
	Notes	CHF	CHF
Membership fees		30'300.00	25'570.00
Donations		2'758.75	15'477.85
Project income	4)	413'915.90	477'868.60
Service income		36'083.50	67'463.55
TOTAL OPERATING INCOME		483'058.15	586'380.00
Project expenses		-52'053.74	-49'588.57
Coordination/Controlling projects		-1'881.75	-4'199.00
Infrastructure projects		-9'480.56	-2'303.70
Translations projects		-527.40	-226.15
Evaluation projects		-6'074.30	-1'132.00
International projects		-2'159.60	-4'082.52
Website Abos, Hosting project		-1'545.50	-18'954.15
Expenses course of studies		-12'119.14	-16'031.33
Total project expenses		-85'841.99	-96'517.42
Allocation personnel expenses		-335'378.95	-418'491.65
Allocation administrative expenses		-16'686.90	-22'526.95
Total allocations and own contributions		-352'065.85	-441'018.60
TOTAL OPERATING EXPENSES		-437'907.84	-537'536.02
GROSS PROFIT		45'150.31	48'843.98
Personnel Expenses incl. Social Security		-353'283.50	-472'183.17
Short-time work allowance		24'524.25	0.00
Allocation personnel expenses		335'378.95	396'291.65
TOTAL PERSONNEL EXPENSES		6'619.70	-75'891.52
GROSS PROFIT (LOSS) AFTER PERSONNEL EXPENSES		51'770.01	-27'047.54
Rent		-7'527.30	-14'132.95
Insurances, contributions, fees		-131.30	0.00
Office supplies		-29.50	-43.50
Literature		-331.22	-102.00
Communications (Telephone, Internet)		-3'764.80	-7'278.80
Postage		-162.85	-179.00
Donations		-700.00	-800.00
Accounting		-8'199.10	-6'820.75
Consultancy		-120.00	-511.55
Compensation president and vice-president		-3'000.00	-12'000.00
Meeting of members		0.00	-2'153.10
Audit		-5'231.30	-4'218.40
Other administration expense		-1'533.25	-18.00
Total Administration expenses		-23'072.02	-34'125.10

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Income Statement

		2020	2019
	Notes	CHF	CHF
Advertising Expenses		-64.50	-63.60
PR-Material		-6'327.30	-728.00
Membership promotion		-1'087.10	-2'292.75
Travel Expenses		-185.50	-1'076.00
Total Marketing and advertising expenses		-7'664.40	-4'160.35
Allcoation administrative expenses		16'686.90	22'526.95
TOTAL OTHER OPERATING EXPENSES		-21'708.12	-29'891.45
Operating profit (loss) before interest		30'061.89	-56'938.99
Interest income		0.00	0.00
Financial income		0.00	0.00
Bank charges and other financial expenses		-730.83	-782.76
Financial expenses		-730.83	-782.76
Financial result		-730.83	-782.76
Operating profit (loss) before extraordinary result		29'331.06	-57'721.75

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Income Statement

		2020	2019
	Notes	CHF	CHF
Extraordinary result			
Extraordinary income	5)	195.20	316.75
Extraordinary expenses		0.00	0.00
Total Extraordinary result		195.20	316.75
PROFIT (LOSS) FOR THE YEAR		29'526.26	-57'405.00

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

	<u>2020</u>	<u>2019</u>
	CHF	CHF
1) Participations		
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
2) Accounts payables shareholders		
Armon Fortwängler	1'943.80	0.00
Christoph Adrian Schneider	0.00	1'228.00
Total Accounts payables shareholders	1'943.80	1'228.00
3) Short term liabilities due to subsidiaries		
Schweizerisches Institut für Männer- und Geschlechterfragen GmbH	21'000.00	27'000.00
Total Short term liabilities due to subsidiaries	21'000.00	27'000.00
4) Project Income:		
Foundations & Organisations:		
AVASAD - Association vaudoise d'acide et de soins à domicile	0.00	723.20
Centre de ressources en éducation de l'enfance	600.00	0.00
Coraasp	720.00	360.00
Espace parents	0.00	150.00
Fondation Profa	750.00	2'100.00
Haute École de santé Vaud	35'602.90	10'175.40
Hôpitaux universitaires de Genève	2'320.00	1'420.00
Institut universitaire de formation et de recherche en soins	2'850.00	0.00
Jacobs Foundation	0.00	24'800.00
Mercator	122'660.00	152'000.00
Mütter- und Väterberatung Kanton Bern	0.00	22'200.00
OAK Foundation	160'500.00	253'100.00
Private	50.00	0.00
Radio Télévision Suisse romande	150.00	0.00

Notes to the Financial Statements

Public Administrations:

BSV/Pro Familia (*)	30'230.00	3'340.00
Bureau de l'égalité entre les femmes et les hommes	0.00	2'500.00
Eidg. Finanzverwaltung	9'763.00	0.00
EBG	44'720.00	5'000.00
Sicherheitsdirektion Basel Land	3'000.00	0.00

Total Project Income:	413'915.90	477'868.60
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(*) Covering following sub-projects:
Beratungslandkarte, Impact E, Maki

Full-time employees

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

Nest Sammelstiftung	8'789.10	0.00
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Other information required by law

5) Extraordinary income includes the following:

CO2 reimbursements from social securities	195.20	316.75
Total extraordinary income	195.20	316.75

Other information

For the main project MenCare Switzerland, a final and nonrenewable exit grant has been spoken by the current main donor in March 2021 for the period 1 January 2021 to 31 March 2022. This grant ensures the implementation of the agreed activities 2021.

If no new partner for the main project MenCare Switzerland respectively for its financing can be found by September 2021, the existing employment contracts may have to be terminated or adjusted and the activities of the association redefined. The continuation of the association would not be basically endangered by this.

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