



The FIACAT's International Council 2021

Agenda

Sending documents for voting	Friday 7 May 2021
Questions on voting documents (to be sent to ci@fiacat.org)	From Friday 7 May to Sunday 16 May 2021
Appointment of the ACAT delegate who will have the right to vote (name of the delegate to be sent to ci@fiacat.org)	No later than Monday 31 May 2021 (midnight Paris time)
Deadline for payment of 2021 membership fees	Sunday 6 June 2021 (midnight Paris time)
Presentation of the nominations of the Scrutineers	Monday 7 June 2021
Election of two Scrutineers to be sent to ci@fiacat.org	From Monday 7 to Wednesday 9 June 2021 (midnight Paris time)
Proclamation of the results by the President	Thursday 10 June 2021
Adoption of the agenda to be sent to ci@fiacat.org	From Thursday 10 to Sunday 13 June 2021 (midnight Paris time)
Proclamation of the results by the President	Monday 14 June 2021
Vote to be sent to ci@fiacat.org by the ACAT delegate on the following resolutions: <ul style="list-style-type: none"> • Adoption of the minutes of the International Council 2020 • 2020 Activity Report • Financial report 2020 • Allocation of 2020 benefit • Discharge of the treasurer • Action Plan 2021 • Provisional budget 2021 	From Tuesday 15 to Friday 18 June 2021 (midnight Paris time)
Proclamation of the results by the President	Monday 21 June 2021



Minutes of the International Council 2020 of FIACAT

June 2020

I. Quorum

21 affiliated ACATs and up to date with their 2020 membership fees or having undertaken a written commitment to pay their membership fee before the end of the year 2020 have appointed a Delegate before the beginning of the International Council out of the 25 affiliated ACATs of the FIACAT. A quorum is therefore considered to be reached in accordance with Article 3.e. of the FIACAT Rules of Procedure.

II. Election of scrutineers:

Ms. Maria Raharinarivonirina (Madagascar) (16 in favour, 5 abstentions) and Ms. Cécile Auriol (Germany) (17 in favour, 1 against and 3 abstentions) were elected as scrutineers.

III. Agenda of the International Council

The agenda was adopted without amendment by 17 votes in favour and 4 abstentions.

IV. Statutory resolutions

1. Minutes of the International Council 2019

The International Council shall adopt without any reservation the minutes of the FIACAT International Council of June 2019 (15 votes in favour, 1 vote against, 3 abstentions and 2 null)

2. 2019 Annual Report

After reading the 2019 Annual Report on the implementation of the Strategic Plan voted by the International Council in July 2016, the International Council shall approve the Activity Report as presented. (15 votes in favour, 1 vote against, 3 abstentions and 2 null)

3. Financial report 2019

After reading the financial report for the financial year 2019, recording a positive result of 26,783€, the International Council approves the annual accounts 2019 (15 votes in favour, 4 abstentions and 2 null)

4. Allocation of 2019 benefit

The International Council decides to follow the recommendation of the International Bureau and allocates the result 2019 (26,783 €) and the carry-over from 2018 (6,508 €) to be placed in Associative Funds without right of return (own funds)

5. Affectation du résultat 2019

Le Conseil international décide de suivre la recommandation du Bureau international et affecte le résultat 2019 (26 783 €) et le report à nouveau de 2018 (6 508 €) au fonds associatif sans droit de reprise (fonds propres) (15 votes in favour, 1 vote against, 3 abstentions and 2 null)

6. Discharge of the treasurer

The International Council gives full and unconditional discharge to the Treasurer for all actions carried out in 2019 (14 in favour, 1 against, 4 abstentions and 2 null)

7. Renewal of the mandate of the External Auditor

The International Council decided to renew the mandate of the FIACAT External Auditor for six years:

- Statutory Auditor: SAS FIDORG AUDIT;
- Alternate Auditor: SAS FIDORG ILE-DE-FRANCE.

(13 in favour, 1 against, 5 abstentions and 2 null)

8. Strategic Plan 2020-2024

The International Council approve the strategic plan 2020-2024 presented by the International Bureau as it was presented (16 votes in favour, 3 abstentions and 2 null)

9. Provisional budget 2020

The International Council approves the provisional budget for 2020, forecasting income of 1,010,299 € for expenses of 989,862 € and a positive result of 20,437 € (15 votes in favour, 4 abstentions and 2 null)

10. Number of members of the International Bureau

The outgoing International Bureau of FIACAT has suggested to the International Council that the International Bureau of FIACAT may be composed of 8 members, including the President and the Treasurer. The Council approves this proposal. (14 votes in favour, 5 abstentions and 2 null)

V. Election of the new FIACAT International Bureau for 4 years

1. Election of the President

Paul ANGAMAN presented by ACAT Côte d'Ivoire (elected in 2016) is re-elected President of FIACAT for 4 years (21 votes in favour).

2. Election of the members of the International Bureau

D'ALOISIO Christophe, presented by ACAT Belgium, is elected member of the International Bureau for 4 years (20 votes in favour)

DORAN Claire, presented by ACAT Canada (elected in 2016) is re-elected member of the International Bureau for 4 years (15 votes in favour).

MARIE Jean-Bernard, presented by ACAT France (Elected in 2012 and 2016) is re-elected member of the International Bureau for 4 years (11 votes in favour)

THERY Benoît, presented by ACAT France (elected in 2019) is re-elected member of the International Bureau for 4 years (20 votes in favour)

VIGNY Jean-Daniel, presented by ACAT Switzerland (elected in 2016) is re-elected member of the International Bureau for 4 years (17 votes in favour).

KALEMBA NGALAMULUME Michel, presented by ACAT DRC (elected in 2016) is re-elected member of the International Bureau for 4 years (18 votes in favour).

NODJITOLOUM Salomon, presented by ACAT Chad, is elected member of the International Bureau for 4 years (19 votes in favour)

LAMBAL Raphaël, presented by ACAT Canada, received 7 votes.

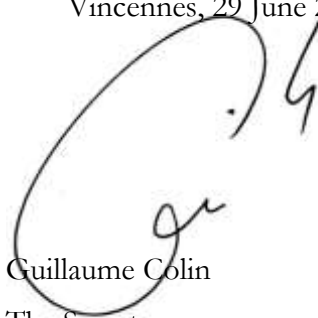
LOUBASSOU KANGA Wilson Christian, presented by ACAT Congo, obtained 8 votes.

CHALAUX FERRER Emili, presented by ACAT Spain, obtained 7 votes.

Vincennes, 29 June 2020

A handwritten signature in black ink, appearing to be 'Paul Angaman', written over a horizontal line.

Paul Angaman
The President

A handwritten signature in black ink, appearing to be 'Guillaume Colin', written over a large, loopy circular mark.

Guillaume Colin
The Secretary



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20

Activity Report

FIACAT



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" 2020, a world turned upside down by covid-19! "



On 11 March 2020, the coronavirus epidemic (Covid-19) was declared a pandemic by the WHO. The massive and brutal shock produced by the disease, and the measures put in place to curb it, have upset all parts of society. Authoritarian regimes eroded the basic freedoms of citizens and put democracy on holiday for "health reasons". The severe recession in the global economy has led to social crises in fragile countries. Social distancing has reinforced isolation, as places of sociability are no longer frequented. Indeed, 2020 has been very difficult for the associative world. For FIACAT and its network, there has not been any physical contact, advocacy missions or programme monitoring. However, FIACAT has not stopped functioning, and the International Secretariat has shown creativity and innovation in order to move forward.

As such, FIACAT's International Council was held electronically from 8 to 29 June 2020. A strategic plan for 2020-2024 was designed and adopted, incorporating three major axes: to fight torture and ill-treatment and to contribute to the abolition of the death penalty; to build capacity within and strengthen cooperation between ACATs; and to ensure the sustainability of FIACAT's activities. The International Board, elected for four years, now comprises eight members. Two new members have joined, and one has left, Massimo Corti, the longest serving member of the outgoing Board. I am grateful for his engagement and may he receive the solemn thanks of all the members of the network for his commitment and dedication.

Despite the health crisis, FIACAT continued to accompany ACATs before international and regional bodies. With regard to the death penalty, FIACAT was part of an important online event on 9 October 2020 ahead of the adoption of the resolution calling for a universal moratorium on the use of the death penalty by the United Nations General Assembly in 2020. It supported fifteen ACATs on the 18th World Day Against the Death Penalty. On 20 May 2020, Chad became the 22nd abolitionist country in Africa. FIACAT also continued to fight torture and cruel, inhuman or degrading treatment through its programme on abusive pre-trial detention (APD). Thanks to the ACATs, through the programme 1,428 detainees obtained a court decision following the processing of their case. On the strength of their results, the APD programmes in the Congo, Côte d'Ivoire and Madagascar were renewed. To prevent the spread of the virus in prisons, FIACAT has been active in providing training, undertaking partnerships and in supporting the work of the ACATs. In 2020, FIACAT also followed the issue of torture-free trade and strengthened its advocacy for Germain Rukuki, who, it is hoped, will finally regain his FREEDOM.

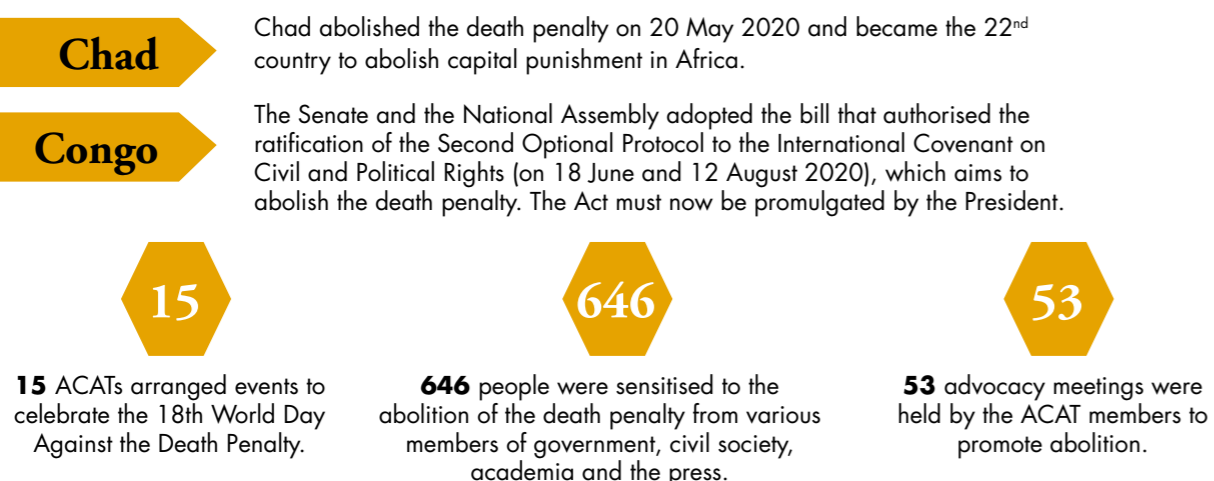
The year 2020 was challenging, but FIACAT and its network remained committed to those forgotten by justice, particularly through the use of digital technology coordinated by the Secretariat, whose work should be commended. We must nevertheless remain vigilant about strengthening and reinforcing the place given to civil society and human rights in this digital world. Let's get to work so that FIACAT can live on!

Paul ANGAMAN
FIACAT President

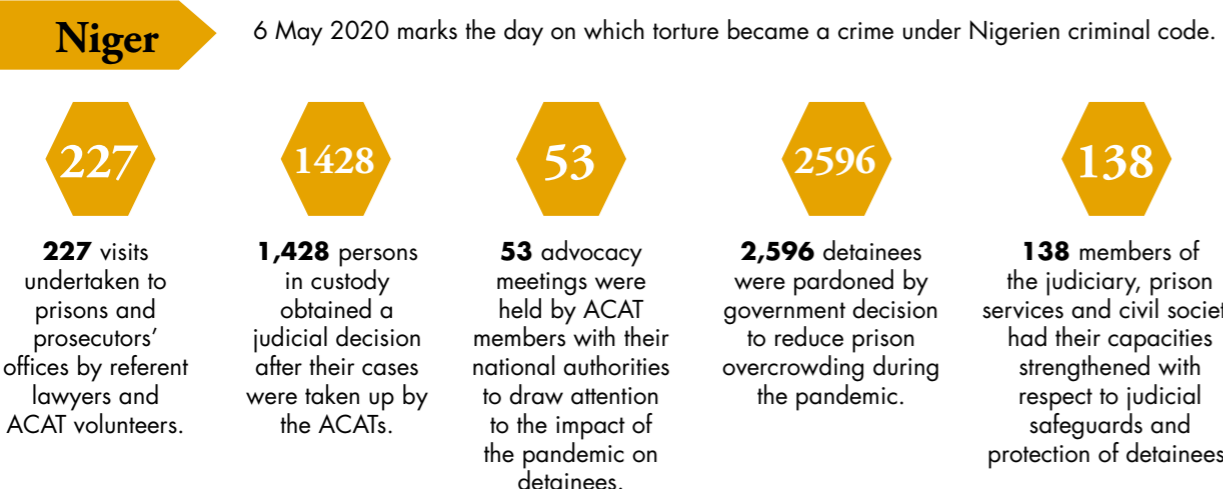
Supporting the ACATs in International and Regional Fora



Abolition of the death penalty



Combating torture and cruel, inhuman or degrading treatment



Working towards the Sustainable Development Goals (SDGs)

Efforts to abolish the death penalty and prohibit torture coincide with many of the Sustainable Development Goals (SDGs), which FIACAT promotes through its activities, in particular:





Combating Torture

ABUSIVE PRE-TRIAL DETENTION PROGRAMME RENEWED IN THE CONGO, CÔTE D'IVOIRE AND MADAGASCAR

2020 was a crucial year for FIACAT's pre-trial detention programme, with the end of phase 1 of the projects in Côte d'Ivoire, the Congo and Madagascar. FIACAT was aware of the need to take stock of its action and sought an external evaluation of the programme. The assessment was carried out

to ensure the programme meets the needs of the ACATs that it supports, and to adapt its approach and incorporate lessons learned towards improving prison conditions and combatting cruel, inhuman and degrading treatment through respect for judicial safeguards and reducing prison overcrowding. While the evaluation highlighted the pertinence, effectiveness and efficiency of the programme, it also allowed the project to evolve in the three countries. FIACAT thus decided to expand meetings between civil society and the judicial and prison services to strengthen synergies between stakeholders. In this new phase, FIACAT also decided to provide extra training for the ACATs to strengthen their autonomy.

THE ABUSIVE PRE-TRIAL DETENTION PROJECT IS COMING TO AN END

The year also saw the end of the pre-trial detention project in Chad. It achieved its objectives of:

- **strengthening the capacities of 120 persons** belonging to the judiciary, prison services and civil society with regards to respect for the judicial safeguards for the accused;
- **1 495 judicial decisions** were taken thanks to the identification and monitoring of cases of abusive pre-trial detention
- **sensitising public opinion to the issue of detainees' rights**, through events carried out during International Human Rights Day and the International Day in Support of Victims of Torture.



@CICR

These results were obtained through a cooperation between the national authorities, civil society and the EU Delegation in Chad.

Combating Torture

THE LONG-AWAITED CRIMINALISATION OF TORTURE IN NIGER

In recent years, Niger had received many recommendations from regional and international human rights mechanisms for the criminalisation of torture in its domestic law. On 11 May 2020, an Act was finally passed that defines and criminalises torture in accordance with the Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment. FIACAT and ACAT

Niger will now focus upon ensuring that this new provision is indeed put into practice, e.g. by training public officials.



A CORE CONCERN OF FIACAT: THE INVISIBLE IMPACT OF THE PANDEMIC ON PRISONS

Places of deprivation of liberty have not escaped the Covid-19 health crisis. On the contrary, they are particularly at risk because of poor hygiene, overcrowding and the difficulty of accessing healthcare. Consequently, and in order to prevent the spread of the virus, they have been subject to many restrictions, which often infringe detainees' rights. FIACAT has acted repeatedly to bring this issue to the attention of the public and the authorities in the countries in which it operates. For example, it

supported ACAT Congo and ACAT Madagascar in organising meetings on the subject of Covid-19 in prisons, which was attended by national authorities, members of judicial and prison services and civil society and provided healthcare equipment and medicines to certain prisons. FIACAT also worked with the Plateforme des droits humains (PDH) on publishing a report "*COVID-19 and Human Rights - Impacts and consequences of the pandemic*". Finally, as part of a joint training course with Synergies Coopération on "Prisons: *Prévenir la torture et les mauvais traitements*" (Prisons: preventing torture and ill-treatment), FIACAT worked to produce a free module dedicated to disseminating information on the situation in prisons within the context of the coronavirus and to raise awareness among the actors in the penal system.

TORTURE-FREE TRADE: A REGIONAL AND INTERNATIONAL PRIORITY

In 2020, FIACAT paid particular attention to the issue of torture-free trade. It took part in several consultations in connection with the adoption of the *EU action plan on human rights and democracy 2020-2024*. This new plan includes a specific reference to trade in goods used for torture in order to "*Strive to eradicate torture globally through prevention, prohibition, accountability and redress for*

victims, including by promoting the Global Alliance for Torture-Free Trade". FIACAT also took part in the expert consultation held by the Office of the United Nations High Commissioner for Human Rights on "*Torture-free trade: examining the feasibility, scope and parameters for possible common international standards*". FIACAT also addressed this question at European level by submitting its observations on the revised draft of the Recommendation on measures against trade in goods used for torture or other cruel, inhuman or degrading treatment or punishment and the death penalty of the Steering Committee for Human Rights at the Council of Europe.



Working towards the Abolition of the Death Penalty

Since 2012, FIACAT has been working with the World Coalition Against the Death Penalty on a programme that aims to abolish the death penalty in 23 countries on Sub-Saharan Africa.

COVID-19: APPEAL FOR A WORLD MORATORIUM ON THE DEATH PENALTY DURING THE PANDEMIC

In 2020, while the whole world was striving to save lives in the midst of the health crisis, death sentences and executions continued. In Nigeria, death sentences were pronounced by video conference. At the same time, certain positive steps were taken to grant

pardons and commutations to imprisonment, for example in Cameroon or the Democratic Republic of Congo (DRC), in order to avert a potential disaster in overcrowded prisons where there is a high risk of Covid-19 transmission.

FIACAT, the World Coalition Against the Death Penalty and its members therefore appealed to all States to observe a moratorium on death sentences and executions on the grounds that it is impossible to ensure due process and fair legal representation during the pandemic.

ACCESS TO COUNSEL: A MATTER OF LIFE AND DEATH

On 10 October 2020, the World Day Against the Death Penalty was devoted to the right to legal representation for those at risk of a death sentence.

As with every year, FIACAT's network mobilised to mark this World Day. On the African continent, the ACATs adapted their activities to the health context and took part in many radio and television broadcasts. They remained focused on appealing to public opinion and spread the message to nearly 500

persons in Burkina Faso, Cameroon, the Congo, the DRC, Ghana, Liberia, Madagascar, Mali and Niger.



Working towards the Abolition of the Death Penalty

PRODUCTION OF ADVOCACY TOOLS

As part of the programme on the abolition of the death penalty in sub-Saharan Africa, FIACAT and the ACATs produced various advocacy tools specific

to the following countries: Cameroon, the Congo, Côte d'Ivoire, Ghana, Liberia, Madagascar and Niger. These publications serve to mobilise public opinion and to encourage these States to undertake greater obligations and commitments for abolition. The publication of 15 different advocacy tools is planned by the end of 2021.

ABOLITION OF THE DEATH PENALTY IN CHAD

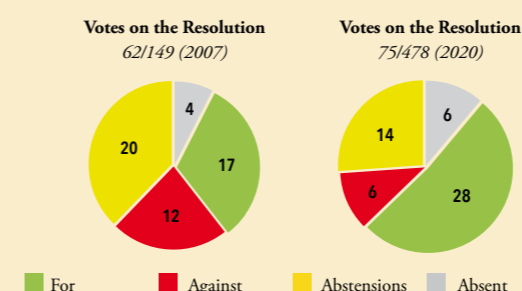
On 20 May 2020, Chad became the 22nd country in Africa to abolish capital punishment. The death penalty applied only to terrorist crimes, with the last execution of Boko Haram jihadis by firing squad taking place in August 2015. Regrettably, 4 persons condemned to death in 2018 are still held in appalling conditions in a secret location, separate

from the other prisoners. In the words of Salomon Nodjitouloum, Chairman of ACAT Chad:

"Abolition of the death penalty for terrorist crimes is the culmination of the campaign by ACAT Chad and all abolitionists everywhere. By taking this brave decision, despite the recurrence of terrorist activity, Chad has joined the worldwide trend of abolition. Nevertheless, we continue to pursue our aim of ensuring respect for human rights."

ADOPTION OF THE RESOLUTION ON A MORATORIUM ON THE USE OF THE DEATH PENALTY

VOTING SUMMARY OF AFRICAN STATES ON THE UN MORATORIUM RESOLUTIONS



On 16 December 2020, the United Nations General Assembly adopted, by a large majority of 123 states, the 8th resolution on a moratorium on the use of the death penalty.

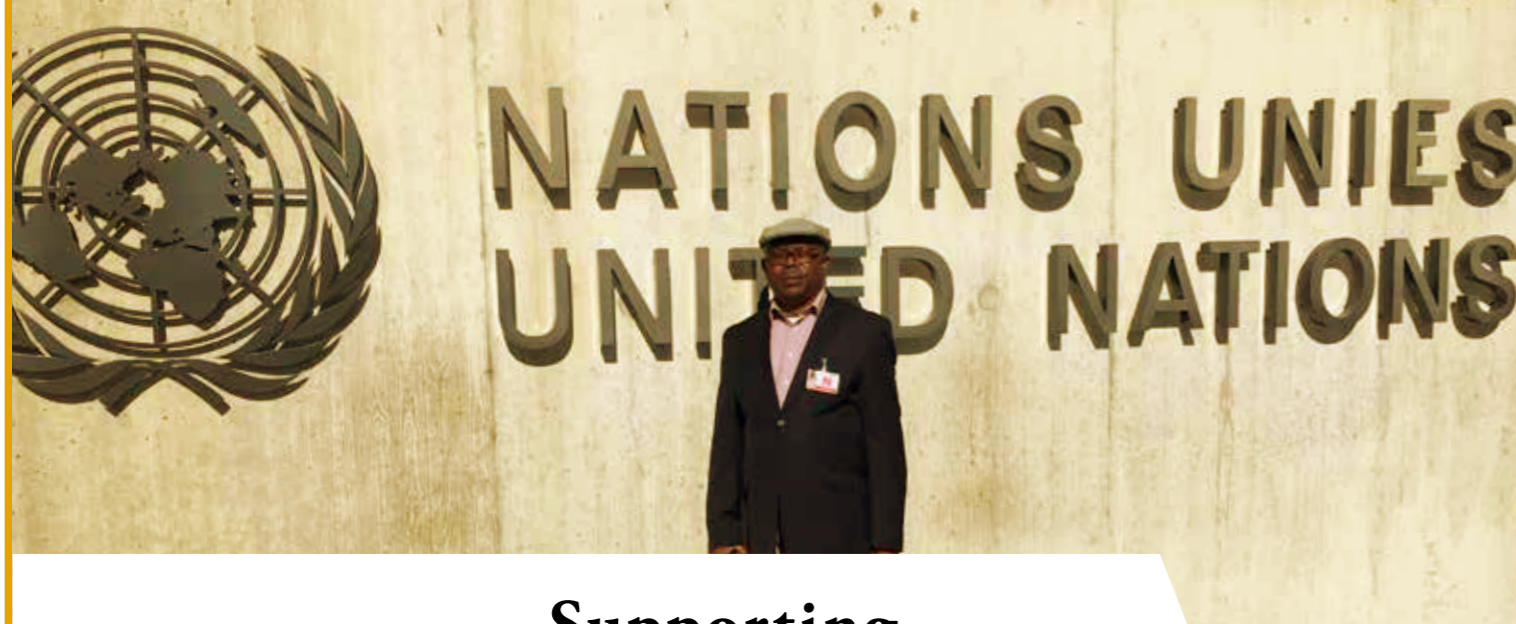
ORGANISATION OF A PANEL DISCUSSION ON THE RESOLUTION

Organised by FIACAT and the European Union delegation to the United Nations in New York, a

virtual panel discussion was held on 9 October 2020 focusing on "Worldwide tendencies: moving towards the abolition of the death penalty". This gathering brought together over one hundred participants from State delegations, civil society and universities and aimed to report on the current situation with regards to the abolition in the world and to encourage countries to vote in favour of the resolution.

ADVOCACY CAMPAIGN

Alongside the other members of the World Coalition Against the Death Penalty, FIACAT has committed to a worldwide advocacy campaign in favour of the United Nations resolution calling for a moratorium. An advocacy campaign aimed at persuading the authorities to vote in favour of the resolution was launched with the ACATs in Benin, Burkina Faso, Cameroon, CAR, Chad, the Congo, the DRC, Ghana, Liberia, Mali, Niger and Senegal. The Congo and Chad ultimately voted in favour. Unfortunately, countries such as Niger, Senegal and the DRC either abstained or were not present for the vote. FIACAT has also lobbied certain States to add a paragraph to the resolution that urges the African Union to adopt the draft additional Protocol to the African Charter on Human and Peoples' rights on the abolition of the death penalty in Africa as soon as possible.



Supporting the ACATs

THE CENTRAL AFRICAN REPUBLIC UNDER SCRUTINY BY THE UNITED NATIONS

At the beginning of March 2020, ACAT CAR's President was able to travel to Geneva to take part in the review of the Central African Republic (CAR) by the United Nations Human Rights Committee and inform the Committee's experts of FIACAT's and

ACAT CAR's concerns, in particular with regards to combating impunity, the implementation of the 6 February 2019 peace agreement, the national Commission for human rights and fundamental freedoms and the death penalty. This mission also provided an opportunity to meet with Yao Agbetse, UN independent expert on the CAR, and discuss various issues which may have come to his attention during his February 2020 in-country mission. This meeting was useful in initiating contact and cooperation between the ACAT CAR and the new independent expert.

THE CONFERENCE OF INTERNATIONAL NGOS LOOKS AT THE IMPACT OF THE PANDEMIC ON CIVIL SOCIETY

The Covid-19 pandemic has had a marked impact on the work of non-governmental organisations in terms of funding, activities and access to their beneficiaries. FIACAT wished to draw attention to this problem and provided, along with other INGOs, a video testimony which was subsequently circulated within and by the Conference of international non-governmental organisations of the Council of Europe. The video highlighted steps taken to adapt

to this unprecedented context along with points where vigilance is still required.

In its testimony, FIACAT communicated that although it, and the ACAT network, have been able to continue their activities, they - in particular those working in the field - have run into difficulties. FIACAT considered it vital that international and regional organisations continue to ensure that civil society is engaged in their activities, via digital technology, whilst taking into account the lack of access to these technologies that many organisations on the ground face, and emphasised the need to ensure that human rights defenders remain safe in all circumstances. The public authorities must also collaborate with civil society organisations by, for example, making emergency funds available to assist those working to support the most vulnerable.

Supporting the ACATs

ANNULMENT OF THE COURT OF APPEAL'S JUDGEMENT AGAINST GERMAIN RUKUKI

On 30 June 2020, the Supreme Court of Burundi annulled the judgement of the Court of Appeal which had condemned Germain Rukuki, the former accountant of ACAT Burundi, to 32 years in prison. Germain Rukuki, who is, however, still in prison, will be retried by a reconfigured Court of Appeal.

FIACAT has urged that the legal procedures scrupulously respect fair trial standards and the rights of the accused as required by both the country's Constitution and legally binding international human rights instruments that Burundi has ratified. The Supreme Court itself reminded the Court of Appeal of this obligation, maintaining that these rights *"are an integral part of the Burundian Constitution under the terms of Article 19"*.

Despite Burundi's 2020 presidential election and the inauguration of its new president, Évariste Ndayishimiye, the human rights situation and the protection of human rights defenders remains a matter of concern in the country. On 23 June 2020, 12 exiled defenders, including ACAT Burundi's President, were condemned in absentia to prison sentences.



FIACAT HOLDS A REMOTE INTERNATIONAL COUNCIL

FIACAT held its International Council electronically from 8 to 29 June 2020. During this session, the delegates of 21 ACATs elected a new International Bureau and adopted FIACAT's 2020 - 2024 strategic plan.

Elected for a four-year term, the International Bureau comprises 8 ACAT representatives of Orthodox, Protestant and Catholic faiths. Paul Angaman (Côte d'Ivoire) was re-elected President for a second term.

To implement FIACAT's new strategic plan, he will be assisted by:

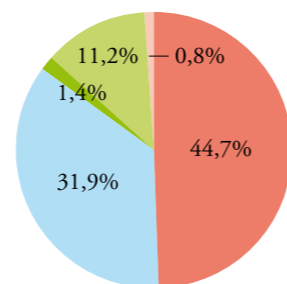
- Christophe D'Aloisio (*Belgium*)
- Claire Doran (*Canada*)
- Michel Kalembe Ngalamulume (*Democratic Republic of Congo*)
- Jean-Bernard Marie (*France*)
- Salomon Nodjitouloum (*Chad*)
- Benoît Théry (*France*)
- Jean-Daniel Vigny (*Switzerland*)

FIACAT's priorities for 2020-2024 will centre on three main topics: **fighting torture and ill-treatment and working towards the abolition of the death penalty; building the capacity within and strengthening cooperation amongst ACATs; and ensuring the sustainability of FIACAT's activities.** In fact, banning torture and abolishing the death penalty are the main aims which underpin the activities of FIACAT and the ACATs, which have a unique expertise in this field. Despite the illegality of torture under international law, it is still frequently practised even now. FIACAT therefore hopes to continue to assist ACAT members and provide them with the necessary tools to protect their members who may be in danger because of their activities as human rights defenders.

FIACAT's 2020 Finances

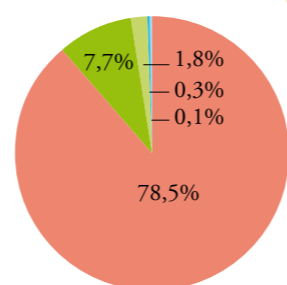
Expenditure 700 912 €

Fighting Abusive Pre-trial Detention*	348 097 €
Abolition of the death penalty in Africa*	248 305 €
Advocacy before international organisations*	10 944 €
FIACAT's operating expenditure	87 313 €
Financial and exceptional items	6 253 €
Total expenditure	700 912 €



Resources 712 255 €

Grants for projects*	632 178 €
ACAT membership fees	62 169 €
Private donations	14 894 €
Other resources	2 303 €
Financial and exceptional items	712 €
Total Resources	712 255 €



*In order to reflect a real exploitation, this presentation does not include the accounting movements of carry-overs from one year to the next of the grants for projects that cannot be used in the year and that would have the effect of increasing the accounts without changing the result.

A word from the Treasurer

In 2020, FIACAT had a positive result of **€11,343**, which means that it has been able to maintain a healthy balance despite the sanitary circumstances of 2020.

The activity of this year 2020 was globally a little lower (by about 12%) than that of 2019 because of the pandemic which limited the missions abroad and resulted in a partial unemployment of the employees (fortunately compensated by the State). FIACAT and the associated ACATs have used as much as possible, the subsidies from the funders, which have increased significantly compared to the previous year, which have increased significantly compared to the previous year. In particular, the activities of the major programmes against abusive pre-trial

detention and for the abolition of the death penalty in Africa unfortunately had to be reduced by 12% and 25% respectively compared to 2019, while the public subsidies increased very significantly. Thus, the remaining funds available at the end of 2020 are much higher than those of the previous year.

This difficult context has not stopped private donations, in particular from certain European ACATs, to whom we express our warmest gratitude, in addition to membership fees which have remained stable. The members of FIACAT and the individuals who are generous enough to support it regularly thus contribute to its necessary activity of supporting the ACAT network.

Benoît THÉRY

Support FIACAT

FIACAT extends sincere thanks to its private donors, who have supported its activities in 2020.

FIACAT also wishes to thank its institutional partners who, throughout the years, have encouraged and supported its efforts to combat torture and abolish the death penalty:

- Agence française du développement (French Development Agency) (AFD)
- European Union delegation to Côte d'Ivoire
- Chad Ministry of Economy, Planning and Development in connection with the «Projet d'appui à la Justice - Phase 2» (Support for Justice in Chad Project, phase 2) (PRAJUST 2)
- Luxembourg Ministry of Foreign Affairs
- Swiss Federal Department of Foreign Affairs
- Le Fonds de dotation du Barreau de Paris (Paris Bar Endowment Fund) (France)
- ACAT France Foundation
- Tavola Valdese (Italy)
- CCFD-Terre Solidaire (Catholic committee against hunger and for development) (France)
- Fonds de dotation du Barreau de Lyon (Lyon Bar Endowment Fund) (France)
- Brot für die Welt (Bread for the World) (Germany)



10€ Price of a monthly prison visit by an ACAT volunteer to identify cases of inhuman treatment

20€ Price of legal assistance for 8 detainees by a lawyer

30€ Price of a monthly visit to 5 prisons by an ACAT volunteer to identify cases of inhuman treatment

50€ price of hygiene products for 500 detainees for 2 weeks

100€ Price of food products for 500 detainees for a month

200€ Price of legal assistance for 80 detainees by a lawyer

SUPPORT FIACAT AND HELP US TO ACHIEVE A WORLD WITHOUT TORTURE OR THE DEATH PENALTY!

BY BANK TRANSFER:

Bank name :
BRED - Vincennes

Account name:

FED INTERNATIONALE ACAT,
96 boulevard de la libération, 94300, Vincennes

Swift code: BREDFRPPXXX

IBAN code:

FR76 1010 7002 2800 9130 5896 718

BY CHEQUE:

Payable to FIACAT

FIACAT

96 boulevard de la Libération
94300, Vincennes

THANK YOU !

For French fiscal residents, in accordance with the 2003 Finance Act, a reduction in income tax of 66% of your donation, up to a maximum of 20% of your taxable income. A receipt will be sent to you at the start of the year.

INTERNATIONAL BUREAU



Paul ANGAMAN
(Côte d'Ivoire) :
President



Christophe D'ALOISIO
(Belgium)



Claire DORAN
(Canada)



Michel KALEMBA
(DRC)



Jean-Bernard MARIE
(France)



Salomon NODJITOLLOUM
(Chad)



Benoît THERY
(France) :
Trésorier



Jean-Daniel VIGNY
(Switzerland)

SECRETARIAT



Anne-Gaëlle BONNEFOY
(Vincennes) :
Administration and Finance Officer



Guillaume COLIN
(Vincennes) :
Executive Director



Lionel GRASSY
(Brussels) :
Advocacy Director



Xavière PRUGNARD
(Vincennes) :
*Representative
to the African Union*



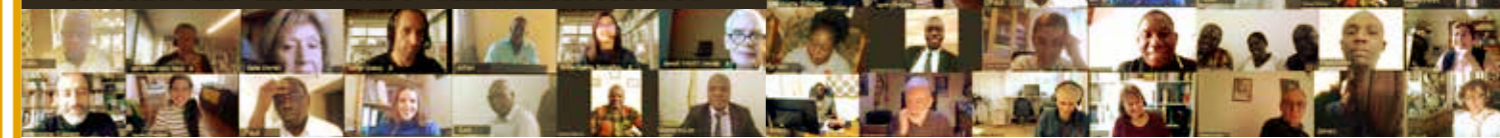
Marie SALPHATI
(Geneva) :
*Representative to the United Nations
and the Council of Europe*



Lauren THIEBAUT
(Vincennes) :
*Administration
and Finance Officer*

INTERNS AND VOLUNTEERS

FIACAT wishes to thank its interns, **Alexandre Decroix** and **Antoine Goutay**, and its volunteers - in particular **Pierre Lévêque**, FIACAT's accountant, and **Robert Zuber**, Representative at the United Nations in New York - who have worked with FIACAT for many years and contributed to the success of its projects.



The ACAT Network

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FIACAT

International Federation of ACATs (Action by Christians for the abolition of torture), FIACAT, is an international non-governmental Christian organisation for the defence of human rights, created in 1987. It campaigns for the abolition of torture and the death penalty. The Federation covers some thirty national associations, ACATs, operating on four continents.

FIACAT REPRESENTS ITS MEMBERS IN INTERNATIONAL AND REGIONAL BODIES

It enjoys United Nations (UN) consultative status, participatory status with the Council of Europe and observer status with the African Commission on Human and Peoples' Rights (ACHPR). It is also accredited with bodies of the International Organisation of La Francophonie (OIF).

In passing on to international bodies the concerns of its members on the ground, FIACAT aims to persuade governments to adopt and implement relevant recommendations. FIACAT promotes the application of international agreements for the defence of human rights, the prevention of torture in places of detention and fights enforced disappearance and impunity. It also campaigns actively against the death penalty by lobbying States to abolish this provision in their legislation. To make its voice heard even more widely, FIACAT is a founder member of several action groups, notably the World Coalition Against the Death Penalty (WCADP), the International Coalition Against Enforced Disappearances (ICAED), the Human Rights and Democracy Network (HRDN) and the Human Rights Platform (HRP).

FIACAT REINFORCES THE CAPACITIES OF ITS THIRTY-STRONG ACAT NETWORK

FIACAT helps its member associations set up appropriate structures. It supports the process which makes the ACATs influential stakeholders in civil society who are able to increase public awareness and have an impact on the authorities in their respective countries.

It helps to strengthen the network by promoting exchanges, proposing regional or international training and joint intervention initiatives. It actively supports the ACATs' actions and enhances their work both internationally and regionally.

FIACAT, AN INDEPENDENT NETWORK OF CHRISTIANS UNITED FOR THE ABOLITION OF TORTURE AND THE DEATH PENALTY

One of FIACAT's missions is to raise awareness of torture and the problems arising from the death penalty among churches and Christian organisations and urge them to promote abolition.

LEARN MORE
ON OUR WEBSITE:



FIACAT@FIACAT.ORG



WWW.FIACAT.ORG

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@FIACAT_ORG





20 April 2021

Financial report 2020

This report gives a successive account of FIACAT's operations and financial situation in 2020.

These comments relate to the financing of the programmes, the profit and loss account for the year 2020 and the corresponding balance sheet until 31 December 2020.

1. Funding of programmes

In 2020, FIACAT's main programmes and projects were as follows:

The second phase of the Death Penalty Programme (PDM) in Africa started on¹ July 2018, initially with the French Development Agency (AFD) as the main funding source for a 3-year period until 30 June 2021 (which has been extended until 31 December 2021), in partnership with the World Coalition Against the Death Penalty (WCADP).

At the same time, another funding has been committed for FIACAT, this time under the leadership of WCADP with 7 other partners, for 4 years from ¹ January 2020, with the European Union as donor (European Instrument for Democracy and Human Rights - EIDHR).

This second phase received the following funding for FIACAT in 2020:

- from AFD: €298,571 in June, of which €145,258 was paid to the partner WCADP in July
- €37,153, this time received through the WCADP in February
- the Ministry of Foreign Affairs of Luxembourg: payment of €30,000
- the Swiss Federal Department of Foreign Affairs (FDFA): €35,956 for advocacy at the African Commission on Human and Peoples' Rights (ACHPR).

At the end of 2020, dedicated funds of €135,898 remain on this programme to be carried forward to 2021.

The programme on abusive pre-trial detention (APD) continued through various projects and funding:

- In Côte d'Ivoire, the project funded by the EU Delegation with the EIDHR instrument for 10 prisons ended in February 2020: a grant balance of €58,705 was received in June 2020.
- A new project APRES CI ("*Assister les Prévenus et favoriser la Réinsertion sociale des femmes et mineurs des prisons de Côte d'Ivoire*") was launched in 2020 for 6 prisons with funding from the EU Delegation (again with the EIDHR instrument): funded by a grant of €228,699 in January 2020. At the end of the year, there are still dedicated funds of €101,749 to be carried over into 2021.
- AFD co-financing for three countries: Côte d'Ivoire again, the Republic of Congo and Madagascar. This programme ended in February 2020 and benefited from final grants from other donors, often retroactively for 2019 expenditure: €6,463 from the British Embassy in Madagascar in April 2020 and € 12,740 and €1,260 from Tavola Valdese in October 2020.
- A new phase II APD project opened in May 2020 with AFD funding for Congo (4 prisons) and Madagascar (2 prisons): a first tranche of AFD funding of €133,789 was

paid in November 2020. This new project was co-financed by several private donors in 2020:

- ACAT Germany: €3,904 for Madagascar and Congo in May 2020.
- the Paris Bar: €15,000 for Madagascar in July
- the Lyon Bar Association: €2,000 for Madagascar in September.

At the end of 2020, €89,930 of dedicated funds remain to be carried forward into 2021.

- Another project was completed in Chad on 15 December 2020 with the European Development Fund (EU) Justice Support Project (PRAJUST) as the main funding source: the second instalment of €87,171 was received in March 2020.

This project was co-financed in 2020 by CCFD-Terre solidaire for €10,000 and ACAT Germany for €4,201.

Dedicated funds from PRAJUST remained to be spent at the end of 2020 for €14,561 for the final evaluation and financial audit procedures.

The Prevention and Fight against Torture (PLT) programme, which enables ACATs to be involved in international advocacy and capacity building, continued with funding from :

- the ACAT France Foundation for advocacy at the UN: €10,000 was received in October 2020
- and Tavola Valdese: €2,000 received in April 2020.

There are still dedicated funds of €3,526 to be carried forward to 2021.

It can be seen that due to **the pandemic, many activities could not be continued in 2020** or were carried out remotely, which led to less expenditure on travel and missions: this partly explains **the size of the dedicated funds at the end of the year: €345,665**, compared with €21,305 at the end of 2019.

2. Income statement analysis

Operating income increased from €898,494 in 2019 to **€1,045,061 in 2020**. This is mainly due again to the **very large increase in public grants** in 2020: from €252,954 in 2018 to €618,831 in 2019 and **€903,537 in 2020** (actually €916,507, minus €12,970 which had to be reversed at the end of the year). But this increase is largely explained by the start of the new APD projects (Congo - Madagascar, and Ivory Coast) in spring 2020 with grant instalments planned beyond this year alone. The same applies to the PDM project with AFD funding, which will be completed by the end of 2021.

At the same time, **operating expenses amounted** to €872,397 in 2019 compared to **€1,028,172** in 2020, but **this does not reflect a real increase in activity** for two reasons:

- Subtract the expenses that are not linked to the direct activity of FIACAT: the payments made in 2020 to partners (the payment of administrative expenses to certain ACATs for the APD programme for €9,600 and €145,258 to the World Coalition Against the Death Penalty - WCADP for the PDM programme)

- Above all, it is necessary to subtract from the activity the provisions for dedicated funds: €333,518 in 2020 (compared to €13,091 in 2019, when we were nearing the end of the projects or the financing of tranches of grants).

In the end, this translates into a **21% decrease in real activity expenses**, which can be explained by the constraints of the pandemic: removing these two factors, FIACAT's operating expenses are €539,796 in 2020 compared to €682,625 in 2019.

With regard to **dedicated funds**, it was necessary to include in the 2020 expenses the **new dedicated funds provisions** of €333,518, corresponding to funding received in 2020 for the part of the activities that remain to be implemented in 2021.

At the same time, the income for 2020 must include **the recovery of dedicated funds from 2019** which were **used as resources in 2020** amounting to €9,158.¹

Overall, the accounts show a **profit of €11,343** in 2020 (compared to €26,783 in 2019), with **total income of €1,045,773 and total expenses of €1,034,430**, taking into account the differential of reversals and new provisions of dedicated funds and financial and exceptional income and expenses (which are small amounts). This positive result shows FIACAT's resilience to the pandemic in 2020.

A. Operating income :

There was a **strong increase in public subsidies but a clear decrease in private subsidies**: this was already the case the previous year.

As already mentioned, **public subsidies amount** to €903,537 in 2020 compared to €618,831 in 2019 and €252,954 in 2018. This is due to the development of a phase II of the programmes:

- APD programme: launch of the APRES project in Côte d'Ivoire with the EU (€228,699) and the APD project in Congo and Madagascar with AFD (€133,789)
- PDM programme: second tranche of the project with AFD (€298,591) and start of the project with the EU (€37,153).

On the other hand, **private grants are decreasing** sharply: they amounted to €147,272 in 2018, €99,906 in 2019 and €53,000 in 2020. For example, those of Tavola Valdese (payment in 2020 of previous endowments) and of the ACAT France Foundation (with the effect of the tax reform) are decreasing.

Among **private donations and contributions**, those of the ACAT (€62,169) **remain** at the same level, as do donations from individuals (€5,165), but the latter were higher before 2019. However, additional donations from ACAT have increased (€9,729).

¹ Of the €21,305 of dedicated funds (not spent) at the end of 2019, €9,158 was used in 2020 (recovery of dedicated funds) and there is therefore €12,147 of previous resources not spent in 2020. To this must be added €333,518 of new resources from 2020 which have not yet been spent and which must therefore be placed in new provisions in 2020, which brings to €345,665 the dedicated funds remaining to be spent at the end of 2020.

B. Operating expenses :

Salary expenses fell sharply in 2020 due to the partial lay-off caused by the pandemic (fortunately partly compensated by the French and Belgian governments): they amounted to €208,387 (salaries and social security charges) compared to €240,513 in 2019, i.e. an exceptional decrease of 13% for the same number of employees.

Purchases and external charges have decreased significantly for the same reason, from €612,879 in 2019 to €481,473 in 2020, a decrease of 21.5%. The most significant decreases are international travel (from €52,587 in 2019 to €12,202 in 2020) and missions (from €104,069 in 2019 to €68,040 in 2020). However, some items have increased: maintenance and equipment, seminar and conference costs, and fees (with the end of phase 1 APD projects, resulting in external audits and evaluations).

Project expenditure in African ACATs has also fallen (except for workers' allowances), but to a rather lesser extent, reflecting a greater resilience with the maintenance of a large part of national activities by African ACATs less impacted by the pandemic.

3. Comments on the balance sheet as at 31 December 2020

On the assets side, cash and cash equivalents at 31 December 2020 amounted to €316,421 compared to €101,403 at 31 December 2019. They are mainly in the bank (BRED) and marginally in the postal bank and in cash. To these liquid assets should be added the BRED shares of €68,303, which are a separate investment by nature (replacing the previous €50,000 of Optiplus investments subscribed previously). As this is a mutualist bank, this new investment does not depend on the financial markets.

Overall, this strong increase in cash is the counterpart of the high dedicated funds (€ 345,665) **on the liabilities side**, which correspond to the increase in grants received in the year 2020, which should also cover a significant part of the activities in 2021.

As for the equity capital without right of withdrawal, it has increased significantly from €35,006 at 31 December 2019 to €68,298 at the end of 2020 due to the decision of the 2020 International Board to place the retained earnings and the profit of the 2019 financial year in it. These funds correspond almost exactly to the amount of shares subscribed to BRED.

Conclusion

In 2020, FIACAT showed a **profit of €11,343** despite the drop in activity.

However, **it still has its weaknesses**. Indeed, private resources are steadily decreasing while public resources are increasing. In particular, the share of **non-dedicated private resources** represented 17.5% of FIACAT's operating income in 2018, 8.5% in 2019 and only 7.4% in 2020. And membership fees do not correspond to the level foreseen by the upward revision of their scale decided by the International Council in 2018.

Consequently, **FIACAT's own resources remain insufficient** for its other missions, such as the animation of the ACAT network and advocacy outside Africa and the United Nations.

**ASSOCIATION
INTERNATIONAL FEDERATION OF CHRISTIAN ACTION
FOR THE ABOLITION OF TORTURE**

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**AUDITOR'S REPORT ON
THE ANNUAL FINANCIAL STATEMENTS**

Year ended 31 December 2020

FIDORG AUDIT

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AUDITOR'S REPORT ON THE ANNUAL FINANCIAL STATEMENTS

Year ended 31 December 2020

To the Members of the International Council,

OPINION

In compliance with the assignment entrusted to us by your International Council, we have audited the accompanying financial statements of the association INTERNATIONAL FEDERATION OF CHRISTIAN ACTION FOR THE ABOLITION OF TORTURE for the year ended 31 December 2020.

In our opinion, the financial statements give a true and fair view of the financial position and assets and liabilities of the association as at 31 December 2020 and of the results of its operations for the year then ended in accordance with French accounting rules and principles.

BASIS OF OPINION

Audit framework

We conducted our audit in accordance with professional standards applicable in France. We believe that the information we have collected is sufficient and appropriate to provide a basis for our opinion.

Our responsibilities in accordance with these standards are set out in the section 'Statutory Auditor's Responsibilities for the Audit of the Annual Accounts' of this report.

Independence

We conducted our audit in accordance with the rules of independence provided by the French Commercial Code and the Code of Ethics of the Statutory Auditors for the period from 1st January 2020 to the date of issue of our report.

OBSERVATION

Without calling into question the opinion expressed above, we draw your attention to the point set out in the note "Dedicated funds monitoring table" in the appendix to the annual accounts concerning the accounting and determination of funds dedicated to future actions for the abolition of torture and the death penalty resulting from grants not used at the end of the financial year.

JUSTIFICATION OF ASSESSMENTS

The global crisis related to the COVID-19 pandemic creates special conditions for the preparation and audit of the accounts for this exercise. Indeed, this crisis and the exceptional measures taken as part of the state of health emergency have had multiple consequences for associations, particularly on their activities and funding, as well as increased uncertainty about their future prospects. Some of these measures, such as travel restrictions and distance working, have also had an impact on the internal organisation of associations and on the way in which audits are carried out.

It is in this complex and evolving context that, in application of the provisions of articles L. 823-9 and R. 823-7 of the French Commercial Code relating to the justification of our assessments, we inform you that the most significant assessments we made, in our professional judgment, concerned the appropriateness of the accounting principles applied and the reasonableness of the significant estimates made, particularly with regard to the valuation of the dedicated funds and the compliance of the presentation of the annual financial statements with the association's accounting standards.

These assessments were made in the context of our audit of the financial statements taken as a whole and the formation of our opinion expressed above. We do not express an opinion on any element of these annual accounts taken in isolation.

SPECIFIC VERIFICATIONS

In accordance with professional standards applicable in France, we have also performed the specific verifications required by law and regulations.

We have no matters to report regarding the fair presentation and the conformity with the financial statements of the information given in the financial report of the International Board and in the other documents addressed to the Members of the International Council with respect to the financial position and the financial statements.

RESPONSIBILITIES OF THE MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE OF THE ASSOCIATION IN RELATION TO THE ANNUAL ACCOUNTS

It is the responsibility of management to prepare financial statements that present a true and fair view in accordance with French accounting rules and principles and to implement the internal control procedures that it deems necessary to prepare financial statements that are free from material misstatement, whether due to fraud or error.

When preparing the annual accounts, it is the responsibility of the management to assess the association's ability to continue as a going concern, to present in these accounts, where appropriate, the necessary information relating to the going concern and to apply the going concern accounting policy, unless the association is to be wound up or cease trading.

The annual accounts were approved by the International Board.

RESPONSIBILITIES OF THE STATUTORY AUDITOR IN RELATION TO THE AUDIT OF THE ANNUAL ACCOUNTS

Our responsibility is to report on the financial statements. Our objective is to obtain reasonable assurance that the annual accounts taken as a whole are free from material misstatement. Reasonable assurance corresponds to a high level of assurance, but does not guarantee that an audit carried out in accordance with professional standards of practice will systematically detect any significant anomalies. Anomalies may result from fraud or errors and are considered material when it is reasonable to expect that they could, taken individually or in combination, influence the economic decisions that users of the accounts take on the basis of these accounts.

As specified by article L. 823-10-1 of the French Commercial Code, our mission of certification of the accounts does not consist in guaranteeing the viability or the quality of the management of your association.

In the context of an audit carried out in accordance with professional standards applicable in France, the statutory auditor exercises his professional judgment throughout the audit.

In addition :

- it identifies and assesses the risks of material misstatement of the annual accounts, whether due to fraud or error, defines and implements audit procedures to address these risks, and gathers evidence that it considers sufficient and appropriate to form a basis for its opinion. The risk of not detecting a material misstatement due to fraud is higher than the risk of detecting a material misstatement due to error, because fraud may involve collusion, falsification, willful omissions, misrepresentation or circumvention of internal control ;
- it shall obtain an understanding of the internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, and not for the purpose of expressing an opinion on the effectiveness of the internal control;
- it assesses the appropriateness of the accounting methods used and the reasonableness of the accounting estimates made by the management, as well as the information concerning them provided in the annual accounts;
- it assesses the appropriateness of management's application of the going concern accounting policy and, based on the information gathered, whether or not there is any significant uncertainty related to events or circumstances that could call into question the association's ability to continue as a going concern. This assessment is based on the information gathered up to the date of its report, it being recalled, however, that subsequent circumstances or events could call into question the association's ability to continue as a going concern. If it concludes that a material uncertainty exists, it draws the attention of the readers of its report to the information provided in the annual financial statements regarding this uncertainty or, if this information is not provided or is not relevant, it formulates a qualified opinion or a refusal to certify ;
- it assesses the overall presentation of the annual accounts and evaluates whether the annual accounts reflect the underlying transactions and events in such a way as to give a true and fair view.

Done at Caen,

FIDORG AUDIT SAS

French original signed by

Manuel LE ROUX

The Statutory auditor
Partner

BILAN ACTIF

ACTIF		Exercice N 31/12/2020 12			Exercice N-1 31/12/2019 12	Ecart N / N-1	
		Brut	Amortissements et Provisions	Net	Net	Euros	%
ACTIF IMMOBILISE	Immobilisations incorporelles						
	Frais d'établissement						
	Frais de recherche et de développement						
	Donations temporaires d'usufruit						
	Concessions, brevets, licences, marques...						
	Immobilisations incorporelles en cours						
	Avances et acomptes						
	Immobilisations corporelles						
	Terrains						
	Constructions						
	Installations techniques Matériel et outillage	6 835.47	2 373.00	4 462.47	7 317.60	-2 855.13	-39.02
	Immobilisations corporelles en cours						
	Avances et acomptes						
	<i>Biens reçus par legs/dons destinés à être cédés</i>						
	Immobilisations financières (1)						
	Participations et Créances rattachées						
	Autres titres immobilisés						
	Prêts						
	Autres	1 915.99		1 915.99	1 915.99		
	Total I	8 751.46	2 373.00	6 378.46	9 233.59	-2 855.13	-30.92
ACTIF CIRCULANT	Stocks et en cours	14 000.00		14 000.00		14 000.00	
	Créances (2)						
	Créances clients, usagers et comptes rattachés						
	Créances reçues par legs ou donations						
	Autres	56 390.67		56 390.67	44 792.83	11 597.84	25.89
	Valeurs mobilières de placement	68 303.10		68 303.10		68 303.10	
	Instruments de trésorerie						
	Disponibilités	316 421.47		316 421.47	101 403.50	215 017.97	212.04
	Charges constatées d'avance (2)				7 044.34	-7 044.34	-100.00
	Total II	455 115.24		455 115.24	153 240.67	301 874.57	196.99
Comptes de Régularisation	Frais d'émission des emprunts (III)						
	Primes de remboursement des emprunts (IV)						
	Ecarts de conversion actif (V)						
	TOTAL GÉNÉRAL (I+II+III+IV+V+VI)	463 866.70	2 373.00	461 493.70	162 474.26	299 019.44	184.04

(1) Dont à moins d'un an

(2) Dont à plus d'un an

BILAN PASSIF

PASSIF		Exercice N 31/12/2020 12	Exercice N-1 31/12/2019 12	Ecart N / N-1	
				Euros	%
FONDS PROPRES	Fonds propres				
	Fonds propres sans droit de reprise :				
	Fonds propres statutaires				
	Fonds propres complémentaires	68 297.84	35 005.93	33 291.91	95.10
	Fonds propres avec droit de reprise :				
	Fonds statutaires				
	Fonds propres complémentaires				
	Ecarts de réévaluation				
	Réserves :				
	Réserves statutaires ou contractuelles				
	Réserves pour projet de l'entité				
	Autres				
	Report à nouveau		6 508.73	-6 508.73	-100.00
	Résultat de l'exercice (Excédents ou Déficits)	11 342.88	26 783.18	-15 440.30	-57.65
	Situation nette (sous total)	79 640.72	68 297.84	11 342.88	16.61
	Fonds propres consommables				
	Subventions d'investissement				
	Provisions réglementées				
	Total I	79 640.72	68 297.84	11 342.88	16.61
FONDS DÉDIÉS	Fonds reportés liés aux legs ou donations				
	Fonds dédiés	345 664.56	21 305.23	324 359.33	NS
	Total II	345 664.56	21 305.23	324 359.33	NS
PROVISIONS	Provisions pour risques		1 000.00	-1 000.00	-100.00
	Provisions pour charges				
	Total III		1 000.00	-1 000.00	-100.00
DETTES (1)	Emprunts obligataires et assimilés (titres associatifs)				
	Emprunts et dettes auprès des établissements de crédit (2)				
	Emprunts et dettes financières diverses				
	Dettes Fournisseurs et Comptes rattachés	12 648.49	11 015.79	1 632.70	14.82
	Dettes des legs ou donations				
	Dettes fiscales et sociales	22 255.38	20 200.59	2 054.79	10.17
	Dettes sur immobilisations et comptes rattachés				
	Autres dettes	1 284.55	654.81	629.74	96.17
	Instruments de trésorerie				
	Produits constatés d'avance		40 000.00	-40 000.00	-100.00
	Total IV	36 188.42	71 871.19	-35 682.77	-49.65
	Ecarts de conversion passif (V)				
	TOTAL GENERAL (I+II+III+IV+V)	461 493.70	162 474.26	299 019.44	184.04

(1) Dont à plus d'un an

Dont à moins d'un an

36 188.00 71 871.00

(2) Dont concours bancaires courants et soldes créditeurs de banques

COMPTE DE RESULTAT

	Exercice N		Exercice N-1		Ecart N / N-1	
	31/12/2020	12	31/12/2019	12	Euros	%
Produits d'exploitation (1)						
Cotisations	77 062.97		76 356.25		706.72	0.93
Ventes de biens et services						
Ventes de biens						
Ventes de dons en nature						
Ventes de prestations de service						
Parrainages						
Produits de tiers financeurs						
Concours publics et subventions d'exploitation	956 537.10		718 737.20		237 799.90	33.09
Versements des fondateurs ou consommations de la dotation consommable						
Ressources liées à la générosité du public						
Dons manuels						
Mécénats						
Legs, donations et assurances-vie						
Contributions financières						
Reprises sur amortissements, dépréciations, provisions et transferts de charges	2 185.92		7 418.52		-5 232.60	-70.53
Utilisations des fonds dédiés	9 158.40		95 981.45		-86 823.05	-90.46
Autres produits	116.71		0.10		116.61	NS
Total I	1 045 061.10		898 493.52		146 567.58	16.31
Charges d'exploitation (2)						
Achats de marchandises						
Variation de stock						
Autres achats et charges externes	481 473.17		612 878.92		-131 405.75	-21.44
Aides financières						
Impôts, taxes et versements assimilés	3 298.56		1 155.09		2 143.47	185.57
Salaires et traitements	162 722.98		180 995.78		-18 272.80	-10.10
Charges sociales	45 664.27		59 516.99		-13 852.72	-23.28
Dotations aux amortissements et aux dépréciations	1 492.00		2 712.00		-1 220.00	-44.99
Dotations aux provisions			2 040.92		-2 040.92	-100.00
Reports en fonds dédiés	333 517.73		13 090.68		320 427.05	NS
Autres charges	3.68		6.67		-2.99	-44.83
Total II	1 028 172.39		872 397.05		155 775.34	17.86
1 - Résultat d'exploitation (I-II)	16 888.71		26 096.47		-9 207.76	-35.28

(1) Dont produits afférents à des exercices antérieurs

(2) Dont charges afférentes à des exercices antérieurs

COMPTE DE RESULTAT

	Exercice N		Exercice N-1		Ecart N / N-1	
	31/12/2020	12	31/12/2019	12	Euros	%
Produits financiers						
De participation			130.00		-130.00	-100.00
D'autres valeurs mobilières et créances de l'actif immobilisé						
Autres intérêts et produits assimilés			625.00		-625.00	-100.00
Reprises sur provisions, dépréciations et transferts de charge						
Différences positives de change			104.13		-104.13	-100.00
Produits nets sur cessions de valeurs mobilières de placement						
Total III			859.13		-859.13	-100.00
Charges financières						
Dotations aux amortissements, aux dépréciations et aux provisions						
Intérêts et charges assimilées			8.72		-8.72	-100.00
Différences négatives de change	4.76		43.10		-38.34	-88.96
Charges nettes sur cessions de valeurs mobilières de placement						
Total IV	4.76		51.82		-47.06	-90.81
2. Résultat financier (III-IV)		-4.76	807.31		-812.07	-100.59
3. Résultat courant avant impôts (I-II+III-IV)		16 883.95	26 903.78		-10 019.83	-37.24
Produits exceptionnels						
Sur opérations de gestion	711.64		1 953.50		-1 241.86	-63.57
Sur opérations en capital						
Reprises sur provisions, dépréciations et transferts de charges						
Total V	711.64		1 953.50		-1 241.86	-63.57
Charges exceptionnelles						
Sur opérations de gestion	1 040.92		2 074.10		-1 033.18	-49.81
Sur opérations en capital	5 211.79				5 211.79	
Dotations aux amortissements, aux dépréciations et aux provisions						
Total VI	6 252.71		2 074.10		4 178.61	201.47
4. Résultat exceptionnel (V-VI)		-5 541.07	-120.60		-5 420.47	NS
Participation des salariés aux résultats (VII)						
Impôts sur les bénéfices (VIII)						
Total des produits (I+III+V)	1 045 772.74		901 306.15		144 466.59	16.03
Total des charges (II+IV+VI+VII+VIII)	1 034 429.86		874 522.97		159 906.89	18.29
5. EXCEDENT OU DEFICIT	11 342.88		26 783.18		-15 440.30	-57.65

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NA = Non Applicable NS = Non significative

ANNEXE

Exercice du 01/01/2020 au 31/12/2020

Annexe au bilan avant répartition de l'exercice, dont le total est de 461 493.70 Euros et au compte de résultat de l'exercice présenté sous forme de liste, dont les produits d'exploitation sont de 1 045 061 Euros et dégageant un excédent de 11 342.88 Euros.

L'exercice a une durée de 12 mois, couvrant la période du 01/01/2020 au 31/12/2020.

Les notes et les tableaux présentés ci-après, font partie intégrante des comptes annuels.

FAITS CARACTERISTIQUES DE L'EXERCICE

Néant

Conséquences de l'événement Covid-19 : IMPACT NON SIGNIFICATIF

L'événement Covid-19 n'a pas eu d'impact significatif sur le patrimoine, la situation financière et les résultats de l'association.

EVENEMENTS SIGNIFICATIFS POSTERIEURS A LA CLOTURE

Néant

- REGLES ET METHODES COMPTABLES -

Principes et conventions générales

Les comptes de l'exercice clos ont été élaborés et présentés conformément aux règles comptables dans le respect des principes prévus par les articles 121-1 à 121-5 et suivants du Plan Comptable Général.

Les conventions générales comptables ont été appliquées dans le respect du principe de prudence, conformément aux hypothèses de base : continuité de l'exploitation, permanence des méthodes comptables d'un exercice à l'autre, indépendance des exercices, conformément aux règles générales d'établissement et de présentation des comptes annuels.

La méthode de base retenue pour l'évaluation des éléments inscrits en comptabilité est la méthode des coûts historiques.

Les conventions comptables ont été appliquées en conformité avec les dispositions du code de commerce, du décret comptable du 29/11/83 ainsi que du règlement ANC 2018-06 relatifs à la réécriture du plan comptable général applicable à la clôture de l'exercice.

ANNEXE

Exercice du 01/01/2020 au 31/12/2020

Permanence des méthodes

Les méthodes d'évaluation retenues pour cet exercice n'ont pas été modifiées par rapport à l'exercice précédent. Sauf en matière d'immobilisations car contrairement à l'exercice précédent, il a été décidé de maintenir dans ce poste au 31/12/2020, que les immobilisations pour le siège. De ce fait, l'ensemble des immobilisations pour les projets (missions) ont été sorties de l'actif immobilisé sur l'exercice. Il a été choisi de suivre ces achats en stock. Le montant des stocks se monte à 14 K€ au 31/12/2020 et il a été calculé d'une façon forfaitaire (=2/3 du compte n° 606300 "Entretien et équipement").

Par ailleurs, la présentation des comptes annuels a été modifiée par rapport à l'exercice antérieur conformément aux dispositions du code de commerce, du décret comptable du 29/11/83 ainsi que du règlement ANC 2018-06 relatifs à la réécriture du plan comptable général applicable à la clôture de l'exercice.

Informations générales complémentaires

Ventilation des recettes de l'exercice 2020 :

- Subventions publiques : 903 537 €,
- Subventions privées : 53 000 €,
- Cotisations et dons : 77 063 €.

Effectif de l'Association :

L'effectif du personnel sur l'exercice était composé de 6 salariés dont 1 cadre.

- COMPLEMENT D'INFORMATIONS RELATIF AU BILAN -

ANNEXE

Exercice du 01/01/2020 au 31/12/2020

Etat des immobilisations

	Valeur brute début d'exercice	Augmentations	
		Réévaluations	Acquisitions
Matériel de bureau et informatique, Mobilier	10 030		3 849
TOTAL	10 030		3 849
Prêts, autres immobilisations financières	1 916		
TOTAL	1 916		
TOTAL GENERAL	11 946		3 849

	Diminutions		Valeur brute en fin d'exercice	Réévaluation Valeur d'origine fin exercice
	Poste à Poste	Cessions		
Matériel de bureau et informatique, Mobilier		7 043	6 835	
TOTAL		7 043	6 835	
Prêts, autres immobilisations financières			1 916	
TOTAL			1 916	
TOTAL GENERAL		7 043	8 751	

Etat des amortissements

Situations et mouvements de l'exercice	Montant début d'exercice	Dotations de l'exercice	Diminutions Reprises	Montant fin d'exercice
Matériel de bureau et informatique, Mobilier	2 712	1 492	1 831	2 373
TOTAL	2 712	1 492	1 831	2 373
TOTAL GENERAL	2 712	1 492	1 831	2 373

Ventilation des dotations de l'exercice	Amortissements linéaires	Amortissements dégressifs	Amortissements exceptionnels	Amortissements dérogatoires	
				Dotations	Reprises
Matériel de bureau informatique mobilier	1 492				
TOTAL	1 492				
TOTAL GENERAL	1 492				

ANNEXE

Exercice du 01/01/2020 au 31/12/2020

Tableau des variations des fonds associatifs

Nature des provisions et des réserves	Montant début d'exercice	Affectation résultats et retraitement	Dotation exercice	Reprise exercice	Montant fin exercice
Fonds propres					
Fonds associatifs sans droit de reprise	35 006	33 292		0	68 298
Réserves :					
Report à nouveau	6 509	-6 509		-0	
RESULTAT DE L'EXERCICE	26 783	-26 783	11 343	0	11 343
Autres fonds associatifs					
Fonds associatifs avec droit de reprise : Provisions réglementées					
TOTAL I	68 298		11 343	0	79 641

Etat des provisions

Provisions pour risques et charges	Montant début d'exercice	Augmentations Dotations	Diminutions Montants utilisés	Diminutions Montants non utilisés	Montant fin d'exercice
Autres provisions pour risques et charges	1 000		1 000		
TOTAL	1 000		1 000		

Provisions pour dépréciation	Montant début d'exercice	Augmentations Dotations	Diminutions Montants utilisés	Diminutions Montants non utilisés	Montant fin d'exercice
Autres provisions pour dépréciation	1 041		1 041		
TOTAL	1 041		1 041		
TOTAL GENERAL	2 041		2 041		
Dont dotations et reprises d'exploitation			2 041		

ANNEXE

Exercice du 01/01/2020 au 31/12/2020

Etat des échéances des créances et des dettes

Etat des créances	Montant brut	A 1 an au plus	A plus d'1 an
Autres immobilisations financières	1 916	-0	1 916
Sécurité sociale et autres organismes sociaux	3 269	3 269	
Débiteurs divers	47 984	47 984	
TOTAL	53 169	51 253	1 916

Etat des dettes	Montant brut	A 1 an au plus	De 1 à 5 ans	A plus de 5 ans
Fournisseurs et comptes rattachés	12 648	12 648		
Personnel et comptes rattachés	6 376	6 376		
Sécurité sociale et autres organismes sociaux	15 593	15 593		
Autres impôts taxes et assimilés	286	286		
Autres dettes	1 285	1 285		
TOTAL	36 188	36 188		

Tableau de suivi des fonds dédiés

Ressources	Montant initial	Fonds à engager au début de l'exercice A	Utilisation en cours d'exercice B	Engagement à réaliser sur nou- velles ressources affectées C	Fonds restant engager en fin d'exercice D = A -B +C
FD PLT13	4 470	4 470	944		3 526
FD DPA4 RCI	1 837	1 837	1 837		
FD DPA7 CONGO	6 377	6 377	6 377		
FD DPA TCHAD	8 620	8 620		5 941	14 561
FD PDM II AG				135 898	135 898
FD DPA41 RCI				101 749	101 749
FD DPA2 AFD PHASE 2				89 930	89 930
TOTAL	21 304	21 304	9 158	333 518	345 664

Les ressources externes obtenues des dons, des legs ou via des subventions, affectées à des projets précis et non encore utilisés conformément à l'engagement pris à l'égard des financeurs sont portées en fin d'exercice au passif du bilan au poste « Fonds dédiés ». Au compte de résultat sont enregistrés:

- En charges dans le poste « engagements à réaliser sur ressources affectées », les dons et legs reçus dans l'exercice et non utilisés à la clôture
- En produits dans le poste « report des ressources non utilisées des exercices antérieurs », la reprise des sommes inscrites en fonds dédiés, au fur et à mesure que les dépenses relatives aux projets sont engagées.

Produits à recevoir

Montant des produits à recevoir inclus dans les postes suivants du bilan	Montant
Autres créances	9 673
Total	9 673

ANNEXE

Exercice du 01/01/2020 au 31/12/2020

Charges à payer

Montant des charges à payer incluses dans les postes suivants du bilan	Montant
Dettes fournisseurs et comptes rattachés	12 648
Dettes fiscales et sociales	16 038
Total	28 687

- COMPLEMENT D'INFORMATIONS RELATIF AU COMPTE DE RESULTAT -**Honoraires des commissaires aux comptes**

Le montant total des honoraires des commissaires aux comptes figurant au compte de résultat de l'exercice est de 10.224 euros, décomposés de la manière suivante :

- honoraires facturés au titre du contrôle légal des comptes : 4.584 €
- honoraires facturés au titre des conseils et prestations de services entrant dans les diligences directement liées à la mission de contrôle légal des comptes, telles qu'elles sont définies par les normes d'exercice professionnel mentionnées au II de l'article L. 822-11 : 5.640 €

- ENGAGEMENTS FINANCIERS ET AUTRES INFORMATIONS -**Engagement en matière de pensions et retraites**

L'association n'a signé aucun accord particulier en matière d'engagements de retraite. Ces derniers se limitent donc à l'indemnité conventionnelle de départ à la retraite. Aucune provision pour charge n'a été comptabilisée au titre de cet exercice.

- INFORMATIONS COMPLEMENTAIRES -**Produits et charges exceptionnels**

Nature	Montant	imputé au compte
Produits exceptionnels		
- DIVERS PRODUITS	712	77100000
Total	712	
Charges exceptionnelles		
- CHARGES S/ EXERCICES ANTERIEURS	1 041	67200000
- VNC IMPOS	5 212	67500000
Total	6 253	

**ASSOCIATION
INTERNATIONAL FEDERATION OF ACTION BY CHRISTIANS
FOR THE ABOLITION OF TORTURE**

96 Boulevard de la Libération
94300 VINCENNES

**STATUTORY AUDITOR'S SPECIAL REPORT
ON REGULATED AGREEMENTS**

Meeting of the deliberative body relating to the approval of the accounts
for the year ended 31 December 2020

FIDORG AUDIT

Le Trifide - 18 rue Claude Bloch | 14050 Caen Cedex 4 | Téléphone : 02.31.46.23.23 | E-mail : caen@talenz-fidorg.fr
62 rue de la Chaussée d'Antin | 75009 Paris | Téléphone : 01.40.16.79.80 | E-mail : paris@talenz-fidorg.fr

www.talenz.fr

SAS au capital de 124 000 € | SIRET 33971386900016 | RCS Caen 339 713 869 | TVA Intracommunautaire FR 61339713869
Société de commissariat aux comptes inscrite à la Compagnie Régionale des Commissaires aux Comptes de Caen

STATUTORY AUDITOR'S SPECIAL REPORT ON REGULATED AGREEMENTS

Meeting of the deliberative body relating to the approval of the accounts for the year ended 31 December 2020

To the Members of International Council,

As the auditor of your association, we present our report on regulated agreements.

It is our responsibility to communicate to you, on the basis of the information given to us, the characteristics and the essential terms of the agreements of which we have been informed or which we would have discovered during the course of our mission, without having to pronounce on their utility and propriety, or to seek the existence of other conventions. It is your responsibility, under the terms of article R. 612-6 of the French commercial code, to assess the interest involved in concluding these agreements with a view to their approval.

We have performed the due diligence that we have deemed necessary in light of the professional standards of the National Company of Auditors relating to this engagement.

AGREEMENTS SUBMITTED TO THE APPROVAL OF THE DELIBERANT BODY**Agreements signed during the past financial year**

We confirm that no notice has been given to us of any agreement entered into during the past financial year to be submitted to the International Council for approval in accordance with the provisions of article L. 612-5 of the French commercial code.

Done at Caen,

FIDORG AUDIT SAS

French original signed by

Manuel LE ROUX

The Statutory auditor
Partner

**ASSOCIATION
INTERNATIONAL FEDERATION OF ACTION BY CHRISTIANS
FOR THE ABOLITION OF TORTURE**

96 Boulevard de la Libération
94300 VINCENNES

**COMMUNICATIONS WITH THE MENTIONED BODIES
IN ARTICLE L. 823-16 OF THE FRENCH COMMERCIAL CODE**

For the year ended 31 December 2020

FIDORG AUDIT

Le Trifide - 18 rue Claude Bloch | 14050 Caen Cedex 4 | Téléphone : 02.31.46.23.23 | E-mail : caen@talenz-fidorg.fr
62 rue de la Chaussée d'Antin | 75009 Paris | Téléphone : 01.40.16.79.80 | E-mail : paris@talenz-fidorg.fr

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Société de commissariat aux comptes inscrite à la Compagnie Régionale des Commissaires aux Comptes de Caen

COMMUNICATIONS WITH THE MENTIONED BODIES IN ARTICLE L. 823-16 OF THE FRENCH COMMERCIAL CODE

To the Members of International Council,

It's up to management to prepare annual accounts presenting a fair picture in accordance with French accounting rules and principles. The annual accounts have been approved by the International Bureau. As part of this financial statement, we bring to your attention the facts described below.

Access to your bank account with BANQUE POSTALE has been blocked for several months. Despite the sending by your Executive Director of documents from the prefecture justifying the change of address of the head office and that of the SIRET number, the association no longer has access to the POSTAL BANK bank statement since the beginning of the year 2019 preventing the recording of transactions.

The accounting balance was closed on 1st March 2019, an amount in your favor of € 6 130.

It appears that this bank account is not significant in the presentation of the annual accounts in view of the low volume of financial flows that it generates. Consequently, we will not express any reservations in our report on the annual accounts concerning this situation.

However, we ask you to implement the necessary measures which will make it possible to regularize this situation as soon as possible.

Done at Caen,

FIDORG AUDIT SAS

French original signed by

Manuel LE ROUX

The Statutory auditor
Partner

Action plan 2021

Expected results	Activities	Performance indicators & source of verification	Period of execution				Responsible for	Means
			T1	T2	T3	T4		
I. To combat torture and cruel, inhuman or degrading treatment or punishment and to contribute to the abolition of the death penalty								
Objective 1: <i>Prevent the occurrence of torture and PTCID in places of deprivation of liberty</i>								
The APD programme is being continued	<ul style="list-style-type: none">• New jurisdictions are targeted• Monitoring of target prisons	<ul style="list-style-type: none">• Number of target prisons• Number of CCA cases identified and treated• Number of court decisions issued					Lionel Grassy Marie Salphati Lauren Thiebaut	The APD programme
Objective 2: <i>Make full use of international and regional instruments to combat torture, PTCID and the death penalty</i>								
ACAT prepares shadow reports on the implementation of international and regional instruments	<ul style="list-style-type: none">• Drafting of alternative reports to the UN• Drafting of alternative reports to the ACHPR• Drafting of alternative reports to the CPT	<ul style="list-style-type: none">• Number of alternative reports submitted to treaty bodies• Number of alternative reports submitted for the UPR• Number of alternative reports submitted to the ACHPR• Number of alternative reports submitted to the CPT					Xavière Prugnard Marie Salphati	The PLT programme The APD programme The PDM programme
Objective 3: <i>Ensure the protection of human rights in the context of counter-terrorism or migration control</i>								

The European ACAT action plan is implemented	<ul style="list-style-type: none"> Screenings and evening debates on the film "Shadow Game" 	<ul style="list-style-type: none"> 6 screenings take place At least 600 participants are mobilised 					Guillaume Colin Lionel Grassy Marie Salphati	Europe for Citizens (application pending)
Objective 4: Nourish ACAT's national advocacy strategies and awareness raising activities								
FIACAT accompanies ACAT in its national advocacy work	<ul style="list-style-type: none"> FIACAT provides ACAT with advocacy tools ACAT uses these tools in advocacy activities 	<ul style="list-style-type: none"> Number of tools developed and shared Number of advocacy meetings with ACATs 					The entire secretariat	The PLT programme The PDM programme The APD programme
ACAT organises public awareness activities	<ul style="list-style-type: none"> Celebration of the World Day against the Death Penalty (10 October) Celebration of the international day in support of victims of torture (26 June) 	<ul style="list-style-type: none"> Number of ACATs that received World Day Against the Death Penalty materials (base: 15 in 2019) Number of network members having done activities with FIACAT support (base: 6 in 2019) Number of activities carried out for 26 June Number of releases for 26 June 					The entire secretariat	The PDM programme The APD programme FIACAT's own funds
Objective 5: Increase States' obligations and commitments towards the abolition of the death penalty								
The African Protocol is adopted and the "champion" states ratify it.	<ul style="list-style-type: none"> Advocacy mission in Addis Ababa to the Permanent Missions of African Union Member States 	<ul style="list-style-type: none"> Number of missions to permanent representations of target states to the AU 					Xavière Prugnard Anne-Gaëlle Bonnefoy	The PDM programme

	<ul style="list-style-type: none"> Continental Campaign for the Adoption of the Draft African Protocol (Phase 3) 							
African states are committed to abolition.	<ul style="list-style-type: none"> International advocacy missions to the project's target countries to encourage them to abolish the death penalty or join the OP2 	<ul style="list-style-type: none"> Number of international missions to target countries Number of local advocacy activities with specific advocacy tools 					Xavière Prugnard Anne-Gaëlle Bonnefoy	The PDM programme
Objective 6: To strengthen inter-religious dialogue on torture and PTCID and on the death penalty								
ACAT organises meetings to promote inter-religious dialogue on the protection of human rights	<ul style="list-style-type: none"> capitalisation of the awareness-raising workshops carried out during the other phases 	<ul style="list-style-type: none"> Organisation of a capitalisation of the awareness-raising workshops on the abolition of the death penalty carried out in the previous phases Number of opinion formers sensitised and able to raise awareness in turn 					Xavière Prugnard Anne-Gaëlle Bonnefoy	The PDM programme
II. Strengthening the capacity of and cooperation between ACATs								
Objective 1: To strengthen training on the prevention, punishment and redress of torture and PTCID, as provided for in relevant international, regional and national instruments								
ACATs know international human rights law	<ul style="list-style-type: none"> Development of video training for ACATs and their partners Development of thematic fact sheets on the functioning of international and regional mechanisms for the promotion and protection of human rights 	<ul style="list-style-type: none"> Number of ACAT members trained 					Guillaume Colin Xavière Prugnard Marie Salphati	The PLT programme The PDM programme The APD programme

	<ul style="list-style-type: none">ACAT participation in webinars and online training							
Project partners have the capacity to train other members of civil society and to conduct advocacy for the abolition of the death penalty.	<ul style="list-style-type: none">Participation in the regular sessions of the ACHPR and in the NGO forum preceding the sessions.Specific training on the mechanisms of the ACHPR and the forum for participants in each session.	<ul style="list-style-type: none">Number of participants in each ACHPR sessionNumber of trainings on the mechanisms of the ACHPRNumber of panels organised with the Working GroupNumber of side events organised at the NGO forum on the theme of the World Day					Xavière Prugnard Anne-Gaëlle Bonnefoy	The PDM programme
<i>Objective 2: Ensure the follow-up and implementation of the recommendations of international and regional mechanisms for the promotion and protection of human rights</i>								
Follow-up to the recommendations of national mechanisms for the promotion and protection of human rights is ensured by the ACATs	<ul style="list-style-type: none">Tools for monitoring UPR recommendations are developedRegular meetings are held with the authorities	<ul style="list-style-type: none">Number of advocacy meetings with national authoritiesPublic policies are reformed					Xavière Prugnard Marie Salphati	The PLT programme The PDM programme The DPA programme
<i>Objective 3: Ensure the safety of ACAT members</i>								
FIACAT and its network mobilise for its members at risk	<ul style="list-style-type: none">FIACAT secretariat trains on IT security and shares its expertise with the ACATs most at riskThe Rukuki case is followed by FIACAT and its network	<ul style="list-style-type: none">Number of trained secretariat membersGermain Rukuki is released					Guillaume Colin	FIACAT's own funds
<i>Objective 4: Strengthen national and regional cooperation and consultation between ACAT, civil society organisations and the authorities</i>								
The DPA programme is being continued	<ul style="list-style-type: none">Prison staff, judiciary and civil society working in synergy	<ul style="list-style-type: none">Number of thematic meetings held					Lionel Grassy Marie Salphati Lauren Thiebaut	The APD programme

	<ul style="list-style-type: none"> Meetings between national DPA coordinators Establishment of communication platforms between coordinators 	<ul style="list-style-type: none"> Number of meetings between national DPA coordinators 						
The PDM programme	<ul style="list-style-type: none"> Capitalization workshop 	<ul style="list-style-type: none"> Organisation of a capitalisation workshop with all the project partners as well as international abolitionist actors who are members of the WCADP and the FIACAT international network 1 publication reviewing the activities carried out during this project will be produced 					Xavière Prugnard Anne-Gaëlle Bonnefoy	The PDM programme
The European ACAT action plan is implemented	<ul style="list-style-type: none"> Joint urgent appeals Debate evenings around the film "Shadow Game" Creation of a common platform for European ACATs to share information and resources 	<ul style="list-style-type: none"> Number of joint urgent calls 6 screenings of the film "Shadow Game" are organised The European ACAT platform is created and maintained 					The entire secretariat	Europe for Citizens FIACAT's own funds
III. To perpetuate FIACAT's action.								
Objective 1: To support the development of ACAT resources for their own actions								
ACATs are trained in fundraising and project management	<ul style="list-style-type: none"> FIACAT provides internal training to ACATs on project management and fundraising 	<ul style="list-style-type: none"> At least 20 members of ACAT Congo and Madagascar are trained in fundraising and project management. 					Lionel Grassy Xavière Prugnard Marie Salphati Lauren Thiebaut Anne-Gaëlle Bonnefoy	The PDM programme The APD programme

ACAT recruits new members	<ul style="list-style-type: none"> The ACATs organise activities open to the public 	<ul style="list-style-type: none"> Non-ACAT members attend ACAT activities 					Secretariat	FIACAT's own funds
Objective 2: Increase awareness of FIACAT								
FIACAT's external communication is strengthened	<ul style="list-style-type: none"> Animation of the communication referents of the FIACAT International Office 	<ul style="list-style-type: none"> Website and social network statistics Press coverage of FIACAT press releases 					Xavière Prugnard	FIACAT's own funds
FIACAT is invited to high-level conferences and panels	<ul style="list-style-type: none"> FIACAT participates in conferences and forums to share its expertise 	<ul style="list-style-type: none"> Number of interventions by FIACAT at academic or expert conferences 					Guillaume Colin Lionel Grassy Xavière Prugnard Marie Salphati	APD programme PLT Programme PDM programme
Objective 3: To secure FIACAT's resources								
FIACAT programmes are 100% funded	<ul style="list-style-type: none"> Applications for funding are submitted to co-finance the DPA, LRP and MDP programmes 	<ul style="list-style-type: none"> The LRP, MDP and CCA programmes are 100% funded 					Secretariat	APD programme PLT Programme PDM programme
Donor funding patterns take into account the specificities of human rights NGOs							Guillaume Colin	
ACAT pays the fees							Guillaume Colin	

Budget Prévisionnel 2021 / Provisional Budget 2021

Produits d'exploitation	Prévisionnel
Produits acquis	
Prestations de services/ Service providers	
Subventions publiques / Public grants	328 467 €
Subventions privées / Private grants	61 000 €
Aide à l'embauche / Employment subsidies	
Dons des personnes physiques / Personal donations	5 000 €
Cotisations ACAT / ACAT membership fees	62 200 €
Dons des personnes morales / Donations by legal entities	200 €
Participations reçues / Contributions received	
Produits escomptés en 2021 / Expected revenue 2021	30 000 €
Total des produits d'exploitation / Total revenue	486 867 €
CHARGES GENERALES / EXPENSES	
Charges générales	
Charges des bureaux FIACAT/FIACAT office expenses	42 007 €
Assurances / Insurance	
Frais bancaires et de change / Bank and exchange fees	
Honoraires administratifs et financiers/ Administrative and financial fees	
Réceptions / Receptions	
Cotisations aux associations / Association memberships	
Salaires / Salaries	240 000 €
Conseil International (ADM5)	4 000 €
Bureau International (ADM4)	1 000 €
Frais de déplacement des membres du Bureau international (Animation Réseau BI)	2 000 €
Charges de projet	
PDM Phase II (sans RH/sans frais adm)	118 069 €
DPA2 Phase II (Congo / Madagascar) (sans RH/sans frais adm)	103 377 €
DPA41 Côte d'Ivoire phase II (sans RH/sans frais adm)	138 729 €
DPA5 Tchad (sans RH/sans frais adm)	14 223 €
PLT17 (sans RH/sans frais adm)	7 526 €
Total charges / Total Expenses	670 931 €
Total des produits / Total revenue	486 867 €
Total des charges / Total expenses	670 931 €
Total des produits exceptionnels / Total exceptionnal revenue	
Total des charges exceptionnelles / Total exceptionnal fees	
Reprise des fonds dédiés de 2020 / Carry-over of dedicated funds 2020	345 664 €
Provision de fonds dédiés pour 2022 / Provision of dedicated funds 2022	146 641 €
Total des produits / Total revenue	832 531 €
Total des charges / Total expenses	817 572 €
Resultat net / Net financial result	14 959 €