



## Audit report 2021

As agreed, we have audited the 2018, 2019 and 2020 financial statements in our capacities as elected auditors of CISH and can confirm the following:

- The accounts and receipts, which have been examined on a sample basis, are in agreement.
- Assets and liabilities are correctly valued.
- The bookkeeping is kept properly.
- The accounts comply with the law and the statutes.

Based on the results of our audits, we propose to the members of CISH to approve the annual accounts 201

8, 2019 and 2020.


The Auditors

Date/Place/Signature

  
.....

Markus Furrer

International Society for History Didactics (ISHD)

  
.....

Frank Hadler

Commission Internationale des Études Historiques Slaves (CIEHS)

# **Report of the Review of financial statements for the year 2018**

International Committee of Historical Sciences (ICHS)

Report on the review of  
financial statements to the Board of directors of  
International Committee of Historical Sciences (ICHS)

According to your request, we have reviewed the financial statements (balance sheet and income statement) of International Committee of Historical Sciences (ICHS) for the period ended 31 December 2018.

These financial statements are the responsibility of the Board of directors. Our responsibility is to issue a report on these financial statements based on our review.

Our review was conducted in accordance with the Swiss Auditing Standard 910, which require that a review be planned and performed to obtain limited assurance about whether the financial statements are free from material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

Based on our review, nothing has come to our attention that causes us to believe that the financial statements are not in accordance with Swiss law.

Bern, April 9, 2021

Rom Treuhand AG  
Christian Schmid  
Certified fiduciary expert  
Certified public accountant  
Auditor in charge  
Licensed audit expert

Rom Treuhand AG  
Pierre-Alain Rom  
Certified tax expert  
Licensed auditor

Enclosures  
Financial statements (balance sheet and income statement) 2018

International Committee of Historical Sciences

Balance Sheet 31.12.2018  
CHF

Assets	2018	2017	Variance
UBS c/c 255.190.01X / cash	0.00	17'656.61	-17'656.61
UBS c/ép. 255.190.M1N / cash	74.99	98.95	-23.96
UBS c/Euro 255.190.60F / cash	0.00	33'390.12	-33'390.12
UBS dépôt titre 255.190.N1 / bond	0.00	105'188.00	-105'188.00
UBS c/Euro 255.190.61T "Solidarity fund" / cash	0.00	42'868.26	-42'868.26
PostFinance CHF, CH1609000000150862503 / cash	114'884.82	0.00	114'884.82
PostFinance EUR, CH6909000000150862519 / cash	63'958.53	0.00	63'958.53
PostFinance EUR, "Solidarity fund", CH8109000000151501824 / cash	41'290.11	0.00	41'290.11
PayPal (CHF)	624.94	0.00	624.94
<b>Total Cash and cash equivalents</b>	<b>220'833.39</b>	<b>199'201.94</b>	<b>21'631.45</b>
Income tax (reimbursed)	0.00	414.65	-414.65
Actives adjustments	0.00	8'256.95	-8'256.95
<b>Total Assets</b>	<b>220'833.39</b>	<b>207'873.54</b>	<b>12'959.85</b>
<b>Liabilities</b>	<b>2018</b>	<b>2017</b>	<b>Variance</b>
Bank Liabilities (UBS c/Euro 255.190.60F / cash)	20.40	0.00	20.40
Passives adjustments	600.00	2'300.00	-1'700.00
Solidarity Fund	16'380.84	16'380.83	0.01
Capital and reserves on January 1	189'192.71	165'657.07	23'535.64
Profit / Loss	14'639.44	23'535.64	-8'896.20
<b>Capital and reserves on December 31</b>	<b>203'832.15</b>	<b>189'192.71</b>	<b>14'639.44</b>
<b>Total Liabilities</b>	<b>220'833.39</b>	<b>207'873.54</b>	<b>12'959.85</b>

**Profit and Loss Account**  
**CHF**

**01.01. to 31.12.2018**

	<b>2018</b>	<b>2017</b>	<b>Variance</b>
<b>Incomes</b>			
Membership fees	37'289.78	47'144.22	-9'854.44
Investments income	325.90	497.30	-171.40
Gain on bonds	0.00	8'581.25	-8'581.25
Gains of exchanges	0.00	6'367.69	-6'367.69
Extraordinary income	2'463.10	0.00	2'463.10
<b>Total Incomes</b>	<b>40'078.78</b>	<b>62'590.46</b>	<b>-22'511.68</b>
<b>Expenses</b>			
Bureau Meeting	7'116.01	22'087.63	-14'971.62
Other activities	1'693.21	5'348.20	-3'654.99
Administrative expenses and Website	7'655.36	5'777.96	1'877.40
Fee CIPSH	790.09	792.32	-2.23
Loss on bonds	1'889.70	0.00	1'889.70
Loss of exchanges	1'578.15	0.00	1'578.15
Bankcharges	640.65	1'646.71	-1'006.06
Auditors fee	2'538.60	3'402.00	-863.40
Extraordinary expenses	1'537.57	0.00	1'537.57
<b>Total Expenses</b>	<b>25'439.34</b>	<b>39'054.82</b>	<b>-13'615.48</b>
<b>Profit / Loss</b>	<b>14'639.44</b>	<b>23'535.64</b>	<b>-8'896.20</b>

# **Report of the Review of financial statements for the year 2019**

International Committee of Historical Sciences (ICHS)

# Report on the review of financial statements to the Board of directors of International Committee of Historical Sciences (ICHS)

According to your request, we have reviewed the financial statements (balance sheet and income statement) of International Committee of Historical Sciences (ICHS) for the period ended 31 December 2019.

These financial statements are the responsibility of the Board of directors. Our responsibility is to issue a report on these financial statements based on our review.

Our review was conducted in accordance with the Swiss Auditing Standard 910, which require that a review be planned and performed to obtain limited assurance about whether the financial statements are free from material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

Based on our review, nothing has come to our attention that causes us to believe that the financial statements are not in accordance with Swiss law.

Bern, April 9, 2021

1.   
m Treuhand  
Christian Schmidt

Rom Treuhand AG  
Christian Schmid  
Certified fiduciary expert  
Certified public accountant  
Auditor in charge  
Licensed audit expert



Rom Treuhand AG  
Pierre-Alain Rom  
Certified tax expert  
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## Enclosures

## Financial statements (balance sheet and income statement) 2019

International Committee of Historical Sciences

Balance Sheet  
CHF

31.12.2019

Assets	2019	2018	Variance
UBS c/èp. 255.190.M1N / cash	0.00	74.99	-74.99
PostFinance CHF, CH1609000000150862503 / cash	147'614.41	114'884.82	32'729.59
PostFinance EUR, CH6909000000150862519 / cash	56'913.87	63'958.53	-7'044.66
PostFinance EUR, "Solidarity fund", CH8109000000151501824 / cash	39'764.64	41'290.11	-1'525.47
PayPal (CHF)	2'766.57	624.94	2'141.63
<u>Total Cash and cash equivalents</u>	<u>247'059.49</u>	<u>220'833.39</u>	<u>26'226.10</u>
<b>Total Assets</b>	<b>247'059.49</b>	<b>220'833.39</b>	<b>26'226.10</b>
Liabilities	2019	2018	Variance
Bank Liabilities (UBS c/Euro 255.190.60F / cash)	104.44	20.40	84.04
Passives adjustments	1'200.00	600.00	600.00
Solidarity Fund	16'380.84	16'380.84	0.00
Capital and reserves on January 1	203'832.15	189'192.71	14'639.44
Profit / Loss	25'542.06	14'639.44	10'902.62
<b>Capital and reserves on December 31</b>	<b>229'374.21</b>	<b>203'832.15</b>	<b>25'542.06</b>
<b>Total Liabilities</b>	<b>247'059.49</b>	<b>220'833.39</b>	<b>26'226.10</b>

**Profit and Loss Account  
CHF**

**01.01. to 31.12.2019**

	<b>2019</b>	<b>2018</b>	<b>Variance</b>
<b>Incomes</b>			
Membership fees	45'154.73	37'289.78	7'864.95
Investments income	0.00	325.90	-325.90
Extraordinary income	0.00	2'463.10	-2'463.10
<b>Total Incomes</b>	<b>45'154.73</b>	<b>40'078.78</b>	<b>5'075.95</b>
<b>Expenses</b>			
Bureau Meeting	6'355.12	7'116.01	-760.89
Other activities	0.00	1'693.21	-1'693.21
Administrative expenses and Website	7'736.10	7'655.36	80.74
Fee CIPSH	760.90	790.09	-29.19
Loss on bonds	0.00	1'889.70	-1'889.70
Loss of exchanges	3'876.87	1'578.15	2'298.72
Bankcharges	283.68	640.65	-356.97
Auditors fee	600.00	2'538.60	-1'938.60
Extraordinary expenses	0.00	1'537.57	-1'537.57
<b>Total Expenses</b>	<b>19'612.67</b>	<b>25'439.34</b>	<b>-5'826.67</b>
<b>Profit / Loss</b>	<b>25'542.06</b>	<b>14'639.44</b>	<b>10'902.62</b>

# **Report of the Review of financial statements for the year 2020**

International Committee of Historical Sciences (ICHS)

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Report on the review of  
financial statements to the Board of directors of  
International Committee of Historical Sciences (ICHS)

According to your request, we have reviewed the financial statements (balance sheet and income statement) of International Committee of Historical Sciences (ICHS) for the period ended 31 December 2020.

These financial statements are the responsibility of the Board of directors. Our responsibility is to issue a report on these financial statements based on our review.

Our review was conducted in accordance with the Swiss Auditing Standard 910, which require that a review be planned and performed to obtain limited assurance about whether the financial statements are free from material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

Based on our review, nothing has come to our attention that causes us to believe that the financial statements are not in accordance with Swiss law.

Bern, April 9, 2021



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Christian Schmid  
Certified fiduciary expert  
Certified public accountant  
Auditor in charge  
Licensed audit expert



Rom Treuhand AG  
Pierre-Alain Rom  
Certified tax expert  
Licensed auditor

Enclosures

Financial statements (balance sheet and income statement) 2020

International Committee of Historical Sciences

Balance Sheet  
CHF

31.12.2020

Assets	2020	2019	Variance
PostFinance CHF, CH1609000000150862503 / cash	176'838.75	147'614.41	29'224.34
PostFinance EUR, CH6909000000150862519 / cash	52'685.31	56'913.87	-4'228.56
PostFinance EUR, "Solidarity fund", CH8109000000151501824 / cash	39'654.90	39'764.64	-109.74
PayPal (CHF)	5'414.98	2'766.57	2'648.41
<u>Total Cash and cash equivalents</u>	<u>274'593.94</u>	<u>247'059.49</u>	<u>27'534.45</u>
<b>Total Assets</b>	<b>274'593.94</b>	<b>247'059.49</b>	<b>27'534.45</b>
Liabilities	2020	2019	Variance
Bank Liabilities (UBS c/Euro 255.190.60F / cash)	104.47	104.44	0.03
Passives adjustments	1'800.00	1'200.00	600.00
Solidarity Fund	16'380.83	16'380.84	-0.01
Capital and reserves on January 1	229'374.21	203'832.15	25'542.06
Profit / Loss	26'934.43	25'542.06	1'392.37
<b>Capital and reserves on December 31</b>	<b>256'308.64</b>	<b>229'374.21</b>	<b>26'934.43</b>
<b>Total Liabilities</b>	<b>274'593.94</b>	<b>247'059.49</b>	<b>27'534.45</b>

**Profit and Loss Account  
CHF**

**01.01. to 31.12.2020**

	<b>2020</b>	<b>2019</b>	<b>Variance</b>
<b>Incomes</b>			
Membership fees	36'213.84	45'154.73	-8'940.89
<b>Total Incomes</b>	<b>36'213.84</b>	<b>45'154.73</b>	<b>-8'940.89</b>
<b>Expenses</b>			
Bureau Meeting	0.00	6'355.12	-6'355.12
Administrative expenses and Website	7'431.50	7'736.10	-304.60
Fee CIPSH	758.80	760.90	-2.10
Loss of exchanges	284.60	3'876.87	-3'592.27
Bankcharges	204.51	283.68	-79.17
Auditors fee	600.00	600.00	0.00
<b>Total Expenses</b>	<b>9'279.41</b>	<b>19'612.67</b>	<b>-10'333.26</b>
<b>Profit / Loss</b>	<b>26'934.43</b>	<b>25'542.06</b>	<b>1'392.37</b>

## International Committee of Historical Sciences

### Financial statement

#### BALANCE SHEET

##### ASSETS

Liquidity	31.12.20	31.12.19	31.12.18
	CHF	CHF	CHF
UBS c/c 255.190.01X / cash	0.00	0.00	0.00
UBS c/ép. 255.190.M1N / cash	0.00	0.00	74.99
UBS c/Euro 255.190.60F / cash	0.00	0.00	0.00
UBS dépôt titre 255.190.N1 / bond	0.00	0.00	0.00
UBS c/Euro 255.190.61T "Solidarity fund" / cash	0.00	0.00	0.00
PostFinance CHF, CH1609000000150862503 / cash	176'838.75	147'614.41	114'884.82
PostFinance Euro, CH6909000000150862519 / cash	52'685.31	56'913.87	63'958.53
PostFinance Euro, "Solidarity fund", CH8109000000151501824 / cash	39'654.90	39'764.64	41'290.11
PayPal (CHF)	5'414.98	2'766.57	624.94
<b>Total Cash and cash equivalents</b>	<b>274'593.94</b>	<b>247'059.49</b>	<b>220'833.39</b>
Income tax (reimbursed)		0.00	0.00
Actives adjustments		0.00	0.00
<b>Total Assets</b>	<b>274'593.94</b>	<b>247'059.49</b>	<b>220'833.39</b>

##### LIABILITIES

Bank Liabilities (UBS c/Eur 255.190.60F / cash)	104.47	104.44	20.40
Passives adjustments	1'800.00	1'200.00	600.00
Solidarity Fund	16'380.83	16'380.84	16'380.84
Capital and reserves on January 1	229'374.21	203'832.15	189'192.71
Profit / Loss	26'934.43	25'542.06	14'639.44
<b>Capital and reserves on December 31</b>	<b>256'308.64</b>	<b>229'374.21</b>	<b>203'832.15</b>
<b>Total Liabilities</b>	<b>274'593.94</b>	<b>247'059.49</b>	<b>220'833.39</b>

#### PROFIT AND LOSS ACCOUNT

INCOMES	31.12.20	31.12.19	31.12.18
	CHF	CHF	CHF
Membership fees	36'213.84	45'154.73	37'289.78
Investments income	0.00	0.00	325.90
Gain on bonds	0.00	0.00	0.00
Gains of exchanges	0.00	0.00	0.00
Extraordinary income	0.00	0.00	2'463.10
<b>Total Income</b>	<b>36'213.84</b>	<b>45'154.73</b>	<b>40'078.78</b>
<b>EXPENSES</b>			
General Assembly	0.00	0.00	0.00
Bureau Meeting	0.00	6'355.12	7'116.01
Other activities	0.00	0.00	1'693.21
Administrative expenses and Website	7'431.50	7'736.10	7'655.36
Fee CIPSH	758.80	760.90	790.09
Loss on bonds	0.00	0.00	1'889.70
Loss of exchanges	284.60	3'876.87	1'578.15
Bank charges	204.51	283.68	640.65
Auditors fee	600.00	600.00	2'538.60
Extraordinary expenses	0.00	0.00	1'537.57
<b>Total Expenses</b>	<b>9'279.41</b>	<b>19'612.67</b>	<b>25'439.34</b>
<b>Profit / Loss</b>	<b>26'934.43</b>	<b>25'542.06</b>	<b>14'639.44</b>