

# **AUDIT REPORT SOMOSGAY 2020**



Asuncion, April 19th 2021.

To  
*Asociación SOMOSGAY*  
*Asunción, Paraguay;*

### **1. Identification of the financial statements object of the audit**

We have audited the accompanying statement of SOMOSGAY's cash inflows and outflows as of December 31, 2020, as well as its notes containing a summary of the significant accounting policies applied and other explanatory notes.

### **2. Responsibility of the Administration on the Financial Statements**

SOMOSGAY is responsible for the preparation and presentation of the financial statements. The policy of the association is to prepare the statements on the basis of cash receipts and expenditures. On this basis, income is recognized when it is collected and not when it is earned, and expenses are recognized when they are paid and not when they are incurred.

### **3. Auditor's responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with current auditing standards in Paraguay. These standards require that we comply with ethical requirements and that we plan and carry out the audit to obtain reasonable assurance about whether the financial statements are free of significant errors.

An audit involves applying procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making these risk assessments, the auditor considers the adequacy of internal control for the preparation and fair presentation of the entity's financial statements, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the presentation of the financial statements taken as a whole. We believe that the audit evidence we have obtained is sufficient and appropriate to issue, on a reasonable basis, our audit opinion.

*Natasha Gómez*  
Contadora Pública  
RUC: B.468.290-2  
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#### 4. Opinion

In our opinion, the aforementioned statement reasonably presents, in all its significant aspects, the income collected and the expenses paid by the SOMOSGAY Association as of December 31, 2020 according to the base of cash inflows and outflows, for the year ended in that date, in accordance with accounting standards in force in Paraguay.

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## SOMOSGAY

### Beneficio y pérdida

Base: Acumulación

De 01 ene 2020 A 31 dic 2020

Cuenta	Código de la cuenta	Total
Ingresos de explotación		
Ingresos de subvención y donaciones		1,627,616,837
<b>Total ingresos de explotación</b>		<b>1,627,616,837</b>
Costes de productos vendidos		
<b>Coste total de productos vendidos</b>		<b>0</b>
<b>Beneficio bruto</b>		<b>1,627,616,837</b>
Gastos de explotación		
Gastos bancarios		5,216,045
Gastos de Consultorías y Facilitación		14,488,636
Gastos de Correo		56,364
Gastos de Diseño		2,636,364
Gastos de Eventos		8,994,173
Gastos de Fletes y Vehículos		58,182
Gastos de Impresión		32,195,207
Gastos de Instalaciones		1,045,454
Gastos de Internet & IT		4,370,627
Gastos de Limpieza		22,180,414
Gastos de Mantenimiento		34,016,460
Gastos de Movilidad y Hospedaje		13,220,909
Combustibles y Lubricantes		23,591,637
Hospedaje		603,464
Refrigerios		3,730,130
<b>Total para Gastos de Movilidad y Hospedaje</b>		<b>41,146,140</b>
Gastos de Promoción y Marketing		51,090,908



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Cuenta	Código de la cuenta	Total
Gastos Operativos		197,330,463
Alquiler de inmuebles		61,099,567
Alquiler de equipamientos		11,330,909
<b>Total para Alquiler de inmuebles</b>		72,430,476
Artículos de Oficina		48,270,374
Servicio de Seguridad		14,016,379
<b>Total para Gastos Operativos</b>		332,047,692
Gastos por Comisiones Bancarias		126,183
Gastos por Mano de Obra Contratada		10,483,636
Gastos por Medicamentos		247,791
Honorarios Profesionales		593,011,207
Insumos		16,172,252
Intereses Pagados		211,866
Otros Gastos		0
Donaciones y aportes		2,050,000
<b>Total para Otros Gastos</b>		2,050,000
Servicios Contratados		544,248,472
<b>Total gastos de explotación</b>		1,716,094,073
<b>Beneficio de explotación</b>		<b>-88,477,236</b>
Ingresos extraordinarios		
<b>Total ingresos extraordinarios</b>		0
Gastos extraordinarios		
Exchange Gain or Loss		25,969,262
Multas e Intereses por Mora		1,742,678
<b>Total gastos extraordinarios</b>		27,711,940
<b>Beneficios/Pérdidas netos</b>		<b>-116,189,176</b>

\*\*El importe se muestra en su moneda base PYG

