

# GENEVA CALL APPEL DE GENÈVE



## STATEMENT OF FINANCIAL POSITION AT DECEMBER 31 2010

**RAPPORT de l'organe de révision sur le contrôle restreint  
à l'attention du Conseil de la**

**FONDATION DE L'APPEL DE GENEVE POUR L'ADHESION DES  
ACTEURS NON-ETATIQUES AU DROIT INTERNATIONAL HUMANITAIRE**

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En notre qualité d'organe de révision, nous avons vérifié les comptes annuels de la Fondation de l'Appel de Genève pour l'exercice arrêté au 31 décembre 2010.

La responsabilité de l'établissement des comptes annuels incombe au Conseil de Fondation alors que notre mission consiste à vérifier ces comptes et à émettre une appréciation les concernant. Nous attestons que nous remplissons les exigences légales de qualification et d'indépendance.

Notre contrôle a été effectué selon la norme suisse du contrôle restreint. Cette norme requiert de planifier et de réaliser la vérification de manière telle que des anomalies significatives dans les comptes annuels puissent être constatées avec une assurance raisonnable. Nous avons analysé et examiné les comptes par sondages. Nous avons également apprécié l'application des règles sur la présentation des comptes et les décisions significatives en matière d'évaluation. Nous estimons que notre révision constitue une base suffisante pour former notre opinion.

Lors de notre contrôle, nous n'avons pas rencontré d'éléments nous permettant de conclure que les comptes annuels, qui présentent un résultat déficitaire de CHF 92'835.42 et un bilan de CHF 528'466.18, ne sont pas conformes à la loi et aux statuts.

  
JAKAR SA  
Le réviseur agréé :

Carouge, le 29 avril 2011

ANNEXES : Comptes annuels 2010



**STATEMENT OF FINANCIAL POSITION AT DECEMBER 31 2010**  
 (IN SWISS FRANCS, WITH COMPARATIVE FIGURES FOR 2009)

| <b>BALANCE SHEET</b>                  | <b>Notes</b> | <b><u>2010</u></b>    | <b><u>2009</u></b>    |
|---------------------------------------|--------------|-----------------------|-----------------------|
| <b><u>CURRENT ASSETS</u></b>          |              | <b>491,933</b>        | <b>543,453</b>        |
| CASH & CASH EQUIVALENT                | 5            | 144,745               | 291,396               |
| OTHER CURRENT ASSETS                  | 6            | 24,492                | -                     |
| RECEIVABLES                           | 7            | 29,257                | 37,686                |
| GRANTS RECEIVABLE                     | 8            | 255,082               | 209,384               |
| ACCRUED ASSETS                        | 9            | 38,358                | 4,987                 |
| <b><u>NON CURRENT ASSETS</u></b>      |              | <b>36,533</b>         | <b>37,043</b>         |
| FINANCIAL ASSETS                      | 10           | 36,533                | 37,043                |
| <b><u>TOTAL ASSETS</u></b>            |              | <b><u>528,466</u></b> | <b><u>580,496</u></b> |
| <b><u>CURRENT LIABILITIES</u></b>     |              | <b>354,147</b>        | <b>223,341</b>        |
| ACCOUNTS PAYABLE                      | 12           | 56,082                | 73,547                |
| GRANTS RECEIVED IN ADVANCE            | 13           | 256,116               | 132,953               |
| ACCRUED LIABILITIES                   | 14           | 41,949                | 16,840                |
| <b><u>NON CURRENT LIABILITIES</u></b> |              | <b>174,000</b>        | <b>264,000</b>        |
| LOANS                                 |              | -                     | -                     |
| PROVISIONS                            | 15           | 174,000               | 264,000               |
| <b><u>CAPITAL</u></b>                 |              | <b>319</b>            | <b>93,155</b>         |
| <b><i>RESULT</i></b>                  |              | <b><i>-92,835</i></b> | <b><i>53,685</i></b>  |
| DEFERRED RESULT                       |              | 43,155                | -10,530               |
| CAPITAL                               |              | 50,000                | 50,000                |
| <b><u>TOTAL LIABILITIES</u></b>       |              | <b><u>528,466</u></b> | <b><u>580,496</u></b> |

Earmarked grants from institutional donors carried forward into 2011: CHF 291,877 (CHF 1,191,411 for 2009)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2010  
(IN SWISS FRANCS, WITH COMPARATIVE FIGURES FOR 2009)

| STATEMENT OF FINANCIAL ACTIVITIES       |    | <u>2010</u> | <u>2009</u> |
|---|----|-------------|-------------|
| <u>INCOME</u>                           |    | 2,533,324   | 2,759,368   |
| DONATIONS                               | 16 | 68,981      | 86,512      |
| CONTRIBUTION FROM INSTITUTIONAL DONORS  | 16 | 2,409,467   | 2,634,420   |
| OTHER OPERATIONAL INCOME                | 17 | 54,875      | 38,436      |
| <u>EXPENDITURES</u>                     | 18 | 2,671,671   | 2,691,429   |
| PROGRAMMES                              |    | 1,268,991   | 1,587,033   |
| PROGRAMME SUPPORT                       |    | 815,147     | 955,235     |
| <u>TOTAL OPERATIONAL EXPENDITURES</u>   |    | 2,084,138   | 2,542,268   |
| COMMUNICATION & MANAGEMENT              |    | 523,909     | -           |
| INTERNATIONAL SECRETARIAT               |    | 63,624      | 149,160     |
| <i>RESULT FROM ORDINARY ACTIVITIES</i>  |    | -.138,347   | 67,939      |
| UN/REALISED FOREIGN EXCHANGE GAIN/LOSS  |    | -45,268     | -15,626     |
| INTEREST INCOME                         |    | 780         | 1,372       |
| REDUCTION OF RESERVE                    |    | 90,000      | -           |
| <u>NET SURPLUS/DEFICIT FOR THE YEAR</u> |    | -.92,835    | 53,685      |

## CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2010

| <b>CASH FLOW STATEMENT</b>                               | <u>2010</u>     |
|--|-----------------|
| NET SURPLUS / DEFICIT FOR THE YEAR                       | -92,835         |
| DEPRECIATION<br>PROVISIONS                               | -               |
|  | -90,000         |
| INCREASE IN OTHER CURRENT ASSETS                         | -24,492         |
| DECREASE IN RECEIVABLES                                  | 8,429           |
| INCREASE IN GRANTS RECEIVABLE                            | -45,698         |
| INCREASE IN ACCRUED ASSETS                               | -33,371         |
| DECREASE IN ACCOUNTS PAYABLE                             | -17,466         |
| INCREASE IN GRANT CONTRACTS                              | 123,163         |
| INCREASE IN ACCRUED LIABILITIES                          | 25,109          |
| <u>CASH FLOW FROM OPERATING ACTIVITIES</u>               | <u>-147,160</u> |
| FINANCIAL INVESTMENT                                     | 510             |
| <u>CASH FLOW FROM INVESTMENT ACTIVITIES</u>              | <u>510</u>      |
| INCREASE / DECREASE IN LOAN                              | -               |
| INCREASE / DECREASE IN EQUITY                            | -               |
| <u>CASH FLOW FROM FINANCING ACTIVITIES</u>               | <u>-</u>        |
| <u>INCREASE / DECREASE IN CASH &amp; CASH EQUIVALENT</u> | <u>-146,650</u> |
| CASH & CASH EQUIVALENT, BEGINNING OF YEAR                | 291,396         |
| CASH & CASH EQUIVALENT, END OF YEAR                      | 144,745         |
| <u>INCREASE / DECREASE IN CASH &amp; CASH EQUIVALENT</u> | <u>-146,650</u> |

### 1. Responsibilities of the Board of Foundation

Geneva Call is a non-profit international humanitarian organisation, founded in 1998 as an association, and later registered, in 2004, as a foundation within the meaning of Article 80 and onwards of the *Swiss code civil*.

Geneva Call's headquarters are in Geneva.

The foundation Geneva Call is governed by statutes approved on 14 December by the Board of Foundation (hereafter the Board), which is the organization's highest decision-making body.

The Board is mandated for a period of three years, and elects a President, a Vice-President and a Secretary for the same period. The Board is responsible for statutory administration, direction and oversight of the organization. It decides broader strategic direction, and approves the organization's annual activity plans and budget. The Board approves the annual activity and financial reports, approves the annual accounts and discusses issues placed on the agenda of regular meetings.

The Board defines which individuals are authorized to represent the Foundation to third parties, and to sign documents on behalf of the organization.

The Board chooses an auditor to audit the annual accounts of Geneva Call. Jakar SA Fiduciaire, Geneva, was chosen to conduct the audit of the annual accounts for 2010.

### 2. Objectives

The objective of Geneva Call is to enhance the protection of civilians in armed conflict by engaging armed non-State actors (ANSAs) in dialogue towards compliance with the norms of International Humanitarian Law and Human Rights Law. Geneva Call's activities includes but are not limited to: bringing ANSAs to sign a *Deed of Commitment* banning anti-personnel landmines, a *Deed of Commitment* to prohibit the recruitment and use of children in hostilities, a *Deed of Commitment* preventing and prohibiting conflict-related, gender-based violence; and to prevent the practice of torture and other cruel, inhuman or degrading treatment.

### 3. Significant accounting policies

#### a. Basis for preparing the financial statements

Geneva Call's financial statements have been prepared according to the applicable provisions of the *Swiss code des obligations*.

The accounts are established on cash basis principals.

#### b. Scope of the financial statements

The scope of the financial statements of Geneva Call includes:

- The accounts of the foundation governed by Swiss law;
- The accounts of projects conducted by Geneva Call worldwide. Legally, these projects are implemented by local organizations controlled by Geneva Call.

In 2010, Geneva Call conducted 30 projects in 12 countries.

### c. Foreign exchange

Monetary assets and liabilities denominated in foreign currencies are converted into Swiss francs at the rate of exchange ruling at the balance-sheet date. Overseas transactions in foreign currencies are converted to Swiss francs at the average exchange rate prevailing at the end of the month preceding the transactions.

Headquarter transactions in foreign currencies are translated to Swiss francs using the rates prevailing at the end of the previous month for the current transactions.

Any gain or loss arising on translation is included in the statement of financial activities.

### d. Income recognition

Income is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability within the accounting year.

- Voluntary donations from fundraising activities are recognised as revenue on a cash basis. Restricted contributions are recognised as income in the period in which the related expenditures are incurred.
- The income provided by contracts signed with donors is recognised in respect of the year in which the financial expenditures are incurred, in order to comply with the principle of correspondence between expenditure and income.

### 4. Tax exemption

Geneva Call qualifies for exemption from local and federal income tax and capital gains tax, according to Article 9 (f) 1 of the Law on taxation of legal persons (LIPM), as well as complete exemption from inheritance tax and registration duties.

The direct federal tax exemption, provided under Article 16 (3) of the direct federal taxation decree (AIFD), is valid for an indeterminate period, based on the decision of the Swiss tax authorities of September 26, 2003.

### 5. Cash and cash equivalents

| CASH & CASH EQUIVALENT | 2010           | 2009           |
|------------------------|----------------|----------------|
| CASH                   | 3,374          | 1,321          |
| CCP (Postal account)   | 54,352         | 70,455         |
| BANK                   | 86,643         | 219,619        |
| SHORT TERM DEPOSIT     | 376            | -              |
| <b>TOTAL</b>           | <b>144,745</b> | <b>291,396</b> |

### 6. Other current assets

This heading includes all transfers made for partners in the field for the purposes of running costs of Geneva Call projects.

These advances are checked on a monthly basis and booked as expenses for the programme.

### 7. Receivables

| RECEIVABLES                | 2010          | 2009          |
|----------------------------|---------------|---------------|
| DEBTORS                    | 25,082        | 36,981        |
| DEBTORS (Staff)            | 3,296         | -             |
| DEBTORS TAX ADMINISTRATION | 878           | 705           |
| <b>TOTAL</b>               | <b>29,257</b> | <b>37,686</b> |

### 8. Grants receivable

| GRANTS RECEIVABLE             | 2010           | 2009           |
|-------------------------------|----------------|----------------|
| Republic and Canton of Geneva | 195,469        | -              |
| Switzerland, DFAE (DPIV)      | 38,143         | 19,109         |
| Belgium, MoFA                 | 12,149         | -              |
| DanChurchAid (DCA)            | 9,321          | -              |
| Australia, AusAID             | -              | 8,665          |
| United Kingdom, DFID          | -              | 79,322         |
| City of Lancy                 | -              | 9,480          |
| Italy, via UNMAS              | -              | 83,404         |
| Denmark                       | -              | 9,403          |
| <b>TOTAL</b>                  | <b>255,082</b> | <b>209,384</b> |

### 9. Accrued liabilities

Accrued liabilities represent expenses that have been incurred but not yet paid as of balance sheet date.

## 10. Financial assets

This includes the bank guarantee for the rent of Geneva Call's office.

Geneva Call will acquire an IT-based financial management system, the cost of which will be posted to the balance sheet at the end of 2011 and amortized over three years.

## 11. Pension costs

Geneva Call headquarters staff, including expatriate staff resident in Switzerland, are insured according to Swiss Federal Law in respect to occupational benefits and retirement (LPP).

These occupational benefits are provided by *Caisse Inter-Entreprises de Prévoyance Professionnelle (CIEPP)*, according to the *SUPRA* defined-contribution benefit plan: unforeseeable events have no impact on premiums; the employer does not guarantee the various types of benefit. The Plan is funded by contributions by Geneva Call and by staff. Risks are insured by *CIEPP*.

## 12. Accounts payable

This category includes both the suppliers from whom Geneva Call procures goods and services, and current accounts of some employees and partners in the field.

This category will be restricted to suppliers in 2011.

## 13. Grants received in advance

This includes donations and grants received in advance but not used by year end.

| GRANTS RECEIVED IN ADVANCE | 2010           | 2009           |
|----------------------------|----------------|----------------|
| Loterie Romande            | 75,459         | 17,243         |
| Australia                  | 55,325         | -              |
| Switzerland, DFAE (DPiV)   | 55,033         | 115,710        |
| Switzerland, DFAE (DDC)    | 40,146         | -              |
| Liechtenstein              | 15,203         | -              |
| Norway                     | 11,849         | -              |
| DanChurchAid (DCA)         | 3,011          | -              |
| Others                     | 90             | -              |
| <b>TOTAL</b>               | <b>256,116</b> | <b>132,953</b> |

## 14. Accruals and liabilities

This category includes invoices payable to suppliers.

## 15. Provisions

From 2005 to 2010 Geneva Call built a provision of CHF 264,000.

Prior to the closure of the accounts for 2010, the Board decided to reduce this provision to CHF 174,000 (decision dated 21 April 2011).

## 16. Detail of Income

Geneva Call's income is made up of restricted and unrestricted income from private and institutional sources, as follows:

| VOLUNTARY INCOME           | 2010          | 2009          |
|----------------------------|---------------|---------------|
| Loterie Romande            | 40,251        | 27,290        |
| Fondation Pictet           | 10,000        | -             |
| Dan Church Aid             | 6,310         | -             |
| Madame Guy-Demole Dominice | 5,000         | -             |
| Ma Joie le Loup - France   | 5,000         | -             |
| Others                     | 2,419         | 44,600        |
| Medico international       | -             | 12,122        |
| Small Arms Survey          | -             | 2,500         |
| <b>TOTAL</b>               | <b>68,981</b> | <b>86,512</b> |

| CONTRIBUTION FROM INSTITUTIONAL DONORS | 2010             | 2009             |
|--|------------------|------------------|
| Switzerland, DFAE (DPiV)               | 772,611          | 717,866          |
| Sweden, SIDA                           | 422,520          | 359,064          |
| Norway, NORAD                          | 271,581          | 89,888           |
| United Kingdom, DFID                   | 218,240          | 249,529          |
| Republic and Canton of Geneva          | 203,000          | 418,333          |
| Australia, AusAID                      | 125,769          | 169,380          |
| Switzerland, DFAE (DDC)                | 44,514           | -                |
| Denmark, DANIDA                        | 74,181           | 22,335           |
| Belgium                                | 82,769           | 76,640           |
| Italy, via UNMAS                       | 88,260           | 83,404           |
| Norway - Embassy                       | 36,366           | -                |
| City of Geneva                         | 30,900           | 30,000           |
| Liechtenstein                          | 14,797           | 30,000           |
| City of Lancy                          | 18,960           | 18,960           |
| Netherlands, via UNMAS                 | -                | 292,536          |
| Germany                                | -                | 76,486           |
| The Graduate Institute Geneva          | 5,000            | -                |
| <b>TOTAL</b>                           | <b>2,409,467</b> | <b>2,634,420</b> |

## 17. Other income

This category includes mainly receipts from insurance (for example sickness benefit). The 2011 chart of accounts will show insurance receipts separate from other income.

## 18. Detail of expenditures

Note 20 details the expenditure by nature of expenditures.

### Programmes and support

- **Programmes**

Programme costs include all expenses directly associated to the projects as well as the cost of the coordination of these projects.

- **Programme support**

Headquarters programme support includes all headquarters expenses incurred for, coordinating, supporting, implementing and evaluating projects carried out during the year.

### Administration

- **Management and communication**

This item includes expenses incurred at headquarters and related to the management, communication and administration, of Geneva Call.

## 20. Detail of expenditure by nature of expenditures

| NATURE OF EXPENDITURES | PROGRAMME EXPENDITURES | PROGRAMME SUPPORT | COMMUNICATION & MANAGEMENT | INTERNATIONAL SECRETARIAT | TOTAL            |
|------------------------|------------------------|-------------------|----------------------------|---------------------------|------------------|
| Human resources        | 803,364                | 601,324           | 454,553                    | 63,458                    | 1,927,699        |
| Equipments             | 21,772                 | 56,229            | 110,051                    | -                         | 188,053          |
| Running costs          | 112,228                | 70,183            | 42,530                     | 166                       | 225,107          |
| Travel & accomodation  | 326,628                | 87,315            | 6,150                      | -                         | 420,093          |
| Support                | -                      | 94                | -95,665                    | -                         | -95,571          |
| Others                 | -                      | -                 | 6,291                      | -                         | 6,291            |
| <b>TOTAL</b>           | <b>1,268,991</b>       | <b>815,147</b>    | <b>523,909</b>             | <b>63,624</b>             | <b>2,671,671</b> |

| EXPENDITURES BY THEMES     | Cansa         | Gender & CANSA | Gender         | Mines          | Global           | TOTAL            |
|----------------------------|---------------|----------------|----------------|----------------|------------------|------------------|
| PROGRAMME EXPENDITURES     | 12,752        | 92,713         | 165,793        | 905,887        | 91,846           | 1,268,991        |
| PROGRAMME SUPPORT          | -             | -              | -              | -              | 815,147          | 815,147          |
| COMMUNICATION & MANAGEMENT | -             | -              | -              | -              | 523,909          | 523,909          |
| INTERNATIONAL SECRETARIAT  | -             | -              | -              | -              | 63,624           | 63,624           |
| <b>TOTAL</b>               | <b>12'752</b> | <b>92'713</b>  | <b>165'793</b> | <b>905'887</b> | <b>1'494'526</b> | <b>2,671,671</b> |

| PROGRAMME EXPENDITURES              | 2010             | 2009             |
|-------------------------------------|------------------|------------------|
| Africa                              | 277,059          | 346,198          |
| Asia                                | 446,567          | 349,427          |
| Middle East, Europe & South America | 545,365          | 891,408          |
| <b>TOTAL</b>                        | <b>1,268,991</b> | <b>1,587,033</b> |

| PROGRAMME SUPPORT                   | 2010           | 2009           |
|-------------------------------------|----------------|----------------|
| Communication, General              | 77,788         | 203,873        |
| Coordination CANSA                  | 91,827         | 94,911         |
| Coordination GENDER                 | 112,145        | 89,208         |
| Evaluation 2010                     | 66,977         | -              |
| IT                                  | 58,672         | -              |
| Legal Advisor                       | 28,644         | -              |
| Public information project          | -              | 378,400        |
| 10th anniversary                    | 43,071         | -              |
| 2nd conference of signatory         | 1,502          | 180,306        |
| Public Advocacy, Mines              | 265,162        | -              |
| Public Advocacy, Policy, Evaluation | 21,941         | -              |
| Public Advocacy, Round table series | 41,518         | -              |
| Research, GENDER                    | 1,049          | -              |
| Training                            | 4,854          | -              |
| Victim assistance project           | -              | 8,537          |
| <b>TOTAL</b>                        | <b>815,147</b> | <b>955,235</b> |

|                            | 2010           | 2009           |
|----------------------------|----------------|----------------|
| COMMUNICATION & MANAGEMENT | 523,909        | -              |
| INTERNATIONAL SECRETARIAT  | 63,624         | 149,160        |
| <b>TOTAL</b>               | <b>587,533</b> | <b>149,160</b> |

## 19. Remuneration of directors

| REMUNERATION                    | 2010    | 2009    |
|---------------------------------|---------|---------|
| Gross salaries of directors (6) | 635,141 | 625,144 |

The ratio between the highest and the lowest salary is 1:2