

# APPEL DE GENEVE / GENEVA CALL

Geneva

Report of the statutory auditor  
to the Foundation Board of Trustees

on the financial statements 2021

# Report of the statutory auditor

## to the Foundation Board of Trustees of APPEL DE GENEVE / GENEVA CALL

Geneva

### Report of the statutory auditor on the financial statements

As statutory auditor, we have audited the financial statements of APPEL DE GENEVE / GENEVA CALL, which comprise the balance sheet, statement of operations, cash flow statement and appendix to the financial statements, for the year ended 31 December 2021. As permitted by Swiss GAAP FER 21 the information in the performance report is not required to be subject to audit.

#### Foundation Board of Trustees's responsibility

The Foundation Board of Trustees is responsible for the preparation of the financial statements in accordance with the requirements of Swiss GAAP FER, Swiss law and the foundation's deed and internal regulations. This responsibility includes designing, implementing and maintaining an internal control system relevant to the preparation of financial statements that are free from material misstatement, whether due to fraud or error. The Foundation Board is further responsible for selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

#### 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 Swiss law and Swiss Auditing Standards. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing 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 those risk assessments, the auditor considers the internal control system relevant to the entity's preparation of the 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 system. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### Opinion

In our opinion, the financial statements for the year ended 31 December 2021 give a true and fair view of the financial position, the results of operations and the cash flows in accordance with Swiss GAAP FER and comply with Swiss law and the foundation's deed and internal regulations.

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## Report on other legal requirements

We confirm that we meet the legal requirements on licensing according to the Auditor Oversight Act (AOA) and independence (article 83b paragraph 3 CC in connection with article 728 CO) and that there are no circumstances incompatible with our independence.

In accordance with article 83b paragraph 3 CC in connection with article 728a paragraph 1 item 3 CO and Swiss Auditing Standard 890, we confirm that an internal control system exists which has been designed for the preparation of financial statements according to the instructions of the Foundation Board.

We recommend that the financial statements submitted to you be approved.

PricewaterhouseCoopers SA

Marc Secretan  
Audit expert  
Auditor in charge

Alexandre Meugnot

Geneva, 27 April 2022

Enclosure :

- Signed financial statements (balance sheet, statement of operations, cash flow statement and appendix to the financial statements)

**GENEVA CALL FOUNDATION**

<b>BALANCE SHEET (CHF)</b>	<b>Notes</b>	<b>2021</b>	<b>2020</b>
Cash and cash equivalent	4	3'074'285	1'706'931
Receivables from donors	5	1'258'207	775'400
Other receivables	6	517'983	301'569
Prepayments and accrued income	7	186'602	131'112
<b>Current assets</b>		<b>5'037'077</b>	<b>2'915'012</b>
Fixed assets	8	275	4'920
<b>Non-current assets</b>		<b>275</b>	<b>4'920</b>
<b>Total Assets</b>		<b>5'037'352</b>	<b>2'919'932</b>
Payables due to suppliers of goods and services		418'159	365'223
Other liabilities		259'883	175'835
Accrued expenses		605'923	97'746
<b>Current liabilities</b>	9	<b>1'283'965</b>	<b>638'804</b>
<b>Operating Funds</b>	10,2	<b>2'598'171</b>	<b>1'816'273</b>
<b>Organisational fund balances</b>			
- Initial unrestricted funds		50'000	50'000
- Net surplus/(Deficit)		414'855	-134'809
- Surplus/(Deficit) for the year		690'361	549'664
<b>Total Organisational fund balances</b>	10,1	<b>1'155'216</b>	<b>464'855</b>
<b>Total Liabilities and Organisational fund balances</b>		<b>5'037'352</b>	<b>2'919'932</b>

**GENEVA CALL FOUNDATION**

<b>STATEMENT OF OPERATIONS (CHF)</b>	<b>Notes</b>	<b>2021</b>	<b>2020</b>
<b>Contributions</b>	<b>11</b>		
Contributions received from private foundations/donors			
- restricted		-	-
- unrestricted		62'945	1'059
Contributions received from public authorities/non-governmental organization			
- restricted (a)		8'976'339	5'704'138
- unrestricted		3'095'871	3'187'813
Other contributions unrestricted		622'251	454'319
<b>Total Contributions</b>		<b>12'757'406</b>	<b>9'347'329</b>
<b>Operating expenditures</b>	<b>12</b>	<b>11'029'956</b>	<b>8'671'914</b>
Direct expenditures		9'628'317	7'084'794
Support expenditures		1'401'639	1'587'120
<b>Total Operating expenditures</b>		<b>11'029'956</b>	<b>8'671'914</b>
<b>Allocation/use of funds</b>	<b>10,2</b>	<b>-781'898</b>	<b>-28'268</b>
<b>Operating result</b>		<b>945'552</b>	<b>647'147</b>
<b>Financial result</b>	<b>13</b>	<b>217'723</b>	<b>111'549</b>
Financial expenses		59'764	25'092
Financial income		24	31
Net exchange loss/(gain)		157'983	86'488
Exchange gain		-	-
<b>Exceptional result</b>	<b>19</b>	<b>-37'467</b>	<b>14'067</b>
Prior years income		4'354	50'372
Prior years expenses		41'821	36'305
<b>Surplus/(Deficit) for the year</b>		<b>690'361</b>	<b>549'665</b>

**GENEVA CALL FOUNDATION**

<b>CASH FLOW STATEMENT (CHF)</b>		
	<b>2021</b>	<b>2020</b>
	<b>CHF</b>	<b>CHF</b>
Surplus/(Deficit) for the year	690'361	549'664
Change in Operating Funds	781'898	28'268
Depreciation	6'788	17'273
Increase (-) / Decrease (+) Receivables from services	-482'807	275'463
Increase (-) / Decrease (+) Prepayment and accrued income	-55'490	-57'000
Increase (-) / Decrease (+) Other short-term receivables	-216'414	71'135
Increase (+) / Decrease (-) Other short-term liabilities	84'048	-272'555
Increase (+) / Decrease (-) Payables due to suppliers	52'936	-54'252
Increase (+) / Decrease (-) Accruals expenses	506'034	57'210
<b>Cash flow from operating activities</b>	<b>1'367'354</b>	<b>615'205</b>
Investment (-) in tangible fixed assets	-	-
Disinvestment (+) of financial assets	-	-
<b>Cash flow from investment activities</b>	<b>-</b>	<b>-</b>
Other (+increase in organisational fund balances)	-	150'000
<b>Cash flow from financing activities</b>	<b>-</b>	<b>150'000</b>
<b>Increase (+) / Decrease (-) in cash and cash equivalent</b>	<b>1'367'354</b>	<b>765'205</b>
Cash and cash equivalent beginning of the year	1'706'931	941'726
Cash and cash equivalent end of the year	3'074'285	1'706'931
<b>Increase (+) / Decrease (-) in cash and cash equivalent</b>	<b>1'367'354</b>	<b>765'205</b>



## **Appendix to the annual financial statements for year ended 31 December 2021**

### **1. Presentation**

L'Appel de Genève / Geneva Call (Geneva Call) is a private, not-for-profit humanitarian organisation founded in 1998 first as a charity and later, in 2004, as a foundation under Swiss law, governed by Articles 80 et seq. of the Civil Code. It is headquartered in Geneva.

In situations of armed conflict, Geneva Call, as a neutral, impartial and independent international humanitarian organization, endeavours to strengthen the respect of humanitarian norms and principles by armed non-State actors, in order to improve the protection of civilians, while supporting local communities in their efforts to enhance their own protection.

### **2. Organisation**

Geneva Call is governed by its statutes which have been updated on 24 June 2014 and modified again on the 21st of May 2021. The supreme body of Geneva Call is the Board of Trustees. With a minimum of five and a maximum of thirteen members, the term of the Board of Trustees lasts 3 years and is renewable. It elects its own President, Vice-President and Secretary for a 3-year term. The Board of Trustees conducts the overall administration, management and monitoring of Geneva Call. In particular it decides on general orientations, an action plan and Geneva Call's annual budget. It approves the activity report and financial report, votes on annual financial statements, and considers all questions on the agenda. The Board of Trustees appoints persons authorised to reliably represent the Foundation to third parties and determines their signatory power. An auditor, appointed by the Board of Trustees, audits the annual financial statements of Geneva Call each year. As of 2021, PwC SA Geneva has been appointed as the auditor.

### 3. Accounting principles

#### a) Basis

The Geneva Call Foundation ("Geneva Call") presents its annual accounts in accordance with the Swiss GAAP RPC standards (respect of the conceptual framework, fundamental RPCs and other Swiss GAAP RPCs, (including Swiss GAAP RPC 21). The annual accounts provide a true and fair view of the financial position and financial results of the organization. They comply with the deed of foundation and the applicable provisions of the Civil Code (article 83a) and of the Swiss Codes Of Obligations. The financial statements and notes have been prepared using historical cost principles and are presented in Swiss francs.

The Board of Trustees approved the annual accounts for the year ended 31 December 2021 during the meeting held on 26<sup>th</sup> April, 2022.

#### b) Scope of the annual account

The present accounts consider the Foundation as a whole. The financial statements include transactions processed by the headquarters as well as those of offices abroad.

#### c) Conversion of foreign currencies

Transactions in foreign currencies are converted to Swiss Francs at the spot rate on the date of the transaction. The assets and liabilities in foreign currencies are converted to Swiss francs at rates in force at the balance sheet date 31 December. The results of these currency conversions are recorded in the statement of operations.

#### d) Cash and equivalents

Cash in hand and cash equivalents are stated in the balance sheet at their nominal value.

#### e) Accounts receivable, prepayments and accrued income

Accounts receivable, prepayments and accrued income are stated at their nominal value, deductions are made from the necessary value adjustments.

#### f) Fixed assets

Fixed assets are shown in the balance sheet at their acquisition cost, after deduction of depreciation calculated on a straight-line basis, according to the usual length of use :



Machines, vehicles and equipment in Switzerland	5 years
Installation and hardware in Switzerland	3 years
Fixed assets abroad (excluding buildings and lands)	Direct amortization *

*\*Geneva Call records all fixed assets used directly in overseas projects as expenses during the financial year. This principle is justified by the fact that the contexts in which Geneva Call works are unstable, and it is difficult to reliably determine their duration of use and residual value.*

g) Revenue recognition

*Funding contracts*

Grants, contributions and donations are recognised when it is probable that the economic benefits associated with the transaction will transfer to Geneva Call and can be reliably estimated. Income from donor funding contracts signed between donors and Geneva Call, is recognised in the year in which the financed expenditure is incurred.

*Public contribution*

Revenue from private fundraising activities is recognized when they are definitively acquired by Geneva Call. They shall be regarded as unrestricted funds, unless otherwise indicated by the donor. Funds not used at the end of the year are shown under "Operating funds or fund capital" in the balance sheet.

*Bequests and successions*

The revenue from bequests and successions accepted but not realized are considered as contingent assets. They will be recognized as income when they are actually transferred to Geneva Call.

*Other revenue*

All other products received without special mention are allocated to the unrestricted funds.

h) Valuation of services and goods received in-kind

Services and goods received in-kind are valued at the lowest price of the relevant market and disclosed in the notes. Voluntary work contributions in Switzerland are not recognized in the statement of operations but disclosed in the notes to the financial statements.

i) Tax exemption

Geneva Call benefits from a tax exemption on its income and capital. The Cantonal exemption was granted during 2018 for an unlimited period. Direct federal tax exemption, according to Article 16, Clause 3, of the Decree on Direct Federal Taxation, is valid for an unlimited period. It was determined by a decision dated 26 September 2003.

#### 4. Cash and cash equivalents

Cash and Cash equivalents	2021	2020
Cash	856	961
Postal bank	13'323	5'351
Bank	3'051'047	1'658'334
Paypal account	9'059	9'059
Ebury	-	33'226
<b>TOTAL</b>	<b>3'074'285</b>	<b>1'706'931</b>

#### 5. Receivables from donors

Grants receivables (Prefinanced)	2021	2020
Australia DFAT	-	126'044
Canton of Geneva	150'000	47'783
City of Geneva	130'900	3'612
Danish Refugee Council (ECHO)	84'851	49'676
EU - EIDHR	173'562	
EU - ECHO	-	2'180
Joint Peace Fund - Myanmar	-	54
IRC Inc	14'619	
MFA Belgium	64'586	0
MFA Germany	0	2'244
MFA Italy	15'542	26'386
MFA Netherlands	-	234'019
MFA Liechtenstein	80'000	
Norwegian Refugee Council	124'338	6'546
Save The Children	82'767	288
Sida Sweden	77	
Geneva Academy	120'228	
Swiss Confederation FDFA SDC and HSD	159'623	239'253
Truth Hounds	-	15'928
UK - Commonwealth and Development Affairs	4'890	-
University of York	52'223	21'386
<b>TOTAL</b>	<b>1'258'207</b>	<b>775'400</b>

These contribution receivables are due by donors within 12 months after the balance sheet date.

## 6. Other receivables

Other receivables	2021	2020
Debtors (field office)	517'852	301'437
Debtors (tax administration)	131	132
<b>TOTAL</b>	<b>517'983</b>	<b>301'569</b>

In 2021, the other receivables (CHF 517,983) consist of:

- Cash advances made to Geneva Call's field offices and partners in the intervention areas (CHF 517,852)
- Withholding tax to be recovered (CHF 131)

In 2020, the other receivables (CHF 301,569) consist of:

- Cash advances made to Geneva Call's field offices and partners in the intervention areas (CHF 301,437)
- Withholding tax to be recovered (CHF 131)

## 7. Prepayments and accrued income

Prepayments and accrual expenses	2021	2020
Other assets	72'781	2'340
Accrued income	113'821	28'767
Unrealized exchange difference		100'005
<b>TOTAL</b>	<b>186'602</b>	<b>131'112</b>

## 8. Fixed Assets

Fixed Assets	2021	2020
Gross value 01.01	153'902	153'902
Disposals	-	-
Acquisitions	2'143	-
Gross value 31.12	156'045	153'902
Accumulated depreciation 01.01	-148'982	-131'708
Depreciation	-6'788	-17'274
Accumulated depreciation 31.12	-155'770	-148'982
Net value 01.01	4'919	22'193
Net value 31.12	275	4'919

In 2014, the Foundation has received donations of furniture and equipment worth CHF 550,000. The furniture and equipment are not recorded in the Foundation's fixed assets.

## 9. Current liabilities

The current liabilities are composed of various payable expenses related to mission and program-related overheads as well as expenses related to service costs.

Creditors	2021	2020
Payables due to suppliers of goods and services	418'159	365'223
Other liabilities	259'883	175'835
Accrued expenses	605'923	97'746
<b>TOTAL</b>	<b>1'283'965</b>	<b>638'804</b>

## 10.1 Change in organisational fund balances

The financial year 2021 resulted in a surplus of CHF 690,361 taking the Foundation's fund balance to CHF 1,155,217.

Statement of change in organisational fund balances					
2021					
Organisational fund balances	Balance 01/01	Prior year Surplus/(Deficit) allocation	Unrestricted funds	Surplus/(Deficit) for the year	Balance 31/12
Initial unrestricted funds	50'000	-	-	-	50'000
Net surplus/(Deficit)	-134'808	549'664	-	-	414'856
Surplus/(Deficit) for the year	549'664	-549'664	-	690'361	690'361
<b>Total Organisational fund balances</b>	<b>464'856</b>	<b>-</b>	<b>-</b>	<b>690'361</b>	<b>1'155'217</b>

Statement of change in organisational fund balances					
2020					
Organisational fund balances	Balance 01/01	Prior year Surplus/(Deficit) allocation	Unrestricted funds	Surplus/(Deficit) for the year	Balance 31/12
Initial unrestricted funds	50'000	-	-	-	50'000
Net surplus/(Deficit)	-286'730	1'922	150'000	-	-134'808
Surplus/(Deficit) for the year	1'922	-1'922	-	549'664	549'664
<b>Total Organisational fund balances</b>	<b>-234'808</b>	<b>-</b>	<b>150'000</b>	<b>549'664</b>	<b>464'856</b>

## 10.2 Change in operating funds

The changes of funds by donors for 2021 are as follows:

OPERATING FUNDS	01.01.2021	Transfer	Contributions / Funding 2021	Loss (-) / Gain (+) currency and other adjustments 2021	Use of Funds 2021	31.12.2021
<b>PRIVATE DONORS</b>						
Other(CORE)	6'144	-187	-	-	-	5'957
<b>TOTAL PRIVATE DONORS</b>	<b>6'144</b>	<b>-187</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5'957</b>
<b>PUBLIC AUTHORITIES AND NON-GOVERNMENTAL ORGANIZATIONS</b>						
Australia DFAT	-	-	356'105	-115'182	-144'002	96'921
Canada DFATD	0	-	27'960	-549	-	27'412
Canton of Geneva	-	-	150'000	102'217	-169'108	83'109
City of Geneva	-	-	30'900	96'388	-102'120	25'168
Geneva Academy (UK AHRC)	4'242	-	-	-	-	4'242
Danish Refugee Council (ECHO)	348'619	-	197'843	1'885	-496'983	51'363
EU - IcSP	112'625	-	211'710	688	-310'147	14'876
HD Centre	-	-	12'330	-12'330	-	-
IRC Inc	0	-	92'764	-4'238	-88'526	-0
IOM (International Organization Migration)	0	-	12'579	-172	-12'407	-
MFA Belgium	0	-	-	908	-909	-0
MFA Finland	20'194	-	252'138	-8'138	-264'194	0
MFA France	-	-	803'770	-1'674	-779'635	22'461
MFA Germany	46'264	-	2'985'673	-12'165	-2'957'924	61'849
Germany GIZ	0	-	158'760	-2'390	-11'385	144'985
MFA Italy	-	187	15'804	-187	-15'804	1
Grand-Duché de Luxembourg (Mali)	0	-	749'551	-3'922	-574'023	171'606
MFA Ireland	0	-	159'651	-52	-159'599	-
MFA Norway	78'576	-	1'358'707	-175'881	-1'089'780	171'622
MFA Liechtenstein	-	-	185'222	-1'607	-72'727	110'888
Norwegian Refugee Council (ECHO)	111'555	-	1'836'686	268'624	-1'559'259	657'606
Save The Children	8'401	-	111'101	15'410	-68'520	66'392
SDC Humanitarian Aid and SHA	0	-	300'000	-	-147'406	152'594
Sida Sweden	683'178	-	1'021'241	-56'874	-1'132'073	515'471
Geneva Academy	0	-	-	-4'749	4'749	-0
Swiss Confederation FDFA SDC and HSD	18'433	-	935'531	-240'989	-641'342	71'633
UK - Commonwealth and Development Affairs	-	-	98'326	60	-98'386	0
MFA Austria	116'004	-	-	815	-116'819	-
UNMAS	303	-	-	-302	-	1
EU - EIDHR	261'734	-	318'741	10'015	-448'474	142'017
Search for Common Ground	-	-	13'186	-13'186	-	-
Other Donors	-	-	-	35'056	-35'056	-
University of York	-	-	55'449	-6'376	-49'073	-0
<b>TOTAL PUBLIC AUTHORITIES</b>	<b>1'810'130</b>	<b>187</b>	<b>12'451'729</b>	<b>-128'897</b>	<b>-11'540'933</b>	<b>2'592'214</b>
<b>TOTAL</b>	<b>1'816'273</b>	<b>-</b>	<b>12'451'729</b>	<b>-128'897</b>	<b>-11'540'933</b>	<b>2'598'171</b>
<b>CHANGES IN OPERATING FUNDS</b>		<b>-</b>	<b>12'451'729</b>	<b>-128'897</b>	<b>-11'540'933</b>	<b>-781'898</b>

Note: there are rounding difference in the sum of columns and lines.

## 10.2 Change in operating funds

The changes of funds by donors for 2020 are as follows:

OPERATING FUNDS	01.01.2020	Transfer	Contributions / Funding 2020	Loss (-) / Gain (+) currency and other adjustments 2020	Use of Funds 2020	31.12.2020
<b>PRIVATE DONORS</b>						
Alexander Notter Fund	50	-50	-	-	-	-
Other(CORE)	53'128	-5'283	800	-	-42'502	6'143
<b>TOTAL PRIVATE DONORS</b>	<b>53'178</b>	<b>-5'333</b>	<b>800</b>	<b>0</b>	<b>-42'502</b>	<b>6'143</b>
<b>PUBLIC AUTHORITIES AND NON-GOVERNMENTAL ORGANIZATIONS</b>						
Australia DFAT	-	-	385'534	-	-385'534	-
Canton of Geneva	-	-	47'783	-	-47'783	-
City of Geneva	-	-	103'320	-	-103'320	-
Danish Church Aid (ECHO)	34'838	-	122'495	-8'107	-149'226	-
Danish Refugee Council	-	-50	155'002	388	-155'340	-
Danish Refugee Council (ECHO)	70'999	-	433'825	-10'538	-145'667	348'619
EU - ECHO	1'541	-1'540	125'282	-703	-124'579	1
EU - EIDHR	-	-	449'841	-	-188'107	261'734
EU - IcSP	-	-	280'469	-	-167'844	112'625
Geneva Academy (UK AHRC)	-	-	80'521	-	-76'279	4'242
German Embassy in Kinshasa	-	-	45'324	-	-28'171	17'153
HD Centre	-	-	12'330	-	-12'330	-
Joint Peace Fund - Myanmar	-	807	-807	-	-	-
MFA Austria	-	-	116'004	-	-	116'004
MFA Finland	-	-	98'354	-	-78'160	20'194
MFA France	221'438	-218	-	-1'422	-219'798	-
MFA Germany	38'475	-841	1'331'385	-	-1'339'908	29'111
MFA Italy	-	9'576	3'624	49	-13'249	-
MFA Liechtenstein	-	-	80'000	-	-80'000	-
MFA Luxembourg	367'554	-165	1	3'948	-371'338	-
MFA Netherlands	456'909	2'519	231'499	9'735	-700'663	-
MFA New Zealand	35'618	-	-	-	-35'618	-
MFA Norway	-	22	1'015'795	-747	-936'493	78'576
Norwegian Refugee Council	-	-	11'214	265	-11'479	-
Norwegian Refugee Council (ECHO)	208'009	-	1'064'981	-30'241	-1'131'193	111'555
Save The Children	-	-862	56'334	-	-47'070	8'401
Save The Children (ECHO)	3'952	-3'952	-	-	-	-
Search for Common Ground	-	70	13'116	-	-13'186	-
SIDA Sweden	-	-	2'079'442	-	-1'396'264	683'178
Swiss Confederation FDFA HSD - Core Funding	-	-	500'000	-	-500'000	-
Swiss Confederation FDFA SDC and HSD	266'377	25	483'228	-	-731'197	18'433
Swiss Confederation FDFA - Swiss Embassy Manila	15'693	-	6'422	-	-22'115	-
Truth Hounds	13'423	-	15'928	-	-29'351	-
University of York	-	-	35'091	-	-35'091	-
UK - Commonwealth and Development Affairs	-	-2	2	-	-	-
UNMAS	-	-55	358	-	-	303
<b>TOTAL PUBLIC AUTHORITIES</b>	<b>1'734'826</b>	<b>5'333</b>	<b>9'383'698</b>	<b>-37'373</b>	<b>-9'276'353</b>	<b>1'810'130</b>
<b>TOTAL</b>	<b>1'788'004</b>	<b>-</b>	<b>9'384'498</b>	<b>-37'373</b>	<b>-9'318'855</b>	<b>1'816'273</b>
<b>CHANGES IN OPERATING FUNDS</b>		<b>-</b>	<b>9'384'498</b>	<b>-37'373</b>	<b>-9'318'855</b>	<b>28'268</b>

Note: there are rounding difference in the sum of columns and lines.

## 11. Contributions

Geneva Call received non-restricted contributions from the following donors:

UNRESTRICTED CONTRIBUTIONS	2021	2020
<b>PRIVATE DONORS</b>		
Other(CORE)	62'945	800
Miscellaneous	-	259
<b>TOTAL</b>	<b>62'945</b>	<b>1'059</b>

### PUBLIC AUTHORITIES AND NON-GOVERNMENTAL ORGANIZATIONS

Ville de Genève Core 2021	30'900	30'900
MFA Norway	1'023'915	577'471
Swiss Confederation FDFA HSD - Core Funding	500'000	500'000
Grand-Duché de Luxembourg (Mali)	313'482	
MFA Ireland	159'599	
MFA Liechtenstein	103'615	
SIDA Sweden	964'360	2'079'442
	-	-
<b>TOTAL</b>	<b>3'095'871</b>	<b>3'187'813</b>

Geneva Call received restricted contributions from the following donors:

RESTRICTED CONTRIBUTIONS	2021	2020
<b>PRIVATE DONORS</b>		
<b>TOTAL PRIVATE DONORS</b>	<b>-</b>	<b>-</b>



## 11. Contributions (continued)

RESTRICTED CONTRIBUTIONS	2021	2020
<b>PUBLIC AUTHORITIES AND NON-GOVERNMENTAL ORGANIZATIONS</b>		
Australia DFAT	240'923	385'534
Canada DFATD	27'412	47'783
Canton of Geneva	252'217	72'420
City of Geneva	96'388	114'388
Danish Church Aid (ECHO)	0	155'390
Danish Refugee Council	150'862	547'866
ECHO	48'866	449'841
EU - IcSP	212'398	280'469
FDFA - Swiss Embassy Bamako	254'541	45'324
Joint Peace Fund - Myanmar	0	12'330
HD Centre	0	-807
IRC Inc	103'145	116'004
IOM (International Organization Migration)	12'407	-
MFA Netherlands	0	98'354
MFA Belgium	65'494	-1'422
MFA Finland	244'000	1'331'385
MFA France	802'097	83'673
MFA Germany	2'933'345	3'949
Germany GIZ	156'370	241'234
MFA Italy	15'617	-
MFA Luxembourg	432'147	449'056
MFA Ireland	0	1'034'740
MFA Norway	158'911	56'334
MFA Liechtenstein	80'000	-
Norwegian Refugee Council	2'105'310	13'116
Save The Children	134'912	489'650
SDC Humanitarian Aid and SHA	300'000	15'928
Sida Sweden	0	35'091
Geneva Academy	115'479	
Hans Wilsdorf Foundation	1	
Swiss Confederation FSFA HSD	46'370	
UK - Commonwealth and Development Affairs	103'275	
MFA Austria	815	
UNMAS	-302	
German Embassy in Kinshasa	40'164	
EU - EIDHR	359'203	80'827
Other Donors	35'056	
University of York	71'169	
<b>TOTAL PUBLIC AUTHORITIES</b>	<b>9'598'590</b>	<b>6'158'457</b>
<b>TOTAL OVERHEAD</b>	<b>-622'251</b>	<b>-454'319</b>
<b>EXCLUDING OVERHEAD</b>	<b>8'976'339</b>	<b>5'704'138</b>

Note: there might be rounding difference with Note 10.2.

## 12. Total costs by nature

Expenses by nature are composed as follows:

- Operations expenses: The costs of projects include all direct and indirect project-related costs as well as coordination costs incurred at headquarters for these projects.
- Administration expenses: The costs incurred at headquarters for general administration. This includes the Executive Management, Corporate Communications, Information Technology Management, Human Resources Management and non-project related accounting.

TYPE OF EXPENSES	2021		
	DIRECT	SUPPORT	TOTAL
HUMAN RESOURCES	5'412'882	954'859	6'367'741
TRAVEL & ACCOMMODATION	703'885	10'248	714'134
OPERATING COSTS	1'340'906	232'865	1'573'771
PROFESSIONAL SERVICES	1'322'871	188'201	1'511'072
COMMUNICATION AND MARKETING	847'773	8'678	856'451
DEPRECIATION	-	6'788	6'788
<b>TOTAL</b>	<b>9'628'317</b>	<b>1'401'639</b>	<b>11'029'956</b>

TYPE OF EXPENSES	2020		
	DIRECT	SUPPORT	TOTAL
HUMAN RESOURCES	4'431'420	859'244	5'290'663
TRAVEL & ACCOMMODATION	768'601	16'206	784'807
OPERATING COSTS	721'229	380'538	1'101'768
PROFESSIONAL SERVICES	558'785	297'772	856'557
COMMUNICATION AND MARKETING	604'758	16'086	620'844
DEPRECIATION	-	17'274	17'274
<b>TOTAL</b>	<b>7'084'794</b>	<b>1'587'120</b>	<b>8'671'914</b>

## 13. Financial results

The financial result is mainly composed by the foreign exchange transactions related to the financing and transactions in foreign currencies.

## 14. Non-monetary contributions

For the year 2021, members of the Board of Trustees contributed 216 hours to the activities of the Foundation (2020: 200 hours).

The premises of the foundation Chemin de la Chevillarde 47 are made available free of charge by the commune of Chêne-Bougeries in agreement with the owner, the CPPS, in exchange of which the Foundation has committed to bear all the costs of renovation, maintenance and insurance. The estimated value of this gratuity is CHF 140,000 on an annual basis.

## 15. Remuneration of Management

The total remuneration of the management amounts to CHF 557 659 for the year 2021 (CHF 765 132 in 2020).

## 16. Retirement scheme

The employees of Geneva Call (39 individuals at 31 December 2021, 2020: 25 individuals ) working at headquarter, are covered by an occupational pension scheme in accordance with the provisions of the Swiss Federal Law on Occupational Pensions, Old-Age and Survivors' Benefits. Pension benefits are provided by the CIEPP. The CIEPP capital ratio in 2020 was 121.4% (2019: 119 %). The employer does not guarantee pension benefits. The pension plan is financed by the contributions of the employer and the employees. Employer contributes by 50% of the premium. The premium is recorded as an expense for the period in which it is due.

## 17. Risk assessment and internal control system

The Foundation defines the internal control system (ICS) as the totality of the processes, methods and measures used to ensure a smooth flow of business.

### a) Foreign exchange risk

The Foundation does not currently use hedge instruments for foreign currency conversion and converts to foreign currencies at the transaction date.

#### b) Banking risk management

Geneva Call mitigates any banking risk by working in Switzerland with several banks. In the field, the volume of bank deposits is reduced to the needs of the operational requirements.

#### c) Credit risk

Credit risk is the risk that a counterparty will not meet its commitments. The Foundation mitigates the credit risk receiving contributions advance and, thus before the projects are delivered.

#### d) Liquidity risk

The Foundation ensures that at all times a sufficient level of liquidity for its operations has been maintained. As a result, the funds are held in cash.

#### e) Operational risk

Given its field activities in different countries around the world, the Foundation has defined a set of measures and procedures to limit operational risks through a regular risk assessments, a definition of a security framework and a constant monitoring of its activities.

## 18. Employees

As of December 31, 2021, the Foundation employs 39 people in Switzerland (FTE: 37) and 129 (FTE : 129) employees in the field offices of Geneva Call (2020: 25 employees in Switzerland and 103 field workers).

## 19. Exceptional result

Geneva Call incurred CHF CHF 4,354 income and CHF 41,821 expenses in 2021 which were related to the previous fiscal year.

## 20. Subsequent events to the closing

No event occurred after the balance sheet date that could materially impact the annual accounts as of 31 December 2021.