

# APPEL DE GENEVE / GENEVA CALL

Geneva

Report of the statutory auditor to the Foundation  
Board of Trustees on the financial statements  
2019

# 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 2019. 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' 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 of Trustees 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 2019 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.

## 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 of Trustees.

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

PricewaterhouseCoopers SA



Marc Secretan

Audit expert  
Auditor in charge



Alexandre Meugnot

Geneva, 14 May 2020

Enclosure:

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

<b>GENEVA CALL FOUNDATION</b>			
<b>BALANCE SHEET (CHF)</b>	Notes	2019	2018
Cash and cash equivalent	4	941 726	1 504 235
Current accounts		-	-
Receivables from donors	5	1 050 863	363 866
Other receivables	6	372 704	204 592
Prepayments and accrued income	7	74 112	106 501
<b>Current assets</b>		<b>2 439 405</b>	<b>2 179 194</b>
Fixed assets	8	22 193	49 378
<b>Non-current assets</b>		<b>22 193</b>	<b>49 378</b>
<b>Total Assets</b>		<b>2 461 598</b>	<b>2 228 572</b>
Payables from goods and services		419 475	304 136
Other liabilities		448 390	266 998
Accrued expenses		40 536	38 990
<b>Current liabilities</b>	9	<b>908 401</b>	<b>610 124</b>
<b>Operating Funds</b>	10.2	<b>1 788 005</b>	<b>2 355 178</b>
<b>Organization's capital</b>			
- Initial capital		50 000	50 000
- Free capital		700 000	200 000
- Accumulated benefit/deficit (beginning of the year)		-986 730	-31 972
- Result of the Year		1 922	-954 758
<b>Total Organization's capital</b>	10.1	<b>-234 808</b>	<b>-736 730</b>
<b>Total Liabilities and Organization's capital</b>		<b>2 461 598</b>	<b>2 228 572</b>

<b>GENEVA CALL FOUNDATION</b>			
<b>STATEMENT OF OPERATIONS</b>	Notes	2019	2018
<b>Operating income</b>	11		
Free donations received - unrestricted		80'327	32'545
- restricted			-
- unrestricted		80'327	32'545
Restricted contributions from public authorities		7'313'517	8'063'608
Restricted contributions from private donors		1'000'000	252'700
Other income		5'385	1'601
<b>Total Operating income</b>		<b>8'399'229</b>	<b>8'350'454</b>
<b>Operating expenditures</b>	12	<b>8'826'831</b>	<b>7'971'968</b>
Direct expenditures		6'988'496	6'233'966
Support expenditures		1'838'335	1'738'002
<b>Total Operating expenditures</b>		<b>8'826'831</b>	<b>7'971'968</b>
<b>Change in operating funds</b>	10.2	<b>567'173</b>	<b>-967'778</b>
<b>Operating result</b>		<b>139'571</b>	<b>-589'292</b>
<b>Financial result</b>	13	<b>-105'029</b>	<b>-115'134</b>
Financial charges		-22'315	-20'489
Exchange loss		-103'840	-225'978
Exchange gain		21'120	130'769
Interest earned		6	564
<b>Exceptional result</b>	19	<b>-32'620</b>	<b>-250'332</b>
Previous years expenses		-32'620	-250'332
<b>Result of the year</b>		<b>1'922</b>	<b>-954'758</b>

**GENEVA CALL FOUNDATION**

<b>CASH FLOW STATEMENT</b>			<b>2019</b>	<b>2018</b>
	<b>CHF</b>	<b>CHF</b>		
Result of the year	1'922	-954'758		
Change in capital of restricted funds / Change in fund capital	-567'173	1'378'730		
Depreciation	32'146	36'344		
Increase (-) / Decrease (+) Receivables from services	-686'997	11'296		
Increase (-) / Decrease (+) in cash for projects	-	13'545		
Increase (-) / Decrease (+) Prepayment and accrued income	32'389	-58'212		
Increase (-) / Decrease (+) Other short-term receivables	-168'112	-203'798		
Increase (+) / Decrease (-) Other short-term liabilities	181'392	226'674		
Increase (+) / Decrease (-) Payables from goods and services	115'339	196'967		
Increase (+) / Decrease (-) Accruals expenses	1'546	9'857		
<b>Cash flow from operating activities</b>	<b>-1'057'548</b>	<b>656'646</b>		
Investment (-) in tangible fixed assets	-4'961	-46'868		
Disinvestment (+) of financial assets	-	-		
Désinvestissement (+) d'immobilisations financières	-	-		
<b>Cash flow from investment activities</b>	<b>-4'961</b>	<b>-46'868</b>		
Other (+increase in organization capital)	500'000			
<b>Cash flow from financing activities</b>	<b>500'000</b>			
<b>Increase (+) / Decrease (-) in cash and cash equivalent</b>	<b>-562'509</b>	<b>609'777</b>		
Cash and cash equivalent beginning of the year	1'504'235	894'458		
Cash and cash equivalent end of the year	941'726	1'504'235		
<b>Increase (+) / Decrease (-) in cash and cash equivalent</b>	<b>-562'509</b>	<b>609'777</b>		



## **Appendix to the annual financial statements for year ended 31 December 2019**

### **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.

### **2. Organisation**

Geneva Call is governed by its statutes which have been updated on 24 June 2014. The supreme body of Geneva Call is the Board of Trustees. With seven to maximum 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, 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 2019, PwC SA Geneva has been appointed as the auditor.

### 3. Accounting principles

#### a) Basis

As of 2016, Geneva Call presents its annual accounts in accordance with the Foundation deed, the Swiss GAAP RPC standards (respect of the conceptual framework, fundamental RPCs and other Swiss GAAP RPCs, in particular RPC 21), the applicable provisions of the Civil Code (article 83a) and of the Swiss Code of Obligation. This presentation provides a fair presentation of both the financial position and financial result of the organization (true and fair view). The financial statements 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 2019 during the meeting held on 12<sup>th</sup> May, 2020.

#### b) Scope of the annual account

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

For comparability reasons with FY19 accounts, the presentation of FY18 financial statements has been modified.

#### c) Conversion of foreign currencies

Transactions in foreign currencies are converted to Swiss Francs at the spot rate of 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 and prepayments and accrued income are stated at their nominal value, deductions 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)	amortization during the year of acquisition *

*\*Geneva Call records all fixed assets used 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*

Revenues from private fundraising activities are 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 revenues*

All other products received without special mention are allocated to the free (generated) capital.

h) Valorization 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 disclosed in the notes to the financial statements.

i) Tax exemption

Geneva Call benefits from a tax exemption on its income and capital. This Cantonal exemption was renewed permanently since 2018. 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	2019	2018
Cash	1 135	20 475
Postal bank	20 125	58 089
Bank	771 964	1 176 483
Paypal account	9 059	9 059
Ebury	139 444	240 129
<b>TOTAL</b>	<b>941 726</b>	<b>1 504 235</b>

#### 5. Receivables from donors

Grants receivables (Prefinanced)	2019	2018
AUSTRALIA DFAT	122'882	
FDFA Switzerland – HSD	-	25'888
ECHO DRC	-	15'641
ECHO IRAQ	-	83'908
ECHO VIA NRC AFGHANISTAN	48'875	-
ECHO REGIONAL SUPPORT UNIT	329'229	-
ECHO SYRIA	-	39'700
ECHO YEMEN	288'599	-
ECHO VIA DCA	0	-
ECHO VIA SAVE THE CHILDREN UKRAINE	-	20'450
ECHO PLU	3'039	
GERMANY	6'798	
JOINT PEACE FUND	12'233	10'857
MFA BELGIUM	0	6'812
MFA ITALY	18'930	9'576
MFA LUXEMBOURG	-	21'058
MFA NETHERLANDS	2'519	76'312
MFA NORWAY	108'272	-
PRIVATE FUNDS	-	81
FOREIGN & COMMONWEALTH OFFICE - UK	-	13'089
FCO BRITISH EMBASSY	12'382	15'520
UNESCO	-	24'972
VILLE DE GENEVE	31'192	
NGO TRUTH HOUNDS	-	
DANISH REFUGEE COUNCIL	3'174	
SAVE THE CHILDREN	37'881	
MISCELLANEOUS	95	
UNMAS	24'763	
<b>TOTAL</b>	<b>1'050'863</b>	<b>363'866</b>

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

## 6. Other receivables

Other receivables	2019	2018
Debtors	-	51 931
Debtors (staff)	-	14 046
Debtors (field office)	372 572	138 484
Debtors (tax administration)	131	131
<b>TOTAL</b>	<b>372 704</b>	<b>204 592</b>

In 2019, the other receivables (CHF 372,704) consist of:

- Cash advances made to Geneva Call's field offices and partners in the intervention areas (CHF 372,572)
- Withholding tax to be recovered (CHF 131)

In 2018, the other receivables (CHF 204,592) consist of:

- Receivables (CHF 51,931)
- Cash advances made to staff for field missions (CHF 14,046)
- Cash advances made to Geneva Call's field offices and partners in the intervention areas (CHF 138,484)
- Withholding tax to be recovered (CHF 131)

## 7. Prepayments and accrued income

PREPAYMENTS AND ACCRUAL EXPENSES	2019	2018
Prepaid expenses	-	23 399
Other assets	865	1 574
Accrued income	73 247	81 528
Prepayment to suppliers	-	-
<b>TOTAL</b>	<b>74 112</b>	<b>106 501</b>

## 8. Fixed Assets and IT hardware

Fixed Assets	2019	2018
Gross value 01.01	148 940	102 072
Disposals	0	
Acquisitions	4 961	46 868
Gross value 31.12	153 902	148 940
Accumulated depreciation 01.01	-99 562	-63 218
Depreciation	-32 146	-36 344
Accumulated depreciation 31.12	-131 708	-99 562
Net value 01.01	49 378	38 854
Net value 31.12	22 193	49 378

In 2014, the Foundation has received donations of furniture and equipment worth CHF 550,000. These furnitures and equipements 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	2019	2018
Payables from goods and services	419 475	304 136
Other liabilities	448 390	266 998
Accrued expenses	40 536	38 990
<b>TOTAL</b>	<b>908 401</b>	<b>610 124</b>

## 10.1 Change in funds and capital

The financial year 2019 resulted in a positive result of CHF 1,922 and also added organization capital of 500,000 CHF which further increased the Foundation's capital from CHF -736,730 to CHF -234,808.

Statement of change in capital (CHF)				2019
Organization's capital	Balance 01/01	Annual result	Balance 31/12	
Initial Capital	50 000	-	50 000	
Net accumulated deficit	-986 730	1 922	-984 808	
Free capital	200 000	500 000	700 000	
<b>Total Organization's Capital</b>	<b>-736 730</b>	<b>501 922</b>	<b>-234 808</b>	
Statement of change in capital (CHF)				2018
Organization's capital	Balance 01/01	Annual result	Balance 31/12	
Initial Capital	50 000	-	50 000	
Net accumulated deficit	-31 972	-954 758	-986 730	
Free capital	200 000	-	200 000	
<b>Total Organization's capital</b>	<b>218 028</b>	<b>-954 758</b>	<b>-736 730</b>	

## 10.2 Change in operating funds

The changes of restricted funds by donors for 2019 and 2018 are as follows:

OPERATING FUNDS	31.12.2018	Transfer	Contributions / Funding 2019	Loss (+) / Gain (-) currency 2019	Use of Funds 2019	31.12.2019
<b>PRIVATE DONORS</b>						
USINE FOUNDATION	-	-	-	-	-	-
ALEXANDER NOTTER FUND	50	-	-	-	-	50
Undisclosed Foundation	-	-	1 000 000	-	-1 000 000	-
OTHER(CORE)	5 282	-32 481	80 327	-	-	53 128
<b>TOTAL PRIVATE DONORS</b>	<b>5 332</b>	<b>-32 481</b>	<b>1 080 327</b>	<b>0</b>	<b>-1 000 000</b>	<b>53 178</b>
<b>PUBLIC AUTHORITIES</b>						
	31.12.2018	Transfer	Contributions / Funding 2019	Loss (+) / Gain (-) currency 2019	Use of Funds 2019	31.12.2019
SWISS CONFEDERATION FDFA HSD	280 091	-1 711	276 000	-	-288 003	266 377
SWISS CONFEDERATION FDFA - HSD CORE FUNDING	-	-	500 000	-	-500 000	-
FDFA - Swiss Embassy Manila	-	-	15 724	-	-31	15 693
AUSTRALIA DFAT	-	-	690 062	-	-690 062	-
LIECHTENSTEIN	-	-	60 000	-	-60 000	-
SIDA SWEDEN	-	-	1 100 833	-	-1 100 833	-
MFA NORWAY	6 166	-6 187	1 047 426	-1 638	-1 045 767	-
CITY OF GENEVA	50 607	-	62 092	-	-112 699	-
CANTON OF GENEVA	22 692	-	195 000	-	-217 692	0
MFA France	-	-	221 438	-	-	221 438
MFA BELGIUM	-	15 722	79 217	-2 999	-91 940	-
MFA LUXEMBOURG	-	-	649 982	-	-282 428	367 554
MFA ITALY	-	-	9 354	-	-9 354	-
MFA NETHERLANDS	874 987	-	-2 913	2 913	-418 078	456 909
MFA NEW ZEALAND	-	-	35 618	-	-	35 618
Truth Hounds	-	-	24 530	-	-11 107	13 423
UNMAS	-	6 169	43 900	-132	-49 937	0
MFA FINLAND	149 246	-	0	-6 438	-142 808	-
Germany	-	-	263 796	-684	-224 637	38 475
SAVE THE CHILDREN	-	-	60 181	461	-60 642	-
Embassy of UK Bangkok - Thailand	-	1	12 381	-	-12 382	-
UK FOREIGN AND COMMON WEALTH OFFICE	-	-	-81	81	-	0
UK EMBASSY PHILIPPINES	23	-	-	-23	-	0
DANISH REFUGEE COUNCIL	-	-	8 219	25	-8 244	-
JOINT PEACE FUND - MYANMAR	-	-	1 376	-	-1 376	-
SEARCH FOR COMMON GROUND DRC	-	-	70 714	-492	-70 222	-
ECHO VIA DCA Libya	-	-	177 968	-	-106 970	70 998
ECHO VIA NRC Afghanistan	-	-	201 389	1 368	-202 757	-
ECHO VIA NRC Myanmar	-	-	350 950	-	-142 941	208 009
ECHO VIA DCA SYRIA	20 419	-19 756	481 345	-663	-446 506	34 838
ECHO SYRIA	-	13 859	5 712	-699	-17 332	1 540
ECHO DRC	-	-	6 843	821	-7 664	0
ECHO IRAQ II	-	24 384	17 431	-4	-41 811	0
ECHO PLU	374 565	-	3 039	-	-377 604	-
ECHO YEMEN	147 069	-	288 599	-	-435 668	-
ECHO NAME	423 980	-	329 229	-	-753 209	-
ECHO VIA SAVE THE CHILDREN UKRAINE	-	-	26 162	3 952	-26 162	3 952
<b>TOTAL PUBLIC AUTHORITIES</b>	<b>2 349 846</b>	<b>32 481</b>	<b>7 313 517</b>	<b>-4 151</b>	<b>-7 956 866</b>	<b>1 734 826</b>
<b>TOTAL</b>	<b>2 355 177</b>	<b>-</b>	<b>8 393 844</b>	<b>-4 151</b>	<b>-8 956 866</b>	<b>1 788 004</b>
<b>CHANGES IN OPERATING FUNDS</b>		<b>-</b>	<b>8 393 844</b>	<b>-4 151</b>	<b>-8 956 866</b>	<b>-567 173</b>

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

## 10.2 Change in operating funds (continued)

RESTRICTED FUNDS	01.01.2018	Impact AR Opening	Transfer	Contributions / Fundings 2018	Loss (+) / Gain (-) currency 2018	Use of Funds 2018	Expenses exceeding received funds (Note 5)	31.12.2018
<b>PRIVATE DONORS</b>								
HANS WILSDORF FOUNDATION	77 858	-	-	-	-	-77 858	-	-
USINE FOUNDATION	109 319	-	-	150 000	-	-259 319	-	-
ALEXANDER NOTTER FUND	66 577	-	-	2 700	-	-69 227	-	50
LOTERIE ROMANDE	-	-	-	100 000	-	-100 000	-	-
<b>TOTAL PRIVATE DONORS</b>	<b>253 753</b>	<b>0</b>	<b>0</b>	<b>252 700</b>	<b>0</b>	<b>-506 404</b>	<b>0</b>	<b>50</b>
<b>PUBLIC AUTHORITIES</b>								
SWISS CONFEDERATION FDFA - HSD	193 198	-45 005	12 000	747 612	-	-653 602	25 888	<b>280 091</b>
SWISS CONFEDERATION - HSD INSTITUTIONAL SUPPORT	-	-	-	500 000	-	-500 000	-	-
AUSTRALIA DFAT	58 523	-	-	221 610	4 809	-284 943	-	-
LIECHTENSTEIN	-	-	-	60 000	-	-60 000	-	-
SIDA SWEDEN	-	-	-	1 204 480	7 172	-1 211 652	-	-
MFA NORWAY	76 490	-20	-	668 302	11 139	-749 745	-	<b>6 167</b>
CITY OF GENEVA	-	-	-	130 900	-	-80 293	-	<b>50 607</b>
CANTON OF GENEVA	-	-	-	255 000	-	-232 308	-	<b>22 692</b>
MFA FRANCE	-568	-	-	-	-	568	-	-
MFA BELGIUM	-	-	-	85 817	457	-93 085	6 812	-
MFA LUXEMBOURG	-	-	-	-	-	-21 058	21 058	-
MFA ITALY	-	-8 129	-	9 915	-605	-10 757	9 576	-
MFA NETHERLANDS	86 750	-	-	915 376	-3 408	-200 043	76 312	<b>874 987</b>
UNMAS	1 122	-	-	25 402	-404	-51 092	24 972	-
MFA FINLAND	163 588	-	-	319 111	3 696	-337 148	-	<b>149 246</b>
UK FOREIGN AND COMMON WEALTH OFFICE	-	-20 330	-	46 427	-361	-25 816	81	-
UK EMBASSY PHILIPPINES	-	-	-	16 451	-	-16 428	-	<b>23</b>
UK EMBASSY THAILAND	-	-	-	25 821	21	-25 842	-	-
UK EMBASSY THAILAND	-	-	-	-	-	-13 089	13 089	-
DANISH REFUGEE COUNCIL - MYANMAR	-	-	-	11 528	-	-11 528	-	-
JOINT PEACE FUND - MYANMAR	-	-	-	67 654	1 666,25	-80 178	10 857	-
SEARCH FOR COMMON GROUND DRC	-	-	-	29 000	-625	-43 895	15 520	-
UNESCO	755	-	-	-	-	-755	-	-
UNICEF	-	-	-	51 765	-	-51 765	-	-
ECHO VIA DCA SYRIA	-	-201 761	-	242 401	-20 221	-	-	<b>20 419</b>
ECHO VIA SAVE THE CHILDREN DRC	1 504	-	-	-	-	-1 504	-	-
ECHO SYRIA	-	-88 207	-	880 719	18 640	-850 852	39 700	-
ECHO IRAQ	141 272	-	-	121 837	1 685	-264 794	-	-
ECHO DRC	-	-	-	95 167	43	-110 851	15 641	-
ECHO IRAQ II	-	-	-	426 480	-2 813	-507 575	83 908	-
ECHO PLU	-	-	-	506 208	4 264	-135 907	-	<b>374 565</b>
ECHO YEMEN	-	-	-	286 558	2 745	-142 234	-	<b>147 069</b>
ECHO NAME	-	-	-	457 076	-1 092	-32 004	-	<b>423 980</b>
ECHO VIA SAVE THE CHILDREN UKRAINE	-	-	-	21 500	-	-41 950	20 450	-
OTHER	61	-3 057	-	-	8 278	-	-	<b>5 282</b>
<b>TOTAL PUBLIC AUTHORITIES</b>	<b>722 695</b>	<b>-366 509</b>	<b>12 000</b>	<b>8 430 115</b>	<b>35 084</b>	<b>-6 842 124</b>	<b>363 867</b>	<b>2 355 128</b>
<b>TOTAL</b>	<b>976 448</b>	<b>-366 509</b>	<b>12 000</b>	<b>8 682 815</b>	<b>35 084</b>	<b>-7 348 528</b>	<b>363 867</b>	<b>2 355 178</b>

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

## 11. Revenue

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

UNRESTRICTED FUNDS	2019	2018
INDIVIDUALS	80 327	7 095
PRIVATE ENTITIES		15 450
PUBLIC ENTITIES		10 000
<b>TOTAL</b>	<b>80 327</b>	<b>32 545</b>

Geneva Call received restricted contributions from the following donors:

RESTRICTED FUNDS	2019	2018
<b>PRIVATE DONORS</b>		
UNDISCLOSED FOUNDATION	1 000 000	-
USINE FOUNDATION	-	150 000
ALEXANDER NOTTER FUND	-	2 700
LOTERIE ROMANDE	-	100 000
<b>TOTAL PRIVATE DONORS</b>	<b>1 000 000</b>	<b>252 700</b>



## 11. Revenue (continued)

RESTRICTED FUNDS	2019	2018
<b>PUBLIC AUTHORITIES</b>		
AUSTRALIA DFAT	690 062	221 610
CANTON OF GENEVA	195 000	255 000
CITY OF GENEVA	62 092	130 900
DANISH REFUGEE COUNCIL	8 219	11 528
DFAE - Swiss Embassy Manila	15 724	-
ECHO DRC	6 843	95 167
ECHO IRAQ II	17 431	548 316
ECHO NAME	329 229	457 076
ECHO PLU	3 039	506 208
ECHO SYRIA	5 712	792 512
ECHO VIA DCA LIBYA	177 968	-
ECHO VIA DCA SYRIA	481 345	40 640
ECHO VIA NRC Afghanistan	201 389	-
ECHO VIA NRC MYANMAR	350 950	-
ECHO VIA SAVE THE CHILDREN UKRAINE	26 162	21 500
ECHO YEMEN	288 599	286 558
EMBASSY OF UK BANGKOK - THAILAND	12 382	-
GERMANY	263 796	-
JOINT PEACE FUND - MYANMAR	1 376	67 654
LIECHTENSTEIN	60 000	60 000
MFA BELGIUM	79 217	85 817
MFA FINLAND	0	319 111
MFA FRANCE	221 438	-
MFA ITALY	9 354	1 786
MFA LUXEMBOURG	649 982	-
MFA NETHERLANDS		915 376
MFA NEW ZEALAND	35 618	-
MFA NORWAY	1 047 426	668 283
MISCELLNEOUS	-2 994	-3 057
SAVE THE CHILDREN	60 181	-
SEARCH FOR COMMON GROUND DRC	70 714	29 000
SIDA SWEDEN	1 100 833	1 204 480
SWISS CONFEDERATION FDFA HSD	276 000	702 607
SWISS CONFEDERATION FDFA - HSD CORE FUNDING	500 000	500 000
TRUTH HOUNDS	24 530	-
UK FOREIGN AND COMMON WEALTH OFFICE		68 369
UNMAS	43 900	25 402
UNICEF	-	51 765
<b>TOTAL PUBLIC AUTHORITIES</b>	<b>7 313 517</b>	<b>8 063 607</b>

Note: there might be rounding difference with Note 10.2.

## 12. Total costs by nature

Expenses by nature are composed as follows:

- Direct expenses: The costs of projects include all direct and indirect project-related costs as well as coordination costs incurred at headquarters for these projects.
- Support expenses: The costs incurred at headquarters for general administration. This includes the directorate, general administration, institutional communication, fundraising, information technology management, human resources management and non-project related financial management.

TYPE OF EXPENSES	2019		
	DIRECT	SUPPORT	TOTAL
HUMAN RESOURCES	4 538 687	917 911	5 456 598
TRAVEL & ACCOMMODATION	1 114 997	78 138	1 193 135
OPERATING COSTS	559 269	400 476	959 744
PROFESSIONAL SERVICES	66 406	53 916	120 322
COMMUNICATION AND MARKETING	709 138	355 748	1 064 886
DEPRECIATION		32 146	32 146
<b>TOTAL</b>	<b>6 988 496</b>	<b>1 838 335</b>	<b>8 826 832</b>

TYPE OF EXPENSES	2018		
	DIRECT	SUPPORT	TOTAL
HUMAN RESOURCES	3 614 212	749 078	4 363 290
TRAVEL & ACCOMMODATION	1 029 715	117 408	1 147 123
OPERATING COSTS	1 300 806	493 714	1 794 520
PROFESSIONAL SERVICES	18 247	225 035	243 282
COMMUNICATION AND MARKETING	270 986	116 423	387 409
DEPRECIATION		36 344	36 344
<b>Total</b>	<b>6 233 966</b>	<b>1 738 002</b>	<b>7 971 968</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 2019, members of the Board of Trustees contributed 400 hours to the activities of the Foundation (2018: 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 board members work on a voluntary basis, while the total remuneration of the management amounts to CHF 537,108 for the year 2019 (2018: CHF 676,044).

### 16. Retirement scheme

The employees of Geneva Call (30 individuals at 31 December 2019, 2018: 35) 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 2019 was 118% (2018: 112%). 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 to hedge instruments on foreign currencies currency and tends to convert currencies as and when it is needed.

b) Banking risk management

Geneva Call tends to mitigate the 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 by receiving contributions in 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 regular risk assessments, a definition of a security framework and a constant monitoring of its activities.

## 18. Employees

As of December 31, 2019, the Foundation employs 30 people in Switzerland (FTE: 28.6) and 62 (FTE 61.8) employees in the field offices of Geneva Call (2018: 35 employees in Switzerland and 42 field workers).

## 19. Prior year events

Geneva Call incurred CHF 32,620 expenses in 2019 which were related to the previous fiscal year.

## 20. Subsequent events to the closing

Since March 2020, Geneva Call is adapting its operations to the coronavirus outbreak and to the various confinement practices applicable to the country of operations. Geneva Call has been closely monitoring the situations in each of its operational contexts, adapting as needed to progress its planned activities within the local constraints. The impact is currently difficult to estimate. Nevertheless, the Board of Trustees believes that there is not material uncertainty nor doubt upon the Geneva Call's ability to pursue its mission.