

# APPEL DE GENEVE / GENEVA CALL

Geneva

Report of the statutory auditor  
to the Foundation Board of Trustees

on the financial statements 2022



# Report of the statutory auditor

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

Geneva

### Report on the audit of the financial statements

#### Opinion

We have audited the financial statements of APPEL DE GENEVE / GENEVA CALL (the Foundation), which comprise the balance sheet as at 31 December 2022, and the statement of operations, the cash flow statement for the year then ended, and appendix to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Foundation as at 31 December 2022 and its financial performance and its cash flows for the year then ended in accordance with Swiss GAAP FER and comply with Swiss law as well as the foundation's deed and the internal regulations.

#### Basis for opinion

We conducted our audit in accordance with Swiss law and Swiss Standards on Auditing (SA-CH). Our responsibilities under those provisions and standards are further described in the 'Auditor's responsibilities for the audit of the financial statements' section of our report. We are independent of the Foundation in accordance with the provisions of Swiss law and the requirements of the Swiss audit profession, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Other information

The Foundation Board of Trustees is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### Foundation Board of Trustees's responsibilities for the financial statements

The Foundation Board of Trustees is responsible for the preparation of the financial statements, which give a true and fair view in accordance with Swiss GAAP FER and the provisions of Swiss law, the foundation's deed and the internal regulations, and for such internal control as the Foundation Board of Trustees determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Foundation Board of Trustees is responsible for assessing the Foundation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Foundation Board of Trustees either intends to liquidate the Foundation or to cease operations, or has no realistic alternative but to do so.

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## Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Swiss law and SA-CH will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Swiss law and SA-CH, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Foundation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made.
- Conclude on the appropriateness of the Foundation Board of Trustees's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Foundation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Foundation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

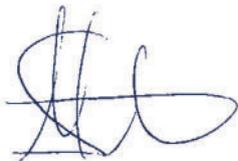
We communicate with the Foundation Board of Trustees or its relevant committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## Report on other legal and regulatory requirements

In accordance with article 83b paragraph 3 CC in connection with article 728a paragraph 1 item 3 CO and PS-CH 890, we confirm that an internal control system exists which has been designed for the preparation of the 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

Licensed audit expert  
Auditor in charge



Alexandre Meugnot

Geneva, 18 April 2023

Enclosure:

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

**GENEVA CALL FOUNDATION**

<b>BALANCE SHEET (CHF)</b>	Notes	<b>2022</b>	<b>2021</b>
Cash and cash equivalent	4	2'381'812	3'074'285
Current accounts		14'180	-
Receivables from donors	5	2'614'739	886'573
Other receivables	6	1'124'061	517'983
Prepayments and accrued income	7	1'069'007	683'731
<b>Current assets</b>		<b>7'203'799</b>	<b>5'162'572</b>
Fixed assets	8	-	275
<b>Non-current assets</b>		<b>-</b>	<b>275</b>
<b>Total Assets</b>		<b>7'203'799</b>	<b>5'162'847</b>
Payables due to suppliers of goods and services		152'597	418'159
Other liabilities		77	385'378
Accrued expenses		494'092	605'923
<b>Current liabilities</b>	9	<b>646'766</b>	<b>1'409'460</b>
<b>Operating Funds</b>	10,2	<b>4'352'459</b>	<b>2'598'171</b>
<b>Organisational fund balances</b>			
- Initial unrestricted funds		50'000	50'000
- Accumulated Surplus/(Deficit)		1'105'217	414'855
- Surplus/(Deficit) for the year		1'049'357	690'361
<b>Total Organisational fund balances</b>	10,1	<b>2'204'574</b>	<b>1'155'216</b>
<b>Total Liabilities and Organisational fund balances</b>		<b>7'203'799</b>	<b>5'162'847</b>

**GENEVA CALL FOUNDATION**

STATEMENT OF OPERATIONS (CHF)	Notes	2022	2021
Contributions	11		
Contributions received from private foundations/donors			
- restricted		-	-
- unrestricted		1'044'863	62'945
Contributions received from public authorities/non-governmental organization			
- restricted (a)		14'386'352	8'976'339
- unrestricted		3'199'194	3'095'871
Other contributions unrestricted		1'023'158	622'251
<b>Total Contributions</b>		<b>19'653'568</b>	<b>12'757'406</b>
Operating expenditures	12	16'018'674	11'029'956
Project expenditures		14'167'645	9'492'969
Administrative expenditures		1'598'364	1'315'732
Fundraising expenditures		252'664	221'254
<b>Total Operating expenditures</b>		<b>16'018'674</b>	<b>11'029'956</b>
Use of funds	10,2	1'754'288	781'898
<b>Operating result</b>		<b>1'880'606</b>	<b>945'552</b>
Financial result	13	851'342	217'723
Financial expenses		219'774	59'764
Financial income		17	24
Net exchange loss/(gain)		631'585	157'983
Exceptional result	19	20'093	-37'467
Prior years income		21'405	4'354
Prior years expenses		1'312	41'821
<b>Surplus/(Deficit) for the year</b>		<b>1'049'357</b>	<b>690'361</b>

## GENEVA CALL FOUNDATION

CASH FLOW STATEMENT (CHF)		
	2022	2021
	CHF	CHF
Surplus/(Deficit) for the year	1'049'357	690'361
Change in Operating Funds	1'754'288	781'898
Depreciation	275	6'788
Increase (-) / Decrease (+) Receivables from services	-14'180	-
Increase (-) / Decrease (+) Receivables from services	-1'728'166	-111'173
Increase (-) / Decrease (+) Prepayment and accrued income	-385'276	-552'619
Increase (-) / Decrease (+) Other short-term receivables	-606'078	-216'414
Increase (+) / Decrease (-) Other short-term liabilities	-385'301	209'543
Increase (+) / Decrease (-) Payables due to suppliers	-265'562	52'936
Increase (+) / Decrease (-) Accruals expenses	-111'831	506'034
<b>Cash flow from operating activities</b>	<b>-692'473</b>	<b>1'367'354</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)	-	-
<b>Cash flow from financing activities</b>	<b>-</b>	<b>-</b>
<b>Increase (+) / Decrease (-) in cash and cash equivalent</b>	<b>-692'473</b>	<b>1'367'354</b>
Cash and cash equivalent beginning of the year	3'074'285	1'706'931
Cash and cash equivalent end of the year	2'381'812	3'074'285
<b>Increase (+) / Decrease (-) in cash and cash equivalent</b>	<b>-692'473</b>	<b>1'367'354</b>



## **Appendix to the annual financial statements for year ended 31 December 2022**

### **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 groups and de facto authorities, 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 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 2022, 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) and 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. For comparability reasons the presentation of the 2021 financial statements has been modified.

The Board of Trustees approved the annual accounts for the year ended 31 December 2022 during the meeting held on 25<sup>th</sup> April, 2023.

#### 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	2022	2021
Cash	13'190	856
Postal bank	2'527	13'323
Bank	2'357'037	3'051'047
Paypal account	9'059	9'059
<b>TOTAL</b>	<b>2'381'813</b>	<b>3'074'285</b>

#### 5. Receivables from donors

Grants receivables (Prefinanced)	2022	2021
Canton of Geneva	150'000	150'000
City of Geneva	-	130'900
Canada DFATD	9'131	-
Danish Refugee Council (ECHO)	-	84'852
EU - EIDHR	151'619	143'116
EU - IcSP	49'373	-
EIDHR Philippines / 2020/420-644	24'236	-
IRC Inc	28'674	-
MFA Italy	14'812	15'542
MFA Liechtenstein	75'000	80'000
Norwegian Refugee Council (ECHO)	157'992	124'338
NRC INGO Forum Consultancy	654'400	-
Save The Children	13'262	74'366
Sida Sweden	77	77
Swiss Confederation FSFA HSD	-	53'254
UK - Commonwealth and Development Affairs	1'144'215	-
University of York	37'381	30'127
Germany GIZ	104'568	-
<b>TOTAL</b>	<b>2'614'739</b>	<b>886'573</b>

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

## 6. Other receivables

Other receivables	2022	2021
Advances to Operations	1'123'930	517'852
Debtors (tax administration)	131	131
<b>TOTAL</b>	<b>1'124'061</b>	<b>517'983</b>

In 2022, the other receivables (CHF 1,123,930) consist of:

- Cash advances made to Geneva Call operations in the intervention areas (CHF 1,123,930)
- Withholding tax to be recovered (CHF 131)

In 2021, the other receivables (CHF 517,852) consist of:

- Cash advances made to Geneva Call's operations in the intervention areas (CHF 517,842)
- Withholding tax to be recovered (CHF 131)

## 7. Prepayments and accrued income

Prepayments and accrual expenses	2022	2021
Other assets	19'342	72'781
Prepayments	1'049'665	610'950
<b>TOTAL</b>	<b>1'069'007</b>	<b>683'731</b>

- Prepayments are prefinancing of grants (929,628 chf) and prepaid expenses such as :

## 8. Fixed Assets

Fixed Assets	2022	2021
Gross value 01.01	156'045	153'902
Disposals	-	-
Acquisitions	-	2'143
Gross value 31.12	156'045	156'045
Accumulated depreciation 01.01	-155'770	-148'982
Depreciation	-275	-6'788
Accumulated depreciation 31.12	-156'045	-155'770
Net value 01.01	275	4'920
Net value 31.12	-	275

## 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	2022	2021
Payables due to suppliers of goods and services	152'597	418'159
Other liabilities	77	259'883
Accrued expenses	494'092	605'923
<b>TOTAL</b>	<b>646'766</b>	<b>1'283'965</b>

## 10.1 Change in organisational fund balances

The financial year 2022 resulted in a surplus of CHF 1,049,357 taking the Foundation's fund balance to CHF 2,204,574.

Statement of change in organisational fund balances						2022
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	
Accumulated Surplus/(Deficit)	414'856	690'361	-	-	1'105'217	
Surplus/(Deficit) for the year	690'361	-690'361	-	1'049'357	1'049'357	
<b>Total Organisational fund balances</b>	<b>1'155'217</b>	<b>-</b>	<b>-</b>	<b>1'049'357</b>	<b>2'204'574</b>	

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	
Accumulated 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>	

## 10.2 Change in operating funds

The changes of funds by donors for 2022 are as follows:

OPERATING FUNDS	01.01.2022	Transfer	Contributions / Funding 2022	Loss (+) / Gain (-) currency 2022	Use of Funds 2022	31.12.2022
<b>PRIVATE DONORS</b>						
Other (CORE)	5'957	-	-	-	-	5'957
Private Donor	0	-	1'000'000	-	-17'080	982'920
<b>TOTAL PRIVATE DONORS</b>	<b>5'957</b>	<b>0</b>	<b>1'000'000</b>	<b>0</b>	<b>-17'080</b>	<b>988'877</b>
<b>PUBLIC AUTHORITIES AND NON-GOVERNMENTAL ORGANIZATIONS</b>						
Australia DFAT	96'921	-	534'282	639	-548'932	82'910
Canada DFATD	27'411	-	367'707	-	-218'852	176'266
ECHO	0	-	1'070'380	-48'865	-1'021'515	0
Grand-Duché de Luxembourg (Mali)	171'606	-20'846	845'088	-	-866'693	129'155
MFA Belgium	-1	-	575'235	-64'586	-204'605	306'043
MFA France	22'461	-	512'990	-	-367'969	167'481
MFA Germany	61'848	-	2'086'088	-	-2'147'936	0
MFA Liechtenstein	110'888	-	75'000	-	-178'615	7'273
NDICI – European Commission	0	-	2'684'673	-	-1'798'628	886'045
UK - Commonwealth and Development Affairs	-	-	2'305'022	-4'890	-2'150'618	149'513
Canton of Geneva	83'109	-	150'000	-	-136'162	96'947
EIDHR Philippines / 2020/420-644	0	-	107'375	-30'446	-76'929	0
EU - EIDHR	142'017	-3'641	19'756	-	-158'131	0
EU - IcSP	14'876	-	54'687	-	-63'591	5'972
FDFA - Swiss Embassy Bamako	0	-	201'569	-	-199'572	1'997
Geneva Academy	-	-	135'968	-120'228	-15'740	0
Geneva Academy (UK AHRC)	4'242	-	-	-	-	4'242
Germany GIZ	144'985	-	109'427	-	-254'412	0
IRC Inc	-	-	415'017	-14'619	-400'397	0
MFA Finland	-	-	267'503	-	-265'130	2'373
MFA Italy	-	-	14'986	-	-14'986	-
Norwegian Refugee Council	0	-	119'230	-1	-119'228	0
Norwegian Refugee Council (ECHO)	657'606	-	507'563	-	-660'668	504'501
NRC INGO Forum Consultancy	0	-	725'589	-	-725'589	0
Save the Children	66'392	-	14'725	-8'401	-72'713	3
SDC Humanitarian Aid and SHA	152'594	-	420'000	-	-572'594	0
Swiss Confederation FSFA HSD	0	-	520'000	-106'369	-413'631	0
Swiss FDFA (peace & human rights Div.)	0	-693	-26'024	-	26'717	0
Swiss Confederation FDFA SDC and HSD	71'633	-	-	-	-	71'633
University of York	-1	-	116'881	-22'096	-94'784	0
Ville de Genève	25'168	-	30'900	-	-30'900	25'168
City of Geneva	0	11	-25'179	-	25'168	0
Danish Refugee Council (ECHO)	51'364	-	54'550	-	-62'503	43'411
FDFA - Swiss Embassy Manila	0	-	4'557	-	-4'557	0
MFA Norway	171'622	-78'936	1'857'792	-	-1'496'953	453'525
Sida Sweden	515'472	-	1'051'879	48'865	-1'616'209	7
MFA Austria	-	-	99'505	-	-	99'505
MFA Ireland	-	-	149'607	-	-	149'607
<b>TOTAL PUBLIC AUTHORITIES</b>	<b>2'592'215</b>	<b>-104'105</b>	<b>18'154'327</b>	<b>-370'997</b>	<b>-16'907'856</b>	<b>3'363'582</b>
<b>TOTAL</b>	<b>2'598'171</b>	<b>-104'105</b>	<b>19'154'327</b>	<b>-370'997</b>	<b>-16'924'936</b>	<b>4'352'459</b>
<b>USE OF FUNDS</b>		<b>-104'105</b>	<b>19'154'327</b>	<b>-370'997</b>	<b>-16'924'936</b>	<b>1'754'288</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 2021 are as follows:

OPERATING FUNDS	01.01.2021	Transfer	Contributions / Funding 2021	Loss (+) / Gain (-) currency 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	-	-	27'960	-549	-	27'411
Canton of Geneva	-	-	150'000	102'217	-169'108	83'109
Ville de Genève	-	-	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	51'364
EU - IcSP	112'625	-	211'710	688	-310'147	14'876
HD Centre	-	-	12'330	-12'330	-	-
IRC Inc	-	-	92'764	-4'238	-88'526	-
IOM (International Organization Migration)	-	-	12'579	-172	-12'407	-
MFA Belgium	-	-	-	908	-909	-1
MFA Finland	20'194	-	252'138	-8'138	-264'194	-
MFA France	-	-	803'770	-1'674	-779'635	22'461
MFA Germany	46'264	-	2'985'673	-12'165	-2'957'924	61'848
Germany GIZ	-	-	158'760	-2'390	-11'385	144'985
MFA Italy	-	187	15'804	-187	-15'804	-
Grand-Duché de Luxembourg (Mali)	-	-	749'551	-3'922	-574'023	171'606
MFA Ireland	-	-	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	-	-	300'000	-	-147'406	152'594
SIDA Sweden	683'178	-	1'021'241	-56'874	-1'132'073	515'472
Geneva Academy	-	-	-	-4'749	4'749	-
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	-
MFA Austria	116'004	-	-	815	-116'819	-
UNMAS	303	-	-	-302	-	1
EU - EIDHR	261'735	-	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	-	-	55'450	-6'376	-49'074	-1
<b>TOTAL PUBLIC AUTHORITIES</b>	<b>1'810'129</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.

## 11. Contributions

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

UNRESTRICTED CONTRIBUTIONS	2022	2021
<b>PRIVATE DONORS</b>		
Individuals	44'863	62'945
Private Donor	1'000'000	-
<b>TOTAL</b>	<b>1'044'863</b>	<b>62'945</b>

### PUBLIC AUTHORITIES AND NON-GOVERNMENTAL ORGANIZATIONS

Ville de Genève Core 2021	-	30'900
MFA Norway	1'409'822	1'023'915
Swiss Confederation FSFA HSD	393'631	500'000
Grand-Duché de Luxembourg (Mali)	-	313'482
MFA Austria	99'505	-
MFA Italy	14'986	-
MFA Ireland	149'607	159'599
MFA Liechtenstein	-	103'615
SIDA Sweden	1'100'743	964'360
FDFA - Swiss Embassy Manila	-	-
Ville de Genève	30'900	-
<b>TOTAL</b>	<b>3'199'194</b>	<b>3'095'871</b>

## 11. Contributions (continued)

RESTRICTED CONTRIBUTIONS	2022	2021
<b>PUBLIC AUTHORITIES AND NON-GOVERNMENTAL ORGANIZATIONS</b>		
Australia DFAT	534'921	240'923
Canada DFATD	367'707	27'412
Canton of Geneva	150'000	252'217
Ville de Genève	-	96'388
Danish Refugee Council	-	150'862
ECHO	1'021'515	48'866
EU - IcSP	109'237	212'398
EIDHR Philippines / 2020/420-644	76'929	-
FDFA - Swiss Embassy Bamako	201'569	254'541
FDFA - Swiss Embassy Manila	4'557	-
IRC Inc	400'398	103'145
IOM (International Organization Migration)	-	12'407
MFA Belgium	510'649	65'494
MFA Finland	267'503	244'000
MFA France	512'990	802'097
MFA Germany	2'086'088	2'933'345
Germany GIZ	109'427	156'370
MFA Italy	-	15'617
MFA Luxembourg	-	432'147
Grand-Duché de Luxembourg (Mali)	824'242	-
MFA Norway	369'035	158'911
MFA Liechtenstein	75'000	80'000
Norwegian Refugee Council	119'230	2'105'310
Norwegian Refugee Council (ECHO)	507'563	-
NRC INGO Forum Consultancy	725'589	-
NDICI – European Commission	2'633'470	-
Save The Children	6'324	134'912
SDC Humanitarian Aid and SHA	420'000	300'000
Geneva Academy	15'740	115'479
Swiss Confederation FSFA HSD	20'000	46'370
UK - Commonwealth and Development Affairs	2'300'132	103'275
MFA Austria	-	815
UNMAS	-	-302
German Embassy in Kinshasa	-	40'164
EU - EIDHR	16'115	359'203
Other Donors	-	35'056
University of York	93'954	71'169
<b>TOTAL PUBLIC AUTHORITIES</b>	<b>14'479'883</b>	<b>9'598'590</b>
<b>TOTAL PROJECT SUPPORT COST</b>	<b>(1'023'158)</b>	<b>-622'251</b>
<b>EXCLUDING PROJECT SUPPORT COST</b>	<b>13'456'724</b>	<b>8'976'339</b>

Note: there might be rounding difference with Note 10.2.

## 12. Total costs by nature

Expenses by nature are composed as follows:

- **Project 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.
- **Fundraising expenses:** These are activities that directly serve the purpose of fundraising such as canvassing donors, writing project applications, participating in tenders etc.

TYPE OF EXPENSES	2022			
	PROJECT	ADMINISTRATIVE	FUNDRAISING	TOTAL
HUMAN RESOURCES	7'768'525	1'083'691	252'664	9'104'880
TRAVEL & ACCOMMODATION	1'601'675	54'298	-	1'655'973
OPERATING COSTS	1'841'028	209'531	-	2'050'559
PROFESSIONAL SERVICES	1'305'469	213'387	-	1'518'856
COMMUNICATION AND ADVOCACY	1'650'949	37'183	-	1'688'132
DEPRECIATION	-	275	-	275
<b>TOTAL</b>	<b>14'167'645</b>	<b>1'598'364</b>	<b>252'664</b>	<b>16'018'674</b>

TYPE OF EXPENSES	2021			
	DIRECT	SUPPORT	FUNDRAISING	TOTAL
HUMAN RESOURCES	5'277'534	868'952	221'254	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 ADVOCACY	847'773	8'678	-	856'451
DEPRECIATION	-	6'788	-	6'788
<b>TOTAL</b>	<b>9'492'969</b>	<b>1'315'732</b>	<b>221'254</b>	<b>11'029'956</b>

### 13. Financial results

The financial result is mainly composed by the foreign exchange gain / (loss) related to transactions in foreign currencies, bank charges and finance costs related to transfers to countries where the banking system is not operating normally so in Syria, Myanmar and Afghanistan.

### 14. Non-monetary contributions

For the year 2022, members of the Board of Trustees contributed 225 hours to the activities of the Foundation (2021: 216 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. In November 2022 Geneva Call confirmed their intention to continue with the existing agreement for the next ten years starting in 2023.

### 15. Remuneration of Management

The total remuneration of the management amounts to CHF 687 544 for the year 2022 (CHF 557 659 in 2021).

### 16. Retirement scheme

The employees of Geneva Call ( 32 individuals at 31 December 2022, 2021: 39 individuals ) working at headquarters, 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 2022 was 109% (2021: 126.3%). 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 foreign currency transactions at FX rate of the transaction date and foreign liabilities, assets at the FX rate of the balance sheet 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, 2022, the Foundation employs 32 people in Switzerland (FTE: 32) and 196 (FTE : 196) employees in the field offices of Geneva Call (2021: 39 employees in Switzerland and 129 field workers).

## 19. Exceptional result

Geneva Call incurred CHF CHF 21,405 income and CHF 1,312 expenses in 2022 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 2022.