

APPEL DE GENEVE / GENEVA CALL

Geneva

Report of the statutory auditor
to the Foundation Board of Trustees

on the financial statements 2020

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 2020. 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 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 2020 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.

*PricewaterhouseCoopers SA, avenue Giuseppe-Motta 50, case postale, CH-1211 Genève 2, Switzerland
Téléphone: +41 58 792 91 00, Téléfax: +41 58 792 91 10, www.pwc.ch*

PricewaterhouseCoopers SA is a member of the global PricewaterhouseCoopers network of firms, each of which is a separate and independent legal entity.

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, 10 May 2021

Enclosure:

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

GENEVA CALL FOUNDATION

BALANCE SHEET (CHF)	Notes	2020	2019
Cash and cash equivalent	4	1'706'931	941'726
Receivables from donors	5	775'400	1'050'863
Other receivables	6	301'569	372'704
Prepayments and accrued income	7	131'112	74'112
Current assets		2'915'012	2'439'405
Fixed assets	8	4'920	22'193
Non-current assets		4'920	22'193
Total Assets		2'919'932	2'461'598
Payables due to suppliers of goods and services		365'223	419'475
Other liabilities		175'835	448'390
Accrued expenses		97'746	40'536
Current liabilities	9	638'804	908'401
Operating Funds	10.2	1'816'273	1'788'005
Organisational fund balances			
- Initial unrestricted funds		50'000	50'000
- Net surplus/(Deficit)		-134'809	-286'730
- Surplus/(Deficit) for the year		549'664	1'922
Total Organisational fund balances	10.1	464'855	-234'808
Total Liabilities and Organisational fund balances		2'919'932	2'461'598

GENEVA CALL FOUNDATION

STATEMENT OF OPERATIONS (CHF)	Notes	2020	2019
Contributions	11		
Contributions received from private foundations/donors			
- restricted		-	1'000'000
- unrestricted		1'059	80'327
Contributions received from public authorities/non-governmental organization			
- restricted		5'704'138	6'951'442
- unrestricted		3'187'813	-
Other contributions unrestricted		454'319	367'461
Total Contributions		9'347'329	8'399'229
Operating expenditures	12	8'671'914	8'826'831
Direct expenditures		7'084'794	6'988'496
Support expenditures		1'587'120	1'838'335
Total Operating expenditures		8'671'914	8'826'831
Allocation/use of funds	10.2	-28'268	567'173
Operating result		647'147	139'571
Financial result	13	111'549	105'029
Financial expenses		25'092	22'315
Financial income		31	6
Net exchange loss/(gain)		86'488	82'720
Exceptional result	19	14'067	-32'620
Prior years income		50'372	-
Prior years expenses		36'305	32'620
Surplus/(Deficit) for the year		549'664	1'922

GENEVA CALL FOUNDATION

CASH FLOW STATEMENT (CHF)		
	2020	2019
	CHF	CHF
Surplus/(Deficit) for the year	549'664	1'922
Change in Operating unds	28'268	-567'173
Depreciation	17'273	32'146
Increase (-) / Decrease (+) Receivables from services	275'463	-686'997
Increase (-) / Decrease (+) Prepayment and accrued income	-57'000	32'389
Increase (-) / Decrease (+) Other short-term receivables	71'135	-168'112
Increase (+) / Decrease (-) Other short-term liabilities	-272'555	181'392
Increase (+) / Decrease (-) Payables due to suppliers	-54'252	115'339
Increase (+) / Decrease (-) Accruals expenses	57'210	1'546
Cash flow from operating activities	615'205	-1'057'548
Investment (-) in tangible fixed assets	-	-4'961
Cash flow from investment activities	-	-4'961
Other (+increase in organisational fund balances)	-	500'000
Cash flow from financing activities	-	500'000
Increase (+) / Decrease (-) in cash and cash equivalent	615'205	-562'509
Cash and cash equivalent beginning of the year	941'726	1'504'235
Cash and cash equivalent end of the year	1'706'931	941'726
Increase (+) / Decrease (-) in cash and cash equivalent	765'205	-562'509



Appendix to the annual financial statements for year ended 31 December 2020

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. 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, 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 2020, 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.

The Board of Trustees approved the annual accounts for the year ended 31 December 2020 during the meeting held on 29th April, 2021.

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.

For comparability reasons with FY20 accounts, the presentation of FY19 financial statements has been modified.

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. Buildings are amortized on a 5 year period basis.*

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	2020	2019
Cash	961	1'135
Postal bank	5'351	20'125
Bank	1'658'334	771'964
Paypal account	9'059	9'059
Ebury	33'226	139'444
TOTAL	1'706'931	941'726

5. Receivables from donors

Grants receivables (Prefinanced)	2020	2019
Australia DFAT	126'044	122'882
Canton of Geneva	47'783	-
City of Geneva	3'612	31'192
Danish Refugee Council	49'676	3'174
EU - ECHO	2'180	-
EU - ECHO PLU	-	3'039
EU - ECHO Regional Support Unit	-	329'229
EU - ECHO Yemen	-	288'599
Joint Peace Fund - Myanmar	54	12'233
MFA Germany	2'244	6'798
MFA Italy	13'200	18'930
MFA Netherlands	234'019	2'519
MFA Norway	-	108'272
Norwegian Refugee Council	6'546	-
Norwegian Refugee Council (ECHO)	0	48'875
Save The Children	288	37'881
Search for Common Ground	13'186	70
Swiss Confederation FDFA HSD - Core Funding	100'000	-
Swiss Confederation FDFA SDC and HSD	139'253	25
Truth Hounds	15'928	-
UK - Commonwealth and Development Affairs	0	12'382
University of York	21'383	-
UNMAS	-	24'763
TOTAL	775'400	1'050'863

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

6. Other receivables

Other receivables	2020	2019
Debtors (field office)	301'437	372'572
Debtors (tax administration)	131	131
TOTAL	301'569	372'704

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)

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)

7. Prepayments and accrued income

Prepayments and accrual expenses	2020	2019
Other assets	2'340	865
Accrued income	28'767	73'247
Unrealized exchange difference	100'005	-
TOTAL	131'112	74'112

8. Fixed Assets

Fixed Assets	2020	2019
Gross value 01.01	153'902	148'940
Disposals	-	-
Acquisitions	-	4'961
Gross value 31.12	153'902	153'902
Accumulated depreciation 01.01	-131'708	-99'562
Depreciation	-17'274	-32'146
Accumulated depreciation 31.12	-148'982	-131'708
Net value 01.01	22'193	49'378
Net value 31.12	4'920	22'193

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	2020	2019
Payables due to suppliers of goods and services	365'223	419'475
Other liabilities	175'835	448'390
Accrued expenses	97'746	40'536
TOTAL	638'804	908'401

10.1 Change in organisational fund balances

The financial year 2020 resulted in a surplus of CHF 549,664 with additional organisational fund of CHF 150,000 added in the financial year 2020 taking the Foundation's fund balance to CHF 464,856.

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
Total Organisational fund balances	-234'808	-	150'000	549'664	464'856

Statement of change in organisational fund balances					
2019					
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)	168'028	-954'758	500'000	-	-286'730
Surplus/(Deficit) for the year	-954'758	954'758	-	1'922	1'922
Total Organisational fund balances	-736'730	-	500'000	1'922	-234'808

10.2 Change in operating funds

The changes of funds by donors for 2020 and 2019 are as follows:

OPERATING FUNDS	01.01.2020	Transfer	Contributions / Funding 2020	Loss (+) / Gain (-) currency 2020	Use of Funds 2020	31.12.2020
PRIVATE DONORS						
Alexander Notter Fund	50	-50	-	-	-	-
Undisclosed Foundation	-	-	-	-	-	-
Other (CORE)	53'128	-5'283	800	-	-42'502	6'143
TOTAL PRIVATE DONORS	53'178	-5'333	800	0	-42'502	6'143
PUBLIC AUTHORITIES AND NON-GOVERNMENTAL ORGANIZATIONS						
Australia DFAT	-	-	385'534	-	-385'534	-
Canton of Geneva	0	-	47'783	-	-47'783	0
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	-50	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	0
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	0	-	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	-	-	0
UNMAS	-	-55	358	-	-	303
TOTAL PUBLIC AUTHORITIES	1'734'826	5'333	9'383'698	-37'373	-9'276'353	1'810'130
TOTAL	1'788'004	-	9'384'498	-37'373	-9'318'855	1'816'273
ALLOCATION/USE OF FUNDS		-	9'384'498	-37'373	-9'318'855	-28'268

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

10.2 Change in operating funds (continued)

OPERATING FUNDS	01.01.2019	Transfer	Contributions / Funding 2019	Loss (+) / Gain (-) currency 2019	Use of Funds 2019	31.12.2019
PRIVATE DONORS						
USINE FOUNDATION	-	-	-	-	-	-
ALEXANDER NOTTER FUND	50	-	-	-	-	50
Anonymous Foundation	-	-	1'000'000	-	-1'000'000	-
OTHER(CORE)	5'282	-32'481	80'327	-	-	53'128
TOTAL PRIVATE DONORS	5'332	-32'481	1'080'327	0	-1'000'000	53'178
PUBLIC AUTHORITIES						
SWISS CONFEDERATION FDFA SDC AND HSD	280'091	-1'711	276'000	-	-288'003	266'377
SWISS CONFEDERATION FDFA - HSD CORE FUNDING	-	-	500'000	-	-500'000	-
DFAE - 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
TOTAL PUBLIC AUTHORITIES	2'349'846	32'481	7'313'517	-4'151	-7'956'866	1'734'826
TOTAL	2'355'177	-	8'393'844	-4'151	-8'956'866	1'788'005
ALLOCATION/USE OF FUNDS		-	8'393'844	-4'151	-8'956'866	567'173

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	2020	2019
PRIVATE DONORS		
Individuals	-	80'327
Other(CORE)	800	-
Miscellaneous	259	-
TOTAL	1'059	80'327

PUBLIC AUTHORITIES AND NON-GOVERNMENTAL ORGANIZATIONS

City of Geneva	30'900	-
MFA Norway	577'471	-
Swiss Confederation FDFA HSD - Core Funding	500'000	-
SIDA Sweden	2'079'442	-
TOTAL	3'187'813	-

Geneva Call received restricted contributions from the following donors:

RESTRICTED CONTRIBUTIONS	2020	2019
PRIVATE DONORS		
Undisclosed Foundation	-	1'000'000
TOTAL PRIVATE DONORS	-	1'000'000

11. Contributions (continued)

RESTRICTED CONTRIBUTIONS	2020	2019
PUBLIC AUTHORITIES AND NON-GOVERNMENTAL ORGANIZATIONS		
Australia DFAT	385'534	690'062
Canton of Geneva	47'783	195'000
City of Geneva	72'420	62'092
Danish Church Aid (ECHO)	114'388	481'345
Danish Refugee Council	155'390	8'219
Danish Refugee Council (ECHO)	423'287	184'811
EU - ECHO	124'579	644'010
EU - EIDHR	449'841	-
EU - IcSP	280'469	-
Geneva Academy (UK AHRC)	80'521	-
German Embassy in Kinshasa	45'324	-
HD Centre	12'330	-
Joint Peace Fund - Myanmar	-807	1'376
MFA Austria	116'004	-
MFA Belgium	-	79'217
MFA Finland	98'354	0
MFA France	-1'422	221'438
MFA Germany	1'331'385	263'796
MFA Italy	3'673	9'354
MFA Liechtenstein	80'000	60'000
MFA Luxembourg	3'949	649'982
MFA Netherlands	241'234	-2'913
MFA New Zealand	-	35'618
MFA Norway	437'577	1'047'426
Norwegian Refugee Council	11'479	-
Norwegian Refugee Council (ECHO)	1'034'740	552'339
Save The Children	56'334	60'181
Save The Children (ECHO)	-	26'162
Search for Common Ground	13'116	70'714
SIDA Sweden	-	1'100'833
Swiss Confederation FDFA HSD - Core Funding	-	500'000
Swiss Confederation FDFA SDC and HSD	483'228	276'000
Swiss Confederation FDFA - Swiss Embassy Manila	6'422	15'724
Truth Hounds	15'928	24'530
University of York	35'091	-
UK - Commonwealth and Development Affairs	2	-81
UK Embassy of Bangkok - Thailand	-	12'381
UNMAS	358	43'900
TOTAL PUBLIC AUTHORITIES	6'158'512	7'313'517
TOTAL OVERHEAD	-454'319	-362'076
EXCLUDING OVERHEAD	5'704'193	6'951'442

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	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
TOTAL	7'084'794	1'587'120	8'671'914

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
TOTAL	6'988'496	1'838'335	8'826'832

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 2020, members of the Board of Trustees contributed 200 hours to the activities of the Foundation (2019: 400 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 addition to this, Swiss Labor Office contributed professional service approximately of 5,644 hours of work to the activities of the Foundation.

Moreover, the City of Geneva Government contributed service with an equivalent amount of CHF 2,693 to the activities of the Foundation.

Finally, the Permanent Mission of Switzerland to the United Nations Office and to the other International Organizations contributed service with an equivalent amount of CHF 680.

15. Remuneration of Management

The total remuneration of the management amounts to CHF 765 132 for the year 2020 (CHF 537,108 in 2019).

16. Retirement scheme

The employees of Geneva Call (25 individuals at 31 December 2020, 2019: 30 individual) 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 120% (2019: 118 %). 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 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, 2020, the Foundation employs 25 people in Switzerland (FTE: 23.9) and 103 (FTE 102.1) employees in the field offices of Geneva Call (2019: 30 employees in Switzerland and 62 field workers).

19. Exceptional result

Geneva Call incurred CHF CHF 50,372 income and CHF 36,305 expenses in 2020 which were related to the previous fiscal year.

20. Subsequent events to the closing

No event occurred after the balance sheet date that could change the annual accounts as of 31 December 2020.