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BDO Ltd
Hodlerstrasse 5
3001 Berne

To the General Assembly of

International Blue Cross

Linderain 5a
3012 Berne

Report of the statutory auditor on the limited statutory examination of the financial statements for the year 2019 in accordance with Swiss GAAP FER

(for the period from 1.1. to 31.12.2019)

14 May 2020

Report of the statutory auditor on the limited statutory examination

To the General Assembly of

International Blue Cross, Berne

As statutory auditor, we have examined the financial statements (balance sheet, income statement, cash flow statement, statement of changes in funds and equity and notes) of the International Blue Cross for the financial year ended 31 December 2019. In accordance with Swiss GAAP FER 21, the information in the performance report is not subject to the obligation of examination of auditors.

These financial statements in accordance with Swiss GAAP FER and the requirements of Swiss law and the statutes are the responsibility of the Network Committee. Our responsibility is to perform a limited statutory examination on these financial statements. We confirm that we meet the licensing and independence requirements as stipulated by Swiss law.

We conducted our examination in accordance with the Swiss Standard on the Limited Statutory Examination. This standard requires that we plan and perform a limited statutory examination to identify material misstatements in the financial statements. A limited statutory examination consists primarily of inquiries of company personnel and analytical procedures as well as detailed tests of company documents as considered necessary in the circumstances. However, the testing of operational processes and the internal control system, as well as inquiries and further testing procedures to detect fraud or other legal violations, are not within the scope of this examination.

Based on our limited statutory examination, nothing has come to our attention that causes us to believe that the financial statements do not 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 do not comply with Swiss law and the statutes.

Berne, 14 May 2020

BDO Ltd

Thomas Bigler
Auditor in Charge
Licensed Audit Expert

i.V. Laurence Gilliéron

Enclosure
Financial statements

INTERNATIONAL BLUE CROSS

BALANCE SHEET AS AT 31 DECEMBER 2019

| | Notes | <u>31.12.2019</u> CHF | <u>31.12.2018</u> CHF |
|-----------------------------|-------|--------------------------------|--------------------------------|
| ASSETS | | | |
| Current assets | | | |
| Cash and cash equivalents | 1 | 1'139'007.36 | 1'047'746.73 |
| Short term receivables | 2 | 40'655.49 | 129'686.02 |
| Accrued assets | 3 | 24'454.16 | 5'911.39 |
| Total Current assets | | <u>1'204'117.01</u> | <u>1'183'344.14</u> |
| Fixed assets | | | |
| Furniture and equipment | 4 | <u>1'376.13</u> | <u>3'829.50</u> |
| Total Fixed assets | | <u>1'376.13</u> | <u>3'829.50</u> |
| TOTAL ASSETS | | <u><u>1'205'493.14</u></u> | <u><u>1'187'173.64</u></u> |

INTERNATIONAL BLUE CROSS

BALANCE SHEET AS AT 31 DECEMBER 2019

| | Notes | <u>31.12.2019</u> | <u>31.12.2018</u> |
|--|-------|---------------------|---------------------|
| | | CHF | CHF |
| LIABILITIES AND EQUITY | | | |
| Current liabilities | | | |
| Trade accounts payable | | 35'522.44 | 31'005.74 |
| Accrued liabilities | 6 | <u>30'772.27</u> | <u>24'391.74</u> |
| Total Current liabilities | | <u>66'294.71</u> | <u>55'397.48</u> |
| Long-term liabilities | | | |
| Provisions | 5 | <u>50'000.00</u> | <u>40'000.00</u> |
| Total Long-term liabilities | | <u>50'000.00</u> | <u>40'000.00</u> |
| Funds | | | |
| Chad | | 74'724.63 | 0.00 |
| Congo Brazzaville | | 5'450.00 | 8'475.49 |
| Brasil | | 0.00 | 0.00 |
| Togo | | 21'800.00 | 25'500.00 |
| Eastern Europe | | 8'247.06 | 8'247.06 |
| Denmark, Finland, Greenland | | 237.21 | 95.27 |
| Lifeskills Programm | | 145'216.45 | 195'033.84 |
| Burkina Faso | | 11'843.11 | 25'236.39 |
| Botswana | | 744.59 | 0.00 |
| Tansania | | 16'350.00 | 0.00 |
| Knowledge / Skills Transfer, Sensibilisation | | 22'345.00 | 0.00 |
| Music Groups | | <u>5'450.00</u> | <u>0.00</u> |
| Total Funds | | <u>312'408.05</u> | <u>262'588.05</u> |
| Equity | | | |
| Paid in capital | | 433.25 | 433.25 |
| General reserve | | 10'000.00 | 10'000.00 |
| Organisation reserve | | 315'249.67 | 315'249.67 |
| Solidarité | | 331'300.66 | 331'300.66 |
| Organisational Development | | 119'806.80 | 172'204.53 |
| Retained earnings | | | |
| Balance brought forward from prior year | | 0.00 | 0.00 |
| Result for the year | | <u>0.00</u> | <u>0.00</u> |
| | | <u>0.00</u> | <u>0.00</u> |
| Total Equity | | <u>776'790.38</u> | <u>829'188.11</u> |
| TOTAL LIABILITIES AND EQUITY | | <u>1'205'493.14</u> | <u>1'187'173.64</u> |

INTERNATIONAL BLUE CROSS

INCOME STATEMENT 2019

| | Notes | <u>2019</u> CHF | <u>2018</u> CHF |
|---|-------|--------------------|--------------------|
| INCOME | | | |
| Membership contributions | | 221'033.27 | 157'748.10 |
| Donations and contributions | 7 | 498'473.28 | 542'382.45 |
| Other income | | 4'379.80 | 4'380.87 |
| Income IBC | | <u>723'886.35</u> | <u>704'511.42</u> |
| | | | |
| TOTAL INCOME | | <u>723'886.35</u> | <u>704'511.42</u> |
| | | | |
| EXPENSES | | | |
| Projects | 8 | 506'371.73 | 455'034.33 |
| Direct project expenses | | <u>506'371.73</u> | <u>455'034.33</u> |
| | | | |
| Personnel expenses | 9 | 97'564.97 | 114'026.57 |
| Travel and representation | | 4'552.81 | 9'113.25 |
| Rental expenses | | 7'619.20 | 7'713.70 |
| Maintenance IT | | 2'215.30 | 1'794.47 |
| Administrative expenses | | 14'874.87 | 11'736.90 |
| Fundraising expenses | 10 | 51'647.48 | 49'963.50 |
| Depreciation | | 2'453.37 | 3'438.90 |
| General secretariat | 11 | <u>180'928.00</u> | <u>197'787.29</u> |
| | | | |
| Travel and representation | | 21'981.41 | 20'162.60 |
| Administrative expenses | | 2'173.56 | 1'539.85 |
| Provision for General Assembly 2020 | | 10'000.00 | 20'000.00 |
| Adjustment of value membership fees | | 560.84 | 0.00 |
| Federation | 11 | <u>34'715.81</u> | <u>41'702.45</u> |
| | | | |
| TOTAL EXPENSES | | <u>722'015.54</u> | <u>694'524.07</u> |
| | | | |
| OPERATING RESULT (amount to be carried over) | | <u>1'870.81</u> | <u>9'987.35</u> |

INTERNATIONAL BLUE CROSS

INCOME STATEMENT 2019

| | Notes | <u>2019</u> CHF | <u>2018</u> CHF |
|---|-------|--------------------|--------------------|
| OPERATING RESULT (amount carried over) | | 1'870.81 | 9'987.35 |
| Financial income incl. foreign exchange profit | | 2'192.98 | 761.00 |
| Financial cost incl. foreign exchange loss | | -6'641.52 | -3'847.31 |
| Financial result | | <u>-4'448.54</u> | <u>-3'086.31</u> |
| OPERATING RESULT BEFORE CHANGES IN FUNDS | | -2'577.73 | 6'901.04 |
| Allocation to project funds | | -479'422.16 | -425'816.20 |
| Transfer from funds | | 429'602.16 | 368'021.38 |
| Funds result | | <u>-49'820.00</u> | <u>-57'794.82</u> |
| RESULT BEFORE ALLOCATION | | -52'397.73 | -50'893.78 |
| Transfer from organisational development | | 52'397.73 | 50'893.78 |
| RESULT FOR THE YEAR | | <u>0.00</u> | <u>0.00</u> |

INTERNATIONAL BLUE CROSS

CASH FLOW STATEMENT 2019

| + Cash flow in - Cash flow out | 2019 <hr style="border-top: 1px solid black;"/> CHF | 2018 <hr style="border-top: 1px solid black;"/> CHF |
|--|--|--|
| RESULT FOR THE YEAR | 0.00 | 0.00 |
| Depreciation of fixed assets | 2'453.37 | 3'438.90 |
| Allocation to funds | 479'422.16 | 425'816.20 |
| Changes | | |
| Short-term receivables | 89'030.53 | 10'521.21 |
| Accrued income | -18'542.77 | 29'463.90 |
| Trade accounts payable | 4'516.70 | -293.61 |
| Accrued liabilities | 6'380.53 | -3'523.54 |
| Long-term liabilities | 10'000.00 | 20'000.00 |
| CASH FLOW FROM OPERATIONS | <hr style="border-top: 1px solid black;"/> 573'260.52 | <hr style="border-top: 1px solid black;"/> 485'423.06 |
| Acquisition of fixed assets | 0.00 | -4'112.10 |
| Disposal of financial assets | 0.00 | 0.00 |
| CASH FLOW FROM INVESTING ACTIVITIES | <hr style="border-top: 1px solid black;"/> 0.00 | <hr style="border-top: 1px solid black;"/> -4'112.10 |
| Expenses in funds | | |
| Brasil | -15'182.90 | -15'365.53 |
| Chad | -133'446.67 | -103'399.09 |
| Congo | -60'755.49 | -63'516.91 |
| Togo | -46'200.00 | -32'395.00 |
| Denmark, Finland, Greenland | -806.43 | -6'801.22 |
| Burkina Faso | -13'393.28 | 0.00 |
| Skills and Knowledge Transfer MO's | 0.00 | -1'079.86 |
| Finland Lifeskills | 0.00 | -3'504.60 |
| Lifeskills Programm | -49'817.39 | -31'079.17 |
| DEZA | -110'000.00 | -110'000.00 |
| Organisational Development | -52'397.73 | -50'893.78 |
| Eastern Europe | 0.00 | -880.00 |
| CASH FLOW FROM PROJECT ACTIVITIES | <hr style="border-top: 1px solid black;"/> -481'999.89 | <hr style="border-top: 1px solid black;"/> -418'915.16 |
| CHANGES OF CASH | <hr style="border-top: 1px solid black;"/> 91'260.63 | <hr style="border-top: 1px solid black;"/> 62'395.80 |
| EVIDENCE OF CHANGES | | |
| Opening balance of cash and cash equivalents as of 1 January | 1'047'746.73 | 985'350.93 |
| Closing balance of cash and cash equivalents as of 31 December | 1'139'007.36 | 1'047'746.73 |
| CHANGES OF CASH | <hr style="border-top: 1px solid black;"/> 91'260.63 | <hr style="border-top: 1px solid black;"/> 62'395.80 |

INTERNATIONAL BLUE CROSS

STATEMENT OF CHANGES IN FUNDS

| | Lifeskills | | | | | | | Knowl./Skills Transfer, Sensibilisation | Eastern Europe | Music Groups | Burkina Faso | Botswana Selfhelp | Denmark, Fin- land, Greenland | Total | |
|-----------------------------------|------------|-------------|------------|-----------|------------|-----------|------------------------|---|-------------------|-----------------|-----------------|----------------------|----------------------------------|------------|-------------|
| | Brasil | Chad | Congo | Finland | Togo | Tanzania | Lifeskills Programm | DEZA | | | | | | CHF | |
| | CHF | CHF | CHF | CHF | CHF | CHF | CHF | CHF | CHF | CHF | CHF | CHF | CHF | CHF | |
| Opening balance 1.1.2018 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 194'280.96 | 0.00 | 0.00 | 8'247.06 | 0.00 | 0.00 | 2'265.21 | 204'793.23 | |
| Allocation | 15'365.53 | 103'399.09 | 71'992.40 | 3'504.60 | 57'895.00 | 0.00 | 31'832.05 | 110'000.00 | 1'079.86 | 880.00 | 0.00 | 25'236.39 | 0.00 | 4'631.28 | 425'816.20 |
| Withdrawal | -15'365.53 | -103'399.09 | -63'516.91 | -3'504.60 | -32'395.00 | 0.00 | -31'079.17 | -110'000.00 | -1'079.86 | -880.00 | 0.00 | 0.00 | 0.00 | -6'801.22 | -368'021.38 |
| Closing balance 31.12.2018 | 0.00 | 0.00 | 8'475.49 | 0.00 | 25'500.00 | 0.00 | 195'033.84 | 0.00 | 0.00 | 8'247.06 | 0.00 | 25'236.39 | 0.00 | 95.27 | 262'588.05 |
| Allocation | 15'182.90 | 208'171.30 | 57'730.00 | 0.00 | 42'500.00 | 16'350.00 | 0.00 | 110'000.00 | 22'345.00 | 0.00 | 5'450.00 | 0.00 | 744.59 | 948.37 | 479'422.16 |
| Withdrawal | -15'182.90 | -133'446.67 | -60'755.49 | 0.00 | -46'200.00 | 0.00 | -49'817.39 | -110'000.00 | 0.00 | 0.00 | 0.00 | -13'393.28 | 0.00 | -806.43 | -429'602.16 |
| Closing balance 31.12.2019 | 0.00 | 74'724.63 | 5'450.00 | 0.00 | 21'800.00 | 16'350.00 | 145'216.45 | 0.00 | 22'345.00 | 8'247.06 | 5'450.00 | 11'843.11 | 744.59 | 237.21 | 312'408.05 |

STATEMENT OF CHANGES IN ORGANISATION CAPITAL

| | Paid in capital | General reserve | Organisation reserve | Solidarité | Organisational Development | Retained earnings | Total |
|-----------------------------------|--------------------|--------------------|-------------------------|------------|-------------------------------|----------------------|------------|
| | CHF | CHF | CHF | CHF | CHF | CHF | CHF |
| Opening balance 1.1.2018 | 433.25 | 10'000.00 | 315'249.67 | 331'300.66 | 223'098.31 | 0.00 | 880'081.89 |
| Withdrawal | | | | | -50'893.78 | | -50'893.78 |
| Result for the year | | | | | | 0.00 | 0.00 |
| Closing balance 31.12.2018 | 433.25 | 10'000.00 | 315'249.67 | 331'300.66 | 172'204.53 | 0.00 | 829'188.11 |
| Withdrawal | | | | | -52'397.73 | | -52'397.73 |
| Result for the year | | | | | | 0.00 | 0.00 |
| Closing balance 31.12.2019 | 433.25 | 10'000.00 | 315'249.67 | 331'300.66 | 119'806.80 | 0.00 | 776'790.38 |

INTERNATIONAL BLUE CROSS

NOTES TO THE ANNUAL FINANCIAL STATEMENT 2019

THE ORGANISATION

International Blue Cross is a non-governmental umbrella organisation founded in 1886 as a society, that brings together during 2019 38 national organizations in Africa, Asia, Europe and Latin America. It has a governing board – called the Network Committee – and a secretariat with official address in Bern, Switzerland. IBC functions as a network organisation with staff in different countries to connect member organisations around the world. IBC runs bilateral development and cooperation programmes with organisations that fulfil development cooperation standards taking a role of project management and implementation. In addition it is involved in alcohol policy lobbying with consultative status at the UN ECOSOC. The international team coordinates projects and advises our national partner organisations worldwide in the implementation and financing of the projects. The focus is on prevention of health related harm and social exclusion.

IBC is ZEWO certified and has especially emphasised effectiveness and sustainability of its activities by creating good governance structures and multi-dimensional fundraising concept with donor reporting that covers institutions, private donors, foundations and member organisation support. Fundraising campaigns use verifiable facts and are based on raising funds to IBC programmes mainly in the fields of life skills, alcohol policy, mutual- and self help group activities and general substance abuse work around the world.

IBC started the registration process to Commercial Register in 2018 and has received the registration to Commercial register of Canton Bern on 15.3.2019.

During 2019 IBC has engaged its members for strategy 2021-2028 development and intensified support to build the good governance of member organisations as this is a foundation to successful activities. In addition year 2019 included responding to a consultation from federal department for foreign affairs (EDA) about strategy of international cooperation 2021-2024 and a consultation for new SDC (DEZA) framework for program funding for Swiss NPO. This was published in July 2019 and together with KoGe network IBC has prepared a joint 2021-2024 programme application for SDC funding. This has meant that all programme partners and IBC have been heavily engaged on preparing new resultsbased framework and theory of change for IBC's comprehensive prevention programme based on Sustainable Development Goals.

Further to this IBC intensified fundraising activities and with aid of committed staff and volunteers we have reached increasing trend of donations. IBC also updated its webpage to www.internationalbluecross.org.

ACCOUNTING BASIS

In the reporting year the Annual Financial Statement was prepared according to Swiss GAAP FER (Swiss accounting and reporting regulations), in particular Standard 21 "The accounting for charitable, social non-profit organizations" and Swiss law.

ACCOUNTING AND VALUATION PRINCIPLES

The balance sheet items are valued according to uniform rules. Nominal values and the acquisition costs generally form the basis for the valuation. The most important valuation principles are explained as follows:

Cash and cash equivalents

Cash and cash equivalents include cash balance, postal and bank accounts with a period of up to 3 months. The valuation is done at nominal value. Bank accounts in foreign currency are translated at the exchange rate on the balance sheet date.

Short term receivables

Receivables of the current assets are reported in the balance sheet at their nominal value minus allowance for doubtful debts.

Accrued assets

The balances include prepaid expenses and deferred income of the following year and earnings that have not yet been received.

INTERNATIONAL BLUE CROSS

Fixed assets

The fixed assets are valued at acquisition cost less depreciation. An acquisition value of CHF 1'000 was specified as lower threshold for capitalization. The depreciation is provided using the scheduled straight line method over the expected useful life of the assets:

| | |
|-------------------|---------|
| IT-Systems | 3 years |
| Office equipments | 5 years |

Liabilities

Liabilities that are to be paid within a year are reported in the balance sheet at their nominal value.

Accrued liabilities

This includes accruals and deferrals for services already rendered, for which however no invoices have yet been received in the reporting period. The accounting is done at estimated nominal values.

Provisions

Provisions are recognised, when a present obligation exists from a past event, probably a cash outflow and its amount and / or settlement date still uncertain, but is estimable.

Foreign currency translation

Transactions and finance items in foreign currency are translated at the monthly exchange rates at the time of the transaction. In case of annual financial statements of the projects in foreign currencies, the balance sheet and the income statement are translated at the rate of exchange on the balance sheet date.

FUNDS

Since IBC has received the ZEWO Seal in 2014 we have changed the principles for Funds. For transparency reasons all earmarked income is transferred to the dedicated funds. The withdrawal for use of this funds is shown separately in the income statement. The Solidarité and Organisational development funds have been reallocated to the organisation capital.

The purposes of the new funds are as follows:

Brasil, Chad, Congo, Finland Lifeskills, Togo, Tanzania, Lifeskills Programm, Eastern Europe, DEZA, Knowledge/Skills Transfer, Burkina Faso, Music Groups, Botswana Selfhelp

These funds were set up for income from earmarked donations and contribution for recent IBC projects.

General Assembly

The purpose of this fund is to support the participation of small member organisations at the General Assembly and the Training during General Assembly. The income includes small earmarked donations to the MO countries.

Denmark, Finland, Greenland

The purpose of this fund is to support projects of this Member organisations with co-funding for published projects on Globalgiving.

ORGANISATION CAPITAL

The organisation capital comprises the following:

- free paid-in capital
- free general reserve
- free organisation reserve
- Solidarité Fonds
- Organisational Development Fonds
- free retained earnings

INTERNATIONAL BLUE CROSS

Solidarité

This fund is supposed to support the introduction and development of new member organizations in countries without previous Blue Cross activities, assist national BC federations which experience difficulties due to special circumstances or a catastrophe. Besides, projects within the scope of the program "HIV / Aids and Alcohol" and the development of the pilot projects are to be supported. Nevertheless, 50% of the current projects are to be financed by other means.

Organisational Development

Serves the purpose of stabilization of the work of the International Blue Cross according to the TV Campaign and is supposed to compensate possible losses. It can be used for financing fund-raising projects, sharing of knowledge between the member organizations and for lobbying for the international health and alcohol legislation.

ADDITIONAL INFORMATION TO THE BALANCE SHEET

| | <u>31.12.2019</u> | <u>31.12.2018</u> |
|--|---------------------|---------------------|
| 1 Cash and cash equivalents | CHF | CHF |
| Divided in foreign currencies this position is as follows: | | |
| in CHF | 883'911.66 | 1'028'022.02 |
| in EUR | 254'011.07 | 19'379.09 |
| Other various currencies | <u>1'084.63</u> | <u>345.62</u> |
| Total | <u>1'139'007.36</u> | <u>1'047'746.73</u> |
| | | |
| 2 Short term receivables | | |
| Membership fees | 25'965.32 | 8'676.64 |
| Local organisations projects | 8'293.47 | 15'288.53 |
| Donors | 0.00 | 90'852.30 |
| Various | <u>4'071.65</u> | <u>14'868.55</u> |
| Total | <u>38'330.44</u> | <u>129'686.02</u> |
| | | |
| 3 Accrued assets | | |
| Prepaid flight tickets | 5'655.11 | 1'756.50 |
| Prepaid insurance contribution | 3'961.28 | 4'154.89 |
| Prepaid accommodation GA 2020 | <u>14'837.77</u> | <u>0.00</u> |
| Total | <u>24'454.16</u> | <u>5'911.39</u> |

INTERNATIONAL BLUE CROSS

4 Furniture and equipment

| | Office Equipment | IT Systems | Total |
|---|---------------------|------------------|------------------|
| | CHF | CHF | CHF |
| <i>Acquisition value</i> | | | |
| Opening balance 1.1.2019 | 1.00 | 34'237.40 | 34'238.40 |
| Increase | 0.00 | 0.00 | 0.00 |
| Decrease | 0.00 | 0.00 | 0.00 |
| Closing Balance 31.12.2019 | <u>1.00</u> | <u>34'237.40</u> | <u>34'238.40</u> |
| <i>Depreciation</i> | | | |
| Opening balance 1.1.2019 | 0.00 | 30'408.90 | 30'408.90 |
| Increase | 0.00 | 2'453.37 | 2'453.37 |
| Closing balance 31.12.2019 | <u>0.00</u> | <u>32'862.27</u> | <u>32'862.27</u> |
| Balance Sheet Value as at 31.12.2019 | <u>1.00</u> | <u>1'375.13</u> | <u>1'376.13</u> |
| Balance Sheet Value as at 31.12.2018 | <u>1.00</u> | <u>3'828.50</u> | <u>3'829.50</u> |

| | 31.12.2019 | 31.12.2018 |
|-----------------------|------------------|------------------|
| | CHF | CHF |
| 5 Provisions | | |
| General assembly 2020 | 50'000.00 | 40'000.00 |
| Total | <u>50'000.00</u> | <u>40'000.00</u> |

6 Accrued liabilities

| | | |
|-----------------------------|------------------|------------------|
| Unused holiday and overtime | 14'672.27 | 10'686.74 |
| Audit fees IBC and projects | 16'000.00 | 13'705.00 |
| Various | 100.00 | 0.00 |
| Total | <u>30'772.27</u> | <u>24'391.74</u> |

INTERNATIONAL BLUE CROSS

ADDITIONAL INFORMATION TO THE INCOME STATEMENT

| | <u>2019</u> | <u>2018</u> |
|--|--------------------------|--------------------------|
| 7 Donation and contribution | CHF | CHF |
| a non earmarked | 19'051.12 | 116'566.25 |
| b earmarked | | |
| Bread for All | 20'000.00 | 40'672.28 |
| DEZA (SDC) | 110'000.00 | 110'000.00 |
| Lotteriefonds Bern | 0.00 | 34'000.00 |
| SDW | 15'000.00 | 15'000.00 |
| Other | <u>334'422.16</u> | <u>226'143.92</u> |
| Subtotal | <u>479'422.16</u> | <u>425'816.20</u> |
| Total | <u><u>498'473.28</u></u> | <u><u>542'382.45</u></u> |
| | | |
| 8 Other project expenses | | |
| Brasil | 14'913.26 | 24'738.28 |
| Chad | 175'255.40 | 157'633.04 |
| Congo | 121'102.15 | 110'220.72 |
| Togo (Pilot 2018) | 60'573.38 | 37'579.32 |
| Tanzania Assessment | 12'284.15 | 0.00 |
| Finland Lifeskills | 0.00 | 4'558.43 |
| Lifeskills Manual | 3'797.16 | 9'830.74 |
| Alcohol Policy | 33'199.70 | 35'627.90 |
| Sensibilisation general | 7'510.60 | 10'516.66 |
| Burkina Faso | 12'455.75 | 0.00 |
| Knowledge Skills transfer and Sensibilisation MO's | 59'957.87 | 56'648.02 |
| Greenland | 424.58 | 997.61 |
| Denmark | 136.30 | 4'716.92 |
| Finland | 245.55 | 1'086.69 |
| Romania | 0.00 | 880.00 |
| Value adjustment Namibia | <u>4'515.88</u> | <u>0.00</u> |
| Total | <u><u>506'371.73</u></u> | <u><u>455'034.33</u></u> |
| | | |
| <i>The direct project expenses are divided as follows:</i> | | |
| Project expenses | 223'223.30 | 224'619.86 |
| Personnel expenses | 278'632.55 | 230'414.47 |
| Travel and representation expenses | 0.00 | 0.00 |
| Maintenance expenses | 0.00 | 0.00 |
| Value adjustment Namibia | <u>4'515.88</u> | <u>0.00</u> |
| Total direct project expenses | <u><u>506'371.73</u></u> | <u><u>455'034.33</u></u> |

Project expenses have been calculated with Zewo-Methode.

INTERNATIONAL BLUE CROSS

9 Personnel expenses and compensation

The members of the Network Committee do not receive any compensation for their work for the respective institutions. In the reporting year actual travel expenses of CHF 17'483.09 were reimbursed (previous year CHF 17'273.85).

| | 2019 | 2018 |
|---|-------------------|-------------------|
| | CHF | CHF |
| Salary of General Secretary incl. social security | 95'072.88 | 93'049.66 |
| Other salaries including social security | 228'093.59 | 205'903.76 |
| Other personnel expenses and training | 4'247.92 | 3'359.20 |
| Total personnel expenses | 327'414.39 | 302'312.62 |
| Thereof IBC projects | 198'528.61 | 161'941.15 |
| Thereof Fundraising | 31'320.81 | 26'344.90 |
| Personnel expenses IBC | 97'564.97 | 114'026.57 |

The total cost of wages of the General Secretary in 2019 amounted to CHF 95'072.88 for a work level of 80%. The salary for the General Secretary includes the employers' contribution for social security and other insurances.

The staff at IBC works part-time. In full-time equivalent IBC employed 3.2 staff member in 2019 and 2018.

10 Fundraising

| | | |
|---|------------------|------------------|
| PR material, call for donation, Zewo fees | 20'326.67 | 23'618.60 |
| Salary incl. social security part time fundraising and networking officer | 31'320.81 | 26'344.90 |
| | 51'647.48 | 49'963.50 |

11 Administration expenses

| | | |
|-----------------------------|------------|------------|
| Administration expenses IBC | 215'643.81 | 239'489.74 |
|-----------------------------|------------|------------|

Fundraising and Administration expenses have been calculated with Zewo-Methode.

INTERNATIONAL BLUE CROSS

ADDITIONAL INFORMATION TO THE FINANCIAL STATEMENTS

Gratuitous services by third party

In June 2017 IBC started a Volunteer programm. The volunteers support in the field of communication, fundraising, administration, translation and Knowledge and Skills Transfer of Member Organisations. During 2019 volunteers supported IBC with 1'500 hours (2018: 1007 hours).

The members of the Network Committee (board) supported IBC voluntarily for preparation and attending of Network Committee and Finance Commission meetings with 520 hours (2018:514 hours).

Gratuitous services to third parties

In both reporting years no gratuitous services were provided.

| | <u>2019</u> | <u>2018</u> |
|--|-------------|-------------|
| | CHF | CHF |
| Payments to Blue Cross Organisation | | |
| Blue Ribbon Finland - Service Fee General Secretary mandate | 95'072.88 | 93'049.66 |
| Blaues Kreuz Schweiz, Rent for archive | 408.00 | 408.00 |
| Treffpunkt Azzurro (Kantonalverband Bern), Packing Call for donation | 1'963.25 | 186.88 |
| Blue Cross Germany for payroll service fee 2018 and year 2019 | 1'006.64 | 1'044.50 |

Performance Report

Reference is made to the annual report and narrative project reports.

Events after the balance sheet date

The present Annual Financial Statement was approved by Network Committee on 14th May 2020 and released for publication. The World Health Organization (WHO) declared the spread of novel coronavirus disease COVID-19 an international health emergency on 31 January 2020. The Board and General Secretariat of IBC are keeping track of developments and taking action as required. At the time these annual financial statements are being approved, the financial consequences of the direct and indirect effects of this pandemic cannot be reliably assessed. In particular, it is currently not possible to estimate the duration and severity of the recession that is now expected or its impact on IBC with any degree of accuracy. It is also impossible to gauge the extent and effect of possible support measures undertaken by the government. Apart from the potentially severe impact of a recession, there are currently no grounds to assume that some or all of IBC's activities will cease within the meaning of Art. 958a para. 2 of the Swiss Code of Obligations.

Since the coronavirus outbreak was only officially recognised as a pandemic after the balance sheet date, it has not been recorded in the annual financial statements for 2019 in accordance with the statutory financial reporting principles. The general assembly which was planned in 2020 is postponed to 2021.