

To the Network Committee of

**International Federation of the  
Blue Cross**

Lindenrain 5a  
3012 Berne

**Report of the statutory auditor on the limited statutory examination  
of the financial statements for the year 2015**

(for the period from 1.1. to 31.12.2015)

29 April 2016  
170-22-933 / stt

**Report of the statutory auditor on the limited statutory examination**  
To the Network Committee of

**International Federation of the Blue Cross, Berne**

As statutory auditor, we have examined the financial statements (balance sheet, income statement, cash flow statement, statements of changes in funds and organisation capital and notes) of the International Federation of the Blue Cross for the financial year ended 31 December 2015. In accordance with Swiss GAAP FER 21 the performance report has not been audited.

These financial statements in accordance with Swiss GAAP FER 21 and the requirements of Swiss law and the association's articles of incorporation are the responsibility of the Board of Foundation. 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, 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 accompanying 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 21 or not comply with Swiss law and the association's articles of incorporation.

We further confirm that the requirements of the ZEWO foundation, which have to be tested according to the implementing regulations concerning Article 12 of the Regulation on the ZEWO quality seal, are met.

Berne, 29 April 2016

BDO Ltd



Matthias Hildebrandt

Licensed Audit Expert



Karel Hojac

Auditor in Charge  
Licensed Audit Expert

Enclosure  
Financial statements

INTERNATIONAL FEDERATION OF THE BLUE CROSS

BALANCE SHEET AS AT 31 DECEMBER 2015

	Notes	<u>31.12.2015</u> CHF	<u>31.12.2014</u> CHF
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	1	1'100'355.64	1'529'633.80
Short term receivables	2	36'185.46	33'235.35
Accrued assets	3	39'479.64	27'835.21
<b>Total Current assets</b>		<u>1'176'020.74</u>	<u>1'590'704.36</u>
<b>Fixed assets</b>			
Furniture and equipment	4	<u>561.65</u>	<u>2'094.65</u>
<b>Total Fixed assets</b>		<u>561.65</u>	<u>2'094.65</u>
<b>TOTAL ASSETS</b>		<u><u>1'176'582.39</u></u>	<u><u>1'592'799.01</u></u>

## INTERNATIONAL FEDERATION OF THE BLUE CROSS

## BALANCE SHEET AS AT 31 DECEMBER 2015

	Notes	31.12.2015 CHF	31.12.2014 CHF
<b>LIABILITIES AND EQUITY</b>			
<b>Current liabilities</b>			
Trade accounts payable		2'029.42	41'854.99
Other liabilities	5	80'000.00	55'000.00
Accrued liabilities	6	28'851.56	110'880.28
<b>Total Current liabilities</b>		<u>110'880.98</u>	<u>207'735.27</u>
<b>Funds</b>			
Chad		70'972.36	34'882.49
Congo Brazzaville		22'764.80	60'949.80
Brasil		-0.35	23.99
Namibia		0.00	9'225.28
Eastern Europe		6'647.06	1'850.00
General Assembly		1'440.00	1'190.00
Lesotho		248.20	0.00
<b>Total Funds</b>		<u>102'072.07</u>	<u>108'121.56</u>
<b>Equity</b>			
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		307'873.71	616'873.71
Retained earnings			
Balance brought forward from prior year		3'084.89	34'771.41
Result for the year		-4'312.84	-31'686.52
		<u>-1'227.95</u>	<u>3'084.89</u>
<b>Total Equity</b>		<u>963'629.34</u>	<u>1'276'942.18</u>
<b>TOTAL LIABILITIES AND EQUITY</b>		<u><u>1'176'582.39</u></u>	<u><u>1'592'799.01</u></u>

**INTERNATIONAL FEDERATION OF THE BLUE CROSS**

**INCOME STATEMENT 2015**

	Notes	<u>2015</u> CHF	<u>2014</u> CHF
<b>INCOME</b>			
Contributions Blue Cross Norway		0.00	1'177'086.51
Donations and contributions	7	0.00	172'469.00
<b>Income TV Campaign</b>		<u>0.00</u>	<u>1'349'555.51</u>
Membership contributions		159'907.43	158'002.87
Donations and contributions	7	335'574.39	141'884.88
Other income		4'995.00	12'565.60
<b>Income IFBC</b>		<u>500'476.82</u>	<u>312'453.35</u>
 <b>TOTAL INCOME</b>		 <u>500'476.82</u>	 <u>1'662'008.86</u>
<b>EXPENSES</b>			
TV Campaign	8	0.00	1'381'450.92
Other projects	8/9	373'192.16	18'496.98
<b>Direct project expenses</b>		<u>373'192.16</u>	<u>1'399'947.90</u>
Personnel expenses	10	233'095.82	64'657.33
Travel and representation		608.15	2'056.02
Rental expenses		29'734.28	8'338.22
Maintenance IT		8'051.47	6'232.43
Administrative expenses		16'007.10	5'036.55
Fundraising expenses	11	56'254.62	57'192.13
Depreciation		1'533.00	368.40
<b>General secretariat</b>		<u>345'284.44</u>	<u>143'881.08</u>
Travel and representation		26'607.07	11'753.50
Administrative expenses		879.50	516.30
Provision for General Assembly 2016		25'000.00	25'000.00
Adjustment of value membership fees		9'980.75	-1'000.00
<b>Federation</b>		<u>62'467.32</u>	<u>36'269.80</u>
 <b>TOTAL EXPENSES</b>		 <u>780'943.92</u>	 <u>1'580'098.78</u>
 <b>OPERATING RESULT</b> (amount to be carried over)		 <u>-280'467.10</u>	 <u>81'910.08</u>

INTERNATIONAL FEDERATION OF THE BLUE CROSS

INCOME STATEMENT 2015

Notes	<u>2015</u> CHF	<u>2014</u> CHF
<b>OPERATING RESULT</b> (amount carried over)	-280'467.10	81'910.08
Financial income incl. foreign exchange profit	1'882.45	422.74
Financial cost incl. foreign exchange loss	-40'777.68	-5'726.73
<b>Financial result</b>	<u>-38'895.23</u>	<u>-5'303.99</u>
<b>OPERATING RESULT BEFORE CHANGES IN FUNDS</b>	-319'362.33	76'606.09
Allocation to project funds	-297'338.77	-289'710.56
Transfer from funds	303'388.26	181'589.00
<b>Funds result</b>	<u>6'049.49</u>	<u>-108'121.56</u>
<b>RESULT BEFORE ALLOCATION</b>	-313'312.84	-31'515.47
Allocation to Solidarité	0.00	-171.05
Transfer from organisational development	309'000.00	0.00
<b>RESULT FOR THE YEAR</b>	<u><u>-4'312.84</u></u>	<u><u>-31'686.52</u></u>

**INTERNATIONAL FEDERATION OF THE BLUE CROSS**

**CASH FLOW STATEMENT 2015**

+ Cash flow in - Cash flow out	<u>2015</u> CHF	<u>2014</u> CHF
<b>RESULT FOR THE YEAR</b>	-4'312.84	-31'686.52
Depreciation of fixed assets	1'533.00	2'305.00
Allocation to funds	297'338.77	289'881.61
<b>Changes</b>		
Short term receivables	-2'950.11	18'431.47
Accrued income	-11'644.43	-12'625.11
Trade accounts payable	-39'825.57	16'887.07
Other liabilities	25'000.00	-563'093.11
Accrued liabilities	-82'028.72	-32'049.83
<b>CASH FLOW FROM OPERATIONS</b>	<u>183'110.10</u>	<u>-311'949.42</u>
Acquisition of fixed assets	0.00	-1'679.00
Disposal of financial assets	0.00	2'100.00
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>	<u>0.00</u>	<u>421.00</u>
<b>Expenses in funds</b>		
Brasil	-23'985.91	-19'000.00
Chad	-149'038.05	-67'694.50
Congo	-91'427.89	-83'394.50
Namibia	-9'277.07	0.00
Eastern Europe	-16'452.94	-11'500.00
Lesotho	-12'602.80	0.00
Alcohol Policy	-603.60	0.00
Organisational Development	-309'000.00	0.00
<b>CASH FLOW FROM PROJECT ACTIVITIES</b>	<u>-612'388.26</u>	<u>-181'589.00</u>
<b>CHANGES OF CASH</b>	<u><u>-429'278.16</u></u>	<u><u>-493'117.42</u></u>
<b>EVIDENCE OF CHANGES</b>		
Opening balance of cash and cash equivalents as of 1 January	1'529'633.80	2'022'751.22
Closing balance of cash and cash equivalents as of 31 December	<u>1'100'355.64</u>	<u>1'529'633.80</u>
<b>CHANGES OF CASH</b>	<u><u>-429'278.16</u></u>	<u><u>-493'117.42</u></u>

**INTERNATIONAL FEDERATION OF THE BLUE CROSS**

**STATEMENT OF CHANGES IN FUNDS**

	Brasil CHF	Chad CHF	Congo CHF	Namibia CHF	Eastern Europe CHF	General Assembly CHF	Lesotho CHF	Alcohol Policy CHF	Total CHF
<b>Opening balance 1.1.2014</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Allocation	19'023.99	102'576.99	144'344.30	9'225.28	13'350.00	1'190.00	0.00	0.00	289'710.56
Withdrawal	-19'000.00	-67'694.50	-83'394.50	0.00	-11'500.00	0.00	0.00	0.00	-181'589.00
<b>Closing balance 31.12.2014</b>	23.99	34'882.49	60'949.80	9'225.28	1'850.00	1'190.00	0.00	0.00	108'121.56
Allocation	23'961.57	185'127.92	53'242.89	51.79	21'250.00	250.00	12'851.00	603.60	297'338.77
Withdrawal	-23'985.91	-149'038.05	-91'427.89	-9'277.07	-16'452.94	0.00	-12'602.80	-603.60	-303'388.26
<b>Closing balance 31.12.2015</b>	-0.35	70'972.36	22'764.80	0.00	6'647.06	1'440.00	248.20	0.00	102'072.07

**STATEMENT OF CHANGES IN ORGANISATION CAPITAL**

	Paid in capital CHF	General reserve CHF	Organisation reserve CHF	Solidarité CHF	Organisational Development CHF	Retained earnings CHF	Total CHF
<b>Opening balance 1.1.2014</b>	433.25	10'000.00	315'249.67	331'129.61	616'873.71	34'771.41	1'308'457.65
Allocation				171.05			171.05
Result for the year						-31'686.52	-31'686.52
<b>Closing balance 31.12.2014</b>	433.25	10'000.00	315'249.67	331'300.66	616'873.71	3'084.89	1'276'942.18
Allocation							0.00
Withdrawal					-309'000.00		-309'000.00
Result for the year						-4'312.84	-4'312.84
<b>Closing balance 31.12.2015</b>	433.25	10'000.00	315'249.67	331'300.66	307'873.71	-1'227.95	963'629.34



# INTERNATIONAL FEDERATION OF THE BLUE CROSS

## NOTES TO THE ANNUAL FINANCIAL STATEMENT 2015

### THE ORGANISATION

The International Federation of the Blue Cross (IFBC), founded in 1886, is a non-governmental umbrella organisation for health development supported by qualified specialists who, either as regular employees or on a voluntary basis, have dedicated themselves to the aim of helping people who suffer from alcohol or drug addiction. The IFBC assists its member organisations in acquiring expertise and has implemented projects around the world which have a sustainable impact. These have been financed since 2009 mainly by the funds of the "Norwegian TV Campaign". The TV Campaign is a national fundraising event which is conducted annually by the Norwegian Broadcast NRK. In 2008 the earnings of the TV campaign was given to the Blue Cross of Norway, which generously gave half of these funds to the IFBC to finance its projects. 2014 was the final year of TV Campaign funding. During 2014 and 2015 IFBC has invested on networking, PR events and fundraising in order to create a new funding base for the organisation and change from single donor emphasis to multiple donor model. As a result of lower income there have been staff- and cost reductions in all aspects of the work.

### 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.

#### Marketable securities

Securities listed on the stock exchange are valued at the rate of exchange 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.

#### Financial investment

Financial investment and financial assets without market value are presented in the balance sheet at acquisition costs. The necessary provision for impairment losses will be deducted.

#### 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.

# INTERNATIONAL FEDERATION OF THE BLUE CROSS

## **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 IFBC 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, Namibia, Eastern Europe, Alcohol Policy, Lesotho**

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

## **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

### **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 Federation of the 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.

**INTERNATIONAL FEDERATION OF THE BLUE CROSS**

**ADDITIONAL INFORMATION TO THE BALANCE SHEET**

	<u>31.12.2015</u>	<u>31.12.2014</u>
	CHF	CHF
<b>1 Cash and cash equivalents</b>		
Divided in foreign currencies this position is as follows:		
in CHF	916'881.72	1'194'753.07
in EUR	54'123.58	63'318.70
in NOK	128'038.74	269'161.49
Other various currencies	<u>1'311.60</u>	<u>2'400.54</u>
<b>Total</b>	<u>1'100'355.64</u>	<u>1'529'633.80</u>

**2 Short term receivables**

Membership fees	16'215.38	19'535.50
Allowance for outstanding fees	-13'650.00	-3'669.25
Local organisations TVC projects	0.00	16'601.35
Local organisations projects	11'443.85	0.00
Various	<u>22'176.23</u>	<u>767.75</u>
<b>Total</b>	<u>36'185.46</u>	<u>33'235.35</u>

The allowance for outstanding membership fees were decided by the finance commission as a result of the high outstanding amounts of the membership fees from the years 2010, 2011, 2012 and 2013. The IFBC relies on timely payment of the membership fees to run the federational activities and support the member organisations. The value adjustment does not mean that defaulting members are released from their duty to pay membership fees which are still outstanding. However, once payment level is negotiated with IFBC for any one year and MO has fulfilled this level, there is no remaining balance recorded.

**3 Accrued assets**

Prepaid flight tickets	0.00	1'042.60
Prepaid accommodation	9'850.63	0.00
Prepaid insurance contribution	8'839.71	8'263.01
Donation from "Sie helfen wir helfen 2014"	18'814.30	18'444.60
Various	<u>1'975.00</u>	<u>85.00</u>
<b>Total</b>	<u>39'479.64</u>	<u>27'835.21</u>

**4 Furniture and equipment**

	Office Equipment	IT Systems	Total
	CHF	CHF	CHF
<i>Acquisition value</i>			
Opening balance 1.1.2015	1.00	23'917.65	23'918.65
Increase	0.00	0.00	0.00
Decrease	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Closing Balance 31.12.2015	<u>1.00</u>	<u>23'917.65</u>	<u>23'918.65</u>
<i>Depreciation</i>			
Opening balance 1.1.2015	0.00	21'824.00	21'824.00
Increase	<u>0.00</u>	<u>1'533.00</u>	<u>1'533.00</u>
Closing balance 31.12.2015	<u>0.00</u>	<u>23'357.00</u>	<u>23'357.00</u>
<b>Balance Sheet Value as at 31.12.2015</b>	<u>1.00</u>	<u>560.65</u>	<u>561.65</u>
<b>Balance Sheet Value as at 31.12.2014</b>	<u>1.00</u>	<u>2'093.65</u>	<u>2'094.65</u>

## INTERNATIONAL FEDERATION OF THE BLUE CROSS

	31.12.2015	31.12.2014
<b>5 Other liabilities</b>	CHF	CHF
Other liabilities towards projects (Ukraine)	150.55	0.00
General assembly	80'000.00	55'000.00
<b>Total</b>	80'150.55	55'000.00
<b>6 Accrued liabilities</b>		
Unused holiday and overtime	8'549.96	7'729.78
Audit fees IFBC and projects (TVC 2014)	15'737.00	49'158.90
Support costs closing TVC at IFBC during audit	0.00	40'000.00
Various	4'564.60	13'991.60
<b>Total</b>	28'851.56	110'880.28

**INTERNATIONAL FEDERATION OF THE BLUE CROSS**

**ADDITIONAL INFORMATION TO THE INCOME STATEMENT**

	2015	2014
	CHF	CHF
<b>7 TV Campaign 2014 / IFBC 2015</b>		
<b>a) Donation and contribution</b>		
Bread for All	22'523.80	18'189.00
DEZA (SDC)	115'595.00	112'900.00
SDW	15'000.00	15'000.00
Lotteriefonds Bern	0.00	20'000.00
Other	182'455.59	6'380.00
<b>Total</b>	335'574.39	172'469.00
<b>8 b) Expenses</b>		
Romania	0.00	-34.22 *
Czech Republic	0.00	46.69
Brazil	0.00	60'682.04
Chile	0.00	67'290.09
<b>Group A</b>	0.00	127'984.60
<i>*Negative project costs: audit fees lower than originally budgeted.</i>		
Chad	0.00	177'789.87
Congo	0.00	193'285.05
Latvia	0.00	1'196.35
Namibia	0.00	219'042.08
South Africa	0.00	1'068.86
<b>Group B</b>	0.00	592'382.21
Multinational Training	0.00	157'769.61
Alcohol Policy Training	0.00	235'296.20
Portfolio of Stories	0.00	257'598.54
<b>Group C</b>	0.00	650'664.35
<b>Total direct project expenses</b>	0.00	1'371'031.16
<b><i>The direct project expenses are divided as follows:</i></b>		
Project expenses	0.00	1'099'956.22
Personnel expenses	0.00	241'773.04
Travel and representation expenses	0.00	24'437.75
Maintenance expenses	0.00	4'864.15
<b>Total direct project expenses</b>	0.00	1'371'031.16
Administrative expenses	0.00	8'769.79
Finance income incl. foreign exchange profit	0.00	-2'712.76
Finance expense incl. foreign exchange loss	0.00	4'362.73
<b>Total</b>	0.00	1'381'450.92

## INTERNATIONAL FEDERATION OF THE BLUE CROSS

	2015	2014
<b>9 Other project expenses</b>	CHF	CHF
Brasil	23'747.72	0.00
Chile	42.02	0.00
Chad	153'064.68	0.00
Congo	106'350.45	0.00
Namibia	8'720.17	0.00
Alcohol Policy Training	19'996.60	0.00
Organisational Development	26'574.85	0.00
ASPAD Namibia	135.60	0.00
Selfhelp Workshop Lesotho	16'485.91	0.00
ECOR	0.00	496.45
Madagascar	0.00	500.53
Portugal	0.00	6'000.00
Romania	0.00	1'500.00
Ukraine	18'074.16	10'000.00
<b>Total</b>	<b>373'192.16</b>	<b>18'496.98</b>

***The direct project expenses are divided as follows:***

Project expenses	294'520.65	10'865.65
Personnel expenses	78'401.51	7'631.33
Travel and representation expenses	270.00	0.00
Maintenance expenses	0.00	0.00
<b>Total direct project expenses</b>	<b>373'192.16</b>	<b>18'496.98</b>

### 10 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 25'236.27 were reimbursed (previous year CHF 30'323.31).

Salary of General Secretary incl. social security	120'000.00	120'000.00
Other salaries including social security	232'190.73	346'480.70
Other personnel expenses and training	1'300.00	4'173.83
<b>Total personnel expenses</b>	<b>353'490.73</b>	<b>470'654.53</b>
Thereof TVC projects	0.00	381'287.75
Thereof IFBC projects	93'618.27	1'209.45
Thereof Fundraising	27'000.00	23'500.00
<b>Personnel expenses IFBC</b>	<b>232'872.46</b>	<b>64'657.33</b>

The total cost of wages of the General Secretary in 2015 amounted to CHF 120'000 for a work level of 80 % . The salary for the General Secretary includes the employers' contribution for social security and other insurances as well as travel and accomodation costs to/from and in Berne of the General Secretary based in Finland.

### 11 Fundraising

PR material, call for donation	29'254.62	15'692.13
External fundraiser	0.00	18'000.00
Salary incl. social security part time fundraising and networking officer	27'000.00	23'500.00
	<b>56'254.62</b>	<b>57'192.13</b>

The salary of the fundraising and networking officer was reallocated to fundraising in 2014 for the first time. The mandate for the external fundraiser was for 2014 only.

# INTERNATIONAL FEDERATION OF THE BLUE CROSS

## ADDITIONAL INFORMATION TO THE FINANCIAL STATEMENTS

### Gratuitous services by third party

No significant gratuitous services were provided by third parties.

### Gratuitous services to third parties

In both reporting years no gratuitous services were provided.

	<u>2015</u>	<u>2014</u>
	CHF	CHF
<b>Payments to Blue Cross Organisation</b>		
Blue Ribbon Finland - Service Fee General Secretary mandate	120'000.00	120'000.00
Blaukreuz Familienferienstätte, Holzhausen Germany - Finance Commission Meeting 2015, NC meeting 2014 & Multinationaltraining	860.75	7'648.85
Blaues Kreuz Kantonalverband, Bern, Switzerland - Service Fee Finance assistant mandate	1'405.75	19'259.10
Roundabout, Kanton Aargau Luzern - PR-Event April 2014	0.00	200.00
Roundabout, Kanton Bern - PR Event November 2015 / April 2014	700.00	300.00
Blaukreuz Ferienzentrum, Aeschiried, Switzerland - Team retreat	0.00	857.40

### Events after the balance sheet date

The present Annual Financial Statement was approved by the Finance Commission on 14th of April, 2016 and released for publication. Since the balance sheet date no event has occurred which will have a significant impact on the Annual Financial Statement of 2015.