

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 2016 in accordance with
Swiss GAAP FER**

(for the year ended 31.12.2016)

15 May 2017
170-22-933 / sla / kes

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 organization capital and notes) of the International Federation of the Blue Cross for the financial year ended 31 December 2016. In accordance with Swiss GAAP FER 21 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 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 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 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 or do not comply with Swiss law and the association's articles of incorporation.

Berne, 15 May 2017

BDO Ltd



Karel Hojac

Licensed Audit Expert



Simon Kehrli

Auditor in Charge
Licensed Audit Expert

Enclosure
Financial statements

INTERNATIONAL BLUE CROSS

BALANCE SHEET AS AT 31 DECEMBER 2016

| | Notes | <u>31.12.2016</u> CHF | <u>31.12.2015</u> CHF |
|-----------------------------|-------|--------------------------|----------------------------|
| ASSETS | | | |
| Current assets | | | |
| Cash and cash equivalents | 1 | 895'177.22 | 1'100'355.64 |
| Short term receivables | 2 | 43'318.76 | 36'185.46 |
| Accrued assets | 3 | 51'271.41 | 39'479.64 |
| Total Current assets | | <u>989'767.39</u> | <u>1'176'020.74</u> |
| Fixed assets | | | |
| Furniture and equipment | 4 | <u>1'971.30</u> | <u>561.65</u> |
| Total Fixed assets | | <u>1'971.30</u> | <u>561.65</u> |
| TOTAL ASSETS | | <u><u>991'738.69</u></u> | <u><u>1'176'582.39</u></u> |

INTERNATIONAL BLUE CROSS

BALANCE SHEET AS AT 31 DECEMBER 2016

| | Notes | <u>31.12.2016</u> | <u>31.12.2015</u> |
|---|-------|--------------------------|----------------------------|
| | | CHF | CHF |
| LIABILITIES AND EQUITY | | | |
| Current liabilities | | | |
| Trade accounts payable | | 5'298.75 | 2'029.42 |
| Other liabilities | 5 | 0.00 | 80'000.00 |
| Accrued liabilities | 6 | 41'346.16 | 28'851.56 |
| Total Current liabilities | | <u>46'644.91</u> | <u>110'880.98</u> |
| Funds | | | |
| Chad | | 32'288.47 | 70'972.36 |
| Congo Brazzaville | | 9'804.25 | 22'764.80 |
| Brasil | | 0.00 | -0.35 |
| Namibia | | 0.00 | 0.00 |
| Eastern Europe | | 7'147.06 | 6'647.06 |
| General Assembly | | 0.00 | 1'440.00 |
| Lesotho | | 0.00 | 248.20 |
| Denmark, Finland, Greenland | | 286.12 | 0.00 |
| Total Funds | | <u>49'525.90</u> | <u>102'072.07</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 | | 238'584.30 | 307'873.71 |
| Retained earnings | | | |
| Balance brought forward from prior year | | -1'227.95 | 3'084.89 |
| Result for the year | | 1'227.95 | -4'312.84 |
| | | <u>0.00</u> | <u>-1'227.95</u> |
| Total Equity | | <u>895'567.88</u> | <u>963'629.34</u> |
| TOTAL LIABILITIES AND EQUITY | | <u><u>991'738.69</u></u> | <u><u>1'176'582.39</u></u> |

INTERNATIONAL BLUE CROSS

INCOME STATEMENT 2016

| | Notes | <u>2016</u> CHF | <u>2015</u> CHF |
|---|-------|--------------------|--------------------|
| INCOME | | | |
| Membership contributions | | 155'667.92 | 159'907.43 |
| Donations and contributions | 7 | 309'200.12 | 335'574.39 |
| Other income | | 80'845.40 | 4'995.00 |
| Income IFBC | | <u>545'713.44</u> | <u>500'476.82</u> |
| | | | |
| TOTAL INCOME | | <u>545'713.44</u> | <u>500'476.82</u> |
| | | | |
| EXPENSES | | | |
| Projects | 8 | 377'238.29 | 373'192.16 |
| Direct project expenses | | <u>377'238.29</u> | <u>373'192.16</u> |
| | | | |
| Personnel expenses | 9 | 186'742.59 | 233'095.82 |
| Travel and representation | | 1'668.05 | 608.15 |
| Rental expenses | | 14'847.60 | 29'734.28 |
| Maintenance IT | | 3'498.41 | 8'051.47 |
| Administrative expenses | | 8'317.84 | 16'007.10 |
| Fundraising expenses | 10 | 36'227.81 | 56'254.62 |
| Depreciation | | 1'544.00 | 1'533.00 |
| General secretariat | | <u>252'846.30</u> | <u>345'284.44</u> |
| | | | |
| Travel and representation | | 19'219.91 | 26'607.07 |
| Administrative expenses | | 912.90 | 879.50 |
| Provision for General Assembly 2016 | | 0.00 | 25'000.00 |
| General Assembly 2016 | | 21'014.13 | 0.00 |
| Adjustment of value membership fees | | -630.45 | 9'980.75 |
| Federation | | <u>40'516.49</u> | <u>62'467.32</u> |
| | | | |
| TOTAL EXPENSES | | <u>670'601.08</u> | <u>780'943.92</u> |
| | | | |
| OPERATING RESULT (amount to be carried over) | | <u>-124'887.64</u> | <u>-280'467.10</u> |

INTERNATIONAL BLUE CROSS

INCOME STATEMENT 2016

| Notes | <u>2016</u> CHF | <u>2015</u> CHF |
|---|------------------------|-------------------------|
| OPERATING RESULT (amount carried over) | -124'887.64 | -280'467.10 |
| Financial income incl. foreign exchange profit | 5'853.47 | 1'882.45 |
| Financial cost incl. foreign exchange loss | -1'573.46 | -40'777.68 |
| Financial result | <u>4'280.01</u> | <u>-38'895.23</u> |
| OPERATING RESULT BEFORE CHANGES IN FUNDS | -120'607.63 | -319'362.33 |
| Allocation to project funds | -261'275.95 | -297'338.77 |
| Transfer from funds | 313'822.12 | 303'388.26 |
| Funds result | <u>52'546.17</u> | <u>6'049.49</u> |
| RESULT BEFORE ALLOCATION | -68'061.46 | -313'312.84 |
| Allocation to Solidarité | 0.00 | 0.00 |
| Transfer from organisational development | 69'289.41 | 309'000.00 |
| RESULT FOR THE YEAR | <u><u>1'227.95</u></u> | <u><u>-4'312.84</u></u> |

INTERNATIONAL BLUE CROSS

CASH FLOW STATEMENT 2016

| + Cash flow in - Cash flow out | <u>2016</u> CHF | <u>2015</u> CHF |
|--|---------------------------|---------------------------|
| RESULT FOR THE YEAR | 1'227.95 | -4'312.84 |
| Depreciation of fixed assets | 1'544.00 | 1'533.00 |
| Allocation to funds | 261'275.95 | 297'338.77 |
| Changes | | |
| Short term receivables | -7'133.30 | -2'950.11 |
| Accrued income | -11'791.77 | -11'644.43 |
| Trade accounts payable | 3'269.33 | -39'825.57 |
| Other liabilities | -80'000.00 | 25'000.00 |
| Accrued liabilities | 12'494.60 | -82'028.72 |
| CASH FLOW FROM OPERATIONS | <u>180'886.76</u> | <u>183'110.10</u> |
| Acquisition of fixed assets | -2'953.65 | 0.00 |
| Disposal of financial assets | 0.00 | 0.00 |
| CASH FLOW FROM INVESTING ACTIVITIES | <u>-2'953.65</u> | <u>0.00</u> |
| Expenses in funds | | |
| Brasil | -17'183.36 | -23'985.91 |
| Chad | -168'510.17 | -149'038.05 |
| Congo | -118'784.55 | -91'427.89 |
| Namibia | 0.00 | -9'277.07 |
| Eastern Europe | 0.00 | -16'452.94 |
| Lesotho | -248.20 | -12'602.80 |
| General Assembly | -7'860.29 | 0.00 |
| Alcohol Policy | 0.00 | -603.60 |
| Organisational Development | -69'289.41 | -309'000.00 |
| Denmark, Finland, Greenland | -1'235.55 | 0.00 |
| CASH FLOW FROM PROJECT ACTIVITIES | <u>-383'111.53</u> | <u>-612'388.26</u> |
| CHANGES OF CASH | <u><u>-205'178.42</u></u> | <u><u>-429'278.16</u></u> |
| EVIDENCE OF CHANGES | | |
| Opening balance of cash and cash equivalents as of 1 January | 1'100'355.64 | 1'529'633.80 |
| Closing balance of cash and cash equivalents as of 31 December | 895'177.22 | 1'100'355.64 |
| CHANGES OF CASH | <u><u>-205'178.42</u></u> | <u><u>-429'278.16</u></u> |

INTERNATIONAL BLUE CROSS

STATEMENT OF CHANGES IN FUNDS

| | Brasil | Chad | Congo | Namibia | Eastern Europe | General Assembly | Lesotho | Alcohol Policy | Denmark, Fin- land, Greenland | Total |
|-----------------------------------|------------|-------------|-------------|-----------|-------------------|---------------------|------------|-------------------|----------------------------------|-------------|
| | CHF | CHF | CHF | CHF | CHF | CHF | CHF | CHF | CHF | CHF |
| Opening balance 1.1.2015 | 23.99 | 34'882.49 | 60'949.80 | 9'225.28 | 1'850.00 | 1'190.00 | 0.00 | 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 | 0.00 | 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 | 0.00 | -303'388.26 |
| Closing balance 31.12.2015 | -0.35 | 70'972.36 | 22'764.80 | 0.00 | 6'647.06 | 1'440.00 | 248.20 | 0.00 | 0.00 | 102'072.07 |
| Allocation | 17'183.71 | 129'826.28 | 105'824.00 | 0.00 | 500.00 | 6'420.29 | 0.00 | 0.00 | 1'521.67 | 261'275.95 |
| Withdrawal | -17'183.36 | -168'510.17 | -118'784.55 | 0.00 | 0.00 | -7'860.29 | -248.20 | 0.00 | -1'235.55 | -313'822.12 |
| Closing balance 31.12.2016 | 0.00 | 32'288.47 | 9'804.25 | 0.00 | 7'147.06 | 0.00 | 0.00 | 0.00 | 286.12 | 49'525.90 |

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 1.1.2015 | 433.25 | 10'000.00 | 315'249.67 | 331'300.66 | 616'873.71 | 3'084.89 | 1'276'942.18 |
| Withdrawal | | | | | -309'000.00 | | -309'000.00 |
| Result for the year | | | | | | -4'312.84 | -4'312.84 |
| Closing balance 31.12.2015 | 433.25 | 10'000.00 | 315'249.67 | 331'300.66 | 307'873.71 | -1'227.95 | 963'629.34 |
| Withdrawal | | | | | -69'289.41 | | -69'289.41 |
| Result for the year | | | | | | 1'227.95 | 1'227.95 |
| Closing balance 31.12.2016 | 433.25 | 10'000.00 | 315'249.67 | 331'300.66 | 238'584.30 | 0.00 | 895'567.88 |

INTERNATIONAL BLUE CROSS

NOTES TO THE ANNUAL FINANCIAL STATEMENT 2016

THE ORGANISATION

The International Blue Cross founded in 1886 is a non-governmental umbrella organisation that brings together the national Blue Cross organisations into one body. It has a governing board – called the Network Committee – and a secretariat with official address in Bern, Switzerland. IBC functions as a matrix organisation with staff in different countries to connect member organisations around the world.

The organisation has developed to its current situation over the years as large funding scheme from Norwegian TV campaign ended during 2014. As a result of lower income there have been staff- and cost reductions in all aspects of the work. Furthermore IBC has invested on networking and fundraising in order to create a new funding base for the organisation and to change from single donor emphasis to multiple donor model.

IBC strives to mainstream substance abuse into development programs based on UN sustainable development goal 3.5.1 in order to reduce alcohol related harm. IBC runs bilateral development programmes with organisations that fulfil development corporation standards taking a role of project management and implementation.

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 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 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, Namibia, Eastern Europe, Alcohol Policy, Lesotho

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

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.

INTERNATIONAL BLUE CROSS

ADDITIONAL INFORMATION TO THE BALANCE SHEET

| | 31.12.2016 | 31.12.2015 |
|--|------------|--------------|
| 1 Cash and cash equivalents | CHF | CHF |
| Divided in foreign currencies this position is as follows: | | |
| in CHF | 699'907.33 | 916'881.72 |
| in EUR | 62'086.88 | 54'123.58 |
| in NOK | 132'497.61 | 128'038.74 |
| Other various currencies | 685.40 | 1'311.60 |
| Total | 895'177.22 | 1'100'355.64 |

2 Short term receivables

| | | |
|--------------------------------|-----------|------------|
| Membership fees | 1'031.10 | 16'215.38 |
| Allowance for outstanding fees | 0.00 | -13'650.00 |
| Local organisations projects | 14'763.16 | 11'443.85 |
| Various | 27'524.50 | 22'176.23 |
| Total | 43'318.76 | 36'185.46 |

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 IBC 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 IBC for any one year and MO has fulfilled this level, there is no remaining balance recorded.

3 Accrued assets

| | | |
|--|-----------|-----------|
| Prepaid flight tickets | 7'252.05 | 0.00 |
| Prepaid accommodation | 349.55 | 9'850.63 |
| Prepaid insurance contribution | 3'999.41 | 8'839.71 |
| Donation from "Sie helfen wir helfen 2015, 2016" | 19'900.00 | 18'814.30 |
| Contribution Bread for all 2016 | 12'000.00 | 0.00 |
| Tranches for Chad and Congo January 2017 | 7'373.40 | |
| Various | 397.00 | 1'975.00 |
| Total | 51'271.41 | 39'479.64 |

INTERNATIONAL BLUE CROSS

| 4 Furniture and equipment | Office | | |
|---|-------------|-------------------|-------------------|
| | Equipment | IT Systems | Total |
| | CHF | CHF | CHF |
| <i>Acquisition value</i> | | | |
| Opening balance 1.1.2016 | 1.00 | 23'917.65 | 23'918.65 |
| Increase | 0.00 | 2'953.65 | 2'953.65 |
| Decrease | 0.00 | 0.00 | 0.00 |
| Closing Balance 31.12.2016 | <u>1.00</u> | <u>26'871.30</u> | <u>26'872.30</u> |
| <i>Depreciation</i> | | | |
| Opening balance 1.1.2016 | 0.00 | 23'357.00 | 23'357.00 |
| Increase | 0.00 | 1'544.00 | 1'544.00 |
| Closing balance 31.12.2016 | <u>0.00</u> | <u>24'901.00</u> | <u>24'901.00</u> |
| Balance Sheet Value as at 31.12.2016 | <u>1.00</u> | <u>1'970.30</u> | <u>1'971.30</u> |
| Balance Sheet Value as at 31.12.2015 | <u>1.00</u> | <u>560.65</u> | <u>561.65</u> |
| | | <u>31.12.2016</u> | <u>31.12.2015</u> |
| 5 Other liabilities | | CHF | CHF |
| Other liabilities towards projects (Ukraine) | | 150.55 | 150.55 |
| General assembly | | 0.00 | 80'000.00 |
| Total | | <u>150.55</u> | <u>80'150.55</u> |
| 6 Accrued liabilities | | | |
| Unused holiday and overtime | | 13'153.92 | 8'549.96 |
| Audit fees IBC and projects | | 15'830.40 | 15'737.00 |
| Salaries and Service fee BC Germany | | 12'144.44 | 0.00 |
| Various | | 217.40 | 4'564.60 |
| Total | | <u>41'346.16</u> | <u>28'851.56</u> |

INTERNATIONAL BLUE CROSS

ADDITIONAL INFORMATION TO THE INCOME STATEMENT

| | <u>2016</u> | <u>2015</u> |
|--|-------------------|-------------------|
| | CHF | CHF |
| 7 Donation and contribution | | |
| Bread for All | 33'159.00 | 22'523.80 |
| DEZA (SDC) | 141'648.00 | 115'595.00 |
| Lotteriefonds Bern | 20'000.00 | 0.00 |
| SDW | 15'000.00 | 15'000.00 |
| Other | <u>99'393.12</u> | <u>182'455.59</u> |
| Total | <u>309'200.12</u> | <u>335'574.39</u> |
| | | |
| 8 Other project expenses | | |
| Brasil | 16'192.06 | 23'747.72 |
| Chile | 0.00 | 42.02 |
| Chad | 156'714.45 | 153'064.68 |
| Congo | 110'469.63 | 106'350.45 |
| Namibia | 0.00 | 8'720.17 |
| Alcohol Policy Training | 7'390.56 | 19'996.60 |
| Organisational Development | 84'987.84 | 26'574.85 |
| ASPAD Namibia | 0.00 | 135.60 |
| Selfhelp Workshop Lesotho | 248.20 | 16'485.91 |
| Greenland | 127.40 | 0.00 |
| Denmark | 704.55 | 0.00 |
| Finland | 403.60 | 0.00 |
| Romania | 0.00 | 0.00 |
| Ukraine | <u>0.00</u> | <u>18'074.16</u> |
| Total | <u>377'238.29</u> | <u>373'192.16</u> |
| | | |
| The direct project expenses are divided as follows: | | |
| Project expenses | 309'403.82 | 294'520.65 |
| Personnel expenses | 65'539.72 | 78'401.51 |
| Travel and representation expenses | 2'294.75 | 270.00 |
| Maintenance expenses | <u>0.00</u> | <u>0.00</u> |
| Total direct project expenses | <u>377'238.29</u> | <u>373'192.16</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 17'240.66 were reimbursed (previous year CHF 25'236.27).

| | 2016 | 2015 |
|---|-------------------|-------------------|
| | CHF | CHF |
| Salary of General Secretary incl. social security | 96'000.00 | 120'000.00 |
| Other salaries including social security | 199'637.35 | 232'190.73 |
| Other personnel expenses and training | 2'016.50 | 1'300.00 |
| Total personnel expenses | 297'653.85 | 353'490.73 |
| Therof IBC projects | 89'228.30 | 93'618.27 |
| Thereof Fundraising | 21'682.96 | 27'000.00 |
| Personnel expenses IBC | 186'742.59 | 233'095.82 |

The total cost of wages of the General Secretary in 2016 amounted to CHF 96'000 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.

10 Fundraising

| | | |
|---|------------------|------------------|
| PR material, call for donation | 14'545.19 | 29'254.62 |
| Salary incl. social security part time fundraising and networking officer | 21'682.96 | 27'000.00 |
| | 36'227.81 | 56'254.62 |

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

INTERNATIONAL 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.

| | 2016 | 2015 |
|---|-----------|------------|
| | CHF | CHF |
| Payments to Blue Cross Organisation | | |
| Blue Ribbon Finland - Service Fee General Secretary mandate | 96'000.00 | 120'000.00 |
| Blaukreuz Familienferienstätte, Holzhausen Germany - Finance Commission Meeting 2015, NC meeting 2014 & Multinationaltraining | 0.00 | 860.75 |
| Blaues Kreuz Kantonalverband, Bern, Switzerland - Service Fee Finance assistant mandate | 509.00 | 1'405.75 |
| Treffpunkt Azzurro (Kantonalverband Bern), Packing Call for donation | 138.00 | 0.00 |
| Roundabout, Kanton Bern - PR Event November 2015 | 0.00 | 700.00 |

Events after the balance sheet date

The present Annual Financial Statement was approved Network Committee on 18 April 2017 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 2016.