

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 2021 in accordance with
Swiss GAAP FER**

(for the period from 1.1. to 31.12.2021)

5 May 2022

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 2021. 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, 5 May 2022

BDO Ltd

ppa. Laurence Gilliéron

Auditor in Charge
Licensed Audit Expert

i.V. Marissa Niederhauser

Enclosure
Financial statements

INTERNATIONAL BLUE CROSS

BALANCE SHEET AS AT 31 DECEMBER 2021

	Notes	<u>31.12.2021</u>	<u>31.12.2020</u>
		CHF	CHF
ASSETS			
Current assets			
Cash and cash equivalents	1	593'470.90	764'289.62
Short term receivables	2	88'021.26	56'455.54
Accrued assets	3	30'342.50	19'110.16
Total Current assets		<u>711'834.66</u>	<u>839'855.32</u>
Fixed assets			
Financial assets		384'217.07	297'175.93
Furniture and equipment	4	1'022.17	2'041.76
Total Fixed assets		<u>385'239.24</u>	<u>299'217.69</u>
TOTAL ASSETS		<u><u>1'097'073.90</u></u>	<u><u>1'139'073.01</u></u>

INTERNATIONAL BLUE CROSS

BALANCE SHEET AS AT 31 DECEMBER 2021

	Notes	31.12.2021 CHF	31.12.2020 CHF
LIABILITIES AND EQUITY			
Current liabilities			
Trade accounts payable	5	24'397.95	30'258.33
Accrued liabilities	6	32'853.14	52'031.33
Provisions	7	20'000.00	30'000.00
Total Current liabilities		<u>77'251.09</u>	<u>112'289.66</u>
Long-term liabilities			
Provisions	7	<u>0.00</u>	<u>20'000.00</u>
Total Long-term liabilities		<u>0.00</u>	<u>20'000.00</u>
Funds			
Chad		61'110.54	70'651.15
Congo Brazzaville		35'722.75	0.00
Brasil		0.00	269.41
Togo		4'478.64	7'994.61
Eastern Europe		7'947.06	8'347.06
Denmark, Finland, Greenland		642.52	2'275.08
Lifeskills Programm		59'950.61	76'287.50
Burkina Faso		7'753.87	13'502.68
Botswana		0.00	0.00
Tanzania		0.00	0.00
Knowledge / Skills Transfer, Sensibilisation		34'628.39	28'817.94
Music Groups		4'891.41	3'840.02
Alcohol Policy		11'287.60	5'773.70
Selfhelp		0.00	1'264.65
Total Funds		<u>228'413.39</u>	<u>219'023.80</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		134'425.84	130'775.97
Retained earnings			
Balance brought forward from prior year		0.00	0.00
Result for the year		0.00	0.00
		<u>0.00</u>	<u>0.00</u>
Total Equity		<u>791'409.42</u>	<u>787'759.55</u>
TOTAL LIABILITIES AND EQUITY		<u><u>1'097'073.90</u></u>	<u><u>1'139'073.01</u></u>

INTERNATIONAL BLUE CROSS

INCOME STATEMENT 2021

	Notes	<u>2021</u>	<u>2020</u>
		CHF	CHF
INCOME			
Membership contributions		214'985.30	222'386.45
Donations and contributions	8	340'413.99	223'376.90
Government grants	8	249'406.19	212'177.98
Other income		4'232.21	4'438.45
Income IBC		<u>809'037.69</u>	<u>662'379.78</u>
TOTAL INCOME		<u>809'037.69</u>	<u>662'379.78</u>
EXPENSES			
Projects expenses	9	637'677.26	587'328.60
Fundraising expenses	10	68'413.78	53'829.35
Administrative expenses	11/12	121'471.07	107'915.16
TOTAL EXPENSES		<u>827'562.11</u>	<u>749'073.11</u>
OPERATING RESULT (amount to be carried over)		<u>-18'524.42</u>	<u>-86'693.33</u>

INTERNATIONAL BLUE CROSS

INCOME STATEMENT 2021

Notes	2021	2020
	CHF	CHF
OPERATING RESULT (amount carried over)	-18'524.42	-86'693.33
Financial income incl. foreign exchange profit	39'458.76	10'851.63
Financial cost incl. foreign exchange loss	-7'894.88	-6'573.38
Financial result	31'563.88	4'278.25
 OPERATING RESULT BEFORE CHANGES IN FUNDS	 13'039.46	 -82'415.08
Allocation to project funds	-542'975.88	-402'429.73
Transfer from funds	533'586.29	495'813.98
Funds result	-9'389.59	93'384.25
 RESULT BEFORE ALLOCATION	 3'649.87	 10'969.17
Allocation to organisational development	-3'649.87	-10'969.17
Transfer from organisational development	0.00	0.00
RESULT FOR THE YEAR	0.00	0.00

INTERNATIONAL BLUE CROSS

CASH FLOW STATEMENT 2021

	2021	2020
	CHF	CHF
+ Cash flow in		
- Cash flow out		
RESULT FOR THE YEAR	0.00	0.00
Depreciation of fixed assets	1'019.59	2'385.87
Allocation to funds	542'975.88	402'429.73
Changes		
Short-term receivables	-31'565.72	-15'800.05
Accrued income	-11'232.34	5'344.00
Financial assets	-34'459.00	-9950.86
Trade accounts payable	-5'860.38	-5'264.11
Accrued liabilities	-19'178.19	21'259.06
Provisions GA 2021	0.00	30'000.00
Long-term liabilities	-30'000.00	-30'000.00
CASH FLOW FROM OPERATIONS	<u>411'699.84</u>	<u>400'403.64</u>
Acquisition of fixed assets	0.00	-3'051.50
Outflows for investments / financial assets	-52'582.14	-287'225.07
CASH FLOW FROM INVESTING ACTIVITIES	<u>-52'582.14</u>	<u>-290'276.57</u>
Expenses in funds		
Brasil	-16'412.95	-15'338.83
Chad	-113'809.85	-107'009.96
Congo	-53'832.00	-44'403.20
Togo	-108'514.57	-69'815.94
Tanzania	-25'347.35	-39'262.40
Denmark, Finland, Greenland	-3'634.02	0.00
Burkina Faso	-5'748.81	-2'760.43
Skills and Knowledge Transfer MO's	-21'000.00	-21'000.00
Alcohol Policy	-5'000.00	-5'000.00
Selfhelp	-5'549.85	-4'606.92
Lifeskills Programm	-16'336.89	-68'928.95
DEZA	-158'000.00	-115'000.00
Organisational Development	3'649.87	10'969.17
East Europe	-400.00	0.00
Music Groups	0.00	-2'687.35
CASH FLOW FROM PROJECT ACTIVITIES	<u>-529'936.42</u>	<u>-484'844.81</u>
CHANGES OF CASH	<u><u>-170'818.72</u></u>	<u><u>-374'717.74</u></u>
EVIDENCE OF CHANGES		
Opening balance of cash and cash equivalents as of 1 January	764'289.62	1'139'007.36
Closing balance of cash and cash equivalents as of 31 December	<u>593'470.90</u>	<u>764'289.62</u>
CHANGES OF CASH	<u><u>-170'818.72</u></u>	<u><u>-374'717.74</u></u>

INTERNATIONAL BLUE CROSS

STATEMENT OF CHANGES IN FUNDS

	Lifeskills					Lifeskills		Knowl./Skills Transfer	Eastern	Music	Burkina	Botswana	Alcohol	Denmark, Fin-		Total
	Brasil	Chad	Congo	Togo	Tanzania	Programm	DEZA	Sensibilisation	Europe	Groups	Faso	Selfhelp	Policy	Selfhelp	land, Greenland	
	CHF	CHF	CHF	CHF	CHF	CHF	CHF	CHF	CHF	CHF	CHF	CHF	CHF	CHF	CHF	
Opening balance 1.1.2020	0.00	74'724.63	5'450.00	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	0.00	0.00	237.21	312'408.05
Allocation	15'608.24	102'936.48	38'953.20	56'010.55	22'912.40	0.00	115'000.00	27'472.94	100.00	1'077.37	4'420.00	817.50	10'773.70	4'309.48	2'037.87	402'429.73
Withdrawal	-15'338.83	-107'009.96	-44'403.20	-69'815.94	-39'262.40	-68'928.95	-115'000.00	-21'000.00	0.00	-2'687.35	-2'760.43	-1'562.09	-5'000.00	-3'044.83	0.00	-495'813.98
Closing balance 31.12.2020	269.41	70'651.15	0.00	7'994.61	0.00	76'287.50	0.00	28'817.94	8'347.06	3'840.02	13'502.68	0.00	5'773.70	1'264.65	2'275.08	219'023.80
Allocation	16'143.54	104'269.24	89'554.75	104'998.60	25'347.35	0.00	158'000.00	26'810.45		1'051.39			10'513.90	4'285.20	2'001.46	542'975.88
Withdrawal	-16'412.95	-113'809.85	-53'832.00	-108'514.57	-25'347.35	-16'336.89	-158'000.00	-21'000.00	-400.00		-5'748.81		-5'000.00	-5'549.85	-3'634.02	-533'586.29
Closing balance 31.12.2021	0.00	61'110.54	35'722.75	4'478.64	0.00	59'950.61	0.00	34'628.39	7'947.06	4'891.41	7'753.87	0.00	11'287.60	0.00	642.52	228'413.39

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 1.1.2020	433.25	10'000.00	315'249.67	331'300.66	119'806.80	0.00	776'790.38
Withdrawal							0.00
Allocation					10'969.17		10'969.17
Result for the year						0.00	0.00
Closing balance 31.12.2020	433.25	10'000.00	315'249.67	331'300.66	130'775.97	0.00	787'759.55
Withdrawal							0.00
Allocation					3'649.87		3'649.87
Result for the year						0.00	0.00
Closing balance 31.12.2021	433.25	10'000.00	315'249.67	331'300.66	134'425.84	0.00	791'409.42

INTERNATIONAL BLUE CROSS

NOTES TO THE ANNUAL FINANCIAL STATEMENT 2021

THE ORGANISATION

International Blue Cross is a non-governmental umbrella organisation founded in 1886. IBC brings together 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 is registered to Commercial register of Bern since 15.3.2019.

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. Developing the IBC fundraising is still at core focus of the secretariat. With aid of committed staff and regular support of volunteers we have reached increasing trend of donations. In addition IBC is pleased that its financial investment has made good returns during 2021.

Due to the continued Covid 19 pandemic IBC had to arrange its General Assembly 4-7.10.2021 online. This was a successful arrangement as 31 countries and 9 Network Committee members as official delegates plus observers and officials were able to take part. Elections were held with confidential online tool and discussion points were facilitated through online consultation platform. Accounts and activity reports 2016-2020 were approved and the updated strategy 2021-2028 was adopted. New board called Network Committee was elected: President: Reinhard Jahn: Germany, Vice President: Hans Eglin: Switzerland , Rolf Hartmann: Brazil, Lars Thideman Jensen: Denmark, Ingalill Söderberg: Sweden, Ewa Duda: Poland, Holger Lux: Romania, Substitute members: Patrick Acheampong: Ghana, Revocatus Ngini: Tanzania

All projects have continued to experience various effects of covid restrictions but in 2021 projects were already more equipped to modify activities and they had found local solutions to continue the work. IBC supported projects to continue as generally service users were more vulnerable due to lower support services being available in society due to covid. In 2021 only some scheduling modifications were necessary due to covid restrictions but main activities were carried out in a planned manner.

Despite the lack of travel opportunities IBC continued to benefit from their expertise of on line working and continued supporting and monitoring projects with virtual field visits where staff, volunteers, community representatives and beneficiaries were engaged through virtual connections. IBC sees this model as complementary support for field visits also in the future.

Despite the second challenging year IBC has been able to develop forward and intensify online training and coaching to its member organisations. We hope that this greater understanding of possibilities for online connection world wide will support the future development of the Blue Cross collaboration and work in parallel with face to face meetings.

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.

INTERNATIONAL BLUE CROSS

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.

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

Financial assets are valued at observable market prices.

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 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, Alcohol Policy, 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.

INTERNATIONAL BLUE CROSS

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

	31.12.2021	31.12.2020
1 Cash and cash equivalents	CHF	CHF
Divided in foreign currencies this position is as follows:		
in CHF	458'540.58	711'438.21
in EUR	133'554.59	51'766.78
Other various currencies	1'375.73	1'084.63
Total	593'470.90	764'289.62
2 Short term receivables		
Membership fees	1'500.30	21'207.31
Local organisations projects	3'620.97	1'848.03
Donors	77'577.39	32'850.00
Various	5'322.60	550.20
Total	88'021.26	56'455.54
Thereof		
Blaues Kreuz Schweiz	3'787.91	0.00
3 Accrued assets		
Car purchase Togo	12'097.15	0.00
Prepaid insurance contribution	3'952.58	4'817.39
Prepaid accommodation GA 2021 and GAPC (2020)	14'292.77	14'292.77
Total	30'342.50	19'110.16

INTERNATIONAL BLUE CROSS

4 Furniture and equipment	Office Equipment	IT Systems	Total
	CHF	CHF	CHF
<i>Acquisition value</i>			
Opening balance 1.1.2021	1.00	37'288.90	37'289.90
Increase	0.00	0.00	0.00
Decrease	0.00	0.00	0.00
Closing Balance 31.12.2021	<u>1.00</u>	<u>37'288.90</u>	<u>37'289.90</u>
 <i>Depreciation</i>			
Opening balance 1.1.2021	0.00	35'248.14	35'248.14
Increase	0.00	1'019.59	1'019.59
Closing balance 31.12.2021	<u>0.00</u>	<u>36'267.73</u>	<u>36'267.73</u>
 Balance Sheet Value as at 31.12.2021	 <u>1.00</u>	 <u>1'021.17</u>	 <u>1'022.17</u>
 Balance Sheet Value as at 31.12.2020	 <u>1.00</u>	 <u>2'040.76</u>	 <u>2'041.76</u>
 5 Trade accounts payable			
		<u>31.12.2021</u>	<u>31.12.2020</u>
Therof		CHF	CHF
Blaues Kreuz Deutschland		14'726.31	20'708.53
Blaues Kreuz Schweiz		408.00	0.00
Blaues Kreuz Bern Freiburg Solothurn		246.45	0.00
Blue Ribbon Finland		0.00	784.17
Various		9'017.19	8'765.63
Total		<u>24'397.95</u>	<u>30'258.33</u>
 6 Accrued liabilities			
Unused holiday and overtime		8'623.14	2'066.53
Audit fees IBC and projects		23'530.00	19'100.00
Togo Funding 2021		0.00	30'000.00
Various		700.00	864.80
Total		<u>32'853.14</u>	<u>52'031.33</u>
 7 Provisions			
Current liabilities Training 2022/General assembly 2021		20'000.00	30'000.00
Long-term liabilities Training 2022		0.00	20'000.00
Total		<u>20'000.00</u>	<u>50'000.00</u>

INTERNATIONAL BLUE CROSS

ADDITIONAL INFORMATION ON THE INCOME STATEMENT

	CHF	CHF
8 Donation and contribution		
a non earmarked	46'844.30	33'125.15
b earmarked		
Bread for All 2020/Stadtverband Zürich 2021	20'000.00	20'000.00
DEZA (SDC)	158'000.00	115'000.00
Lotteriefonds Bern	0.00	8'600.00
SDW	15'000.00	15'000.00
Other	349'975.88	243'829.73
Subtotal	<u>542'975.88</u>	<u>402'429.73</u>
Total	<u><u>589'820.18</u></u>	<u><u>435'554.88</u></u>

9 Other project expenses

Brasil	15'941.20	14'265.11
Chad	184'893.16	180'894.26
Congo	137'400.69	136'593.48
Togo	107'827.33	64'928.83
Tanzania (Pilot)	67'871.14	48'636.78
Lifeskills Manual	566.16	5'507.67
Alcohol Policy	35'132.48	56'392.69
Sensibilisation general	13'838.85	6'138.65
Burkina Faso	5'360.39	2'567.19
Knowledge Skills transfer and Sensibilisation MO's	52'042.19	57'353.72
Botswana Self-help and Training Workshop	4'160.93	8'719.30
Nigeria Self-help	2'509.54	932.23
Uganda Self-help	3'047.97	951.21
Ghana Self-help	3'051.21	948.25
Music Prevention	0.00	2'499.23
Greenland	1'405.39	0.00
Denmark	1'803.81	0.00
Ukraine	400.00	0.00
Finland	424.82	0.00
Total	<u><u>637'677.26</u></u>	<u><u>587'328.60</u></u>

The direct project expenses are divided as follows:

Project expenses	328'172.02	302'173.40
Personnel expenses	309'505.24	285'155.20
Total direct project expenses	<u><u>637'677.26</u></u>	<u><u>587'328.60</u></u>

Project expenses have been calculated with Zewo-Methode.

INTERNATIONAL BLUE CROSS

10 Fundraising	2021	2020
	CHF	CHF
PR material, call for donation, Zewo fees	24'776.74	16'708.54
Salary incl. social security part time fundraising and networking officer	43'637.04	37'120.81
	68'413.78	53'829.35

11 Administration expenses

Personnel expenses	100'154.32	82'668.72
Travel and representation	1'422.85	1'352.91
Rental expenses	7'628.44	7'884.71
Maintenance IT	2'193.57	2'466.82
Administrative expenses	11'328.50	9'238.73
Depreciation	1'019.59	2'477.07
General secretariat	123'747.27	106'088.96
Travel and representation	0.00	-314.45
General assembly release of provision	-30'000.00	0.00
General assembly expenses	16'084.98	0.00
Administrative expenses	2'548.45	1'809.89
Adjustment of value membership fees	9'090.37	330.76
Federation	-2'276.20	1'826.20
Administration expenses IBC	121'471.07	107'915.16

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

12 Personnel expenses and compensation

Salary of General Secretary incl. social security	96'121.36	95'738.40
Other salaries including social security	228'307.44	214'376.95
Other personnel expenses and training	3'970.86	3'508.87
Total personnel expenses	328'399.66	313'624.22
Therof IBC projects	184'608.30	193'834.69
Thereof Fundraising	43'637.04	37'120.81
Personnel expenses IBC	100'154.32	82'668.72

The total cost of wages of the General Secretary in 2021 amounted to CHF 96'121.36 for a work level of 80%. (2020 CHF 95'738.40) 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 3.4 staff member in 2021. (In 2020 3.3)

The members of the Network Committee do not receive any compensation for their work for the respective institutions. In the reporting year no travel expenses were reimbursed (previous year CHF 140.45).

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 2021 volunteers supported IBC with 1'500 hours (2020: 1'400 hours).

The members of the Network Committee (board) supported IBC voluntarily for preparation and attending of Network Committee and Finance Commission meetings with 530 hours (2020: 500 hours).

Gratuitous services to third parties

In both reporting years no gratuitous services were provided.

	<u>2021</u>	<u>2020</u>
	CHF	CHF
Payments to Blue Cross Organisation		
Blue Ribbon Finland - Service Fee General Secretary mandate	96'121.36	95'738.40
Blaues Kreuz Schweiz, Rent for archive	408.00	408.00
Treffpunkt Azzurro (Kantonalverband Bern), Packing Call for donation	364.75	1'776.90
Blue Cross Germany for payroll, social security payments and service fee	72'214.07	68'037.55

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 12th of April 2022 and released for publication.