

To the general meeting of

International Blue Cross

Lindenrain 5a
3012 Bern

Report of the statutory auditor on the limited statutory examination of the financial statements for the year 2024 in accordance with Swiss GAAP FER

(for the period from 01.01 to 31.12.2024)

17 April 2025

**Report of the statutory auditor on the limited statutory examination
to the general meeting of**

International Blue Cross, Bern

As statutory auditor, we have examined the financial statements (comprising the balance sheet, operating statement, cash flow statement, statement of changes in equity and notes) of International Blue Cross for the financial year ended 31 December 2024. In accordance with Swiss GAAP FER 21, the disclosures in the performance report are not subject to the examination by the statutory auditor.

These financial statements in accordance with Swiss GAAP FER, the legal requirements and the articles of association are the responsibility of the 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 entity personnel and analytical procedures as well as detailed tests of entity 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 articles of association.

Bern, 17 April 2025

BDO Ltd

Sibylle Schmid

Auditor in charge
Licensed audit expert

i.V. Dimitri Bretting

Enclosure
Financial statements

INTERNATIONAL BLUE CROSS

BALANCE SHEET AS AT 31 DECEMBER 2024

	Notes	<u>31.12.2024</u>	<u>31.12.2023</u>
		CHF	CHF
ASSETS			
Current assets			
Cash and cash equivalents	1	661'575.52	484'943.34
Short term receivables	2	157'646.29	26'595.57
Accrued assets	3	31'858.12	35'190.85
Total Current assets		<u>851'079.93</u>	<u>546'729.76</u>
Fixed assets			
Financial assets		420'265.55	398'244.39
Furniture and equipment	4	1'397.68	2'256.08
Total Fixed assets		<u>421'663.23</u>	<u>400'500.47</u>
TOTAL ASSETS		<u><u>1'272'743.16</u></u>	<u><u>947'230.23</u></u>

INTERNATIONAL BLUE CROSS

BALANCE SHEET AS AT 31 DECEMBER 2024

	Notes	31.12.2024 CHF	31.12.2023 CHF
LIABILITIES AND EQUITY			
Current liabilities			
Trade accounts payable	5	26'603.98	20'614.41
Accrued liabilities	6	219'496.83	99'190.64
Total Current liabilities		246'100.81	119'805.05
Long-term liabilities			
Provisions	7	60'000.00	40'000.00
Total Long-term liabilities		60'000.00	40'000.00
Funds			
Chad		24'354.39	0.00
Congo Brazzaville		42'205.40	0.00
Brasil		721.44	0.00
Togo		25'635.80	0.00
Eastern Europe		55'518.79	2'243.58
Denmark, Finland, Greenland		462.07	188.37
Lifeskills Programm		5'879.65	5'879.65
Burkina Faso		0.00	0.00
Music Groups		0.00	0.00
Alcohol Policy		0.00	0.00
Total Funds		154'777.54	8'311.60
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		154'881.23	122'130.00
Total Equity		811'864.81	779'113.58
TOTAL LIABILITIES AND EQUITY		1'272'743.16	947'230.23

INTERNATIONAL BLUE CROSS

INCOME STATEMENT 2024

	Notes	<u>2024</u> CHF	<u>2023</u> CHF
INCOME			
Membership contributions		205'245.17	209'959.20
Donations and contributions	8	713'336.99	287'337.21
Government grants	8	314'181.24	253'291.18
Other income		4'561.40	4'725.14
Income IBC		<u>1'237'324.80</u>	<u>755'312.73</u>
TOTAL INCOME		<u>1'237'324.80</u>	<u>755'312.73</u>
EXPENSES			
Projects expenses	9	870'217.48	719'253.80
Fundraising expenses	10	67'036.02	58'698.00
Administrative expenses	11/12	148'124.65	159'669.33
TOTAL EXPENSES		<u>1'085'378.15</u>	<u>937'621.13</u>
OPERATING RESULT (amount to be carried over)		<u>151'946.65</u>	<u>-182'308.40</u>

INTERNATIONAL BLUE CROSS

INCOME STATEMENT 2024

	Notes	2024 CHF	2023 CHF
OPERATING RESULT (amount carried over)		151'946.65	-182'308.40
Financial income incl. foreign exchange profit		32'333.93	24'449.00
Financial cost incl. foreign exchange loss		-5'063.41	-25'017.85
Financial result		27'270.52	-568.85
OPERATING RESULT BEFORE CHANGES IN FUNDS		179'217.17	-182'877.25
Allocation to project funds		-990'386.04	-509'021.06
Transfer from funds		843'920.10	680'322.47
Funds result		-146'465.94	171'301.41
RESULT BEFORE ALLOCATION		32'751.23	-11'575.84
Allocation to organisational development		-32'751.23	0.00
Transfer from organisational development		0.00	11'575.84
RESULT FOR THE YEAR		0.00	0.00

INTERNATIONAL BLUE CROSS

CASH FLOW STATEMENT 2024

+ Cash flow in		
- Cash flow out		
	<u>2024</u>	<u>2023</u>
	CHF	CHF
RESULT FOR THE YEAR	0.00	0.00
Depreciation of fixed assets	2'167.40	705.03
Allocation to funds	990'386.04	509'021.06
Changes		
Short-term receivables	-131'050.72	20'299.48
Accrued income	3'332.73	-17'418.91
Financial assets	-22'021.16	-45'619.17
Trade accounts payable	5'989.57	-13'570.95
Accrued liabilities	120'306.19	70'179.97
Provisions GA 2025	20'000.00	0.00
Long-term liabilities	0.00	20'000.00
CASH FLOW FROM OPERATIONS	<u>989'110.05</u>	<u>543'596.51</u>
Acquisition of fixed assets	-1'309.00	-1'545.05
CASH FLOW FROM INVESTING ACTIVITIES	<u>-1'309.00</u>	<u>-1'545.05</u>
Expenses in funds		
Brasil	0.00	-15'903.92
Chad	-145'722.18	-133'142.99
Congo	-70'000.00	-75'718.50
Togo	-101'000.00	-80'000.00
Tanzania	-125'727.38	-62'037.51
Denmark, Finland, Greenland	0.00	-6'626.02
Burkina Faso	0.00	-1'528.66
Skills and Knowledge Transfer MO's	-21'056.40	-21'683.25
Alcohol Policy	-9'826.32	-17'390.63
Selfhelp	-19'198.00	-14'546.25
Lifeskills Programm	0.00	-21'645.66
DEZA	-177'103.00	-158'000.00
Organisational Development	32'751.23	-11'575.84
East Europe	-174'286.82	-63'223.99
Music Groups	0.00	-8'875.09
CASH FLOW FROM PROJECT ACTIVITIES	<u>-811'168.87</u>	<u>-691'898.31</u>
CHANGES OF CASH	<u>176'632.18</u>	<u>-149'846.85</u>
EVIDENCE OF CHANGES		
Opening balance of cash and cash equivalents as of 1 January	484'943.34	634'790.19
Closing balance of cash and cash equivalents as of 31 December	661'575.52	484'943.34
CHANGES OF CASH	<u>176'632.18</u>	<u>-149'846.85</u>

INTERNATIONAL BLUE CROSS

STATEMENT OF CHANGES IN FUNDS

	Lifeskills				Lifeskills		Knowl./Skills Transfer	Eastern	Music	Burkina	Alcohol	Denmark, Fin-			
	Brasil	Chad	Congo	Togo	Tanzania	Programm	DEZA	Sensibilisation	Europe	Groups	Faso	Policy	Selfhelp	land, Greenland	Total
	CHF	CHF	CHF	CHF	CHF	CHF	CHF	CHF	CHF	CHF	CHF	CHF	CHF	CHF	CHF
Opening balance 1.1.2023	405.56	38'952.31	32'199.36	0.00	0.00	27'525.31	0.00	0.00	64'077.33	8'875.09	1'528.66	547.38	0.00	5'502.01	179'613.01
Allocation	15'498.36	94'190.68	43'519.14	80'000.00	62'037.51	0.00	158'000.00	21'683.25	1'390.24	0.00	0.00	16'843.25	14'546.25	1'312.38	509'021.06
Withdrawal	-15'903.92	-133'142.99	-75'718.50	-80'000.00	-62'037.51	-21'645.66	-158'000.00	-21'683.25	-63'223.99	-8'875.09	-1'528.66	-17'390.63	-14'546.25	-6'626.02	-680'322.47
Closing balance 31.12.2023	0.00	0.00	0.00	0.00	0.00	5'879.65	0.00	0.00	2'243.58	0.00	0.00	0.00	0.00	188.37	8'311.60
Allocation	721.44	170'076.57	112'205.40	126'635.80	125'727.38	0.00	177'103.00	21'056.40	227'562.03	0.00	0.00	9'826.32	19'198.00	273.70	990'386.04
Withdrawal	0.00	-145'722.18	-70'000.00	-101'000.00	-125'727.38	0.00	-177'103.00	-21'056.40	-174'286.82	0.00	0.00	-9'826.32	-19'198.00	0.00	-843'920.10
Closing balance 31.12.2024	721.44	24'354.39	42'205.40	25'635.80	0.00	5'879.65	0.00	0.00	55'518.79	0.00	0.00	0.00	0.00	462.07	154'777.54

STATEMENT OF CHANGES IN ORGANISATION CAPITAL

	Paid in capital	General reserve	Organisation reserve	Solidarité	Organisational Development	Total
	CHF	CHF	CHF	CHF	CHF	CHF
Opening balance 1.1.2023	433.25	10'000.00	315'249.67	331'300.66	133'705.84	790'689.42
Withdrawal					-11'575.84	-11'575.84
Allocation					0.00	0.00
Result for the year						0.00
Closing balance 31.12.2023	433.25	10'000.00	315'249.67	331'300.66	122'130.00	779'113.58
Withdrawal					0.00	0.00
Allocation					32'751.23	32'751.23
Result for the year						0.00
Closing balance 31.12.2024	433.25	10'000.00	315'249.67	331'300.66	154'881.23	811'864.81

NOTES TO THE ANNUAL FINANCIAL STATEMENT 2024

THE ORGANISATION

International Blue Cross (IBC) is a non-governmental umbrella organisation, founded in 1886, comprising 37 national member organisations across Africa, Asia, Europe, and Latin America. Governed by a Network Committee and supported by a Secretariat based in Bern, Switzerland, IBC operates as a network body, connecting and supporting its members worldwide through decentralised staff structures. IBC manages bilateral development cooperation programmes and engages in alcohol policy advocacy. It holds consultative status with the United Nations Economic and Social Council (ECOSOC), where its official name change was recognised in early 2024.

IBC is ZEWO-certified and places strong emphasis on effectiveness, transparency, and sustainability. It upholds high standards of governance and employs a diversified fundraising model that includes institutional donors, private contributors, foundations, and support from its member organisations. Fundraising activities are built upon verifiable data and serve IBC programmes focused on life skills, alcohol policy, mutual and self-help group work, and the prevention of substance misuse.

In 2024 IBC implemented a new Global Giving-funded comprehensive prevention programme supporting Ukrainian refugee youth and their local peers in Romania and Poland. This project provided vital support and facilitated positive health promoting behaviours at schools and communities. An extensive and insightful external evaluation was carried out in Chad and Togo, revealing notable progress, success stories, and demonstrable impact at both individual and community levels. For the first time since the COVID-19, IBC was able to conduct field visits to all project countries. These visits not only reaffirmed sound governance and compliance but also strengthened coaching and support for local teams. In addition, Ghana was assessed as a new partner country and is set to commence programme implementation in 2025. Projects in Togo and Tanzania introduced vocational training components, which have already led to employment opportunities for individuals in vulnerable circumstances. These initiatives underscore IBC's commitment to sustainable development and social reintegration. Projects in Togo and Tanzania introduced vocational training components, which have already led to employment opportunities for individuals in vulnerable circumstances. These initiatives underscore IBC's commitment to sustainable development and social reintegration.

In preparation for the next programme cycle, IBC submitted a comprehensive application to the Swiss Development Cooperation (SDC) via KoGe. Through constructive dialogue with KoGe partners, IBC successfully negotiated a revised and more proportionate budget allocation that aligns with its long term development cooperation portfolio. Despite ongoing SDC funding reductions, KoGe partners endorsed this distribution to safeguard the viability of IBC's work.

The financial outlook for 2025 is stable with funds received to many projects already. However, the broader fundraising environment remains increasingly competitive. Uncertainty persists regarding SDC allocations beyond 2026, and recent reductions in United States development cooperation funding may affect IBC, particularly in relation to Global Giving contributions and competitiveness for future funds.

The Network Committee continued to meet regularly, both virtually and in person, supported by its Finance and Organisational Development Commissions. These bodies provided guidance on strategic direction, financial stewardship, and capacity-building efforts across the network. The annual calls with each member and IBC Academy remained an important instrument for disseminating best practices and promoting good governance among member organisations.

Looking ahead, IBC is preparing for its General Assembly, to be held in Lomé, Togo, in October 2025. This will be the first in-person assembly of all member countries in nearly a decade. The preparations are well underway and represent a significant milestone in the life of the organisation.

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.

The financial statements have been prepared on a going concern basis, meaning that the entity is expected to continue its operations for the foreseeable future, with no intention or need to liquidate or significantly curtail its activities.

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:

INTERNATIONAL BLUE CROSS

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.

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

INTERNATIONAL BLUE CROSS

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

	31.12.2024	31.12.2023
	CHF	CHF
1 Cash and cash equivalents		
Divided in foreign currencies this position is as follows:		
in CHF	452'206.08	171'170.76
in EUR	208'181.86	313'028.98
Other various currencies	914.63	743.60
Total	661'302.57	484'943.34
2 Short term receivables		
Membership fees	3'154.36	7'683.99
Local organisations projects	23'636.79	11'286.86
Donors	125'457.01	2'444.65
Various	5'398.13	4'924.07
Total	157'646.29	26'339.57
Thereof		
Blaues Kreuz Schweiz	1'225.20	966.63
Blue Cross Germany	0.00	5'755.03
3 Accrued assets		
Car purchase Togo	0.00	4'032.39
Car purchase Congo	14'970.50	22'628.56
Prepaid insurance contribution	6'196.25	6'035.90
Prepaid accommodation GA 2025	9'499.37	0.00
Prepaid flights NC Meeting March 2024 and travel insurance	0.00	2'494.00
Banana License for LS projects 2025	1'192.00	0.00
Total	31'858.12	35'190.85

INTERNATIONAL BLUE CROSS

4 Furniture and equipment

	Office Equipment	IT Systems	Total
<i>Acquisition value</i>	CHF	CHF	CHF
Opening balance 1.1.2024	1.00	40'949.05	40'950.05
Increase	0.00	1'309.00	1'309.00
Decrease	0.00	0.00	0.00
Closing Balance 31.12.2024	1.00	42'258.05	42'259.05
<i>Depreciation</i>			
Opening balance 1.1.2024	0.00	38'693.97	38'693.97
Increase	0.00	2'167.40	2'167.40
Closing balance 31.12.2024	0.00	40'861.37	40'861.37
Balance Sheet Value as at 31.12.2024	1.00	1'396.68	1'397.68
Balance Sheet Value as at 31.12.2023	1.00	2'255.08	2'256.08

5 Trade accounts payable

	31.12.2024	31.12.2023
Therof	CHF	CHF
Blaues Kreuz Deutschland	9'651.18	9'170.88
Blaues Kreuz Schweiz	0.00	408.00
Blaues Kreuz Bern Freiburg Solothurn	358.60	154.45
Various	16'594.20	10'881.08
Total	26'603.98	20'614.41

6 Accrued liabilities

Unused holiday and overtime	4'323.66	5'490.64
Audit fees IBC and projects	26'000.00	21'100.00
Donation	188'986.00	72'600.00
Various	187.17	0.00
Total	219'496.83	99'190.64

7 Provisions

Long-term liabilities General assembly 2025	60'000.00	40'000.00
Total	60'000.00	40'000.00

INTERNATIONAL BLUE CROSS

ADDITIONAL INFORMATION ON THE INCOME STATEMENT

	2024	2023
	CHF	CHF
8 Donation and contribution		
a non earmarked	37'132.19	31'607.33
b earmarked		
Stadtverband Zürich	20'000.00	20'000.00
DEZA (SDC)	177'103.00	158'000.00
Lotteriefonds Bern	17'620.00	20'500.00
SDW	15'000.00	15'000.00
Other	760'663.04	295'521.06
Subtotal	990'386.04	509'021.06
Total	1'027'518.23	540'628.39

9 Other project expenses

Brasil	0.00	16'045.73
Chad	183'304.37	167'517.00
Congo	127'175.47	135'731.73
Togo	145'559.98	107'010.07
Tanzania	120'144.07	81'892.65
Ghana Lifeskills Assessment	4'751.09	0.00
Alcohol Policy	33'015.31	48'777.99
Sensibilisation general	13'670.38	11'300.87
Burkina Faso	5'168.26	5'193.64
Knowledge Skills transfer and Sensibilisation MO's	53'178.59	54'836.59
Botswana Self-help	3'657.61	3'434.02
Nigeria Self-help	3'369.70	3'495.41
Uganda Self-help	3'272.62	3'479.55
Ghana Self-help	3'497.70	3'537.52
Madagascar Self-help	3'497.70	3'537.52
Congo Self-help	4'012.11	4'200.85
Music Prevention	855.78	2'319.48
Greenland	0.00	66.31
Denmark	0.00	3'814.26
Ukraine (Romania and Poland refugee support)	162'086.74	58'798.31
Finland	0.00	2'745.45
Value adjustment Chad	0.00	1'518.85
Total	870'217.48	719'253.80

The direct project expenses are divided as follows:

Project expenses	491'362.35	367'691.45
Travel and representation expenses	0.00	0.00
Personnel expenses	378'855.13	350'043.50
Local loss in project	0.00	1'518.85
Total direct project expenses	870'217.48	719'253.80

Project expenses have been calculated with Zewo-Methode.

INTERNATIONAL BLUE CROSS

10 Fundraising	2024	2023
	CHF	CHF
PR material, call for donation, Zewo fees	18'736.85	20'071.09
Salary incl. social security part time fundraising and networking officer	48'299.17	38'626.91
	<u>67'036.02</u>	<u>58'698.00</u>

11 Administration expenses

Personnel expenses	89'921.04	97'325.69
Travel and representation	5'555.20	4'197.88
Rental expenses	8'016.51	7'556.14
Maintenance IT	1'996.75	2'054.05
Administrative expenses	11'278.89	17'712.86
Depreciation	<u>2'167.40</u>	<u>705.03</u>
General secretariat	118'935.79	129'551.65
Travel and representation	6'657.01	6'391.25
General assembly 2025 provision	20'000.00	20'000.00
Administrative expenses	2'531.85	2'076.43
Adjustment of value membership fees	<u>0.00</u>	<u>1'650.00</u>
Federation	29'188.86	30'117.68
Administration expenses IBC	<u>148'124.65</u>	<u>159'669.33</u>

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

12 Personnel expenses and compensation

Salary of General Secretary incl. social security	102'095.36	100'093.48
Other salaries including social security	277'698.09	237'989.70
Other personnel expenses and training	<u>7'891.62</u>	<u>5'634.53</u>
Total personnel expenses	387'685.07	343'717.71
Therof IBC projects	249'464.86	207'765.11
Thereof Fundraising	<u>48'299.17</u>	<u>38'626.91</u>
Personnel expenses IBC	<u>89'921.04</u>	<u>97'325.69</u>

The total cost of wages of the General Secretary in 2024 amounted to CHF 102'095.36 for a work level of 80%.(2023 CHF 100'093.48) 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 3.65 staff member in 2024. (In 2023 3.35)

The members of the Network Committee do not receive any compensation for their work for the respective institutions. In the reporting year travel expenses of CHF 5'032.10 were reimbursed (previous year CHF CHF 5'256.76).

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 2024 volunteers supported IBC with 1'600 hours (2023: 1'550 hours).

The members of the Network Committee (board) supported IBC voluntarily for preparation and attending of Network Committee and Finance Commission meetings with 560 hours (2023: 550 hours).

Gratuitous services to third parties

In both reporting years no gratuitous services were provided.

	2024	2023
	CHF	CHF
Payments to Blue Cross Organisation		
Blue Ribbon Finland - Service Fee General Secretary mandate	102'095.36	100'093.48
Blaues Kreuz Schweiz, Rent for archive	408.00	408.00
Treffpunkt Azzurro (Kantonalverband Bern), Packing Call for donation	680.00	1'095.10
Blue Cross Germany for payroll, social security payments and service fee	30'735.12	47'473.82

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 15th April 2025 and released for publication.