

APPEL DE GENEVE / GENEVA CALL

Geneva

Report of the statutory auditor
to the Foundation Board of Trustees

on the financial statements 2023



Report of the statutory auditor

to the Foundation Board of Trustees of APPEL DE GENEVE / GENEVA CALL

Geneva

Report on the audit of the financial statements

Opinion

We have audited the financial statements of APPEL DE GENEVE / GENEVA CALL (the Foundation), which comprise the balance sheet as at 31 December 2023, and the statement of operations, the cash flow statement for the year then ended, statement of changes in fund/organisational capital and appendix to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Foundation as at 31 December 2023 and its financial performance and its cash flows for the year then ended in accordance with Swiss GAAP FER and comply with Swiss law as well as the Foundation's deed and the internal regulations.

Basis for opinion

We conducted our audit in accordance with Swiss law and Swiss Standards on Auditing (SA-CH). Our responsibilities under those provisions and standards are further described in the 'Auditor's responsibilities for the audit of the financial statements' section of our report. We are independent of the Foundation in accordance with the provisions of Swiss law and the requirements of the Swiss audit profession, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Foundation Board of Trustees' responsibilities for the financial statements

The Foundation Board of Trustees is responsible for the preparation of the financial statements, which give a true and fair view in accordance with Swiss GAAP FER and the provisions of Swiss law, the Foundation's deed and the internal regulations, and for such internal control as the Foundation Board of Trustees determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Foundation Board of Trustees is responsible for assessing the Foundation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Foundation Board of Trustees either intends to liquidate the Foundation or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Swiss law and SA-CH will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Swiss law and SA-CH, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

PricewaterhouseCoopers SA, avenue Giuseppe-Motta 50, case postale, 1211 Genève 2, Switzerland
Téléphone: +41 58 792 91 00, www.pwc.ch

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Foundation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made.
- Conclude on the appropriateness of the Foundation Board of Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Foundation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Foundation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Foundation Board of Trustees or its relevant committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on other legal and regulatory requirements

In accordance with article 83b paragraph 3 CC in connection with article 728a paragraph 1 item 3 CO and PS-CH 890, we confirm that an internal control system exists which has been designed for the preparation of the financial statements according to the instructions of the Foundation Board of Trustees.

We recommend that the financial statements submitted to you be approved.

PricewaterhouseCoopers SA



Marc Secretan

Licensed audit expert
Auditor in charge



Alexandre Meugnot

Geneva, 24 April 2024

Enclosure:

- Financial statements (balance sheet, statement of operations, cash flow statement, statement of changes in fund/organisational capital and appendix to the financial statements)

GENEVA CALL FOUNDATION

BALANCE SHEET (CHF)	Notes	2023	2022
Cash and cash equivalent	4	5'237'799	2'381'812
Current accounts		7'301	14'180
Receivables from donors	5	3'451'279	2'614'739
Other receivables	6	1'109'026	1'124'061
Prepayments and accrued income	7	407'795	1'069'007
Current assets		10'213'200	7'203'799
Fixed assets	8	-	-
Non-current assets			-
Total Assets		10'213'200	7'203'799
Payables due to suppliers of goods and services		368'610	152'597
Other liabilities		188'714	77
Accrued expenses		616'097	494'092
Current liabilities	9	1'173'421	646'766
Operating Funds	10.2	5'726'424	4'352'459
Organisational fund balances			
- Initial unrestricted funds		50'000	50'000
- Accumulated Surplus/(Deficit)		2'154'575	1'105'217
- Surplus/(Deficit) for the year		1'108'779	1'049'357
Total Organisational fund balances	10.1	3'313'354	2'204'574
Total Liabilities and Organisational fund balances		10'213'200	7'203'79

GENEVA CALL FOUNDATION

STATEMENT OF OPERATIONS (CHF)	Notes	2023	2022
Contributions	11		
Contributions received from private foundations/donors			
- restricted		-	-
- unrestricted		107'408	1'044'863
Contributions received from public authorities/non-governmental organization			
- restricted (a)		16'776'979	14'386'351
- unrestricted		2'913'097	3'199'194
Other contributions unrestricted		1'100'866	1'023'158
Total Contributions		20'898'351	19'653'567
Operating expenditures	12	18'053'012	16'018'674
Project expenditures		15'185'149	14'167'645
Administrative expenditures		2'593'421	1'598'364
Fundraising expenditures		274'442	252'664
Total Operating expenditures		18'053'012	16'018'674
Use of funds	10.2	1'373'966	1'754'288
Operating result		1'471'373	1'880'606
Financial result	13	349'097	851'342
Financial expenses		155'219	219'774
Financial income		-	17
Net exchange loss/(gain)		193'878	631'585
Exceptional result	19	-13'497	20'093
Prior years income		7'733	21'405
Prior years expenses		21'230	1'312
Surplus/(Deficit) for the year		1'108'779	1'049'357

GENEVA CALL FOUNDATION

CASH FLOW STATEMENT (CHF)			2023	2022
	CHF	CHF		
Surplus/(Deficit) for the year	1'108'779	1'049'357		
Change in Operating Funds	1'373'966	1'754'287		
Depreciation	-	275		
Increase (-) / Decrease (+) Receivables from services	6'880	-14'180		
Increase (-) / Decrease (+) Receivables from services	-836'540	-1'728'166		
Increase (-) / Decrease (+) Prepayment and accrued income	661'212	-385'276		
Increase (-) / Decrease (+) Other short-term receivables	15'035	-606'078		
Increase (+) / Decrease (-) Other short-term liabilities	188'637	-385'301		
Increase (+) / Decrease (-) Payables due to suppliers	216'013	-265'562		
Increase (+) / Decrease (-) Accruals expenses	122'005	-111'831		
Cash flow from operating activities	2'855'987	-692'474		
Investment (-) in tangible fixed assets	-	-		
Disinvestment (+) of financial assets	-	-		
Cash flow from investment activities	-	-		
Other (+increase in organisational fund balances)	-	-		
Cash flow from financing activities	-	-		
Increase (+) / Decrease (-) in cash and cash equivalent	2'855'987	-692'474		
Cash and cash equivalent beginning of the year	2'381'812	3'074'285		
Cash and cash equivalent end of the year	5'237'799	2'381'812		
Increase (+) / Decrease (-) in cash and cash equivalent	2'855'987	-692'473		

Statement of changes in Fund Capital					
2023					

Fund capital	Balance 01/01	Contributions	Utilisation	Transfers	Balance 31/12
Fund capital	3'901'546	17'876'620	-16'525'030	-	5'253'136

Statement of changes in organisational capital					
2023					

Organisational Capital	Balance 01/01	Contributions	Utilisation	Transfers	Balance 31/12
Tied capital	450'913	3'020'506	-2'998'125	-	473'294
Paid in capital	50'000	-	-	-	50'000
Free capital	2'154'574	1'108'779	-	-	3'263'353
Total Organisational fund balances	2'655'487	4'129'285	-2'998'125	-	3'786'647



Appendix to the annual financial statements for year ended 31 December 2023

1. Presentation

L'Appel de Genève / Geneva Call (Geneva Call) is a private, not-for-profit humanitarian organisation founded in 1998 first as a charity and later, in 2004, as a foundation under Swiss law, governed by Articles 80 et seq. of the Civil Code. It is headquartered in Geneva.

In situations of armed conflict, Geneva Call, as a neutral, impartial and independent international humanitarian organization, endeavours to strengthen the respect of humanitarian norms and principles by armed groups and de facto authorities, in order to improve the protection of civilians.

2. Organisation

Geneva Call is governed by its statutes which have been updated on 24 June 2014 and modified again on the 21st of May 2021. The supreme body of Geneva Call is the Board of Trustees. With a minimum of five and a maximum of thirteen members, the term of the Board of Trustees lasts 3 years and is renewable. It elects its own President, Vice-President and Secretary for a 3-year term. The Board of Trustees conducts the overall administration, management and monitoring of Geneva Call. In particular it decides on general orientations, an action plan and Geneva Call's annual budget. It approves the activity report and financial report, votes on annual financial statements, and considers all questions on the agenda. The Board of Trustees appoints persons authorised to reliably represent the Foundation to third parties and determines their signatory power. An auditor, appointed by the Board of Trustees, audits the annual financial statements of Geneva Call each year. As of 2023, PwC SA Geneva has been appointed as the auditor.

3. Accounting principles

a) Basis

The Geneva Call Foundation ("Geneva Call") presents its annual accounts in accordance with the Swiss GAAP RPC standards (respect of the conceptual framework, fundamental RPCs and other Swiss GAAP RPCs, (including Swiss GAAP RPC 21) and provide a true and fair view of the financial position and financial results of the organization. They comply with the deed of foundation and the applicable provisions of the Civil Code (article 83a) and of the Swiss Codes Of Obligations. The statements comply with the requirements of the ZEWO Foundation (Swiss charity monitoring organization). Zewo monitors and certifies charities based in Switzerland independently. Certified charities meet high standards, undergo strict regular controls and are transparent. Zewo ensures donations made to charities with the Zewo seal are in good hand

The Board of Trustees approved the annual accounts for the year ended 31 December 2023 during the meeting held on 24th April, 2024.

b) Scope of the annual account

The present accounts consider the Foundation as a whole. The financial statements include transactions processed by the headquarters as well as those of offices abroad.

c) Conversion of foreign currencies

Transactions in foreign currencies are converted to Swiss Francs at the spot rate on the date of the transaction. The assets and liabilities in foreign currencies are converted to Swiss francs at rates in force at the balance sheet date 31 December. The results of these currency conversions are recorded in the statement of operations.

d) Cash and equivalents

Cash in hand and cash equivalents are stated in the balance sheet at their nominal value.

e) Accounts receivable, prepayments and accrued income

Accounts receivable, prepayments and accrued income are stated at their nominal value, deductions are made from the necessary value adjustments.

f) Fixed assets

Fixed assets are shown in the balance sheet at their acquisition cost, after deduction of depreciation calculated on a straight-line basis, according to the usual length of use :

Machines, vehicles and equipment in Switzerland	5 years
Installation and hardware in Switzerland	3 years
Fixed assets abroad (excluding buildings and lands)	Direct amortization

**Geneva Call records all fixed assets used directly in overseas projects as expenses during the financial year. This principle is justified by the fact that the contexts in which Geneva Call works are unstable, and it is difficult to reliably determine their duration of use and residual value.*

g) Revenue recognition

Funding contracts

Grants, contributions and donations are recognised when it is probable that the economic benefits associated with the transaction will transfer to Geneva Call and can be reliably estimated.

Income from donor funding contracts signed between donors and Geneva Call, is recognised in the year in which the financed expenditure is incurred.

Public contribution

Revenue from private fundraising activities is recognized when they are definitively acquired by Geneva Call. They shall be regarded as unrestricted funds, unless otherwise indicated by the donor. Funds not used at the end of the year are shown under "Operating funds or fund capital" in the balance sheet.

Bequests and successions

The revenue from bequests and successions accepted but not realized are considered as contingent assets. They will be recognized as income when they are actually transferred to Geneva Call.

Other revenue

All other products received without special mention are allocated to the unrestricted funds.

h) Valuation of services and goods received in-kind

Services and goods received in-kind are valued at the lowest price of the relevant market and disclosed in the notes. Voluntary work contributions in Switzerland are not recognized in the statement of operations but disclosed in the notes to the financial statements.

i) Tax exemption

Geneva Call benefits from a tax exemption on its income and capital. The Cantonal exemption was granted during 2018 for an unlimited period. Direct federal tax exemption, according to Article 16, Clause 3, of the Decree on Direct Federal Taxation, is valid for an unlimited period. It was determined by a decision dated 26 September 2003.

4. Cash and cash equivalents

Cash and Cash equivalents	2023	2022
Cash	7'666	13'190
Postal bank	-	2'527
Bank	5'221'074	2'357'037
Paypal account	9'059	9'059
TOTAL	5'237'799	2'381'813

5. Receivables from donors

Grants receivables (Prefinanced)	2023	2022
Canton of Geneva	-	150'000
Canada DFATD	0	9'131
ECHO	167'299	-
EU - EIDHR	142'752	151'619
EU - IcSP	-	49'373
EIDHR Philippines / 2020/420-644	-	24'236
IRC Inc	133'354	28'674
INTPA EU	892'512	0
MFA Belgium	185'940	-
MFA Italy	13'946	14'812
MFA Liechtenstein	-	75'000
Norwegian Refugee Council (ECHO)	2'850	157'992
NRC INGO Forum Consultancy	-	654'400
NDICI – European Commission	627'508	-
Save The Children	9'558	13'262
Sida Sweden	-	77
UK - Commonwealth and Development Affairs	1'275'560	1'144'215
University of York	-	37'381
Germany GIZ	0	104'568
TOTAL	3'451'279	2'614'739

These contribution receivables are due by donors within 12 months after the balance sheet date.

6. Other receivables

Other receivables	2023	2022
Advances to Operations	1'109'026	1'123'930
Debtors (tax administration)		131
TOTAL	1'109'026	1'124'061

In 2023, the other receivables (CHF 1,109,026) consist of:

- Cash advances made to Geneva Call operations in the intervention areas.

In 2022, the other receivables (CHF 1,123,930) consist of:

- Cash advances made to Geneva Call's operations in the intervention areas (CHF 1,123,930)
- Withholding tax to be recovered (CHF 131)

7. Prepayments and accrued income

Prepayments and accrual expenses	2023	2022
Other assets	18'294	19'342
Prepayments	389'501	1'049'665
TOTAL	407'795	1'069'007

- Prepayments are prefinancing of grants (331,505 chf) and prepaid expenses such as insurance.

8. Fixed Assets

Fixed Assets	2023	2022
Gross value 01.01	156'045	156'045
Disposals	-	-
Acquisitions	-	-
Gross value 31.12	156'045	156'045
Accumulated depreciation 01.01	-156'045	-155'770
Depreciation	-	-275
Accumulated depreciation 31.12	-156'045	-156'045
Net value 01.01	-	275
Net value 31.12	-	-

9. Current liabilities

The current liabilities are composed of various payable expenses related to mission and program-related overheads as well as expenses

Creditors	2023	2022
Payables due to suppliers of goods and services	368'610	152'597
Other liabilities	188'714	77
Accrued expenses	616'097	494'092
TOTAL	1'173'421	646'766

10.1 Change in organisational fund balances

The financial year 2023 resulted in a surplus of CHF 1,108,779 taking the Foundation's fund balance to CHF 3,313,354.

Statement of change in organisational fund balances 2023					
Organisational fund balances	Balance 01/01	Prior year Surplus/Deficit	Unrestricted funds	Surplus/(Deficit) for the year	Balance 31/12
Initial unrestricted funds	50'000	-	-	-	50'000
Accumulated Surplus/(Deficit)	1'105'217	1'049'357	-	-	2'154'575
Surplus/(Deficit) for the year	1'049'357	-1'049'357	-	1'108'779	1'108'779
Total Organisational fund balances	2'204'574	-	-	1'108'779	3'313'354

Statement of change in organisational fund balances 2022					
Organisational fund balances	Balance 01/01	Prior year Surplus/Deficit	Unrestricted funds	Surplus/(Deficit) for the year	Balance 31/12
Initial unrestricted funds	50'000	-	-	-	50'000
Accumulated Surplus/(Deficit)	414'856	690'361	-	-	1'105'217
Surplus/(Deficit) for the year	690'361	-690'361	-	1'049'357	1'049'357
Total Organisational fund balances	1'155'217	-	-	1'049'357	2'204'574

10.2 Change in operating funds

The changes of funds by donors for 2023 are as follows:

OPERATING FUNDS	01/01/2023	Transfer	Contributions / Funding 2023	FX gain /loss +/- and other adjustments	Use of Funds 2023	31/12/2023
PRIVATE DONORS						
Private Donor	982'920	-	100'000	120	-1'083'040	-
OTHER CORE	5'957	-	-	-	-	5'957
TOTAL PRIVATE DONORS	988'877	0	100'000	120	-1'083'040	5'957
PUBLIC AUTHORITIES AND NON-GOVERNMENTAL ORGANIZATIONS						
Australia DFAT	82'910	-	867'098	-1'179	-566'872	381'957
Canada DFATD	176'266	-	322'850	-10'752	-236'692	251'672
ECHO	0	-	3'127'357	10'146	-3'031'258	106'245
Grand-Duché de Luxembourg (Mali)	129'155	-	582'514	-15'195	-373'600	322'874
MFA Belgium	306'043	-	429'512	370	-398'225	337'700
MFA France	167'481	-	751'350	-0	-460'436	458'395
MFA Germany	0	-	3'140'169	-2'258	-3'137'911	0
MFA Liechtenstein	7'273	-	100'000	-7'273	-100'000	-
NDICI – European Commission	886'045	-	2'992'429	-	-2'625'598	1'252'876
UK - Commonwealth and Development Affairs	149'513	-	3'636'611	-22'786	-3'008'305	755'033
Canton of Geneva	96'947	-	-	-6'089	-90'858	0
EU - EIDHR	0	-	-29'842	29'842	-	0
EU - IcSP	5'972	-	-6'845	873	-	0
FDFA - Swiss Embassy Bamako	1'997	-	-	18'091	-	20'088
Geneva Academy (UK AHRC)	4'242	-	-	-4'242	-	-
Germany GIZ	0	-	-111'541	-2'976	114'517	-
INTPA EU	-	-	892'512	-	-135'459	757'053
MFA New Zealand	-	-	42'707	-	-2'034	40'673
Spain - Ministerio de Asuntos Exteriores	-	-	48'237	-	-7'967	40'270
IRC Inc	0	-	209'561	-6'146	-203'415	0
MFA Finland	2'373	-	230'787	17'093	-250'253	-
MFA Italy	-	-	13'946	-0	-13'945	1
Norwegian Refugee Council (ECHO)	504'501	-	-13'895	-486'050	-4'556	0
NRC INGO Forum Consultancy	0	-	-86'851	160'048	-73'197	0
Save the Children	3	-	-2'584	2'581	-	0
SDC Humanitarian Aid and SHA	0	-	-5'166	-79'840	85'006	-
Swiss Confederation FSFA HSD	0	-	100'000	-100'000	-	-
Swiss FDFA (peace & human rights Div.)	0	-	950'000	260'351	-1'210'351	0
Swiss Confederation FDFA SDC and HSD	71'633	-	-	-71'633	-	-
University of York	-	-	26'627	-23'128	-3'498	-0
Ville de Genève	25'168	-	30'900	-25'168	-30'900	-
City of Geneva	0	-	-	-0	-	-
Danish Refugee Council (ECHO)	43'411	-	-	-43'410	-	0
FDFA - Swiss Embassy Manila	0	-	-	0	-	0
MFA Norway	453'525	-	2'183'542	4'056	-2'072'562	568'561
Sida Sweden	7	-	627'084	14'015	-355'890	285'216
MFA Austria	99'505	-	-	-3'255	-96'250	-0
MFA Ireland	149'607	-	141'850	1	-149'605	141'853
TOTAL PUBLIC AUTHORITIES	3'363'582	-	21'190'919	-393'913	-18'440'115	5'720'467
TOTAL	4'352'459	-	21'290'919	-393'793	-19'523'155	5'726'424
USE OF FUNDS		-	21'290'919	-393'793	-19'523'155	1'373'971

10.2 Change in operating funds

The changes of funds by donors for 2022 are as follows:

OPERATING FUNDS	01/01/2022	Transfer	Contributions / Funding 2022	Loss (+) / Gain (-) currency 2022	Use of Funds 2022	31/12/2022
PRIVATE DONORS						
OTHER(CORE)	5'957	-	-	-	-	5'957
Private Donor	0	-	1'000'000	-	-17'080	982'920
TOTAL PRIVATE DONORS	5'957	0	1'000'000	0	-17'080	988'877
PUBLIC AUTHORITIES AND NON-GOVERNMENTAL ORGANIZATIONS						
Australia DFAT	96'921	-	534'282	639	-548'932	82'910
Canada DFATD	27'411	-	367'707	-	-218'852	176'266
ECHO	0	-	1'070'380	-48'865	-1'021'515	0
Grand-Duché de Luxembourg (Mali)	171'606	-20'846	845'088	-	-866'693	129'155
MFA Belgium	-1	-	575'235	-64'586	-204'605	306'043
MFA France	22'461	-	512'990	-	-367'969	167'481
MFA Germany	61'848	-	2'086'088	-	-2'147'936	0
MFA Liechtenstein	110'888	-	75'000	-	-178'615	7'273
NDICI – European Commission	0	-	2'684'673	-	-1'798'628	886'045
UK - Commonwealth and Development Affairs	-	-	2'305'022	-4'890	-2'150'618	149'513
Canton of Geneva	83'109	-	150'000	-	-136'162	96'947
EIDHR Philippines / 2020/420-644	0	-	107'375	-30'446	-76'929	0
EU - EIDHR	142'017	-3'641	19'756	-	-158'131	0
EU - IcSP	14'876	-	54'687	-	-63'591	5'972
FDFA - Swiss Embassy Bamako	0	-	201'569	-	-199'572	1'997
Geneva Academy	-	-	135'968	-120'228	-15'740	0
Geneva Academy (UK AHRC)	4'242	-	-	-	-	4'242
Germany GIZ	144'985	-	109'427	-	-254'412	0
IRC Inc	-	-	415'017	-14'619	-400'397	0
MFA Finland	-	-	267'503	-	-265'130	2'373
MFA Italy	-	-	14'986	-	-14'986	-
Norwegian Refugee Council	0	-	119'230	-1	-119'228	0
Norwegian Refugee Council (ECHO)	657'606	-	507'563	-	-660'668	504'501
NRC INGO Forum Consultancy	0	-	725'589	-	-725'589	0
Save the Children	66'392	-	14'725	-8'401	-72'713	3
SDC Humanitarian Aid and SHA	152'594	-	420'000	-	-572'594	0
Swiss Confederation FSFA HSD	0	-	520'000	-106'369	-413'631	0
Swiss FDFA (peace & human rights Div.)	0	-693	-26'024	-	26'717	0
Swiss Confederation FDFA SDC and HSD	71'633	-	-	-	-	71'633
University of York	-1	-	116'881	-22'096	-94'784	-
Ville de Genève	25'168	-	30'900	-	-30'900	25'168
City of Geneva	0	11	-25'179	-	25'168	0
Danish Refugee Council (ECHO)	51'364	-	54'550	-	-62'503	43'411
FDFA - Swiss Embassy Manila	0	-	4'557	-	-4'557	0
MFA Norway	171'622	-78'936	1'857'792	-	-1'496'953	453'525
Sida Sweden	515'472	-	1'051'879	48'865	-1'616'209	7
MFA Austria	-	-	99'505	-	-	99'505
MFA Ireland	-	-	149'607	-	-	149'607
TOTAL PUBLIC AUTHORITIES	2'592'215	-104'105	18'154'327	-370'997	-16'907'856	3'363'582
TOTAL	2'598'171	-104'105	19'154'327	-370'997	-16'924'936	4'352'459
USE OF FUNDS		-104'105	19'154'327	-370'997	-16'924'936	1'754'288

Note: there are rounding difference in the sum of columns and lines.

11. Contributions

Geneva Call received non-restricted contributions from the following donors:

UNRESTRICTED CONTRIBUTIONS	2023	2022
PRIVATE DONORS		
Individuals	7'288	44'863
Private Donor	100'120	1'000'000
TOTAL	107'408	1'044'863

PUBLIC AUTHORITIES AND NON-GOVERNMENTAL ORGANIZATIONS

Ville de Genève Core 2021	-	-
MFA Norway	1'383'452	1'409'822
Swiss Confederation FSFA HSD	100'000	393'631
Spain - Ministerio de Asuntos Exteriores	48'237	-
MFA Austria	-	99'505
MFA Italy	13'946	14'986
MFA Ireland	141'850	149'607
MFA Liechtenstein	92'727	-
SIDA Sweden	641'099	1'100'743
Swiss FDFA (peace & humain rights Div.)	500'000	-
Ville de Genève	5'732	30'900
TOTAL	2'927'043	3'199'194

11. Contributions (continued)

RESTRICTED CONTRIBUTIONS	2023	2022
PUBLIC AUTHORITIES AND NON-GOVERNMENTAL ORGANIZATIONS		
Australia DFAT	828'834	534'921
Canada DFATD	290'581	367'707
Canton of Geneva	(15'823)	150'000
Danish Refugee Council (ECHO)	(43'410)	-
ECHO	2'940'402	1'021'515
EU - IcSP	(5'972)	109'237
EIDHR Philippines / 2020/420-644	0	76'929
FDFA - Swiss Embassy Bamako	18'091	201'569
FDFA - Swiss Embassy Manila	0	4'557
Geneva Academy (UK AHRC)	(4'242)	-
IRC Inc	190'107	400'398
INTPA EU	883'650	-
MFA Belgium	393'680	510'649
MFA Finland	231'509	267'503
MFA France	709'492	512'990
MFA Germany	2'927'155	2'086'088
Germany GIZ	(114'517)	109'427
MFA New Zealand	42'522	-
Grand-Duché de Luxembourg (Mali)	533'355	824'242
MFA Norway	770'958	369'035
MFA Liechtenstein	(7'273)	75'000
Norwegian Refugee Council	(0)	119'230
Norwegian Refugee Council (ECHO)	(500'243)	507'563
NRC INGO Forum Consultancy	68'408	725'589
NDICI – European Commission	2'820'661	2'633'470
Save The Children	(3)	6'324
SDC Humanitarian Aid and SHA	(85'006)	420'000
Swiss FDFA (peace & humain rights Div.)	686'683	-
Geneva Academy	0	15'740
Swiss Confederation FSFA HSD	(100'000)	20'000
Swiss Confederation FDFA SDC and HSD	(71'633)	-
UK - Commonwealth and Development Affairs	3'374'819	2'300'132
MFA Austria	(3'255)	-
EU - EIDHR	(0)	16'115
University of York	3'498	93'954
TOTAL PUBLIC AUTHORITIES	16'763'028	14'479'883

TOTAL PROJECT SUPPORT COST	(1'100'866)	(1'023'158)
EXCLUDING PROJECT SUPPORT COST	15'662'161	13'456'724

Note: there might be rounding difference with Note 10.2.

12. Total costs by nature

Expenses by nature are composed as follows:

- Project expenses: The costs of projects include all direct and indirect project-related costs as well as coordination costs incurred at headquarters for these projects.

- Administration expenses: The costs incurred at headquarters for general administration. This includes the Executive Management, Corporate Communications, Information Technology Management, Human Resources Management and non-project related accounting.

- Fundraising expenses: These are activities that directly serve the purpose of fundraising such as canvassing donors, writing project applications, participating in tenders etc.

TYPE OF EXPENSES	2023			TOTAL
	PROJECT	ADMINISTRATIVE	FUNDRAISING	
HUMAN RESOURCES	8'599'379	1'473'973	274'442	10'347'794
TRAVEL & ACCOMMODATION	1'519'107	136'750	-	1'655'857
OPERATING COSTS	1'774'880	471'535	-	2'246'415
PROFESSIONAL SERVICES	1'291'808	446'812	-	1'738'620
COMMUNICATION AND ADVOCACY	1'999'975	64'351	-	2'064'326
DEPRECIATION	-	-	-	-
TOTAL	15'185'149	2'593'421	274'442	18'053'012

TYPE OF EXPENSES	2022			TOTAL
	PROJECT	ADMINISTRATIVE	FUNDRAISING	
HUMAN RESOURCES	7'768'525	1'083'691	252'664	9'104'880
TRAVEL & ACCOMMODATION	1'601'675	54'298	-	1'655'973
OPERATING COSTS	1'841'028	209'531	-	2'050'559
PROFESSIONAL SERVICES	1'305'469	213'387	-	1'518'856
COMMUNICATION AND ADVOCACY	1'650'949	37'183	-	1'688'132
DEPRECIATION	-	275	-	275
TOTAL	14'167'645	1'598'364	252'664	16'018'674

13. Financial results

The financial result is mainly composed by the foreign exchange gain / (loss) related to transactions in foreign currencies, bank charges and finance costs related to transfers to countries where the banking system is not operating normally so in Syria, Myanmar, Afghanistan and Sudan.

14. Non-monetary contributions

For the year 2023, members of the Board of Trustees contributed 253 hours to the activities of the Foundation (2022: 225 hours).

The premises of the foundation Chemin de la Chevillarde 47 are made available free of charge by the commune of Chêne-Bougeries in agreement with the owner, the CPPS, in exchange of which the Foundation has committed to bear all the costs of renovation, maintenance and insurance. The estimated value of this gratuity is CHF 140,000 on an annual basis. In November 2022 Geneva Call confirmed their intention to continue with the existing agreement for the next ten years starting in 2023.

15. Remuneration of Management

The total remuneration of the management amounts to CHF 761 743 for the year 2023 (CHF 687 544 in 2022).

16. Retirement scheme

The employees of Geneva Call (35 individuals at 31 December 2023, 2022: 32 individuals) working at headquarters, are covered by an occupational pension scheme in accordance with the provisions of the Swiss Federal Law on Occupational Pensions, Old-Age and Survivors' Benefits. Pension benefits are provided by the CIEPP. The CIEPP capital ratio in 2023 was 113.5% (2022: 109%). The employer does not guarantee pension benefits. The pension plan is financed by the contributions of the employer and the employees. Employer contributes by 50% of the premium. The premium is recorded as an expense for the period in which it is due.

17. Risk assessment and internal control system

The Foundation defines the internal control system (ICS) as the totality of the processes, methods and measures used to ensure a smooth flow of business.

a) Foreign exchange risk

The Foundation does not currently use hedge instruments for foreign currency conversion and converts foreign currency transactions at FX rate of the transaction date and foreign liabilities, assets at the FX rate of the balance sheet date.

b) Banking risk management

Geneva Call mitigates any banking risk by working in Switzerland with several banks. In the field, the volume of bank deposits is reduced to the needs of the operational requirements.

c) Credit risk

Credit risk is the risk that a counterparty will not meet its commitments. The Foundation mitigates the credit risk receiving contributions advance and, thus before the projects are delivered.

d) Liquidity risk

The Foundation ensures that at all times a sufficient level of liquidity for its operations has been maintained. As a result, the funds are held in cash.

e) Operational risk

Given its field activities in different countries around the world, the Foundation has defined a set of measures and procedures to limit operational risks through a regular risk assessments, a definition of a security framework and a constant monitoring of its activities.

18. Employees

As of December 31, 2023, the Foundation employs 35 people in Switzerland (FTE: 35) and 195 (FTE : 195) employees in the field offices of Geneva Call (2022: 32 employees in Switzerland and 196 field workers).

19. Exceptional result

Geneva Call incurred CHF CHF 7,734 income and CHF 21,229 expenses in 2023 which were related to the previous fiscal year.

20. Subsequent events to the closing

No event occurred after the balance sheet date that could materially impact the annual accounts as of 31 December 2023.