

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 2022 in accordance with
Swiss GAAP FER**

(for the period from 1.1. to 31.12.2022)

01 May 2023

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 2022. 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, 01 May 2023

BDO Ltd

Laurence Gilliéron
Auditor in Charge
Licensed Audit Expert

ppa. Marissa Niederhauser
Licensed Audit Expert

Enclosure
Financial statements

INTERNATIONAL BLUE CROSS

BALANCE SHEET AS AT 31 DECEMBER 2022

	Notes	<u>31.12.2022</u> CHF	<u>31.12.2021</u> CHF
ASSETS			
Current assets			
Cash and cash equivalents	1	634'790.19	593'470.90
Short term receivables	2	46'895.05	88'021.26
Accrued assets	3	17'771.94	30'342.50
Total Current assets		<u>699'457.18</u>	<u>711'834.66</u>
 Fixed assets			
Financial assets		352'625.22	384'217.07
Furniture and equipment	4	1'416.06	1'022.17
Total Fixed assets		<u>354'041.28</u>	<u>385'239.24</u>
 TOTAL ASSETS			
		<u><u>1'053'498.46</u></u>	<u><u>1'097'073.90</u></u>

INTERNATIONAL BLUE CROSS

BALANCE SHEET AS AT 31 DECEMBER 2022

	Notes	31.12.2022 CHF	31.12.2021 CHF
LIABILITIES AND EQUITY			
Current liabilities			
Trade accounts payable	5	34'185.36	24'397.95
Accrued liabilities	6	29'010.67	32'853.14
Provisions	7	0.00	20'000.00
Total Current liabilities		63'196.03	77'251.09
Long-term liabilities			
Provisions	7	20'000.00	0.00
Total Long-term liabilities		20'000.00	0.00
Funds			
Chad		38'952.31	61'110.54
Congo Brazzaville		32'199.36	35'722.75
Brasil		405.56	0.00
Togo		0.00	4'478.64
Eastern Europe		64'077.33	7'947.06
Denmark, Finland, Greenland		5'502.01	642.52
Lifeskills Programm		27'525.31	59'950.61
Burkina Faso		1'528.66	7'753.87
Knowledge / Skills Transfer, Sensibilisation		0.00	34'628.39
Music Groups		8'875.09	4'891.41
Alcohol Policy		547.38	11'287.60
Total Funds		179'613.01	228'413.39
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		133'705.84	134'425.84
Retained earnings			
Balance brought forward from prior year		0.00	0.00
Result for the year		0.00	0.00
		0.00	0.00
Total Equity		790'689.42	791'409.42
TOTAL LIABILITIES AND EQUITY		1'053'498.46	1'097'073.90

INTERNATIONAL BLUE CROSS**INCOME STATEMENT 2022**

	Notes	<u>2022</u>	<u>2021</u>
		CHF	CHF
INCOME			
Membership contributions		214'320.54	214'985.30
Donations and contributions	8	408'688.58	340'413.99
Government grants	8	280'386.48	249'406.19
Other income		5'719.63	4'232.21
Income IBC		<u>909'115.23</u>	<u>809'037.69</u>
TOTAL INCOME		<u>909'115.23</u>	<u>809'037.69</u>
EXPENSES			
Projects expenses	9	714'117.54	637'677.26
Fundraising expenses	10	72'632.80	68'413.78
Administrative expenses	11/12	122'224.62	121'471.07
TOTAL EXPENSES		<u>908'974.96</u>	<u>827'562.11</u>
OPERATING RESULT (amount to be carried over)		<u>140.27</u>	<u>-18'524.42</u>

INTERNATIONAL BLUE CROSS

INCOME STATEMENT 2022

Notes	<u>2022</u> CHF	<u>2021</u> CHF
OPERATING RESULT (amount carried over)	140.27	-18'524.42
Financial income incl. foreign exchange profit	8'259.12	39'458.76
Financial cost incl. foreign exchange loss	-57'919.77	-7'894.88
Financial result	<u>-49'660.65</u>	<u>31'563.88</u>
 OPERATING RESULT BEFORE CHANGES IN FUNDS	 -49'520.38	 13'039.46
Allocation to project funds	-636'581.32	-542'975.88
Transfer from funds	685'381.70	533'586.29
Funds result	<u>48'800.38</u>	<u>-9'389.59</u>
 RESULT BEFORE ALLOCATION	 -720.00	 3'649.87
Allocation to organisational development	0.00	-3'649.87
Transfer from organisational development	720.00	0.00
RESULT FOR THE YEAR	<u><u>0.00</u></u>	<u><u>0.00</u></u>

INTERNATIONAL BLUE CROSS

CASH FLOW STATEMENT 2022

+ Cash flow in - Cash flow out	2022 CHF	2021 CHF
RESULT FOR THE YEAR	0.00	0.00
Depreciation of fixed assets	1'721.21	1'019.59
Allocation to funds	636'581.32	542'975.88
Changes		
Short-term receivables	41'126.21	-31'565.72
Accrued income	12'570.56	-11'232.34
Financial assets	31'591.85	-34'459.00
Trade accounts payable	9'787.41	-5'860.38
Accrued liabilities	-3'842.47	-19'178.19
Provisions GA 2025	20'000.00	0.00
Long-term liabilities	-20'000.00	-30'000.00
CASH FLOW FROM OPERATIONS	729'536.09	411'699.84
Acquisition of fixed assets	-2'115.10	0.00
Outflows for investments / financial assets	0.00	-52'582.14
CASH FLOW FROM INVESTING ACTIVITIES	-2'115.10	-52'582.14
Expenses in funds		
Brasil	-15'480.65	-16'412.95
Chad	-123'402.68	-113'809.85
Congo	-74'871.92	-53'832.00
Togo	-105'753.64	-108'514.57
Tanzania	-61'243.08	-25'347.35
Denmark, Finland, Greenland	0.00	-3'634.02
Burkina Faso	-6'225.21	-5'748.81
Skills and Knowledge Transfer MO's	-52'334.63	-21'000.00
Alcohol Policy	-19'593.34	-5'000.00
Selfhelp	-14'813.05	-5'549.85
Lifeskills Programm	-32'425.30	-16'336.89
DEZA	-163'219.00	-158'000.00
Organisational Development	-720.00	3'649.87
East Europe	-16'019.20	-400.00
CASH FLOW FROM PROJECT ACTIVITIES	-686'101.70	-529'936.42
CHANGES OF CASH	41'319.29	-170'818.72
EVIDENCE OF CHANGES		
Opening balance of cash and cash equivalents as of 1 January	593'470.90	764'289.62
Closing balance of cash and cash equivalents as of 31 December	634'790.19	593'470.90
CHANGES OF CASH	41'319.29	-170'818.72

INTERNATIONAL BLUE CROSS

STATEMENT OF CHANGES IN FUNDS

	Lifeskills				Lifeskills		Knowl./Skills Transfer	Eastern	Music	Burkina	Alcohol	Denmark, Fin-		Total	
	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 1.1.2021	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	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	<u>0.00</u>	<u>61'110.54</u>	<u>35'722.75</u>	<u>4'478.64</u>	<u>0.00</u>	<u>59'950.61</u>	<u>0.00</u>	<u>34'628.39</u>	<u>7'947.06</u>	<u>4'891.41</u>	<u>7'753.87</u>	<u>11'287.60</u>	<u>0.00</u>	<u>642.52</u>	<u>228'413.39</u>
Allocation	15'886.21	101'244.45	71'348.53	101'275.00	61'243.08	0.00	163'219.00	17'706.24	72'149.47	3'983.68		8'853.12	14'813.05	4'859.49	636'581.32
Withdrawal	-15'480.65	-123'402.68	-74'871.92	-105'753.64	-61'243.08	-32'425.30	-163'219.00	-52'334.63	-16'019.20		-6'225.21	-19'593.34	-14'813.05	0.00	-685'381.70
Closing balance 31.12.2022	<u>405.56</u>	<u>38'952.31</u>	<u>32'199.36</u>	<u>0.00</u>	<u>0.00</u>	<u>27'525.31</u>	<u>0.00</u>	<u>0.00</u>	<u>64'077.33</u>	<u>8'875.09</u>	<u>1'528.66</u>	<u>547.38</u>	<u>0.00</u>	<u>5'502.01</u>	<u>179'613.01</u>

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 1.1.2021	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	<u>433.25</u>	<u>10'000.00</u>	<u>315'249.67</u>	<u>331'300.66</u>	<u>134'425.84</u>	<u>0.00</u>	<u>791'409.42</u>
Withdrawal					-720.00		-720.00
Allocation					0.00		0.00
Result for the year						0.00	0.00
Closing balance 31.12.2022	<u>433.25</u>	<u>10'000.00</u>	<u>315'249.67</u>	<u>331'300.66</u>	<u>133'705.84</u>	<u>0.00</u>	<u>790'689.42</u>

INTERNATIONAL BLUE CROSS

NOTES TO THE ANNUAL FINANCIAL STATEMENT 2022

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 on 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 advocacy 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 ZEW 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.

Network Committee has met regularly online and once a year face to face. In addition, Network Committee members work in two commissions that steer specific topics in more detail. Finance Commission related to finance and fundraising issues and Organisational Development Commission gives inspiration to MO's so that they can develop their work and an understanding and vision for the international work in IBC and Give the GS, Staff and NC inspiration and input to the strategic work of IBC.

Projects have been able to continue in more circumstances after covid restrictions were lifted in all project countries during 2022. IBC was also able to use the hotel reservation for GA from 2020 and bring together all funded African project partners to a training workshop in Johannesburg 28.11-2.12.2022. This was important opportunity to re-connect in person and evaluate the progress of the projects. It was also an important opportunity to support accountability and good governance responsibilities. Specific topics on the training were self-help, policy advocacy, and life skills program approaches sharing between countries.

Secretariat staff have been able to re-start attending key meetings and making field visits according to project plans and IBC strategy. IBC also started interviews with each member organisation in order to find their support needs and to understand their plans for coming 4 years. As a result of the interviews IBC has prepared a rolling IBC academy training program to support best practice sharing and good governance development at its member organisations.

In addition, IBC continued to benefit from their expertise of online working and continued support and monitoring of projects virtually as well as in person. IBC sees that covid period enabled deeper understanding of opportunities of virtual working world wide and this provides effective mix of in person as well as online working.

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

	31.12.2022	31.12.2021
1 Cash and cash equivalents	CHF	CHF
Divided in foreign currencies this position is as follows:		
in CHF	394'026.75	458'540.58
in EUR	239'801.98	133'554.59
Other various currencies	961.46	1'375.73
Total	634'790.19	593'470.90
2 Short term receivables		
Membership fees	3'903.87	1'500.30
Local organisations projects	25'882.96	3'620.97
Donors	13'300.00	77'577.39
Various	3'808.22	5'322.60
Total	46'895.05	88'021.26
Thereof		
Blaues Kreuz Schweiz	3'160.07	3'787.91
Blue Cross Denmark	2'500.00	0.00
3 Accrued assets		
Car purchase Togo	8'064.77	12'097.15
Prepaid insurance contribution	5'122.47	3'952.58
Prepaid accommodation GA 2021 and GAPC (2020)	0.00	14'292.77
Prepaid flights and visa cost Togo visit / NC Meeting 2023	4'584.70	0.00
Total	17'771.94	30'342.50

INTERNATIONAL BLUE CROSS

4 Furniture and equipment	Office Equipment	IT Systems	Total
<i>Acquisition value</i>	CHF	CHF	CHF
Opening balance 1.1.2022	1.00	37'288.90	37'289.90
Increase	0.00	2'115.10	2'115.10
Decrease	0.00	0.00	0.00
Closing Balance 31.12.2022	1.00	39'404.00	39'405.00
 <i>Depreciation</i>			
Opening balance 1.1.2022	0.00	36'267.73	36'267.73
Increase	0.00	1'721.21	1'721.21
Closing balance 31.12.2022	0.00	37'988.94	37'988.94
 Balance Sheet Value as at 31.12.2022	1.00	1'415.06	1'416.06
Balance Sheet Value as at 31.12.2021	1.00	1'021.17	1'022.17
 5 Trade accounts payable			
		31.12.2022	31.12.2021
Therof		CHF	CHF
Blaues Kreuz Deutschland		18'740.76	14'726.31
Blaues Kreuz Schweiz		0.00	408.00
Blaues Kreuz Bern Freiburg Solothurn		2'617.31	246.45
Blue Cross Denmark		420.00	0.00
Various		12'407.29	9'017.19
Total		34'185.36	24'397.95
 6 Accrued liabilities			
Unused holiday and overtime		6'317.90	8'623.14
Audit fees IBC and projects		22'600.00	23'530.00
Various		92.77	700.00
Total		29'010.67	32'853.14
 7 Provisions			
Current liabilities Training 2022/General assembly 2021		0.00	20'000.00
Long-term liabilities General assembly 2025		20'000.00	0.00
Total		20'000.00	20'000.00

INTERNATIONAL BLUE CROSS

ADDITIONAL INFORMATION ON THE INCOME STATEMENT

	2022	2021
8 Donation and contribution	CHF	CHF
a non earmarked	52'493.74	46'844.30
b earmarked		
Stadtverband Zürich	20'000.00	20'000.00
DEZA (SDC)	163'219.00	158'000.00
Lotteriefonds Bern	20'900.00	0.00
SDW	15'000.00	15'000.00
Other	417'462.32	349'975.88
Subtotal	636'581.32	542'975.88
Total	689'075.06	589'820.18

9 Other project expenses

Brasil	14'397.00	15'941.20
Chad	193'814.50	184'893.16
Congo	133'074.56	137'400.69
Togo	112'110.47	107'827.33
Tanzania (Pilot)	82'809.42	67'871.14
Lifeskills Manual	704.10	566.16
Alcohol Policy	44'054.14	35'132.48
Sensibilisation general	7'079.65	13'838.85
Burkina Faso	5'789.44	5'360.39
Knowledge Skills transfer and Sensibilisation MO's	87'633.62	52'042.19
Botswana Self-help and Training Workshop	3'409.42	4'160.93
Nigeria Self-help	3'910.88	2'509.54
Uganda Self-help	3'594.32	3'047.97
Ghana Self-help	3'721.31	3'051.21
Madagascar	3'116.85	0.00
Greenland	0.00	1'405.39
Denmark	0.00	1'803.81
Ukraine (Romania and Poland refugee support in 2022)	14'897.86	400.00
Finland	0.00	424.82
Total	714'117.54	637'677.26

The direct project expenses are divided as follows:

Project expenses	331'503.10	328'172.02
Travel and representation expenses	942.47	0.00
Personnel expenses	381'671.97	309'505.24
Total direct project expenses	714'117.54	637'677.26

Project expenses have been calculated with Zewo-Methode.

INTERNATIONAL BLUE CROSS

10 Fundraising	<u>2022</u>	<u>2021</u>
	CHF	CHF
PR material, call for donation, Zewo fees	30'592.06	24'776.74
Salary incl. social security part time fundraising and networking officer	<u>42'040.74</u>	<u>43'637.04</u>
	<u>72'632.80</u>	<u>68'413.78</u>
11 Administration expenses		
Personnel expenses	77'507.59	100'154.32
Travel and representation	4'925.66	1'422.85
Rental expenses	7'987.38	7'628.44
Maintenance IT	2'787.95	2'193.57
Administrative expenses	13'804.55	11'328.50
Depreciation	<u>1'721.21</u>	<u>1'019.59</u>
General secretariat	108'734.34	123'747.27
Travel and representation	10'524.25	0.00
General assembly 2021 / Training 2022 release of provision	-20'000.00	-30'000.00
General assembly expenses	0.00	16'084.98
General assembly 2025 provision	20'000.00	0.00
Administrative expenses	2'767.29	2'548.45
Adjustment of value membership fees	<u>198.74</u>	<u>9'090.37</u>
Federation	<u>13'490.28</u>	<u>-2'276.20</u>
Administration expenses IBC	<u>122'224.62</u>	<u>121'471.07</u>

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

12 Personnel expenses and compensation

Salary of General Secretary incl. social security	98'130.88	96'121.36
Other salaries including social security	245'813.72	228'307.44
Other personnel expenses and training	<u>7'748.53</u>	<u>3'970.86</u>
Total personnel expenses	<u>351'693.13</u>	<u>328'399.66</u>
Therof IBC projects	215'100.36	184'608.30
Thereof Fundraising	<u>42'040.74</u>	<u>43'637.04</u>
Personnel expenses IBC	<u>77'507.59</u>	<u>100'154.32</u>

The total cost of wages of the General Secretary in 2022 amounted to CHF 98'130.88 for a work level of 80%. (2021 CHF 96'121.36) 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 2022. (In 2021 3.4)

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 9'509.75 were reimbursed (previous year CHF 0).

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 2022 volunteers supported IBC with 1'500 hours (2021: 1'500 hours).

The members of the Network Committee (board) supported IBC voluntarily for preparation and attending of Network Committee and Finance Commission meetings with 550 hours (2021: 530 hours).

Gratuitous services to third parties

In both reporting years no gratuitous services were provided.

	<u>2022</u>	<u>2021</u>
	CHF	CHF
Payments to Blue Cross Organisation		
Blue Ribbon Finland - Service Fee General Secretary mandate	98'130.88	96'121.36
Blaues Kreuz Schweiz, Rent for archive	408.00	408.00
Treffpunkt Azzurro (Kantonalverband Bern), Packing Call for donation	5'644.45	364.75
Blue Cross Germany for payroll, social security payments and service fee	61'578.51	72'214.07

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 25th of April 2023 and released for publication.