



Financial Report 2022

swiss
peace

Schweizerische Friedensstiftung
Fondation suisse pour la paix
Fondazione svizzera per la pace
Swiss Peace Foundation

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Balance sheet as of 31 December 2022

Amounts in CHF	Explanatory Notes	31 12 2022	31 12 2021
ASSETS			
Cash and cash equivalents		1,984,162.43	2,341,518.82
Receivables from supplies & services	8.1	931,631.42	551,979.99
Other receivables	8.2	149,781.54	140,439.04
Prepayments and accrued income	8.3	506,618.25	684,158.80
Total current assets		3,572,193.64	3,718,096.65
Tangible fixed assets	8.4	33,852.21	44,020.14
Intangible assets		-	-
Financial assets		-	-
Total fixed assets		33,852.21	44,020.14
TOTAL ASSETS		3,606,045.85	3,762,116.79
LIABILITIES			
Accounts payable from supplies & services	8.5	169,794.83	64,808.25
Other current liabilities	8.6	315,626.99	130,862.69
Accrued liabilities and deferred income	8.7	2,523,393.03	2,707,594.46
Grant accruals	8.8	50,168.63	214,500.00
Total current liabilities		3,058,983.48	3,117,765.40
Fund capital		-	-
Total liabilities and fund capital		3,058,983.48	3,117,765.40
Endowment capital		10,000.00	10,000.00
Free capital		537,062.37	634,351.39
Total organizational capital		547,062.37	644,351.39
TOTAL LIABILITIES		3,606,045.85	3,762,116.79

Dr Jakob Kellenberger
Chairman of the Foundation Board

30 May 2023

Dr Laurent Goetschel
Director

30 May 2023

Statement of operations from 01.01.2022 to 31.12.2022

Amounts in CHF	Explanatory notes	2022	2021
Operating income			
Donations and contributions received		2,093,035.79	2,092,946.60
<i>of which free</i>		65,024.19	60,000.00
<i>of which designated:</i>			
- SAHSS contribution		25,000.00	25,000.00
- SERI contribution pursuant to Art. 15 RIPA		697,900.00	700,000.00
- Swiss FDFA core contribution		850,000.00	850,000.00
- University of Basel contribution		55,111.60	57,946.60
- Canton of Basel-Stadt contribution		400,000.00	400,000.00
Income from supplies and services for projects and project contributions		5,948,742.39	6,019,257.59
TOTAL operating income	9.1	8,041,778.18	8,112,204.19
Project and service expenditure			
Analysis & Impact Program		908,197.07	1,624,523.50
Mediation Program		2,300,721.29	1,995,276.67
Dealing with the Past Program		1,122,850.74	1,126,323.16
Statehood & Conflict Program		891,494.17	886,662.65
Policy & Platform Program		925,612.35	825,164.53
Business & Peace		370,719.67	*1
Continuing Education		483,768.09	449,052.56
Staff duties and special projects		244,067.69	398,717.39
Program coordination and support		354,156.94	256,782.79
Total project and service expenditure	9.2	7,601,588.02	7,562,503.25
Administrative cost			
Salaries		316,841.98	* 2 316,003.08
Other operating expenditure / external services		131,659.88	95,141.99
Representation; travel expenses		15,367.34	11,826.33
Write-downs; investment costs		17,033.04	23,092.51
Total administrative cost		480,902.25	446,063.90
Operating expenditure		8,082,490.27	8,008,567.15
Operating profit		-40,712.09	103,637.04
Financial result	9.5	-80,562.89	-27,655.82
Extraordinary result	9.6	23,985.96	-
Change in fund capital		-	-
Annual result before allocations to organizational capital		-97,289.02	75,981.22
Allocation to organizational capital		97,289.02	-75,981.22
Annual result (after allocations to organizational capital)		0.00	0.00

¹ In 2021 Business & Peace was shown as part of the Analysis & Impact Program

² Administrative cost include CHF 6,785.50 for fundraising

Cash flow statement

Amounts in CHF	01.01.2022 31.12.2022	01.01.2021 31.12.2021
Annual result before allocation to organizational capital	-97,289.02	75,981.22
+/- Write-downs on fixed assets	77,422.92	104,965.94
+/- Change in accruals	-164,331.37	214,500.00
+/- Change in receivables from supplies & services	-379,651.43	-163,206.80
+/- Change in other receivables	-9,342.50	-66,136.60
+/- Changes in prepayments and accrued income	177,540.55	-286,076.25
+/- Change in accounts payable from supplies & services	104,986.58	-80,437.04
+/- Change in other current liabilities	184,764.30	110,339.95
+/- Changes in accrued liabilities and deferred income	-184,201.43	-27,987.30
= Cash flow from operations	-290,101.40	-117,156.88
- Investment in tangible fixed assets	-67,255.00	-67,571.00
- Investment in financial assets	-	-
+ Divestment of financial assets	-	-
- Investment in intangible assets	-	-
= Cash flow from investing activities	-67,255.00	-67,571.00
= Cash flow from financing activity	-	-
Change in cash and cash equivalents	-357,356.39	-184,727.88
Proof of change in cash and cash equivalents		
Cash and cash equivalents on 1 January	2,341,518.82	2,526,246.70
Cash and cash equivalents on 31 December	1,984,162.43	2,341,518.82
Change in cash and cash equivalents	-357,356.39	-184,727.88

Statement of changes in capital

Swisspeace receives designated funds in the form of donations and public sector contributions. Every year, all of these funds are used directly and entirely for the respective purposes for which they are appropriated. Therefore, no fund capital is generated.

Statement 2021		Utilization 2021									
Donor	Contribution	Secretariat	Basel Peace Forum	Business & Peace	Analysis & Impact	Mediation	Dealing with the Past	Statehood & Conflict	Policy and Platforms	Cont. Education	Staff duties
Swiss EAER pursuant to RIPA Art. 15	700,000	200,000	-	30,000	80,000	51,000	21,000	178,000	36,000	-	104,000
Swiss FDFA, PHRD core contribution	850,000	150,000	100,000	15,000	37,000	-	10,000	160,000	315,000	50,000	13,000
Canton of Basel-Stadt	400,000	100,000	100,000	10,000	10,000	-	25,000	75,000	-	80,000	-
University of Basel	57,947	-	-	-	-	29,900	4,213	23,834	-	-	-
SAHSS	25,000	-	15,000	-	-	-	-	-	-	-	10,000
Donations Pro swisspeace	60,000	20,000	-	-	30,000	5,000	-	5,000	-	-	-
	<u>2,092,947</u>	470,000	215,000	55,000	157,000	85,900	60,213	441,834	351,000	130,000	127,000

Statement 2022		Utilization 2022									
Donor	Contribution	Secretariat	Basel Peace Forum	Business & Peace	Analysis & Impact	Mediation	Dealing with the Past	Statehood & Conflict	Policy and Platforms	Cont. Education	Staff duties
Swiss EAER pursuant to RIPA Art. 15	697,900	174,900	-	80,000	10,000	10,000	190,000	150,000	10,000	10,000	63,000
Swiss FDFA, PHRD core contribution	850,000	125,000	100,000	65,000	55,000	10,000	40,000	130,000	280,000	45,000	-
Canton of Basel-Stadt	400,000	-	100,000	20,000	5,000	-	75,000	70,000	-	130,000	-
University of Basel	55,112	-	-	-	-	42,017	-	13,095	-	-	-
SAHSS	25,000	-	15,000	-	-	-	-	-	-	-	10,000
Donations Pro swisspeace	65,024	-	15,000	-	30,000	-	5,000	15,024	-	-	-
	<u>2,093,036</u>	299,900	230,000	165,000	100,000	62,017	310,000	378,119	290,000	185,000	73,000

Notes on the appropriation of contributions

In 2022, swisspeace received contributions amounting to CHF 2,093,036 (previous year: CHF 2,092,947). This also includes donations and a contribution from the swisspeace Support Association amounting to CHF 65,024 (previous year: CHF 60,000).

The State Secretariat for Education, Research and Innovation (SERI) of the Federal Department of Economic Affairs, Education and Research (EAER), on the basis of Article 15 Para. 3. lit b of the Federal Act on the Promotion of Research and Innovation (Forschungs- und Innovationsförderungsgesetz), recognizes swisspeace as a research institution of national importance. The funds are appropriated for swisspeace's research activities.

The Federal Department of Foreign Affairs (FDFA), particularly its Peace and Human Rights Division (PHRD), makes a core contribution as part of its partnership with swisspeace. This is provided with the purpose of exchange and networking. In particular, it is intended to facilitate peace policy debates, capacity building, knowledge transfer and backstopping.

As an associate institute of the University of Basel, swisspeace also implements projects of the Swiss National Science Foundation (SNSF). For this purpose, the University of Basel provides contributions to swisspeace towards covering the project administration costs. swisspeace also works with the University of Basel in the area of teaching. Fees for this work amounting to CHF 104,774 (previous year: CHF 68,754) are included in the item "Income from supplies and services" in the statement of operations.

On September 26, 2018, the parliament of the Canton of Basel-Stadt unanimously decided to support swisspeace with CHF 400,000 per year over a period of four years. It grants swisspeace an annual contribution of CHF 300,000 for the further development of peace research and peacebuilding and a contribution of CHF 100,000 annually for the Basel Peace Forum.

swisspeace is a member of the Swiss Academy of Humanities and Social Sciences (SAHSS). From the latter, it receives a contribution to the costs of publishing magazines and publication series and for organizing conferences.

In the financial year 2022, swisspeace received donations from private donors amounting to CHF 55,024 to cover costs without specific purpose.

The swisspeace Support Association makes an annual contribution towards covering general expenses. In addition to membership fees, donations that were received are forwarded to swisspeace. The members of the Support Association periodically receive publications from swisspeace. Therefore, part of the contribution is used for publications on different topics.

Statement on changes in organizational capital								
	01.01.2021	Allocation of result	Other changes	31.12.2021	01.01.2022	Allocation of result	Other changes	31.12.2022
Endowment capital	10,000.00	-	-	10,000.00	10,000.00	-	-	10,000.00
Free capital	558,370.17	75,981.22	-	634,351.39	634,351.39	-97,289.02	-	537,062.37
Total organizational capital	568,370.17	75,981.22	-	644,351.39	644,351.39	-97,289.02	-	547,062.37

Explanatory notes to Annual Statement 2022

1 Legal bases and organization

1.1 Purpose of Foundation

The purpose of the Swiss Peace Foundation (swisspeace), based in Basel, is to cooperate in shaping and implementing Swiss peace and security policy through research, conception, education, advice and communication. It may participate in cooperative initiatives and set up organizations.

1.2 Foundation Charter and regulations

Foundation Charter, 16.08.2019
Annual Working Hours Regulations, 26.04.2022
Carbon Foot Print Reduction Guidelines, 16.12.2019
Childcare Obligations during Covid-19 Pandemic, 23.03.2020
Code of Conduct, 09.01.2018
Decision Matrix, 14.12.2005
Election Regulations, 21.05.2013
Expats at swisspeace Guideline, 16.10.2019
Expenses Regulations, 03.05.2022
Further Education Guidelines, 10.08.2021
Procedural rules of the Executive Management, 15.12.2015
General Insurance Conditions under the Swiss federal law on accident insurance (UVG) - SWICA, 2012
General Insurance Conditions for group daily benefits insurance - SWICA, 2012
Guidelines Fee Rates, 2022
Guidelines Financial Contribution New Commuters, February 2022
Guidelines for Teaching Assignments, 2022
Guidelines on Media Relations, 02.07.2018
Guidelines on Publications at swisspeace, 25.01.2016
Guidelines on Employment of PhD Fellows at swisspeace, March 2021
Guidelines on Student Assistants at swisspeace, 17.01.2022
Internship at swisspeace Guidelines, 01.07.2022
IT Security Guidelines, March 2021
Occupational Pension Regulations – NEST, 01.06.2009
Personnel Regulations, 03.05.2021
Postdocs at swisspeace Guidelines, 16.12.2019
Regulations against Sexual Harassment, Bullying and Discrimination, 03.05.2021
Safety and Security Guidelines, 31.10.2022
Salary Regulations, 03.05.2022
Signature and Procurement Regulations, 17.01.2022
Signature Guidance Note swisspeace, 2022
Staff Representatives Regulations, January 2022

1.3 Bodies and signature rights

Foundation Board	Function	Signature rights
Dr. Jakob Kellenberger	Chairman, Committee	Joint signatory
Peter Ammann	Member, Committee	Joint signatory
Dr. Isabelle Chevalley	Member, Committee	
Dr. Beat Dietschy	Member	
Josef Dittli	Member	
Prof Cédric Dupont	Member	
Dr. Simon Geissbühler	Member	
Angelo Gnädinger	Member, Committee	
Dr. Eva Herzog	Member	
Dr. Josef Lang	Member	
Roberto Lazzari	Member	
Dr. Markus Mäder	Member	
Prof. Dr. Peter Messerli	Member	
Dr. Rolf Tanner	Member	
Prof. Dr. Andreas Wenger	Member	
Dr. Benedikt Knüsel	Observer	

Executive Management

Prof. Dr. Laurent Goetschel	Chair of Executive Management	Joint signatory
Matthias Boss	Member of Executive Management	Joint signatory

Auditor

BDO Ltd, Basel

Supervisory authority

Federal Department of Home Affairs, Federal Supervisory Authority of Foundations

2 Principles of accounting

The financial statements are prepared in accordance with the provisions of the Accounting and Reporting Recommendation Swiss GAAP FER 21 / Kern-FER and in compliance with the Swiss Code of Obligations and the provisions of the statutes. The provisions of the Swiss Accounting Law (32nd title of the Code of Obligations) were applied. The financial statements give a true and fair view of the financial position, the results of operations and the cash flows of the Swiss Peace Foundation (swisspeace).

3 Consolidation scope

swisspeace has no subsidiaries or partner institutions where it exerts a controlling influence, or where it could do so by virtue of joint control and management. Therefore, no consolidation is carried out.

4 Partner organizations

The Swiss Peace Foundation (swisspeace) is an associate institute of the University of Basel and a member of the Swiss Academy of Humanities and Social Sciences (SAHSS).

5 Recognition and valuation principles

The recognition and valuation principles comply with the Swiss Generally Accepted Accounting Principles, Accounting and Reporting Recommendations (Swiss GAAP FER 21 / Kern-FER). Acquisition values or current values form the basis of valuation. Accounting is performed in Swiss francs (CHF). Asset and liability stocks in foreign currency are converted at the market value of the Federal Tax Administration on the accounting date, and business transactions in foreign currency are converted at the relevant current rate.

5.1 Cash and cash equivalents

Cash assets and postal and bank account balances are valued at their nominal value.

5.2 Receivables from supplies & services / Other receivables

Accounts receivable are valued at the nominal value minus any necessary value adjustments.

5.3 Prepayments and accrued income

These are valued at the nominal value.

5.4 Tangible and intangible assets

These are valued at the acquisition value minus write-downs that are performed as scheduled. The capitalization threshold amounts to CHF 500.00. Any acquisitions for projects are recorded directly in expenditure.

Write-downs from acquisition values are performed on a linear basis over the useful life shown below. In the previous year, the residual value of the furniture had to be written off due to the move to furnished premises.

- Furniture 10 years
- IT: servers, desktops 4 years
- IT: mobile devices 2 years
- Investment in rented premises 4 years
- Intangible assets (ERP software) 4 years

5.5 Accounts payable from supplies & services / Other current liabilities

These are valued at their nominal value or at the market value of the Federal Tax Administration.

5.6 Accrued liabilities and deferred income

These are valued at the nominal value.

5.7 Organizational capital

Organizational capital comprises the funds usable for the statutory purpose. It includes endowment capital (foundation capital) and the free capital that has been generated (result carried forward and annual profit or loss).

6 Principles for the statement on changes in capital

The statement on changes in capital shows the development of the individual components of the organizational capital and the funds.

Because no funds are generated, it shows how the free funds and public contributions are used.

7 Principles for the statement of operations

The statement of operations is created and disclosed in accordance with the cost-of-sales method.

Project and service expenditure includes all external services, staff and operating expenses directly attributable to the projects/topics, as well as the project support expenditure pursuant to the apportionment guide of the ZEWO Foundation, and project coordination expenditure. The apportionment of other project administration costs is calculated using an allocation key, based on the relevant wage costs. Allocation to project expenses, project coordination and support expenses, administration and fundraising are calculated according to the ZEWO method.

Administrative cost includes the costs of the Executive Management, financial accounting, staff administration, internal EDP, general administrative work (administrative office, communication, library) and operating expenses that are not directly associated with projects/topics.

Since swisspeace has no members nor does it actively solicit donors and leaves this to the supporting association, pro swisspeace, the marginal fundraising expense is only shown separately in the operating statement by means of a footnote. This relates to secretarial and accounting work that swisspeace carries out for the pro swisspeace association.

8 Notes on individual items in the balance sheet (as of 31 December)

8.1 Receivables from supplies & services

	2022	2021
National partners/clients (FDFA/PHRD/SDC/Canton and University of Basel/etc.)	672,753.47	114,846.40
International partners/clients (UN/GIZ/EEAS/Saferworld etc.)	254,447.05	379,427.73
Others	4,430.90	57,687.86
Total receivables from supplies & services	931,631.42	551,979.99

8.2 Other receivables

	2022	2021
Accounts receivable from affiliated organizations	147,463.64	136,960.14
Third-party accounts receivable	2,317.90	3,478.90
Total other receivables	149,781.54	140,439.04

8.3 Prepayments and accrued income

	2022	2021
Projects related accruals	369,906.45	536,332.18
Prepaid expenses for the following year	53,632.75	113,359.72
Outstanding contributions	80,670.00	34,466.90
Total prepayments and accrued income	506,618.25	684,158.80

The prepayments and accrued income mostly include credits from projects, orders and mandates which, pursuant to contractual agreements, are paid out only after the Annual Statement has been approved, or for which the contractual term lasts for several years. Credits from prepayments of expenses that concern the following year are also included here.

8.4 Tangible & intangible fixed assets

	Furniture	IT hardware	Modification in rented premises	Total Tangible fixed assets	Intangible assets
Acquisition values					
Status: 1 January 2021	129,732.49	353,261.34	15,991.25	498,985.08	111,354.90
Acquisition	-	67,671.00	-	67,671.00	-
Disposal	-	-100.00	-	-100.00	-
Status: 31 December 2021	129,732.49	420,832.34	15,991.25	566,556.08	111,354.90
Accumulated value adjustments					
Status: 1 January 2021	88,164.85	318,340.30	15,991.25	422,496.40	106,428.58
Scheduled write-downs	5,908.58	58,471.89	-	64,380.47	4,926.32
Extraordinary write-downs	35,659.07	-	-	35,659.07	-
Status: 31 December 2021	129,732.49	376,812.19	15,991.25	522,535.93	111,354.90
Net book value 31 December 2021	-	44,020.15	-	44,020.15	-
Acquisition values					
Status: 1 January 2022	129,732.49	420,832.34	15,991.25	566,556.08	111,354.90
Acquisition	-	67,255.00	-	67,255.00	-
Disposal	-	-	-	-	-
Status: 31 December 2022	129,732.49	488,087.34	15,991.25	633,811.08	111,354.90
Accumulated value adjustments					
Status: 1 January 2022	129,732.49	376,812.19	15,991.25	522,535.93	111,354.90
Scheduled write-downs	-	77,422.93	-	77,422.93	-
Extraordinary write-downs	-	-	-	-	-
Status: 31 December 2022	129,732.49	454,235.12	15,991.25	599,958.86	111,354.90
Net book value 31 December 2022	-	33,852.22	-	33,852.22	-

In 2021, the residual value of the furniture had to be written off due to the move to furnished premises.

8.5 Accounts payable from supplies & services

	2022	2021
Accounts payable from projects	135,334.87	50,834.79
Third-party accounts payable	34,459.96	13,766.90
Total accounts payable from supplies & services	169,794.83	64,808.25

8.6 Other current liabilities

	2022	2021
Accounts payable to AHV and BVG	190,197.49	82,928.95
Accounts payable to accident and paid sick leave insurance	27,521.85	12,991.25
Accounts payable to staff (pending wage and expenditure payments)	18,203.85	13,812.50
Accounts payable to government agencies	79,703.80	21,129.99
Total other current liabilities	315,626.99	130,862.69

8.7 Accrued liabilities

	2022	2021
▪ Prepaid project funds	2,147,757.10	2,312,481.59
▪ Study fees concerning the following year	69,881.12	66,197.00
▪ Outstanding invoices for the reporting year	84,751.28	114,778.84
Other accruals		
▪ Apportionment of overtime and holiday credit	146,131.60	136,721.80
▪ Other accrued expenses and deferred income	74,871.93	77,415.23
Total accrued liabilities	2,523,393.03	2,707,594.46

The accrued liabilities mostly include prepayments received for projects, orders and mandates whose terms last for several calendar years, and for which not all services had yet been rendered at the end of 2022. In addition, invoices are included that have not yet been received for expenses that concern the accounting year.

The valuation of the apportionment of staff cost is based on the time balances of the relevant employees multiplied by their respective imputed hourly wage.

8.8 Grant Accruals

	2022	2021
Grant for research	50,168.63	214,500.00
Total grant accruals	50,168.63	214,500.00

In 2022 one of the two senior researchers who were granted to pursue their research has left early.

9 Explanatory notes to the statement of operations

9.1 Operating income

The operating income of the Swiss Peace Foundation - swisspeace consists of the following:

2021	Total Revenue	Donations and contributions received	Income supplies and services for projects / project contributions
Total revenue, divided into:			
Income from contributions and donations			
Contributions private donors	114,461.00	85,000.00	29,461.00
Swiss Government contributions	2,957,663.19	1,550,000.00	1,407,663.19
- of which SERI	700,000.00	700,000.00	-
- of which PHRD	2,182,279.50	850,000.00	1,332,279.50
- of which SDC	75,383.69	-	75,383.69
Contributions public donors	3,056,658.18	457,946.60	2,598,711.58
- of which Canton Basel Stadt	400,000.00	400,000.00	-
Total income from contributions and donations	6,128,782.37	2,092,976.60	4,035,835.77
Income from services			
Income from services private clients	1,055,847.69	-	1,055,847.69
Income from services Swiss Government mandates	513,603.14	-	513,603.14
- of which PHRD	237,908.16	-	237,908.16
- of which SDC	184,408.71	-	184,408.71
- of which various Swiss Government	91,286.27	-	91,286.27
Income from services public clients	413,970.99	-	413,970.99
Total income from services	1,983,421.82	-	1,983,421.82
Total revenue	8,112,204.19	2,092,976.60	6,019,257.59

2022	Total Revenue	Donations and contributions received	Income supplies and services for projects / project contributions
Total revenue, divided into:			
Income from contributions and donations			
Contributions private donors	338,537.25	90,024.19	248,513.06
Swiss Government contributions	3,249,242.99	1,547,900.00	1,701,342.99
- of which SERI	697,900.00	697,900.00	-
- of which PHRD	2,551,342.99	850,000.00	1,701,342.99
- of which SDC	-	-	-
Contributions public donors	2,029,812.42	455,111.60	1,574,700.82
- of which Canton Basel Stadt	400,743.87	400,000.00	743.87
Total income from contributions and donations	5,617,592.66	2,093,035.79	3,524,556.87
Income from services			
Income from services private clients	1,084,337.76	-	1,084,337.76
Income from services Swiss Government mandates	856,400.26	-	856,400.26
- of which PHRD	442,107.97	-	442,107.97
- of which SDC	371,628.89	-	371,628.89
- of which various Swiss Government	42,663.40	-	42,663.40
Income from services public clients	483,447.50	-	483,447.50
Total income from services	2,424,185.52	-	2,424,185.52
Total revenue	8,041,778.18	2,093,035.79	5,948,742.39

Detailed information on the use of the donations and contributions can be found in the statement of changes in capital on page 4 of this report.

The total Swiss FDFA PHRD (Peace and Human Rights Division) sales entered amounted to CHF 2,143,450.96 in the reporting year (previous year: 1,570,187.66). The value consists of payments amounting to CHF 1,444,128.77 (previous year: 1,953,686.35), as well as an annual net cut-off value of CHF 699,322.19 in apportionments (previous year: 383,498.69).

9.2 Project and service expenditure

The project and service expenditure (excluding Secretariat) of the Swiss Peace Foundation (swisspeace) consists of the following:

	2022	2021
Total project and service expenditure, divided into:		
▪ External services	1,197,689.50	1,729,233.52
▪ Salaries	5,135,416.04	4,562,549.44
▪ Contributions for training participants	-125,700.00	246,020.04
▪ Other operating expenditure	620,421.13	426,186.21
▪ Representation; travel expenses	315,968.13	190,983.63
▪ Advertising / publications	43,246.41	68,874.18
▪ Write-downs; investment costs	60,389.88	81,873.43
▪ Program coordination and support	354,156.94	256,782.79
Total project and service expenditure	7,601,588.02	7,562,503.25

Due to the early termination of a research grant without a new award, the position of contribution to training participants is negative.

Project expenditure also includes the Mediation Support Project (MSP), among other things. Total costs for this in the reporting year amounted to CHF 377,226.78 (previous year: CHF 341,775.19). An advance payment of CHF 579,423.00 was transferred in the reporting year; the balance of CHF 202,196.22 was accrued.

9.3 External services

The total external services (excluding Secretariat CHF 5,417.72, previous year CHF 5,249.28) of the Swiss Peace Foundation (swisspeace) consist of the following:

	2022	2021
Total external services, divided into:		
▪ Honoraria	803,645.43	1,304,419.84
▪ Travel costs (flight, accommodation, transportation and meals)	269,659.14	88,350.76
▪ Other costs	125,937.96	331,213.64
Total external services	1,199,242.53	1,723,984.24

Project-specific external services are shown under item 9.2.

9.4 Staff expenditure

(included in project and service expenditure and administrative expenditure)

	2022	2021
Wages and salaries	5,036,693.50	4,520,739.50
Social security expenditure	624,041.75	566,953.20
Change in reserves for overtime and holiday credit	9,409.80	-41,601.35
Other staff expenditure	136,269.91	89,243.96
Total staff expenditure	5,806,414.96	5,135,335.31

As of 31 December 2022, the Foundation employed 81 employees in total (previous year: 79) with a total workload of 6,777% of full-time employment (previous year 6,895%).

Other personnel expenses mainly relate to training costs CHF 19,649.63 (previous year: CHF 31,290.38) and expenses in connection with a staff retreat, personnel events and recruiting.

The employees of the Swiss Peace Foundation (swisspeace) are insured against the economic consequences of age, disability and death in the NEST pension fund. The insurance is provided within the framework of a contribution-orientated plan of the pension fund, into which employees and employers pay defined contributions.

There is neither an economic benefit nor an economic obligation to the pension fund. There are no reserves of employer contributions to the pension fund either in the reporting year or in the previous year. At the end of 2022, there was a receivable balance of CHF 387.90 from NEST pension fund (previous year there was no balance).

	2022	2021
Funded status as of 31.12.	101%	115%
Pension expenditure in staff expenditure	237,090.45	202,521.60

9.5 Financial result

The financial result of the Swiss Peace Foundation - swisspeace consists of unrealized exchange losses, bank charges and VAT flat rate taxes (5.9%).

	2022	2021
Financial result		
▪ Exchange rate gain or -loss	-62,808.78	-10,489.15
▪ Value added tax	-13,692.25	-12,126.75
▪ Bank charges	-4,061.86	-5,039.92
Total financial result	-80,562.89	-27,655.82

9.6 Extraordinary result

In connection with reduced usability of the rented premises at Steinengraben due to construction work and incomplete office spaces at Kasernenhof 8, a partial refund of rental costs was subsequently made for both uses. On the other hand, balances of liabilities related to other periods were cleared.

	2022	2021
Extraordinary refund and expenses related to other periods		
▪ Steinengraben for 2021/2022	25,423.17	-
▪ Kasernenhof for April 2022	10,740.00	-
▪ Clearing of balances related to other periods	-12,177.21	-
Total extraordinary result	23,985.96	-

10 Other information

10.1 Off-balance sheet transactions

There is an off-balance-sheet obligation for rental costs and infrastructure use in the old barracks with kHaus AG. This contract can be terminated at the earliest on 31.03. 2027. The obligation is calculated based on the current monthly usage costs.

	2022	2021
Liabilities 0 – 1 year	343,908.20	83,485.68
Liabilities more than 1 year	1,127,780.55	-
Total remainder of long-term contracts (reference date 1.1.)	1,471,688.75	83,485.68

10.2 Fundraising

Expenses that relate to Fundraising are included in administrative cost. This covers secretarial and accounting work for the supporting association pro swisspeace.

	2022	2021
Secretarial work	5,684.40	5,306.00
Accounting work	1,101.10	1,098.00
Total Fundraising	6,785.50	6,404.00

10.3 Transactions with related third parties

2022 there were no transactions with related parties. In 2021, a member of the Foundation Board acted as a lecturer and expert at Backstopping of Business & Peace, for a total remuneration of CHF 10,245.

10.4 Remuneration of the members of the governance bodies

As in previous years, no remuneration was paid to the members of the Foundation Board, the Commission, the Scientific Advisory Board or the Business Advisory Board who exercised their functions in 2022. No fees are paid; the services are provided on a voluntary basis. However, travel expenses incurred are reimbursed. Salary payments (gross salary) amounting to a total of CHF 203,597 (previous year: 195,445) were paid to the Executive Management (2 members) in the reporting year.

10.5 Free services

The members of the Foundation Board provide their services on a voluntary basis.

11 Performance report

Reference is made to the 2022 Annual Report.