



Annual Report 2023



skat
foundation



PREFACE

We are a Swiss nonprofit organisation based in St. Gallen, active in international cooperation since 2002. The ZEWO Quality seal is an evidence of our transparent, efficient, and effective use of funds and resources. Our commitment to excellence and dedication to our mission have allowed us to achieve this milestone with confidence and optimism.

Our vision is that of a world where individuals and organisations can learn and act in collaborative ways to eradicate poverty and contribute to the development of sustainable, diverse, and inclusive societies.

Our mission is to be facilitators of change. We enable our partners to learn from each other and to find solutions to the challenges triggered by poverty and climate change by focusing our work in three thematic areas:

Water



Renewable energies



Waste management



We support our partners to find, adapt and develop solutions that respond to their needs and context. We strengthen their capacities by facilitating on-line and in-person trainings courses, knowledge-sharing workshops, and events, and through the development and sharing of knowledge products.

Our core competencies are:

Research



Training



Documenting



Networks



Our values are:

- Gender Equality
- Quality
- Efficiency and Effectiveness
- Integrity and Accountability
- Collaboration and Participation

In 2023, Skat Foundation celebrated its 20th anniversary. It was a successful year for us and, more importantly, for our partners at home and abroad. 2023 saw about 70'000 men and women profiting from our efforts and those of our partners!



Dr. Rolf Leutert

Chairman of the Board

We continued providing sustainable water supplies to rural communities in Nepal, Nicaragua, Zambia, and Tanzania. Together with our partners, we expanded the Simple, Market-based, Affordable and Repairable Technologies (SMART) concept to new regions and developed it further in areas such as solar energy. This way, we were able to bring clean drinking water to families in remote and underserved communities.

We consolidated our Colombian Terraza Verde model in Usme, Bogotá and are currently in the process of expanding and sustaining it. Similarly, we have launched a circular economy project for organic waste in Turrialba, Costa Rica, building on our successful experience in waste management in the region. In Bolivia, young people and women entrepreneurs improved their job opportunities in companies and micro-enterprises that promote circular and green economies.

Local partners and members of the Sufosec Alliance, SWISSAID, Fastenaktion and Vivamos Mejor participated in an exchange visit to our Terraza Verde project in Usme, Colombia in April 2023. As a result, some partners expressed their interest in learning more about the Green Terrace model and possibly applying it in their respective communities. In turn, we learned about a seed school run by SWISSAID and are in the process of applying the model with our local partners in Usme.



Bertha Camacho

Managing Director

With the Rural Water Supply Network (RWSN) we can reach so many people around the world with its 15,800 individual members, 120 member organisations in 172 countries. In 2023, RWSN contributed to eight global projects. We also ran seven webinars, reaching 1,200 people and welcomed three new members to the Executive Steering Committee.

Together with our partners in Ukraine, we have rehabilitated six war-damaged health centres and rebuilt one. All seven are fully operational.

We thank our partners and donors for the trust they place in us, and our Board and staff for their dedication. This support enables us to continue working with our partners in the Global South to find solutions to the challenges of poverty and climate change.

With a successful 2023 behind us, we are looking positively to the future despite the current challenges affecting communities worldwide.

INTERNATIONAL PROGRAMME



Skat Foundation implements its projects and activities in nine countries across four continents.



Projects in Switzerland

- Hands4Health
- Stockholm Junior Water Prize - Switzerland
- Synthesis of Final Evaluations of Phase III - Swiss Water and Sanitation Consortium



70,045

people

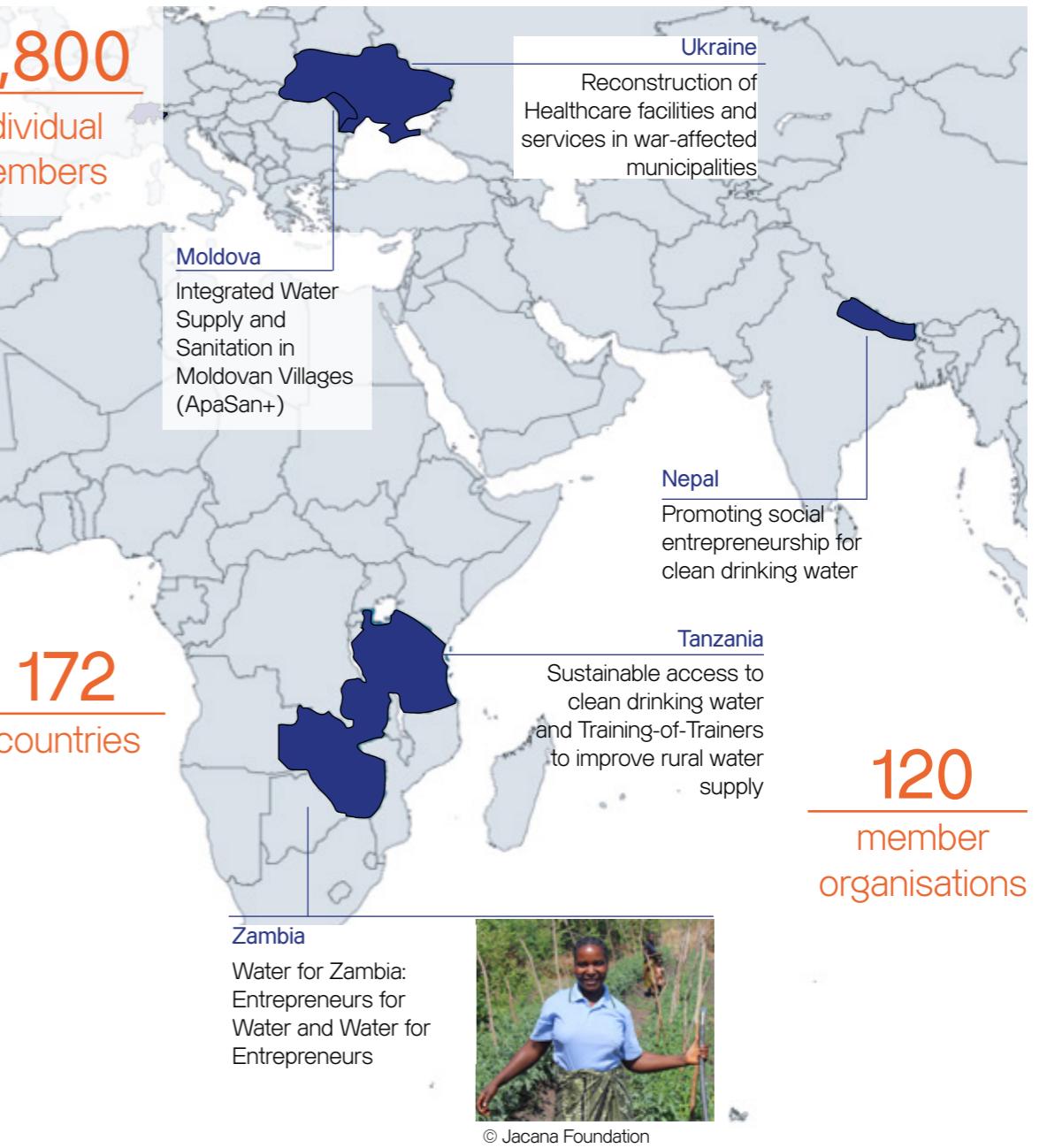


RURAL WATER SUPPLY NETWORK

Thanks to the Rural Water Supply Network (RWSN) we have a global reach. In 2023, we successfully implemented eight global projects that have contributed to the professionalisation of the rural water sector. We bridge the gap between research, practitioners and policymakers, and we promote south-south exchange.

RWSN-related global projects

- Stop the Rot II – Catalysing action to ensure the quality of water lifting technologies for drinking water in Sub-Saharan Africa
- REACH – Improving Water Security for the Poor
- REAL-Water - Rural Evidence and Learning for Water
- SuSanA Forum - Water Policy and Innovations for Resilience
- SIRWASH - Sustainable and Innovative Rural Water and Sanitation and Hygiene Services
- RWSN Mentoring Programme
- Valuing Water Initiative
- Mini-rid Piped Water Supplies with household connections and private operators – literature review





© SF: A project participant is conducting a session on organic waste management, demonstrating sustainable practices.



SUSTAINABLE MANAGEMENT OF WASTE

Colombia: Green Terrace – Sustainable Urban Agriculture and Composting in Usme, Bogotá

The Green Terrace is a space for learning-by-doing where women and men transform organic waste into compost to grow vegetables and herbs in vertical gardens in their own homes. This project contributes to healthy food consumption and to environmental protection.

In 2023, we continued working with local organisations. The Green Terrace Committee of leaders was constituted as a local coordination mechanism.

© SF: Susanna with colleagues from Green Terrace

As part of the SDG Youth Programme of cinfo, Susanna Germanier joined Skat Foundation for a one-year traineeship aimed at promoting sustainable waste management practices in Bogotá, Colombia. She spent six months working on the Green Terrace project in Usme and developed communication materials that highlighted the project's achievements. She also supported in the monitoring of the project.



Main results

- 315** women and **376** men enrolled in waste management training.
- 217** women and **123** men gained new access to solid waste management services.
- 201** women and **115** men applied sustainable natural resource management practices.
- 588** kg of organic waste transformed into compost.

Donors: SDC Programme Contribution, Fondation Philanthropique Famille Sandoz; Mercator Foundation (SDG Youth Programme)

Implementation partners: EcoPartner Ltd; Parish of San Marcelino Champagnat; Social Programme Prosofi, of the Javeriana University; Comabaquinta Association; Hermanas Apostolinas; Asociación Pro Objetivos de Desarrollo Sostenible (Pro-ODS)

ENHANCING TECHNICAL SKILLS AND ENTREPRENEURSHIP

Costa Rica: Circular Economy of Organic Waste in Turrialba

Since 2020, Turrialba, Costa Rica, has taken a new approach to organic waste management. The municipal landfill will be closed by municipal decree in 2024, as it has reached the end of its useful life. The municipality is implementing the "Sumando Vida" programme, which is part of the national decarbonisation and composting strategy.

In 2023, Skat Foundation supported the circular economy component on organic waste, which aimed to enhance the capacities of local businesses in the collection and treatment of organic waste. The project obtained the land and installed the infrastructure for the treatment of organic waste. Selective collection began in August and by December the project had received a total of 12.3 tons of waste. This lead to a reduction in CO₂ emissions, demonstrating the project's potential to contribute to the country's decarbonization goals.

Donors: SDC Programme Contribution

Implementation partners: EcoPartner Ltd and Asociación Centroamericana para la Economía, la Salud y el Ambiente (ACEPESA).

Activities

- Capacity building in the transformation of organic waste of grassroots recyclers.
- Selective collection of organic waste and its treatment in the pilot composting plant by local businesses.

Main results

44 women and **30** men gained new access to solid waste management services.

5 women and **9** men enrolled in waste management training.

Staff members of **37** businesses developed their selective collection plans.

Bolivia: Integration of Bolivian Youth into the Labour Market with a Focus on Sustainability

This project provides young women in La Paz, Bolivia with job opportunities in companies and micro-enterprises that promote circular and green economies. The project prioritises environmental sustainability and aligns with Bolivia's constitutional principles of achieving integral and balanced development in harmony with the environment.

Main results

- 81** young women (18-30 years old) from socially vulnerable groups entered the job market, of which **56** have a permanent job.
- 165** women and **140** men enrolled in new or improved vocational training programs.
- 19** female entrepreneurs received support to enhance their small green enterprises.

Donors: SDC Programme Contribution

Implementation partners: Ser Familia Foundation

At just 22 years old, Rocío launched her organic vegetable business. Her entrepreneurial journey began in 2023, driven by her passion for healthy eating. With the support of the project, Rocío developed a digital marketing strategy and received guidance from an accountant. This support has allowed her to set fair prices and strengthen the financial management of her enterprise.

© SF: Rocío and her vegetable business.





WATER

Nepal: Promoting Social Entrepreneurship for Clean Drinking Water

Skat Foundation, in collaboration with SmartPaani, successfully piloted a social enterprise model to deliver safe drinking water to schools and households in the lowlands of Nepal. The area is known for frequent water contamination from arsenic, so an innovative filter technology developed by ETH Zürich was deployed. Local entrepreneurs received training and were actively involved in the installation of the filter systems, which benefited students and teachers. Additionally, training sessions were held for students and staff to promote hygiene and encourage behaviour change.

Main results

1,603 women and girls and **1,449** men and boys have new access to safely managed drinking water services.

129 women and **59** men participated in WASH sensitization events.

11 schools with water filter systems installed in 2023.

Donors: Hirschmann Stiftung and Tauro Stiftung

Partners: SmartPaani and BluAct Technologies

The initial plan was to work with ten schools. However, additional schools and the regional government became interested in the project and agreed to co-finance installation costs. The project will have supported 23 schools by February 2024.



© SmartPaani: Students participating in WASH games.

Nicaragua: Strengthening Entrepreneurial Capacities for Improved Access to Water and Sanitation in Tipitapa

The project supported the growth of local Small and Medium Enterprises in Nicaragua's Water and Sanitation sector, with the clear goal of improving the water quality and hygiene conditions for inhabitants of the rural municipality of Tipitapa. With the comprehensive promotion campaign for WASH SMART Technologies, the project established seven models of water and sanitation solutions at the household level and reached around 10,000 people.

Donors: SDC Programme Contribution and Linsi Stiftung

Partners: SMART Centre Nicaragua and Rayaka Laya Association

Activities

- Installation of model facilities in private households
- Organisation of community information events
- Training and technical support to local small businesses

Main results

578 women and **586** men with new access to safely managed drinking water services.

7 model sanitation facilities were set up in private households.

15 local service providers with enhanced technical skills.



© SHIPO: Handing out of certificates to borehole drillers and manual pump constructors.



ENHANCING TECHNICAL SKILLS AND ENTREPRENEURSHIP

© JACANA: Learning to produce and manage compost in Zambia.

Help to Self-help – SMART Technologies in Zambia and Tanzania

Skat Foundation has been supporting the SMART Centres in Zambia and Tanzania for over a decade. Their goal is to increase water supply coverage and food security in rural communities. They do this by relying on a self-supply and market-based approach.

In 2023, affordable solar-powered pumps, produced locally, generated great interest in Zambia. This created a positive synergy among smallholder farmers and pump constructors in the project area.

In Tanzania, the strategic decision to incorporate new trainees into existing groups of borehole drillers and pump constructors, resulted in great cooperation among artisans and increased the quality of the new installations, as evidenced by the monitoring visits.

Tanzania
Donors: SDC Programme Contribution, Drink & Donate, Gemeinnütziger Fonds Kanton Zürich.
Implementing Partner: Southern Highlands Participatory Organisation (SHIPO)

The number of artisans and smallholder farmers participating in the training programs of both countries increased as the projects continued. In 2023, more than 80 people received technical training in water supply provision and agroecology.

Participants agree that the projects have led to improved hygiene conditions in their communities, to better nutrition, and to higher incomes of farmers. In both countries, more than 8,000 people gained or improved access to drinking water.

Zambia
Donors: Eurofins Foundation, Gemeinnütziger Fonds Kanton Zürich, Däster-Schild Stiftung.
Implementing Partner: Jacana Business Empowerment

Main results

2,352 women and **1,957** men have new access to basic drinking water services.

14 women and **68** men enrolled in new or better vocational training.

94 people improved their access to economic resources.





© Jacana Business Foundation – People are at the heart of solving rural water supply challenges.



WATER

Rural Water Supply Network (RWSN)

Our members

In 2023, RWSN expanded its global reach, with a net gain of 1,081 individual members from 172 countries. The most notable growth in reach was by making the [LinkedIn Group](#) public, which increased the visibility of the network. This allowed for more accessible knowledge-sharing and lead to the group doubling in size from 12,248 to 24,906 professionals.

Our governance

RWSN has updated its [Governance Protocol](#) to ensure that we serve the needs of our members. The [RWSN Strategy 2024-2030](#) underwent a public consultation in 2023 and will be launched publicly in 2024.

Our Executive Committee now comprises nine organisations, with an additional three organisations having joined in 2023: The Federal Institute for Geosciences and Natural Resources (Bundesanstalt für Geowissenschaften und Rohstoffe, BGR), the Global Water Center, and Welthungerhilfe. We warmly welcome them and look forward to their fresh ideas.

Our services

We have launched a series of exclusive events for our member organisations, offering networking and peer exchange opportunities. In our yearly Webinar Series, we have carried out four thematic webinars and three multilingual webinars, reaching 1,226 participants.

"The webinar on good practice in solar pumping helped me to write a project proposal, which we submitted to UNICEF and which was funded."

Individual member

WATER

SIRWASH - Strengthening South-South Exchange through a Community of Practice



Skat Foundation, through the RWSN Secretariat, has played a pivotal role in elevating rural WASH on both regional and global agendas and actively promoting south-south exchange within Latin America and the Caribbean (LAC) and across other global regions for the SIRWASH Programme. The overarching objective of SIRWASH is to address gaps in both coverage and quality of rural WASH services in Latin America and the Caribbean.

Activities

- Co-organisation of the side event "Accelerating the path towards achieving the Rural WASH SDG through policy dialogue, knowledge exchange, capacities and innovation" at the World Water Week in Stockholm.
- Building a Community of Practice on Rural WASH with Development Banks programme managers in LAC, Asia, and Africa (IDB / ADB / AfDB).
- Facilitating a Call to Action for Rural WASH, which focuses on the need for better national data, stronger institutions, and more focus on rural sanitation.
- Organisation of three multi-lingual webinars showcasing experiences of each regional Development Bank.



Main results

Increase of **245%** in the membership of RWSN's Spanish-speaking LAC community.

24,117 hits on the RWSN LAC country website pages.

498 attendees to the webinars.



© SF: Bilateral meetings of RWSN and the Asian Development Bank at World Water Week.

"Access and quality of WASH services are challenges that Latin America faces in the rural sector. The sector is confronted with many inequalities related to gender, ethnicity, vulnerability, and socioeconomic aspects, as well as operation and maintenance of the infrastructure. We need to work in an integrated manner with other sectors to jointly create a rural WASH sector that is resilient, productive and healthy."

Sergio Campos, Water and Sanitation Division Chief, IDB

SOLIDARITY WITH UKRAINE

Ukraine – Restoring Quality Health Care in War-affected Communities

In collaboration with our trusted partner organisations from Ukraine, DESPRO NGO and All Ukrainian Association of Amalgamated Communities, Skat Foundation continued supporting the re-construction of the health centres in three municipalities of war-affected Ukraine.

Borodyanka municipality

The project refurbished five rural health centres in the municipality of Borodyanka benefitting around 6,571 people. After the structural renovation, the health centres were provided with medical and functional equipment. It was crucial that the health centres have basic medical equipment, especially medical kits containing all the necessary medicines and tools that general practitioners need when visiting a patient. Additionally, healthcare staff frequently travel long distances to reach patients in neighbouring villages. To address this problem, three electric scooters including helmets were purchased for centres without means of transport.

Hostomel municipality, Moshchun health centre

The health centre in Moshchun was found to be irreparably damaged and a new building had to be constructed. Global Communities provided the funds for the new building, which was constructed with all the necessary medical equipment and materials, as well as furniture and computer equipment. The reconstruction of the health centre in Moshchun was successfully completed in September 2023. The centre is now fully equipped and in operation benefitting around 2,932 people.

Dmytrivka municipality. Shpyt'ky health centre

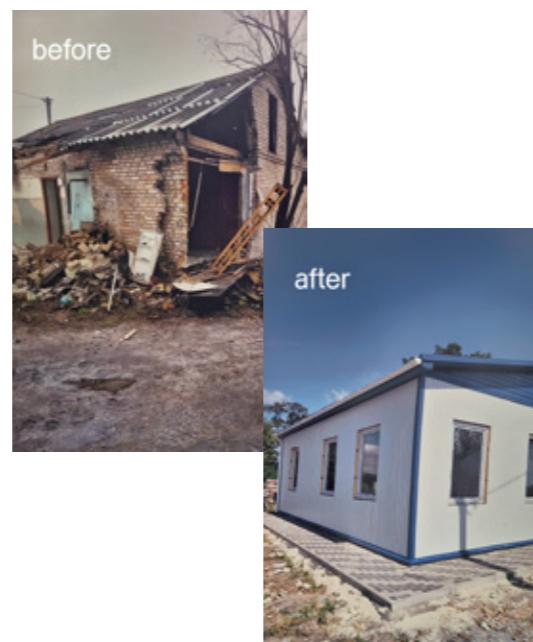
The health centre in Shpyt'ky is a rehabilitation centre for the residents of the municipality affected by the war. Insulation work was completed at the request of the local authorities, and the project was successfully completed in August 2023.

The Shpyt'ky health centre is now fully operational and offers both outpatient and inpatient healthcare services. The centre is currently being expanded to include a rehabilitation centre for residents of the community, who require psychological support and rehabilitation. This will benefit around 2,294 people.

Main results

4,962 men and **5,823** women (among them **2,150** children) have access to medical care in war-affected communities.

7 war-affected health centres have been refurbished and are fully operational.



Donors: Lotteriefonds Canton St. Gallen, donations from Swiss citizens and organisations

Implementing Partners: DESPRO NGO and All-Ukrainian Association of Amalgamated Communities



© DESPRO NGO - Primary Health Care Center in Hurivshchyna village.



© Swiss Toilet Organisation: World Water Week interviews.

LEVERAGING YOUTH TALENT

Stockholm Junior Water Prize, Switzerland – Supporting Initiatives from the Youth

The Stockholm Junior Water Prize, Switzerland has been awarded to a team of innovators in the category of Physics and Technology for the first time. Karim Malik and Frederick Steinmann developed an affordable, accessible, and modular water quality monitoring solution that is significantly less complex than current state-of-the-art systems and costs only a fraction of the price.

Skat Foundation has supported this prize since its creation in 2017.

During World Water Week, Karim and Frederick showcased their project in three interviews, where they demonstrated the relevance, applicability, and growth potential of their idea with great presentation skills and a high level of technical knowledge. Their innovation attracted the attention of engineers, who offered the students the chance to intern at Xylem's innovation laboratories in Stockholm, one of the world's leading companies in water technology.

Partners: Swiss Water Partnership (SWP) and Swiss Toilet Organisation (STO).

Students of the MOK at the University of St.Gallen support Skat Foundation Initiatives

In 2023, 25 students from the Master of Management, Organisation and Culture (MOK) of the University of St. Gallen (HSG) worked with Skat Foundation on a transformative practical project under the direction of Dr. Matthias Müller. The goal was to develop a business plan for Skat Foundation, covering five strategic areas of the foundation's work.

The collaboration included a kick-off workshop, a mid-line follow-up and a final presentation, in which the students delivered practical recommendations for each area of work. The final presentation was attended by the entire Skat Foundation team and by two board members.

The students demonstrated enormous commitment to the praxis project and dealt with complex and difficult topics in a very professional and practical way providing useful recommendations.

Their fresh and professional perspectives as well as their innovative insights and inputs made a valuable contribution to Skat Foundation's work.



© SF: MOK Students and Skat Foundation team after presentation of the results of their praxis projects.



© SF - Lara Lone und Fabio Endrich: Matthias Saladin's reflection on the present and future of Skat Foundation

CELEBRATING 20 YEARS OF IMPACT OF SKAT FOUNDATION

On 25 May 2023, Skat Foundation celebrated its 20-year anniversary at the SQUARE, in the University of St. Gallen. The occasion brought together 86 people, including staff, donors, and friends, as well as an extraordinary lineup of speakers and panellists on the pressing issue of climate justice.

Professor Dr. Dingwerth Klaus (University of St.Gallen) provided insights on how to approach the climate crisis through collaborative action, while Professor Dr. Rob Hope (University of Oxford) showcased the contributions of the REACH programme and the Uptime Catalyst Facility to improving water security for the poor. He also highlighted the role of the Rural Water Supply Network in facilitating knowledge sharing and learning between researchers and practitioners.

A panel discussion with team members and partners, experts in the water sector, provided unique perspectives on water and climate justice.

Matthias Saladin, International Programme Coordinator of Skat Foundation, presented the foundation's vision for the future, encapsulating the organisation's commitment to sustainable development and inspiring others to join us in strengthening local actors and vulnerable communities through collective action.

This event was an excellent opportunity to thank our partners and donors for working with us to achieve our mission of being facilitators of change and to enable our partners to learn from each other and find solutions to the challenges triggered by poverty and climate change.



© SF - Lara Lone und Fabio Endrich: Panal discussion

"Thanks to the dedicated work of the team, the tireless support of the board and the great work of the network partners, Skat Foundation today stands as an independent organisation. It has sharpened its profile and identity, and acquires and implements important projects supported by SDC, cantonal authorities, Swiss NGOs and international organisations. I am extremely proud to be still associated with Skat Foundation as a member of the Advisory Board. With this effort, the original spirit of Skat Foundation continues to stay alive, also in the years to come."

Jürg Christen, founding member and Advisory Board member of Skat Foundation

EVENTS

Human Rights to Water – From St. Gallen to New York

In January 2023, the Blue Communities of eastern Switzerland invited the United Nations Special Rapporteur Pedro Arrojo to a public event in St. Gallen in cooperation with the City of St. Gallen, the University of St. Gallen (HSG), HEKS/EPER, the Eastern Switzerland University of Applied Sciences and Skat Foundation. The topic was human rights to water.

The inspiring keynote speech from Pedro Arrojo-Agudo and an input from Peter Jans of the City Council St. Gallen, were followed by a panel discussion on the challenges and opportunities for action related to the promotion of human rights to water. The panel included Peter Jans, Dorothee Spuler (Eawag-Sandec), Simon Zbinden (Swiss Agency for Development and Cooperation, SDC), Jeanne Käser (winner of Swiss Junior Water Prize 2021) and Gaston Jehle (Drink & Donate).

The panel moderated by Bertha Camacho made it clear that we must act collectively and individually to promote human rights to water and sanitation in our communities. Local actions do matter for tackling global water challenges!

It was a great success, with around 100 participants. Read about this event at [St.Galler Tagblatt](#) and [Wirtschaftsfrau](#) (both in German) and listen to the broadcast at [toxic.fm](#).

"We need to promote the democratic governance of water as a common good: This means that laws must be based on ethical priorities, with the first being the basic human water needs for a decent living standard."

Pedro Arrojo-Agudo, the UN Special Rapporteur on the Human Rights to safe drinking water and sanitation



© SF: Pedro Arrojo and Peter Jans.

SUFOSEC ALLIANCE

Building Synergies in Colombia

In April 2023, local partners of the Sufosec Alliance members SWISSAID, Fasstenaktion and Vivamos Mejor visited Skat Foundation's project: "Green Terrace" in Usme, Bogotá. A total of 35 people participated in this visit and shared experiences on organic waste recovery systems in the Colombian urban and peri-urban contexts.

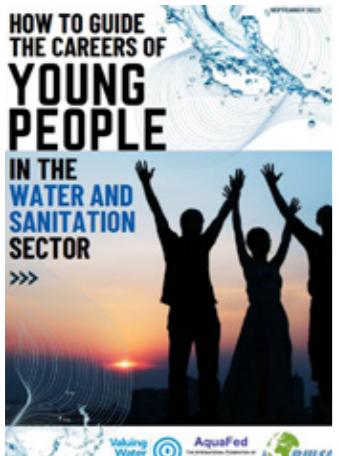
The visit provided an opportunity for peer reflection on the processes, achievements and lessons learned from the project, as well as on opportunities for collaboration among Sufosec Alliance members working in Colombia and their partners.

As a result of this meeting, some partners expressed their interest in replicating the Green Terrace model in their respective communities.

© SF: Participants of the exchange visit in Usme, Colombia.

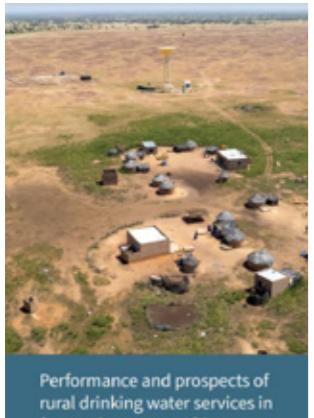


PUBLICATIONS



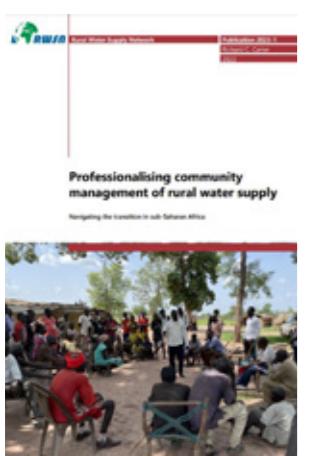
Guiding the Careers of Young People in the Water and Sanitation Sector

This briefing note summarises research into how young people are recruited and how their careers are developed in water supply and sanitation (WSS) services. The research forms part of the first phase of a project called, 'Career Pathways Guidance'. The study's main findings suggest that services are at risk because providers are failing to attract and leverage the potential of young people. It is crucial to attract the best young talent and do much more to appeal to young people. Additionally, there is an urgent need to remove barriers to young people's employment and to provide them with training and development opportunities. The Career Pathways Guidance project is led by AquaFed and funded by the Netherlands' Government's Valuing Water Initiative Youth Journey. The research was carried out by Meleesa Naughton and Rena Salzmann of Skat Foundation on behalf of the Rural Water Supply Network (RWSN). This briefing note is available in English, Spanish, Portuguese and French.



Performance and Prospects of Rural Drinking Water Services in Francophone West Africa

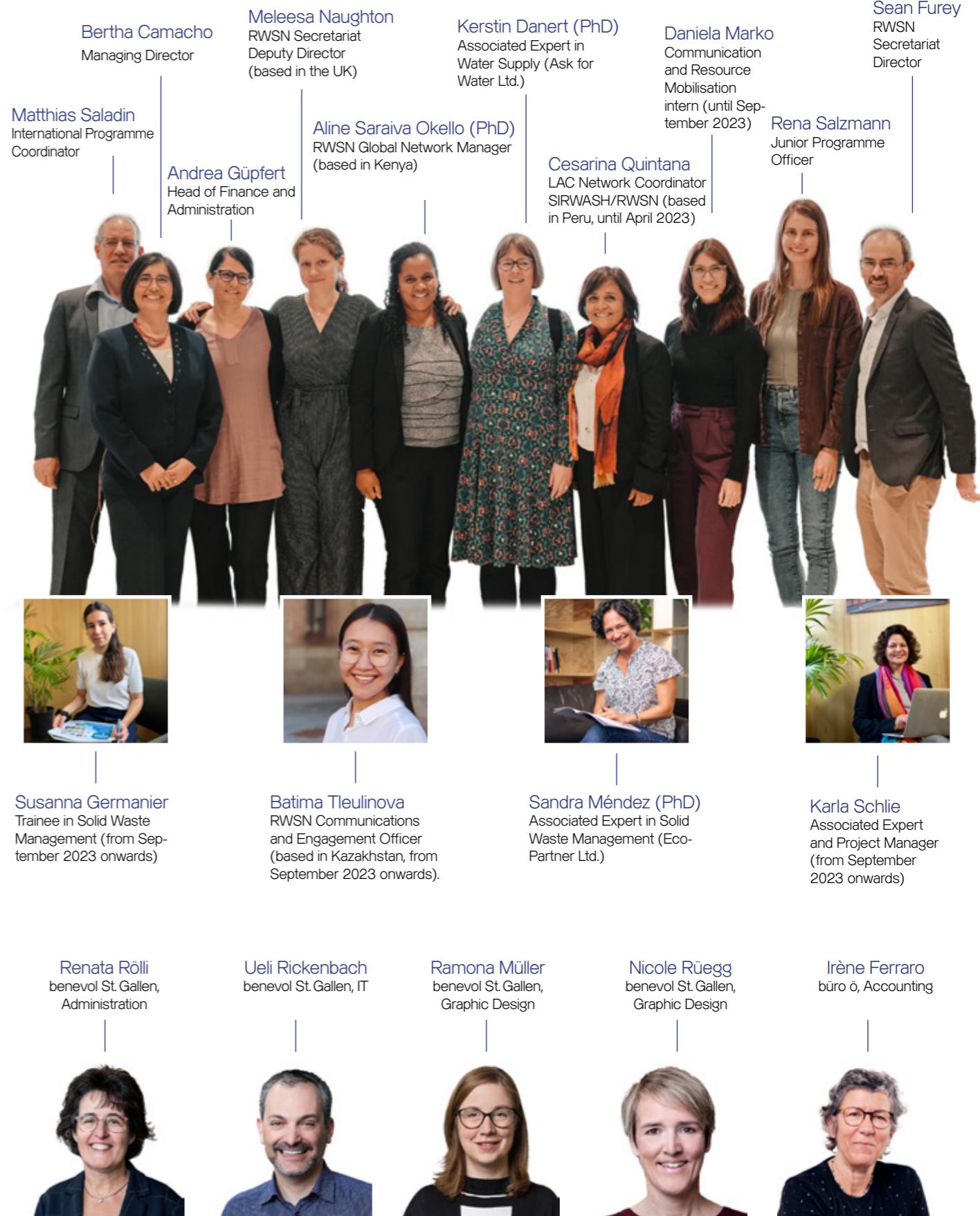
This study examines the evolution of rural water supply policies in francophone West Africa and the performance of the delegation of rural water services. Since the 1980s, rural water services have been predominantly managed by community-based organisations. In parallel, many countries have followed a decentralisation process and transferred the mandate for rural water services to the local levels. The report makes it clear that the delegation of water services in rural areas is not a panacea and cannot claim to be the sole alternative to community-based management. It also identifies some of the key questions in this ongoing debate, which require further reflection. This study was written by a team composed of Meleesa Naughton, Johannes Wagner, Rob Hope, Sean Furey and Aline Saraiva Okello. This publication is available in English and French.



Professionalising Community Management of Rural Water Supply. Navigating the Transition in Sub-Saharan Africa

This publication highlights the strong drive among many rural water professionals to move away from community management to 'professionalised' service provision by private enterprises or public utilities. It is estimated that a few tens of millions of rural people in Sub-Saharan Africa currently have a service provided by a 'professional' entity; and that a similar number may enjoy a community managed arrangement in the true sense. This leaves about 500 million rural people whose water service is effectively unmanaged. The apparent failure of community management is a problem of implementation, not the model itself. This failure is largely due to implementers neglecting to ensure the existence of adequate community capacity and external support. The transition to professional management arrangements will take time and is rooted in five principles, addressed in the publication. This publication is based on the author's long career in the water sector and the observations made by the author, Prof. Richard Carter over a period of nearly 50 years.

TEAM



FINANCES

Balance sheet as of 31.12.2023

Description	2023	2022
Assets		
Cash and marketable securities	696'445.64	863'771.30
Receivables third parties	209'154.07	158'547.75
Other short-term receivables	2'201.15	526'343.05
Work in progress	-	-
Accrued income	23'597.80	7'732.20
Total current assets	931'398.66	1'556'394.30
Fixed assets	1.00	3'201.00
Total non-current assets	1.00	3'201.00
Total assets	931'399.66	1'559'595.30
Liabilities		
Liabilities third parties	24'181.36	48'420.39
Other short-term liabilities	51'477.00	74'884.00
Liabilities from pre-payments	-	792'925.56
Short-time provisions	11'500.00	8'700.00
Deferred income/accrued charges	41'208.00	22'247.23
Total liabilities	128'366.36	947'177.18
Restricted funds	485'334.13	303'003.39
Total restricted funds	485'334.13	303'003.39
Free capital	215'000.00	215'000.00
Internally generated unrestricted operating funds	102'699.17	94'414.00
Total capital of the organisation	317'699.17	309'414.00
Total liabilities	931'399.66	1'559'594.57

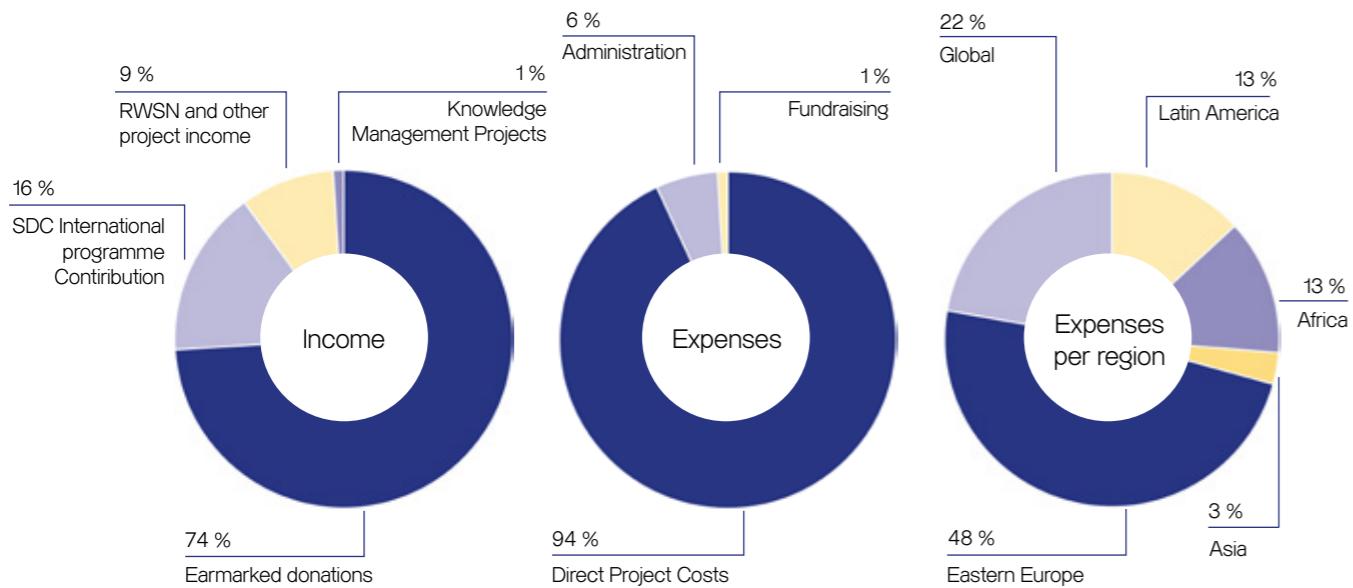
[all numbers are CHF currency]

The full Report of the Auditors is available on our [Website](#).

FINANCES

Statement of operations

Description	2023	2022
Income		
Donations without earmarking	1'200	2'000
Earmarked donations and contributions	2'011'849	455'745
SDC international program contribution	440'000	440'000
RWSN and other project income	233'027	384'896
Knowledge management projects	33'300	73'559
Operating revenue	2'719'377	1'356'200
Expenses		
Direct costs international program	-1'808'758	-1'397'452
Direct costs international program support	-95'223	-80'350
Direct project costs RWSN	-60'982	-253'551
Direct project costs, knowledge management and other related project costs	-9'223	-49'943
Personnel Costs (project-related)	-371'426	-365'908
Total direct project expenditures	-2'345'612	-2'147'204
Administration	-144'139	-148'085
Fundraising and general advertising expenses	-6'772	-19'614
Total administration and fundraising expenditures	-150'911	-167'699
Total expenditures	-2'496'523	-2'314'904
Depreciation	-3'200	-2'100
Operating surplus	219'654	-960'804
Financial result	-29'039	-24'097
Extraordinary result	-	3'194
Net surplus for the year	190'615	-981'707
Allocation earmarked funds	-2'684'877	-1'207'578
Withdrawal earmarked funds	2'502'546	2'207'160
Change in fund capital	-182'331	999'583
Net surplus / deficit for the year after allocations	8'284	17'876
Withdrawals / Allocations		
Free capital	8'284	17'876



Skat Foundation's accounts are prepared in accordance with the accounting recommendations of Swiss GAAP FER, in particular Swiss GAAP FER 21, the Swiss Code of Obligations, and the guidelines of the ZEWO Foundation. They give a true and fair view of the net assets, financial position, and results of operations. The annual financial statements comply with Swiss law and Skat Foundation's statutes.

The "Statement of changes in capital" in the audit report provides detailed information on the use and allocation of the earmarked funds and the organisational capital.

The costs for administration and fundraising are determined by separate cost positions. Personnel expenses are allocated to the cost centres based on the hours worked at effective hourly rates including social security contributions. The other operating costs are allocated to the administration costs in accordance with the Zewo guidelines for minimum ratios.

The total capital of the organisation increased from CHF 309,414.73 to CHF 317,699.17.



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ORGANISATION

Skat Foundation's Board

- Rolf Leutert, Chairman of the Board, Neuhausen
- Xaver Edelmann, former Director of EMPA St. Gallen
- Prof. Em. Yvette Sánchez, former Chair of Latin American Studies (CLS-HSG), University of St. Gallen
- Esther Haldimann, Director Advisory Services, Helvetas, Zürich
- Prof. Dr. Georg von Krogh, Professor and Chair of Strategic Management and Innovation, ETH Zürich

Committee of the Board

- Rolf Leutert
- Xaver Edelmann
- Prof. Em. Yvette Sánchez

Management

- Bertha Camacho, Managing Director
- Matthias Saladin, Deputy Managing Director
- Andrea Güpfert, Head of Finances and Administration

Accounting

- büro ö ag, Burggraben 27, 9000 St. Gallen

External Auditor

- Treviso Revisions AG, Gaiserwaldstrasse 6, 9015 St. Gallen

PARTNERS & DONORS

We thank our partners and donors for their support and trust in 2023.

PARTNERS

- AfricaAHEAD
- Aguatuya
- All-Ukrainian Association of Amalgamated Communities
- Asian Development Bank (ADB)
- Ask for Water Ltd.
- Asociación Centroamericana para la Economía, la Salud y el Ambiente (ACEPESA)
- Asociación Pro Objetivos de Desarrollo Sostenible (Pro-ODS)
- Asociación Rayaka Laya
- benevol St. Gallen
- BluAct Technologies Ltd.
- Corporación Comabaquinta
- DESPRO NGO
- Eawag – Sandec
- EcoPartner Ltd.
- Energy Action Partners – ENACT
- Fundación Ser Familia
- Helvetas Swiss Intercooperation
- Hermanas del Apostolado del Sagrado Corazón de Jesús
- Hydro-Empowerment Network
- Jacana Business Foundation
- Parish St. Marcelino Champagnat
- Rural Water Supply and Sanitation Agency Tanzania (RUWASA)
- Skat Consulting Ltd.
- SMART Centre Nicaragua
- SmartPaani
- Social Programme PROSOFI, Javeriana University
- Sociedad Científica Cubana para el Desarrollo de la Familia
- Southern Highlands Participatory Organisation (SHIP)
- Sustainable Sanitation Alliance (SuSanA)
- Swiss Toilet Organisation
- Swiss Water Partnership
- The Water Institute, Tanzania
- The Watershed Committee, Arusha, Tanzania
- University of Oxford – REACH
- University of St. Gallen

REAL-Water Consortium

- Aquaconsult
- Aquaya
- Well labs
- Institute for Sustainable Futures (ISF)
- John Hopkins University
- Kwame Nkrumah University of Science and Technology (KNUST)
- Safe Water Network
- Water Mission

Sufosec Alliance

- Aqua Alimenta
- Fastenaktion
- SWISSAID
- Vivamos Mejor
- Vétérinaires Sans Frontières Suisse (VSF-Suisse)

Hands4health Consortium

- Cesvi
- Martin Systems Ltd.
- Palestine Polytechnic University

RANAS Ltd.

- Swiss Federal Institute of Technology Lausanne (EPFL)
- Swiss Tropical and Public Health Institute
- Terre des hommes Foundation (Tdh)
- University of Applied Sciences and Arts Northwestern Switzerland (FHNW)
- University of Maiduguri

RWSN

Executive Committee Members:

- African Development Bank (AfDB)
- Bundesanstalt für Geowissenschaften und Rohstoffe (BGR)
- Global Water Center
- IRC
- The World Bank
- UNICEF
- WaterAid
- Welthungerhilfe

Theme Leaders

- Aquaconsult Ltd. (UK)
- Ask for Water GmbH (Switzerland)
- BASEflow (Malawi)
- Independent: Euphresia Luseka (Kenya)
- Independent: Amita Bhakta (UK)
- Independent: Temple Oraeki (Nigeria)
- International Water Management Institute (IWMI) (Global)
- Simavi (The Netherlands)
- Water Mission (USA)

DONORS

- Swiss Agency for Development and Cooperation (SDC)
- Swiss cantons, cities and communes
- Gemeinde Baar, Gemeinde Maur, Gemeinnütziger Fonds Kanton Zürich, Kanton St. Gallen Swisslos, Lotteriefonds Kanton Schaffhausen, Lotteriefonds Kanton Thurgau, Commune Collina d'Oro.
- Swiss foundations and institutions
- Däster-Schild Stiftung, Drink & Donate, Fondation Philanthropique Familie Sandoz, Hirschmann Stiftung, Katholischer Konfessionsteil des Kantons St. Gallen, Linsi Foundation, Symphasis Stiftung, Tauro-Stiftung
- Swiss private companies
- Borer Chemie AG
- Swiss and international research funds and universities
- University of Oxford
- Bi-lateral organisations
- African Development Bank (AfDB), Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH
- (GIZ), Foreign, Commonwealth & Development Office (FCDO) of the UK Government [ex-DFID], United States Agency for International Development (USAID), Directorate-General for International Cooperation, Netherlands (DGIS)
- Multi-lateral organisations
- United Nations Children's Fund (UNICEF), The World Bank Group (WBG), The World Health Organization (WHO), Austrian Development Agency (ADA), Inter-American Development Bank (IDB)
- International NGOs
- FOS Feminista, Global Water Center, IRC, WaterAid UK, AquaFed – International Federation of Private Water Operators
- International foundations
- Eurofins Foundation, The Waterloo Foundation, The Stone Family Foundation

CONTACT

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SWIFT / BIC Code: KBSGCH22

CHF IBAN: CH81 0078 1608 6366 8200 0

Euro IBAN: CH27 W0078 1608 6366 8200 2

US-Dollar IBAN: CH54 0078 1608 6366 8200 1

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