

# SWISSAID MAGAZINE

ANNUAL REPORT 2022

No. 02 | 23  
Thanks to you

**We turn our backs  
on hunger**



4 FOCUS  
Hunger and war

10 ILLUSTRATION  
The impact of  
your donation

12 COUNTRIES  
From Ecuador to  
Myanmar

16 STRATEGY  
Back to the roots

18 BALANCE SHEET

36 THANK YOU

**Cover picture:** Facing the future – learning about agroecology helped Indian smallholder Bhagotin Bhai feed her family during the difficult time of the pandemic and look forward to a better future.

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Fabian Molina and Bastienne Joerchel  
Co-Presidents of SWISSAID

EDITORIAL

Pressing ahead

Developments in 2022 were dominated by the Russian war of aggression and its far-reaching humanitarian consequences. The invasion not only brought misery to the people of Ukraine, but also had a severe impact on the countries of the Global South. Grain shipments stopped arriving, and the situation was exacerbated by extreme weather events, food speculation and the consequences of COVID-19. The food situation became increasingly severe. Thanks to your support, SWISSAID was able to provide emergency aid in Niger, with over 100,000 people receiving food parcels and seeds for fast-growing cereals and vegetables.

But according to a study by the Alliance for Sustainable Food Systems and Empowered Communities (Sufosec), which is supported by SWISSAID, Niger is not the only country to see a worsening food situation. The report also draws attention to possible solutions, however, highlighting how agroecology can help to ensure a lasting improvement. Empowering smallholders and supporting sustainable, local food production can significantly reduce the risk of hunger.

**We will continue to press ahead with this approach.  
Many thanks for your support – both past and future!**

REVIEW

Positive about our  
achievements



No, SWISSAID is not systemically important, not “too big to fail”. When times are tough, it’s up to us to help ourselves. This is what experience has taught us – and taught us well. We keep our own costs as low as possible, pay for our mobile phones ourselves, use supersaver train tickets, ask for NGO discounts, fly Economy. But above all, we have skilled staff who collaborate closely and effectively, between North and South, and between the various departments and hierarchical levels. Foundations, states or communities of states such as the EU are careful about where their money goes. They see that this money is in good hands with SWISSAID, and have agreed to support many of our projects. In 2022, our 75<sup>th</sup> year, we were able to establish a strong foundation for a better future, also financially.

We’re very positive about what we achieved last year – and this despite the deficit. The world is upside down, and the challenges keep on coming, but we continue to focus on the Global South and on enabling hundreds of thousands to help themselves, often simply to survive. We’re proud to be perceived as competent, reliable and trustworthy in

the countries where we operate. We’re not a private company, but a serious NGO that shares responsibility for the survival of our planet through agroecology

and equal rights, development cooperation, emergency aid and development policy. We don’t have a guarantee of billions from the Federal Council in order to do this. On the contrary – what we have is the bad news from Federal Councillor Karin Keller-Sutter that the ceiling for international cooperation will be reduced by more than half a billion Swiss francs in the period 2025–2028.

It’s time to make it clear to the Federal Council that stable, functioning international cooperation aimed at reducing poverty and hunger in the world is just as systemically important as the monster bank that received a state guarantee of 259 billion Swiss francs paid for with taxpayers’ money by means of emergency powers! Let’s hope we can manage to do this in time.

Markus Allemann  
Executive Director





FOCUS

# The long shadow of the Ukraine war

In February 2022, what many had thought impossible actually happened, and war broke out in Europe. Putin's invasion is not only having a catastrophic effect on Ukraine – it's also fuelling world hunger. SWISSAID is helping with emergency aid and with ensuring more crisis-resistant agriculture for the long term.



The distance between Kiev and Bern is around 2,000 kilometres. When Putin invaded Ukraine in February 2022, we in Switzerland followed the situation “live” via ticker. The flood of information was almost overwhelming, as was the sense of shock. The distance between Kiev and Kiéché is only about twice as long. Many of the inhabitants of this village in southeastern Niger are still unaware of the war raging in Europe. Yet they feel it all the more. At first hand. And brutally. “Prices are exploding. If this goes on, I won’t be able to feed my children anymore,” Zouera Idrissa tells our staff on the ground. Abdoul Moumouni Seydou is also worried. “Prices have almost doubled. It’s a disaster.”

Alarming figures

Countries like Niger are being hit particularly hard. The poverty rate is high, hunger is rampant. Many areas have no access to drinking water, and the soil in the fields is worn out. Niger ranks 115th out of 121 countries in the 2022 Global Hunger Index. The developments are a cause for concern in many countries, as the food problem becomes much more severe. In 2022, 44 countries were considered to have serious or alarming hunger levels.

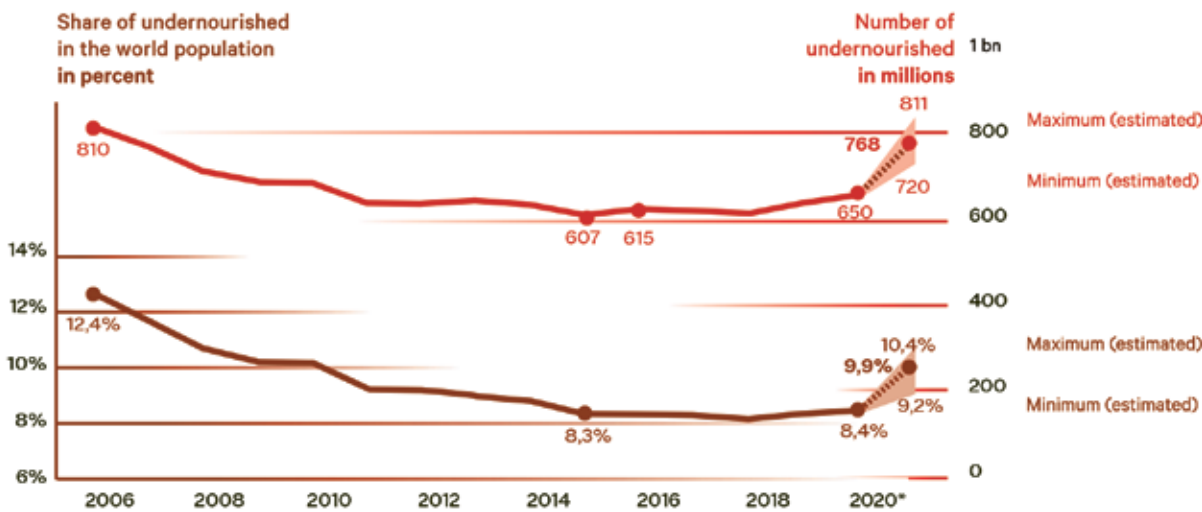
This situation is also confirmed by a survey of 14,000 households conducted by SWISSAID together with the Sufosec alliance. The results are indeed alarming, with one in four households being affected by hunger be-

tween 2020 and 2022. Two out of three families have limited access to food. There are various reasons for this, starting with the climate crisis and the resulting droughts and weather extremes. Then there is the economic impact of the coronavirus pandemic, which will continue to be felt by vulnerable countries in particular for years to come. Then come the regional and local crises. And then there is the Russian invasion of Ukraine, which fuelled the hunger crisis in the Global South in 2022. But why is this? “Our interconnected global food system results in a dangerous overreliance,” says Sabin Bieri, co-director of the Centre for Development and Environment (CDE) at the University of Bern.



“Hunger has always been used as a tool of war.”

Sabin Bieri



Zouera Idrissa with her four children: Thanks to SWISSAID, they have enough to eat again.

“Naturally, wars always have a significant impact on the food situation because fields in the countries affected can’t be cultivated as usual. But in Ukraine, with its extremely fertile black soil, the impact is so much more severe as the country is one of the world’s largest grain producers, together with Russia.” Fertiliser, fuel and vegetable oil were also shipped from the Black Sea all over the world. African countries in particular are dependent on imports, and Russia is using this to its advantage: “Hunger has always been used as a tool of war. Putin is putting the world under pressure, and demonstrating his power,” explains Sabin Bieri.

Providing short-term relief

As the political situation intensified in February 2022, energy and food prices that were already high due to the pandemic began to rise further. With immediate – and global – effect. Including in Africa. Including in Kiéché in Niger, where Zouera Idrissa already had enough trouble feeding herself and her four children. Thanks to its strong local roots – having been active in Niger since 1974 – SWISSAID quickly recognised the urgency and was one of the few NGOs able to start an emergency aid project immediately together with its partner organisations. Local staff distributed food parcels

to 8,400 households last summer, with 25 kilogrammes of rice, pulses, five litres of vegetable oil and iodised salt helping to manage the worst of the hunger. This rapid response, in tandem with a long-term commitment, is SWISSAID’s approach to emergency aid, and how the Nexus works (see box). And with this in mind, after distributing the food parcels we held a seed fair aimed at providing smallholders with local and resilient seeds. So that they can cultivate their fields and feed themselves and their families with the harvest. Like Abdoul Moumouni Seydou. “I was given millet and cowpeas, and it really helped,”





**A nightmare for every small farmer: Moumouni Seydou's field is completely dry. The worst drought in Niger for years has destroyed the harvest.**

says the father of four happily. “Despite the difficult situation, things are looking up. Our outlook is better now.”

**Every country for itself**

A vision of a world without hunger – this is what UN member states presented in 2015, along with 16 other sustainable development goals, in “Agenda 2030”. But as the year 2030 draws ever closer, this goal seems to be an increasingly distant prospect. There would in fact be more than enough food in the world to feed everyone, if it was only distributed fairly. But the political will to do anything about it is missing. According to Sabin Bieri, this tendency has been reinforced by the war in Ukraine: “As in

the pandemic, it is again being made clear that nation states take protectionist measures in a crisis situation, putting themselves first.” And not only that: many countries even stopped exporting in order to secure the food supply for their own populations. The victims of such measures are once again those countries whose situation was already so precarious.

**Fundamentally flawed**

Today, the globalised food system is so interconnected that the balance is immediately upset in the event of a major incident. But it is also fundamentally flawed, with too much land being used for the cultivation of animal feed, for example. And powerful investors who buy up

large areas of land for industrial agriculture, especially in African countries, and abuse them for the cultivation of soybeans or the production of palm oil. These fields are consequently unavailable for helping to reinforce the food security of the local population.

**A multifaceted approach**

The goal, therefore, must be to build more sustainable, regionally networked and socially acceptable food systems to avoid overreliance on the global market in the future. One such approach, and one that SWISSAID has been pursuing in its projects for years, is agroecology.

Agroecology is a multifaceted approach that strengthens local production and promotes the autonomy of smallholder families. It focuses for example on regional sales channels via local markets and ensures the circulation of local, environmentally adapted and resilient seeds, thereby protecting crops from environmental influences. “Agroecology is allowing us to get at least at step closer to the UN’s sustainability goals,” says Nicole Stolz, head of Development Cooperation at SWISSAID. “It’s also helping the countries of the Global South to become more autonomous, less dependent on the big players and thus less vulnerable to global crises.”

SWISSAID, together with its Sufosec alliance partners, has proven that these are not just empty words. Last year, 52,000 families were able to learn about agroecological

methods for the first time and benefit from an improvement in their livelihoods. By 2024, the alliance aims to reduce hunger and malnutrition in its project areas by 20 percent. It is estimated that this means around 100,000 fewer people will no longer have to go to bed hungry. This is an important step towards a world without hunger. Despite all the wars and crises.

Sufosec is an alliance of six Swiss NGOs: SWISSAID, Aqua Alimenta, Fastenaktion, Skat Foundation, Vétérinaires sans Frontières Suisse and Vivamos Mejor. The alliance is supported by the SDC.

To the report:



**Triple Nexus**

The Triple Nexus – also known as the Humanitarian-Development-Peace Nexus (HDP Nexus) – interlinks emergency aid, development cooperation and peacebuilding. This integrated, efficient and sustainable approach is not new, but is increasing in importance in practice as crises, conflicts and weather extremes become more frequent.

**SDGS**





# SWISSAID at a glance

**346,185**  
people

benefited from our work and your donations in 2022. One emergency aid project in Niger alone enabled us to reach over 100,000 people.

**48,739**  
donors

supported us last year. Our sincere thanks for your loyalty.

**199**  
employees

worked for SWISSAID at the end of 2022. A large proportion of these are local experts in our nine Coordination Offices. This enables us to create valuable jobs for experts in the Global South.



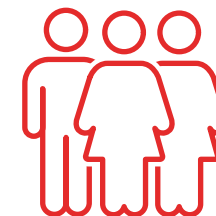
**Climate and water**  
**75,775**

people gained access to clean drinking water in 2022. An invaluable benefit, especially in times of climate crisis with droughts and heatwaves.



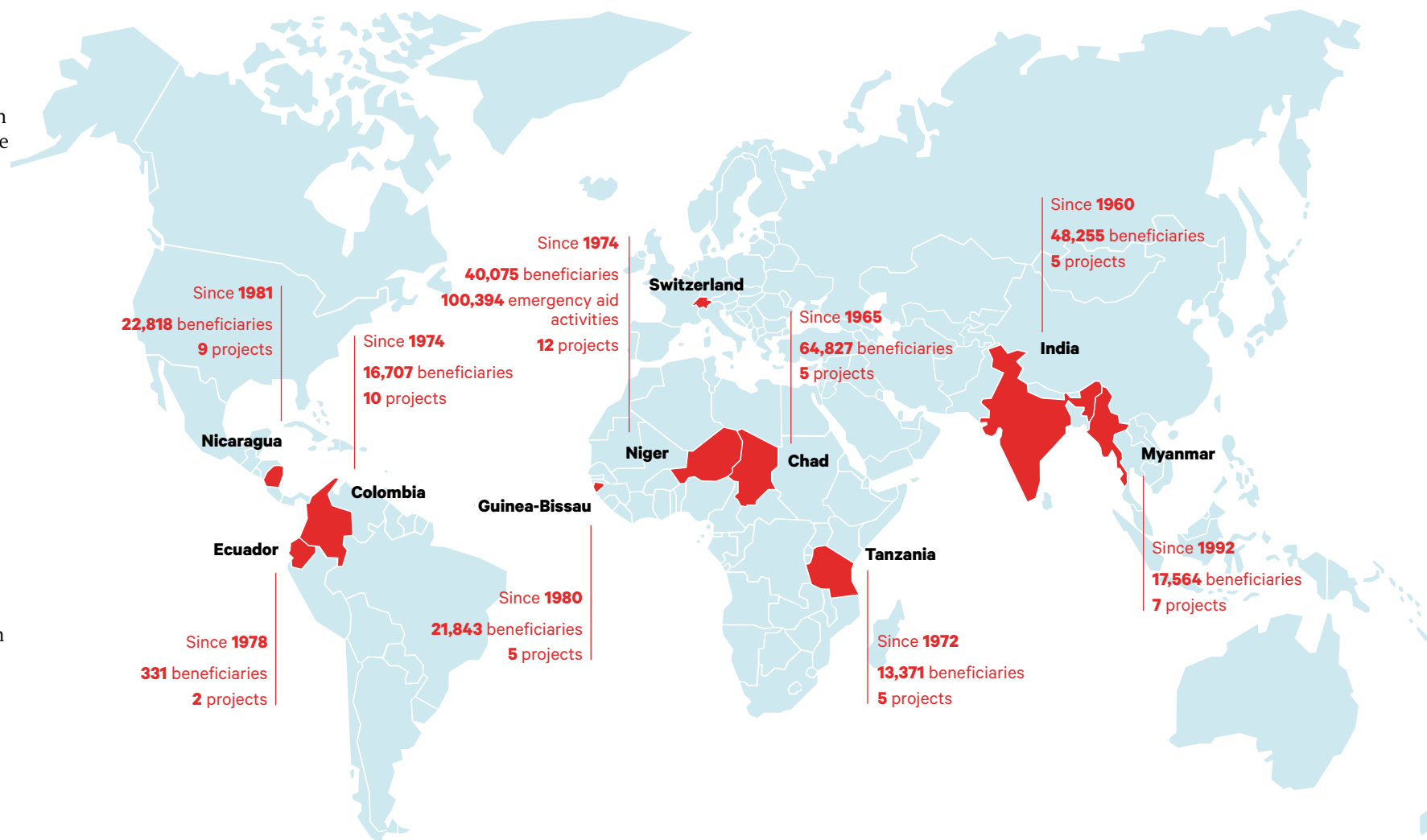
**Agroecology**  
**22,770**

households were able to overcome food shortages last year thanks to your donation.

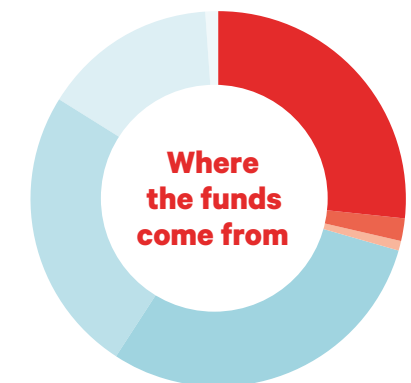


**Gender**  
**2,287**

seed guardians are active in our nine countries. They preserve, produce, store and sell quality seeds, working together with SWISSAID to tackle hunger at its roots.



## Financing



- 27% free donations
- 2% bequests
- 1% sale of trinkets
- 30% earmarked project amounts
- 25% SDC programme contribution
- 15% project mandates

## Use of funds



- 84% foreign and domestic programme: information work and development policy
- 12% fundraising: advertising and donor communication
- 4% administrative expenditure



# A look at our countries

Food parcels for people in need, school projects for children, seed banks for smallholders and access to water for entire village communities: SWISSAID again achieved a great deal in its nine countries in 2022. An insight into our work.

## Prospects in Ecuador

The Andean country is facing significant challenges caused by the economic crisis and the pandemic. The indigenous population in remote regions in particular is isolated and left largely to fend for itself. The state as such barely exists, and external support from international non-governmental organisations is ebbing away – with the exception of SWISSAID, that is. Active in the country for more than four decades now, the organisation developed a new action programme last year. The aim of this programme is to improve the living conditions of the local population by promoting sustainable land use and measures to protect the environment and climate. The focus is on empowering women, protecting sensitive ecosystems and passing on agroecological knowledge through the establishment of rural schools.



## Seed banks in Nicaragua

Over the years, SWISSAID has established 450 seed banks in Nicaragua with the help of local and regional organisations. More seed banks, in fact, than in any of our other countries. Last year again, the range of services was improved and developed further together with our local partners. The national native seed network is now present in many parts of the country, helping to ensure systematic distribution. The preservation, exchange and storage of local seeds are more important now than ever in a country severely affected by climate change and natural disasters. Storms, accompanied by floods or droughts, frequently threaten entire livelihoods. On top of this comes the fact that large amounts of agricultural land are still cultivated using conventional methods, which means that soil fertility is steadily decreasing. SWISSAID works closely with all relevant local stakeholders to ensure long-term food security for the population.



## New approaches to education in Colombia

A whole family living in one room, with no Internet and very little chance of access to a laptop. Children and young people in remote rural areas of Colombia were severely impacted by the coronavirus crisis – no distance learning, no education. And without education, no way out of the misery. In an aim to improve the situation, SWISSAID has launched a new education concept in three schools with the support of Swiss Solidarity in Sucre, a town in the north of the country. Teachers are educated and trained via distance learning, technical equipment is provided and children and young people are taught to take on personal responsibility and become independent in their learning. This is an important step, as the country is still suffering severely from the consequences of the pandemic. Expectations are therefore high for the new, leftist government elected in July 2022.



## Competence centre in Guinea-Bissau

The West African country has been plagued by political instability and recurring military violence for years – and last year was no exception. The impacts of climate change made food shortages even more severe, and personnel changes at our coordination office were an additional challenge for us. Despite the difficult circumstances, work to raise awareness of the concept of sustainable agriculture continued. Established two years ago, the competence centre for agroecology in Guinea-Bissau is becoming increasingly valuable. Together with our local partners, we train smallholders there to become experts in sustainable agriculture and pass on this knowledge of natural fertilisers, water management and diverse seeds to their villages.



## Emergency aid in Niger

First, prices were driven up by the war in Ukraine, and then came the drought, destroying entire harvests and bringing hunger and misery. SWISSAID responded rapidly and launched an emergency aid project. Thanks to the organisation's strong regional roots – SWISSAID has been active in the country for almost 50 years – the food parcels quickly reached those who needed them the most. We also worked with our partner organisations to distribute high-quality, fast-growing seeds such as amaranth and fonio, both directly and via seed fairs. This not only provided short-term relief from the worst of the hunger, but also gave young people in the region the longer-term prospect of a better harvest the following year.



## Politics in Tanzania

The key to overcoming hunger worldwide is sustainable agriculture, and in Tanzania the concept is increasingly taking hold. Smallholders in the country plant, harvest and bring their organic produce to markets, with consumers buying the sustainable food. Educational institutions and scientists are working together to study new methods and old varieties, while the government and the authorities provide strategic guidance. This interaction, which is supported by SWISSAID and its local partners at all levels, concluded at the end of 2022 with the development of the National Ecological Organic Agriculture Strategy (NEOAS). This move means that agroecology in Tanzania is now also anchored at the institutional level.



## Water for Chad

Water is a precious commodity in the south of Chad. There is a lack of sanitary facilities, there is a lack of clean drinking water. In the Logone Oriental province in the south of the country, only one in two people has access to drinking water. The springs are often polluted. The consequences for the health of the population are fatal, and the contaminated water causes diarrhoea and weakens the already malnourished children even further. Diarrhoeal diseases with vomiting remain one of the top five causes of death in children under five. This is why SWISSAID built more wells last year to enable more people to access the “blue gold” – an action that helped to make life easier for a total of 36,687 men and women. Young girls benefit especially, as they often spend hours on the move to collect water for their family, and it leaves them with more time to go to school and learn.

## Old varieties in India

Coronavirus has killed more than half a million people in India. The country is slowly returning to a “new normal” – a sad normal at that, with more poverty and more hunger than before. Seeds offer one of the key opportunities to escape from this misery. This is where the Crops4HD project comes in, which is being co-financed by the SDC and which we are implementing with our partners in four countries (Chad, Niger, Tanzania and India). The aim of the project is to enable forgotten local and resilient varieties such as fonio, amaranth and lablab to provide a more reliable food supply over the long term, and offer smallholders increased protection from the effects of climate change. Awareness-raising work is in full swing in India, with over 300,000 people having been reached via food festivals or social media.



## Building resilience in Myanmar

Largely unnoticed by the global public, a humanitarian tragedy is unfolding in Myanmar. First the country took a severe hit as a result of the coronavirus pandemic, and then nationwide armed clashes broke out as a result of the military's takeover of power. Economic output has since fallen dramatically, and large sections of the population find themselves in abject poverty. More than one million people have been forced to flee their villages and towns and are seeking shelter as internally displaced persons in other parts of the country. SWISSAID's work is clearly more important than ever. A newly launched project empowers village communities – especially women – to find a way out of hunger for themselves and their families.







## Taking a step closer to the roots at 75

SWISSAID is currently in the middle of a strategy process. But how do you follow a plan, as the world continues to become more complex, volatile and uncertain? With the long-term goal of overcoming hunger worldwide. And the short-term readiness to provide emergency aid.

When we developed the 2019–2024 strategy in the last decade, no one could have even suspected what lay ahead – the coronavirus pandemic, the war of aggression against Ukraine and massive price increases in our project countries. All of this on top of the global food crisis fuelled by climate change and species extinction. Welcome to the age of VUCA – Volatility, Uncertainty, Complexity

and Ambiguity. This abbreviation reminds us that constant adaptation is necessary, and often even essential for survival. Static multi-year plans are no longer fit for purpose. At the half-way point of our 6-year strategy, therefore, we asked ourselves where SWISSAID can add the most value in the face of these diverse challenges. As a key result of these reflections,

we have included the following in our new mission statement: “We create fair and lasting solutions to fight against the global food crisis.” In our endeavours to achieve this, we focus especially on agroecology and gender equality. We prioritise programmes that are regionally rooted, and cultivate partnerships based on equal terms. We incorporate both traditional farming

knowledge and scientific findings into our work. With almost exclusively local employees on the ground, we strive to maintain long-term commitments that allow us to achieve a sustainable and lasting impact. Last but not least, we venture to take a development policy stance in order to meet our responsibility for shaping favourable framework conditions.

### Key partnerships

We enter into partnerships that can help us achieve our goals. Two examples:

- With Sufosec, the alliance for Sustainable Food Systems and Empowered Communities, we and five other Swiss NGOs active in development policy laid the foundation for a learning and mutually supportive working community. The Sufosec alliance, which is supported through the programme contribution from the Swiss Agency for Development Cooperation (SDC), covers in around 30 countries of operation with its joint programme.
- As part of an SDC programme, SWISSAID cooperates with the Swiss Research Institute of Organic Agriculture (FiBL) and the Alliance for Food Sovereignty in Africa (AFSA), Africa's largest civil society movement for agroecology. The goal here is to systematically increase production of and demand for farmer-managed and local but forgotten nutrient-rich seeds in four countries.

### Identity and expertise

With programmes like these, we are playing in the premier league when it comes to finding sustainable ways out of the food crisis worldwide. In collaboration with others, we create added value that we could not have produced on our own. Sufosec's first nutrition report is an ideal example of this.

The report brings together data from 14,000 families and demonstrating that hunger and malnutrition can be reduced by up to 16 percent simply by adopting certain agroecological practices. These are encouraging results from the field, making it clear that agroecology not only benefits the environment and reduces global warming, but is also

a highly effective tool for overcoming hunger in a lasting way.

### Emergency aid as a stopgap

The age of VUCA will continue to challenge us – the world we are growing into can expect even more crises and uncertainty. Emergency aid as a vital stopgap in periods of severe crisis is becoming increasingly important, and is an essential element of SWISSAID's work. In technical terms we refer to a “nexus approach”, which involves the interlinking of humanitarian, development and

**“Back then we were known as Swiss European Aid, and worked to save the lives of children and families in war-torn Europe.”**

Markus Allemann, SWISSAID

peacebuilding efforts. In the 75th year of its existence, SWISSAID is thus taking a step closer to its roots. Back then we were known as Swiss European Aid, and worked to save the lives of children and families in war-torn Europe. The world we are moving towards demands that we do both: provide rapid assistance in acute emergencies while keeping a constant eye on long-term solutions.

Markus Allemann, Executive Director





Monika Uhlmann, Head of Finance + HR

2022 ANNUAL ACCOUNTS  
COMMENT

2022 was a successful year of fundraising for SWISSAID. With a series of persuasive projects and programmes, we succeeded in winning over foundations and countries to our vision of a world without hunger. Donations and project contributions grew by an impressive 20%. This huge success was made possible by a professional global team of around 199 people who do their utmost and work tirelessly day in, day out to help us achieve our goals.

At the same time we were able to count on our loyal donors, municipalities and cantons, companies and foundations who are won over by the programmes we run in our nine countries of operation on three continents, and value the quality of our work.

Around 60% of SWISSAID’s activities are financed by donations and project contributions from private individuals and institutions, while just under 30% of funding comes from the SDC’s programme contribution. These funds were used to finance an overseas programme of 18.4 million Swiss francs. We spent 2 million Swiss francs on a public-awareness programme in Switzerland. 84% of our funds went to programme work, 4% to administration and 12% to fundraising.

Our annual result in 2022 was negatively impacted by the difficult conditions on the financial market, and like so many others we saw a negative performance on our investments. These 2022 annual accounts have been prepared in accordance with SWISS GAAP FER and ZEWO principles. They were reviewed by the auditors Von Graffenried AG Treuhand in the framework of an annual audit, and found to be correct.

Balance sheet

Assets (in CHF)	Appendix*	31.12.2022	31.12.2021
Cash and cash equivalents	5.1	5 079 788	4 935 831
Short-term assets with a stock market price	5.2	13 194 304	16 629 425
Other short-term receivables	5.3	301 476	397 926
Inventories		177 808	68 561
Deferred assets		67 747	146 746
Operating assets		18 821 124	22 178 489
Financial assets	5.4	136 765	306 753
Tangible assets	5.5	841 998	941 240
Intangible assets	5.6	49 862	15 772
Fixed assets		1 028 625	1 263 765
TOTAL ASSETS		19 849 749	23 442 254
Liabilities (in CHF)			
Liabilities from deliverables and services		577 112	520 263
Accrued expenses and deferred income		14 622	62 659
Short-term provisions	5.7	201 338	153 411
Short-term borrowed capital		793 071	736 333
Fund for donations ring-fenced for the southern hemisphere programme		1 185 643	979 400
Fund for the future		0	100
Fund for sponsoring an organic farming project		2 683	912
Fund for sponsoring a water project		0	100
Fund for sponsoring a women's project		0	100
Fund for emergency aid		37 142	1 055
SDC fund		0	384 137
Ring-fenced fund capital		1 225 468	1 365 804
SWISSAID programme fund		9 073 910	11 134 921
SWISSAID infrastructure fund		658 598	658 598
Fluctuation reserve for securities and foreign currencies	5.8	1 444 103	2 060 274
Free capital		6 581 256	7 412 309
Free capital – SWISSAID Geneva	2	69 309	71 015
Free capital – SWISSAID Zurich	2	4 034	3 000
Organisational capital		17 831 210	21 340 117
TOTAL LIABILITIES		19 849 749	23 442 254

\* The complete annual financial statements with the appendix and explanations can be found in the online edition at [www.swissaid.ch](http://www.swissaid.ch)

Operating accounts

Revenue (in CHF)	Appendix 4.1	2022	2021
Unrestricted donations from the public		5 964 296	6 385 880
Bequests		503 340	190 786
Sale of trinkets		299 000	145 506
Earmarked fund contributions	8	660 598	527 962
Earmarked donations & contributions to projects	7.1	5 370 863	3 014 755
Contributions to projects from Swiss Solidarity		153 861	277 000
Contributions to projects from FEDEVACO		168 651	154 630
Contributions to projects from FGC		237 984	277 084
Proceeds from collections		13 358 593	10 973 602
SDC programme contribution	7.3	5 940 000	5 940 000
Forwarding of programme contribution to contractual partner Skat		– 440 000	– 440 000
SDC mandates		176 561	1 164 465
SDC targeted contributions		3 150 725	1 312 685
Other operating revenue	7.2	61 825	92 247
TOTAL OPERATING REVENUE		22 247 703	19 042 998
Expenditure (in CHF)			
Overseas programme		16 165 310	12 918 569
Expenditure for programme support		2 230 585	1 930 303
Personnel-related expenditure		1 898 576	1 657 278
Expenditure on materials		332 009	273 024
Expenditure for the overseas programme	7.4	18 395 894	14 848 872
Information and public-awareness programme in Switzerland		1 034 350	1 221 095
Expenditure for programme support		1 022 601	1 007 824
Personnel-related expenditure for the domestic programme		949 494	957 462
Expenditure for the domestic programme		73 108	50 362
Expenditure for the domestic programme	7.4	2 056 951	2 228 919
Fundraising and general expenditure on publicity	7.4	2 969 219	2 965 763
Administrative expenditure	7.4	886 650	681 130
TOTAL OPERATING EXPENDITURE		24 308 715	20 724 683
OPERATING RESULT		– 2 061 011	– 1 681 685
Financial earnings (realised)		– 867 301	457 136
Financial earnings (not realised)		– 816 146	688 482
Financial expenditure		– 159 641	– 187 137
Financial result	7.5	– 1 843 089	958 481
Expenditure on real estate		– 11 127	– 9 161
Revenue from real estate		75 000	75 044
Non-operating result		63 874	65 884
Other profits carried over from previous periods		190 983	942
Result carried over from previous periods	7.6	190 983	942
RESULT PRIOR TO THE CHANGE IN FUND CAPITAL		– 3 649 243	– 656 378
Change in fund capital earmarked with restrictions		140 336	– 370 804
RESULT PRIOR TO THE CHANGE IN ORGANISATION CAPITAL		– 3 508 907	– 1 027 182
Change in the SWISSAID programme fund		3 508 907	1 027 182
INCOME CARRIED OVER IN FAVOUR OF PROCESSED FUNDS		0	0



# Statement of changes in capital 2022

	Opening balance	Income (internal)	Allocation (external)	Internal fund transfers	Utilization	Change	Closing balance
<b>Funds from fund capital (CHF)</b>							
Fund for donations ring-fenced for the southern hemisphere programme	979,400		9,258,645		- 9,052,402	206,243	1,185,643
Fund for the future	100		514,971		- 515,071	- 100	0
Fund for sponsoring an organic farming project	912		163,955	1,871	- 164,055	1,771	2,683
Fund for sponsoring a water project	100		72,629		- 72,729	- 100	0
Fund for sponsoring a women's project	100		187,213		- 187,313	- 100	0
Fund for emergency aid	1,055		225,169		- 189,082	36,087	37,142
SDC fund	384,137		5,500,000		- 5,884,137	- 384,137	0
<b>Ring-fenced fund capital</b>	<b>1,365,804</b>	<b>0</b>	<b>15,922,582</b>	<b>1,871</b>	<b>- 16,064,790</b>	<b>- 140,336</b>	<b>1,225,468</b>
<b>Own funds (CHF)</b>							
SWISSAID programme fund	11,134,921				- 2,061,011	- 2,061,011	9,073,910
SWISSAID infrastructure fund	658,598				0	0	658,598
Fluctuation reserve for securities and foreign currencies	2,060,274				- 616,171	- 616,171	1,444,103
Free capital	7,412,309		0	- 1,871	- 829,182	- 831,053	6,581,256
Free capital SW Geneva	71,015		0		- 1,706	- 1,706	69,309
Free capital SW Zurich	3,000		1,034		0	1,034	4,034
Annual result	0		- 3,508,907		3,508,907	0	0
<b>Organisational capital</b>	<b>21,340,117</b>	<b>0</b>	<b>- 3,507,873</b>	<b>- 1,871</b>	<b>837</b>	<b>- 3,508,907</b>	<b>17,831,210</b>

# Statement of changes in capital 2021

	Opening balance	Income (internal)	Allocation (external)	Internal fund transfers	Utilization	Change	Closing balance
<b>Funds from fund capital (CHF)</b>							
Fund for donations ring-fenced for the southern hemisphere programme	992,758		6,200,618		- 6,213,976	- 13,358	979,400
Fund for the future	796		205,061		- 205,757	- 696	100
Fund for sponsoring an organic farming project	334		184,363	812	- 184,597	578	912
Fund for sponsoring a water project	104		75,319		- 75,323	- 4	100
Fund for sponsoring a women's project	508		189,375		- 189,783	- 408	100
Fund for emergency aid	500		64,630		- 64,075	555	1,055
SDC fund	0		5,500,000		- 5,115,863	384,137	384,137
<b>Ring-fenced fund capital</b>	<b>995,000</b>	<b>0</b>	<b>12,419,366</b>	<b>812</b>	<b>- 12,049,375</b>	<b>370,804</b>	<b>1,365,804</b>
<b>Own funds (CHF)</b>							
SWISSAID programme fund	12,816,606		0		- 1,681,685	- 1,681,685	11,134,921
SWISSAID infrastructure fund	658,598		0		0	0	658,598
Fluctuation reserve for securities and foreign currencies	2,327,874		0		- 267,600	- 267,600	2,060,274
Free capital	6,506,023		907,099	- 812	0	906,287	7,412,309
Free capital SW Geneva	54,298		16,717		0	16,717	71,015
Free capital SW Zurich	3,900		0		- 900	- 900	3,000
Annual result	0		- 1,027,182		1,027,182	0	0
<b>Organisational capital</b>	<b>22,367,299</b>	<b>0</b>	<b>- 103,367</b>	<b>- 812</b>	<b>- 923,003</b>	<b>- 1,027,182</b>	<b>21,340,117</b>



# Cash flow statement

Cash flow from operating activities(CHF)	2022	2021
Annual result prior to the change in fund capital	- 3,649,243	- 656,378
Depreciation and amortisation of tangible fixed assets and intangible assets	184,929	271,221
Change in provisions	47,927	- 29,697
Profits/losses on securities, cash and cash equivalents (unrealised)	816,146	- 688,482
Decrease / increase (-) in receivables and financing commitments	96,449	327,010
Decrease / increase (-) in inventories	- 109,247	88,017
Decrease / increase (-) in prepaid expenses and accrued income	78,999	- 32,074
Decrease / increase (-) in rental deposits	169,988	- 112
Decrease (-) / increase in accounts payable	56,849	199,874
Decrease (-) / increase in accrued expenses and deferred income	- 48,038	- 219,131
Cash flow from operating activities	- 2,355,240	- 739,752

## Cash flow from investing activities

Investment in tangible fixed assets	- 64,498	- 99,598
Divestment of real estate	0	0
Investment in intangible assets	- 55,279	- 20,153
Investment in securities	- 7,053,602	- 5,706,879
Divestment of securities	9,672,577	6,911,888
Cash flow from investing activities	2,499,197	1,085,258

## Cash flow from financing activities

Cash flow from financing activities	0	0
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Increase (+) / decrease (-) in cash and cash equivalents	143,957	345,506
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Cash and cash equivalents fund 1.1.	4,935,831	4,590,325
Cash and cash equivalents fund 31.12.	5,079,788	4,935,831

# Notes to the financial statements

## 0. Number of full-time positions

The average number of full-time positions for the year was 197.6 (prior year 196).

## 1. General accounting principles

The accounts are prepared in accordance with the SWISS GAAP FER 21 / core FER accounting standards and comply with the Swiss Code of Obligations, the regulations of Zewo (the Swiss agency for non-profit fundraising organisations) and the provisions of the Articles of Association. The securities result is posted directly via the operating account according to the Generally Accepted Accounting Principles, with accounting profits and losses shown.

## 2. Scope of consolidation

The accounts of the coordination offices responsible for the implementation of programmes in the Southern Hemisphere, as well as those of the SWISSAID Geneva and SWISSAID Zurich associations, are fully integrated into these financial statements. Furthermore, SWISSAID does not have any subsidiaries or partner institutions in which it exercises a controlling influence.

## 3. Related organisations

The following organisations and institutions are affiliated with SWISSAID: Sufosec (alliance with Fastenaktion, Aqua Alimenta, Vivamos Mejor, VSF Suisse and the Skat Foundation), Alliance Sud (working group consisting of SWISSAID, Fastenaktion, Solidar Suisse, TdH Suisse, Helvetas, Caritas, Heks, Swiss Red Cross, Brücke Le Pont, Biovision, Unité and Comundo), Max Havelaar Foundation and SAG (Swiss Gene Technology Working Group). Alliance Sud received CHF 161,100 for the annual budget in accordance with the contract. SWIS- SAID is represented on the boards of the other organisations without allocating substantial contributions. The free of charge services services provided by third parties for the benefit of SWISSAID account are for an insignificant proportion of the overall result and there- fore not listed.

## 4. Accounting and valuation principles

Cash and cash equivalents	At nominal value
Securities	Market value as at balance sheet date
Foreign currencies	Exchange rate as at balance sheet date
Loans, receivables and financing commitments	At nominal value
Inventories	At cost less necessary value adjustments
Financial assets	Acquisition value less economic straight-line depreciation
Furniture, machinery and equipment	Acquisition value less scheduled straight-line depreciation. Useful life: Furniture 10 years, IT equipment 3 years, machinery 3–6 years Capitalisation thresh- old: CHF 3,000 (IT: CHF 1,000)
Real estate, Switzerland	Acquisition value less scheduled straight-line depreciation. No depreciation on property. Useful life: 75 years
Real estate, foreign	Acquisition value less scheduled straight-line depreciation. Useful life: 25 years
Intangible assets	Investment in software is recognised as an intangible asset and amortised on a straight-line ba- sis over the expected useful life (3 years)
Liabilities	At nominal value
Provisions	Amount based on management’s assessment, reflecting expected future expenses as at the balance sheet date



4.1 Recognition of income

Unrestricted donations, earmarked donations and contributions to projects	Income from fundraising among the general public is recognised on receipt of payment. It is accounted for as an earmarked donation if received with corresponding instructions, and as a free donation if otherwise
Bequests	Income from bequests and inheritance is recognised either on receipt of payment (for monetary amounts) or at the time of transfer of the legal disposal value (for real estate, etc.)
Contributions to projects	Income from performance contracts with donors is recognised on receipt of payment
Deliveries and services	Goods deliveries and services are recognised as income at the time of service provision
Rental income	Rental income is recognised as income at the time of service provision

5. Notes to the balance sheet

5.1 Cash and cash equivalents (CHF)	31.12.2022	31.12.2021
Cash, Postfinance and domestic banks	4,023,325	4,327,459
Banks, foreign	1,056,463	608,372
<b>Total cash and cash equivalents</b>	<b>5,079,788</b>	<b>4,935,831</b>

The change in cash and cash equivalents is explained in the cash flow statement.

5.2 Short-term assets with a stock market price (CHF)	Market value 31.12.2022	Market value 31.12.2021
Bonds	9,008,887	9,382,940
Equities	3,273,607	5,346,539
Real estate funds	911,810	1,899,946
<b>Total short-term assets with a stock market price</b>	<b>13,194,304</b>	<b>16,629,425</b>

5.3 Other short-term receivables (CHF)	31.12.2022	31.12.2021
Credit balance from withholding tax	61,645	62,432
Credit balance from deliveries	66,001	62,986
Commitment from Swiss Solidarity	0	0
Commitment from Pagod (Niger)	0	0
Commitment from PAEPHA water consortium (Niger)	0	0
Commitment from Inondations 2020 (Niger)	0	0
Commitment from Sodefika (Chad)	0	27,921
Commitment from DPP2 (Myanmar)	80,610	163,850
Loans to employees outside Switzerland	93,220	80,737
<b>Total other short-term receivables</b>	<b>301,476</b>	<b>397,926</b>

The commitments are contractually guaranteed project mandate funding amounts.

5.4 Financial assets (CHF)	31.12.2022	31.12.2021
Claro Fair Trade AG	30,000	250,100
Fairpicture AG	50,000	0
Registered shares in Claro Fair Trade AG	92,272	92,272
Share certificates in Société Coopérative Philea International	96,000	96,000
Remei AG	10,000	10,000
Voting shares, Alternative Bank ABS	20,000	20,000
Rental deposits	26,765	26,651
Impairment of financial assets	- 188,272	- 188,272
<b>Total financial assets</b>	<b>136,765</b>	<b>306,753</b>

There is a contingent liability on the share of USD 6,000 of the share certificates in Société Coopérative Philea International, Geneva (formerly Fonds internat. de Garantie). The share certificates serve as collateral for a former partner organisation (ADIM) in Nicaragua for a loan of USD 70,000 from a local bank.

5.5 Tangible assets (CHF)	Equipment and facilities	Land and buildings, domestic	Real estate, foreign	Total real estate
Acquisition values 01.01.2022	1,099,415	1,040,000	448,481	1,488,481
Investments 2022	64,498	0	0	0
Disposals 2022	0	0	0	0
Reversal 2022	- 142,784	0	0	0
<b>Acquisition values 31.12.2022</b>	<b>1,021,129</b>	<b>1,040,000</b>	<b>448,481</b>	<b>1,488,481</b>
Accumulated depreciation 01.01.2022	848,932	427,076	370,648	797,724
Scheduled depreciation 2022	127,167	22,074	14,499	36,573
Reversal 2022	- 142,784	0	0	0
<b>Balance of depreciation 31.12.2022</b>	<b>833,315</b>	<b>449,150</b>	<b>385,147</b>	<b>834,297</b>
<b>Net balance of tangible fixed assets 31.12.2022</b>	<b>187,814</b>	<b>590,850</b>	<b>63,334</b>	<b>654,184</b>

The investments relate to IT resources for our staff in Switzerland and vehicles for our coordination offices in Niger and Chad.

5.5 Tangible assets, prior year	Equipment and facilities	Land and buildings, domestic	Real estate, foreign	Total real estate
Acquisition values 01.01.2021	1,089,255	1,040,000	448,481	1,488,481
Investments 2021	99,598	0	0	0
Disposals 2021	0	0	0	0
Reversal 2021	- 89,438	0	0	0
<b>Acquisition values 31.12.2021</b>	<b>1,099,415</b>	<b>1,040,000</b>	<b>448,481</b>	<b>1,488,481</b>
Accumulated depreciation 01.01.2021	814,689	405,002	356,149	761,151
Scheduled depreciation 2021	123,681	22,074	14,499	36,573
Reversal 2021	- 89,438	0	0	0
<b>Balance of depreciation 31.12.2021</b>	<b>848,932</b>	<b>427,076</b>	<b>370,648</b>	<b>797,724</b>
<b>Net balance of tangible assets 31.12.2021</b>	<b>250,483</b>	<b>612,924</b>	<b>77,833</b>	<b>690,757</b>



<b>5.6 Intangible assets (CHF)</b>	<b>Software 31.12.2022</b>
Acquisition values 01.01.	332,900
Investments 2022	55,279
Transition from unfinished to finished product	0
<b>Acquisition values 31.12.</b>	<b>388,179</b>
Accumulated depreciation 01.01.	317,128
Scheduled depreciation 2022	21,189
<b>Balance of depreciation 31.12.</b>	<b>338,317</b>
<b>Net balance of intangible assets 31.12.</b>	<b>49,862</b>

The investments relate to the further development of our address processing database.

<b>5.6 Intangible assets, prior year</b>	<b>Software 31.12.2021</b>
Acquisition values 01.01.	312,747
Investments 2021	20,153
Transition from unfinished to finished product	0
<b>Acquisition values 31.12.2021</b>	<b>332,900</b>
Accumulated depreciation 01.01.	206,161
Scheduled depreciation 2021	110,967
<b>Balance of depreciation 31.12.</b>	<b>317,128</b>
<b>Net balance of intangible assets 31.12.</b>	<b>15,772</b>

<b>5.7 Current provisions (CHF)</b>	<b>Balance 01.01.2022</b>	<b>Outflows 2022</b>	<b>Inflows 2022</b>	<b>Balance 31.12.2022</b>
Provision for personnel obligations	153,411	0	47,927	201,338
Other provisions	0	0	0	0
<b>Total current provisions</b>	<b>153,411</b>	<b>0</b>	<b>47,927</b>	<b>201,338</b>

The provisions for personnel obligations relate to overtime and holiday credits not yet taken by employees in Berne and Lausanne.

<b>5.7 Current provisions, prior year (CHF)</b>	<b>Balance 01.01.2021</b>	<b>Outflows 2021</b>	<b>Inflows 2021</b>	<b>Balance 31.12.2021</b>
Provision for personnel obligations	158,108	4,697	0	153,411
Other provisions	25,000	25,000	0	0
<b>Total current provisions</b>	<b>183,108</b>	<b>29,697</b>	<b>0</b>	<b>153,411</b>

#### 5.8 Fluctuation reserve for securities and foreign currencies

The target minimum balance is based on the provisions of the internal regulations and is fully funded.  
See the statement of changes in capital for the balance and changes.

## 6. Compensation of the governing bodies

Remuneration President BTC:	Flat-rate compensation Co-President:	CHF 9,000 p. a.*
	Flat-rate compensation Vice President:	CHF 2,000 p. a.
Remuneration Executive Committee:	Total salary costs for the Executive Committee as a whole (4 persons)	CHF 602,989 p. a.
Meeting allowances BTC:	Half-day meetings CHF 200, full-day meetings CHF 300	
Expenses, domestic/foreign:	Expenses are reimbursed on the basis of the receipts submitted.	
Total compensation BTC:	CHF 18 655 (flat-rate payment, meeting allowances, expenses, less donations) for 2022	
Of which President:	CHF 11 800 (flat-rate payment, meeting allowances, expenses, less donations) for 2022	

\* The role of President has been shared by 2 persons since 1 July 2019.

## Compensation of the governing bodies, prior year

Remuneration President BTC:	Flat-rate compensation Co-President:	CHF 9,000 p. a.
	Flat-rate compensation Vice President:	CHF 2,000 p. a.
Remuneration Executive Committee:	Total salary costs for the Executive Committee as a whole (4 persons)	CHF 572,739 p. a.
Meeting allowances BTC:	Half-day meetings CHF 200, full-day meetings CHF 300	
Expenses domestic / foreign:	Expenses are reimbursed on the basis of the receipts submitted.	
Total compensation BTC:	CHF 20 500 (flat-rate payment, meeting allowances, expenses, less donations) for 2021	
Of which President:	CHF 12 600 (flat-rate payment, meeting allowances, expenses, less donations) for 2021	

## 7. Notes to the operating accounts

### 7.1 Earmarked donations & contributions to projects (CHF)

Proof of the use of funds is provided by project accounting and is subject to audit.	<b>2022</b>	<b>2021</b>
Contribution to projects from municipalities	245,000	328,692
Contribution to projects from cantons and lottery funds	443,800	286,630
Contribution to projects from LED	400,000	400,000
Contribution to projects from foundations	1,593,500	1,077,549
Contributions to projects from churches, private individuals and SMEs	1,209,400	766,717
Own fundraising for the southern hemisphere programme	1,479,163	155,167
<b>Total earmarked donations &amp; contributions to projects</b>	<b>5,370,863</b>	<b>3,014,755</b>

### 7.2 Other operating revenue (CHF)

	<b>2022</b>	<b>2021</b>
Sale of material and gifts	58,575	86,697
Fees	3,250	5,550
Miscellaneous income	0	0
<b>Total other operating revenue</b>	<b>61,825</b>	<b>92,247</b>



7.3 Forwarding of programme contribution to contractual partner Skat

The SDC programme contribution for 2022 amounting to CHF 5,940,000 includes a share of CHF 440,000 for our alliance partner, the Skat Foundation. This amount was passed on in full to the Skat Foundation. SWISSAID’s share of CHF 5,500,000 was reported as a gross amount in the operating account in accordance with SDC requirements.

7.4 Operating expenses

The ZWEO Foundation’s revised methodology for calculating administrative expenses, which came into force on 1 January 2018, is used to calculate administrative, as well as fundraising and general advertising expenses.

	Expenditure overseas prog. CHF	Expenditure domestic prog. CHF	Fundraising and advertising expenses CHF	Administrative expenses CHF	Total operating ex- penses CHF
Programme expenses	16,165,310	1,034,350	1,964,253	38,442	19,202,355
Personnel expenses	1,898,576	949,494	956,635	643,615	4,448,320
Expenses for goods and services	295,534	144,276	123,149	246,392	809,351
Depreciation of assets	36,475	10,943	7,294	40,313	95,025
Cost allocation		- 82,112	- 82,112	- 82,112	- 246,336
<b>Total operating expenses 2022</b>	<b>18,395,895</b>	<b>2,056,951</b>	<b>2,696,219</b>	<b>886,650</b>	<b>24,308,715</b>

In addition to the depreciation/amortisation shown separately above (tangible fixed assets and intangible assets), CHF 89,905 (prior year CHF 83,707) of depreciation/amortisation is included directly in programme expenses.

7.4 Operating expenses, prior year

	Expenditure overseas prog. CHF	Expenditure domestic prog. CHF	Fundraising and advertising expenses CHF	Administrative expenses CHF	Total operating ex- penses CHF
Programme expenses	12,918,569	1,221,095	2,016,550	36,637	16,192,851
Personnel expenses	1,657,278	957,462	913,964	456,207	3,984,911
Expenses for good and services	190,304	122,288	115,447	221,594	649,634
Depreciation of assets	82,720	24,816	16,544	63,434	187,514
Cost allocation		- 96,742	- 96,742	- 96,742	- 290,227
<b>Total operating expenses 2021</b>	<b>14,848,872</b>	<b>2,228,919</b>	<b>2,965,763</b>	<b>681,130</b>	<b>20,724,683</b>

7.5 Financial result (CHF)	2022	2021
Realised income and price gains from stocks/funds	- 815,611	261,552
Realised income and price gains from bonds	7,783	91,653
Realised income, cash and cash equivalents	5,632	9,256
Unrealised income and price gains from stocks/funds	- 396,148	734,897
Unrealised income and price gains from bonds	- 419,998	- 46,415
Foreign currency gains	- 65,105	94,675
Fees, asset management and custodian fees	- 111,375	- 133,334
Bank charges and transaction fees	- 48,267	- 53,803
<b>Total financial result</b>	<b>- 1,843,089</b>	<b>958,481</b>

7.6 Other income not related to the period (CHF)	2022
Input tax refund, Ecuador	190,983
<b>Result carried over from previous periods</b>	<b>190,983</b>

7.6 Other income not related to the period, prior year	2021
OASI/FOEN, refund of CO <sub>2</sub> levy, 2021	942
<b>Result carried over from previous periods</b>	<b>942</b>

8. Notes on the statement of changes in capital

The distribution of funds is based on the fund regulations according to Swiss GAAP FER. Additional commitments for development projects are deducted from the SWISSAID Programme fund. The SDC’s earmarked fund capital is reported in accordance with SDC requirements. The target minimum level of price fluctuation reserves has been reached.

9. Notes on the cash flow statement

Cash and cash equivalents are considered to be funds.

10. Risk assessment

The Executive Committee carries out a periodic risk assessment, and any resulting measures are discussed and initiated with the Board of Trustees Committee.

11. Liabilities to pension funds (CHF)	31.12.2022	31.12.2021
GEPABU (included in accounts payable)	- 13,588	- 1,056
Publica (included in accounts payable)	45	45

The annual pension expense of CHF 246 323 (prior year CHF 237,324) is included in personnel expenses. There is no economic share in the existing surpluses of the two pension funds (as with the previous year).



12. Rental obligations not included in the balance sheet (CHF)

< 1 year

31.12.2022	31.12.2021
130,577	130,577

13. Contingent liability (CHF)

SWISSAID rents office and parking space in Lausanne as a member of the simple partnership Site 52, and is jointly and severally liable for the payment of the rent owed.

Ongoing legal dispute

31.12.2022	31.12.2021
p.m.	p.m.
p.m.	p.m.

14. Events after the balance sheet date

No events occurred between the balance sheet date and the date of approval of these financial statements that could have a material impact on the 2022 financial statements.

15. Approval of the financial statements

The financial statements for 2022 were approved by the Executive Committee and the Board of Trustees on 5 April 2023.



# PERFORMANCE REPORT

## SWISSAID in brief

SWISSAID is a foundation independent of religious or party political affiliations based in Bern, Switzerland. SWISSAID has been committed to helping the disadvantaged in the Global South since 1948, and is active in nine different countries: Guinea-Bissau, Niger, Chad, Tanzania, India, Myanmar, Colombia, Ecuador and Nicaragua. SWISSAID is represented in rural areas where no other organisations are available to provide support, and fights for the right of all people to live without hunger,

## Working methods

SWISSAID supports initiatives by disadvantaged people in the Global South, and works together with civil society organisations. SWISSAID provides aid and promotes local partner organisations, helping them to achieve autonomy and exert influence on economic, social and political life. SWISSAID works with local experts, and rarely sends Swiss experts to the South. In addition

hardship and oppression. Its work focuses on fighting hunger, agroecology, gender equality and support for civil society. In addition to running self-help projects in the South, SWISSAID also campaigns politically in Switzerland for the interests of disadvantaged people, as achieving sustainable improvements in living conditions in the South requires social change in the North.

to ensuring that projects are more strongly anchored in the local context, this also helps to support know-how transfer and job creation in the South. This makes it possible to reduce programme support costs and ensure that a larger proportion of donations can be used to help people help themselves.

## Legal basis

**Name**  
SWISSAID, Swiss Foundation for Development Cooperation

**Legal form**  
Foundation

**Regulations**  
Foundation Charter of 15 April 1983. Last updated: 10 June 2021

**Purpose of the foundation**  
The foundation promotes the solidarity of the Swiss population with the world's disadvantaged people. SWISSAID fulfils its purpose through the following activities in particular:

- a) Supporting development projects and programmes in developing countries and regions that promote self-help among particularly disadvantaged population groups.
- b) Informing the Swiss public about SWISSAID's work, development issues and the causes of underdevelopment and undesirable development.

- c) Participating in opinion-forming and decision-making on development policy with the aim of helping to shape Switzerland's relationship with developing countries in the interests of the particularly disadvantaged.
- d) Cooperating with private and public institutions in line with the purpose of the foundation

The **Board of Trustees** comprises at least 20 members. It is composed of personalities who have a connection with the Foundation's purpose and represent a broad spectrum of the Swiss public. The term of office of the members of the Board of Trustees is four years, and re-election is possible.

The **Board of Trustees Committee** is made up of the President and at least 4 but no more than 8 persons. They are elected for four years, and can be re-elected twice, with longer terms of office possible in justified cases.

The **Branch Office** is SWISSAID's executive body. The **Auditors** review the organisation's accounting and annual financial statements, as well as compliance with the budget. They also confirm the existence of an internal control system.

## Members of the Board of Trustees

**Matthias Aebischer**, member of the National Council, Lecturer University of Fribourg, Bern, since 2012;

**Sibel Arslan**, member of the National Council, lic.iur., Basel, since 2017;

**Christine Badertscher**, member of the National Council, Madiswil, since 2020;

**Claude R. Béglé**, Dr.oec., since 2016;

**Didier Berberat**, attorney at law, former member of the Council of States, La Chaux-de-Fonds, since 2016;

**Urs Brändli**, President Bio Suisse, Goldingen, since 2018

**Edgar Ricardo von Buettner**, Senior Consultant for strategic, participatory and sustainable community development projects, Brazil, since 1983;

**Mario Carera**, socioeconomist, Bern, since 2002;

**Dr. phil. Rudolf Dannecker**, former Deputy Director-General SDC, Hinterkappelen, since 2002;

**Dr. Walter Egli**, historian and former Co-Head of Studies NADEL, ETH Zurich, Zurich, since 2005;

**Gaby Fierz**, ethnologist, Museum der Kulturen Basel, Basel, since 2008;

**Dr. Rudolf Fischer**, Dr. phil. I, former Head of the SWISSAID Development Cooperation Department, Wettingen, since 2014;

**Rémy Gogniat**, journalist, La Chaux-de-Fonds, since 2009;

**Gabriela Graber**, journalist, Huttwil, since 2022;

**Corina Gredig**, member of the National Council, Zurich, since 2020;

**Dr. h.c. Niklaus-Samuel Gugger**, member of the National Council, Winterthur, since 2020;

**Bruno Gurtner**, economist, Bern, since 2008;

**Martin Hürzeler**, fundraiser BR, Zurich, since 2009;

**Laurent Jimaja**, Master in Economics, President of SWISSAID Geneva, since 2016;

**Odile Keller**, economist, Belfaux, since 2019;

**Florianne Koechlin**, biologist, author, managing director of the Blauen-Institut, Münchenstein, since 1996;

**Urs peter Meyer**, solicitor, Köniz, since 1996;

**Gian L. Nicolay**, Dipl. Ing. Agr. ETH, Africa Coordinator FIBL, Ardez, since 2010;

**Pierre-André Page**, farmer and member of the National Council, Châtonnaye, since 2020;

**Isabel Perich**, lic.rer.pol., organisational consultant, Wohlen (canton Bern), since 2018;

**Wendy Peter**, organic farmer, member of the Bioforum Switzerland board, Willisau, since 2010;

**Chasper Pult**, cantonal school teacher and cultural mediator, Paspels, since 1992;

**Ruth Rauch**, lic. rer. pol., team and organisational Development, Bern, since 2004;

**Daniel Roduner**, development cooperation expert, Bern, since 2007;

**Denis Ruysschaert**, PdD in sociology and Masters in agronomy, since 2016;

**Carlo Sommaruga**, lawyer and member of the Council of States, Geneva, since 2010;

**Christoph Wehrli**, former NZZ editor, Zurich, since 2015.

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**Stefan C. Rist**, professor of human geography, University of Bern, Bern, since 2021;

**Emmanuelle Robert**, lic.phil, communications officer, Lausanne, since 2017;

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**Monika Uhlmann**, Head of Finance and Human Resources, Deputy Executive Director;

**Nicole Stolz Fatoev**, Head of Development Cooperation;

**Michael Brücker**, Head of Marketing and Fundraising.





**Report of the statutory auditors to the Foundation Board of SWISSAID, Foundation de l'organe de révision au conseil de la fondation de SWISSAID, Swiss Fondation for development cooperation, Berne**

**Report on the Audit of the Financial Statements**

*Opinion*

We have audited the financial statements of SWISSAID, which comprise the balance sheet as at 31. December 2022 and the operating accounts and the statement of cash flows and the statement of change in capital for the year then ended, and notes to the financial statement, including a summary of significant accounting policies. In accordance with Swiss GAAP FER 21 the information in the performance report is not subject to audit or examination work performed by the statutory auditor.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Foundation as at 31 December 2022 and of its financial performance and its cash flows for the year then ended in accordance with Swiss GAAP FER and comply with Swiss law, with statutes and with regulation.

*Basis for Opinion*

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

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

*Other points*

The financial statements for the year ended 31 Decemeber 2021 have been audited by another auditor, which expressed in its report dated 30 March 2022 an unmodified opinion on these financial statements.

*Foundation Board's Responsibilities for the Financial Statements*

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

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

*Auditor's Responsibilities for the Audit of the Consolidated Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit

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conducted in accordance with Swiss law and SA-CH will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on EXPERT-suisse's website at: <https://www.expertsuisse.ch/en/audit-report>. This description forms an integral part of our report.

**Report on Other Legal and Regulatory Requirements**

In accordance with Art. 728a para. 1 item 3 CO and PS-CH 890, we confirm that an internal control system exists, which has been designed for the preparation of the financial statements according to the instructions of the Board of Directors.

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

Berne, 21 April 2023 zuw/stn

Von Graffenried AG Treuhand

**Michel Zumwald**  
Swiss Certified Accountant  
Licensed audit expert  
Auditor in charge

**Stephan Richard**  
Swiss Certified Accountant  
Licensed audit expert

**Annexes :**  
Financial statements (balance sheet with a total of CHF 19'849'749, income statement with an operating result of CHF – 2'061'011, cash flow statement, statement of change in capital and notes)

**Von Graffenried AG Treuhand**  
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# Thank you!



We would like to extend our sincerest thanks to all our donors for their generous support over the past year. Thanks to their commitment and solidarity, we are able to help people to help themselves in the countries of the South.



**“Thanks to the goats  
I can feed my family.”**

Marthe Tchere, Chad

**We would also like to thank all those who included us in their will, as well as the numerous companies and suppliers who provided their services at reduced rates or free of charge. Our special thanks go to the following institutions, cantons, municipalities, parishes and associations:**

#### **Institutions:**

Swiss Agency for Development and Cooperation (SDC), Geneva Federation for Cooperation (FGC), Vaud Federation for Cooperation (FEDEVACO), Liechtenstein Development Service (LED), the Organisation internationale de la Francophonie and Swiss Solidarity.

#### **Cantons:**

The cantons of Basel-Stadt, Graubünden and Valais, as well as the lottery funds of the cantons of Aargau, Basel-Landschaft, Basel-Stadt, Bern, Glarus, Luzern, Solothurn, Schwyz, St. Gallen and Thurgau.

#### **Companies and foundations:**

Arete Ethik Invest AG, Leopold Bachmann Foundation, CHARISMA Foundation for Sustainable Development, Client Systems AG, Corymbo Foundation, Däster Schild Foundation, Dreiklang Foundation, Edmond de Rothschild Asset Management, Ferster Foundation, Georg Fischer Anniversary Foundation, H.E.M. Foundation, Hug-Verlag

AG, Ernest Matthey Foundation, Medicor Foundation, Mercator Switzerland Foundation, Merck Family Foundation, Foundation for the Third Millennium, Pratohaus AG, Meg and Charlotte Renard Foundation, Richemont International SA, Salud y Vida Foundation, Swiss National Bank, Sonnenschein Foundation, Succursus Foundation, Gerda-Techow Foundation, Temperatio Foundation, Dr Lukas Werenfels Foundation, Wasserkorporation Abtwil-St. Josef.

#### **Cities and municipalities:**

Aarau, Bern, Biberist, Herrliberg, Maur, Rapperswil-Jona, Solothurn, St. Gallen, Zug and Zurich.

#### **Parishes and associations:**

The Roman Catholic Church of Aargau, The joint Roman Catholic Church of Bern and the surrounding area, the Evangelical Reformed Church of Herrliberg, the Evangelical Reformed Church of Sarnen, Welt-Verein Deitingen und Umgebung.