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GLOBAL FAIRNESS

Financial report 2019

Pending approval from the
General Assembly on account
of the COVID-19 pandemic



SUISSE
SOLIDAR

Report of the statutory auditor on the consolidated financial statements

to the general meeting of

Solidar Suisse, Zurich

Report of the statutory auditor on the consolidated financial statements

As statutory auditor, we have audited the accompanying consolidated financial statements of Solidar Suisse, which comprise the balance sheet, statement of operations, cash flow statement, statement of changes in capital and notes for the year ended 31 December 2019. In accordance with Swiss GAAP FER 21 the specifications in the performance report are not subject to the audit requirement of the statutory auditors.

Association Board's Responsibility

The association Board is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Swiss GAAP FER and the requirements of Swiss law. This responsibility includes designing, implementing and maintaining an internal control system relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error. The association Board is further responsible for selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Swiss law and Swiss Auditing Standards. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control system relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control system. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made, as well as evaluating the overall presentation of the consolidated financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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Opinion

In our opinion, the consolidated financial statements for the year ended 31 December 2019 give a true and fair view of the financial position, the results of operations and the cash flows in accordance with Swiss GAAP FER and comply with Swiss law.

Other matters

The consolidated financial statements for the previous year were audited by another audit company, which issued on 2 April 2019 an unqualified audit opinion on those financial statements.

Report on Other Legal Requirements

We confirm that we meet the legal requirements on licensing according to the Auditor Oversight Act (AOA) and independence (article 728 CO and article 11 AOA) and that there are no circumstances incompatible with our independence.

In accordance with article 728a paragraph 1 item 3 CO and Swiss Auditing Standard 890, we confirm that an internal control system exists, which has been designed for the preparation of consolidated financial statements according to the instructions of the Board of Directors.

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

Zurich, 4 June 2020

WPF/TLA

Balmer-Etienne AG

Werner Pfäffli
Licensed audit expert
(Auditor in charge)

Tu'uyen Maria Lang
Licensed audit expert

Consolidated financial statements 2019
Translation. Only the German version is legally binding



Since 1947 Solidar Suisse/SLA has enjoyed the approval of the ZEWO label.

Balance sheet

	Notes	31/12/2019 CHF	31/12/2018 CHF
Assets			
Current assets			
Cash and cash equivalents	1.1	6,486,889	8,378,052
Accounts receivable on deliveries and services		24,689	41,968
Other short-term accounts receivable	1.2	781,179	129,826
Net assets in programme countries		957,784	421,786
Accrued income and pre-paid expenses	1.3	299,125	547,653
Total		8,549,666	9,519,284
Fixed assets			
Financial assets	1.4	140,792	147,187
Tangible fixed assets	1.5	259,143	184,843
Intangible assets	1.6	210,573	125,584
Real estate property	1.7	4,535,037	2,716,094
Total		5,145,545	3,173,708
Total assets		13,695,211	12,692,992
Liabilities			
Short-term liabilities			
Liabilities on deliveries and services		841,568	225,640
Other short-term liabilities	2.1	362,582	338,133
Pre-payments	2.2	2,405,812	1,750,204
Accrued expenses and deferred income	2.3	157,204	331,280
Total		3,767,167	2,645,257
Long-term liabilities			
Long-term interest-bearing liabilities (mortgages)		1,000,000	1,000,000
Total		1,000,000	1,000,000
Total liabilities		4,767,167	3,645,257
Fund capital	2.4	4,502,957	4,786,499
Total liabilities and fund capital		9,270,123	8,431,756
Capital of the organisation			
Paid-up capital		100,000	100,000
Restricted capital – Foreign-exchange offset reserve		334,641	384,910
– Real estate renovation reserve		1,018,585	997,129
– Collective agreement (CLA) reserve		60,000	60,000
Solidar Suisse unrestricted capital		2,908,586	2,715,476
Solidar Suisse Genève unrestricted capital		3,276	3,722
Total		4,425,088	4,261,236
Total liabilities		13,695,211	12,692,992

Statement of operations

	Notes	2019 CHF	2018 CHF
Income			
Income from donations			
Unrestricted donations and legacies		3,128,422	3,171,267
Restricted donations and legacies		875,605	872,781
Project contributions	3.1	2,733,175	2,394,740
Project contributions, Liechtenstein Development Service LED		650,000	550,000
Membership fees and supporter contributions		401,226	438,379
Total		7,788,428	7,427,167
Income from service provided			
Swiss Federal funding	3.2	4,988,445	5,022,537
Funding from various organisations	3.3	3,496,855	3,842,084
Total		8,485,300	8,864,621
Other operating income	3.4	476,754	420,589
Total operational income		16,750,482	16,712,377

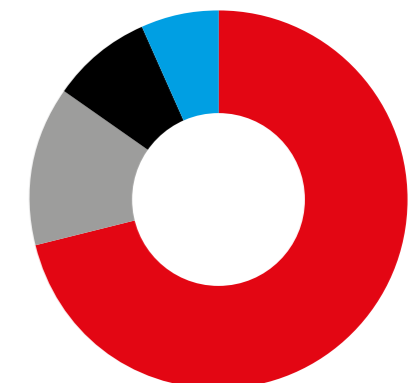


Use of operational funds

- International programme **71,2%**
- Fundraising and advertising **13,6%**
- Administration costs **8,6%**
- Swiss programme – Information and awareness raising **6,6%**

Origin of operational funds

- Swiss Federal funding **29,8%**
- Donations and legacies **23,9%**
- Contributions from cantons, municipalities and institutions **20,2%**
- Swiss Solidarity contributions **12,3%**
- Contributions from various organisations **8,5%**
- Other operating income **2,9%**
- Membership fees and supporter contributions **2,4%**



Statement of operations

	Notes	2019 CHF	2018 CHF
Expenses			
International programme	4.1		
Africa		3,448,259	2,107,595
Asia		2,717,483	2,806,925
Latin America		3,331,033	3,548,971
South-eastern Europe and Middle East		957,454	2,282,180
Programme coordination and support	4.2	1,661,917	1,591,237
Total		12,116,146	12,336,909
Swiss programme - Information and awareness raising	4.3	1,120,023	1,119,726
Head Office	4.4		
Administration costs		1,457,319	1,406,748
Fundraising and advertising		2,313,120	1,901,484
Total		3,770,439	3,308,232
Total operational expenditure		17,006,608	16,764,867
Operating result		-256,126	-52,490
Financial result	4.5	-31,852	43,915
Real estate property result	4.6	164,095	225,877
Other result	4.7	4,192	5,806
Result before fund movements		-119,691	223,109
Movements in funds	4.8	283,543	2,950
Allocations		4,258,780	3,817,521
Use		-4,542,323	-3,820,471
Annual result before allocations to the capital of the organisation		163,852	226,059
Allocations			
to unrestricted capital		-192,665	-196,959
to restricted capital			
Foreign-exchange offset reserve		50,269	12,350
Real estate renovation reserve		-21,456	-41,450
Annual result after allocations		0	0

Cash flow statement

	2019 CHF	2018 CHF
Operational activities		
Annual result before allocations to the capital of the organisation	163,852	226,059
Change in fund capital	-283,543	-2,950
Depreciation of tangible fixed assets	114,465	78,643
Amortisation of intangible assets	6,876	905
Depreciation of real estate property	46,632	46,632
Change in accounts receivable	-1,170,073	57,954
Change in accrued income and prepaid expenses	248,528	985,502
Change in short-term liabilities	640,378	-7,805
Change in pre-payments	655,608	-992,183
Change in accrued expenses and deferred income	-174,076	210,714
Cash flow from operational activities	248,646	603,470
Investment activities		
Investments in tangible fixed assets	-188,766	-66,037
Divestments of tangible fixed assets	1	0
Investments in intangible assets	-91,864	-126,489
Investments in real estate property	-1,865,575	-238,944
Change in financial assets	6,395	-3
Cash flow from investment activities	-2,139,809	-431,474
Financing activities		
Change in long-term interest-bearing liabilities	0	-1,000,000
Cash flow from financing activities	0	-1,000,000
Change in cash and cash equivalents	-1,891,163	-828,004
Cash and cash equivalents on 01 January	8,378,052	9,206,056
Cash and cash equivalents on 31 December	6,486,889	8,378,052
Verification of change in cash and cash equivalents	-1,891,163	-828,004

Statement of changes in capital

	Positions as of 01/01/2019	Allocation	Internal fund transfer	Use	Positions as of 31/12/2019
	CHF				CHF
2019					
Capital of the organisation					
Paid-up capital	100,000				100,000
Restricted capital					
Foreign-exchange offset reserve ¹	384,910		–50,269		334,641
Collective agreement (CLA) reserve ²	60,000				60,000
Real estate renovation reserve ³	997,129		21,456		1,018,585
Solidar Suisse unrestricted capital	2,715,476		193,111		2,908,586
Solidar Suisse Genève unrestricted capital	3,722		–446		3,276
Annual result		163,852	–163,852		
Capital of the organisation	4,261,236	163,852	0	0	4,425,088
Fund capital					
Poverty and integration fund	1,650,436	268,140		–315,625	1,602,951
Decent work fund	23,945	18,990		–42,835	99
International cooperation funds ⁴	1,193,511	3,289,433	–323,580	–3,088,053	1,071,311
Humanitarian Aid funds ⁴	1,918,608	682,218	323,580	–1,095,810	1,828,595
Fund capital	4,786,499	4,258,780	0	–4,542,323	4,502,957

	Positions as of 01/01/2018	Allocation	Internal fund transfer	Use	Positions as of 31/12/2018
	CHF				CHF
2018					
Capital of the organisation					
Paid-up capital	100,000				100,000
Restricted capital					
Foreign-exchange offset reserve ¹	397,260		–12,350		384,910
Collective agreement (CLA) reserve ²	60,000				60,000
Real estate renovation reserve ³	955,679		41,450		997,129
Solidar Suisse unrestricted capital	2,518,763		196,712		2,715,476
Solidar Suisse Genève unrestricted capital	3,475		247		3,722
Annual result		226,059	–226,059		
Capital of the organisation	4,035,177	226,059	0	0	4,261,236
Fund capital					
Poverty and integration fund	1,679,283	241,381		–270,227	1,650,436
Decent work fund	27,408	19,673		–23,137	23,945
International cooperation funds	1,247,242	2,667,586		–2,721,316	1,193,511
Humanitarian Aid funds	1,835,517	888,881		–805,791	1,918,608
Fund capital	4,789,450	3,817,521	0	–3,820,471	4,786,499

¹ This reserve is to cover foreign exchange risks relating to International programme.

² This reserve was made in the context of CLA renewal (Collective Labour Agreement), Section 9. 1. 2.

³ This reserve is used to fund renovations necessary to maintain the value of real estate property.

Annual accumulation based on 0,5 % of building insurance value (Quellenhof).

⁴ Internal fund transfer 2019: the donations from the emergency aid collection for the victims of cyclone Idai in Mozambique were transferred from the country-specific fund for long-term international cooperation to a disaster-specific humanitarian aid fund.

Principles of financial reporting

Solidar Suisse is based in Zurich. Under Article 60 of the Swiss Civil Code it has the legal form of an association. Financial reporting by Solidar Suisse has been prepared in accordance with Swiss accounting and reporting recommendations on the presentation of accounts, Swiss GAAP FER, as well as the Swiss Code of Obligations and the ZEWO foundation guidelines. The annual accounts give a true and fair view of the assets, financial position and earnings.

Changes in accounting policies

Compared to the previous year's report, few reclassifications were made in the balance sheet. The previous year was adjusted accordingly.

Consolidated companies

The association Solidar Suisse Genève is consolidated. Solidar Suisse has no further subsidiaries or partner institutions over which it exerts a controlling influence.

Close organisations / persons

Solidar Suisse is an associate member of Alliance Sud (Swiss Alliance of Development Organisations), a member of the European Solidar network and is represented on the board of the Solifonds foundation.

Furthermore members of the Board of Directors and Management of Solidar Suisse are considered as close persons as well as close members of their families or households.

Accounting and valuation principles

The accounts are prepared in Swiss Francs. Usually, the principle of acquisition or manufacturing costs applies to the annual accounts. This is based on the principle of the individual valuation of assets and liabilities. Unless otherwise indicated, balance sheet items are valued according to the nominal value on the reporting date.

Income

Income from donations is recognised as revenue upon receipt of unrestricted cash. Income from service provided is reported as deferred income and recognised as revenue as the associated expense is incurred.

Foreign currencies

Assets and liabilities in foreign currencies are converted at the closing rate of the Swiss Federal tax authorities as of the balance sheet date. Operations in foreign currencies are converted at the annual average rate.

Cash and cash equivalents

Cash and cash equivalents comprise cash holdings and balances on postal, bank and deposit accounts.

Accounts receivable

Accounts receivable are valued at nominal value, taking into account appropriate allowances for doubtful repayments.

- *Accounts receivable on deliveries and services*

This item includes short-term accounts receivable on deliveries and services.

- *Other short-term accounts receivable*

This item includes advance payments, receivables from the real-estate account, refundable anticipatory tax credits and accounts receivable based on favorable funding decisions by public authorities and foundations/institutions (voluntary project contributions).

Net assets in programme countries

This item includes cash and cash equivalents, accounts receivable and short-term liabilities of the local coordination offices in the programme countries.

Accrued income and pre-paid expenses

This item includes assets resulting from material and temporal accrual. Primarily project funding based performance that has not yet been paid is accrued.

Financial assets

This item primarily includes shares of Texaid and Claro held long-term. The non-quoted shares are booked at par value in the balance sheet.

Tangible fixed assets / IT equipment

This item includes all acquisition costs (Swiss and local coordination offices) necessary for administration and to provide services. Booking is at cost less scheduled amortisation. Amortisation is linear over the estimated period of use. This period is of 3 years for IT equipment and 5 years for tangible fixed assets/furnishings. The capitalisation limit is CHF 3,000.–. Acquisitions in foreign currency are valued once at the average rate of the year of their acquisition.

Intangible assets

This item includes specialised software. Booking is at cost less scheduled amortisation. Amortisation is linear over the estimated period of use. This period is of 5 years for specialised software. The capitalisation limit is CHF 3,000.–.

A data management programme customised for Solidar Suisse is under development as well as the set-up of a specific IT cloud environment.

Real estate property

Real estate property is booked at acquisition cost, less linear scheduled amortisation based on a useful life-span of 75 years.

Prepayments and buildings under construction relate to the renovation and reconstruction of buildings at the Quellenstrasse, Zurich.

Liabilities

- *Liabilities on deliveries and services*
This item includes short-term liabilities on deliveries and services.

- *Other short-term liabilities*

This item includes the share of SLA regional associations in the annual real estate account, liabilities from the real estate renovation, as well as liabilities from employee pension plans and towards withholding tax.

Pre-payments

In this item, contractual project-funding payments for project services not yet provided are accrued.

Accrued expenses and deferred income

This item includes liabilities resulting from material and temporal accrual. They are mostly accruals of staff overtime and accrued vacation.

Principles of financial reporting

Long-term interest-bearing liabilities

This item includes one mortgage amounting to 1 million Swiss Francs. The residual period from the closing date is of 33 months.

Fund capital

This item includes funds from donations and voluntary contributions, whose use is restricted. The fund capital comprises funds for specific themes (Poverty and integration, Decent work), as well as funds for specific countries, that are gathered in the International cooperation fund. The Humanitarian Aid fund includes diverse funds opened after specific humanitarian disasters.

Capital of the organisation

The capital of the organisation comprises paid-up capital as well as accumulated restricted and unrestricted capital. The Board of Directors decides on allocation and use of capital of the organisation.

Cash flow statement

The cash flow statement shows the change in cash and cash equivalents according to operational, investment and financing activities. It is established using the indirect method.

Method of calculating cost of administration, fundraising and advertising

Administration costs cover the basic functioning of Solidar Suisse. Fundraising and advertising costs represent the entirety of fund procurement costs. Solidar Suisse applies the method of the ZEWO foundation to separate cost for programme services from cost for fund procurement and administration. Functional cost attribution follows an appropriate formula.

Other information

Financial compensation of Board of Directors and Management Board Solidar Suisse

The chairman receives a monthly financial compensation of CHF 1,250.– (previous year CHF 1,250.–). No attendance fees are paid. All other Board Members work on an honorary basis.

Wage costs (including employer's contributions) for the five members of the Management Board amounted to CHF 678,261.– in 2019 (previous year: CHF 688,723.–).

Transactions with close organisations / persons

In 2019, contributions to close organisations were paid for an amount of CHF 35,810.– (previous year: CHF 530.–). Contributions to close organisations without controlling influence amounted to CHF 68,492.– (previous year: CHF 72,776.–).

Gratuitous benefits

Outside the work of the Board of Directors, no unpaid voluntary work is performed. (In the previous year, 150 hours were reported for unpaid work on the board of the Solidar Suisse Genève association).

Full-time jobs

As of 31.12.2019, the number of full-time positions in Switzerland was 27.4 (previous year: 26.7).

Auditor fees

In 2019, auditor fees amounted to CHF 23,269.– (previous year: CHF 19,925.–); CHF 6,785.– was paid for additional audit services in 2019 (previous year: CHF 6,462.–).

Long-term rental liabilities

The long-term rental contract for the Lausanne office that ran until 30.11.2021 was terminated. As of 31.12.2019 there are no long-term rental liabilities.

Pledging of assets as security for own liabilities

Real estate property with a book value of 2.431 million Swiss Francs (previous year: 2.477 million Swiss Francs)

serves as a security for the mortgage of 1 million Swiss Francs (see long-term interest-bearing liabilities).

Contingent liabilities

As per the balance sheet date, Solidar Suisse has no contingent liabilities.

Pension Fund

The employees of Solidar Suisse are insured with the City of Zurich Pension Fund. As per the balance sheet date Solidar Suisse has liabilities towards the City of Zurich Pension Fund in the amount of CHF 52,845.–. The pension plan is based on the defined contribution principle. In 2019, employer contributions to the pension fund amounted to CHF 388,842.– (previous year: CHF 371,642.–).

As per 31.12.2019, the City of Zurich Pension Fund shows a coverage rate of 116.3% (previous year: 110.9%).

Risk assessment

The Board of Directors carries out an annual risk assessment and decides on measures to eliminate prioritised residual risks.

Events after the balance sheet date

The annual financial statement was approved by the finance committee of the Board of Directors on 17 April 2020 and by the Board of Directors on 28 April 2020 for provisional publication. The final approval will be given by the Annual General Assembly. Due to the assembly ban issued by the Swiss Confederation as a result of the Corona pandemic, the Annual General Assembly is scheduled for 1 October 2020.

No event occurred between 31 December 2019 and the date of the approval of the present financial statement that would require a modification of the accounts per 31 December 2019 or would need to be disclosed here.

The original version of the annual financial statement in German is legally binding.

Notes on the balance sheet

Assets

	31/12/2019	31/12/2018
	CHF	CHF
1.1 Cash and cash equivalents		
Cash on hand	695	1,295
Post and bank accounts	6,486,194	8,376,757
Total	6,486,889	8,378,052
1.2 Other short-term accounts receivable		
Accounts receivable from public authorities	40,692	91,000
Advance payments	640,577	2,911
Other short-term accounts receivable	99,910	35,916
Total	781,179	129,826
1.3 Accrued income and pre-paid expenses		
Accrued income and pre-paid expenses, SDC projects	15,433	8,133
Accrued income and pre-paid expenses, other donor projects	282,484	526,901
Other accrued income and pre-paid expenses	1,208	12,618
Total	299,125	547,653
1.4 Financial assets		
Texaid	126,652	126,652
Claro	12,640	12,640
Rent guarantee accounts and security deposits	1,500	7,895
Total	140,792	147,187

1.5 Schedule of fixed assets	IT equipment		Other fixed assets		Total tangible fixed assets	
	31/12/2019	31/12/2018	31/12/2019	31/12/2018	31/12/2019	31/12/2018
	CHF	CHF	CHF	CHF	CHF	CHF
Positions as of 01 January	48,131	46,968	460,982	414,851	509,113	461,819
Additions	47,805	19,906	140,961	46,131	188,766	66,037
Disposals			–29,338		–29,338	
Elimination	–11,927	–18,743	–6,745		–18,672	–18,743
Positions as of 31 December	84,009	48,131	565,860	460,982	649,869	509,113
Accumulated depreciation						
Positions as of 01 January	24,233	32,277	300,038	232,095	324,271	264,371
Depreciation	18,672	10,699	95,793	67,943	114,465	78,643
Disposals			–29,337		–29,337	
Elimination	–11,927	–18,743	–6,745		–18,672	–18,743
Positions as of 31 December	30,977	24,233	359,749	300,038	390,726	324,271
Net positions as of 31 Dec	53,032	23,899	206,111	160,944	259,143	184,843
Fire insurance value					550,000	550,000

Notes on the balance sheet

Assets

1.6 Schedule of intangible assets	Specialised software		Software under development		Total intangible assets	
	31/12/2019	31/12/2018	31/12/2019	31/12/2018	31/12/2019	31/12/2018
	CHF	CHF	CHF	CHF	CHF	CHF
Positions as of 01 January	7,754	0	118,735	0	126,489	0
Additions		7,754	91,864	118,735	91,864	126,489
Disposals						
Elimination						
Reclassification	159,751		– 159,751			
Positions as of 31 December	167,505	7,754	50,848	118,735	218,353	126,489
Accumulated amortisation						
Positions as of 01 January	905	0	0	0	905	0
Amortisation	6,876	905			6,876	905
Disposals						
Elimination						
Positions as of 31 December	7,781	905	0	0	7,781	905
Net positions as of 31 Dec	159,725	6,850	50,848	118,735	210,573	125,584

1.7 Real estate property	Land & buildings		Prepayments & buildings under construction		Total real estate property	
	31/12/2019	31/12/2018	31/12/2019	31/12/2018	31/12/2019	31/12/2018
	CHF	CHF	CHF	CHF	CHF	CHF
Positions as of 01 January	3,835,838	3,835,838	238,944	0	4,074,782	3,835,838
Additions			1,865,575	238,944	1,865,575	238,944
Disposals						
Elimination						
Positions as of 31 December	3,835,838	3,835,838	2,104,519	238,944	5,940,357	4,074,782
Accumulated depreciation						
Positions as of 01 January	1,358,688	1,312,056	0	0	1,358,688	1,312,056
Depreciation	46,632	46,632			46,632	46,632
Disposals						
Elimination						
Positions as of 31 December	1,405,319	1,358,688	0	0	1,405,319	1,358,688
Net positions as of 31 Dec	2,430,519	2,477,150	2,104,519	238,944	4,535,037	2,716,094
Insurance value					8,686,800	8,686,800

Liabilities

	31/12/2019	31/12/2018
	CHF	CHF
2.1 Other short-term liabilities		
Accounts payable, SLA regional associations	142,639	184,427
Other short-term liabilities	219,943	153,706
Total	362,582	338,133
2.2 Pre-payments		
Pre-payments, SDC projects	488,876	229,458
Pre-payments, other donor projects	1,916,936	1,520,746
Total	2,405,812	1,750,204
2.3 Accrued expenses and deferred income		
Overtime / holidays / training	110,167	83,640
Other accrued expenses and deferred income	47,038	247,639
Total	157,204	331,280
2.4 The development of fund capital is shown in the statement of changes in capital.		

Notes on the statement of operations

Income

	2019	2018
	CHF	CHF
3.1 Project contributions		
Contributions from institutions / foundations	1,604,688	1,471,182
Contributions from cantons / municipalities	750,700	430,500
Contributions from FEDEVACO (Fédération vaudoise de coopération)	184,322	204,606
Contributions from FGC (Fédération genevoise de coopération)	193,465	288,452
Total	2,733,175	2,394,740
3.2 Swiss Federal funding		
SDC programme contribution	3,795,100	3,817,000
SDC mandates	1,093,345	1,205,769
SDC project contributions	100,000	-232
Total	4,988,445	5,022,537
3.3 Funding from various organisations		
Swiss Solidarity contributions	2,065,782	1,558,569
European Commission contributions	248,700	380,103
Contributions from various organisations	1,182,373	1,903,412
Total	3,496,855	3,842,084
3.4 Other operating income		
Earnings from services provided	40,510	14,150
Proportion of Texaid proceeds ¹	360,000	340,000
Reimbursements and various earnings	76,244	66,439
Total	476,754	420,589

¹ Solidar Suisse, Swiss Red Cross, Caritas Switzerland, Swiss Church Aid HEKS, Winter Aid and Kolping Switzerland form the Texaid partnership, Switzerland's leading organisation for collecting, sorting and recycling used textiles including shoes and household textiles.

Expenditure by area and country

	2019		2018	
	CHF	%	CHF	%
4.1 International programme				
Development Cooperation				
Africa	2,397,253	23	2,107,595	20
Burkina Faso	1,717,495	16	1,475,102	14
Southern Africa	679,759	7	632,493	6
Asia	1,010,654	10	800,278	7
Bangladesh	19,544	0	19,599	0
Cambodia	295,330	3	215,519	2
China	182,234	2	147,200	1
Pakistan	319,259	3	172,745	2
Regional Programme Decent Work	194,287	2	245,215	2
Latin America	3,331,033	32	3,548,971	33
Bolivia	1,956,910	19	2,221,814	21
El Salvador	604,389	6	599,898	6
Nicaragua	769,733	7	727,259	7
South-eastern Europe	603,185	6	679,901	6
Kosovo	259,035	2	275,116	3
Romania	0	0	-167	0
Serbia / Bosnia-Herzegovina	344,150	3	404,951	4
Total Development Cooperation	7,342,124	70	7,136,745	66
Humanitarian Aid				
Africa	1,051,006	10	0	0
Southern Africa	1,051,006	10	0	0
Asia	1,706,829	16	2,006,647	19
Bangladesh	481,658	5	42,113	0
Indonesia	706,538	7	155,978	1
Nepal	525,825	5	1,309,662	12
Pakistan	-7,192	0	498,230	5
Sri Lanka	0	0	664	0
South-eastern Europe and Middle East	354,269	3	1,602,279	15
Syria / Lebanon	354,269	3	1,602,279	15
Total Humanitarian Aid	3,112,104	30	3,608,926	34
Total	10,454,229	100	10,745,672	100

Notes on the statement of operations

Expenditures after costs

	2019 CHF	2018 CHF
4.1 International programme		
Allocations and contributions paid (material project cost)	7,712,676	7,682,749
Personnel	2,229,181	2,583,849
Depreciation	89,506	61,624
Other expenditures	422,866	417,450
Total	10,454,229	10,745,672
4.2 Programme coordination and support		
Allocations and contributions paid	12,365	11,637
Personnel	1,422,121	1,389,136
Depreciation	9,110	6,349
Other expenditures	218,321	184,115
Total	1,661,917	1,591,237
4.3 Swiss programme		
Allocations and contributions paid (material project cost)	506,459	523,766
Personnel	566,734	545,101
Depreciation	3,787	2,679
Other expenditures	43,043	48,180
Total	1,120,023	1,119,726
4.4 Head Office		
Allocations and contributions paid	85,558	93,217
Personnel	1,931,124	1,742,933
Depreciation	18,938	8,896
Fundraising costs	1,329,572	1,057,273
Other expenditures	405,247	405,914
Total	3,770,439	3,308,232

Expenses

	2019 CHF	2018 CHF
4.5 Financial result		
Financial return	34,335	58,615
Interest on bank and postal accounts	8,409	7,842
Other financial income	25,925	50,773
Financial expenses	-66,187	-14,699
Bank and postal account charges	-12,642	-14,026
Net foreign assets adjustment	-53,544	-674
Total	-31,852	43,915
4.6 Real estate property result		
Earnings from real estate property	581,168	579,267
Real estate property expenses	-203,502	-78,721
Interest expenses on mortgage	-24,300	-43,610
Depreciation of real estate property	-46,632	-46,632
Share of result from real estate property, SLA regional associations	-142,639	-184,427
Total	164,095	225,877
4.7 Other result		
Extraordinary result		
Non-periodic result	4,192	5,806
Total	4,192	5,806
Personnel cost and depreciation		
Personnel cost	6,149,161	6,261,018
Depreciation	167,973	126,179
Total	6,317,134	6,387,198
4.8 Fund result: see statement of changes in capital.		

Performance and situation report 2019

Please consult the full version of the 2019 Solidar Suisse annual report for additional information. It can be obtained from our head office or downloaded from our website as a PDF file.

Activities

Solidar Suisse is dedicated to helping disadvantaged, persecuted and oppressed people. We are committed to social justice and the fight against exclusion. No commercial aims are followed and no profit is sought. Solidar promotes the capability of people and organisations to exercise their social and political rights and supports them in attaining economic independence. With these measures, Solidar contributes actively to the fight against poverty.

In our focus countries, we engage in development cooperation. After natural disasters, we also provide humanitarian aid in collaboration with other Swiss NGOs and partners from the Solidar network.

In Switzerland, Solidar Suisse is active in awareness raising and campaign work. Based on the experience gained from our development projects, we inform the Swiss population about matters of development policy as well as the causes of poverty and exclusion. Solidar Suisse adopted its new strategy for 2020–2024 towards the end of 2019.

Environment

Figures from the OECD reveal that Switzerland spent only 0.44 percent of its gross national income (GNI) on official development assistance (ODA) in 2019, as in the previous year. If one excludes the costs associated with asylum seekers during their first year of residence in Switzerland, then the amount spent on ODA is only 0.4 percent. And this, despite the Swiss Parliament setting itself the goal in 2011 of increasing ODA spending to 0.5 percent. Although this target was met in 2015, ODA spending has been falling back again since 2017. As a result, Switzerland continues to be ranked eighth in the OECD on this criterion. Switzerland is thus moving further away from the international target of spending 0.7 percent of national income on development financing and

now lies consistently below the average for members of the European Union (0.47%).

Once again in 2019, dozens of violent conflicts brought about hunger, displacement, death and destruction around the world. Armed hostilities killed and maimed a record number of children and forced them to flee – often on their own. Women and girls were exposed to sexual violence on an increasing scale. Over the last year, humanitarian aid campaigns brought life-saving assistance to more than 60 million people around the world – while at the same time, aid workers were exposed to ever-greater danger. Health personnel and institutions were attacked, placing millions of people at risk, as they were denied further access to life-or-death care and assistance. International organisations such as the UN, the Red Cross and NGOs are just as challenged in this respect as individual states and associations of states. As part of this humanitarian movement, Solidar Suisse is continuing to do its part by conducting a number of humanitarian programmes and projects.

In many Solidar focus countries, the work of NGOs is also hampered by repressive governments, for example in China, Bangladesh, Pakistan, Cambodia and Nicaragua. NGOs are a thorn in the side of many governments because they support civil society and give a voice to disenfranchised people.

Effect

The annual report illustrates some of the most important changes brought about by our projects in the lives of our target groups. These examples show that its financial resources enabled Solidar Suisse to achieve very many of its goals in 2019 and to change for the better the lives of hundreds of thousands of people in need and poverty.

Outlook

The outbreak of the coronavirus pandemic will have a profound effect on the work of Solidar Suisse. Although we cannot yet predict how it will affect our national programmes or income, these two areas will be at the centre of our focus. Climate change will also make humanity more susceptible to humani-

tarian disasters. The eight most serious food crises around the world are linked to both conflict and climate-related disasters. Covid-19 will have especially serious repercussions in some focus countries of Solidar Suisse because of their existing conflicts, weak healthcare systems, poor water supplies and widespread poverty. The global economic downturn threatens to make countries which are already suffering from problems of economic stress and debt even more vulnerable.

On a positive note, however, we can continue to count on generous donations from society at large, the public sector and foundations. We continue to see it as our duty not only to alleviate hardship, but also to cast light upon the dark underbelly of the predominant economic system – for example through our campaigns against harmful practices by companies whose products we consume here in Switzerland.

Bodies and committees

Solidar Suisse Board of Directors

The president and other members of the committee are elected for a four-year term. They can be re-elected.

Carlo Sommaruga – since 2018 (chairman)

Board member of Beratende Kommission für internationale Zusammenarbeit, Istituto Svizzero di Roma (ISR) foundation board member, president Internationales Ausbildungszentrum für Menschenrechte und Friedenserziehung (CIFEDHOP), Chairman of the Committee «Schluss mit den Immobilienbetrügereien», Secretary of ASLOCA, President Schweizerischer Mieterverband (SMV/ASLOCA Schweiz), Secretary general of Fédération romande des locataires (ASLOCA Romande)

Dieter Bolliger – since 2014

Head of finance and administration at syndicom, board member of the personnel pension fund foundation of the Communication Union, board member of the Erich von Däniken foundation

Judith Bucher – since 1999

Deputy secretary general of the vpod union, board member of SUVA, board member of the Schweizerische Interpreten-Genossenschaft SIG, board member of Movendo, member of the administration of Reka

Mario Carera – since 2012

Socio-economist, member of the managing committee of the Swiss Socialist Party, Swissaid foundation board member, SP delegate to the Party of European Socialists

Bruno Gurtner – since 2008

Economist, Swissaid foundation board member, Solifonds foundation board member

Dore Heim – since 2013

Central secretary of the Swiss Federation of Trade Unions, Federal Commission on Housing, board member of Denknetz, advisory board member of union publication «work», president of Evangelischer Frauenbund Zürich

Pepo Hofstetter – since 2018

National Secretary of Unia, Member of the Cockpit of The Responsible Business Initiative, Member of the advisory group for the National Action Plan implementing the UN Guiding Principles on Business and Human Rights

Joachim Merz – since 2015 (personnel representative)

Coordinator Southern Africa and Bolivia Solidar Suisse

Martin Naef – since 2015

Lawyer, Zürcher Stiftung für Gefangenen- und Entlassenenfürsorge, political advisory board member of Helvetas, Homosexuelle Arbeitsgruppen Zurich, New Swiss European Movement, Association of Commercial Employees Zurich

Advisory Role

Barbara Burri Sharani – since 2017

Co-director of Solidar Suisse, Foundation board member of Dora Aeschbach Foundation, board member of Paraldalo

Felix Gnehm – since 2017

Co-director of Solidar Suisse, foundation board member of Swiss Solidarity

Management Board of Solidar Suisse

Barbara Burri Sharani and Felix Gnehm, Co-direction

Barbara Burri Sharani, head of Quality Management
Marco Eichenberger, head of Fundraising
Eva Geel, head of Communication
Felix Gnehm, head of International Programme
Beatrice Herter, head of Finances and Services

Auditor

Balmer-Etienne AG, Bederstrasse 66, CH-8002 Zurich

International Programme committee

Tanya Berger
Matthias Boss
Barbara Dietrich
Martin Fässler
Bruno Gurtner
Florian Meister

Joint committee

Beat Gsell, president

Employer and employee representation is defined according to needs.

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