

Financial report 2022



SUISSE
SOLIDAR

FIGHTING FOR GLOBAL FAIRNESS

Statutory Auditor's Report

to the General Meeting of

Solidar Suisse, Zurich

Report on the audit of the consolidated financial statements

Balmer-Etienne AG
Bederstrasse 66
P.O. Box
8027 Zurich
Phone +41 44 283 80 80

info@balmer-etienne.ch
balmer-etienne.ch

Opinion

We have audited the consolidated financial statements of Solidar Suisse, which comprise the consolidated balance sheet as at 31 December 2022, the consolidated statement of income, the consolidated statement of changes in equity and the consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements. In accordance with Swiss GAAP FER 21 the specifications in the performance report are not subject to the audit requirement of the statutory auditors.

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

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 Consolidated Financial Statements" section of our report. We are independent of Solidar Suisse 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 Information

The association Board is responsible for the other information. The other information comprises the information included in the annual report, but does not include the consolidated financial statements, the stand-alone financial statements and our auditor's reports thereon.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibility of the association Board for the consolidated financial statements

The association Board is responsible for the preparation of the consolidated 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 association Board determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the auditing of the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 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 consolidated financial statements.

A further description of our responsibilities for the audit of the consolidated financial statements is located at the website of EXPERTsuisse: <http://www.expertsuisse.ch/en/auditreport-for-public-companies>. This description forms part of our auditor's report.

Report on other legal and statutory requirements


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 association Board.

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

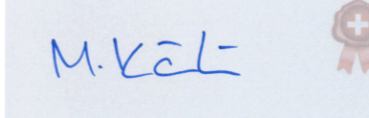
Zurich, 23 May 2023

TLA/MKA

Balmer-Etienne AG



Tu'uyen Maria Lang
Licensed audit expert
(Auditor in charge)



ppa. Marian Kälin
Licensed audit expert

Consolidated financial statements 2022

Translation. Only the German version is legally binding



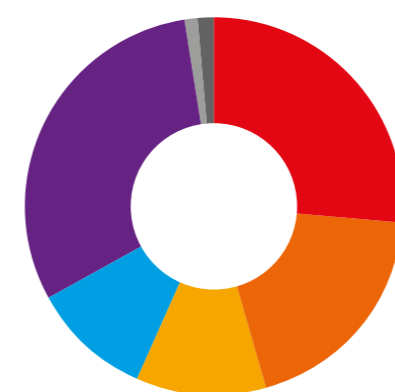
Since 1947 Solidar Suisse/SLA has enjoyed the approval of the ZEWO label.

Consolidated Balance sheet

	Notes	31/12/2022 CHF	31/12/2021 CHF
Assets			
Current assets			
Cash and cash equivalents	1.1	8,392,643	8,712,836
Accounts receivable on deliveries and services		21,265	26,139
Other short-term accounts receivable	1.2	477,527	1,081,793
Net assets in programme countries		1,478,825	2,285,071
Accrued income and pre-paid expenses	1.3	1,257,994	843,771
Total		11,628,254	12,949,610
Fixed assets			
Financial assets	1.4	1,580,323	140,792
Tangible fixed assets	1.5	403,955	420,401
Real estate property	1.6	8,554,078	7,902,509
Intangible assets	1.7	217,128	184,318
Total		10,755,484	8,648,020
Total assets		22,383,738	21,597,630
Liabilities			
Short-term liabilities			
Liabilities on deliveries and services		471,008	89,915
Other short-term liabilities	2.1	910,384	304,567
Pre-payments	2.2	6,440,140	8,695,037
Accrued expenses and deferred income	2.3	240,587	185,763
Total		8,062,119	9,275,281
Long-term liabilities			
Long-term interest-bearing liabilities (mortgages)		2,150,000	3,150,000
Other long-term liabilities		863,719	0
Total		3,013,719	3,150,000
Total liabilities		11,075,838	12,425,281
Fund capital	2.4	5,892,807	4,487,450
Total liabilities and fund capital		16,968,645	16,912,731
Capital of the organisation			
Paid-up capital		100,000	100,000
Restricted capital – Foreign-exchange offset reserve		304,152	304,152
– Real estate renovation reserve		990,391	1,018,585
– Collective agreement (CLA) reserve		60,000	60,000
Solidar Suisse unrestricted capital		3,933,647	3,182,313
Solidar Suisse Genève unrestricted capital		26,904	19,850
Total		5,415,093	4,684,899
Total liabilities		22,383,738	21,597,630

Consolidated Statement of operations

	Notes	2022 CHF	2021 CHF
Income			
Income from donations			
Unrestricted donations and legacies		4,200,867	3,587,438
Restricted donations and legacies		1,677,463	700,144
Project contributions	3.1	2,788,846	2,330,594
Project contributions, Liechtenstein Development Service LED		550,000	550,000
Membership fees and supporter contributions		342,603	368,801
Total		9,559,779	7,536,977
Income from service provided			
Swiss Federal funding	3.2	8,070,037	7,983,038
Funding from various organisations	3.3	12,404,382	6,911,233
Total		20,474,419	14,894,271
Other operating income	3.4	395,072	258,303
Total operational income		30,429,270	22,689,552

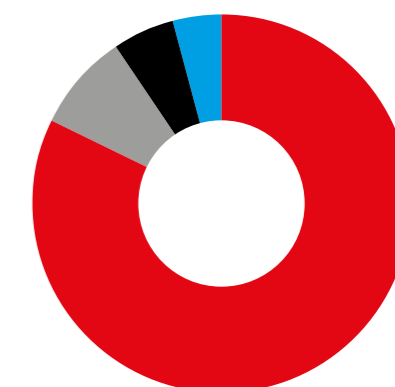


Origin of operational funds

- Swiss Federal funding **26,5 %**
- Donations and legacies **19,3 %**
- Contributions from cantons, municipalities and institutions **11,0 %**
- Swiss Solidarity contributions **10,4 %**
- Contributions from various organisations **30,4 %**
- Membership fees and supporter contributions **1,1 %**
- Other operating income **1,3 %**

Use of operational funds

- International programme **82,3 %**
- Fundraising **8,3 %**
- Administration costs **5,5 %**
- Campaigns **3,9 %**



Consolidated Statement of operations

	Notes	2022 CHF	2021 CHF
Expenses			
International programme	4.1		
Africa		9,612,538	5,925,989
Asia		5,230,846	4,279,942
Latin America		5,010,640	4,792,831
South-eastern Europe and Middle East		1,847,403	629,116
Programme coordination and support	4.2	1,920,861	1,710,570
Total		23,622,288	17,338,450
Swiss programme - Information and awareness raising	4.3	1,112,534	978,579
Head Office	4.4		
Administration costs		1,585,675	1,586,337
Fundraising and advertising		2,380,334	2,397,236
Total		3,966,009	3,983,574
Total operational expenditure		28,700,831	22,300,602
Operating result		1,728,439	388,950
Financial result	4.5	139,057	-148,648
Real estate property result	4.6	207,047	197,963
Other result	4.7	61,008	0
Result before fund movements		2,135,551	438,265
Movements in funds	4.8	-1,405,357	-239,838
Allocations		-5,016,308	-3,580,738
Use		3,610,951	3,340,900
Annual result before allocations to the capital of the organisation		730,194	198,428
Allocations			
to unrestricted capital		-758,388	-198,428
to restricted capital			
Foreign-exchange offset reserve		0	0
Real estate renovation reserve		28,194	0
Annual result after allocations		0	0

Consolidated Cash flow statement

	2022 CHF	2021 CHF
Operational activities		
Annual result before allocations to the capital of the organisation	730,194	198,428
Change in fund capital	1,405,357	239,838
Depreciation of tangible fixed assets	151,354	151,863
Depreciation of real estate property	125,430	52,822
Amortisation of intangible assets	55,484	51,820
Other income not affecting the fund	-1,064,906	0
Profits from fixed assets disposals	-42,700	0
Change in accounts receivable	1,415,386	-1,914,165
Change in accrued income and prepaid expenses	-414,223	1,562,638
Change in short-term liabilities	699,004	-439,692
Change in pre-payments	-2,254,897	4,815,277
Change in accrued expenses and deferred income	54,824	-213,129
Cash flow from operational activities	860,308	4,505,700
Investment activities		
Change in financial assets	0	0
Investments in tangible fixed assets	134,908	-104,969
Divestments in tangible fixed assets	42,700	0
Investments in real estate property	0	-643,830
Investments in intangible assets	-88,293	-872
Cash flow from investment activities	-180,501	-749,671
Financing activities		
Change in long-term interest-bearing liabilities	-1,000,000	0
Cash flow from financing activities	-1,000,000	0
Total Cash flow fund capital, cash and cash equivalentss	-320,193	3,756,029
Change in cash and cash equivalents	-320,193	3,756,029
Cash and cash equivalents on 01 January	8,712,836	4,956,807
Cash and cash equivalents on 31 December	8,392,643	8,712,836
Verification of change in cash and cash equivalents	-320,193	3,756,029

Statement of changes in consolidated capital

	Positions as of 01/01/2022	Allocation	Internal fund transfer	Use	Positions as of 31/12/2022
2022	CHF				CHF
Capital of the organisation					
Paid-up capital	100,000				100,000
Restricted capital					
Foreign-exchange offset reserve ¹	304,152				304,152
Collective agreement (CLA) reserve ²	60,000				60,000
Real estate renovation reserve ³	1,018,585		-28,194		990,391
Solidar Suisse unrestricted capital	3,182,313		751,333		3,933,647
Solidar Suisse Genève unrestricted capital	19,850		7,055		26,904
Annual result		730,194	-730,194		
Capital of the organisation	4,684,899	730,194	0	0	5,415,093
Fund capital					
Poverty and integration fund	1,632,844	242,658		-63,313	1,812,190
Decent work fund	8,018	12,183		0	20,201
International cooperation funds ⁴	1,130,584	3,370,400		-3,261,434	1,239,549
Humanitarian Aid funds ⁴	1,716,005	1,391,067		-286,204	2,820,868
Fund capital	4,487,450	5,016,308	0	-3,610,951	5,892,807

	Positions as of 01/01/2021	Allocation	Internal fund transfer	Use	Positions as of 31/12/2021
2021	CHF				CHF
Capital of the organisation					
Paid-up capital	100,000				100,000
Restricted capital					
Foreign-exchange offset reserve ¹	304,152				304,152
Collective agreement (CLA) reserve ²	60,000				60,000
Real estate renovation reserve ³	1,018,585				1,018,585
Solidar Suisse unrestricted capital	3,000,003		182,310		3,182,313
Solidar Suisse Genève unrestricted capital	3,732		16,118		19,850
Annual result		198,428	-198,428		
Capital of the organisation	4,486,471	198,428	0	0	4,684,899
Fund capital					
Poverty and integration fund	1,566,380	286,747		-220,283	1,632,844
Decent work fund	4,253	14,063		-10,298	8,018
International cooperation funds	1,024,651	3,004,637		-2,898,704	1,130,584
Humanitarian Aid funds	1,652,329	275,291		-211,615	1,716,005
Fund capital	4,247,612	3,580,738	0	-3,340,900	4,487,450

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 finance value-preserving maintenance work and renovations to the real estate property.

The Board of Directors decides annually on an allocation in the amount of 0.5 % of the building insurance value (Quellenhof).

⁴ Internal fund transfer: In 2022, the remaining balance of the disaster-specific humanitarian aid fund „Syria conflict“ was transferred to the superior humanitarian aid fund „Victims of displacement“ after expiry of the regulatory waiting period. In 2021, the remaining balance of the disaster-specific humanitarian aid fund „Philippine Hayian“ was transferred to the superior humanitarian aid fund „Victims of natural disasters“ after the expiry of the regulatory waiting period.

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.

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 aver-

age annual exchange rate or, on a case-by-case basis, by local currency financing at the rate quoted by the Swiss Federal Tax Administration in Bern.

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 as well as various debtors.

- 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 favourable 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 performance-based project funding 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. Further Texaid shares were acquired in 2022. The purchase was made without cash flow by entering a liability, which will be reduced in the medium term by offsetting the annual Texaid distribution. The unlisted securities already held are recognised at nominal value, the new Texaid acquisitions at acquisition value.

Tangible fixed assets / IT equipment

This item includes all acquisition costs (Swiss and local coordination offices)

necessary for administration and to provide services. Recording 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.

Real estate property

Real estate property is recorded at acquisition cost, less linear scheduled amortisation based on a useful lifespan of 75 years. Prepayments and buildings under construction relate to the renovation and reconstruction of buildings at the Quellenstrasse, Zurich, which was completed in 2021 and capitalised as of December.

Intangible assets

This item includes specialised software. Recording 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.-. The development and set-up of a specific IT cloud solution was completed in 2021 and the total costs capitalised as of March.

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 mortgages amounting to 2.15 million Swiss Francs (previous year: 3.15 million Swiss Francs) with the following maturities:

- Due within 5 years:
CHF 1 million
(previous year: CHF 1 million)
- Due after 5 years:
CHF 1.15 million
(previous year: CHF 2.15 million).

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: CHF1,250.–). No attendance fees are paid. All other Board Members work on an honorary basis. Wage costs (including employers contributions) for the five members of the Management Board amounted to CHF 747,211.– in 2022 (previous year: CHF 722,046.–).

Transactions with close organisations / persons

In 2022, contributions to close organisations without controlling influence amounted to CHF 182,104.– (previous year: CHF 77,020.–).

Gratuitous benefits

Outside the work of the Board of Directors, no unpaid voluntary work is performed.

Full-time jobs

As of 31.12.2022, the number of full-time positions in Switzerland was 31,5 (previous year: 30).

Auditor fees

In 2022, the fees for the audit of the annual financial statements amounted to CHF 19,696.– (previous year: CHF 23,879.–); CHF 5,539.– was paid for additional audit services in 2022 (previous year: CHF 5,923.–).

Long-term rental and operating leasing liabilities

There is a rental agreement for the office premises in Lausanne with the term until 31.10.2024. The annual net rental amount is CHF 13,800. The total rent still to be paid as the 31.12.2022 amounts to CHF 25,300. There is a leasing contract for the printer in the Lausanne office with a term until 30.11.2027. The annual leasing instalment is CHF 2,520. The total of the leasing instalments still to be paid as at 31.12.2022 amounts to CHF 12,390.

Pledging of assets as security for own liabilities

Real estate property with a book value of 8.6 million Swiss Francs (previous year: 7.9 million Swiss Francs) serves as a security for the mortgages of 2.15 million Swiss Francs (previous year: 3.15 million Swiss Francs) (see long-term interest-bearing liabilities).

Contingent liabilities

Contingent liabilities as the 31.12.2022 and as at 31.12.2021 result from the employees, option under the CLA to apply for a bridging allowance in the event of early or partial retirement. The decision on granting a bridging allowance in the event of early retirement is the responsibility of the Board of Directors.

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 61,968.– (previous year: CHF 58,262.–). The pension plan is based on the defined contribution principle. In 2022, employer contributions to the pension fund amounted to CHF 456,089.– (previous year: CHF 447,336.–). As per 31.12.2022, the City of Zurich Pension Fund shows a coverage rate of 121.9% (previous year: 117.8 %).

Risk assessment

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

Events after the balance sheet date

The annual financial statement was approved by the finance committee of the Board of Directors on 5 April 2023. It also requires the approval for publication by the Board of Directors and by the Annual General Meeting of Solidar Suisse on 25 May 2023. No event occurred between 31 December 2021 and the date of the approval of the present financial statement that would require a modification of the accounts per 31 December 2021 or would need to be disclosed here. The original version of the annual financial statement in German is legally binding.

Notes on the consolidated balance sheet

Assets

	31/12/2022	31/12/2021				
	CHF	CHF				
1.1 Cash and cash equivalents						
Cash on hand	1,276	1,620				
Post and bank accounts	8,391,367	8,711,216				
Total	8,392,643	8,712,836				
1.2 Other short-term accounts receivable						
Accounts receivable from public authorities	27,820	412,740				
Advance payments	165,609	459,227				
Other short-term accounts receivable	284,098	209,826				
Total	477,527	1,081,793				
Accrued income and pre-paid expenses, SDC projects	0	133,324				
Accrued income and pre-paid expenses, other donor projects	1,037,819	703,338				
Other accrued income and pre-paid expenses	220,175	7,109				
Total	1,257,994	843,771				
1.4 Financial assets						
Texaid	1,566,183	126,652				
Claro	12,640	12,640				
Rent guarantee accounts and security deposits	1,500	1,500				
Total	1,580,323	140,792				
1.5 Schedule of fixed assets						
	IT equipment		Other fixed assets		Total tangible fixed assets	
	31/12/2022	31/12/2021	31/12/2022	31/12/2021	31/12/2022	31/12/2021
	CHF	CHF	CHF	CHF	CHF	CHF
Positions as of 01 January	97,258	102,732	840,667	791,795	937,925	894,528
Additions	35,517	16,313	99,391	88,655	134,908	104,969
Disposals	0	-7,173	-74,468	-4,720	-74,468	-11,892
Elimination	-42,733	-14,615	-3,114	-35,064	-45,848	-49,679
Positions as of 31 December	90,041	97,258	862,476	840,667	952,517	937,925
Accumulated depreciation						
Positions as of 01 January	66,339	51,975	451,185	375,258	517,525	427,233
Depreciation	31,237	36,152	120,117	115,711	151,354	151,863
Disposals	0	-7,173	-74,468	-4,720	-74,468	-11,892
Elimination	-42,733	-14,615	-3,114	-35,064	-45,848	-49,679
Positions as of 31 December	54,843	66,339	493,719	451,185	548,563	517,525
Net positions as of 31 Dec	35,198	30,919	368,757	389,482	403,955	420,401
Fire insurance value					550,000	550,000

Notes on the consolidated balance sheet

Assets

1.6 Real estate property	Land & buildings		Prepayments & buildings under construction		Total real estate property	
	31/12/2022	31/12/2021	31/12/2022	31/12/2021	31/12/2022	31/12/2021
	CHF	CHF	CHF	CHF	CHF	CHF
Positions as of 01 January	9,407,282	3,835,838	0	4,927,614	9,407,282	8,763,453
Additions	777,000	643,830			777,000	643,830
Disposals	0	0			0	0
Elimination	0	0			0	0
Reclassification	0	4,927,614		-4,927,614	0	0
Positions as of 31 December	10,184,282	9,407,282	0	0	10,184,282	9,407,282
Accumulated depreciation						
Positions as of 01 January	1,504,774	1,451,951			1,504,774	1,451,951
Depreciation	125,430	52,822			125,430	52,822
Disposals					0	0
Elimination	0	0			0	0
Positions as of 31 December	1,630,204	1,504,774			1,630,204	1,504,774
Net positions as of 31 Dec	8,554,078	7,902,509	0	0	8,554,078	7,902,509
Insurance value					10,502,580	9,621,200

1.7 Schedule of intangible assets	Specialised software		Software under development		Total intangible assets	
	31/12/2022	31/12/2021	31/12/2022	31/12/2021	31/12/2022	31/12/2021
	CHF	CHF	CHF	CHF	CHF	CHF
Positions as of 01 January	277,420	167,505	0	109,042	277,420	276,548
Additions			88,293	872	88,293	872
Disposals					0	0
Elimination					0	0
Reclassification		109,915		-109,915	0	0
Positions as of 31 December	277,420	277,420	88,293	0	365,713	277,420
Accumulated amortisation						
Positions as of 01 January	93,102	41,282			93,102	41,282
Amortisation	55,484	51,820			55,484	51,820
Disposals					0	0
Elimination					0	0
Reclassification	0	0			0	0
Positions as of 31 December	148,585	93,102			148,585	93,102
Net positions as of 31 Dec	128,835	184,318	88,293	0	217,128	184,318

Liabilities

	31/12/2022	31/12/2021
	CHF	CHF
2.1 Other short-term liabilities		
Accounts payable, SLA regional associations	234,667	197,963
Other short-term liabilities	675,717	106,604
Total	910,384	304,567
2.2 Pre-payments		
Pre-payments, SDC projects	412,238	1,366,400
Pre-payments, other donor projects	6,027,902	7,328,636
Total	6,440,140	8,695,037
2.3 Accrued expenses and deferred income		
Overtime / holidays / training	137,211	102,317
Other accrued expenses and deferred income	103,375	83,446
Total	240,587	185,763

2.4 The development of fund capital is shown in the statement of changes in capital.

Notes on the consolidated statement of operations

Income

	2022	2021
	CHF	CHF
3.1 Project contributions		
Contributions from institutions / foundations	1,421,689	1,125,396
Contributions from cantons / municipalities	859,900	709,770
Contributions from Fédération vaudoise de coopération (FEDEVACO – canton and municipalities)	191,081	181,390
Contributions from Fédération genevoise de coopération (FGC – canton and municipalities)	316,175	314,038
Total	2,788,846	2,330,594
3.2 Swiss Federal funding		
SDC programme contribution	5,027,500	5,027,500
SDC mandates	2,541,364	2,615,214
SDC project contributions	501,173	340,324
Total	8,070,037	7,983,038
3.3 Funding from various organisations		
Swiss Solidarity contributions	3,165,519	3,717,960
European Commission contributions	27,644	298,730
Contributions from various organisations	9,211,220	2,894,542
Total	12,404,382	6,911,233
3.4 Other operating income		
Earnings from services provided	9,250	11,210
Proportion of Texaid ¹	322,500	200,000
Reimbursements and various earnings	63,322	47,093
Total	395,072	258,303

¹ Solidar Suisse is part of the Texaid partnership, whose purpose it is to collect, sort and recycle used textiles including shoes and household textiles.

Expenditure by area and country

	2022		2021	
	CHF	%	CHF	%
4.1 International programme				
Development Cooperation				
Africa	5,335,055	25	4,284,686	27
Burkina Faso	4,244,993	20	3,266,796	21
Southern Africa	1,090,062	5	1,017,890	7
Asia	2,133,111	10	1,151,427	7
Bangladesh	24,005	0	21,531	0
Cambodia	320,160	1	302,576	2
Pakistan	155,550	1	147,092	1
Regional Programme Decent Work	1,633,396	8	680,228	4
Latin America	5,010,640	23	4,445,612	28
Bolivia	3,931,847	18	3,547,702	23
El Salvador	961,814	4	726,737	5
Nicaragua	116,978	1	171,173	1
South-eastern Europe	483,580	2	544,079	3
Bosnia-Herzegovina	32,783	0	89,184	1
Kosovo	450,796	2	458,838	3
Serbia	0	0	-3,943	0
Total Development Cooperation	12,962,386	60	10,425,804	67
Humanitarian Aid				
Africa	4,277,483	20	1,641,303	11
Burkina Faso	3,014,786	14	460,672	3
Southern Africa	1,262,696	6	1,180,631	8
Asia	3,097,735	14	3,128,515	20
Bangladesh	896,482	4	1,636,432	10
Indonesia	1,581,770	7	1,492,083	10
Pakistan	619,483	3	0	0
Latin America	0	0	347,219	2
El Salvador	0	0	125,374	1
Nicaragua	0	0	221,846	1
South-eastern Europe and Middle East	1,363,823	6	85,038	1
Bosnia-Herzegovina	379,213	2	85,038	1
Ukraine / Romania	984,610	5	0	0
Total Humanitarian Aid	8,739,040	40	5,202,075	33
Total	21,701,426	100	15,627,879	100

Notes on the consolidated statement of operations

Expenditures by costs

	2022	2021
	CHF	CHF
4.1 International programme		
Allocations and contributions paid (material project cost)	17,974,732	12,528,779
Personnel	3,007,635	2,527,448
Depreciation	68,693	62,573
Other expenditures	650,366	509,080
Total	21,701,426	15,627,879
4.2 Programme coordination and support		
Allocations and contributions paid	4,874	11,270
Personnel	1,677,914	1,457,552
Depreciation	40,486	38,717
Other expenditures	197,588	203,031
Total	1,920,861	1,710,570
4.3 Swiss programme		
Allocations and contributions paid (material project cost)	514,475	433,177
Personnel	537,957	496,149
Depreciation	12,835	15,049
Other expenditures	47,267	34,204
Total	1,112,534	978,579
4.4 Head Office		
Allocations and contributions paid	52,951	96,760
Personnel	2,112,498	2,032,689
Depreciation	84,825	87,344
Fundraising costs	1,259,139	1,254,067
Other expenditures	456,597	512,712
Total	3,966,009	3,983,574
Total operational expenditure by cost		
Allocations and contributions paid	18,547,032	13,069,986
Personnel	7,336,004	6,513,838
Depreciation	206,838	203,683
Fundraising costs	1,259,139	1,254,067
Other expenditures	1,351,819	1,259,027
Total	28,700,831	22,300,602

Expenses

	2022	2021
	CHF	CHF
4.5 Financial result		
Financial return	210,211	5,672
Interest on bank and postal accounts	9,948	4,732
Income from securities	200,000	0
Other financial income	263	940
Financial expenses	-71,154	-154,319
Bank and postal account charges	-25,180	-19,092
Net foreign assets adjustment	-42,073	-135,227
Other financial expenses	-3,901	0
Total	139,057	-148,648
4.6 Real estate property result		
Earnings from real estate property	692,677	697,145
Real estate property expenses	-86,620	-203,408
Interest expenses on mortgage	-38,913	-44,988
Depreciation of real estate property	-125,430	-52,822
Share of result from real estate property, SLA regional associations	-234,667	-197,963
Total	207,047	197,963
4.7 Other result		
Extraordinary result		
Non-periodic result	61,008	0
Total	61,008	0
Personnel cost and depreciation		
Personnel cost	7,336,004	6,513,838
Depreciation	332,268	256,505
Total	7,668,272	6,770,344
4.8 Fund result: see statement of changes in capital.		

Performance and situation report 2022

Please consult the full version of the 2022 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 we do not attempt to make a profit. 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 and extreme inequality. We engage in international cooperation with local partner organisations in the countries in which we operate. After disasters, we also provide humanitarian aid in collaboration with other Swiss NGOs and partners from the European Solidar network. Based on the experiences gathered from our projects, we inform the local population about matters relating to development policy, the role of Switzerland, and the underlying causes of inequality, poverty and marginalisation.

Solidar Suisse currently has a global workforce of 150 staff; in Switzerland, it was employing the equivalent of 31.5 full-time personnel at the end of 2022.

Background

2022 was the year of the 'polycrisis', with war, the pandemic, the climate emergency and a crisis in democracy becoming the buzzwords of this tumultuous period. Sadly, 2022 will live long in our memories. In February, Russia attacked Ukraine, unleashing a war which brought devastating losses in its wake. Apart from the soldiers who were injured and killed, it was civil society that paid the highest price: 5.9 million people were displaced internally, 8 million refugees fled the country (of whom 70,000 moved to Switzerland) and 17.6 million people required humanitarian aid in Ukraine itself. The mighty shock waves of the coronavirus

also continued to reverberate in 2022. Unlike in Switzerland, the countries in which we operate have little in the way of a state-sponsored safety net. People returned to a precarious life of poverty or fell even deeper into penury. At the same time, global inequality continued to rise. Oxfam established that the very rich had become even richer. One reason for this was the minimal taxation of corporate profits, which reached record heights. 95 percent of countries refrained from increasing – or even reduced – the tax burden on the rich and their businesses during the pandemic. Since 2020, the wealthiest one percent has accumulated for itself two thirds of the global wealth created during this period. Even the World Bank announced in 2022 that because of global wealth distribution, we could expect to see the greatest setback in the fight against poverty since the Second World War. In 2022, the climate crisis reared its ugly head in Pakistan, where extremely heavy monsoon rains flooded the land following a long period of drought. A third of the entire country was under water. 33 million people were affected, 2.2 million homes were destroyed, and more than 20 million people required emergency assistance. And last but not least, our own work and that of countless other NGOs and civil society groups was yet again seriously hampered or blocked altogether by increasingly repressive regimes in 2022. This was particularly notable in Malaysia, Hong Kong, China, Bangladesh, Pakistan, Cambodia, Burkina Faso, El Salvador and Nicaragua.

Impact

The important examples highlighted in our annual report illustrate the way in which our projects have benefited their target groups. They demonstrate that once again, Solidar Suisse achieved (and sometimes even exceeded) many of its goals with the financial resources it invested in 2022 – thus helping to change for the better the lives of hundreds of thousands of people living in need and poverty.

Outlook

Armed conflicts, the expansion of authoritarian regimes, the ecological crisis and the rise in the numbers of people fleeing their homes will form the backdrop to our work in 2023 and far beyond. Our response to this is to develop strong partnerships with civil society in the affected countries on the one hand, and to raise awareness in Switzerland of the need for action on the other. We will continue to put pressure on authorities, businesses and consumers, and to insist that, as the beneficiaries of globalisation, we also take our responsibilities seriously and ensure just and equitable conditions for workers in the countries manufacturing the products we import from every corner of the globe. It is with this objective in mind that we raise funds from public and private sources and persist in campaigning for a sharp rise in public funding for humanitarian aid and international cooperation. In this regard, Switzerland's role in the world is more vital than ever before.

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)

President of Internationales Ausbildungszentrum für Menschenrechte und Friedenserziehung (CIFEDHOP), Foundation board member of Swissaid, Secretary of ASLOCA, President of Schweizerischer Mieterverband (SMV/ASLOCA Schweiz), Secretary general of Fédération romande des locataires (ASLOCA Romande), Secretary general of Editions de l'ASLOCA, Chairman of the Committee «Schluss mit den Immobilienbetreueren», Foundation board member of Istituto Svizzero di Roma (ISR), Policy advisory council of SQS

Sabin Bieri – since 2020

International Programme committee of the feminist peace organisation cfd, Board member of Swisscontact, Delegate of the Global Caucus to the Coalition Council of the International Land Coalition

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

Mario Carera – since 2012

Socio-economist, Swissaid foundation board member, Vice president of SP60+, Member of the Foreign Policy Commission of SP, Foundation board member of Solifonds

Tamara Funciello – since 2020

National councillor, Co-President of SP women, Board member of Lesbianorganisation Schweiz LOS

Pepo Hofstetter – since 2018

National Secretary of Unia, Foundation board member of Solifonds

Fabio Höhener – since 2022

Secretary general of the education sector of the vpod union, Education commission of SP

Joachim Merz – since 2015 (personnel representative)

Coordinator Southern Africa and Bolivia of Solidar Suisse

Reto Wyss – since 2020

Secretary general of economy of the Swiss federation of trade unions SGB, EFTA Consultative Committee, Board of Directors of SERV, Board of Directors of Reka, Federal Commission of housing, Commission for Federal Statistics, Board member of Pink-Cross, Member of the managing committee of the regional SP Bern-Mittelland, Board member of SP KÖniz

Advisory Role

Felix Gnehm – since 2017

Co-director of Solidar Suisse, Foundation board member of Swiss Solidarity, Foundation board member of Dora Aeschbach Stiftung, Board member of Alliance Sud

Management Board of Solidar Suisse

Felix Gnehm,
Managing director

Paulien van der Lugt,
Head Quality and Impact
Benjamin Gross,
Marketing and
Communication
Klaus Thieme,
Head of International Programme
Beatrice Herter,
Head of Finances and Services

Auditor

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

Joint committee

Beat Gsell, president

Employer and employee representation is defined according to needs.

Quellenstrasse 31 | CH-8005 Zurich/Switzerland
Phone: +41 (0)44 444 19 19 | kontakt@solidar.ch | www.solidar.ch
IBAN: CH67 0900 0000 8000 0188 1



SUISSE
SOLIDAR

FIGHTING FOR GLOBAL FAIRNESS