

# FINANCIAL STATEMENTS 2022



**Report of the statutory auditor on the limited statutory examination to the general meeting of members of ESCA CancerSupport**

As statutory auditor, I have examined the financial statements (balance sheet, statement of operations, statement of changes in reserves and notes) of ESCA CancerSupport for the year ended 31 December 2022.

These financial statements are the responsibility of the board of the Association. My responsibility is to perform a limited statutory examination on these financial statements. I confirm that I meet the licensing and independent requirements as stipulated by Swiss law.

I conducted my examination in accordance with the Swiss standard on the limited statutory examination. This standard requires that I plan and perform a limited statutory examination to identify material misstatements in the financial statements. A limited statutory examination consists primarily of enquiries of personnel and analytical procedures as well as detailed tests of documents as considered necessary in the circumstances. However, the testing of operational processes and the internal control system, as well as enquiries and further testing procedures to detect fraud or other legal violations, are not within the scope of this examination.

Based on my limited statutory examination, nothing has come to my attention that causes me to believe that the financial statements do not comply with Swiss law and the Association's articles of association.



Michael F. Gunton  
Chartered Accountant  
Prangins, 31 March 2023

**Balance sheet at 31 December 2022**  
**(CHF)**

	Notes	2022	2021
<b>ASSETS</b>			
Cash and cash equivalents	5	1,227,269	1,288,191
Prepaid expenses		-	5,830
Other assets	6	36,213	22,091
<b>TOTAL ASSETS</b>		<b>1,263,482</b>	<b>1,316,112</b>
<b>LIABILITIES AND FUNDS</b>			
<b>Current liabilities</b>			
Creditors		27,561	14,395
Deferred income	8	-	2,487
Provisions		80,000	
<b>Total current liabilities</b>		<b>107,561</b>	<b>16,882</b>
<b>Restricted funds</b>			
Funds restricted to programmes or time	7	16,078	16,078
<b>Unrestricted funds</b>			
General reserves		1,283,152	1,098,520
Net surplus/(deficit) for the year		-143,309	184,632
<b>Total unrestricted funds</b>		<b>1,139,843</b>	<b>1,283,152</b>
<b>TOTAL LIABILITIES AND FUNDS</b>		<b>1,263,482</b>	<b>1,316,112</b>

The notes on pages 5 to 8 form an integral part of these financial statements



**Statement of operations for the year ended 31 December 2022**  
**(CHF)**

	Notes	2022	2021
<b>Income</b>			
Grants and corporate donations		250,000	250,000
Donations		30,294	66,740
Membership fees		7,444	8,157
Other fundraising		105,582	118,006
Restricted donations		108,420	284,300
<b>Total income</b>		<b>501,740</b>	<b>727,204</b>
<b>Expenditure</b>	4		
Programmes		445,905	365,270
Counselling	164,460		127,334
Other support services	178,810		167,983
Awareness	102,635		69,953
Fundraising		76,766	78,526
Administration		122,379	82,698
<b>Total expenditure</b>		<b>645,049</b>	<b>526,494</b>
<b>Surplus/(deficit) before changes in restricted funds</b>		<b>-143,309</b>	<b>200,710</b>
Change in restricted funds	7		16,078
<b>Surplus/(deficit) for the year</b>		<b>-143,309</b>	<b>184,632</b>

The notes on pages 5 to 8 form an integral part of these financial statements.

## Statement of changes in reserves for the year ended 31 December 2022 (CHF)

	General reserve
<b>December 31, 2020</b>	<b>1,098,520</b>
Surplus for the year 2021	184,632
<b>December 31, 2021</b>	<b>1,283,152</b>
Deficit for the year 2022	-143,309
<b>December 31, 2022</b>	<b>1,139,843</b>

The notes on pages 5 to 8 form an integral part of these financial statements

## Notes to the financial statements for the year ended 31 December 2022 (CHF)

### 1. Background

ESCA CancerSupport (hereinafter ESCA CS) is a local support organisation, private and not-for-profit, founded in April 2000 and established as an association within the meaning of Article 60 et seq. of the Swiss Civil Code. The ESCA CS headquarters are located in Grand Saconnex, Geneva.

ESCA CS's objective is to provide emotional support, practical help, well-being activities and a welcoming community in English to anyone affected by cancer.

### 2. Significant accounting policies

#### a) Accounting conventions

ESCA CS financial statements have been prepared in accordance with the articles of association of ESCA CS, the applicable provisions of the Swiss Code of Obligations and with regard to the Swiss generally accepted accounting principles (Swiss Gaap FER/RPC including Swiss Gaap FER/RPC 21). The financial statements have been prepared using historical cost principles and are presented in Swiss francs.

The Board of Directors approved the ESCA CS 2022 annual financial statements on 31 March 2023.

#### b) Revenue recognition

Revenue is recognised when it is virtually certain that the economic benefits associated with the transaction will pass to ESCA CS and can be reliably estimated.

##### i. Donations

Private donations from individuals are recognised in the statement of operations once they definitively belong to ESCA CS. They are considered as unrestricted funds, unless the donor stipulates otherwise.

Corporate and institutional donations and grants are recognised as accrued income once ESCA CS has received written confirmation from the other party of the intention to donate, unless the ESCA CS Board of Directors judge that it is not virtually certain that the funds will in fact be forthcoming.

When the donor wishes to see a donation allocated to a specific cause, the donation is considered to be restricted income and allocated to a restricted fund. Unused restricted donations at the end of the year are presented in a separate section of the balance sheet.

##### ii. Bequests and legacies

Bequests and legacies that are accepted but not liquidated are deemed to be contingent assets. They will be recognised as revenue when they are effectively transferred to the control of ESCA CS.

##### iii. Contributions in kind

Occasionally ESCA CS receives donations in kind, primarily in the form of the free use of goods or services. These contributions in kind are not reflected in the statement of operations.

##### iv. Fundraising activities

The funds raised through the principal fundraising activity organised by ESCA CS, Steps for Cancer Support, are included in the statement of operation net of costs incurred. Funds from other ESCA fundraising activities are gross of any costs incurred. Fundraising activities organised independently by the many ESCA CS volunteers are disclosed net of any costs incurred directly by the volunteer.

ESCA



CancerSupport

## Notes to the financial statements for the year ended 31 December 2022 (cont.)

### c) Tangible fixed assets

The tangible assets held by ESCA CS are considered to be fixed assets when they:

- are held to be used for the activity, or for administrative purposes,
- are expected to be used over more than one year, and
- their cost exceeds CHF 2,000.

### d) Operating expenses

ESCA CS allocates its programmatic expenses to 3 programmes, each of which provides critical support to individuals in the region impacted, or potentially, impacted by cancer:

- Counselling
- Other support services (Formerly "Courses, workshops and groups")
- Awareness raising

Costs for goods and services are expensed as incurred, including inventories of brochures and leaflets which are expensed when they are received.

### e) Leases

The lease expense for the operating lease on the ESCA CS Centre in Grand Saconnex are expensed when the monthly rents fall due.

### f) Overheads

The lease and other costs of the drop-in centre and office are allocated to the programmes and functions on a basis of the surface area occupied by each. The salary related costs of the director/co-directors is allocated according to an estimate of their time involvement in the programmes and functions. Other overheads (e.g IT, Telecomms) are allocated in accordance with the estimate usage.

### g) Cash flow statement.

Due to the absence of debt financing and long-term assets and the limited existence of current assets and liabilities, the Board of Directors has elected not to present a statement of cashflows.

## 3. Tax exemption

ESCA CS qualifies for exemption from local and federal income tax and capital tax, according to Article 9.1 (f) of the Law on taxation of legal persons ("LIPM"), as well as complete exemption from inheritance tax and registration duties. The local exemption was renewed on July 9, 2018 for an indefinite period.

## 4. Operating expenses by nature

	2022	2021
Salary and related charges	414,933	318,862
Rental expense and premises expenses	84,435	86,652
Professional and consulting fees	89,542	87,073
Other expenses	<u>56,139</u>	<u>33,907</u>
	<u>645,049</u>	<u>526,494</u>

The costs of independent contractors who are engaged on monthly long-term contracts are classified as salary and related charges, whilst contractors engaged on hourly zero-hours contracts are considered as professional fees.

**Notes to the financial statements for the year ended 31 December 2022 (cont.)**
**5. Cash and cash equivalents**

The balance of cash and cash equivalents are held in the following financial institutions:

	December 31, 2022	December 31, 2021
UBS	652,801	94,362
Postfinance	559,449	200,953
Credit Suisse	4,996	983,159
Other	<u>10,023</u>	<u>9,717</u>
	<u>1,227,269</u>	<u>1,288,191</u>

**6. Other assets**

Other assets comprise rental deposits and the net book value of fixtures and fittings held at Le Chateau.

**7. Movement of restricted funds**

	January 1, 2022	Income (Note 8)	Usage	December 31, 2022
Oak Foundation	16,078	100,000	(100,000)	16,078
Other	=	<u>8,420</u>	<u>(8,420)</u>	<u>=</u>
	<u>16,078</u>	<u>108,420</u>	<u>108,420</u>	<u>16,078</u>

**8. Provisions**

The Association has received from a 2021 donor a request to refund the donations made during that year. Whilst the Association is in discussions with the donor and remains confident that it has complied with the donor's restrictions, in the interest of prudence a provision has been constituted for the return of the funds and charged against restricted income.

**9. Commitments and contingent liabilities**

At each of December 31, 2021 and 2020 there were no outstanding commitments at the balance sheet date.



## Notes to the financial statements for the year ended 31 December 2022 (cont.)

### Note 10. Allocation of restricted income and funding of activities

The association's activities have been funded through restricted grants and unrestricted income and reserves as follows:

2022 CHF	Counselling	Other support services	Awareness	Fundraising	Administration	Total
<b>Expenditure</b>	<b>164,460</b>	<b>178,810</b>	<b>102,634</b>	<b>76,766</b>	<b>122,379</b>	<b>645,049</b>
Funded by :						
Oak	7,225	57,800	6,938	6,938	21,100	100,000
Foundation X	30,000					30,000
Other restricted grants	40,000	18,420				58,420
Unrestricted income/ reserves	87,235	102,590	95,696	69,828	101,279	456,629

2021 CHF	Counselling	Other support services	Awareness	Fundraising	Administration	Total
<b>Expenditure</b>	<b>127,334</b>	<b>167,983</b>	<b>69,953</b>	<b>78,526</b>	<b>82,698</b>	<b>526,494</b>
Funded by :						
Oak	6,021	48,338	13,875	4,635	10,464	83,333
Loterie Romande	30,000	50,000				80,000
Foundation X	30,000					30,000
Other restricted grants	27,439	36,449	3,667	3,667	3,667	74,889
Unrestricted income	33,874	33,196	52,411	70,224	68,567	258,272



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