

Financial Statements 2023

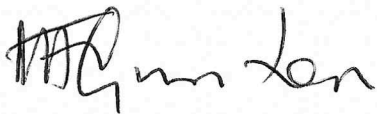
Report of the statutory auditor on the limited statutory examination to the general meeting of members of Cancer Support Switzerland (formerly ESCA CancerSupport)

As statutory auditor, I have examined the financial statements (balance sheet, statement of operations, statement of changes in reserves, and notes) of Cancer Support Switzerland (formerly ESCA CancerSupport) for the year ended 31 December 2023.

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, 12 March 2024

(formerly ESCA CancerSupport)

Balance sheet at 31 December 2023

(CHF)

	Notes	2023	2022
ASSETS			
Cash and equivalents	5	1,145,338	1,227,269
Other assets	6	22,840	36,213
TOTAL ASSETS		1,168,178	1,263,482
LIABILITIES AND FUNDS			
Current liabilities			
Creditors		31,455	27,561
Provisions	8	-	80,000
Total current liabilities		31,455	107,561
Restricted funds			
Funds restricted to programmes or in time	7	16,078	16,078
Unrestricted funds			
General reserves		1,139,843	1,283,152
Net deficit for the year		-19,198	-143,309
Total unrestricted funds		1,120,645	1,139,843
TOTAL LIABILITIES AND FUNDS		1,168,178	1,263,482

The notes on pages 6 to 10 form an integral part of these financial statements

(formerly ESCA CancerSupport)

Statement of operations for the year ended 31 December 2023

(CHF)

	Notes	2023	2022
Income			
Grants and corporate donations		225,000	250,000
Donations		34,281	30,294
Membership fees		9,381	7,444
Other fundraising		159,474	105,582
Restricted donations	8,10	397,400	108,420
Total income		825,536	501,740
Expenditure			
	4		
Programmes		604,363	445,905
Counselling		262,356	164,460
Other support services		199,604	178,810
Awareness		142,403	102,635
Fundraising		94,125	76,766
Administration		146,246	122,379
Total expenditure		844,734	645,049
Deficit for the year		-19,198	-143,309

The notes on pages 6 to 10 form an integral part of these financial statements

(formerly ESCA CancerSupport)

Statement of changes in reserves for the year ended 31 December 2023 (CHF)

	General reserve
December 31, 2021	1,283,152
Deficit for the year 2022	-143,309
December 31, 2022	<hr/> 1,139,843
Deficit for the year 2023	-19,198
December 31, 2023	<hr/> 1,120,645 <hr/>

The notes on pages 6 to 10 form an integral part of these financial statements

(formerly ESCA CancerSupport)

Notes to the financial statements for the year ended 31 December 2023 (CHF)

1. BACKGROUND

Cancer Support Switzerland (hereinafter CASS) 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 CASS headquarters are located in Grand-Saconnex, Geneva.

In January 2024 the association changed its name from ESCA CancerSupport to Cancer Support Switzerland.

CASS'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

CASS financial statements have been prepared in accordance with the articles of association of CASS, 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 CASS 2023 annual financial statements on 12 March 2024.

b) Revenue recognition

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

i. Donations

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

Corporate and institutional donations and grants are recognised as accrued income once CASS has received written confirmation from the other party of the intention to donate, unless the CASS 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 CASS.

(formerly ESCA CancerSupport)

Notes to the financial statements for the year ended 31 December 2023 (cont.)

iii. Contributions in kind

Occasionally CASS 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 CASS, Steps for Cancer Support, are included in the statement of operation net of costs incurred. Funds from other CASS fundraising activities are gross of any costs incurred.

Fundraising activities organised independently by the many CASS volunteers are disclosed net of any costs incurred directly by the volunteer.

c) Tangible fixed assets

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

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

d) Operating expenses

CASS 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 CASS 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) Cashflow

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.

(formerly ESCA CancerSupport)

Notes to the financial statements for the year ended 31 December 2023 (cont.)

3. TAX EXEMPTION

CASS 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

	2023	2022
Salary and related charges	587,787	414,933
Rental expense and premises expenses	96,266	84,435
Professional and consulting fees	128,067	89,542
Other expenses	32,614	56,139
	844,734	645,049

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.

5. CASH AND CASH EQUIVALENTS

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

	December 31, 2023	December 31, 2022
UBS	580,060	652,801
Postfinance	559,449	559,449
Credit Suisse	4,912	4,996
Other	917	10,023
	1,145,338	1,227,269

6. OTHER ASSETS

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

(formerly ESCA CancerSupport)

Notes to the financial statements for the year ended 31 December 2023 (cont.)

7. MOVEMENT OF RESTRICTED FUNDS

	January 1, 2023	Income	Usage	December 31, 2023
Oak Foundation	16,078	200,000	(200,000)	16,078
Other	-	117'400	(117'400)	-
	16,078	317,400	(317,400)	16,078

8. PROVISIONS

The Association received from a 2021 donor a request to refund the donations made during that year. Following discussions with the donor the request was withdrawn and the related provision has released to income during 2023 and reported as "Restricted donations" in the Statement of Operations.

9. COMMITMENTS AND CONTINGENT LIABILITIES

At each of December 31, 2023 and 2022 there were no outstanding commitments at the balance sheet date.

10. RESTRICTED GRANTS

Grants received during the year which are either restricted by usage or time comprised:

	2023	2022
Oak Foundation	200,000	100,000
Schroder Stiftung	10,000	10,000
République et Canton de Genève	25,000	-
Foundation X	30,000	30,000
Fondation Philanthropique Famille Sandoz	20,000	12,000
Fondation Alfred & Eugenie Baur	20,000	20,000
Fondation Ernst Göhner	10,000	-
Eli Lilly	-	7,920
Other	2,400	8,500
	317,400	188,420
See note 8	80,000	(80,000)
	397,400	108,420

(formerly ESCA CancerSupport)

Notes to the financial statements for the year ended 31 December 2023 (cont.)

NOTE 11. ALLOCATION OF RESTRICTED INCOME AND FUNDING OF ACTIVITIES




The restricted cash grants received during the year funded the association's activities as follows:

2023 CHF	Counselling	Other support services	Awareness	Fundraising	Administration	Total
Expenditure	262,356	199,604	142,403	94,125	146,246	844,734
Funded by :						
2023 restricted grants (Note 10)	65,996	117,068	37,040	10,000	87,296	317,400
Unrestricted income/ reserves	196,360	82,536	105,363	84,125	58,950	527,334

2022 CHF	Counselling	Other support services	Awareness	Fundraising	Administration	Total
Expenditure	164,460	178,810	102,634	76,766	122,379	645,049
Funded by :						
2022 restricted grants (Note 10)	77,224	76,220	6,938	6,938	21,100	188,420
Unrestricted income/ reserves	87,326	102,590	95,969	69,828	101,279	456,629



Cancer Support Switzerland
Château du Grand-Saconnex
(ground floor)
Chemin Auguste-Vilbert 14
1218 Le Grand-Saconnex

www.cancersupport.ch
 @cancersupportswitzerland
 @cancersupport
 @cancersupport.ch
 @cancersupportswitzerland
