



**Biovision - Foundation for ecological
development, Zürich**

Report of the Statutory Auditor on the Limited
Statutory Examination to the Board of Trustees

Financial Statements 2022



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Report of the Statutory Auditor on the Limited Statutory Examination to the Board of Trustees of Biovision - Foundation for ecological development, Zürich

As statutory auditor, we have examined the financial statements (balance sheet, statement of operations, cash flow statement, statement of changes in capital and notes) of Biovision - Foundation for ecological development for the year ended 31 December 2022. In accordance with Swiss GAAP FER 21 the information in the performance report is not subject to audit or examination work performed by the statutory auditor.

The board of trustees is responsible for the preparation of the financial statements in accordance with Swiss GAAP FER, the requirements of Swiss law, the foundation's charter and regulations. Our responsibility is to perform a limited statutory examination on these financial statements. We confirm that we meet the licensing and independence requirements as stipulated by Swiss law.

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

Based on our limited statutory examination, nothing has come to our attention that causes us to believe that the financial statements do not 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 do not comply with Swiss law and the foundation's charter and regulations.

KPMG AG

Michael Herzog
Licensed Audit Expert
Auditor in Charge

Fabian Spoerri
Licensed Audit Expert

Zurich, 16 May 2023

Enclosure:

- Financial statements (balance sheet, statement of operations, cash flow statement, statement of changes in capital and notes)

Biovision - Foundation for Ecological Development, Zurich

Balance Sheet as of 31 December in CHF		2022	2021
Assets			
<i>Current assets</i>			
Cash		8,621,534	7,959,508
Securities			
Project partner receivables	1	890,056	732,220
Other short-term receivables	2	127,419	138,140
Inventories		3,282	4,103
Prepayments and accrued income	3	528,012	1,011,017
<i>Total current assets</i>		<i>10,170,303</i>	<i>9,844,988</i>
<i>Non-current assets</i>			
Tangible fixed assets	4	5,732	12,298
Intangible fixed assets		0	0
<i>Total non-current assets</i>		<i>5,732</i>	<i>12,298</i>
Total Assets		10,176,035	9,857,286
Liabilities			
Liabilities, fund capital and organisation capital			
<i>Current liabilities</i>			
Payables from goods and services		262,477	174,838
Other short-term liabilities		159,747	97,337
Project partner liabilities		793,664	371,049
Accrued liabilities and deferred income		671,733	269,180
<i>Total current liabilities</i>		<i>1,887,621</i>	<i>912,404</i>
<i>Restricted fund capital</i>			
Programme contribution IP SDC		0	776,024
Dissemination of information		0	31,912
Political dialogue and advocacy		0	60,729
Health of humans		0	0
Health of animals		0	0
Health of plants		11,716	95,736
Health of environment		9,908	0
Programme Switzerland		99,731	0
Other Project expenditure		0	0
<i>Total restricted fund capital</i>		<i>121,355</i>	<i>964,401</i>
<i>Total liabilities and restricted fund capital</i>		<i>2,008,976</i>	<i>1,876,805</i>
<i>Organisation capital</i>			
Foundation capital		50,000	50,000
Restricted reserves		3,312,203	3,125,625
Unrestricted reserves		4,804,856	4,804,856
<i>Total organisation capital</i>		<i>8,167,059</i>	<i>7,980,481</i>
Total liabilities, fund capital and organisation capital		10,176,035	9,857,286

Income statement in CHF		2022	2021
Income			
<i>Donations and project contributions</i>			
Unrestricted donations		4,755,032	4,560,236
Restricted donations	5	4,595,017	4,252,646
Program contributions	6	3,719,185	4,050,500
Membership contributions ¹⁾		1,141,878	1,139,705
Legacies without earmarking		510,713	599,749
<i>Total donations and project contributions</i>		14,721,824	14,602,837
<i>Other income</i>	7	54,420	39,896
Total operating income		14,776,244	14,642,733
Expenses			
<i>Project expenses</i>			
Dissemination of information	8	-1,679,146	-1,449,448
Health of humans		-762,253	-262,835
Health of animals		-716,419	-576,862
Health of plants		-2,122,965	-1,611,807
Health of the environment		-1,229,421	-868,846
Political dialogue and advocacy		-2,242,263	-1,838,640
Program Switzerland		-2,280,741	-1,196,560
Raise awareness for sustainability issues		-1,134,156	-1,145,216
Other project expenses		-128,248	-240,131
<i>Total project expenses</i>		-12,295,613	-9,190,346
<i>Fundraising and advertising expenditure</i>	9	-1,955,959	-1,865,147
<i>Administrative expenses</i>	10	-1,128,836	-1,014,614
Total expenses		-15,380,408	-12,070,107
Operating result before financial result and change in fund capital		-604,164	2,572,626
Financial income		108	150
Financial expenses		-20,497	-8,233
Exchange rate result		-35,209	24,312
<i>Other financial result</i>		-55,597	16,229
Result before change in fund capital		-659,761	2,588,855
Extraordinary income		3,293	1,012
Extraordinary expenses		0	-31,006
<i>Extraordinary success</i>		3,293	-29,994
Result before change in fund capital		-656,468	2,558,861
Withdrawal of restricted fund capital		8,848,248	7,561,562
Allocation of restricted fund capital		-8,005,202	-8,033,646
<i>Change in fund capital</i>		843,046	-472,085
Annual result (before allocation to organisation capital)		186,578	2,086,776
(Allocation)/withdrawal restricted reserves		-186,578	-1,886,776
(Allocation)/withdrawal unrestricted reserves		0	-200,000

1) The term "membership" is not used in the legal sense of an association membership, but as a term for regularly donating patrons

Biovision - Foundation for Ecological Development, Zurich

Cash flow statement in CHF	2022	2021
<i>1 Cash flow from operating activities</i>	662,026	1,763,597
Annual result before allocation to organisation capital	186,578	2,086,776
Change in restricted fund capital	-843,046	472,085
Depreciation of tangible and intangible fixed assets	6,566	7,277
Change in project partner balances (receivables)	-157,836	-271,851
Change in other short-term receivables	10,721	2,733
Change in inventories	821	1,026
Change in accrued income	483,005	-739,686
Change in payables from goods and services	87,640	-37,722
Change in other short-term liabilities	62,410	-92,834
Change in project partner balances (liabilities)	422,615	272,160
Change in accrued liabilities and deferred income	402,553	63,633
<i>2 Cash flow from investing activities</i>	0	0
Outflows for investment (purchase) of fixed assets	0	0
Inflows from disposal (selling) of fixed assets		
<i>3 Cash flow from financing activities</i>	0	0
Total change in cash	662,026	1,763,597
<i>Verification of change in cash</i>		
Cash as of 1 January	7,959,508	6,195,911
Cash as of 31 December	8,621,534	7,959,508
Total change in cash	662,026	1,763,598

Statement of changes in restricted fund capital
in CHF

Interne Fondstransfers

The column 'internal funds transfers' shows on which projects the funds programme contribution IP SDC amounting to 4.186 million Swiss francs were used.

Restricted fund capital

2022	Starting balance	Allocations	Internal fund transfers	Appropriation	Ending balance
Programme contribution IP SDC	776,024	3,410,185	-4,186,209	0	0
Dissemination of information	31,912	703,663	840,604	-1,576,179	-0
Political dialogue and advocacy	60,729	430,374	526,778	-1,017,881	-0
Health of humans	0	42,000	629,790	-671,790	0
Health of animals	0	246,322	397,601	-643,923	0
Health of plants	95,736	871,650	949,651	-1,905,321	11,716
Health of the environment	0	525,447	713,707	-1,229,246	9,908
Project development	0	0	128,078	-128,078	0
Programme Switzerland	0	1,775,561	0	-1,675,830	99,731
Raise awareness for sustainability issues	0	0	0	0	0
Total restricted fund capital	964,401	8,005,202	0	-8,848,248	121,355

2021	Starting balance	Allocations	Internal fund transfers	Appropriation	Ending balance
Programme contribution IP SDC	0	3,781,000	-3,004,976	0	776,024
Dissemination of information	0	926,530	554,830	-1,449,448	31,912
Political dialogue and advocacy	229,531	1,063,716	580,221	-1,812,740	60,729
Health of humans	0	23,500	239,335	-262,835	0
Health of animals	0	57,190	519,672	-576,862	0
Health of plants	178,982	1,075,667	463,901	-1,622,813	95,736
Health of the environment	83,804	397,568	407,475	-888,846	0
Project development	0	0	239,541	-239,541	0
Programme Switzerland	0	708,476	0	-708,476	0
Total restricted fund capital	492,316	8,033,646	0	-7,561,562	964,401

Statement of changes in organisation capital
in CHF

Organisation capital

2022	Starting balance	Allocations	Appropriation	Ending balance
<i>Foundation capital</i>	50,000	0	0	50,000
<i>Restricted reserves</i>	3,125,625	186,578	0	3,312,202
<i>Unrestricted reserves</i>	4,804,856	0	0	4,804,856
<i>Total organisation capital</i>	7,980,482	186,578	0	8,167,058

2021	Starting balance	Allocations	Appropriation	Ending balance
<i>Foundation capital</i>	50,000	0	0	50,000
<i>Restricted reserves</i>	1,238,849	1,886,776	0	3,125,625
<i>Unrestricted reserves</i>	4,604,856	200,000	0	4,804,856
<i>Total organisation capital</i>	5,893,705	2,086,776	0	7,980,482

The organisation capital of the Biovision foundation contains both restricted and free reserves. The reserves earmarked by the Board of Trustees (restricted reserves) serve to ensure that medium and long-term project obligations can be met at all times. The annual profit not allocated to the restricted reserves is allocated to the free reserves in order to be prepared for economically difficult times and to be able to fully fulfil the foundation's purpose in the future.

Notes to the financial statement in CHF

Accounting principles

Purpose of the foundation

The purpose of Biovision - Foundation for Ecological Development, Zurich, is to promote the preservation of the natural foundations of life for present and future generations. It supports projects in Switzerland and in developing regions of the Third World which promote the sustainable use of natural resources under social conditions, while at the same time helping to preserve plant and animal diversity and promoting ecological thinking and action.

Accounting principles

The financial statements are prepared in accordance with the Swiss Generally Accepted Accounting Principles (Swiss GAAP FER, in particular Swiss GAAP FER 21) and complies with the Swiss Code of Obligations, with the guidelines of the ZEWO Foundation and the statutes of the foundation. The financial statement gives a true and fair view of the financial position and results of operations.

As a smaller organisation within the meaning of Swiss GAAP FER 1, the foundation makes use of the possibility to apply only the core FER (Swiss GAAP FER 1 to 6) as well as FER 21, the specific standard for charitable non-profit organisations.

Principles of accounting and valuation

The accounts are kept in Swiss francs. Biovision follows the valuation principle of acquisition or production cost, which is based on the principle of individual valuation of assets and liabilities. Unless otherwise stated in the notes to the individual balance sheet items, the balance sheet items are valued at nominal value on the balance sheet date.

Foreign currency translation

Items held in foreign currency are translated using the closing rate method. With the exception of the items mentioned below, which are accounted for using historical exchange rates, assets and liabilities are translated at the exchange rate on the balance sheet date. Transactions in foreign currencies are translated at the respective daily exchange rate. The effects of foreign currency adjustments are recognized in the result of the period.

Income

Donations and other income are recorded after receipt of money. Project contributions and programme contributions are accrued according to project progress.

Cash

Includes cash in hand, postal and bank account balances. These are valued at nominal value.

Notes to the financial statement in CHF

Accounting principles (continuation)

Project partner balances

The project partner balances in favour of foundation or the project partners are shown in the respective project reports as of 31 December 2022. With the exception of a few smaller projects, the partner organisations are audited by local auditing firms.

Tangible / intangible fixed assets

Tangible / intangible fixed assets are valued at acquisition or production cost less accumulated depreciation. Depreciation is calculated using the straight-line method over the estimated useful life of the asset. Estimated useful lives are as follows:

- Office furniture 10 years
- IT hardware 5 years

Restricted fund capital

The foundation maintains nine restricted funds. The development of the funds during the financial year is shown in the statement of changes in restricted fund capital.

Fundraising and administrative expenses

Fundraising expenses, general advertising expenses and administrative expenses are calculated in accordance with the applicable ZEWO methodology.

Other information

Compensation to executive bodies

The members of the Foundation Board do not receive any compensation for their activities on the boards. Actual expenses, in particular travel expenses, are reimbursed. In 2022, CHF 13'797 (2021: CHF 3'998) will be reimbursed to the Foundation Board for actual, mainly particular project-related expenses. Of which CHF 10'067 (2021: CHF 3'997) to the President of the Board. The compensation paid to the seven members of the Executive Board amounts to CHF 831'964 (2021 CHF 795'356); the members of the Executive Board also perform operational tasks.

Non-remunerated contributions

In the 2022 calendar year, the members of the Foundation Board contributed unpaid services amounting to around 1'106 hours (2021: 1'131 hours).

Furthermore, voluntary work of around 2'592 hours (2021: 35 hours) was performed by third parties, of which 2,570 hours were provided as part of the project "The future of food and the Swiss citizen council".

Contingent liabilities

Biovision has no outstanding leasing liabilities. Tenant liabilities that do not expire or cannot be terminated within 12 months amount to until the next termination date: Heinrichstrasse 147, Zürich CHF 488'556 (2021: CHF 705'692) and Chemin de Balexert 7-9, Châtellaine/Genève CHF 27'197 (2021: CHF 42'738).

Number of employees and personnel expenses

The average number of full-time equivalents in the financial year and in the previous year was 43.11 Stw. (2021: 39.6 Stw.). The total personnel expenses including project implementation and project support amounted to CHF 5'660'914 (2021: CHF 5'067'462).

Notes to the financial statement
in CHF

Other information (continuation)

Events after the balance sheet date

The financial statements were approved for publication by the Board of Trustees on May 16, 2023. There have been no events between 31 December 2022 and the date of the publication of these financial statements that would require an adjustment to the carrying amounts of assets and liabilities of the Biovision Foundation as at 31 December 2022 or that would need to be disclosed here.

Liabilities to pension funds

As of 31 December 2022 there are no liabilities.

Explanatory notes to financial statement positions

1 project partner balances

Project accounts are maintained with various partner organizations, through which the projects of the projects of the foundation are carried out on site.

Balance as of 1 January	361,170	361,480
Money transfers to partner organisations	6,427,965	4,928,425
Project expenses of the partner accounts	-6,742,332	-4,932,101
Exchange rate differences (booked as project expense)	49,589	3,366
Balance as of 31 December	96,392	361,170
thereof receivables	890,056	732,220
thereof payables	-793,664	-371,049
Net assets per partner organisation:		
<i>Int. Centre of Insect Physiology and Ecology, Kenia (icipe)</i>	179,395	221,568
<i>Sustainable Agriculture, Tansania (SAT)</i>	-12,861	-17,951
<i>The Research Institute of Organic Agriculture, Switzerland (FiBL)</i>	-1,051	-2,073
<i>Vétérinaires Sans Frontières, Schweiz/Kenia (VSF)</i>	98,756	10,571
<i>The Institute for Culture and Ecology, Kenia (ICE)</i>	2,924	17,547
<i>Prometra, Uganda</i>	6,183	2,575
<i>Millenium Institute, USA (MI)</i>	-85,084	34,484
<i>Ethiopian Catholic Church, Meki, Äthiopien (ECS) Euro</i>	11,740	53,575
<i>Bioversity International, Italien/Kenia (IPGRI)</i>	39,030	44,671
<i>Swiss Tropical and Public Health Institute, Switzerland (Swiss TPH)</i>	29,722	-5,697
<i>Soils, Food and Healthy Communities, Malawi (SFHC)</i>	-2,090	-
<i>Caritas Meru, Kenia</i>	-	-164
<i>FH Suisse, Switzerland</i>	-10,894	49,388
<i>IFOAM, Organics International (Germany)</i>	-96,399	-37,385
<i>The International Livestock Research Institute, (ILRI), Kenia</i>	-12,931	58,024
<i>International centre for Reserch in Agroforestry (ICRAF), Kenia</i>	31,170	22,653
<i>International Crops Research for the Semi-arid Tropics (ICRISAT), India</i>	-7,164	-1,269
<i>Zimbabwe Ecological and Organic Agriculture Initiative (ZEOCAI), Zimbabwe</i>	14,447	-1,998
<i>Farm Radio International, Canada</i>	-38,719	-66,202
<i>CAB International, Kenya</i>	26,419	-8,008
<i>Practical Permaculture Institute of Zanzibar, (PPIZ)</i>	4,074	3,958
<i>University of Nairobi, Kenia</i>	-	-4,134
<i>World Vegetable Center, Taiwan</i>	46,823	72,872
<i>SlowFood, Italy</i>	-8,728	18,674
<i>PELUM, Uganda</i>	18,428	-2,743
<i>Center for Research and Development in Drylands, (CRDD), Kenia</i>	38,130	-
<i>Participatory Ecological Land Use Management (PELUM), Kenia</i>	-8,321	-
<i>Tanzania Organic Agriculture Movement (TOAM), Tanzania</i>	15,188	-
<i>Kenya Organic Agriculture Network (KOAN), Kenia</i>	31,658	-
<i>Lilongwe University of Agriculture and Natural Resources (LUANAR), Malawi</i>	22,781	-
<i>Centre Ecologique Albert Schweitzer (CEAS), Schweiz</i>	3,578	-
<i>EarthLore Foundatio (RF) NPC, Südafrika</i>	24,721	-
<i>Small Grants Stocks (Diverse)</i>	-189,916	-96,812
<i>Biovision Africa Trust, Kenia</i>	-74,616	-4,954

Notes to the financial statement
in CHF

2022

2021

Explanatory notes to financial statement positions (continuation)

2 *Other short-term receivables*

Includes mainly rent deposit CHF 119,606 (2021: CHF 119,604).

3 *Prepayments and accrued income*

Outstanding donations for the reporting year	526,137	1,008,686
Other accrued income	1,876	2,331
Total prepayments and accrued income	528,012	1,011,017

4 *Tangible / intangible fixed assets*

	Tangible fixed assets	Tangible fixed assets
Acquisition value		
Balance as of 1.1.	71,674	71,674
Additions	0	0
Disposals	0	0
Balance as of 31.12.	71,674	71,674
Accumulated depreciation		
Balance as of 1.1.	59,375	52,098
Additions	6,566	7,277
Disposals	0	0
Balance as of 31.12.	65,942	59,375
Net book value as of 31.12.	5,732	12,298

5 *Project contributions*

The Liechtenstein Development Service (LED) transferred contributions in the amount of CHF 600'000 in 2022.

6 *Contribution SDC Institutional Partnerships*

Biovision will use an IP contribution from SDC of CHF 4,495,209 in 2022 (contribution 2022 CHF 3,719,185 plus contribution from fund IP SDC CHF 776,024); CHF 309,000 of this amount will be used for administration & management.

7 *Other income*

Rental income from subtenants	457	11,552
Other income	53,963	28,344
Total other income	54,420	39,896

Explanatory notes to financial statement positions (continuation)

8 Project expenses

Biovision invests in three overarching fields of action: Development Cooperation, Policy Dialogue and Advocacy (P&A) and Program Switzerland. In the following, the project expenditures for the mentioned areas are shown separately (project accounting incl. course difference projects, without direct income from the projects and before financial success).

Development Cooperation

Health of plants

DPP_001 Push-Pull: Diversity through Participatory Research	245,456	202,676
DPP_002 Long-Term System Comparison	161,383	156,362
DPP_005 Fruit Fly Control	92,931	93,453
DPP_008 Food security in rural Ethiopia	119,517	95,496
DPP_011 Agroecology Centre in Tanzania	371,917	362,169
DPP_012 Combatting the Tomato Leafminer Moth	144,445	101,899
DPP_013 Promoting food security through sustainable ecological farming systems	107,984	77,002
DPP_014 Agroecology for more Food Security in Burundi	77,878	153,553
DPP_015 Strong Communities and Organic Farming in Malawi	215,338	110,183
DPP_016 Scaling Push Pull Technology and crop diversification in Ethiopia	108,299	110,402
DPP_017 Ethiopian mangoes take off	108,899	103,295
DPP_018 Kenyan farming families become more resilient	98,385	45,317
DPP_019 Understanding processes and dynamics of adoption of agroecological innovations	6,714	0
DPP_020 Intensified agroecological-based cropping systems	178,417	0
DPP_021 Sustainable Agriculture Tanzania SAT	85,402	0
Total health of plants	2,122,965	1,611,807

Health of the environment

DPE_002 Reviving Traditional Knowledge	111,216	79,216
DPE_003 Forest School Mpigi	96,120	88,866
DPE_006 Local seed increases biodiversity	155,142	169,192
DPE_007 Bees for young entrepreneurs	164,374	86,810
DPE_008 Beekeeping and Mangrove Protection in Zanzibar	97,069	116,330
DPE_009 More resilient communities in Tanzania's drylands	198,318	121,751
DPE_010 Reegreening Kenya	160,358	144,818
DPE_011 Access to healthy food in Kenya	175	29,577
DPE_012 Organic Zanzibar	0	32,286
DPE_013 Enhancing livestock based livelihoods through indigenous grass seed	79,903	0
DPE_014 Diversity for Resilient Agroforestry Banana plantations in East Africa	42,211	0
DPE_015 Development of the National Ecological Organic Agriculture Strategy	78,442	0
DPE_016 African Earth Jurisprudence Collective	46,094	0
Total health of the environment	1,229,421	868,846

Explanatory notes to financial statement positions (continuation)

8 Project expenses (continuation)

Health of animals

DPA_002 Camels for Drought Areas	69,427	152,216
DPA_007 Information system for diseases and droughts	89,904	73,980
DPA_008 Sustainable Rangeland Management in Kenya	216,293	107,903
DPA_009 Trees for Animal Welfare	4,814	63,150
DPA_011 Plant and animal clinics in rural Uganda	93,053	76,379
DPA_012 Silvopastoralism and Welfare of Animals in Ethiopia	242,927	103,234
Total health of animals	716,419	576,862

Health of humans

DPH_003 Innovative Disease Prevention for Animals and People	308,656	222,476
DPH_004 Developing a Mosquitorepellent biofuel product	3,981	11,804
DPH_005 Promotion of sustainably produced food	160,463	28,555
DPH_006 Strengthening the Organic Sector and Organic Training in Zanzibar	111,495	0
DPH_007 Organic Value Chain Project	132,546	0
DPH_008 Periurban Market and Business Development in Kenya	45,112	0
Total health of humans	762,253	262,835

Dissemination of information

DPI_001 TFO Farmer Magazine	177,763	187,445
DPI_002 TFO Radio	175,588	178,238
DPI_003 Advice in the Field	267,615	297,601
DPI_004 Farmer Magazine in Swahili	196,448	207,994
DPI_005 Infonet-Biovision	189,202	169,042
DPI_006 BvAT Core-Support	96,456	0
DPI_009 The New Agroecology Seminar	115,486	70,227
DPI_012 Interactive Radio for small scale farmers in Tanzania	194,463	176,506
DPI_013 Partner Capacity Building Workshop	21,184	42,714
DPI_014 Feasibility study for transdisciplinary trainings	25,586	25,414
DPI_015 Infonet-GIZ	205,550	94,269
DPI_016 Strengthening Agroecology Hub Governance in Malawi	13,804	0
Total dissemination of information	1,679,146	1,449,448

Project development, consulting and support ¹⁾

DPG Small Grants, Project development fund, Monitoring&Evaluation	124,576	79,839
PPF_001 Operational Support and Capacity Building BvAT	3,672	160,292

Total Development Cooperation	6,638,452	5,009,930
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1) Project development, consulting and support includes primarily the establishment and maintenance of cooperation partnerships and their networks as well as project development in the superordinate areas of operation.

Notes to the financial statement
in CHF

2022

2021

Explanatory notes to financial statement positions (continuation)

8 *Project expenses (continuation)*

Political dialogue and advocacy

PDA_002 More research for agroecology	15,361	596,538
PDA_003 Agroecology against climate change	232,987	494,371
PDA_004 Peer-to-peer exchange among policy makers	162,325	492,279
PDA_005 Building Capacity at the Local Government Level	101,230	36,058
PDA_006 Investing in Food Systems Transformation	0	59,938
PDA_007 East African Agroecology Accelerator set-up (E3A)	100,000	86,448
PDA_008 Policy for Agroecology (P4A)	842,295	0
PDA_009 Investing in the Agroecological Business Case iABC	664,117	0
PDA_010 Agroecology Coalition support	87,527	67,676
PDA_011 Guidance component in Burkina Faso	36,422	0
PPF_002 Book project 'IAASTD – 10 years later'	0	5,332
Total political dialogue and advocacy	2,242,263	1,838,640

Programme Switzerland

CHC_001 Sustainable consumption	236,778	244,287
KST_704 Sustainable consumption in Romandie	124,371	126,796
CHS_001 Sustainable Develop. Solutions Network (SDSN) Switzerland	472,588	455,913
CHS_002 Sounding Soil	168,604	149,457
KST_707 Sounding Soil in Romandie	31,639	0
CHS_003 Transforming food systems in Switzerland	83,902	109,560
KST_705 Transforming food systems in Switzerland Romandie	15,569	9,903
CHS_004 Pioneers in building sustainable food systems - examples from Switzerland	79,484	100,643
CHS_005 The future of food and the Swiss citizen council	1,067,805	0
Total Program Switzerland	2,280,741	1,196,559

Raise awareness for sustainability issues

CHI_000 Raise awareness for sustainability issues	1,079,848	1,145,216
CHI_000 Raise awareness for sustainability issues in Romandie	54,309	0
Total Raise awareness for sustainability issues	1,134,156	1,145,216

Total project expenses

12,295,613 9,190,346

9 *Fundraising and advertising expenditure*

As in previous years, 50% of the costs for address procurement and address administration, postage and printing costs and the costs for public relations work are transferred to the project "Nachhaltigkeitsakteurin in der Schweiz" (dissemination of knowledge), as the communication of information is explicitly one of the Foundation's tasks.

Total fundraising and general advertising expenses	1,955,959	1,865,147
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Notes to the financial statement
in CHF

2022

2021

Explanatory notes of finan

10 *Administrative effort*

Total administrative expenses before financial income

1,128,836

1,014,614

Total expense

15,380,408

12,070,107