

Fight for Humanity (FFH)

Geneva

**Report of the Statutory Auditor
on the limited statutory examination
for the year ended 31 December 2024**

Report of the statutory auditor on the limited statutory examination to the General Meeting of Members of Fight for Humanity (FFH), Geneva

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 Fight for Humanity (FFH) for the year ended December 31, 2024. In accordance with Swiss GAAP FER 21, the information in the performance report is not subject to the obligation of examination of auditors.

These financial statements prepared in accordance with Swiss GAAP FER, in particular FER 21 are the responsibility of the Executive Committee. 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 the association personnel and analytical procedures as well as detailed tests of the association documents 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, in particular FER 21, and do not comply with Swiss law and the association's articles of incorporation.

Forvis Mazars SA

Jean-Marc Jenny
Licensed Audit Expert
(Auditor in Charge)

Myriam Zaki Ibrahim
Licensed Audit Expert

Geneva, May 26, 2025

Attachments

- Financial statements for the year ended December 31, 2024 (balance sheet, statement of operations, cash flow statement, statement of changes in capital and notes)



Balance sheet as of 31 December

ASSETS

Current assets

Cash and cash equivalents
Other short-term receivables
Prepaid expenses and accrued income

Total Current assets

Total Assets

LIABILITIES AND FUND CAPITAL

Liabilities

Trade Payables
Accrued expenses
Other short-term liabilities
Projects' deferred income

Total liabilities

Fund capital

Unrestricted fund

Total Fund capital

Total Liabilities and Fund capital

Bilan au 31 décembre

ACTIF

Actif circulant

Liquidités
Autres créances à court terme
Actifs de régularisation

Total Actif circulant

Total Actif

PASSIF

Fonds étrangers

Dettes résultant de l'achat de biens et de prestations de services
Passifs de régularisation
Autres passifs à court terme
Avances sur projets

Total fonds étrangers

Capital de l'association

Fonds libres

Total capital de l'organisation

Total Passif

Notes

2024
CHF

2023
CHF

3.1	236'968	25'538
3.2	36'051	4'022
3.3	54'029	59'178
	327'048	88'738
	327'048	88'738
3.4	-	-
3.5	6'054	6'031
3.6	1'332	13'688
3.7	231'368	1'518
	238'754	21'237
3.12	88'294	67'501
	88'294	67'501
	327'048	88'738

The original of these financial statements is written in English. In case of inconsistencies between the French and the English translation, the English version shall prevail.



**Statement of Operations
for the year ended 31 December 2024
in CHF**

**Compte d'exploitation
de l'exercice clos au 31 décembre 2024
en CHF**

Income

Contributions
Other revenues
Overhead expenditures billed to the projects
Total operating income

Recettes

Contributions
Autres revenus
Charges administratives facturées aux projets
Total des produits d'exploitation

Direct and administrative expenses

Staff costs
Travel costs
Equipment, vehicle and rentals
Operational consumables
General and office expenses
Professional fees
Bank charges
Insurance charges
Telecommunication costs
Visibility
Overhead expenditures billed to the projects
Total direct and administrative expenses

Dépenses directes et administratives

Charges de personnel
Frais de voyage
Equipeement, véhicule et location
Consommables opérationnels
Charges générales et administratives
Honoraires
Frais bancaires
Frais assurances
Frais de télécommunication
Visibilité
Charges administratives facturées aux projets
Total dépenses directes et administratives

Net Operating income

Résultat d'exploitation

Financial result

Foreign exchange gain
Foreign exchange loss
Net financial result

Résultat financier

Gain de change
Perte de change
Résultat financier, net
Résultat courant net avant impact des projets terminés

Net ordinary result before closed projects

Résultat net des projets terminés transféré des(dans) les fonds libres

Net result from closed projects transfered from (to) unrestricted fund

Project's deferred income variation

Variation des avances de projets
Résultat de l'année ou période après attributions

Result of the year or period after allocations

Notes	2024			2023		
	Unrestricted CHF	Project Funds CHF	Total CHF	Unrestricted CHF	Project Funds CHF	Total CHF
3.13	60'958	788'874	849'832	59'057	566'932	625'989
	2'103	-	2'103	16'233	-	16'233
	32'333	-	32'333	38'087	-	38'087
	95'394	788'874	884'268	113'377	566'932	680'308
	35'359	407'610	442'969	53'020	423'191	476'210
	-	25'148	25'148	6'091	29'301	35'392
	400	7'987	8'387	-	9'244	9'244
	-	13'791	13'791	360	39'115	39'475
	6'941	23'653	30'594	7'914	6'184	14'099
	30'713	43'228	73'941	32'865	45'227	78'091
	1'628	721	2'349	(317)	1'101	784
	332	-	332	332	-	332
	713	1'774	2'487	28	1'408	1'436
	-	2'252	2'252	40	2'458	2'498
	-	32'333	32'333	-	38'087	38'087
3.8	76'086	558'497	634'583	100'333	595'315	695'648
	19'308	230'377	249'685	13'043	(28'383)	(15'340)
	28'588	(905)	27'683	13'868	-	13'868
	(27'103)	378	(26'725)	(24'667)	(1'719)	(26'386)
	1'485	(527)	958	(10'799)	(1'719)	(12'518)
	20'793	229'850	250'643	2'245	(30'103)	(27'858)
			-		-	-
		(229'850)	(229'850)		30'103	30'103
	20'793	-	20'793	2'245	-	2'245

CASH FLOW STATEMENT		TABLEAU DES FLUX DE TRESORERIE		Notes	2024	2023
					In CHF	In CHF
Result of the year before allocations to/from funds	Résultat annuel avant modification des fonds et attributions				20'793	2'245
Changes in other short-term receivables	Variation des autres créances à court terme	3.2			(32'029)	886
Changes in prepaid expenses and accrued income	Variation des dépenses payées d'avance et des revenus courus	3.3			5'149	18'619
Changes in trade payables	Variation des dettes fournisseurs	3.4			-	(1'469)
Changes in accrued expenses	Variation des passifs de régularisation	3.5			23	(259)
Changes in other short-term liabilities	Variation des autres passifs à court terme	3.6			(12'356)	(27'426)
Changes in projects' deferred income	Variation des avances sur projets	3.7			229'850	(30'103)
Cash flows from operating activities	Flux de trésorerie liés aux activités d'exploitation				211'430	(37'507)
Change in cash and cash equivalents	Variation de la trésorerie				211'430	(37'507)
Cash and cash equivalents at the start of the year	Liquidités au début de l'année				25'538	63'045
Cash and cash equivalents as at 31 December	Liquidités au 31 décembre	3.1			236'968	25'538
Change in cash and cash equivalents	Variation de la trésorerie				211'430	(37'507)

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STATEMENT OF CHANGES IN CAPITAL		TABLEAU DE VARIATION DU CAPITAL	
		Unrestricted Funds	Total
Balance on 31 December 2022	Capital de l'association au 31 décembre 2022	CHF 65'256	CHF 65'256
Change in Foundation Capital:	Variation du capital de l'association:		
Net result for the year before allocation	Résultat annuel avant attribution	2'245	2'245
Transfer of funds / allocation of funds	Transfert et allocation de fonds	-	-
Net change	Variation nette	2'245	2'245
Balance on 31 December 2023	Capital de l'association au 31 décembre 2023	67'501	67'501
Change in Foundation Capital:	Variation du capital de l'association:		
Net result for the year before allocation	Résultat annuel avant attribution	20'793	20'793
Transfer of funds / allocation of funds	Transfert et allocation de fonds	-	-
Fund Capital as of 31 December 2024	Capital de l'association au 31 décembre 2024	88'294	88'294

Notes to the financial statements as of 31 December 2024

1. GENERAL INFORMATION

Fight for Humanity was established as an association on 29 March 2019 and registered to the register of commerce of the canton of Geneva on 17 September 2019. The Association is a non-partisan, impartial and independent non-governmental organization that seeks to reinforce respect for human rights of people exposed to abuses. The organization relies on International Human Rights Law contained in international treaties, to promote, the basic rules that guarantee the respect for human dignity. The registered address of the association is in Route de Ferney 150, 1218 Le Grand-Saconnex, Switzerland.

The Association has completed its sixth year of existence and is developing to respond to the needs it has identified globally and in its countries of operations. The sixth accounting period ended up with a surplus of CHF 20,793 and total income of CHF 884,268.

In 2024, the organization continued implementing its 2023 projects while securing new grants to sustain its ongoing initiatives. Notably, it advanced efforts to protect children with support from the United Nations, safeguarded cultural heritage with funding from the ALIPH Foundation, and, in collaboration with the Berghof Foundation, completed a participatory action project aimed at strengthening the implementation of the Women, Peace, and Security agenda. Additionally, the organization started new projects, including *Wars Fought Better*, a research project within the Beyond Compliance consortium led by the University of York; a study on humanitarian access for children in conflict, in partnership with Save the Children; a protection and education program for children, in collaboration with War Child; and a cultural heritage protection project in Sudan. Despite significant shifts in the humanitarian landscape, Fight for Humanity believes that its mission and approach are more relevant than ever. In 2025, it remains committed to working closely with its donors and partners while actively exploring opportunities to forge new collaborations.

2. PRINCIPLES

The financial statements have been prepared in accordance with the principles of the Swiss GAAP FER Framework, and specifically Swiss GAAP FER 21 (Accounting for charitable, social non-profit organizations). Where not prescribed by law, the significant accounting and valuation principles applied are described below.

2.1 Conversion of foreign currencies

Assets and liabilities in currencies other than Swiss francs are translated at exchange rates prevailing at year-end.

Income statement items, denominated in foreign currencies, are translated into Swiss francs by applying the actual exchange rate at the month of the transaction date.

Unrealised related exchange differences on Assets and Liabilities are recorded in the statement of operations.

The main exchange rates applied as at 31 December 2024 are:

1 CHF (Swiss Franc) = USD 1.10694

1 CHF (Swiss Franc) = EUR 1.05988

The main exchange rates applied as at 31 December 2023 are:

1 CHF (Swiss Franc) = USD 1.19480

1 CHF (Swiss Franc) = EUR 1.07504

2.2 Cash and cash equivalents

Cash in bank is considered as cash and cash equivalents.

2.3 Other short-term receivables

These amounts are mainly composed by rental deposit, cash advances to employees and partners and receivable from supplier.

2.4. Prepaid expenses and accrued income

Prepaid expenses and accrued income mainly consists of accrued income from donors.

2.5 Accrued expenses and Projects' deferred income

Accrued liabilities represent expenses that have been incurred, but not invoiced as at the balance sheet date. Projects' deferred income represents contributions received in the period that are related to the next financial period.

2.6 Unrestricted fund

This reserve is the accumulation of excess funds that have been set aside with no specific reservation or restriction.

2.7 Income

Grants, donations or contributions are recognized as income in the period in which they have been received unless the right to receive the funds has not been transferred in the current year. Income not yet received for services that have already been rendered are recorded as accrued contributions. Revenue relating to future years projects' expenses is recorded on the balance sheet as deferred income.

2.8 Expenditures

Expenses are accrued and recognized when incurred. Administrative expense referring to head office costs not linked to projects are shown as "Unrestricted" separately from those related to the Direct Project Expenditures presented in the "Project Funds".

2.9 Cost allocation to programs

Fight for Humanity covers some of its head office costs by charging the projects.

3. DISCLOSURE ON BALANCE SHEET AND STATEMENT OF OPERATIONS ITEMS

3.1 Cash and cash equivalents

	31.12.2024	31.12.2023
	CHF	CHF
At head office	236,968	25,538
Total	236,968	25,538

3.2 Other short-term receivables

	31.12.2024	31.12.2023
	CHF	CHF
Receivable from the offices' lessor, employees, and supplier	36,051	4,022
Total	36,051	4,022

3.3 Prepaid expenses and accrued income

	31.12.2024	31.12.2023
	CHF	CHF
Prepaid expenses	2,581	0
Accrued income	51,448	59,178
Total	54,029	59,178

3.4 Trade payables

	31.12.2024	31.12.2023
	CHF	CHF
Payable to suppliers - trade	0	0
Total	0	0

3.5 Accrued expenses

	31.12.2024	31.12.2023
	CHF	CHF
Accrued project expenses	0	0
Accrued HQ office expenses	6,054	6,031
Total	6,054	6,031

3.6 Other short-term liabilities

	31.12.2024	31.12.2023
	CHF	CHF
Payable to institutions, employees and others	1,332	13,688
Total	1,332	13,688

3.7 Projects' deferred income

	31.12.2024	31.12.202
	CHF	CHF
Projects' deferred income	231,368	1,518
Total	231,386	1,518

3.8 Direct project and administrative expenditure

	2024		
	Direct Project	Administrative	Total
Staff costs	407,610	35,359	442,969
Travel costs	25,148	0	25,148
Equipment, vehicle and rentals	7,987	400	8,387
Operational consumables	13,791	0	13,791
General and office expenses	23,653	6,941	30,594
Professional fees	43,228	30,713	73,941
Bank charges	721	1,628	2,349
Insurance charges	0	332	332
Telecommunication costs	1,774	713	2,487
Visibility	2,252	0	2,252
Overhead expenditures billed to the projects	32,333	0	32,333
Total	558,497	76,086	634,583

	2023		
	Direct Project	Administrative	Total
Staff costs	423,191	53,020	476,210
Travel costs	29,301	6,091	35,392
Equipment, vehicle and rentals	9,244	0	9,244
Operational consumables	39,115	360	39,475
General and office expenses	6,184	7,914	13,441
Professional fees	45,227	32,865	78,091
Bank charges	1,101	-317	784
Insurance charges	0	332	332
Telecommunication costs	1,408	28	1,436
Visibility	2,458	40	2,498
Overhead expenditures billed to the projects	38,087	0	38,087
Total	595,315	100,333	695,648

3.9 Liabilities to personnel welfare institutions

As of 31 December 2024, Fight for Humanity has a net liability of CHF 1,046 towards the personnel welfare institutions (2023: CHF 5,009).

	CHF 31.12.2024	CHF 31.12.2023
CIEPP	1,406	4,434
OCAS	-	-
SWICA	-	575
Total	1,406	5,009

As of 31 December 2024, Fight for Humanity has a receivable of CHF 6,395 from the personnel welfare institutions (2023: CHF 159).

	31.12.2024	31.12.2023
CIEPP	-	-
OCAS	6,294	159
SWICA	101	-
Total	6,395	159

3.10 Remuneration of Committee and Management Board Members

FFH Board members are appointed on a voluntary basis. They have received no remuneration for their mandate. Neither in 2024 nor in 2023 did the President of the Committee receive any payment for services rendered to the organization for his formal statutory functions.

The management team in Geneva is led by two (2) Directors, the Head of operations and Head of development. The Management team, under the supervision of the Board, decided on the matters of strategic, political and institutional relevance as well as on operational and administrative matters. In 2024, the management team members held meetings every second month on average.

Remuneration of Board Members & Managers

	31.12.2024	31.12.2023
	CHF	CHF
Compensation paid to the President	-	-
Compensation and remuneration paid to the Members of the Board of Directors	-	-
Gross Salary of the Directors (cumulative)	138,100	134,465
Gross salary of the other members of the Management team (cumulative)	135,050	132,118
Total	273,150	266,583

3.11 Subsequent events

There have not been any significant post closure events that would have an impact on the 2024 financial statements.

3.12 Surplus

With the development of the activities in the year 2024 and new signed projects' agreements as described in Note 1, a surplus has been realized in 2024 amounting to CHF 20,793 that has been added to the net unrestricted fund of CHF 67,501 carried over from the last year. The fund as of 31 December 2024 of CHF 88,294 will be used to reinforce the working capital of the organization for the next 12-month period.