

**Foundation Joker Kinderhilfswerk, Bern**

***Revisionsbericht***

**2011**

# **Treuhand-, Revisions- und Steuerberatungsbüro Lehmann AG Bern**

Sämtliche Treuhandfunktionen Revisionen, Gutachten, Steuerberatung, Buchhaltungsabschlüsse

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To the foundation board  
of Foundation Joker Kinderhilfswerk  
c/o ATO Treuhand AG  
Blumensteinstrasse 4  
3012 Bern

Bern, 15. August 2012 pm

## **Report of the statutory auditor on the limited statutory examination to the foundation board of Foundation Joker Kinderhilfswerk, Bern**

As statutory auditor, we have examined the financial statements (balance sheet, income statement and notes) of Foundation Joker Kinderhilfswerk for the year ended 31 December 2011.

These financial statements are the responsibility of the foundation board. 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 company personnel and analytical procedures as well as detailed tests of company 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 and the proposed appropriation of available earnings do not comply with Swiss law and the foundation's articles of incorporation.

**Treuhand Lehmann AG**



Patrick Mathys  
Auditor in charge  
Licensed Audit Expert

Annex: Financial statements

## Foundation Joker Kinderhilfswerk, Bern

### STATEMENT OF FINANCIAL POSITION

Acc.Nr.		31.12.2011	31.12.2010
<b>Assets</b>			
10100	Post account	7'711.24	16'743.52
10200	UBS bank account, operating	45'623.67	14'818.10
10210	UBS bank account, foundation	4'557.68	4'771.08
10600	Marketable securities	90'573.90	90'573.90
10699	Adjustment for marketable securities	-5'286.90	-5'048.90
	<b>Total cash and cas equivalents</b>	<b>143'179.59</b>	<b>121'857.70</b>
11760	Withholding taxes	0.00	81.50
	<b>Total receiveables</b>	<b>0.00</b>	<b>81.50</b>
<b>Total current assets</b>		<b>143'179.59</b>	<b>121'939.20</b>
<b>Total assets</b>		<b>143'179.59</b>	<b>121'939.20</b>
<b>Liabilities and equity</b>			
23000	Accrued expenses	1'100.00	1'100.00
	<b>Total current liabilities</b>	<b>1'100.00</b>	<b>1'100.00</b>
<b>Total liabilities</b>		<b>1'100.00</b>	<b>1'100.00</b>
23200	Foundation capital	150'000.00	150'000.00
28000	Operation fund	-29'160.80	-33'618.49
	Comprehensive income for the year	21'240.39	4'457.69
<b>Total equity</b>		<b>142'079.59</b>	<b>120'839.20</b>
<b>Total liabilities and equity</b>		<b>143'179.59</b>	<b>121'939.20</b>

## Foundation Joker Kinderhilfswerk, Bern

## STATEMENT OF COMPREHENSIVE INCOME

Kto.Nr.		2011	%	2010	%
34000	Donations	<u>31'777.77</u>		<u>17'200.00</u>	
	<b>Total revenue</b>	<b>31'777.77</b>	<b>100.0%</b>	<b>17'200.00</b>	<b>100.0%</b>
	<b>Net revenue</b>	<b>31'777.77</b>	<b>100.0%</b>	<b>17'200.00</b>	<b>100.0%</b>
44000	Contributions project Peru	<u>10'449.03</u>		<u>12'674.31</u>	
	<b>Total contributions</b>	<b>10'449.03</b>	<b>32.9%</b>	<b>12'674.31</b>	<b>73.7%</b>
	<b>Profit after direct contributions</b>	<b>21'328.74</b>	<b>67.1%</b>	<b>4'525.69</b>	<b>26.3%</b>
63600	Legal fees	300.00		300.00	
65300	Audit fees	<u>540.00</u>		<u>538.00</u>	
	<b>Total administrative fees</b>	<b>840.00</b>	<b>2.6%</b>	<b>838.00</b>	<b>4.9%</b>
	<b>Total operating expenses</b>	<b>840.00</b>	<b>2.6%</b>	<b>838.00</b>	<b>4.9%</b>
	<b>Operating profit (EBITDA)</b>	<b>20'488.74</b>	<b>64.5%</b>	<b>3'687.69</b>	<b>21.4%</b>
68500	Interest income	125.80		102.40	
68600	Securities income	<u>1'253.10</u>		<u>1'525.45</u>	
	<b>Total financial income</b>	<b>1'378.90</b>	<b>4.3%</b>	<b>1'627.85</b>	<b>9.5%</b>
68400	Bank and post charges	160.20		225.40	
68410	Securities expenses	229.05		163.45	
68430	Securities value fluctuation	<u>238.00</u>		<u>469.00</u>	
	<b>Total financial expenses</b>	<b>627.25</b>	<b>2.0%</b>	<b>857.85</b>	<b>5.0%</b>
	<b>Total net financial result</b>	<b>751.65</b>	<b>2.4%</b>	<b>770.00</b>	<b>4.5%</b>
	<b>Compreh. Income for the year</b>	<b><u>21'240.39</u></b>	<b>66.8%</b>	<b><u>4'457.69</u></b>	<b>25.9%</b>

## Foundation Joker Kinderhilfswerk, Bern

### NOTES TO THE FINANCIAL STATEMENTS

#### Corporate information

Joker Kinderhilfswerk is a foundation incorporated in Bern (Switzerland) according Swiss Civil Code, art. 80 ff.

#### Foundation's purpose

Helps children in neediness, mainly to provide daily meals of malnourished children, care and as far as the financial situation allow, training of distressed and handicapped children. For detailed information compare the foundation's articles of association.

#### Foundation's code

Articles of association of 23 December 1988

Articles of association of 9 February 2005

#### Foundation's legal structure

#### Signature authorization

Foundation's board

Moser Daniel, Bern (president)

C

von Gunten Frédy, Bern (vice-president)

C

von Gunten Monika, Bern (member)

C

Fluri Maria, Kerzers (delegate)

C

ATO Treuhand AG, Bern, (accounting agency)

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Treuhand-, Revisions und Steuerberatungsbüro Lehmann AG, Bern  
(auditors)

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C = Collective to two -- = no signature authority

#### Risk assessment

The board of the foundation has carried out a regular and sufficient risk assessment and derived any resulting measures in order to ensure that a risk of a material misstatement in the financial reporting is to be classified as small.