

# Association J'aime ma Planète

## Geneva

Report of the statutory auditor to the  
General Meeting

on the financial statements 2023



# Report of the statutory auditor

## on the limited statutory examination to the General Meeting of

### Association J'aime ma Planète

### Geneva

As statutory auditor, we have examined the financial statements (balance sheet, profit and loss statement, change in equity and restricted funds and notes) of Association J'aime ma Planète for the year ended 31 December 2023. As permitted by Swiss GAAP FER 21 the information in the performance report is not required to be subject to the statutory auditor's examination.

These financial statements prepared in accordance with Swiss GAAP FER, Swiss law and the association's articles of incorporation are the responsibility of the Association 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 association personnel and analytical procedures as well as detailed tests of 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. Furthermore, nothing has come to our attention that causes us to believe that the financial statements do not comply with Swiss law and the association's articles of incorporation.

PricewaterhouseCoopers SA

Marc Secretan  
Licensed audit expert  
Auditor in charge

Yoann Joly

Geneva, 16 April 2024

Enclosure:

- Financial statements (balance sheet, profit and loss statement, change in equity and restricted funds and notes)

PricewaterhouseCoopers SA, avenue Giuseppe-Motta 50, case postale, 1211 Genève 2, Switzerland  
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# **Financial statements 2023**

**Association J'aime ma Planète, Geneva**

**Association J'aime ma Planète, Geneva**

**Balance Sheet as of December 31st**

(Swiss francs )

<b>Assets</b>	<b>Notes</b>	<b>2023</b>	<b>2022</b>
<b>Current Assets</b>			
Cash		492 343	650 229
Debtors		13 437	7 043
Other Receivables		5 560	-
Inventory		2 069	3 299
Prepaid Expenses		31 582	3 347
<b>Total Current Assets</b>		<b>544 991</b>	<b>663 918</b>
<b>Fixed Assets</b>			
Security Deposit		13 301	13 143
<b>Total Fixed Assets</b>		<b>13 301</b>	<b>13 143</b>
<b>Total Assets</b>		<b>558 292</b>	<b>677 061</b>

**Association J'aime ma Planète, Geneva**

**Balance Sheet as of December 31st**

(Swiss francs )

<b>Liabilities</b>	<b>Notes</b>	<b>2023</b>	<b>2022</b>
<b>Current Liabilities</b>			
Accrued Liabilities		81 089	57 383
Deferred Income		53 067	49 552
<b>Total Current Liabilities</b>		<b>134 156</b>	<b>106 935</b>
<b>Restricted Funds</b>			
Programs and Projects Funds		142 253	344 072
<b>Total Restricted Funds</b>		<b>142 253</b>	<b>344 072</b>
<b>Equity</b>			
Retained Surplus		226 055	228 473
Surplus (+) / Deficit (-) as of December 31st		55 828	-2 419
<b>Total Equity</b>		<b>281 883</b>	<b>226 054</b>
<b>Total Equity and Restricted Funds</b>		<b>424 136</b>	<b>570 126</b>
<b>Total Liabilities</b>		<b>558 292</b>	<b>677 061</b>

**Association J'aime ma Planète, Geneva**

**Profit and Loss Statement  
as of December 31st  
(swiss francs)**

	Notes	2023	2022
<b>Private Contributions</b>			
Fondations Donations		519 700	619 618
Companies Donations		98 693	108 741
Individuals Donations and other		11 448	4 600
<b>Total Private Contributions</b>	<b>10,1</b>	<b>629 841</b>	<b>732 959</b>
<b>Public Sector Contributions</b>			
Municipalities Donations		4 500	1 110
Grant Ville de Genève - Programme G'innove		21 000	4 000
<b>Total Municipalities Contributions</b>		<b>25 500</b>	<b>5 110</b>
<b>Service Revenues</b>			
Events Revenues		60 966	45 272
Eco-Schools Fees		63 686	25 247
Partnerships		15 503	-
Other Services		6 839	991
<b>Total Service Revenues</b>		<b>146 994</b>	<b>71 510</b>
<b>Other revenues</b>			
Debtors provision variance		833	-
<b>Total other revenues</b>		<b>833</b>	<b>-</b>
<b>Revenues</b>		<b>803 168</b>	<b>809 579</b>
<b>Operating expenses</b>			
Payroll and social charges		786 859	562 905
Rents and rental charges		42 519	35 098
Communication media, educational tools		30 042	7 131
Furniture and computer equipment		28 833	20 802
Representation and travel expenses		23 841	12 008
Event costs		17 896	12 394
Administrative costs and services		11 317	48 074
Audit charges		5 424	4 093
Change in inventory		1 231	-1 551
Insurances		906	548
Bank Charges		401	763
Loss on debtors		-	-
Debtors provision		-	833
<b>Operating expenses</b>	<b>10,2</b>	<b>949 269</b>	<b>703 098</b>
<b>Operating Result</b>		<b>-146 101</b>	<b>106 481</b>
<b>Financial Result</b>			
Financial Result		109	-
Non Operating Result		-	-
Exceptional Result		-	-
<b>Result before change in Restricted Funds</b>		<b>-145 992</b>	<b>106 481</b>
Change in Restricted Funds		201 820	-108 900
<b>Surplus / Loss as of December 31st (before allocation)</b>		<b>55 828</b>	<b>-2 419</b>
<b>Allocation/Use</b>			
Retained Surplus		-55 828	2 419

**Association J'aime ma Planète, Geneva**

**Change in Equity and Restricted Funds**  
(Swiss francs)

	<b>Balance as of 01.01.2023</b>	<b>Surplus 2023</b>	<b>Contributions 2023</b>	<b>Use 2023</b>	<b>Balance as of 31.12.2023</b>
<b>Equity</b>					
Retained Surplus	226 054	55 828	0	0	281 882
<b>Total Equity</b>	<b>226 054</b>	<b>55 828</b>	<b>0</b>	<b>0</b>	<b>281 882</b>
<b>Restricted funds</b>					
Eco-Schools program expansion	297 645		260 000	-477 030	80 615
Le Chêne project	46 427		45 000	-49 790	41 637
Young Reporters for the Environment program	0		156 000	-136 000	20 000
<b>Total Restricted funds</b>	<b>344 072</b>		<b>461 000</b>	<b>-662 820</b>	<b>142 253</b>
<b>Total</b>	<b>570 126</b>	<b>55 828</b>	<b>461 000</b>	<b>-662 820</b>	<b>424 134</b>

	<b>Balance as of 01.01.2022</b>	<b>Loss 2022</b>	<b>Contributions 2022</b>	<b>Use 2022</b>	<b>Balance as of 31.12.2022</b>
<b>Equity</b>					
Retained Surplus	228 473	-2 419	0	0	226 054
<b>Total Equity</b>	<b>228 473</b>	<b>-2 419</b>	<b>0</b>	<b>0</b>	<b>226 054</b>
<b>Restricted funds</b>					
Eco-Schools program expansion (Switzerland)	203 000		441 046	-346 401	297 645
Le Chêne project	0		52 500	-6 073	46 427
Eco-Schools program expansion (French speaking)	15 750			-15 750	0
Fundraising project	15 172		4 002	-19 174	0
Eco-Schools program expansion (German speaking)	1 250			-1 250	0
YRE program development	0		74 000	-74 000	0
<b>Total Restricted funds</b>	<b>235 172</b>		<b>571 548</b>	<b>-462 648</b>	<b>344 072</b>
<b>Total</b>	<b>463 645</b>	<b>-2 419</b>	<b>571 548</b>	<b>-462 648</b>	<b>570 126</b>

## Association J'aime ma Planète, Geneva

### Notes

(en francs suisses)

#### 1. Headquarter

ASSOCIATION J'AIME MA PLANETE  
11, Avenue de la Paix  
1202 Geneva

#### 2. Organisation

Statutes in force : January 17th, 2022

#### 3. Goals of the Association

The Association aims to:

1. Cultivate the Love of Nature and the Living from an early age.
2. Promote a sustainable lifestyle based on respect for self, others and the environment.
3. Help young people develop the skills needed for sustainable development and inspire them to take action.
4. Support schools in setting up education projects for sustainable development.
5. Support companies and individuals in the implementation of concrete actions in the field of sustainable development.

The Association refers to the definition of sustainable development as formulated in 1987 by the world commission on environment and development (Brundtland Commission), in its report Our Common Future: "development that meets the needs of the present without compromising the ability of future generations to meet theirs"

The Association conceives education for sustainable development in a broad sense that also includes education for the environment, (global) citizenship, the media and the promotion of health.

#### 4. List of members of the Association Committee (as of December 31st, 2023)

Mrs Katell Drouet-Bassou, President  
1227 Carouge

Mrs Kyra Dupont Troubetzkoy, Member  
3782 Lauenen

Mr Emmanuel Flamand, Member  
1227 Carouge

Mrs Valentine Python, Member  
1814 La Tour-de-Peilz

Mrs Carmen Sangin, Member  
1197 Prangins

No compensation was paid to the members of the Committee during the 2023 financial year.

#### 5. Individuals with bank signatory rights

The signature authorizations at UBS and Raiffeisen banks as of December 31, 2023 are as follows: Mrs Katell Drouet Bassou, President, Mr. Urban Furlan, Director, Strategy & Development, Mrs. Catherine Cornet ép. Deloche de Noyelle, Director, Mr. Flamand Emmanuel, Treasurer: joint signatures.

#### 6. Tax exemption

The Association is exempt from direct federal tax as well as cantonal and communal taxes confirmed by the Cantonal Tax Administration respectively on May 20, 2011 and September 16, 2019 for an indefinite period.

#### 7. Auditors

PricewaterhouseCoopers SA  
Avenue Giuseppe-Motta 50  
Case postale  
1211 Geneva 2



## Association J'aime ma Planète, Geneva

### Notes

(en francs suisses)

#### 8. Principles applicable to accounting and the preparation of accounts

The annual accounts has been established up in accordance with the provisions of Swiss accounting law (title thirty-second of the Code of Obligations). The annual accounts, made up of the balance sheet, the statement of changes in equity and restricted funds, the profit and loss statements and the appendix, give an overview as reliable as possible of the economic situation of the association.

Certain prior year figures have been reclassified to conform to the current year's presentation.

The association adopts Swiss GAAP RPC 21 accounting standards (Preparation of accounts for non-profit public benefit social organisations). The annual accounts have been established in accordance with the applicable provisions of the Swiss Code of Obligations.

Given that the association is considered a small business, only the fundamental RPCs are applied.

#### 9. Balance sheet structure

Current assets include cash and receivables, inventories and prepaid expenses. Inventory depreciation is calculated on a straight-line basis. The stocks of Eco-Schools binders (shells and content), as well as Eco-Schools flags, are depreciated from 2020 on a straight-line basis over three years.

Fixed assets include financial fixed assets relating to the rental security deposit given by the association for its premises.

Current liabilities include all creditors, accrued expenses and deferred income.

Restricted funds to programs and projects are presented separately as liabilities on the balance sheet.

The capital of the organisation is made up of the cumulative results of the financial years prior years and the result of the current financial year.

#### 10. Profit and Loss

The Profit & Loss statement is presented in compliance with the principle of gross presentation. The separation of restricted income from unrestricted income on the one hand as well as direct project costs and administrative costs on the other hand is presented below.

The operating result shows the result of current activities.

Revenues from donations and fees are recognized when there is evidence of conclusion of a grant or an agreement, that the amount of the products is fixed and can be evaluated reliably and that its collection seems assured.

##### 10.1 Private donations

The distribution of private donations received between unrestricted and restricted funds is detailed below.

Private Donations 2023	Unrestricted	Restricted	Total
Fondations Donations	159 700	360 000	519 700
Companies Donations	18 693	80 000	98 693
Individuals Donations and other	11 448	0	11 448
<b>Total Private Donations received</b>	<b>189 841</b>	<b>440 000</b>	<b>629 841</b>

Private Donations 2022	Unrestricted	Restricted	Total
Fondations Donations	158 116	461 502	619 618
Companies Donations	2 695	106 046	108 741
Individuals Donations and other	4 600	0	4 600
<b>Total Private Donations received</b>	<b>165 411</b>	<b>567 548</b>	<b>732 959</b>

## Association J'aime ma Planète, Geneva

### Notes

(en francs suisses)

#### 10.2 Administrative expenses, communication and fundraising expenses

The association's administrative expenses, communication and fundraising expenses are detailed below:

	<b>2023</b>	<b>2022</b>
Administrative expenses	117'941	113'030
Communication and fundraising expenses	115'709	100'283

The method applied to calculate these charges is based on a breakdown of payroll and general costs of employees performing these functions, as well as any fees from external service providers.

Fundraising and general advertising expenses, as well as administrative expenses, are calculated and indicated according to the Zewo methodology.

#### 10.3 Executive compensation

In conformity with the Swiss GAAP RPC 21 accounting standards, the association waives indicating the remuneration of the management.

### 11. Performance report

In accordance with the Swiss GAAP RPC 21 standard, the association includes a performance report in its annual report. The annual report is approved by the General Assembly.

### 12. Other information

	<u>2023</u>	<u>2022</u>
Guarantees	None	None
Pledged or sold assets	None	None
Leasing	None	None

### 13. Full time jobs

The annual average number of full-time jobs was 10,4 during the year under review.

### 14. Subsequent events occurring after the balance sheet date

No significant events have occurred after the balance sheet date