

saldor revisions gmbh

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An die
Geschäftsleitung der
SIM Soc. International Missionaire
Rue du Weissenstein

2502 Biel / Bienne

Bericht der Revisionsstelle zur Eingeschränkten Revision an Geschäftsleitung der SIM Soc. International Missionaire

Als Revisionsstelle haben wir die Jahresrechnung (Bilanz, Betriebsrechnung und Anhang) der SIM Soc. International Missionaire für das am 30. September 2017 abgeschlossene Geschäftsjahr geprüft.

Für die Aufstellung der Jahresrechnung in Übereinstimmung mit Swiss GAAP FER 21, den gesetzlichen Vorschriften, den Statuten und dem Reglement ist die Geschäftsleitung verantwortlich, während unsere Aufgabe darin besteht, diese zu prüfen. Wir bestätigen, dass wir die gesetzlichen Anforderungen hinsichtlich Zulassung und Unabhängigkeit erfüllen.

Unsere Revision erfolgte nach dem Schweizer Standard zur Eingeschränkten Revision. Danach ist diese Revision so zu planen und durchzuführen, dass wesentliche Fehlaussagen in der Jahresrechnung erkannt werden. Eine Eingeschränkte Revision umfasst hauptsächlich Befragungen und analytische Prüfungshandlungen sowie den Umständen angemessene Detailprüfungen der beim geprüften Unternehmen vorhandenen Unterlagen. Dagegen sind Prüfungen der betrieblichen Abläufe und des internen Kontrollsystems sowie Befragungen und weitere Prüfungshandlungen zur Aufdeckung deliktischer Handlungen oder anderer Gesetzesverstösse nicht Bestandteil dieser Revision.

Bei unserer Revision sind wir nicht auf Sachverhalte gestossen, aus denen wir schliessen müssten, dass die Jahresrechnung kein den tatsächlichen Verhältnissen entsprechendes Bild der Vermögens-, Finanz- und Ertragslage in Übereinstimmung mit Swiss GAAP FER 21 vermittelt und nicht Gesetz, Statuten und dem Reglement entspricht.

Ferner bestätigen wir, dass der Ehrenkodex SEA eingehalten wurde.

Fehraltorf, 25. Januar 2018

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Andreas Bieri
Zugelassener Revisionsexperte
Mandatsleiter

Beilage: Jahresrechnung

SIM International (Suisse)
Rue Weissenstein 1
2500 Bienne 4

Balance sheet	30.09.2017	30.09.2016
Assets	CHF	CHF
Current assets		
Cash	966'437 1)	957'194 1)
SIM Trust	41'083 2)	34'905 2)
./. Payables SIM Trust	-17'171 3)	-5'238 3)
Net balance social security	7'212 4)	23'743 4)
Accrued income	0 5)	0 5)
Prepaid expenses	288 6)	288 6)
Total current assets	997'849	1'010'891
Fixed assets		
Real estate and equipment in Bienne	637'125 7)	637'434 7)
Total fixed assets	637'125	637'434
Total assets	1'634'974	1'648'325
Liabilities	CHF	CHF
Current liabilities		
Missionary personal accounts	161'736 8)	192'592 8)
Total current liabilities	161'736	192'592
Long term liabilities (Funds)		
Funds for projects	224'554 9)	192'066 9)
Fund for missionaries (restricted)	451'906 10)	492'249 10)
Funds for missionaries	66'281 11)	65'870 11)
Provisions	0 12)	0 12)
Total long term liabilities (Funds)	742'741	750'186
Equity		
Equity beginning year	705'547 12.1)	717'195 12.1)
Result for the period	24'950	-11'648
Equity end of year	730'497	705'547
Total liabilities	1'634'974	1'648'325

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Profit and loss account	01.10.16 - 30.09.17	01.10.15 - 30.09.16
<u>Income</u>	CHF	CHF
Income missionary (donations)	1'515'482 13)	1'603'060 13)
Income projects / ministries	342'066 14)	390'741 14)
Total income for missionary and projects	1'857'548	1'993'801
Income administration	207'046 15)	105'474 15)
Total income	2'064'594	2'099'274
<u>Expenses</u>		
Expenses for missionaries	-1'254'185 16)	-1'338'645 16)
Expenses projects / ministries	-358'128 17)	-357'802 17)
Total expenses for missionaries and projects	-1'612'312	-1'696'446
Administration Expenses		
Salaries administration	-349'631 18)	-333'302 18)
General expenses for office and administration	-31'778	-33'495
Expenses for international administration	-3'642	-3'060
Expenses for P&R	-41'614	-42'732
Expenses for taxes and utilities	-8'458 19)	-8'368 19)
Depreciation	-309	-464
Total Expenses administration	-435'432	-421'422
Financial income and expenses		
Interest income	1'281	1'026
Bank charges and debit interests	-1'168	-911
Exchange differences	-92	1'409
Financial result	22	1'523
Income and expenses on building		
Rent income	33'720 20)	35'574 20)
Repair and maintenance, utilities	-17'981 21)	-10'147 21)
Result building	15'740	25'427
Result all funds included	32'611	8'356
Difference in missionary funds (not equity)	-261'297	-264'415
Difference in projects/ministries funds (not equity)	16'061	-32'939
Result before transfer from missionaries support	-212'625	-288'998
TFR from missionaries support accounts to admin (income for SIM Switzerland)	253'315	228'630
TFR from admin to real estate fund	-15'740	-25'427
Net result before extraordinary income	24'950	-85'795
TFR from sponsorship/Swiss support project to admin	0	17'618
TFR from fund missionary support Switzerl. to admin	0	40'000
TFR from project fund shortfall	0	3'000
TFR from organisation fund to admin	0	13'530
TFR from admin to missionary support (shortfall)	0	0
Result for the period	24'950	-11'648

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Notes	30.09.2017	30.09.2016
Balance sheet		
1) Cash		
On Hand	1'000	1'000
Post account Karlsruhe	14'418	20'512
Post finance account Lausanne	148'950	104'011
Pending clearing account	0	0
Fixed deposit Post Finance Lausanne	802'069	831'671
Total Cash	966'437 1)	957'194 1)
2) SIM Trust account		
SIM Trust account USD	26'064	16'238
SIM Trust account EUR	15'019	18'667
Total SIM Trust account	41'083 2)	34'905 2)
3) Payables SIM Trust		
Payables through SIM Trust to missionaries in October	-17'171 3)	-5'238 3)
4) Payables social security net		
Receivable/-Payable AVS	-13'184	6'292
Family allocation	-15'184	-15'754
Receivable pension fund	33'730	41'760
Receivable/-Payable accident and sickness insurance	3'761	-6'614
Payable other insurance	-1'910	-1'940
Total Receivables social security net	7'212 4)	23'743 4)
5) Accrued income		
Interest on fixed deposit	0	0
Withholding tax	0	0
Total Accrued income	0 5)	0 5)
6) Prepaid expenses		
Prepaid Charges administration	288	288
Total prepaid expenses	288 6)	288 6)
7) Real estate and equipment in Bienne		
Equipment / heating	27'894	27'894
Accumulated depreciation equipment	-27'123	-26'814
Equipment net	772	1'081
IT / Software	14'704	14'704
Accumulated depreciation IT / Software	-14'704	-14'704
Equipment net	0	0
Real estate	762'429	762'429
Accumulated depreciation real estate	-126'075	-126'075
Real estate net	636'354	636'354
Total real estate and equipment in Bienne	637'125 7)	637'434 7)

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Notes	30.09.2017	30.09.2016
8) Personal accounts of missionaries	161'736 8)	192'592 8)
9) Funds for projects		
Fund real estate Bienne	138'447	122'707
Fund Help office staff	0	0
Starter fund	4'793	4'693
Fund Sponsorenlauf SIM Switzerland	7'525	0
Fund for missionary support Switzerland	42'251	34'582
Fund for support shortfall project Switzerland	2'605	1'151
Fund for organisation development	28'933	28'933
Total Fund for projects	224'554 9)	192'066 9)
10) Funds for missionaries (restricted)		
Fund for local support	264'212	254'143
Ministry fund	166'891	200'106
STA Funds	20'803	38'000
Total funds for missionaries (restricted)	451'906 10)	492'249 10)
11) Funds for missionary care		
Fund for sickness and accident (for missionaries)	39'624	30'514
Fund for retired missionaries	26'657	35'356
Total funds for missionary care	66'281 11)	65'870 11)
12) Provisions		
Provision for administration projects	0	0
Provision for administration projects	0	0
Total provisions	0 12)	0 12)
12.1) Equity		
Equity at the beginning of the period	705'547 12.1)	717'195 12.1)
Result	24'950	-11'648
Equity after result	730'497	705'547
Profit & loss accounts		
13) Income missionary (donations)		
Local Donations (CH) for other SIM	84'094	123'071
Local Donations	1'291'913	1'334'689
Donations transferred in	100'129	108'638
Salary pool, transferred in	29'926	36'661
Income Home care	9'420	0
Total income missionary (donations)	1'515'482 13)	1'603'060 13)
14) Income projects / ministries		
Local gifts for projects	240'771	249'476
Ministry Funds	101'295	141'265
STA funds	0	0
Total income projects / ministries	342'066 14)	390'741 14)

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Notes	30.09.2017	30.09.2016
15) Income administration		
Non designated gifts	172'147	72'064
Other designated gifts local	5'344	830
Administration income for services	27'837	31'578
Other income	749	1'002
Extraordinary income legacy	0	0
Other income	969	0
Total income administration	207'046 15)	105'474 15)
16) Expenses for missionaries		
Support transferred out for other SIM	100'129	108'638
Field admin/housing/intl. Admin	190'507	195'502
Other support expenses	0	4'935
Salary allowance	458'600	500'613
Salary pool transfer	495'118	519'125
Expense home care	1'130	1'130
Expense retirement	8'700	8'700
Total expenses for missionaries	1'254'185 16)	1'338'645 16)
17) Expenses projects / ministries		
Expenses projects	208'430	187'666
Expenses ministry	149'697	170'136
Total expenses for projects / ministries	358'128 17)	357'802 17)
18) Salaries administration		
Salaries administration	285'210	270'855
Salaries administration rent	incl. above	incl. above
Social securities admin.	18'429	17'604
Pension fund admin.	33'469	32'903
Accident and sickness insurance admin.	12'523	11'940
Total expenses for salaries administration	349'631 18)	333'302 18)
19) Taxes and utilities		
Taxes	1'150	1'150
Utilities	7'308	7'218
Total taxes and utilities	8'458 19)	8'368 19)
19) Rent income		
Rent income for room and parking	17'040	18'894
Rent income for flat	16'680	16'680
Total rent income	33'720 20)	35'574 20)
20) Repair, maintenance real estate		
Repair & maintenance	17'981	10'147
Repair, maintenance, utilities	17'981 21)	10'147 21)

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Movements of funds for projects	30.09.2017	30.09.2016
Fund Project Rischatsch		
Balance brought forward 01.10.	0	850
In	0	0
Out	0	-850
Movement net	0	-850
Balance as at 30.09.	0	0
Fund Realestate Bienne		
Balance brought forward 01.10.	122'707	97'280
In	33'720	35'574
Out	-17'981	-10'147
Movement net	15'740	25'427
Balance as at 30.09.	138'447	122'707
Starter Fund		
Balance brought forward 01.10.	4'693	4'113
In	100	1'360
Out	0	-780
Movement net	100	580
Balance as at 30.09.	4'793	4'693
Fund for Sponsorenlauf SIM Switzerland		
Balance brought forward 01.10.	0	0
In	7'525	20'260
Expenses	0	-2'642
Transfer To Admin	0	-17'618
Movement net	7'525	0
Balance as at 30.09.	7'525	0
Fund for Missionary support Switzerland		
Balance brought forward 01.10.	34'582	57'885
In	7'669	16'697
Out	0	-40'000
Movement net	7'669	-23'303
Balance as at 30.09.	42'251	34'582
Fund for project fund support shortfall		
Balance brought forward 01.10.	1'151	4'151
In	10'864	0
Out	-9'410	-3'000
Movement net	1'454	-3'000
Balance as at 30.09.	2'605	1'151
Fund for organisational development		
Balance brought forward 01.10.	28'933	42'625
In	0	0
Out	0	-13'692
Movement net	0	-13'692
Balance as at 30.09.	28'933	28'933
Total movement of funds for projects	24'963	-14'838
Total balance of funds for projects	224'554 9)	192'066 9)

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Funds for missionaries (restricted)	30.09.2017	30.09.2016
Fund for local support		
Balance brought forward 01.10.	254'143	221'932
In	1'390'660	1'469'168
Out	-1'380'591	-1'436'957
Movement net	10'069	32'211
Balance as at 30.09.	264'212	254'143
Ministry Fund		
Balance brought forward 01.10.	200'106	221'082
In	62'252	88'576
Out	-95'466	-109'553
Movement net	-33'215	-20'976
Balance as at 30.09.	166'891	200'106
STA Funds		
Balance brought forward 01.10.	38'000	29'990
In	42'462	76'112
Out	-59'659	-68'102
Movement net	-17'197	8'010
Balance as at 30.09.	20'803	38'000
Total movement of funds for missionaries	-40'343	19'244
Total balance of funds for missionaries	451'906 10)	492'250 10)

Movements of funds for missionary care	30.09.2017	30.09.2016
Fund for Sickness and accident (for missionaries)		
Balance brought forward 01.10.	30'514	31'644
In	10'050	0
Out	-940	-1'130
Movement net	9'110	-1'130
Balance as at 30.09.	39'624	30'514
Fund for retired missionaries		
Balance brought forward 01.10.	35'356	44'056
In	0	0
Out	-8'700	-8'700
Movement net	-8'700	-8'700
Balance as at 30.09.	26'656	35'356
Total movement of funds for sickness and accident	410	-9'830
Total balance of funds for sickness and accident	66'280 11)	65'870 11)

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2500 Bienne 4

Organisation

SIM International (Suisse) is an association organised under the Articles 60 seq of the Civil code of Switerland.

Members of the Board

Joël Sommer (chairman)
Paul-André Eicher
Sr. Sonja Dürrenmatt
Béatrice Orouyina Sidi
Manassé Orouyina Sidi
Stefan Schmid
Miriam Stahl

Purpose of the association

- a) Search, training, transmission of international staff (missionaries) and their administrative support in Switzerland.
- b) To help developing countries with social projects, especially with hospitals, clinics, agricultural development and technical education. To support them financially and with qualified personnel.
- c) To cultivate and to enhance the interest in mission in Switzerland
- d) To offer people from developing countries, living in Switzerland, social and integration services

Accounting principles

The accounts are prepared in accordance with the accounting and reporting recommendations of Swiss GAAP FER 21 and comply with the Swiss Code of Obligations, the articles of the association SIM International (Suisse) and the wording of the code of honor SEA (Schweizerische Evangelische Allianz).

The financial statements are prepared on the basis of true and fair view.

Cash and cash equivalents and receivables were stated at their nominal value, foreign currencies were converted during the year at the current rate. An adjustment to the market value occurs at the 31.09.

Financial assets are stated at their nominal value (loans and bonds). Securities are valued at market value.

Property and equipment are carried at cost price less depreciation. Smaller investments (under CHF 1'000) are written off immediately.

Liabilities are stated at their nominal value. The provisions reflect expenseses that will be incurred at an unknown date and the amount is not yet known. No longer required accruals are reversed.

The statement Movements of funds shows the changes in the funds of the association.