Berney Associés

Geneva, June 24, 2026

Report of the statutory auditor on the limited statutory examination for the year 2025 to the Council members of Foundation Anouk, Geneva

As statutory auditor, we have examined the financial statements (balance sheet, income statement, statement of change in capital and notes) of Foundation Anouk for the financial year ended December 31, 2025. In accordance with Swiss GAAP FER 21, the information contained in the performance report is not subject to any verification requirement by the statutory auditor.

These financial statements are the responsibility of the Council members. 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. The accounting records of the Foundation have been kept by one of the employees of our group who has not been involved in the limited statutory examination.

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, disclosing total equity of CHF 113’062, do not give a true and fair view of the assets, financial position and results, in accordance with Swiss GAAP FER, and do not comply with Swiss law and the Foundation’s articles of incorporation.

Berney Associés Audit SA

BA Qualified electronic signature	BA Qualified electronic signature
Gregory GRIEB	Carole DETURCHE
Licensed Audit Expert	Licensed Auditor
Auditor in charge	

Enclosures : financial statements (balance sheet, income statement, statement of changes in capital and notes)

1207 Genève
Rue du Nant 8
+41 58 234 90 00

1700 Fribourg
Boulevard de Pérolles 37
+41 58 234 93 00

En ligne
berneyassocies.com
info@berneyassocies.com

1006 Lausanne
Ch. de Roseneck 5
+41 58 234 91 00

1260 Nyon
Ch. de Précossy 27
+41 22 544 99 70

Audit · Comptabilité · Expertise & Conseil · Fiscalité · Payroll · Corporate finance

FOUNDATION ANOUK, Geneva

BALANCE SHEET AS AT 31 DECEMBER 2025

	NOTE	31.12.2025	31.12.2024
		CHF	CHF
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	16.	304'071	230'040
Other current receivables		10'815	9'446
Accrued income and prepaid expenses		4'259	11'476
TOTAL CURRENT ASSETS		**319'145**	**250'962**
TOTAL ASSETS		**319'145**	**250'962**
LIABILITIES AND WEALTH			
SHORT TERM LIABILITIES			
Other current liabilities		593	4'429
Donations received in advance		190'758	123'815
Accrued expenses	17.	14'732	12'442
TOTAL SHORT TERM LIABILITIES		**206'083**	**140'686**
FUND CAPITAL			
Restricted funds of ongoing projects	21.	-	-
TOTAL FUND CAPITAL		**-**	**-**
FOUNDATION CAPITAL			
Initial capital		100'000	100'000
Unrestricted capital		13'062	10'276
TOTAL FOUNDATION CAPITAL		**113'062**	**110'276**
TOTAL LIABILITIES AND CAPITAL		**319'145**	**250'962**

FOUNDATION ANOUK, Geneva

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR 2025

	NOTE	2025	2024
		CHF	CHF
INCOME, CONTRIBUTIONS AND DONATIONS			
Restricted donations	21.	438'517	445'940
Unrestricted donations		47'415	24'471
Other revenues		-	3'009
TOTAL INCOME		**485'932**	**473'420**
EXPENDITURES			
Direct costs of activities	18.	(406'908)	(383'698)
Salaries - Administrative		(20'867)	(26'247)
Salaries - Fundraising		(20'867)	(20'998)
Other operating expenses	19.	(33'106)	(34'907)
TOTAL EXPENDITURES		**(481'748)**	**(465'850)**
OPERATING RESULT		**4'184**	**7'570**
Financial expenses	20.	(1'398)	(1'150)
RESULT BEFORE CHANGE IN RESTRICTED FUNDS		**2'786**	**6'420**
Allocation to restricted funds	21.	(438'517)	(445'940)
Use of restricted funds	21.	438'517	445'940
NET CHANGE IN RESTRICTED FUNDS		**-**	**-**
ANNUAL RESULT (BEFORE ALLOCATION TO FOUNDATION CAPITAL)		**2'786**	**6'420**
Allocations/appropriations of the organisation capital			
Allocation to unrestricted capital		*(2'786)*	*(6'420)*
Use of unrestricted capital		-	-

FOUNDATION ANOUK, Geneva

STATEMENT OF CHANGES IN CAPITAL FOR THE YEAR 2025

Capital evolution of the Foundation is as follows :

2025	**01.01.2025**	**Allocation**	**Use**	**Internal transfers**	**31.12.2025**
	CHF	CHF	CHF	CHF	CHF
Initial capital	100'000	-	-	-	**100'000**
Unrestricted capital	10'276	2'786	-	-	**13'062**
Result brought forward	*10'276*	-	-	-	*10'276*
Annual result	-	*2'786*	-	-	*2'786*
Total organisation capital	**110'276**	**2'786**	**-**	**-**	**113'062**

2024	**01.01.2024**	**Allocation**	**Use**	**Internal transfers**	**31.12.2024**
	CHF	CHF	CHF	CHF	CHF
Initial capital	100'000	-	-	-	**100'000**
Unrestricted capital	3'856	6'420	-	-	**10'276**
Result brought forward	*3'856*	-	-	-	*3'856*
Annual result	-	*6'420*	-	-	*6'420*
Total organisation capital	**103'856**	**6'420**	**-**	**-**	**110'276**

I. ORGANISATION OF THE FOUNDATION

1. File number

The file number of the Foundation is 04482.

2. Name and purpose

Under the name "Fondation Anouk", there exists a non-profit foundation. The Foundation is governed by articles 80 et seq. of the Swiss Civil Code and by its statutory provisions.

The Foundation's purpose is to improve the living conditions of persons staying in medical or similar institutions.

3. Corresponding address

The Foundation's registered office address is Rue du Rhône 65, 1204 Geneva.

4. Commercial Register and supervision

The Foundation is registered in the Commercial Register and is supervised by the Federal Department of Home Affairs.

5. Articles of association

The articles of association were issued on 2 April 2008 and no amendments to the articles of association were made during the year under review.

6. Rules

There is no separate set of regulations. The Foundation's organisational rules form an integral part of the articles of association.

No changes have been made.

7. Members of the Foundation Board

The entity is administered by a Foundation Board composed of at least 5 members.

At the date of preparation of the annual accounts, the members of the Foundation Board are :

- Philippe R. Calame, from Locle, in Rolle, President, joint signature of two
- Saira Christine Renteria, from Zurich, in Lausanne, Vice-President, joint signature of two
- Alexandre de Senger, from Geneva, in Collonge-Bellerive, joint signature of two
- Olivier Fruchaud, from France, in Geneva, joint signature of two
- Caroline Guerrand-Hermès, from France, in London, joint signature of two
- Lisa Hans-Margot, from Geneva, in Geneva, joint signature of two
- Daria Robinson, from Geneva, in Geneva, joint signature of two
- Juliette Streichenberger, from Chêne-Bougeries, in Chêne-Bougeries, joint signature of two

8. Persons authorised to sign

Vanessa von Richter, from Rougemont, in Geneva, with collective power of attorney for two. She is authorised to sign only together with a member of the Foundation Board.

9. Remuneration paid to members of the governing bodies

No remuneration is paid to members of the Foundation Board.

As the executive management is carried out by a single person, disclosure of this information is waived.

10. Tax exemption

The Foundation is exempt for tax purposes as of the 2008 tax period.

The tax exemption within the meaning of the LIFD is valid for an indefinite period. The tax exemption within the meaning of the cantonal LIPM is also unlimited.

11. Entity responsible for accounting

Berney Associés SA, rue du Nant 8, PO Box 6268, 1211 Geneva 6, Switzerland.
Contact person : Delphine CABEL.
Telephone number : +41.58.234.90.00

12. Auditors

Berney Associés Audit SA, rue du Nant 8, PO Box 6268, 1211 Geneva 6, Switzerland.
Contact person : Gregory GRIEB, Licensed Audit Expert.
Telephone number : +41.58.234.90.00

13. Number of employees of the Foundation and allocation keys

The Foundation employs two people, representing 1.3 full-time equivalents (2024 : 1.4).

The allocation key for personnel costs by function is as follows :	**2025**	**2024**
1. Project	76%	72%
2. Administration	12%	15%
3. Fundraising	12%	12%

14. Fundraising

Fundraising is carried out directly by Management in collaboration with the members of the Foundation Board.

15. Accounting principles

As of the 2025 financial year, the annual financial statements have been prepared in accordance with the Swiss GAAP RPC fundamentals, RPC 21 and the conceptual framework, and in accordance with Swiss law. The accounts have been prepared on an accrual basis; the balance sheet items are measured at historical cost. Amounts are expressed in Swiss francs.

The presentation of comparative figures for 2024 has been adapted to correspond to the 2025 presentation to allow comparability between periods.

Donations received in advance

Donations received in advance are those collected during the current year for projects or activities that will start in future financial years.

Restricted funds

The restricted funds consist of resources that are subject to a specific purpose because of the wishes of external donors. A restricted fund arises either from an explicit donor provision or from the circumstances of the donation which imply a donor-imposed objective.

II. INFORMATION, DETAILS AND COMMENTS ON CERTAIN ITEMS

16. Cash and cash equivalents

	31.12.2025	31.12.2024
	CHF	CHF
Cash and cash equivalents	253'822	181'316
Cash and cash equivalents - reserve fund	50'249	48'724
Total	**304'071**	**230'040**

17. Accrued expenses

	31.12.2025	31.12.2024
	CHF	CHF
Accrued expenses	14'732	12'442
Total	**14'732**	**12'442**

18. Direct costs of activities

	2025	2024
	CHF	CHF
Artists' fees	(184'920)	(178'797)
Personnel costs related to projects	(132'157)	(127'733)
Equipment	(23'935)	(21'698)
Other direct project costs	(45'295)	(35'174)
Training costs	(8'856)	(7'452)
Travel and representation expenses	(11'745)	(12'844)
Total	**(406'908)**	**(383'698)**

19. Other expenses

	2025	2024
	CHF	CHF
Rent	(9'000)	(6'000)
Insurance costs	(7'441)	(14'820)
Professional fees	(12'762)	(12'041)
Marketing and communication	(3'903)	(2'046)
Total	**(33'106)**	**(34'907)**

20. Financial expenses

	2025	2024
	CHF	CHF
Interest and bank fees	(758)	(853)
Foreign exchange loss	(640)	(297)
Total	**(1'398)**	**(1'150)**

21. Statement of changes in restricted funds

	Balance at 31.12.2024	Allocation	Use of Funds	Balance at 31.12.2025
	CHF	CHF	CHF	CHF
Funds for Art4Impact	-	20'900	(20'900)	-
Funds for Adults	-	236'853	(236'853)	-
Funds for Youths	-	180'764	(180'764)	-
Total 2025	**-**	**438'517**	**(438'517)**	**-**

III. OTHER INFORMATION

22. Donations and in-kind contributions

The Foundation receives, for certain projects, various goods and services free of charge or in kind, mainly including : paints, delivery costs, provision of premises, accommodation for artists and meals, as well as volunteer services on certain projects.

These donations and in-kind contributions are estimated by Management at approximately CHF 71,000 for the year 2025 (2024 : CHF 73'000). These amounts include the valuation of volunteer hours (2025 : 154 hours ; 2024 : 207 hours).

		31.12.2025	31.12.2024
		CHF	CHF
23.	Guarantees		
	There are no guarantees.	-	-
24.	Assets pledged or assigned		
	No assets have been pledged or assigned.	-	-
25.	Leasing		
	There are no leases.	-	-
26.	Fire insurance value		
	No fire insurance value exists.	-	-
27.	Liability toward the pension fund		
	There are no outstanding pension scheme liabilities.	-	-

28. Over-indebtedness / insolvency

The Foundation is not over-indebted or insolvent.

29. Important information about the management and activities of the Foundation

No significant information on the management and activities of the Foundation to mention.