

**Anka Association d`Aide Aux Victimes,
Geneva**

**Report of the statutory auditors
on the limited statutory examination
to the General Assembly of the Association
for the period ended December 31, 2023**

v28.3.2023 for MRL

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Report of the statutory auditors
on the limited statutory examination
to the of General Assembly of
Anka Association d'Aide Aux Victimes, Geneva

As statutory auditors, we have examined the financial statements (balance sheet, income statement, notes) of Anka Association d'Aide Aux Victimes, Geneva for the period ended December 31, 2023.

These financial statements are the responsibility of the Board of the Association. 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 do not comply with Swiss law and the status of the association.

RSM Audit Switzerland SA

Jeremy Howarth
Licensed auditor
(in charge of the audit)

Meltem Kulak

Geneva, March 28, 2024

Enclosures :

- Financial statements (balance sheet, income statement, notes)

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**Balance sheet as at December 31,
(in CHF)**

	<i>Notes</i>	2023
Assets		
Current assets		
Cash and cash equivalents	3.1	<u>2'748</u>
Total current assets		2'748
Total assets		<u>2'748</u>
Liabilities and association capital		
Current liabilities		
Payables	3.2	<u>2'147</u>
Total current liabilities		2'147
Total liabilities		<u>2'147</u>
Association capital		
Surplus of the period		<u>601</u>
Total capital		601
Total liabilities and association capital		<u>2'748</u>

**Income statement for the period ended December 31, 2023
(in CHF)**

Revenues	3.3	7'228
Event costs	3.4	(1'338)
Donations given	3.5	(1'200)
Other operating expenses		(4'089)
<i>Communication and marketing expenses</i>	3.6	(2'920)
<i>Administration and IT expenses</i>	3.7	(669)
<i>Audit, accounting, tax services</i>		(500)
Total operating expenses		<u>(6'627)</u>
Result for the period before taxes		<u>601</u>
Direct tax expense		<u>-</u>
Surplus of the period		<u>601</u>

The accompanying notes are an integral part of these financial statements



**Notes to the financial statements as at December 31,2023
(in CHF)**

Note 1 - General Information

Anka Association d'Aide Aux Victimes ("ANKA" or "Association") is a non-profit international association and was incorporated on Feb 23, 2023 in Geneva, Switzerland.

The purpose of the Association is to providing comprehensive support in disaster situations and social disruptions, focuses on various aspects such as housing, nutrition, education, and health.

The Association does not have any full time employees for the period under audit.

Note 2 - Key accounting and valuation principles

Principles of financial reporting

The present annual financial statements have been established in compliance with the principles of Swiss law, in particular with the articles relating to the commercial accounting and the presentation of the financials statements (Art. 957 to 962 CO).

Basis of preparation and foreign exchange translation

The financial statements are prepared on the principle of going concern.

The accounting of the Association are kept in Swiss Francs ("CHF"), the currency in which most of its transactions are concluded. Transactions in other currencies have been translated into CHF during the year at rates prevailing when transactions arose.

Note 3 - Information on balance sheet and income statement items

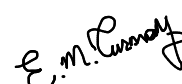
2023

3.1 Cash and cash equivalents

Petty cash - CHF	31
Bank - CHF	2'796
Total	<u><u>2'827</u></u>

3.2 Payables

Websites fees due	1'149
General assembly room rent due	300
Audit fees	500
Other	198
Total	<u><u>2'147</u></u>

**Notes to the financial statements as at December 31,2023
(in CHF)**

Note 3 - Information on balance sheet and income statement items (cont'd)

	<u>2023</u>
3.3 Revenues	
Membership revenues	2'960
Online donations	1'405
Funds raised at Marche de Morges	1'312
Funds raised at the inauguration event	1'335
Other	216
Total	<u>7'228</u>
3.4 Event costs	
Organization of the inauguration event	1'338
Total	<u>1'338</u>
3.5 Donations given	
CHF 1'200 was contributed to the Istanbul Metropolitan Municipality Hygen Kids campaign for the earthquake zone in Turkey.	
3.6 Communication and marketing expenses	
Website development and hosting fees	2'153
Advertisement documents and brocherus design and printing	717
Online donations commission	50
Total	<u>2'920</u>
3.7 Administration expenses	
Room rent for the general assembly	300
Translation fees	304
Bank fees	65
Total	<u>669</u>



E.M. Curran