

**International Federation of the Red Cross and
Red Crescent Societies (IFRC)
Geneva**

Report of the independent Auditor

On the Financial Statements for the Emergency
Appeal "Ukraine and impacted countries crisis"
**For the period from February 5, 2022 to
December 31, 2022**

Report of the Independent Auditor on the IFRC's Financial Statements of the project focused on the Emergency Appeal UKRAINE AND IMPACTED COUNTRIES CRISIS, MGR65002. The period covered in the scope of audit is February 5, 2022 to December 31, 2022.

Opinion

We have audited the accompanying financial statements of the project focused for the Emergency Appeal UKRAINE AND IMPACTED COUNTRIES CRISIS, MGR65002. The period covered in the scope of audit is February 5, 2022 to December 31, 2022, which comprise the statement of income and expenditure and notes to the financial statements including a summary of significant accounting policies for the year ended December 31, 2022.

In our opinion, the accompanying financial statements for the Emergency Appeal UKRAINE AND IMPACTED COUNTRIES CRISIS, MGR65002 are prepared, in all material aspects, in accordance with IFRC accounting policies set out in the notes to the financial statements.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the IFRC in accordance with the ethical Standards Board for Accountants (IESBA) Code of Ethics for Professional Accountants, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Accounting and Restriction on Distribution and Use

We draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the IFRC to comply with the financial reporting provisions of the IFRC. As a result, the financial statements may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Management for the Financial Statements

The Management of the IFRC is responsible for the preparation of this financial statement in accordance with the accounting policies set out in the notes and for such internal control as the Management of the IFRC determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the IFRC's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.

We communicate with the Management and those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

MAZARS Ltd



Michael Ackermann
Licensed Audit Expert
(Auditor in charge)



Fanny Chapuis
Licensed Audit Expert

Geneva, May 15th, 2023

Enclosures

- Financial statements (statement of income and expenditure and notes) for the period from February 5, 2022 to December 31, 2022

**INTERNATIONAL FEDERATION OF RED CROSS AND RED CRESCENT SOCIETIES
EMERGENCY APPEAL (MGR65002) – UKRAINE AND IMPACTED COUNTRIES CRISIS**

**INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 5 FEBRUARY 2022 TO 31 DECEMBER 2022**

		Period from 5-Feb-2022 to 31-Dec-2022
OPERATING INCOME	Notes	CHF
Voluntary contributions	4	315,285,295
Donations	5	66,167,099
Total INCOME		<u>381,452,394</u>
OPERATING EXPENDITURE		
Other resources: Humanitarian Response		
Relief supplies, transportation and storage		90,977,422
Employee benefits		7,882,178
Contributions to National Societies	7	33,656,248
Supplementary services cost recoveries		2,061,589
Other costs & allocations	8	14,340,865
Total direct costs		<u>148,918,302</u>
Indirect cost recovery		8,421,349
Total OPERATING EXPENDITURE		<u>157,339,651</u>
NET SURPLUS FROM OPERATING ACTIVITIES		224,112,743
Finance expense, net		133,890
NET SURPLUS FOR THE PERIOD		<u>223,978,853</u>
FUNDS HELD FOR OPERATIONS		
Net surplus for the period		223,978,853
FUNDS HELD FOR OPERATIONS		<u>223,978,853</u>

The notes on pages 5 to 13 are an integral part of these Appeal Financial Statements.

**INTERNATIONAL FEDERATION OF RED CROSS AND RED CRESCENT SOCIETIES
EMERGENCY APPEAL (MGR65002) – UKRAINE AND IMPACTED COUNTRIES CRISIS**

**NOTES TO THE APPEAL FINANCIAL STATEMENTS
FOR THE PERIOD FROM 5 FEBRUARY 2022 TO 31 DECEMBER 2022**

1. Activities

Founded in 1919, the International Federation of Red Cross and Red Crescent Societies (IFRC) is a membership organisation comprising 192 member Red Cross and Red Crescent societies governed by a Governing Board and with management support provided by a Secretariat with more than 60 delegations to support activities around the world. The Secretariat headquarters' address is 17, Chemin des Crêts, Petit-Saconnex, 1209 Geneva, Switzerland.

The IFRC's mission is to improve the lives of vulnerable people by mobilizing the power of humanity. Working through its 192 member National Societies, the IFRC acts before, during and after disasters and health emergencies to meet the needs and improve the lives of vulnerable people. It does so with impartiality as to nationality, race, gender, religious beliefs, class and political opinions.

The IFRC coordinates international support for large-scale disasters and health crises, strengthens the capacities and leadership of its member National Societies, and acts at the international level to raise resources and persuade decision makers to act at all times in the interests of vulnerable people.

Guided by *Strategy 2030*, a collective plan of action for the IFRC and its member National Societies to tackle the major humanitarian and development challenges of this decade, the IFRC is committed to 'saving lives and changing minds'.

Active since 2014, the armed conflict in Ukraine significantly escalated in February 2022, as hostilities spread to most parts of the country. The conflict has caused tragic loss of human life, destruction of cities and civilian infrastructure, and widespread displacement of people inside Ukraine and across its borders with neighbouring countries.

Pertinent information concerning the Ukraine and impacted countries crisis emergency appeal is summarised in the below table.

Date	Description	Appeal amount CHF 000s
5 February 2022	DREF initial allocation	219
28 February 2022	Launch of the Ukraine and impacted countries crisis appeal until 29 February 2024	100,000
14 April 2022	Increase of CHF 450 million	550,000
7 October 2022	Envisaged extension of timeframe until 31 December 2025 and a substantial increase in funding amount yet to be finalised	550,000

An initial appeal of CHF 100 million was launched to enable the IFRC to assist an initial 2 million people displaced inside Ukraine and people reaching neighbouring countries affected by the conflict. The increase to CHF 550 million was planned in order to increase the reach of the Red Cross and Red Crescent National Societies in Ukraine and other impacted countries to scale up assistance to 3.6 million people in the immediate term and in their transition to long-term recovery.

The emergency operation has been further increasing the scope of its intervention, working with National Societies in the region that have requested support from the IFRC to provide technical and financial assistance to people in need. In this sense, new needs and approaches have been identified with National Societies, which will be reflected in the revision of the emergency appeal. As per an operations update issued on 7 October 2022, the envisaged revised emergency appeal will extend the timeframe of the operation until 31 December 2025, with a transition to unified country planning covering all operations of National Societies thereafter.

Yet to be finalised, a revised emergency appeal will present a substantial increase in funding ask (approximately up to a total CHF 795 million) as well as in geographical coverage that will include supporting Ukrainian Red Cross Society and 16 other National Societies of the impacted countries. The IFRC had allocated CHF 1,293,301 from its Disaster Response Emergency Fund (DREF) including CHF 218,638 allocated on 5 February 2022 that supported the Ukrainian Red Cross Society in its preparedness efforts. At 31 December 2022, the full amount of the DREF allocation had been reimbursed to the DREF.

**INTERNATIONAL FEDERATION OF RED CROSS AND RED CRESCENT SOCIETIES
EMERGENCY APPEAL (MGR65002) – UKRAINE AND IMPACTED COUNTRIES CRISIS**

**NOTES TO THE APPEAL FINANCIAL STATEMENTS
FOR THE PERIOD FROM 5 FEBRUARY 2022 TO 31 DECEMBER 2022**

1. Activities (continued)

The financial statements presented comprise the Income and Expenditure Statement and supporting notes of the Ukraine and impacted countries crisis appeal (MGR65002), consolidating four sub-appeals initially created whereby two were closed (MDRUA011 and MDRRU027), leaving a single sub-appeal for the whole of Europe (MDR66001) and one for Geneva Global costs (MDR00007), and are hereto referred to as Appeal Financial Statements.

2. Basis of accounting

The Appeal Financial Statements are presented in Swiss Francs and have been prepared using the accrual basis of accounting, under which, the effects of transactions and other events are recognised when they occur (and not as cash or its equivalent is received or paid) and they are recorded in the accounting records and reported in the financial statements of the periods to which they relate.

The Consolidated Financial Statements of the IFRC are prepared in accordance with International Financial Reporting Standards (IFRS). The information contained in these appeal financial statements has been extracted from the Consolidated Financial Statements of the IFRC, except for the following:

- a) payments made under leases, as covered by IFRS 16 Leases, are included in operating expenditure in the appeal financial statements and are recognised on a straight-line basis over the periods of the leases;
- b) obligations for contributions to post-employment benefit plans (the IFRC's pension arrangements), as covered by IAS 19. Employee benefits are included within operating expenditure in the appeal financial statements and are recognised as contributions fall due for payment.

The IFRC has concluded that, with respect to these appeal financial statements, the adopted basis of accounting for leases and post-employment benefit plan contributions provide more relevant and useful information to users of these appeal financial statements, notably contributors and donors to the Ukraine and Impacted Countries Crisis emergency appeal (MGR65002).

The Appeal Financial Statements present operating expenditure by function (see note 3.3(a)). All operating expenditure included within the appeal financial statements is classified under the Humanitarian Response functional category. For information purposes, the Income and Expenditure Statement provides further analysis of operating expenditure.

3. Significant accounting policies

3.1 Foreign currency transactions

The presentation and functional currency of the IFRC is the Swiss Franc, as operating cash flows are primarily denominated in, and influenced by, the Swiss Franc. The IFRC's operations are not concentrated in any one economic environment, but appeals, including the Ukraine and Impacted Countries Crisis emergency appeal, are always launched in Swiss Francs and expenditure is budgeted and managed in Swiss Francs.

Monetary assets and liabilities denominated in foreign currencies are translated into Swiss Francs using the exchange rate at the reporting date. Foreign currency transactions are translated into Swiss Francs using actual rates that were applied to transactions or rates which approximate to the prevailing rate at the date of the transactions. Exchange gains and losses resulting from the settlement of foreign currency transactions and from translation are included under Finance expense, net in the Income and Expenditure Statement, with the exception of realised and unrealised exchange gains and losses on voluntary contributions and donations, which are included under Voluntary contributions and Donations, net in the Income and Expenditure Statement.

**INTERNATIONAL FEDERATION OF RED CROSS AND RED CRESCENT SOCIETIES
EMERGENCY APPEAL (MGR65002) – UKRAINE AND IMPACTED COUNTRIES CRISIS**

**NOTES TO THE APPEAL FINANCIAL STATEMENTS
FOR THE PERIOD FROM 5 FEBRUARY 2022 TO 31 DECEMBER 2022**

3.2 Income

Income comprises voluntary contributions and donations. Voluntary contributions are contributions to the IFRC voluntarily made by National Societies. Donations are donations or other financial assistance to the IFRC, voluntarily made by private individuals, States, or any other public or private institutions. Voluntary contributions and Donations are recognised when a signed agreement (pledge) has been received from the National Society or other donor. In the absence of a signed agreement, the contribution is recognised upon receipt of cash.

Government grants for specific projects and donations that are subject to specific contractual obligations similar to government grants, are reported as deferred income and recognised as income when expenditure is incurred and contractual obligations are fulfilled. Government grants that are neither for specific projects nor identifiable assets, and are both earmarked and managed at appeal level, are recognised when a confirmed written pledge has been received from the donor and accepted by the IFRC.

Donations where receipt of funding is conditional and contingent upon uncertain future events not wholly within the IFRC's control are not accounted for but are disclosed as contingent assets.

After initial recognition, subsequent changes to Voluntary contributions and Donations are recognised as additions to, or reductions of income, in the period in which the change is agreed. The IFRC is unable to evaluate the impact of such changes on the income reported in these appeal financial statements.

Voluntary contributions from National Societies and donations from non-National Societies are recognised based on the level of earmarking, as summarised in the below table:

Unearmarked	<p>Can be used for any purpose to further the objectives of the IFRC</p> <p>Amounts are recognised as income in the current period and within unrestricted income</p> <p>Unspent amounts included within unrestricted reserves at the end of the accounting period</p>
Earmarked	<p><i>Fully under the control of the IFRC</i></p> <p>Can be restricted in terms of nature, timeframe, or subject matter</p> <p>Amounts are recognised within restricted income</p> <p>Unspent amounts included within restricted reserves at the end of the accounting period</p>
	<p><i>Not fully under the control of the IFRC</i></p> <p>Can be restricted in terms of nature, timeframe, or subject matter</p> <p><u>Earmarked for use in a future period</u></p> <p>Amounts are recognised as deferred income in the current period</p> <p>Amounts are recognised within restricted income in the future period for which they are earmarked</p>
	<p><u>Subject to specific contractual obligations, similar to government grants</u></p> <p>Amounts are recognised within restricted income as expenditure is incurred and contractual obligations are fulfilled</p> <p>Amounts received but not recognised are included in deferred income</p>

**INTERNATIONAL FEDERATION OF RED CROSS AND RED CRESCENT SOCIETIES
EMERGENCY APPEAL (MGR65002) – UKRAINE AND IMPACTED COUNTRIES CRISIS**

**NOTES TO THE APPEAL FINANCIAL STATEMENTS
FOR THE PERIOD FROM 5 FEBRUARY 2022 TO 31 DECEMBER 2022**

3.2 Income (continued)

Income recognition policy for voluntary contributions from National Societies and donations from non-National Societies is summarised in the below table:

Donors	Category	Earmarking	Income recognition
National Societies	Fully under the control of the IFRC	Unearmarked	Recognised upfront in the current period
	Not fully under the control of the IFRC	Earmarked for use in a future period	Deferred in the current period and recognised in the future period for which the funds are earmarked
Non-National Societies (Governments, multi-lateral agencies, corporations, and others)	Fully under the control of the IFRC (e.g., non-refundable donations, contribution towards regular resources, funding managed at appeal level including DREF, hosted programmes, contribution towards multi-donor action)	Unearmarked or earmarked at an appeal level	Recognised upfront in the current period
	Not fully under the control of the IFRC	Earmarked for use in a future period	Deferred in the current period and recognised in the future period for which they are earmarked
		Subject to specific contractual obligations, similar to government grants	Recognised as expenditure is incurred and contractual obligations are fulfilled. Amounts received but not recognised in the current period are included in deferred income

Voluntary contributions and Donations are mainly received in cash but may be received in-kind (relief supplies, inventories or tangible assets) or as services (staff, transport or property operating costs including rent). The fair value of in-kind goods, assets and property operating cost donations, is taken as the value indicated by the donor. This value is tested for reasonableness by comparing it to the cost that the IFRC would incur if it were to buy in the open market similar goods, assets or property services, for the same intended use. If the market value is found to be significantly different to the value indicated by the donor, the value is revised to the market value. The fair value of in-kind staff is taken as the average cost that would be incurred by the IFRC, if it were to directly employ a person in a similar position.

**INTERNATIONAL FEDERATION OF RED CROSS AND RED CRESCENT SOCIETIES
EMERGENCY APPEAL (MGR65002) – UKRAINE AND IMPACTED COUNTRIES CRISIS**

**NOTES TO THE APPEAL FINANCIAL STATEMENTS
FOR THE PERIOD FROM 5 FEBRUARY 2022 TO 31 DECEMBER 2022**

3.2 Income (continued)

In-kind contributions are recognised at their estimated fair value in accordance with the following table:

In-kind contribution category	Income recognition	Expenditure recognition
Relief supplies	Recognised on date of receipt equally as both income and expenditure.	
Tangible assets	Recognised on date of receipt.	Depreciation and impairment recorded in the same way as for purchased fixed assets.
Services	Recognised on date of receipt equally as both income and expenditure	
Inventories	Recognised on date of receipt.	Expensed on date used.

3.3 Expenditure

(a) Functional expenditure categories

All IFRC expenditure is classified under functional expense categories that aggregate costs related to each category. Expenditure incurred as part of this emergency appeal activities is classified under the Other resources: Humanitarian response programmes functional expense category, which comprises Coordination during the immediate response phase of disasters and crises which require international assistance, in order to ensure adequate resources are available to meet the needs of disaster affected people. Within this functional expense category, the classification of operational expenditures by nature has been aligned with the consolidated financial statements of the IFRC.

(b) Costing principles

The IFRC applies a full cost recovery principle to its activities and operations. As such, each functional expense category includes all associated direct costs, indirect costs and pledge fees.

Direct costs

Direct costs are those costs that can be readily and specifically identified with a particular project or service. These include costs recovered from operations for the provision of specific supplementary services.

Indirect costs

The direct costs of programmes and services are subject to standard indirect cost recovery rate to fund the costs of providing indirect support services, essential to the success of operations. Such indirect support services include management and leadership, information and communication technology and professional and services functions in the areas of programme quality, reporting, resource mobilisation, finance, information technology and human resources.

Pledge fees

Costs are incurred to meet specific donor requirements. These requirements may include the tracking of expenses where a donation has been given for a specific activity or needs to be spent within a specific timeframe, or requires customised financial and / or narrative reports. Pledge fees are charged to contributions and donations to cover the costs associated with meeting these specific donor requirements.

**INTERNATIONAL FEDERATION OF RED CROSS AND RED CRESCENT SOCIETIES
EMERGENCY APPEAL (MGR65002) – UKRAINE AND IMPACTED COUNTRIES CRISIS**

**NOTES TO THE APPEAL FINANCIAL STATEMENTS
FOR THE PERIOD FROM 5 FEBRUARY 2022 TO 31 DECEMBER 2022**

3.3 Expenditure (continued)

(c) Provisions for operations and Contributions to National Societies

The IFRC advances funds to member Red Cross and Red Crescent National Societies. In principle, two mechanisms are used to advance funds to member National Societies for the implementation of activities – cash working advances and cash contributions. Depending on the IFRC's assessment of risk, one of two approaches to make cash contributions may be adopted.

(i) Cash working advances - Provisions for operations

The IFRC provides cash working advances to National Societies for them to implement activities on behalf of the IFRC. Amounts advanced are recognised as receivables until such time as recipient National Societies report to the IFRC on their use of the funds. A provision is recognised for the value of working advances which has not been reported on by the recipient National Societies, and the related expense is recorded as Provisions for operations included in Other costs & allocations in the Income and Expenditure statement. When recipient National Societies report on their use of the funds, the provision is reversed, and the expense is reclassified according to its nature.

(ii) Contributions to National Societies

The IFRC makes cash contributions to fund the activities of member National Societies. Such contributions are recognised as Operating Expenditure as they are incurred. Cash transfers are made to National Societies that have been risk-assessed by the IFRC to have the organisational capacity and internal controls to effectively manage funds received from the IFRC to meet project objectives and satisfy stakeholders' accountability requirements. The recipient National Society manages the use of the funds based on its own internal regulations and reports its use of the funds back to the IFRC without the need to submit detailed supporting documentation for individual expenses incurred. National Societies operating under Cash Transfer are subject to periodic audits of their use of funds transferred.

3.4 Finance expense, net

Exchange gains and losses resulting from the settlement of foreign currency transactions and from translations are included under Finance expense, net, in the Income and Expenditure Statement, with the exception of realised and unrealised exchange gains and losses on voluntary contributions and donations, which are included under Voluntary contributions and Donations, net in the Income and Expenditure Statement.

3.5 Funds held for operations

The cumulative excess of income received over operating expenditure incurred is recorded as Funds held for operations. In the event that the funds cannot be spent, the IFRC obtains agreement from the donors to reallocate the unspent funds for a different use, or reimburses them to the donors.

**INTERNATIONAL FEDERATION OF RED CROSS AND RED CRESCENT SOCIETIES
EMERGENCY APPEAL (MGR65002) – UKRAINE AND IMPACTED COUNTRIES CRISIS**

**NOTES TO THE APPEAL FINANCIAL STATEMENTS
FOR THE PERIOD FROM 5 FEBRUARY 2022 TO 31 DECEMBER 2022**

4. Voluntary contributions

				Period from 5-Feb-2022 to 31-Dec-2022
	Cash	Goods	Services	
	CHF	In-Kind	In-Kind	TOTAL
		CHF	CHF	CHF
American Red Cross	56,676,181	-	-	56,676,181
Australian Red Cross	5,244,353	-	-	5,244,353
Australian Red Cross (from Australian Government)	1,386,294	-	-	1,386,294
Austrian Red Cross	-	1,847,553	3	1,847,556
Belgian Red Cross (Francophone)	1,029,820	-	-	1,029,820
British Red Cross	24,994,359	-	-	24,994,359
British Red Cross (from British Government)	25,995,593	-	-	25,995,593
Danish Red Cross	2,915,202	-	32,692	2,947,894
Finnish Red Cross	15,451,915	825,442	45,551	16,322,908
French Red Cross	19,720,574	12,818,035	16,982	32,555,591
German Red Cross	-	588,891	8	588,899
Hellenic Red Cross (from Greece - Private Donors)	417,903	-	-	417,903
Hong Kong Red Cross, Branch of the Red Cross Society of China	123,871	-	-	123,871
Icelandic Red Cross	94,350	-	-	94,350
Icelandic Red Cross (from Icelandic Government)	160,650	-	-	160,650
Irish Red Cross Society	12,569,228	-	-	12,569,228
Italian Red Cross	951,855	-	-	951,855
Italian Red Cross (from Coca-Cola)	3,973,284	-	-	3,973,284
Japanese Red Cross Society	18,557,919	-	-	18,557,919
Liechtenstein Red Cross	400,000	-	-	400,000
New Zealand Red Cross	1,102,721	-	-	1,102,721
Norwegian Red Cross	539,617	-	-	539,617
Norwegian Red Cross (from Norwegian Government)	10,003,475	-	-	10,003,475
Red Cross of Monaco	349,509	-	-	349,509
Red Cross Society of China	280,287	-	-	280,287
Red Cross Society of Georgia	200,000	-	-	200,000
Singapore Red Cross Society	816,524	-	-	816,524
Slovenian Red Cross	318,334	-	-	318,334
Spanish Red Cross	-	419,947	13	419,960
Spanish Red Cross (from Amadeus IT Group)	504,500	-	-	504,500
Swedish Red Cross	10,262,473	-	-	10,262,473
Swiss Red Cross	3,721,354	130,018	2	3,851,374
Taiwan Red Cross Organisation	160,025	-	-	160,025
The Canadian Red Cross Society	42,035,236	5,582	-	42,040,818
The Canadian Red Cross Society (from Canadian Government)	5,523,493	-	-	5,523,493
The Netherlands Red Cross	13,901,303	-	-	13,901,303
The Netherlands Red Cross (from Netherlands - Private Donors)	310,184	-	-	310,184
The Netherlands Red Cross (from Netherlands Government)	16,650,120	-	-	16,650,120
The Red Cross Society of Bosnia and Herzegovina	50,000	-	-	50,000
The Republic of Korea National Red Cross	700,000	247,962	2	947,964
Other voluntary contributions (including online donations and those with contributions less than CHF 50,000)	203,710	-	10,395	214,106
	298,296,216	16,883,430	105,648	315,285,295

The cash column includes realised gains and losses from settlement of foreign currency pledges during the period and unrealised gains and losses from translation of outstanding foreign currency pledges at the reporting date (see note 3.4).

**INTERNATIONAL FEDERATION OF RED CROSS AND RED CRESCENT SOCIETIES
EMERGENCY APPEAL (MGR65002) – UKRAINE AND IMPACTED COUNTRIES CRISIS**

**NOTES TO THE APPEAL FINANCIAL STATEMENTS
FOR THE PERIOD FROM 5 FEBRUARY 2022 TO 31 DECEMBER 2022**

5. Donations

				Period from 5-Feb-2022 to 31-Dec-2022
	Cash	Goods	Services	
	CHF	In-Kind	In-Kind	TOTAL
		CHF	CHF	CHF
Arcadis NV	204,460	-	-	204,460
Canadian Government	-	288,080	8	288,088
Charities Aid Foundation (from Dow Chemical Company)	144,686	-	-	144,686
Charities Aid Foundation (from Meta)	139,200	-	-	139,200
Circle K	967,807	-	-	967,807
CNH Industrial International SA	355,269	-	-	355,269
Coca-Cola Europacific Partners	208,936	-	-	208,936
Coca Cola Foundation	931,980	-	-	931,980
Crypto.com	868,683	-	-	868,683
CVC Philanthropy Ltd	254,689	-	-	254,689
Danone	670,504	-	-	670,504
Diageo plc	1,016,170	-	-	1,016,170
Ericsson	402,847	-	-	402,847
EU-DG SANTE	2,217,946	-	-	2,217,946
European Commission - DG ECHO	105,054	-	-	105,054
European Investment Bank Institute	700,679	-	-	700,679
Exor NV	1,032,877	-	-	1,032,877
FIA Foundation	511,711	-	-	511,711
Fortum Oyj	206,421	-	-	206,421
French Government	2,566,923	-	-	2,566,923
Intercontinental Hotels Groups (IHG)	236,200	-	-	236,200
Interogo Holding	5,120,830	-	-	5,120,830
Irish Government	1,023,408	-	-	1,023,408
Italian Government	2,044,948	-	-	2,044,948
Italian Government Bilateral Emergency Fund	488,511	-	-	488,511
Japanese Government	7,333,352	-	-	7,333,352
Johnson & Johnson foundation	4,699,560	-	-	4,699,560
Land Rover	-	172,200	8	172,208
Lars Amundsen Foundation	100,000	-	-	100,000
Lindt & Sprüngli	1,000,000	-	-	1,000,000
Luxembourg Government	511,711	-	-	511,711
Mondelez International Foundation	698,369	-	-	698,369
Nestle	1,306,714	-	-	1,306,714
Nissan Europe	534,519	-	-	534,519
Olympus Corporation	471,735	-	-	471,735
Procter & Gamble	1,358,369	-	-	1,358,369
Siemens Gamesa Renewable Energy	506,297	-	-	506,297
Spanish Government	1,447,625	-	-	1,447,625
Swedish Government	6,287,331	-	-	6,287,331
Swiss Government	4,000,000	-	-	4,000,000
Takeda Pharmaceutical Company Ltd	2,278,441	-	-	2,278,441
The Muslim World League	925,140	-	-	925,140
Uber Technologies Inc.	247,248	-	-	247,248
United States Government - PRM	5,561,998	-	-	5,561,998
United States Government - USAID	-	145,651	-	145,651
United States - Private Donors	115,134	-	-	115,134
Other donors (including online donations and those with donations less than CHF 100,000)	2,963,990	-	792,880	3,756,870
	64,768,272	605,931	792,896	66,167,099

The cash column includes realised gains and losses from settlement of foreign currency pledges during the period and unrealised gains and losses from translation of outstanding foreign currency pledges at the reporting date (see note 3.4).

**INTERNATIONAL FEDERATION OF RED CROSS AND RED CRESCENT SOCIETIES
EMERGENCY APPEAL (MGR65002) – UKRAINE AND IMPACTED COUNTRIES CRISIS**

**NOTES TO THE APPEAL FINANCIAL STATEMENTS
FOR THE PERIOD FROM 5 FEBRUARY 2022 TO 31 DECEMBER 2022**

6. Voluntary contributions and Donations - Receivables and deferred income

At the end of 2022, the IFRC had received voluntary contributions and donations of CHF 21,746,018 which are not recognised as income in the Income and Expenditure Statement but were deferred for recognition in future periods.

At the end of 2022, the IFRC had CHF 75,852,875 of outstanding receivables relating to voluntary contributions and donations for the Ukraine and impacted countries appeal.

7. Contributions to National Societies

	Period from 5-Feb-2022 to 31-Dec-2022 CHF
Ukrainian Red Cross Society	27,133,941
Belarus Red Cross	980,000
Bulgarian Red Cross	862,928
Danish Red Cross	400,000
Georgia Red Cross Society	186,200
Red Cross of Montenegro	1,180,130
Red Cross of The Republic of North Macedonia	134,483
Romanian Red Cross	1,298,820
Turkish Red Crescent Society	1,479,747
	<u>33,656,248</u>

8. Other costs & allocations

	Period from 5-Feb-2022 to 31-Dec-2022 CHF
Administration, office and general	1,010,991
Consultancy fees	419,198
Legal and professional	412,676
Pledge fees	1,105,071
Provisions for cash working advances	5,894,529
Travel	1,870,479
Vehicles and equipment	3,034,865
Workshops & training	257,755
Others	335,301
	<u>14,340,865</u>