



AUDITOR'S REPORT
Together with FINANCIAL STATEMENTS
As of December 31st, 2023

INTERNATIONAL RAINWATER
HARVESTING ALLIANCE (IHRA)
Geneva

Report of the auditors on the limited statutory examination

to the General Meeting of

the members of

INTERNATIONAL RAINWATER
HARVESTING ALLIANCE (IHRA)
Geneva

As statutory auditors, we have examined the financial statements (balance sheet, operating statement, statement of changes in equity and notes) of INTERNATIONAL RAINWATER HARVESTING ALLIANCE (IHRA) (the Association) for the year ended December 31st, 2023. As permitted by Swiss GAAP FER 21, the information in the performance report is not required to be subject to examination.

These financial statements prepared in accordance with the Swiss GAAP FER, the provisions of Swiss law and the articles of the Association are the responsibility of the 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 company personnel and analytical procedures as well as detailed tests of company documents as considered necessary in the circumstances. However, the testing of operation of 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.

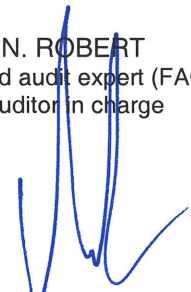
Based on our limited statutory examination, nothing has come to our attention that causes us to believe that the financial statements do not comply with Swiss GAAP FER, the provisions of Swiss law and the articles of the Association.

Geneva, May 31st, 2024



A. PASQUIER
Licensed auditor (FAOA)

UNIFID SA



N. ROBERT
Licensed audit expert (FAOA)
Auditor in charge

Enclosure :

- balance sheet
- operating statement
- statement of changes in equity
- notes to the financial statements

BALANCE SHEET AS OF 31 DECEMBER 2023

	Notes	31.12.2023	31.12.2022
		CHF	CHF
ASSETS			
Current assets			
Cash and bank	2.3.	367'427	269'568
Accounts receivable		44'461	399
Accrued income		4'348	0
Prepaid expenses		4'746	3'825
Total current assets		420'982	273'792
Financial assets	2.4.	2'257	2'246
TOTAL ASSETS		423'239	276'038
LIABILITIES AND OWN FUNDS			
Current liabilities			
Accounts payable	2.5.	16'595	14'592
Accrued expenses and deferred income	2.6.	2'200	2'200
Total current liabilities		18'795	16'792
Restricted funds			
Deferred income - projects funds	2.7.	399'031	254'982
Total restricted funds		399'031	254'982
Own funds			
Accumulated result		4'265	3'124
Result for the year		1'148	1'141
Total own funds		5'413	4'265
TOTAL LIABILITIES AND OWN FUNDS		423'239	276'038

(The accompanying notes are an integral part of the financial statements)

STATEMENT OF OPERATIONS FOR THE YEAR ENDED 31st DECEMBER 2023

	Notes	31.12.2023	31.12.2022
		CHF	CHF
INCOME			
Donations/Contributions	3.1.	64'167	56'042
Projects income - FGC	3.2.		
GENEVE		107'309	
DDC		76'218	41'324
CAROUGE		49'250	49'250
MEYRIN		44'016	
LANCY		39'400	
THONEX		14'000	
PREGNY-CHAMBESY		12'805	16'881
ANIERES		10'000	
CORSIER		6'000	
BERNEX			21'276
VERNIER			68'950
Projects income - institutional contributions		26'380	
Projects income - other donations		152'848	
Other operational income		429	451
Total income		602'822	254'174
EXPENDITURE			
Personnel costs		32'966	21'709
Office premises		11'444	10'495
Professional fees		3'304	9'152
General and office expenses		15'327	13'649
Project expenditure	3.4.		
- local costs		254'953	127'742
- personnel costs IRHA Geneva		75'057	69'881
- administrative costs IRHA Geneva		64'167	58'009
Total expenditure		457'216	310'637
Intermediate result		145'606	-56'463
Financial result		-409	-347
Operational surplus/deficit (prior to allocation)		145'198	-56'810
CHANGES IN RESTRICTED FUNDS			
Allocation	3.4.	-538'226	-197'681
Use	3.4.	394'176	255'632
NET SURPLUS/DEFICIT FOR THE YEAR		1'148	1'141

(The accompanying notes are an integral part of the financial statements)

STATEMENT OF OPERATIONS FOR THE YEAR ENDED DECEMBER 31, 2023

	Opening balance 01/01/22	Internally generated income	Allocation (external)	Internal fund transfers	Use (external)	Closing balance 31/12/22
	CHF	CHF	CHF	CHF	CHF	CHF
Restricted Funds						
Restricted funds (projects)	312'932		197'681	-896	-254'736	254'982
Total restricted funds	312'932		197'681	-896	-254'736	254'982
Own funds						
Own funds	3'124					3'124
Surplus (deficit) for the year						1'141
Total own funds	3'124	0	0	0	0	4'265

	Opening balance 01/01/23	Internally generated income	Allocation (external)	Internal fund transfers	Use (external)	Closing balance 31/12/23
	CHF	CHF	CHF	CHF	CHF	CHF
Restricted Funds						
Restricted funds (projects)	254'982		538'226		-394'176	399'031
Total restricted funds	254'982		538'226	0	-394'176	399'031
Own funds						
Own funds	4'265					4'265
Surplus for the year						1'148
Total own funds	4'265	0	0	0	0	5'413



NOTES TO THE FINANCIAL STATEMENTS AS OF 31st DECEMBER 2023

Note 1 - General

The INTERNATIONAL RAINWATER HARVESTING ALLIANCE (IRHA) founded on November 15, 2002 to promote and support initiatives for managing rainwater throughout the world, according to its statutes dated 15 December 2002 and amended on March 19, 2020.

It was established as an association within the meaning of Art. 60seq. of the Swiss Civil Code.

IRHA is a not-for-profit organization with headquarters in Geneva.

The Association was registered on 21 June 2023 in the Geneva Commercial Register under the name "International Rainwater Harvesting Alliance (IHRA)".

Note 2 – Summary of significant accounting policies

The accounting principles and presentation of the financial statements of IRHA have been prepared according to the standards of Swiss GAAP FER/RPC and the statutes of the Association.

The General Assembly approved the financial statements for the year ended 31 December 2022 on May 31, 2023.

2.1. General principles

IRHA maintains its books and records in Swiss Francs (CHF)

2.2 Foreign currency conversion

Assets and liabilities in foreign currencies are converted at the prevailing rate of exchange at balance sheet date.

Revenue and expenses in currencies other than CHF are converted at the exchange rate prevailing at the beginning of the month of the transaction.

2.3. Cash

Cash on hand and short-term deposits are considered as cash

2.4. Financial assets

An office rent guarantee of CHF 2'257.20, in favour of FIPOI is deposited on a dedicated account with UBS SA.

2.5. Accounts payable

Accounts payable are recorded at nominal value.



NOTES TO THE FINANCIAL STATEMENTS AS OF 31st DECEMBER 2023

2.6. Accrued liabilities

Accrued liabilities correspond to costs incurred by the International Rainwater Harvesting Alliance for which no invoices have been received at year-end. These costs are recorded based on management's best estimate of future cash outflows or based on invoices received subsequent to the year-end.

2.7. Restricted funds

Restricted funds (Projects) consist of earmarked funds granted for specific project activities. These funds either cover current obligations for specific projects or activities still in progress at year-end or need to be used for implementing the same project activities in the next year subject to approval by the donor.

2.8. income and expenses are recognized on the accrual basis and registered in the period to which they relate.

2.9. The International Rainwater Harvesting Alliance has been granted the status of exemption from tax on local, cantonal and federal level according to Art. 9, al.1f of the taxation law for legal entities (LIPM).

Note 3 – Projects

3.1. Includes support from private donors and allocations from project funds for IRHA management & administration fees.

3.2. Contributions received through Fédération Genevoise de Coopération (FGC)

12.05.2023	MEYRIN	19 016.00
24.07.2023	MEYRIN	25 000.00
24.07.2023	GENEVE	65 979.00
02.11.2023	THONEX	14 000.00
02.11.2023	CAROUGE	49 250.00
20.11.2023	DDC	40 000.00
14.12.2023	DDC	15 000.00
14.12.2023	ANIERES	10 000.00
14.12.2023	GENEVE	41 330.00
14.12.2023	LANCY	39 400.00
14.12.2023	CORSIER	6 000.00
27.12.2023	DDC	21 218.00
27.12.2023	PREGNY-CHAMBESY	12 805.00
	TOTAL	358 998.00



NOTES TO THE FINANCIAL STATEMENTS AS OF 31st DECEMBER 2023

3.4. Details of expenditure by project:

Reference	Project name	Opening balance	Received	Transfer	Expenses		Closing balance
					salaries & admin	Local costs	
SEN 2101FIK	A Koeallë no Maagolé (Forest of the sea)	26 213.18	100 000.00		-39 045.00	-79 959.79	7 208.39
SEN 2102FIK	Association of farming women, Senegal	24 288.19	22 000.00		-17 641.00	-27 363.58	1 283.61
SEN 2103KAK	Sunu Euléuk (transition towards agroecological territories)	206 187.49	196 450.00		-40 758.54	-112 830.13	249 048.82
SEN 2104 FRB	Sustainable water management- Louga Region	-1 707.30	4 348.00		-2 700.00	-332.67	-391.97
NEP 2301-TOB_FGC	Blue school Aadarsha		35 880.00		-11 148.00	-14 729.45	10 002.55
NEP 2305-RAINCOMMUNITY_FGC	Integrated Resources Management of Water and Ecosystem in Central hills of Nepal		110 500.00		-23 616.00	-19 736.99	67 147.01
PLUIE IRHA	PLUIE IRHA		47 830.00		-2 989.00	-	44 841.00
PARTAGEO IRHA	PARTAGEO IRHA		21 218.00		-1 326.00	-	19 892.00
	Total	254 981.56	538 226.00	-	-139 223.54	-254 952.61	399 031.41



NOTES TO THE FINANCIAL STATEMENTS AS OF 31st DECEMBER 2023

Note 4 – other financial information

4.1. All fixed assets are fully depreciated.

4.2. The members of the Board are not compensated

4.3. IRHA has benefitted from the following in-kind contributions (off balance sheet):

Board members:	67 working days	estimated total CHF 12'240
Employees:	299 working days	estimated total CHF 99'576

4.4. No subsequent events impacting the annual accounts 2023 between the balance sheet and the date of signing the financial statements have occurred.

4.5. Annual report 2023, see www.irha-h2o.org.