



# FINANCIAL REPORT 2024



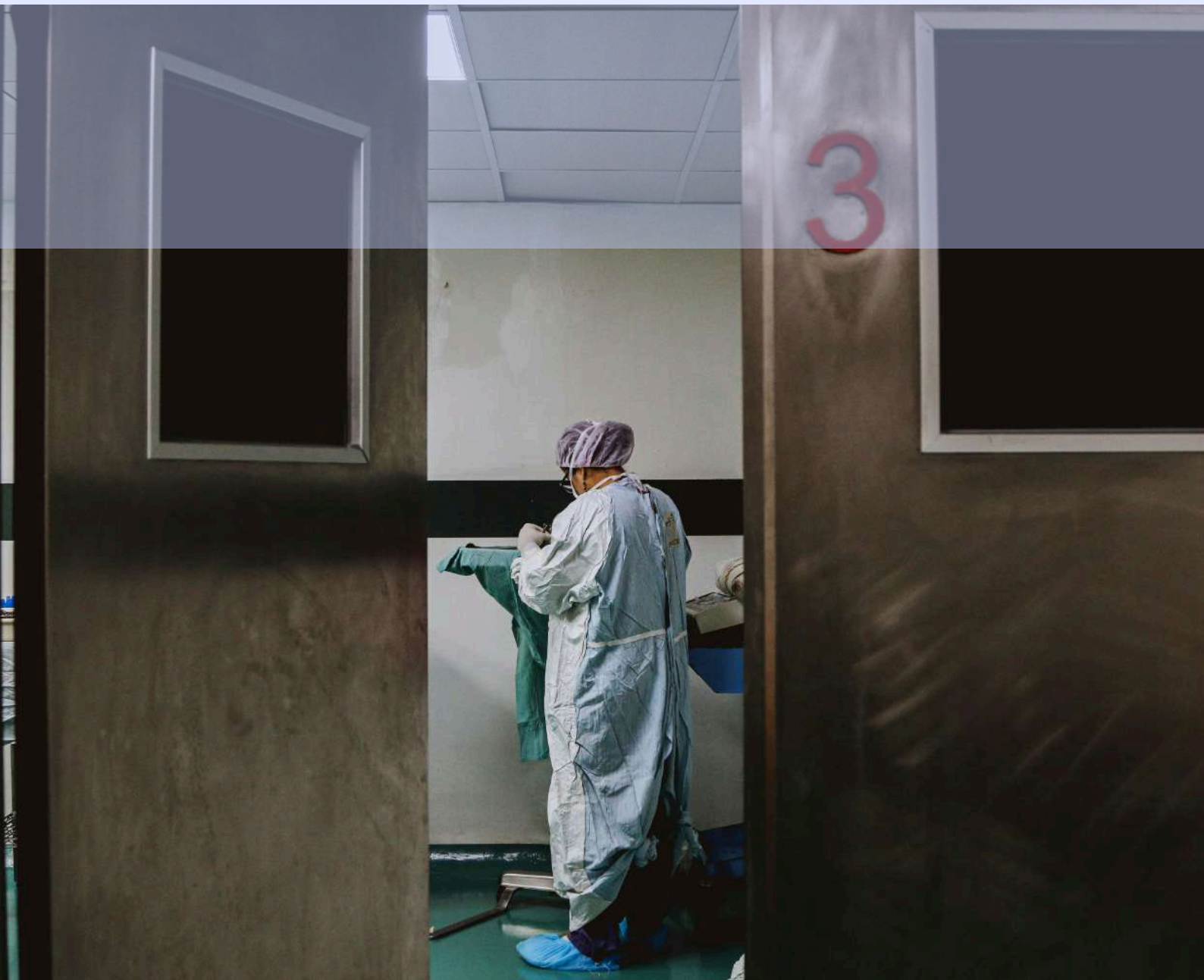
Climate Action  
**Accelerator**



# About this report

Climate Action Accelerator is a non-profit association created on 23 December 2020, which began operations in the first quarter of 2021.

This financial report includes income, expenses and results for the period going from 1 January to 31 December 2024, as certified by the auditors appointed by decision of the Extraordinary General Assembly on 3 February 2023.



# Table of contents

|  |    |
|--|----|
| Summary  | 4  |
| Expenses   | 8  |
| Income   | 14 |
| Conclusion and prospects                                 | 19 |
| Appendix: 2024 financial statements and auditor's report | 20 |



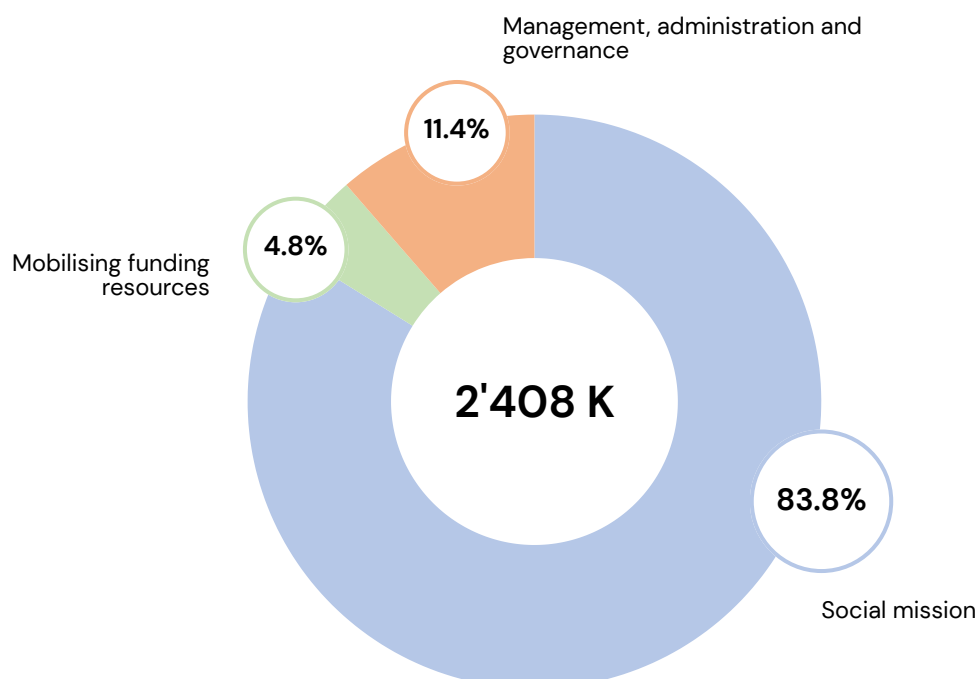
## Summary

With expenses amounting to CHF 2,409 million, covered by an income of CHF 2,424 million, the Climate Action Accelerator's accounts for 2024 show a **12.7% growth** compared with 2023, as well as a **positive result** of CHF 15,311 after taking into account changes in allocated funds.

## Expenses

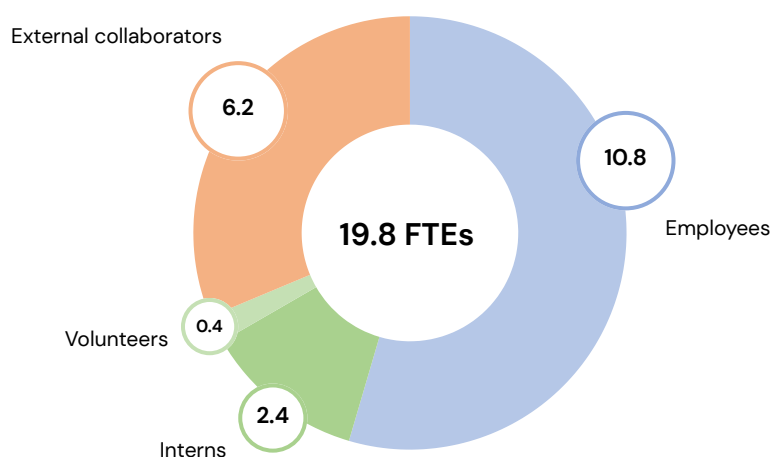
Expenses in 2024 amounted to **CHF 2,408,534** (CHF 2,134,462 in 2023), of which:

- CHF 2,019,541, or **83.8%** of expenses, was dedicated to **achieving the social goals** of the Climate Action Accelerator: rallying and empowering 34 partner organisations in the initiative, developing pilot pathways and technical solutions to reduce their carbon footprint, launching an open community for sharing, and accelerating large-scale action in the international aid and health sectors as a priority.
- CHF 114,898, or **4.8%** of expenses, was allocated to **mobilising funding resources**, which are essential to achieving the association's ambitions and ensuring its long-term viability through a financial diversification strategy.
- CHF 274,094, or **11.4%** of expenses, were used to ensure the functioning of the organisation, in particular **management, administration and governance functions**.



## Human resources

- **The total number of full-time equivalents (FTEs) averaged 19.8** for the year 2024, including 10.8 FTE employees, 2.4 FTE interns and 0.4 FTE volunteers, plus 6.2 FTE regular external collaborators with service contracts.
- Volunteering and workers in transition under public unemployment schemes made an essential contribution to the implementation of the initiative, represented a valuable contribution in 2024. Eight of them joined the team throughout the year.
- As 31 December 2024, the **number of collaborators reached 31 employees across all statutory positions.**

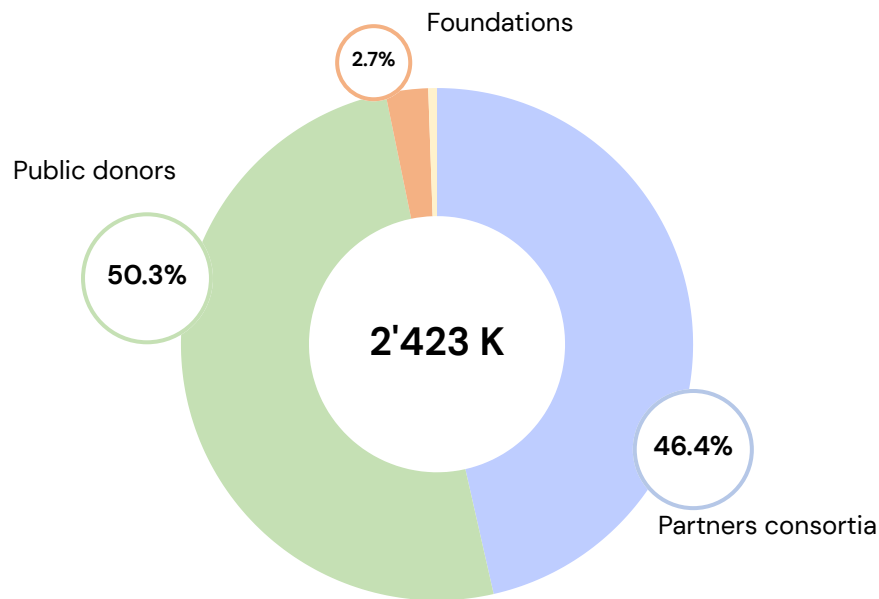


## Income

Income amounted to **CHF 2,423,858**, an **increase of 12.7%** compared to the previous year (CHF 2,150,455 in 2023):

- **CHF 1,219,681** (CHF 1,082,906 in 2023), or **50.3%** of resources, from public institutional funds.
- **CHF 1,125,871** or **46.4%**, from our partners. Among these, 38.1% are of an unearmarked nature and correspond to **programme contributions** from 21 NGO partners under **partnership agreements** signed for a usual term of three years around shared objectives and pilot projects related to the climate crisis. Another 8.3% come from **grants** within the **framework of consortia led by our NGO partners.**
- **CHF 65,000**, or **2.7%**, come from private donors, principally an **earmarked contribution** from the **Ferster Foundation.**

In total, **49.7%** (50% in 2023) of our income came from **private sources in 2024**, of which **78% was unearmarked and free to be allocated** by the Climate Action Accelerator to the implementation of its strategic goals and action.



In 2024 we also started accepting **individual donations** for the first time, representing CHF 8,062 in total. As a non-for-profit association registered in Switzerland, we were granted a **tax exemption status** by the Canton of Geneva.

## Result

The association's accounts show a **positive result of CHF 15,311** at the end of 2024, representing 0.6% of annual expenses. **This brings the association's reserves to CHF 88,413** as at 31 December 2024, representing 0.5 months of activity.

## Financial statement

(Complete official statement in annex in French, with comparative figures for 2023)

| OPERATING INCOME   | 2024               | 2023               |
|--|--------------------|--------------------|
| Earmarked government contributions                           | 1 238 804          | 1 081 632          |
| Unallocated government contributions                         | -                  | 200 000            |
| Earmarked consortium contributions                           | 84 294             | 226 376            |
| Earmarked private contributions                              | 65 000             | 5 000              |
| Partnership contributions                                    | 969 063            | 1 028 994          |
| Income from services, consultancy                            | 1 167              | -                  |
| Private donations  | 8 062              | -                  |
| Membership fees  | 277                | 280                |
| Other income   | 2 388              | 4 380              |
| <b>TOTAL OPERATING INCOME</b>                                | <b>2 369 054</b>   | <b>2 546 661</b>   |
| OPERATING EXPENSES   |                    |                    |
| Human resources expenses                                     | - 1 987 133        | - 1 767 348        |
| Travel expenses  | - 43 010           | - 11 435           |
| Event expenses   | - 42 419           | - 57 998           |
| Other goods and services                                     | - 71 464           | -                  |
| Partner financing  | - 76 621           | - 56 142           |
| Operating expenses   | - 187 886          | - 241 539          |
| <b>TOTAL OPERATING EXPENSES</b>                              | <b>- 2 408 534</b> | <b>- 2 134 462</b> |
| OPERATING RESULT   | - 39 480           | - 412 199          |
| Expenses from previous financial years                       | - 43 900           | -                  |
| <b>RESULT FOR THE FINANCIAL YEAR BEFORE CHANGES IN FUNDS</b> | <b>- 83 380</b>    | <b>412 199</b>     |
| Allocation to restricted funds                               | - 1 388 098        | -1 313 008         |
| Use of restricted funds                                      | 1 486 789          | 916 801            |
| <b>RESULT FOR THE FINANCIAL YEAR</b>                         | <b>15 311</b>      | <b>15 992</b>      |

## Expenses

### Allocation of expenses

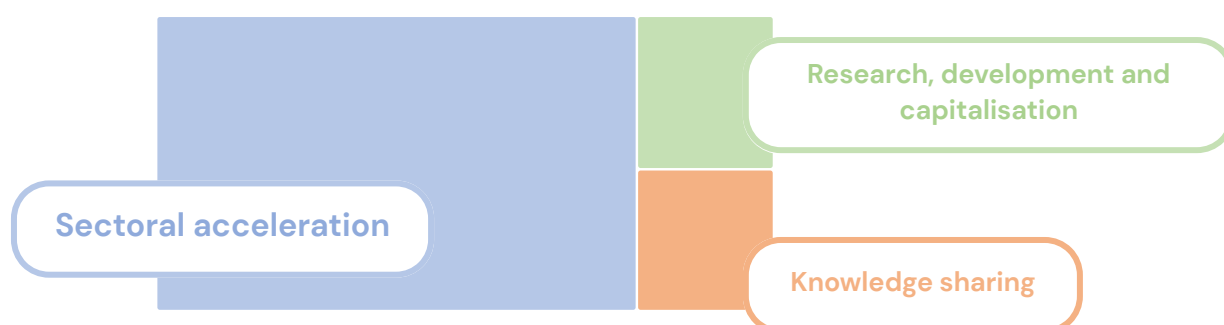
Our expenses of CHF 2,408,534, representing a **growth of 12.7%** compared to 2023, can be broken down as follows:

- **83,8%** to support the achievement of our social mission or goals,
- **11,4%** for the running or operating expenses of the initiative,
- **4,8%** for resource mobilisation.

### Social mission

At CHF 2,019,000, expenses allocated to the social mission or goals represent **83.8% of the total** in 2024 and concern three main areas of activity:

- **Sectoral acceleration (65.3%)**, which includes mobilisation activities, pilot programmes with partners to transform practices in our target sectors (mainly international aid and health), amplification at sectoral level, and capability-building with the development and dissemination of generic guidelines such as an operational playbook for humanitarian organisations.
- **Research, development and capitalisation (9.6%)**, including technical analysis and documentation of decarbonisation solutions, capitalisation and evaluation of experience, and finally the development of policies and technical or cross-cutting tools.
- **Knowledge sharing (8.9%)**, including events, the open-source platform and knowledge transfer activities.





Sectoral acceleration remains the largest expense item in the social mission, accounting for CHF 1,573,000 (65.3%), mainly allocated to support pilot roadmap programmes with partners but also technical and amplification projects.

These latter activities may be broken down into the following specific activities:

- Mobilisation of organisations around strategic commitments and objectives (-50% emissions by 2030)
- Workshops to share and develop solutions
- Methodological framework and guidance to enhance credibility and comparability of carbon emissions measurement
- Co-construction of climate and environmental roadmaps
- Transfer of expertise and tools to accelerate priority implementation projects
- Facilitation of technical working groups and development of generic tools
- Development of projects of collective interest such as a roadmap for the international humanitarian assistance sector, analysis of donor policies, etc.

Sectoral acceleration activities specifically mainly dedicated to the aid sector were complemented by others focusing on the area of international health, such as the demonstration project 'Climate-Resilient, Sustainable and Low-Carbon Hospital' (CRESH) in N'gouri, Chad, with ALIMA and Alerte Santé or the launch of a pilot primary healthcare project with Stellenbosch University and Western Cape province in South Africa.

The climate and environment roadmaps of ICRC, MSF Logistique and MSF Supply, five West African NGOs and World Scouts Movement were finalised in 2024, while those initiated with the Société Nationale des Sauveteurs en Mer, PATH and Unitaïd were to continue in 2025 and a collective cycle with seven more African partners kick-offed in November 2024.

Programme expenses, all sectors combined, include a portion of digital and hosting expenses, as well as expenses corresponding to the rent for the Geneva office. These are allocated proportionately to the costs of staff dedicated to programmes.

Other expenses related to the social mission are as follows:

- **Research, development and capitalisation (CHF 232K):** production of analyses, capitalisation of a playbook for national actors based on our experience with the first African NGOs, webinars and thematic workshops, development of policies and technical tools, cost modelling and our trajectory modelling tool.
- **Knowledge sharing (CHF 214K):** organising regional (Dakar) and global (Geneva) events, maintaining and developing new features for the open-access web platform, publishing new content and managing our social media accounts.

With more than 6,000 followers on LinkedIn, the initiative occupied a growing space, particularly among aid actors, by the end of 2024.

## Fundraising

A total of **CHF 114,897**, or **4.8%** of the Climate Action Accelerator budget, was spent in 2024 on **actively seeking and managing public and private funding**.

This investment was reinforced in 2024 with the establishment of an internal taskforce to develop a business case for private foundations to support our 2024–2028 development strategy. It reflects our ambition to attract the necessary resources to scale-up the initiative and pursue a financial strategy aiming to balance contributions from partners, public institutional funds, which already cover half of our income, and finally funding from foundations and private donors.

The year 2024 was also devoted to managing more than 16 institutional and foundation funding contracts, including financial and narrative reporting.

## Operating or running costs

Executive management, administration and governance were provided throughout 2024 by a coordination team of six members, led by Bruno Jochum, Director General, accompanied by two other senior Directors, Pierre Beurrier (Resources) and Béatrice Godefroy (Policy Engagement). All the main internal 'units' were represented within the coordination team.

Additional voluntary support for administration from the SINY unemployment programme (+0.5 FTE) strengthened the Resources team without leading to extra expenses.

In 2024, a total of **CHF 274,094** was spent on **operating expenses**, of which **CHF 105,199** was for **financial management** and **CHF 91,735** for **human resources and administration**.

Operating expenses include among others:

- The portion of the salaries of the two directors devoted to operating the initiative.
- Logistical expenses related to the organisation of team seminars.
- Digital expenses, including software licences, IT equipment and migration to the Sharepoint platform.
- Accountancy, fiduciary and legal expertise.
- Governance expenses, including those related to the organisation of Committee and General Assembly meetings.

Office rent and digital expenses are broken down into each expense line proportionately to the direct staff set-up they are related to.

## Expense and income statement by activity

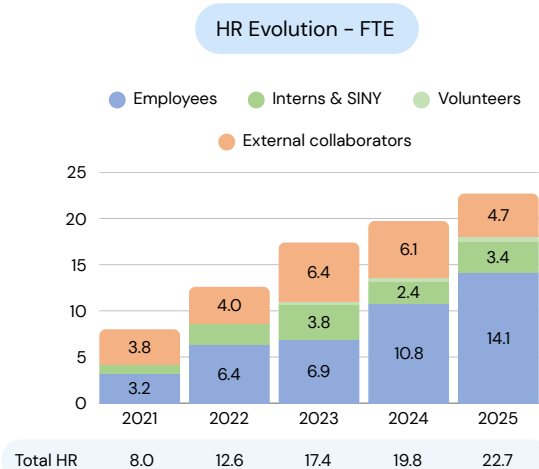
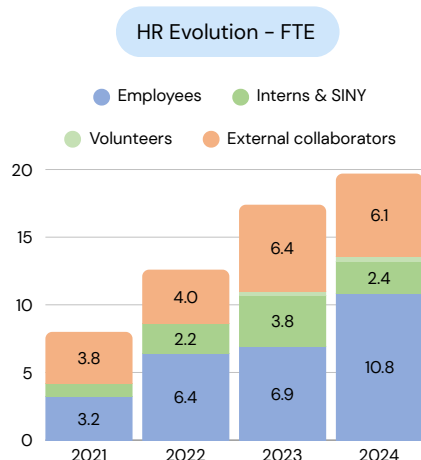
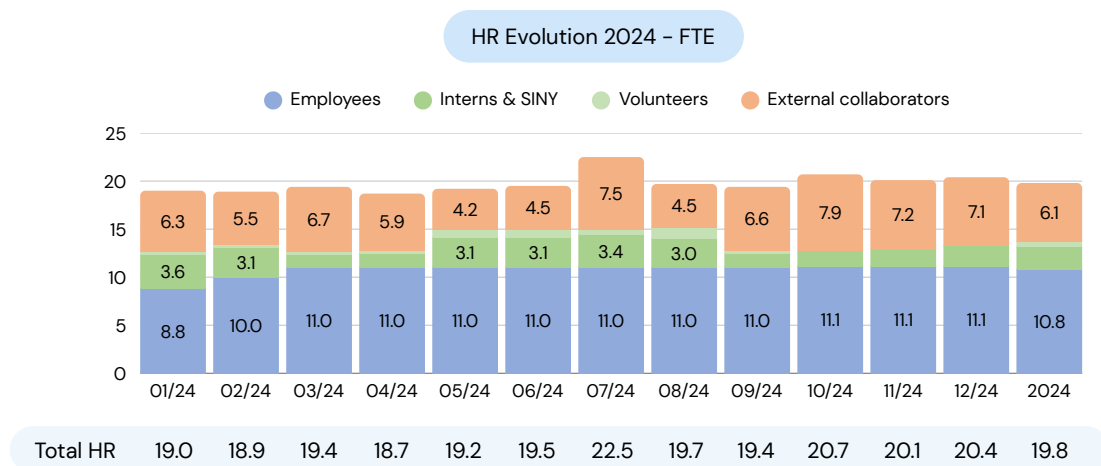
In Swiss Francs (CHF)

|   | 2023             |               | 2024             |               |
|---|------------------|---------------|------------------|---------------|
| <b>EXPENSES</b>                                 | <b>2 134 462</b> | <b>100,0%</b> | <b>2 408 534</b> | <b>100,0%</b> |
| <b>SOCIAL MISSION</b>                           | <b>1 798 107</b> | <b>84,2%</b>  | <b>2 019 541</b> | <b>83,8%</b>  |
| <b>Sectoral acceleration</b>                    | <b>1 214 559</b> | <b>56,9%</b>  | <b>1 573 720</b> | <b>65,3%</b>  |
| a. Sector mobilisation                          |                  |               | 33 479           | 1,4%          |
| b. Pilot programmes                             |                  |               | 922 731          | 38,3%         |
| c. Generic tools                                |                  |               | 471 705          | 19,6%         |
| d. Scaling up                                   |                  |               | 145 804          | 6,1%          |
| <b>Research, development and capitalisation</b> | <b>310 910</b>   | <b>14,6%</b>  | <b>231 808</b>   | <b>9,6%</b>   |
| Analysis and documentation                      | 145 590          | 6,8%          | 76 702           | 3,2%          |
| Capitalisation and evaluation                   | 49 114           | 2,3%          | 47 111           | 2,0%          |
| Cross-cutting policies and tools                | 116 206          | 5,4%          | 107 995          | 4,5%          |
| <b>Knowledge sharing</b>                        | <b>272 638</b>   | <b>12,8%</b>  | <b>214 014</b>   | <b>8,9%</b>   |
| Events  | 140 491          | 6,6%          | 89 339           | 3,7%          |
| Open source platform                            | 92 619           | 4,3%          | 15 834           | 0,7%          |
| Promotion of the initiative                     | 27 955           | 1,3%          | 69 298           | 2,9%          |
| Knowledge transfer                              | 11 572           | 0,5%          | 39 543           | 1,6%          |
| <b>RESOURCE MOBILISATION</b>                    | <b>108 764</b>   | <b>5,1%</b>   | <b>114 898</b>   | <b>4,8%</b>   |
| Resource mobilisation – Private                 | 23 694           | 1,1%          | 27 956           | 1,2%          |
| Resource mobilisation – Public                  | 85 070           | 4,0%          | 86 942           | 3,6%          |
| <b>OPERATION</b>                                | <b>227 592</b>   | <b>10,7%</b>  | <b>274 094</b>   | <b>11,4%</b>  |
| Resource administration                         | 190 195          | 8,9%          | 218 079          | 9,1%          |
| Development                                     | 36 467           | 1,7%          | 48 300           | 2,0%          |
| Governance                                      | 930              | 0,0%          | 7 716            | 0,3%          |
| <b>INCOME</b>                                   | <b>2 150 455</b> | <b>100,0%</b> | <b>2 423 858</b> | <b>100,0%</b> |
| Partners  | 1 058 817        | 49,2%         | 923 763          | 38,1%         |
| Consortia                                       |                  |               | 84 294           | 3,5%          |
| Public institutions                             | 1 077 906        | 50,1%         | 1 238 804        | 51,1%         |
| Private foundations                             | 9 072            | 0,4%          | 65 000           | 2,7%          |
| Services  |                  |               | 1 167            | 0,0%          |
| Private donations                               |                  |               | 8 062            | 0,3%          |
| Miscellaneous                                   | 4 660            | 0,2%          | 4 077            | 0,2%          |
| Variations in funds allocated                   |                  |               | 98 691           |               |
| <b>RESULT</b>                                   | <b>15 992</b>    | <b>0,7%</b>   | <b>15 324</b>    | <b>0,6%</b>   |

## Human resources

**Human resources (HR) constitute the largest category of expenses.** These personnel costs are devoted to fulfilling the initiative's social mission, mobilising resources and running the association. They represent CHF 1,987,133 (CHF 1,407,497 for employees and CHF 579,357 for external collaborators), or **82% of expenses**. Including office rent and related IT expenses, HR related expenses account for nearly 89% of Climate Action Accelerator's budget, which is consistent with the type of activities carried out (mobilisation, capacity building, expertise, policy engagement, etc.).

During 2024, the Accelerator not only strengthened its team by recruiting additional employees and multidisciplinary external collaborators to support the growth of programme and support activities, but also by hiring interns and regularly welcoming volunteers (mainly dedicated to the Solutions, Resources and Communication Hubs). On average over the year, 19.8 FTEs were mobilised, including 10.8 FTE employees, 2.4 FTE interns and 0.4 FTE volunteers, plus 6.2 FTE regular external collaborators with service contracts. As at 31 December 2024, the team, including regular external staff, consisted of 20.4 FTEs representing a total of 31 collaborators.



Since 2022, the association's offices have been located in a co-working space, allowing team members based in Geneva to benefit from a flexible working environment equipped with eight fixed workstations, shared stations and virtual meeting spaces. Since November 2023, an additional room has been made available if necessary. The free spaces within the building are regularly used by guests, volunteers and interns.

A videoconferencing system allows for better interaction with other team members based in France, the United Kingdom, Germany, Australia and, since spring 2024, Senegal.

In terms of remuneration, following a benchmark survey of NGOs and the Geneva public sector in the initiative's three target sectors (Aid, Health and Higher Education), the salary scale for the organisation's employees in Switzerland was approved by the Board of Directors in March 2021.

Two principles in particular were validated on this occasion:

- The first limits the elasticity between the highest and lowest salaries to a maximum of approximately four times.
- The second introduced a temporary reduction in salaries (from 0% for the lowest salaries to -17% for the highest) during the launch phase of the initiative. The Committee meeting on 8 December 2022 lifted the existing reduction completely for the lowest salaries and partially for other salaries as of 1 January 2023.

As shown in the table below, the three highest salaries within the association are:

|                            | Gross salary at 100% (in CHF) | Annual working time in % | Gross salary (in CHF) |
|----------------------------|-------------------------------|--------------------------|-----------------------|
| Executive Director         | 164.700                       | 100%                     | 164.700               |
| Policy Engagement Director | 138.750                       | 100%                     | 138.750               |
| Director of Resources      | 129.500                       | 90%                      | 116.550               |



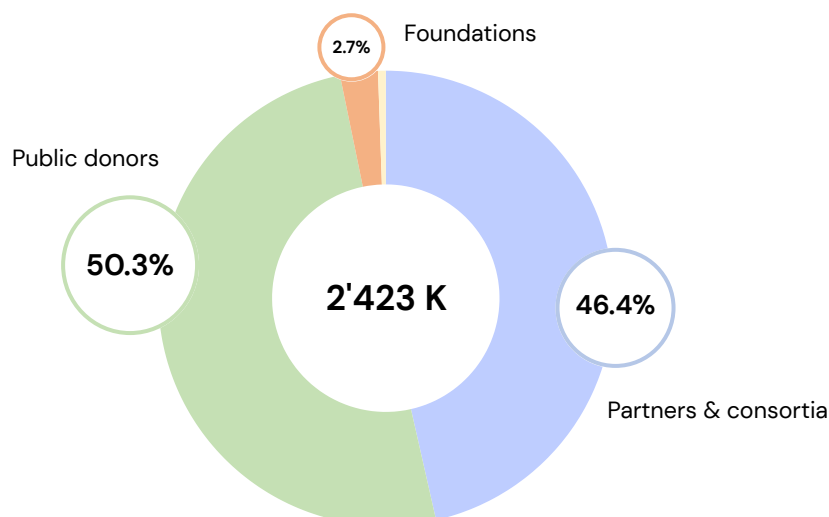
## Income

### Allocation of income

In 2024, the Accelerator had a total income of CHF 2,423,845, comprising CHF 2,325,406 received during the year, plus CHF 98,691 from variations in allocated funds, with an early reception in 2023 of several funds for 2024. This represented a **growth of 12.7%** (CHF 2,150,455 in 2023). The main sources were:

- **CHF 1,219,681 (CHF 1,082,906 in 2023), or 50.3% of resources**, from public institutional funds, after variations in funds allocated.
- **CHF 1,125,871 or 46.4%, from our partners**, after variations in funds allocated. Among these, 38.1% are of an un-earmarked nature and correspond to programme contributions<sup>1</sup> from 21 NGO partners under partnership agreements signed for a usual term of three years around shared objectives and pilot projects related to the climate crisis. Another 8.3% come from grants within the framework of consortia led by our NGO partners.
- **CHF 65,000, or 2.7%, come from private donors**, principally an earmarked contribution from the Ferster Foundation.

With now 49.7% of public institutional funds reached over the year, the first step of our diversification in revenue has been largely achieved beyond the initial contributions of our NGO partners. This strategy now needs to be expanded to private foundations also.



<sup>1</sup>Programme contributions are sums paid by the initiative's partners under a three-year partnership agreement to support the achievement of common objectives and a pilot programme to which both parties contribute through their actions. These partnership agreements are always concluded between non-profit entities, NGOs or public institutions and the Climate Action Accelerator.

## Private income from non-profit organisations through partnership agreements

- **Private income consists mainly of programme contributions from partner organisations, which are unearmarked.** They are subject to reports on the use of funds after each year. They are negotiated according to the budgetary capacity of the organisations, with the largest amount in 2024 reaching CHF 140,000 for the ICRC and the smallest representing CHF 8,000 for Terre des Hommes Switzerland.
- **These contributions support the achievement of the Climate Action Accelerator's ambitions,** both in terms of direct collaboration to achieve the operational objectives defined jointly within the framework of a pilot programme, and in terms of financing projects of collective interest for the wider community at the sectoral level (e.g. inventory of solutions, open source digital sharing platform) or providing free support to small NGOs in developing countries.
- **In addition to these unearmarked programme contributions, there are also additional private contributions representing CHF 202,108 through consortia** hosted by operational partners such as Alima and the S Foundation or Terre des hommes and Novonordisk (see financial statement) in support of specific project collaborations.

By the end of 2024, a critical mass of 34 organisations were participating to the initiative. Several other organisations were being approached (International Rescue Committee, IFRC, Solthis, La Chaîne de l'Espoir, etc.) to join the initiative in full in 2025.



| Partnership contributions                                | 2024           | 2023             |
|--|----------------|------------------|
| International Committee of the Red Cross (ICRC)          | 140 000        | 200 000          |
| Médecins sans frontières Belgique (OCB)                  | 116 424        | 120 384          |
| Médecins sans frontières Suisse (OCG)                    | 65 000         | 100 000          |
| Médecins sans frontières France (OCP)                    | 28 154         | 117 216          |
| Médecins sans frontières Logistique (MSF Logistique)     | 29 106         | 29 532           |
| Médecins sans frontières Supply (MSF Supply)             | 29 106         | 29 532           |
| Swiss Solidarity (Chaîne du bonheur)                     | 60 000         | 20 000           |
| Société Nationale des Sauveteurs en Mer (SNSM)           | 56 780         | 14 559           |
| Program for Appropriate Technology in Health (PATH)      | 50 000         | -                |
| Drugs for Neglected Diseases (DNDi)                      | 50 000         | 49 550           |
| Unitaid  | 90 600         | 87 800           |
| Terre des Hommes Foundation                              | 45 000         | 60 000           |
| Terre des Hommes Suisse – Section romande                | 10 000         | 10 000           |
| Terre des Hommes Suisse – Section alémanique             | 8 000          | 8 000            |
| Alima  | 39 144         | 69 490           |
| Alima Fondation de France                                | 29 203         | -                |
| Epicentre  | 29 547         | 29 931           |
| Union for International Cancer Control (UICC)            | 28 000         | 28 000           |
| Geneva Center for Security Policy (GCSP)                 | 25 000         | 25 000           |
| Non Violent Peace Force (NP)                             | 20 000         | 20 000           |
| World Organization of the Scout Movement (WOSM – Europe) | 20 000         | 10 000           |
| <b>Total contributions</b>                               | <b>969 063</b> | <b>1 028 994</b> |
| Consortium contributions allocated                       | 2024           | 2023             |
| ECHO – Alima Consortium (ECHO 1)                         | 18 551         | -                |
| ECHO – Alima Consortium (ECHO 2)                         | 168 082        | 192 481          |
| Alima Cresh Foundation 2024                              | 8 222          | 9 072            |
| Terre des hommes (Novonordisk)                           | 7 252          | -                |
| Alima Cresh CFAO 2023                                    | -              | 9 297            |
| Alima (Sanofi)   | -              | 8 832            |
| Alima (Unitaid)  | -              | 6 694            |
| <b>Total consortium contributions allocated</b>          | <b>202 108</b> | <b>226 376</b>   |

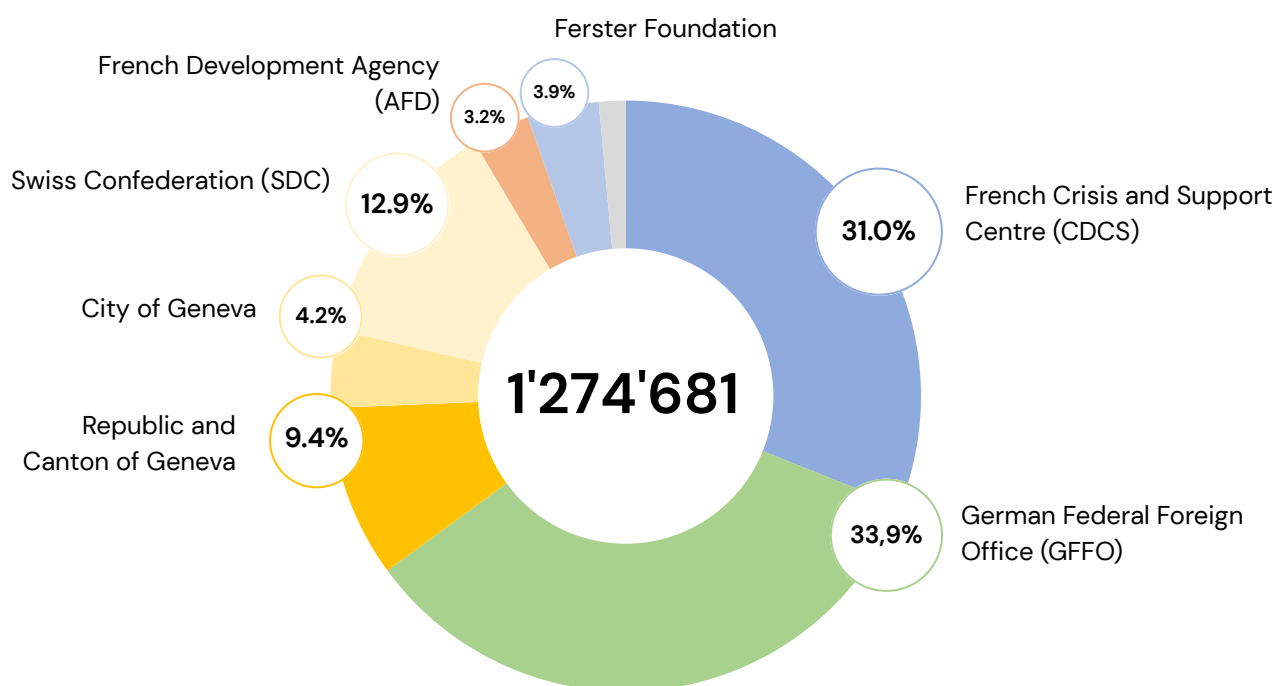
## Income from public and private institutions

With regard to public institutional funds, in 2024, several major institutional donors renewed their trust in the Accelerator: the Swiss Confederation (SDC), the Canton of Geneva and the City of Geneva, the French Crisis and Support Centre for Foreign Affairs (CDCS) and the French Development Agency (AFD) and the German Federal Foreign Office (GFFO).

Their contributions have enabled a number of essential activities for the aid sector to be carried out:

- SDC supported the development of tools to facilitate the measurement of carbon emissions by humanitarian organisations, as well as the engagement of donors and the United Nations as key systemic actors in accelerating the decarbonisation of the sector.
- The Canton of Geneva allocated CHF 120,000 to support the implementation of climate and environmental roadmaps for international aid organisations and actors based in Switzerland and Africa.
- The City of Geneva's international solidarity programme contributed to the establishment of a sustainable, low-carbon and resilient development model for national and local organisations in Africa.
- The German Federal Foreign Office (GFFO) has contributed to our regional initiatives in Africa, as well as to the development of the sectoral roadmap for the humanitarian sector.
- CDCS contributed to the sectoral roadmap for decarbonising the humanitarian sector, the implementation of climate and environmental roadmaps for international aid organisations, the engagement of donors and the United Nations, and the design of a capacity-building programme for humanitarian organisations.
- ECHO, through two consortium projects led by ALIMA, supported the Climate Action Accelerator's research on alternatives to plastic packaging used in medical and nutritional activities. They also helped accelerate the implementation of ALIMA's roadmap and the development of the sectoral roadmap for the humanitarian sector.
- AFD contributed CHF 44,000 in 2024 to launch a research and collaboration project to support the climate transformation of hospitals and health systems.

Besides, we received grants from two private institutions, the Ferster Foundation and EPFL.



| Public contributions allocated                                     | 2024               | 2023             |
|--|--------------------|------------------|
| Swiss Confederation (SDC II)                                       | - 163 798          | -                |
| State of Geneva – International Solidarity Service                 | - 120 000          | - 120 000        |
| City of Geneva – NGO Africa  | - 49 000           | - 10 000         |
| City of Geneva – Agenda21  | - 5 000            | -                |
| City of Geneva G’innove Programme                                  | -                  | - 40 000         |
| French Republic – Crisis and Support Centre (CDCS 2)               | - 316 668          | - 169 559        |
| French Republic – Crisis and Support Centre (CDCS 3)               | - 79 318           | -                |
| French Development Agency (AFD) – Toolbox                          | - 40 484           | -                |
| Federal Agency for Foreign Affairs (GFFO 1)                        | - 431 819          | - 419 174        |
| National Institute of Health                                       | - 13 594           | -                |
| <b>Total allocated public contributions</b>                        | <b>- 1 219 681</b> | <b>- 758 733</b> |
| Unearmarked public contributions                                   | 2024               | 2023             |
| Swiss Confederation – Department of Foreign Affairs – Core support | -                  | 200 000          |
| <b>Total unearmarked public contributions</b>                      | <b>-</b>           | <b>200 000</b>   |
| Private institutions   | 2024               | 2023             |
| Ferster Foundation   | - 50 000           | -                |
| EPFL   | - 5 000            | - 5 000          |
| <b>Total private institutions</b>                                  | <b>- 55 000</b>    | <b>- 5 000</b>   |



## Conclusions and prospects

Delivering impact requires a long-term approach and sustainable economic model for the Accelerator, capable of supporting the necessary transformation to reduce greenhouse gas emissions, other environmental impacts and strengthen resilience in the sectors we have chosen to prioritise. This means continuing our efforts to balance and diversify our sources of funding – whether from our partners, institutional funding or support from private foundations – to ensure that our ambitions are achieved, context-related risks are reduced and the initiative is sustainable on the long term.

In 2024, institutional funding, particularly from the SDC, the GFFO and the CDCS, played a central role in consolidating the initiative, delivering results for the aid sector and strengthening our technical expertise.

While our first operational partnerships were in majority renewed for a further three years, our community has grown with the arrival of new non-governmental organisations, further amplifying our collective momentum.

Building strong, lasting and high-quality relationships with our public institutional donors, remains a priority. This involves involving them not only in project financing, but also in strategic transformation dynamics, particularly following the recommendations of the generic roadmap for the aid sector published in June 2024.

Mobilising private foundations was a priority in 2024, and will be even more next year, with a few first successes. The Alima Foundation, the Ferster Foundation and the S Foundation actively contributed to the year's income, either directly or through consortia. The ability to attract the support of several more foundations will be prove to be critical in 2025 to scale-up the initiative and its impact.

The trust of our current partners and donors must be consolidated in 2025 by demonstrating the added value of our initiative, upgrading our internal quality management policies, our risk management system and our accountability in an uncertain international context that is significantly affecting budgets.

## Appendix: 2024 financial statements and auditor's report



## Rapport de l'organe de révision sur le contrôle restreint des comptes annuels 2024 à l'Assemblée générale de The Climate Action Accelerator, Genève

En notre qualité d'organe de révision, nous avons contrôlé les comptes annuels (bilan, compte de résultat et annexe) de The Climate Action Accelerator pour l'exercice arrêté au 31 décembre 2024.

La responsabilité de l'établissement des comptes annuels incombe au Comité alors que notre mission consiste à contrôler ces comptes. Nous attestons que nous remplissons les exigences légales d'agrément et d'indépendance.

Notre contrôle a été effectué selon la Norme suisse relative au contrôle restreint. Cette norme requiert de planifier et de réaliser le contrôle de manière telle que des anomalies significatives dans les comptes annuels puissent être constatées. Un contrôle restreint englobe principalement des auditions, des opérations de contrôle analytiques ainsi que des vérifications détaillées appropriées des documents disponibles dans l'entreprise contrôlée. En revanche, des vérifications des flux d'exploitation et du système de contrôle interne ainsi que des auditions et d'autres opérations de contrôle destinées à détecter des fraudes ou d'autres violations de la loi ne font pas partie de ce contrôle.

Lors de notre contrôle, nous n'avons pas rencontré d'éléments nous permettant de conclure que les comptes annuels, présentant des capitaux propres de CHF 88'414 ne sont pas conformes à la loi suisse et aux statuts.

Berney Associés Audit SA

BA Signature électronique qualifiée

Sandra AMARI  
Expert-réviseur agréée  
Réviseur responsable

BA Signature électronique qualifiée

Emilienne FRELECHOZ  
Expert-réviseur agréée

Annexe : - comptes annuels (bilan, compte de résultat et annexe)

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

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

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

1950 Sion  
Place de la Gare 2  
+41 27 322 75 40

En ligne  
berneyassociés.com  
info@berneyassociés.com

Audit

Comptabilité

Expertise & Conseil

Fiscalité

Payroll

Corporate finance



## DECLARATION D'INTEGRALITE RELATIVE AUX COMPTES ANNUELS 2024 A L'ATTENTION DE BERNEY ASSOCIES AUDIT SA

Nous délivrons la présente déclaration d'intégralité en relation avec votre contrôle restreint des comptes annuels (bilan, compte de résultat et annexe) de The Climate Action Accelerator pour l'exercice arrêté le 31 décembre 2024. Le but de votre contrôle est de déterminer s'il existe des éléments permettant de conclure que les comptes annuels ne sont pas conformes dans tous leurs aspects significatifs à la loi suisse et aux statuts. Nous reconnaissons la responsabilité du comité en ce qui concerne l'établissement des comptes annuels. Le comité a approuvé les comptes annuels et va les communiquer à l'assemblée générale. Nous confirmons que les exigences légales, pour qu'il soit procédé à un contrôle restreint, sont réunies.

Nous vous confirmons, en toute bonne foi, les éléments suivants:

- Les comptes annuels sont conformes à la loi suisse et aux statuts et, à cet égard, ne comportent pas d'anomalies significatives (erreurs dans la saisie, l'évaluation, la présentation ou la publication. L'omission d'indications en fait également partie).
- Toutes les informations, tous les livres et documents comptables, ainsi que la correspondance commerciale et les procès-verbaux de toutes les assemblées générales et séances du comité ont été mis à votre disposition. Par ailleurs, nous vous avons accordé un accès illimité à toutes les personnes que vous avez estimé nécessaire d'interroger pour obtenir votre assurance d'audit.
- Les informations sur les principes comptables appliqués dans les comptes annuels, lorsqu'ils ne sont pas prescrits par la loi, ont été mentionnées correctement dans l'annexe.
- The Climate Action Accelerator s'est conformée à tous les accords contractuels et prescriptions légales (p.ex. en matière d'impôts directs, de TVA, d'assurances sociales, de protection de l'environnement) dont le non-respect pourrait avoir une incidence significative sur les comptes annuels.
- Les informations que nous vous avons fournies concernant l'identification des parties liées sont complètes. De plus, la mention des avoirs et dettes à l'égard de parties liées (art. 959a, al. 4, CO) est complète et exacte.
- Nous n'avons aucune nécessité ou intention de liquider l'entreprise ou de restreindre de façon notable ses activités. Nous n'avons pas non plus connaissance d'événements qui portent sérieusement préjudice à la capacité de The Climate Action Accelerator à continuer son exploitation («going concern»).
- Nous vous avons communiqué dans le détail la constitution, la dissolution et l'état des réserves latentes (art. 959c, al. 1, ch. 3, CO).
- Nous n'avons aucun projet ou intention susceptible d'influencer de manière significative l'établissement du bilan, l'évaluation ou la présentation des actifs et des passifs reflétés dans les comptes annuels.
- The Climate Action Accelerator est l'ayant droit de tous ses actifs. Aucun d'entre eux n'a été nanti, à l'exception de ceux mentionnés dans les comptes annuels publiés dans l'annexe.
- Nous avons correctement enregistré et présenté tous les passifs et tous les engagements conditionnels (garanties, cautionnements et déclarations similaires envers des tiers).
- Tous les événements significatifs postérieurs à la date du bilan sont enregistrés et présentés dans les comptes annuels. Nous vous informerons immédiatement de tout événement dont nous aurons connaissance jusqu'à la date de l'assemblée générale et susceptible d'influencer de manière significative les comptes annuels.



SIGNED VIA ILOVEPDF  
E7814A97-2F0C-4C91-B676-D16527F98732



SIGNED VIA ILOVEPDF  
9FE9FB77-9C4B-4A79-B824-87A81584AC37

- Des prétentions, résultant de litiges ou de différends, qui sont importantes pour l'appréciation des comptes annuels de l'association, n'existaient pas à la date du bilan/sont mentionnées en annexe.
- Nous vous avons présenté tous les contrats de crédit. Les conditions y relatives étaient respectées à la date du bilan et le sont à la date de signature de la présente déclaration d'intégralité.
- Les charges de personnel, les amortissements et les corrections de valeur sont présentés correctement en annexe (art. 959b, al. 4, CO).
- Nous sommes responsables du respect des prescriptions légales et autres dans le domaine de la TVA. Nous garantissons en particulier que la TVA est correctement décomptée en Suisse et, le cas échéant, à l'étranger, et que les incertitudes dans le domaine de la TVA seront clarifiées sans retard. Nous avons suivi correctement les modifications de la loi, les décisions de justice et les changements de pratique des autorités fiscales ayant une incidence sur notre entreprise. Selon nos clarifications, il n'existe pas de risques significatifs en matière de TVA ou les risques connus ont été pris en compte de manière appropriée dans les comptes annuels.

Genève, le 16 avril 2025

The Climate Action Accelerator



SIGNED VIA ILOVEPDF  
87D14A97-D70C-8C91-9616-D1E927F9B732

Bruno JOCHUM



SIGNED VIA ILOVEPDF  
9EE9FB77-8C4B-4A79-8B24-87A819B48C77

Pierre BEURRIER

Annexe : - Exemplaire signé des comptes annuels



| <b>ACTIFS</b>  | <i>Notes</i> | <b>2024</b>    | <b>2023</b>    |
|--|--------------|----------------|----------------|
| <b>Actifs circulants</b>                                   |              |                |                |
| <u>Liquidités</u>  |              |                |                |
| Banque BCGE 5083.05.59 CHF                                 |              | 131'821        | 51'992         |
| Banque BCGE 5083.22.07 (EUR)                               |              | 245'369        | 556'785        |
| Banque BCGE 5086.91.39 (EUR)                               |              | 540            | 638            |
| Total liquidités   |              | 377'731        | 609'415        |
| <u>Autres actifs circulants</u>                            |              |                |                |
| Avance sur salaire   |              | 1'770          | –              |
| Produits à recevoir  | 6            | 302'079        | 109'120        |
| Charges payées d'avance                                    |              | 615            | 10'059         |
| Impôts sources et impôts anticipés à récupérer             |              | 11'443         | 17'652         |
| Total autres actifs circulants                             |              | 315'908        | 136'831        |
| <b>Total actifs circulants</b>                             |              | <b>693'638</b> | <b>746'246</b> |
| <b>Actifs immobilisés</b>                                  |              |                |                |
| Caution de loyers  |              | 18'188         | 18'188         |
| <b>Total actifs immobilisés</b>                            |              | <b>18'188</b>  | <b>18'188</b>  |
| <b>TOTAL ACTIFS</b>  |              | <b>711'826</b> | <b>764'434</b> |
| <b>PASSIFS</b>   |              |                |                |
| <b>Capitaux étrangers à court terme</b>                    |              |                |                |
| Créanciers résultant de l'achat de prestations de services |              | 28'299         | 53'740         |
| Créanciers sociaux et fiscaux                              |              | 114'252        | 139'788        |
| Produits constatés d'avance                                | 7            | 95'313         | –              |
| Charges à payer  |              | 43'527         | 57'090         |
| <b>Total capitaux étrangers à court terme</b>              |              | <b>281'390</b> | <b>250'618</b> |
| <b>Fonds affectés</b>                                      |              |                |                |
| Fonds affecté CDCS - CDCS 3                                | 8            | 312'122        | –              |
| Fonds affecté AFD Toolbox                                  | 8            | 29'900         | –              |
| Fonds affecté CDCS - CDCS 2                                | 8            | –              | 316'668        |
| Fonds affecté ECHO 2                                       | 8            | –              | 117'442        |
| Fonds affecté GFFO - GFFO 1                                | 8            | –              | 6'231          |
| Fonds affecté ECHO 1                                       | 8            | –              | 372            |
| <b>Total fonds affectés</b>                                |              | <b>342'022</b> | <b>440'713</b> |
| <b>Capitaux propres</b>                                    |              |                |                |
| Résultats reportés   |              | 73'103         | 57'111         |
| Résultat de l'exercice                                     |              | 15'311         | 15'992         |
| <b>Total capitaux propres</b>                              |              | <b>88'414</b>  | <b>73'103</b>  |
| <b>TOTAL PASSIFS</b>                                       |              | <b>711'826</b> | <b>764'434</b> |

| <b>REVENUS D'EXPLOITATION</b>                           | <b>Notes</b> | <b>2024</b>       | <b>2023</b>       |
|---|--------------|-------------------|-------------------|
| Contributions publiques affectées                       | 9            | 1'238'804         | 1'081'632         |
| Contributions publiques non affectées                   | 10           | –                 | 200'000           |
| Contributions consortium affectées                      | 11           | 84'294            | 226'376           |
| Contributions privées affectées                         | 12           | 65'000            | 5'000             |
| Contributions partenariats                              | 13           | 969'063           | 1'028'994         |
| Produits de prestations, consultances                   | 14           | 1'167             | –                 |
| Dons privés   |              | 8'062             | –                 |
| Cotisation membres                                      |              | 277               | 280               |
| Revenus divers  |              | 2'388             | 4'380             |
| <b>TOTAL REVENUS D'EXPLOITATION</b>                     |              | <b>2'369'054</b>  | <b>2'546'661</b>  |
| <b>CHARGES D'EXPLOITATION</b>                           |              |                   |                   |
| Charges liées aux ressources humaines                   | 15           | -1'987'133        | -1'767'348        |
| Frais de voyage   |              | -43'010           | -11'435           |
| Frais d'événements                                      |              | -42'419           | -57'998           |
| Autres biens et services                                |              | -71'464           | –                 |
| Financement des partenaires                             |              | -76'621           | -56'142           |
| Charges opérationnelles                                 |              | -187'886          | -241'539          |
| <b>TOTAL CHARGES D'EXPLOITATION</b>                     |              | <b>-2'408'534</b> | <b>-2'134'462</b> |
| <b>RESULTAT D'EXPLOITATION</b>                          |              | <b>-39'480</b>    | <b>412'199</b>    |
| Charges sur exercices antérieurs                        | 16           | -43'900           | –                 |
| <b>RESULTAT DE L'EXERCICE AVANT VARIATION DES FONDS</b> |              | <b>-83'380</b>    | <b>412'199</b>    |
| Attribution aux fonds affectés                          | 8            | -1'388'098        | -1'313'008        |
| Utilisation des fonds affectés                          | 8            | 1'486'789         | 916'801           |
| <b>RESULTAT DE L'EXERCICE</b>                           |              | <b>15'311</b>     | <b>15'992</b>     |

## 1. Description de l'entité

The Climate Action Accelerator (CAA) est une association au sens des articles 60 et suivants du code civil.

Son siège est basé à Genève

CAA a pour vision un monde durable et résilient.

Sa mission est d'accélérer les actions d'atténuation et d'adaptations au dérèglement climatique, par la mobilisation du plus grand nombre d'organisations.

## 2. Organisation

L'Assemblée Générale est l'organe souverain de l'association. Elle élit le Comité.

Le Comité assure la direction exécutive. Au 31 décembre 2024, il est composé de :

M. Karim Laouabdia-Sellami, Président

M. Marc Hermant, Secrétaire

M. Marc Secrétan, Trésorier

M. Gilles Carbonnier

Mme Sonia Roschnik

Mme Maria Alonso

Mme Jemilah Mahmood (en cours d'inscription au registre du commerce)

Mme Maria Mendiluce (en cours d'inscription au registre du commerce)

## 3. Organe de révision

L'Organe de révision est Berney Associés Audit SA, dont le mandat a commencé en 2021.

## 4. Modifications de présentation

Les informations comparatives ont été reclassées afin de correspondre à la présentation des comptes de l'exercice sous revue hormis la TVA sur importation de services.

La TVA sur importation de services était auparavant imputée sur une seule rubrique. Dès 2024, la TVA sur importation de services est imputée en fonction de la rubrique de charges sur laquelle est comptabilisée le service importé.

## 5. Principes comptables

### a) Principes pour la comptabilisation et la préparation des états financiers

Les états financiers de The Climate Action Accelerator ont été établis conformément aux dispositions applicables du Code des obligations.

### b) Conversion de monnaies étrangères

Les avoirs et les engagements en monnaies étrangères sont convertis en francs suisses au taux de change en vigueur à la date du bilan. Les transactions en monnaies étrangères sont converties en francs suisses au taux moyen mensuel.

### c) Revenus et charges

Les revenus et les charges sont enregistrés selon le principe de la délimitation périodique, à savoir lorsque les opérations ou événements générateurs de revenus surviennent, et non pas en fonction des flux financiers.

### d) Fonds affectés

Les fonds affectés sont des dons reçus pour un but déterminé par des tiers et soumis à une restriction d'utilisation. Ils sont comptabilisés en revenus, puis affectés au passif dans la rubrique « fonds affectés » par la comptabilisation d'une charge d'attribution aux fonds affectés. Ils sont reconnus en revenus l'année où sont encourues les dépenses ainsi financées par la comptabilisation d'une utilisation de fonds affectés.

| <b>6. Produits à recevoir</b>                              | <b>2024</b>    | <b>2023</b>    |
|--|----------------|----------------|
| Agence Francaise du Développement (AFD) - Toolbox          | 70'384         | —              |
| Chaîne du bonheur  | 60'000         | 20'000         |
| ECHO 2 - Consortium Alima                                  | 50'641         | —              |
| ECHO 1 - Consortium Alima                                  | 18'179         | —              |
| Confédération suisse - Département des affaires étrangères | 37'798         | 40'000         |
| Medecins sans frontières France (OCP)                      | 28'154         | —              |
| National Institute of Health (NIH)                         | 13'594         | —              |
| Terre des Hommes Suisse - Section alémanique               | 8'000          | —              |
| Terre des hommes (Novonordisk) - Cox Bazar                 | 7'252          | —              |
| Ecole polytechnique fédérale de Lausanne (EPFL)            | 4'000          | 5'000          |
| Graduate Institute - GCSP                                  | 1'167          | —              |
| Autre produit à recevoir                                   | 2'911          | —              |
| Alima Cresh Fondation 2023                                 | —              | 9'297          |
| Alima Cresh CFAO 2023                                      | —              | 9'297          |
| Alima (Sanofi)   | —              | 8'832          |
| Alima (Unitaid)  | —              | 6'694          |
| Terre des Hommes Suisse - Section romande                  | —              | 10'000         |
| <b>Total produits à recevoir</b>                           | <b>302'079</b> | <b>109'120</b> |

| <b>7. Produits constatés d'avance</b>               | <b>2024</b>   | <b>2023</b> |
|---|---------------|-------------|
| Program for Appropriate Technology in Health (PATH) | 50'000        | —           |
| Unitaid   | 45'313        | —           |
| <b>Total produits constatés d'avance</b>            | <b>95'313</b> | <b>—</b>    |

## 8. Tableau de variation des fonds affectés

| 2024  | Solde initial  | Attribution      | Utilisation       | Transferts | Solde 31.12    |
|---|----------------|------------------|-------------------|------------|----------------|
| Confédération suisse - DDC 2                                  | –              | 163'798          | -163'798          | –          | –              |
| Etat de Genève - SSI  | –              | 120'000          | -120'000          | –          | –              |
| Ville de Genève - ONG Afrique                                 | –              | 49'000           | -49'000           | –          | –              |
| Ville de Genève - Agenda 21                                   | –              | 5'000            | -5'000            | –          | –              |
| République Française - Centre de crise et de soutien (CDCS 2) | 316'668        | –                | -316'668          | –          | –              |
| République Française - Centre de crise et de soutien (CDCS 3) | –              | 391'440          | -79'318           | –          | 312'122        |
| Agence Française du Développement (AFD) - Toolbox             | –              | 70'384           | -40'484           | –          | 29'900         |
| Federal Agency for Foreign Affairs (GFFO 1)                   | 6'231          | 425'588          | -431'819          | –          | –              |
| ECHO - Consortium Alima (ECHO 2)                              | 117'442        | 50'641           | -168'082          | –          | –              |
| ECHO - Consortium Alima (ECHO 1)                              | 372            | 18'179           | -18'551           | –          | –              |
| Fondation Ferster   | –              | 50'000           | -50'000           | –          | –              |
| EPFL  | –              | 15'000           | -15'000           | –          | –              |
| National Institute of Health (NIH)                            | –              | 13'594           | -13'594           | –          | –              |
| Alima Fondation S Cresh                                       | –              | 8'222            | -8'222            | –          | –              |
| Terre des hommes (Novonordisk)                                | –              | 7'252            | -7'252            | –          | –              |
| <b>Total fonds affectés</b>                                   | <b>440'712</b> | <b>1'388'098</b> | <b>-1'486'789</b> | <b>–</b>   | <b>342'022</b> |

| 2023  | Solde initial | Attribution      | Utilisation     | Transferts | Solde 31.12    |
|---|---------------|------------------|-----------------|------------|----------------|
| République Française - Centre de crise et de soutien (CDCS 2) | –             | 486'227          | -169'559        | –          | 316'668        |
| Federal Agency for Foreign Affairs (GFFO 1)                   | –             | 425'405          | -419'174        | –          | 6'231          |
| ECHO - Consortium Alima (ECHO 2)                              | –             | 192'481          | -75'039         | –          | 117'442        |
| ECHO - Consortium Alima (ECHO 1)                              | 44'506        | –                | -44'134         | –          | 372            |
| Etat de Genève - SSI  | –             | 120'000          | -120'000        | –          | –              |
| Ville de Genève Programme G'innove                            | –             | 40'000           | -40'000         | –          | –              |
| Ville de Genève - ONG Afrique                                 | –             | 10'000           | -10'000         | –          | –              |
| EPFL  | –             | 5'000            | -5'000          | –          | –              |
| Alima Cresh 2023  | –             | 18'369           | -18'369         | –          | –              |
| Alima (Sanofi)  | –             | 8'832            | -8'832          | –          | –              |
| Alima (Unitaid)   | –             | 6'694            | -6'694          | –          | –              |
| <b>Total fonds affectés</b>                                   | <b>44'506</b> | <b>1'313'008</b> | <b>-916'801</b> | <b>–</b>   | <b>440'712</b> |



| <b>9. Contributions publiques affectées</b>                   | <b>2024</b>      | <b>2023</b>      |
|---|------------------|------------------|
| Confédération Suisse (DDC II)                                 | 163'798          | –                |
| Etat de Genève - Service de la solidarité internationale      | 120'000          | 120'000          |
| Ville de Genève - ONG Afrique                                 | 49'000           | 10'000           |
| Ville de Genève - Agenda21                                    | 5'000            | –                |
| Ville de Genève Programme G'innove                            | –                | 40'000           |
| République Française - Centre de crise et de soutien (CDCS 3) | 391'440          | –                |
| République Française - Centre de crise et de soutien (CDCS 2) | –                | 486'227          |
| Agence Française du Développement (AFD) - Toolbox             | 70'384           | –                |
| Federal Agency for Foreign Affairs (GFFO 1)                   | 425'588          | 425'405          |
| National Institute of Health                                  | 13'594           | –                |
| <b>Total contributions publiques affectées</b>                | <b>1'238'804</b> | <b>1'081'632</b> |

| <b>10. Contributions publiques non affectées</b>                          | <b>2024</b> | <b>2023</b>    |
|---|-------------|----------------|
| Confédération Suisse - Département des affaires étrangères - Core support | –           | 200'000        |
| <b>Total contributions publiques non affectées</b>                        | <b>–</b>    | <b>200'000</b> |

| <b>11. Contributions consortiums affectées</b>   | <b>2024</b>   | <b>2023</b>    |
|--|---------------|----------------|
| ECHO - Consortium Alima (ECHO 1)                 | 18'179        | –              |
| ECHO - Consortium Alima (ECHO 2)                 | 50'641        | 192'481        |
| Alima Cresh Fondation                            | 8'222         | 9'072          |
| Terre des hommes (Novonordisk)                   | 7'252         | –              |
| Alima Cresh CFAO 2023                            | –             | 9'297          |
| Alima (Sanofi)                                   | –             | 8'832          |
| Alima (Unitaid)                                  | –             | 6'694          |
| <b>Total contributions consortiums affectées</b> | <b>84'294</b> | <b>226'376</b> |

| <b>12. Contributions privées affectées</b>      | <b>2024</b>   | <b>2023</b>  |
|---|---------------|--------------|
| Fondation Ferster                               | 50'000        | –            |
| Ecole Polytechnique Fédérale de Lausanne (EPFL) | 15'000        | 5'000        |
| <b>Total contributions privées affectées</b>    | <b>65'000</b> | <b>5'000</b> |

| <b>13. Contributions partenariats</b>                    | <b>2024</b>    | <b>2023</b>      |
|--|----------------|------------------|
| Comité international de la Croix-Rouge (CICR)            | 140'000        | 200'000          |
| Médecins sans frontières Belgique (OCB)                  | 116'424        | 120'384          |
| Médecins sans frontières Suisse (OCG)                    | 65'000         | 100'000          |
| Médecins sans frontières France (OCP)                    | 28'154         | 117'216          |
| Médecins sans frontières Logistique (MSF Logistique)     | 29'106         | 29'532           |
| Médecins sans frontières Supply (MSF Supply)             | 29'106         | 29'532           |
| Chaîne du bonheur  | 60'000         | 20'000           |
| Société Nationale des Sauveteurs en Mer (SNSM)           | 56'780         | 14'559           |
| Program for Appropriate Technology in Health ( PATH)     | 50'000         | –                |
| Drugs for neglected diseases                             | 50'000         | 49'550           |
| Unitaid  | 90'600         | 87'800           |
| Fondation Terre des Hommes                               | 45'000         | 60'000           |
| Terre des Hommes Suisse - Section romande                | 10'000         | 10'000           |
| Terre des Hommes Suisse - Section alémanique             | 8'000          | 8'000            |
| Alima  | 39'144         | 69'490           |
| Alima Fondation de France                                | 29'203         | –                |
| Epicentre  | 29'547         | 29'931           |
| Union for International Cancer Control (UICC)            | 28'000         | 28'000           |
| Geneva Center for Security Policy (GCSP)                 | 25'000         | 25'000           |
| Non Violent Peace Force (NP)                             | 20'000         | 20'000           |
| World Organization of the Scout Movement (WOSM - Europe) | 20'000         | 10'000           |
| <b>Total contributions partenariats</b>                  | <b>969'063</b> | <b>1'028'994</b> |

| <b>14. Produits de prestations, consultances</b>   | <b>2024</b>  | <b>2023</b> |
|--|--------------|-------------|
| Graduate Institute - GCSP                          | 1'167        | –           |
| <b>Total produits de prestations, consultances</b> | <b>1'167</b> | <b>–</b>    |

| <b>15. Charges liées aux ressources humaines</b>   | <b>2024</b>       | <b>2023</b>       |
|--|-------------------|-------------------|
| Salaires bruts                                     | -1'178'412        | -824'119          |
| Charges sociales                                   | -235'133          | -169'202          |
| - Indemnités assurances                            | 6'048             | –                 |
| Collaborateurs externes et consultants             | -565'119          | -774'027          |
| Experts associés                                   | -14'238           | –                 |
| Formation et divers                                | -280              | –                 |
| <b>Total charges liées aux ressources humaines</b> | <b>-1'987'133</b> | <b>-1'767'348</b> |

## 16. Charges sur exercices antérieurs

En 2023, il avait été comptabilisé un revenu du partenaire Unitaid pour CHF 87'800, alors que seule la moitié, soit CHF 43'900, était en fait relative à l'exercice 2023. Les CHF 43'900 ont été corrigés en 2024 afin que le revenu de ce partenariat soit reconnu sur la durée du programme.

| 17. Autres Informations                                  | 2024           | 2023           |
|--|----------------|----------------|
| Cautionnement et sûretés en faveur de tiers              | Néant          | Néant          |
| Dettes envers les institutions de prévoyance             | 32'098         | 26'882         |
| Engagements résultant de contrats de bail ou de leasing  | 75'434         | 9'796          |
| Actifs mis en gage ou grevés d'une réserve de propriété  | 18'188         | 18'188         |
| Montant provenant de la dissolution de réserves latentes | Néant          | Néant          |
| Engagements conditionnels                                | Néant          | Néant          |
| Événement significatif postérieur à la date de clôture   | Néant          | Néant          |
| Nombre de collaborateurs moyen exprimé en EPT            | Entre 10 et 50 | Entre 10 et 50 |

| 18. Proposition d'affectation du résultat | 2024          | 2023          |
|---|---------------|---------------|
| Résultats reportés                        | 73'103        | 57'111        |
| Résultat de l'exercice                    | 15'311        | 15'992        |
| <b>Total résultat à affecter</b>          | <b>88'414</b> | <b>73'103</b> |
| Report à nouveau                          | 88'414        | 73'103        |
| <b>Total proposition d'affectation</b>    | <b>88'414</b> | <b>73'103</b> |



Climate Action  
**Accelerator**

**Contact us**

Chemin des Mines 2

1202, Genève

[contact@climateactionaccelerator.org](mailto:contact@climateactionaccelerator.org)



**climateactionaccelerator.org**

