



**Cotting Revisions AG**

Eigerstrasse 60  
CH-3000 Bern 23

T +41 31 329 20 20  
F +41 31 329 20 11  
info@core-partner.ch  
www.core-partner.ch

CHE-279.084.618 MWST

Ein Unternehmen der  
CORE Partner AG

**Review Report to the  
financial statements 2015/16**

YOUTH FOR UNDERSTANDING (YFU) (SCHWEIZ)  
Bern



Bern, January 17th, 2017

**Review Report to the Board of  
YOUTH FOR UNDERSTANDING (YFU)(SCHWEIZ)  
Bern**

In accordance with your instructions we reviewed the financial statements (balance sheet, profit and loss account, cash flow statement, capital of the organisation and restricted funds, notes) of YOUTH FOR UNDERSTANDING (YFU)(SCHWEIZ) for the year ended 30. September 2016. In accordance with Swiss GAAP FER 21 the Information in the Efficiency Report is not part of our Review.

These financial statements in accordance with Swiss GAAP FER are the responsibility of the Board. Our responsibility is to issue a report on these financial statements based on our review.

Our Review was conducted in accordance with the Swiss Auditing Standard 910 applicable to review engagements, which requires that a review be planned and performed to obtain moderate assurance about whether the financial statements are free from material misstatement. A review is limited primarily to inquiries of personnel and analytical procedures applied to financial data and thus provides less assurances than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not show a true and fair view of the associations assets, financial position and result situation in according to the standards of Swiss GAAP FER.

**Peter Schütz**  
Swiss Certified Accountant  
Audit Expert  
Auditor in Charge

**Roger Nietlispach**  
Swiss Certified Accountant  
Audit Expert

**Attachment**

Financial statements (balance sheet, profit and loss account, cash flow statement, capital of the organisation and restricted funds, notes)

**Cotting Revisions AG**

Eigerstrasse 60  
CH-3000 Bern 23

T +41 31 329 20 20  
F +41 31 329 20 11  
info@core-partner.ch  
www.core-partner.ch

CHE-279.084.618 MWST

Ein Unternehmen der  
CORE Partner AG

**BALANCE SHEET PER 30. SEPTEMBER**  
**(in Swiss Francs)**

	2015/2016	2014/2015
<b>ASSETS</b>		
<b>Current Assets</b>		
Liquidity	921'394.73	813'272.03
Credits	47'064.65	34'930.56
<b>Total Current Assets</b>	<b>968'459.38</b>	<b>848'202.59</b>
<b>Fixed Assets</b>		
Mobile property	8'701.00	11'001.00
<b>Total Fixed Assets</b>	<b>8'701.00</b>	<b>11'001.00</b>
<b>TOTAL ASSETS</b>	<b>977'160.38</b>	<b>859'203.59</b>
<b>LIABILITIES</b>		
<b>Short-term liabilities</b>		
Short-term liabilities	306'126.60	267'260.29
Accured/deferred liabilities	127'910.50	108'748.10
<b>TOTAL LIABILITIES</b>	<b>434'037.10</b>	<b>376'008.39</b>
<b>FUNDS</b>		
<b>Funds</b>		
Restricted funds	181'136.95	178'708.25
<b>TOTAL FUNDS</b>	<b>181'136.95</b>	<b>178'708.25</b>
<b>CAPITAL OF THE ORGANISATION</b>		
<b>Unrestricted funds</b>		
Solidarity fund	6'976.91	6'976.91
Equipment fund	697.50	697.50
<b>Total unrestricted funds</b>	<b>7'674.41</b>	<b>7'674.41</b>
Loan ICDF of YFU	113'307.99	47'711.19
Retained earnings	249'101.35	249'563.51
Actual loss / profit	-8'097.42	-462.16
<b>Total capital of the organisation</b>	<b>354'311.92</b>	<b>296'812.54</b>
<b>TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY</b>	<b>977'160.38</b>	<b>859'203.59</b>

## YFU (Switzerland), Bern

**PROFIT AND LOSS ACCOUNT PER 30. SEPTEMBER**  
 (in Swiss Francs)

	2015/2016	2014/2015
<b>INCOME</b>		
Outgoing student fees	1'652'586.70	1'605'037.00
Support allowances	179'097.15	169'780.65
Other income	244'629.53	261'679.19
<b>Total INCOME</b>	<b>2'076'313.38</b>	<b>2'036'496.84</b>
<b>EXPENSES</b>		
International fees	46'158.65	40'874.35
Outbound support allowances	642'955.00	577'750.67
Student insurance	74'137.22	56'620.27
	<b>763'250.87</b>	<b>675'245.29</b>
<b>Gross profit 1</b>	<b>1'313'062.51</b>	<b>1'361'251.55</b>
Personnel expenses	626'883.00	614'003.14
<b>Gross profit II</b>	<b>686'179.51</b>	<b>747'248.41</b>
Other operating expenses	681'532.02	712'421.70
<b>EBITDA</b>	<b>4'647.49</b>	<b>34'826.71</b>
Depreciation	2'300.00	4'200.00
<b>EBIT</b>	<b>2'347.49</b>	<b>30'626.71</b>
Financial expenses	11'698.28	27'463.35
<b>EBT</b>	<b>-9'350.79</b>	<b>3'163.36</b>
Extraordinary income	0.00	-1'288.10
Extraordinary expenses	1'175.33	0.00
Allocation of national scholarships	0.00	8'437.22
Withdrawal for international scholarships	3'621.30	-3'523.60
Allocation of international scholarships	-6'050.00	0.00
<b>LOSS</b>	<b>-8'097.42</b>	<b>-462.16</b>

**Appendix to Annual Report 2015/2016 and 2014/2015****Information on standards used in the Annual Report**

This Annual Report was prepared for the first time in accordance with Swiss law, in particular the articles on commercial accounting and financial reporting contained in the Code of Obligations (articles 957 to 962). Pursuant to art. 2, par. 4 of the Transitional Provisions, consistency of representation and structure were waived for the balance sheet and income statement with respect to the previous year's figures. As a result, the prior year's figures are only comparable to a limited degree.

	2015/2016	2014/2015
<b>Disclosures, breakdowns and notes</b>		
<b>to the balance sheet</b>		
<b>Liquidity</b>		
Cash	1'857.45	269.50
Post credit	85'673.37	56'699.36
Bank credit	833'863.91	756'303.17
	<b>921'394.73</b>	<b>813'272.03</b>
<b>Credits</b>		
Withholding tax	0.00	11.18
Swiss Post, Credit IFS	0.00	323.60
Deferred charges	47'064.65	34'595.78
	<b>47'064.65</b>	<b>34'930.56</b>
<b>Mobile property</b>		
Office equipment	8'700.00	11'000.00
Promotion material	1.00	1.00
	<b>8'701.00</b>	<b>11'001.00</b>
<b>Short-term liabilities</b>		
Supplier debits	37'154.65	55'989.37
Inter-company accounts world	268'971.95	211'270.92
	<b>306'126.60</b>	<b>267'260.29</b>
<b>Funds</b>		
National scholarships fund	42'908.26	42'908.26
International scholarships fund	43'119.39	40'690.69
Student security fund	90'000.00	90'000.00
Exchange rate fluctuation security fund	5'109.30	5'109.30
	<b>181'136.95</b>	<b>178'708.25</b>

2015/2016

2014/2015

**Disclosures, breakdowns and notes****to the profit and loss account****Outgoing student fees**

North America	1'009'350.00	948'420.00
Asia/Pacific	108'424.55	78'595.00
Western Europe	416'142.15	374'548.00
Central Europe	36'860.00	64'214.00
Latin America	81'810.00	97'460.00
Africa	0.00	41'800.00
	<b>1'652'586.70</b>	<b>1'605'037.00</b>

**Support allowances**

North America	16'609.25	16'475.40
Asia/Pacific	42'835.90	27'966.42
Western Europe	22'936.20	55'572.81
Central Europe	52'425.70	45'052.92
Latin America	41'668.80	24'713.10
Africa	2'621.30	0.00
	<b>179'097.15</b>	<b>169'780.65</b>

**Other income**

Federal support	84'254.00	78'399.00
Corporate scholarships	7'600.00	0.00
National scholarship support	26'880.00	65'586.90
Restricted donations (national scholarship)	15'233.96	8'437.22
Unrestricted donations	19'197.45	8'902.40
ICDF Grant	0.00	37'392.81
Administrational income	91'464.12	62'960.86
	<b>244'629.53</b>	<b>261'679.19</b>

**International fees**

International Center	38'745.15	33'455.55
EEE	7'413.50	7'418.80
	<b>46'158.65</b>	<b>40'874.35</b>

**Outbound support allowances**

North America	409'497.50	341'051.22
Asia/Pacific	34'686.45	29'602.87
Western Europe	155'116.75	141'379.44
Central Europe	14'515.30	21'012.58
Latin America	29'139.00	35'330.58
Africa	0.00	9'373.98
	<b>642'955.00</b>	<b>577'750.67</b>

**Student Insurance**

Student Insurance IN	-1'906.70	1'270.33
Student Insurance OUT	76'043.92	55'349.94
	<b>74'137.22</b>	<b>56'620.27</b>

2015/2016

2014/2015

**Disclosures, breakdowns and notes****to the profit and loss account****Personnel expenses**

Salaries Office and Field	517'807.95	502'814.18
Social costs	74'447.15	77'144.10
Various	34'627.90	34'044.86
	<b>626'883.00</b>	<b>614'003.14</b>

**Other operating expenses**

<i>Student national activities</i>		
Outgoing students	54'799.36	55'928.58
Incoming students	90'064.17	140'436.75
<i>Staff national activities</i>		
Training	10'217.34	7'870.29
Meeting	12'923.00	12'910.19
<i>Travel outgoing programs</i>		
North America	157'529.85	132'149.89
Asia/Pacific	15'150.00	12'048.70
Western Europe	16'254.35	12'036.15
Central Europe	1'925.00	1'498.00
Latin America	16'432.00	19'338.27
Africa	320.00	5'519.00
<i>Administrations</i>		
Head-Office	162'707.28	144'979.71
Office Romandie	0.00	785.95
Districts I - IV	21'302.22	27'595.77
<i>Merchandising</i>		
Merchandising	780.71	0.00
<i>Assignments</i>		
International Assignments	13'724.34	3'546.32
<i>Promotion</i>		
Promotion	57'602.40	31'954.53
<i>Development</i>		
Development national scholarship	49'600.00	100'300.00
Development international scholarship	200.00	3'523.60
	<b>681'532.02</b>	<b>712'421.70</b>

**Significant events after the balance sheet date**

There were no significant events between the balance sheet date and finalization of the balance sheet by the Board that would affect the validity of information contained in the balance sheet or which would have to be disclosed here.

## YFU (Switzerland), Bern

## Cash Flow Statement as of 30.09.2016

	2015/2016 CHF	2014/2015 CHF
<b>Business activity</b>		
Annual result	-8'097	-462
Depreciation	2'300	4'200
Changes in contingency reserves	0	0
Capital gain/loss from sales	0	0
Book profit/loss	0	0
Increase/Decrease of outstanding debts	-18'835	10'772
Increase/Decrease of other short-term debts	0	0
Increase/Decrease of deferred charges	-12'134	-20'359
Increase/Decrease of deferred charges (funds)	2'429	4'914
Increase/Decrease of liabilities	0	0
Increase/Decrease of other short-term liabilities	0	0
Increase/Decrease of deferred income	19'162	44'999
<b>Cash flow from Business activity</b>	<b>-15'175</b>	<b>44'063</b>
<b>Investment activity</b>		
Investment in financial assets	0	0
Investment in fixed assets	0	0
Disinvestment in fixed assets	0	0
Disinvestment in financial assets	0	0
Amortisation of undisclosed reserves	0	0
<b>Cash flow after Investment activity</b>	<b>-15'175</b>	<b>44'063</b>
<b>Financing activity</b>		
Increase/Decrease of Inter-company accounts world	57'701	-37'815
Increase/Decrease of other long-term accrued loan	65'597	47'711
Increase/Decrease of retained earnings	0	0
<b>Cash flow from Financing activity</b>	<b>123'298</b>	<b>9'897</b>
<b>Increase in Liquid assets</b>	<b>108'123</b>	<b>53'960</b>
Balance of Liquid assets as of October 1st	813'272	759'312
Balance of Liquid assets as of September 30th	921'395	813'272

**Capital of the organisation and restricted funds**  
(Account of Corporate action)

	Balance as of 01.10.2015	Avenues	Disposals	Releases	Balance as of 30.09.2016
Solidarity fund	6'977	0	0	0	6'977
Equipment fund	698	0	0	0	698
Earned uncommitted assets	249'564	0	-462	0	249'101
Annual result	-462	0	-7'635	0	-8'097
<b>Capital of the organisation</b>	<b>256'776</b>	<b>0</b>	<b>-8'097</b>	<b>0</b>	<b>248'679</b>
National scholarships fund	42'908	0	0	0	42'908
International scholarships fund	40'691	6'050	-3'621	0	43'119
Student support fund	90'000	0	0	0	90'000
Exchange rate fluctuation security fund	5'109	0	0	0	5'109
<b>Restricted funds</b>	<b>178'708</b>	<b>6'050</b>	<b>-3'621</b>	<b>0</b>	<b>181'137</b>

## Remarks concerning several balance sheet items

### 1) Current assets

Asset category	30.09.2016 CHF	Previous year CHF
Liquid assets	921'395	813'272
Assets from withholding tax and intelligent franking system (IFS) credit	0	335
Deferred charges	47'065	34'596
<b>Total current assets</b>	<b>968'459</b>	<b>848'203</b>

The assessment of securities is done according to market value. The IFS credit represents the available credit for the postage meter (electronic stamps) which is paid in advance.

### 2) Fixed assets

Assets analysis	Office equipment CHF	Office furnishings CHF	Promotion material CHF			Total
<b>Acquisition values</b>						
Balance as of 01.10.2015	10'999	1	1			11'001
Investments	0	0	0			0
Disinvestments	0	0	0			0
Depreciation current year	-2'300	0	0			-2'300
Amort. undisclosed reserves	0	0	0			0
Balance as of 30.09.2016	8'699	1	1			8'701

The assessment of capital assets is done according to acquisition value and original value. The activation limit is between CHF 500 and CHF 1000. Depreciation is done during the useful economic life of assets.

### 3) Inter-company accounts

	30.09.2016 CHF	Previous year CHF
Inter-company accounts world (assets)	0	0
Inter-company accounts world (liabilities)	-268'972	-211'271
	<b>-268'972</b>	<b>-211'271</b>

This figure represents the difference between the two balance sheet items dealing with inter-company accounts. The amount reflects balances with international partners which could not be settled before 30.09.2016.

### 4) Short-term liabilities

Composition	30.09.2016 CHF	Previous year CHF
Supplier debits	37'155	55'989
Deferred income	127'911	108'748
	<b>165'065</b>	<b>164'737</b>

The deferred income includes overtime and outstanding leave days of the office staff. Furthermore, it includes advance payments of future program participants (Program Year 2017/2018).

## 5) Restricted funds

Area	National scholarships Fund	Total
Balance as of 01.10.2015	42'908	42'908
Release of reserves	0	0
Creation of reserves	0	0
Balance as of 30.09.2016	42'908	42'908

**National Scholarship Fund:** Assets in the National Scholarship Fund remained stable. CHF 0.00 were assigned as scholarships direct from the national scholarship fund to 14 outbound students (11% of all outbound students). According to YFU Switzerland's scholarship policy, each application is assessed on the ground of income, asset and number of children in education.

Area	International scholarships Fund	Total
Balance as of 01.10.2015	40'691	40'691
Release of reserves	3'621	3'621
Creation of reserves	6'050	6'050
Balance as of 30.09.2016	43'119	43'119

**International Scholarship Fund:** International scholarships are mainly awarded to students from countries where the means to go on exchange are not readily available. This year, an international scholarship was awarded to a South African student (CHF 3'621.30). As a result of the fundraising efforts following the earthquake in Ecuador, an international scholarship (CHF 6'050.00) for an impacted student has been set aside.

Area	Student Security Fund	Total
Balance as of 01.10.2015	90'000	90'000
Release of reserves	0	0
Creation of reserves	0	0
Balance as of 30.09.2016	90'000	90'000

Area	Exchange rate fluctuation security fund	Total
Balance as of 01.10.2015	5'109	5'109
Release of reserves	0	0
Creation of reserves	0	0
Balance as of 30.09.2016	5'109	5'109

**Exchange rate fluctuation security fund:** CHF 0.00.- were allocated from the annual result FY 2015/2016. In FY 2015/2016 CHF 0.00.- were withdrawn from the Exchange rate fluctuation security fund to cover the capital loss.

YFU (Switzerland), Bern

**6) Unrestricted funds**

<b>Area</b>	<b>International Solidarity Fund</b>	<b>Total</b>
Balance as of 01.10.2015	6'977	6'977
Release of reserves	0	0
Creation of reserves	0	0
Balance as of 30.09.2016	6'977	6'977

<b>Area</b>	<b>Equipment Fund</b>	<b>Total</b>
Balance as of 01.10.2015	698	698
Release of reserves	0	0
Creation of reserves	0	0
Balance as of 30.09.2016	698	698

**Remarks concerning several profit and loss account items****7) Income from Programs**

Title	2015/2016 CHF	Previous year CHF
<b>Outgoing student fees</b>		
North America	1'009'350	948'420
Asia/Pacific	108'425	78'595
Western Europe	416'142	374'548
Central Europe	36'860	64'214
Latin America	81'810	97'460
Africa	0	41'800
<b>Total</b>	<b>1'652'587</b>	<b>1'605'037</b>

This year's number of outbound students (128) was slightly lower than last year (132). While the number of students choosing English speaking countries slightly decreased, the numbers of students participating to programs in Asia and Western Europe increased.

**Support allowances**

North America	16'609	16'475
Asia/Pacific	42'836	27'966
Western Europe	22'936	55'573
Central Europe	52'426	40'053
Latin America	41'669	24'713
Africa	2'621	0
<b>Total</b>	<b>179'097</b>	<b>164'781</b>

This year's number of inbound students (60) was higher than the previous year (57). The demand for our inbound program remains high. YFU Switzerland currently has as many students and host families on program as the volunteer network is able to adequately recruit, prepare and support throughout their program participation.

**8) Other Income****Other Income**

Federal support	84'254	78'399
Individual support	7'600	0
National scholarship support	26'880	65'587
International scholarship support	0	0
Restricted donations (national scholarship)	15'234	8'437
Administrational income	110'662	109'256
<b>Total</b>	<b>244'630</b>	<b>261'679</b>

**Federal support** refers to contributions from the Swiss Federal Government. These contributions consist of financial support for our activities in the field of youth work ("Finanzhilfen für die Betriebsstruktur und regelmässige Aktivitäten von Einzelorganisationen (Art. 7 Abs. 2 KJFG)" BSV year allowance CHF 75'794.-) and for our training events for volunteers ("Aus- und Weiterbildung (Art. 9 KJFG)" BSV training support CHF 8'460.-).

**Administrational income** mainly consists of the inbound students' contributions to our language courses (this money is directly reinvested into the language courses) and cancellation fees.

## YFU (Switzerland), Bern

**9) International fees**

<b>International fees</b>		
International Center	38'745	33'456
EEE	7'414	7'419
<b>Total</b>	<b>46'159</b>	<b>40'874</b>

The International Center fees consist of the fee for the International Secretariat and the contributions to the ICDF (International Contingency and Development Fund). The EEE fees are supporting the EEE (European Educational Exchanges) office in Bruxelles and its activities. EEE is the umbrella organisation of European YFU organisations. All of the aforementioned fees are calculated on a per student basis. The EEE fees also include contributions by YFU Switzerland to the European Growth Initiative (EGI). The goal of the EGI is to facilitate qualitative and quantitative growth in intra-European YFU exchange programs.

**10) International remits**

<b>Support allowances</b>	<b>2015/2016 CHF</b>	<b>Previous year CHF</b>
North America	409'498	341'051
Asia/Pacific	34'686	29'603
Western Europe	155'117	141'379
Central Europe	14'515	21'013
Latin America	29'139	35'331
Africa	0	9'374
<b>Total</b>	<b>642'955</b>	<b>577'751</b>

The Support allowances are the fees that are paid to international partners for hosting our outbound students. They reflect the student numbers. Since support allowances are a part of the program price that the participants pay, the same explanations apply as for 7) "Income from programs".

**11) Staff expenses**

The remuneration to staff members does not exceed salaries of employees fulfilling similar tasks in other organizations or in the public service of the Canton of Bern.

**12) Exchange rate fluctuations**

YFU Switzerland pays most of its bills to other YFU organisations in USD. To have a good basis for setting the program prices, some of the USD needed was bought on a regular basis throughout the year. This procedure led to an extraordinary net capital loss of CHF 11'698.28.

**13) Development**

<b>Development</b>		
Development national scholarship	49'600	100'300
Development international scholarship	200	3'524
Development equipment fund	0	0
Development solidarity fund	0	0
<b>Total</b>	<b>49'800</b>	<b>103'824</b>

**Assessment of risk**

The Board adequately assessed the potential risks periodically. Where applicable, measures were taken so that the risk of relevant misstatements in the financial report can be considered minor.

**Accounting principles**

The financial accounting was done according to the rules of Swiss GAAP FER (FER 1 - 6, FER 21 and FER 27)  
The valuation of the assets and the liabilities and shareholders' equity is done by the principle of conservatism.

## Definition of Funds

### Purpose

The purpose of these guidelines is to define the policies for all the funds to be found in the YFU-CH balance sheet: to clarify the process (guidelines) for their attribution and their refill.

#### 1) National scholarship fund

Aim: to financially support participants leaving on an exchange year with YFU-CH

This fund collects the **direct contributions** paid by all participants leaving with YFU-CH (contribution is part of the programme fee). Allocation of the direct contributions is decided by the National Director (ND). The sum of all regular participant direct contributions should be distributed during the same fiscal year.

The National Conference might decide, in case of healthy financial years, to allocate an **extra contribution** to the fund, as a result of the profit distribution of the fiscal year (assuming there is a profit). The extra contribution must not necessarily be allocated in the same fiscal year but might be used later when financial needs for participants are higher. The ND is responsible and free to decide upon the exact timing and allocation of such extra contributions.

#### 2) International Scholarship Fund

Aim: to financially support participants coming to Switzerland through other YFU organisations. Especially countries for which Switzerland is too expensive should benefit from this fund.

The National Conference decides every year, but only in case of a positive financial result, the amount allocated to this fund. The timing for the allocation is open but should take place within 2 fiscal years after the allocation. The ND is responsible and free to decide upon the allocation. ND is required to inform Board after any allocation.

#### 3) Student Security Fund

Aim: to ensure that YFU-CH can always fulfil its contractual obligations to partner countries and participants. The payment of support allowance for incoming year students occurs during the fiscal year preceding most of the actual spending.

The Student Security Fund contains at least CHF 90'000. In case of usage the fund must be refilled at the next upcoming possibility: at the National Conference. The ND, together with the Finance Committee, decides upon the allocation of the Student Security Fund. ND is required to inform Board after any allocation.

#### 4) Solidarity Fund

Aim: to support specific international operations and actions in a spirit of solidarity. It may consist of loans or grants to national committees in need, or in some cases, of actions to promote the further training and education of staff abroad.

The Solidarity Fund can only be filled at the National Conference, but only in case of a positive financial result. Proposals for Solidarity Fund allocation are made by the ND and are decided upon by the Finance Committee. ND is required to inform Board after any allocation.

#### 5) Equipment Fund

Aim: to have a reserve for IT or office equipment (furniture, not paper and pens). The Equipment Fund will enable to purchase IT-infrastructure and office equipment in case of unexpected need (extra personal, IT breakdown, etc.). Planned renewal or new purchase of IT and/or office equipment must be appropriately budgeted.

The Equipment Fund should contain an amount of CHF 15'000. In case of usage the fund must be refilled at the next upcoming National Conference, but only in case of a positive financial result. The ND, together with the Finance Committee, decides upon the allocation of the Equipment Fund. ND is required to inform Board after any allocation.

#### 6) Exchange rate fluctuation security fund

Aim: to have a reserve for currency exchange losses, due to currency exchange rate fluctuations. Foreign currencies are bought throughout the year, While the year ending is calculated with a compounded average of the daily exchange rate throughout the year. The program prices for outbound programs (in CHF) are determined in the fiscal year preceding the payments of the support allowances to partner organizations (in foreign currencies).

The National Conference decides every year, but only in case of a positive financial result, the amount allocated to this fund. The ND, together with the Finance Committee, decides upon the allocation of the exchange rate fluctuation security fund. The ND is required to inform the Board after any allocation.

**YFU (Switzerland), Bern****Efficiency Report****Yearly Report 2015-2016**

At its core, YFU helps to create positive global change. Founded in 1951 to offer the world a new beginning, healing the devastation of World War II, we have grown into a network of 50-plus countries that connects the world through cultural exchange. Students experience tremendous personal growth, and at the same time, the positive impressions they make on host families, friends, schools, teachers and neighbors can influence entire communities. Personal opinions ultimately change public opinion; public opinion sways elected officials who draft public policy which informs international diplomacy. What starts with a single person, over time, influences nations.

During the fiscal year 2015/2016 YFU Switzerland sent 128 outbound students on exchange. This number is slightly lower than last year (132). Apart from the recruitment and the selection process, the main activities in connection with our outbound programs were the two orientation week-ends in November 2015 and May 2016. For the May orientation, the format also included an Embassy country briefing for the largest countries of destination of our outbound students, namely the USA. The deputy head of mission of the US Embassy gave a country briefing in Lenk to 58 students bound for the USA. The Swedish and Paraguayan Embassies invited a total of 8 students to attend country briefings at their respective Embassies in Bern. In September 2015, a reentry seminar took place for the returning students of the previous program year.

YFU Switzerland hosted 60 inbound students (a 5% consecutive increase compared to the previous year). YFU assisted these students throughout the year and organized three national student support events: the week-long post arrival orientation (PAO) in October 2015, the week-long midterm orientation in January 2016 and the pre-return orientation weekend (PRO) in May 2016. Host families were supported before, during and after the exchange year. The largest part of the recruitment, selection and support work for both outbound and inbound students as well as for host families is handled by our volunteers.

On a national level, YFU offered two weekend workshops for our volunteers in October 2015 and March 2016 in order to give them the necessary tools and knowledge to volunteer for YFU. The fall workshop had a focus on sexual harassment prevention, while the spring workshop focused on story-telling and branding. YFU Switzerland's trainer team held regional evening training events in order to ensure that volunteers are adequately trained to perform their jobs and responsibilities. Similar to last year, between April and June 2016, the National Volunteer Coordinator embarked on a "Tour des Régions", meeting all the Regional Directors as well as other regional key volunteers, travelling to every single active region in order to listen to the field's needs, expectations and also to identify existing issues.

Thirty Regional Directors and 250 volunteers volunteered 15'000 hours in the areas of host family and student recruitment, selection and support. Nine board members volunteered a total of 1'000 hours. For the organization of our national events, ten National Events Coordinators together with one hundred volunteers volunteered a total of 6'500 hours (including kitchen teams). The trainer team (16 members) developed and facilitated educational seminars (900 hours). Five volunteers working on social media (facebook, blogs, Instagram) volunteered a total of 200 hours. Four volunteers working on the national media team volunteered a total of 50 hours.

The coordination of YFU Switzerland's volunteer force, support for sending and hosting parents and international coordination is handled by the National Office. In 2015-2016, YFU employed a total of 10 people who shared 6.2 full-time equivalent positions including one internship position.

In order to grow different programs than our core USA, Germany and Sweden programs, it was decided to introduce merit-based scholarships for the Lithuania basketball program and for the high school programs in Paraguay and South Africa. During this fiscal year, one such scholarship was awarded for a student from Valais who currently is spending her year in Paraguay.

YFU Switzerland awarded scholarships amounting CHF 49'000 to 14 outbound students (11% of all students) covering part of their program fees. These scholarships enabled the students to participate in the exchange experiences despite their families' limited means. These scholarships are financed through a scholarship contribution that is part of each program price as well as through organizational and individual private donations. The "world explorer" merit-based scholarship that was granted this year is also included in that sum. Additionally, the Embassy of the USA has charged YFU to promote and grant two "celebrating diversity" scholarships for youth who are from a minority background. Lastly, YFU Switzerland granted an inbound scholarship to a student from South Africa.

This fiscal year, YFU initiated and/or implemented several projects and initiatives:

- A participatory strategy development process leading to the development and exploration of new strategic options in the area of educational services
- The new global brand implementation including the launch of a new branded website
- The decision to initiate a pilot program for two years with compensated host families in Ireland and the UK
- Further steps to increase our base of skilled volunteers capable of running Coloured Glasses Workshops
- Together with the fundraising task force, we more than doubled our fundraising effort with corporate and individual donors raising a total of CHF 42'000.
- In the aftermath of the earthquake in Manabí in Ecuador where YFU had a number of impacted students and host families, YFU Switzerland managed to raise more than CHF 10'000. This money was allocated to the immediate help and support of current host families as well as in funding an inbound scholarship for a youth from the Manabí province.
- A charity run at the GP from Bern involving more than 20 runners
- A focus on further strengthening and developing our volunteers network

- An innovative inclusion project enabling the first deaf exchange student from Switzerland going to study abroad in the Netherlands
- A successful YES 2016 in Berlin co-organized by YFU Denmark and YFU Switzerland

YFU Switzerland is also very active within the YFU international network and currently chairs both EEE-YFU, the European umbrella organization of all YFU organizations in Europe as well as the highest decision making body of YFU worldwide, the International Advisory Council (IAC).

It is a positive development that YFU Switzerland is further stabilizing and growing in some areas. However, we have to keep in mind that the youth exchange landscape in Switzerland as well as internationally is going through significant changes which impact how we operate and what we do. YFU Switzerland is following those developments very carefully in order to ensure that we under the current circumstances are positioning our organization in the best possible of ways to protect and grow our core programs.

#### Board members:

Name	First name	Domicile	Election year	1st term	2nd term	3rd term
Dr. Beeli-Zimmermann	Sonja	Schüpfen	2014	2014-2016	2016-2018	
Buser	Marco	Zürich	2015	2015-2017		
Cottier	Michael	Bern	2016	2016-2018		
Enggist	Claudio	Bern	2012	2012-2014	2014-2016	2016-2018
Imhof	Nathalie	Schindellegi	2015	2015-2017		
Dr. Laurent	Philippe	Morges	2016	2016-2018		
Leupin	Simone	Bern	2014	2014-2016	2016-2018	
Dr. Pfister	Franziska	Jegenstorf	2014	2014-2016	2016-2018	
Sonney	Raphael	Bern	2016	2016-2018		

YFU came into existence to meet the real need to heal a broken world. Our mission is still as vital as it ever was. Our cultural exchange programs provide the ultimate reality check to a worldview based on stereotypes. In helping people of all ages to make the world their home, we help them to appreciate differences and embrace similarities. As we now have the potential to profoundly and immediately impact one another, it is imperative that we make an effort to be better acquainted. YFU is a positive first step in a lifelong journey of international connection.

National Director since April 2014:  
Jerry Krattiger, MBA