

# Annual Report 2021

## EnableMe Foundation



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# EnableMe Foundation

## Imprint

### Editorial Staff:

Maria Leon, Angelika Rüegg, Joy  
Morozov, Kaija Landsberg, Matthijs  
Nederveen, Nando Bosshart, Dr.

Michael Lorz

Layout: Banisha Morar

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The EnableMe Foundation is subject to supervision by the Swiss Federal Supervisory Authority for Foundations.

The EnableMe Foundation is an operational foundation. It complies in all respects with the principles and requirements of Swiss law. This annual report includes both a performance report and a financial report. The entire annual report follows the Swiss professional recommendations on accounting and reporting for charitable non-profit organisations.

Following the audit of the accounting records and the 2021 financial statements, the auditors KPMG issued their report on the limited audit of the 2021 financial statements in accordance with Swiss GAAP FER and their qualified opinion on June 08, 2022.

**Dear readers, supporters, partners and friends of EnableMe,**

When we look back to the year 2021, we feel gratitude above all. It has been an extremely busy and inspiring year with many successes to celebrate and many lessons to consider.

EnableMe started the year with the relaunch and renaming of MyHandicap to EnableMe. The name of the platform has changed, but the goal remains the same: to help people with disabilities and chronic illnesses help themselves and strive for a more inclusive society. EnableMe has worked hard to continuously provide inspiring content and a platform for community sharing that promotes inclusion and helps find solutions together on a global scale.

In 2021, we paid special attention to impact measurement. Our findings from the in-depth research helped us better understand the needs of and social impact on people with disabilities worldwide. This led us to our goal of expanding our model globally; in 2021, we successfully launched our first-ever platform outside of Europe, EnableMe Kenya.

EnableMe Kenya, was a big learning experience for us as an organisation, with it being the first Non-European country to launch. However, we are extremely proud to have had more than 30,000 views on our website within the first months of launching, as well as having over 166 conversation threads within our community. We expect a continuous growth in 2022 and intend to more than triple the impact, through the help and support of stakeholders who share the same vision with us.

During 2021 we were able to form new partnerships with 'Enable India', 'Light for the World Uganda' and 'Jamba' who have committed to setting up countrywide platforms in India, Uganda and Bulgaria respectively. We expect these platforms to launch in 2022. As of the time of writing we are witnessing the war in Ukraine and have set up an immediate and direct response to helping people with disabilities in Ukraine with a dedicated platform in and for Ukraine in Ukrainian and Russian language.

Through our dedication and continuous focus, we are confident that we will be able to achieve continued success in the months and years ahead. We are looking forward to 2022 with confidence and continue to hope for the support of everyone who made 2021 a successful year. Specifically, our donors, partners, the dedicated team and the board of trustees. Thank you for all your hard work and commitment and we look forward to a strong 2022.



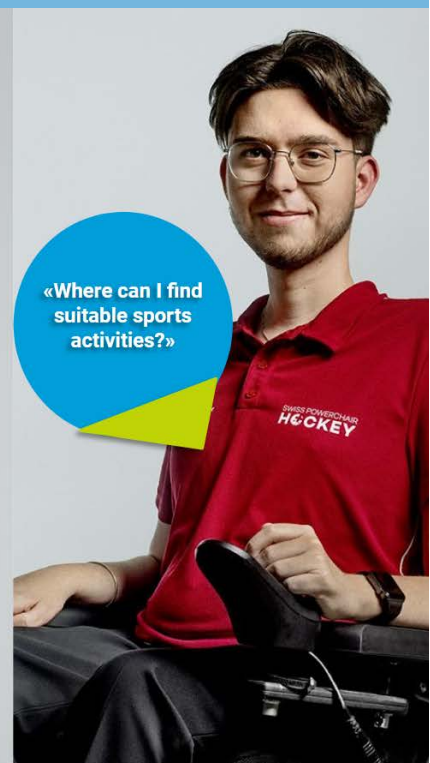
Joachim Schoss  
President of the Board of Trustees



Michael Lorz  
Managing Director

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Members of the community who explained to us for the relaunch campaign what questions they ask themselves in relation to their disabilities.

# 1 Performance Report

## 1.1 Vision, Mission and Ratio



### Vision:

We improve the quality of life of all people with disabilities or chronic conditions.



### Mission:

EnableMe leverages the scalability of technology to contribute to information, exchange and inclusion on a global scale.

We enable partner organisations globally to:

- Scale and make enabling information accessible
- Build peer-based supportive communities
- Provide programmes to foster disability inclusion in organisations



### Ratio:

More than 1 billion people on the planet are living with disabilities and look for information, exchange and inclusion.

**Information:** There are huge information and orientation needs if one acquires a disability or if you get a diagnosis. Doctors will not be able to tell you how you will be able to live - there is such a big spectrum of questions that no one but a low-threshold information hub and a live community of many diverse self-experts can answer.

**Exchange:** Daily challenges of the more than 1 billion people with disabilities may have been solved by another person already. There is a need for one place for problem-solving and exchange. The exchange contributes to prevention and/or recovery by contributing to personal growth and well-being.

**Inclusion:** Still, there is unawareness with 6 out of 7 of the world's population without disability, and especially in workplace environments and around invisible disabilities.

## 1.2 Motivation of the Foundation

We believe that there is potential in every person. 1 in 7 people has a disability worldwide according to WHO. The real figures may be even significantly higher and some statistics point into the direction of 20+ percent, including increasing invisible disabilities.

People with disabilities are more likely to be unemployed than people with non-disabilities especially in countries which are low on the Humanity Development Index. It is also known that people with disabilities are less likely to know about job and internship opportunities, education and public services because information is not always accessible to them.


Imagine if all people with disabilities were judged not by their weaknesses but by their strengths. Not only would this have a great impact on society as a whole, but also the working world would benefit greatly from this. Unfortunately, we are still very far from an inclusive society today, which motivates EnableMe to provide a platform for people with disabilities to be informed, find support and answers to their questions.

Leveraging the connectivity, scalability and replicability of technology, EnableMe Foundation exists to contribute to the Sustainable Development Goals (1, 3, 4, 8,10, 17). Passionate and experienced team members are working on unlocking the potential of people with visible and invisible disabilities.

Our vision is to improve the quality of life of all people with disabilities and/or chronic illnesses. EnableMe supports this ambition by enabling our users with information articles that are relevant to everyday life, as well as providing access to a community forum. We currently have 4 platforms available for our users in Germany, Switzerland, Kenya and Ukraine. Questions about disabilities and chronic diseases are posted everyday and answered by people who have been in similar situations or by one of our experts.

Impact studies have shown this approach being extremely valuable as although every disability is unique, we commonly find that similar questions occupy us. Therefore, what could be more obvious than to share them in a forum where other affected people can read along and support each other when possible.

In addition to the lively community, people with disabilities and their caretakers also have access to a wide range of information across our EnableMe platforms, our information is targeted and adapted for our local users. More than 2800 articles across Switzerland, Germany and Kenya enlighten, support and encourage our users daily. Linus, for instance, who is visually impaired was able to find advice and support



on applying for jobs, Julian who can only move his index finger is able to game again, by finding a tip via our platform.

These stories motivate us everyday at EnableMe and encourage us that what we are doing is making a difference.

As a foundation we are independent and put the social impact for people with disabilities first. We take a positive and ability-oriented view and see ourselves as an institution with a long-term impact. With over 4 million page views in 2021 and 6700 active members in our community, EnableMe is an active foundation that contributes to new perspectives and is a strong advocate on inclusivity, by counting on our communities to work together to find solutions to individual problems and in turn makes them accessible to thousands of other people.

## 1.3 Activities 2021

Throughout 2021, we focused on building capabilities to enable scaling and success of our partner organisations with our newly launched EnableMe content and community platform, training, global content and community offerings.

In order to fulfil our mission and work on our vision we focus on the following core activities:

- A. Incubation & Development of Partner Network
- B. Providing Technology & Support
- C. Building a Digital Information Resource Hub
- D. Building a Global Community
- E. Fundraising
- F. Impact Measurement

In the following we will show a few selected highlights of our activities:

### **A. Incubation & Development of Partner Network**

The year 2021 has been characterised by devising and the launch of our new EnableMe portal technology in Kenya, Switzerland and Germany. Especially, the launch of EnableMe Kenya has taken our attention as it was the first launch outside Europe.

We concluded new partnerships with Enable India to launch in India, with Jamba to launch in Bulgaria and Light for the World Uganda to launch in Uganda.

We diversified and forged new partnerships with the Fondation Botnar, Tignum and ETH Zurich. In addition, we intensified our collaboration with the Centre for Disability and Integration (CDI-HSG) at St Gallen University as well as developed a new relationship with the World Health Organisation (WHO).

In order to accompany new country incubations, a partnership guideline and a stage-gate process was developed in order to guide partners efficiently through the process of setting up a new country portal. Regular partner alliance meetings were conducted on the topics of community engagement, user interaction and economic empowerment.

*Insights from our partner countries that are live in 2021:*

### **Switzerland**

In 2021 EnableMe Switzerland was all about change. MyHandicap became EnableMe. As part of the relaunch, all content was updated and migrated to the new portal. The new community software also brought a breath of fresh air to the community. Since spring, users can look forward to greater user-friendliness, a more appealing layout and more technical options.



Two projects in particular took a big step forward in 2021: EnableMe Jobs and the digital support centre for parents of children with disabilities. The centrepiece of the first project is the job exchange, which will list jobs in the primary labour market for people with disabilities and/or chronic conditions starting in 2022.

As part of the second project, parents are supported with their challenges in everyday life. After all, mothers and fathers are often so busy trying to give their child as "normal" a life as possible that they forget to worry about themselves and their relationship. With the help of everyday articles, parents can now find practical support for every phase of their child's life.

## **Germany**

2021 EnableMe Germany was launched in April. The switch to the new brand and portal has kept the organisation busy all through the previous and also for the remainder of the year. The team grew to 10 persons (in full and part time), an impact model was designed and executed, 5 new technology solutions (Google, Pimcore, Vanilla, Confluence, Jira) were established, trained and successfully implemented across the team, hundreds of content pieces had to be revised and migrated, community management was newly established, projects and partnerships revisited. All these changes aimed at the one big goal: to establish a state-of-the-art content and community portal and re-establish Stiftung MyHandicap gGmbH as a leading organisation in the field of Disability and Inclusion in Germany.

After thorough preparation we successfully launched the pilot of our online mentoring project for people with disabilities in Bavaria. The mentoring pairs people with disabilities on job search with professionals in enterprises. The pairs meet in semi-structured online sessions with the goal to attain jobs. One of the participants responded in the evaluation interview "I am old (55), I am a woman, I am not a native German speaker and I am disabled, how should I find a job?" - After the mentoring she acquired a position in her local health institution (Gesundheitsamt).

Towards the end of the year we finally re-launched the German job platform which almost immediately acquired a lot of attention and job-postings. Enabling us to focus our attention towards one of our key areas of impact: economic empowerment.

## **Kenya**

EnableMe Kenya entered into its first partnerships in 2020 with the organisations "Light for the World" and "UDPK" (United Disabled Persons of Kenya), making it the first non-European pilot project and in 2021, EnableMe Kenya was successfully launched.

Our three strategic priorities for 2021 were:

1. Development of content, with a focus on disability related information and economic empowerment.

*Results:* we curated more than 228 articles and have seen a strong growth of users and in total 30k views from May till end of the year.

2. User mobilisation and community development.

*Results:* We initiated the English-speaking community and moderated around 166 conversation threads that continue to grow and will benefit when more English-speaking countries join the community. In September 2021, we organised our first online event which was a Twitter chat centred around the topic of suicide prevention. To support the online campaign, we also published an article that gave information about suicide helplines and centres of help. This article has since gotten more than 3000 views. Through our platform, those 3000+ users have been able to access information about free counselling centres in Kenya. Much more can be done through our platform to ensure access to information for persons with disabilities and key stakeholders in the disability inclusion space and the health sector, which we will continue to strive for also in 2022.

3. Fundraising and income generation for financial sustainability.

*Results:* During the launch year there was limited scope to fundraise as all resources were bound to setup, content and community mobilisation. We have been able to link EnableMe more with the other Light for the World projects. The projects are focussing on youth with a disability that are seeking employment and on micro entrepreneurs with a disability. In 2022 we will create more content for micro-entrepreneurs with a disability and will place opportunities for internships, apprenticeships and jobs on the EnableMe website. We have developed a strong partnership with the umbrella organisation of persons with disabilities: United Disabled People Kenya (UDPK). UDPK has made local associations and organisations of persons with disabilities aware of the EnableMe platform and the value that this can have for their members. They have also promoted the EnableMe platform among the coaches that are helping the self-help groups of persons with disabilities in various districts. They have also been extremely supportive of mobilising users via their networks for the online events that have taken place. EnableMe Kenya values their partnership and will continue to collaborate with each other.

## **B. Providing Technology & Support**

EnableMe successfully launched the new platform for the website and the community in April 2021 in a big team effort. More than 5000 users actively opted to migrate to the new community platform.

Due to a complete revamp of new brand, new domain, new community, new and updated content we faced challenges in traffic during the relaunch and post-relaunch and our attempts on improvements showed the need to expand our capabilities in development-capacity and search engine optimisation.

Therefore, at the end of July we started evaluating for a new full-service partner which could deliver technology-implementation on PIMCORE, as well as, support our team during conception and design of larger projects. In November, we finalised and selected our new technology service provider Blackbit digital Commerce GmbH (Germany). In November we were able to recruit a product-owner of the EnableMe

platform, who is responsible for the coordination between project-leaders / stakeholders and the internal IT and tech-suppliers.

Another initiative was the transitioning of Microsoft-based communications and workspace-tools to Google Workspace, which enabled seamless communication and collaboration for all members of EnableMe, while also lowering the entry barriers and speeding up onboarding of new team-members. Additionally, Confluence and Jira have been rolled out to the whole organisation for knowledge and process-management. Lastly, we focused on improving our security and control over critical accounts (eg. social media) by implementing a centralised solution for secure password management.

### **C. Building a Digital Information Resource Hub**

Our aim is to build the largest information resource hub for disability & inclusion in an effort to globalise localised knowledge. Our focus is to ensure we stay relevant, up-to-date and make the greatest impact for our users. In November, we were able to recruit Banisha Morar to lead this effort and guide countries on how to build their information resources. Next to the information resources of every country the global resource hub was formed which provides partner countries access to 250 articles covering a range of topics and disabilities. In addition to this a comprehensive content creation guide was established.

### **D. Building a Global Community**

Our aim is to provide access to relevant information and connection through a self-help “glocal” community to the more than 1 billion people with disabilities globally. We worked hard on building an accessible and appealing design for both desktop and mobile to ease the user experience on the platform. We also focused on building standard procedure documentation and training videos to onboard new partners efficiently. A set of global community resources for new language communities (e.g. universal questions and answers) was also established to ease the start of a new language community.

Next to focusing on engagement of the community members in Germany and Switzerland another strong focus was curating and setting up the English community. In order to do so, we conducted a needs assessment, nudged 20 super users, curated more than 100 locally (Kenya) relevant questions and answers and had a launch event. To foster cross-country learning and synergies amongst community moderators we set regular exchange calls across countries.

### **E. Fundraising**

In September 2021, we were able to recruit Joy Morozov to lead our fundraising and collaboration efforts. While we are currently strongly focusing on philanthropic funding we believe in public private partnerships with corporations and other organisations in order to accelerate our impact ambition. Especially in topics such as recruiting it is of crucial importance that there is a match of people with disabilities who look for jobs and corporates who actively want to recruit people with disabilities. We do see significant potential for impact realisation with corporations especially in

the area of invisible disabilities and are aiming to test some inclusion programmes in 2022 with corporations.

In 2021 our funding mix moved from 100% philanthropic to 85% philanthropic funding and 15% funding via services. The 15% consists of partnership payments for IT maintenance from country partners and a cooperation with DOW Chemicals. In the cooperation EnableMe was conducting a disability inclusion discovery study to map out possible ways for DOW to support their already strong inclusion initiatives.

## **F. Impact Measurement**

It is vital for the EnableMe Foundation to work in an impact-oriented and resource-efficient way in order to optimise each resource invested and to report transparently on the achieved changes towards our mission.

In 2020 a tailored impact model was established for EnableMe. The model follows the globally applied I-O-O-I logic of Input, Output, Outcome, Impact. It shows what we invest (input), how we work (output), what changes we contribute to our target group (outcome) and what social impact we want to achieve.

In 2021 our main challenge was to understand how the implementation of our impact model would be interpreted within our services and offers from the EnableMe Foundation. This meant that starting in the fall of 2021, workshops were conducted to introduce the team to our impact model and understand how each team within the organisation works towards the same goals.

As a result, we were able to gain insights and an understanding of how to establish and develop KPIs to improve our impact.

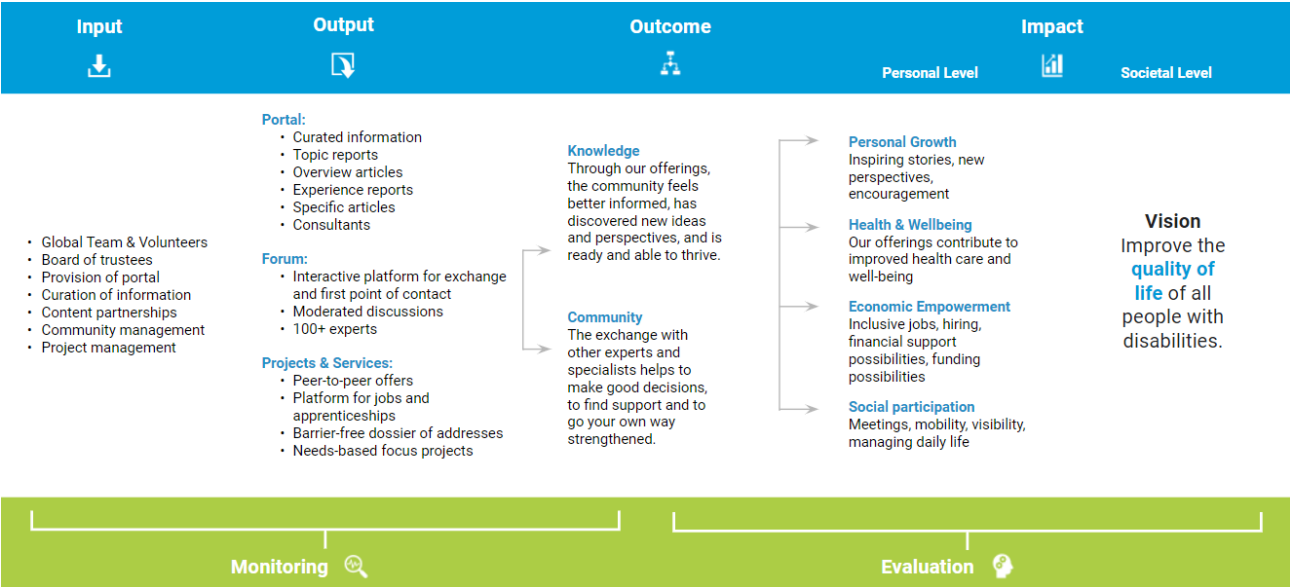
Organisations working on projects for people with disabilities around the world often underuse digital opportunities in their operations. At the same time, innovations are emerging, and they need to be explored. This invaluable resource is at the heart of the EnableMe Foundation's international expansion. In this way, an innovation from St. Gallen can reach the whole world.

Therefore, we have decided to share our technology and knowledge with disability organisations around the world to support them in making their current activities even more digital, better, and more effective in meeting the needs and circumstances of people with disabilities, while building a global know-how and learning network that supports each other with "best practices" and innovations.

During 2021, we established a data-based impact dashboard that provides quantitative data to support the set outcome targets and track to some degree the impact of services.

The country-level impact model is based on more than 18 years of experience in Switzerland (MyHandicap Foundation) and Germany (MyHandicap gGmbH Foundation). Here it became evident how our solution, with its unique combination of digitally accessible information and community, makes a tangible positive difference in the lives of people with disabilities. The impact model for country organisations focuses on four goals for all offerings: Economic empowerment, Social Participation, Personal Growth, and Health & Wellbeing.

*Overview of Impact Model:*



## 1.4 Outlook 2022

For 2022, as an organisation we have a strong focus on being agile and to continue to grow with the needs of our partner organisations and the needs of people with disabilities. Furthermore, we have the following outlook for 2022 in each of the following areas:

### 1) Technology

For 2022, we are focussed on the stabilisation of the platforms and implementing more efficient development-processes with Blackbit. Technology development will follow a more agile process on how new features and projects are set-up and put through various stages. This will help us improve on internal communication, efficiency and roadmaps, as well as keeping costs and resources under control.

Accessibility on our platforms will be re-evaluated and necessary improvements shall be implemented in small and fast release cycles.

SEO needs to be monitored closely, with one of the goals focused on having a deeper understanding of where users are coming from, what our users are doing on the platform, how they interact and ultimately what we need to improve to keep our users engaged.

### 2) Partnerships

Going forward in 2022, we will intensify our partnership development with companies and foundations in order to expand our reach and increase the availability of high quality content, in our communities in Kenya, Switzerland and Germany.

In addition, we will be preparing for a launch together with our partners 'Enable India' in India, 'Light for the World' in Uganda and 'Jamba' in Bulgaria. These partners will set up platforms with contextualised content for people with visible and invisible disabilities in their own countries, and will connect to the global (English speaking) community for exchange between the users. Together with Fondation Botnar, we are also investigating the possibilities to set-up a country platform in Morocco.

### 3) Re-Financing

Re-financing will be a key priority in 2022. In 2022 we will reach out to philanthropic funders and are planning to test corporate inclusion programmes that will leverage our impact agenda and have the opportunity to gain re-funding for our philanthropic activities.

### 4) Global Impact measurement

One of our main challenges for 2022 is going to be the testing of our Foundation's Impact Model. At the moment, we can only report on a number of output indicators (i.e. page views, threads of discussions, questions answered), so our challenge for 2022 will be to define in a more structured way our impact.

## 1.5 Foundation Board

### Foundation Board of the EnableMe Foundation



## 1.6 Strategic Advisory Board

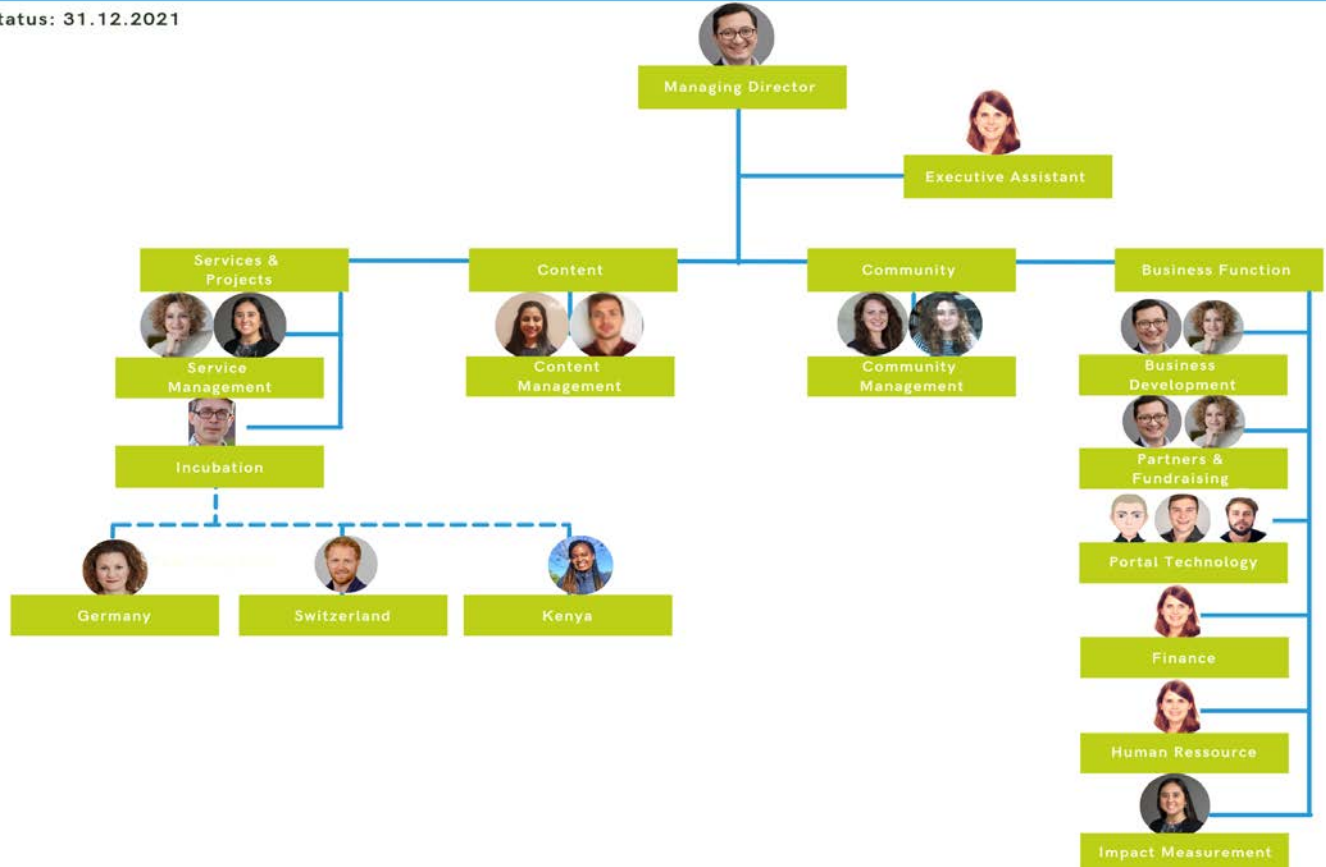
### Member of the Strategic Advisory Board



## 1.7 Foundation Team as of 31.12.2021

### Organisation EnableMe Foundation

Status: 31.12.2021



## 1.8 Thanks to all supporters and partners

At EnableMe we are a pioneering, charitable, non-profit foundation that is ambitious to scale what works globally. We are extremely proud of our partner countries in Switzerland, Germany and Kenya, who continuously strive for an inclusive society where people with disabilities are naturally integrated and active, to achieve the common well-being of all.

We want to especially thank Urs Wietlisbach and Joachim Schoss who strongly support our vision and mission. Also a big thank you to Tignum who provided us with a unique leadership development opportunity for sustainable human performance.

We look forward to 2022 with the expected launch of EnableMe in India, Bulgaria and Uganda.

The Foundation would like to take this opportunity to thank everyone who has supported and guided us through 2021. Without the hard work, dedication and commitment of all our partners, donors, board members and ambassadors, EnableMe could not have achieved everything it has without you.





## 2 Financial Report

In the 2021 financial year, income of TCHF 644 was generated. The income was offset by direct project expenses of TCHF 631. Administrative expenses amounted to TCHF 28 in 2021. The largest expense items are personnel and material expenses in the direct provision of services. Moreover, the platform technology was depreciated with -54k. In total this resulted in a negative annual result of TCHF -75 at the end of 2021.

The development of the key positions are shown below:

### **Income:**

On the income side, income from donations is particularly relevant for the EnableMe Foundation. In total, donations amounting to approximately TCHF 546 were received in 2021.

### **Expenditure:**

The total expenses amount to TCHF 660. The foundation is currently in the development phase and is investing in the development of the EnableMe technology, in order to empower partner organisations to set up their own information portals and communities for people with disabilities. In addition to this investment, grants have been awarded to build EnableMe platforms in Switzerland, Germany and Kenya.

The efforts of the management were designed to ensure the most efficient cost structure possible so that the available funds could flow into value-added projects.

## 2.1 Operating Statement

		2021		2020	
	Attachment	CHF	%	CHF	%
<b>INCOME</b>					
Donations received		546'185	84.8	750'000	100.0
<i>of which free</i>		546'185		750'000	
<b>Income from donations</b>		<b>546'185</b>	<b>84.8</b>	<b>750'000</b>	<b>100.0</b>
Other Operating Income		97'863	15.2	-	0.0
<b>Income from projects and services</b>		<b>97'863</b>	<b>15.2</b>	<b>-</b>	<b>0.0</b>
<b>Operating income</b>		<b>644'048</b>	<b>100.0</b>	<b>750'000</b>	<b>100.0</b>
<b>PROJECT EXPENSES</b>					
Personnel expenses		-442'417		-267'568	
Travel and representation expenses		-1'679		-2'092	
Material expenses		-17'471		-32'121	
Maintenance costs		292		-1'352	
Direct project effort EnableMe platform		-154'745		-37'894	
Direct project effort EnableMe Germany		-		-135'000	
Direct project effort EnableMe Kenya		-15'687		-63'000	
<b>Total project expenses</b>		<b>-631'706</b>	<b>-98.1</b>	<b>-539'028</b>	<b>-71.9</b>
<b>ADMINISTRATIVE EXPENSES</b>					
Personnel expenses		-7'518		-4'194	
Travel and representation expenses		-1'190		-	
Material expenses		-18'034		-14'704	
Maintenance costs		-1'698		-53	
Collection effort		-		-	
Direct project effort		-		-	
<b>Total administrative expenses</b>		<b>-28'440</b>	<b>-4.4</b>	<b>-18'952</b>	<b>-2.5</b>
<b>Depreciation of intangible assets</b>		<b>-54'091</b>	<b>-8.4</b>	<b>-</b>	<b>0.0</b>
<b>OPERATING RESULT</b>		<b>-70'189</b>		<b>192'020</b>	
Financial income		-		1	
Financial expense		-5'179		-	
<b>Financial result</b>		<b>-5'179</b>	<b>-0.8</b>	<b>1</b>	<b>0.0</b>
Extraordinary expenses	2	-		-	
Extraordinary income	2	-		-	
<b>Extraordinary result</b>		<b>-</b>	<b>0.0</b>	<b>-</b>	<b>0.0</b>
<b>ANNUAL RESULT (before allocation)</b>		<b>-75'369</b>	<b>-11.7</b>	<b>192'021</b>	<b>25.6</b>
Change in free capital		75'369	11.7	-192'021	-25.6
<b>ANNUAL RESULT</b>		<b>-</b>	<b>0.0</b>	<b>-</b>	<b>0.0</b>

## 2.2 Balance Sheet

		31.12.2021 CHF	%	31.12.2020 CHF	%
<b>ASSETS</b>					
	<b>Attachment</b>				
Cash		896'070		865'751	
Receivable from Foundation MyHandicap		39'463		193'856	
Receivable from social security funds		-		3'372	
Prepayments and accrued income	1	1'623		525	
<b>Current assets</b>		<b>937'155</b>	<b>77.6</b>	<b>1'063'504</b>	<b>81.1</b>
Intangible assets	2	324'091		247'868	
Depreciation intangible assets	2	-54'091		-	
<b>Non-current assets</b>		<b>270'000</b>	<b>22.4</b>	<b>247'868</b>	<b>18.9</b>
<b>ASSETS</b>		<b>1'207'155</b>	<b>100.0</b>	<b>1'311'372</b>	<b>100.0</b>
<b>LIABILITIES AND EQUITY</b>					
Payables from goods and services		23'262		107'127	
Other current liabilities		4'782		723	
Accrued liabilities and deferred income	3	62'458		11'501	
<b>Current liabilities</b>		<b>90'503</b>	<b>7.5</b>	<b>119'351</b>	<b>9.1</b>
Initial capital		1'000'000		1'000'000	
Free capital		116'653		192'021	
<b>Organisation capital</b>		<b>1'116'653</b>	<b>92.5</b>	<b>1'192'021</b>	<b>90.9</b>
<b>LIABILITIES AND EQUITY</b>		<b>1'207'155</b>	<b>100.0</b>	<b>1'311'372</b>	<b>100.0</b>

## 2.3 Statement of Changes in Capital

Change in capital as at 31.12.2021

	<i>Opening balance</i>	<i>Allocation (external)</i>	<i>internal fund transfers</i>	<i>Use (external)</i>	<i>Closing stock</i>
<b>ORGANISATIONAL CAPITAL</b>	CHF	CHF	CHF	CHF	CHF
Paid-in capital	1'000'000	-	-	-	1'000'000
Revaluation reserves	-	-	-	-	-
Free capital	192'021	-	-75'369	-	116'653
Annual result	-	-75'369	75'369	-	-
<b>ORGANISATIONAL CAPITAL</b>	<b>1'192'021</b>	<b>-75'369</b>	<b>-</b>	<b>-</b>	<b>1'116'653</b>

Change in capital as at 31.12.2020

	<i>Opening balance</i>	<i>Allocation (external)</i>	<i>internal fund transfers</i>	<i>Use (external)</i>	<i>Closing stock</i>
<b>ORGANISATIONAL CAPITAL</b>	CHF	CHF	CHF	CHF	CHF
Paid-in capital	-	1'000'000	-	-	1'000'000
Revaluation reserves	-	-	-	-	-
Free capital	-	-	192'021	-	192'021
Annual result	-	192'021	-192'021	-	-
<b>ORGANISATIONAL CAPITAL</b>	<b>-</b>	<b>1'192'021</b>	<b>-</b>	<b>-</b>	<b>1'192'021</b>

## 2.4 Audit Report



**KPMG AG**  
Badenerstrasse 172  
Postfach  
CH-8036 Zürich  
  
+41 58 249 31 31  
kpmg.ch

### **Bericht der Revisionsstelle zur eingeschränkten Revision an den Stiftungsrat der EnableMe Foundation, St. Gallen**

Als Revisionsstelle haben wir die Jahresrechnung (Bilanz, Betriebsrechnung, Rechnung über die Veränderung des Kapitals und Anhang) der EnableMe Foundation für das am 31. Dezember 2021 abgeschlossene Geschäftsjahr geprüft. In Übereinstimmung mit Swiss GAAP FER 21 unterliegen die Angaben im Leistungsbericht keiner Prüfungspflicht der Revisionsstelle.

Für die Aufstellung der Jahresrechnung in Übereinstimmung mit Swiss GAAP FER, den gesetzlichen Vorschriften und den Statuten, der Stiftungsurkunde und dem Reglement ist der Stiftungsrat verantwortlich, während unsere Aufgabe darin besteht, die Jahresrechnung zu prüfen. Wir bestätigen, dass wir die gesetzlichen Anforderungen hinsichtlich Zulassung und Unabhängigkeit erfüllen.

Unsere Revision erfolgte nach dem Schweizer Standard zur Eingeschränkten Revision. Danach ist diese Revision so zu planen und durchzuführen, dass wesentliche Fehlaussagen in der Jahresrechnung erkannt werden. Eine eingeschränkte Revision umfasst hauptsächlich Befragungen und analytische Prüfungshandlungen sowie den Umständen angemessene Detailprüfungen der bei der geprüften Einheit vorhandenen Unterlagen. Dagegen sind Prüfungen der betrieblichen Abläufe und des internen Kontrollsystems sowie Befragungen und weitere Prüfungshandlungen zur Aufdeckung deliktischer Handlungen oder anderer Gesetzesverstösse nicht Bestandteil dieser Revision.

Bei unserer Revision sind wir nicht auf Sachverhalte gestossen, aus denen wir schliessen müssten, dass die Jahresrechnung kein den tatsächlichen Verhältnissen entsprechendes Bild der Vermögens-, Finanz- und Ertragslage in Übereinstimmung mit Swiss GAAP FER vermittelt und nicht Gesetz und Statuten, Stiftungsurkunde und Reglement entspricht.

KPMG AG

Reto Kaufmann  
Zugelassener Revisionsexperte  
Leitender Revisor

Jonas Herzig  
Zugelassener Revisionsexperte

Zürich, 8. Juni 2022

Beilage:

- Jahresrechnung (Bilanz, Betriebsrechnung, Rechnung über die Veränderung des Kapitals und Anhang)

## 2.5 Appendices to Financial Reports

### A. Basis of Accounting

#### A.1 General

The **accounting** of the EnableMe Foundation is carried out in accordance with the professional recommendations on accounting (Swiss GAAP FER - core FER) as well as the provisions of the Articles of Association and gives a true and fair view of the net assets, financial position and results of operations.

The presentation of the 2021 annual financial statements is in accordance with the Swiss GAAP FER professional recommendations. No significant changes were made to the accounting principles.

#### A.2 Related organisations / persons / institutions of the EnableMe Foundation

##### 1) MyHandicap Foundation, non-profit GmbH in Germany:

The purpose of the MyHandicap Foundation is the non-profit operation and further development of information, community and services for people with disabilities in Germany.

##### 2) MyHandicap Foundation, based in St. Gallen, Switzerland:

The purpose of the MyHandicap Foundation is the non-profit operation and further development of information, community and services for people with disabilities in Switzerland.

Consolidation of the two organisations is not necessary for the following reasons:

- The organisations are not financially controlled by the EnableMe Foundation;
- The organs cannot be appointed by the EnableMe Foundation, neither in statute nor in fact;
- The managing director of the EnableMe Foundation has no right to issue instructions regarding the management of Stiftung MyHandicap Deutschland or Stiftung MyHandicap Schweiz.
- The EnableMe Foundation does not operationally intervene in the business of the non-profit GmbH in Germany or the Foundation MyHandicap Switzerland; all organisations operate at their own risk and peril;
- The German company as well as the Swiss foundation MyHandicap are active in a different donation market. Furthermore, the German as well as the global health and rehabilitation market is independent from the Swiss one, both from a legal and a financial point of view.

## **B. Valuation Principles**

The annual financial statements are based on the principle of acquisition or production costs. This is based on the principle of individual valuation of assets and liabilities. The most important accounting principles are presented below.

The accounts are kept in Swiss francs.

In particular, the guidelines according to Swiss GAAP FER for charitable, social non-profit organisations (FER 21) were applied in the accounting. These aim to increase the informative value and comparability of the annual accounts and reporting.

### **B.1. Balance Sheet**

#### **1) Current assets:**

Based on the balance sheet date, current assets only include short-term items with a term of up to twelve months.

#### **2) Cash and marketable securities:**

Cash and cash equivalents are valued at nominal value. Foreign currency accounts are translated at the year-end rate according to the exchange rate list of the Federal Tax Administration. Marketable securities are valued at current market value. If no current value is available, the securities are valued at the most at acquisition cost less any impairment.

#### **3) Receivables:**

This item includes trade receivables and various credit balances. They are valued at nominal value less any necessary individual value adjustments.

#### **4) Accrued income and prepaid expenses:**

This position includes the asset and liability items resulting from the factual and temporal accrual.

#### **5) Financial assets:**

Financial assets are valued at nominal value less any necessary individual value adjustments.

#### **6) Tangible fixed assets / intangible assets:**

Fixed assets are shown in the balance sheet at acquisition cost less the necessary depreciation and value adjustments. Depreciation is calculated on a straight-line basis over the estimated useful lives of the assets. The estimated useful life or depreciation period is:

Software	3 Jahre
IT Development	4 Jahre

The intangible assets are internally generated intangible assets. The intangible assets of around TCHF 324 are the investment costs in the EnableMe software, which make the foundation's activities possible in the first place. The software is amortised over four years from the start of use.

**7) Impairment:**

All assets are assessed at each balance sheet date to determine whether there is any indication that the carrying amount of the asset exceeds its recoverable amount (the higher of its fair value and its value in use). If an impairment exists, the carrying amount has been reduced to the recoverable amount, with the impairment charged to profit or loss for the period.

**8) Short-term debt:**

Valuation is at nominal value.

**9) Fund capital:**

The fund capital consists of earmarked donations and is used for the implementation of the respective earmarking.

## **B.2. Operating Statement**

**1) Revenue recognition:**

Donations and legacies are accounted for after receipt of payment, service income and institutional project contributions are accrued according to their performance. Expenses are accrued according to performance and period.

**2) Administrative expenses:**

The administrative areas include: Administrative Staff, Executive Director pro rata, Rent pro rata, Accounting, Legal, Public Relations and Fundraising.

**3) Fund changes:**

Fund changes are shown gross in the operating statement. They are therefore posted both under the corresponding types of income or expense, and as fund additions or utilisations.

**4) Risk management:**

The EnableMe Foundation has an implemented risk management system to ensure that the risk of a material misstatement in the financial statements is considered to be small. Similarly, in order to improve forecasting, a regulated policy process has been put in place.

Based on a periodic risk identification, the main risks for the Foundation are assessed and evaluated for their probability of occurrence and impact. A risk assessment is planned for each Foundation Board meeting and is a fixed agenda item for each meeting. The Foundation Board decides on appropriate measures to avoid, reduce or transfer these risks.

The last risk assessment was carried out by the Foundation Board on 30 November 2021.



## **C. Further Information**

All further information on the notes in accordance with ARR that is not directly apparent from the annual financial statements and the notes is supplemented below.

### **1) Compensation to members of the governing bodies:**

Members of the Foundation Board do not receive attendance fees. Any benefits are invoiced separately. No compensation was paid to members of the Foundation Board in the year under review.

### **2) Unpaid services:**

The entire Foundation Board, including the President, works on a voluntary basis. In addition, the Foundation 2021 was able to draw on several hundred hours of voluntary work by interns, members of the strategy committees and ambassadors.

### **3) Full-time positions:**

The annual average number of full-time positions was less than 10 in the reporting year and in the previous year.

	31.12.2021	31.12.2020
	CHF	CHF
Ownership restrictions for own obligations	keine	keine
Fire insurance values of property, plant and equipment: Furniture and fittings	-	-
Off-balance sheet transactions (FER 5): Long-term leases	-	7'000

## **D. Significant Events after the balance sheet date**

No events have occurred between 31 December 2021 and the date of approval of these financial statements that would require an adjustment to the carrying amounts of assets and liabilities of the EnableMe Foundation as at 31 December 2021 or that would need to be disclosed here.

The financial statements were approved by the Board of Trustees on 8 June 2022.





