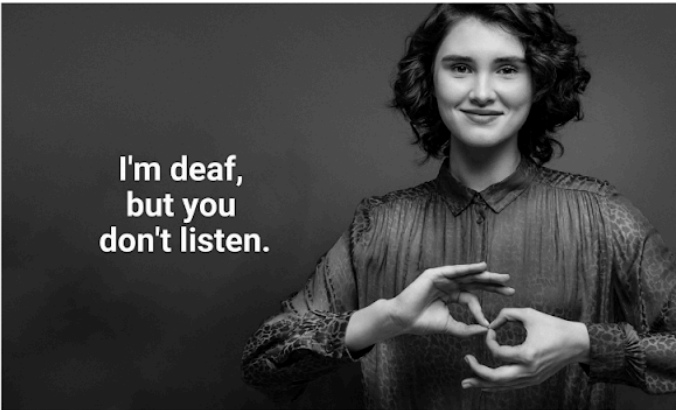
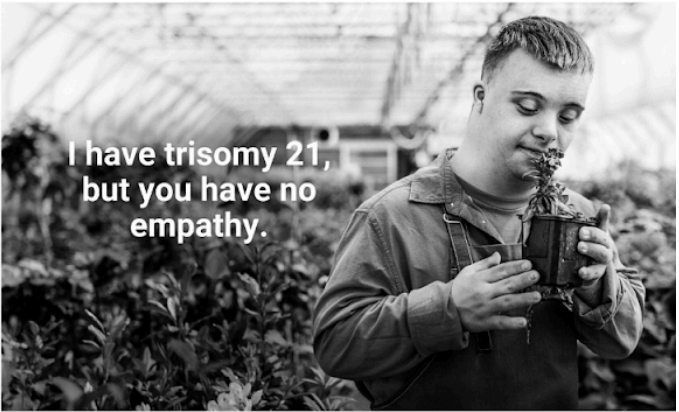




# ANNUAL REPORT

EnableMe annual report and financial statement

20  
23



## Imprint

### Editorial Staff:

Dr. Michael Lorz, Angelika Rüegg and Banisha Morar

### Layout:

Banisha Morar

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In Accordance with Swiss GAAP FER, in particular 21 and Swiss Law of Obligation (OR)

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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 2023 financial statements, the auditors KPMG issued their report on the limited audit of the 2023 financial statements in accordance with Swiss GAAP FER and their qualified opinion on May 17, 2024.

## Foreword

Dear readers,

In 2023, our foundation experienced a landmark year, achieving unprecedented outreach and impact in our mission to support people with disabilities and chronic illnesses. On average, we helped measurably 150,000 people each month, marking a significant milestone in our service delivery. Moreover, we are delighted to have welcomed a cadre of passionate and skilled professionals to our team, enhancing our capacity to continuously learn & expand effectively.

Our summer survey underscored the invaluable nature of our work for our beneficiaries: over 75 percent of the more than 2,200 respondents affirmed that the articles hosted across all our platforms had positively impacted them (see page 9). Behind this statistic lie personal stories of individuals who found solace and answers to their challenges through our content.

Beyond disseminating information, our foundation remains committed to fostering societal awareness around disabilities and chronic illnesses. Our latest campaign showcased on the cover of this annual report, confronts prevalent prejudices faced by the affected individuals. Designed pro bono by the member of our Board of Trustees and esteemed advertising expert Frank Bodin, the campaign not only sheds light on the challenges but also advocates for a paradigm shift in how we perceive others - emphasising their unique strengths and attributes. The campaign's thought-provoking quotes sparked discussions across various media platforms, resonating with audiences seeking inclusive narratives.

While our public-facing initiatives garner attention, we've also dedicated efforts to enhance our online self-help forum. Through a comprehensive redesign, our registered members now benefit from an even more user-friendly platform for mutual support and exchange. Survey findings from more than 1,400 respondents reaffirm the significance of this endeavour, with two out of three members rating the forum discussions as beneficial (see page 9).

Finally, we end the year with onboarding our new partner country, Morocco, who aim for a soft launch of the platform in March 2024 and the official launch in September 2024.

We extend heartfelt gratitude to you, our partners, and donors for your unwavering support and generosity, which have been instrumental in our achievements thus far. Your trust and loyalty empower us to continue advocating for an inclusive world. We remain deeply appreciative of your ongoing support and wish you an enjoyable read of this annual report.

Warm regards,



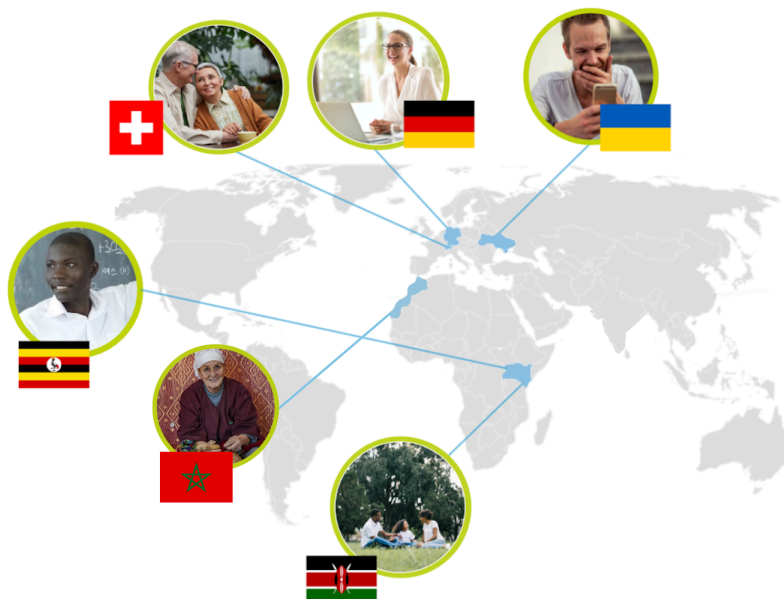
Joachim Schoss  
President of the Board of Trustees



Dr. Michael Lorz  
Managing Director

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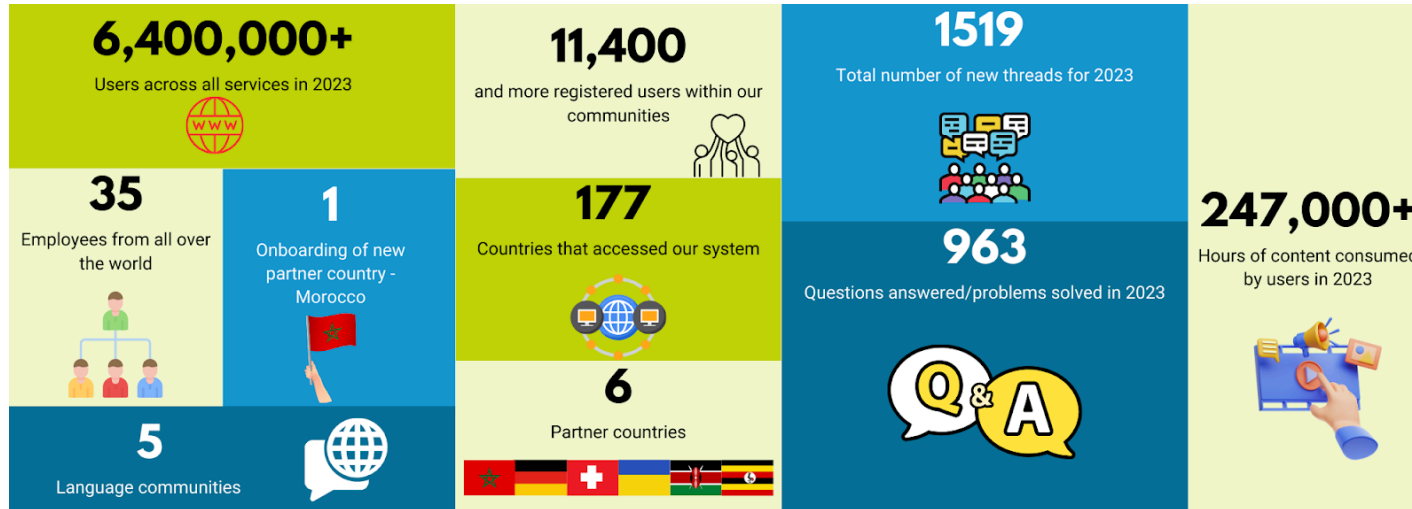
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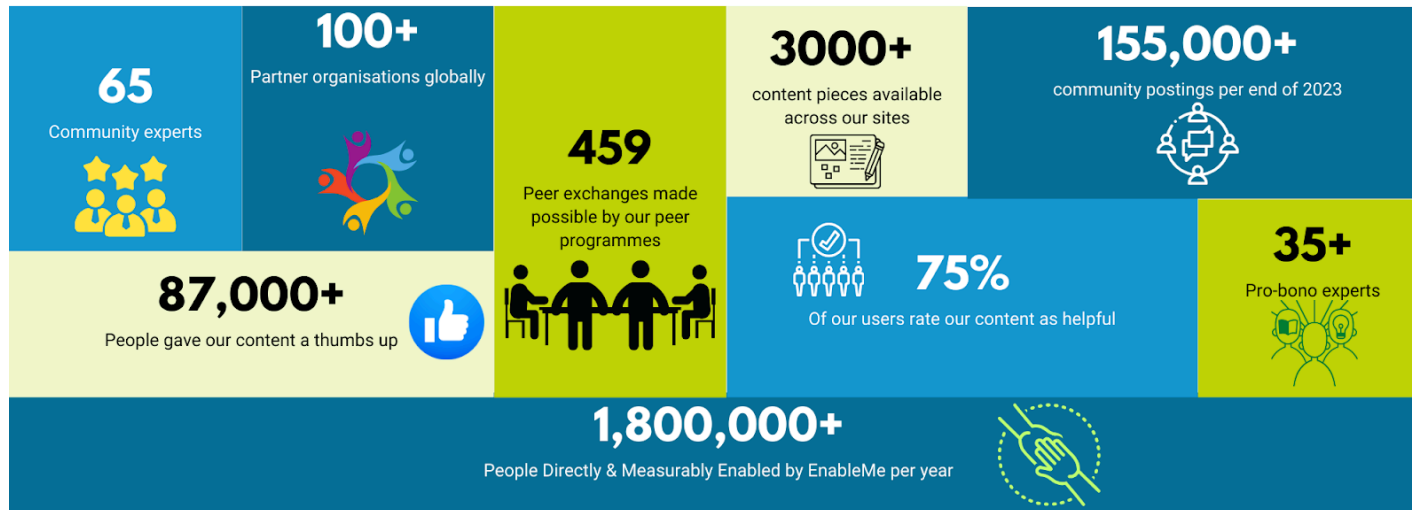


# 1 Performance Report

## 1.1 Our impact in numbers:



# ENABLEME GROUP IMPACT



## 1.2 Vision, Mission, and Motto



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

EnableMe provides one place of personalised support and peer connection for people with disabilities and chronic conditions, empowering their journey through tailored information, practical services, and peer support.



---

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

EnableMe works with and through partner organisations globally to:

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



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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 life-changing 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:** The 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, especially in workplace environments and around non-visible disabilities.

### 1.3 Motivation of the Foundation

EnableMe is determined to change the world, empowering people of all abilities to live a fulfilled, equal and dignified life. We believe in the power of strong partnerships to carry our vision and empower as many people as possible, no matter where they live. EnableMe builds on the learnings, experiences, and track-record of two successful decades operating the “Stiftung MyHandicap” in Switzerland as well as in Germany, having helped millions of people through connecting, sharing, and advocating.

According to the WHO, 1 in 7 people is directly affected by a disability or chronic condition. Add the increasing number of non-visible disabilities and the number goes up to 1 in 5 people, not yet accounting family or the care communities. Life-changing health events usually blindside us and require a sudden need to understand a broad array of information in a short period of time. This is challenging - yet finding information should not be the main obstacle. Health is not an isolated problem - it is at the core of achieving life quality and prosperity for people and as such is also linked with the goals of the Agenda 2030 for Sustainable Development by the United Nations. EnableMe contributes especially to the following SDG's:



*Ensure healthy lives and promote well-being for all at all ages:* We assure professionally curated content and community services, peer-support or information programs, and products especially designed for an individual's specific needs.



*Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all:* Together with partners we advocate for an inclusive work environment and retain a unique job-platform and guidance for all stakeholders.



*Reduce inequality within and among countries:* We provide a secure, top-notch and user-friendly digital structure along with professional support that is easily adaptable to local contexts and needs.

As of today, EnableMe has 5 operational platforms available in Germany, Switzerland, Kenya, Uganda and Ukraine. In addition, we are currently working with Colombe Blanche to launch EnableMe in Morocco.

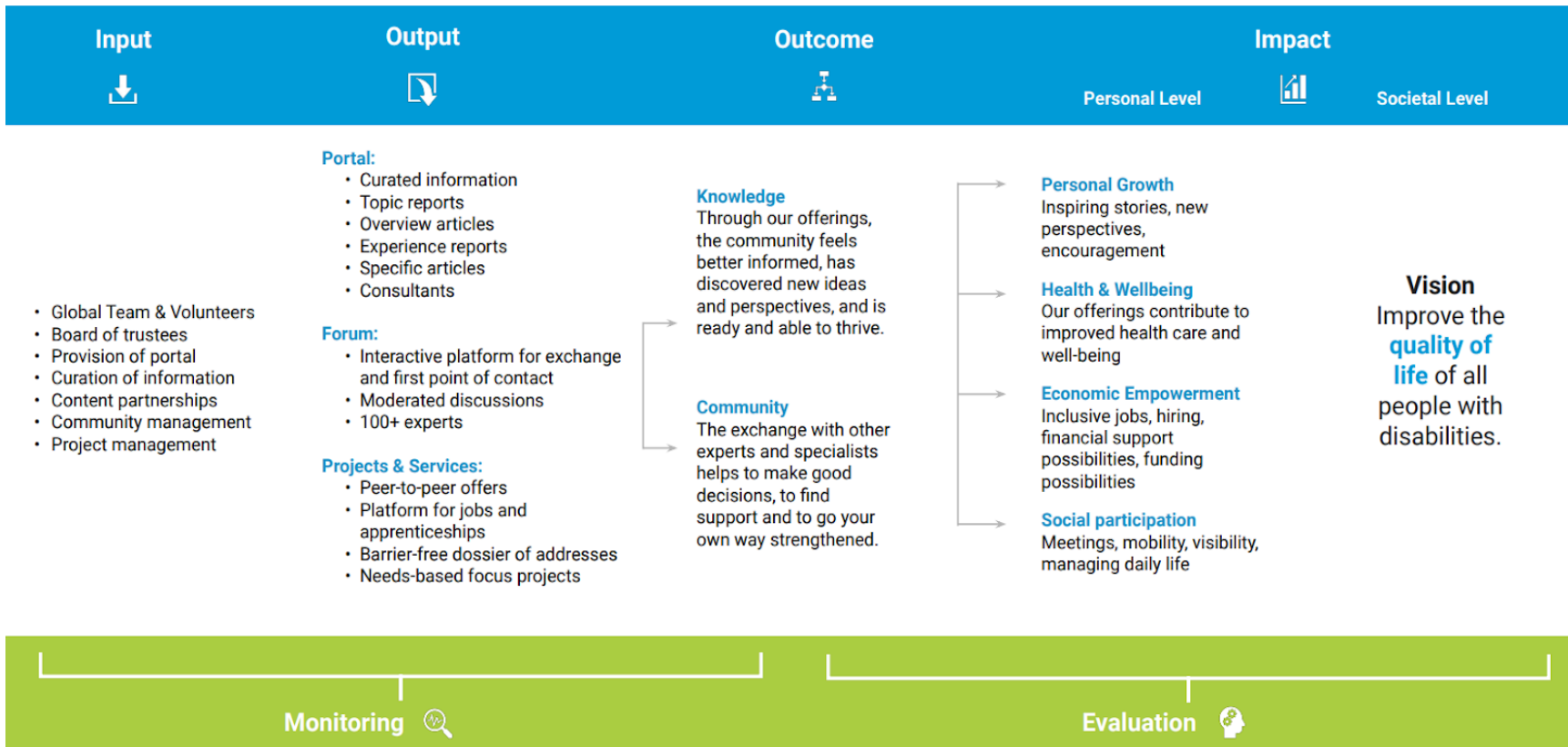
Our Mission is fulfilled when all people, especially those disabled or with chronic conditions, are not judged by their weaknesses but by their strengths. When they themselves, their families, and communities are focused on their newly discovered superpowers and potentials instead of restrictions. Only then we have achieved a sustainable positive impact – economic, social, emotional – hand in hand with our esteemed and trusted partners.

## 1.4 Core Activities 2023

### 1.4.1 Impact Measurement

To report on our impact, we use the IOOI logic applied worldwide: Input, Output, Outcome, and Impact. This allows us to clearly show what we invest (input), how we work (output), what personal changes we bring about in our target group (outcome), and what social impact we want to achieve (impact).

Our Impact Model:



In 2023, the EnableMe group had more than **6.4 million visitors**, in which we saw **116% growth** from 2022. To gain a deeper insight into user behaviour, in June and July, we conducted a survey with a total of 3609 participants. The results were encouragingly positive, showing 75% of all content readers consider our editorially prepared articles to be helpful, with 41% of people rating content as 'very helpful', the highest rating possible. With these amazing results, we can therefore say with a probability of 99% that we help around 150,000 people worldwide each month.

But it is not just our articles that support those affected. By the end of 2023, our community forums have over 155,000 postings across all countries, over 1500 new threads were started within our communities last year alone, and 963 questions were marked as answered/resolved. The results of the survey in the forum confirm this: almost **60% of users rated the discussions as helpful**, and **34% even find them very helpful**.

We take great pride in these figures, which stand as a testament to the invaluable support of our expansive community. With over 65 community experts, and 11,400 community members, along with our dedicated ambassadors and esteemed Foundation Board members, we have cultivated a robust network of support. Additionally, our partners play a pivotal role, offering assistance in content creation and various other crucial areas, further strengthening our collective efforts.

In addition to the remarkable results outlined above, we can vividly illustrate our impact through real-life stories; below is one such example that showcases how EnableMe is effecting meaningful change:

*Angela recently received her autism diagnosis and wonders what impact this will have on her job search. During her research, she comes across our corresponding article and from there she joins the community. In discussions with other people affected, she learns that there are employers who are specifically looking for employees with disabilities. Our experts also advise her to be open about her neurodiversity in job interviews and to focus on her strengths. Thanks to the exchange and tips from the specialists, Angela is motivated to tackle the job search and visits the EnableMe job market.*

## 1.4.2 Community Testimonials

In the community, people with disabilities or illnesses exchange ideas and support each other. Experienced community managers moderate the discussions, ensure that specific questions find their way to the volunteer specialists and support the compassionate and constructive digital exchange. Below are just a few examples, showcasing just how important this is for the more than 11,400 registered members.



« No doctor's book about diagnoses can give me what this forum can give me: the feeling of connection on a lonely path. »

*Sis (Switzerland)- November 2023*



«Thank you very much for the detailed and structured answer! In search of answers, I came across various resources, but only here I found all the answers in one place. »

*Anonymous (Ukraine)- January 2023*



« This forum really is a great place! I'm already looking forward to even more exchanges and will gratefully accept any further advice. »

*Kriff (Switzerland)- November 2023*



« Thank you for your support! Very good article. I found a lot of information on your website for refugees. It is priceless." »

*Natali (Ukraine)- November 2023*

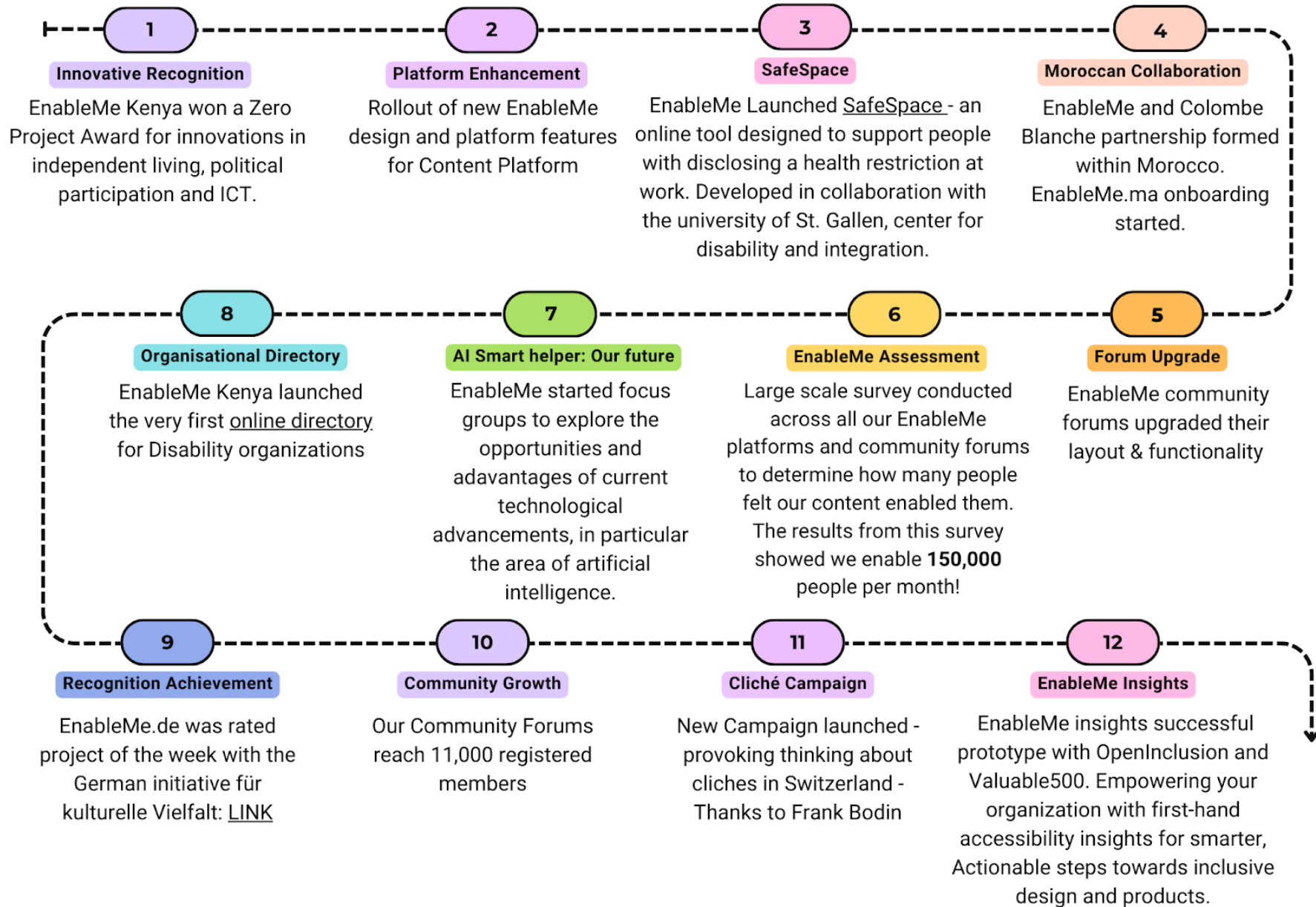


«Thank you very much for your suggestions and tips. I didn't think I would get an answer so quickly. You have really helped me. My husband hasn't had his care level for long and I still have to familiarise myself with everything. Thank you, thank you!»

*Jac i(Germany)- June 2023*

The testimonials provided above offer a glimpse into the sentiments expressed by various members of our communities and underscore the undeniable relevance of the EnableMe community.

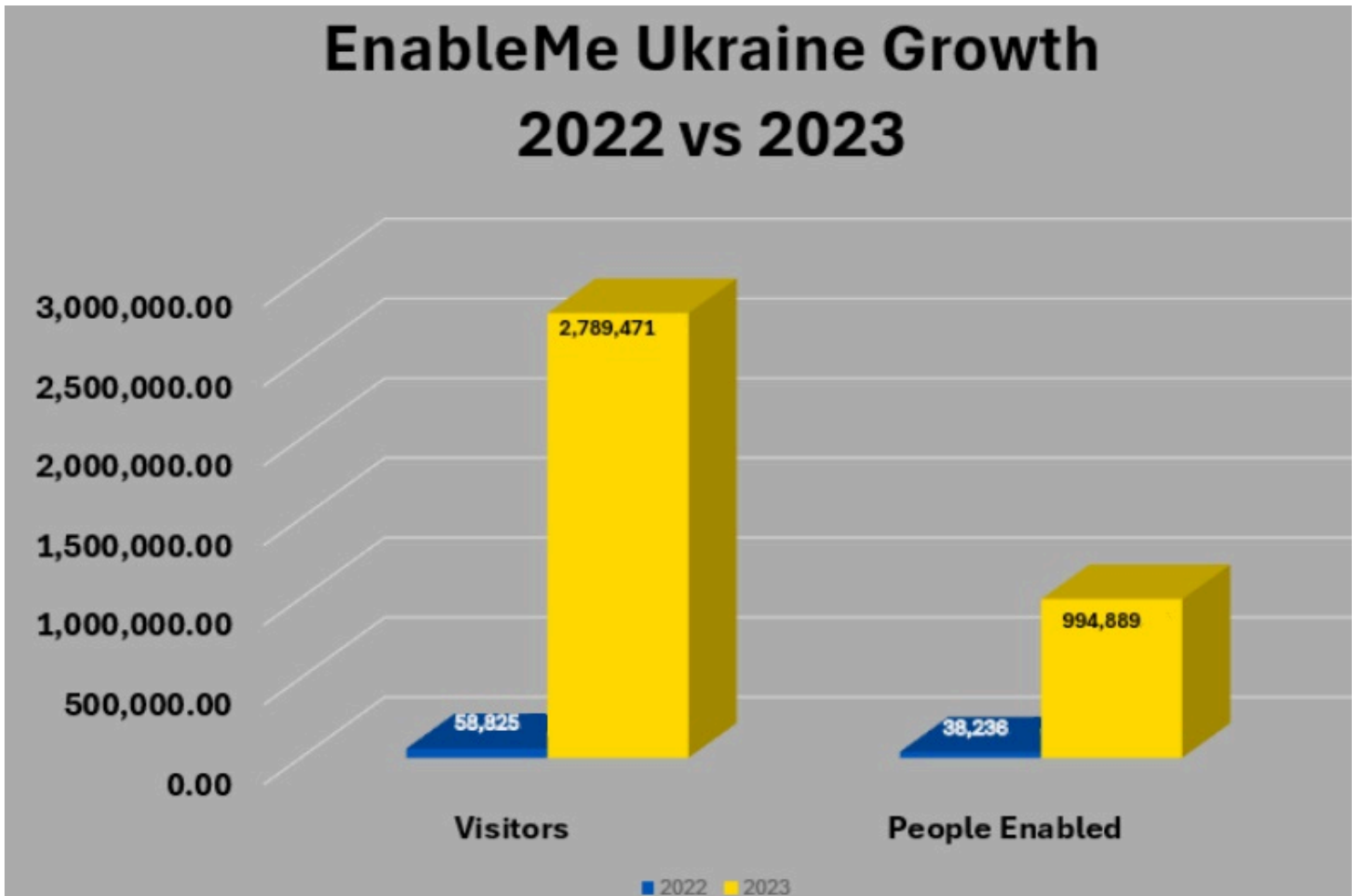
### 1.4.3 2023 EnableMe Group highlights





### A. Ukraine:

EnableMe Ukraine was established in 2022 as a response to the conflict in Ukraine. In just two years, our platform has reached a remarkable milestone, being accessed by over 2.7 million individuals in 2023, measurably helping more than 900,000 people through our services. The growth and impact of EnableMe Ukraine have exceeded expectations, evidenced by the establishment of robust partnerships with major Ukrainian media platforms like Fakty, Obozrevatel, Focus, and Telgraf. Our platform is also broadcasted on 20 Ukrainian TV channels, amplifying our message across the nation. Our collaboration with the National Assembly of Persons with Disabilities, initiated in previous years, has continued to thrive into 2023. EnableMe's influence extends beyond borders, with our platform being trusted and utilised by audiences not only in Ukraine but also in 10 other countries worldwide, including Poland, the Czech Republic, and Germany.



EnableMe Ukraine experienced remarkable growth from 2022 to 2023, with unique visitors soaring from 58,825 to 2,789,471, and individuals empowered jumping from 38,236 to 994,889.

## **B. Morocco:**

In 2023, EnableMe, in collaboration with Happy Smala, conducted a comprehensive feasibility study, revealing a pressing need among people with disabilities for accessible information, particularly in the realms of health and rehabilitation, socialisation, education, and training. The study underscored a significant demand for easily digestible guidance on accessing government services. Responding to these findings, the EnableMe Morocco online platform emerged as a pivotal opportunity to fortify the disability movement in the country, offering a vital hub for information and community engagement for individuals with disabilities, their caregivers, and professionals in the field of disability and inclusion. Throughout the year, EnableMe forged a strategic partnership with Association Colombe Blanche, expanding its network to encompass 24 esteemed partner organisations. Looking ahead, EnableMe and Colombe Blanche are poised to launch a beta version of the platform in early 2024, with plans for an advanced iteration by Q3/2024. Notably, the platform will be accessible in Arabic and will feature a comprehensive directory showcasing over 700 associations and networks dedicated to disability advocacy and support across Morocco, underscoring a commitment to fostering inclusivity and empowerment within the community.



Source: EnableMe



Source: EnableMe

## **C. Germany:**

Since our relaunch as EnableMe.de in 2021, in partnership with the global EnableMe Foundation, the MyHandicap Foundation has seen remarkable growth. In 2023 alone, we experienced a 59.94% increase in unique visitors compared to 2022, indicating a significant expansion of our reach and engagement. This success can be attributed to our publication of over 200 new or updated articles covering various disabilities and thematic areas, which have garnered increased interest and engagement from users.

Of particular satisfaction is the growth of our EnableMe community, which welcomed 809 new members from Germany in 2023. We also hosted three online community events, fostering exchanges among members. A survey conducted in the summer of 2023 revealed that 73.5% of users highly regard our content, finding it helpful in their

situations, a testament to our commitment to providing relevant and supportive resources.

Through technical and content-related enhancements, we have significantly improved the user-friendliness of our platform, including better accessibility, faster loading times, an appealing design, and simpler navigation. We've also introduced language options to cater to a wider audience.

Additionally, we've forged partnerships, such as with Allianz Technology for our job portal, aiding people with disabilities in securing inclusive employment. Collaborations with the IKEA Foundation for our barrier-free living hub and Barrierefrei Erleben for accessible travel have further expanded our offerings and furthered our mission of supporting individuals with disabilities.



Source: EnableMe

#### **D. Switzerland:**

«Are we disabled or are we being disabled?» This pivotal question lies at the heart of EnableMe's recent campaign, which garnered significant attention in 2023. Developed by Frank Bodin, the campaign's themes were featured multiple times in prominent publications such as the commuter newspaper 20 Minuten, as well as in Liechtensteiner Vaterland and Schweiz am Wochenende. We extend our gratitude to these and all other media outlets for generously sharing their platforms to spotlight the challenges faced by individuals with disabilities and to challenge prevailing stereotypes.

While the increased attention from the campaign undoubtedly led to a surge in website visitors last year, the publication of over one hundred new articles on diverse diseases also played a pivotal role in driving traffic, ultimately resulting in over 1.2 million users on the Swiss homepage throughout the year.

Collaborations with both existing and new partners propelled EnableMe Switzerland to new heights. Noteworthy among these was our joint initiative with Microsoft and BRACK.ch, spotlighting digital accessibility. Our projects were characterised by strong partnerships, exemplified by our collaboration with the Swiss Federal Administration,



advocacy for a neuro-diverse world. These events, including a hybrid physical and online gathering, served as catalysts for public awareness and engagement, amplifying our platform's reach and fostering nationwide discourse on disability inclusion

Finally, EnableMe Kenya conducted an impactful impact assessment, providing us with the following results:

- 77% of the users found the content of EnableMe useful.
- 56% found it very useful



Source: EnableMe

Combined with the number of users (> 15,000 per month) we can confidently say that we have empowered thousands of users with a disability to make a positive change in their lives. We want to thank our donors for helping us to enable this!

**F. Uganda:**

In 2023, EnableMe Uganda dedicated significant effort to successfully launching our platform. We have integrated general content addressing disability and inclusion, setting the stage for further expansion in 2024. Alongside our launch, we've engaged in meaningful discussions with various organisations, fostering collaborations crucial to our platform's ongoing development. As we move forward, we eagerly anticipate the evolution of these partnerships, envisioning a fruitful journey toward greater impact and inclusivity in the year ahead.



## 1.4.4 Social impact services launched in 2023

### 1. **EnableMe Insights:**

[EnableMe Insights](#) facilitates inclusive design across products, services, and processes by involving and engaging directly with individuals with visible and non-visible disabilities and chronic illnesses. Our practice-oriented research platform is based on participatory design and innovation methods to understand accessibility needs and challenges. The EnableMe Insights platform connects organisations directly with our diverse and representative community of people with disabilities and chronic illnesses. Along the principle «*Nothing about us without us*», it amplifies the voices of the community and sheds light on their needs, wishes, and required adaptations to co-create an accessible and inclusive society.

EnableMe Insights offers the design and execution of various practice-oriented research formats: qualitative interviews, surveys, focus groups, and product testing. The inputs of each participant are fairly compensated, contributing not only to inclusive everyday products and services but also towards the financial independence of people with disabilities and chronic illness.

Launched at a pivotal moment, EnableMe Insights is perfectly aligned with legislative changes aimed at fostering greater inclusion, such as Switzerland's «Subjektfinanzierung» and the EU's «Accessibility Act» - driving the demand for enhanced accessibility. However, investing in inclusion from the start is worthwhile beyond mere compliance. Early involvement of those affected fosters inclusive design, eliminating the need for costly adjustments later on. Studies showcase that inclusion leaders have a 60+% potential increase in sales (Source: [Accenture Study](#)). We help organisations and institutions become trendsetters in inclusion, always one step ahead.

To date we have had two hundred or so members who took part in the global Open Inclusion study. A great honour, as the results were presented at the World Economic Forum WEF.

Open Inclusion had the following to say about the collaboration with EnableMe:



«EnableMe konnte eine beträchtliche Anzahl von Befragten gewinnen. Dieses Engagement und die Professionalität haben wir sehr geschätzt.»

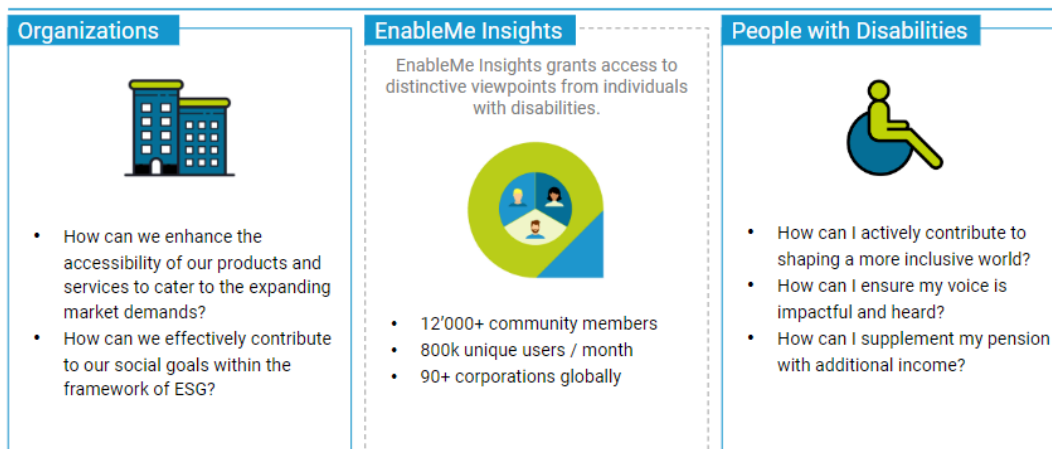
*Translation:*

«EnableMe was able to attract a considerable number of respondents. We greatly appreciated this commitment and professionalism.»

*Christine Hemphill, CEO Open Inclusion*

EnableMe Insights is set to become a self-sustaining business model per mid-2025. In 2024 EnableMe Insights requires a seed investment for the infrastructure and legal setup, external communication, and process definition. Furthermore, EnableMe Insights seeks to expand its customer base and track record in order to be ready for scaling for the following year. With the strong positioning of the largest German-speaking online community of people with disabilities and chronic illness, the project aims to become the leading participatory research platform specialising in inclusion in the German-speaking world.

## Foster Inclusive Connections: Empowering Accessibility Insights with EnableMe Insights



Source: EnableMe



## 2. SafeSpace:

*Jonas has lived his whole life with ocular albinism, making him legally blind. With the help of assistive technologies he has been able to not disclose his condition in previous jobs, as his condition is not immediately apparent. He has always feared the stigmatisation and potential reduced career opportunities that disclosure could entail. Having now again taken up a new job, he faces the question of whether to disclose or not, as he feels that his performance and overall well-being are being negatively impacted by not being able to be his fully authentic self at work.*

[SafeSpace](#) is aimed at addressing two of today's most pressing disability inclusion topics: non-visible disabilities and measurability. For individuals with non-visible disabilities<sup>1</sup> like Jonas, the tool offers a survey-based assessment of their individual circumstances on personal, leadership, team, and organisational levels to guide them in deciding whether to disclose their disability in the workplace or not.

For organisations, SafeSpace enables them to gain granular insights into existing barriers to inclusion by analysing the aggregated employee response data. Alongside the same dimensions as the individual assessment and by differentiating between different types of non-visible disabilities (i.e., sensory, psychological, or physical), SafeSpace enables organisations to tailor their inclusion initiatives to specific identified problem areas (e.g., leadership workshop on creating inclusive team cultures for specific divisions) rather than adopting blanket measures (e.g., company-wide e-learning on diversity).

Ultimately, SafeSpace here through offers additional metrics to be tracked over time for the organisation and provides targeted support and encouragement for self-identification in cases where disclosure conditions are favourable. Moreover, the tool empowers individuals to provide direct feedback on the inclusiveness of their employer in a fully anonymous and data-protected manner, thereby empowering them to co-create a more inclusive organisation for all.

SafeSpace has been jointly developed with the Center for Disability and Integration of the University of St. Gallen (CDI-HSG) who are leading research experts on the topic of inclusion of non-visible disabilities. SafeSpace is currently being implemented for the first time at scale at the University of St. Gallen with over 3,000 employees in scope.

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<sup>1</sup> Non-visible disabilities encompass physical, mental, or neurological conditions that are not immediately apparent to others. This category includes a range of disabilities, from neurodivergence to certain physical and sensory impairments, or mental health issues.

With close to 9 in 10 disabilities being non-visible, SafeSpace addresses a significant part of the global workforce to drive greater inclusion and ultimately allow organisations to reap the full innovation and productivity benefits associated with a culture of true inclusion. SafeSpace is a pioneering project with significant potential to become one of the cornerstones of the globally advancing disability inclusion movement.

## SafeSpace mechanism



### Individual interaction

- **Guidance regarding disclosure decision** including provision of relevant information and support
- Fully anonymous and data **protected space to safely express needs** & drive inclusion

### Aggregated information

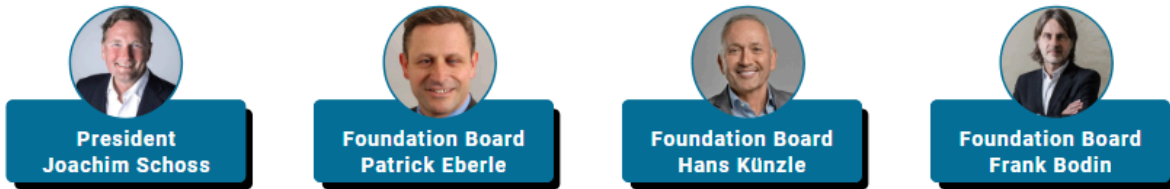
- **Detailed insights** regarding e.g., % of **disability type** based on individual tool responses
- **Identification of action areas** on either team, leadership or organisational levels

### Organisational action

- **Development of initiatives** based on analysis of aggregated findings
- Workshops, **awareness trainings**, communication campaigns on all three levels as potential options<sup>1</sup>

Source: *EnableMe*

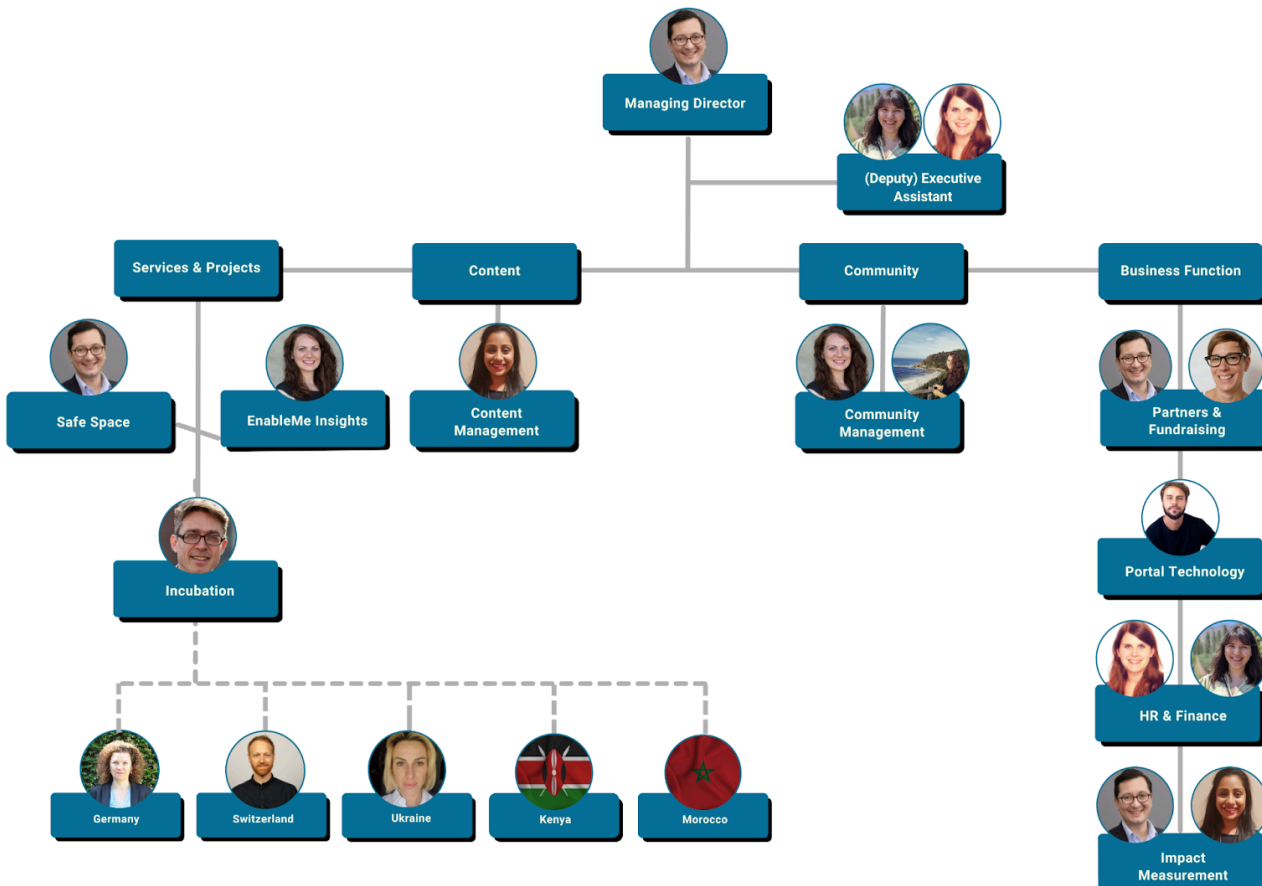
## 1.5 Foundation Board



## 1.6 Strategic Advisory Board



## 1.7 Foundation Team as of 31.12.2023



## 1.8 Thanks to all supporters and partners

At EnableMe, we are a pioneering, philanthropic, non-profit foundation committed to scaling successful initiatives on a global scale. We take immense pride in our partner countries: Switzerland, Germany, Kenya, Ukraine, Morocco and Uganda. Together, we strive tirelessly towards creating inclusive societies where individuals with disabilities are seamlessly integrated and actively engaged, fostering the collective well-being of all.

We would like to take this opportunity to extend a heartfelt acknowledgment to all donors and cooperating partners for their invaluable support in 2023.

Furthermore, the Foundation seizes this moment to express profound gratitude to all who have guided and supported us throughout 2023. Without the hard work, dedication, and commitment of our partners, donors, board members, and ambassadors, EnableMe could not have achieved its remarkable progress. Your unwavering support fuels our mission and drives positive change. Thank you for being integral to our journey.



drosos (...)

**ETH** zürich

*foundation*  
**BOTNAR**



T I G N U M



Mondisal Stiftung

Eric Gerard Sarasin

Facus Lucida-Stiftung

Frank Bodin

Hans Georg  
Theodor Prumm

Joachim Schoss

Juergen Galler

Martin Paul Renggli

## 2. Financial Report

In the 2023 financial year, an income of TCHF 861 was generated. The income was offset by direct project expenses of TCHF 632. Administrative expenses amounted to TCHF 47 in 2023. The largest expense items are personnel and material expenses in the direct provision of services. Moreover, the platform technology was depreciated with -81k. In total this resulted in a slightly negative annual result of TCHF -3 at the end of 2023.

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 795 were received in 2023. TCHF 67 were received from country partners for maintenance and services via EnableMe Foundation.

### **Expenditure:**

The total expenses amount to TCHF 680. The expenditures consist of investments, grants and personnel costs dedicated to EnableMe countries, the maintenance and development of the platform and depreciation of the platform.

EnableMe technology empowers partner organisations to set up their own information portals and communities for people with disabilities.

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

	Attachment	2023 CHF	%	2022 CHF	%
<b>INCOME</b>					
Donations received		794'634	92.3	1'060'435	93.4
<i>of which earmarked EnMe</i>		453'159		304'842	
<i>of which free</i>		341'475		755'593	
<b>Income from donations</b>		<b>794'634</b>	<b>92.3</b>	<b>1'060'435</b>	<b>93.4</b>
Other Operating Income		66'741	7.7	74'854	6.6
<b>Income from projects and services</b>		<b>66'741</b>	<b>7.7</b>	<b>74'854</b>	<b>6.6</b>
<b>Operating income</b>		<b>861'375</b>	<b>100.0</b>	<b>1'135'289</b>	<b>100.0</b>
<b>PROJECT EXPENSES</b>					
Direct project effort EnableMe Plattform		-146'258		-396'294	
Direct project effort EnableMe Germany		-19'391		-20'192	
Direct project effort EnableMe Switzerland		-10'212		-23'329	
Direct project effort EnableMe Kenya		-53'711		-46'377	
Direct project effort EnableMe Uganda		-14'310		-21'000	
Direct project effort EnableMe Bulgarien		-		-13'960	
Direct project effort EnableMe Indien		-5'043		-31'102	
Direct project effort EnableMe Morocco		-92'069		-136'603	
Direct project effort EnableMe Ukraine		-245'756		-172'968	
Direct project effort EnableMe Safe Space		-45'446		-88'316	
<b>Total project expenses</b>		<b>-632'196</b>	<b>-73.4</b>	<b>-950'142</b>	<b>-83.7</b>
<b>ADMINISTRATIVE EXPENSES</b>					
Personnel expenses		-11'886		-14'944	
Material expenses		-35'650		-54'406	
<b>Total administrative expenses</b>		<b>-47'536</b>	<b>-5.5</b>	<b>-69'351</b>	<b>-6.1</b>
<b>Depreciation of intangible assets</b>		<b>-81'000</b>	<b>-9.4</b>	<b>-81'000</b>	<b>-7.1</b>
<b>OPERATING RESULT</b>					
		<b>100'643</b>		<b>34'797</b>	
Financial income		2		-	
Financial expense		-8'786		-16'952	
<b>Financial result</b>		<b>-8'784</b>	<b>-1.0</b>	<b>-16'952</b>	<b>-1.5</b>
<b>Result without fund result</b>		<b>91'859</b>	<b>10.7</b>	<b>17'844</b>	<b>1.6</b>
Allocation to earmarked funds		-453'159	-52.6	-304'842	-26.9
Withdrawals from earmarked funds		358'177	41.6	268'000	23.6
<b>Fund result</b>		<b>-94'983</b>	<b>-11.0</b>	<b>-36'842</b>	<b>-3.2</b>
<b>RESULT BEFORE ALLOCATIONS</b>					
		<b>-3'123</b>	<b>-0.4</b>	<b>-18'998</b>	<b>-1.7</b>
Change in free capital		3'123.26	0.4	18'998	1.7
<b>ANNUAL RESULT</b>		<b>-</b>	<b>0.0</b>	<b>-</b>	<b>0.0</b>

## 2.2 Balance Sheet

		31.12.2023 CHF	%	31.12.2022 CHF	%
<b>Assets</b>	<b>Attachment</b>				
Cash		1'093'416		1'152'835	
Receivable from Foundation MyHandicap		75'801		25'660	
Receivable other		5'578		4'641	
Prepayments and accrued income	1	44'005		17'248	
<b>Umlaufvermögen</b>		<b>1'218'800</b>	<b>91.9</b>	<b>1'200'384</b>	<b>86.4</b>
Intangible assets	2	324'091		324'091	
Depreciation intangible assets	2	-216'091		-135'091	
<b>Non-current assets</b>		<b>108'000</b>	<b>8.1</b>	<b>189'000</b>	<b>13.6</b>
<b>ASSETS</b>		<b>1'326'800</b>	<b>100.0</b>	<b>1'389'384</b>	<b>100.0</b>
<b>LIABILITIES AND EQUITY</b>					
Payables from goods and services		78'700		67'879	
Other current liabilities		9'870		38'163	
Accrued liabilities and deferrend income	3	11'874		148'846	
<b>Current liabilities</b>		<b>100'445</b>	<b>7.6</b>	<b>254'888</b>	<b>18.3</b>
<b>Earmarked fund capital</b>		<b>131'825</b>	<b>9.9</b>	<b>36'842</b>	<b>2.6</b>
<b>Current liabilities with fund capital</b>		<b>232'269</b>	<b>17.5</b>	<b>291'730</b>	<b>21.0</b>
Initial capital		1'000'000		1'000'000	
Free capital		94'531		97'654	
<b>Organisation capital</b>		<b>1'094'531</b>	<b>82.5</b>	<b>1'097'654</b>	<b>79.0</b>
<b>LIABILITIES AND EQUITY</b>		<b>1'326'800</b>	<b>100.0</b>	<b>1'389'384</b>	<b>100.0</b>



## 2.3 Statement of Changes in Capital

Change in capital as at 31.12.2023	Opening balance	Allocation (external)	internal fund transfers	Use (external)	Closing stock
	CHF	CHF	CHF	CHF	CHF
<b>ORGANISATIONAL CAPITAL</b>					
Paid-in capital	1'000'000	-	-	-	1'000'000
Revaluation reserves	-	-	-	-	-
Free capital	97'654.14	-	-3'123	-	94'531
Annual result	-	-3'123	3'123	-	-
<b>ORGANISATIONAL CAPITAL</b>	<b>1'097'654</b>	<b>-3'123</b>	<b>-</b>	<b>-</b>	<b>1'094'531</b>
<b>FUND CAPITAL</b>					
Fund Ukraine	3'912	272'244	-	-245'000	31'156
Fund Marocco	32'930	159'807	-	-92'069	100'669
Fund Kenya	-	21'108	-	-21'108	-
<b>FUND CAPITAL WITH EARMARKING</b>	<b>36'842</b>	<b>453'159</b>	<b>-</b>	<b>-358'177</b>	<b>131'825</b>

Change in capital as at 31.12.2022	Opening balance	Allocation (external)	internal fund transfers	Use (external)	Closing stock
	CHF	CHF	CHF	CHF	CHF
<b>ORGANISATIONAL CAPITAL</b>					
Paid-in capital	1'000'000	-	-	-	1'000'000
Revaluation reserves	-	-	-	-	-
Free capital	116'652	-	-18'998	-	97'654
Annual result	-	-18'998	18'998	-	-
<b>ORGANISATIONAL CAPITAL</b>	<b>1'116'652</b>	<b>-18'998</b>	<b>-</b>	<b>-</b>	<b>1'097'654</b>
<b>FUND CAPITAL</b>					
Fund Ukraine	-	143'912	-	-140'000	3'912
Fund Marokko	-	160'930	-	-128'000	32'930
<b>FUND CAPITAL WITH EARMARKING</b>	<b>-</b>	<b>304'842</b>	<b>-</b>	<b>-268'000</b>	<b>36'842</b>

## 2.4 Audit Report



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### **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 2023 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 sowie der Stiftungsurkunde 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 dem schweizerischen Gesetz und Stiftungsurkunde entspricht.

KPMG AG

Reto Kaufmann  
Zugelassener Revisionsexperte  
Leitender Revisor

Angelica De Riggi

Zürich, 28. Mai 2024

Beilage:

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

## 2.5 Appendices to Financial Reports

### A. Notes to the Financial Statements 2023

#### Notes to the Financial Statements 2023

##### Basics

The EnableMe Foundation's accounts are prepared in accordance with Swiss GAAP FER, in particular FER 21 (Accounting for charitable, social non-profit organisations) and the Swiss Code of Obligations (OR).

##### Valuation principles

Unless otherwise stated in the notes, the balance sheet items are valued at acquisition unless otherwise stated in the notes, balance sheet items are valued at acquisition cost less any necessary value adjustments on the balance sheet date.

Intangible assets are depreciated on a straight-line basis over 4 years. The capitalised project was completed as at 30.4.21 and is depreciated pro rata.

The accounts are kept in Swiss francs.

in CHF	31.12.23	31.12.22
<b>Balance</b>		
<b>1 Prepaid expenses</b>		
Advance payment of insurance premiums	5'382	1'342
Advance payment rent	500	555
Prepayment 2023 Community Software	38'108	15'080
Other accrued income and prepaid expenses	16	272
<b>Total</b>	<b>44'005</b>	<b>17'248</b>
<b>2 Intangible fixed assets</b>		
Acquisition costs	324'091	324'091
Access	0	0
Scheduled depreciation	-216'091	-135'091
<b>Net book value</b>	<b>108'000</b>	<b>189'000</b>
<b>3 Deferred income</b>		
Donation Fund Ukraine	0	120'000
Annual Financial Statement / Audit Annual Financial Statement	5'000	4'500
EnableMe Kenya	0	0
Bonus	0	5'433
Holiday and overtime	6'874	1'766
Other accrued expenses and deferred income	0	17'146
<b>Total</b>	<b>11'874</b>	<b>148'846</b>
<b>Further information</b>		
<b>4 Leasing liabilities</b>	none	none
<b>5 Obligations not to be recognised in the balance sheet</b>	none	none
<b>6 Contingent liabilities</b>	none	none
<b>7 Change in provisions</b>	none	none
<b>8 Unrecognised gratuitous benefits</b>	none	none
<b>9 Transactions with Nearest Persons</b>	none	none
<b>10 Fire insurance values</b>		
Facilities	insignificant	insignificant

11 The number of full-time positions did not exceed 10 in the reporting year or in the previous year.

12 There are no other facts that must be disclosed according to OR Art. 959c.

**13 Events after the balance sheet date**

Until the approval of these annual financial statements for 2023 by the Board of Trustees on 28 May 2024, no events have occurred that could have a material impact on the information contained in the 2023 financial statements or must be disclosed at this point.

**14 Revenue / operating performance: revenue recognition**

Income from private donors is recognised upon receipt of payment and divided into earmarked and unrestricted funds according to the purpose specified by the donors. Amounts pledged amounts from private donors are not recognised as revenue.

Revenue from institutional donors is recognised on an accrual basis over the contractually agreed period and divided into earmarked and unrestricted funds in accordance with the purpose specified by the institutional donors.

## **B. 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.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 years
IT Development	4 years

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.

- Fund Ukraine: Earmarked donations for the country of Ukraine
- Fund Morocco: Earmarked donations for the country of Morocco
- Fund Kenya: Earmarked donations for the country of Kenya

## **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) Project expenses:**

Project expenses are determined by factual invoices attributable to specific projects and personnel costs attributable to a specific project.

**3) Administrative expenses:**

The administrative areas include: Administrative staff, rent pro rata, accounting, legal and public relations.

These personnel costs are calculated using cost centre 10 Administration and the total material costs are allocated to the projects including administration.

**4) Collection expenses:**

These include personnel costs attributable to fundraising and promotion related to fundraising. The total costs are TCHF 56 and are included in the EnableMe Platform project.

**5) 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.

### **C. 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 16 November 2023.

### **D. 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. 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 2023 was able to draw on several hundred hours of voluntary work by interns, members of the strategy committees and ambassadors.

### **E. Significant events after the balance sheet date**

No events have occurred between 31 December 2023 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 2023 or that would need to be disclosed here.

The annual financial statements were presented to the Board of Trustees on 28 May 2024.