



**International Federation of Red Cross  
and Red Crescent Societies (IFRC), Geneva**

**Independent Auditor's Report**

To the Management of IFRC  
On the IFRC's Financial Statements for the  
Philippines: Typhoon Haiyan Emergency Appeal (MDRPH014)  
for the year ended 31 December 2015



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Independent Auditor's Report on the IFRC's Financial Statements for the Philippines: Typhoon Haiyan Emergency Appeal (MDRPH014) to the Management of

**International Federation of Red Cross and Red Crescent Societies (IFRC), Geneva**

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As independent auditor, we have been engaged to audit the accompanying financial statements of the Philippines: Typhoon Haiyan Emergency Appeal (MDRPH014) of the International Federation of Red Cross and Red Crescent Societies ("IFRC") for the year ended 31 December 2015. The financial statements comprise the Philippines: Typhoon Haiyan Emergency Appeal income and expenditure statement for the year and explanatory notes ("the financial statements"). The financial statements have been prepared in accordance with IFRC accounting policies.

*Management's Responsibility for the Financial Statements*

Management of the IFRC is responsible for the preparation and fair presentation of the financial statements in accordance with those requirements of the IFRC accounting policies as described in the notes to the financial statements relevant to preparing such financial statements, and for such internal control as the Management determines necessary to enable the preparation of financial statement that is free from material misstatement, whether due to fraud or error.

*Auditor's Responsibility*

Our responsibility is to express an opinion on these financials statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates, if any, made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



*International Federation of Red Cross and Red Crescent Societies, Geneva*  
*IFRC's Financial Statements for the*  
*Philippines: Typhoon Haiyan Emergency Appeal (MDRPH014)*  
*for the year ended 31 December 2015*

*Opinion*

In our opinion, the financial statements of the Philippines: Typhoon Haiyan Emergency Appeal (MDRPH014) give a true and fair view of the income, expenditure and funds held for operations for the year ended 31 December 2015 and have been prepared, in all material respects, in accordance with the IFRC accounting policies as described in the notes to the financial statements.

KPMG SA

Pierre-Henri Pingeon  
*Licensed Audit Expert*

Valentine Fargeaud  
*Licensed Audit Expert*

Geneva, 14 November 2016

*Enclosure:*

- Financial statements (income and expenditure statement and explanatory notes)

**INTERNATIONAL FEDERATION OF RED CROSS AND RED CRESCENT SOCIETIES  
EMERGENCY APPEAL (MDRPH014) – PHILIPPINES: TYPHOON HAIYAN**

**INCOME AND EXPENDITURE STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2015**

		<b>Year ended 31-Dec-2015</b>	<b>Period from 8-Nov-2013 to 31-Dec-2014</b>
	<b>Note</b>	<b>CHF</b>	<b>CHF</b>
<b>OPERATING INCOME</b>			
Voluntary contributions	4	3,274,092	80,898,752
Corporate donation fees		(47,332)	(34,394)
<b>Total OPERATING INCOME</b>		<u>3,226,760</u>	<u>80,864,358</u>
<b>OPERATING EXPENDITURE</b>			
<b>Programmes and coordination: Humanitarian Response</b>			
Employee benefits		5,212,898	5,430,354
Relief supplies, transportation and storage		12,452,770	32,719,768
Contributions to national societies		-	15,865
Supplementary services cost recoveries		960,139	793,008
Other costs & allocations	5	1,452,601	4,996,952
Voluntary contributions returned to a donor	6	1,015,406	-
<b>Total direct costs</b>		<u>21,093,814</u>	<u>43,955,947</u>
Indirect cost recovery		1,310,732	2,717,603
Pledge fees		97,036	274,819
<b>Total OPERATING EXPENDITURE</b>		<u>22,501,582</u>	<u>46,948,369</u>
<b>NET (DEFICIT) / SURPLUS FROM OPERATING ACTIVITIES</b>		<u>(19,274,822)</u>	<u>33,915,989</u>
Finance expense, net		376,471	189,759
<b>NET (DEFICIT) / SURPLUS FOR THE PERIOD</b>		<u>(19,651,293)</u>	<u>33,726,230</u>
<b>FUNDS HELD FOR OPERATIONS</b>			
Brought forward		33,726,230	-
Net (deficit) / surplus for the period		(19,651,293)	33,726,230
Allocations to other IFRC appeals	7	(44,711)	-
<b>FUNDS HELD FOR OPERATIONS</b>		<u>14,030,226</u>	<u>33,726,230</u>

The notes on pages 4 to 10 are an integral part of these Appeal Financial Statements.

**INTERNATIONAL FEDERATION OF RED CROSS AND RED CRESCENT SOCIETIES  
EMERGENCY APPEAL (MDRPH014) – PHILIPPINES: TYPHOON HAIYAN**

**NOTES TO THE APPEAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2015**

**1. Activities**

Founded in 1919, the International Federation of Red Cross and Red Crescent Societies (IFRC) is a membership organisation comprising 190 member Red Cross and Red Crescent societies governed by a Governing Board and with management support provided by a Secretariat with more than 60 delegations strategically located to support activities around the world. The Secretariat headquarters' address is 1, Route de Pré-Bois, 1214 Vernier, Geneva, Switzerland.

The IFRC's mission is to improve the lives of vulnerable people by mobilizing the power of humanity. Working through its 190 member national societies, the IFRC acts before, during and after disasters and health emergencies to meet the needs and improve the lives of vulnerable people. It does so with impartiality as to nationality, race, gender, religious beliefs, class and political opinions.

The IFRC coordinates international support for large-scale disasters and health crises, strengthens the capacities and leadership of its member national societies, and acts at the international level to raise resources and persuade decision makers to act at all times in the interests of vulnerable people.

Guided by *Strategy 2020* – a collective plan of action for the IFRC and its member national societies to tackle the major humanitarian and development challenges of this decade – the IFRC is committed to 'saving lives and changing minds'.

On 8 November 2013, Typhoon Haiyan struck Central Philippines with maximum sustained winds of 235 kph and gusts of up to 275 kph. The typhoon and subsequent storm surges resulted in extensive damage to infrastructure and more than 11 million people across 44 provinces have been directly affected by the Typhoon. CHF 475,495 was allocated from IFRC's Disaster Relief Emergency Fund (DREF) to support the Philippine Red Cross in delivering assistance to those affected and to undertake initial needs assessments in the affected areas.

On 12 November 2013, a preliminary Emergency Appeal was launched seeking CHF 72.3 million in cash, kind or services to support the Philippine Red Cross in delivering humanitarian assistance, relief, shelter and settlement, water and sanitation, and livelihood activities to 500,000 people over 18 months.

On 16 January 2014, the Emergency Appeal was revised upwards to CHF 126.2 million and the timeframe extended until the end of October 2015.

On 30 July 2014, the Emergency Appeal was reduced to CHF 99.9 million and the timeframe extended until the end of December 2016.

On 18 July 2015, the Emergency Appeal was adjusted to CHF 94.5 million, considering the resources received and the projected activities for the remainder of the appeal timeframe.

The financial statements presented comprise the Income and Expenditure Statement and supporting notes of the Philippines: Typhoon Haiyan Emergency Appeal (appeal MDRPH014) and are hereto referred to as the Appeal Financial Statements.

**2. Basis of accounting**

The Appeal Financial Statements are presented in Swiss Francs and have been prepared using the accrual basis of accounting, under which, the effects of transactions and other events are recognised when they occur (and not as cash or its equivalent is received or paid) and they are recorded in the accounting records and reported in the financial statements of the periods to which they relate.

The information contained herein has been extracted from the Consolidated Financial Statements of the IFRC which are prepared in accordance with International Financial Reporting Standards (IFRS).

The Consolidated Financial Statements present operating expenditure by function (see note 3.3(a)). All operating expenditure included within the Philippines: Typhoon Haiyan Emergency Appeal is classified under the Humanitarian Response functional category. For information purposes, the Income and Expenditure Statement provides further analysis of operating expenditure.

**INTERNATIONAL FEDERATION OF RED CROSS AND RED CRESCENT SOCIETIES  
EMERGENCY APPEAL (MDRPH014) – PHILIPPINES: TYPHOON HAIYAN**

**NOTES TO THE APPEAL FINANCIAL STATEMENTS  
FOR THE YEAR 31 DECEMBER 2015**

**3. Significant accounting policies**

**3.1 Foreign currency transactions**

The presentation and functional currency of the IFRC is the Swiss Franc, as operating cash flows are primarily denominated in, and influenced by, the Swiss Franc. The IFRC's operations are not concentrated in any one economic environment, but appeals, including the Philippines: Typhoon Haiyan, are always launched in Swiss Francs and expenditure is budgeted and managed in Swiss Francs.

Foreign currency transactions are translated into Swiss Francs using rates which approximate to the rates prevailing on the dates of the transactions.

**3.2 Income**

Income comprises Voluntary contributions in cash or in-kind from donors and corporate donation fees.

*(a) Voluntary contributions*

Voluntary contributions are identified according to the level of earmarking. Donors can earmark contributions for use in field operations at the appeal, programme, project or sub-project level. Such earmarked contributions are fully under the control of the IFRC, and, unless they are also subject to specific contractual obligations or earmarked for use in a future period (see paragraph below), are recognised in the Income and Expenditure Statement when pledged. At the end of the accounting period, unspent earmarked contributions are included in Funds held for operations.

Government grants and contributions that are based on contracts for specific projects, akin to government grants, are recognised as expenditure is incurred and contractual obligations are fulfilled. The IFRC typically receives such contributions from diplomatic missions, United Nations (UN) agencies, European Community Humanitarian Office (ECHO) and other government agencies such as the United States Agency for International Development (USAID). Amounts received, but not recognised, are deferred for recognition in future periods as expenditure is incurred and contractual obligations are fulfilled. Government grants that are not for specific projects but are earmarked at appeal level are recognised when a confirmed written pledge has been received from the donor.

Contributions that are subject to specific contractual obligations or earmarked for use in a future period are not fully under control of the IFRC. Contributions subject to specific contractual obligations are recognised in income as expenditure is incurred and contractual obligations are fulfilled, similar to government grants. Amounts received, but not recognised, are deferred for recognition in future periods as expenditure is incurred and contractual obligations are fulfilled. Contributions which are earmarked for use in a future period are deferred for recognition in income in the future period for which they are earmarked.

In-kind contributions of goods (comprising relief supplies) and services (in the form of staff or transport) are recognised on the date of receipt of the goods or service and are recognised equally as both contributions and expenses in the Income and Expenditure Statement. In-kind goods and services received in response to the Appeal are measured at fair value.

The fair value of in-kind goods is based on the donor indication of the value. This value is tested for reasonableness by comparing it to the cost that the IFRC would incur if it were to buy in the open market similar goods for the same intended use. If the market value is found to be significantly different to the value indicated by the donor, the value is revised to the market value.

The fair value of in-kind staff is taken as the average cost that would be incurred by the IFRC, if it were to employ a person in a similar position.

The IFRC sometimes agrees with a donor that the value of a confirmed written pledge previously received shall be changed - either increased or decreased. Such changes are recognised as additions to, or reductions of, income, during the period in which the change was agreed. The IFRC is not able to evaluate the potential impact of such changes on voluntary income reported in these Appeal Financial Statements.

**INTERNATIONAL FEDERATION OF RED CROSS AND RED CRESCENT SOCIETIES  
EMERGENCY APPEAL (MDRPH014) – PHILIPPINES: TYPHOON HAIYAN**

**NOTES TO THE APPEAL FINANCIAL STATEMENTS  
FOR THE YEAR 31 DECEMBER 2015**

**3. Significant accounting policies** *(continued)*

*(b) Corporate donation fees*

In accordance with IFRC financial policy, a service fee of 5.0% is recovered on corporate donations. This service fee is recovered upon the receipt of the relevant contributions, in order to fund the costs of relationship management associated with corporate donors.

**3.3 Expenditure**

*(a) Functional expenditure categories*

All IFRC expenditure is classified under functional expense categories that aggregate costs related to each category. Expenditure incurred as part of the Philippines: Typhoon Haiyan Emergency Appeal activities is classified under the Programmes and coordination: Humanitarian response functional expense category. This functional expense category comprises: Coordination during the immediate response phase of disasters and crises which require international assistance, in order to ensure adequate resources are available to meet the needs of disaster affected people. Within this functional expense category, the classification of operational expenditures by nature has been aligned with the Consolidated Financial Statements of the IFRC.

*(b) Costing principles*

The costing principle of the IFRC is one of full cost recovery, therefore each appeal, including the Philippines: Typhoon Haiyan Emergency Appeal, includes all associated direct costs, indirect costs and pledge fees.

*Direct costs*

Direct costs are those costs that can be readily and specifically identified with a particular project or service. Direct costs include the following:

Employee benefits including salary and benefit costs of international delegates and national staff.

In keeping with the IFRC's principle of full cost recovery, costs are recovered from operations for specific services provided in addition to the essential services funded by indirect cost recovery (below). Such recoveries include specific logistics services recoveries based on the value of procurement services provided, global fleet services including provision of the vehicle rental scheme and country level services related to the basic costs of having a presence (an IFRC office) in a given country.

*Indirect costs*

The direct costs of programmes and services are subject to 6.5% indirect cost recovery to fund the costs of providing indirect support services, essential to the success of operations. Such indirect support services include management and leadership, information and communication technology and professional and services functions in the areas of programme quality, reporting, resource mobilisation, finance, information technology and human resources.

*Pledge fees*

Costs are incurred to meet specific donor requirements. These requirements may include the tracking of expenses where a donation has been given for a specific activity or needs to be spent within a specific timeframe, or requires customised financial and / or narrative reports. Pledge fees are charged to donations to cover the costs associated with meeting these specific donor requirements.

*(c) Working with National Society partners*

In implementing its activities in the ordinary course of its business, the IFRC advances funds to member Red Cross and Red Crescent National Societies. Two mechanisms are used to advance funds to member National Societies for the implementation of activities – cash working advances and cash contributions.

*Working advances to National Societies*

The IFRC provides cash working advances to National Societies for them to implement activities on behalf of the IFRC. An expense is recognised for the value of working advances which has not been reported on by the recipient National Societies and is recorded in Operating expenditure – Other costs & allocations. When recipient National Societies report on their use of the funds, this expense is reclassified according to its nature.

**INTERNATIONAL FEDERATION OF RED CROSS AND RED CRESCENT SOCIETIES  
EMERGENCY APPEAL (MDRPH014) – PHILIPPINES: TYPHOON HAIYAN**

**NOTES TO THE APPEAL FINANCIAL STATEMENTS  
FOR THE YEAR 31 DECEMBER 2015**

**3. Significant accounting policies** *(continued)*

*Contributions to National Societies*

The IFRC makes cash contributions to fund the activities of member National Societies. Such contributions are recognised as operational expenditure as they are incurred.

**3.4 Finance expense, net**

Exchange gains and losses resulting from the settlement of foreign currency transactions and from translation are included under Finance expense, net, in the Income and Expenditure Statement, with the exception of realised exchange gains and losses on voluntary contributions, which are included under Voluntary contributions.

**3.5 Funds held for operations**

The cumulative excess of income received over operating expenditure incurred is recorded as Funds held for operations. In the event that the funds cannot be spent, the IFRC obtains agreement from the donors to reallocate the unspent funds for a different use, or reimburses them to the donors.

**4. Voluntary contributions**

			<b>Year ended</b>	<b>Period from</b>
	<b>Cash</b>	<b>Services</b>	<b>31-Dec-2015</b>	<b>8-Nov-2013 to</b>
	<b>CHF</b>	<b>In-Kind</b>	<b>TOTAL</b>	<b>31-Dec-2014</b>
	<b>CHF</b>	<b>CHF</b>	<b>CHF</b>	<b>TOTAL</b>
				<b>CHF</b>
American Red Cross	-	4,658	4,658	14,789,951
Andorran Red Cross	-	-	-	17,913
Apple iTunes (from Private donors – Worldwide)	-	-	-	801,639
ASPEN Insurance UK Services Ltd	-	-	-	47,323
Australian Red Cross	-	-	-	1,007,036
Australian Red Cross (from Australian Government)	-	-	-	936,321
Austrian Red Cross	-	-	-	368,545
Austrian Red Cross (from Austrian Government)	-	-	-	598,352
Austrian Red Cross (from Facebook)	-	-	-	17,078
Belgian Red Cross (Flanders)	-	-	-	362,103
Belgian Red Cross (Francophone) (from Facebook)	-	-	-	25,891
Brazilian Red Cross	-	-	-	13,560
Brazilian Red Cross (from Facebook)	-	-	-	52,927
British Red Cross	1,498,255	-	1,498,255	2,077,677
British Red Cross (from Astra Zeneca)	-	-	-	67,624
British Red Cross (from British Government)	148,079	-	148,079	7,779,183
British Red Cross (from DEC (Disasters Emergency Committee))	-	-	-	2,000,691
British Red Cross (from Vitol Foundation)	-	-	-	250,916
Canadian Red Cross Society	740,499	28,627	769,126	3,635,947
Canadian Red Cross Society (from Canadian Government)	-	-	-	6,498,521
Chilean Red Cross	-	-	-	27,745
China Red Cross, Hong Kong branch	-	-	-	382,559
Sub-totals carried down	<u>2,386,833</u>	<u>33,285</u>	<u>2,420,118</u>	<u>41,759,502</u>

**INTERNATIONAL FEDERATION OF RED CROSS AND RED CRESCENT SOCIETIES  
EMERGENCY APPEAL (MDRPH014) – PHILIPPINES: TYPHOON HAIYAN**

**NOTES TO THE APPEAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2015**

**4. Voluntary contributions (continued)**

	Cash	Services	Year ended	Period from
	CHF	In-Kind	31-Dec-2015	8-Nov-2013 to
	CHF	CHF	TOTAL	31-Dec-2014
	CHF	CHF	CHF	TOTAL
	CHF	CHF	CHF	CHF
Sub-totals brought down	2,386,833	33,285	2,420,118	41,759,502
Costa Rican Red Cross	-	-	-	44,956
Credit Suisse Foundation	-	-	-	87,291
Croatian Red Cross	920	-	920	33,600
Croatian Red Cross (from Croatian Government)	-	-	-	54,400
Croatian Red Cross (from Croatia - Private Donors)	-	-	-	72,000
Cyprus Red Cross	-	-	-	13,592
Czech Red Cross (from Czech private donors)	-	-	-	82,374
Danish Red Cross	-	37,189	37,189	333,875
Danish Red Cross (from Danish Government)	-	-	-	963,281
Danish Red Cross (from Facebook)	-	-	-	16,672
Ecuadorian Red Cross	-	-	-	14,989
Elsevier (Reed)	-	-	-	13,632
European Commission - DG ECHO	-	-	-	1,663,464
Finnish Red Cross	17,984	114,056	132,040	1,045,603
Finnish Red Cross (from Facebook)	-	-	-	11,085
French Red Cross	-	-	-	191,964
German Red Cross	-	-	-	35,812
German Red Cross (from Facebook)	-	-	-	132,221
Hellenic Red Cross (from Facebook)	-	-	-	15,888
Icelandic Red Cross	-	-	-	191,600
Icelandic Red Cross (from Icelandic Government)	-	-	-	148,400
IFRC at UN Inc allocations (from PricewaterhouseCoopers)	-	-	-	265,566
IFRC at UN Inc allocations (from BNY Mellon)	-	-	-	160,771
IFRC at UN Inc allocations (from Neuberger Berman Foundation)	-	-	-	51,974
IFRC at UN Inc allocations (from Mondelez International Foundation)	-	-	-	255,916
IFRC at UN Inc allocations (from White & Case)	-	-	-	30,318
IFRC at UN Inc allocations (from Monsanto Foundation)	-	-	-	18,777
IFRC at UN Inc allocations (from Oracle Corporation)	-	-	-	472,923
IFRC at UN Inc allocations (from Pershing LLC)	-	-	-	12,901
Irish Red Cross Society	-	-	-	76,838
Irish Red Cross Society (from Facebook)	-	-	-	37,596
Italian Government Bilateral Emergency Fund	-	-	-	431,406
Italian Red Cross (from Facebook)	-	-	-	64,348
Sub-totals carried down	2,405,737	184,530	2,590,267	48,805,535

**INTERNATIONAL FEDERATION OF RED CROSS AND RED CRESCENT SOCIETIES  
EMERGENCY APPEAL (MDRPH014) – PHILIPPINES: TYPHOON HAIYAN**

**NOTES TO THE APPEAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2015**

**4. Voluntary contributions (continued)**

	Cash CHF	Services In-Kind CHF	Year ended 31-Dec-2015 TOTAL CHF	Period from 8-Nov-2013 to 31-Dec-2014 TOTAL CHF
Sub-totals brought down	2,405,737	184,530	2,590,267	48,805,535
Japanese Government	98	-	98	6,155,422
Japanese Red Cross Society	331,078	22,800	353,878	1,903,928
KPMG International Cooperative (KPMG-I)	238,657	-	238,657	171,467
Lithuanian Red Cross Society	-	-	-	14,468
Luxembourg Red Cross	-	-	-	208,610
Malaysian Red Crescent (from Facebook)	-	-	-	28,875
Marriott International Inc.	-	-	-	22,464
Mexican Government	-	-	-	906,454
Nestle	-	-	-	152,265
New Zealand Red Cross	-	-	-	722,740
New Zealand Red Cross (from New Zealand Government)	-	-	-	111,975
Norwegian Red Cross	12,806	-	12,806	121,751
Norwegian Red Cross (from Facebook)	-	-	-	35,463
Norwegian Red Cross (from Norwegian Government)	-	-	-	658,587
Online donations	-	-	-	768,084
OPEC Fund For International Development	-	-	-	363,934
Other donors (including those with contributions less than CHF 10,000)	7,521	86,331	93,852	630,388
Philippine Red Cross (from Facebook)	-	-	-	11,862
Polish Red Cross (from Poland - Private Donors)	1,054	-	1,054	46,679
Portuguese Red Cross (from Facebook)	-	-	-	20,968
Red Crescent Society of the Islamic Republic of Iran	-	-	-	18,319
Red Cross of Monaco	-	-	-	98,087
Red Cross of Viet Nam (from Vietnam - Private Donors)	-	-	-	45,455
Republic of Korea Government	-	-	-	89,206
Shell	-	-	-	44,711
Singapore Red Cross Society	-	-	-	1,432,723
Singapore Red Cross Society (from Facebook)	-	-	-	25,354
Slovenian Red Cross	-	-	-	17,699
Smith & Nephew UK Ltd	-	-	-	43,840
Spanish Red Cross	-	-	-	50,233
Spanish Red Cross (from Facebook)	-	-	-	62,513
Swedish Red Cross	-	(16,520)	(16,520)	6,410,044
Swedish Red Cross (from Facebook)	-	-	-	30,680
Swiss Red Cross	-	-	-	183,258
Swiss Red Cross (from Facebook)	-	-	-	25,194
Swiss Red Cross (from Swiss Government)	-	-	-	700,000
Syngenta International AG	-	-	-	50,041
Sub-totals carried down	2,996,951	277,141	3,274,092	71,189,276

**INTERNATIONAL FEDERATION OF RED CROSS AND RED CRESCENT SOCIETIES  
EMERGENCY APPEAL (MDRPH014) – PHILIPPINES: TYPHOON HAIYAN**

**NOTES TO THE APPEAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2015**

**4. Voluntary contributions (continued)**

	Cash CHF	Services In-Kind CHF	Year ended 31-Dec-2015 TOTAL CHF	Period from 8-Nov-2013 to 31-Dec-2014 TOTAL CHF
Sub-totals brought down	2,996,951	277,141	3,274,092	71,189,276
Taiwan Red Cross Organisation	-	-	-	27,216
The Netherlands Red Cross	-	-	-	2,551,095
The Netherlands Red Cross (from Facebook)	-	-	-	17,517
The Netherlands Red Cross (from Netherlands Government)	-	-	-	4,935,414
The Netherlands Red Cross (from Netherlands Red Cross Silent Emergency Fund)	-	-	-	61,050
The Republic of Korea National Red Cross	-	-	-	2,000,000
The Russian Red Cross Society (from Facebook)	-	-	-	25,670
The Thai Red Cross Society (from Facebook)	-	-	-	38,051
The Trinidad and Tobago Red Cross Society	-	-	-	34,373
United States - Private Donors	-	-	-	19,090
	2,996,951	277,141	3,274,092	80,898,752

The Cash column above includes movements in outstanding pledges during the period from 1 January 2015 to 31 December 2015, together with the revaluation of outstanding foreign currency pledges as at 31 December 2015.

**5. Other costs & allocations**

	Year ended 31-Dec-2015 CHF	Period from 8-Nov-2013 to 31-Dec-2014 CHF
Workshops & training	189,383	242,192
Administration, office and general	221,816	764,280
Vehicles and equipment	54,264	1,139,983
Travel	163,659	631,671
Consultancy fees	116,190	842,714
Information	79,030	145,645
Other costs and allocations	628,259	1,230,467
	1,452,601	4,996,952

The movement in working advances not yet reported by the recipient National Society, is included within Other costs and allocations above. This amounted to CHF 414,100 for the year ended 31 December 2015 (2014: CHF 67,658).

**6. Voluntary contributions returned to a donor**

The amount of CHF 1,015,406 was returned to American Red Cross in 2015 (2014: Nil).

**7. Allocations to other IFRC appeals**

Based on donor requirement, the amount of CHF 44,711 was reallocated to another IFRC appeal in 2015 (2014: Nil).