# **Annual Report 2022**





Helping people to help themselves is the most sustainable form of development cooperation – and education is the key!

B360 education partnerships organizes volunteer expert assignments at universities in Southern Africa and internships at companies in Switzerland and Liechtenstein.

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Please note: We refrain from mentioning titles and positions.

#### B360 in a nutshell

B360 education partnerships organizes volunteer expert assignments (physical and virtual) with universities in Southern Africa and internships with companies in Switzerland and Liechtenstein. With our programs, B360 aims to make an important contribution to long-term development and stability in the countries of Southern Africa and to promote cultural exchange and understanding between North and South.

B360 is a non-profit organization based in Zug and was founded in 2009 by Sabina Balmer. «Business with a 360° perspective» is the guiding principle.

In the **«Southbound»** program, experienced experts from Europe invest time and know-how. They voluntarily teach hands-on courses in economically and socially relevant subject areas at partner universities in Namibia, Zambia and South Africa. The Career Starter Workshop (CSW) that prepares students for the world of work is becoming increasingly important.

In the **«Northbound»** program, we enable talented students from partner universities to spend a threemonth internship in Switzerland: partner companies offer internships and host families provide a home. Since 2011, 106 students have been able to complete an internship.

The **«South-South»** program is based on our conviction that development cooperation should lead to autonomous development from within in the long term. Our projects bring universities, former interns and students together with local professionals and companies. B360 thus promotes the development of structures for the exchange of know-how within Africa.

The **«Virtual Volunteering»** program was created as a result of the Corona pandemic and is being continuously developed. Where possible, the physical presence of our experts in Southern Africa has been replaced or supplemented by distance learning, online courses and virtual mentoring.

Also due to Corona, the **«Virtual Internships»** program was developed and successfully implemented in 2021 as a pilot project with four Namibian students. It is now an integral part of our offering.

Helping people to help themselves is the most sustainable form of development cooperation – and education is the key!

www.b360-education-partnerships.org

## **Foreword**

# B360 education partnerships

# The search for ,normality', reflection and further development

In 2022, we have been able to resume many of our well-established activities and have been trying to return 'to normal'. Throughout this year we have seen that the COVID pandemic has changed many things, that a new normal is evolving. Therefore, we have done reviews on the key needs of young people in Southern Africa and of our partner organizations. We are rethinking how we should adapt our work to ensure we are having the best possible impact and meeting our set goals. The process is ongoing and flowing into the planning for 2023. We expect some programs to grow and some to consolidate to a smaller scale over time.

#### **Partner universities**

Finding the way to a new normal after COVID is also challenging for our partner universities. The online and hybrid lecturing over the past two years has brought benefits but also resulted in challenges. Many organizational changes have been happening at the Namibia University of Science and Technology (NUST) and the Tertiary School in Business Administration (TSIBA). How these changes will impact the cooperation with B360 is likely to become clearer in 2023. With our newest partner, the University of Lusaka (UNILUS), we are moving from the pilot project mode to annual planning. The cooperation with the University of Zambia (UNZA) remains focused on the Northbound program for the time being.

# Donors, volunteers, partner companies and host families

The continued support throughout the pandemic as well as this year is very encouraging. The donations of many longtime donors and also new ones have made it possible to restart our programs this year and to devise ways to further improve the impact of our work. Our partner companies offering internships and the host families again showed amazing support. Thanks to them we managed to give ten

Namibian students a unique and life changing opportunity. Our Swiss volunteers continued to support us with their pro-bono work in the areas of HR, Finance, IT, Communication, Graphic Design and Film Cutting. And finally, 32 B360 experts took on the challenge and taught in-person or online courses and workshops at our four partner universities, or mentored students long-distance.

#### Outlook

In February 2023 we look forward to welcoming ten students from Namibia and Zambia to Switzerland to do their internships with our partner companies bob Finance, Büchi, Credit Suisse, Ferrum and Julius Bär. Five internships will take place in the second half of 2023 in Liechtenstein and Switzerland with LGT, Motorex and Zweifel Pomy-Chips. Physical and virtual expert assignments are being planned for the first and second semester in Namibia, South Africa and Zambia. Virtual internships will be piloted in Zambia with our revised program and will run again in Namibia.

#### Thank you

A big thank you to all our donors, volunteers in Europe and Africa, host families, partner companies and universities as well as alumni members who have supported us in so many ways this year. Together with you we can make a difference in the lives of young Southern Africans.

Sabina Balmer President and Director



Sabina Balmer with the winners of the Special Virtual Internship Award 2021

# **Program Southbound**

education partnerships

After the long Corona-related «dry spell», which hit our Southbound program particularly hard, we were able to restart in 2022 and send nine B360 experts on assignments to Namibia and Zambia. For the first time, two experts taught at the University of Lusaka, since 2021 our second partner university in Zambia. The feedbacks from the experts, students, local lecturers from Namibia and Zambia are very positive and encouraging. Read some of their comments:

Meeting young people in Namibia who are eager to learn, and supporting them in their education is extremely motivating. I am convinced that education is the most important and for sure the best support and help we can give these young people in Namibia. Corinne Gantenbein

It was really fantastic to witness their growth and it was very clear to see that the people that started the course were not the same people that completed the course.

Karusha Moonsamy / Matteo Veriani

More than once we heard «Come back and do this for more students».

Cathrin Kratzla / Thomas Weber

The time together was a benefit for both sides. More over, the participation of Zambian professionals was an additional highlight. How do local professionals «translate» and use the lecture material? Therefore it was not just win-win, it was win-win-win.

Silke Aschmann



Rita Becker and Silke Aschmann with CSW participants





More infos and reports: www.b360-education-partnerships.org/ southbound-en

Corinne Gantenbein with students at the lab

### B360 education partnerships

# **Program Southbound**

77

For the past 12 years I have been regularly volunteering at NUST in Namibia. I appreciate the local contacts, especially the very good cooperation with the local lecturers.

Rudolf Schmitt

99

I am impressed that despite difficult circumstances, the students show full commitment. Access to the internet is an almost insurmountable obstacle for some.

Stefanie Baumgartner



Karusha Moonsamy and Matteo Veriani with CSW participants



Rudolf Schmitt with students of NUST



Stefanie Baumgartner with her «Nutrition» class

#### Namibia University of Science and Technology (NUST) Windhoek

Faculty / Center	Subject	Experts
Health and Applied Sciences	Nutrition	Stefanie Baumgartner
Health and Applied Sciences	Food Safety	Corinne Gantenbein
Health and Applied Sciences	Food Safety	Rudolf Schmitt
	Career Starter Week	Cathrin Kratzla
	Career Starter Week	Karusha Moonsamy
	Career Starter Week	Matteo Veriani
	Career Starter Week	Thomas Weber

#### **UNILUS**

Faculty / Center	Subject	Experts	
	Career Starter Week	Silke Aschmann	
	Career Starter Week	Rita Becker	

# **Program South-South**

B360 education partnerships

«South-South is a milestone for B360. Because we firmly believe that sustainable development cooperation must lead to countries being able to develop on their own».

Sabina Balmer

The development of our South-South program is progressing well. It is encouraging that we have now succeeded in building up a solid network in Namibia. This again brings us closer to our goal of promoting the exchange of know-how between Namibian companies, professionals, B360 Intern Alumni and NUST.

The B360 Intern Alumni play an important and valuable role in the South-South program. Most of them are now established in their professional lives or are working on obtaining a master's degree. However, none of the members has forgotten how important the internship in Switzerland was for their future life. And that motivates them to stay actively involved with B360.

114

people are now members of the B360 Intern Alumni Association



B360 Intern Alumni Members at the networking event in Namibia

#### A few examples from 2022:

- In Zambia, members have been instrumental in the application and selection process for the next internships.
- Three alumni played a leading role in the implementation of the two Career Starter Workshops at UNILUS.
- In Namibia and Zambia, some of the alumni volunteered as local experts in the various Career Starter workshops, thus providing the important local perspective.
- Alumni from Namibia helped organize the B360 Networking Event at NUST and actively performed their ambassadorial role for B360.



Four IT and Computer Sciences alumni

The future belongs to those who prepare for it today

African Proverb

More infos: www.b360-education-partnerships.org/ south.south-en



# B360 education partnerships

# **Program South-South**

The B360 networking event in Windhoek took place on March 2, 2022. More than 50 guests from industry, business, NUST representatives, B360 Intern Alumni, and B360 experts accepted B360's invitation. They were all happy that the popular social event could finally take place again.



# **Program Northbound**

B360 education partnerships

The three-month internships with companies in Switzerland – and now also in Liechtenstein – are a unique opportunity for selected students from our partner universities and of immeasurable value for their future life in their country.

We are particularly pleased that in 2022 – after the turmoil surrounding Corona – it was possible to offer a total of ten students from Namibia an internship

I want to earn a master's degree in digital forensics and serve as a Computer Information Security Officer. I also want to make a difference in Namibia, which is still a developing country.

**Desmond Somseb** 

with one of our partner companies. The fact that they were able to stay with host families made the stay unforgettable for the young people. A big thank you to all involved.

We have compiled a few of their impressions and plans for the future here:

I would one day like to be a part of the Bank of Namibia's risk management department and employ what I have learned during my internship here. Tarohole Niipare

I would like to work in the industry for a few years to gain experience. Thereafter, probably specialize or pursue another degree in either the medical sphere or food science. Matthew-Leen Hanghome

#### 1st Semester

Company, Place	Name, Surname	University	Field of Study
Credit Suisse, Zürich	Chimango Febbie Chihana	NUST	Accounting and Finance
Credit Suisse, Zürich	Titus Hangula Jafet	NUST	Accounting and Finance
Credit Suisse, Zürich	Aina Lyuvika Nepaya	NUST	Accounting and Finance
Bank Julius Bär, Zürich	Tarohole Hileni Niipare	NUST	Economics
bob Finance AG, Zürich	Desmond Somseb	NUST	Computer Sciences
2nd Semester			
Company, Place	Name, Surname	University	Field of Study
Company, Place ZHAW, Wädenswil	Name, Surname  Matthew-Leen Ndapandula Hanghome		Field of Study  Medical Laboratory Science
ZHAW, Wädenswil	Matthew-Leen Ndapandula Hanghome	NUST	Medical Laboratory Science
ZHAW, Wädenswil Motorex AG, Langenthal	Matthew-Leen Ndapandula Hanghome Lydia Kaupitwa	NUST NUST	Medical Laboratory Science Chemistry

106

students completed since 2011 an internship in Switzerland



Reports and videos: www.b360-education-partnerships.org/ northbound-en Arrival at Zurich-Airport: 1st semester interns and host families



# B360 education partnerships

# **Program Northbound**



## B360 education partnerships

## **Members of B360 Intern Alumni**

The B360 Intern Alumni was founded in Namibia in 2013. There is now a very active B360 Intern Alumni organization in Zambia as well. Many of the 114 members of the Alumni play an increasingly important role with their commitment to our work in Southern Africa – and especially in the further development of the South-South program.

Khabeb Richard (LGT Bank), Ambuga Justina (Ferrum), Amulungu Modesta (HACO), Andreas Ruth (KPMG), Atshipara Sophia (ELSA Mifroma), Awala Paulus (Büchi), Bwacha Isaac Kabunda (Credit Suisse), Bwalya Natasha (Mediaschneider), Chanda Milambo (Swiss Life), Chihana Chimango (Credit Suisse), Chirwa Joseph (Credit Suisse), Chitumbo Bupe (Credit Suisse), Cornelius Rochelle (B360), de Koe Nancy (Credit Suisse), Dyantyi Gcobani Isaac (Credit Suisse), Dzinomwa Tawanda (Swiss Re), Edward Martin (Credit Suisse), Endley Wallace (Ferrum), Garises Stefanie (Julius Bär), Haidula Liopa (SQTS), Haindongo Mercy (HACO), Haludilu Selma (Credit Suisse), Hanghome Matthew-Leen (ZHAW), Hangula Armas (Credit Suisse), Hangula Ndeshi (Zweifel Pomy-Chips), Hanhindi Martha (SQTS), Hatoongo Rabecca (Credit Suisse), Hausiku Theresia (Büchi), Hekandjo Emma (Credit Suisse), lidhenga Vaino (Credit Suisse), lipinge Antonia (HACO), lita Elizabeth Zola (SABC), Indongo Johannes (Credit Suisse), Ishindwa Hilalia (SQTS), Ismael Salatiel (SQTS), Jafet Titus (Credit Suisse), Jagger Charmain (Credit Suisse), Jatileni Nambahu (Credit Suisse), Joseph Ndahafa (Choco Frey), Kaapangelwa Ndapewa (Credit Suisse), Kahambundu Rosalie (Credit Suisse), Kaimbi William (Coop), Kaindume Jason (Credit Suisse), Kakuru Alphons (ZHAW), Kalalanda Victor (Mediaschneider), Kashe Mayavero (B360), Kasoma Daniel (Credit Suisse), Kauma Kristof (Credit Suisse), Kaupitwa Lydia (Motorex AG), **Keendjele Justina** (Chocolat Frey), Kwedhi Ndapwa (Credit Suisse), Lifasi Michael (SQTS), Lisao Mulozi (Zweifel Pomy-Chips), Liyali Anthens (bob Finance), Liyali Pacevarl (SQTS), Lungu Tapela (Mediaschneider), Mahua Uvatera



Emma Hekandjo and Ralph Uuyuni, President of the Namibia Alumni Association

(Credit Suisse), Mambwe Aston (Ferrum), Manda Getrude (Mediaschneider), Maqhoboza Sandile (Credit Suisse), Matengu Nicco (SQTS), Mkosi Lundi Bill (Credit Suisse), Mouton Daniella (SQTS), Mukubesa Nancy (Zweifel Pomy-Chips) Mulenga Mukuka (Credit Suisse), Mumba Matrina (Credit Suisse), Mushongo Christalin (HACO), Mwansa Joseph (Credit Suisse), Naikaku Kristine (bob Finance), Nanchengwa Joseph (Büchi), Nango-Io Rosalia (HACO), Nanguti Paulus (LGT Bank), Ndimulunde Halleluya (Credit Suisse), Nehale Era (ELSA Mifroma), Nelumbu Pena (ZHAW), Nendongo Victor (Julius Bär), Nepaya Aina (Credit Suisse), Niingo Manoria (HACO), Niipare Tarohole (Julius Bär), Njovu Rute (Credit Suisse), Nkotongo Ernestine (Ferrum), Nkumbula Nampaka (Credit Suisse), Petrus Letisia (SABC), Philander Lauren (ZHAW), Philander Ronnie (Credit Suisse), Pieter Queen (B360), Sacheus Cathleen (bob Finance), Sakavuyi Kasole (Mediaschneider), Scheepers Christine (Jobs for Africa Foundation), Shatumbu Saara (SQTS), Shikesho Lot (Julius Bär), Shikongo Ilona (Credit Suisse), Shikongo Tomas (Ferrum), Shilongo Immanuel (Credit Suisse), Shilunga Romeo (Ferrum), Shimwino Eben Ezer (Credit Suisse), Shinana Paulus (Zweifel Pomy-Chips), Shipanga Leena (Credit Suisse), Shivolo Laina (Credit Suisse), Shuuya Victoria (ZHAW), Skeper Siegfried (Zweifel Pomy-Chips), Soko Gerald (Credit Suisse), Somseb Desmond (bob Finance), Teofilus Rakkel (Credit Suisse), Tjikune Ashley (Credit Suisse), Tsuseb Malcolm (Credit Suisse), Uugulu (Elago) Hileni (Credit Suisse), Uugwanga Loise (Swiss Re), Uusiku Elise (Deloitte), Uusiku Helena (Credit Suisse), Uuyuni Israel (Credit Suisse), Uuyuni Ralph (Credit Suisse), Wakumelo Mataa (Credit Suisse), Wilbard Hileni (Credit Suisse).



More infos, videos and activities: www.b360-education-partnerships/b360-inertn-alumni/en

# **Virtual Internships**

## B360 education partnerships

#### Well underway

What was developed at record speed in 2021 in response to the constraints caused by Corona and implemented as a pilot project at the Namibia University of Science and Technology NUST was able to continue this year. Four undergraduate students from NUST were selected for the 2022 virtual internship. They successfully completed the 13-week internship from February 28 to May 27 and received the B360 certificate. One of the participants won the Special Award, a two-week study trip to Switzerland, with her top performance.

As in 2021, cultural exchange between North and South played a central role. Each of the four students was therefore assigned a virtual host family in Switzerland.

#### **Thanks**

We are aware that the B360 Virtual Internship program would not be feasible without the support of the Staub Kaiser Foundation, the great commit-

ment of our partner organizations Swiss African Business Circle and Elsa Mifroma, the virtual host families, the volunteer B360 experts, the mentors, NUST and the numerous volunteers. Many thanks.

#### Outlook 2023

The Virtual Internships are to be continued and the program continuously optimized. The difficult internet access of the students in Namibia remains a central problem and the search for companies, organizations as well as host families in Switzerland who are interested in the program is a big challenge. A pilot project with UNILUS is to be launched in the second half of the year. Local companies are also to be included. Contact: sabina.balmer@b360.ch



All four students who participated in the 2021 Virtual Internships pilot project were awarded the Special Award offered by the Staub Kaiser Foundation thanks to their outstanding performance. The two-week study trip to Switzerland took place in June 2022.

From left to right, above: Mayavero Kashe, Christine Scheepers, bottom: Rochelle Cornelius, Elizabeth Zola lita



Era Pombili Nehale Letisia Petrus

Sophia Atshipara Queen Pieter

#### **Virtual Internships**

Company, place	Name, Surname	University	Field of Study
ELSA Mifroma, Estavayer-le-Lac	Sophia Atshipara	NUST / Graduate	Environmental Health Sciences
ELSA Mifroma, Estavayer-le-Lac	Era Pombili Nehale	NUST / Graduate	Environmental Health Sciences
Swiss African Business Circle (SABC), Bern	Letisia Petrus	NUST	Communication
B360 education partnerships, Zug	Queen Pieter	NUST	Communication



All about the program, reports and videos: www.b360-education-partnerships.org/virtual-internships/en

# **Virtual Volunteering**

## B360 education partnerships

#### A success story with potential

Our online programs have evolved very positively in 2022: More B360 volunteer experts and mentors have been added, and partner universities and students are also showing growing interest in our online programs and offerings.

#### **B360 Virtual Career Starter Course (CSC)**

This online course is our "favorite" and increasingly popular with all stakeholders. People are convinced of its lasting impact, and we were able to run five virtual CSC's in Namibia and Zambia in 2022.

#### The B360 Experts 2022:

#### **NUST:**

Katja Braisaz-Latille (LGT), Tilman Dumrese (LGT), Janeta Kubicka (Credit Suisse), Akim Tejan-Cole (Credit Suisse)

#### **UNILUS:**

Winfredd Baumann (Roche), Iliàs Charlafti (Roche), Diane De Saint Victor, Amanda McCrary (Credit Suisse), Rita Becker, Karen Müller

#### Online classes and virtual workshops

A number of B360 experts, in collaboration with our partner universities, have delivered lectures, courses and workshops in various faculties, mentored and supported students and local lecturers.

#### The B360 experts 2022:

#### **NUST:**

Thomas Isenschmid (Credit Suisse), Markus Schuppler, Mark Stumpf (Roche), Nina Vahekeni

#### TSIBA:

Markus Hübscher, Karen Müller

#### **UNZA:**

Barbara Graf Horka

#### New: The B360 Job Search Support Program

For young people in Southern Africa it is difficult to get a job. To support and accompany them, we have developed the virtual B360 Job Search Support Program. The program, financially supported by Roche, was implemented in 2022 as a pilot project with six mentees. In 2023, we will start with another 12 mentees and mentors. Romeo Shilunga, former B360 intern and member of B360 Intern Alumni, is helping us with on-site coordination in Namibia.

#### The B360 mentors 2022

Prashant Bhatnagar, Susann Bongers and Karen Müller, Prisca Hafner, Michael Hoppe, Claudia Hovan, Peter H. Schmuki

1'200

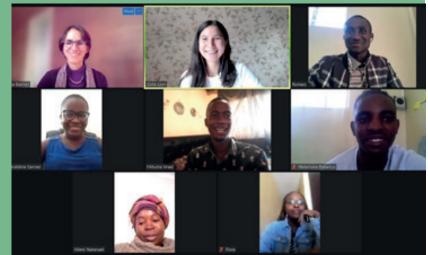
volunteer hours were contributed to virtual programs by experts in 2022

B360 Feedback Session with Mentees

293
students participated
in B360 virtual programs
in 2022



All about the program, reports and videos: www.b360-education-partnerships. org/virtual-volunteering/en



# **Virtual Volunteering**





Iliàs Charlafti «Very enriching experience, got a lot of energy from inspiring young minds.»



Hans Rudolf Keller
«I really enjoyed working with the students
from Lusaka, enhancing their potential for
a great career start.»



Winfredd Baumann «Like good healthcare, education should be a human right not a privilege.»



Janeta Kubicka
«It is great to see how students accept
constructive feedback and subsequently
implement it.»



Karen Müller

"This trip opened the view to another culture and added new perspectives to my own world."



Marc Stumpf
«A case study enabled the students
to see how their theoretical knowledge
can be applied.»



Katja Braisaz-Latille

"The virtual CSC was an enriching
experience which led me to improve my
skills in virtual teaching, and to discover
new cultures and students reality."



Barbara Graf Horka
«There is nothing more rewarding
than seeing the students getting better
within a few meetings.»



Tilman Dumrese
«I am grateful to have had the opportunity to contribute to this excellent course.»



Markus Hübscher

"The many positive feedbacks from the students are a confirmation that the effort was worthwhile and at the same time motivation to continue."



Diane de Saint Victor
«....the students have a fantastic
«can do» attitude irrespective
of the many challenges in their
environment.»



Rita Becker

"The happy, proud and smiling faces
at the end of the workshop are a great
reward for us experts."



«The CSC is an excellent opportunity to make a difference and meet highly motivated students who are eager to pursue their career dreams.»



«Anyone who isn't embarrassed of who they were last year probably isn't learning enough.» – Alain de Botton



Akim Tejan-Cole
"Outstanding commitment and
dedication by everyone at B360, the
experts and the students."

### **B360 Partners**

education partnerships

From the very beginning it was clear to us that without partner companies in Switzerland and partner universities in Southern Africa we would not be able to realize our programs and projects, nor would we be able to achieve our long-term goals.

In the meantime, we can rely on a solid and wellfunctioning network of committed and partly longstanding partner companies that actively support us in various ways - also in difficult (Corona) times. In 2022, we were able to cooperate for the first time with Motorex in Langenthal.

Cooperation with our partner universities in Namibia, Zambia and South Africa is also key for our work. The continuous, personal exchange with the management, and the local lecturers, is part of our daily work. It is particularly gratifying that we were able to seal the cooperation with the University of Lusaka UNILUS in 2021 and conduct several virtual courses and first on-site assignments in 2022. It is also motivating that the first virtual training with TSIBA students and two B360 experts could be conducted in November.

#### Namibia University of Science and Technology (NUST), Windhoek



патівія UNIVERSITY OF SCIENCE AND TECHNOLOGY

Partner since 2009 www.nust.na

#### **Tertiary School in Business Administration** (TSIBA), Capetown



Partner since 2015 www.tsiba.ac.za

#### University of Lusaka (UNILUS), Lusaka



Partner since 2021 www.unilus.ac.zm

#### University of Zambia (UNZA), Lusaka



Partner since 2012 www.unza.zm

#### On the NUST campus in Windhoek



local lecturers from our partner universities have worked with B360 experts since 2009.

## **B360 Annual Event**



#### **Volunteering**

#### Indispensable and priceless!

The services of volunteers are essential to B360. A pool of experienced professionals from the North and South provide their knowledge and experience. Companies and host families in Switzerland make internships possible for students, and helpers assist us. 2022 was a challenging year; the support of our partners was very important to achieve our goals. We greatly appreciate their backing and trust in our work and hope that the intercultural exchange, the new experiences and the certainty of making a positive and lasting difference will continue to inspire them.

Number of	2022	2009-2022
Students taught	459	18'899
Lecturing hours on-site	1'018	14'573
Lecturing hours virtual programs	1'186	2'436
On-site internships	10	106
Virtual internships	4	8
B360 experts in Namibia	7	198
B360 experts in Zambia	2	31
B360 experts in South Africa	0	30
B360 experts in virtual programs	19	72
Volunteer hours of experts	2'200	43'760
Other volunteer hours	2'300	33'000

#### **Finances and Pro Bono Contributions**

In 2022, B360 received donations in the amount of CHF 368'431 (2021: CHF 391'038), of which CHF 50'000 is earmarked for the Virtual Internship Program 2023. The share of earmarked donations has grown over the last years. The free donations this year have been gratifying. Donation income is slightly lower than in 2021, the main reasons being that this year only one Special Award was given and last year a one-time donation was received for a new project with an impact over two years.

On the cost side, the numbers show an increase. There are several reasons for this. Thanks to the end of the pandemic, more Northbound internships as well as Southbound assignments could be carried out again this year than in 2021. The annual event could also take place again. In 2022, the rent for the new office premises is incurred for the full year for the first time. Salaries have also increased. During the handover and training of the new employee, the headcount was increased for 2 months.

The financial result is also positive this year thanks to lean processes and a lot of volunteer work. We expect that in the near future several services that have been provided on a pro bono basis for more than a decade will have to be outsourced. This will result in additional costs in the future. It is therefore important to have sufficient

financial resources. In addition, the workload on the team in Zug with the new programs is very high. Further staff relief is being considered in 2023.

The B360 experts continue to teach as volunteers. Calculated at market value, their contribution in 2022 was equivalent to around CHF 440'780 (2021: CHF 344'510). Among the total expert assignments, the physical ones in Southern Africa gratifyingly increased to nine (2021: one). Accordingly, virtual courses have decreased slightly. Public relations, translations, proofreading, financial reporting, graphic design, auditing and project work were again provided on a pro bono basis this year. These services represent an equivalent value of CHF 448'900 (2021: CHF 498'880).

B360 follows the cost structure and accounting method of ZEWO (Swiss Charitable Donation Control Office) and the accounting complies with Swiss GAAP FER 21 standards for charitable and not-for-profit organizations. Given B360's unique operating model, which is based on voluntary expert work and pro bono services, the value of these contributions must be taken into account when calculating the cost ratios.

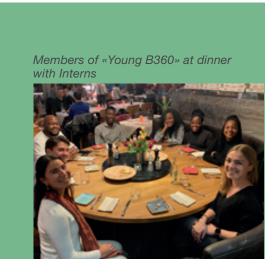
## **Financial Statement 2022**



Balance Sheet as of December 31 Appendix	2022	2021
ASSETS		
Current Assets Cash in hand and at bank Other short-term receivables from third parties Prepaid expenses and accrued revenues 4 Total Current Assets TOTAL ASSETS	772'885 1'789 5'377 <b>780'051</b> <b>780'051</b>	723'308 397 3'814 <b>727'519</b> <b>727'519</b>
LIABILITIES, FUNDS AND CAPITAL		
Liabilities  Deferred income 5  Total Liabilities  Funds 6  Earmarked fund virtual internships	3'357 3'357 53'631	2'337 2'337 50'000
Earmarked fund virtual internships – special award Earmarked Fund Digital Relief Total Funds Assets	1'597 10'662 <b>65'890</b>	14'220 11'300 <b>75'520</b>
Organization Capital Organization capital per 01.01. Net result for the year Organization Capital	649'662 61'142 <b>710'804</b>	518'057 131'605 <b>649'662</b>
TOTAL LIABILITIES, FUNDS AND CAPITAL	780'051	727'519

#### Financial Outlook 2023

Thanks to our donors, volunteers, partners, and careful financial management over the past few years, we are well prepared for the new year. B360 always plans and works for the long term. Expert assignments and internships are usually decided six to twelve months in advance, which is why financial resources must be available for these engagements. Planning for 2023 is already advanced. In addition to our Northbound and Southbound programs, we are again planning virtual assignments as well as virtual internships. The new Job Search Support project will also be offered in 2023 after the pilot phase. Fundraising and increasing name recognition of B360 will remain an important task in 2023 so that we can sustainably develop and expand our programs and reduce our reliance on pro bono services.



# **Financial Statement 2022**

Statement of Operations from 01.01 31.12. (in CHF)  Appendix	2022	2021
DONATIONS  Donor contributions  Earmarked donations  Total Donations	201'401 167'030 <b>368'431</b>	196'678 194'360 <b>391'038</b>
Project expenditure 7 Administrative expenditure 8 Fundraising and information expenditure 9 Total Expenditure Sub-Total 1	186'370 57'131 72'805 <b>316'306</b> 52'125	139'617 42'952 50'234 <b>232'803</b> 158'235
NET FINANCIAL INCOME / EXPENDITURE Financial expenditure  Total Net Financial Income / Expenditure	-613 <b>-613</b>	-1'110 <b>-1'110</b>
Sub-Total 2 (before net surplus/deficit from funds)	51'512	157'125
Net Surplus / Deficit from Funds Allocation to earmarked funds Use of earmarked funds Total Net Surplus / Deficit from Funds	-167'030 176'660 <b>9'630</b>	-194'360 168'840 <b>-25'520</b>
NET RESULT FOR THE YEAR Allocation of the net result for the year: to Organization Capital	61'142 61'142	131'605 131'605
STATEMENT OF CHANGES IN CAPITAL (in CHF)		
Organization Capital Opening balance as of 01.01. Net result for the year Closing balance as of 31.12.	649'662 61'142 710'804	518'057 131'605 649'662
Funds Capital Opening balance 01.01. Allocation to earmarked funds education Use of earmarked funds education Closing balance per 31.12.	75'520 167'030 -176'660 65'890	50'000 194'360 -168'840 75'520

# **Financial Report**

## B360 education partnerships

#### **APPENDIX**

#### General accounting principles

#### 1. Principles and Organization

#### **Legal Form and Foundation**

«B360 education partnerships» (B360) is an association according to Art. 60-79 ZGB (Civil Code) and was founded in 2009. The association is tax exempt in the Canton of Zug.

#### Domicile

The association is domiciled in Zug.

#### **Purpose**

B360's purpose is to contribute towards the global goal to build capacity in higher education in emerging and developing countries, and to create awareness of the existing challenges in the public in Switzerland and other countries.

The association facilitates the know-how exchange between companies, institutions, individuals in Switzerland and institutions and the private sector in developing and emerging countries. In addition, the association can take measures to support the improvement of education levels in developing and emerging countries as well as to help individuals to build a solid basis for their livelihood and be successful in the working world.

#### 2. Basic principles of Financial Accounting

The accounts of B360 are rendered on the basis of the Core-FER and the Swiss GAAP FER 21 accounting recommendations and provide a true and fair view of the financial position and the results of operations. As a social, non-profit organization, B360 adheres to Core-FER and Swiss GAAP FER 21. B360 is a small non-profit organization according to Swiss GAAP FER 21.

The financial statement was established based on the principle of going concern and materiality.

Expenses and income are accounted on an accrual basis appropriate to the period.

#### 3. Accounting and valuation principles

#### **General information**

In principle, acquisition or manufacturing costs are applied in the financial statements. The accounting records are maintained in Swiss Francs. The most significant accounting principles are described below:

#### Cash and cash equivalents and marketable securities

This position includes cash in hand and at banks. The valuation is done at market value on the balance sheet day.

#### **Transitory items**

This position comprises prepayments and accrued revenues on the one hand, accrued liabilities and deferred income on the other. The valuation is based on the nominal value less necessary adjustments.

#### **Earmarked Funds**

Contributions (donations) earmarked for certain projects are allocated to the relative funds. Their usage is also project related. Any surplus or deficit from a completed project will be settled by the relief fund. Surplus from not yet completed projects will be allocated at year-end to the earmarked fund position.

#### Organization capital

This position comprises the capital usable within the statutory purpose.

#### **Donations**

The donations consist of Friends donations and voluntary donations. Friend donations are annual contributions of CHF 500 for individual persons and CHF 800 for couples and families. It is to be noted that this is not a membership. For voluntary donations the CHF amount can be freely chosen.

	2022 / CHF	2021/CHF
4. Prepaid Expenses and Accrued Revenues Prepaid donation for 2023 Insurances: Accident and sickness	-500	
allowance, travel and D&O Homepage Domain and Webhosting Rent	4'177 0 1'700	1'953 161 1'700
Total Prepaid Expenses and Accured Revenues	5'377	3'814
5. Deferred Income		
Annual Report Telephone/Internet/Electricity Other personnel expenses Accounting Insurance: Accident final 2022	635 338 0 2'000 334	975 338 1'024
Total Deferred Income	3'357	2'337
6. Earmarked Funds Education		
Opening Balance as of 01.01.  Donations career starter workshops  Donations virtual internships  Donation Digital Relief  Micro secondment contribution Roche  Expenses expert assignments and internships  Expenses for virtual internships  Expenses for Digital Relief Fund	75'520 48'000 102'030 0 17'000 -65'000 -111'022 -638	50'000 29'000 140'060 11'300 14'000 -43'000
Total Earmarked Funds Education	65'890	75'520
7. Project Expenditure		
Personnel related expenditure Travel expenditure experts, president, board and advisory bord members Travel expenditure interns/lecturers Expenses virtual internships  Total Project Expenditure	129'863 18'759 32'501 5'247	113'303 8'321 12'789 5'204
Total Project Expenditure	100'3/0	139 617

## **Financial Report**

8. Administrative Expenditure	2022 / CHF	2021 / CHF
Personnel related expenditure Expenditure for IT Expenditure for telephone and stamps Accounting and other services expenditure Rent	21'755 1'264 1'992 7'314 20'811	14'527 1'665 1'651 2'567 19'521
Other expenditure	3'995	3'021
Total Administrative Expenditure	57'131	42'952
9. Fundraising and Information Expenditure		
Personnel related expenditure	52'632	48'866
Expenditure for fundraising event Expenditure for fundraising and	18'184	0
information material	1'352	592
Expenditure for annual report production	356	614
Other expenditure	281	162
Total Fundraising and Information Expenditure	72'805	50'234
10. Personnel Related Expenditure		
Salaries	168'334	149'387
Auxiliary staff costs (AHV/IV/EO/ALV)  Pension fund contribution	16'339 11'300	13'722 9'313
Accident and sickness allowance insurance	3'662	1'926
Other personnel cost	4'097	3'080
Total Personnel Related Expenditure	203'732	177'428
11. Compensation to the Members of the Governing Bodies		
President (including travel costs) Employees of B360 office Board and Advisory Board members	74'361 98'483	73'651 80'387
(travel assignment costs only)	5'285	2'003
Total Compensation to the Members of the Governing Bodies	178'129	156'041

The board of directors and the advisory board work pro bono and without expenses. Expenses are only paid in case of international travel for B360 and only cover travel costs.

12. Pro Bono Services	2022	2021
Volunteer work of experts in Southern Africa		
and virtual sessions (hours)	2'204	1'723
Volunteer work of «Swiss volunteers» (hours)	518	950
Volunteer work of B360 board and advisory		
board members, overtime at B360 office (hours)	1'794	1'587
Donated flight tickets (number)	4	0
Sponsored services (CHF)	4'364	3'000
Sponsored venues (CHF)	800	6'000

#### PERFORMANCE REPORT

The association B360 facilitates know-how transfer between European experts and African students. European experts teach at universities in Africa on a voluntary basis, and African students complete internships in European corporations. The bottom line is a win-win situation. Despite uncertainties related to the pandemic, nine expert assignments in Southern Africa and ten internships in Switzerland were carried out in 2022. 19 virtual expert assignments took place.

It is very important that the benefits and added value of the work of B360 is evaluated. For this reason, all the experts are asked to document their activities and contacts prior to, during and after their assignments. Not only quantitative information is gathered, but also qualitative evaluations are important for the overall assessment of B360

Qualitative information is obtained in various ways. Most B360 experts test their students at the end of the assignment, or the project work is evaluated together with the local lecturers. The results are part of the semester grades. In addition, feedback is systematically collected to ensure that the expert assignments achieve the objectives and bring the desired benefit to all stakeholders.

B360 Impact	lumbers, 2022	2009-2022
Students taught	459	18'899
Lecturing hours – on site	1'018	14'573
Lecturing hours – virtual programs	1'186	2'436
Internships in Switzerland	10	106
Virtual Internships	4	8
B360 experts in Namibia	7	198
B360 experts in Zambia	2	31
B360 experts in South Africa	0	30
B360 experts in virtual programs	19	72
Volunteer hours of experts	2'200	43'760
Other volunteer hours	2'300	33'000

A risk analysis is performed annually and the major risks are discussed regularly at Board meetings. The Board is of the opinion that the risks are adequately managed.

#### **Board of Directors**

Mrs Sabina Balmer (President since 2009)

Mrs Rita Becker (Member of the Board since 2019)

Mrs Marianne Egli (Member of the Board from 2010 until May 2022)

Mr Markus Hübscher (Member of the Board since 2021)

Mr Rudolf Schmitt (Member of the Board since 2013)

Mr Peter H. Schmuki (Member of the Board since 2009)

#### Office

Mrs Sybille Amhof, Projects & Support

Mrs Sabina Balmer, Director

Mr Sven Kaufmann, Website Management

Mrs Zélie Lam, Projects & Support (until December 2022)

Mrs Sara Wolfisberg, Projects & Support (since Oktober 2022)

The original statutes dated June 23, 2009 were revised and supplemented on November 29, 2011, May 13, 2014 and May 6, 2020.

Buchhaltungs und Revisions AG, Zug have been the auditors since 2009.



# REPORT OF THE STATUTORY AUDITORS ON THE LIMITED STATUTORY EXAMINATION

to the association meeting of B360 education partnerships, Zug

As statutory auditors, we have examined the financial statements (balance sheet, statement of operations, statement of changes in capital and notes) of B360 education partnerships for the year ended December 31, 2022. In accordance with Swiss GAAP FER 21 the content of the performance report does not need to be audited by the auditors.

The board of association is responsible for the preparation of the financial statements in accordance with Swiss GAAP FER, the legal requirements and the statutes. Our responsibility is to perform a Limited Statutory Examination on these financial statements. We confirm that we meet the licensing and independence requirements as stipulated by Swiss law. During the financial year an employee of our company has been engaged in bookkeeping services. However, he was not involved in the limited statutory examination.

We conducted our examination in accordance with the Swiss Standard on the Limited Statutory Examination. This standard requires that we plan and perform a Limited Statutory Examination to identify material misstatements in the financial statements. A Limited Statutory Examination consists primarily of inquiries of company personnel and analytical procedures as well as detailed tests of company documents as considered necessary in the circumstances. However, the testing of operational processes and the internal control system, as well as inquiries and further testing procedures to detect fraud or other legal violations, are not within the scope of this examination.

Based on our Limited Statutory Examination, nothing has come to our attention that causes us to believe that the financial statements do not give a true and fair view of the financial position and the result of operations in accordance with Swiss GAAP FER and do not comply with the Swiss law and the statutes.

Zug, 9. Januar 2023

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**Buchhaltungs und Revisions AG** 

Michael Annen

Licensed audit expert Auditor in charge Fabian Lienert Licensed audit expert

#### Enclosures:

 Financial statements (balance sheet, statement of operations, statement of changes in capital and notes)

Buchhaltungs und Revisions AG

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Mitglied EXPERTsuisse TREUHAND I SUISSE

### Who is who

## B360 education partnerships



From I. to r. standing: Albert Zwicker Armin Hollenstein Reto Kuprecht Rudolf Schmitt Peter H. Schmuki Rita Becker Markus Hübscher Daniel Gasser

sitting:
Corinne Gantenbein
Esther Sapi
Sabina Balmer
Sandra Weidmann
Marianne Egli

Board Sabina Balmer, President and Managing Director B360 education partnerships

**Rita Becker,** Expert in Finance and Human Resources **Markus Hübscher,** Finance and Pension expert

Rudolf Schmitt, Food Safety Expert, Professor (retired) at University of Sion

Peter H. Schmuki, Attorney-at-Law, retired Investment Banker

Advisory Board Marianne Egli, Corinne Gantenbein, Daniel Gasser, Armin Hollenstein, Reto Kuprecht,

Esther Sapi, Sandra Weidmann, Albert Zwicker.

B360 Team Sybille Amhof, Projects and Support

Sabina Balmer, President and Managing Director

Sven Kaufmann, Website Management and Support

Zélie Lam, Projects and Support (until end of November)

Sara Wolfisberg, Projects and Support (since end of October)

Accounting: Verona Mustafa; Auditor: Michael Annen and Fabian Lienert, Buchhaltungs und Revisions AG, Zug; Film and Photos: Fee Liechti; Finance and Reporting: Rita Becker; Graphic Design: Dieter Egli; HR Consulting: Lotti Schneider; HR Support: Monika Bölsterli;

IT: Markus Hübscher; Public Relations: Marianne Egli; Research, Editing, Translations: Albert Zwicker.

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info@b360.ch, Tel.+41 (77) 477 99 63, www.b360-education-partnerships.org

Impressum

Contributions to this Annual Report: Sabina Balmer, Rita Becker, Marianne Egli, Albert Zwicker, B360-Partner, Experts, Host Families, Interns, B360 Intern Alumni; Photos: Sabina Balmer, Barbara Graf Horka, B360 Experts; Layout: Dieter Egli; Print: Kyburz AG.

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B360 education partnerships

The persons and companies mentioned below have supported us in the previous years with pro-bono work, donations and/or service and in-kind contributions.

The list is not complete, as some donors and foundations do not wish to be mentioned by name or could not be reached for release. We also refrain from mentioning titles and positions.

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Whether you share your knowledge and invest time or support B360 programs with a donation, the return on investment is impressive.

I found that out once again during my assignment in Zambia.

Rita Becker, B360 expert and board member



Participants of the Career Starter Week at UNILUS with Rita Becker and Silke Aschmann

# B360 education partnerships – a sustainable investment

Support the sustainable development of expertise in Southern Africa and help these countries create economic and social progress on their own.

- With a one-time donation
- With micro-donations via the CS Online Banking platform
- With a bequest to B360
- Give a B360 donation as a gift
- Become a Friend of B360 education partnerships

We would be happy to inform you about the various donation options. Please call us: B360 education partnerships

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Our donation account:

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Donate online:

www.b360-education-partnerships.org Thank you very much.