

Argo Revi- sionen

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Report of the statutory auditor
on the limited statutory examination
with financial statements as of 31 December 2016
to the General Meeting of

VEREIN MARINECULTURES.ORG
ZÜRICH

Argo Revi- sionen GmbH

Report of the statutory auditor on the limited statutory examination.

VEREIN MARINECULTURES.ORG

As statutory auditors, we have examined the financial statements (balance sheet, income statement and notes) of Verein Marinecultures.org for the year ended 31 December 2016.

These financial statements are the responsibility of the Board of Directors. 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.

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 and the proposed appropriation of available earnings do not comply with Swiss law and the company's articles of incorporation.

Zürich, 5. Mai 2017

Argo Revisionen GmbH, Zürich



Giovanni Auf der Mauer

Enclosures: Financial statements (balance sheet, statement of operations)

Bilanz per 31.12.2016

2016

Vorjahr

AKTIVEN

Umlaufvermögen

Flüssige Mittel

Kasse CHF	0.00	798.02
Kasse USD	4'196.06	1'455.25
Kasse TZS	1'440.70	682.55
PostFinance, KK	39'640.97	63'564.91
Bank FBME USD		
Bank FBME TZS		
Travelcard Mastercard	4'288.83	2'710.45
Forderungen aus Lieferungen Leistungen	0.00	0.00
Forderungen		

49'566.56

69'211.18

Anlagevermögen

Maschinen & Geräte	4'100.00	3'900.00
Boote & Zubehör	1'450.00	1'800.00
	5'550.00	5'700.00

TOTAL AKTIVEN

55'116.56

74'911.18

PASSIVEN

Kurzfristiges Fremdkapital

Verbindlichkeiten	1'537.85	2'521.20
Vorauszahlungen		
Passive Rechnungsabgrenzung		12'500.00
	1'537.85	15'021.20

Langfristiges Fremdkapital

Rückstellungen Sponge Farming	10'000.00	10'000.00
Rückstellungen Coral Farming	10'000.00	10'000.00
	20'000.00	20'000.00

Vereinskapital

Kapital	39'889.98	39'626.58
Verlust 2016 / Gewinn 2015	-6'311.27	263.40
	33'578.71	39'889.98

TOTAL PASSIVEN

55'116.56

74'911.18

Erfolgsrechnung vom 1. Januar bis 31. Dezember 2016

ERTRAG	2016	Vorjahr
<i>Nettoerlöse aus Lieferungen</i>		
Verkauf Schwämme	5'563.38	2'927.95
Warenverkauf	727.24	
Sonstige Erträge	1'608.63	534.73
	<i>7'899.25</i>	<i>3'462.68</i>
<i>Mitgliederbeiträge Spenden Unterstützungen</i>		
Mitgliederbeiträge (Vorjahr inkl. Spenden)	5'784.10	4'386.50
Spenden	22'639.74	13'111.00
Unterstützungsbeiträge	19'500.00	70'990.92
	<i>47'923.84</i>	<i>88'488.42</i>
<i>Eigenleistungen</i>		
Eigenleistung Geschäftsführung	81'800.00	
	<i>81'800.00</i>	
TOTAL ERTRAG	137'623.09	91'951.10
AUFWAND		
<i>Projekte</i>		
Spongefarming Sponge Research	477.13	10'065.36
Coral Farming	557.01	11'111.57
Mooring Buoys	2'899.27	5'825.71
Reef Ball		5'950.39
COTS Monitoring / No Fishing Zone	69.08	
Wareneinkauf	4'110.95	
Speditionskosten	158.48	399.51
	<i>8'271.92</i>	<i>33'352.54</i>
<i>Personalaufwand</i>		
Löhne Sozialversicherungen Weiterbildung	40'539.69	42'763.27
Eigenleistungen Geschäftsführung, Administration, PR, Spesen	81'800.00	
	<i>122'339.69</i>	<i>42'763.27</i>
<i>übriger betrieblicher Aufwand</i>		
Mietaufwand	108.20	36.67
Unterhalt Ersatz Reparaturen	4'936.74	8'211.95
Versicherungsprämien	975.02	229.65
Energie, Betriebsmaterial	1'451.73	1'266.48
Büro- und Verwaltungsaufwand	1'673.20	237.75
Kommunikation Meetings	304.87	202.56
PR Marketing	1'676.77	148.25
Reisekosten	259.42	2'706.30
	<i>11'385.95</i>	<i>13'039.61</i>

marinecultures.org Zürich

Abschreibungen auf Anlagevermögen

Abschreibungen	1'360.52	1'418.21
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Finanzaufwand Finanzertrag

Zinsertrag		-3.50
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Zinsaufwand, Bank-, Postspesen	194.10	257.34
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Kursdifferenzen	382.18	367.32
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	576.28	621.16
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Ausserordentlicher periodenfremder Aufwand Ertrag

a.o. Aufwand		492.91
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TOTAL AUFWAND	143'934.36	91'687.70
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Verlust 2016 / Gewinn 2015	-6'311.27	263.40
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