

Annual Financial Statement 2024

Income Statement in CHF

REVENUE	2024	2023	+/-
Membership fees	2'000	1'200	800
Fees of national team members	-	5'000	-5'000
Sponsorship contributions	3'436	8'483	-5'047
Revenue from association activities	5'436	14'683	-9'247
Federal Office of Sport contributions ¹	67'795	62'500	5'295
Swiss Sport Promotion Foundation contributions ¹	9'000	9'000	-
Sports Fund Canton Zurich	2'000	3'000	-1'000
Sports Fund Canton Vaud	-	500	-500
Sports Fund Canton Graubünden	-	1'700	-1'700
Public sector contributions	78'795	76'700	4'295
TOTAL REVENUE	84'231	91'383	-7'152

EXPENSES	2024	2023	+/-
Salaries	35'000	40'000	-5'000
Paid contributions for extraordinary board services ²	-	-	-
Expenses	-	214	
Personnel expenses	35'000	40'214	-5'000
Training costs – national team & youth ¹	12'342	-	12'342
Competition costs – national team & youth ³	13'449	27'718	-14'269
Swiss Championships – Skills Park (Street/Park) ¹	15'302	12'068	3'234
Swiss Skateboard Cup	-	9'664	
PISTE performance evaluation ⁴	126	66	60
Ethic-projects	-	12'500	
Operational sports expenses	41'219	62'016	1'367
Incidental costs	760	1'602	-842
Swiss Olympic membership fee	480	480	-
Rental costs	1'016	1'179	-163
Translation costs	359	907	-548
Depreciation	1'479	940	539
Advertising expenses	-	164	-164
Other operating expenses	4'094	5'272	-1'178
TOTAL EXPENSES	80'313	107'502	-4'811
PROFIT	3'918	-16'119	20'037

Balance Sheet in CHF

ASSETS	31.12.2024	31.12.2023
Cash	609	1'558
Postal account	8'227	19'984
Receivables from goods and services	3'905	-
Liquid assets	12'741	21'542
Judging EDV-System	-	1'479
Fixed assets	-	1'479
TOTAL ASSETS	12'741	23'021

LIABILITIES	31.12.2024	31.12.2023
Payables from goods and services	2'721	5'660
Other liabilities ⁶	1'241	-
Provisions for ethics projects ⁵	-	12'500
Short-term liabilities	3'962	18'160
Association capital	4'861	20'979
Profit / Loss	3'918	-16'117
Equity	8'779	4'861
TOTAL LIABILITIES	12'741	23'021

1. Use of Earmarked Contributions

The items "Contributions Federal Office of Sport" and "Contributions Swiss Sports Promotion Foundation" represent grants with earmarked purposes. Their use and the corresponding annual reporting are governed by the performance agreement between swiss skateboard and Swiss Olympic. In 2024, additional earmarked NASAK contributions amounting to CHF 25'000 were awarded. These NASAK funds must be used in connection with the use of the Skills Park, the skateboard facility of national significance. Eligible expenses include, for example, entry fees, annual passes, catering costs, hotel accommodation in nearby facilities, rental of venues or infrastructure, and various services provided by third parties. In 2024, CHF 22'795.20 were used for expenses in line with these earmarked purposes. The remaining amount of CHF 2'204.80 will have to be reimbursed to Swiss Olympic. The largest cost items were annual passes for the national team, entry fees and venue rental related to the PISTE test and the Swiss Championships, as well as the rental of infrastructure and mobile facilities.

2. Compensation Paid for Extraordinary Services of the Board

Since 2021, a budget has been allocated for compensating board members for extraordinary services. This compensation is intended for tasks that, due to their substantial workload, cannot reasonably be performed on a voluntary basis and typically require specific professional or industry expertise. Instead of outsourcing such tasks to third parties, they were carried out by board members. Due to the overall strained financial situation, the board decided to forgo this minimal compensation.

3. Competition Costs National Team

This cost centre exceeds the budgeted amount of CHF 10'000, with total expenses of CHF 13'449. The additional costs were mainly due to slightly higher-than-expected travel expenses and the initial procurement of delegation apparel for the national team at the World Championships.

4. Projects Presented as Net Positions

The organised competitions and PISTE evaluations are presented as net positions in the income statement. Revenues directly associated with the execution of these projects were offset against the corresponding expense items. Such directly offset revenues include participation fees, prize and in-kind sponsorship. Not included are any monetary contributions such as sponsorship or public funding. These are reported on the income side.

Annexe

5. Short-Term Liabilities

Release of Provisions for Ethics Projects

In 2023, due to ethics violations that occurred in other federations, additional funding for ethics-specific projects was allocated to member federations of Swiss Olympic. The basis for these projects was to be additional consultations between swiss skateboard and Swiss Olympic, during which relevant areas for action were to be defined.

The overall launch of the project, and in particular the consultation meeting, were postponed. The meeting took place in March 2024, and several ethics projects—with project completion scheduled for 2025 and 2026—were defined and initiated. These projects include organisational adjustments, the development of new guidelines and concepts, etc.

The provisions were therefore released in 2024.

Other Liabilities

These consist of social security contributions.

Bericht der Revisionsstelle an die Generalversammlung von swiss skateboard

Prüfungsumfang

Ich habe die Jahresrechnung des Verband swiss skateboard für das am 31. Dezember 2024 abgeschlossene Rechnungsjahr geprüft. Die Prüfung beschränkt sich auf die Überprüfung der sachgemässen Buchführung des Vereins im Rahmen einer Laienrevision sowie auf die zweckgebundene Verwendung der öffentlichen Mittel. Hierbei wurde der Prozess der Erstellung der Jahresrechnung kritisch hinterfragt sowie die Transaktionen von wesentlichen Positionen stichprobenartig überprüft.

Prüfungsurteil

Bei meiner Revision bin ich auf keinerlei wesentliche Sachverhalte gestossen, aus denen wir schliessen müssten, dass die Jahresrechnung ein nicht den tatsächlichen Verhältnissen entsprechendes Bild der Vermögens-, Finanz- und Ertragslage vermittelt und dem Gesetz und den Statuten entspricht. Die öffentlichen Mittel wurden gemäss den Vorgaben zur zweckgebundenen Verwendung eingesetzt. Ich empfehle der Generalversammlung des Verbands swiss skateboard, die Jahresrechnung 2024 anzunehmen.

Zürich, 28. Juni 2025



Dshamilya Göcmen

Gewählte Revisorin, Master of Arts in Accounting & Finance HSG /
Senior Advisor bei IFBC AG