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Notes to 2009 Financial Statements.

Accounting principles

As a public corporation Switzerland Tourism maintains and presents its accounts in accordance with §957 ff. of the Swiss Code of Obligations (OR) and the applicable provisions of Swiss stock corporation law (§662 a ff. OR). Switzerland Tourism is liable for its liabilities to the extent of its assets in accordance with §21 of the organisational charter.

IKS risk assessment

Switzerland Tourism has updated and documented the company risk assessment in the framework of the existing risk management process. This covers all risks that could have a substantial influence on the assessment of the financial statements. Risks are continually monitored and controlled with risk management procedures defined in the framework of the risk management process. The results of this monitoring and control can be seen in the Administration Manual and in the Internal Control System (IKS) folder.

	2009 CHF	2008 CHF
Pension fund liabilities		
Short-term liabilities towards domestic and foreign pension funds	232 000	215 000
Fire insurance, tangible property		
Chattles	2 200 000	2 200 000
Mailing house warehouse/trade fair stand	3 600 000	3 600 000
IT equipment	749 000	877 700
Property (Paris property)	p.M.	p.M.
Assets pledged for own liabilities		
UBS – credit line (current account)	500 000	500 000
CS – credit line (current account)	2 000 000	2 000 000
ZKB – credit line (current account)	2 000 000	2 000 000
Depreciation on tangible assets		
Depreciation for infrastructure appearances (trade show stand), web and mailing-house servers is included under “Expenses arising from marketing”.	761 765	101 400
Investments		
STC Switzerland Travel Centre AG Zurich/London, central management, distribution and sale of Swiss tourism products, share capital	5 250 000	5 250 000
ST holding	33%	33%
Accounts receivable/payable vis-à-vis STC Switzerland Travel Centre AG		
The balance sheet contains the following credit/liability items:		
1.2.1 Debtors	32 280	13 988
2.1.1 Creditors	57 047	54 729
Paris property account		
Income	1 547 386	1 784 793
Expenditure	1 173 774	1 190 935
Profit	373 612	593 858
Leasing liabilities		
Total leasing liabilities	39 153	27 439
Amortisation of undisclosed reserves		
Net amortisation of undisclosed reserves for the fiscal year	1 038 592	0
Income from expenses charged to third parties		
Last year these entries were posted under “Expenses”; they are now listed under “Expenses charged to third parties”.		
Off-balance-sheet transactions		
Positive replacement cost of forward foreign exchange contracts	166 066	37 773
Negative replacement cost of forward foreign exchange contracts	–295 884	–1 670 838
Contract volume	26 071 502	28 121 772

Forward foreign exchange contracts involve the hedging of budgeted expenditure for the following year in foreign currency (EUR, USD, GBP, JPY).