

Summary of financial position kCHF	2009	2008
Reserves		
Unrestricted reserves	20'224	20'896
Funds received for special projects for developing countries	1'717	1'501
Total reserves	21'941	22'397
Current liabilities	8'785	7'437
Deferred liabilities	755	716
Total reserves and liabilities	31'481	30'550
Assets		
Fixed	2'690	3'271
Long term	13'377	10'052
Current	1'342	7'686
Deferred	2'953	3'049
Liquid	11'119	6'492
Total assets	31'481	30'550

This is the amount ISO members have invested in ISO. It represents funds for the long-term sustainability of the organization and for special projects approved by ISO Council.

Amounts due for payment within one year.

Amounts received in advance, mainly membership subscriptions.

Assets, such as IT equipment and furniture and fittings.

Assets held (current and longer-term), and amounts owed to ISO that will be received within one year. The investments are made for the long-term sustainability of the organization and to meet the cash requirements of ISO operations and special projects approved by ISO Council.

Note: 2008 amounts have been restated to reflect the change in accounting policies introduced in 2009

Summary of cashflow statement kCHF	2009	2008
Net cash from operating activities	884	2'391
Net cash used in investing activities	(4'069)	(3'708)
Cash flow from financing activities	1'312	636
Net decrease in cash and cash equivalents	(1'873)	(681)
Cash and cash equivalents at the beginning of the period *	12'992	13'673
Cash and cash equivalents at the end of the period	11'119	12'992

Cash generated from day-to-day operations.

Cash spent on assets and investments.

Cash received to finance developing country programmes.

The amount of cash and short-term investments at the end of the year. Most of this is used to ensure the long-term sustainability of ISO.

* Short-term bank deposits and liquid assets