



mission 21

protestant mission basel

**2018 Financial Statement
of
Mission 21
Protestant Mission Basel**

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Mission 21

Balance sheet

31.12.2018

31.12.2017

Notes			
	Assets		
	Current assets		
1	Cash and cash equivalents	3'090'259.22	2'789'285.71
2	Time deposits	1'206'332.48	1'153'668.36
3	Securities	2'554'155.30	2'701'891.05
4	Receivables due from third parties	349'000.01	1'316'289.83
4	Receivables due from affiliated entities	362'352.81	59'243.73
	Prepaid expenses and deferred charges	462'485.52	98'624.85
		8'024'585.34	8'119'003.53
	Non-current assets		
5	Financial assets	1'533'335.00	1'566'669.00
	Tangible assets	7'092.30	15'748.30
	Intangible assets	0.00	0.00
		1'540'427.30	1'582'417.30
		9'565'012.64	9'701'420.83
	Liabilities		
	Current liabilities		
6	Payables due to third parties	426'932.51	716'689.39
	Accrued liabilities and deferred income	91'816.35	155'495.51
		518'748.86	872'184.90
	Non-current (long-term) liabilities		
7	Provisions	266'208.25	234'889.61
		266'208.25	234'889.61
	Restricted funds		
16	Funds with restrictive appropriation	3'963'868.35	4'145'329.48
		3'963'868.35	4'145'329.48
	Organisation capital		
	Disposable funds	3'283'621.77	2'951'319.01
8	Dedicated funds	1'532'565.41	1'497'697.83
		4'816'187.18	4'449'016.84
		9.565.012. 64	9'701'420.83

Mission 21			
Note	Operating Result	2018	2017
	Income		
9	Donations	8'171'375.12	7'957'219.08
	<i>Of which, restricted:</i>	<i>2'765'430.89</i>	<i>2'699'231.28</i>
10	Contributions from organisations	3'764'655.68	3'636'693.78
	<i>Of which, restricted:</i>	<i>2'547'935.07</i>	<i>2'630'170.79</i>
11	Bequests	2'086'534.15	1'011'359.76
	<i>Of which, restricted:</i>	<i>144'852.20</i>	<i>30'000.00</i>
	Income from fundraising activities	14'022'564.95	12'605'272.62
12	Trading income	17'814.29	19'078.35
13	Income from services	82'236.96	87'422.85
	Other income	21'325.47	50'486.65
	Income from services rendered	121'376.72	156'987.85
	Total income	14'143'941.67	12'762'260.47
14	Expenditure on services rendered		
	Programmes and projects	9'999'694.95	10'981'691.74
	Information activities	2'062'283.49	1'282'514.15
	Business expenses	1'766'435.10	1'796'404.00
	Total expenditure on services rendered	13'828'413.54	14'060'609.89
	Operating result	315'528.13	-1'298'349.42
	Financial result		
	Financial income	81'065.30	231'861.18
	Financial expenses	-166.855.44	-50'187.49
	Total financial surplus/deficit	-85.790.14	181'673.69
	Non-operating income		
15	Extraordinary income	-44.027.78	1'100'000.00
	Total non-operating income	-44.027.78	1'100'000.00
	Surplus/deficit before changes to funds	185'710.21	-16'675.73
16	Surplus/deficit from funds		
	<i>Allocation to fund capital</i>	<i>-2.288.505.97</i>	<i>-2'393'510.53</i>
	<i>Use of fund capital</i>	<i>2'469'967.10</i>	<i>2'512'642.38</i>
	Change in fund capital	181'461.13	119'131.85
	Result before changes to operating capital	367'171.34	102'456.12
	<i>Allocation to disposable funds</i>	<i>-332.303.76</i>	<i>-2'739.17</i>
	<i>Use of disposable funds</i>	<i>0.00</i>	<i>100'000.00</i>
	Result disposable funds	-332.303.76	97'260.83
	<i>Allocation to restricted funds</i>	<i>-305.068.37</i>	<i>-625'528.76</i>
	<i>Use of restricted funds</i>	<i>270'200.79</i>	<i>425'811.81</i>
	Result restricted funds	-34.867.58	-199'716.95
	Result after allocation to operating capital	0.00	0.00

Annex to the unconsolidated 2018 financial statement

1. General remarks

The "Mission 21 – protestant mission basel" association, based in Basel, was entered in the Commercial Register of the Canton of Basel-Stadt (Basel City) on 4 January 2001.

The *association's activities* are based on the unity of proclamation and social service, which is achieved through the exchange of people and information and by sharing material goods. The association promotes encounters between people from different cultural backgrounds and with different religious views. In this context, the association forms part of the missionary dimension of the church. It collaborates with the evangelical regional churches, the free churches and the communities; it joins with the forces that are building a just society, and is linked to the ecumenical movement.

2. Membership

The following associations are members of *Mission 21* :

- Evangelical Missionary Association in Basel (Basel Mission)
- Evangelical Mission in Kwango
- Moravian Church

These members are linked to the association by a cooperation contract in which they undertake to transfer their entire financial and operational responsibilities to Mission 21. The supporting associations therefore transfer all contributions donations, legacies and the like to Mission 21.

- Continental Assembly of Europe
- Continental Assembly of Africa
- Continental Assembly of Asia
- Continental Assembly of Latin America

3. Accounting policies

Principles of accounting

The accounting principles for Mission 21 were defined in compliance with the relevant expert recommendations on accounting (Swiss GAAP FER), and they confirm to Swiss law and the mission's articles of association. The annual financial statement gives a true and fair picture of the assets, the financial position and the income situation. All amounts in the financial statement are reported in Swiss francs.

Related organizations

The following organizations are considered related

- Bread for All
- Evangelical Mission in Solidarity
- DM – Echange et Mission
- Federation of Swiss Protestant Churches

Accounting and valuation policies

Balance sheet items are listed at their market value on the balance sheet date except for inventories, which are listed at acquisition cost.

Financial assets are valued at acquisition cost less impairments, where applicable.

Tangible assets are valued at acquisition value less necessary impairments.

Impairments are applied using the straight-line method as from the year of acquisition, on a prorata basis starting from the month of acquisition. Impairments are applied according to the relevant rules:

Office furnishings	12.50%
Appliances and machines	15.00%
Other tangible assets	20.00%

Liabilities are recognised on the balance sheet at nominal value.
 Accounts are kept in Swiss francs.
 Assets and liabilities held in foreign currencies are converted at the closing exchange rate on the balance sheet date;
 business transactions in foreign currencies are converted at the corresponding daily exchange rate.

Notes concerning individual items on the balance sheet

1. Cash and cash equivalents

	31.12.2018	31.12.2017
Cash in hand	0.00	0.90
Deposits in postal accounts	2'406'229.97	1'965'769.06
Deposits in bank accounts	684'029.25	823'515.75
Balance	3.090.259.22	2'789'285.71

2. Time deposits

	31.12.2018	31.12.2017
Sarasin Bank, Basel (money market inv)	968.054. 81	908'896.61
Sarasin Bank, Basel (PCC HSF)	8'001.29	8'001.29
Oikocredit	230'276.38	236'770.46
Balance	1.206.332.48	1'153'668.36

3. Securities

	31.12.2018	31.12.2017
Opening balance on January 1	2'701'891.05	2'554'155.30
Additions	25'323.28	674'979.76
Retirements	-47.644.90	
Reduction of capital		
Market value adjustment	-125.414.13	92'643.04
Balance	2'554'155.30	3'321'778.10

4. Receivables

Compositions	31.12.2018	31.12.2017
Hotel Bildungszentrum 21 AG	54'917.70	96'774.99
Kalebasse GmbH	0.00	59'243.73
Presprint Kamerun	7'142.67	25'342.67
Presb. Church of Cameroon (PCC) <i>cfa. 160.496.121</i>	275'571.84	453'884.05
Basel Mission	7'696.40	8'937.95
KEM	0.00	4'939.13
Other receivables (debtors, withholding tax, etc.)	366'024.21	726'411.04
Receivables from third parties	711'352.82	1'375'533.56
Receivables reported on the balance sheet	711'352.82	1'375'533.56

5. Non-current assets

Asset analysis	Balance 01.01.2017	Additions	Retirements	Balance 31.12.2017
Financial assets				
Sabah Theological Seminary	100'001.00		33'333.00	66'668.00
Basel Mission	1'500'000.00			1'500'000.00
Other financial assets	102'501.00		102'500.00	1.00
Total	1'702'502.00	0.00	135'833.00	1'566'669.00
Acquisition values or current gross values				
Small fixtures and furnishings	162'060.00			162'060.00
Machinery	9'372.00			9'372.00
Office equipment	210'491.30			210'491.30
IT software (intangible assets)	191'295.85			191'295.85
Total	573'219.15	0.00	0.00	573'219.15
Cumulative impairments				
Small fixtures and furnishings	162'060.00			162'060.00
Machinery	9'372.00			9'372.00
Office equipment	185'259.00	9'484.00		194'743.00
IT software (intangible assets)	191'295.85			191'295.85
Total	547'986.85	9'484.00	0.00	557'470.85
Net book value	25'232.30	-9'484.00	0.00	15'748.30

Asset analysis	Balance 01.01.2018	Additions	Retirements	Balance 31.12.2018
Financial assets				
Sabah Theological Seminar	66'668.00		33'333.00	33.335.00
Basel Mission	1'500'000.00			1'500'000.00
Other financial assets	1.00		1.00	-
Total	1'566'669.00	0.00	33.334.00	1'533'335.00
Acquisition values or current gross values				
Small fixtures and furnishings	162.060.00			162'060.00
Machinery	9'372.00			9'372.00
Office equipment	210'491.30			210'491.30
IT software (intangible assets)	191'295.85			191'295.85
Total	573'219.15	0.00	0.00	573'219.15
Cumulative impairments				
Small fixtures and furnishings	162'060.00			162'060.00
Machinery	9'139.00			9'139.00
Office equipment	194'743.00	8'656.00		203'399.00
IT software (intangible assets)	191'295.85			191'295.85
Total	557'470.85	8'656.00	0.00	566'126.85
Net book value	15'748.30	-8.656.00	0.00	7.092.30

Intangible assets (IT software) are impaired over a period of five years using the straight-line method.

6. Liabilities

Composition	31.12.2018	31.12.2017
EMS	€ 0.00	0.00
Blocked accounts for overseas staff	4'678.54	4'678.54
Hotel Bildungszentrum 21 AG	00.00	169'708.20
other liabilities (payable, VAT, etc.)	422.253.97	495'228.22
Liabilities to third parties	426'932.51	716'689.39
Liabilities reported on the balance sheet	426'932.51	716'689.39

7. Provisions

The following movements were recorded for 2017:

	Balance 01.01.2017	Allocation 2017	Withdrawal 2017	Balance 31.12.2017
Time balances, Mission 21	179'711.75	50'108.76		229'820.51
In-house daily allowance health insi	0.00	23'769.10	18'700.00	5'069.10
Total	179'711.75	73'877.86	18'700.00	234'889.61

The following movements were recorded for 2018:

	Balance 01.01.2018	Allocation 2018	Withdrawal 2018	Balance 31.12.2018
Time balances, Mission 21	229'820.51	28'211.64		258'032.15
In-house daily allowance health insi	5'069.10	22'554.33	19'447.33	8'176.10
Total	234'889.61	50'765.97	19'447.33	266'208.25

8. Acquired restricted capital

The following movements were recorded for 2017:

	Balance 01.01.2017	Allocation 2017	Withdrawal 2017	Balance 31.12.2017
Social plan	245'454.60	83'000.00		328'454.60
Risk liability PCC	0.00	150'000.00		150'000.00
Renvoation of the hall	66'605.18		66'605.18	0.00
<i>Subtotal</i>	<i>312'059.78</i>	<i>233'000.00</i>	<i>66'605.18</i>	<i>478'454.60</i>
Fund Hong-Kong	622'822.56		250'000.00	372'822.56
Fund Vehicle, Congo	33'132.25	10'129.00	1'749.83	41'511.42
Fund Continental Assemblies	91'966.29	35'399.76	20'206.80	107'159.25
Fund for emergency relief	0.00	347'000.00		347'000.00
Fund communication initiative	150'000.00		70'000.00	80'000.00
Fund personnel measures	88'000.00		17'250.00	70'750.00
<i>Subtotal</i>	<i>985'921.10</i>	<i>392'528.76</i>	<i>359'206.63</i>	<i>1'019'243.23</i>
Total	1'297'980.88	625'528.76	425'811.81	1'497'697.83

The following movements were recorded for 2018:

	Balance 01.01.2018	Allocation 2018	Withdrawal 2018	Balance 31.12.2018
Social plan	328.454. 60			328'454.60
Risk debt PCC	150'000.00			150'000.00
<i>Subtotal</i>	<i>478.454. 60</i>	<i>0.00</i>	<i>0.00</i>	<i>478'454.60</i>
Fund Hong-Kong	372'822.56		130'000.00	242'822.56
Fund Vehicle, Congo	41'511.42		41'511.42	0.00
Fund Continental Assemblies	107'159.25	5'068.37	27'939.37	84.288. 25
Fund Emergency Relief	347'000.00			347'000.00
Fund communication initiative	80'000.00		50'000.00	30'000.00
Fund personnel measures	70'750.00	200'000.00	20'750.00	250'000.00
Fund international FR	0.00	100'000.00		100'000.00
<i>Subtotal</i>	<i>1'019'243.23</i>	<i>305'068.37</i>	<i>270'200.79</i>	<i>1'054'110.81</i>
Total	1'497'697.83	305.068. 37	270.200. 79	1'532'565.41

Notes concerning individual items on the operating statement

9. Donations

The breakdown of *donations* is as follows:

Source	2018	2017
Cantonal churches	491'750	574'493
Cantonal churches through the SEK	699'946	715'660
Church actions and offerings	3'657'583	3'753'718
<i>Total contributions from churches</i>	<i>4'849'279</i>	<i>5'043'871</i>
Bazaars and events, Mission 21	276'904	345'631
Institutional sponsors	1'057'309	648'529
Offerings association ("Kollektenver	90'412	96'185
Private sponsors	1'554'649	1'448'868
Publications	342'822	374'135
Total	8'171'375.00	7'957'219.00

10. Contributions from organisations

Organisation	2018	2017
	CHF	CHF
Basel Mission (of which 75,000 for the archive)	345'000.00	300'000.00
Hotel Bildungszentrum 21 AG	0.00	18'000.00
Germany	731'186 €	835'976.85
<i>EMS(Evang. Mission in Solidarity): unrestricted funds</i>	<i>60'000 €</i>	<i>67'614.00</i>
<i>Opfer für Weltmission (Sacrifice for the World Mission)</i>	<i>201'186 €</i>	<i>227'199.85</i>
<i>Basel Mission, German Branch: offerings</i>	<i>280'000 €</i>	<i>315'532.00</i>
<i>Basel Mission, German Branch: foundation</i>	<i>190'000 €</i>	<i>225'631.00</i>
KEM	29'453.54	0.00
Bread for All	665'999.54	704'071.28
SDC	1'888'225.75	1'812'268.75
Total	3'764'655.68	3'636'693.78

11. Bequests

CHF 1'941'681.95 unrestricted funds and CHF 144'852.20 restricted funds.

CHF 1'192'175.00 of these funds were transmitted by the Basel Mission.

12. Trading income/expenditure on goods

The trading income consists of the turnover of "Kalebasse" (CHF 13'067,04) and materials for the mission's activities(CHF 4'747.25).

13. Income from services

In respect of mission activities (*CHF 82'236.96*) income from services corresponds mainly to proceeds from the Education Exchange and Research Department

14. Expenditure on services rendered

The presentation of this expenditure has changed.

Thus, the three parts program and projects, fundraising and administrative expenses are shown in the operating statement in accordance with the ZEWO standard.

The detailed content of this effort is reported here.

Programmes and projects

Main topics	2018	2017
Emergency Relief and Rehabilitation	589'383.99	0.00
Africa	580'481.26	
Asia	8'902.73	
Advancement of peace	634'691.02	806'070.01
Africa	226'268.70	420'511.23
Asia	408'422.32	385'558.78
Agriculture and livelihood security	772'902.99	903'067.30
Africa	214'288.92	356'055.50
Asia	106'024.65	118'882.95
Latin America	286'000.00	271'255.70
Intercontinental	166'589.42	156'873.15
Education	2'260'064.91	2'487'482.40
Africa	886'077.96	899'777.03
Asia	659'754.53	794'939.19
Latin America	534'975.00	567'254.67
Intercontinental	178'223.52	225'511.51
EU	1'033.90	0.00
Health care	805'186.40	848'335.48
Africa	805'186.40	835'435.48
Asia	0.00	12'900.00
Programme development	1'551'130.03	1'642'070.66
Africa	938'343.67	1'003'369.34
Asia	331'065.23	350'077.63
Latin America	112'533.56	145'324.76
World wide	169'133.57	143'218.93
EU	54.00	80.00
Total main topics	6'613'359.34	6'687'025.85
International network	296'953.34	426'117.63
Africa	23'665.77	120'500.78
Asia	79'722.68	79'114.54
Latin America	28'543.94	21'932.15
World wide	63'557.50	97'225.88
EU	101'463.45	107'344.28
Total programmes and projects	6'910'312.68	7'113'143.48
Thereof staff costs abroad	1'368'741	1'378'645.58

Information activities

	2018	2017
	Mission	Mission
Publications	386'014.84	361'038.87
Collections	260'273.20	297'117.39
Events	56'767.93	74'999.32
Entertainment expenses	14'137.08	22'548.67
Printing	12'208.63	14'371.11
Publications	93'996.65	73'506.01
Fundraising	12'595.43	30'349.56
Other PR expenses	16'385.47	12'367.10
Total	852'379.23	886'298.03

Business expenses

	2018	2017
	Mission	Mission
Facility expenses	362'301.00	320'268.98
Internal services	112'156.45	145'950.71
Administration	305'830.61	393'907.35
Depreciation	8'656.00	9'484.00
Other business expenses	34'331.34	5'794.02
Total	823'275.40	875.405.06

Staff expenditure within Switzerland **5'242'446.23** **5'185'763.32**

Total expenditure on services rendered **13'828'413.54** **14'060'609.89**

Workforce

	Regular employment		Internships	Total persons	
	Full-time positions	Persons			
Switzerland permanent jobs	36.10	49		49	
Switzerland temporary jobs	2.10	3	4	7	
Total 31.12.2018	38.20	52	4	56	5'242'446.23
Previous year	38.50	54	3	57	5'185'763.32
Mission 21 overseas 31.12.2018		9		9	1'368'740.98
Previous year		10	0	10	1'378'645.58

Additional information:

1. In the Year 2018, 48 months of internships were completed.

2. Emoluments for governing and executive bodies

Expenditure for members of the Board was CHF 2.200.00 as salary expenditure plus CHF 3.074.80 as expenses. Of this amount, the President's office received CHF 0.00 as salary and CHF 0.00 as expenses.

15. Extraordinary Income

This amount corresponds to the final expense for the liquidation of Kalebasse GmbH.

16. Statement concerning changes in capital (non-consolidated)

	Opening balance 01.01.2018	Allocation 2018	Use 2018	Transfers 2018	Closing balance 31.12.2018
Outside Switzerland					
Fund projects in Africa	2'506'466.19	255'613.90	-277'033.21	0.00	2'485'046.88
Fund projects in Asia	286'555.65	84'311.70	-15'424.59	-	355'442.76
Fund projects in Latin America	33'352.55	37'510.92	-18'283.55	0.00	52'579.92
Fund Palestine	46'378.34	14'743.20	0.00	0.00	61'121.54
Total of funds outside Switzerland	2'872'752.73	392'179.72	-310'741.35	0.00	2'954'191.10
Within Switzerland					
Fund SDC	0.00	1'888.225.75	-1'688.225.75		0.00
Fund educational work	612'100.00		-123.828.00		488'468.15
Fund centre of competence for contextual theology	552'296.15		'-123.828.00		428'468.15
Fund Indian heritage project	41'272.50				41'272.50
Fund historic research in Asia	10'000.00				10'000.00
Fund historic maps project	11'820.14				11'820.14
Fund documents and book sponsorships	1'650.00				1'650.00
Fund youth exchange	33'437.96	8'100.50	-23.344.00		18'194.46
Fund Exchange Programme BAF	10'000.00				10'000.00
Total funds within Switzerland	1.272.576.75.75	1'896'326.25	-2.159.225.75	0.00	1'009'873.40
RESTRICTED FUND CAPITAL	4'145'329.48	2'288'505.97	2'469'967.10	0.00	3'963'868.35
Increase					-181.461.13
Organisation capital					
Acquired unrestricted capital	2'951'319.01	332'303.76		0.00	3'283'621.77
Acquired restricted capital (*)	1'497'697.83	305'068.37	-270'200.79	'0.00	1'532'565.41
Annual result	0.00			'0.00	0.00
ORGANISATION CAPITAL	4'449'016.84	637'372.13	-270'200.79	'0.00	4'816'187.18

(*) Decision of the Board of 23 March 2019:

Allocation of funds to acquired restricted capital

- CHF 200'000 for the fund personnel measures

- CHF 100'000 for the fund international fundraising