



mission 21 - evangelisches
missionswerk basel
Basel

**Report of the statutory auditor
to the Synod
on the financial statements 2025**



Report of the statutory auditor to the Synod of mission 21 - evangelisches missionswerk basel, Basel

Report on the audit of the financial statements

Opinion

We have audited the financial statements of mission 21 - evangelisches missionswerk basel (the Association), which comprise the Balance sheet as at 31 December 2025, and the Operating statement, the Cash flow statement and the Statement of Changes in Capital (including funds), for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Association as at 31 December 2025 and of its financial performance and its cash flows for the year then ended in accordance with Swiss GAAP FER and comply with Swiss law as well as the Association's articles of incorporation.

Basis for opinion

We conducted our audit in accordance with Swiss law and Swiss Standards on Auditing (SA-CH). Our responsibilities under those provisions and standards are further described in the 'Auditor's responsibilities for the audit of the financial statements' section of our report. We are independent of the Association in accordance with the provisions of Swiss law and the requirements of the Swiss audit profession. We have also fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Association Board's responsibilities for the financial statements

The Association Board is responsible for the preparation of financial statements, that give a true and fair view in accordance with Swiss GAAP FER and the provisions of Swiss law and the Association's articles of incorporation, and for such internal control as the Association Board determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Association Board is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Association Board either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

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Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Swiss law and SA-CH will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on EXPERTsuisse's website: <http://www.expertsuisse.ch/en/audit-report>. This description forms an integral part of our report.

Report on other legal and regulatory requirements

In accordance with article 69b para. 3 CC in conjunction with article 728a para. 1 item 3 CO and PS-CH 890, we confirm the existence of an internal control system that has been designed, pursuant to the instructions of the Association Board, for the preparation of the financial statements.

We recommend that the financial statements submitted to you be approved.

PricewaterhouseCoopers AG

Ralph Maiocchi
Licensed audit expert
Auditor in charge

Kevin Keiser
Licensed audit expert

Basel, 6 May 2026

Enclosure:

- Financial statements (Balance sheet, Operating statement, Cash flow statement, Statement of Changes in Capital (including funds) and notes)

Mission 21 – Protestant Mission Basel

Comment

Balance sheet

31.12.2025

31.12.2024

Assets

CHF

CHF

1 Cash	1,722,320.59	2,450,215.25
2 Time deposits	1,077,641.36	1,076,773.22
3 Securities	2,268,505.11	2,453,217.74
4 Receivables due from third parties	85,673.50	166,024.27
4 Receivables due from related parties	14,796.15	47,828.67
Prepaid expenses and deferred charges	364,845.23	433,455.00
Total current assets	5,533,781.94	6,627,514.15
Financial assets	37,203.00	37,203.00
Tangible fixed assets	444,320.88	74,287.65
Intangible assets	704,675.95	678,929.02
5 Total non-current (long-term) assets	1,186,199.83	790,419.67
Total assets	6,719,981.77	7,417,933.82
Liabilities		
6 Payables due to third parties	477,503.46	510,701.02
Accrued liabilities and deferred income	96,911.44	325,304.48
Current liabilities	574,414.90	836,005.50
7 Provisions	311,444.85	251,090.70
Non-current (long-term) liabilities	311,444.85	251,090.70
Funds with restrictive appropriation	1,820,583.70	1,898,645.74
Fund Capital	1,820,583.70	1,898,645.74
Free Capital	1,963,298.62	2,388,288.14
8 Tied Capital	2,050,239.70	2,043,903.74
Total organisation capital	4,013,538.32	4,432,191.88
Total liabilities	6,719,981.77	7,417,933.82

Mission 21 – Protestant Mission Basel

Comment	Operating statement	
	2025	2024
	CHF	CHF
Revenue		
9 Donations	8,361,620.53	8,006,225.56
<i>of which, reserved for specific purposes</i>	4,026,890.58	3,139,239.13
10 Contributions from organisations	691,321.47	750,963.76
<i>of which, reserved for specific purposes</i>	346,942.79	271,682.35
Contribution from the Swiss Federal Government (SDC)	2,224,071.00	2,508,000.00
<i>of which, reserved for specific purposes</i>	2,224,071.00	2,508,000.00
11 Legacies	105,260.60	205,786.07
<i>of which, reserved for specific purposes</i>	-	-
Revenue from fundraising activities	11,382,273.60	11,470,975.39
12 Net sales from goods	8,122.80	17,174.05
13 Net sales from services	67,182.75	72,608.80
Other income	20,507.46	16,480.23
Revenue from goods and services rendered	95,813.01	106,263.08
Total revenue	11,478,086.61	11,577,238.47
14 Expenditure on services rendered		
Project and service expenditure	8,957,441.05	8,403,962.87
Fundraising expenditure	1,316,261.51	1,318,385.34
Administrative expenditure	1,847,278.42	1,898,883.40
Total expenditure on services rendered	12,120,980.98	11,621,231.61
Operating result	-642,894.37	-43,993.14
Financial result		
Financial expenditure	-56,459.58	-74,866.47
Financial income	213,377.65	423,772.35
Financial surplus/deficit	156,918.07	348,905.88
Result before changes in fund capital	-485,976.30	304,912.74
Change in fund capital		
<i>Allocation to fund capital</i>	-6,597,904.37	-5,918,921.48
<i>Use of fund capital</i>	6,675,966.41	5,935,470.55
Change in fund capital	78,062.04	16,549.07
Annual result before allocation to organisation capital	-407,914.26	321,461.81
<i>Allocation to free capital</i>	-	-
<i>Use of free capital</i>	424,989.52	51,309.04
Free capital	424,989.52	51,309.04
<i>Allocation to tied capital</i>	-17,075.26	-423,765.00
<i>Use of tied capital</i>	-	50,994.15
Tied capital	-17,075.26	-372,770.85
	-	-

Mission 21 – Protestant Mission Basel

Cash flow statement

	2025	2024
	CHF	CHF
Cash flow from operating activities		
Annual result (before allocations to organisation capital)	-407,914.26	321,461.81
Change in fund capital	-78,062.04	-16,549.07
Depreciation	90,596.00	80,263.00
Decrease/increase in provisions	60,354.15	16,141.30
Decrease/increase in securities	-93,030.89	-292,300.09
Decrease/increase in receivables	113,383.29	-109,551.23
Decrease/increase in prepaid expenses and deferred charges	68,609.77	-58,833.93
Decrease/increase in current liabilities	-33,197.56	100,501.41
Decrease/increase in accrued liabilities and deferred income	-228,393.04	214,630.49
Other non-cash changes	-10,739.30	-21,391.06
Cash flow from operating activities	-518,393.88	234,372.63
Investments in securities	-551,892.11	-2,215,241.81
Divestments of securities	829,635.63	1,904,662.04
Investments in tangible fixed and intangible assets	-486,376.16	-184,215.22
Divestments of tangible fixed and intangible assets	-	-
Cash flow from investment activities	-208,632.64	-494,794.99
Decrease/increase in financial liabilities	-	-
Cash flow from financing activities	-	-
Change in Cash and cash equivalents	-727,026.52	-260,422.36
Cash and Time deposits as at 1.1.	3,526,988.47	3,787,410.83
Cash and Time deposits as at 31.12.	2,799,961.95	3,526,988.47
Change in cash and cash equivalents	-727,026.52	-260,422.36

Mission 21 – Protestant Mission Basel Statement of Changes in Capital (including Funds)

in CHF	Opening balance 31.12.2024	Additions 2025	Costs incurred 2025	Transfers 2025	Closing balance 31.12.2025
Abroad					
Projects: Africa	856,626.59	2,395,375.68	-2,412,545.60	-	839,456.67
Programmes: Africa	243,362.79	193,833.66	-257,178.66	-	180,017.79
Africa Projects Fund	1,099,989.38	2,589,209.34	-2,669,724.26	-	1,019,474.46
Projects: Asia	5,792.36	369,142.19	-374,934.55	-	-
Programmes: Asia	-	194,994.02	-194,994.02	-	-
Asia Projects Fund	5,792.36	564,136.21	-569,928.57	-	-
Latin America Projects Fund	-	567,695.87	-567,695.87	-	-
Palestine Fund	22,686.18	59,497.02	-53,671.56	-	28,511.64
Interreligious Peace Work in Africa and Asia	-	79,290.50	-79,290.50	-	-
Food Sovereignty and Climate Justice Fund	-	1,000.00	-1,000.00	-	-
Education Fund	-	1,000.00	-1,000.00	-	-
Gender Justice Fund	-	22,868.54	-22,868.54	-	-
Climate Justice Fund	-	49,463.14	-49,463.14	-	-
Gender Justice Programme Fund	6,066.99	6,644.00	-12,710.99	-	-
Total funds abroad	1,134,534.91	3,940,804.62	-4,027,353.43	-	1,047,986.10
Switzerland					
SDC Fund	-	2,224,071.00	-2,224,071.00	-	-
'OfWM ZG' Fund	-	75,411.68	-75,411.69	-	-0.01
Fonds BMDZ ZG	-	145,235.00	-145,235.00	-	-
Fonds Stiftung BMDZ	-	138,670.81	-138,670.81	-	-
Educational Work Fund	388,272.00	-	-	-	388,272.00
'Contextual Theology Expertise' Fund	14,468.15	-	-	-	14,468.15
Historical Research (Asia) Fund	10,000.00	-	-	-	10,000.00
BHG Archive Indexing and Accessibility Fund	32,496.65	-	-	-	32,496.65
'Donations – General Tasks, Basel Mission (BM)' Fund	-	9,000.00	-9,000.00	-	-
'Donations - General Tasks Moravian Mission' Fund	-	10,585.00	-10,585.00	-	-
'International Youth Exchange – Relationships and Learning from One Another' Fund	28,265.01	-	-	-	28,265.01
'Short Assignments – Professionals Exposure Programme (PEP!)'	-	104.50	-104.50	-	-
Fonds BAF international Forum	-	40.00	-40.00	-	-
Fonds BAF: Advent Book CW	-	12,593.76	-9,495.75	-	3,098.01
Archive Restoration & Digitalisation Fund	210,249.82	37,988.00	-	-	248,237.82
Youth Ambassadors Programme (young@mission) Fund	80,359.20	3,400.00	-35,999.23	-	47,759.97
Total funds Switzerland	764,110.83	2,657,099.75	-2,648,612.98	-	772,597.60
Fund Capital	1,898,645.74	6,597,904.37	-6,675,966.41	-	1,820,583.70
Decrease	-16,549.07				-78,062.04
Organisation capital					
Free capital	2,388,288.14	-	-424,989.52	-	1,963,298.62
Tied capital	2,043,903.74	6,335.96	-	-	2,050,239.70
Annual result	-	-	-	-	-
ORGANISATION CAPITAL	4,432,191.88	6,335.96	-424,989.52	-	4,013,538.32

The statement of changes in capital shows the development of the individual fund groups and of the free capital, broken down into "Additions", "Costs incurred" and "Transfers".

A transfer may be necessary if a project is pre-financed or over-financed. The funds are primarily utilised for a successor project; if no such project is available, they are used for a project that is similar in terms of geography or topic.

Mission 21 – Protestant Mission Basel Statement of Changes in Capital (including Funds)

in CHF	Opening balance	Additions	Costs incurred	Transfers	Closing balance
	31.12.2023	2024	2024	2024	31.12.2024
Abroad					
Projects: Africa ¹	783,766.03	2,128,628.74	-2,111,113.18	55,345.00	856,626.59
Programmes: Africa ¹	296,107.79	28,361.36	-25,761.36	-55,345.00	243,362.79
Africa Projects Fund¹	1,079,873.82	2,156,990.10	-2,136,874.54	-	1,099,989.38
Projects: Asia	-	377,629.78	-371,837.42	-	5,792.36
Programmes: Asia	-	155,821.35	-155,821.35	-	-
Asia Projects Fund	-	533,451.13	-527,658.77	-	5,792.36
Latin America Projects Fund	-	368,536.61	-368,536.61	-	-
Palestine Fund	13,892.50	62,567.79	-53,774.11	-	22,686.18
Peacebuilding and Gender Violence Fund	-	452.00	-452.00	-	-
Food Sovereignty and Climate Justice Fund	-	609.70	-609.70	-	-
Health Fund	-	30.00	-30.00	-	-
Education Fund	-	1,275.28	-1,275.28	-	-
Gender Justice Fund	-	10,077.00	-10,077.00	-	-
Climate Justice Fund	-	77,525.04	-77,525.04	-	-
Gender Justice Programme Fund	48,754.75	-	-42,687.76	-	6,066.99
Total funds abroad¹	1,142,521.07	3,211,514.65	-3,219,500.81	-	1,134,534.91
Switzerland					
SDC Fund	-	2,508,000.00	-2,508,000.00	-	-
'OfWM ZG' Fund	-	101,292.65	-101,292.65	-	-
Educational Work Fund	388,272.00	-	-	-	388,272.00
'Contextual Theology Expertise' Fund	14,468.15	-	-	-	14,468.15
Historical Research (Asia) Fund	10,000.00	-	-	-	10,000.00
BHG Archive Indexing and Accessibility Fund	32,496.65	-	-	-	32,496.65
'Donations – General Tasks, Basel Mission (BM)' Fund	-	9,000.00	-9,000.00	-	-
'Donations - General Tasks Moravian Mission' Fund	-	15,725.00	-15,725.00	-	-
2812 'Donations – General Tasks – Evangelical Mission in the Kwango (EMIK)' Fund 920.1800	-	9,360.00	-9,360.00	-	-
'International Youth Exchange – Relationships and Learning from One Another' Fund	28,265.01	-	-	-	28,265.01
'Short Assignments – Professionals Exposure Programme (PEP!)'	-	503.55	-503.55	-	-
Archive Restoration & Digitalisation Fund	183,916.19	26,333.63	-	-	210,249.82
Youth Ambassadors Programme (young@mission) Fund	115,255.74	37,192.00	-72,088.54	-	80,359.20
Total funds Switzerland	772,673.74	2,707,406.83	-2,715,969.74	-	764,110.83
Fund Capital	1,915,194.81	5,918,921.48	-5,935,470.55	-	1,898,645.74
Decrease	-672,880.24				-16,549.07
Organisation capital					
Free capital	2,439,597.18	-	-51,309.04	-	2,388,288.14
Tied capital	1,692,523.95	423,765.00	-72,385.21	-	2,043,903.74
Annual result	-	-	-	-	-
ORGANISATION CAPITAL	4,132,121.13	423,765.00	-123,694.25	-	4,432,191.88

The statement of changes in capital shows the development of the individual fund groups and of the free capital, broken down into "Additions", "Costs incurred" and "Transfers".

¹⁾ The 'Africa Projects Fund' received transfers from the 'Africa Programmes' Fund in favour of the Cameroon Fund, for school education and securing the basis of life for women and young people.

A transfer may be necessary if a project is pre-financed or over-financed. The funds are primarily utilised for a successor project; if no such project is available, they are used for a project that is similar in terms of geography or topic.

Mission 21 – Protestant Mission Basel

Notes to the 2025 Annual Financial Statement

1. General

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.

Purpose:

With its roots in the tradition of the Gospel of Jesus Christ, Mission 21 motivates and empowers people all over the world to undertake charitable development and project work that has the effect of changing society.

Activities

In particular, Mission 21 achieves this purpose through:

- sharing material goods and selecting, preparing and supporting European employees in Africa, Asia and Latin America as well as employees from those continents in Europe
- educational exchanges, reciprocal learning and encounters with individuals from different cultural backgrounds and religious persuasions
- education and training at all levels from primary school through to university
- agricultural, healthcare and peace programmes
- emergency relief and reconstruction measures
- promotion of sustainable, environment-friendly development
- gender justice and youth promotion
- combating poverty
- demanding human rights
- creating motivation for and raising awareness about development cooperation
- exchanging and processing information from partner churches and partner organisations

For the purpose of performing its remit, Mission 21 maintains an office in the Mission House in Basel.

2. Membership

The following associations are members of *Mission 21* :

- Evangelical Missionary Society in Basel (Basel Mission)
- Evangelical Mission in the Kwango
- Moravian Church

These members are linked to the association by a *cooperation agreement*. They have transferred full financial and operational responsibility for their development cooperation projects to Mission 21. Accordingly, they forward all contributions, donations, legacies and the like to Mission 21. Mission 21 has no controlling influence over its members.

Other members:

- 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 conform to Swiss law and the Mission's Articles of Association. The Annual Financial Statement gives a true and fair picture of the financial position and the income situation. All amounts in the financial statement are reported in Swiss francs.

Related parties

The following bodies are regarded as related parties:

- Evangelical Mission in Solidarity
- EKS
- Community of Cooperation (KoGe)

**related parties as per Swiss GAAP FER 21*

Accounting and valuation principles

The Time deposits and Securities balance sheet items are reported at their market values on the balance sheet date. Financial assets are valued at acquisition cost less impairments, where applicable.

Tangible assets are valued at acquisition value less necessary depreciation.

Depreciation is applied using the straight-line method as from the year of acquisition, on a pro rata basis starting from the month of acquisition. Depreciation is applied according to the relevant depreciation rules:

Office furnishings	12.5%
Appliances and machines	15.0%
Other property, plant and equipment (PPE)	20.0%

Liabilities are recognised on the balance sheet at nominal value.

Accounts are kept in Swiss francs. Assets and liabilities

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.

Comments on individual balance sheet items

1. Cash

	31.12.2025 CHF	31.12.2024 CHF
Petty Cash	5,420.71	7,435.08
Postal account balances	797,538.45	1,141,789.72
Bank account balances	919,361.43	1,300,990.45
Balance	1,722,320.59	2,450,215.25

2. Time deposits

	31.12.2025 CHF	31.12.2024 CHF
BEKB, Berne (money market investment)	878,008.63	877,395.42
Oikocredit	199,632.73	199,377.80
Balance	1,077,641.36	1,076,773.22

3. Securities

	31.12.2025 CHF	31.12.2024 CHF
Balance on 01.01.	2,453,217.74	1,850,337.88
Additions	551,892.11	2,215,241.81
Disposals	-829,635.63	-1,904,662.04
Market value adjustment	93,030.89	292,300.09
Balance on 31.12.	2,268,505.11	2,453,217.74

To secure an overdraft facility, the securities are pledged as collateral at their carrying amount as at the balance sheet date. As of the balance sheet date, no funds were drawn on the overdraft facility.

4. Receivables

Composition		31.12.2025 CHF	31.12.2024 CHF
Presb. Church in Cameroon (PCC)	<i>cfa. 713,605</i>	-	1,063.82
Basel Mission		-	26,696.85
Anticipatory tax (Swiss Withholding Tax)		31,490.02	43,870.93
Other receivables (accts. receivable, balance social security contributions)		68,979.63	142,221.34
Receivables recognised on the balance sheet		100,469.65	213,852.94

5. Non-current (long-term) assets

Movement schedule in CHF	Balance 01.01.2024	Additions	Disposals	Balance 31.12.2024
Financial assets				
Community of Cooperation (KoGe)	37,203.00	-	-	37,203.00
Total	37,203.00	0.00	0.00	37,203.00
PPE and intangible assets				
Acquisition values or current gross values				
Small furnishings	162,060.00	-	-	162,060.00
Machines	9,372.00	-	-	9,372.00
Office equipment	350,948.95	10,598.00	-	361,546.95
IT software (intangible assets)	875,885.65	173,617.22	-	1,049,502.87
Total	1,398,266.60	184,215.22	-	1,582,481.82
Accumulated depreciation				
Small furnishings	162,060.00	-	-	162,060.00
Machines	9,372.00	-	-	9,372.00
Office equipment	265,687.30	21,572.00	-	287,259.30
IT software (intangible assets)	311,882.85	58,691.00	-	370,573.85
Total	749,002.15	80,263.00	-	829,265.15
Net book value	649,264.45	103,952.22	-	753,216.67
Net book value, non-current (long-term) assets	686,467.45			790,419.67

Movement schedule in CHF	Balance 01.01.2025	Additions	Disposals	Balance 31.12.2025
Financial assets				
Community of Cooperation (KoGe)	37,203.00	-	-	37,203.00
Total	37,203.00	0.00	0.00	37,203.00
PPE and intangible assets				
Acquisition values or current gross values				
Small furnishings	162,060.00	-	-	162,060.00
Machines	9,372.00	-	-	9,372.00
Office equipment	361,546.95	391,537.23	-	753,084.18
IT software (intangible assets)	1,049,502.87	94,838.93	-	1,144,341.80
Total	1,582,481.82	486,376.16	0.00	2,068,857.98
Accumulated depreciation				
Small furnishings	162,060.00	-	-	162,060.00
Machines	9,372.00	-	-	9,372.00
Office equipment	287,259.30	21,504.00	-	308,763.30
IT software (intangible assets)	370,573.85	69,092.00	-	439,665.85
Total	829,265.15	90,596.00	-	919,861.15
Net book value	753,216.67	395,780.16	0.00	1,148,996.83
Net book value of non-current (long-term) assets	790,419.67			1,186,199.83

Intangible assets (IT software) are depreciated over a period of ten years using the linear method.

6. Liabilities

Composition	31.12.2025 CHF	31.12.2024 CHF
Other liabilities (accounts payable, tax at source, etc.)	477,503.46	510,701.02
Payables due to third parties	477,503.46	510,701.02
Liabilities recognised on the balance sheet	477,503.46	510,701.02

7. Provisions

The following movements are to be reported for the year 2024:

in CHF	Balance 01.01.2024	Additions 2024	Withdrawal 2024	Balance 31.12.2024
Time balances	234,949.40	16,141.30	-	251,090.70
Total	234,949.40	16,141.30	0.00	251,090.70

The following movements are to be reported for the year 2025:

in CHF	Balance 01.01.2025	Additions 2025	Withdrawal 2025	Balance 31.12.2025
Time balances	251,090.70	60,354.15	-	311,444.85
Total	251,090.70	60,354.15	0.00	311,444.85

8. Tied capital

The following movements are to be reported for the year 2024:

in CHF	Balance 01.01.2024	Additions 2024	Withdrawal 2024	Balance 31.12.2024
Social plan	328,454.60	-	-	328,454.60
<i>Subtotal</i>	<i>328,454.60</i>	<i>-</i>	<i>-</i>	<i>328,454.60</i>
Coronavirus Fund	220,000.00	-	-	220,000.00
Demographics Fund	400,000.00	-	-	400,000.00
Continental Assemblies Fund	169,330.15	23,765.00	37,863.15	155,232.00
Emergency Relief Fund ¹	327,000.00	-	13,131.00	313,869.00
Personnel Measures Fund	153,454.35	-	-	153,454.35
International FR Fund	94,284.85	-	21,391.06	72,893.79
C4 Projects Fund	-	400,000.00	-	400,000.00
<i>Subtotal</i>	<i>1,364,069.35</i>	<i>423,765.00</i>	<i>72,385.21</i>	<i>1,715,449.14</i>
Total	1,692,523.95	423,765.00	72,385.21	2,043,903.74

The following movements are to be reported for the year 2025:

in CHF	Balance 01.01.2025	Additions 2025	Withdrawal 2025	Balance 31.12.2025
Social plan	328,454.60	-	-	328,454.60
<i>Subtotal</i>	<i>328,454.60</i>	<i>-</i>	<i>-</i>	<i>328,454.60</i>
Coronavirus Fund	220,000.00	-	-	220,000.00
Demographics Fund	400,000.00	-	-	400,000.00
Continental Assemblies Fund	155,232.00	17,075.26	-	172,307.26
Emergency Relief Fund ¹	313,869.00	-	-	313,869.00
Personnel Measures Fund	153,454.35	-	-	153,454.35
International FR Fund	72,893.79	-	-	72,893.79
C4 Projects Fund	400,000.00	-	10,739.30	389,260.70
<i>Subtotal</i>	<i>1,715,449.14</i>	<i>17,075.26</i>	<i>10,739.30</i>	<i>1,721,785.10</i>
Total	2,043,903.74	17,075.26	10,739.30	2,050,239.70

¹ The Emergency Relief Fund keeps resources that can be released rapidly for crisis situations in the project countries (e.g. after catastrophic floods).

Comments on individual operating statement items

9. Donations

The *donations* break down as follows:

Origin	2025 CHF	2024 CHF
Cantonal Churches	918,761.06	1,098,314.58
Cantonal Churches via EKS	768,993.75	748,456.25
Church campaigns, collections, bazaars	3,941,425.49	4,101,616.57
<i>Total church contributions</i>	5,629,180.30	5,948,387.40
Institutional donations Switzerland	1,303,247.40	710,122.00
Institutional donations EU/International	93,373.00	-
Private donations	1,335,819.83	1,347,716.16
Total	8,361,620.53	8,006,225.56

10. Contributions from organisations

Organisation	2025 CHF	2024 CHF
Basel Mission (of which, 75,000 for the Archive)	300,000.00	300,000.00
Community of Cooperation (KoGe)	-	20,304.00
Germany		429,646 €
<i>EMS – Evangelical Mission in Solidarity:</i>		
<i>Offerings for World Mission</i>	80,482 €	75,411.68
<i>Basel Mission (German branch): Collections</i>	155,000 €	132,860.30
<i>Basel Mission (German branch): Foundation</i>	146,664 €	138,670.81
France		
<i>Fonds ESP Mission - UEPAL</i>	47,500 €	44,378.68
Total, organisations	691,321.47	750,963.76
Contribution from the Swiss Federal Government (SDC)	2,224,071.00	2,508,000.00
Total	2,915,392.47	3,258,963.76

11. Legacies

Legacies totalling CHF 105'260.60 were allocated as freely disposable resources; the total of legacies allocated with restrictive appropriation was CHF 0.00.

12. Net sales from goods

The net sales from goods consists of sales of the Mission's materials, amounting to CHF 8'122.80.

13. Net sales from services

Net sales from services, amounting to CHF 67'182.75, mainly comprises income from services provided by the Education Exchange and Research Department (BAF).

14. Detailed breakdown of expenditure on services rendered

Programmes and projects

Our programmes and projects combine humanitarian action, development cooperation and peacebuilding in a holistic approach. In this way, they contribute to the realisation of the UN's Sustainable Development Goals; they promote the development of peaceful, fair and inclusive societies; they *strengthen the resilience of communities* and create the basis for *a life in dignity for all people*.

Impact areas	2025	2024
	CHF	CHF
Project contributions for humanitarian action	697,923.86	340,208.26
Africa	697,923.86	340,208.26
Project contributions for peacebuilding	332,303.50	259,961.62
Africa	195,441.59	220,669.41
Asia	136,861.91	39,292.21
Project contributions for overcoming gender-specific violence	623,156.23	469,096.65
Africa	200,545.88	75,686.74
Asia	235,567.46	194,045.90
Latin America	187,042.89	199,364.01
Project contributions for food sovereignty	573,333.55	575,956.73
Africa	198,152.69	227,721.98
Asia	682.50	1,746.83
Latin America	374,498.36	346,487.92
Project contributions for education	1,615,537.47	1,925,912.40
Africa	854,440.81	960,064.40
Asia	524,483.35	331,688.50
Latin America	172,492.26	357,860.70
EU	64,121.05	276,298.80
Project contributions for healthcare promotion	483,978.19	535,647.84
Africa	483,978.19	535,647.84
Project contributions for capacity development	0.00	778,314.74
Africa	-	574,081.95
Asia	-	103,579.11
Latin America	-	67,676.25
Worldwide	-	32,977.43
Project good governance and human rights	734,498.13	0.00
Africa	201,534.89	-
Asia	162,584.23	-
Latin America	245,528.09	-
Worldwide	124,850.92	-
Total, impact areas	5,060,730.93	4,885,098.24
International network	300,271.66	149,579.02
Africa	8,263.00	14,850.35
Asia	-	66,454.85
Latin America	-	24,404.73
Worldwide	54,507.90	-
EU	237,500.76	43,869.09
Total project expenditure	5,361,002.59	5,034,677.26
of which, personnel expenditure abroad	412,649.03	422,299.04

	2025	2024
	CHF	CHF
Information work		
Publications	161,843.24	209,979.34
Collections	169,336.60	168,314.33
Events	21,144.04	4,985.89
Entertainment expenses	2,718.76	4,808.75
Printed promotional materials	14,016.91	10,620.24
Public relations work	9,268.99	7,333.91
Fundraising	1,533.39	1,050.77
Other PR expenditure	6,169.10	2,490.10
Total	386,031.03	409,583.33
Operating expenditure		
Office space expenses	264,237.31	334,911.65
Internal services	20,352.65	21,513.60
Administration	520,860.83	429,446.43
Depreciation / valuation adjustments	90,596.00	80,263.00
Other operating expenditure	40,004.04	129,101.93
Total	936,050.83	995,236.61
Personnel expenditure	5,437,896.53	5,181,734.41
Total expenditure on services rendered	12,120,980.98	11,621,231.61

We have calculated these costs according to the ZEW0 method, and we report the following breakdown:

Project and service expenditure	8,957,441.05	8,403,962.87
Fundraising expenditure	1,316,261.51	1,318,385.34
Administrative expenditure	1,847,278.42	1,898,883.40
Total expenditure on services rendered	12,120,980.98	11,621,231.61

Headcount and personnel expenditure

Description	Fixed employment		Internships	Total Headcount	CHF
	Full-time positions	Headcount			
Switzerland, permanent positions	34.8	46	-	46	
Switzerland, temporary (limited-term) positions	2.45	6	1	7	
Total, 31.12.2025	37.25	52	1	53	5,437,896.53
Prior year	36.1	51	2	53	5,181,734.41
Personnel abroad, 31.12.2025		5	-	5	412,649.03
Prior year		5	-	5	422,299.04

Additional information:

1. Interns completed 29.25 months of training during 2025 (prior year: 33 months).
2. Remuneration of governing and executive bodies
Expenditure for members of the Board was CHF 8,600.00 (prior year: CHF 8,200.00) as salary expenditure plus CHF 10,851.95 (prior year: CHF 5,272.80) reimbursements for out-of pocket expenses.
Of this amount, the President received CHF 1,100.00 (prior year: 0.00) as salary expenditure and CHF 2,400.00 (prior year: 0.00) reimbursements for out-of pocket expenses.
3. In 2025, salaries for Management including Staff Units totalled: CHF 987,857.00