

Financial statement

Balance sheet

Assets (in CHF)	31 Dec 2025	31 Dec 2024
Liquid assets	3,293,255	3,468,413
Trade-receivables	213,958	1,233,077
Other receivables	159,784	153,670
Accrued income and prepaid expenses	1,640,421	1,006,011
Total current assets	5,307,417	5,861,171
Intangible assets	46,380	—
Financial assets	45,067	45,026
Total non-current assets	91,447	45,026
Total assets	5,398,864	5,906,197
Liabilities (in CHF)	31 Dec 2025	31 Dec 2024
Trade-payables	120,805	163,746
Advance payments	2,210,326	1,980,603
Other payables	196,305	207,137
Accrued liabilities and deferred expenses	266,255	290,173
Total current liabilities	2,793,691	2,641,659
Restricted funds (ICAR)	1,484,791	2,083,436
Total restricted funds	1,484,791	2,083,436
Total liabilities	4,278,482	4,725,095
Paid-in capital	20,000	20,000
Unrestricted capital (GOV)	1,069,121	1,276,111
Annual result	31,260	-115,009
Total capital of the organisation	1,120,381	1,181,102
Total liabilities and capital of the organisation	5,398,864	5,906,197

Statement of operations

Income and expenditure (in CHF)	31 Dec 2025	31 Dec 2024
Contributions	4,012,021	4,030,282
Overhead recovery	536,399	581,800
Project income (fees HQ)	2,787,340	2,885,080
Reimbursed expenses and consultants	3,231,931	3,149,070
Project income (fees field staff)	4,531,153	4,597,203
Loss on receivables	60,458	-61,588
Total operating income	15,159,304	15,181,847
Total direct expenses	-13,226,248	-13,094,820
Administrative expenditure	-2,460,056	-2,034,123
Total operating expenditure	-15,686,304	-15,128,943
Operating surplus (- deficit)	-527,000	52,904
Net financial income	-132,365	30,819
Change of restricted funds	598,645	-300,975
Change of unrestricted funds	91,981	102,242
Annual result	31,260	-115,009

Note: The aforementioned balance sheet and statement of operations form part of the Basel Institute's Financial Statement 2025, which was audited by BDO AG, in accordance with Swiss GAAP ARR, Swiss law and the Charter of the Foundation and its regulations. The Foundation Board of the Basel Institute approved the Financial Statement 2025 on 24 April 2026.