



Financial Report 2022

Wyss Academy for Nature
at the University of Bern

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On the Financial Report 2022

The activities in the fiscal year 2022 were centred around scaling up the Regional Stewardship Hubs and the Research and Innovation teams of the Wyss Academy for Nature. Also, new global competence centers supporting the field operations were established, such as Learning, Monitoring and Evaluation or the organizational and cultural development leads.

In total, the Wyss Academy absorbed the doubling of its workforce in 2022 to over 60 staff members. Despite and, to a certain extent, due to this impressive growth, the implementation of the planned projects fell short compared to the ambitions expressed in the 2022 budget. Also, not all of the planned positions could be filled. Other reasons were a continued lack of access owed to covid travel restrictions or political tensions in some of the regional areas.

This meant that also in the third year of operation, the budgeted financial resources were not fully used, resulting in an implementation rate of 61%. The Wyss Academy therefore posted ordinary earnings of CHF 8.00 million. Project expenditures account for the largest part of the expenses in 2022, at CHF 6.35 million, followed by personnel expenses at CHF 6.10 million. Other operating expenses amounted to CHF 0.70 million and depreciation and amortization to CHF 0.26 million.

The balance sheet totals at CHF 38.20 million, of which 97% are current assets. These current assets increased to CHF 32.66 million in cash and cash equivalents and readily disposable assets, as well as CHF 4.52 million in advance payments or services received in advance.

Fixed assets amount to CHF 1.03 million and represent the value of the foundation's investments at the end of 2022 after depreciation. On the liabilities side, payables from goods and services amount to CHF 2.76 million. Accrued expenses and deferred income total CHF 1.90 million, including funds received in advance from the Swiss Agency for Development and Cooperation (SDC) amounting to CHF 0.95 million.

The Wyss Academy for Nature increased its foundation capital to CHF 32.99 million at the end of 2022. Our organization is therefore well-equipped with a solid liquidity position. This additional equity, which was built up in the start-up phase, will be reduced again in the coming years by further scaling the projects in the hubs of the Global South.



Matthias Schmid-Huberty,
Chief Operations Officer



Olivier Eschler,
Finance and Controlling

Olivier Eschler

Olivier Eschler,
Finance and Controlling

Matthias Schmid-Huberty

Matthias Schmid-Huberty,
Chief Operations Officer

Balance Sheet

		12/31/2022	12/31/2021
Assets			
	Notes	CHF	CHF
Cash and cash equivalents		22,621,092	2,385,256
Current financial assets	4.1	10,036,533	23,779,090
Receivables from services	4.2	2,664,132	958,848
Other short-term receivables	4.3	1,302,018	83,427
Advance payments Regional Hubs	4.4	76,636	160,898
Prepayments and accrued income		475,497	264,439
Current assets		37,175,908	27,631,958
Tangible fixed assets	4.5	723,472	446,590
Intangible assets	4.6	305,096	314,232
Non-current assets		1,028,568	760,822
Total assets		38,204,476	28,392,780
Liabilities and foundation capital			
	Notes	CHF	CHF
Payables from goods and services	4.7	2,761,308	951,518
Accrued liabilities and deferred income	4.8	1,898,853	2,061,785
Short-term provisions		556,975	393,777
Current liabilities		5,217,136	3,407,080
Foundation capital		10,000,000	10,000,000
Result carried forward		14,985,701	4,100,644
Result of the year		8,001,639	10,885,056
Total foundation capital		32,987,340	24,985,700
Total liabilities and foundation capital		38,204,476	28,392,780

Income Statement

01/01–12/31/2022 01/01–12/31/2021

	Notes	CHF	CHF
Donor Contributions	4.9	17,000,000	17,000,000
Income for implementation program Hub Bern	4.10	3,550,450	1,908,847
Other third-party funding for implementation program Hub Bern		314,568	121,067
Other third-party funding for projects, research and services		532,060	127,441
Other operating income		12,486	9,141
Total operating income		21,409,564	19,166,496
Project expenses	4.11	-6,349,037	-3,728,068
Personnel expenses	4.12	-6,096,911	-3,483,439
Other operating expenses	4.13	-699,402	-907,052
Depreciation of tangible assets	4.5	-200,359	-109,493
Amortisation on intangible assets	4.6	-59,415	-50,858
Total operating expenses		-13,405,124	-8,278,910
Operating result		8,004,440	10,887,586
Financial result		-2,801	-2,530
Ordinary result		8,001,639	10,885,056
Extraordinary result		0	0
Result of the year		8,001,639	10,885,056

Statement of Changes in Equity

	2022	2021
	CHF	CHF
Foundation capital	10,000,000	10,000,000
Result carried forward	14,985,701	4,100,644
Result of the year	8,001,639	10,885,056
Foundation capital as of 31 December	32,987,340	24,985,700

Cash Flow Statement

		2022	2021
Cash flows from operating activities			
	Notes	CHF	CHF
Result of the year		8,001,639	10,885,056
Depreciation of tangible assets	4.5	200,359	109,493
Amortization of intangible assets	4.6	59,415	50,858
Increase (-) / Decrease (+) in receivables	4.2 / 4.3	-2,923,875	1,161,572
Increase (-) / Decrease (+) in advance payments South Hub	4.4	84,262	-36,479
Increase (-) / Decrease (+) in prepayments and accrued income		-211,057	-194,348
Decrease (-) / Increase (+) in payables	4.7	1,809,790	33,140
Decrease (-) / Increase (+) in accrued liabilities and deferred income	4.8	-162,932	549,020
Decrease (-) / Increase (+) in short-term provisions		163,198	324,437
Cash flows from operating activities		7,020,799	12,882,749
Cash flows from investing activities			
		CHF	CHF
Outflows for purchase of tangible assets		-477,240	-249,084
Outflows for purchase of intangible assets		-50,280	-222,090
Cash flows from investing activities		-527,520	-471,174
Cash flows from financing activities			
	Notes	CHF	CHF
Increase (-) / Decrease (+) in current financial assets	4.1	13,742,557	-13,079,090
Cash flows from financing activities		13,742,557	-13,079,090
Change in cash and cash equivalents		20,235,836	-667,515
Cash and cash equivalents at 1/1		2,385,256	3,052,771
Cash and cash equivalents at 12/31		22,621,092	2,385,256

Notes on the Financial Statements

1 General information

The Wyss Academy for Nature at the University of Bern is a private organization based in Bern (Switzerland) and was established in 2020 as an independent foundation.

Rapid biodiversity losses, accelerated climate change and a growing demand for land resources – these developments and their consequences are closely inter-related. This is the area in which the Wyss Academy for Nature is working; teams of scientists will join forces with experts and representatives from the fields

of policy, business and civil society on four continents to develop innovations aimed at protecting nature and ensuring that it is used sustainably.

The aims of the Wyss Academy for Nature are addressed by four operational units and the synergies between them: regional hubs – in South America, East Africa, Southeast Asia and Switzerland (Canton of Bern) – constitute the cornerstones for developing, testing and applying innovations for the protection of nature and its sustainable use.

2 Organization and Governance

The Board

The Foundation Board is called the “Board”.

The current members of the board are:

- Prof. Dr. Christian Leumann (President)
- André Nietlisbach (Vice-President)
- Dr. h.c. Hans-Jörg Wyss
- Prof. Dr. Peter Messerli
- Dr. Molly McUsic
- Johann Schneider-Ammann

The Swiss Agency for Development and Cooperation (SDC) is represented on the Board by one person as an observer.

Director and Deputy-Director

- Prof. Dr. Peter Messerli, Director
- Matthias Schmid-Huberty, COO and Deputy-Director

Auditor

- KPMG AG, Badenerstrasse 172, 8036 Zurich

3 Basis of preparation and accounting policies

Accounting standard

These financial statements have been prepared in accordance with the Swiss GAAP FER – core FER as issued by the Swiss Foundation for Accounting and Reporting Recommendations and the Swiss Code of Obligations. These financial statements give a true and fair view of the financial position, the cash flows and the operational results.

Currency and foreign currency transactions

The presentation currency is CHF (Swiss francs). Assets and liabilities in foreign currency are valued at the closing rate at the balance sheet date. Foreign currency transactions are recorded on initial recog-

inition in the functional currency at the transaction rate. Exchange rate differences are recognized in the income statement.

Revenue recognition

Core funding from founding organizations is recognized in the period when the funding was provided as stipulated in the contract. Operating income from project and research contributions is recognized in the period when the services were provided.

Cash and cash equivalents

This item includes cash balance, post and bank deposits as well as time deposits and fiduciary depos-

its with a maturity of at most 90 days. These are presented as nominal values. Transactions in foreign currencies have been converted according to the daily exchange rates during the business year.

Receivables from services, other short-term receivables and financial assets

These are valued at their nominal value less impairment, if any. Significant receivables are to be valued individually and will be impaired if necessary.

Tangible fixed assets

Tangible fixed assets items are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is charged so as to allocate the cost of assets less their residual values over their estimated lifetime, using the straight-line method. The following annual rates are used for depreciation of tangible fixed assets:

- Furnishings: 8 years
- IT hardware/office machines: 5 years
- Investments in rented offices: 5 years
- Vehicles: 5 years

Fixed assets at costs less than CHF 1,000 are not capitalized. The capitalization of maintenance costs depends on whether they are value-preserving or value-adding respectively extending the useful life of the fixed asset.

If there is an indication that there has been a significant change in the depreciation rate, useful life or residual value of an asset, the depreciation of that asset is revised prospectively to reflect the new expectations.

Intangible assets

Intangible assets are purchased computer software that is measured at cost less accumulated amortization and any accumulated impairment losses. The software is amortized over its estimated useful lifetime of five years using the straight-line method.

Payables from goods and services and other short-term liabilities

Payables are recorded at their fair value, represented by the amount to pay.

Accrued liabilities and deferred income

This item includes the liabilities that result from the accrual accounting. These accrued liabilities are principally project payments for project activities that have not yet been carried out.

Short-term provisions

Provisions are determined based on impartial and economically reasonable principles. Risks are taken into account adequately.

Cash flow statement

The cash flow statement shows the changes in the cash and cash equivalents fund, divided into operating, investment and financing activities. It is presented according to the indirect method.

Associated organizations, individuals and institutions

The following organizations and individuals are regarded as associates:

- The Wyss Foundation, Washington
- University of Bern
- Canton of Bern
- Board and Management of The Wyss Academy for Nature at the University of Bern

4 Details on the balance sheet and income statement

4.1 Current financial assets	12/31/2022	12/31/2021
	CHF	CHF
Current account University of Bern	10,036,533	23,779,090
Total current financial assets	10,036,533	23,779,090

The current account at the University of Bern is interest-free.

4.2 Receivables from services	12/31/2022	12/31/2021
	CHF	CHF
Canton of Bern	2,503,117	955,427
Third parties	161,015	3,421
Total receivables from services	2,664,132	958,848

4.3 Other short-term receivables	12/31/2022	12/31/2021
	CHF	CHF
University of Bern	1,200,000	0
Canton of Bern	24,481	24,281
Other short-term receivables third parties	77,537	59,146
Total other short-term receivables	1,302,018	83,427

4.4 Advance payments South Hub	12/31/2022	12/31/2021
	CHF	CHF
Advance payments Hub Laos	0	94,642
Advance payments Hub Kenya	30,411	38,557
Advance payments Hub Peru	46,225	27,699
Total advance payments South Hub	76,636	160,898

4.5 Tangible fixed assets	12/31/2022	12/31/2021
Net carrying amount	CHF	CHF
Furnishings	224,477	221,837
IT hardware / office machines	150,387	126,149
Investments in rented offices	254,532	98,604
Car	94,076	0
Total tangible fixed assets	723,472	446,590

4.6 Intangible assets	12/31/2022	12/31/2021
Net carrying amount	CHF	CHF
Software	263,535	251,890
Right of use of hardware (server)	41,561	62,342
Total intangible assets	305,096	314,232

4.7 Payables from goods and services	12/31/2022	12/31/2021
	CHF	CHF
Payables third parties	1,578,351	176,828
Payables University of Bern	1,182,957	774,690
Total payables from goods and services	2,761,308	951,518

4.8 Accrued liabilities and deferred income	12/31/2022	12/31/2021
	CHF	CHF
Accrued liabilities third parties	540,105	290,168
Deferred income Canton of Bern	34,200	175,880
Deferred income University of Bern	374,548	385,737
Deferred income SDC	950,000	1,210,000
Total accrued liabilities and deferred income	1,898,853	2,061,785

The Wyss Academy for Nature received a programm contribution from the SDC in 2020 in the amount of CHF 1,735,000, CHF 500,000 in 2021 and CHF 540,000 in 2022. Thereof, CHF 275,000 was used to fund projects in the year 2020, CHF 750,000 in the year 2021 and CHF 800,000 in 2022. Therefore CHF 950,000 was accrued as deffered income SDC.

4.9 Donor contributions	12/31/2022	12/31/2021
By donor	CHF	CHF
The Wyss Foundation	10,000,000	10,000,000
University of Bern	3,000,000	3,000,000
University of Bern (tied funds)	1,200,000	1,250,000
Swiss Development Cooperation (University of Bern – tied funds)	800,000	750,000
Canton of Bern	1,700,000	1,700,000
Canton of Bern (in kind contribution for office)	300,000	300,000
Total donor contributions	17,000,000	17,000,000

The funds contributed by SDC of CHF 800,000 (750,000) are counted to the tied funds contribution of the University of Bern. The Canton of Bern of contributes CHF 300,000 (300,000) to finance the rent and the costs for the offices.

4.10 Income for implementation program Hub Bern	12/31/2022	12/31/2021
	CHF	CHF
Canton of Bern	3,550,450	1,908,847
Total income for implementation program Hub Bern	3,550,450	1,908,847

The Canton funds the implementation program for the Hub Bern to the value of CHF 30 million over ten years in accordance with the Cantonal Parliament resolution. If the total for the project amounts settled does not reach the average yearly tranches of CHF 3 million, the remaining funds will be released from the Cantonal Government within the framework of the approved global credit facility for subsequent years as part of the annual approval and financial planning process..

4.11 Project expenses	12/31/2022	12/31/2021
As per nature	CHF	CHF
Project expenses Regional Stewardship Hubs	-1,174,177	-781,974
Project expenses Hub Bern	-4,486,082	-2,114,165
Project expenses Research- and Innovation Teams	7,304	-572,878
Project expenses Policy Outreach and Synthesis	-368,754	-166,689
Project expenses Management Center	-327,328	-92,362
Total Project expenses	-6,349,037	-3,728,068

4.12 Personnel expenses	12/31/2022	12/31/2021
As per nature	CHF	CHF
Personnel expenses Wyss Academy	-2,871,696	-2,234,783
Personnel expenses Regional Stewardship Hubs	-279,040	-167,363
Personnel expenses University of Bern (seconded)	-1,579,419	-427,339
Other personal expenses (Consultancies)	-820,106	-187,215
Social insurance expenses	-546,650	-466,739
Total personnel expenses	-6,096,911	-3,483,439

The Wyss Academy averagely employed 42.6 (17.8) full time equivalent (FTE) in 2022 (2021). This resulted in 50.8 (24) FTE's at the end of the year, representing a workforce of 61 (30) persons.

4.13 Other operating expenses	12/31/2022	12/31/2021
As per nature	CHF	CHF
Maintenance and rent	-322,528	-234,704
Informatic costs	-173,662	-114,805
Marketing and public relations	-19,339	-122,139
Other	-183,873	-435,404
Total other operating expenses	-699,402	-907,052

5 Expenses by business unit

	12/31/2022	12/31/2021
Hub South East Asia	CHF	CHF
Personnel expenses Wyss Academy	-14,166	0
Project expenses	-280,515	-160,844
Other operating expenses	-4,968	-376
Total expenses Hub South East Asia	-299,649	-161,220
Hub East Africa	CHF	CHF
Personnel expenses Wyss Academy	-318,967	-167,363
Project expenses	-575,693	-312,965
Operation expenses	-16,569	-15,032
Depreciation of tangible and intangible assets	-5,660	0
Total expenses Hub East Africa	-916,889	-495,360
Hub South America	CHF	CHF
Personnel expenses Wyss Academy	-209,322	-3,474
Project expenses	-232,974	-189,467
Operation expenses	-18,590	-440
Depreciation of tangible and intangible assets	-891	0
Total expenses Hub South America	-461,777	-193,381
Coordination of Regional Stewardship Hubs	CHF	CHF
Personnel expenses Wyss Academy	-329,962	-417,472
Project expenses	-84,995	-118,698
Operation expenses	-7,350	-34,099
Depreciation of tangible and intangible assets	-4,125	0
Total expenses Coordination of Regional Stewardship Hubs	-426,432	-570,269
Hub Bern	CHF	CHF
Personnel expenses Wyss Academy	-476,014	-363,160
Project expenses	-4,486,082	-2,114,165
Operation expenses	-904	-358
Depreciation of tangible and intangible assets	-6,087	0
Total expenses Hub Bern	-4,969,087	-2,477,683

	12/31/2022	12/31/2021
Science and Policy Outreach	CHF	CHF
Personnel expenses Wyss Academy	-757,280	-476,243
Project expenses	-368,754	-166,689
Operation expense	-6,241	-1,271
Depreciation of tangible and intangible assets	-7,677	0
Total expenses Science and Policy Outreach	-1,139,952	-644,203
Research- and Innovation Teams	CHF	CHF
Personnel expenses Wyss Academy	-1,930,517	-379,167
Project expenses	7,304	-572,878
Operation expense	-36,606	-28,812
Depreciation of tangible and intangible assets	-44,273	0
Total Research- and Innovation Teams	-2,004,092	-980,857
Management Center	CHF	CHF
Personnel expenses Wyss Academy	-2,060,682	-1,676,560
Project expenses	-327,328	-92,362
Other operating expenses	-610,977	-848,220
Depreciation of tangible and intangible assets	-191,060	-138,795
Total expenses Management Center	-3,190,047	-2,755,937
Grand total expenses all business units	-13,407,925	-8,278,910

Looking at the Wyss Academy's spending from a business unit perspective, expenditure in the Regional Stewardship Hubs increased to CHF 2.1 million (CHF 1.4 million) and in Hub Bern, project expenditure increased to CHF 4.97 million (CHF 2.48 million). Activities in the Science and Policy Outreach unit increased to CHF 1.14 million (CHF 0.64 million) and costs in the Research and Innovation teams more than doubled to CHF 2.0 million (CHF 0.98 million). The Management Centre implemented the institutional set-up with an expenditure of CHF 3.19 million (CHF 2.76 million).

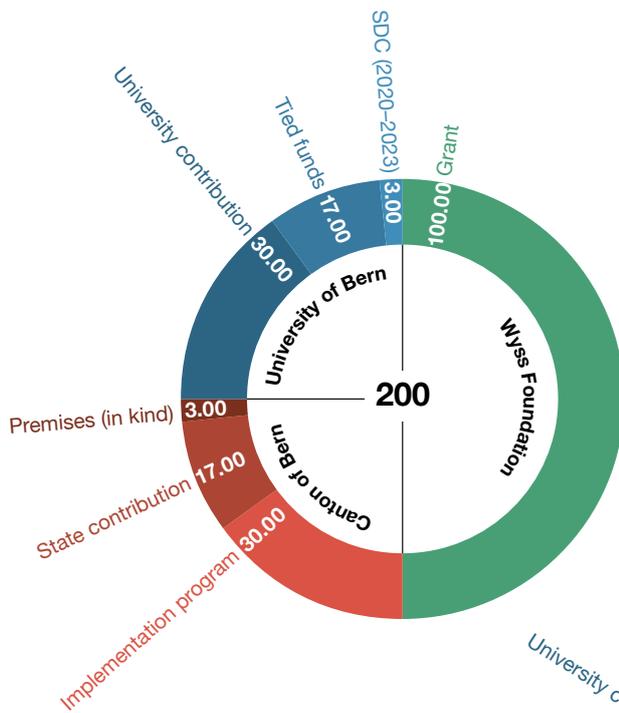
6 Approval financial statements

The financial statements were approved for publication by the Board on 9th May 2023.

7 Subsequent events

There were no events after the balance sheet date that would have resulted in an adjustment of the carrying amounts of assets and liabilities to the annual financial statement.

Funding

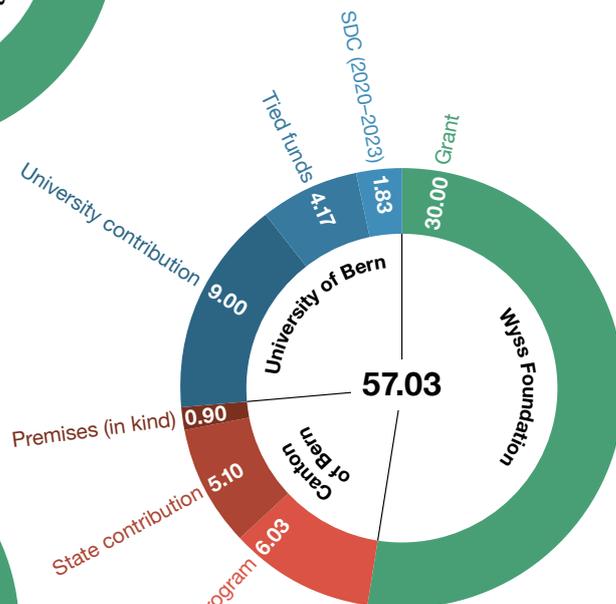
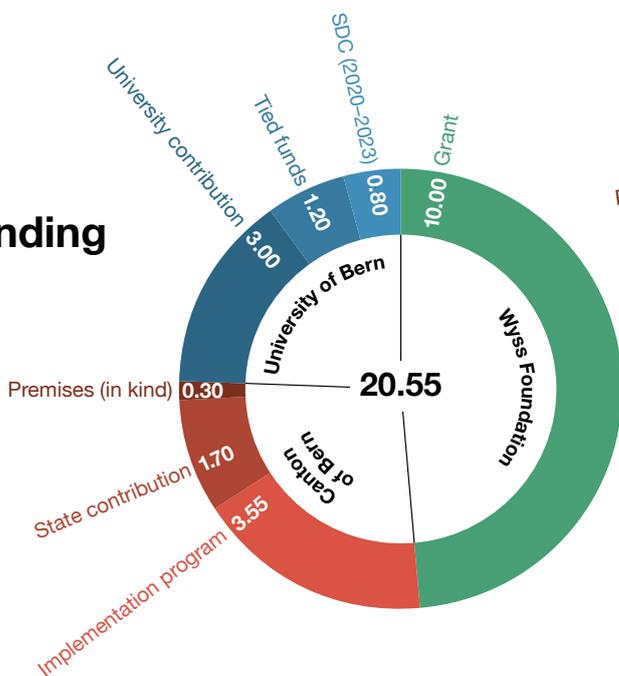


Committed Funding 2020-2029

in million CHF

Core Funding 2022

in million CHF



Contributed Funding 2020-2022

in million CHF

		in million CHF						
Donor	Purpose	Overall Committed	Avg. per year	Income 2020	Income 2021	Income 2022	Total 2020-2022	Remaining commitment 2023-2029
Wyss Foundation	Grant	100.00	10.00	10.00	10.00	10.00	30.00	70.00
Canton of Bern	Implementation program	30.00	3.00	0.57	1.91	3.55	6.03	23.97
	State contribution	17.00	1.70	1.70	1.70	1.70	5.10	11.90
	Premises (in kind)	3.00	0.30	0.30	0.30	0.30	0.90	2.10
University of Bern	University contribution	30.00	3.00	3.00	3.00	3.00	9.00	21.00
	Tied funds	17.00	1.70	1.72	1.25	1.20	4.17	12.82
SDC	SDC (2020-2023)	3.00	0.30	0.28	0.75	0.80	1.83	1.18
Total		200.00	20.00	17.57	18.91	20.55	57.03	142.97

Auditor's Report



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Report of the Statutory Auditor on the Limited Statutory Examination to the Board of the Wyss Academy for Nature at the University of Bern, Bern

As statutory auditor, we have examined the financial statements shown on page 4 to 16 (balance sheet, income statement, cash flow statement, statement of changes in capital and notes) of Wyss Academy for Nature at the University of Bern for the year ended 31 December 2022.

The board is responsible for the preparation of the financial statements in accordance with Swiss GAAP FER, the requirements of Swiss law, the foundation's charter and regulations. Our responsibility is to perform a limited statutory examination on these financial statements. We confirm that we meet the licensing and independence requirements as stipulated by Swiss law.

We conducted our examination in accordance with the Swiss Standard on the Limited Statutory Examination. This standard requires that we plan and perform a limited statutory examination to identify material misstatements in the financial statements. A limited statutory examination consists primarily of inquiries of personnel and analytical procedures as well as detailed tests of documents of the unit as considered necessary in the circumstances. However, the testing of operational processes and the internal control system, as well as inquiries and further testing procedures to detect fraud or other legal violations, are not within the scope of this examination.

Based on our limited statutory examination, nothing has come to our attention that causes us to believe that the financial statements do not give a true and fair view of the financial position, the results of operations and the cash flows in accordance with Swiss GAAP FER and do not comply with Swiss law and the foundation's charter and regulations.

KPMG AG

Reto Kaufmann
Licensed Audit Expert
Auditor in Charge

Fabian Spörri
Licensed Audit Expert

Zurich, 9 May 2023

Acknowledgements

Publisher

Wyss Academy for Nature

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Matthias Schmid-Huberty, COO

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Translation

Wyss Academy for Nature

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