

Financial Report **2020**

“We need to break down the silos of science, policy and practice so that we can work together to develop, test and scale up innovations that will catalyze co-benefits between nature and people.”

—Peter Messerli, Director, Wyss Academy for Nature

2020 **Financial Report**

Wyss Academy for Nature  
at the University of Bern

## Contents

Comment — page 5

Balance Sheet — page 6

Income Statement — page 7

Statement of Changes in Equity — page 8

Cash Flow Statement — page 9

Notes on the Financial Statements — page 10

Auditor's Report — page 18

Acknowledgements — page 19

## Comment **On the Financial Report 2020**

From a financial perspective, the Wyss Academy for Nature spent less in its first year of operations than it had intended to and than its funding allowed. Therefore, the Wyss Academy has an ordinary result of CHF 4.10 million.

The financial year started with the establishment of the Wyss Academy in May and takes into account founding expenditures in Bern and early expenditures on operations in the field through the partners.

The funding organizations contributed in total CHF 17.66 million, of which CHF 10 million were endowed to the foundation's basic capital. Therefore, the total income of the Wyss Academy remains at CHF 7.66 million for the first year of operation. With total operating expenses of CHF 3.56 million, a result of CHF 4.10 million will increase the foundation's capital.

Personnel costs make up the greatest share of costs with CHF 2.04 million, followed by other operating expenses with a share of CHF 1.43 million, consisting of project expenses in the hubs (CHF 0.88 million), premises (CHF 0.30 million) and others (CHF 0.24 million). Depreciation and amortization amounted to CHF 0.09 million, reflecting a total investment in fixed and intangible assets of CHF 0.54 million in 2020.

The balance sheet totals CHF 16.60 million, consisting of CHF 16.15 million current assets. The current assets consist of CHF 13.75 million cash and cash equivalents, while CHF 2.40 million are receivables, referring mostly to contributions by the Canton of Bern and the University of Bern.

The non-current assets amount to CHF 0.45 million after depreciation and represent the foundation's investment value as per end of 2020.



**Matthias Schmid-Huberty, COO**

On the liabilities side, payables from goods and services amount to CHF 0.92 million, accrued liabilities to CHF 1.51 million, including deferred income received by the Swiss Agency for Development and Cooperation (SDC) amounting to CHF 1.46 million.

The Wyss Academy for Nature had a foundation capital of CHF 14.10 million at the end of the year 2020.

I warmly thank Urs Balsiger, COO of the Centre for Development and Environment at the University of Bern (CDE), and his colleagues for their great dedication and support with the accounts, the auditing and the financial closure during the ramp-up phase in 2020.

Matthias Schmid-Huberty, COO

## Balance Sheet

	Notes	12/31/2020
<b>Assets</b>		
		CHF
Cash and cash equivalents		3,052,771
Current financial assets	4.1	10,700,000
Receivables from services	4.2	665,795
Other short-term receivables	4.3	1,538,052
Advance payments Regional Hubs	4.4	124,418
Prepayments and accrued income		70,091
<b>Current assets</b>		<b>16,151,127</b>
Tangible fixed assets	4.5	307,000
Intangible assets	4.6	143,000
<b>Non-current assets</b>		<b>450,000</b>
<b>Total assets</b>		<b>16,601,127</b>
<b>Liabilities and foundation capital</b>		
		CHF
Payables from goods and services	4.7	918,378
Accrued liabilities and deferred income	4.8	1,512,765
Short-term provisions		69,340
<b>Current liabilities</b>		<b>2,500,483</b>
Foundation capital		10,000,000
Result of the year		4,100,644
<b>Total foundation capital</b>		<b>14,100,644</b>
<b>Total liabilities and foundation capital</b>		<b>16,601,127</b>

## Income Statement

	Notes	05/18/2020–12/31/2020
<b>Income Statement</b>		
		CHF
Donor contributions	4.9	7,000,000
Income for implementation program Bern Hub	4.10	658,934
Other third-party funding for projects, research and services		0
Other operating income		1,000
<b>Total operating income</b>		<b>7,659,934</b>
Personnel expenses	4.11	-2,042,912
Depreciation of tangible assets	4.5	-56,834
Amortization on intangible assets	4.6	-28,771
Other operating expenses	4.12	-1,430,773
<b>Total operating expenses</b>		<b>-3,559,290</b>
<b>Operating result</b>		<b>4,100,644</b>
Financial result		0
<b>Ordinary result</b>		<b>4,100,644</b>
Extraordinary result		0
<b>Result of the year</b>		<b>4,100,644</b>

## Statement of Changes in Equity

	Notes	2020
		CHF
Foundation capital as of 18 May		0
Payment of foundation capital		10,000,000
Result of the year		4,100,644
<b>Foundation capital as of 31 December</b>		<b>14,100,644</b>

The foundation capital was paid by the three founders: The Wyss Foundation (CHF 6,000,000), the University of Bern (CHF 2,300,000) and the Canton of Bern (CHF 1,700,000).

## Cash Flow Statement

	Notes	2020
		CHF
<b>Cash flows from operating activities</b>		<b>4,100,644</b>
Depreciation of tangible assets	4.5	56,834
Amortization of intangible assets	4.6	28,771
Losses on asset disposals		0
Increase (-) / Decrease (+) in receivables	4.2 / 4.3	-2,203,847
Increase (-) / Decrease (+) in advance payments South Hub	4.4	-124,418
Increase (-) / Decrease (+) in prepayments and accrued income		-70,091
Decrease (-) / Increase (+) in payables	4.7	918,378
Decrease (-) / Increase (+) in accrued liabilities and deferred income	4.8	1,512,765
Decrease (-) / Increase (+) in short-term provisions		69,340
<b>Cash flows from operating activities</b>		<b>187,731</b>
<b>Cash flows from investing activities</b>		<b>CHF</b>
Outflows for purchase of tangible assets		-363,834
Inflows from disposals of tangible assets		0
Outflows for purchase of intangible assets		-171,771
Inflows from disposals of intangible assets		0
<b>Cash flows from investing activities</b>		<b>-535,604</b>
<b>Cash flows from financing activities</b>		<b>CHF</b>
Payment of foundation capital		10,000,000
Increase (-) / Decrease (+) in current financial assets	4.1	-10,700,000
<b>Cash flows from financing activities</b>		<b>-700,000</b>
<b>Change in cash and cash equivalents</b>		<b>3,052,771</b>
Cash and cash equivalents at 05/18		0
Cash and cash equivalents at 12/31		3,052,771

# 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. It will be in full operation by 2022.

Rapid biodiversity losses, accelerated climate change and a growing demand for land resources – these developments and their consequences are closely interrelated. This is the area in which the Wyss Academy for Nature will be 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 will be addressed by four operational units and the synergies between them: regional hubs – in South America, East Africa, Southeast Asia and Switzerland (Canton of Bern) – will 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

### Director and Deputy-Director

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

### Auditor

- KPMG AG, Rättelstrasse 28, 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 deposits

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

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	12/31/2020
	CHF
Current account University of Bern	10,700,000
<b>Total current financial assets</b>	<b>10,700,000</b>

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

4.2 Receivables from services	12/31/2020
	CHF
Canton of Bern	662,385
Third parties	3,410
<b>Total receivables from services</b>	<b>665,795</b>

4.3 Other short-term receivables	12/31/2020
	CHF
University of Bern	1,471,789
Canton of Bern	32,863
Other short-term receivables third parties	33,400
<b>Total other short-term receivables</b>	<b>1,538,052</b>

4.4 Advance payments South Hub	12/31/2020
	CHF
Advance payments Laos Hub	77,290
Advance payments Kenya Hub	47,128
<b>Total advance payments South Hub</b>	<b>124,418</b>

4.5 Tangible fixed assets	12/31/2020
<b>Net carrying amount</b>	<b>CHF</b>
Furnishings	201,000
IT hardware / office machines	69,000
Investments in rented offices	37,000
<b>Total tangible fixed assets</b>	<b>307,000</b>

4.6 Intangible assets	12/31/2020
<b>Net carrying amount</b>	<b>CHF</b>
Software	59,878
Right of use of hardware (server)	83,122
<b>Total intangible assets</b>	<b>143,000</b>

4.7 Payables from goods and services	12/31/2020
	CHF
Payables third parties	469,382
Payables University of Bern	448,996
<b>Total payables from goods and services</b>	<b>918,378</b>

4.8 Accrued liabilities and deferred income	12/31/2020
	CHF
Accrued liabilities third parties	49,313
Deferred income Canton of Bern	3,452
Deferred income SDC	1,460,000
<b>Total accrued liabilities and deferred income</b>	<b>1,512,765</b>

The Wyss Academy for Nature received a program contribution from the SDC of CHF 1,735,000. Of this, CHF 275,000 was used to fund projects in the year 2020 and CHF 1,460,000 was accrued as deferred income to the SDC.

4.9 Donor contributions	12/31/2020
<b>By donor</b>	<b>CHF</b>
The Wyss Foundation	4,000,000
University of Bern	700,000
University of Bern (tied funds)	1,725,000
Swiss Agency for Development and Cooperation (University of Bern – tied funds)	275,000
Canton of Bern (in kind contribution for office)	300,000
<b>Total donor contributions</b>	<b>7,000,000</b>

The funds contributed by the SDC of CHF 275,000 are included in the tied funds contribution of the University of Bern. The Canton of Bern contributed CHF 300,000 to fund the rent and the costs of the offices in kind.

Total payments to the foundation capital and donor contributions amount to CHF 17,000,000, of which CHF 10,000,000 are funded by the Wyss Foundation, CHF 5,000,000 by the University of Bern and CHF 2,000,000 by the Canton of Bern.

<b>Payments to the foundation capital</b>	12/31/2020
<b>By donor</b>	CHF
The Wyss Foundation	6,000,000
University of Bern	2,300,000
Canton of Bern	1,700,000
<b>Total payments to the foundation capital</b>	<b>10,000,000</b>

<b>4.10 Income for implementation program Bern Hub</b>	12/31/2020
	CHF
Canton of Bern	658,934
<b>Total project and research contributions</b>	<b>658,934</b>

The Canton will fund the implementation program for the Bern Hub 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 by 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. Therefore, the amount carried forward for the following years is CHF 2,341,066.

<b>4.11 Personnel expenses</b>	12/31/2020
<b>As per nature</b>	CHF
Personnel expenses Wyss Academy	-369,637
Personnel expenses Regional Hubs	-309,004
Personnel expenses University of Bern (seconded)	-1,076,502
Consultancies	-173,314
Social insurance expenses	-114,455
<b>Total personnel expenses</b>	<b>-2,042,912</b>

The annual average number of full-time equivalents for the reporting and the previous year did not exceed 10.

<b>4.12 Other operating expenses</b>	12/31/2020
<b>As per nature</b>	CHF
Project expenses Regional Hubs	-237,377
Project expenses Bern Hub	-648,113
Maintenance and rent	-300,354
IT costs	-20,118
Insurance	-10,749
Marketing and public relations	-13,906
Other	-200,155
<b>Total other operating expenses</b>	<b>-1,430,773</b>

## 5 Expenses by business unit

	12/31/2020
<b>South East Asia Hub</b>	CHF
Personnel expenses Partners	-49,829
Personnel expenses University of Bern (seconded)	-127,105
Project expenses	-45,987
<b>Total expenses South East Asia Hub</b>	<b>-222,921</b>

<b>East Africa Hub</b>	CHF
Personnel expenses Wyss Academy	-125,387
Personnel expenses Partners	-133,788
Personnel expenses University of Bern (seconded)	-106,997
Project expenses	-127,731
<b>Total expenses East Africa Hub</b>	<b>-493,903</b>

<b>South America Hub</b>	CHF
Personnel expenses Partners	0
Personnel expenses University of Bern (seconded)	-46,997
Project expenses	-63,660
<b>Total expenses South America Hub</b>	<b>-110,657</b>

<b>Coordination Regional Hubs</b>	CHF
Personnel expenses Wyss Academy	-52,007
Personnel expenses University of Bern (seconded)	0
Project expenses	0
<b>Total expenses Coordination Regional Hubs</b>	<b>-52,007</b>

<b>Bern Hub</b>	CHF
Personnel expenses Wyss Academy	-66,376
Personnel expenses University of Bern (seconded)	-84,107
Project expenses	-648,113
<b>Total expenses Bern Hub</b>	<b>-798,596</b>



<b>Science and Policy Outreach</b>	CHF
Personnel expenses Wyss Academy	0
Personnel expenses University of Bern (seconded)	-57,598
Project expenses	0
<b>Total expenses Science and Policy Outreach</b>	<b>-57,598</b>
<hr/>	
<b>Transformational Research Teams</b>	CHF
Personnel expenses Wyss Academy	0
Personnel expenses University of Bern (seconded)	-294,945
Project expenses	0
<b>Total expenses Transformational Research Teams</b>	<b>-294,945</b>
<hr/>	
<b>Management Center</b>	CHF
Personnel expenses Wyss Academy	-598,932
Personnel expenses University of Bern (seconded)	-125,530
Consultancies	-173,314
Other operating expenses	-545,283
Depreciation of tangible and intangible assets	-85,604
<b>Total expenses Management Center</b>	<b>-1,528,663</b>
<hr/>	
<b>Grand total expenses all business units</b>	<b>-3,559,290</b>

Looking at the spending of the Wyss Academy from a business unit perspective, more than 40% was spent on the basic infrastructure and support structures at Headquarters and the Management Center and this is where the primary focus (CHF 1.53 million) was in 2020. Activities in the Regional Hubs amounted to a quarter of the total expenses (CHF 0.88 million), while the Bern Hub has already implemented projects with a value amounting to CHF 0.8 million. The Transformational Research Teams, whose initial work in 2020 was conducted by interim research teams, had spending of nearly CHF 0.3 million. Because of its operational start in 2021, the expenses for Science and Policy Outreach were minimal in 2020 (CHF 0.06 million).

## 6 Approval financial statements

The financial statements were approved for publication by the Board on 26th April 2021.

## 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.

# Auditor's Report



**KPMG AG**  
Räffelstrasse 28  
PO Box  
CH-8036 Zurich  
  
+41 58 249 31 31  
kpmg.ch

## 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 6 to 17 (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 period from 18 May 2020 to 31 December 2020.

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 Spoerri  
Licensed Audit Expert

Zurich, 26 April 2021

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### Publisher

Wyss Academy for Nature  
at the University of Bern  
Kochergasse 4  
3011 Bern  
[www.wyssacademy.org](http://www.wyssacademy.org)

### Contact

Matthias Schmid-Huberty  
COO  
+41 31 631 63 00  
[matthias.schmid@wyssacademy.org](mailto:matthias.schmid@wyssacademy.org)

### Responsible for the content of the financial report

Matthias Schmid-Huberty, COO

### Consultancy, design and implementation

Laetitia Buntschu Signer  
LAB visual concepts GmbH, Zurich  
[www.labvisualconcepts.ch](http://www.labvisualconcepts.ch)

### Consultancy and editing

Janine Radlingmayr  
[www.linkedin.com/in/janineradlingmayr](http://www.linkedin.com/in/janineradlingmayr)

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UGZ Übersetzer Gruppe Zürich

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Vögeli AG, Langnau i.E.


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# The First Year of the Wyss Academy for Nature in Words and Figures.

**Wyss Academy for Nature**  
at the University of Bern  
Kochergasse 4  
3011 Bern

[www.wyssacademy.org](http://www.wyssacademy.org)



From snow-capped mountains  
to hot deserts, the Wyss Academy  
for Nature scales solutions that  
transcend local contexts.