

Financial report 2025

**solidar
suisse**

Consolidated Balance Sheet

Assets (CHF)

	Notes	31.12.2025	31.12.2024
Current Assets			
Cash and cash equivalents	1.1	5,902,992	6,220,902
Accounts receivable on deliveries and services		27,768	20,517
Other short-term accounts receivable	1.2	494,874	1,043,174
Net assets in programme countries		744,827	675,088
Accrued income and pre-paid expenses	1.3	813,081	1,501,331
Total		7,983,544	9,461,012
Fixed Assets			
Financial Assets	1.4	4,971,957	4,971,957
Tangible fixed assets	1.5	209,965	345,050
Real estate property	1.6	7,400,787	7,526,217
Intangible assets	1.7	653,433	502,954
Total		13,236,142	13,346,179
Total Assets		21,219,686	22,807,190

Liabilities (CHF)

Short-term liabilities			
Liabilities on deliveries and services		169,204	167,224
Other short-term liabilities	2.1	684,089	918,877
Pre-payments	2.2	3,061,990	5,008,062
Accrued expenses and deferred income	2.3	292,888	242,432
Total		4,208,172	6,336,595
Long-term liabilities			
Long-term interest-bearing liabilities (mortgages)		2,150,000	2,150,000
Other long-term liabilities		335,672	335,672
Total		2,485,672	2,485,672
Total liabilities		6,693,844	8,822,267
Fund capital	2.4	5,301,091	4,842,398
Total liabilities and fund capital		11,994,935	13,664,665
Capital of the organisation			
Paid-up capital		100,000	100,000
Restricted capital		304,152	304,152
	– Foreign-exchange offset reserve		
	– Real estate renovation reserve	1,011,162	940,468
	– Collective agreement (CLA) reserve	60,000	60,000
Solidar Suisse unrestricted capital		7,737,644	7,725,827
Solidar Suisse Genève unrestricted capital		11,794	12,079
Total		9,224,751	9,142,525
Total liabilities		21,219,686	22,807,190

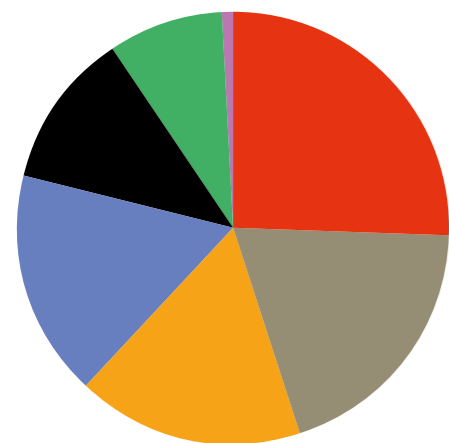
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Consolidated Statement of operations

Income (CHF)

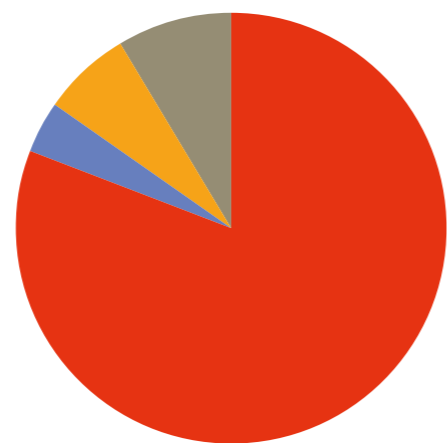
	Notes	2025	2024
Income from donations			
Unrestricted donations and legacies		3,388,617	3,002,510
Restricted donations and legacies		490,224	359,873
Project contributions (restricted)	3.1	2,995,120	2,747,549
Project contributions, Liechtenstein Development Service LED (restricted)		500,000	550,000
Membership fees and supporter contributions (unrestricted)		367,849	386,896
Total		7,741,810	7,046,828
Income from service provided (restricted)			
Swiss Federal funding	3.2	4,877,269	5,124,052
Funding from various organisations	3.3	12,493,724	16,390,483
Total		17,370,993	21,514,535
Other operating income	3.4	206,674	436,607
Total operational income		25,319,476	28,997,971

Origin of operational funds



- Swiss Solidarity **25.8%**
- Swiss Federal Funding **19.3%**
- States internationally **17.1%**
- Donations and Legacies **16.8%**
- Cantons, municipalities and foundations **11.8%**
- International organisations **8.4%**
- Other operating income **0.8%**

Use of operational funds



- International programme **80.9%**
- Campaigns **4%**
- Administration costs **6.7%**
- Fundraising **8.4%**

Expenses (CHF)

	Notes	2025	2024
International programme			
	4.1		
Africa		6,581,815	10,381,426
Asia		2,338,462	4,202,165
Latin America		2,164,869	2,445,994
Eastern Europe and Middle East		6,835,295	5,865,955
Programme coordination and support	4.2	2,323,842	2,453,799
Total		20,244,283	25,349,339
Swiss programme - Information and awareness raising			
	4.3	1,004,864	1,286,721
Head Office			
	4.4		
Administration costs		1,666,195	1,892,321
Fundraising and advertising		2,114,119	2,655,942
Total		3,780,314	4,548,263
Total operational expenditure		25,029,462	31,184,323
Operating result		290,015	- 2,186,353
Financial result	4.5	- 52,588	- 8,518
Real estate property result	4.6	303,372	172,773
Other result	4.7	120	13,609
Result before fund movements		540,919	- 2,008,489
Movements in funds			
	4.8		
Allocations		- 3,985,344	- 3,657,422
Use		3,526,651	4,736,161
Annual result before allocations to the capital of the organisation		82,226	- 929,751
Allocations			
To unrestricted capital		- 11,532	879,828
To restricted capital			
- Foreign-exchange offset reserve		0	0
- Real estate renovation reserve		- 70,695	49,923
		0	0

Consolidated Cash flow statement

(CHF)	2025	2024
Operational activities		
Annual result before allocations to the capital of the organisation	82,226	- 929,751
Change in fund capital	458,693	- 1,078,738
Depreciation of tangible fixed assets	170,498	169,695
Depreciation of real estate property	125,430	125,430
Amortisation of intangible assets	26,944	48,608
Other income non affecting the fund	0	- 336,000
Profit from fixed assets disposals	- 50,096	- 51,611
Change in accounts receivable on deliveries and services	- 7,252	2,230
Change in other short-term accounts receivable and accrued income and pre-paid expenses	1,166,810	- 518,193
Change in short-term liabilities on deliveries and services	1,980	- 18,550
Change in other short-term liabilities, pre-payments and accrued expenses and deferred income	- 2,130,404	- 3,357,860
Cash flow from operational activities	- 155,169	- 5,944,741
Investment activities		
Investments in tangible fixed assets	- 35,421	- 204,196
Disposals of tangible fixed assets	50,105	51,611
Investments in real estate property	0	0
Disposals of real estate property	0	0
Investments in financial assets	0	- 1,395
Disposals of financial assets	0	838,703
Investments in intangible assets	- 177,424	- 160,501
Cash flow from investment activities	- 162,740	524,222
Financing activities		
Change in long-term interest-bearing liabilities	0	0
Change in other long-term liabilities	0	0
Cash flow from financing activities	0	0
Total Cash flow fund capital, cash and cash equivalents	- 317,909	- 5,420,519
Change in cash and cash equivalents	- 317,909	- 5,420,519
Cash and cash equivalents on 01 January	6,220,902	11,641,421
Cash and cash equivalents on 31 December	5,902,992	6,220,902
Verification of change in cash and cash equivalents	- 317,909	- 5,420,519

Statement of changes in consolidated capital

2025 (CHF)

	Positions as of 01.01.2025	Allocation	Internal fund transfer	Use	Positions as of 31.12.2025
Capital of the organisation					
Paid-up capital	100,000	0	0	0	100,000
Restricted capital	0	0	0	0	0
Foreign-exchange offset reserve ¹⁾	304,152	0	0	0	304,152
Collective agreement (CLA) reserve ²⁾	60,000	0	0	0	60,000
Real estate renovation reserve ³⁾	940,468	0	70,695	0	1,011,162
Solidar Suisse unrestricted capital	7,725,827	0	11,817	0	7,737,644
Solidar Suisse Genève unrestricted capital	12,079	0	- 286	0	11,794
Annual result	0	82,226	- 82,226	0	0
Total	9,142,525	82,226	0	0	9,224,751
Fund capital					
Poverty and integration fund	1,253,270	188,722	0	- 34,426	1,407,565
Decent work fund	20,201	0	0	0	20,201
International cooperation funds ⁴⁾	955,033	3,221,370	0	- 3,145,244	1,031,159
Humanitarian Aid funds ⁴⁾	2,613,895	575,252	0	- 346,981	2,842,165
Total	4,842,398	3,985,344	0	- 3,526,651	5,301,091

2024 (CHF)

	Positions as of 01.01.2024	Allocation	Internal fund transfer	Use	Positions as of 31.12.2024
Capital of the organisation					
Paid-up capital	100,000	0	0	0	100,000
Restricted capital:	0	0	0	0	0
Foreign-exchange offset reserve ¹⁾	304,152	0	0	0	304,152
Collective agreement (CLA) reserve ²⁾	60,000	0	0	0	60,000
Real estate renovation reserve ³⁾	990,391	0	- 49,923	0	940,468
Solidar Suisse unrestricted capital	8,602,264	0	- 876,438	0	7,725,827
Solidar Suisse Genève unrestricted capital	15,470	0	- 3,390	0	12,079
Annual result	0	- 929,751	929,751	0	0
Total	10,072,276	- 929,751	0	0	9,142,525
Fund capital					
Poverty and integration fund	1,639,086	252,325	0	- 638,141	1,253,270
Decent work fund	20,201	0	0	0	20,201
International cooperation funds ⁴⁾	1,066,236	3,012,339	0	- 3,123,542	955,033
Humanitarian Aid funds ⁴⁾	3,195,613	392,759	0	- 974,477	2,613,895
Total	5,921,136	3,657,422	0	- 4,736,161	4,842,398

1) This reserve is to cover foreign exchange risks relating to International programme.

2) This reserve was made in the context of CLA renewal (Collective Labour Agreement), Section 9.1.2.

3) This reserve is used to finance value-preserving maintenance work and renovations to the real estate property.

The Board of Directors decides annually on an allocation in the amount of 0.5 % of the building insurance value (Quellenhof).

4) Internal fund transfer: In 2024 and 2025 no internal fund transfer was made.

Principles of financial reporting

Solidar Suisse is based in Zurich. Under Article 60 of the Swiss Civil Code, it has the legal form of an association. Financial reporting by Solidar Suisse has been prepared in accordance with Swiss accounting and reporting recommendations on the presentation of accounts, Swiss GAAP FER, as well as the Swiss Code of Obligations and the ZEWO foundation guidelines. The annual accounts give a true and fair view of the assets, financial position and earnings.

Consolidated companies

The association Solidar Suisse Genève is consolidated. Solidar Suisse has no further subsidiaries or partner institutions over which it exerts a controlling influence.

Close organisations / persons

Solidar Suisse is an associate member of Alliance Sud (Swiss Alliance of Development Organisations), a member of the European Solidar network and is represented on the board of the Solifonds foundation.

Furthermore, members of the Board of Directors and Management of Solidar Suisse are considered as close persons as well as close members of their families or households.

Accounting and valuation principles

The accounts are prepared in Swiss Francs. Usually, the principle of acquisition or manufacturing costs applies to the annual accounts. This is based on the principle of the individual valuation of assets and liabilities. Unless otherwise indicated, balance sheet items are valued according to the nominal value on the reporting date.

Income

Income from donations is recognised as revenue upon receipt of unrestricted cash. Income from service provided is reported as deferred income and recognised as revenue as the associated expense is incurred.

Foreign currencies

Assets and liabilities in foreign currencies are converted at the closing rate of the Swiss Federal tax authorities as of the balance sheet date. Operations in foreign currencies are converted at the annual average exchange rate or, on a case-by-case basis, by local currency financing at the rate quoted by the Swiss Federal tax authorities.

Cash and cash equivalents

Cash and cash equivalents comprise cash holdings and balances on postal, bank and deposit accounts.

Accounts receivable

Accounts receivable are valued at nominal value, taking into account appropriate allowances for doubtful repayments.

- Accounts receivable on deliveries and services: This item includes short-term accounts receivable on deliveries and services as well as various debtors.
- Other short-term accounts receivable: This item includes advance payments, short-term receivables from the sale of the Texaid participation, receivables from the real-estate account, refundable anticipatory tax credits and accounts receivable based on favourable funding decisions by public authorities and foundations/institutions (voluntary project contributions).

Net assets in programme countries

This item includes cash and cash equivalents, accounts receivable and short- and long-term liabilities of the local coordination offices in the programme countries.

Accrued income and pre-paid expenses

This item includes assets resulting from material and temporal accrual. Primarily performance-based project funding that has not yet been paid is accrued.

Financial assets

This item mainly includes long-term receivables from the sale of Texaid participation in 2023 and the shares held in Claro. The Texaid shares were sold partly in exchange for cash and cash equivalents and by recognising short-term and long-term receivables.

Tangible fixed assets / IT equipment

This item includes all acquisition costs (Swiss and local coordination offices) necessary for administration and to provide services. Recording is at cost less scheduled amortisation.

Amortisation is linear over the estimated period of use. This period is of 3 years for IT equipment and 5 years for tangible fixed assets/furnishings. The capitalisation limit is CHF 3,000. Acquisitions in foreign currency are valued once at the average rate of the year of their acquisition.

Real estate property

Real estate property is recorded at acquisition cost, less linear scheduled amortisation based on a useful lifespan of 75 years.

Intangible assets

This item includes specialised software. Recording is at cost less scheduled amortisation. Amortisation is linear over the estimated period of use. This period is of 5 years for specialised software. The capitalisation limit is CHF 3,000.

A new BI software for overall operational data management is currently under development.

The development of the new CRM database could be completed by the end of 2025. In the previous year the automated accounts payable workflow was completed.

Liabilities

- Liabilities on deliveries and services: This item includes short-term liabilities on deliveries and services.
- Other short-term liabilities: This item includes the share of SLA regional associations in the annual real estate account, liabilities from the real estate renovation, as well as liabilities from employee pension plans and towards withholding tax.

Pre-payments

In this item, contractual project-funding payments for project services not yet provided are accrued.

Accrued expenses and deferred income

This item includes liabilities resulting from material and temporal accrual. They are mostly accruals of staff overtime and accrued vacation.

Long-term interest-bearing liabilities

This item includes mortgages amounting to 2.15 million Swiss Francs (previous year: 2.15 million Swiss Francs) with the following maturities:

- Due within 5 years: CHF 1 million (previous year: CHF 1 million)
- Due after 5 years: CHF 1.15 million (previous year: CHF 1.15 million).

Fund capital

This item includes funds from donations and voluntary contributions, whose use is restricted. The fund capital comprises funds for specific themes (Poverty and integration, Decent work), as well as funds for specific countries, that are gathered in the international cooperation fund. The Humanitarian Aid fund includes diverse funds opened after specific humanitarian disasters.

Capital of the organisation

The capital of the organisation comprises paid-up capital as well as accumulated restricted and unrestricted capital. The Board of Directors decides on allocation and use of capital of the organisation.

Cash flow statement

The cash flow statement shows the change in cash and cash equivalents according to operational, investment and financing activities. It is established using the indirect method. In the reporting year, the structure of some items in the cash flow statement was adjusted. The previous year's figures were also adjusted accordingly.

Method of calculating cost of administration, fundraising and advertising

Administration costs cover the basic functioning of Solidar Suisse. Fundraising and advertising costs represent the entirety of fund procurement costs.

Solidar Suisse applies the method of the ZEWO foundation to separate cost for programme services from cost for fund procurement and administration. Functional cost attribution follows an appropriate formula.

Notes on the consolidated balance sheet

Other information

Financial compensation of Board of Directors and Management Board Solidar Suisse

The chairman receives a monthly financial compensation of CHF 1,250 (previous year: CHF1,250). No attendance fees are paid. All other Board Members work on an honorary basis.

Wage costs (including employers contributions) for the five members of the Management Board amounted to CHF 614,167 in 2025 (previous year: CHF 790,322).

Transactions with close organisations / persons

In 2025, contributions to close organisations without controlling influence amounted to CHF 243,385 (previous year CHF 243,297).

Gratuitous benefits

Outside the work of the Board of Directors, no unpaid voluntary work is performed.

Full-time jobs

As of 31.12.2025, the number of full-time positions in Switzerland was 33.7 (previous year: 36.6).

Auditor fees

In 2025, the fees for the audit of the annual financial statements amounted to CHF 18,449 (previous year: CHF 18,425); CHF 8,711 was paid for additional audit services in 2025 (previous year: CHF 8,860).

Long-term rental and operating leasing liabilities

There is a rental agreement for the office premises in Lausanne with the term until 31.10.2027. The annual net rental amount is CHF 13,800. The total rent still to be paid as the 31.12.2025 amounts to CHF 25,300 (previous year: CHF 39,100). There is a leasing contract for the printer in the Lausanne office with a term until 30.11.2027. The annual leasing instalment is CHF 2,520. The total of the leasing instalments still to be paid as at 31.12.2025 amounts to CHF 4,830 (previous year CHF 7,350).

Pledging of assets as security for own liabilities

Real estate property with a book value of 7.401 million Swiss Francs (previous year: 7.526 million Swiss Francs) serves as a security for the mortgages of 2.15 million Swiss Francs (previous year: 2.15 million Swiss Francs) (see long-term interest-bearing liabilities).

Contingent liabilities

Contingent liabilities as of 31.12.2025 and as of 31.12.2024 result from the employees, option under the CLA to apply for a bridging allowance in the event of early or partial retirement. The decision on granting a bridging allowance in the event of early retirement is the responsibility of the Board of Directors.

Pension Fund

The employees of Solidar Suisse are insured with the City of Zurich Pension Fund. As per the balance sheet date Solidar Suisse has liabilities towards the City of Zurich Pension Fund in the amount of CHF 66,186 (previous year: CHF 73,946). The pension plan is based on the defined contribution principle. In 2025, employer contributions to the pension fund amounted to CHF 524,191 (previous year CHF 548,235).

As of 31.12.2025 (status as of 31.12.2024), the City of Zurich Pension Fund shows a coverage rate of 121.3% (previous year: 119.34%).

Risk assessment

The Board of Directors carries out an annual risk assessment and decides on measures to eliminate prioritized residual risks.

Events after the balance sheet date

The annual financial statement was approved by the finance committee of the Board of Directors on March 12, 2026. It also requires the approval for publication by the Board of Directors and by the Annual General Meeting of Solidar Suisse on May 19, 2026.

No event occurred between December 31, 2025 and the date of the approval of the present financial statement that would require a modification of the accounts per December 31, 2025 or would need to be disclosed here.

The original version of the annual financial statement in German is legally binding.

Assets (CHF)

	31.12.2025	31.12.2024				
1.1 Cash and cash equivalents						
Cash on hand	890	2,253				
Post and bank accounts	5,902,102	6,218,649				
Total	5,902,992	6,220,902				
1.2 Other short-term accounts receivable						
Accounts receivable from public authorities	0	6,000				
Advance payments	199,089	869,800				
Other short-term accounts receivable	295,785	167,374				
Total	494,874	1,043,174				
1.3 Accrued income and pre-paid expenses						
Accrued income and pre-paid expenses, SDC projects	0	0				
Accrued income and pre-paid expenses, other donor projects	799,187	1,501,331				
Other accrued income and pre-paid expenses	13,895	0				
Total	813,081	1,501,331				
1.4 Financial assets						
Texaid ¹⁾	4,956,421	4,956,421				
Claro	12,640	12,640				
Rent guarantee accounts and security deposits	2,895	2,895				
Total	4,971,957	4,971,957				
1.5 Tangible fixed assets			IT equipment	Other fixed assets	Total tangible fixed assets	
			31.12.2025	31.12.2024	31.12.2025	31.12.2024
Positions as of 01 January	137,833	114,269	965,066	897,215	1,102,899	1,011,484
Additions	6,101	23,563	29,320	180,633	35,421	204,196
Disposals	0	0	- 85,666	- 90,457	- 85,666	- 90,457
Elimination	- 30,898	0	- 242,215	- 22,324	- 273,113	- 22,324
Positions as of 31 December	113,036	137,833	666,505	965,066	779,541	1,102,899
Accumulated depreciation						
as of 01 January	104,515	80,317	653,334	620,619	757,849	700,936
Depreciation	20,441	24,198	150,057	145,496	170,498	169,695
Disposals	0	0	- 85,658	- 90,457	- 85,658	- 90,457
Elimination	- 30,898	0	- 242,215	- 22,324	- 273,113	- 22,324
Positions as of 31 December	94,058	104,515	475,518	653,334	569,576	757,849
Net positions as of 31 December	18,978	33,317	190,987	311,733	209,965	345,050
Fire insurance value					644,500	644,500

1) The participation in Texaid Textilverwertungs-AG was sold on 31 October 2023. Receivables from the sale due > 12 months are recognised under financial assets, those due within 12 months are recognised under other receivables.

Assets (CHF)

	31.12.2025	31.12.2024	31.12.2025	31.12.2024	31.12.2025	31.12.2024
1.6 Real estate property	Land and buildings		Prepayments and buildings under construction		Total real estate property	
Positions as of 01 January	9,407,282	9,407,282	0	0	9,407,282	9,407,282
Additions	0	0	0	0	0	0
Disposals	0	0	0	0	0	0
Elimination	0	0	0	0	0	0
Reclassification	0	0	0	0	0	0
Positions as of 31 December	9,407,282	9,407,282	0	0	9,407,282	9,407,282
Accumulated depreciation						
as of 01 January	1,881,065	1,755,634	0	0	1,881,065	1,755,634
Depreciation	125,430	125,430	0	0	125,430	125,430
Disposals	0	0	0	0	0	0
Elimination	0	0	0	0	0	0
Positions as of 31 December	2,006,495	1,881,065	0	0	2,006,495	1,881,065
Net positions as of 31 December	7,400,787	7,526,217	0	0	7,400,787	7,526,217
Insurance value					11,109,386	11,109,386

	Specialised software	Software under development	Total intangible assets
1.7 Intangible assets			
Positions as of 01 January	134,722	277,420	452,500
Additions	0	177,424	177,424
Disposals	0		0
Elimination	0	- 167,505	- 167,505
Reclassification	490,535	24,808	- 490,535
Positions as of 31 December	625,258	134,722	139,388
Accumulated amortisation			
Positions as of 01 January	84,268	203,165	0
Amortisation	26,944	48,608	0
Disposals	0	0	0
Elimination	0	- 167,505	0
Reclassification	0	0	0
Positions as of 31 December	111,212	84,268	0
Net positions as of 31 December	514,046	50,455	452,500

Liabilities (CHF)

	31.12.2025	31.12.2024
2.1 Other short-term liabilities		
Accounts payable, SLA regional associations	232,678	232,084
Other short-term liabilities	451,411	686,794
Total	684,089	918,877
2.2 Pre-Payments		
Pre-payments, SDC projects	369,515	254,544
Pre-payments, other donor projects	2,692,475	4,753,518
Total	3,061,990	5,008,062
2.3 Accrued expenses and deferred income		
Overtime / holidays / training	95,178	147,012
Other accrued expenses and deferred income	197,711	95,420
Total	292,888	242,432
2.4 The development of fund capital is shown in the statement of changes in capital.		

Notes on the consolidated statement of operations

Income (CHF)

	2025	2024
3.1 Project contributions		
Contributions from institutions / foundations	1,532,750	1,438,499
Contributions from cantons / municipalities	1,047,720	887,500
Contributions from Fédération vaudoise de coopération (FEDEVACO - canton and municipalities)	152,682	163,013
Contributions from Fédération genevoise de coopération (FGC - canton and municipalities)	261,967	258,537
Total	2,995,120	2,747,549
3.2 Swiss Federal funding		
SDC programme contribution	4,499,500	5,027,500
SDC mandates	0	14,292
SDC project contributions	377,769	82,260
Total	4,877,269	5,124,052
3.3 Funding from various organisations		
Swiss Solidarity contributions	6,522,110	4,746,501
European Commission contributions	313,771	325,127
Contributions from various organisations	5,657,842	11,318,855
Total	12,493,724	16,390,483
3.4 Other operating income		
Earnings from services provided	60,190	59,261
Proportion of Texaid proceeds ¹⁾	140,000	350,000
Reimbursements and various earnings	6,484	27,346
Total	206,674	436,607

1) Solidar Suisse is part of the Texaid partnership, whose purpose it is to collect, sort and recycle used textiles.

Expenditure by area and country

	2025		2024	
	CHF	in %	CHF	in %
4.1 International programme				
Development Cooperation				
Africa	3,531,306	20	5,989,405	26
Burkina Faso	2,467,709	14	4,598,869	20
Southern Africa	1,063,597	6	1,390,536	6
Asia	1,519,799	8	3,116,985	14
Bangladesh	553,761	3	565,723	2
Cambodia	295,380	2	368,264	2
Pakistan	0	0	197,664	1
Regional Programme Decent Work	670,657	4	1,985,333	9
Latin America	2,026,988	11	2,445,994	11
Bolivia	1,202,357	7	1,375,442	6
El Salvador	824,632	5	999,054	4
Nicaragua	0	0	71,499	0
Eastern Europe and Middle East	406,051	2	573,122	3
Bosnia and Herzegovina	82,940	0	117,548	1
Kosovo	323,112	2	455,575	2
Total Development Cooperation	7,484,144	42	12,125,506	53
Humanitarian Action				
Africa	3,229,141	18	4,550,214	20
Burkina Faso	2,448,118	14	4,260,863	19
Southern Africa	781,023	4	289,351	1
Asia	652,889	4	1,085,180	5
Bangladesh	265,788	1	0	0
Nepal	0	0	50,000	0
Pakistan	387,101	2	1,035,180	5
Eastern Europe and Middle East	6,416,387	36	5,134,640	22
Turkey / Syria	3,900,352	22	2,404,765	11
Ukraine	2,516,035	14	2,729,874	12
Latin America	137'881	1	0	0
Bolivia	137'881	1	0	0
Total Humanitarian Action	10,436,297	58	10,770,034	47
Total International programme	17,920,441	100	22,895,540	100

Expenditure by costs (CHF)

	2025	2024
4.1 International programme		
Allocations and contributions paid (material project cost)	13,999,847	18,927,226
Personnel	3,273,783	3,303,007
Depreciation	106,586	91,819
Other expenditures	540,225	573,487
Total	17,920,441	22,895,540
4.2 Programme coordination and support		
Allocations and contributions paid	9,525	6,382
Personnel	2,055,940	2,158,566
Depreciation	36,724	40,942
Other expenditures	221,653	247,909
Total	2,323,842	2,453,799
4.3 Swiss programme		
Allocations and contributions paid (material project cost)	228,344	685,199
Personnel	517,417	544,371
Depreciation	9,448	10,984
Other expenditures	249,655	46,167
Total	1,004,864	1,286,721
4.4 Head Office		
Allocations and contributions paid	64,944	65,587
Personnel	2,163,531	2,304,851
Depreciation	44,684	74,557
Fundraising costs	1,068,630	1,546,823
Other expenditures	438,526	556,445
Total	3,780,314	4,548,263
Total operational expenditure		
Allocations and contributions paid	14,302,660	19,684,394
Personnel	8,010,671	8,310,795
Depreciation	197,442	218,303
Fundraising costs	1,068,630	1,546,823
Other expenditures	1,450,059	1,424,008
Total	25,029,462	31,184,323

Expenditure (CHF)

	2025	2024
4.5 Financial result		
Financial return	23,861	24,543
Interest on bank and postal accounts	23,168	24,141
Other financial income	693	402
Financial expenses	- 76,449	- 33,060
Bank and postal account charges	- 23,519	- 25,837
Net foreign assets adjustment	- 51,858	- 7,222
Other financial expenses	- 1,072	- 1
Total	- 52,588	- 8,518
4.6 Real estate property result		
Earnings from real estate property	799,278	696,384
Gain on disposal	0	0
Real estate property expenses	- 117,109	- 145,352
Interest expenses on mortgage	- 20,688	- 20,745
Depreciation of real estate property	- 125,430	- 125,430
Share of result from real estate property, SLA regional associations	- 232,678	- 232,084
Total	303,372	172,773
4.7 Other result		
Extraordinary result		
Non-periodic result - from restored depreciation	120	13,609
Total	120	13,609
Total personnel cost and depreciation		
Total personnel cost	8,010,671	8,310,795
Total depreciation	322,873	343,733
Total	8,333,543	8,654,528
4.8 Fund result: see statement of changes in capital.		

Performance and situation report 2025

For further details about the information provided below, I refer you to the more comprehensive 2025 Annual Report of Solidar Suisse.

Activities

Solidar Suisse advocates for disadvantaged, persecuted and oppressed people. We do not pursue commercial goals, nor do we strive to make a profit. Solidar helps people and organisations to exercise their social and political rights by drawing on their own skills, and supports them in their pursuit of economic independence. In this way, we make an active contribution towards overcoming poverty and fighting extreme inequality. In the countries in which we operate, we work together with local partner organisations in the field of international cooperation and assist them in setting up humanitarian programmes in the wake of disasters. We do so in collaboration with other Swiss and international NGOs and partner organisations from the European network of Solidar. At home, Solidar Suisse highlights the problems of exploitation, inequality, human rights violations and poverty to our own citizens through awareness-raising work, with particular emphasis on Switzerland's role in this area.

Solidar currently has a global workforce of about 165 staff. 40 of these work in Switzerland. This equates to 155.5 full-time equivalents worldwide and 33.7 in Switzerland.

Background

Russia's war of aggression against Ukraine entered its fourth year and continued unabated. This affected Solidar Suisse in a number of ways. On the one hand, our humanitarian programmes contribute to the alleviation of suffering, while on the other, the war is having an impact in the political sphere, both in Switzerland and in Europe as a whole. Public funding for international cooperation has come under intense pressure, because considerable resources have been channelled into Ukraine, and much more will need to be earmarked for reconstruction. The United States, the world's largest donor, withdrew from virtually all programs and abolished the development agency USAID. As a result, projects run by Solidar Suisse also had to be terminated.

Reconstruction work following the earthquake in Turkey and northern Syria in 2023 continued throughout the year. Together with partner organizations Solidar Suisse providing humanitarian support also in this crisis. In addition, Solidar has been actively involved in providing emergency support and reconstruction efforts in Myanmar following

the devastating earthquake in the spring of 2025, despite ongoing internal conflict.

Numerous acute crisis hotspots continued to exist in 2025 and affected our work in the respective countries. Of particular note was the Sahel region of Burkina Faso, which is suffering especially acutely from armed conflicts. Here, we are still having great difficulty in accessing our projects.

Impact

Our annual report highlights some of the most striking examples of how our projects have benefited their target groups. They demonstrate that once again, Solidar Suisse largely achieved (and sometimes even exceeded) the strategic and operational goals it had set itself with the financial resources it invested in 2025 – thus helping to change for the better the lives of hundreds of thousands of people living in need and poverty.

Thanks to our projects, tens of thousands of people now enjoy better protection of their labour rights and social security. In addition, our humanitarian projects have provided emergency support to ensure the survival of a large number of people, for example by supporting them with safe housing or water supplies.

Outlook

Solidar Suisse is implementing its new Strategy 2025–2028 at the end of 2024, including corresponding national and regional strategies. These continue to be centred around both strong partnerships with civil society in the affected countries and efforts to raise awareness in Switzerland of the need for action.

We will continue to highlight the impact of Swiss trading, tax and economic policies and the possible negative repercussions which the activities of Swiss companies can have in the regions where we work. We will put pressure on politicians, authorities, businesses and consumers to take their responsibilities seriously, and to ensure just and equitable working conditions for workers in the countries where their products are manufactured and as part of the procurement process.

We raise funds for our projects from private and public sources. Together with other Swiss development organisations, we advocate for Switzerland's involvement in close international cooperation. We are committed to ensuring that, despite the current abrupt cuts in government funding for international cooperation, as much as possible continues to be invested in poorer regions of the world, especially the Least Developed Countries (LDC).

Bodies and committees

Solidar Suisse Board of Trustees

The president and other members of the committee are elected for a four-year term. They can be re-elected twice.

Carlo Sommaruga – since 2018 (chairman)

Council of States, Foundation board member of Swissaid, President of Schweizerischer Mieterverband (SMV/ASLOCA Schweiz), Secretary general of Fédération romande des locataires (ASLOCA Romande), Secretary general of Editions de l'ASLOCA, Chairman of the Committee «Schluss mit den Immobilienbetrügereien», Foundation board member of Istituto Svizzero di Roma (ISR)

Sabin Bieri – since 2020

International Programme committee of Frieda, Foundation Board member of Swisscontact, Member of the Advisory Commission for International Cooperation, Member of the Strategic Advisory Council of the Sustainability Network Solothurn, Strategic committee of Engaged UniBe

Martine Docourt – since 2024

Association des Amis de La Plage (des Six Pompes), Board of Trustees of SP Women, Pedestrian Mobility Switzerland, Board of Trustees of SSR Neuchâtel, OSEO Neuchâtel, Board of Trustees of USS, Board of Trustees of APRES-BEJUNE Economie sociale et solidaire

Tamara Funicello – since 2020

National councillor, Board member of Lesbenorganisation Schweiz LOS, Co-President of SP women, Board member of Swiss Trade Union Federation Canton of Bern, Member of the Central Board of Unia

Pepo Hofstetter – since 2018

National Secretary of Unia, Foundation board member of Solifonds

Fabio Höhener – since 2022

Deputy Secretary general for education, human resources, and organizational development of the VPOD union, Board member of movendo, Foundation board member of Trade Union School Switzerland, member of the SUVA Council

Erika Jauch – since 2025

Board of Trustees of the Trade Union Family Allowance Fund of the Canton of Bern

Joachim Merz – since 2015 (personnel representative)

Coordinator Southern Africa and Bolivia of Solidar Suisse

Reto Wyss – since 2020

Secretary general of economy of the Swiss federation of trade unions SGB, EFTA Consultative Committee, Board of Trustees of SERV, Board of Trustees of Reka, Federal Commission of housing, Commission for Federal Statistics, Member of the managing committee of the regional SP Bern-Mittelland, Board member of SP Köniz, Board of Trustees of European Trade Union Confederation (ETUC), Board of Trustees of International Trade Union Confederation (ITUC)

Advisory Role

Felix Gnehm – since 2017

Co-director of Solidar Suisse, Foundation board member of Swiss Solidarity, Foundation board member of Dora Aeschbach Stiftung, President of Alliance Sud

Management Board of Solidar Suisse

Felix Gnehm

Managing director

Paulien van der Lugt

Head Quality and Impact

Benjamin Gross

Head Marketing and Communication, City Council Member of Lucerne, Radio Council Member at Radio 3FACH

Klaus Thieme

Head International Programme, Vice President of SOLIDAR Europa, Board of Trustees of Women's Hope International

Franziska Kristensen

Head Finances, Foundation board of Vivamos, Board of Trustees of FDP.Die Liberalen Maur

Auditor

Balmer-Etienne AG

Bederstrasse 66, CH-8002 Zurich

Joint committee

Beat Gsell

President

Employer and employee representation is defined according to needs.

Statutory Auditor's Report

to the General Meeting of

Solidar Suisse, Zurich

Report on the audit of the consolidated financial statements

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Opinion

We have audited the consolidated financial statements of Solidar Suisse, which comprise the consolidated balance sheet as at 31 December 2025, the consolidated statement of income, the consolidated statement of changes in equity and the consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements. In accordance with Swiss GAAP FER 21 the specifications in the performance report are not subject to the audit requirement of the statutory auditors.

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

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 Consolidated Financial Statements" section of our report. We are independent of Solidar Suisse in accordance with the provisions of Swiss law and the requirements of the Swiss audit profession, and we have 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.

Responsibility of the association Board for the consolidated financial statements

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

In preparing the consolidated financial statements, the association Board is responsible for assessing the ability of Solidar Suisse 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 Solidar Suisse to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the auditing of the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated financial statements.

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

Report on other legal and statutory requirements

In accordance with article 728a paragraph 1 item 3 CO and Swiss Auditing Standard 890, we confirm that an internal control system exists, which has been designed for the preparation of consolidated financial statements according to the instructions of the association Board.

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

Zurich, 9 April 2026

TLA/MKA

Balmer-Etienne AG



Tu'uyen Maria Lang
Licensed audit expert
(Auditor in charge)



Marian Kälin
Licensed audit expert

Consolidated financial statements 2025

Translation. Only the German version is legally binding

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