

25
YEARS

Cancer Support
Switzerland

2025

Financial Statements

2025



Report of the statutory auditor on the limited statutory examination to the General Meeting of Cancer Support Switzerland, Geneva

As statutory auditor, we have examined the financial statements (balance sheet, statement of operations, notes) of Cancer Support Switzerland for the year ended 31 December 2025. The financial statements for the year ended 31 December 2024 were examined by another statutory auditor who expressed an unmodified examination conclusion on those financial statements on 8 April 2025.

These financial statements are the responsibility of the Association Board. 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 association personnel and analytical procedures as well as detailed tests of association documents 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 comply with Swiss law and the association's articles of incorporation.

PricewaterhouseCoopers SA

Marc Secretan
Licensed audit expert
Auditor in charge

Sophian Biette

Geneva, 17 April 2026

Enclosure:

- Financial statements (balance sheet, statement of operations, notes)

PricewaterhouseCoopers SA, Avenue Giuseppe-Motta 50, 1202 Genève
+41 58 792 91 00

Balance sheet at 31 December 2025 (CHF)

	Notes	2025	2024
ASSETS			
Cash and equivalents	5	1,082,493	1,141,784
Other assets	6	60,153	18,752
TOTAL ASSETS		1,142,646	1,160,536
LIABILITIES AND FUNDS			
Current liabilities			
Creditors		38,195	63,029
Total current liabilities		38,195	63,029
Restricted funds			
Funds restricted to programmes or in time	7	-	100,000
Unrestricted funds			
General reserves		997,507	1,120,645
Net deficit for the year		106,944	(123,138)
Total unrestricted funds		1,104,451	997,507
TOTAL LIABILITIES AND FUNDS		1,142,646	1,160,536

The notes on pages 5 to 9 form an integral part of these financial statements

Statement of operations for the year ended 31 December 2025 (CHF)

	Notes	2025	2024
Income			
Grants and corporate donations		488,530	411,587
Donations		63,855	49,256
Membership fees		11,300	7,622
Other fundraising		363,603	242,912
Other income		157	1,573
Restricted donations	9,10	240,000	110,000
Total income		1,167,444	822,950
Expenditure			
Programmes	4	820,411	680,690
<i>Counselling</i>		289,301	276,305
<i>Other support services</i>		293,529	234,023
<i>Awareness</i>		237,581	170,362
Fundraising		196,503	127,690
Administration		143,586	153,788
Total expenditure		1,160,500	962,168
Surplus/Deficit for the year		6,944	(139,216)
Release of restricted funds		100,000	16,078
Movement in general reserves		106,944	(123,138)

The notes on pages 5 to 9 form an integral part of these financial statements

Statement of changes in reserves for the year ended 31 December 2025 (CHF)

	General reserve
December 31, 2023	1,120,645
Deficit for the year 2024	-139,216
<i>Release of restricted funds</i>	16,078
December 31, 2024	997,507
Surplus for the year 2025	106,944
December 31, 2025	1,104,451

The notes on pages 5 to 9 form an integral part of these financial statements

Notes to the financial statements for the year ended 31 December 2025 (CHF)

1. BACKGROUND

Cancer Support Switzerland is a local support organisation, private and not-for-profit, founded in April 2000 and established as an association within the meaning of Article 60 et seq. of the Swiss Civil Code. Their headquarters are located in Grand-Saconnex, Geneva. The association employs fewer than 50 full-time equivalent employees.

Cancer Support Switzerland's objective is to provide emotional support, practical help, well-being activities and a welcoming community in English to anyone affected by cancer.

2. SIGNIFICANT ACCOUNTING POLICIES

a) Accounting conventions

Cancer Support Switzerland's financial statements have been prepared in accordance with the articles of the association's, the applicable provisions of the Swiss Code of Obligations. The financial statements have been prepared using historical cost principles and are presented in Swiss francs.

The Board of Directors approved the 2025 annual financial statements on 17 April 2026.

b) Revenue recognition

Revenue is recognised when it is virtually certain that the economic benefits associated with the transaction will pass to the association and can be reliably estimated.

i. Donations

Private donations from individuals are recognised in the statement of operations once they definitively belong to the association. They are considered as unrestricted funds, unless the donor stipulates otherwise.

Corporate and institutional donations and grants are recognised as accrued income once the association has received written confirmation from the other party of the intention to donate, unless the Board of Directors judges that it is not virtually certain that the funds will in fact be forthcoming.

When the donor wishes to see a donation allocated to a specific cause, the donation is considered to be restricted income and allocated to a restricted fund. Unused restricted donations at the end of the year are presented in a separate section of the balance sheet.

ii. Bequests and legacies

Bequests and legacies that are accepted but not liquidated are deemed to be contingent assets. They will be recognised as revenue when they are effectively transferred to the control of the association.

Notes to the financial statements for the year ended 31 December 2025 (cont.)

iii. Contributions in kind

Occasionally the association receives donations in kind, primarily in the form of the free use of goods or services. These contributions in kind are not reflected in the statement of operations.

iv. Fundraising activities

The funds raised through the principal fundraising activity organised by the association, Steps for Cancer Support, are included in the statement of operations. All costs related to the activity are included in fundraising expenses. Funds from other fundraising activities are gross of any costs incurred.

Fundraising activities organised independently by the many volunteers are disclosed net of any costs incurred directly by the volunteer.

c) Tangible fixed assets

The tangible assets held by the association are considered to be fixed assets when they:

- are held to be used for the activity, or for administrative purposes, and
- are expected to be used over more than one year, and
- their cost exceeds CHF 2,000.

d) Operating expenses

The Association allocates its programmatic expenses to 3 programmes, each of which provides critical support to individuals in the region impacted, or potentially, impacted by cancer:

- Counselling
- Other support services
- Awareness raising

Costs for goods and services are expensed as incurred, including inventories of brochures and leaflets which are expensed when they are received.

e) Leases

The lease expense for the operating lease on the Centre in Grand-Saconnex are expensed when the monthly rents fall due.

f) Overheads

The lease and other costs of the drop-in centre and office are allocated to the programmes and functions on a basis of the surface area occupied by each. The salary related costs of the director/codirectors is allocated according to an estimate of their time involvement in the programmes and functions. Other overheads (e.g IT, Telecomms) are allocated in accordance with the estimate usage.

Notes to the financial statements for the year ended 31 December 2025 (cont.)

g) Cash flow statement

Due to the absence of debt financing and long-term assets and the limited existence of current assets and liabilities, the Board of Directors has elected not to present a statement of cashflows.

3. TAX EXEMPTION

The association qualifies for exemption from local and federal income tax and capital tax, according to Article 9.1 (f) of the Law on taxation of legal persons ("LIPM"), as well as complete exemption from inheritance tax and registration duties. The local exemption was renewed on July 9, 2018 for an indefinite period.

4. OPERATING EXPENSES BY NATURE

	2025	2024
Salary and related charges	751,914	616,084
Rental expense and premises expenses	105,128	102,587
Professional and consulting fees	234,401	186,358
Other expenses	69,058	57,139
	1,160,500	962,168

The costs of independent contractors who are engaged on monthly long-term contracts are classified as salary and related charges, whilst contractors engaged on hourly zero-hours contracts are considered as professional fees.

5. CASH AND CASH EQUIVALENTS

The balance of cash and cash equivalents are held in the following financial institutions:

	December 31, 2025	December 31, 2024
UBS	1,082,493	576,657
Postfinance	-	559,752
Credit Suisse	-	4,850
Other	-	525
	1,082,493	1,141,784

6. OTHER ASSETS

Other assets comprise rental deposits and the net book value of fixtures and fittings held at *Le Château*.

Notes to the financial statements for the year ended 31 December 2025 (cont.)

7. MOVEMENT OF RESTRICTED FUNDS

	January 1, 2025	Usage	December 31, 2025
Marguerite	100,000	(100,000)	-

A restricted grant from Marguerite made during 2024 has been fully utilised during the year.

8. COMMITMENTS AND CONTINGENT LIABILITIES

At each of December 31, 2025 and 2024 there were no outstanding commitments at the balance sheet date.

9. RESTRICTED GRANTS

Grants received during the year which are either restricted by usage or time comprised:

	2025	2024
Marguerite Foundation	100,000	0
République et Canton de Genève	50,000	50,000
Foundation X	40,000	30,000
Fondation Philanthropique Famille Sandoz	20,000	20,000
Fondation Alfred & Eugenie Baur	20,000	0
Fondation Ernst Göhner	10,000	0
Fondation Aletheia	0	10,000
Other	-	-
TOTAL	240,000	110,000

Notes to the financial statements for the year ended 31 December 2025 (cont.)

10. ALLOCATION OF RESTRICTED INCOME AND FUNDING OF ACTIVITIES

The restricted cash grants received during the year funded the association's activities as follows:

2025 CHF	Counselling	Other support services	Awareness	Fundraising	Administration	Total
Expenditure	289,301	293,529	237,581	196,503	143,213	1,160,127
Funded by :						
2025 restricted grants (Note 9)	72,000	132,000	36,000			240,000
Unrestricted income/reserves	217,301	161,529	201,581	196,503	143,213	920,127

2024 CHF	Counselling	Other support services	Awareness	Fundraising	Administration	Total
Expenditure	276,305	234,023	170,362	127,690	153,788	962,168
Funded by :						
2024 restricted grants (Note 9)	33,000	60,500	16,500			110,000
Unrestricted income/reserves	243,305	173,523	153,862	127,690	153,788	852,168

11. POST-BALANCE SHEET EVENTS

No significant events have occurred between the balance sheet date and the date of approval of these financial statements.



Cancer Support Switzerland
Château du Grand-Saconnex
(ground floor)
Chemin Auguste-Vilbert 14
1218 Le Grand-Saconnex

www.cancersupport.ch
 @cancersupportswitzerland
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