



**World Council
of Churches**

Financial Report

2010



**World Council
of Churches**

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World Council of Churches

Financial Report 2010



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REPORT TO THE MEMBER CHURCHES ON THE 2010 FINANCIAL REPORT

Summary

In 2010, the World Council of Churches was grateful to receive total income of CHF 32.5 million, including CHF 26.6 million of contributions income. Expenditure and transfers totalled CHF 31.2 million. The resultant net increase to funds and reserves of CHF 1.3 million included CHF 0.6 million increase to the Unrestricted and Designated Funds. This was a satisfactory result in a challenging financial year. The outcome varied from the budget set by executive committee in February 2010, which planned for an overall net deficit of CHF 0.2 million. The principal reasons for the variance are set out in the section Net increase in funds compared to budget 2010 below.

The strength of the Swiss franc compared with almost all other currencies had an adverse impact on the Council's income in 2010. The unfavourable rates caused the contributions in foreign currency to be valued on receipt in Swiss francs at an estimated CHF 1.3 million (5%) less than they would have been if average rates in 2009 had applied. In September 2010, the Council revised its expenditure budget downwards by a net amount of CHF 0.5 million to take account of that trend, while also including CHF 0.3 million in additional budgeted costs for staff contract termination packages. The need to take decisions in July 2010 concerning reductions in staffing became unavoidable given income expectations for 2011.

Under the guidance of the general secretary, staff focused during the year on strengthening the active involvement of the member churches in the Council's work. Part of this focus led to a new approach to membership contributions, based on principles of stewardship, to increase the number of churches participating. Thanks to the supportive efforts of central committee members, together with initiatives by WCC staff to build relationships with the churches, the number of contributing churches increased by 30% to 230 (or 66% of total member churches) in 2010. Further analysis is included in the section Membership income below. Furthermore, annual project reports for 2010 describe the increasing involvement of many of the member churches in the programmatic work of the Council – including the provision of in-kind contributions, where churches participate in defraying costs through hosting meetings, offering hospitality or seconding staff. A list of member churches and other partners who made such contributions in 2010 is included in the section Non-financial contributions below. The balance sheet of the Council remained strong at 31 December 2010, with a high level of liquidity. General Reserves, reflecting assets available to the Council after meeting obligations and liabilities, and without recourse to land and buildings, were increased by CHF 0.3 million to CHF 7.3 million.

Net increase in funds compared to Budget 2010

The table below compares the original budgeted increases and decreases in fund categories with results reported for 2010 before transfer of funds to General Reserves and other funds, as set out in Schedule III of the financial statements.

Net decrease in funds compared to Budget 2010

	Budget 2010	Actual 2010	Variance (fav/unfav)
	CHF 000	CHF 000	CHF 000
Restricted Funds			
Programme Funds	(622)	834	1,456
Restricted Fund for Fixed Assets	(280)	(280)	-
Restricted Endowment Funds	30	69	39
Inc/(dec) in Restricted Funds	(872)	623	1,495
Unrestricted & Designated Funds			
Designated Programme Funds	-	-	-
Designated Fund for Fixed Assets	-	33	33
Unrestricted Funds	704	602	(102)
Inc/(dec) in Unrestricted & Designated Funds	704	635	(69)
Total inc/(dec) in Funds	(168)	(1,258)	1,426

Programme funds

Programme funds were increased by CHF 0.8 million, compared to a budgeted reduction of CHF 0.6 million. The principal reason for the variance is that programme direct costs were lower than the original budget by CHF 1.5 million. While expenditure was under plan in almost all programmes, significant variances occurred in projects in which the restricted funding may also be applied in 2011, such as P4012 Scholarships, and P4051 Poverty, Wealth and Ecology. Programme fund balances carried forward to 2011 totalled CHF 6.6 million. Of that total, CHF 3.6 million represents reserves, as follows: YYA1 Assembly reserve CHF 1.7 million; P2031B Edinburgh 2010 reserve CHF 1.2 million; and P3011B IEPC reserve CHF 0.7 million. Total restricted programme balances at 31 December 2010 are listed by programme in the appendix to the financial report.

Unrestricted and Designated funds

The increase to Unrestricted Funds of CHF 0.6 million was slightly under the original budget, principally as a result of provisions of CHF 0.3 million for staff contract termination packages.

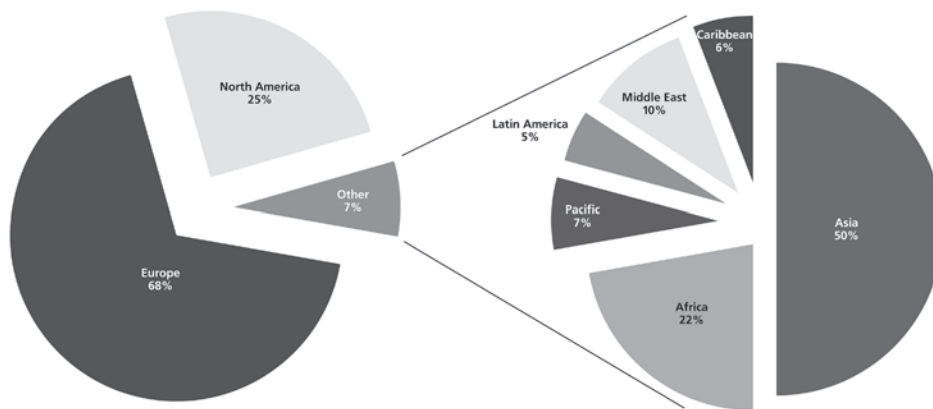
Capital expenditure projects and financing

In 2010, CHF 1.3 million was invested in the Council's fixed assets, including CHF 1.1 million for the development of conference centre facilities at Bossey. Approved by executive committee in February 2010, the project comprises the renovation of the old barn in "Petit Bossey" to create 21 additional guest rooms and the construction of a new conference hall next to the existing library with the capacity to welcome up to 200 participants. Business plans indicate that at 50% occupancy, a net surplus will be generated from the facilities to be contributed towards funding the Ecumenical Institute. The project is planned for completion in September 2011, with a capital expenditure limit of CHF 6.6 million to be funded by CHF 6.3 million in mortgage loans. At 31 December 2010, no loans had yet been drawn.

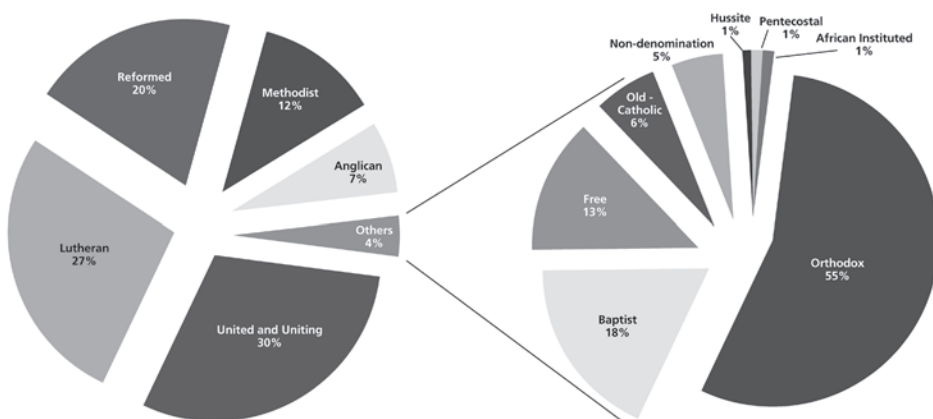
Membership income

The total number of churches participating with membership contributions in 2010 increased by 30%, from 177 to 230. (In addition, eight member churches are themselves part of a church which makes a membership contribution on behalf of all, therefore the total number of contributing churches could be correctly stated as 238.) Despite the significant increase (53) in participating member churches, the total value of annual membership contributions decreased from just under CHF 5.6 million in 2009 to CHF 5.1 million in 2010. While a large majority of member churches contribute smaller amounts, some of the member churches contributing far greater amounts reduced their level of giving. A second important factor was exchange rate fluctuations, which had an estimated unfavourable impact of CHF 205,000. An analysis of WCC membership contributions by region and church family follows.

By region:



By church family:



Retirement Fund of the World Council of Churches

The Retirement Fund of the World Council of Churches is an independent pension fund institution under Swiss law. At 31 December 2010, results indicate 80.2% coverage of pension obligations by pension plan assets (2009: 85.7% coverage). The shortfall in coverage of pension obligations was CHF 18.6 million at that date (2009: CHF 13.6 million). After some recovery in the investment market in 2009, the return on investments was -0.6% in 2010, compared with an estimated 5% return required for financial equilibrium.

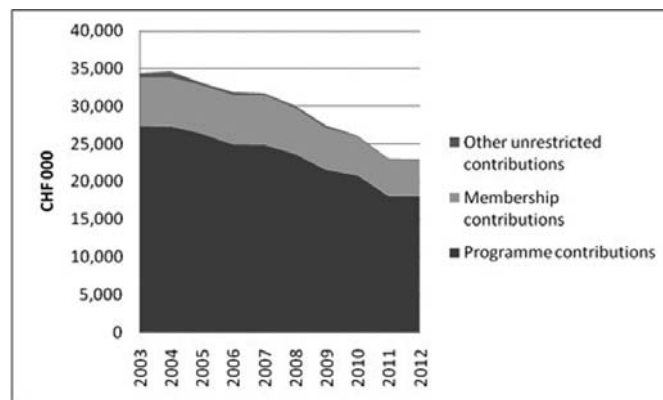
In accordance with Swiss pension legislation, the board of the pension fund is responsible for determining and undertaking the corrective actions required to achieve full coverage of obligations. In accordance with regulatory requirements when a shortfall in coverage of assets is recorded, the board is required to implement corrective measures with the objective of achieving coverage of obligations in the long term. Only in the case of last resort may the board call on the employer to cover a shortfall in the pension fund.

Following the request of the governing bodies, a report on the longer-term options and strategy for the pension fund is to be presented to executive committee in September 2011. The general secretary is following the matter closely and is in regular contact with the board of the pension fund.

Prospects for the future

It cannot be denied that the Council faces a continuing financial challenge, as depicted in the table below. Programme contributions, excluding assembly and major non-recurring events, were CHF 27.4 million in 2003 but are budgeted to be CHF 18.1 million in 2011. Membership contributions and other unrestricted income were CHF 7.0 million in 2003 and are budgeted to be CHF 4.9 million in 2011. Total contributions income has thus decreased by about a third over the last eight years, from CHF 34.4 million in 2003 to CHF 23 million budgeted for 2011.

Table: Contributions income 2003 to budget 2011 and framework 2012



Budgeting and financial planning for 2012 to 2013 will be shaped by two priorities: firstly, completion of the seven-year cycle of work for the six programmes set by the 9th Assembly in 2006; and secondly, preparation for the 10th Assembly, in Busan, South Korea, in October 2013. It is recognised that in 2012 there must be focus on assessing the impact of the programmes and projects and ensuring that the results of the work are gathered and communicated effectively to the churches and partners. Fund-raising for the 10th Assembly has been launched in 2011 with a request to member churches for contributions equivalent to their annual membership contribution. The balance of the assembly fund was CHF 1.7 million at the end of 2010, while the framework financial plan for the 10th Assembly requires CHF 4.3 million to be raised between 2011 and 2013.

There will be renewed focus on the stewardship of the Council's buildings. Following renovation of the Ecumenical Centre to meet fire security standards (2006-2009), central committee has required that a study be conducted to present options for investment in the Ecumenical Centre to increase its capacity to generate rental income and improve its ecological profile. In addition, a policy for the rental of office space and facilities at the Ecumenical Centre is to be developed. Hospitality services are planned to be extended to many more visitors in the new conference centre at Bossey from 2011, with the volume of activity expected to double in 2012 compared to the level in 2010. Diligence and good stewardship will be required over this period of change to ensure that financial targets can be met, while carefully respecting the academic atmosphere of the Ecumenical Institute and the quality of the ecumenical spirit and welcome accorded to guests. Fund-raising for contributions towards the construction costs will continue, and it is hoped that partners will be inspired to participate in this development.

Prospects for the future depend not only on levels of income, but also on the impact of the Council's work, including the performance of its role in giving leadership to the movement and, in turn, on the strong cooperation among all those engaged in the ecumenical movement. At the time of writing, participants are gathering in Kingston, Jamaica, for the International Ecumenical Peace Convocation, which aims to witness to the peace of God as a gift and responsibility of the oikoumene, and to deepen the common commitment to processes of reconciliation and peace. The meeting takes place in the context of celebrating the activities of the Council's Decade to Overcome Violence, 2001-2010, but also in the spirit of the very mission of the Council as a community of churches on the way to visible unity in one faith. In working together towards defining an ecumenical theology of just peace, the fellowship of churches may foster new ecumenical self-understanding, laying the foundations for progress towards the 10th Assembly in 2013. The future role of the Council will be shaped by the commitment and continuing discernment of the community of churches. In 2013, the fellowship of churches will be called upon to consider and determine many matters influencing the Council's future, including the governance structure, the new cycle of work to be undertaken, and the ways in which common tasks may be shared.

Appreciation

The Council remains truly grateful for the constancy, generosity and partnership of the member churches, specialized ministries and others, expressed in their active engagement in its work and their support offered in so many different ways. The Council gives thanks for this continued solidarity and commitment.

Elaine Dykes
Finance Manager

Mark Johnson
Finance Manager

Report of the Statutory Auditor on the Consolidated Financial Statements to the Central Committee and to the Member Churches

As statutory auditor, we have audited the accompanying consolidated financial statements of the World Council of Churches, which comprise the balance sheet, income and expenditure account, statement of movements in funds and reserves, cash flow statement and notes, for the year ended 31 December 2010.

Central Committee's Responsibility

The Central Committee is responsible for the preparation of the consolidated financial statements in accordance with the requirements of Swiss law and the Council's Constitution and Rules, and in accordance with the Council's accounting policies. This responsibility includes designing, implementing and maintaining an internal control system relevant to the preparation of financial statements that are free from material misstatement, whether due to fraud or error. The Central Committee is further responsible for selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Swiss law and Swiss Auditing Standards and International Standards on Auditing (ISA). Those standards require that we plan and perform the audit to obtain reasonable assurance whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control system relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control system. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements for the year ended 31 December 2010 comply with Swiss law, the Council's Constitution and Rules and the Council's accounting policies.

We further came to the conclusion that the Annual Summary of Contributions is fairly stated in all material respects in relation to the consolidated financial statements.

Report on Other Legal Requirements

We confirm that we meet the legal requirements on licensing according to the Auditor Oversight Act (AOA) and independence (article 69b paragraph 3 CC in connection with article 728 CO) and that there are no circumstances incompatible with our independence.

In accordance with article 69b paragraph 3 CC in connection 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 financial statements according to the instructions of the Finance Committee, representing the Central Committee.

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

PricewaterhouseCoopers SA



Philippe Tzaud
Audit expert
Auditor in charge



David Marchand
Audit expert

Geneva, 29 April 2011

Schedule I Consolidated Balance Sheet**As at 31 December 2010***(Swiss Francs 000's)*

	Notes	2010	2009
CURRENT ASSETS			
Prepaid Expenses		557	538
Accounts Receivable	5	1,888	1,921
Investments	4	1,804	4,152
Cash and Cash Equivalents	6	14,021	11,096
		18,270	17,707
NON-CURRENT ASSETS			
Land, Buildings & Equipment	3	42,568	43,119
Investments	4	8,120	8,561
		50,688	51,680
TOTAL ASSETS		68,958	69,387
CURRENT LIABILITIES			
Deferred Income	10	396	962
Accounts Payable	7	3,549	3,753
Interest Bearing Loans	9	13,113	2,727
		17,058	7,442
NON-CURRENT LIABILITIES			
Interest Bearing Loans	8	6,675	17,489
Deferred Income	10	3,600	3,763
Provisions	21	844	1,170
		11,119	22,422
FUNDS & RESERVES			
Restricted Funds			
Programme Funds	15	6,551	5,717
Restricted Fund for Fixed Assets	13	2,505	2,785
Restricted Endowment Funds	11	7,195	7,126
		16,251	15,628
Unrestricted & Designated Funds			
<i>Designated Funds</i>			
Designated Programme Funds	14	533	533
Designated Fund for Fixed Assets	13	16,675	16,355
		17,208	16,888
<i>Unrestricted Funds</i>			
General Reserves	12	7,322	7,007
		7,322	7,007
Total Unrestricted & Designated Funds		24,530	23,895
TOTAL FUNDS & RESERVES		40,781	39,523
TOTAL FUNDS & RESERVES AND LIABILITIES		68,958	69,387

Schedule II Consolidated Income & Expenditure Account

For the year ended 31 December 2010

(Swiss Francs 000's)

	Notes	Unrestricted & Designated Funds 2010	Unrestricted & Designated Funds 2009	Restricted Funds 2010	Restricted Funds 2009	Total Funds 2010	Total Funds 2009
CONTRIBUTIONS INCOME							
Membership & Other Unrestricted Income		5,250	5,887	-	-	5,250	5,887
Programme Contributions		-	-	21,336	23,179	21,336	23,179
		5,250	5,887	21,336	23,179	26,586	29,066
OTHER INCOME							
Financial Income/(Expense)	17	(451)	190	28	822	(423)	1,012
Rental Income and Sales	18	4,151	3,989	1,473	1,437	5,624	5,426
Miscellaneous Income	19	192	248	489	510	681	758
		3,892	4,427	1,990	2,769	5,882	7,196
Distribution of Unrestricted Income		(4,343)	(5,887)	4,343	5,887	-	-
		4,799	4,427	27,669	31,835	32,468	36,262
TOTAL INCOME							
COST OF OPERATIONS							
Direct Programme Costs: Grants		-	24	2,677	3,523	2,677	3,547
Operating & Other Programme Costs		3,451	3,484	8,330	10,508	11,781	13,992
Interest Expense	17	417	423	254	279	671	702
Salaries	20	4,349	4,654	12,007	13,798	16,356	18,452
		8,217	8,585	23,268	28,108	31,485	36,693
Redistributed Infrastructure Costs	27	(3,579)	(4,278)	3,579	4,278	-	-
		4,638	4,307	26,847	32,386	31,485	36,693
TOTAL COSTS BEFORE OPERATING TRANSFERS							
NET (DEFICIT)/SURPLUS/BEFORE OPERATING TRANSFERS		161	120	822	(551)	983	(431)
OPERATING TRANSFERS							
Transfers between Funds	16	286	(58)	(286)	58	-	-
Transfers (to)/from Current Liabilities & Provisions	16	188	53	87	63	275	116
		635	115	623	(430)	1,258	(315)
NET (DEFICIT)/SURPLUS FOR THE YEAR							

Schedule III Part I Consolidated Statement of Movements in Funds & Reserves For the year ended 31 December 2010 – Prior-Year Comparatives

(Swiss Francs 000's)

	Restricted Funds			Unrestricted & Designated Funds					Total Funds & Reserves			
	Programme Funds		Endowment Funds	Designated Programme Funds		Designated Fund for Fixed Assets	Designated Endowment Funds	Unrestricted Operating Fund	General Reserves	Total		
	2009	2009	2009	2009	2009	2009	2009	2009	2009	2009	2008	
Opening Balance at 1 January 2009	6,416	3,065	6,577	16,058	533	13,064	259	-	9,924	23,780	39,838	44,014
Net (deficit)/surplus before operating transfers	(1,070)	-	519	(551)	-	(4)	55	69	-	120	(431)	(3,519)
Operating Transfers:												
Between Funds	308	(280)	30	58	-	-	(314)	256	-	(58)	-	-
(To)/from Current Liabilities & Provisions	63	-	-	63	-	-	-	53	-	53	116	(657)
Net (deficit)/surplus before transfers to/(from) Reserves & Funds	(699)	(280)	549	(430)	-	(4)	(259)	378	-	115	(315)	(4,176)
Balance before transfers to/(from) Reserves & Funds	5,717	2,785	7,126	15,628	533	13,060	-	378	9,924	23,895	39,523	39,838
Transfers to/(from) Reserves & Funds:												
From Operating Fund to General Reserves	-	-	-	-	-	-	-	(378)	378	-	-	-
From General Reserves to Designated Fund for Fixed Assets	-	-	-	-	-	3,295	-	-	(3,295)	-	-	-
Closing balance at 31 December 2009	5,717	2,785	7,126	15,628	533	16,355	-	-	7,007	23,895	39,523	39,838

Schedule III Part II Consolidated Statement of Movements in Funds & Reserves
For the year ended 31 December 2010
(Swiss Francs 000's)

	Restricted Funds			Unrestricted & Designated Funds					Total Funds & Reserves		
	Programme Funds	Fund for Fixed Assets	Endowment Funds	Total	Designated Programme Funds	Designated Fund for Fixed Assets	Unrestricted Operating Fund	General Reserves	Total	Total	Total
Opening Balance at 1 January 2010	5,717	2,785	7,126	15,628	533	16,355	-	7,007	23,895	39,523	39,838
Net (deficit)/surplus before operating transfers	783	-	39	822	-	33	128	-	161	983	(431)
Operating Transfers:											
Between Funds	(36)	(280)	30	(286)	-	-	286	-	286	-	-
(To)/from Current Liabilities & Provisions	87	-	-	87	-	-	188	-	188	275	116
Net (deficit)/surplus before transfers to/(from) Reserves & Funds	834	(280)	69	623	-	33	602	-	635	1,258	(315)
Balance before transfers to/(from) Reserves & Funds	6,551	2,505	7,195	16,251	533	16,388	602	7,007	24,530	40,781	39,523
Transfers to/(from) Reserves & Funds:											
From Operating Fund to General Reserves	-	-	-	-	-	-	(602)	602	-	-	-
From General Reserves to Designated Fund for Fixed Assets	-	-	-	-	-	287	-	(287)	-	-	-
Closing balance at 31 December 2010	6,551	2,505	7,195	16,251	533	16,675	-	7,322	24,530	40,781	39,523

For prior year comparatives by Fund, please see Schedule III, Part I.

Schedule IV Consolidated Cash Flow Statement
For the year ended 31 December 2010
(Swiss Francs 000's)

	2010	2009
Net (deficit)/surplus for the year	1,258	(315)
Adjustments for non-cash items:		
Depreciation	1,880	1,841
Unrealised and realised (gains)/losses on investments and unrealised foreign currency losses/(gains), net	562	(617)
Other Operating adjustments:		
Interest paid	688	704
Dividends received	(51)	(81)
Interest income received	(199)	(181)
Movements in Working Capital and Provisions		
Prepaid Expenses	(19)	176
Accounts Receivable	33	1,189
Deferred Income	(729)	267
Accounts Payable	(204)	(223)
Provisions	(326)	(207)
Net Cash Flow from Operating and Programme Activities	2,893	2,553
Purchase of Land, Buildings and Equipment	(1,331)	(4,538)
Net proceeds from (purchase)/sale of equipment	2	-
Dividends received	51	81
Interest received	199	181
Net proceeds from (purchase)/sale of investments	2,512	(1,972)
Cash Flow from Investing Activities	1,433	(6,248)
Repayment of mortgage loans	(2,728)	(201)
Repayment of short-term loan	-	(200)
Interest paid to third parties	(688)	(704)
Mortgage loans contracted	2,000	250
Short-term loan contracted	300	-
Cash Flow from Financing Activities	(1,116)	(855)
Net Increase/(Decrease) in Cash and Cash Equivalents	3,210	(4,550)
Cash and Cash Equivalents at 1 January 2010	11,096	15,696
Effect of exchange rate fluctuations on cash held	(285)	(50)
Cash and cash equivalents at 31 December 2010	14,021	11,096

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 31 December 2010

1. Organisation

The World Council of Churches is a fellowship of 349 churches from around the world “which confess the Lord Jesus Christ as God and Saviour according to the scriptures and therefore seek to fulfil together their common calling to the glory of the one God, Father, Son and Holy Spirit.” It was founded in 1948 in response to a growing sense that a formal, international body constituted by the churches was needed to strengthen efforts to express the fundamental unity of Christians. Its members include churches from virtually every major Protestant tradition, nearly all self-governing Orthodox churches and a growing number of independent churches, especially in countries of the South. Its work primarily involves the unity of the churches and their common witness. Major education, health, emergency and development activities are a significant part of its mandate, as well as human rights advocacy and programmes in support of women and against racism and violence. Interpreting the reflections of the 9th Assembly, in 2010 the Council’s activities were carried out through the following Programmes:

WCC and the Ecumenical Movement in the 21st Century
Unity, Mission, Evangelism and Spirituality
Public Witness: Addressing Power and Affirming Peace
Justice, Diakonia and Responsibility for Creation
Education and Ecumenical Formation
Inter-religious Dialogue and Co-operation
General Secretariat

Programme teams were supported by the Communication team and the following support service teams: Management directorate; Planning, monitoring, evaluation and reporting (PMER), Income monitoring and development, House services, Human resources, Finance and Computer information services. With its headquarters in Geneva, Switzerland, and with 144 staff (2009: 166 staff), the Council is recognised under Swiss law as an international, non-governmental, non-profit organisation. The Council is exempt from Swiss corporate taxation.

2. Accounting Policies

The significant accounting policies adopted by the Council in the preparation of the consolidated financial statements are set out below.

(i) Basis of Preparation

The financial statements of the Council have been prepared on a basis consistent with its statutes. The Council’s accounting policies and the format used for the presentation of its financial statements are designed to present fairly the programmes and other activities of the Council.

The financial statements are presented in Swiss Francs, rounded to the nearest thousand, since a majority of the Council’s activities is conducted in this currency. They are prepared on the historical cost basis except for financial instruments classified as fair value through profit or loss, which are stated at their fair value.

The accounting policies are consistent with those applied by the Council for the year ended 31 December 2009.

(ii) *Basis of Consolidation*

The representative offices and subsidiaries of the World Council of Churches listed below are controlled by the World Council of Churches, and their financial statements are included in the consolidated financial statements. Intra-group balances and transactions, and any unrealised gains from such transactions, are eliminated in preparing the consolidated financial statements.

Subsidiaries are entities controlled by the World Council of Churches. Control exists when the Council has the power, directly or indirectly, to govern the financial and operating policies of an entity. The financial statements of subsidiaries are included in the consolidated financial statements from the date that control commences until the date that control ceases.

The representative offices and subsidiaries, wholly owned by the Council, are:

Ecumenical Disability Advocates Network, Kenya

EDAN was registered in Nairobi under the Non-governmental Organizations Coordination Act, Kenya, in 2003.

World Council of Churches-United Nations Office (WCC-UNO), USA

WCC-UNO is located at the UN headquarters in New York, where under a fiscal agency and service agreement, the National Council of Churches of Christ in the USA acts as custodian.

World Council of Churches-Ecumenical Accompaniers Programme in Palestine and Israel (WCC-EAPPI), Jerusalem

WCC-EAPPI operates from a representative office in Jerusalem, where a locally registered non-governmental organization acts as custodian.

World Council of Churches-Ecumenical HIV-AIDS Initiative in Africa (WCC-EHAIA)

WCC-EHAIA operates from both regional and theology consultants' representative offices in the following locations. For each office, a locally registered non-governmental organization acts as custodian.

WCC-EHAIA Central Region Co-ordination Office, Kinshasa, Democratic Republic of Congo

WCC-EHAIA Eastern Region Co-ordination Office, Nairobi, Kenya

WCC-EHAIA Lusophone Region Co-ordination Office, Luanda, Angola

WCC-EHAIA Southern Region Co-ordination Office, Harare, Zimbabwe

WCC-EHAIA Western Region Co-ordination Office, Lome, Togo

WCC-EHAIA Theology consultant, Lome, Togo

WCC-EHAIA Theology consultant, Harare, Zimbabwe

(iii) *Recognition of Contributions and Membership Income*

Contributions from donors are recognised in the financial statements when they have been received or confirmed in writing by pledges and when there is reasonable assurance that they will be received. Contributions which carry donor-imposed restrictions are ascribed either to a programme, where the purpose of the contribution is consistent with the objectives of the programme as a whole, or to a project within that programme, or to one or several activities within a project.

Membership income, which is payable on a calendar year basis, is recognised on an accruals basis. Membership income received relating to future periods is treated as deferred income.

Donations in kind (of fixed assets, for example) are recognised at fair value at the date of donation.

Revenue from recharged costs is recognised when the service or basic expenditure is fulfilled or, if applicable, ownership of related assets has been transferred.

(iv) *Recognition of Federal and Local Government and Other Grants for Capital Expenditure*

State grants or other significant grants received for expenditure on capital assets are treated as deferred income which is then recognised in the income and expenditure account as income over the useful life of the asset acquired. Grants are recognised only when there is reasonable assurance that they will be received and that the Council will comply with the conditions, if any, of the grant. Unconditional grants are recognised in the income and expenditure account when they become receivable.

(v) *Recognition of Expenditure*

Expenditure is recognised in the financial statements on an accruals basis. Contributions to third parties paid out of Programme Funds are recognised when the commitment to pay has been made before the end of the year and the payment relates to the current year, and where there is either a legal or constructive obligation to pay. Contributions to third parties paid out of Programme Funds close to the year end are recognized as prepayments when matched with budgeted donor contributions for the following financial year.

(vi) *Foreign Currency*

Transactions in currencies other than the Swiss franc are converted into Swiss francs at rates which approximate the actual rates ruling at the transaction date. At the balance sheet date monetary assets (including investments) and liabilities denominated in foreign currency are converted into Swiss francs at the rate of exchange ruling at that date. Non-monetary assets and liabilities in foreign currencies that are stated at historical cost are translated at the foreign exchange rate at the date of the transaction. Realised and unrealised exchange differences are reported in the income and expenditure account.

The assets and liabilities of the Council's foreign operations are translated into Swiss francs at foreign exchange rates ruling on the balance sheet date, while income and expenditure are translated at rates approximating the foreign exchange rates ruling at the dates of the transactions.

(vii) *Investments*

The Council has designated all its investments as financial instruments at fair value through profit or loss. The Council does not have any financial instruments classified as held for trading, and does not hold any derivative financial instruments.

A financial instrument is classified at fair value through profit and loss if it is designated as such upon initial recognition. Financial instruments are designated at fair value through profit or loss if the Council manages such investments and makes purchase and sale decisions based on their fair value. Upon initial recognition, these instruments are recognised at fair value, and attributable transaction costs are recognised in the statement of income and expenditure when incurred. Gains and losses arising from subsequent changes in fair value are recognised in the statement of income and expenditure.

Investments are recognised or derecognised by the Council at the date it commits to purchase or sell the investments.

The fair value of listed investments is their quoted bid price at the balance sheet date. The fair value of unlisted investments is determined by valuation techniques applied consistently on an annual basis.

Investment income consists principally of interest and dividends, and net realised and unrealised gains on changes in fair value. Interest income is recognised on an accruals basis, taking into account the effective yield on the asset. Dividend income is recognised in the period in which the dividend is declared. As the Council's investments are managed externally on a portfolio basis, all investment income is disclosed net in the statement of income and expenditure, within financial income/(expense). Investments held derive principally from restricted or designated income, and the terms of the restrictions

and designations require in general that investment income be used to finance operations. Consequently net financial income/(expense) is treated as operating income.

Investments are classified as non-current to the extent to which they represent endowment funds held or other long-term obligations. All other investments are current.

(viii) Land, Buildings and Equipment

Land, buildings and equipment are stated at historic cost, or, in the case of donated assets, at the fair market value when donated, and are depreciated on a straight line basis over their useful lives. The useful life of a building is estimated at 50 years; of building installations 20 or 25 years, of hotel and catering installations, ten years; of furniture and equipment, five years; and of computer equipment, three years. Borrowing costs relating to the construction of buildings and equipment are capitalised and included in the cost of the assets concerned and depreciated over the useful life of the respective asset. When parts of an item of land, buildings and equipment have different useful lives, they are accounted for as separate items.

(ix) Employee Benefits

Pension Plan

Contributions which the Council is obliged to make to the Council's pension plan are recognised as an expense in the statement of income and expenditure.

Service Bonus

The Council's obligation in respect of long-term service benefits, other than pension plans, is the amount of future benefits that employees have earned in return for their service in the current and prior periods. The obligation is calculated by providing for all fully vested benefits, and for all which may become fully vested within the following five years.

Long-term service benefits equivalent to two months' of basic salary are payable to staff members leaving the Council if they have at least 20 years' service and are 50 years old or over when they leave.

(x) Fair Value

The fair value of investments is reported in Note 4 to the financial statements. The fair value of cash, overdrafts, other financial assets and accounts payable are not materially different from the carrying amounts.

Fair value estimates are made at a specific point in time, based on market conditions and information about the financial instrument. These estimates are subjective in nature and involve uncertainties and matters of significant judgment and therefore cannot be determined with precision. Changes in assumptions could significantly affect the estimates.

(xi) Cash and Cash Equivalents

Cash and cash equivalents comprise cash balances and highly liquid investments with a maturity of less than three months from the date of acquisition that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Bank overdrafts that are repayable on demand and form an integral part of the Council's cash management are included as a component of cash and cash equivalents for the purpose of the statement of cash flows.

(xii) Accounts Receivable

Accounts receivable are stated at cost less impairment losses.

(xiii) Accounts Payable

Accounts payable are stated at cost.

(xiv) Interest Bearing Loans and Borrowings

Interest bearing loans and borrowings are recognised initially at fair value, less attributable transaction costs. Subsequent to initial recognition, interest bearing loans and borrowings are stated at amortised cost with any difference between cost and redemption value being recognised in the statement of income and expenditure over the period of the borrowings on an effective interest basis.

(xv) Impairment

The carrying amounts of the Council's assets are reviewed at each balance sheet date to determine whether there is an indication of impairment. If any such indication exists, the asset's recoverable amount is estimated. An impairment loss is recognised whenever the carrying amount of an asset exceeds its recoverable amount.

(xvi) Use of Estimates

The preparation of the financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of income and expenditure during the period. Actual results could differ from those estimates.

Management has carefully considered the development, selection and disclosure of the Council's critical accounting policies and estimates and the application of these policies and estimates. The most critical judgments and estimates made relate to the assessment of the reasonable assurance regarding contributions and membership income receivable and the probability assumptions underlying recognition of service bonus obligations.

3. Land, Buildings and Equipment

	Freehold Land	Ecumenical Centre	Château de Bossey	Staff Residence	Furniture & Equipment	Total
	CHF 000	CHF 000	CHF 000	CHF 000	CHF 000	CHF 000
<i>Cost:</i>						
At 1 January 2010	4,198	34,114	15,609	14,030	15,310	83,261
Additions	-	66	1,152	-	113	1,331
Disposals	-	-	-	-	(3)	(3)
At 31 December 2010	4,198	34,180	16,761	14,030	15,420	84,589
<i>Accumulated Depreciation:</i>						
At 1 January 2010	-	18,411	3,651	4,322	13,758	40,142
Reclassification	-	9	(9)	-	-	-
Disposals	-	-	-	-	(1)	(1)
Charge for the year	-	865	451	281	283	1,880
At 31 December 2010	-	19,285	4,093	4,603	14,040	42,021
<i>Net Book Value:</i>						
At 31 December 2010	4,198	14,895	12,668	9,427	1,380	42,568
At 31 December 2009	4,198	15,703	11,958	9,708	1,552	43,119

An architectural survey dated 31 January 2002 estimated the intrinsic value of the Ecumenical Centre at CHF 50,800,000. An architectural survey of the Château de Bossey dated 25 March 1999 estimated the intrinsic value of the estate at CHF 18,780,000. Since that date, CHF 14,110,000 (2009 CHF 12,958,000) has been invested in the renovation of the Château de Bossey and its estate, including CHF 1,863,000 for the development of a conference centre. An architectural survey of the staff residence building dated 16 February 2006 estimated the intrinsic value of that building at CHF 12,794,000.

The net book value of land, buildings and equipment includes CHF 4,020,000 (2009: CHF 4,301,000) of donated land and buildings. Depreciation charges for donated buildings are recorded in the Restricted Fund for Fixed Assets. The insurance value of the staff residential development is CHF 15,862,000 and of the other buildings and contents is CHF 73,578,000. Mortgage loans and credit lines secured against the land and buildings are detailed at Notes 8 and 9.

4. Investments

	2010	2009
	CHF 000	CHF 000
Non-current Investments		
Debt securities	3,768	4,265
Equity securities	4,352	4,296
	8,120	8,561
Current Asset Investments		
Debt securities	1,804	4,152
Equity securities	-	-
	1,804	4,152

Non-current investments held in equity securities include CHF 1,925,000 (2009: CHF 2,006,000) managed on the Council's behalf by the Ecumenical Trust, a not-for-profit organisation under section 501 (c) (3) of the US Internal Revenue Code. The assets managed by the Ecumenical Trust are quoted and held in the New Covenant Growth Fund and the New Covenant Balanced Growth Fund.

Non-current investments held in debt securities include CHF 599,000 (2009: CHF 711,000) invested in Oikocredit. This investment is the only investment held that is not quoted. Its fair value, evidenced by recent transactions, has been determined based on the buy-back value stipulated in Oikocredit's articles of association.

5. Accounts Receivable

	2010	2009
	CHF 000	CHF 000
Tenants, including ecumenical organisations	439	583
Contributions	1,158	1,143
Other	291	195
	1,888	1,921

6. Cash and Cash Equivalents

	2010	2009
	CHF 000	CHF 000
Bank balances	6,339	6,168
Call deposits	7,600	4,900
Cash	22	28
	14,021	11,096

7. Accounts Payable

	2010	2009
	CHF 000	CHF 000
Ecumenical Organisations	510	737
Other Accounts Payable	1,550	1,582
Accrued Expenses	1,489	1,434
	3,549	3,753

8. Mortgage Loans

Mortgage loans total CHF 19,488,000 as at 31 December 2010 (2009: CHF 20,216,000). They are secured on property as follows:

	2010	2009
	CHF 000	CHF 000
Secured on:		
Staff residential building	10,713	10,840
Château de Bossey	6,000	6,500
Ecumenical Centre	2,775	2,876
	19,488	20,216

These loans carry fixed interest at the rates and for the durations set out below:

Loan secured on:	CHF 000	Issued	Duration	Fixed Rate
Staff residential bldg	11,094	31.08.06	5 years	3.08%
Château de Bossey	2,000	29.07.08	3 years	4.35%
Château de Bossey	2,000	29.07.08	5 years	4.45%
Château de Bossey	2,000	29.07.10	10 years	2.7%
Ecumenical Centre	700	22.12.05	10 years	3.6%
Ecumenical Centre	2,000	24.11.08	7 years	2.85%
Ecumenical Centre	250	10.03.09	5 years	2.45%

The loans are repayable as follows:

	2010	2009
	CHF 000	CHF 000
Within:		
One Year	12,813	2,727
Two to five years	4,675	15,364
More than five years	2,000	2,125
	19,488	20,216
Less:		
Current Maturities	(12,813)	(2,727)
	6,675	17,489

At 31 December 2010, a credit line of CHF 6.3 million was held for the development of a conference centre on the estate of the Château de Bossey. (31 December 2009: none).

9. Short-Term Loans

	2010	2009
	CHF 000	CHF 000
Loans payable within one year:		
Mortgage loan on Staff Residential Building	10,713	127
Mortgage loan on Château de Bossey	2,000	2,000
Mortgage loan on Château de Bossey	-	500
Mortgage loan on Ecumenical Centre	100	100
Short-term loan for Château de Bossey	300	-
	13,113	2,727

The mortgage loans are described at Note 8 above.

10. Deferred Income

	2010	2009
	CHF 000	CHF 000
Current Deferred Income	396	962
Non-Current Deferred Income	3,600	3,763

Current Deferred Income represents principally membership and contributions income received relating to future periods.

Non-Current Deferred Income represents grants received for the renovation of buildings, including CHF 1,326,000 (2009: CHF 1,360,000) being the amortized balance of a grant of CHF 1,700,000 received in 1999 from the Canton of Geneva for the Ecumenical Centre, and CHF 653,000 (2009: CHF 676,000) being the amortized balance of various other grants received for the renovation of the Château de Bossey.

11. Endowment Funds

	2010	2009
	CHF 000	CHF 000
Restricted Endowment Funds		
Specific Endowments	5,270	5,120
Funds held by the Ecumenical Trust	1,925	2,006
Total Restricted Endowment Funds	7,195	7,126

Movements on the Restricted and Designated Endowment Funds are set out in Schedules V and VII respectively.

Specific Endowments

Specific Endowments are legacies or gifts where either the donor has formally requested or it has been formally confirmed that the assets gifted will be held in the long term. Income derived from the invested asset is at the disposition of the Council, but its use may be subject to certain conditions.

General Endowments

General Endowments are legacies or gifts for use at the general discretion of the Council. Such endowment gifts may be invested, and the derived income is then at the general disposition of the Council. Such General Endowments may also be released. In 2010, no General Endowments were held (2009: none).

Additions to Endowments

Additions to Endowments are recorded as Miscellaneous income to the Restricted Fund. Additions to Restricted Endowments in 2010 totaled CHF 100,000 (2009: CHF 19,000).

Transfers to Endowments

Operating transfers to Restricted Endowment Funds totaled CHF 30,000 (2009: CHF 30,000).

Release of Endowments

In 2010, no endowments were released (2009: CHF 314,000 General Endowments released).

Adjustment on Revaluation

Based on the value of the original legacy or gift amounts, the Restricted Endowment Funds are adjusted annually to reflect changes in the value of related fixed asset investments. In 2010, the adjustment, recorded in net financial income/(expense), resulted in an decrease of CHF 61,000 in the Restricted Endowment Funds (2009: increase of CHF 500,000).

Distributions

Income from the Specific Endowments may be credited directly to the Programme Funds in accordance with the relevant conditions of the gift. In 2010, CHF 47,000 was distributed from Specific Endowments (2009: CHF 247,000), and CHF 83,000 (2009: CHF 104,000) was distributed from the Funds held by the Ecumenical Trust.

Funds Held by the Ecumenical Trust

Funds held by the Ecumenical Trust totaling CHF 1,925,000 (2009: CHF 2,006,000) reflect endowment assets managed for the Council by the Ecumenical Trust, as described in Note 4 above.

12. General Reserves

In accordance with the Funds and Reserves Policy approved by the Central Committee in August 2003, General Reserves are defined as those funds available to the Council after meeting its obligations and commitments, without realizing fixed assets.

In February 2005, Central Committee set the General Reserves target at six months' salary costs. The target level for 2010 was thus CHF 8,171,000.

An analysis of the movements on General Reserves follows:

	General Reserves
	CHF 000s
Balance at 1 January 2010	7,007
Transferred:	
To Unrestricted Operating Funds	602
To Designated Fund for Fixed Assets	(287)
Balance at 31 December 2010	7,322

13. Restricted Fund for Fixed Assets and Designated Fund for Fixed Assets

Restricted Fund for Fixed Assets

The Restricted Fund for Fixed Assets represents principally the value of donated land and buildings, net of accumulated depreciation. The Restricted category reflects the fact that the fund does not represent an investment made by the Council, but rather a donation with the specific purpose of founding the Ecumenical Centre.

The Fund is charged with a transfer, representing the depreciation of the donated buildings. The movement on the Restricted Fund for Fixed Assets in 2010 is set out in Schedule V.

Designated Fund for Fixed Assets

The Designated Fund for Fixed Assets was required by the Funds and Reserves Policy approved by the Central Committee in August 2003 to reflect the Council's investment in property and other fixed assets.

The Council's investment in Fixed Assets was assessed as follows:

	2010	2009
	CHF 000	CHF 000
Total Land & Buildings	42,568	43,119
Less Long-term loans	(6,675)	(17,489)
Less Short-term loans	(13,113)	(2,727)
Less Long-term deferred income	(3,600)	(3,763)
Less Restricted Fund for Fixed Assets	(2,505)	(2,785)
Designated Fund for Fixed Assets	16,675	16,355

The Designated Fund for Fixed Assets records income and expenditure related to the Staff Residence Building. The movement on the Designated Fund for Fixed Assets is set out in Schedule VII.

14. Designated Programme Funds

Designated Programme Funds are special programme reserves held at the discretion of the Council, and derived from the Council's own designation of its unrestricted funds. The Designated Programme Funds include certain reserves designated for conferences planned within certain Programmes. The Council may determine the timing of the disbursement of such reserves. The Designated Programme Funds are listed in the separate Appendix to the Financial Statements.

15. Programme Funds

Programme Funds represent amounts received from donors, and restricted for use within the Programme, project or activity to which they are credited. Programme Funds are detailed by Programme on Schedules V and VI. A reduction in these funds does not represent a loss but the use of funds for the purposes for which they were intended. The separate Appendix to the Financial Statements details the opening balances, income, expenditure, transfers and closing balances of each activity, by Programme.

Programme Funds include total debit balances of CHF 259,000 (2009: CHF 431,000).

Debit balances for Service Bonus obligations

Programme Funds include debit balances totaling CHF 138,000 (2009: CHF 175,000) for Service Bonus obligations which are expected to be covered by future income in the short to medium term. The debit balances represent an assessment of the obligation of the Council to meet long-term service bonuses which may fall due to staff whose costs are allocated to the Programme concerned in 2010.

Programme	Activity Ref	CHF 000
G1	XXG1	30
P1	XXP1	9
P2	XXP2	29
P3	XXP3	11
P4	XXP4	10
P5	XXP5	13
P6	XXP6	2
C1	XXC1	34
		138

Debit balances for remedial contributions to the pension fund scheme

Programme funds include the following debit balances totaling CHF 116,000 (2009: CHF 256,000) for remedial contributions to the pension fund scheme during 2011. It is expected that the costs will be covered by income in 2011.

Programme	Activity Ref	CHF 000
G1	XFG1	13
P1	XFP1	16
P2	XFP2	17
P3	XFP3	17
P4	XFP4	15
P5	XFP5	18
P6	XFP6	3
C1	XFC1	17
		116

The accounting policies regarding the pension plan and service bonus obligation are set out in Note 2 (ix). Upon initial recognition of the liabilities described above they are charged to operating transfers. When settled, the liability is credited to operating transfers and the amounts paid are charged to salaries and related charges.

Other programme funds with debit balance

In addition, programme funds include one other activity, EED Scholarships 2006-07, with debit balance totaling CHF 5,000 (2009: none). The funding partner concerned has confirmed that the debit balance is to be covered from contributions to be received in 2011.

Programme	Activity Ref	CHF 000
P4	4012SJ	5

16. Transfers and Distributions

Distribution of Unrestricted Income

The distribution of unrestricted income, recorded in the Income & Expenditure account, represents the immediate assignment, upon receipt, of membership and other unrestricted income to restricted funds, principally Programmes, whose activities might otherwise remain partially unfunded.

Operating Transfers

Operating transfers, recorded in the Income & Expenditure account, include transfers from one fund to another that occur generally at the conclusion of an activity or programme, and represent the re-allocation of residual funds to another use. For restricted funds, operating transfers occur only within the restrictions stipulated by the donor. Operating transfers include also transfers to current liabilities, representing principally the obligation to reimburse unspent funds to donors.

Transfers

Transfers, recorded in the Statement of Movements on Funds & Reserves, represent decisions by the appropriate governing bodies of the Council to allocate amounts to Funds & Reserves consistent with policy decisions.

17. Financial Income/(Expense)

Financial Income/(Expense)

	2010	2009
	CHF 000	CHF 000
Investment portfolio income/(expense)		
<i>Non-current asset investments</i>		
Dividends	51	81
Interest income	157	176
Realised gain on investments	28	49
Unrealised gain/(loss) on investments	(262)	608
<i>Current asset investments</i>		
Interest income	36	(14)
Unrealised gain/(loss) on investments	(33)	(3)
	(23)	897

Financial Income/(Expense), cont'd

Other interest income	6	19
Other foreign exchange gain/(loss)		
Realised gain/(loss)	(111)	133
Unrealised loss	(295)	(37)
	406	96
Total financial income/(expense)	(423)	1,012

Of the total financial expense of CHF 423,000, realised and unrealised losses charged to the Restricted Endowment Fund totaled CHF 61,000 (2009: realised and unrealised gains of CHF 500,000).

Interest Expense

Interest expense, reported within Cost of Operations, totaled CHF 671,000 (2009: CHF 702,000).

18. Rental Income and Sales

Rental income and sales of CHF 5,624,000 (2009: CHF 5,426,000) includes rental income from the staff residential building, guest house receipts at Bossey, rental of offices at the Ecumenical Centre and book sales.

19. Miscellaneous Income

Miscellaneous income of CHF 681,000 (2009: CHF 758,000) consists principally of deferred income recognized as income during the useful life of the assets concerned, royalties on journal sales and reimbursement of travel and other expenses.

20. Salaries and Related Charges*Salaries and related charges*

Salaries and related charges were:

	2010	2009
	CHF 000	CHF 000
Gross Salaries	13,384	14,960
Social Charges	1,183	1,310
Pension Expense	1,707	1,947
Other Personnel Costs	82	235
	16,356	18,452

There were 144 employees at 31 December 2010 (2009: 166). Pension expense details are set out in Note 21 below.

Compensation of key management personnel

In 2010, key management personnel are defined by the WCC as the General Secretary, the Deputy General Secretary, the acting Associate General Secretary for Programmes, the Co-ordinator for Finance, Services & Administration and the Executive Director of Communications (2009: the General Secretary, the Deputy General Secretary, the Associate General Secretary for Programmes, the Co-ordinator for Finance, Services & Administration, the Executive Director for Planning and Integration and the Executive Director of Communications). Their compensation was as follows:

	2010	2009
	CHF 000	CHF 000
Salaries and other short term benefits	850	1,030
Post employment benefits	103	122
	953	1,152

21. Employee Benefits

Pension Plan

The Council, together with certain other ecumenical organizations, participates in a pension plan operated by the Retirement Fund of the World Council of Churches. The assets and obligations of the fund are managed independently of the Council, by the Board of the fund. In common with other Swiss pension plans, the fund offers certain benefits which are defined by reference to criteria independent of contributions made, such as a minimum rate of return applied in the calculation of vested benefits and a choice to members, upon retirement, between a lump sum and an annuity. The Council and the Board of the fund have entered into a Memorandum of Understanding to the effect that the financial stability of the plan is the sole responsibility of the Board and that the obligations of the Council are limited to contributions set at a fixed percentage of annual assured salaries. Subject to its responsibilities under Swiss legislation, the Council believes that with reference to the Memorandum of Understanding, it is appropriate that the Council recognize as pension costs its salary-related contributions to the pension fund together with any other costs which the Council has an obligation to fund.

During 2008, the deterioration in the financial markets led to a fall in the pension fund's assets, so that at 31 December 2008, the plan's assets exceeded liabilities by CHF 20,552,000. At 31 December 2010, the latest date for which data is available, the plan's liabilities exceeded its assets by CHF 18,664,000 (2009: plan's liabilities exceeded assets by CHF 13,539,000).

The Council agreed with the Board of the fund to increase its contributions to the fund by 1% from 14% to 15% of annual assured salaries, as a remedial contribution applicable for the three years beginning 1 January 2009. The expected total cost, CHF 417,000, of this remedial contribution was recognized as a charge in 2008. At 31 December 2010, CHF 116,000 of the expected total cost remains payable.

The Council paid CHF 1,702,000 (2009: CHF 1,933,000) in contributions to the pension fund during 2010.

Service Bonus

Obligations of CHF 518,000 (2009: CHF 574,000) regarding the Service Bonus are included in provisions, being CHF 85,000 payable in the short term (2009: CHF 55,000) and CHF 433,000 in the long term (2009: CHF 519,000). The amount represents CHF 406,000 in respect of vested benefits at 31 December 2010 (2009: CHF 323,000) and an estimate of CHF 112,000 (2009: CHF 251,000) in respect of benefits which may accrue to staff who have not completed, but who may complete, the required service period.

Vacation Accrual

A vacation accrual of CHF 411,000 (2009: CHF 524,000) has been included in long term provisions, representing the cost of employees' untaken vacation at the year end.

22. Financial Instruments*Foreign currency risk*

The Council incurs foreign currency risk on pledged contributions that are denominated in a currency other than Swiss francs, and on funds and investments that are denominated in other currencies. The currencies giving rise to this risk are principally the Euro, the Swedish Krona, the US Dollar and the Pound Sterling.

The Council does not use forward foreign exchange contracts or other financial instruments to hedge its foreign currency risk. In general accounts receivable for contributions are low compared with total contributions, and the proportion denominated in other currencies is low. In addition, the Council does not normally commit to expenditure until the timing and amount, in Swiss francs, of related income is reasonably certain.

Substantially all financial instruments are denominated in Swiss Francs except for the following:

		2010	2009
		CHF 000	CHF 000
Prepaid expenses	US Dollar	69	87
Accounts receivable	US Dollar	370	487
	Canadian Dollar	175	-
	Euro	154	283
	Swedish Krona	135	-
	British Pound	104	177
Accounts payable	US Dollar	384	470
Cash and cash equivalents	Euro	2,397	2,061
	British pound	725	914
	US Dollar	351	995
	Canadian Dollar	154	231
	Swedish Krona	38	139
Non-current investments	US Dollar	2,501	2,006
	Euro	737	1,373

Interest rate risk

The Council is exposed to interest rate risks on mortgage and short-term loans as described in Notes 8 and 9 to the financial statements. The Council does not hedge or enter into financial instruments as regards its exposure to interest rate risks.

Credit risk

In accordance with credit policy, exposure to credit risk, principally as regards contributions and related organisations, is monitored on an ongoing basis.

Investments are monitored by the Finance Committee and are executed to comply with the Council's Investment Objectives and Policy. The Council's investment policy requires that only readily marketable bonds and shares be used for investment and that derivatives are not used for speculative purposes.

At the balance sheet date there were no significant concentrations of credit risk, with the exception of the Council's investments through the Ecumenical Trust in New Covenant Funds (Note 4). The maximum exposure to credit risk is represented by the carrying amount of each financial asset in the balance sheet, principally accounts receivable, investments and cash.

Derivatives

The Council did not have any derivative instruments as of 31 December 2010 (2009:None).

Fair value

The fair value of financial instruments held at 31 December 2010 does not differ from their carrying amounts shown in the balance sheet.

23. Commitments

As at 31 December 2010, there were CHF 1,702,000 contractual commitments outstanding for the conference centre development at the Château de Bossey (2009: CHF 420,000).

24. Related Parties

The Council has a related party relationship with its officers, and a controlling related party relationship with its representative offices. The Council also has a related party relationship, through representation on the Council's governing bodies, with a large number of member churches, and with certain beneficiaries.

Other than programme contributions and membership income received, and programme costs incurred in the normal course of operations, there were no related party transactions for the year to 31 December 2010 (2009: None).

25. Subsequent Events

No events occurred subsequent to 31 December 2010 and prior to the authorisation of the consolidated financial statements that would require modification of or disclosure in the financial statements.

26. Approval and Authorisation for Issue

The consolidated financial statements were approved and authorised for issue by the Officers of the Finance Committee on 29 April 2011.

27. Redistributed Costs: Activity Based Costing

Salary costs of Programme staff were charged directly to the projects within each Programme to which the staff were assigned and in which it was confirmed their time was actually allocated in 2010. The allocation basis was validated during forecasting and at the financial year end by the Programme directors, who approved the monthly estimated time allocation reports for their respective Programme staff.

Two further categories of costs were distributed to the projects under the Activity Based Costing process. These were *General programme costs* and *Infrastructure Costs*.

(i) Redistributed General programme costs

Definition of General programme costs

General programme costs were costs of the Programme which were to be shared fairly within the projects of the Programme, such as the costs of an Advisory Group or general meeting related to the Programme's work.

General programme costs allocation method

For each Programme, staff estimated the percentage of time applied to each of the Programme's projects. The general programme costs were then allocated to the projects on that basis.

General programme costs were therefore charged at the level of the project only. No charges were made at the level of a detailed programme activity.

(ii) Allocated Infrastructure Costs

Definition of Redistributed Costs

The costs for distribution were the Operating costs of the support service teams, as recorded in the cost centres Management Directorate, Income Monitoring and Development, House Services, Human Resources, Finance, Computer Information Services, Planning, Monitoring, Evaluation and Reporting (PMER) and Finance Budgeting and Planning, less Rental Income and Sales and Miscellaneous Income credited to those cost centres, plus the depreciation costs charged to the Restricted Fund for Fixed Assets. The income and expenditure of the eight support service cost centres is set out in Schedule VIII.

Infrastructure Cost Allocation Method

The *Infrastructure Costs* of CHF 3,859,000 (2009: CHF 4,558,000) for redistribution were allocated to the Programmes.

Infrastructure Costs were allocated to Programmes based on the full-time equivalent number of staff employed by the Programme in relation to the total full-time equivalent number of staff employed for all Programmes. The *Infrastructure Costs* chargeable to each Programme were then distributed to the projects of each Programme based on the staff time allocation distribution key, as applied for the distribution of *General programme costs* above.

Redistributed Infrastructure Costs compared with 2009

	Redistributed Costs 2010	Redistributed Costs 2009
	CHF 000	CHF 000
Infrastructure costs		
Cost of Operations	7,019	7,534
Rental & Sales Income and Misc Income	(3,359)	(3,231)
Financial income/(expense): F2 IMD only	-	11
Net Operating transfers	(81)	(14)
less Transfer to current liabilities: F5 only	-	(23)
Net infrastructure costs	3,579	4,277
Late adjustments not distributed	-	1
Depreciation Restricted Fund for Fixed Assets	280	280
Total distributed Infrastructure costs	3,859	4,558
Distribution of costs to/(from) Funds		
Distributed from Unrestricted Operating Funds	(3,579)	(4,278)
Redistributed to Restricted Programme Funds	3,859	4,558
Distributed from Restricted Fund for Fixed Assets	(280)	(280)
Net charge to Restricted Funds	3,579	4,278

Net infrastructure costs decreased by CHF 699,000 compared with 2009, as a result of two main factors. Firstly, staff costs decreased by CHF 558,000 as a result of the retirement of two members of leadership and the departure of one manager. Responsibilities were re-assigned without recruitments. Secondly, income was more than CHF 100,000 higher than prior year because of increased rentals of meeting rooms and office space.

Schedule V Restricted Funds
For the year ended 31 December 2010
(Swiss Francs 000's)

	Programmes 2010	Multi-lateral Sharing 2010	Assembly Fund 2010	Ecumenical Research Centre 2010	Total Programme Funds 2010	Total Programme Funds 2009	Restricted Fund for Fixed Assets 2010	Restricted Endowment Funds 2010	Total Restricted Fund 2010	Total Restricted Funds 2009
CONTRIBUTIONS INCOME										
Membership & other Unrestricted income	-	-	-	-	-	-	-	-	-	-
Programme Contributions	21,259	-	77	-	21,336	23,179	-	21,336	23,179	23,179
Total Contributions Income	21,259	-	77	-	21,336	23,179	-	21,336	23,179	23,179
OTHER INCOME										
Financial Income/(Expense)	89	-	-	-	89	322	-	(61)	28	822
Rental Income and Sales	1,473	-	-	-	1,473	1,437	-	-	1,473	1,437
Miscellaneous Income	291	-	-	98	389	491	-	100	489	510
Total Other Income	1,853	-	-	98	1,951	2,250	-	39	1,990	2,769
Distribution of Unrestricted Income	4,243	-	100	-	4,343	5,887	-	-	4,343	5,887
TOTAL INCOME	27,355	-	177	98	27,630	31,316	-	39	27,669	31,835
COST OF OPERATIONS										
Direct Programme Costs: Grants	2,677	-	-	-	2,677	3,523	-	-	2,677	3,523
Operating & Other Programme Costs	7,882	-	70	98	8,050	10,228	280	-	8,330	10,508
Interest Expense	254	-	-	-	254	279	-	-	254	279
Salaries	11,962	-	45	-	12,007	13,798	-	-	12,007	13,798
TOTAL COST OF OPERATIONS	22,775	-	115	98	22,988	27,828	280	-	23,268	28,108
Redistributed Infrastructure Costs	3,845	-	14	-	3,859	4,558	(280)	-	3,579	4,278
TOTAL COSTS BEFORE TRANSFERS	26,620	-	129	98	26,847	32,386	-	-	26,847	32,386
NET (DEFICIT)/SURPLUS BEFORE OP. TRANS.	735	-	48	-	783	(1,070)	-	39	822	(551)
OPERATING TRANSFERS										
Transfers between Funds	(24)	(12)	-	-	(36)	308	(280)	30	(286)	58
Transfers (to)/from Current Liabilities & Provisions	87	-	-	-	87	63	-	-	87	63
NET (DEFICIT)/SURPLUS FOR THE YEAR	798	(12)	48	-	834	(699)	(280)	69	623	(430)
MOVEMENT ON FUNDS:										
FUND BALANCES 1 JANUARY 2010	3,997	73	1,647	-	5,717	6,416	2,785	7,126	15,628	16,058
NET INCREASE/(DECREASE) IN FUNDS	798	(12)	48	-	834	(699)	(280)	69	623	(430)
TRANSFERS (TO)/FROM FUNDS & RESERVES	-	-	-	-	-	-	-	-	-	-
FUND BALANCES 31 DECEMBER 2010	4,795	61	1,695	-	6,551	5,717	2,505	7,195	16,251	15,628

Schedule VI Restricted Funds Programmes
For the year ended 31 December 2010
(Swiss Francs 000's)

	General Secretariat	WCC & Ecumenical Mvmt in 21.stc	Unity, Mission, Evangelism & Spirituality	Public Witness	Justice and Dikonia (without MLS)	Education & Ecumenical Formation	Interreligious Dialogue & Cooperation	Communications	WCC Programmes
	2010	2010	2010	2010	2010	2010	2010	2010	2010
CONTRIBUTIONS INCOME									
Membership & other Unrestricted income	-	-	-	-	-	-	-	-	-
Programme Contributions	274	2,147	3,980	4,789	6,175	2,165	743	986	21,259
Total Contributions Income	274	2,147	3,980	4,789	6,175	2,165	743	986	21,259
OTHER INCOME									
Financial Income/(Expense)	-	-	(20)	(3)	(18)	130	-	-	89
Rental Income and Sales	1	1	-	10	-	1,394	-	67	1,473
Miscellaneous Income	-	7	12	60	21	(11)	76	126	291
Total Other Income	1	8	(8)	67	3	1,513	76	193	1,853
Distribution of Unrestricted income	1,379	291	27	100	23	589	-	1,834	4,243
TOTAL INCOME	1,654	2,446	3,999	4,956	6,201	4,267	819	3,013	27,355
COST OF OPERATIONS									
Direct Programme Costs: Grants	-	90	616	82	1,490	-	-	399	2,677
Operating & Other Programme Costs	302	704	976	1,973	1,523	1,770	273	361	7,882
Interest Expense	-	-	-	-	-	254	-	-	254
Salaries	1,173	1,176	1,932	1,677	1,783	2,159	424	1,638	11,962
Total Cost of Operations	1,475	1,970	3,524	3,732	4,796	4,183	697	2,398	22,775
Redistributed Infrastructure Costs	262	410	733	645	705	344	132	614	3,845
Redistributed Staff & Related Costs	-	-	-	-	-	-	-	-	-
TOTAL COSTS BEFORE TRANSFERS	1,737	2,380	4,257	4,377	5,501	4,527	829	3,012	26,620
NET (DEFICIT)/SURPLUS BEFORE OP. TRANS.	(83)	66	(258)	579	700	(260)	(10)	1	735
OPERATING TRANSFERS									
Transfers between Funds	(70)	10	65	(220)	250	(64)	6	(1)	(24)
Transfers (to)/from Current Liabilities & Provisions	14	12	28	(32)	(11)	23	8	45	87
NET (DEFICIT)/SURPLUS FOR THE YEAR	(139)	88	(165)	327	939	(301)	4	45	798
MOVEMENT ON FUNDS:									
FUND BALANCES 1 JANUARY 2010	159	30	1,801	825	284	895	71	(68)	3,997
NET INCREASE/(DECREASE) IN FUNDS	(139)	88	(165)	327	939	(301)	4	45	798
TRANSFERS (TO)/FROM FUNDS & RESERVES	-	-	-	-	-	-	-	-	-
FUND BALANCES 31 DECEMBER 2010	20	118	1,636	1,152	1,223	594	75	(23)	4,795

Schedule VII Unrestricted and Designated Funds
For the year ended 31 December 2010
(Swiss Francs 000's)

	Unrestricted Operating Funds 2010	Designated Programme Funds 2010	Designated Fund for Fixed Assets 2010	Total Unrestricted & Designated Funds 2010	Total Unrestricted & Designated Funds 2009
CONTRIBUTIONS INCOME					
Membership & other Unrestricted income	5,250	-	-	5,250	5,887
Programme Contributions	-	-	-	-	-
Total Contributions Income	5,250	-	-	5,250	5,887
OTHER INCOME					
Financial Income/(Expense)	(451)	-	-	(451)	190
Rental Income and Sales	3,173	-	978	4,151	3,989
Miscellaneous Income	192	-	-	192	248
Total Other Income	2,914	-	978	3,892	4,427
Distribution of Unrestricted Income	(4,343)	-	-	(4,343)	(5,887)
TOTAL INCOME	3,821	-	978	4,799	4,427
COST OF OPERATIONS					
Direct Programme Costs: Grants	-	-	-	-	24
Operating & Other Programme Costs	2,838	-	613	3,451	3,484
Interest Expense	85	-	332	417	423
Salaries	4,349	-	-	4,349	4,654
TOTAL COST OF OPERATIONS	7,272	-	945	8,217	8,585
Redistributed Infrastructure Costs	(3,579)	-	-	(3,579)	(4,278)
TOTAL COSTS BEFORE TRANSFERS	3,693	-	945	4,638	4,307
NET (DEFICIT)/SURPLUS BEFORE OP. TRANS.	128	-	33	161	120
OPERATING TRANSFERS					
Transfers between Funds	286	-	-	286	(58)
Transfers (to)/from Current Liabilities & Provisions	188	-	-	188	53
NET (DEFICIT)/SURPLUS/FOR THE YEAR	602	-	33	635	115
MOVEMENT ON FUNDS:					
FUND BALANCES 1 JANUARY 2010	-	533	16,355	16,888	13,856
NET INCREASE/(DECREASE) IN FUNDS	602	-	33	635	115
TRANSFERS (TO)/FROM FUNDS & RESERVES	(602)	-	287	(315)	2,917
FUND BALANCES 31 DECEMBER 2010	602	533	16,675	17,208	16,888

Schedule VIII Unrestricted Operating Funds
For the year ended 31 December 2010
(Swiss Francs 000's)

	F1	F2	F3	F4	F5	F6	F7	F8	Y1	Total	Unrestricted Operating Funds 2009
	Management Directorate 2010	Income Monitoring & Development 2010	House Services 2010	Human Resources 2010	Finance 2010	Computer Information Services 2010	Planning & Integration 2010	Finance Budgeting & Planning 2010	General Secretariat Fund 2010	2010	2010
CONTRIBUTIONS INCOME											
Membership & other Unrestricted income	-	5,250	-	-	-	-	-	-	-	5,250	5,887
Programme Contributions	-	-	-	-	-	-	-	-	-	-	-
Total Contributions Income	-	5,250	-	-	-	-	-	-	-	5,250	5,887
OTHER INCOME											
Financial Income/(Expense)	-	-	-	-	(451)	-	-	-	-	(451)	162
Rental Income and Sales	-	-	2,763	75	-	335	-	-	-	3,173	3,010
Miscellaneous Income	9	-	89	34	3	51	-	-	6	192	221
Total Other Income	9	-	2,852	109	(448)	386	-	-	6	2,914	3,393
Distribution of Unrestricted income	-	(5,250)	-	-	-	-	-	-	907	(4,343)	(5,887)
TOTAL INCOME	9	-	2,852	109	(448)	386	-	-	913	3,821	3,393
COST OF OPERATIONS											
Direct Programme Costs: Grants	-	-	-	-	-	-	-	-	-	-	24
Operating & Other Programme Costs	34	130	1,936	131	228	352	24	3	-	2,838	2,837
Interest Expense	-	-	85	-	-	-	-	-	-	85	87
Salaries	135	591	909	592	650	775	102	342	253	4,349	4,654
TOTAL COST OF OPERATIONS	169	721	2,930	723	878	1,127	126	345	253	7,272	7,602
Redistributed Infrastructure Costs	(160)	(722)	(71)	(590)	(878)	(687)	(126)	(345)	-	(3,579)	(4,278)
TOTAL COSTS BEFORE TRANSFERS	9	(1)	2,859	133	-	440	-	-	253	3,693	3,324
NET (DEFICIT)/SURPLUS BEFORE OP. TRANS.	-	1	(7)	(24)	(448)	(54)	-	-	660	128	69
OPERATING TRANSFERS											
Transfers between Funds	-	(1)	7	-	-	-	-	-	280	286	256
Transfers (to)/from Current Liabilities & Provisions	-	-	-	24	(3)	54	-	-	113	188	53
NET (DEFICIT)/SURPLUS FOR THE YEAR	-	-	-	-	(451)	-	-	-	1,053	602	378

ANNUAL SUMMARY OF CONTRIBUTIONS *For the year ended 31 December 2010*

Contributor	Membership CHF	UDI CHF	Programme CHF	Assembly CHF	Total CHF
AFRICA					
Africa Inland Church Sudan	1,000	-	-	-	1,000
Anglican Church of Kenya	1,050	-	-	-	1,050
Anglican Church of Southern Africa	8,000	-	4,000	-	12,000
Association des églises évangéliques réformées du Burkina Faso	750	-	212	-	962
Christofell Blinden Mission Africa	-	-	7,061	-	7,061
Church of Christ in Congo - Community of Disciples of Christ	289	-	-	-	289
Church of Nigeria (Anglican Communion)	1,476	-	-	-	1,476
Church of the Brethren in Nigeria	803	-	-	-	803
Church of the Lord (Aladura) Worldwide	1,583	-	-	-	1,583
Church of Uganda	942	-	-	-	942
Eglise anglicane du Burundi	1,185	-	-	-	1,185
Eglise de Jésus-Christ à Madagascar	972	-	-	-	972
Eglise de Jésus-Christ sur la Terre par son Envoyé spécial Simon Kimbangu	-	-	444	-	444
Eglise évangélique du Cameroun	1,000	-	-	-	1,000
Eglise presbytérienne au Rwanda	971	-	-	-	971
Eglise presbytérienne camerounaise	1,000	-	-	-	1,000
Eglise protestante africaine	1,000	-	-	-	1,000
Eritrean Orthodox Tewahedo Church	4,502	-	-	-	4,502
Ethiopian Evangelical Church Mekane Yesus	5,900	-	-	-	5,900
Ethiopian Orthodox Tewahedo Church	3,833	-	140	-	3,973
Evangelical Lutheran Church in Tanzania	1,132	-	-	-	1,132
Evangelical Lutheran Church in Zimbabwe (2009/2010)	1,936	-	-	-	1,936
Evangelical Reformed Church of Angola	482	-	-	-	482
Igreja Evangélica Congregacional em Angola	1,005	-	503	-	1,508
Igreja Presbiteriana de Moçambique (2008/2009/2010)	2,000	-	-	-	2,000
Kanisa La Moravian Tanzania (2009)	903	-	-	-	903
Lesotho Evangelical Church	1,058	-	-	-	1,058
Methodist Church Ghana	1,000	-	-	-	1,000
Methodist Church in Kenya	750	-	-	-	750
Methodist Church in Zimbabwe	193	-	-	-	193
Methodist Church Nigeria	6,983	-	-	-	6,983
Methodist Church of Southern Africa	16,448	-	2,500	-	18,948
Methodist Church Sierra Leone	750	-	-	-	750
Moravian Church in South Africa	1,000	-	-	-	1,000
Presbyterian Church in Cameroon	1,550	-	-	-	1,550
Presbyterian Church of East Africa	1,000	-	-	-	1,000
Presbyterian Church of Ghana	965	-	-	-	965
Presbyterian Church of Nigeria	2,429	-	-	-	2,429
United Church of Christ in Zimbabwe	965	-	-	-	965

Contributor	Membership CHF	UDI CHF	Programme CHF	Assembly CHF	Total CHF
United Church of Zambia	960	-	-	-	960
United Methodist Church of Ivory Coast	770	-	-	-	770
Uniting Presbyterian Church in Southern Africa	1,000	-	-	-	1,000
Uniting Reformed Church in Southern Africa	3,000	-	-	-	3,000
Total Africa	84,535	-	14,860	-	99,395
ASIA					
Anglican Church in Aotearoa, New Zealand and Polynesia	6,580	-	-	-	6,580
Anglican Church in Japan	3,312	-	-	-	3,312
Anglican Church of Korea	1,000	-	-	-	1,000
Anglican Church of Australia	13,000	-	-	-	13,000
Bangladesh Baptist Church Sangha	415	-	-	-	415
China Christian Council	10,000	-	-	-	10,000
Christian Church of Sumba (GKS)	538	-	-	-	538
Christian Evangelical Church in Minahasa (GMIM)	1,620	-	-	-	1,620
Christian Protestant Angkola Church (GKPA)	573	-	-	-	573
Christian Protestant Church in Indonesia (GKPI)	113	-	-	-	113
Christian World Service	-	-	14,687	-	14,687
Church of Ceylon	1,050	-	477	-	1,527
Church of Christ in Thailand	2,430	-	1,509	-	3,939
Church of North India	4,138	-	-	-	4,138
Church of Pakistan	1,143	-	-	-	1,143
Church of South India (2009/2010)	5,000	-	-	-	5,000
Churches of Christ in Australia	2,957	-	-	-	2,957
Convention of Philippine Baptist Churches	100	-	-	-	100
East Java Christian Church (GKJW)	385	-	-	-	385
Episcopal Church in the Philippines	1,593	-	473	-	2,066
Evangelical Methodist Church in the Philippines (2009)	527	-	108	-	635
Gereja Batak Karo Protestan (GBKP)	2,142	-	-	-	2,142
Gereja Kalimantan Evangelis (GKE)	1,285	-	-	-	1,285
Gereja Kristen Indonesia (GKI)	951	-	-	-	951
Gereja Kristen Pasundan (GKP)	790	-	-	-	790
Gereja Kristen Protestan di Bali (GKPB)	1,000	-	-	-	1,000
Gereja Protestan di Indonesia (GPI)	459	-	-	-	459
Gereja Toraja	234	-	-	-	234
Hong Kong Council of the Church of Christ in China	5,823	-	2,500	-	8,323
Huria Kristen Batak Protestan (HKBP)	1,314	-	-	-	1,314
Iglesia Filipina Independiente	991	-	-	-	991
Javanese Christian Churches (GKJ)	241	-	-	-	241
Korean Christian Church in Japan	1,050	-	-	-	1,050
Korean Methodist Church	13,176	-	25,237	-	38,413
Lao Evangelical Church	420	-	-	-	420

Contributor	Membership CHF	UDI CHF	Programme CHF	Assembly CHF	Total CHF
Malankara Orthodox Syrian Church	1,187	-	-	-	1,187
Mar Thoma Syrian Church of Malabar	2,508	-	-	-	2,508
Mara Evangelical Awanopa	1,050	-	-	-	1,050
Methodist Church in India	4,138	-	-	-	4,138
Methodist Church in Malaysia (2009/2010)	4,880	-	-	-	4,880
Methodist Church in Singapore	1,652	-	-	-	1,652
Methodist Church of New Zealand	4,114	-	-	-	4,114
Methodist Church, Sri Lanka	1,017	-	429	-	1,446
Miscellaneous Contributions, Aotearoa New Zealand	-	-	96	-	96
Miscellaneous Contributions, Indonesia	-	10,750	-	-	10,750
Miscellaneous Contributions, Malaysia	-	-	10,642	-	10,642
Myanmar Baptist Convention	1,065	-	436	-	1,500
National Christian Council in Japan	-	-	4,582	-	4,582
National Council of Churches in Australia	-	-	55,118	-	55,118
Presbyterian Church in Taiwan	10,008	-	-	-	10,008
Presbyterian Church in the Republic of Korea	10,000	-	-	-	10,000
Presbyterian Church of Aotearoa New Zealand	2,986	-	-	-	2,986
Presbyterian Church of Korea	25,000	-	76,800	-	101,800
Presbyterian Protestant Church in the Moluccas (GPM) (2009/2010)	1,075	-	250	-	1,325
Protestant Church in Sabah (PCS)	1,890	-	-	-	1,890
Protestant Church in Timor Lorosa'e	250	-	-	-	250
Rissho Kosei-kai	-	-	3,124	-	3,124
United Church of Christ in Japan	4,843	-	-	-	4,843
United Evangelical Lutheran Church in India	500	-	-	-	500
Uniting Church in Australia	25,152	-	953	-	26,105
WCC Friends in the Korean Methodist Church	-	15,000	-	-	15,000
WCC Friends in the Presbyterian Church of Korea	-	-	19,295	-	19,295
Total Asia	189,666	25,750	216,716	-	432,132
CARIBBEAN					
Church in the Province of the West Indies	5,450	-	-	-	5,450
Convention baptiste de Haïti	1,052	-	-	-	1,052
Iglesia Metodista de Puerto Rico	1,144	-	-	-	1,144
Iglesia Metodista en Cuba	503	-	-	-	503
Iglesia Presbiteriana-Reformada en Cuba	1,000	-	-	-	1,000
Jamaica Baptist Union	1,000	-	-	-	1,000
Methodist Church in the Caribbean and the Americas	7,408	-	-	-	7,408
Moravian Church in Jamaica	1,789	-	-	-	1,789
Moravian Church in Suriname	805	-	-	-	805
Moravian Church, Eastern West Indies Province	904	-	-	-	904
Presbyterian Church in Trinidad and Tobago	1,061	-	-	-	1,061
United Church in Jamaica and the Cayman Islands	878	-	484	-	1,363
United Protestant Church	1,000	-	-	-	1,000
Total Caribbean	23,994	-	484	-	24,479

Contributor	Membership CHF	UDI CHF	Programme CHF	Assembly CHF	Total CHF
EUROPE					
Armenian Apostolic Church (Mother See of Holy Etchmiadzin)	3,402	-	-	-	3,402
Baptist Union of Denmark	1,170	-	-	-	1,170
Baptist Union of Great Britain	14,690	-	3,271	-	17,960
Baptist Union of Hungary	652	-	-	-	652
Brot für Alle	-	-	220,000	-	220,000
Christian Aid	-	-	361,839	-	361,839
Christian Council of Sweden	-	-	429,143	-	429,143
Christkatholische Kirche der Schweiz	3,200	-	-	-	3,200
Church in Wales	6,949	-	-	-	6,949
Church of England	159,705	-	9,300	-	169,005
Church of Greece	19,991	-	7,233	-	27,224
Church of Ireland	11,239	-	-	-	11,239
Church of Norway	270,320	-	89,109	-	359,429
Church of Scotland	73,748	-	13,504	-	87,252
Church of Sweden	590,200	-	1,917,950	-	2,508,150
Conseil des Eglises chrétiennes dans le canton de Vaud	-	-	2,000	-	2,000
Conseil Suisse des Missions Evangéliques	-	-	5,000	-	5,000
Cordaid	-	-	2,333	-	2,333
Czechoslovak Hussite Church	2,551	-	-	-	2,551
DanChurchAid	-	-	213,488	-	213,488
Danish Mission Council	-	-	4,400	-	4,400
Diakonie Auslandshilfe Österreich	-	-	2,720	-	2,720
Diakonisches Werk der EKD/Bread for the World	-	-	1,490,574	-	1,490,574
Diakonisches Werk der EKD/Kirchen helfen Kirchen	-	-	263,998	-	263,998
DIFAEM-Deutsches Institut für Ärztliche Mission	-	-	2,599	-	2,599
Ecumenical Patriarchate	10,248	-	-	-	10,248
EED-Church Development Service	-	-	4,981,235	-	4,981,235
Eglise évangélique luthérienne de France (2008/2010)	5,381	-	-	-	5,381
Eglise protestante de la confession d'Alsace et de Lorraine	9,280	-	-	-	9,280
Eglise protestante réformée d'Alsace et de Lorraine (2009/2010)	4,017	-	-	-	4,017
Eglise Protestante Unie de Belgique	4,481	-	-	-	4,481
Estonian Evangelical Lutheran Church (2009/2010)	4,445	-	-	-	4,445
Ev. Dekanat Darmstadt-Land	-	-	4,904	-	4,904
Ev. Dekanat Darmstadt-Stadt	-	-	4,653	-	4,653
Ev. Dekanat Giessen	-	-	1,719	-	1,719
Ev. Dekanat Grünberg	-	-	1,398	-	1,398
Ev. Dekanat Idstein	-	-	1,979	-	1,979
Ev. Dekanat Kirchberg	-	-	1,664	-	1,664

Contributor	Membership CHF	UDI CHF	Programme CHF	Assembly CHF	Total CHF
Ev. Dekanat Mainz	-	-	6,118	-	6,118
Ev. Dekanat Odenwald	-	-	2,460	-	2,460
Ev. Dekanat Rodgau	-	-	2,716	-	2,716
Ev. Dekanat Schiffenberg	-	-	2,538	-	2,538
Ev. Dekanat Wiesbaden	-	-	7,438	-	7,438
Ev. Dekanat Worms-Wonnegau	-	-	2,923	-	2,923
Ev. Regionalverband Alsfeld	-	-	4,226	-	4,226
Ev. Regionalverband Frankfurt am Main	-	-	10,305	-	10,305
Ev. Regionalverband Giessen	-	-	1,442	-	1,442
Ev. Regionalverband Herborn-Biedenkopf	-	-	15,040	-	15,040
Ev. Regionalverband Limburg-Weilburg	-	-	3,846	-	3,846
Ev. Regionalverband Nordstarkenburg	-	-	2,568	-	2,568
Ev. Regionalverband Oberursel	-	-	8,733	-	8,733
Ev. Regionalverband Rheinhessen	-	-	4,933	-	4,933
Ev. Regionalverband Rhein-Lahn-Westerwald	-	-	9,208	-	9,208
Ev. Regionalverband Starkenburg-Ost	-	-	6,179	-	6,179
Ev. Regionalverband Starkenburg-West	-	-	9,726	-	9,726
Ev. Regionalverband Wetterau	-	-	11,172	-	11,172
Ev. Regionalverband Wiesbaden-Rheingau-Taunus	-	-	1,955	-	1,955
Evang.-ref. Kirchengemeinde Luzern	-	-	13,000	-	13,000
Evang.-ref. Kirchengemeinde Tablat-St. Gallen	-	8,700	5,000	-	13,700
Evang.-ref. Kirchengemeinde Thalwil	-	-	1,000	-	1,000
Evang.-ref. Pfarrverein Interlaken-Oberhasli	-	-	2,000	-	2,000
Evangelical Baptist Union of Italy	2,287	-	-	-	2,287
Evangelical Church of Czech Brethren	2,174	-	-	-	2,174
Evangelical Church of the Augsburg Confession in Poland	1,500	-	500	-	2,000
Evangelical Church of the Augsburg Confession in Romania	1,000	-	-	-	1,000
Evangelical Church of the Augsburg Confession in Slovakia	2,999	-	-	-	2,999
Evangelical Lutheran Church in Denmark	148,774	-	-	8,344	157,117
Evangelical Lutheran Church of Finland	239,041	-	37,832	68,298	345,171
Evangelical Lutheran Church of Iceland	10,000	-	-	-	10,000
Evangelical Methodist Church in Italy	2,200	-	-	-	2,200
Evangelische Brüder-Unität	2,068	-	650	-	2,718
Evangelische Kirche A.u.H.B in Österreich	15,341	-	-	-	15,341
Evangelische Kirche in Deutschland	1,324,152	-	253,708	-	1,577,860
Evangelical Church in Hessen and Nassau	-	-	21,208	-	21,208
Evangelical Church in Rhineland	-	-	87,482	-	87,482
Evangelical Lutheran Church of Württemberg	-	-	23,476	-	23,476
North Elbian Evangelical Lutheran Church	-	-	33,258	-	33,258
Evangelisches Missionswerk in Deutschland	-	-	1,677,566	-	1,677,566
Femmes Protestantes en Suisse	-	-	20,000	-	20,000
Fernex Claude	-	5,000	-	-	5,000

Contributor	Membership CHF	UDI CHF	Programme CHF	Assembly CHF	Total CHF
Finn Church Aid	-	-	685,691	-	685,691
Finnish Evangelical Lutheran Mission	-	-	21,955	-	21,955
Fondation pour l'aide au Protestantisme Réformé (FAP)	-	-	54,200	-	54,200
Gindrat Edouard	-	-	1,000	-	1,000
Greek Evangelical Church	1,000	-	-	-	1,000
HEKS-Hilfswerk der Evangelischen Kirchen Schweiz	-	-	390,440	-	390,440
ICCO-Interchurch Organization for Development Cooperation	-	-	2,814,770	-	2,814,770
Iglesia Española Reformada Episcopal	1,101	-	-	-	1,101
Iglesia Evangélica Española	1,891	-	-	-	1,891
Juntermanns Hans Joachim / Birgit Margret	-	-	1,000	-	1,000
Karibu Foundation	-	-	7,079	-	7,079
Katholisches Bistum der Alt-Katholiken in Deutschland	1,923	-	-	-	1,923
Kerk in Actie	-	-	664,567	-	664,567
Lienemann et al Christine	-	-	16,054	-	16,054
Lusitanian Church of Portugal	1,425	-	-	-	1,425
Lutheran Church in Hungary	4,241	-	-	-	4,241
Mennonite Central Committee - West Europe Office	-	-	4,124	-	4,124
Mennonite Church in the Netherlands	1,225	-	13,938	-	15,162
Methodist Church	76,855	-	22,933	-	99,787
Methodist Church in Ireland	4,229	-	-	-	4,229
Miscellaneous Contributions, Belgium	-	-	400	-	400
Miscellaneous Contributions, France	-	406	1,001	-	1,406
Miscellaneous Contributions, Germany	-	171	3,184	-	3,355
Miscellaneous Contributions, Italy	-	-	148	-	148
Miscellaneous Contributions, Norway	-	-	738	-	738
Miscellaneous Contributions, Portugal	-	-	201	-	201
Miscellaneous Contributions, Switzerland	-	4,054	24,242	-	28,296
Miscellaneous Contributions, United Kingdom	-	-	500	-	500
Mission Covenant Church of Sweden	11,981	-	290,726	-	302,707
Nathan Söderblom Memorial Fund	-	-	21,156	-	21,156
Nederlandse Zendingraad	-	-	3,846	-	3,846
Norwegian Church Aid	-	-	691,934	-	691,934
Norwegian Ministry of Foreign Affairs	-	-	160,075	-	160,075
Ökumenisches Forum	-	-	1,369	-	1,369
Old-Catholic Church in Austria	2,124	-	-	-	2,124
Old-Catholic Church in the Netherlands	1,049	-	447	-	1,496
Old-Catholic Mariavite Church in Poland	2,000	-	-	-	2,000
Orthodox Autocephalous Church of Albania	2,608	-	-	-	2,608
Orthodox Church in the Czech Lands and Slovakia	1,716	-	-	-	1,716
Orthodox Church of Finland	4,022	-	-	-	4,022
Paroisse de Terre Sainte Céligny	-	-	1,200	-	1,200
Paroisse protestante de Céligny	-	-	2,400	-	2,400

Contributor	Membership CHF	UDI CHF	Programme CHF	Assembly CHF	Total CHF
Polish Autocephalous Orthodox Church in Poland	1,500	-	-	-	1,500
Presbyterian Church of Wales	2,105	-	-	-	2,105
Pro Ökumene e.V. Initiative in Württemberg	-	-	4,000	-	4,000
Protestant Church in the Netherlands	84,659	-	-	-	84,659
Protestant Federation of France	-	-	25,909	-	25,909
Protestantse Gemeente Utrecht - Diaconie	-	-	1,064	-	1,064
Ref. Kirchgemeinde Bremgarten-Mutschellen	-	2,000	12,443	-	14,443
Ref. Kirchgemeinde Dietlikon	-	-	1,628	-	1,628
Ref. Kirchgemeinde Frick	-	-	2,000	-	2,000
Ref. Kirchgemeinde Gsteig-Interlaken	-	-	2,000	-	2,000
Ref. Kirchgemeinde Küsnacht	-	-	1,000	-	1,000
Ref. Kirchgemeinde Münsingen	-	1,000	-	-	1,000
Reformed Christian Church in Slovakia	1,000	-	-	-	1,000
Reformed Church in Hungary	11,890	-	-	-	11,890
Reformed Church of France	49,153	-	-	-	49,153
Religious Society of Friends	-	-	143,557	-	143,557
Remonstrant Brotherhood	1,911	-	10,245	-	12,156
Romanian Orthodox Church	7,077	-	-	-	7,077
Römisch-Katholisches Pfarramt St Niklaus	-	-	1,330	-	1,330
Russian Orthodox Church (Moscow Patriarchate)	9,648	-	1,000	-	10,648
Samisk Kirkerad	4,251	-	-	-	4,251
Schweizerischer Evangelischer Kirchenbund	200,000	49,000	58,293	-	307,293
Evangelical Reformed Church of Basel City	-	-	5,542	-	5,542
Evangelical Reformed Church of Canton Schaffhausen	-	-	16,677	-	16,677
Evangelical Reformed Church of Canton St Gallen	-	-	30,000	-	30,000
Reformed Church of Aargau	-	-	50,063	-	50,063
Reformed Church of Bern-Jura-Solothurn	-	-	14,000	-	14,000
Serbian Orthodox Church	1,997	-	-	-	1,997
Silesian Evangelical Church of the Augsburg Confession in Czech Republic	1,701	-	-	-	1,701
Stichting Rotterdam	-	-	183,761	-	183,761
Undeb yr Annibynwyr Cymraeg	1,195	-	-	-	1,195
United Free Church of Scotland	1,347	-	-	-	1,347
United Reformed Church	16,229	-	-	-	16,229
Verband der stadtlirch. evang.-ref. Kirchgemeinden	-	-	6,250	-	6,250
Vereinigung der Deutschen Mennonitengemeinden	1,160	-	-	-	1,160
Waldensian Church	14,148	-	-	-	14,148
Zumstein Laurent	-	-	1,000	-	1,000
Total Europe	3,477,562	70,331	18,799,296	76,641	22,423,831

Contributor	Membership CHF	UDI CHF	Programme CHF	Assembly CHF	Total CHF
LATIN AMERICA					
Evangelical Methodist Church in Bolivia	1,000	-	-	-	1,000
Iglesia Cristiana Biblica	1,167	-	-	-	1,167
Iglesia Evangélica del Río de la Plata	1,013	-	-	-	1,013
Iglesia Metodista en el Uruguay	808	-	-	-	808
Iglesia Pentecostal de Chile*	-1,018	-	-	-	-1,018
Igreja Episcopal Anglicana do Brasil	1,942	-	-	-	1,942
Igreja Evangélica de Confissão Luterana no Brasil	9,282	-	-	-	9,282
Igreja Metodista no Brasil	4,998	-	-	-	4,998
Independent Presbyterian Church of Brazil	482	-	-	-	482
Total Latin America	19,673	-	-	-	19,673
MIDDLE EAST					
Armenian Apostolic Church (Holy See of Cilicia)	2,093	-	-	-	2,093
Church of Cyprus	10,000	-	-	-	10,000
Coptic Orthodox Church (2008/2009/2010)	5,238	-	-	-	5,238
Episcopal Church in Jerusalem and the Middle East	1,316	-	-	-	1,316
Evangelical Presbyterian Church in Iran	1,000	-	-	-	1,000
Evangelical Presbyterian Church of Egypt, Synod of the Nile	945	-	-	-	945
Greek Orthodox Patriarchate of Alexandria and All Africa	967	-	-	-	967
Greek Orthodox Patriarchate of Antioch and All the East	8,103	-	-	-	8,103
Greek Orthodox Patriarchate of Jerusalem	3,859	-	-	-	3,859
National Evangelical Synod of Syria and Lebanon	1,137	-	-	-	1,137
Syrian Orthodox Patriarchate of Antioch and All the East	1,783	-	-	-	1,783
Union of the Armenian Evangelical Churches in the Near East	465	-	-	-	465
Total Middle East	36,907	-	-	-	36,907
NORTH AMERICA					
African Methodist Episcopal Church	24,119	-	-	-	24,119
African Methodist Episcopal Zion Church	5,563	-	-	-	5,563
American Baptist Churches in the USA **	5,827	-	23,674	-	29,501
Anglican Church of Canada	57,082	-	481	-	57,563
Associated Mennonite Biblical Seminary	-	-	1,568	-	1,568
BNY Mellon (Carnahan Fund)	-	-	16,617	-	16,617
Canadian Yearly Meeting of the Religious Society of Friends	594	-	-	-	594
Center for Interfaith Action on Global Poverty	-	-	1,470	-	1,470
Christian Church (Disciples of Christ) in Canada	829	-	-	-	829
Christian Church (Disciples of Christ) in the United States	26,868	-	160,094	-	186,962
Church of the Brethren	5,249	-	-	-	5,249
Church World Service	-	-	110,815	-	110,815
CIDA-Canadian International Development Agency	-	-	330,743	-	330,743
Episcopal Church in the USA	58,897	-	-	-	58,897
Estonian Evangelical Lutheran Church Abroad	1,000	-	-	-	1,000
Evangelical Lutheran Church in America	57,850	-	148,847	-	206,697
Evangelical Lutheran Church in Canada	11,002	-	-	-	11,002

Contributor	Membership CHF	UDI CHF	Programme CHF	Assembly CHF	Total CHF
Foundation for Theological Education in Southeast Asia	-	-	65,016	-	65,016
Holy Apostolic Catholic Assyrian Church of the East	1,060	-	-	-	1,060
International Council of Community Churches	596	-	-	-	596
Miscellaneous Contributions, Canada	-	-	694	-	694
Miscellaneous Contributions, United States	-	8,820	672	-	9,492
Moravian Church in America	3,590	-	-	-	3,590
National Baptist Convention USA, Inc.	965	-	-	-	965
Orthodox Church in America (2009/2010)	2,087	-	-	-	2,087
Polish National Catholic Church	577	-	-	-	577
Presbyterian Church (USA)	481,946	-	14,155	-	496,100
Presbyterian Church in Canada	11,913	-	48,592	-	60,505
Reformed Church in America	34,640	-	22,165	-	56,805
Religious Society of Friends: Friends General Conference	1,940	-	-	-	1,940
Religious Society of Friends: Friends United Meeting	963	-	-	-	963
Union That Nothing Be Lost	-	-	1,050	-	1,050
United Church of Canada	50,146	-	545,707	-	595,853
United Church of Christ	34,466	-	103,526	-	137,992
United Methodist Church	400,580	3,780	128,654	-	533,014
United Methodist Foundation of Northern Illinois Conference	-	2,217	-	-	2,217
World Vision International	-	-	26,095	-	26,095
Total North America	1,280,348	14,818	1,750,636	-	3,045,802
PACIFIC					
Church of Melanesia	1,567	-	-	-	1,567
Congregational Christian Church in Samoa	4,203	-	-	-	4,203
Congregational Christian Church of Tuvalu	2,000	-	-	-	2,000
Cook Islands Christian Church	493	-	451	-	944
Eglise évangélique en Nouvelle-Calédonie et aux Iles Loyauté	1,000	-	-	-	1,000
Eglise protestante Maohi	6,528	-	-	-	6,528
Ekalésia Niue	1,096	-	-	-	1,096
Free Wesleyan Church of Tonga (Methodist Church in Tonga)	2,139	-	-	-	2,139
Kiribati Protestant Church	482	-	-	-	482
Methodist Church in Fiji and Rotuma	3,533	-	-	-	3,533
Methodist Church of Samoa	2,730	-	-	-	2,730
Presbyterian Church of Vanuatu	1,000	-	-	-	1,000
Total Pacific	26,772	-	451	-	27,223

Contributor	Membership CHF	UDI CHF	Programme CHF	Assembly CHF	Total CHF
GLOBAL					
Anglican Consultative Council	-	-	1,911	-	1,911
Baptist World Alliance	-	-	2,088	-	2,088
Catholic Committee for Cultural Collaboration	-	-	50,175	-	50,175
Christoffel Blinden Mission International	-	-	35,814	-	35,814
Council for World Mission	-	-	317,547	-	317,547
Disciples Ecumenical Consultative Council	-	-	482	-	482
Fellowship of the Least Coin	-	-	15,570	-	15,570
General Conference of Seventh-day Adventists	-	-	1,930	-	1,930
Lutheran World Federation	-	-	2,500	-	2,500
Menonite World Conference	-	-	907	-	907
Moscow Patriarchate	-	-	4,411	-	4,411
Pontifical Council for Promoting Christian Unity	-	-	10,962	-	10,962
Salvation Army International Headquarters	-	-	1,011	-	1,011
World Communion of Reformed Churches	-	-	700	-	700
World Health Organization	-	-	30,537	-	30,537
World Methodist Council	-	-	990	-	990
Total Global	-	-	477,534	-	477,534
TOTAL ALL CONTRIBUTORS	5,139,457	110,899	21,259,978	76,641	26,586,975

*A 2009 contribution from the Iglesia Pentecostal de Chile was in 2010 identified as having been intended for ACT Alliance; this correction was recorded in 2010.

**The final quarterly instalment of the 2009 membership contribution from the American Baptist Churches in the USA was not received; the amount accrued in 2009 was therefore deducted from the church's membership contribution in 2010.

	Membership	UDI	Programme	Assembly	Total
SUMMARY OF CONTRIBUTIONS BY REGION					
Africa	84,535	-	14,860	-	99,395
Asia	189,666	25,750	216,716	-	432,132
Caribbean	23,994	-	484	-	24,479
Europe	3,477,562	70,331	18,799,296	76,641	22,423,831
Latin America	19,673	-	-	-	19,673
Middle East	36,907	-	-	-	36,907
North America	1,280,348	14,818	1,750,636	-	3,045,802
Pacific	26,772	-	451	-	27,223
Global	-	-	477,534	-	477,534
TOTAL	5,139,457	110,899	21,259,978	76,641	26,586,975
<i>Total Membership/UDI and Restricted Contributions</i>	<i>5,250,356</i>	<i>110,899</i>	<i>21,336,619</i>		

Note on Membership Contributions

The following churches made no membership contribution in 2010:

Africa

African Christian Church and Schools
 African Church of the Holy Spirit
 African Israel Nineveh Church
 Anglican Church of Tanzania
 Association des Eglises baptistes au Rwanda
 Church of the Province of Central Africa
 Church of the Province of the Indian Ocean
 Church of the Province of West Africa
 Council of African Instituted Churches
 Eglise baptiste camerounaise
 Eglise de Jésus-Christ sur la Terre par son Envoyé spécial Simon Kimbangu
 Eglise du Christ - Lumière du Saint Esprit
 Eglise du Christ au Congo - Communauté anglicane au Congo
 Eglise du Christ au Congo - Communauté baptiste du Congo
 Eglise du Christ au Congo - Communauté épiscopale baptiste en Afrique
 Eglise du Christ au Congo - Communauté évangélique
 Eglise du Christ au Congo - Communauté mennonite au Congo
 Eglise du Christ au Congo - Communauté presbytérienne
 Eglise du Christ au Congo - Communauté presbytérienne de Kinshasa
 Eglise évangélique du Congo
 Eglise évangélique du Gabon
 Eglise évangélique presbytérienne du Togo
 Eglise harriste
 Eglise luthérienne malgache
 Eglise protestante d'Algérie
 Eglise protestante méthodiste du Bénin
 Episcopal Church of the Sudan
 Evangelical Lutheran Church in Congo
 Evangelical Lutheran Church in Namibia
 Evangelical Lutheran Church in Southern Africa
 Evangelical Lutheran Church in the Republic of Namibia
 Evangelical Lutheran Church of Ghana
 Evangelical Presbyterian Church in South Africa
 Evangelical Presbyterian Church, Ghana
 Igreja Reformada Presbiteriana de Guinea Ecuatorial
 Igreja Evangélica Baptista em Angola
 Kenya Evangelical Lutheran Church
 Lutheran Church in Liberia
 Methodist Church of Togo
 Missão Evangélica Pentecostal Angola
 Nigerian Baptist Convention

Presbyterian Church of Africa
 Presbyterian Church of Liberia
 Presbyterian Church of the Sudan
 Province de l'Eglise anglicane du Rwanda
 Reformed Church in Zambia
 Reformed Church in Zimbabwe
 Reformed Church of Christ in Nigeria
 The African Church
 Union des Eglises baptistes du Cameroun
 United Congregational Church of Southern Africa

Asia

Banua Niha Keriso Protestan Kantor Sinode (BNKP)
 Baptist Union of New Zealand
 Batak Christian Community Church (GPKB)
 Bengal-Orissa-Bihar Baptist Convention
 Christian Church of Central Sulawesi (GKST)
 Christian Churches New Zealand
 Christian Evangelical Church of Sangihe Talaud (GMIST)
 Church of Bangladesh
 Church of the Province of Myanmar
 Gereja Kristen Injili Di Tanah Papua (GKITP)
 Gereja Kristen Protestan Simalungun (GKPS)
 Gereja Masehi Injili di Halmahera (GMIH)
 Gereja Masehi Injili di Timor (GMIT)
 Gereja Methodist Indonesia (GMI)
 Gereja Protestan di Indonesia Bagian Barat (GPIB)
 Gereja Protestan di Sulawesi Tenggara (GEPSULTRA)
 Huria Kristen Indonesia (HKI)
 Methodist Church, Upper Myanmar
 Orthodox Church in Japan
 Presbyterian Church of Pakistan
 Samavesam of Telugu Baptist Churches
 United Church of Christ in the Philippines

Europe

Evangelical Presbyterian Church of Portugal
 Evangelical-Lutheran Church in Romania
 Evangelical Lutheran Church of Latvia
 Latvian Evangelical Lutheran Church Abroad
 Polish Catholic Church in Poland
 Reformierte Christliche Kirche in Serbia und Montenegro
 Reformierte Kirche in Rumänien
 Slovak Evangelical Church of the Augsburg Confession in Serbia

Latin America

Asociación Bautista de El Salvador
 Asociación Iglesia de Dios
 Christian Reformed Church of Brazil
 Convención Bautista de Nicaragua

Iglesia Anglicana del Cono Sud de America
Iglesia de Misiones Pentecostales Libres de Chile
Iglesia Evangélica de los Discipulos de Cristo
Iglesia Evangélica Luterana Boliviana
Iglesia Evangélica Luterana en Chile
Iglesia Evangélica Luterana Unida
Iglesia Evangélica Metodista Argentina
Iglesia Metodista de Chile
Iglesia Metodista del Peru
Iglesia Moravia en Nicaragua
Iglesia Pentecostal de Chile
Iglesia Presbiteriana de Colombia
Igreja Presbiteriana Unida do Brasil
Misión Iglesia Pentecostal
Sínodo Luterano Salvadoreño

North America

Christian Methodist Episcopal Church
Hungarian Reformed Church in America
International Evangelical Church
National Baptist Convention of America, Inc.
Progressive National Baptist Convention, Inc.

Pacific

Congregational Christian Church in American Samoa
Evangelical Lutheran Church of Papua New Guinea
United Church in Papua New Guinea
United Church in the Solomon Islands
United Church of Christ - Congregational in the Marshall Islands

Non-financial contributions 2010

During 2010, non-financial contributions – such as hospitality, personnel and travel support – were received from many member churches and partners.

Even though such valuable contributions cannot be quantified in the way financial transfers are recorded, the Council would like to recognize these important donations that have offset WCC programme costs and enriched the overall quality of the ecumenical fellowship.

In this light, appreciation is recorded of those who extended the effectiveness of the Council's limited resources through "in kind" contributions.

Member Churches

Armenian Apostolic Church (Mother See of Holy Etchmiadzin)
 Church of Ceylon
 Church of Norway
 Church of Scotland
 Church of Sweden
 Ecumenical Patriarchate
 Ethiopian Orthodox Tewahedo Church
 Evangelical Church in Germany
 Evangelical Church in Württemberg
 Evangelical Church of the Augsburg Confession in Romania
 Evangelical Church of the Lutheran Confession in Brazil
 Evangelical Church of the Palatinate
 Evangelical Church of the River Plate
 Evangelical Lutheran Church in Jerusalem and The Holy Land
 Evangelical Lutheran Church of Finland
 Evangelical Presbyterian Church, Ghana
 Federation of Swiss Protestant Churches
 Greek Orthodox Patriarchate of Antioch and All the East
 Korean Methodist Church
 North-Elbian Evangelical Lutheran Church
 Orthodox Autocephalous Church of Albania
 Presbyterian Church (USA)
 Presbyterian Church in the Republic of Korea
 Presbyterian Church of Korea
 Protestant Church in the Netherlands
 Reformed Church in Zimbabwe
 Romanian Orthodox Church
 Russian Orthodox Church
 Serbian Orthodox Church
 Syrian Orthodox Patriarchate of Antioch and All the East
 United Church of Canada
 United Church of Christ
 United Methodist Church

Councils of Churches

Action of Churches Together in Scotland
 All Africa Conference of Churches
 Arbeitsgemeinschaft Christlicher Kirchen in Deutschland
 Christian Conference of Asia
 Christian Council of Madagascar
 Christian Council of Norway
 Conference of European Churches
 Council of Churches in Zambia
 Jamaica Council of Churches
 Latin American Council of Churches (CLAI)
 National Council of Churches in Australia
 National Council of Churches in India
 National Council of Churches in Korea
 National Council of Churches in the Philippines
 National Council of the Churches of Christ in the USA
 Pacific Conference of Churches
 Puerto Rican Council of Churches

Specialized ministries

Diakonisches Werk der EKD/Brot für die Welt
 Evangelischer Entwicklungsdienst (EED)
 Evangelisches Missionswerk in Deutschland
 Finn Church Aid
 ICCO-Interchurch Organization for Development Cooperation
 Kerk in Actie
 Norwegian Church Aid

Other partners:

ACT Alliance
 Africa Monitor
 African Christian Health Association
 Bangkok Institute of Theology
 Baptist World Alliance
 Boston Theological Institute
 CETELA-Comunidad de Educación Teológica Ecuémica Latinoamericana y Caribe
 CEVAA-Evangelical Community of Apostolic Action
 Christian Health Association of Indonesia YAKKUM
 Comunità di Sant'Egidio
 Council of European Bishops' Conferences
 Difäm-German Institute for Medical Mission
 Ecumenical Network for Multicultural Ministries (ENFORMM)
 Ecumenical Pharmaceutical Network
 Evangelical Seminary of Puerto Rico
 German Kirchentag
 Incomindios
 Indigenous Peoples' Center for Documentation, Research and Information (DoCIP)

Institute for Healing of Memories
Institute for Peace Studies in Eastern Christianity (IPSEC)
Institute for Theology and Peace
International Rural Church Association
Internationale Weiterbildung und Entwicklung gGmbH
International Work Group for Indigenous Affairs (IWGIA)
Istanbul Foundation for Science and Culture
KAIROS-Canadian Ecumenical Initiative for Justice and Peace
Lutheran World Federation
Lutheran World Federation - Jerusalem
Mission Academy, University of Hamburg
Mennonite Church USA
N'Core Media
Netherlands Mission Council
Orthodox Academy of Crete, Ecumenical Patriarchate
Pontifical Council for Promoting Christian Unity
Reconciliation Centre
Religions for Peace
Royal Norwegian Ministry of Foreign Affairs
United Bible Societies
United Evangelical Mission
University of Gaborone
University of Graz, Catholic Theological Faculty
Volos Academy for Theological Studies, Church of Greece
White Fathers (Society of Missionaries of Africa), Jerusalem
World Alliance for Pentecostal Theological Education
World Alliance of YMCAs
World Communion of Reformed Churches
World Islamic Call Society
Self-payers for WCC conferences and meetings and /or their sending bodies
Volunteers and other individuals

