

World Council of Churches

Financial Report 2013

World Council of Churches
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REPORT TO MEMBER CHURCHES ON THE 2013 FINANCIAL REPORT

In 2013, the World Council of Churches reported total income of CHF 31.3 million, total expenditure and transfers of CHF 34.5 million, and a resultant reduction in funds and reserves of CHF 3.2 million. Of that decrease, CHF 2.2 million concerned the assembly fund. Total income, gratefully received, was CHF 1.2 million higher than in 2012, and included CHF 2 million in contributions for the assembly fund. The overall net decrease in funds and reserves of CHF 3.2 million was CHF 1.1 million lower than the budget set for the year, principally because assembly expenditure closed under budget. The financial results by fund compared to budget are set out in the section *Net decrease in funds compared to budget 2013* below.

General Reserves

Although there is a continued challenge presented by the Council's balance sheet as a result of the deficit fund of CHF 24 million arising from the extraordinary contribution to the WCC Retirement Fund in 2011, a high level of liquidity was maintained in 2013. General Reserves, reflecting assets available to the Council after meeting obligations and liabilities, and without recourse to land and buildings, closed at CHF 6.1 million (2012: CHF 5.7 million). The target for General Reserves set by central committee, being 50% of staff costs, was CHF 7.5 million in 2013. In February 2014, the finance sub-committee received plans for reaching the target in 2016.

10th Assembly

The 10th Assembly, which took place in Busan, Republic of Korea, 30 October - 8 November 2013, was planned and budgeted over a period of four years, from 2010 to 2013. In 2012, a professional conference organiser in Busan was selected and the Council, the Korean churches and the conference organiser concluded a tri-partite agreement for services. The Korean churches generously covered costs related to the venue, ground transport and local visits, which allowed the WCC to direct its budget to ensuring that representation of the member churches was as inclusive as possible. Of the event costs of CHF 4.9 million in 2013, almost 30% concerned subsidies for travel and/or accommodation for delegates, granted in accordance with the subsidy policy.

The 10th Assembly fund recorded the contributions received and the expenditure incurred by the Council; the contributions and expenditures of the Korean churches do not form part of this account. Overall, expenditure was below budget by almost CHF 0.8 million. Unfavourable variances on communication costs, resulting principally from revisions to equipment needs on site, were offset entirely by lower travel and accommodation costs than anticipated. As a result, the contingency of CHF 0.5 million included in the budget was not called upon. The budget, as approved in August 2013, had envisaged a closing fund balance of CHF 0.5 million in deficit, which would then have been covered by a transfer from the designated programme fund, held at the disposition of the executive committee. This unfavourable outcome was avoided. Following executive committee's decision in February 2014 to transfer CHF 0.1 million to the assembly fund, the fund closed with a credit balance of CHF 0.2 million. A summary of the actual income and expenditures compared to budget is provided below.

In accordance with programme plans 2013, the WCC's programme executives engaged with member churches, other ecumenical partners and visitors at the assembly by contributing to its content through events related to project work, both in preparation for and during the assembly. In addition to the expenditure of CHF 4.9 million in the assembly fund, sixty-seven programme activities related to the assembly are included in the programme activities list in the Financial Report Appendix 2013, with total expenditure of CHF 1.7 million (total programme expenditure 2013: CHF 21.9 million).

10th Assembly financial results: 2010 to 2013

CHF 000	2010-2012 Actual	2013 Actual	2010-2013 Actual	2010-2013 Budget	2010-2013 Variance fav/(unfav)
Income					
Assembly contributions	1,243	2,112	3,355	3,776	(421)
Registrations fees & other income	4	450	454	400	54
Unrestricted income distribution	200	-	200	200	-
Total income	1,447	2,562	4,009	4,376	(367)
Expenditure					
Travel and accommodation	-	2,770	2,770	3,172	402
Communication	-	801	801	600	(201)
Facilities, madang, worship	-	592	592	643	51
Preparatory & pre-assembly meetings	404	135	539	638	99
Assembly office and other	448	578	1,026	957	(69)
Contingency	-	-	-	500	500
Total expenditure	852	4,876	5,728	6,510	782
Transfers between funds	7	83	90	70	20
Transfers (to)/from general reserves	100	100	200	100	100
Net increase/(decrease) in funds	702	(2,131)	(1,429)	(1,964)	535
Opening balance	1,647	2,349	1,647	1,457	
Closing balance	2,349	218	218	(507)	725

Membership income

Of the 345 WCC churches registered as members at 31 December 2013, 290 (84%) have paid membership contributions in at least one of the last two years, 2012 and 2013¹. In both 2012 and 2013, 158 member churches contributed, while 94 contributed in 2012 only, and 38 member churches contributed in 2013 only. In 2013, the total number of contributing member churches declined to 196 (57%), compared to 252 (73%) in 2012².

The total value of membership contributions decreased by 6%, from almost CHF 4.3 million in 2012 to CHF 4 million in 2013.

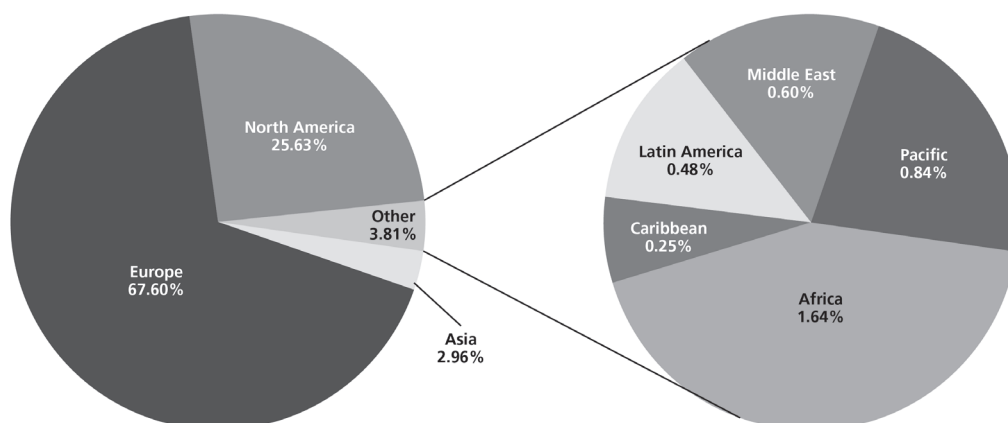
The member church giving the largest annual contribution applied a reduction of almost CHF 90,000 in 2013. Several other churches reduced their contributions due to financial pressure. A small number of churches increased their membership contributions significantly (>30%), but this additional income did not outweigh the decrease from larger churches' contributions. Foreign exchange had a favourable impact of about CHF 40,000 compared with prior year, as a result of a slightly strengthened Euro, Swedish Krona and Norwegian Krone.

¹ In addition, seven member churches are themselves members of an eighth member church which makes a membership contribution on behalf of all, therefore the total number of contributing churches in at least one of the two years could also be correctly stated as 297 (86%).

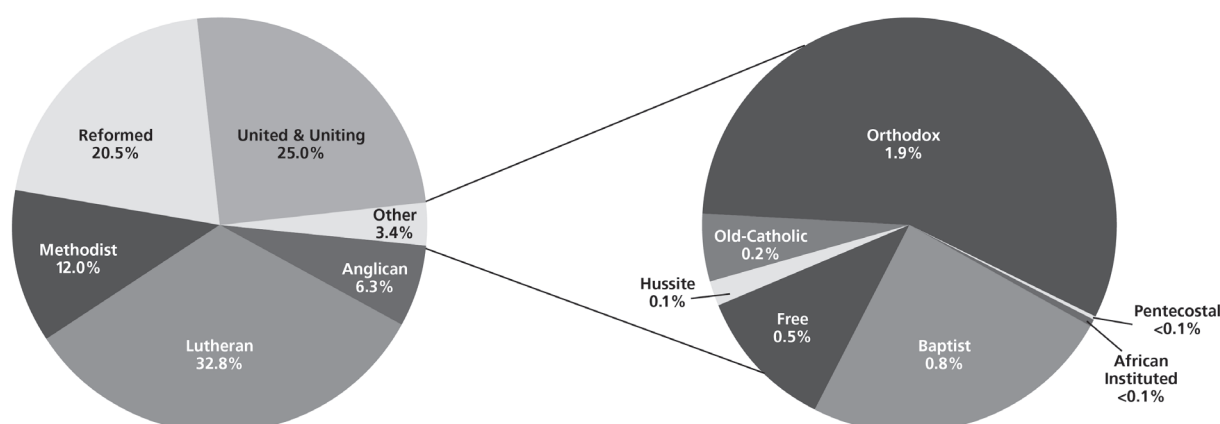
² WCC Financial Report 2012 reported membership contributions from 255 churches. Pledged 2012 contributions from three churches were however not received in 2013, and the number of contributing churches was revised from 255 to 252.

The 10th Assembly in Busan called for the launch of an enhanced Membership Plan by executive committee in February 2014, a plan which should include “the values of fairness, transparency and objectivity”. All member churches were requested to evaluate the level of their financial commitment to the work of the Council, defining the level of their membership contribution for 2015 onward. For 2014, the assembly requested the member churches to continue their financial support for the work of the Council at least at the level applying in 2012.

Analysis of membership contributions by region:



Analysis of member church contributions by church family:



Net decrease in funds compared to budget 2013

The table below compares the original budgeted movements in fund categories with results reported for 2013 before transfer of funds to General Reserves and other funds.

Programme Funds, Assembly

As described above, expenditure was CHF 0.8 million under budget.

Programme Funds, all others

The principal reason for the programme fund balances reducing by CHF 0.3 million less than budgeted was an increase in scholarships funds held at the year end, following the receipt of contributions late in December.

Designated Fund for Fixed Assets

A deficit was budgeted for the residential building's financial results, following changes in the Geneva regulations governing rents related to social housing. Negotiation resulted in a rescheduling of the ruling's impact for the WCC, with a resultant favourable result in 2013.

Unrestricted Funds

A breakeven budget was set, but was not met because of the deficit of CHF 592,000 reported for the Bossey guest house and conference centre (2012: deficit CHF 456,000). A sales and business manager was recruited in May 2013. Initiatives such as on-line booking and review of tariffs have resulted in sales over 20% higher for the four months to April 2014 compared to prior year. While a budget deficit of CHF 0.2 million is set for 2014, the assembly finance committee recommended that a break-even result be the target for 2015.

Net decrease in funds 2013 compared to budget

	Budget 2013	Actual 2013	Variance fav/(unfav)
	CHF 000	CHF 000	CHF 000
Restricted Funds			
Programme Funds, Assembly (Sch V)	(2,956)	(2,231)	725
Programme Funds, all others	(606)	(315)	291
Restricted Fund for Fixed Assets	(280)	(280)	-
Restricted Endowment Funds	30	386	356
Decrease in Restricted Funds	(3,812)	(2,440)	1,372
Unrestricted and Designated Funds			
Designated Programme Funds	-	-	-
Designated Fund for Fixed Assets	(115)	110	225
Designated Fund for the Building Project	(362)	(436)	(74)
Unrestricted Funds	-	(408)	(408)
Decrease in Unrestricted & Designated Funds	(477)	(734)	(257)
Total decrease in Funds	(4,289)	(3,174)	1,115

Capital expenditure

Capital expenditure was kept to a minimum in 2013, totaling CHF 312,000, compared to the budget of CHF 471,000, and concerning principally replacement of necessary equipment at Bossey and at the Ecumenical Centre. The relatively low level of expenditure was an advantage for treasury management in a year of planned reduction in funds and reserves.

Liquidation of the WCC Retirement Fund

In April 2012, the WCC Retirement Fund began liquidation procedures which are still in progress at the time of writing, in co-ordination with the Geneva regulatory authorities. As set out in Note 22 to the financial statements, the World Council of Churches is affiliated to the collective institution, *Profond*.

Green Village

In October 2013, "Green Village", designed by the Geneva-based firm LRS Architectes Sàrl, was named unanimously as the winner of the architects' competition launched in June 2013 by the WCC and its partner, Implenia, the leading Swiss development and construction company. Set in gardens with walkways and cycle paths, and with the new Ecumenical Centre in the centre, including the chapel and main building to be preserved and renovated, the "Green Village" project features office space primarily for international organizations in separate buildings, a hotel-residence and residential apartments.

The area development plan, which is the urban plan for the site, together with a traffic and environmental impact study, and an energy plan are currently under preparation by the architects, to be submitted to the local Geneva authorities this summer. The next steps in the development of the WCC property will be the adoption of the area development plan early in 2016, and then the granting of definitive building permits. The first commercial transaction is scheduled to take place in 2017. The WCC aims to reimburse the loan of CHF 24 million which secured pensions, fund the construction of the new Ecumenical Centre for the future, and hold property which will generate a substantial annual contribution to support the WCC's work.

Strategic plans for 2014-2017

The 10th Assembly invited member churches and ecumenical partners to join together in a pilgrimage of justice and peace, engaging each other in transforming actions. In the approach to the definition of the strategic plans for 2014-2017, to be presented to the new central committee in July 2014, the pilgrimage is an over-arching theme, connecting the work in programmatic areas. The pilgrimage is a call to action in public witness, which will strengthen the fellowship, and encourage spirituality and reflection; as an image for the WCC's work, it also promises progress, "moving together", with stations or milestones along the way. The strategic plan for 2014-2017 will express objectives for the work of the WCC, and outcome indicators which will serve as "milestones" in 2017, when achievements can be evaluated, and the direction adapted as necessary.

The assembly finance committee considered that "a strategic programme plan requires to be developed with reference to realistic financial parameters". Different financial scenarios for 2014-2017 were reviewed in Busan, where the committee took into account the downward trend in contributions income, which has reduced by over 45% since 2003, including the adverse impact of foreign currency rates. The assembly finance committee emphasized that realistic projections "offered considerable potential for focused initiatives and project work, particularly if new working methods are implemented". The income development strategy for 2014-2017 will be reviewed at central committee in July 2014, and focuses not only on the traditional pillars of the WCC's funding sources, but also on the development of new funding partnerships. The assembly finance committee confirmed its support for the income development strategy, as reviewed in November 2013, noting that its implementation could result in improved financial stability for the Council.

Appreciation

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



Elaine Dykes
Director of Finance



Mark Johnson
Finance Manager

23 May 2014

Report of the statutory auditor to the executive committee and to the member churches of the World Council of Churches, Geneva

Report of the statutory auditor on the consolidated financial statements

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 2013.

Executive Committee's Responsibility

The executive 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error. The executive 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. 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 consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated 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 consolidated 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 consolidated 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 2013 comply with Swiss law as well as with 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.

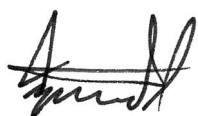
Report on other legal requirements

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 consolidated financial statements according to the instructions of the Finance Committee, representing the Executive Committee.

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

PricewaterhouseCoopers SA



Philippe Tzaud
Audit expert
Auditor in charge



Julien Ménoret
Audit expert

Geneva, 8 May 2014

Schedule I Consolidated Balance Sheet**As at 31 December 2013***(Swiss Francs 000's)*

	Notes	2013	2012
CURRENT ASSETS			
Prepaid Expenses		372	407
Accounts Receivable	5	2,279	1,603
Investments	4	1,063	1,061
Cash and Cash Equivalents	6	10,948	13,190
		14,662	16,261
NON-CURRENT ASSETS			
Land, Buildings & Equipment	3	42,959	44,687
Investments	4	8,208	8,431
		51,167	53,118
TOTAL ASSETS		65,829	69,379
CURRENT LIABILITIES			
Deferred Income	10	321	382
Accounts Payable	7	2,283	2,013
Interest Bearing Loans	9	1,777	2,227
		4,381	4,622
NON-CURRENT LIABILITIES			
Interest Bearing Loans	8	46,632	46,659
Deferred Income	10	3,122	3,284
Provisions	22	935	881
		50,689	50,824
FUNDS & RESERVES			
Restricted Funds			
Programme Funds	16	3,034	5,480
Restricted Fund for Fixed Assets	13	1,664	1,944
Restricted Endowment Funds	11	7,732	7,346
		12,430	14,770
Unrestricted & Designated Funds			
<i>Designated Funds</i>			
Designated Programme Funds	15	533	533
Designated Fund for Fixed Assets	13	13,764	14,573
Designated Fund for Building Project	31	1,911	2,347
Deficit Fund to be covered from Development Project	14	(24,000)	(24,000)
		(7,792)	(6,547)
<i>Unrestricted Funds</i>			
General Reserves	12	6,121	5,710
		6,121	5,710
Total Unrestricted & Designated Funds		(1,671)	(837)
TOTAL FUNDS & RESERVES		10,759	13,933
TOTAL FUNDS & RESERVES AND LIABILITIES		65,829	69,379

Schedule II Consolidated Income & Expenditure Account
For the year ended 31 December 2013
(Swiss Francs 000's)

	Notes	Unrestricted & Designated Funds 2013	Unrestricted & Designated Funds 2012	Restricted Funds 2013	Restricted Funds 2012	Total Funds 2013	Total Funds 2012
CONTRIBUTIONS INCOME							
Membership & Other Unrestricted Income		4,120	4,388	-	-	4,120	4,388
Programme Contributions		-	-	18,983	18,252	18,983	18,252
		4,120	4,388	18,983	18,252	23,103	22,640
OTHER INCOME							
Financial Income/(Expense)	18	24	27	613	470	637	497
Rental Income and Sales	19	6,356	6,362	56	36	6,412	6,398
Miscellaneous Income	20	146	124	984	390	1,130	514
		6,526	6,513	1,653	896	8,179	7,409
Distribution of Unrestricted Income		(4,120)	(4,381)	4,120	4,381	-	-
TOTAL INCOME		6,526	6,520	24,756	23,529	31,282	30,049
COST OF OPERATIONS							
Direct Programme Costs: Grants		-	-	1,396	1,495	1,396	1,495
Operating & Other Programme Costs		5,559	5,892	11,602	7,863	17,161	13,755
Interest Expense	18	803	742	74	83	877	825
Salaries	21	5,179	5,162	9,844	9,452	15,023	14,614
TOTAL COST OF OPERATIONS		11,541	11,796	22,916	18,893	34,457	30,689
Redistributed Infrastructure Costs	28	(3,481)	(3,586)	3,481	3,586	-	-
Guest house internal (sales)/charges	29	(442)	(512)	442	512	-	-
TOTAL COSTS BEFORE OPERATING TRANSFERS		7,618	7,698	26,839	22,991	34,457	30,689
NET (DEFICIT)/SURPLUS BEFORE OPERATING TRANSFERS		(1,092)	(1,178)	(2,083)	538	(3,175)	(640)
OPERATING TRANSFERS							
Transfers between Funds	17	288	232	(288)	(232)	-	-
Transfers (to)/from Current Liabilities & Provisions	17	70	(135)	(69)	(52)	1	(187)
NET (DEFICIT)/SURPLUS BEFORE EXTRAORDINARY ITEM		(734)	(1,081)	(2,440)	254	(3,174)	(827)
EXTRAORDINARY ITEM	30	-	745	-	-	-	745
NET (DEFICIT)/SURPLUS FOR THE YEAR		(734)	(336)	(2,440)	254	(3,174)	(82)

Schedule III Part I Consolidated Statement of Movements in Funds & Reserves
For the year ended 31 December 2013 – prior year comparatives
(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 for Fixed Assets	Unrestricted Operating Fund	Designated for Building Project	Fund to be covered from Development Project	General Reserves	Total	Total
	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2011
Opening Balance at 1 January 2012	5,141	2,225	7,150	14,516	533	14,797	11	-	(24,745)	8,903	(501)	40,781
Net (deficit)/surplus before operating transfers	359	-	179	538	-	24	(449)	(753)	-	-	(1,178)	(2,246)
Operating Transfers:												
Between Funds	19	(281)	30	(232)	-	-	232	-	-	-	232	-
(To)/from Current Liabilities & Provisions	(39)	-	(13)	(52)	-	-	(135)	-	-	-	(135)	(187)
Net (deficit)/surplus before extraordinary item	339	(281)	196	254	-	24	(352)	(753)	-	-	(1,081)	(827)
Extraordinary item	-	-	-	-	-	-	-	-	745	-	745	(24,745)
Net (deficit)/surplus before transfers to/(from) Reserves & Funds	339	(281)	196	254	-	24	(352)	(753)	745	-	(336)	(82)
Balance before transfers to/(from) Reserves & Funds	5,480	1,944	7,346	14,770	533	14,821	(341)	(753)	(24,000)	8,903	(837)	13,933
Transfers to/(from) Reserves & Funds:												
From General Reserves to Operating Fund	-	-	-	-	-	-	341	-	-	(341)	-	-
From Designated Fund for Fixed Assets to General Reserves	-	-	-	-	-	(248)	-	-	-	248	-	-
From General Reserves to Designated Fund for Building Project	-	-	-	-	-	-	-	3,100	-	(3,100)	-	-
From Fund Due from Development Project to Operating Fund	-	-	-	-	-	-	-	-	-	-	-	-
Closing balance at 31 December 2012	5,480	1,944	7,346	14,770	533	14,573	-	2,347	(24,000)	5,710	(837)	14,015

Schedule III Part II Consolidated Statement of Movements in Funds & Reserves
For the year ended 31 December 2013
(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	Designated Fund for Building Project	Fund to be covered by Development Project	General Reserves	Total	Total	Total		
	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2012		
Opening Balance at 1 January 2013	5,480	1,944	7,346	14,770	533	14,573	-	2,347	(24,000)	5,710	(837)	13,933	14,015		
Net (deficit)/surplus before operating transfers	(2,456)	-	373	(2,083)	-	110	(766)	(436)	-	-	(1,092)	(3,175)	(640)		
Operating Transfers:															
Between Funds	(38)	(280)	30	(288)	-	-	288	-	-	-	288	-	-		
(To)/from Current Liabilities & Provisions	(52)	-	(17)	(69)	-	-	70	-	-	-	70	1	(187)		
Net (deficit)/surplus before extraordinary item	(2,546)	(280)	386	(2,440)	-	110	(408)	(436)	-	-	(734)	(3,174)	(827)		
Extraordinary item	-	-	-	-	-	-	-	-	-	-	-	-	745		
Net (deficit)/surplus before transfers to/(from) Reserves & Funds	(2,546)	(280)	386	(2,440)	-	110	(408)	(436)	-	-	(734)	(3,174)	(82)		
Balance before transfers to/(from) Reserves & Funds	2,934	1,664	7,732	12,330	533	14,683	(408)	1,911	(24,000)	5,710	(1,571)	10,759	13,933		
Transfers to/(from) Reserves & Funds:															
From General Reserves to Operating Fund	-	-	-	-	-	-	408	-	-	(408)	-	-	-		
From General Reserves to Assembly Fund	100	-	-	100	-	-	-	-	-	(100)	(100)	-	-		
From Designated Fund for Fixed Assets to General Reserves	-	-	-	-	-	(919)	-	-	-	919	-	-	-		
From General Reserves to Designated Fund for Building Project	-	-	-	-	-	-	-	-	-	-	-	-	-		
Closing balance at 31 December 2013	3,034	1,664	7,732	12,430	533	13,764	-	1,911	(24,000)	6,121	(1,671)	10,759	13,933		

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

Schedule IV Consolidated Cash Flow Statement
For the year ended 31 December 2013
(Swiss Francs 000's)

	2013	2012
Net (deficit)/surplus for the year	(3,174)	(82)
Adjustments for non-cash items:		
Depreciation	2,040	2,137
Unrealised and realised (gains)/losses on investments and unrealised foreign currency losses/(gains), net	(444)	(400)
Other Operating adjustments:		
Interest paid	898	800
Dividends received	-	(12)
Interest income received	(208)	(188)
Movements in Working Capital and Provisions		
Prepaid Expenses	35	172
Accounts Receivable	(676)	77
Deferred Income	(223)	(987)
Accounts Payable	270	(24,965)
Provisions	54	148
Net Cash Flow from Operating and Programme Activities	(1,428)	(23,300)
Purchase of Land, Buildings and Equipment	(312)	(1,010)
Dividends received	-	12
Interest received	208	188
Net proceeds from (purchase)/sale of investments	697	(182)
Cash Flow from Investing Activities	593	(992)
Repayment of mortgage loans	(477)	(676)
Repayment of short-term loan	-	(6,082)
Interest paid to third parties	(898)	(800)
Mortgage loans contracted	-	30,300
Cash Flow from Financing Activities	(1,375)	22,742
Net Increase/(Decrease) in Cash and Cash Equivalents	(2,210)	(1,550)
Cash and Cash Equivalents at 1 January	13,190	14,739
Effect of exchange rate fluctuations on cash held	(32)	1
Cash and cash equivalents at 31 December	10,948	13,190

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 31 December 2013

1. Organisation

The World Council of Churches is a fellowship of 345 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, justice and peace 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 2013 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: 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 134 staff (2012: 135 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 2012.

(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.

Ecumenical United Nations Office (Ecumenical UNO), USA

Ecumenical 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 acted as custodian until 31 December 2013, from which date agency services have been undertaken by the General Board of Global Ministries of The United Methodist Church.

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 provisions, in particular concerning the pension fund scheme; 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 2013	4,198	34,454	22,160	14,030	15,861	90,703
Additions	-	118	80	-	114	312
At 31 December 2013	4,198	34,572	22,240	14,030	15,975	91,015
<i>Accumulated Depreciation:</i>						
At 1 January 2013	-	21,060	5,202	5,165	14,589	46,016
Charge for the year	-	863	594	281	302	2,040
At 31 December 2013	-	21,923	5,796	5,446	14,891	48,056
<i>Net Book Value:</i>						
At 31 December 2013	4,198	12,649	16,444	8,584	1,084	42,959
At 31 December 2012	4,198	13,394	16,958	8,865	1,272	44,687

An architectural survey dated 6 February 2012 estimated the intrinsic value of the Ecumenical Centre estate at CHF 66,435,000. 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 18,849,000 (2012 CHF 18,769,000) has been invested in the renovation of the Château de Bossey and its estate, including CHF 6,389,000 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 3,178,000 (2012: CHF 3,459,000) 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 16,044,900, of the Ecumenical Centre including installations, CHF 64,160,000 and of the Château de Bossey and other

buildings and their contents on the estate at Bossey, CHF 25,229,000. Mortgage loans and credit lines secured against the land and buildings are detailed at Notes 8 and 9.

4. Investments

	2013	2012
	CHF 000	CHF 000
Non-current Investments		
Debt securities	3,783	4,190
Equity securities	4,425	4,241
	8,208	8,431
Current Asset Investments		
Debt securities	1,063	1,061

Non-current investments held in equity securities include CHF 2,062,000 (2012: CHF 1,926,000) 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 587,000 (2012: CHF 578,000) 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

	2013	2012
	CHF 000	CHF 000
Tenants, including ecumenical organisations	400	182
Contributions	1,038	882
Ecumenical Trust	173	86
Insurance claims	171	-
Bossey guest house invites	66	58
Other	431	395
	2,279	1,603

6. Cash and Cash Equivalents

	2013	2012
	CHF 000	CHF 000
Bank balances	4,419	5,439
Call deposits and short-term instruments	6,513	7,735
Cash	16	16
	10,948	13,190

7. Accounts Payable

	2013	2012
	CHF 000	CHF 000
Accrued expenses	726	663
General suppliers payable	440	453
Ecumenical Organisations	368	361
Payroll related payables	248	254
Due to conference organizer, 10 th Assembly	154	-
Other Accounts Payable	347	282
	2,283	2,013

8. Non-current Interest Bearing Loans

Non-current interest bearing loans total CHF 48,409,000 as at 31 December 2013 (2012: CHF 46,659,000). They are secured on property as follows:

	2013	2012
	CHF 000	CHF 000
Secured on:		
Staff residential building	10,334	10,461
Château de Bossey	11,600	11,850
Ecumenical Centre	26,475	26,575
	48,409	48,886
Less current maturities:	(1,777)	(2,227)
	46,632	46,659

These loans, stated at value on issue date before reimbursements, 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	5,360	30.08.11	10 years	2.54%
Staff residential bldg	5,227	30.08.11	5 years	1.74%
Château de Bossey	2,000	29.07.10	10 years	2.7%
Château de Bossey	2,000	29.07.11	5 years	2.1%
Château de Bossey	2,300	30.03.12	6 years	1.9%
Château de Bossey	2,000	30.03.12	5 years	1.75%
Château de Bossey	1,550	30.03.12	2 years	1.45%
Château de Bossey	2,000	29.07.13	5 years	2.05%
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%
Ecumenical Centre	24,000	30.03.12	5 years	1.3%

The loans are repayable as follows:

	2013	2012
	CHF 000	CHF 000
Within:		
One Year	1,777	2,227
Two to five years	39,272	36,999
More than five years	7,360	9,660
	48,409	48,886
Less:		
Current Maturities	(1,777)	(2,227)
	46,632	46,659

The mortgage loan of CHF 24,000,000 issued on 30 March 2012 funded an extraordinary contribution to the WCC Retirement Fund, recognized as an extraordinary charge in 2011.

Loans of CHF 1,550,000 maturing on 31 March 2014 were reimbursed at that date. On 1 April 2014, a loan of CHF 1,175,000 was issued, maturing on 31 March 2017, with annual interest of 1.45%; and a loan of CHF 250,000 was issued, maturing on 31 December 2015, with annual interest of 1.1275%.

9. Current Interest Bearing Loans

Current interest bearing loans are loans payable within one year and include current maturities related to mortgage loans described in Note 8, and short-term loans.

	2013	2012
	CHF 000	CHF 000
Current maturities related to mortgage loans:		
Mortgage loan on Staff Residential Building	127	127
Mortgage loan on Château de Bossey	1,300	2,000
Mortgage loan on Ecumenical Centre	350	100
	1,777	2,227

The mortgage loans are described at Note 8 above.

10. Deferred Income

	2013	2012
	CHF 000	CHF 000
Current Deferred Income	321	382
Non-Current Deferred Income	3,122	3,284

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 1,190,000 (2012: CHF 1,224,000) 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 559,000 (2012: CHF 583,000) being the amortized balance of various other grants received for the renovation of the Château de Bossey.

11. Endowment Funds

	2013	2012
	CHF 000	CHF 000
Restricted Endowment Funds		
Specific Endowments	5,670	5,420
Funds held by the Ecumenical Trust	2,062	1,926
Total Restricted Endowment Funds	7,732	7,346

Movements on the Restricted Endowment Funds are set out in Schedule V.

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 2013, no General Endowments were held (2012: none).

Additions to Endowments

Additions to Endowments are recorded as Miscellaneous income to the Restricted Fund. There were no additions to Restricted Endowments in 2013 (2012: none).

Transfers to Endowments

Net operating transfers to Restricted Endowment Funds totaled CHF 13,000 (2012: CHF 17,000).

Release of Endowments

In 2013, no endowments were released (2012: none).

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 non-current asset investments. In 2013, the adjustment, recorded in net financial income/(expense), resulted in an increase of CHF 373,000 in the Restricted Endowment Funds (2012: increase of CHF 179,000).

Distributions

Income from the Specific Endowments may be credited directly to the Programme Funds in accordance with the relevant conditions of the gift. In 2013, a distribution of CHF 184,000 was made from Specific Endowments (2012: CHF 232,000), and CHF 87,000 (2012: CHF 80,000) was distributed from the Funds held by the Ecumenical Trust.

Funds held by the Ecumenical Trust

Funds held by the Ecumenical Trust totaling CHF 2,062,000 (2012: CHF 1,926,000) 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 2013 was thus CHF 7,512,000.

In February 2014, the Executive Committee approved a transfer of CHF 100,000 to the fund for the 11th Assembly.

An analysis of the movements on General Reserves follows:

	General Reserves
	CHF 000s
Balance at 1 January 2013	5,710
Transferred:	
To Unrestricted Operating Funds	(408)
To 11 th Assembly Fund	(100)
From Designated Fund for Fixed Assets	919
Balance at 31 December 2013	6,121

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 2013 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:

	2013	2012
	CHF 000	CHF 000
Total Land & Buildings	42,959	44,687
Less Long-term loans, proceeds for buildings	(22,632)	(22,659)
Less Short-term loans	(1,777)	(2,277)
Less Long-term deferred income	(3,122)	(3,284)
Less Restricted Fund for Fixed Assets	(1,664)	(1,944)
Designated Fund for Fixed Assets	13,764	14,573

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. Deficit Fund to be covered from Development Project

The Designated Deficit Fund to be covered from Development Project records a debit balance of CHF 24,000,000.

	2013	2012
	CHF 000	CHF 000
Deficit fund to be covered from Development Project	24,000	24,745
Extraordinary item	-	(745)
Deficit fund to be covered from Development Project	24,000	24,000

The fund was recorded in 2011, reflecting the debit to Funds and Reserves as a result of executive committee's decision in September 2011 that the Council make an extraordinary contribution to the Retirement Fund of the World Council of Churches. A charge of CHF 24,745,000 was recognised as an Extraordinary Item in 2011, and a credit of CHF 745,000 was recognized as an Extraordinary Item in 2012 following the decision of the steering committee appointed by the executive committee to monitor the process related to the transfer of the assets and obligations of the Retirement Fund of the World Council of Churches to the collective pension fund institution, *Profond*.

The extraordinary contribution was financed by a mortgage loan which is to be repaid by the realisation of a building development project. The Deficit Fund to be covered from Development Project therefore reflects the balance due to Funds and Reserves on the net proceeds resulting from a building development project on plot 1270, the Ecumenical Centre estate in Grand-Saconnex. The project is expected to be realised within four to six years.

15. 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.

16. 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 67,000 (2012: CHF 97,000).

Debit balances for Service Bonus obligations

Programme Funds include debit balances totaling CHF 66,000 (2012: CHF 95,000) 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 2013.

Programme	Activity Ref	CHF 000
G1	XXG1	26
P1	XXP1	3
P2	XXP2	5
P3	XXP3	3
P4	XXP4	3
P5	XXP5	4
P6	XXP6	1
C1	XXC1	21
		66

The accounting policies regarding the 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, reference P4, 4012SK, EED Scholarships 2008-2009, with debit balance totaling CHF 1,000 (2012: two activities; CHF 2,000). The debit balance is to be covered from contributions to be received in 2014.

17. 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.

18. Financial Income/(Expense)

Financial Income/(Expense)

	2013	2012
	CHF 000	CHF 000
Investment portfolio income/(expense)		
<i>Non-current asset investments</i>		
Dividends	-	12
Interest income	163	110
Realised gain on investments	152	111
Unrealised gain on investments	340	272
<i>Current asset investments</i>		
Interest income	41	72
Realised loss on investments	(30)	(5)
Unrealised gain/(loss) on investments	16	21
	682	593
Other interest income	4	6
Other foreign exchange gain/(loss)		
Realised gain/(loss)	(15)	(103)
Unrealised gain/(loss)	(34)	1
Total financial income/(expense)	637	497

Interest Expense

Interest expense, reported within Cost of Operations, totaled CHF 877,000 (2012: CHF 825,000).

19. Rental Income and Sales

Rental income and sales of CHF 6,412,000 (2012: CHF 6,398,000) includes rental income from guest house receipts at Bossey, the staff residential building, rental of offices at the Ecumenical Centre, rental income on sub-letting of apartments and book sales.

20. Miscellaneous Income

Miscellaneous income of CHF 1,130,000 (2012: CHF 514,000) consists principally of registration fees for the 10th Assembly, deferred income recognized as income during the useful life of the assets concerned, reimbursement of travel and other expenses and royalties on journal sales.

21. Salaries and Related Charges

Salaries and related charges

Salaries and related charges were:

	2013	2012
	CHF 000	CHF 000
Gross Salaries	12,065	11,788
Social Charges	1,129	1,066
Pension Expense	1,700	1,658
Other Personnel Costs	129	102
	15,023	14,614

There were 134 employees at 31 December 2013 (2012: 135). Pension expense details are set out in Note 22 below.

Compensation of key management personnel

In 2013, key management personnel are defined by the WCC as the general secretary, the deputy general secretary, the associate general secretary for unity and mission, the associate general secretary for public witness and diakonia, the director of communication and the director of finance (2012: the general secretary, the deputy general secretary, the associate general secretary for unity and mission, the associate general secretary for public witness and diakonia, the director of communication, the director of human resources and the director of finance). Their compensation was as follows:

	2013	2012
	CHF 000	CHF 000
Salaries and other short term benefits	979	1,125
Post employment benefits	186	212
	1,165	1,337

22. Employee Benefits

Pension Plan

As of 1 January 2013, the World Council of Churches is affiliated to the collective pension fund institution, *Profond*. In 2011 the Council, together with certain other ecumenical organizations, participated in a pension plan operated by the Retirement Fund of the World Council of Churches. WCC's affiliation to *Profond* and the transfer of the assets and liabilities of the Retirement Fund of the World Council of Churches to *Profond* was effected as of 31 March 2012 with retroactive effect as of 1 January 2012, following an extraordinary contribution of CHF 24,000,000 made by the Council to the Retirement Fund of the World Council of Churches.

The Retirement Fund of the World Council of Churches is in liquidation.

The Council's contributions paid to *Profond* in 2013 were CHF 1,704,000 (2012: CHF 1,642,000).

Service Bonus

Obligations of CHF 368,000 (2012: CHF 412,000) regarding the Service Bonus are included in provisions, payable in the long term (2012: CHF 380,000). In 2012, CHF 32,000 was payable in the short-term. The amount represents CHF 303,000 in respect of vested benefits at 31 December 2013 (2012: CHF 346,000) and an estimate of CHF 65,000 (2012: CHF 66,000) 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 567,000 (2012: CHF 501,000) has been included in long term provisions, representing the cost of employees' untaken vacation at the year end.

23. 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:

		2013	2012
		CHF 000	CHF 000
Prepaid expenses	US Dollar	183	148
	Euro	40	
Accounts receivable	British Pound	353	132
	US Dollar	309	369
	Euro	285	62
	Norwegian Krone	104	261
	Swedish Krona	74	-
Accounts payable	US Dollar	295	267
Cash and cash equivalents	Euro	1,126	879
	US Dollar	332	187
	Canadian Dollar	96	254
	Norwegian Krone	91	-
	British Pound	73	1,201
	Swedish Krona	32	422
Non-current investments	US Dollar	2,793	1,926
	Euro	982	1,033

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 2013 (2012:None).

Fair value

The fair value of financial instruments held at 31 December 2013 does not differ from their carrying amounts shown in the balance sheet.

24. Commitments

As at 31 December 2013, there were no contractual commitments outstanding (2012: none).

25. 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 2013 (2012: None).

26. Subsequent Events

No events occurred subsequent to 31 December 2013 and prior to the authorisation of the consolidated financial statements that would require modification of or disclosure in the financial statements.

27. Approval and Authorisation for Issue

The consolidated financial statements were approved and authorised for issue by the leadership of the finance sub-committee on 8 May 2014.

28. **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 2013. The allocation basis was validated during forecasting and at the financial year end by the responsible 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 meetings 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 Income Monitoring and Development, House Services, Human Resources, Finance, Computer Information Services and Planning, Monitoring, Evaluation and Reporting (PMER), 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 six support service cost centres is set out in Schedule VIII.

Infrastructure Cost Allocation Method

The Infrastructure Costs of CHF 3,761,000 (2012: CHF 3,866,000) for redistribution were allocated to the Programmes.

Infrastructure Costs were allocated to projects based on the full-time equivalent number of staff employed by the project in relation to the total full-time equivalent number of staff employed for all Programmes.

Redistributed Infrastructure Costs compared with 2012

	Redistributed Costs 2013	Redistributed Costs 2012
	CHF 000	CHF 000
Infrastructure costs		
Cost of Operations	6,563	6,638
Rental & Sales Income and Misc Income	(3,051)	(3,080)
Net Operating transfers	(31)	39
Net infrastructure costs	3,481	3,597
Late adjustments not distributed		
Depreciation Restricted Fund for Fixed Assets	280	280
Infrastructure costs	3,761	3,877
Late adjustment	-	(11)
Total distributed Infrastructure costs	3,761	3,866
Distribution of costs to/(from) Funds		
Distributed from Unrestricted Operating Funds	(3,481)	(3,586)
Redistributed to Restricted Programme Funds	3,761	3,866
Distributed from Restricted Fund for Fixed Assets	(280)	(280)
Net charge to Restricted Funds	3,481	3,586

29. Guest house internal (sales)/charges

Guest house internal (sales)/charges of CHF 442,000 reflect the credits to the Guest House on provision of meals and accommodation for programme activities (2012: CHF 512,000). The internal sales include CHF 328,000 of charges to the programme Education and Ecumenical Formation, principally for students' board and lodging (2012: CHF 324,000).

30. Extraordinary Item

There was no extraordinary item in 2013. An extraordinary item of CHF 745,000 was recognised as a credit in 2012, being the adjustment to the extraordinary charge of CHF 24,745,000 on finalization of the cost of an extraordinary contribution to the Retirement Fund of the World Council of Churches.

In its meeting of September 2011, executive committee determined that an extraordinary contribution should be made to the Retirement Fund of the World Council of Churches in order to fund the transfer of its assets and liabilities to a collective pension fund institution. Following an estimated charge of CHF 24,745,000 determined by the steering committee on 28 March 2012, a payment of CHF 24,000,000 was made on 30 March 2012. The steering committee subsequently determined that the provision of CHF 745,000 would not be payable.

31. Designated Fund for Building Project

The Designated Fund for Building Project reflects funds designated by the Council to cover the interest costs, financial expenses and professional fees during the five year period of the Ecumenical Centre building development project.

Executive committee determined in March 2013 that a transfer of CHF 3,100,000 be made from the General Reserves to a Designated Fund for Building Project in 2012.

Schedule V Restricted Funds
For the year ended 31 December 2013
(Swiss Francs 000's)

	Programmes 2013	Multi-lateral Sharing 2013	Assembly Fund 2013	Ecumenical Research Centre 2013	Total Programme Funds 2013	Total Programme Funds 2012	Restricted Fund for Fixed Assets 2013	Restricted Endowment Funds 2013	Total Restricted Fund 2013	Total Restricted Fund 2012
CONTRIBUTIONS INCOME										
Membership & other Unrestricted Income	-	-	-	-	-	-	-	-	-	-
Programme Contributions	16,871	-	2,112	-	18,983	18,252	-	-	18,983	18,252
Total Contributions Income	16,871	-	2,112	-	18,983	18,252	-	-	18,983	18,252
OTHER INCOME										
Financial Income/(Expense)	247	-	(7)	-	240	291	-	373	613	470
Rental Income and Sales	27	-	29	-	56	36	-	-	56	36
Miscellaneous Income	458	-	428	98	984	390	-	-	984	390
Total Other Income	732	-	450	98	1,280	717	-	373	1,653	896
Distribution of Unrestricted Income	4,120	-	-	-	4,120	4,381	-	-	4,120	4,381
TOTAL INCOME	21,723	-	2,562	98	24,383	23,350	-	373	24,756	23,529
COST OF OPERATIONS										
Direct Programme Costs: Grants	1,396	-	-	-	1,396	1,495	-	-	1,396	1,495
Operating & Other Programme Costs	6,837	-	4,387	98	11,322	7,583	280	-	11,602	7,863
Interest Expense	74	-	-	-	74	83	-	-	74	83
Salaries	9,535	-	309	-	9,844	9,452	-	-	9,844	9,452
TOTAL COST OF OPERATIONS	17,842	-	4,697	98	22,636	18,613	280	-	22,916	18,893
Redistributed Infrastructure Costs	3,589	-	172	-	3,761	3,866	(280)	-	3,481	3,586
Guest house internal (sales)/charges	434	-	8	-	442	512	-	-	442	512
TOTAL COSTS BEFORE TRANSFERS	21,865	-	4,877	98	26,839	22,991	-	-	26,839	22,991
NET (DEFICIT)/SURPLUS BEFORE OPERATING TRANSFERS	(142)	-	(2,315)	-	(2,456)	359	-	373	(2,083)	538
OPERATING TRANSFERS										
Transfers between Funds	(80)	(41)	83	-	(38)	19	(280)	30	(288)	(232)
Transfers (to)/from Current Liabilities & Provisions	(52)	-	-	-	(52)	(39)	-	(17)	(69)	(52)
NET (DEFICIT)/SURPLUS FOR THE YEAR	(274)	(41)	(2,232)	-	(2,546)	339	(280)	386	(2,440)	254
MOVEMENT ON FUNDS:										
FUND BALANCES 1 JANUARY 2013	3,090	41	2,349	-	5,480	5,141	1,944	7,346	14,770	14,516
NET INCREASE/(DECREASE) IN FUNDS	(274)	(41)	(2,232)	-	(2,546)	339	(280)	386	(2,440)	254
TRANSFERS (TO)/FROM FUNDS & RESERVES	-	-	100	-	100	-	-	-	100	-
FUND BALANCES 31 DECEMBER 2013	2,816	-	217	-	3,034	5,480	1,664	7,732	12,430	14,770

Schedule VI Restricted Funds Programmes
For the year ended 31 December 2013
(Swiss Francs 000's)

	<i>G1</i>	<i>P1</i>	<i>P2</i>	<i>P3</i>	<i>P4</i>	<i>P5</i>	<i>P6</i>	<i>C1</i>	<i>Total Funds</i>
	<i>General Secretariat</i>	<i>WCC & Ecumenical Mvmt in 21stC</i>	<i>Unity, Mission, Evangelism & Spirituality</i>	<i>Public Witness</i>	<i>Justice and Dikana (without MLS)</i>	<i>Education & Ecumenical Formation</i>	<i>Interreligious Dialogue & Cooperation</i>	<i>Communications</i>	<i>WCC Programmes</i>
	2013	2013	2013	2013	2013	2013	2013	2013	2013
CONTRIBUTIONS INCOME									
Membership & other Unrestricted income	-	-	-	-	-	-	-	-	-
Programme Contributions	399	1,921	3,301	3,704	4,263	1,711	611	961	16,871
Total Contributions Income	399	1,921	3,301	3,704	4,263	1,711	611	961	16,871
OTHER INCOME									
Financial Income/(Expense)	(6)	-	28	(2)	(7)	234	-	-	247
Rental Income and Sales	1	-	-	8	-	8	-	10	27
Miscellaneous Income	24	3	172	33	37	83	2	104	458
Total Other Income	19	3	200	39	30	325	2	114	732
Distribution of Unrestricted income	2,094	707	316	86	-	171	-	746	4,120
TOTAL INCOME	2,512	2,631	3,817	3,829	4,293	2,207	613	1,821	21,723
COST OF OPERATIONS									
Direct Programme Costs: Grants	-	23	347	12	995	-	-	19	1,396
Operating & Other Programme Costs	624	574	1,346	1,936	1,339	503	131	384	6,837
Interest Expense	-	-	-	-	-	74	-	-	74
Salaries	1,418	1,618	1,531	1,406	1,296	910	366	990	9,535
TOTAL COST OF OPERATIONS	2,042	2,215	3,224	3,354	3,630	1,487	497	1,393	17,842
Redistributed Infrastructure Costs	457	572	587	573	526	314	128	432	3,589
Guest house internal (sales)/charges	33	1	17	31	23	328	1	-	434
TOTAL COSTS BEFORE TRANSFERS	2,532	2,788	3,828	3,958	4,179	2,129	626	1,825	21,865
NET (DEFICIT)/SURPLUS BEFORE OPERATING TRANSFERS	(20)	(157)	(11)	(129)	114	78	(13)	(4)	(142)
OPERATING TRANSFERS									
Transfers between Funds	(33)	25	(44)	(3)	3	(31)	(1)	4	(80)
Transfers (to)/from Current Liabilities & Provisions	(4)	(1)	5	(47)	(16)	4	1	6	(52)
NET (DEFICIT)/SURPLUS FOR THE YEAR	(57)	(133)	(50)	(179)	101	51	(13)	6	(274)
MOVEMENT ON FUNDS:									
FUND BALANCES 1 JANUARY 2013	79	143	1,288	412	494	626	47	1	3,090
NET INCREASE/(DECREASE) IN FUNDS	(57)	(133)	(50)	(179)	101	51	(13)	6	(274)
TRANSFERS (TO)/FROM FUNDS & RESERVES	-	-	-	-	-	-	-	-	-
FUND BALANCES 31 DECEMBER 2013	22	10	1,238	233	595	677	34	7	2,816

Schedule VII Unrestricted and Designated Funds
For the year ended 31 December 2013
(Swiss Francs 000's)

	Unrestricted Operating Funds 2013	Designated Programme Funds 2013	Designated Fund for Fixed Assets 2013	Designated Fund for Building Project 2013	Deficit Fund to be covered from Devel. Project 2013	Total Unrestricted & Designated Funds 2013	Total Unrestricted & Designated Funds 2012
CONTRIBUTIONS INCOME							
Membership & other Unrestricted income	4,120	-	-	-	-	4,120	4,388
Programme Contributions	-	-	-	-	-	-	-
Total Contributions Income	4,120	-	-	-	-	4,120	4,388
OTHER INCOME							
Financial Income/(Expense)	24	-	-	-	-	24	27
Rental Income and Sales	5,436	-	920	-	-	6,356	6,362
Miscellaneous Income	146	-	-	-	-	146	124
Total Other Income	5,606	-	920	-	-	6,526	6,513
Distribution of Unrestricted Income	(4,120)	-	-	-	-	(4,120)	(4,381)
TOTAL INCOME	5,606	-	920	-	-	6,526	6,520
COST OF OPERATIONS							
Direct Programme Costs: Grants	-	-	-	-	-	-	-
Operating & Other Programme Costs	4,849	-	586	124	-	5,559	5,892
Interest Expense	267	-	224	312	-	803	742
Salaries	5,179	-	-	-	-	5,179	5,162
TOTAL COST OF OPERATIONS	10,295	-	810	436	-	11,541	11,796
Redistributed Infrastructure Costs	(3,481)	-	-	-	-	(3,481)	(3,586)
Guest house internal (sales)/charges	(442)	-	-	-	-	(442)	(512)
TOTAL COSTS BEFORE TRANSFERS	6,372	-	810	436	-	7,618	7,698
NET (DEFICIT)/SURPLUS BEFORE OPERATING TRANSFERS	(766)	-	110	(436)	-	(1,092)	(1,178)
OPERATING TRANSFERS							
Transfers between Funds	288	-	-	-	-	288	232
Transfers (to)/from Current Liabilities & Provisions	70	-	-	-	-	70	(135)
NET (DEFICIT)/SURPLUS BEFORE EXTRAORDINARY ITEM	(408)	-	110	(436)	-	(734)	(1,081)
EXTRAORDINARY ITEM							
	-	-	-	-	-	-	745
NET (DEFICIT)/SURPLUS FOR THE YEAR	(408)	-	110	(436)	-	(734)	(336)

Schedule VIII Unrestricted Operating Funds
For the year ended 31 December 2013
(Swiss Francs 000's)

	F2 Income Monitoring & Development 2013	F3 and F8 House Services 2013	F4 Human Resources 2013	F5 Finance 2013	F6 Computer Information Services 2013	F7 Planning & Integration 2013	Y5 Ecumenical Institute Guest House 2013	Y1 General Secretariat Fund 2013	Total Unrestricted Operating Funds 2013	Total Unrestricted Operating Funds 2012
CONTRIBUTIONS INCOME										
Membership & other Unrestricted income	4,120	-	-	-	-	-	-	-	4,120	4,388
Programme Contributions	-	-	-	-	-	-	-	-	-	-
Total Contributions Income	4,120	-	-	-	-	-	-	-	4,120	4,388
OTHER INCOME										
Financial Income/(Expense)	-	-	-	9	-	-	-	15	24	27
Rental Income and Sales	-	2,943	12	-	447	-	2,034	-	5,436	5,357
Miscellaneous Income	-	91	17	2	3	-	3	30	146	124
Total Other Income	-	3,034	29	11	450	-	2,037	45	5,606	5,508
Distribution of Unrestricted income	(4,120)	-	-	-	-	-	-	-	(4,120)	(4,381)
TOTAL INCOME	-	3,034	29	11	450	-	2,037	45	5,606	5,515
COST OF OPERATIONS										
Direct Programme Costs: Grants	-	-	-	-	-	-	-	-	-	-
Operating & Other Programme Costs	82	2,237	130	164	334	10	1,772	120	4,849	4,618
Interest Expense	-	77	-	-	-	-	190	-	267	282
Salaries	725	889	505	887	798	171	1,126	78	5,179	5,162
TOTAL COST OF OPERATIONS	807	3,203	635	1,051	1,132	181	3,088	198	10,295	10,062
Redistributed Infrastructure Costs	(823)	(163)	(582)	(1,049)	(682)	(182)	-	-	(3,481)	(3,586)
Guest house internal (sales)/charges	16	-	-	-	-	1	(459)	-	(442)	(512)
TOTAL COSTS BEFORE TRANSFERS	-	3,040	53	2	450	-	2,629	198	6,372	5,964
NET (DEFICIT)/SURPLUS BEFORE OPERATING TRANSFERS	-	(6)	(24)	9	-	-	(592)	(153)	(766)	(449)
OPERATING TRANSFERS										
Transfers between Funds	-	6	-	2	-	-	-	280	288	232
Transfers (to)/from Current Liabilities & Provisions	-	-	24	-	-	-	-	46	70	(135)
NET (DEFICIT)/SURPLUS BEFORE EXTRAORDINARY ITEM	-	-	-	11	-	-	(592)	173	(408)	(352)
EXTRAORDINARY ITEM										
	-	-	-	-	-	-	-	-	-	-
NET (DEFICIT)/SURPLUS FOR THE YEAR	-	-	-	11	-	-	(592)	173	(408)	(352)

ANNUAL SUMMARY OF CONTRIBUTIONS *For the year ended 31 December 2013*

Contributor	Membership CHF	UDI CHF	Programme CHF	Assembly CHF	Total CHF
Africa	938.99	-	-	-	938.99
African Christian Church and Schools**	1,050.00	-	-	-	1,050.00
Anglican Church of Kenya	8,000.00	-	227.54	-	8,227.54
Association des Eglises baptiste sau Rwanda	1,662.75	-	-	-	1,662.75
Association des églises évangéliques réformées du Burkina Faso	475.16	-	-	-	475.16
Church of Christ in Congo - Baptist Community of Congo**	2,805.45	-	-	-	2,805.45
Church of Nigeria (Anglican Communion)	1,402.81	-	-	-	1,402.81
Church of the Province of West Africa (see note 1 below)	(76.71)	-	-	-	(76.71)
Eglise anglicane du Burundi	916.65	-	-	-	916.65
Eglise de Jésus-Christ à Madagascar	1,204.54	-	-	-	1,204.54
Eglise de Jésus-Christ sur la Terre par son Envoyé spécial Simon Kimbangu	1,000.00	-	-	1,653.31	2,653.31
Eglise du Christ - Lumière du Saint Esprit**	2,000.00	-	-	-	2,000.00
Eglise du Christ au Congo - Communauté anglicane au Congo	438.30	-	-	-	438.30
Eglise du Christ au Congo - communauté des disciples du Christ**	937.85	-	-	-	937.85
Eglise du Christ au Congo - Communauté mennonite au Congo	929.16	-	-	-	929.16
Eglise du Christ au Congo - Communauté presbytérienne de Kinshasa	472.88	-	-	-	472.88
Eglise évangélique du Cameroun	2,448.00	-	-	-	2,448.00
Eglise luthérienne malgache	462.08	-	-	-	462.08
Eglise méthodiste unie de la Côte d'Ivoire	919.00	-	-	-	919.00
Eglise presbytérienne au Rwanda	901.05	-	-	-	901.05
Eglise presbytérienne camerounaise	998.39	-	-	-	998.39
Episcopal Church of the Sudan	1,458.32	-	-	-	1,458.32
Eritrean Orthodox Tewahedo Church	4,450.09	-	-	-	4,450.09
Ethiopian Evangelical Church Mekane Yesus	5,895.50	-	-	-	5,895.50
Ethiopian Orthodox Tewahedo Church	2,601.39	-	-	-	2,601.39
Evangelical Lutheran Church in Southern Africa	811.30	-	-	-	811.30
Igreja Evangélica Baptista em Angola	433.43	-	-	-	433.43
Igreja Evangélica Congregacional em Angola	943.65	-	-	471.83	1,415.48
Igreja Evangélica Reformada de Angola	471.83	-	-	471.83	943.66
Igreja Presbiteriana de Moçambique**	926.14	-	-	-	926.14
Kenya Evangelical Lutheran Church	1,039.13	-	-	-	1,039.13
Lutheran Church in Liberia**	1,398.35	-	-	-	1,398.35
Methodist Church Nigeria	7,105.72	-	-	544.02	7,649.74
Methodist Church of Togo	500.00	-	-	-	500.00
Methodist Church Sierra Leone**	1,887.70	-	-	-	1,887.70
Missão Evangélica Pentecostal Angola	471.83	-	-	-	471.83
Moravian Church in Southern Africa*	(980.00)	-	-	-	(980.00)
Organization of African Instituted Churches (OAIC)	-	-	-	905.57	905.57
Presbyterian Church in Cameroon	-	-	-	1,550.00	1,550.00
Presbyterian Church of East Africa	1,527.00	-	-	-	1,527.00
Presbyterian Church of Liberia	441.74	-	-	-	441.74
Presbyterian Church of Nigeria	1,094.00	-	-	-	1,094.00
Presbyterian Church of the South Sudan	911.66	-	-	-	911.66
Province de l'Eglise anglicane du Rwanda**	1,169.70	-	-	-	1,169.70
Reformed Church in Zambia**	500.00	-	-	-	500.00
Sight Savers International Kenya	-	-	3,809.69	-	3,809.69
The African Church (see note 2 below)	(3,145.48)	-	-	-	(3,145.48)
United Church of Zambia	927.95	-	-	-	927.95
United Congregational Church of Southern Africa**	2,000.00	-	-	-	2,000.00
Uniting Presbyterian Church in Southern Africa	1,000.00	-	-	-	1,000.00
Total Africa	65,727.30	-	4,037.23	5,596.56	75,361.09

Contributor	Membership CHF	UDI CHF	Programme CHF	Assembly CHF	Total CHF
Asia					
Anglican Church in Aotearoa, New Zealand and Polynesia	6,580.00	-	-	-	6,580.00
Anglican Church in Japan	3,312.00	-	-	-	3,312.00
Anglican Church of Australia	13,000.00	-	-	-	13,000.00
Arai Akiko	-	-	5,430.00	-	5,430.00
Bangladesh Baptist Church Sangha	466.93	-	-	-	466.93
Christian Evangelical Church in Minahasa (GMIM)	1,009.47	-	-	-	1,009.47
Christian Protestant Angkola Church (GKPA)	96.84	-	-	-	96.84
Christian Protestant Church in Indonesia (GKPI)	1,000.00	-	-	-	1,000.00
Church of Bangladesh	477.64	-	-	-	477.64
Church of Christ in Thailand	2,430.00	-	-	-	2,430.00
Church of South India	2,500.00	-	-	-	2,500.00
Churches of Christ in Australia	2,957.00	-	-	-	2,957.00
Episcopal Church in the Philippines	979.11	-	-	979.11	1,958.22
Gereja Kalimantan Evangelis (GKE)	1,285.00	-	-	-	1,285.00
Gereja Kristen Jawi Wetan (GKJW)	370.32	-	-	-	370.32
Gereja Kristen Pasundan (GKP)	1,007.33	-	-	-	1,007.33
Gereja Kristen Protestan di Bali (GKPB)	1,000.00	-	-	-	1,000.00
Gereja Kristen Protestan Simalungun (GKPS)	1,000.00	-	-	-	1,000.00
Gereja Masehi Injili di Halmahera (GMIH)*	(8.75)	-	-	-	(8.75)
Gereja Protestan di Indonesia (GPI)	1,000.00	-	-	-	1,000.00
Gereja Protestan di Indonesia Bagian Barat (GPIB)	1,000.00	-	-	-	1,000.00
Gereja Toraja	924.20	-	-	-	924.20
Gereja-Gereja Kristen Jawa (GKJ)	468.48	-	-	-	468.48
Hong Kong Council of the Church of Christ in China	5,823.00	-	-	5,823.00	11,646.00
Huria Kristen Indonesia (HKI)	966.35	-	-	-	966.35
Iglesia Filipina Independiente	453.84	-	-	-	453.84
Korean Christian Church in Japan	1,050.00	-	-	-	1,050.00
Korean Methodist Church	13,308.75	-	-	-	13,308.75
Lao Evangelical Church**	842.90	-	-	-	842.90
Mar Thoma Syrian Church of Malabar	2,200.89	-	-	-	2,200.89
Mara Evangelical Awnanopa	445.67	-	-	-	445.67
Methodist Church in Singapore	1,652.00	-	-	-	1,652.00
Methodist Church of New Zealand	3,209.54	-	-	1,069.35	4,278.89
Methodist Church, Sri Lanka	1,003.00	-	-	-	1,003.00
Miscellaneous contributions, Australia	-	-	417.29	-	417.29
National Christian Council in Japan	-	-	7,356.15	-	7,356.15
NCC Australia - Act for Peace	-	-	35,500.00	-	35,500.00
Orthodox Church in Japan	420.00	-	-	-	420.00
Presbyterian Church in Taiwan	-	-	-	10,364.40	10,364.40
Presbyterian Church in the Republic of Korea	10,000.00	-	-	-	10,000.00
Presbyterian Church of Korea	-	-	36,000.00	-	36,000.00
Presbyterian Protestant Church in the Moluccas (GPM)	928.95	-	-	-	928.95
Protestant Church in Sabah (PCS)	1,890.00	-	-	-	1,890.00
Protestant Church in Timor Lorosa'e**	946.55	-	-	-	946.55
United Church of Christ in Japan	2,400.00	-	-	1,416.07	3,816.07
United Church of Christ in the Philippines	1,531.66	-	-	-	1,531.66
Uniting Church in Australia	26,895.00	-	820.17	-	27,715.17
WCC Friends in the Korean Methodist Church	-	8,000.00	-	-	8,000.00
Total Asia	118,823.67	8,000.00	85,523.61	19,651.93	231,999.21

Contributor	Membership CHF	UDI CHF	Programme CHF	Assembly CHF	Total CHF
Caribbean					
Caribbean and North America Council for Mission	-	-	5,176.61	-	5,176.61
Church in the Province of the West Indies	4,652.00	-	-	-	4,652.00
Iglesia Metodista de Puerto Rico	954.35	-	-	-	954.35
Iglesia Presbiteriana-Reformada en Cuba	820.49	-	-	-	820.49
Moravian Church in Jamaica	1,674.51	-	-	-	1,674.51
Presbyterian Church in Trinidad and Tobago	1,000.00	-	-	-	1,000.00
United Protestant Church	1,000.00	-	-	-	1,000.00
Total Caribbean	10,101.35	-	5,176.61	-	15,277.96
Europe					
Alt Katholische Kirche Österreichs	616.15	-	-	-	616.15
Armenian Apostolic Church (Mother See of Holy Etchmiadzin)	2,806.35	-	-	-	2,806.35
Baptist Union of Denmark	1,170.00	-	-	-	1,170.00
Baptist Union of Great Britain	11,665.60	-	-	-	11,665.60
Bread for the World	-	-	2,004,315.99	244,660.00	2,248,975.99
Brot für Alle	-	-	200,000.00	-	200,000.00
Christian Aid	-	-	92,033.50	-	92,033.50
Christian Council of Sweden - SEAPPJ	-	-	177,920.56	-	177,920.56
Christkatholische Kirche der Schweiz	3,200.00	-	-	-	3,200.00
Christoffel Blinden Mission International	-	-	69,126.00	-	69,126.00
Church in Wales	6,822.05	-	-	-	6,822.05
Church of England	138,443.14	-	17,957.06	43,444.50	199,844.70
Church of Greece	12,448.00	-	-	-	12,448.00
Church of Ireland	5,111.05	-	-	5,111.05	10,222.10
Church of Norway	249,558.30	-	78,312.13	154,215.00	482,085.43
Church of Scotland	66,937.48	-	4,392.00	14,331.00	85,660.48
Church of Sweden	565,600.50	-	2,148,561.96	147,825.30	2,861,987.76
Conseil Suisse des Missions Évangéliques	-	-	5,000.00	-	5,000.00
Council of Christian Churches in Germany	-	-	8,902.16	-	8,902.16
Czechoslovak Hussite Church	2,537.00	-	-	1,261.50	3,798.50
DanChurchAid	-	-	188,238.65	24,887.59	213,126.24
DEFAP-French Evangelical Department for Apostolic Action	-	-	16,148.10	-	16,148.10
Diakonie Auslandshilfe Österreich	-	-	11,747.37	-	11,747.37
Ecumenical Patriarchate	9,784.00	-	-	-	9,784.00
EED-Church Development Service	-	-	3,604,134.10	-	3,604,134.10
Eglise protestante de la confession d'Augsburg d'Alsace et Lorraine	12,200.28	-	-	-	12,200.28
Eglise Protestante Unie de Belgique	4,082.43	-	-	-	4,082.43
Eglise Réformée de France	47,424.30	-	-	-	47,424.30
EKD - Evangelische Kirche in Deutschland	801,498.85	2,391.27	203,180.59	558,045.09	1,565,115.80
Evangelische Kirche im Rheinland	-	6,140.75	14,006.25	-	20,147.00
Evangelische Kirche in Hessen und Nassau	-	271.23	30,203.99	30,612.50	61,087.72
Evangelische Kirche von Westfalen	-	-	-	3,463.79	3,463.79
Evangelische Landeskirche in Baden	-	-	2,400.88	-	2,400.88
Estonian Evangelical Lutheran Church	4,445.00	-	-	-	4,445.00
Ev. Dekanat Darmstadt-Land	-	-	1,882.14	-	1,882.14
Ev. Dekanat Darmstadt-Stadt	-	-	3,780.49	-	3,780.49
Ev. Dekanat Gießen	-	-	7,620.67	-	7,620.67
Ev. Dekanat Idstein	-	-	3,486.90	-	3,486.90
Ev. Dekanat Odenwald	-	-	1,958.69	-	1,958.69
Ev. Dekanat Offenbach	-	-	1,912.79	-	1,912.79
Ev. Dekanat Oppenheim	-	-	2,570.86	-	2,570.86
Ev. Dekanat Rodgau	-	-	2,036.50	-	2,036.50
Ev. Dekanat Wiesbaden	-	-	2,281.03	-	2,281.03
	-	-	6,765.40	-	6,765.40

Contributor	Membership CHF	UDI CHF	Programme CHF	Assembly CHF	Total CHF
Ev. Dekanat Worms-Wonnegau	-	-	2,745.91	-	2,745.91
Ev. Regionalverband Alsfeld	-	-	4,324.67	-	4,324.67
Ev. Regionalverband Frankfurt am Main	-	-	11,628.98	-	11,628.98
Ev. Regionalverband Nassau Nord	-	-	17,480.86	-	17,480.86
Ev. Regionalverband Oberursel	-	-	10,404.76	-	10,404.76
Ev. Regionalverband Rheinhessen	-	-	10,545.96	-	10,545.96
Ev. Regionalverband Rhein-Lahn-Westertwald	-	-	10,013.13	-	10,013.13
Ev. Regionalverband Starkenburg-Ost	-	-	3,388.76	-	3,388.76
Ev. Regionalverband Starkenburg-West	-	-	8,785.86	-	8,785.86
Ev. Regionalverband Wetterau	-	-	13,295.59	-	13,295.59
Ev. Regionalverband Wiesbaden-Rheingau-Taunus	-	-	1,467.47	-	1,467.47
Ev. Rentamt Dreieich	-	-	2,567.20	-	2,567.20
Ev.-luth. Kirche im Rheinland	-	-	-	2,844.71	2,844.71
Evang.-ref. Kirche des soloth. Leimentals	-	-	2,660.00	-	2,660.00
Evang.-ref. Kirchgemeinde Luzern	-	-	5,000.00	-	5,000.00
Evang.-ref. Kirchgemeinde Rapperswil-Jona	-	-	3,000.00	-	3,000.00
Evang.-ref. Kirchgemeinde Stein am Rhein	-	-	1,211.23	-	1,211.23
Evang.-ref. Kirchgemeinde Tablat-St Gallen	-	8,000.00	-	-	8,000.00
Evang.-ref. Kirchgemeinde Thalwil	-	-	1,317.50	-	1,317.50
Evangelical Church of Czech Brethren	1,986.00	-	-	-	1,986.00
Evangelical Church of the Augsburg Confession in Poland	1,500.00	-	-	-	1,500.00
Evangelical Church of the Augsburg Confession in Slovakia	2,864.57	-	-	955.26	3,819.83
Evangelical Lutheran Church in Denmark	143,866.53	-	-	-	143,866.53
Evangelical Lutheran Church of Finland	216,457.50	-	21,027.30	61,845.00	299,329.80
Evangelical Lutheran Church of Iceland	8,708.00	-	-	-	8,708.00
Evangelical Methodist Church in Italy	2,200.00	-	-	-	2,200.00
Evangelical Presbyterian Church of Portugal	496.40	-	-	-	496.40
Evangelical-Lutheran Church in Romania	999.72	-	-	-	999.72
Evangelische Brüder-Unität	1,917.80	-	-	-	1,917.80
Evangelische Kirche A. u. H. B. in Österreich	14,565.60	-	-	-	14,565.60
Evangelischer Kirchenbezirk	-	-	-	1,436.57	1,436.57
Evangelischer Kirchenkreis Duisburg	-	-	1,244.35	-	1,244.35
Evangelisches Missionswerk in Deutschland	-	-	1,443,472.00	184,755.00	1,628,227.00
Evangelisch-reformierte Kirchgemeinde Maur	-	-	-	1,500.00	1,500.00
Fernex Claude	-	5,000.00	-	-	5,000.00
Finn Church Aid	-	-	532,689.50	24,638.00	557,327.50
Finnish Evangelical Lutheran Mission	-	-	75,338.19	-	75,338.19
Fondation pour l'aide au Protestantisme Réformé	-	-	24,575.00	-	24,575.00
Gill Theodore	-	1,925.00	-	-	1,925.00
HEKS-Hilfswerk der Evangelischen Kirchen Schweiz	-	-	393,359.00	5,140.00	398,499.00
ICCO-Interchurch Org. for Development Cooperation	-	-	841,594.00	-	841,594.00
Iglesia Evangélica Española**	1,986.89	-	-	-	1,986.89
Karibu Foundation	-	-	31,810.00	27,472.50	59,282.50
Katholisches Bistum der Alt-Katholiken in Deutschland	1,680.36	-	-	-	1,680.36
Kerk in Actie	-	-	564,588.71	-	564,588.71
Lutheran Church of Portugal	2,367.31	-	-	-	2,367.31
Lutheran Church in Hungary	3,710.70	-	-	-	3,710.70
Mennonite Church in the Netherlands	-	-	6,159.88	-	6,159.88
Methodist Church in Ireland	3,677.10	-	-	-	3,677.10
Methodist Church*	72,115.00	-	22,455.75	-	49,659.25
Miscellaneous contributions, Belgium	-	414.31	-	-	414.31
Miscellaneous contributions, Denmark	-	-	136.00	-	136.00
Miscellaneous contributions, France	-	30.44	-	245.50	275.94
Miscellaneous contributions, Germany	-	785.62	2,885.48	2,881.92	6,553.02
Miscellaneous contributions, Netherlands	-	-	816.84	-	816.84

Contributor	Membership CHF	UDI CHF	Programme CHF	Assembly CHF	Total CHF
Miscellaneous contributions, Switzerland	-	2,558.30	15,658.15	5,000.00	23,216.45
Miscellaneous contributions, United Kingdom	-	-	137.00	-	137.00
Nathan Söderblom Memorial Fund	-	-	23,889.25	-	23,889.25
Netherlands Mission Council	-	-	1,849.05	-	1,849.05
Norwegian Church Aid	-	-	616,969.00	32,622.00	649,591.00
Norwegian Ministry of Foreign Affairs	-	-	72,411.29	-	72,411.29
Old-Catholic Church in the Netherlands	1,000.00	-	-	-	1,000.00
Orthodox Autocephalous Church of Albania	2,285.12	-	-	-	2,285.12
Orthodox Church Czech and Slovakia*	716.00	-	-	-	716.00
Orthodox Church of Finland	3,681.30	-	-	-	3,681.30
Paroisse de Terre Sainte - Céligny	-	-	1,000.00	-	1,000.00
Paroisse protestante de Céligny	-	-	1,200.00	-	1,200.00
Polish Autocephalous Orthodox Church in Poland	1,500.00	-	-	-	1,500.00
Presbyterian Church of Wales	1,078.50	-	-	-	1,078.50
Pro Ökumene e.V. Initiative in Württemberg	-	-	-	3,671.93	3,671.93
Protestant Church in the Netherlands	73,927.50	-	-	-	73,927.50
Ref. Kirchengemeinde Bremgarten-Mutsch	-	-	12,429.45	-	12,429.45
Ref. Kirchengemeinde Bremgarten-Mutschellen	-	-	2,568.00	-	2,568.00
Ref. Kirchengemeinde Gsteig-Interlaken	-	-	2,000.00	-	2,000.00
Ref. Kirchengemeinde Münchenbuchsee-Moosseedorf	-	500.00	500.00	-	1,000.00
Ref. Kirchengemeinde Münsingen	-	1,000.00	-	-	1,000.00
Ref. Kirchengemeinde Muri	-	-	1,266.00	-	1,266.00
Ref. Kirchengemeinde Murten	-	-	2,897.35	-	2,897.35
Reformed Church in Hungary	11,076.97	-	-	-	11,076.97
Reformierte Kirche in Rumänien**	1,968.04	-	-	-	1,968.04
Reformierte Kirchen Bern-Jura-Solothurn	-	-	26,000.00	10,000.00	36,000.00
Reformierte Kirchengemeinde Roggwil	-	1,381.70	-	-	1,381.70
Reformierte Landeskirche Aargau	-	-	43,200.00	-	43,200.00
Religious Society of Friends	-	-	125,908.87	-	125,908.87
Remonstrant Brotherhood	1,659.50	-	5,527.58	-	7,187.08
Romanian Orthodox Church	2,444.00	-	-	-	2,444.00
Russian Orthodox Church (Moscow Patriarchate)	9,364.50	-	-	-	9,364.50
Schweizerischer Evangelischer Kirchenbund	130,000.00	46,500.00	58,755.15	70,000.00	305,255.15
Evang.-reformierte Kirche des Kantons Basel-Landschaft	-	-	7,059.50	-	7,059.50
Evangelische Landeskirche des Kantons Thurgau	-	-	3,000.00	-	3,000.00
Evangelisch-reformiert Kirchengemeinde des Kantons Zug	-	-	1,032.35	-	1,032.35
Evangelisch-reformierte Kirche Basel-Stadt	-	-	4,268.30	-	4,268.30
Evangelisch-reformierte Kirche des Kantons Schaffhausen	-	-	17,227.45	-	17,227.45
Evangelisch-reformierte Kirche des Kantons St. Gallen	-	-	23,000.00	-	23,000.00
Evangelisch-reformierte Landeskirche Graubünden	-	-	5,000.00	-	5,000.00
Scottish Episcopal Church	4,251.00	-	-	-	4,251.00
Serbian Orthodox Church	1,877.40	-	-	-	1,877.40
Silesian Evangelical Church of the Augsburg Confession in the Czech Republic	1,687.00	-	-	-	1,687.00
Stichting Rotterdam	-	-	148,428.00	12,143.00	160,571.00
Undeb yr Annibynwyr Cymraeg	1,103.18	-	-	-	1,103.18
United Free Church of Scotland	1,347.00	-	-	-	1,347.00
United Reformed Church	11,044.93	-	-	-	11,044.93
Uniting Church in Sweden	12,147.35	-	327,750.00	-	339,897.35
Vereinigung der Deutschen Mennonitengemeinden	985.04	-	-	-	985.04
Vereinte Ev. Mission Wuppertal-Barmen	-	-	3,054.38	-	3,054.38
Voluntary Services Overseas	-	-	2,171.72	-	2,171.72
Waldensian Church	14,122.58	-	-	-	14,122.58
World Young Women's Christian Association	-	-	212,685.15	-	212,685.15
Total Europe	2,715,284.87	76,898.62	14,706,798.13	1,675,008.71	19,173,990.33

Contributor	Membership CHF	UDI CHF	Programme CHF	Assembly CHF	Total CHF
Latin America					
Bolivian Ev. Luth Church*	(562.02)	-	-	-	(562.02)
Convención Bautista de Nicaragua	958.15	-	-	-	958.15
Iglesia Anglicana del Cono Sud de America	1,030.65	-	-	-	1,030.65
Iglesia Evangélica del Río de la Plata	860.34	-	-	-	860.34
Iglesia Evangélica Metodista en Bolivia**	1,872.26	-	-	-	1,872.26
Iglesia Metodista de Chile**	927.45	-	-	-	927.45
Iglesia Metodista del Perú**	455.08	-	-	-	455.08
Iglesia Metodista en el Uruguay	992.94	-	-	-	992.94
Igreja Evangélica de Confissão Luterana no Brasil	7,390.00	-	-	-	7,390.00
Igreja Metodista no Brasil	4,516.08	-	-	3,387.06	7,903.14
Sinodo Luterano Salvadoreño	958.15	-	-	-	958.15
Total Latin America	19,399.08	-	-	3,387.06	22,786.14
Middle East					
Armenian Apostolic Church (Holy See of Cilicia)	1,870.86	-	-	-	1,870.86
British Consulate-General	-	-	3,855.97	-	3,855.97
Church of Cyprus	3,000.00	-	-	-	3,000.00
Coptic Orthodox Church	1,675.00	-	-	-	1,675.00
Episcopal Church in Jerusalem and the Middle East	-	-	-	2,406.11	2,406.11
Greek Orthodox Patriarchate of Antioch and All the East	6,954.02	-	-	-	6,954.02
Greek Orthodox Patriarchate of Jerusalem	9,547.44	-	-	-	9,547.44
Union of the Armenian Evangelical Churches in the Near East	1,169.07	-	-	-	1,169.07
Total Middle East	24,216.39	-	3,855.97	2,406.11	30,478.47
North America					
African Methodist Episcopal Zion Church	3,742.05	-	-	-	3,742.05
American Baptist Churches in the USA	13,849.88	1,554.21	31,736.61	3,450.00	50,590.70
Anglican Church of Canada	17,837.25	-	-	-	17,837.25
BNY Mellon (Carnahan Fund)	-	-	28,525.58	-	28,525.58
Christian Church (Disciples of Christ) in the United States	23,355.13	5,612.91	119,453.09	5,653.38	154,074.51
Christian Methodist Episcopal Church	5,506.50	-	-	-	5,506.50
Church of the Brethren	4,758.38	-	-	-	4,758.38
Church World Service*	-	-	42,060.29	-	42,060.29
Disability Rights Promotion Institute of Canada	-	-	3,663.76	-	3,663.76
Episcopal Church in the USA	29,758.38	-	-	-	29,758.38
Evangelical Lutheran Church in America	55,680.00	-	174,125.08	57,873.00	287,678.08
Evangelical Lutheran Church in Canada	10,013.68	-	-	-	10,013.68
Foundation for Theological Education in Southeast Asia	-	-	60,097.00	-	60,097.00
Miscellaneous contributions, Canada	-	23.24	178.38	-	201.62
Miscellaneous contributions, United States of America	-	5,671.07	3,787.16	808.51	10,266.74
Moravian Church in America	2,437.97	-	-	-	2,437.97
National Council of the Churches of Christ in the USA	-	933.69	119,130.31	-	120,064.00
Orthodox Church in America	929.35	-	-	-	929.35
Presbyterian Church (USA)	411,323.49	-	7,571.49	-	418,894.98
Presbyterian Church in Canada	10,435.22	-	33,466.14	-	43,901.36
Reformed Church in America	20,439.10	-	-	-	20,439.10
Religious Society of Friends: Friends General Conference	1,859.40	-	-	-	1,859.40
Religious Society of Friends: Friends United Meeting	953.05	-	-	-	953.05
United Church of Canada	45,515.00	-	601,303.20	-	646,818.20
United Church of Christ	24,307.73	-	88,327.78	13,523.25	126,158.76
United Methodist Church	346,827.52	4,730.75	25,687.51	322,797.28	700,043.06
United Methodist Committee on Relief (UMCOR)	-	-	37,064.00	-	37,064.00
Total North America	1,029,529.08	18,525.87	1,368,849.86	404,105.42	2,821,010.23

Contributor	Membership CHF	UDI CHF	Programme CHF	Assembly CHF	Total CHF
Pacific					
Church of Melanesia	2,917.53	-	-	1,433.27	4,350.80
Congregational Christian Church in American Samoa	2,800.95	-	-	-	2,800.95
Congregational Christian Church in Samoa	3,967.80	-	-	-	3,967.80
Eglise protestante Maohi	6,108.00	-	-	-	6,108.00
Ekalesia Kelisiano Tuvalu E.	802.18	-	-	453.28	1,255.46
Ekalesia Niue	1,009.04	-	-	-	1,009.04
Evangelical Lutheran Church of Papua New Guinea	2,790.66	-	333.45	-	3,124.11
Free Wesleyan Church of Tonga (Methodist Church in Tonga)**	4,139.00	-	-	-	4,139.00
Kiribati Protestant Church	981.45	-	-	-	981.45
Methodist Church in Fiji and Rotuma**	4,020.00	-	-	-	4,020.00
United Church in Papua New Guinea**	3,666.30	-	-	-	3,666.30
United Church in the Solomon Islands	577.25	-	-	-	577.25
Total Pacific	33,780.16	-	333.45	1,886.55	36,000.16
Global					
Catholic Committee for Cultural Collaboration	-	-	25,988.00	-	25,988.00
CEVAA-Community of Churches in Mission	-	-	1,229.05	-	1,229.05
Council for World Mission	-	-	270,735.60	-	270,735.60
Fellowship of the Least Coin	-	-	13,737.25	-	13,737.25
Miscellaneous contributions, Global	-	-	350.00	-	350.00
UNICEF	-	-	384,653.64	-	384,653.64
Total Global	-	-	696,693.54	-	696,693.54
TOTAL ALL CONTRIBUTORS	4,016,861.90	103,424.49	16,871,268.40	2,112,042.34	23,103,597.13

*Pledged contributions for 2012, as recorded in the WCC Financial Report 2012, were not received in 2013 in the respective amounts.

** Membership contributions for previous years (2011, 2012) and 2013 received in 2013.

Note 1: Contributed CHF 923.29 in 2013, however the amount is offset against the pledged contribution for 2012, not received.

Note 2: Contributed CHF 1,350.68 in 2013, however the amount is offset against a pledged contribution of CHF 4,496.16 recorded in error in 2012 by WCC

SUMMARY OF CONTRIBUTIONS BY REGION	Membership	UDI	Programme	Assembly	Total
Africa	65,727.30	-	4,037.23	5,596.56	75,361.09
Asia	118,823.67	8,000.00	85,523.61	19,651.93	231,999.21
Caribbean	10,101.35	-	5,176.61	-	15,277.96
Europe	2,715,284.87	76,898.62	14,706,798.13	1,675,008.71	19,173,990.33
Latin America	19,399.08	-	-	3,387.06	22,786.14
Middle East	24,216.39	-	3,855.97	2,406.11	30,478.47
North America	1,029,529.08	18,525.87	1,368,849.86	404,105.42	2,821,010.23
Pacific	33,780.16	-	333.45	1,886.55	36,000.16
Global	-	-	696,693.54	-	696,693.54
TOTAL	4,016,861.90	103,424.49	16,871,268.40	2,112,042.34	23,103,597.13
<i>Total Membership/UDI and Restricted Contributions</i>	<i>4,120,286.39</i>		<i>18,983,310.74</i>		

Note on Membership Contributions

The following churches made no membership contribution in 2013.

Churches marked with an asterisk made an in-kind contribution in 2013 (see also *Non-financial Contributions 2013*, pp. 52-56); and churches marked with a double asterisk made either an assembly or a programme contribution.

Africa

Africa Inland Church - Sudan
 African Church of the Holy Spirit
 African Israel Nineveh Church
 Anglican Church of Tanzania
 Church of the Brethren in Nigeria
 Church of the Lord (Aladura) Worldwide
 Church of the Province of Central Africa
 Church of the Province of the Indian Ocean
 Church of Uganda
 Council of African Instituted Churches
 Eglise baptiste camerounaise
 Eglise du Christ au Congo - Communauté épiscopale baptiste en Afrique
 Eglise du Christ au Congo - Communauté évangélique
 Eglise du Christ au Congo - Communauté presbytérienne
 Eglise évangélique du Congo
 Eglise évangélique du Gabon
 Eglise évangélique presbytérienne du Togo
 Église harriste
 Eglise protestante africaine
 Eglise protestante d'Algérie
 Eglise protestante méthodiste du Bénin
 Evangelical Lutheran Church in Congo
 Evangelical Lutheran Church in Namibia
 Evangelical Lutheran Church in Tanzania*
 Evangelical Lutheran Church in the Republic of Namibia
 Evangelical Lutheran Church in Zimbabwe
 Evangelical Lutheran Church of Ghana
 Evangelical Presbyterian Church in South Africa
 Evangelical Presbyterian Church, Ghana
 Iglesia Reformada Presbiteriana de Guinea Ecuatorial
 Kanisa La Moravian Tanzania
 Lesotho Evangelical Church
 Methodist Church Ghana
 Methodist Church in Kenya
 Methodist Church in Zimbabwe
 Methodist Church of Southern Africa
 Moravian Church in Southern Africa
 Nigerian Baptist Convention
 Presbyterian Church in Cameroon
 Presbyterian Church of Africa
 Presbyterian Church of Ghana

Reformed Church in Zimbabwe
 Reformed Church of Christ in Nigeria
 Union des Eglises baptistes du Cameroun
 United Church of Christ in Zimbabwe
 Uniting Reformed Church in Southern Africa

Asia

Anglican Church of Korea*
 Banua Niha Keriso Protestan Kantor Sinode (BNKP)
 Baptist Union of New Zealand
 Batak Christian Community Church (GPKB)
 Bengal-Orissa-Bihar Baptist Convention
 China Christian Council
 Christian Church of Central Sulawesi (GKST)
 Christian Church of Sumba (GKS)
 Christian Churches New Zealand
 Christian Evangelical Church of Sangihe Talaud (GMIST)
 Church of Ceylon
 Church of North India
 Church of Pakistan*
 Church of the Province of Myanmar
 Convention of Philippine Baptist Churches
 Evangelical Methodist Church in the Philippines
 Gereja Batak Karo Protestan (GBKP)
 Gereja Kristen Indoneia (GKI)
 Gereja Kristen Injili Di Tanah Papua (GKITP)
 Gereja Masehi Injili di Halmahera (GMIH)
 Gereja Masehi Injili di Timor (GMIT)
 Gereja Methodist Indonesia (GMI)
 Gereja Protestan di Sulawesi Tenggara (GEPSULTRA)
 Huria Kristen Batak Protestan (HKBP)
 Malankara Orthodox Syrian Church
 Methodist Church in India
 Methodist Church in Malaysia
 Methodist Church, Upper Myanmar
 Myanmar Baptist Convention
 Presbyterian Church in Taiwan**
 Presbyterian Church of Aotearoa New Zealand
 Presbyterian Church of Korea**
 Presbyterian Church of Pakistan
 Samavesam of Telugu Baptist Churches
 United Evangelical Lutheran Church in India

Caribbean

Convention baptiste de Haïti
 Iglesia Metodista en Cuba
 Jamaica Baptist Union
 Methodist Church in the Caribbean and the Americas

Moravian Church in Suriname
 Moravian Church, Eastern West Indies Province
 United Church in Jamaica and the Cayman Islands

Europe

Baptist Union of Hungary
 Evangelical Baptist Union of Italy
 Evangelical Church of the Augsburg Confession in Romania
 Evangelical-Lutheran Church of Latvia
 Greek Evangelical Church
 Iglesia Española Reformada Episcopal
 Latvian Evangelical Lutheran Church Abroad
 Mennonite Church in the Netherlands**
 Old-Catholic Mariavite Church in Poland
 Orthodox Church Czech and Slovakia
 Polish Catholic Church in Poland
 Reformierte Christliche Kirche in der Slowakei
 Reformierte Christliche Kirche in Serbien und Montenegro
 Slovak Evangelical Church of the Augsburg Confession
 in Serbia and Montenegro

Latin America

Asociación Bautista de El Salvador
 Asociación Iglesia de Dios
 Bolivian Ev. Luth Church
 Iglesia Cristiana Biblica
 Iglesia de Misiones Pentecostales Libres de Chile
 Iglesia Evangélica de los Discipulos de Cristo
 Iglesia Evangélica Luterana en Chile
 Iglesia Evangélica Luterana Unida
 Iglesia Evangélica Metodista Argentina
 Iglesia Metodista de México
 Iglesia Morava en Nicaragua
 Iglesia Pentecostal de Chile
 Iglesia Presbiteriana de Colombia
 Igreja Episcopal Anglicana do Brasil*
 Igreja Presbiteriana Independente do Brasil
 Igreja Presbiteriana Unida do Brasil*
 Misión Iglesia Pentecostal

Middle East

Episcopal Church in Jerusalem and the Middle East
 Evangelical Presbyterian Church in Iran
 Evangelical Presbyterian Church of Egypt, Synod of the Nile
 Greek Orthodox Patriarchate of Alexandria and All Africa
 Lutheran Church in Jordan & the Holy Land
 National Evangelical Synod of Syria and Lebanon
 Syrian Orthodox Patriarchate of Antioch and All the East*

North America

African Methodist Episcopal Church
Canadian Yearly Meeting of the Religious Society of Friends
Christian Church (Disciples of Christ) in Canada
Holy Apostolic Catholic Assyrian Church of the East
Hungarian Reformed Church in America
International Council of Community Churches
International Evangelical Church
National Baptist Convention of America, Inc.
National Baptist Convention USA, Inc.
Polish National Catholic Church
Progressive National Baptist Convention, Inc.*

Pacific

Cook Islands Christian Church
Eglise évangélique en Nouvelle-Calédonie et aux Iles Loyauté
Methodist Church of Samoa
Presbyterian Church of Vanuatu
United Church of Christ - Congregational in the Marshall Islands

Non-financial contributions 2013

During 2013 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, we would like to recognise these important donations that have offset WCC programme costs and have 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

American Baptist Churches in the USA
 Anglican Church of Canada
 Anglican Church of Korea
 Baptist Union of Great Britain
 Church of England
 Church of Greece
 - Volos Academy for Theological Studies
 Church of Norway
 Church of Pakistan
 Church of Sweden
 Church of the Brethren, USA
 Ecumenical Patriarchate
 Ecumenical Patriarchate
 - Orthodox Academy of Crete
 Episcopal Anglican Church of Brazil
 Evangelical Church in Germany
 - Evangelical Church of Kurhessen-Waldeck
 - Evangelical Church of Westphalia
 - Evangelical Lutheran Church in Northern Germany
 Evangelical Church of Lutheran Confession in Brazil
 - Servicio de Paz
 Evangelical Lutheran Church in America
 Evangelical Lutheran Church in Canada
 Evangelical Lutheran Church of Finland
 Evangelical Lutheran Church of Tanzania
 Greek Orthodox Patriarchate of Antioch and All the East
 Indonesian Christian Church
 Korean Methodist Church
 Maohi Protestant Church, French Polynesia
 Methodist Church, Great Britain
 Methodist Church in Malaysia
 Orthodox Church in America
 Orthodox Church of Finland
 Presbyterian Church (USA)
 Presbyterian Church in the Republic of Korea

Presbyterian Church of Korea

Progressive National Baptist Convention, USA

Protestant Church in Sabah, Malaysia

Federation of Swiss Protestant Churches (FSPC)

- Reformed parish of Aeschi-Krattigen
- Reformed parish of Bremgarten-Mutschellen
- Reformed parish of Flawil
- Reformed parish of Gaiserwald
- Reformed parish of Gossau
- Reformed parish of Illnau-Effretikon
- Reformed parish of Langnau i.E
- Reformed parish of Luzein/Pany
- Reformed parish of Meiringen
- Reformed parish of Mellingen
- Reformed parish of Muri
- Reformed parish of Nesslau
- Reformed parish of Riehen-Bettingen
- Reformed parish of Rüti
- Reformed parish of St. Gallen Straubenzell
- Reformed parish of St. Gallen Tabalt
- Reformed parish of Terre Sainte-Céligny
- Reformed parish of Wildhaus-Alt St. Johann
- Reformed parish of Zürich Neumünster
- Reformed parish of Zweisimmen

Romanian Orthodox Church

Russian Orthodox Church

Serbian Orthodox Church

Syrian Orthodox Patriarchate of Antioch and All the East

United Church of Christ, USA

United Church of Christ in Japan

United Methodist Church, USA

- General Board of Church and Society
- General Board of Global Ministries

United Presbyterian Church of Brazil

United Reformed Church, United Kingdom

Uniting Church in Australia

Councils of Churches

All Africa Conference of Churches

Caribbean Conference of Churches

Christian Conference of Asia

Christian Council of Nigeria

Christian Council of Norway

Christian Council of Tanzania

Churches Together in Britain and Ireland

Communion of Churches in Indonesia

Conference of European Churches

Council of Churches in Sierra Leone

Council of Churches in the Netherlands
 Fellowship of Christian Councils in Southern Africa
 Latin America Council of Churches
 Malawi Council of Churches
 Middle East Council of Churches
 Myanmar Council of Churches
 National Christian Council of Sri Lanka
 National Council of Christian Churches in Brazil
 National Council of Churches in Bangladesh
 National Council of Churches in Bhutan
 National Council of Churches in Hungary
 National Council of Churches in India
 National Council of Churches in Japan
 National Council of Churches in Korea
 National Council of Churches in Nepal
 National Council of Churches in the Philippines
 Pacific Conference of Churches
 Sami Council of Churches in Norway
 South Africa Council of Churches
 South Asia Council of Churches
 Swedish Christian Council
 Uganda Joint Christian Council
 Zambia Christian Council

Specialized ministries

Council for World Mission
 Bread for the World, Germany
 EED - Church Development Service, Germany
 EMW - Association of Protestant Churches and Missions in Germany
 Finnchurchaid
 HEKS/EPER - Swiss Interchurch Aid
 Mission 21, Switzerland
 Norwegian Church Aid
 United Evangelical Mission, Germany

Other partners:

ACT Alliance
 Act for Peace, Australia
 Africa Europe Faith and Justice Network
 African Fathers Initiative, Zimbabwe
 Agape Centro Ecumenico, Italy
 American Academy of Religion
 Apostolic Vicariate of Southern Arabia - Gulf
 Association of Theological Colleges in Indonesia
 Association of Theological Colleges in Myanmar
 Association of Theological Institutions in East Africa
 Association of Theological Institutions in Francophone Africa
 Association of Theological Schools, Pittsburgh, USA

Athletes in Action, Zimbabwe
Australian Catholic Bishops' Conference
Boston Center for the Study of World Christianity
Busan Presbyterian University, Republic of Korea
Cambridge Theological Federation, United Kingdom
Centre for Peace and Conflict Studies, Siam Reap, Cambodia
Christian AIDS Bureau for Southern Africa
Church Unity Commission of South Africa
Churches Commission on Migration in Europe
Churches in Action for Peace and Development, Nigeria
Circle of Concerned Africa Women Theologians
Comfort the Children International, Kenya
Committee for the Abolition of Third World Debt
Community of Churches in Missions (CEVAA), France
Danish Missionary Council
Diakonia World Federation
Dutch Missionary Council
Ecclesiological Investigations
Ecumenical Advocacy Alliance
Ecumenical Centre for Biblical Studies (CEBI)
Ecumenical Institute for Study and Dialogue, Colombo, Sri Lanka
Ecumenical Pharmaceutical Network
Ecumenical Studies Center, Mexico
Espoir Vies Togo
European Christian Environmental Network
Federation of Asian Bishop's Conferences
Focolare Movement
German Protestant Kirchentag
Gwangju Honam Theological Seminary, Republic of Korea
Hanshin University, Seoul, Republic of Korea
IKV Pax Christi, Netherlands
Il Regno, quindicinale di attualità e documenti, Bologna, Italy
India Peace Centre, Nagpur
International Network of Religious Leaders Living with or Affected by HIV and AIDS (INERELA+)
Institute for Human Values
Institute for Theological and Interdisciplinary Research, South Africa
Interfaith Center on Corporate Responsibility, USA
International Institute of Religious Freedom
International Network of Engaged Buddhists
Jakarta Theological Seminary, Indonesia
Kairos Canada
Kingdom of Jordan
Korean Association of Theological Schools
Korean Host Committee for WCC 10th assembly
Koreanische Evangelische Gemeinde, Hamburg, Germany
Latin American Episcopal Conference

Lutheran World Federation

- Department for World Service

McCormick Theological School, Chicago, USA

Migrante International

Migration Forum Asia

Missionsacademy, Hamburg, Germany

National Conference of Bishops of Brazil

Norwegian Centre for Human Rights

Organisation for Social Science Research in Eastern and Southern Africa (OSSREA)

Oxford Centre for Mission Studies, United Kingdom

Padare Men's Forum, Zimbabwe

Pax Christi International

Presbyterian Church of Abuja

Programme for Christian-Muslim Relations in Africa (PROCMURA)

Project Ploughshares Canada

Protestant Federation of Haiti

Protestant University of Congo

Rassemblement des Eglises et Communautés chrétiennes de Genève, Switzerland

Religions for Peace

Risso Kosei Kai, Japan

Roman Catholic Church

- Pontifical Council for Promoting Christian Unity

- Pontifical Council for Interreligious Dialogue

- Parish of Terre Sainte-St-Robert, Coppet, Switzerland

Royal Jordanian All al Bayt Institute

Sibiu Orthodox Theological Faculty, Romania

Spanish Society for International Human Rights Law

Taizé Community, France

Theological College of Lanka, Sri Lanka

University of KwaZulu-Natal, Pietermaritzburg, South Africa

United Nations High Commission for Refugees

United Religions Initiative

University of Oslo, Institute for Public and International Law

University of Toronto, Trinity College

UNAIDS

USAID

Waterlex

West Africa Association of Theological Institutions

Witnessing Together in Geneva, Switzerland

Women, Peace and Security Project 1325, Republic of Korea

Women's Right to Education Programme, Nigeria

World Communion of Reformed Churches

World Ecumenical Alliance

World Young Women's Christian Association

Young Men's Christian Association (YMCA)

- YMCA Gulf

- YMCA Republic of Korea

