

# World Council of Churches

## Financial Report 2016



World Council  
of Churches



# **World Council of Churches**

**Financial Report  
2016**



**World Council  
of Churches**

World Council of Churches  
150 Route de Ferney  
P.O. Box 2100  
1211 Geneva 2  
Switzerland

# Contents

	page
Report to the Member Churches on the 2016 Financial Report	5
Report of the Statutory Auditor to the Executive Committee and to the Member Churches	9
Schedule I: Consolidated Balance Sheet	11
Schedule II: Consolidated Income & Expenditure Account	12
Schedule III: Consolidated Statement of Movements in Funds & Reserves	13
Schedule IV: Consolidated Cash Flow Statement	15
Notes to the Consolidated Financial Statements	16
Schedule V: Restricted Funds	34
Schedule VI (a) and (b): Restricted Funds Programmes	35
Schedule VII: Unrestricted and Designated Funds	37
Schedule VIII: Unrestricted Operating Funds	38
Annual Summary of Contributions	39
Non-financial Contributions	49
Note on Membership Contributions	52

## REPORT TO MEMBER CHURCHES ON THE 2016 FINANCIAL REPORT

We present with pleasure the financial report of the World Council of Churches for 2016, the third in the new cycle of work from 2014 to 2021. The 10th Assembly, Busan 2013, called the churches and ecumenical partners to join in a “pilgrimage of justice and peace.” In 2016, the Council moved forward with its strategy, working with churches and all people of goodwill in fostering new ways to further justice and peace.

### Financial results 2016

In 2016, the World Council of Churches reported total income of CHF 25 million, total expenditure of CHF 26.3 million and a resultant net decrease in funds and reserves of CHF 1.3 million. The overall result was close to budget, and followed two consecutive years of increase in funds and reserves.

Contributions income, gratefully received, totaled CHF 17.5 million, being CHF 1.1 million less than in 2015, and slightly below the budget of CHF 18.1 million. There was some success in fund-raising with both new and long-standing partners for special projects, particularly in relation to the focus in 2016 on Middle East, and for activities strengthening the faith community partnership with the Joint United Nations Programme on HIV/AIDS. However, a few partners reduced contributions compared to budget, having themselves suffered financial constraints.

All programmatic work was completed within available income and fund balances, with no deficit charged to general reserves. An analysis of the net decrease in funds for the year, compared to budget, is included below.

### Programmatic areas and transversal priorities: amended structure

*WCC Plans 2016* slightly adapted the operational structure introduced in 2015. The project *W1 Peace building: conflict transformation and reconciliation* was segregated into four distinct projects within the *Public Witness* programmatic area, and named *W1 Commission of the Churches on International Affairs (CCIA)*, *W2 Ecumenical United Nations Office (EUNO)*, *New York*, *W4 Peace building: country/region focuses*, and *W5 Peace building: thematic focuses*. In 2016, the project *D5 Human dignity and diakonia* adopted a new focus on the organization of regional capacity building workshops, and ceased the activity of disbursing individual scholarships.

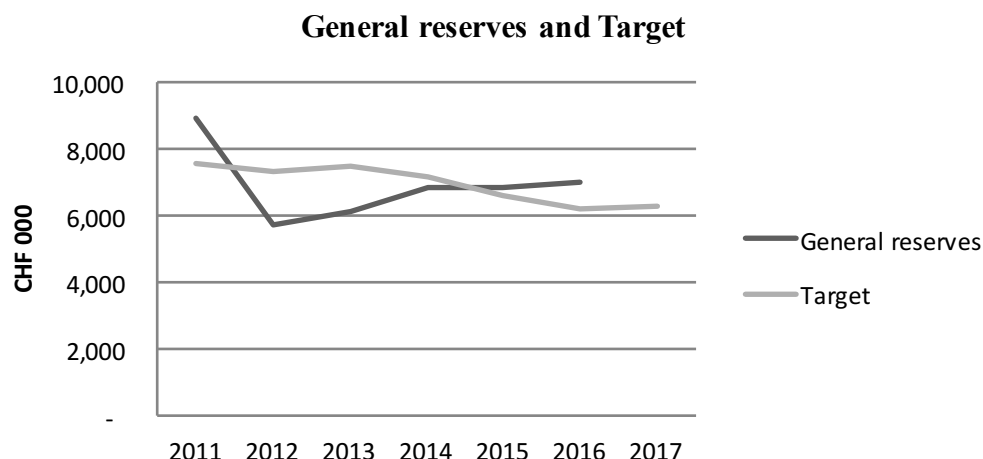
The operational structure reflected in the Financial Report 2016 consists of the *General Secretariat and Communication*, together with four programmatic areas, namely, *Unity, Mission and Ecumenical Relations*, *Public Witness*, *Diakonia*, and *Ecumenical Formation*; and five transversal priorities. The income and expenditure for each of the operational areas are reported in Schedules V1 (a) and (b) to this report.

The financial results for the activities in each of the areas are detailed in a separate booklet, *Appendix to the Financial Report 2016*.

### 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 2016.

General reserves, reflecting assets available to the Council after meeting obligations and liabilities, and without recourse to land and buildings, closed at CHF 7 million (2015: CHF 6.9 million), CHF 0.7 million above the target, defined as 50% of staff costs, and as set by central committee in July 2014.



### Net increase in funds compared to budget 2016

Executive committee approved a budget for 2016 with a reduction in funds and reserves of CHF 1 million. The Council's funds and reserves decreased by CHF 1.3 million in 2016. The table below compares the original budgeted movements in fund categories with results reported for 2016 before transfers of funds to General reserves and other funds.

	Budget 2016	Actual 2016	Variance fav/(unfav)
	CHF 000	CHF 000	CHF 000
<b>Restricted Funds</b>			
Programme Funds	(678)	(836)	(158)
Restricted Endowment Funds	58	159	101
<b>(Decrease)/Increase in Restricted Funds</b>	<b>(620)</b>	<b>(677)</b>	<b>(57)</b>
<b>Unrestricted and Designated Funds</b>			
Designated Fund for Fixed Assets	(47)	(62)	(15)
Designated Fund for the Building Project	(382)	(368)	14
Unrestricted Funds: Bossey guest house	6	(121)	(127)
Unrestricted Funds: Other	65	(22)	(87)
<b>(Decrease)/Increase in Unrestricted &amp; Designated Funds</b>	<b>(358)</b>	<b>(573)</b>	<b>(215)</b>
<b>Total net (decrease)/increase in Funds</b>	<b>(978)</b>	<b>(1,250)</b>	<b>(272)</b>

### Programme Funds

Total programme funds were CHF 1.2 million higher than budgeted at the beginning of 2016 for several different reasons, such as, for example, receipt in 2015 of unbudgeted contributions of CHF 0.2 million for the ecumenical initiative, *Ecumenical Accompaniment Programme in Palestine and Israel* for use in 2016; and postponement of work in the ecumenical initiative *WCC-Ecumenical Advocacy Alliance*, newly formed in the Council in 2015. The increased drawdown of programme funds compared to budget reflects the net use of such opening fund balances. Programme fund balances carried forward at the end of 2016 remain almost CHF 1 million higher than budgeted, before closing transfers.

### Unrestricted funds

Unrestricted funds closed CHF 0.2 million lower than budgeted. The principal reason was the deficit reported by the Bossey guest house and conference centre, as outlined below.

### Bossey guest house and conference centre

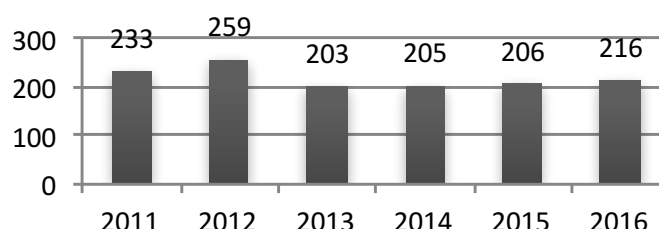
In 2016, the Bossey guest house reported a net deficit of CHF 121,000 (2015: net surplus of CHF 33,000). Although the breakeven target for 2016 was not met, results were almost CHF 0.5 million better than three years' before, and represented a positive cash flow of CHF 142,000 after covering all loan reimbursements due in 2016. The year 2016 was recognized as more challenging for the hotel sector in the region. A breakeven result is budgeted for 2017.

In 2011-2012, the Council invested CHF 7.1 million in the new guest house and conference facilities, CHF 6.3 million being financed by a loan, and CHF 0.8 million from the Council's own funds. The new conference halls and renovated barn were inaugurated in February 2012.

### Membership income

In 2016, membership contributions totaled CHF 3.9 million (2015: CHF 3.8 million). Of the 348 churches registered as members at 31 December 2016, 216<sup>1</sup> (62%) paid a membership contribution in 2016 (2015: 206 members contributing).

**Member churches contributing  
2011-2016**



In February 2014, executive committee launched an enhanced membership contribution plan. An assessment of results was reported to central committee in June 2016, highlighting a growing percentage of member churches increasing their membership contributions annually, based on requests and conversations. For example, 80 member churches (23%) contributed more in 2014 than in 2012; and 113 member churches (34%) contributed more in 2015 than in 2012. In 2016, 145 churches (42%) contributed more in 2016 than in 2015, in original currency.

The Annual Summary of Contributions is included in this report, together with an additional Note on Membership Contributions.

### Capital expenditure

Capital expenditure was kept to a minimum in 2016, totaling CHF 513,000, compared to the budget of CHF 477,000. One significant investment was the resurfacing of the private access road to the Château de Bossey.

### Green Village

The report to member churches on the 2015 financial report stated that it was expected that the area development plan for Green Village would be adopted by December 2016, the target having been extended from the initial scheduled date of January 2016. Approval is now expected to be obtained in December 2017, with the first commercial transaction scheduled to take place in 2019.

<sup>1</sup> The number of 348 member churches includes seven member churches which are themselves members of an eighth member church which makes a membership contribution on behalf of all. The number of contributing churches includes within its total those seven member churches.



The technical inquiry was completed in August 2016, followed by a period of public inquiry in September, when observations were filed from the local residents' association, *Radar*, raising concerns related to traffic impact. In February 2017, the Commune of Grand-Saconnex gave a favourable opinion on the area development plan, subject to certain conditions.

The loan of CHF 24 million, which secured the WCC pension fund in 2012, reached maturity in March 2017, and was renewed on favourable terms. The Council's development partner, Implenia, remains confident that December 2017 remains a realistic date for adoption of the area development plan.

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 WCC aims to reimburse the loan of CHF 24 million which secured pensions, to fund the construction of the new Ecumenical Centre for the future, and to hold property which will generate a substantial annual contribution to support the WCC's work.

### Prospects for the future

The *WCC Financial Strategy 2014-2017* included a scenario with annual total programme income levels ranging from CHF 20.7 million in 2014 to CHF 19.1 million in 2017. Total programme income is forecast at CHF 18 million in 2017. The Council is committed to fund-raising with new partners; a condition for success in those efforts remains the continued investment of member churches in the work of the Council. In considering the strategy for 2018-2021, the finance policy committee considered that "a call for change was an imperative, not only in relation to available financial resources, but also in order to find and implement new ways of lifting the moral and common voice of the churches." Innovation in the period 2018-2021 will include continued creativity in communication, but also new ways of working together involving member churches, and with ecumenical partners, including related organizations based at the Ecumenical Centre, with a continued focus on initiatives for justice and peace.

The Council looks ahead to four years of transition at the Ecumenical Centre, during which the first transactions in the Green Village project will take place, and construction work will begin. There will be practical challenges in relocating the archives, in organizing office space in a reduced number of wings, and in redesigning the ecumenical space for the future. With continued discernment in decision-making as the project advances, there will be enhanced financial prospects for the Council when the project's potential is realized. As we reflected on the financial dimension of the Council's work at the finance policy committee in June 2016, we were encouraged to "recall the attitude of a pilgrim, who is called to travel light throughout the world," while "nurturing more effective cooperation and service, and bearing witness to our common values of stewardship, accountability and economy of life."

### Appreciation

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



Elaine Dykes  
Director of Finance



Mark Johnson  
Finance Manager

19 May 2017

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

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 2016.

### *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, Swiss Auditing Standards and International Standards on Auditing. 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 2016 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 sub-committee, representing the executive committee.

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



Marc Secretan  
*Audit expert*  
*Auditor in charge*



Coralie Dumollard

Geneva, 24 April 2017

**Schedule I Consolidated Balance Sheet**  
**As at 31 December 2016**  
*(Swiss Francs 000's)*

	Notes	2016	2015
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	11'661	12'986
Contributions receivable		630	567
Other receivables	4	1'006	1'014
Prepaid expenses		318	298
		<b>13'615</b>	<b>14'865</b>
<b>NON-CURRENT ASSETS</b>			
Investments	5	11'404	10'875
Land, property and equipment	6	38'783	39'934
		<b>50'187</b>	<b>50'809</b>
<b>TOTAL ASSETS</b>		<b>63'802</b>	<b>65'674</b>
<b>CURRENT LIABILITIES</b>			
Accounts payable	7	1'813	1'915
Deferred income	8	278	236
Interest bearing loans	9	26'777	7'070
		<b>28'868</b>	<b>9'221</b>
<b>NON-CURRENT LIABILITIES</b>			
Interest bearing loans	10	20'202	40'385
Deferred income	8	2'858	2'923
Provisions	22	372	393
		<b>23'432</b>	<b>43'701</b>
<b>FUNDS &amp; RESERVES</b>			
<b>Restricted funds</b>			
Programme funds	11	4'181	4'767
Restricted fund for fixed assets	12	1'592	1'592
Restricted endowment funds	13	9'110	8'951
		<b>14'883</b>	<b>15'310</b>
<b>Unrestricted &amp; designated funds</b>			
<i>Designated funds</i>			
Designated programme funds	14	283	283
Designated fund for fixed assets	12	11'354	11'964
Designated fund for building project	15	1'697	2'065
Deficit fund to be covered from development project	16	(23'748)	(23'770)
		<b>(10'414)</b>	<b>(9'458)</b>
<i>Unrestricted funds</i>			
General reserves	17	7'033	6'900
		<b>7'033</b>	<b>6'900</b>
<b>Total Unrestricted &amp; designated funds</b>		<b>(3'381)</b>	<b>(2'558)</b>
<b>TOTAL FUNDS &amp; RESERVES</b>		<b>11'502</b>	<b>12'752</b>
<b>TOTAL FUNDS &amp; RESERVES AND LIABILITIES</b>		<b>63'802</b>	<b>65'674</b>

**Schedule II Consolidated Income & Expenditure Account**  
**For the year ended 31 December 2016**  
*(Swiss Francs 000's)*

	Notes	Unrestricted & Designated Funds 2016	Unrestricted & Designated Funds 2015	Restricted Funds 2016	Restricted Funds 2015	Total Funds 2016	Total Funds 2015
<b>CONTRIBUTIONS INCOME</b>							
Membership & other unrestricted income		3'928	3'877	-	-	3'928	3'877
Programme contributions		-	-	13'597	14'766	13'597	14'766
		<b>3'928</b>	<b>3'877</b>	<b>13'597</b>	<b>14'766</b>	<b>17'525</b>	<b>18'643</b>
<b>OTHER INCOME</b>							
Financial income	18	112	73	494	338	606	411
Financial expense	18	(194)	(399)	(89)	(222)	(283)	(621)
Rental income and sales	19	6'642	6'693	72	60	6'714	6'753
Miscellaneous income	20	104	79	342	326	446	405
		<b>6'664</b>	<b>6'446</b>	<b>819</b>	<b>502</b>	<b>7'483</b>	<b>6'948</b>
Distribution of unrestricted income		(3'891)	(3'065)	3'891	3'065	-	-
<b>TOTAL INCOME</b>		<b>6'701</b>	<b>7'258</b>	<b>18'307</b>	<b>18'333</b>	<b>25'008</b>	<b>25'591</b>
<b>COST OF OPERATIONS</b>							
Direct programme costs: grants		-	-	409	993	409	993
Operating & other programme costs		3'722	3'595	7'104	5'521	10'826	9'116
Depreciation		1'505	1'478	159	190	1'664	1'668
Interest expense	18	709	765	60	62	769	827
Salaries	21	4'539	4'789	8'114	8'498	12'653	13'287
<b>TOTAL COST OF OPERATIONS</b>		<b>10'475</b>	<b>10'627</b>	<b>15'846</b>	<b>15'264</b>	<b>26'321</b>	<b>25'891</b>
Redistributed infrastructure costs	23	(2'352)	(2'560)	2'352	2'560	-	-
Guest house internal (sales)/charges	24	(565)	(578)	565	578	-	-
<b>TOTAL COSTS BEFORE OPERATING TRANSFERS</b>		<b>7'558</b>	<b>7'489</b>	<b>18'763</b>	<b>18'402</b>	<b>26'321</b>	<b>25'891</b>
<b>NET (DEFICIT)/SURPLUS BEFORE OPERATING TRANSFERS</b>		<b>(857)</b>	<b>(231)</b>	<b>(456)</b>	<b>(69)</b>	<b>(1'313)</b>	<b>(300)</b>
<b>OPERATING TRANSFERS</b>							
Transfers between funds	25	1	5	(1)	(5)	-	-
Transfers to/(from) funds	25	283	466	(220)	576	63	1'042
<b>NET (DEFICIT)/SURPLUS FOR THE YEAR</b>		<b>(573)</b>	<b>240</b>	<b>(677)</b>	<b>502</b>	<b>(1'250)</b>	<b>742</b>

**Schedule III Part I Consolidated Statement of Movements in Funds & Reserves**  
**For the year ended 31 December 2016**  
*(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 from Development Project	General Reserves	Total	Total	Total
	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2014
<b>Opening Balance at 1 January 2015</b>	3'430	1'592	8'913	13'935	533	12'847	-	1'592	(23'770)	6'873	(1'925)	12'010	10'759
<b>Net (deficit)/surplus before operating transfers</b>	(79)	-	10	(69)	-	(48)	144	(327)	-	-	(231)	(300)	1'109
<b>Operating transfers:</b>													
Between funds	(35)	-	30	(5)	-	-	5	-	-	-	5	-	-
To/(from) funds	578	-	(2)	576	-	(2)	468	-	-	-	466	1'042	142
<b>Net (deficit)/surplus before transfers to/(from) Reserves &amp; Funds</b>	464	-	38	502	-	(50)	617	(327)	-	-	240	742	1'251
<b>Transfers to/(from) Reserves &amp; Funds:</b>													
From Operating fund to General reserves	-	-	-	-	-	-	(584)	-	-	584	-	-	-
From Designated fund for fixed assets to General reserves	-	-	-	-	-	(833)	-	-	-	833	-	-	-
											-	-	-
From Designated programme funds to Programme funds	250	-	-	250	(250)	-	-	-	-	-	(250)	-	-
From Operating fund to Programme funds	33	-	-	33	-	-	(33)	-	-	-	(33)	-	-
From General reserves to Assembly fund	250	-	-	250	-	-	-	-	-	(250)	(250)	-	-
From General reserves to Designated fund for building project	-	-	-	-	-	-	-	800	-	(800)	-	-	-
											-	-	-
From General reserves to Programme funds	340	-	-	340	-	-	-	-	-	(340)	(340)	-	-
<b>Closing balance at 31 December 2015</b>	<b>4'767</b>	<b>1'592</b>	<b>8'951</b>	<b>15'310</b>	<b>283</b>	<b>11'964</b>	<b>-</b>	<b>2'065</b>	<b>(23'770)</b>	<b>6'900</b>	<b>(2'558)</b>	<b>12'752</b>	<b>12'010</b>

**Schedule III Part II Consolidated Statement of Movements in Funds & Reserves**  
**For the year ended 31 December 2016**  
*(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 from Development Project	General Reserves	Total	Total
	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016	2015
<b>Opening Balance at 1 January 2016</b>	4'767	1'592	8'951	15'310	283	11'964	-	2'065	(23'770)	6'900	(2'558)	12'752
<b>Net (deficit)/surplus before operating transfers</b>	(592)	-	136	(456)	-	(62)	(449)	(368)	22	-	(857)	(300)
<b>Operating transfers:</b>												
Between funds	(31)	-	30	(1)	-	-	1	-	-	-	1	-
To/(from) funds	(213)	-	(7)	(220)	-	-	283	-	-	-	283	1'042
<b>Net (deficit)/surplus before transfers to/(from) Reserves &amp; Funds</b>	(836)	-	159	(677)	-	(62)	(165)	(368)	22	-	(573)	742
<b>Transfers to/(from) Reserves &amp; Funds:</b>												
From Operating fund to General reserves	-	-	-	-	-	-	165	-	-	(165)	-	-
From Designated fund for fixed assets to General reserves	-	-	-	-	-	(548)	-	-	-	548	-	-
From General reserves to Assembly fund	250	-	-	250	-	-	-	-	-	(250)	(250)	-
<b>Closing balance at 31 December 2016</b>	<b>4'181</b>	<b>1'592</b>	<b>9'110</b>	<b>14'883</b>	<b>283</b>	<b>11'354</b>	<b>-</b>	<b>1'697</b>	<b>(23'748)</b>	<b>7'033</b>	<b>(3'381)</b>	<b>12'752</b>

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

**Schedule IV Consolidated Cash Flow Statement**  
**For the year ended 31 December 2016**  
*(Swiss Francs 000's)*

	2016	2015
<b>Net (deficit)/surplus for the year</b>	<b>(1'250)</b>	<b>742</b>
<b>Adjustments for non-cash items:</b>		
Depreciation	1'664	1'668
Unrealised and realised (gains)/losses on investments and unrealised foreign currency losses/(gains), net	(110)	179
<b>Other Operating adjustments:</b>		
Interest paid	775	828
Interest income received	(222)	(258)
<b>Movements in working capital and provisions</b>		
Prepaid expenses	(20)	70
Contributions receivable	(63)	279
Other receivables	8	76
Deferred income	(23)	(142)
Accounts payable	(102)	(367)
Provisions	(21)	(566)
<b>Net cash flow from operating and programme activities</b>	<b>636</b>	<b>2'509</b>
Purchase of Land, property and equipment	(513)	(198)
Interest received	222	258
Net proceeds from (purchase)/sale of investments	(319)	14
<b>Cash flow from investing activities</b>	<b>(610)</b>	<b>74</b>
Repayment of mortgage loans	(7'069)	(1'827)
Interest paid to third parties	(775)	(828)
Mortgage loans contracted	6'593	1'350
<b>Cash flow from financing activities</b>	<b>(1'251)</b>	<b>(1'305)</b>
Net increase/(decrease) in Cash and cash equivalents	(1'225)	1'278
Cash and cash Equivalents at 1 January	12'986	12'044
Effect of exchange rate fluctuations on cash held	(100)	(336)
<b>Cash and cash equivalents at 31 December</b>	<b>11'661</b>	<b>12'986</b>



## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 31 December 2016

### 1. Organisation

The World Council of Churches is a fellowship of 348 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 10<sup>th</sup> Assembly, in 2016 the Council's activities were carried out through the following programmatic areas:

- Unity, Mission and Ecumenical Relations
- Public Witness
- Diakonia
- Ecumenical Formation
- Communication
- General Secretariat

In addition, programmatic activities were planned and conducted together with focus on the following themes, defined as *transversal priorities*: Relations with member churches, national councils of churches and related ecumenical organisations; Youth engagement in the ecumenical movement; Just community of women and men; Inter-religious dialogue and cooperation; and Spiritual life.

Programmatic teams were supported by the Communication team and the following support service teams: ), Income monitoring and development and Planning, monitoring, evaluation and reporting (IMD & PMER), IT and facility services, Human resources, and Finance. With its headquarters in Geneva, Switzerland, and with 111 staff (2015: 125 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 2015.

These financial statements have been prepared in accordance with the provisions of commercial accounting as set out in the Swiss Code of Obligations (Art 957 to 963b CO), effective since 1 January 2013.

*(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.

In 2016, there was one subsidiary. In accordance with its constitution, the executive board reports through its executive secretary to the relevant programme of the Council.

*Ecumenical Disability Advocates Network, Kenya*

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

In 2016, there were seven representative offices. None had formal legal registration within the country of operations.

*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 General Board of Global Ministries of The United Methodist Church acted as custodian.

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

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

*World Council of Churches-Ecumenical HIV and AIDS Initiatives and Advocacy (WCC-EHAIA)*

In 2016, WCC-EHAIA operated in the following locations. For each office, except in Kenya and Zimbabwe, 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

*(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, property and equipment*

Land, property 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*

There were no service bonus benefits in 2016. Until 1 October 2015, when the benefit was withdrawn from the Staff Regulations, the Council's obligation in respect of long-term service benefits, other than pension plans, was the amount of future benefits that employees had earned in return for their service in the current and prior periods. Long-term service benefits equivalent to two months' of basic salary were payable to staff members leaving the Council if they had at least 20 years' service and were 50 years old or over when they left.

Until 1 October 2015, the obligation was calculated by providing for all fully vested benefits, and for all which might have become fully vested within the following five years. On 1 October 2015, the related provision was released, by transfer to the relevant operating and programme funds (see Note 25).

*(x) Fair value*

The fair value of investments is reported in Note 5 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. Cash and cash equivalents

	2016	2015
	CHF 000	CHF 000
Bank balances	11,640	12,677
Call deposits and short-term instruments	-	291
Cash	21	18
	<b>11,661</b>	<b>12,986</b>

Bank balances include CHF 66,000 in rent deposits paid, and held under dual control, as a condition of rental agreements undertaken as tenant for a number of apartments (2015: CHF 66,000). The rent deposits may be realised only subject to the terms of the lease, and with joint agreement of the real estate agent.

#### 4. Other receivables

	2016	2015
	CHF 000	CHF 000
Tenants, including ecumenical organisations	208	284
Ecumenical orgs: hosts and implementing partners	177	98
Social charges and other payroll related receivables	158	234
Bossey guest house invoices	132	155
Ecumenical Trust	103	101
Other	228	142
	<b>1,006</b>	<b>1,014</b>

#### 5. Investments

	2016	2015
	CHF 000	CHF 000
Non-current Investments		
Debt securities	6,354	5,824
Equity securities	5,050	5,051
	<b>11,404</b>	<b>10,875</b>

Non-current investments are long-term investments, intended to be held for more than one year.

Equity securities include CHF 2,458,000 (2015: CHF 2,357,000) 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 515,000 (2015: CHF 518,000) 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.

#### 6. Land, Property 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 2016	4,198	34,755	22,441	14,030	16,040	91,464
Additions	-	144	297	-	72	513
At 31 December 2016	4,198	34,899	22,738	14,030	16,112	91,977
<i>Accumulated Depreciation:</i>						
At 1 January 2016	-	23,220	6,936	6,008	15,366	51,530
Charge for the year	-	642	573	280	169	1,664
At 31 December 2016	-	23,862	7,509	6,288	15,535	53,194
<i>Net Book Value:</i>						
At 31 December 2016	4,198	11,037	15,229	7,742	577	38,783
At 31 December 2015	4,198	11,535	15,505	8,022	674	39,934

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, investment for renovation from 2009-2012 included CHF 7,298,000, principally 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 3,106,000 (2015: CHF 3,106,000) recorded as donated land and buildings. In 2016, no depreciation was recorded in the Restricted fund for fixed assets related to donated buildings (2015: none).

The insurance value of the staff residential development is CHF 16,200,000, of the Ecumenical Centre including installations, CHF 64,779,000 and of the Château de Bossey and other buildings and their contents on the estate at Bossey, CHF 27,060,000. Mortgage loans and credit lines secured against the land and buildings are detailed at Notes 9 and 10.

## 7. Accounts payable

	2016	2015
	CHF 000	CHF 000
Accrued expenses	757	829
General suppliers payable	555	327
Ecumenical organisations	224	270
Payroll related payables	195	239
Other accounts payable	82	250
	<b>1,813</b>	<b>1,915</b>

## 8. Deferred income

	2016	2015
	CHF 000	CHF 000
Current deferred income	<b>278</b>	<b>236</b>
Non-current deferred income	<b>2,858</b>	<b>2,923</b>

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 1,088,000 (2015: CHF 1,122,000) 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 523,000 (2015: CHF 538,000) being the amortized balance of various other grants received for the renovation of the Château de Bossey.

## 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 10.

	2016	2015
	CHF 000	CHF 000
Current maturities related to mortgage loans:		
Mortgage loan on Staff Residential Building	127	4,720
Mortgage loan on Château de Bossey	2,550	2,250
Mortgage loan on Ecumenical Centre	24,100	100
	<b>26,777</b>	<b>7,070</b>



## 10. Non-current interest bearing loans

Non-current interest bearing loans total CHF 20,202,000 as at 31 December 2016 (2015: CHF 40,385,000). They are secured on property as follows:

	2016	2015
	CHF 000	CHF 000
Secured on:		
Staff residential building	9,954	10,080
Château de Bossey	10,850	11,100
Ecumenical Centre	26,175	26,275
	<b>46,979</b>	<b>47,455</b>
Less current maturities:	(26,777)	(7,070)
	<b>20,202</b>	<b>40,385</b>

These loans, stated below 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	4,593	31.08.16	7 years	1.10%
Château de Bossey	2,000	29.07.10	10 years	2.70%
Château de Bossey	2,300	30.03.12	6 years	1.90%
Château de Bossey	2,000	30.03.12	5 years	1.75%
Château de Bossey	2,000	29.07.13	5 years	2.05%
Château de Bossey	1,175	31.03.14	3 years	1.45%
Château de Bossey	2,000	29.07.16	5 years	1.55%
Ecumenical Centre	24,000	30.03.12	5 years	1.30%
Ecumenical Centre	950	31.12.15	5 years	1.21%
Ecumenical Centre	1,350	01.12.15	7 years	1.45%

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

Loans of CHF 26,550,000 matured on 31 March 2017 and were reimbursed at that date. On 1 April 2017, a loan of CHF 2,550,000, maturing on 31 March 2021 was issued, with annual interest at a fixed rate of 1.35%. A loan of CHF 12,000,000, maturing on 31 March 2018 was issued, with annual interest at 1.45%; and a loan of CHF 12,000,000 maturing on 31 March 2019 was issued, with annual interest of 1.06%.

The loans are repayable as follows:

	2016	2015
	CHF 000	CHF 000
Within:		
One Year	26,777	7,070
Two to five years	15,517	34,200
More than five years	4,685	6,185
	<b>46,979</b>	<b>47,455</b>
Less:		
Current Maturities	(26,777)	(7,070)
	<b>20,202</b>	<b>40,385</b>



## 11. 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 programmatic area and transversal priority on Schedules V, VI (a) and VI (b). 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 one debit balance of CHF 3,000 (at activity reference D, D52F), which is to be covered from contributions to be received in 2017.

In 2015, Programme funds included debit balances of CHF 15,000, which were covered from contributions received in 2016.

## 12. 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.

In 2016, there was no movement on the Restricted fund for fixed assets, as set out in Schedule V (2015: no movement).

### *Designated fund for fixed assets*

The Designated fund for fixed assets reflects the Council's investment in land, property and equipment. The Council's investment in land, property and equipment was assessed as follows:

	2016	2015
	CHF 000	CHF 000
Total Land, property and equipment	38,783	39,934
Less Long-term loans	(20,202)	(16,385)
Less Short-term loans, proceeds for buildings	(2,777)	(7,070)
Less Long-term deferred income	(2,858)	(2,923)
Less Restricted fund for fixed assets	(1,592)	(1,592)
Designated fund for fixed assets	<b>11,354</b>	<b>11,964</b>

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.

## 13. Endowment funds

	2016	2015
	CHF 000	CHF 000
<b>Restricted endowment funds</b>		
Specific Endowments	6,652	6,594
Funds held by the Ecumenical Trust	2,458	2,357
Total Restricted Endowment Funds	<b>9,110</b>	<b>8,951</b>

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 2016, no General endowments were held (2015: none).

#### *Additions to endowments*

Additions to Endowments are recorded as Miscellaneous income to the Restricted Fund. There was no addition to Restricted endowments in 2016 (2015: CHF 24,000).

#### *Transfers to Endowments*

Net operating transfers to Restricted Endowment Funds totaled CHF 23,000 (2015: CHF 28,000).

#### *Release of Endowments*

In 2016, no endowments were released (2015: 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 2016, the adjustments, recorded in Financial income and Financial expense, resulted in an increase of CHF 136,000 in the Restricted endowment funds (2015: decrease of CHF 14,000).

#### *Distributions*

Income from the Specific endowments may be credited directly to the Programme funds in accordance with the relevant conditions of the gift. In 2016, a distribution of CHF 164,000 was made from Specific endowments (2015: CHF 59,000), and CHF 103,000 (2015: CHF 90,000) was distributed from the Funds held by the Ecumenical Trust.

#### *Funds held by the Ecumenical Trust*

Funds held by the Ecumenical Trust totaling CHF 2,458,000 (2015: CHF 2,357,000) reflect endowment assets managed for the Council by the Ecumenical Trust, as described in Note 4 above.

### **14. Designated programme funds**

Designated programme funds total CHF 283,955 (2015: CHF 283,955). The 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 Council may determine the timing of the disbursement of such reserves.

In June 2015, the executive committee authorized the transfer of CHF 250,000 from the Designated programme funds to the Programme funds, to be applied towards the costs of central committee in 2016; the funds were duly applied for that purpose in 2016.

The Designated Programme Funds are listed in the separate Activities Appendix to the Financial Statements.

## 15. Designated fund for building project

The Designated fund for the building project reflects funds designated by the Council to cover the interest costs, financial expenses and professional fees during the first phase of the Ecumenical Centre building development project.

The Designated fund for building project fund was formed from a transfer of CHF 3,100,000 from the General reserves in 2012, as determined by executive committee in March 2013. In November 2015, executive committee determined that in 2015, a further transfer of CHF 800,000 be made to the fund from the General reserves.

## 16. Deficit fund to be covered from development project

The Designated deficit Fund to be covered from development project records a debit balance of CHF 23,748,000.

	2016	2015
	CHF 000	CHF 000
Deficit fund to be covered from Development Project	23,770	23,770
Rental of land	(22)	—
Deficit fund to be covered from Development Project	<b>23,748</b>	<b>23,770</b>

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 decisions of the steering committee for the pension fund and building development project, as appointed by the executive committee.

In 2014, in order to complete its liquidation, and with the agreement of the Geneva cantonal pension fund regulatory authority, the *WCC Retirement Fund in liquidation* returned CHF 230,000 to the WCC, recognised as miscellaneous income to the Deficit Fund to be covered from the Development Project (see also Note 31, Contingent liability).

In 2016, CHF 22,000 of income to the fund is recognised, being compensation for temporary use of a small area of the Council's land during neighbouring construction works.

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 two to four years.

## 17. General reserves

In accordance with the Funds and Reserves Policy approved by the Central Committee in July 2014, General reserves are defined as those funds available to the Council after meeting its obligations and commitments, without realizing fixed assets.

Central Committee set the General reserves target at six months' salary costs. The target level for 2016 was thus CHF 6,327,000.

An analysis of the movements on General Reserves follows:

	General Reserves
	CHF 000s
Balance at 1 January 2016	6,900
Transferred out:	
To Unrestricted operating funds	(165)
Transferred in:	
From Designated fund for fixed assets	548
Transferred out: decision November 2016	
To Assembly fund	(250)
Balance at 31 December 2016	<b>7,033</b>

A transfer was made to the Assembly fund in accordance with decision of executive committee at its meeting in November 2016.

## 18. Financial income and Financial expense

### *Financial income*

	2016	2015
	CHF 000	CHF 000
<b>Investment portfolio income</b>		
<i>Non-current asset investments</i>		
Interest income	220	257
Realised gain on investments	31	3
Unrealised gain on investments	261	94
<b>Other interest income</b>	2	1
<b>Other foreign exchange gains</b>		
Realised gains	75	47
Unrealised gains	17	9
<b>Total Financial income</b>	<b>606</b>	<b>411</b>

### *Financial expense*

	2016	2015
	CHF 000	CHF 000
<b>Investment portfolio losses</b>		
<i>Non-current asset investments</i>		
Realised losses on investments	(29)	(38)
Unrealised losses on investments	(63)	(209)
<b>Other foreign exchange losses</b>		
Realised losses	(84)	(336)
Unrealised losses	(107)	(38)
<b>Total Financial expense</b>	<b>(283)</b>	<b>(621)</b>

### *Interest Expense*

Interest expense, reported within Cost of operations, totaled CHF 769,000 (2015: CHF 827,000).

## 19. Rental income and sales

Rental income and sales of CHF 6,692,000 (2015: CHF 6,753,000) 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 446,000 (2015: CHF 405,000) includes 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:

	2016	2015
	CHF 000	CHF 000
Gross salaries	10,260	10,920
Social charges	993	1,053
Pension expense	1,218	1,138
Other personnel costs	182	176
	<b>12,653</b>	<b>13,287</b>

There were 111 employees at 31 December 2016 (2015: 125). There were 108 full-time equivalent staff during 2016 (2015: 117 full-time equivalents). Pension expense details are set out in Note 22 below.

### *Compensation of key management personnel*

In 2016, key management personnel are defined by the WCC as the general secretary, the deputy general secretary, the associate general secretary for unity, mission and ecumenical relations, the associate general secretary for public witness and diakonia, the associate general secretary for ecumenical formation, the director of the office of the general secretary, the director of communication and the director of finance (2015: the general secretary, the deputy general secretary, the associate general secretary for unity, mission and ecumenical relations, the associate general secretary for public witness and diakonia, the associate general secretary for ecumenical formation, the director of communication and the director of finance). Their compensation was as follows:

	2016	2015
	CHF 000	CHF 000
Salaries and other short term benefits	1,097	1,108
Post-employment benefits	184	170
	<b>1,281</b>	<b>1,278</b>

## 22. Employee Benefits

### *Pension Plan*

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 has been liquidated. The Fund was removed from the register of retirement funds by decision of the regulatory authority dated 15 March 2016.

The Council's contributions paid to *Profond* in 2016 were CHF 1,215,000 (2015: CHF 1,129,000).

#### *Vacation Accrual*

A vacation accrual of CHF 372,000 (2015: CHF 393,000) has been included in long term provisions, representing the cost of employees' untaken vacation at the year end.

### **23. Redistributed infrastructure costs**

Salary costs of programme staff were charged directly to the projects within each programmatic area or transversal priority to which the staff were assigned, and in which it was confirmed their time was actually allocated in 2016. The allocation basis was validated during forecasting and at the financial year end by the responsible associate general secretary or director, who approved the monthly estimated time allocation reports for their respective 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 or transversal priority, which were to be shared fairly within the projects of the programmatic area or transversal priority, such as the costs of stationery, or of meetings related to the programme's work.

##### *General programme costs allocation method*

For each programmatic area or transversal priority, staff estimated the percentage of time applied to each of the 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 five cost centres, namely: Income Monitoring and Development and Planning, Monitoring, Evaluation and Reporting (IMD and PMER), Facility Services, Human Resources, Finance, and Information Technology Services; less Rental income and sales and Miscellaneous income credited to those cost centres. The income and expenditure of the five support service cost centres is set out in Schedule VIII.

### *Infrastructure cost allocation method*

The *Infrastructure costs* of CHF 2,352,000 (2015: CHF 2,560,000) for redistribution were allocated to the programmatic areas and transversal priorities.

*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 programmatic areas and transversal priorities.

### **Redistributed infrastructure costs**

	Redistributed costs 2016	Redistributed costs 2015
	CHF 000	CHF 000
<b>Infrastructure costs</b>		
Cost of operations	5,805	6,145
Rental & sales income and Miscellaneous income	(3,419)	(3,472)
Net operating transfers	(34)	(113)
<b>Net infrastructure costs distributed to programme funds</b>	<b>2,352</b>	<b>2,560</b>

### **24. Guest house internal (sales)/charges**

Guest house internal (sales)/charges of CHF 565,000 reflect the credits to the Guest House on provision of meals and accommodation for programme activities (2015: CHF 578,000). The internal sales include CHF 463,000 of charges to the programmatic area Ecumenical Formation, principally for students' board and lodging (2015: CHF 405,000).

### **25. Transfers and Distributions**

#### *(i) 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.

#### *(ii) Operating transfers between funds*

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.

#### *(iii) Operating transfers to/(from) funds*

Operating transfers to/(from) funds include recognition of reimbursements due to donors and adjustment of provisions.

In 2016, transfers to funds totaled CHF 63,000. In 2015, there were significant operating transfers of CHF 1,042,000 to fund, including transfers to fund from current assets, crediting funds and recognizing receivables, as separately disclosed below.

## Operating transfers to/(from) fund:

	2016	2015
	CHF 000	CHF 000
<i>Transfers to fund from current liabilities and provisions</i>		
Service bonus provision	-	435
Release of accruals, not required	125	-
Vacation accrual	21	150
Other transfers from current liabilities	26	18
	<b>172</b>	<b>603</b>
<i>Transfers from fund to current liabilities</i>		
Funds to be reimbursed to donors	(214)	(127)
Other transfers to current liabilities	-	(3)
	<b>(214)</b>	<b>(130)</b>
<i>Transfers to fund from current assets</i>		
VAT recoverable	-	439
Due from ecumenical organisations	105	130
	<b>105</b>	<b>569</b>
<b>Total Operating transfers to/(from) fund</b>	<b>63</b>	<b>1,042</b>

*Transfers to fund from current liabilities and provisions*

In 2016, accruals for estimated expenses or claims, judged no longer required, were released. In 2015, the withdrawal of the service bonus benefit from Staff Regulations, with effect from 1 October, resulted in an Operating transfer from provisions to funds, totaling CHF 435,000. In addition, the vacation accrual, recorded in provisions, was reduced by CHF 150,000. Charges were released in each case, in 2016 and 2015, to the Programme or support service fund concerned.

*Transfers to fund from current assets*

In 2015, VAT recoverable of CHF 439,000 was recognised, following a VAT inspection for the period 2010-2013, and a subsequent VAT claim related to 2014. The receivables arose principally from adjustments to the rates applied in calculating the amount of input VAT recoverable.

*(iv) 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.

**26. Audit and other services delivered by the auditor**

	2016	2015
	CHF 000	CHF 000
Audit services: statutory audit	77	77
Audit services: special reporting	11	19
Other services	4	-
<b>Total fees for services delivered by the auditor</b>	<b>92</b>	<b>96</b>



## 27. 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:

		2016	2015
		CHF 000	CHF 000
Prepaid expenses	US Dollar	51	48
	Euro	-	18
Accounts receivable	US Dollar	419	327
	Euro	73	175
	British Pound	61	48
	Norwegian Krone	-	45
	Swedish Krona	-	11
	Canadian Dollar	-	14
Accounts payable	US Dollar	300	349
Cash and cash equivalents	US Dollar	970	1,039
	Euro	947	829
	British Pound	773	527
	Canadian Dollar	86	340
	Norwegian Krone	-	122
	Swedish Krona	-	1
Non-current investments	US Dollar	2,458	2,448
	Euro	533	671

### *Interest rate risk*

The Council is exposed to interest rate risks on mortgage and short-term loans as described in Notes 9 and 10 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 2016 (2015:None).

#### *Fair value*

The fair value of financial instruments held at 31 December 2016 does not differ from their carrying amounts shown in the balance sheet.

### **28. Commitments**

As at 31 December 2016, there were no contractual commitments outstanding (2015: none).

### **29. 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 2016 (2015: None).

### **30. Subsequent Events**

There were no events occurring subsequent to 31 December 2016 and prior to authorisation of the consolidated financial statements that would require modification of or disclosure in the financial statements.

### **31. Contingent liability**

Since there is significant uncertainty as to the necessity to make payment, the following contingent liability is disclosed, but is not recognised as a liability. The maximum potential exposure is CHF 230,000.

The trustee of the Bernard L. Madoff Investment Securities LLC (BLMIS) has opened judicial proceedings against several banks, including a Swiss bank at which the *WCC Retirement Fund in liquidation* (WCC RF) held an account, to which the WCC RF had credited sale proceeds of CHF 230,000 of a relevant BLMIS fund, during the period relevant to the litigation. Given that the Swiss bank has required that the value remain held at the bank until conclusion of the judicial proceedings, and that, in 2014, the WCC RF credited CHF 230,000 to the WCC renouncing any claim it might have over that value, and also in order to facilitate the liquidation of the WCC RF, the WCC guaranteed to the bank to cover to the limit of CHF 230,000 any claim arising from the judicial proceedings.

### **32. Approval and Authorisation for Issue**

The consolidated financial statements were approved and authorised for issue by the leadership of the finance sub-committee on 24 April 2017.

**Schedule V Restricted Funds**  
**For the year ended 31 December 2016**  
*(Swiss Francs 000's)*

	<i>Total Programmatic areas 2016</i>	<i>Total Transversal priorities 2016</i>	<i>Assembly Fund 2016</i>	<i>Ecumenical Research Centre 2016</i>	<i>Total Programme Funds 2016</i>	<i>Total Programme Funds 2015</i>	<i>Restricted Fund for Fixed Assets 2016</i>	<i>Restricted Endowment Funds 2016</i>	<i>Total Restricted Fund 2016</i>	<i>Total Restricted Fund 2015</i>
<b>CONTRIBUTIONS INCOME</b>										
Membership & other unrestricted income	-	-	-	-	-		-	-	-	-
Programme contributions	12'230	1'312	55	-	13'597	14'766	-	-	13'597	14'766
<b>Total Contributions Income</b>	<b>12'230</b>	<b>1'312</b>	<b>55</b>	<b>-</b>	<b>13'597</b>	<b>14'766</b>	<b>-</b>	<b>-</b>	<b>13'597</b>	<b>14'766</b>
<b>OTHER INCOME</b>										
Financial income	345	-	-	-	345	303	-	149	494	338
Financial expense	(76)	-	-	-	(76)	(173)	-	(13)	(89)	(222)
Rental income and sales	72	-	-	-	72	60	-	-	72	60
Miscellaneous income	307	4	-	31	342	302	-	-	342	326
<b>Total Other income</b>	<b>648</b>	<b>4</b>	<b>-</b>	<b>31</b>	<b>683</b>	<b>492</b>	<b>-</b>	<b>136</b>	<b>819</b>	<b>502</b>
Distribution of unrestricted income	3'536	355	-	-	3'891	3'065	-	-	3'891	3'065
<b>TOTAL INCOME</b>	<b>16'414</b>	<b>1'671</b>	<b>55</b>	<b>31</b>	<b>18'171</b>	<b>18'323</b>	<b>-</b>	<b>136</b>	<b>18'307</b>	<b>18'333</b>
<b>COST OF OPERATIONS</b>										
Direct programme costs: grants	391	18	-	-	409	993	-	-	409	993
Operating & other programme costs	6'619	485	-	-	7'104	5'521	-	-	7'104	5'521
Depreciation	128	-	-	31	159	190	-	-	159	190
Interest expense	60	-	-	-	60	62	-	-	60	62
Salaries	7'162	952	-	-	8'114	8'498	-	-	8'114	8'498
<b>TOTAL COST OF OPERATIONS</b>	<b>14'360</b>	<b>1'455</b>	<b>-</b>	<b>31</b>	<b>15'846</b>	<b>15'264</b>	<b>-</b>	<b>-</b>	<b>15'846</b>	<b>15'264</b>
Redistributed infrastructure costs	2'068	284	-	-	2'352	2'560	-	-	2'352	2'560
Guest house internal (sales)/charges	559	6	-	-	565	578	-	-	565	578
<b>TOTAL COSTS BEFORE TRANSFERS</b>	<b>16'987</b>	<b>1'745</b>	<b>-</b>	<b>31</b>	<b>18'763</b>	<b>18'402</b>	<b>-</b>	<b>-</b>	<b>18'763</b>	<b>18'402</b>
<b>NET (DEFICIT)/SURPLUS BEFORE OPERATING TRANSFERS</b>	<b>(573)</b>	<b>(74)</b>	<b>55</b>	<b>-</b>	<b>(592)</b>	<b>(79)</b>	<b>-</b>	<b>136</b>	<b>(456)</b>	<b>(69)</b>
<b>OPERATING TRANSFERS</b>										
Transfers between funds	(25)	(6)	-	-	(31)	(35)	-	30	(1)	(5)
Transfers to/(from) funds	(213)	-	-	-	(213)	578	-	(7)	(220)	576
<b>NET (DEFICIT)/SURPLUS FOR THE YEAR</b>	<b>(811)</b>	<b>(80)</b>	<b>55</b>	<b>-</b>	<b>(836)</b>	<b>464</b>	<b>-</b>	<b>159</b>	<b>(677)</b>	<b>502</b>
<b>MOVEMENT ON FUNDS:</b>										
<b>FUND BALANCES 1 JANUARY 2016</b>	<b>3'798</b>	<b>386</b>	<b>583</b>	<b>-</b>	<b>4'767</b>	<b>3'430</b>	<b>1'592</b>	<b>8'951</b>	<b>15'310</b>	<b>13'935</b>
<b>NET INCREASE/(DECREASE) IN FUNDS</b>	<b>(811)</b>	<b>(80)</b>	<b>55</b>	<b>-</b>	<b>(836)</b>	<b>464</b>	<b>-</b>	<b>159</b>	<b>(677)</b>	<b>502</b>
<b>TRANSFERS (TO)/FROM FUNDS &amp; RESERVES</b>		<b>-</b>	<b>250</b>	<b>-</b>	<b>250</b>	<b>873</b>	<b>-</b>	<b>-</b>	<b>250</b>	<b>873</b>
<b>FUND BALANCES 31 DECEMBER 2016</b>	<b>2'987</b>	<b>306</b>	<b>888</b>	<b>-</b>	<b>4'181</b>	<b>4'767</b>	<b>1'592</b>	<b>9'110</b>	<b>14'883</b>	<b>15'310</b>

**Schedule VI (a) Restricted Funds Programmes**  
**For the year ended 31 December 2016**  
*(Swiss Francs 000's)*

	<i>UM</i> <i>Unity, Mission and</i> <i>Ecumenical</i> <i>Relations</i> 2016	<i>W</i> <i>Public Witness</i> 2016	<i>D</i> <i>Diakonia</i> 2016	<i>EF</i> <i>Ecumenical</i> <i>Formation</i> 2016	<i>G1</i> <i>General</i> <i>Secretariat</i> 2016	<i>C1</i> <i>Communication</i> 2016	<i>Total Funds</i> <i>WCC</i> <i>Programmes</i> 2016
<b>CONTRIBUTIONS INCOME</b>							
Membership & other unrestricted income	-	-	-	-	-	-	-
Programme contributions	2'018	3'700	3'067	1'876	686	883	12'230
<b>Total Contributions Income</b>	<b>2'018</b>	<b>3'700</b>	<b>3'067</b>	<b>1'876</b>	<b>686</b>	<b>883</b>	<b>12'230</b>
<b>OTHER INCOME</b>							
Financial income	2	7	6	330	-	-	345
Financial expense	(3)	(6)	(2)	(65)	-	-	(76)
Rental income and sales	-	-	1	35	21	15	72
Miscellaneous income	5	75	19	59	62	87	307
<b>Total Other income</b>	<b>4</b>	<b>76</b>	<b>24</b>	<b>359</b>	<b>83</b>	<b>102</b>	<b>648</b>
Distribution of unrestricted income	346	231	101	101	2'152	605	3'536
<b>TOTAL INCOME</b>	<b>2'368</b>	<b>4'007</b>	<b>3'192</b>	<b>2'336</b>	<b>2'921</b>	<b>1'590</b>	<b>16'414</b>
<b>COST OF OPERATIONS</b>							
Direct programme costs: grants	70	15	101	203	2	-	391
Operating & other programme costs	730	2'144	1'476	340	1'300	629	6'619
Depreciation	3	10	-	114	1	-	128
Interest expense	-	-	-	60	-	-	60
Salaries	1'274	1'555	1'223	892	1'423	795	7'162
<b>TOTAL COST OF OPERATIONS</b>	<b>2'077</b>	<b>3'724</b>	<b>2'800</b>	<b>1'609</b>	<b>2'726</b>	<b>1'424</b>	<b>14'360</b>
Redistributed infrastructure costs	349	436	414	251	383	235	2'068
Guest house internal (sales)/charges	20	61	-	463	13	2	559
<b>TOTAL COSTS BEFORE TRANSFERS</b>	<b>2'446</b>	<b>4'221</b>	<b>3'214</b>	<b>2'323</b>	<b>3'122</b>	<b>1'661</b>	<b>16'987</b>
<b>NET (DEFICIT)/SURPLUS BEFORE OPERATING TRANSFERS</b>	<b>(78)</b>	<b>(214)</b>	<b>(22)</b>	<b>13</b>	<b>(201)</b>	<b>(71)</b>	<b>(573)</b>
<b>OPERATING TRANSFERS</b>							
Transfers between funds	15	16	(5)	(24)	(98)	71	(25)
Transfers to/(from) funds	-	(15)	(191)	-	(7)	-	(213)
<b>NET (DEFICIT)/SURPLUS FOR THE YEAR</b>	<b>(63)</b>	<b>(213)</b>	<b>(218)</b>	<b>(11)</b>	<b>(306)</b>	<b>-</b>	<b>(811)</b>
<b>MOVEMENT ON FUNDS:</b>							
<b>FUND BALANCES 1 JANUARY 2016</b>	<b>1'226</b>	<b>347</b>	<b>529</b>	<b>1'078</b>	<b>590</b>	<b>28</b>	<b>3'798</b>
<b>NET INCREASE/(DECREASE) IN FUNDS</b>	<b>(63)</b>	<b>(213)</b>	<b>(218)</b>	<b>(11)</b>	<b>(306)</b>	<b>-</b>	<b>(811)</b>
<b>TRANSFERS (TO)/FROM FUNDS &amp; RESERVES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES 31 DECEMBER 2016</b>	<b>1'163</b>	<b>134</b>	<b>311</b>	<b>1'067</b>	<b>284</b>	<b>28</b>	<b>2'987</b>

**Schedule VI (b) Restricted Funds Programmes**  
**For the year ended 31 December 2016**  
*(Swiss Francs 000's)*

	<i>T1</i> <i>Relations with</i> <i>member churches,</i> <i>NCCs and REOs</i> 2016	<i>T2</i> <i>Youth engagement in</i> <i>the ecumenical</i> <i>movement</i> 2016	<i>T3</i> <i>Community of</i> <i>women and men</i> 2016	<i>T4</i> <i>Inter-religious</i> <i>dialogue and co-</i> <i>operation</i> 2016	<i>T5</i> <i>Spirituality and</i> <i>worship</i> 2016	<i>Total Funds</i> <i>WCC</i> <i>Transversals</i> 2016
<b>CONTRIBUTIONS INCOME</b>						
Membership & other unrestricted income	-	-	-	-	-	-
Programme contributions	279	214	267	552	-	1'312
<b>Total Contributions Income</b>	<b>279</b>	<b>214</b>	<b>267</b>	<b>552</b>	<b>-</b>	<b>1'312</b>
<b>OTHER INCOME</b>						
Financial income	-	-	-	-	-	-
Financial expense	-	-	-	-	-	-
Rental income and sales	-	-	-	-	-	-
Miscellaneous income	-	-	-	4	-	4
<b>Total Other income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>4</b>
Distribution of unrestricted income	45	3	23	78	206	355
<b>TOTAL INCOME</b>	<b>324</b>	<b>217</b>	<b>290</b>	<b>634</b>	<b>206</b>	<b>1'671</b>
<b>COST OF OPERATIONS</b>						
Direct programme costs: grants	-	-	4	14	-	18
Operating & other programme costs	107	90	62	198	28	485
Depreciation	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-
Salaries	174	97	175	373	133	952
<b>TOTAL COST OF OPERATIONS</b>	<b>281</b>	<b>187</b>	<b>241</b>	<b>585</b>	<b>161</b>	<b>1'455</b>
Redistributed infrastructure costs	53	29	49	108	45	284
Guest house internal (sales)/charges	-	-	-	6	-	6
<b>TOTAL COSTS BEFORE TRANSFERS</b>	<b>334</b>	<b>216</b>	<b>290</b>	<b>699</b>	<b>206</b>	<b>1'745</b>
<b>NET (DEFICIT)/SURPLUS BEFORE OPERATING TRANSFERS</b>	<b>(10)</b>	<b>1</b>	<b>-</b>	<b>(65)</b>	<b>-</b>	<b>(74)</b>
<b>OPERATING TRANSFERS</b>						
Transfers between funds	(5)	(1)	-	-	-	(6)
Transfers to/(from) funds	-	-	-	-	-	-
<b>NET (DEFICIT)/SURPLUS FOR THE YEAR</b>	<b>(15)</b>	<b>-</b>	<b>-</b>	<b>(65)</b>	<b>-</b>	<b>(80)</b>
<b>MOVEMENT ON FUNDS:</b>						
<b>FUND BALANCES 1 JANUARY 2016</b>	<b>15</b>	<b>-</b>	<b>-</b>	<b>371</b>	<b>-</b>	<b>386</b>
<b>NET INCREASE/(DECREASE) IN FUNDS</b>	<b>(15)</b>	<b>-</b>	<b>-</b>	<b>(65)</b>	<b>-</b>	<b>(80)</b>
<b>TRANSFERS (TO)/FROM FUNDS &amp; RESERVES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES 31 DECEMBER 2016</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>306</b>	<b>-</b>	<b>306</b>

**Schedule VII Unrestricted and Designated Funds**  
**For the year ended 31 December 2016**  
*(Swiss Francs 000 's)*

	<i>Unrestricted Operating Funds 2016</i>	<i>Designated Programme Funds 2016</i>	<i>Designated Fund for Fixed Assets 2016</i>	<i>Designated Fund for Building Project 2016</i>	<i>Deficit Fund to be covered from Develt Project 2016</i>	<i>Total Unrestricted &amp; Designated Funds 2016</i>	<i>Total Unrestricted &amp; Designated Funds 2015</i>
<b>CONTRIBUTIONS INCOME</b>							
Membership & other unrestricted income	3'928	-	-	-	-	3'928	3'877
Programme contributions	-	-	-	-	-	-	-
<b>Total Contributions Income</b>	<b>3'928</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3'928</b>	<b>3'877</b>
<b>OTHER INCOME</b>							
Financial income	112	-	-	-	-	112	73
Financial expense	(194)	-	-	-	-	(194)	(399)
Rental income and sales	5'830	-	790	-	22	6'642	6'693
Miscellaneous income	104	-	-	-	-	104	79
<b>Total Other income</b>	<b>5'852</b>	<b>-</b>	<b>790</b>	<b>-</b>	<b>22</b>	<b>6'664</b>	<b>6'446</b>
Distribution of unrestricted income	(3'891)	-	-	-	-	(3'891)	(3'065)
<b>TOTAL INCOME</b>	<b>5'889</b>	<b>-</b>	<b>790</b>	<b>-</b>	<b>22</b>	<b>6'701</b>	<b>7'258</b>
<b>COST OF OPERATIONS</b>							
Direct programme costs: grants	-	-	-	-	-	-	-
Operating & other programme costs	3'302	-	364	56	-	3'722	3'595
Depreciation	1'224	-	281	-	-	1'505	1'478
Interest expense	190	-	207	312	-	709	765
Salaries	4'539	-	-	-	-	4'539	4'789
<b>TOTAL COST OF OPERATIONS</b>	<b>9'255</b>	<b>-</b>	<b>852</b>	<b>368</b>	<b>-</b>	<b>10'475</b>	<b>10'627</b>
Redistributed infrastructure costs	(2'352)	-	-	-	-	(2'352)	(2'560)
Guest house internal (sales)/charges	(565)	-	-	-	-	(565)	(578)
	-	-	-	-	-	-	-
<b>TOTAL COSTS BEFORE TRANSFERS</b>	<b>6'338</b>	<b>-</b>	<b>852</b>	<b>368</b>	<b>-</b>	<b>7'558</b>	<b>7'489</b>
<b>NET (DEFICIT)/SURPLUS BEFORE OPERATING TRANSFERS</b>	<b>(449)</b>	<b>-</b>	<b>(62)</b>	<b>(368)</b>	<b>22</b>	<b>(857)</b>	<b>(231)</b>
<b>OPERATING TRANSFERS</b>							
Transfers between funds	1	-	-	-	-	1	5
Transfers to/(from) funds	283	-	-	-	-	283	466
<b>NET (DEFICIT)/SURPLUS FOR THE YEAR</b>	<b>(165)</b>	<b>-</b>	<b>(62)</b>	<b>(368)</b>	<b>22</b>	<b>(573)</b>	<b>240</b>

**Schedule VIII Unrestricted Operating Funds**  
**For the year ended 31 December 2016**  
*(Swiss Francs 000's)*

	<i>F1</i>	<i>F2</i>	<i>F3 and F8</i>	<i>F4</i>	<i>F5</i>	<i>F6</i>	<i>Y5</i>	<i>Y1</i>	<i>Total</i>	<i>Total</i>
	<i>Management Directorate</i>	<i>Income Monitoring &amp; Development and PMER</i>	<i>Facility services</i>	<i>Human Resources</i>	<i>Finance</i>	<i>IT services</i>	<i>Ecumenical Institute Guest House</i>	<i>General Secretariat Fund</i>	<i>Unrestricted Operating Funds</i>	<i>Unrestricted Operating Funds</i>
	2016	2016	2016	2016	2016	2016	2016	2016	2016	2015
<b>CONTRIBUTIONS INCOME</b>										
Membership & other unrestricted income	-	3'928	-	-	-	-	-	-	3'928	3'877
Programme contributions	-	-	-	-	-	-	-	-	-	-
<b>Total Contributions Income</b>	-	<b>3'928</b>	-	-	-	-	-	-	<b>3'928</b>	<b>3'877</b>
<b>OTHER INCOME</b>										
Financial income	-	-	-	-	83	-	-	29	112	73
Financial expense	-	-	-	-	(190)	-	-	(4)	(194)	(399)
Rental income and sales	-	-	3'031	14	-	297	2'487	1	5'830	5'883
Miscellaneous income	-	-	49	26	2	-	1	26	104	79
<b>Total Other income</b>	-	-	<b>3'080</b>	<b>40</b>	<b>(105)</b>	<b>297</b>	<b>2'488</b>	<b>52</b>	<b>5'852</b>	<b>5'636</b>
Distribution of unrestricted income	-	(3'928)	-	-	-	-	-	37	(3'891)	(3'065)
<b>TOTAL INCOME</b>	-	-	<b>3'080</b>	<b>40</b>	<b>(105)</b>	<b>297</b>	<b>2'488</b>	<b>89</b>	<b>5'889</b>	<b>6'448</b>
<b>COST OF OPERATIONS</b>										
Direct programme costs: grants	-	-	-	-	-	-	-	-	-	-
Operating & other programme costs	-	41	1'417	89	175	231	1'328	21	3'302	3'222
Depreciation	-	-	673	-	-	38	513	-	1'224	1'197
Interest expense	-	-	30	-	-	-	160	-	190	234
Salaries	-	498	787	440	830	564	1'188	232	4'539	4'789
<b>TOTAL COST OF OPERATIONS</b>	-	<b>539</b>	<b>2'907</b>	<b>529</b>	<b>1'005</b>	<b>833</b>	<b>3'189</b>	<b>253</b>	<b>9'255</b>	<b>9'442</b>
Redistributed infrastructure costs	-	(554)	183	(465)	(980)	(536)	-	-	(2'352)	(2'560)
Guest house internal (sales)/charges	-	15	-	-	-	-	(580)	-	(565)	(578)
<b>TOTAL COSTS BEFORE TRANSFERS</b>	-	-	<b>3'090</b>	<b>64</b>	<b>25</b>	<b>297</b>	<b>2'609</b>	<b>253</b>	<b>6'338</b>	<b>6'304</b>
<b>NET (DEFICIT)/SURPLUS BEFORE OPERATING TRANSFERS</b>	-	-	<b>(10)</b>	<b>(24)</b>	<b>(130)</b>	-	<b>(121)</b>	<b>(164)</b>	<b>(449)</b>	<b>144</b>
<b>OPERATING TRANSFERS</b>										
Transfers between funds	-	-	1	-	-	-	-	-	1	5
Transfers to/(from) funds	-	-	9	24	-	-	-	250	283	468
<b>NET (DEFICIT)/SURPLUS FOR THE YEAR</b>	-	-	-	-	<b>(130)</b>	-	<b>(121)</b>	<b>86</b>	<b>(165)</b>	<b>617</b>

## ANNUAL SUMMARY OF CONTRIBUTIONS For the year ended 31 December 2016

Contributor	Membership CHF	Undesignated CHF	Programme CHF	Assembly CHF	Total CHF
<b>Africa</b>					
Anglican Church of Kenya	1'092	-	-	-	1'092
Anglican Church of Southern Africa	8'309	-	-	-	8'309
Association des Eglises baptistes au Rwanda	76	-	-	-	76
Association des églises évangéliques réformées du Burkina Faso	400	-	-	-	400
Centre Œcuménique pour la Promotion du Monde Rural	-	-	488	-	488
Church of Central Africa Presbyterian Blantyre Synod	503	-	-	-	503
Church of Christ in Congo - Baptist Community of Congo (Note 1)	990	-	-	-	990
Church of Nigeria (Anglican Communion)	1'460	-	-	-	1'460
Church of the Brethren in Nigeria	1'028	-	-	-	1'028
Church of the Lord (Prayer Fellowship) Worldwide	608	-	-	-	608
Churches Health Association of Zambia	-	-	485	-	485
Dutch Reformed Church	8'415	-	-	-	8'415
Eglise de Jésus-Christ à Madagascar	1'233	-	-	-	1'233
Eglise de Jésus-Christ sur la Terre par son Envoyé Spécial Simon Kimbangu	1'020	-	-	-	1'020
Eglise du Christ - Lumière du Saint Esprit	509	-	-	-	509
Eglise du Christ au Congo - Communauté épiscopale baptiste en Afrique	389	-	-	-	389
Eglise du Christ au Congo - Communauté évangélique	510	-	-	-	510
Eglise du Christ au Congo - Communauté presbytérienne de Kinshasa	509	-	-	-	509
Eglise évangélique du Cameroun	2'487	-	-	-	2'487
Eglise luthérienne malgache (Note 1)	1'462	-	-	-	1'462
Eglise presbytérienne camerounaise	714	-	-	-	714
Eglise protestante d'Algérie	120	-	-	-	120
Eglise protestante méthodiste du Bénin	483	-	-	-	483
Eritrean Orthodox Tewahedo Church	4'537	-	-	-	4'537
Ethiopian Orthodox Tewahedo Church	4'026	-	-	-	4'026
Fellowship of Christian Councils and Churches in West Africa	-	-	490	-	490
Igreja Evangélica Congregacional em Angola	1'390	-	-	-	1'390
INERELA+	-	-	8'756	-	8'756
Kenya Evangelical Lutheran Church	924	-	-	-	924
Lesotho Evangelical Church	1'049	-	-	-	1'049
Lutheran Church in Liberia (Note 2)	1'868	-	-	-	1'868
Methodist Church Ghana	1'570	-	-	-	1'570
Methodist Church in Zimbabwe	1'123	-	-	-	1'123
Methodist Church Nigeria	8'636	-	-	-	8'636
Methodist Church of Southern Africa	16'830	-	-	-	16'830
Nigerian Baptist Convention	971	-	-	-	971
Pan African Climate Justice Alliance	-	-	606	-	606



Contributor	Membership CHF	Undesignated CHF	Programme CHF	Assembly CHF	Total CHF
Presbyterian Church in Cameroon	1'500	-	-	-	1'500
Presbyterian Church of East Africa	1'541	-	-	-	1'541
Presbyterian Church of Ghana	1'182	-	-	-	1'182
Reformed Church in Zimbabwe (Note 1)	3'000	-	-	-	3'000
Reformed Church of Christ in Nigeria	381	-	-	-	381
The African Church	961	-	-	-	961
United Church of Zambia (Note 1)	1'958	-	-	-	1'958
Uniting Presbyterian Church in Southern Africa	1'040	-	-	-	1'040
Uniting Reformed Church in Southern Africa	3'114	-	-	-	3'114
<b>Total Africa</b>	<b>89'916</b>	<b>-</b>	<b>10'827</b>	<b>-</b>	<b>100'742</b>

<b>Asia</b>					
Anglican Church in Aotearoa, New Zealand and Polynesia	8'576	-	-	-	8'576
Anglican Church in Japan	3'366	-	-	-	3'366
Anglican Church of Australia	13'000	-	-	-	13'000
Australian Lutheran World Service	-	-	5'241	-	5'241
Bangladesh Baptist Church Sangha (Note 1)	2'020	-	-	-	2'020
China Christian Council	10'200	-	-	-	10'200
Christian Church of Central Sulawesi (GKST)	341	-	-	-	341
Christian Churches of Java (GKJ)	493	-	-	-	493
Christian Protestant Angkola Church (GKPA)	117	-	-	-	117
Christian Protestant Church in Indonesia (GKPI)	1'020	-	-	-	1'020
Church of Ceylon	1'092	-	-	-	1'092
Church of Christ in Thailand	2'529	-	450	-	2'979
Church of Pakistan	748	-	-	-	748
Church of South India (Note 1)	4'648	-	-	-	4'648
Churches of Christ in Australia	3'060	-	-	-	3'060
Council of Baptist Churches in North East India	983	-	-	-	983
East Java Christian Church (GKJW)	547	-	-	-	547
Episcopal Church in the Philippines	1'135	-	-	-	1'135
Hong Kong Council of the Church of Christ in China	6'030	-	-	-	6'030
Iglesia Filipina Independiente	481	-	-	-	481
Indonesian Christian Church (GKI) (Note 1)	2'060	-	-	-	2'060
Kalimantan Evangelical Church (GKE)	1'285	-	-	-	1'285
Korean Methodist Church (Note 3)	- 3'126	-	-	-	- 3'126
Lao Evangelical Church	299	-	-	-	299
Malankara Orthodox Syrian Church	1'079	-	-	-	1'079
Mar Thoma Syrian Church of Malabar	2'468	-	-	-	2'468
Mara Evangelical Church	490	-	-	-	490

Contributor	Membership CHF	Undesignated CHF	Programme CHF	Assembly CHF	Total CHF
Methodist Church in Singapore	1'769	-	-	-	1'769
Methodist Church of New Zealand	3'391	-	-	-	3'391
Methodist Church, Sri Lanka	992	-	-	-	992
Miscellaneous, Asia			306		306
Myanmar Baptist Convention	1'980	-	-	-	1'980
National Christian Council in Japan	-	-	3'509	-	3'509
National Council of Churches in India	-	-	500	-	500
NCC Australia - Act for Peace	-	-	11'175	-	11'175
Pasundan Christian Church (GKP)	1'020	-	-	-	1'020
Presbyterian Church in Taiwan	11'366	-	-	-	11'366
Presbyterian Church in the Republic of Korea	10'180	-	-	-	10'180
Presbyterian Church of Aotearoa New Zealand	3'093	-	-	-	3'093
Presbyterian Church of Korea	25'000	-	-	-	25'000
Protestant Christian Batak Church (HKBP)	4'097	-	-	-	4'097
Protestant Christian Church in Bali (GKPB)	1'530	-	-	-	1'530
Protestant Church in Sabah (PCS)	1'890	-	-	-	1'890
Protestant Church in the Moluccas (GPM)	1'166	-	-	-	1'166
Protestant Church in Western Indonesia (GPIB)	1'040	-	-	-	1'040
Protestant Evangelical Church in Timor (GMIT)	1'140	-	-	-	1'140
RDRS Bangladesh	-	-	500	-	500
Toraja Church	1'057	-	-	-	1'057
United Church of Christ in Japan	3'826	-	-	-	3'826
United Church of Christ in the Philippines	1'530	-	-	-	1'530
United Evangelical Lutheran Churches in India	-	-	500	-	500
Uniting Church in Australia	21'617	-	-	-	21'617
<b>Total Asia</b>	<b>162'626</b>	<b>-</b>	<b>22'181</b>	<b>-</b>	<b>184'807</b>

<b>Caribbean</b>					
Church in the Province of the West Indies	5'916	-	-	-	5'916
Iglesia Presbiteriana-Reformada en Cuba	1'076	-	-	-	1'076
Jamaica Baptist Union (Note 1)	2'047	-	-	-	2'047
Methodist Church in the Caribbean and the Americas	1'461	-	-	-	1'461
Moravian Church in Jamaica	1'727	-	-	-	1'727
Moravian Church, Eastern West Indies Province (Note 1)	2'240	-	-	-	2'240
Presbyterian Church in Trinidad and Tobago	1'040	-	-	-	1'040
United Church in Jamaica and the Cayman Islands	938	-	-	-	938
United Protestant Church	1'040	-	-	-	1'040
<b>Total Caribbean</b>	<b>17'484</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17'484</b>

Contributor	Membership CHF	Undesignated CHF	Programme CHF	Assembly CHF	Total CHF
<b>Europe</b>					
Arbeitsgemeinschaft Mennonitischer Gemeinden in Deutschland	953	-	-	-	953
Armenian Apostolic Church (Mother See of Holy Etchmiadzin)	3'096	-	-	-	3'096
Baptist Union of Denmark	1'217	-	-	-	1'217
Baptist Union of Great Britain	6'926	-	-	-	6'926
Bread for the World	-	-	4'466'034	-	4'466'034
Brot für Alle	-	-	160'000	-	160'000
Children's Investment Fund Foundation	-	-	1'848	-	1'848
Christian Aid	-	-	107'901	-	107'901
Christian Council of Sweden	-	-	164'556	-	164'556
Christkatholische Kirche der Schweiz	3'329	-	-	-	3'329
Church in Wales	7'109	-	-	-	7'109
Church of England	119'712	-	23'942	-	143'655
Church of Greece (Note 1)	11'204	-	-	-	11'204
Church of Ireland	4'474	-	-	-	4'474
Church of Norway	173'380	-	287'664	-	461'043
Church of Scotland	61'478	-	5'604	-	67'082
Church of Sweden	466'811	-	1'339'899	-	1'806'710
CIDSE	-	-	1'000	-	1'000
Conseil Suisse des Missions Évangéliques	-	-	5'000	-	5'000
Czechoslovak Hussite Church	2'677	-	-	-	2'677
DanChurchAid	-	-	127'170	-	127'170
DEFAP-French Evangelical Department for Apostolic Action	-	-	26'409	-	26'409
Diakonie Auslandshilfe Österreich	-	-	7'587	-	7'587
DIFAEM-Deutsches Institut für Ärztliche Mission	-	-	999	-	999
Ecumenical Patriarchate	9'830	-	-	-	9'830
Ecumenical Women's Group	-	-	3'000	-	3'000
Eglise Protestante Unie de Belgique	3'698	-	-	-	3'698
Eglise protestante unie de France	42'432	-	-	-	42'432
EKD - Evangelische Kirche in Deutschland	725'580	-	155'020	-	880'600
EKD - Evangelische Kirche im Rheinland	-	-	20'020	-	20'020
EKD - Evangelische Kirche in Hessen und Nassau	-	-	35'365	-	35'365
Ellis, Maureen	-	-	6'515	-	6'515
Estonian Evangelical Lutheran Church	4'110	-	-	-	4'110
Evangelisches Dekanat Darmstadt-Land	-	-	1'792	-	1'792
Evangelisches Dekanat Darmstadt-Stadt	-	-	5'512	-	5'512
Evangelisches Dekanat Gießen	-	-	3'568	-	3'568
Evangelisches Dekanat Odenwald	-	-	1'877	-	1'877
Evangelisches Dekanat Rodgau	-	-	2'087	-	2'087

Contributor	Membership CHF	Undesignated CHF	Programme CHF	Assembly CHF	Total CHF
Evangelisches Dekanat Wiesbaden	-	-	6'512	-	6'512
Evangelisches Dekanat Worms-Wonnegau	-	-	2'513	-	2'513
Evangelische Kirchengemeinde Frankfurt a.M.-Zeilsheim	-	-	706	-	706
Evangelische Regionalverband Frankfurt am Main	-	-	9'555	-	9'555
Evangelische Regionalverband Gießen (RV Oberhessen)	-	-	8'548	-	8'548
Evangelische Regionalverband Nassau Nord	-	-	15'058	-	15'058
Evangelische Regionalverband Oberursel	-	-	9'625	-	9'625
Evangelische Regionalverband Rheinhessen	-	-	7'700	-	7'700
Evangelische Regionalverband Rhein-Lahn-Westerwald	-	-	7'711	-	7'711
Evangelische Regionalverband Starkenburg-Ost	-	-	3'734	-	3'734
Evangelische Regionalverband Starkenburg-West	-	-	8'958	-	8'958
Evangelische Regionalverband Wetterau	-	-	10'043	-	10'043
Evangelisch-Reformierte Kirchengemeinde Horgen	-	-	887	-	887
Evangelisch-Reformierte Kirchengemeinde Luzern	-	-	6'553	-	6'553
Evangelisch-Reformierte Kirchengemeinde Rüti	-	-	814	-	814
Evangelisch-Reformierte Kirchengemeinde Spiez	-	-	1'000	-	1'000
Evangelisch-Reformierte Kirchengemeinde Tablat-St Gallen	-	3'000	2'000	-	5'000
Evangelisch-Reformierte Kirche des Kantons Basel-Landschaft	-	-	7'043	-	7'043
Evangelisch-Reformierte Kirchengemeinde Winterthur-Mattenbach	-	-	686	-	686
Evangelical Baptist Union of Italy	1'886	-	-	-	1'886
Evangelical Church of Czech Brethren	2'246	-	-	-	2'246
Evangelical Church of Greece	400	-	-	-	400
Evangelical Church of the Augsburg Confession in Poland	1'530	-	-	-	1'530
Evangelical Church of the Augsburg Confession in Romania	1'371	-	-	-	1'371
Evangelical Church of the Augsburg Confession in Slovakia	2'728	-	-	-	2'728
Evangelical Lutheran Church in Denmark	127'953	-	-	-	127'953
Evangelical Lutheran Church in Hungary	3'381	-	-	-	3'381
Evangelical Lutheran Church of Finland	197'198	-	29'828	55'238	282'264
Evangelical Lutheran Church of Iceland	8'700	-	-	-	8'700
Evangelical Methodist Church in Italy	2'084	-	-	-	2'084
Evangelical Presbyterian Church of Portugal	327	-	-	-	327
Evangelical-Lutheran Church of Latvia	108	-	-	-	108
Evangelisch Reformierte Kirchengemeinde Sursee	-	-	717	-	717
Evangelische Brüder-Unität	1'813	-	-	-	1'813
Evangelische Kirche A.u.H.B. in Österreich	13'546	-	-	-	13'546
Evangelische Landeskirche des Kantons Thurgau	-	-	3'000	-	3'000
Evangelischer Oberkirchenrat	-	133	519	-	652
Evangelisches Dekanat Dreieich	-	-	1'601	-	1'601
Evangelisches Dekanat Oppenheim	-	-	1'944	-	1'944
Evangelisches Missionswerk in Deutschland	-	-	1'332'891	-	1'332'891

Contributor	Membership CHF	Undesignated CHF	Programme CHF	Assembly CHF	Total CHF
Evangelisch-Reformierte Kirche Basel-Stadt	-	-	4'045	-	4'045
Evangelisch-Reformierte Kirche des Kantons Schaffhausen	-	-	12'296	-	12'296
Evangelisch-Reformierte Kirche des Kantons St Gallen	-	-	3'053	-	3'053
Evangelisch-Reformierte Kirchgemeinde Diessbach	-	500	-	-	500
Evangelisch-Reformierte Landeskirche Graubünden	-	-	5'000	-	5'000
Finn Church Aid	-	-	353'635	-	353'635
FELM	-	-	89'318	-	89'318
Fondation pour l'aide au protestantisme réformé	-	-	60'000	-	60'000
Gill, Theodore	-	1'200	-	-	1'200
HEKS-Hilfswerk der Evangelischen Kirchen Schweiz	-	-	348'679	-	348'679
Iglesia Evangélica Española	775	-	-	-	775
Iona Community	-	-	1'000	-	1'000
Karibu Foundation	-	-	28'919	-	28'919
Katholisches Bistum der Alt-Katholiken in Deutschland	1'580	-	-	-	1'580
Kerk in Actie	-	-	338'286	-	338'286
Klaus, Kohl	-	1'630	-	-	1'630
Lusitanian Church of Portugal	1'055	-	-	-	1'055
Manser, Josef	-	-	500	-	500
Mennonite Church in the Netherlands	945	-	2'730	-	3'676
Methodist Church in Ireland	4'012	-	-	-	4'012
Methodist Church	71'345	-	30'462	-	101'807
Miscellaneous, Europe	-	1'288	10'169	-	11'457
Nathan Söderblom Memorial Fund	-	-	17'756	-	17'756
Norwegian Church Aid	-	-	584'148	-	584'148
Norwegian Ministry of Foreign Affairs	-	-	93'417	-	93'417
Old-Catholic Church in the Netherlands	1'117	-	-	-	1'117
Old-Catholic Mariavite Church in Poland	1'020	-	-	-	1'020
Orthodox Autocephalous Church of Albania	2'133	-	-	-	2'133
Orthodox Church in the Czech Lands and Slovakia	1'020	-	-	-	1'020
Orthodox Church of Finland	3'382	-	-	-	3'382
Paroisse de Colmar	-	873	-	-	873
Paroisse de Terre Sainte - Céigny	-	-	1'000	-	1'000
Pater, Margaret	-	-	1'000	-	1'000
Polish Autocephalous Orthodox Church in Poland	1'500	-	-	-	1'500
Polish Catholic Church in Poland	350	-	-	-	350
Presbyterian Church of Wales	1'032	-	-	-	1'032
Prisma	-	-	1'092	-	1'092
Pro Ökumene e.V. Initiative in Württemberg	-	-	2'903	-	2'903
Protestant Church in the Netherlands	66'012	-	-	-	66'012
Ray, Sheila	-	-	600	-	600

Contributor	Membership CHF	Undesignated CHF	Programme CHF	Assembly CHF	Total CHF
Reformierte Kirchengutsverwaltung Schönenberg	-	-	1'364	-	1'364
Reformierte Kirchgemeinde Bremgarten-Mutschellen	-	2'000	10'500	-	12'500
Reformierte Kirchgemeinde Gsteig-Interlaken	-	-	2'000	-	2'000
Reformierte Kirchgemeinde Kelleramt	-	-	800	-	800
Reformierte Kirchgemeinde Küsnacht/Kommission Hilfe	-	-	520	-	520
Reformierte Kirchgemeinde Münsingen	-	1'000	-	-	1'000
Reformierte Kirchgemeinde Muri	-	-	500	-	500
Reformierte Kirchgemeinde Wülflingen	-	-	500	-	500
Reformed Church in Hungary	10'114	-	-	-	10'114
Reformed Church in Romania	1'035	-	-	-	1'035
Reformierte Christliche Kirche in der Slowakei	110	-	-	-	110
Reformierte Kirchen Bern-Jura-Solothurn	-	-	13'000	-	13'000
Reformierte Landeskirche Aargau	-	-	45'329	-	45'329
Religious Society of Friends	-	-	162'928	-	162'928
Remonstrant Church	1'554	-	-	-	1'554
Remonstrant Church/Instelling Geloof & Samenleving	-	-	9'653	-	9'653
Romanian Orthodox Church	4'510	-	-	-	4'510
Russian Orthodox Church (Moscow Patriarchate)	10'035	-	-	-	10'035
Schweizerischer Evangelischer Kirchenbund	140'000	43'000	76'939	-	259'939
Scottish Episcopal Church	4'423	-	-	-	4'423
Serbian Orthodox Church	1'661	-	-	-	1'661
Silesian Evangelical Church of the Augsburg Confession	1'740	-	-	-	1'740
Stichting Rotterdam	-	-	142'591	-	142'591
Svalbard Church	-	-	784	-	784
Swiss Federal Department of Foreign Affairs (FDFA)	-	-	154'080	-	154'080
Undeb yr Annibynwyr Cymraeg	977	-	-	-	977
Union des Églises Protestantes d'Alsace et de Lorraine	10'149	-	-	-	10'149
United Reformed Church	10'833	-	-	-	10'833
Uniting Church in Sweden	12'499	-	216'543	-	229'042
Vereinte Evangelische Mission	-	-	14'122	-	14'122
Waldensian Church	13'457	-	-	-	13'457
<b>Total Europe</b>	<b>2'393'657</b>	<b>54'624</b>	<b>11'282'674</b>	<b>55'238</b>	<b>13'786'192</b>

Latin America					
Iglesia Anglicana de Sudamérica	1'082	-	-	-	1'082
Iglesia Cristiana Bíblica	825	-	-	-	825
Iglesia Evangélica de los Discipulos de Cristo	491	-	-	-	491
Iglesia Evangélica del Río de la Plata	984	-	-	-	984
Iglesia Evangélica Metodista Argentina	1'170	-	-	-	1'170

Contributor	Membership CHF	Undesignated CHF	Programme CHF	Assembly CHF	Total CHF
Iglesia Metodista en el Uruguay	1'173	-	-	-	1'173
Igreja Evangélica de Confissão Luterana no Brasil	8'085	-	-	-	8'085
Igreja Metodista no Brasil	4'760	-	-	-	4'760
Igreja Presbiteriana Unida do Brasil (Note 1)	2'020	-	-	-	2'020
Iglesia Pentecostal de Chile	1'090	-	-	-	1'090
Miscellaneous, Latin America	-	-	19	-	19
<b>Total Latin America</b>	<b>21'679</b>	<b>-</b>	<b>19</b>	<b>-</b>	<b>21'698</b>

<b>Middle East</b>					
Armenian Apostolic Church (Holy See of Cilicia)	2'029	-	-	-	2'029
Church of Cyprus	3'000	-	-	-	3'000
Coptic Orthodox Church	1'693	-	-	-	1'693
Episcopal Church in Jerusalem and the Middle East	1'149	-	-	-	1'149
Evangelical Lutheran Church in Jordan and the Holy Land	1'002	-	-	-	1'002
Greek Orthodox Patriarchate of Alexandria and All Africa	1'191	-	-	-	1'191
Greek Orthodox Patriarchate of Jerusalem	10'753	-	-	-	10'753
Miscellaneous, Middle East	-	-	110	-	110
National Evangelical Synod of Syria and Lebanon	1'247	-	-	-	1'247
Union of the Armenian Evangelical Churches in the Near East	197	-	-	-	197
<b>Total Middle East</b>	<b>22'261</b>	<b>-</b>	<b>110</b>	<b>-</b>	<b>22'371</b>

<b>North America</b>					
African Methodist Episcopal Church	24'879	-	-	-	24'879
African Methodist Episcopal Zion Church	3'989	-	-	-	3'989
American Baptist Churches in the USA	14'764	818	19'750	-	35'332
Anglican Church of Canada	30'576	-	932	-	31'508
BNY Mellon (Carnahan Fund)	-	-	17'224	-	17'224
Canadian Foodgrains Bank	-	-	3'985	-	3'985
Canadian Lutheran World Relief	-	-	7'425	-	7'425
Canadian Yearly Meeting of the Religious Society of Friends	468	150	-	-	618
Christian Church (Disciples of Christ) in the United States	20'144	6'295	120'645	-	147'083
Christian Methodist Episcopal Church	6'748	-	-	-	6'748
Church of the Brethren	7'475	-	-	-	7'475
Classis of Albany - Reformed Church in America	-	514	-	-	514
Crestwood Christian Church	-	970	-	-	970
EMPACT Africa	-	-	1'000	-	1'000
Evangelical Lutheran Church in America	59'096	-	300'539	-	359'635
Evangelical Lutheran Church in Canada	8'484	-	-	-	8'484

Contributor	Membership CHF	Undesignated CHF	Programme CHF	Assembly CHF	Total CHF
Foundation for Theological Education in Southeast Asia	-	-	32'571	-	32'571
Hassib Sabbagh Foundation	-	-	99'685	-	99'685
Holy Apostolic Catholic Assyrian Church of the East	993	-	-	-	993
Hope Church (Holland MI)	-	504	-	-	504
International Council of Community Churches	930	-	-	-	930
Latvian Evangelical Lutheran Church Abroad	1'144	-	-	-	1'144
Maryknoll Office for Global Concerns (Note 4)	-	-	249	-	249
Miscellaneous, North America	-	1'411	1'881	-	3'292
Moravian Church in America	2'134	-	-	-	2'134
National Baptist Convention USA, Inc.	1'026	-	-	-	1'026
Orthodox Church in America	1'329	-	-	-	1'329
Presbyterian Church (USA)	422'146	-	13'476	-	435'622
Presbyterian Church in Canada	9'087	-	34'449	-	43'536
Protestant Dutch Reformed Church of Flatlands (NY)	-	969	-	-	969
Reformed Church in America	19'386	-	-	-	19'386
Religious Society of Friends: Friends General Conference	2'690	-	-	-	2'690
Religious Society of Friends: Friends United Meeting	44	-	-	-	44
The Episcopal Church	31'946	-	-	-	31'946
United Church of Canada	37'998	73	260'190	-	298'260
United Church of Christ	22'151	-	90'682	-	112'832
United Methodist Church	394'592	4'838	100'430	-	499'860
Wells, Kenneth A.B. / Helga Muelder	-	-	583	-	583
<b>Total North America</b>	<b>1'124'216</b>	<b>16'541</b>	<b>1'105'694</b>	<b>-</b>	<b>2'246'451</b>

<b>Pacific</b>					
Church of Melanesia	2'866	-	-	-	2'866
Congregational Christian Church in American Samoa (Note 1)	5'784	-	-	-	5'784
Congregational Christian Church in Samoa	4'000	-	-	-	4'000
Eglise Protestante de Kanaky Nouvelle-Calédonie	1'003	-	-	-	1'003
Eglise protestante Ma'ohi	5'506	-	-	-	5'506
Free Wesleyan Church of Tonga (Methodist Church in Tonga)	990	-	-	-	990
Kiribati Uniting Church	1'088	-	-	-	1'088
Methodist Church in Fiji and Rotuma	4'100	-	-	-	4'100
Miscellaneous, Pacific	-	141	-	-	141
<b>Total Pacific</b>	<b>25'337</b>	<b>141</b>	<b>-</b>	<b>-</b>	<b>25'477</b>



Contributor	Membership CHF	Undesignated CHF	Programme CHF	Assembly CHF	Total CHF
<b>Global</b>					
Caritas Internationalis	-	-	2,474	-	2,474
Catholic Committee for Cultural Collaboration	-	-	22,688	-	22,688
CBM International	-	-	31,516	-	31,516
CEVAA-Community of Churches in Mission	-	-	1,073	-	1,073
Council for World Mission	-	-	259,773	-	259,773
Fellowship of the Least Coin	-	-	9,917	-	9,917
Lutheran World Federation	-	-	5,000	-	5,000
Miscellaneous, Global	-	-	444	-	444
Sightsavers International	-	-	5,309	-	5,309
UNAIDS	-	-	414,647	-	414,647
UNICEF	-	-	342,391	-	342,391
World Association for Christian Communication	-	-	1,000	-	1,000
World Communion of Reformed Churches	-	-	18,365	-	18,365
World Student Christian Federation	-	-	500	-	500
World Vision International	-	-	4,848	-	4,848
<b>Total Global</b>	-	-	<b>1,119,944</b>	-	<b>1,119,944</b>
<b>Total All Contributors</b>	<b>3,857,176</b>	<b>71,305</b>	<b>13,541,448</b>	<b>55,238</b>	<b>17,525,167</b>

Note 1: The contribution received from this church in 2016 covers the years 2015 and 2016.

Note 2: The contribution received from this church in 2016 covers the years 2014 and 2015.

Note 3: Estimated contribution for 2015, as recorded in the WCC Financial Report 2015, was not received in 2016 in the respective amount.

Note 4: CHF 998.50 contributed in 2016 less CHF 750 estimated contribution 2015 write off.

SUMMARY OF CONTRIBUTIONS BY REGION	Membership	UDI	Programme	Assembly	Total
Africa	89,916	-	10,827	-	100,742
Asia	162,626	-	22,181	-	184,807
Caribbean	17,484	-	-	-	17,484
Europe	2,393,657	54,624	11,282,674	55,238	13,786,192
Latin America	21,679	-	19	-	21,698
Middle East	22,261	-	110	-	22,371
North America	1,124,216	16,541	1,105,694	-	2,246,451
Pacific	25,337	141	-	-	25,477
Global	-	-	1,119,944	-	1,119,944
<b>TOTAL</b>	<b>3,857,176</b>	<b>71,305</b>	<b>13,541,448</b>	<b>55,238</b>	<b>17,525,167</b>
<i>Total Membership/UDI and Restricted Contributions</i>	<i>3,928,481</i>		<i>13,596,686</i>		

## Non-financial contributions 2016

During 2016 non-financial contributions – such as hospitality, personnel and travel support – were received from many member churches and ecumenical 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 for those who extended the effectiveness of the Council's resources through “in-kind” contributions.

### Member Churches

Anglican Church in Aotearoa, New Zealand and Polynesia  
 Anglican Church of Australia  
 China Christian Council  
 Church of Cyprus  
 Church of England  
 Church of England, Diocese of Liverpool  
 Church of Nigeria  
 Church of Norway  
 Church of Scotland  
 Church of South India  
 Church of Sweden  
 Church of Uganda  
 Coptic Orthodox Church  
 Coptic Orthodox Church, Diocese of Melbourne  
 Ecumenical Patriarchate  
 Evangelical Church in Germany (EKD)  
     - EKD - Evangelical Church of Westphalia  
     - EKD - Evangelische Kirche Hessen-Nassau  
     - EKD - Evangelische Landeskirche in Baden  
 Evangelical Lutheran Church in America  
 Evangelical Lutheran Church in Jordan and the Holy Land  
 Evangelical Lutheran Church in Tanzania  
 Iglesia Filipina Independiente  
 Iglesia Morava en Nicaragua  
 Indonesian Christian Church (GKI)  
 Lusitanian Church of Portugal  
 Malankara Orthodox Syrian Church - Northeast American Diocese  
 Methodist Church of New Zealand  
 Methodist Church of New Zealand - Department of Theology and Religion  
 Methodist Church Nigeria  
 Old Catholic Church in the Netherlands  
 Presbyterian Church (USA)  
 Protestant Church in Western Indonesia (GPIB)  
 Protestant Evangelical Church in Timor (GMIT)  
 The Church of the Lord (Prayer Fellowship) Worldwide, Nigeria  
 United Church of Canada  
 United Methodist Church

United Reformed Church (United Kingdom)  
Uniting Church in Australia

### **Councils and Conferences of Churches**

Caribbean Conference of Churches  
Christian Council of Nigeria  
Christian Council of Norway  
Communion of Churches in Indonesia (PGI)  
Conference of European Churches  
Council of Christian Churches in Germany  
Jiangsu Christian Council  
National Council of Churches in Bangladesh  
National Council of Churches in India  
National Council of the Churches of Christ in the USA  
National Council of Churches in Bangladesh  
New South Wales Ecumenical Council (Australia)  
Queensland Churches Together (Australia)  
Samoa Council of Churches  
The Christian Council of Botswana  
Victorian Council of Churches (Australia)

### **Churches, Communions, Specialized Ministries, other Ecumenical Partners**

Amity Printing Press  
Anglican Communion  
Assemblies of God  
Association of Protestant Churches and Missions in Germany (EMW)  
Beijing Christian Council  
Bose Monastery, Italy  
Child Theology Movement  
Christian AIDS Bureau for Southern Africa  
Christian World Service  
City of Trondheim  
Community of Sant'Egidio  
Confucius Institute, University of Lomé, Togo,  
Council for World Mission  
County of Trondheim  
Ecumenical Institute of Al Mowafaqa, Morocco  
European Federation for Diaconia (EURODIACONIA)  
European Forum on LGBTI rights  
Evangelical Seminary of Theology, Cuba  
Faculty of Education & Theology, York St John University, United Kingdom  
Faculty of Theology, University of Helsinki, Finland  
Focolare Movement  
Foundation for Theological Education in South East Asia (FTESEA)  
German Federal Ministry for Economic Cooperation and Development  
Gustavus Adolphus College - Department of Religion, USA  
Institute of Practical Theology, University of Heidelberg, Germany  
Institute of Healing of Memories, South Africa  
International Committee of the Fellowship of the Least Coin

Interparliamentary Assembly on Orthodoxy  
 Jakarta Theological Seminary, Indonesia  
 Lucian Blaga University, Romania  
 Lutheran World Federation  
 Maronite Church, Cyprus  
 Mochou Road Church, Nanjing, China  
 Moravian Church - World Wide Unity Board  
 Nanjing Union Theological Seminary, China  
 National Dialogue for Christian Unity, Aotearoa New Zealand  
 Norwegian Church Aid  
 Roman Catholic Church
 

- Missionaries to Africa
- Pontifical Council for Interreligious Dialogue
- Pontifical Council for Promoting Christian Unity

 Sarum College, United Kingdom  
 Seminary Consortium for Urban Pastoral Education, United States of America  
 Senate of Serampore College, India  
 St Paul's Church, Nanjing, China  
 Swedish Theological Institute, Jerusalem  
 The Carter Centre, Atlanta, United States of America  
 The Francke Foundations in Halle, Germany  
 Theological Faculty of Stellenbosch University, South Africa  
 Theological Faculty of the Tumaini University Makumira, Tanzania  
 Trinity College Dublin, Ireland  
 UNICEF  
 United Bible Societies  
 United Society Partners in the Gospel, United Kingdom  
 University of Erfurt, Germany  
 University of Halle, Germany  
 University of Independent Churches in Congo, Kinshasa, Democratic Republic of Congo  
 University of Otago, New Zealand - Department of Theology and Religion  
 World Communion of Reformed Churches  
 World Jewish Congress  
 World Methodist Council  
 World Vision, Albania  
 World Young Women's Christian Association

## Note on Membership Contributions

The following churches made no membership contribution in 2016.  
Churches marked with an asterisk made an in-kind contribution in 2016  
(see also *Non-financial Contributions 2016*, pp. 50-52).

<b>Africa</b>	Africa Inland Church of South Sudan and Sudan
	African Christian Church and Schools
	African Church of the Holy Spirit
	African Israel Nineveh Church
	Anglican Church of Tanzania
	Church of the Province of the Indian Ocean
	Church of the Province of West Africa
	Church of Uganda*
	Council of African Instituted Churches
	Eglise anglicane du Burundi
	Eglise baptiste camerounaise
	Eglise du Christ au Congo - Communauté anglicane au Congo
	Eglise du Christ au Congo - Communauté des disciples du Christ
	Eglise du Christ au Congo - Communauté mennonite au Congo
	Eglise du Christ au Congo - Communauté presbytérienne
	Eglise évangélique du Congo
	Eglise évangélique du Gabon
	Eglise Evangélique Luthérienne au Congo
	Eglise évangélique presbytérienne du Togo
	Eglise harriste
	Eglise méthodiste du Togo
	Eglise méthodiste unie de la Côte d'Ivoire
	Eglise presbytérienne au Rwanda
	Eglise protestante africaine
	Episcopal Church of South Sudan and Sudan
	Ethiopian Evangelical Church Mekane Yesus
	Evangelical Lutheran Church in Namibia
	Evangelical Lutheran Church in Southern Africa
	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
	Igreja Evangélica Baptista em Angola
	Igreja Evangélica Reformada de Angola
	Igreja Presbiteriana de Moçambique
	Kanisa La Moravian Tanzania
	Methodist Church in Kenya
	Methodist Church Sierra Leone
	Missao Evangélica Pentecostal Angola

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

## Asia

Anglican Church of Korea  
 Baptist Union of New Zealand  
 Batak Christian Community Church (GPKB)  
 Bengal-Orissa-Bihar Baptist Convention  
 Christian Church of Sumba (GKS)  
 Christian Churches New Zealand  
 Christian Evangelical Church in Minahasa (GMIM)  
 Christian Evangelical Church of Sangihe Talaud (GMIST)  
 Church of Bangladesh  
 Church of North India  
 Church of the Province of Central Africa  
 Church of the Province of Myanmar  
 Convention of Philippine Baptist Churches  
 Evangelical Christian Church in Halmahera (GMIH)  
 Evangelical Christian Church in Tanah Papua (GKITP)  
 Evangelical Methodist Church in the Philippines  
 Indonesian Christian Church (HKI)  
 Karo Batak Protestant Church (GBKP)  
 Korean Christian Church in Japan  
 Korean Methodist Church  
 Methodist Church in India  
 Methodist Church in Indonesia (GMI)  
 Methodist Church in Malaysia  
 Methodist Church, Upper Myanmar  
 Nias Christian Protestant Church (BNKP)  
 Orthodox Church in Japan  
 Presbyterian Church of Pakistan  
 Protestant Church in Indonesia (GPI)  
 Protestant Church in South-East Sulawesi (GEPSULTRA)  
 Protestant Church in Timor Lorosa'e  
 Samavesam of Telugu Baptist Churches  
 Simalungun Protestant Christian Church (GKPS)  
 United Evangelical Lutheran Churches in India

<b>Caribbean</b>	Convention baptiste de Haïti Iglesia Metodista en Cuba Moravian Church in Suriname
<b>Europe</b>	Altkatholische Kirche Österreichs Baptist Union of Hungary Evangelical-Lutheran Church in Romania Iglesia Española Reformada Episcopal Reformierte Christliche Kirche in Serbien und Montenegro Slovak Evangelical Church of the Augsburg Confession in Serbia and Montenegro United Free Church of Scotland
<b>Latin America</b>	Asociación Bautista de El Salvador Asociación Iglesia de Dios Convención Bautista de Nicaragua Iglesia de Misiones Pentecostales Libres de Chile Iglesia Evangélica luterana boliviana Iglesia Evangélica Luterana en Chile Iglesia Evangélica Luterana Unida Iglesia Evangélica Metodista en Bolivia Iglesia Luterana Salvadoreña Iglesia Metodista de Chile Iglesia Metodista de Mexico Iglesia Metodista de Puerto Rico Iglesia Metodista del Peru Iglesia Morava en Nicaragua* Iglesia Presbiteriana de Colombia Igreja Episcopal Anglicana do Brasil Igreja Presbiteriana Independente do Brasil Misión Iglesia Pentecostal
<b>Middle East</b>	Evangelical Presbyterian Church in Iran Evangelical Presbyterian Church of Egypt, Synod of the Nile Greek Orthodox Patriarchate of Antioch and All the East Syrian Orthodox Patriarchate of Antioch and All the East
<b>North America</b>	Christian Church (Disciples of Christ) in Canada Hungarian Reformed Church in America International Evangelical Church National Baptist Convention of America, Inc. Polish National Catholic Church Progressive National Baptist Convention, Inc.

**Pacific**

Cook Islands Christian Church  
Ekalesia Kelisiano Tuvalu  
Ekalesia Niue  
Evangelical Lutheran Church of Papua New Guinea  
Methodist Church of Samoa  
Presbyterian Church of Vanuatu  
United Church in Papua New Guinea  
United Church in the Solomon Islands  
United Church of Christ - Congregational in the Marshall Islands







## World Council of Churches

Postal address:  
P.O. Box 2100  
CH-1211 Geneva 2  
Switzerland

Visiting address:  
150 Route de Ferney  
Grand-Saconnex (Geneva)  
Switzerland

Tel: (+41 22) 791 6111  
Fax: (+41 22) 791 0361

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



[worldcouncilofchurches](https://www.facebook.com/worldcouncilofchurches)



[@oikoumene](https://twitter.com/oikoumene)



[@worldcouncilofchurches](https://www.instagram.com/worldcouncilofchurches)



[wccworld](https://www.youtube.com/wccworld)