

World Council of Churches

Financial Report 2013

Activities Appendix

World Council of Churches
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Report of the auditor on the Activities Appendix to the Executive Committee and to the Member Churches of the World Council of Churches, Geneva

On your instructions, we have audited the schedules, showing opening balances, contributions, authorised expenditure, transfers, and closing balances of the activities of the World Council of Churches, as at 31 December 2013 and for the year then ended, as set out in the Activities Lists for Restricted Funds and Designated Funds and the notes which follow.

Management's responsibility

Management is responsible for the preparation of these schedules in accordance with the requirements of Swiss law, the Council's Constitution and Rules, and the Council's accounting policies as set out in note 2 to the consolidated financial statements as at 31 December 2013. This responsibility includes designing, implementing and maintaining an internal control system relevant to the preparation of schedules that are free from material misstatement, whether due to fraud or error. Management 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 schedules based on our audit. We conducted our audit in accordance with Swiss Auditing Standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedules are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedules. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedules, 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 schedules in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the existence and effectiveness of the entity's internal control system. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made, as well as evaluating the overall presentation of the schedules. 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 schedules present fairly, in all material respects, the opening balances, contributions, authorised expenditure, transfers and closing balances of the activities of the World Council of Churches for the year ended 31 December 2013 in accordance with Swiss Law, the Council's Constitution and Rules, and the Council's accounting policies as set out in note 2 to the consolidated financial statements as at 31 December 2013.

PricewaterhouseCoopers SA



Philippe Tzaud
Audit expert
Auditor in charge



Julien Menoret
Audit expert

Geneva, 8 May 2014

Summary: Restricted Funds and Designated Funds

	2013	2012
	CHF	CHF
Restricted Funds		
Programme Funds	2,816,326	3,090,347
WCC 10 th Assembly	217,686	2,349,334
Multilateral Solidarity	–	40,907
Total Restricted Funds	<u>3,034,012</u>	<u>5,480,588</u>
Designated Funds		
Programmes	533,956	533,956
Total Designated Funds	<u>533,956</u>	<u>533,956</u>

Restricted Funds Activities List for the year ended 31 December 2013

G1 General Secretariat						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
XXG1	Future long-service bonuses	(28,465.52)	0.00	0.00	2,267.07	(26,198.45)
YYG1	General Secretariat	0.00	2,204,314.61	0.00	(2,204,314.61)	0.00
ZZG1	General Secretariat	0.00	0.00	525.07	(525.07)	0.00
	<i>Subtotal G1</i>	<i>(28,465.52)</i>	<i>2,204,314.61</i>	<i>525.07</i>	<i>(2,202,572.61)</i>	<i>(26,198.45)</i>
G101 Office of the General Secretary						
G1011A	General Secretary's travel	0.00	(0.01)	(71,246.94)	71,246.95	0.00
G1011B	WCC delegations	0.00	1,384.72	(47,001.18)	45,616.46	0.00
G1011C	10th Assembly travel	0.00	0.00	(17,435.33)	17,435.33	0.00
YG101	Office of the General Secretary	0.00	0.00	(1,091,107.82)	1,091,107.82	0.00
	<i>Subtotal G101</i>	<i>0.00</i>	<i>1,384.71</i>	<i>(1,226,791.27)</i>	<i>1,225,406.56</i>	<i>0.00</i>
G102 Governing bodies						
G1021A	Officers and Executive Committee	0.00	2,352.00	(57,375.66)	55,023.66	0.00
G1021B	Central Committee	0.00	0.00	(30,030.40)	30,030.40	0.00
G1021C	Permanent Committee on Consensus and Collaboration	0.00	0.00	(33,541.34)	33,541.34	0.00
G1021D	Consensus training for moderators and rapporteurs	0.00	0.00	(4,023.60)	4,023.60	0.00
G1021E	New member churches	0.00	0.00	(5,003.98)	5,003.98	0.00
G1022A	Governance Review Continuation Group	0.00	0.00	(958.94)	958.94	0.00
	<i>Subtotal G102</i>	<i>0.00</i>	<i>2,352.00</i>	<i>(130,933.92)</i>	<i>128,581.92</i>	<i>0.00</i>
G103 Ecumenical United Nations Office, New York						
G103RA	Ecumenical UN Office, New York: operating costs	0.00	8,325.69	(220,489.19)	212,163.50	0.00
G103RB	Ecumenical UN Office, New York: programme costs	0.00	1,750.69	(55,310.52)	53,559.83	0.00
YG103	Ecumenical United Nations Office, New York	59,483.98	241,436.85	(30,087.53)	(270,833.30)	0.00
	<i>Subtotal G103</i>	<i>59,483.98</i>	<i>251,513.23</i>	<i>(305,887.24)</i>	<i>(5,109.97)</i>	<i>0.00</i>
G104 General Secretariat initiatives						
G1041A	Jubilee Fund	29,539.16	0.00	0.00	(29,539.16)	0.00
G1043A	General Secretary initiatives in the Middle East	10,920.90	0.00	0.00	0.00	10,920.90
G1043B	Unity statement	0.00	0.00	(8,088.24)	8,088.24	0.00

Restricted Funds Activities List for the year ended 31 December 2013

G1 General Secretariat (continued)						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
G104 General Secretariat initiatives (continued)						
G1044A	WCC ecology project	7,815.37	0.00	0.00	0.00	7,815.37
G1044B	Visser 't Hooft biography	0.00	3,412.75	0.00	0.00	3,412.75
G1045A	Korean Methodist Church staff secondment	0.00	0.00	(24,000.00)	24,000.00	0.00
G1046A	Conference office	0.00	0.00	(362,797.80)	362,797.80	0.00
G1047A	WCC organisational development (PMER)	0.00	43,125.00	(17,082.07)	0.00	26,042.93
G1048A	E. Castro collection	0.00	370.00	0.00	(370.00)	0.00
	<i>Subtotal G104</i>	<i>48,275.43</i>	<i>46,907.75</i>	<i>(411,968.11)</i>	<i>364,976.88</i>	<i>48,191.95</i>
G105 Library and archives						
G1051A	Library	0.00	961.92	(62,822.72)	61,860.80	0.00
G1051B	Archives	0.00	3,827.15	(26,163.92)	22,336.77	0.00
YG105	Library and archives	0.00	402.35	(367,769.93)	367,367.58	0.00
	<i>Subtotal G105</i>	<i>0.00</i>	<i>5,191.42</i>	<i>(456,756.57)</i>	<i>451,565.15</i>	<i>0.00</i>
Total G1		79,293.89	2,511,663.72	(2,531,812.04)	(37,152.07)	21,993.50

Restricted Funds Activities List for the year ended 31 December 2013

Programme 1 WCC and the Ecumenical Movement in the 21st Century						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
XXPI	Future long-service bonuses	(5,898.16)	0.00	0.00	3,071.43	(2,826.73)
YYPI	WCC and the ecumenical movement in the 21st century	0.00	1,190,157.46	0.00	(1,190,157.46)	0.00
ZZPI	WCC and the ecumenical movement in the 21st century	0.00	0.00	0.00	0.00	0.00
	<i>Subtotal P1</i>	<i>(5,898.16)</i>	<i>1,190,157.46</i>	<i>0.00</i>	<i>(1,187,086.03)</i>	<i>(2,826.73)</i>
P101 Interpretation of the ecumenical vision of the WCC						
<i>Ecumenism in the 21st century</i>						
P1011A	Ecumenism in the 21st Century Continuation Committee	0.00	0.00	(4,648.14)	4,648.14	0.00
P1011C	Worship and spirituality in ecumenical contexts	0.00	96.99	(2,925.72)	2,828.73	0.00
P1011D	Sending service of European delegates (EKD): 10th Assembly	0.00	0.00	(3,606.11)	3,606.11	0.00
P1014A	Global Christian Forum activities	0.00	820.17	(21,124.57)	20,304.40	0.00
YP1011	Ecumenism in the 21st century	0.00	99,837.50	(436,721.70)	336,884.20	0.00
<i>Youth in the ecumenical movement: challenges and hopes</i>						
P1016A	Interns	0.00	2,144.95	(149,633.84)	147,488.89	0.00
P1016B	World Youth Programme network	0.00	0.00	(36,027.00)	36,027.00	0.00
P1016C	Stewards - ecumenical formation of young adults	0.00	0.00	(33,977.54)	33,977.54	0.00
P1016D	Echos commission: 10th Assembly preparation	0.00	0.00	(251.02)	251.02	0.00
P1016E	Youth evaluation	0.00	0.00	(15,807.34)	15,807.34	0.00
P1016F	Interns: participation at 10th Assembly	0.00	0.00	(15,061.47)	15,061.47	0.00
P1016G	Youth pre-assembly: 10th Assembly	0.00	0.00	(8,512.30)	8,512.30	0.00
YP1016	Youth in the ecumenical movement: challenges and hopes	130,079.16	462,138.43	(321,233.81)	(258,385.56)	12,598.22
<i>Women in church and society: challenges and hopes</i>						
P1017A	Networking initiatives with women	0.00	0.00	(13,611.15)	13,611.15	0.00
P1017B	Global south: participation 10th Assembly	0.00	4,651.75	(33,698.31)	29,046.56	0.00
P1017C	Pre-assembly of women: 10th Assembly	0.00	15,000.00	(16,007.16)	1,007.16	0.00
P1017E	Gender resource pack: 10th Assembly	10,882.23	0.00	(10,727.79)	(154.44)	0.00
YP1017	Women in church and society: challenges and hopes	7,842.42	241,050.64	(266,545.32)	17,652.26	0.00
YP101	Ecumenism in the 21st century	0.00	61,432.00	0.00	(61,432.00)	0.00
	<i>Subtotal P101</i>	<i>148,803.81</i>	<i>887,172.43</i>	<i>(1,390,120.29)</i>	<i>366,742.27</i>	<i>12,598.22</i>

Restricted Funds Activities List for the year ended 31 December 2013

Programme 1 WCC and the Ecumenical Movement in the 21st Century (continued)						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
P102 Nurturing the fellowship of WCC member churches and relations with ecumenical partners						
<i>Nurturing the fellowship of WCC member churches</i>						
P1021A	Ecumenical officers network: 10th Assembly	0.00	0.00	(15,443.59)	15,443.59	0.00
P1021B	Orthodox member churches	0.00	0.00	(16,915.23)	16,915.23	0.00
P1021C	Membership matters	0.00	0.00	(8,188.94)	8,188.94	0.00
<i>Regional relations</i>						
P1022A	REOs and NCCs	0.00	0.00	(4.73)	4.73	0.00
P1022B	Kirchentag	0.00	0.00	(5,482.47)	5,482.47	0.00
P1022C	Presbyterian Church of Korea staff secondment (40%)	0.00	14,400.00	(58,396.00)	43,996.00	0.00
P1022D	REOs and NCCs: 10th Assembly	0.00	0.00	(34,227.53)	34,227.53	0.00
1022AF	Regional relations: Africa	0.00	0.00	(19,505.01)	19,505.01	0.00
1022AS	Regional relations: Asia	0.00	7,689.60	(27,244.29)	19,554.69	0.00
1022CA	Regional relations: Caribbean	0.00	0.00	(3,400.60)	3,400.60	0.00
1022EU	Regional relations: Europe	0.00	0.00	(22,895.94)	22,895.94	0.00
1022LA	Regional relations: Latin America	0.00	0.00	(9,513.47)	9,513.47	0.00
1022ME	Regional relations: Middle East	0.00	0.00	(27,417.29)	27,417.29	0.00
1022NA	Regional relations: North America	0.00	0.00	(12,704.21)	12,704.21	0.00
1022PA	Regional relations: Pacific	0.00	0.00	(12,554.46)	12,554.46	0.00
1022A1	Regional relations Africa: 10th Assembly	0.00	0.00	(32,508.77)	32,508.77	0.00
1022A2	Regional relations Asia: 10th Assembly	0.00	0.00	(30,910.90)	30,910.90	0.00
1022A3	Regional relations Caribbean: 10th Assembly	0.00	0.00	(4,279.47)	4,279.47	0.00
1022A4	Regional relations Europe: 10th Assembly	0.00	0.00	(684.00)	684.00	0.00
1022A5	Regional relations Latin America: 10th Assembly	0.00	0.00	(4,638.00)	4,638.00	0.00
1022A6	Regional relations Middle East: 10th Assembly	0.00	0.00	(1,174.00)	1,174.00	0.00
1022A8	Regional relations Pacific: 10th Assembly	0.00	298.13	(17,511.93)	17,213.80	0.00
YPI022	Regional relations	0.00	447,176.77	(646,218.49)	199,041.72	0.00
<i>Nurturing relations with ecumenical partners</i>						
P1023A	Joint Consultative Commission CWCs and WCC	0.00	0.00	(3,382.76)	3,382.76	0.00
P1023B	Joint Working Group Roman Catholic Church and WCC	0.00	0.00	(14,746.04)	14,746.04	0.00
P1023C	Joint Consultative Group Pentecostals and WCC	0.00	0.00	(8,226.55)	8,226.55	0.00
YPI02	Nurturing the fellowship	0.00	83,917.00	(360,564.55)	276,647.55	0.00
<i>Subtotal P102</i>		<i>0.00</i>	<i>553,481.50</i>	<i>(1,398,739.22)</i>	<i>845,257.72</i>	<i>0.00</i>
Total P1		142,905.65	2,630,811.39	(2,788,859.51)	24,913.96	9,771.49

Restricted Funds Activities List for the year ended 31 December 2013

Programme 2 Unity, Mission, Evangelism and Spirituality						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
XXP2	Future long-service bonuses	(9,805.13)	0.00	0.00	5,105.96	(4,699.17)
YYP2	Unity, mission, evangelism and spirituality	0.00	843,913.56	0.00	(843,913.56)	0.00
ZZP2	Unity, mission, evangelism and spirituality	0.00	0.00	0.00	0.00	0.00
	<i>Subtotal P02</i>	<i>(9,805.13)</i>	<i>843,913.56</i>	<i>0.00</i>	<i>(838,807.60)</i>	<i>(4,699.17)</i>
P201 Faith and Order: called to be the one church						
P2011A	<i>The Church: Towards a Common Vision</i> (printing, publication)	12,176.09	4,911.54	(26,241.97)	9,154.34	0.00
P2012C	Moral discernment in the churches	0.00	0.00	(2,850.09)	2,850.09	0.00
P2012D	Moral discernment publication: 10th Assembly	9,663.09	0.00	(3,367.79)	(6,295.30)	0.00
P2012F	Tradition and traditions: sources of authority	0.00	20,476.50	(90,124.81)	69,648.31	0.00
P2012H	Parvey legacy	0.00	47,670.32	0.00	0.00	47,670.32
P2013A	Week of Prayer for Christian Unity	22,008.77	0.00	(23,686.79)	1,678.02	0.00
P2013B	One baptism: toward mutual recognition	7,312.00	0.00	(2,742.86)	0.00	4,569.14
P2014A	Uniting and united churches	32,525.90	0.00	(1,784.95)	0.00	30,740.95
P2014B	Forum on bilateral dialogues	10,267.91	0.00	0.00	0.00	10,267.91
YP201	Faith and Order: called to be the one church	0.00	265,773.44	(673,645.16)	407,871.72	0.00
	<i>Subtotal P201</i>	<i>93,953.76</i>	<i>338,831.80</i>	<i>(824,444.42)</i>	<i>484,907.18</i>	<i>93,248.32</i>
P203 Mission and evangelism						
P2031A	Follow-up 2012 Manila world mission conference: 10th Assembly	0.00	0.00	(169.88)	169.88	0.00
P2031B	CWME reserve	881,814.01	0.00	0.00	(63,476.18)	818,337.83
P2032A	Evangelism and unity	0.00	445.28	(24,646.21)	24,200.93	0.00
P2032B	Transformative spirituality and mission	0.00	0.00	(39,638.87)	39,638.87	0.00
P2032C	Ecclesiology and mission	15,000.00	0.00	(42,329.12)	27,329.12	0.00
P2032D	<i>International Review of Mission: 10th Assembly publication</i>	17,000.00	0.00	(30,899.52)	13,899.52	0.00
P2032E	Camahan Fund	0.00	28,525.58	0.00	(13,899.52)	14,626.06
P2032F	Mission and evangelism: 10th Assembly	0.00	0.00	(65,474.20)	65,474.20	0.00
P2033A	Commission on World Mission and Evangelism	0.00	1,849.05	(80,253.49)	78,404.44	0.00
P2033B	Mission networking	45,000.00	0.00	(4,647.75)	(40,352.25)	0.00
P2033C	Mission networking: 10th assembly	0.00	0.00	(87,846.92)	87,846.92	0.00
YP203	Mission and evangelism	0.00	847,231.30	(587,391.26)	(259,840.04)	0.00
	<i>Subtotal P203</i>	<i>958,814.01</i>	<i>878,051.21</i>	<i>(963,297.22)</i>	<i>(40,604.11)</i>	<i>832,963.89</i>

Restricted Funds Activities List for the year ended 31 December 2013

Programme 2	Unity, Mission, Evangelism and Spirituality (continued)					
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
P204 Just and inclusive communities						
<i>Churches overcoming racism</i>						
P2041A	Churches overcoming racism	0.00	61.74	(8,102.36)	8,040.62	0.00
P2041B	Overcoming racism publication: 10th Assembly	0.00	0.00	(2,171.87)	2,171.87	0.00
P2041C	Workshops, plenaries and hearings: 10th Assembly	0.00	0.00	(10,828.94)	10,828.94	0.00
YP2041	Churches overcoming racism	0.00	701.81	(106,249.77)	105,547.96	0.00
<i>Solidarity with Indigenous Peoples</i>						
P2042A	Solidarity with Indigenous Peoples: 10th Assembly preparation	0.00	10,213.70	(127,606.37)	117,392.67	0.00
P2042B	Pre-assembly of Indigenous Peoples: 10th Assembly	0.00	0.00	(17,552.19)	17,552.19	0.00
YP2042	Solidarity with Indigenous Peoples	0.00	116,640.88	0.00	(116,640.88)	0.00
<i>Solidarity with Dalits</i>						
P2043A	Solidarity with Dalits: 10th Assembly participation	0.00	13,898.25	(105,146.41)	91,248.16	0.00
<i>Ecumenical Disabilities Advocates Network (EDAN)</i>						
P2044A consol	EDAN	105,843.80	269,876.23	(312,265.69)	10,399.43	73,853.77
P2044B consol	EDAN: 10th Assembly participation	0.00	2,048.00	(116,171.72)	114,123.72	0.00
<i>Changing ecclesial context: impact of migration</i>						
P2045A	Changing ecclesial context: impact of migration	0.00	8,698.08	(8,351.68)	(346.40)	0.00
P2045B	Global ecumenical network on migration (GEM)	0.00	0.00	(8,477.19)	8,477.19	0.00
P2045C	Reflection on migrations: 10th Assembly publications	0.00	0.00	(1,247.66)	1,247.66	0.00
P2045D	GEM: 10th Assembly participation	0.00	1,551.91	(54,340.15)	52,788.24	0.00
YP2045	Changing ecclesial context: impact of migration	0.00	199,690.28	(275,517.26)	75,826.98	0.00
YP204	Just and inclusive communities	0.00	176,215.48	(23,174.37)	(153,041.11)	0.00
<i>Subtotal P204</i>		<i>105,843.80</i>	<i>799,596.36</i>	<i>(1,177,203.63)</i>	<i>345,617.24</i>	<i>73,853.77</i>

Restricted Funds Activities List for the year ended 31 December 2013

Programme 2 Unity, Mission, Evangelism and Spirituality (continued)						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
P205 Ecumenical theological education (ETE)						
P205IA	Networking and exchange programmes	0.00	2,267.09	(15,325.25)	13,058.16	0.00
P205IB	ETE: 10th Assembly participation	0.00	0.00	(14,596.19)	14,596.19	0.00
P205IC	Accompanying regional ETE advisory groups	0.00	0.00	(8,240.30)	8,240.30	0.00
P205ID	Accompanying the programmatic work of WOCATI	0.00	0.00	(5,000.00)	5,000.00	0.00
P205IE	ETE accompaniment group	0.00	0.00	(10,812.42)	10,812.42	0.00
P2052A	Global ecumenical theological institute (GETI)	58,182.41	434,749.89	(147,186.98)	(152,071.76)	193,673.56
P2052B	GETI: 10th Assembly participation	0.00	6,586.06	(160,528.56)	153,942.50	0.00
P2052C	Future of theology in the changing landscapes of universities	670.17	0.00	(11,240.85)	10,570.68	0.00
P2052D	GETI Africa: 10th Assembly participation	20,000.00	0.00	0.00	(20,000.00)	0.00
P2052F	GETI special internship: 10th Assembly	0.00	0.00	(8,140.12)	8,140.12	0.00
P2052G	ETE publications: 10th Assembly	0.00	6,699.40	(55,666.29)	48,966.89	0.00
P2052H	AACC theology programme	0.00	73,972.50	(71,877.70)	0.00	2,094.80
P2053A	Theological library: 10th Assembly	0.00	0.00	(10,000.00)	10,000.00	0.00
2054AF	ETE projects Africa	0.00	0.00	(58,842.75)	58,842.75	0.00
2054AS	ETE projects Asia/Pacific	0.00	0.00	(46,041.72)	46,041.72	0.00
2054EU	ETE projects Eastern/Central Europe	0.00	0.00	(29,868.00)	29,868.00	0.00
2054LA	ETE projects Latin America	0.00	0.00	(41,994.47)	41,994.47	0.00
YP2054	Ecumenical Theological Education projects	6,325.85	98,630.00	0.00	(104,955.85)	0.00
2054CA	Solidarity Endowment Fund South Asia	4,701.41	3,860.52	(4,700.00)	0.00	3,861.93
2054CB	Solidarity Endowment Fund Bangladesh	9,402.83	7,721.05	(9,400.00)	0.00	7,723.88
2054CN	Solidarity Endowment Fund Nepal	2,350.71	1,930.26	(2,300.00)	0.00	1,980.97
2054CP	Solidarity Endowment Fund Pakistan	9,402.81	7,721.03	(9,400.00)	0.00	7,723.84
2054CR	Solidarity Endowment Fund regional committee	6,294.78	0.00	0.00	0.00	6,294.78
2054CS	Solidarity Endowment Fund Sri Lanka	6,817.05	5,597.76	(6,800.00)	0.00	5,614.81
P2054A	Sarah Chakko Fund	13,843.13	9,639.45	(10,079.38)	0.00	13,403.20
P2054B	Solidarity Pakistan	771.36	0.00	0.00	0.00	771.36
YP205	Ecumenical theological education	135.62	297,246.79	(124,714.98)	(172,667.43)	0.00
<i>Subtotal P205</i>		<i>138,898.13</i>	<i>956,621.80</i>	<i>(862,755.96)</i>	<i>10,379.16</i>	<i>243,143.13</i>
Total P2		1,287,704.57	3,817,014.73	(3,827,701.23)	(38,508.13)	1,238,509.94

Restricted Funds Activities List for the year ended 31 December 2013

Programme 3 Public Witness: Addressing Power, Affirming Peace						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
CCP3	Commission of the Churches on International Affairs (P3)	0.00	0.00	(504.83)	504.83	0.00
XXP3	Future long-service bonuses	(6,977.11)	0.00	0.00	3,633.29	(3,343.82)
YYP3	Public witness: addressing power, affirming peace	49,855.47	1,283,011.23	0.00	(1,332,866.70)	0.00
ZZP3	Public witness: addressing power, affirming peace	0.00	0.00	0.00	0.00	0.00
	<i>Subtotal P3</i>	<i>42,878.36</i>	<i>1,283,011.23</i>	<i>(504.83)</i>	<i>(1,328,728.58)</i>	<i>(3,343.82)</i>
P301 Advocacy for peacebuilding and disarmament						
P3011A	Churches and the Arms Trade Treaty in Africa	0.00	0.00	(1,112.23)	1,112.23	0.00
P3011B	Christian-Buddhist advocacy for a nuclear-free Korean Peninsula	0.00	0.00	(9,573.21)	9,573.21	0.00
P3011C	Preparation and participation Korea: 10th Assembly	0.00	0.00	(11,282.25)	11,282.25	0.00
P3011D	Ecumenical action to remove NATO's last nukes from Europe	0.00	0.00	(1,992.75)	1,992.75	0.00
P3011F	Multi-religious advocacy for a WMD-free zone in Middle East	0.00	0.00	(640.70)	640.70	0.00
P3011M	Joint advocacy for stronger arms treaties (Church of Norway)	23,699.13	0.00	0.00	(23,699.13)	0.00
P3011N	Accompaniment/facilitation for AIT campaigners (Ch. of Sweden)	259.52	57,490.30	(49,095.11)	0.00	8,654.71
YP301	Advocacy for peacebuilding and disarmament	0.00	74,225.96	(264,507.84)	190,281.88	0.00
	<i>Subtotal P301</i>	<i>23,958.65</i>	<i>131,716.26</i>	<i>(338,204.09)</i>	<i>191,183.89</i>	<i>8,654.71</i>
P302 Peace, security and human rights: prophetic witness in international affairs						
P3021A	Africa: 10th Assembly consultation	0.00	0.00	(21,089.28)	21,089.28	0.00
P3021B	Africa: 10th Assembly workshop, hearing and participation	0.00	217.75	(17,449.24)	17,231.49	0.00
P3021C	Asia: 10th Assembly consultation	0.00	0.00	(20,896.74)	20,896.74	0.00
P3021D	Asia: 10th Assembly workshop and participation	0.00	0.00	(57.20)	57.20	0.00
P3022A	Churches in the UN Human Rights Council	0.00	3,854.20	(21,401.63)	17,547.43	0.00
P3022B	Public issues statement (PIS): 10th Assembly consultations	0.00	468.00	(82,145.30)	81,677.30	0.00
P3022C	Public issues statement (PIS) advisor: 10th Assembly	0.00	0.00	(3,760.31)	3,760.31	0.00
P3022D	Pre-assembly consultation: stateless people and migrant workers	0.00	14,340.45	(17,661.67)	3,321.22	0.00
P3023A	Responding to conflicts: pastoral solidarity visits	0.00	0.00	(17,696.52)	17,696.52	0.00
P3023B	Round table meetings on conflict situations: 10th Assembly	0.00	3,192.65	(29,068.18)	25,875.53	0.00
P3024A	Consultation and reference group on Just peace: 10th Assembly	0.00	0.00	(28,484.53)	28,484.53	0.00
P3024C	Consultation and visit to French Polynesia: 10th Assembly	0.00	0.00	(11,884.02)	11,884.02	0.00
YP302	Peace, security and human rights	0.00	406,386.12	(1,003,072.92)	596,686.80	0.00
	<i>Subtotal P302</i>	<i>0.00</i>	<i>428,459.17</i>	<i>(1,274,667.54)</i>	<i>846,208.37</i>	<i>0.00</i>

Restricted Funds Activities List for the year ended 31 December 2013

Programme 3 Public Witness: Addressing Power, Affirming Peace (continued)						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
P304 Churches in the Middle East: solidarity and witness for peace						
P3041A	Palestine Israel Ecumenical Forum (PIEF)	10,000.00	0.00	(41,998.74)	41,998.74	10,000.00
P3041C	PIEF communications officer	4,024.28	17,000.00	(19,466.29)	0.00	1,557.99
P3042A	Solidarity with churches in the Middle East for peace	0.00	21,562.50	(10,717.20)	0.00	10,845.30
P3042B	Middle East special project (Stichting Rotterdam)	35.49	30,922.50	(30,957.99)	0.00	0.00
P3042E	Promoting dialogue among communities in Syria	107,466.63	4,370.49	(58,771.61)	0.00	53,065.51
P3042F	Promoting dialogue among Christians in the Middle East	100,000.00	899.03	(101,162.23)	263.20	0.00
P3042G	Workshop, exhibition and cultural event: 10th Assembly	0.00	0.00	(4,709.37)	4,709.37	0.00
P3043A	Jerusalem Inter-Church Centre: operating costs	0.00	88,087.74	(170,729.34)	82,641.60	0.00
P3043B	Jerusalem Inter-Church Centre: programme costs	0.00	0.00	(1,240.60)	1,240.60	0.00
P3043C	Review of draft Palestinian constitution	4,260.50	0.00	0.00	0.00	4,260.50
P3043D	United Church of Canada delegation	0.00	11,049.00	(10,571.40)	(477.60)	0.00
YP304	Churches in the Middle East: solidarity and witness for peace	0.00	230,385.91	(361,370.14)	130,984.23	0.00
	<i>Subtotal P304</i>	<i>223,786.90</i>	<i>404,277.17</i>	<i>(811,694.91)</i>	<i>261,360.14</i>	<i>79,729.30</i>
P305 Ecumenical Accompaniment Programme in Palestine and Israel (EAPPI)						
P3051A	EAPPI international accompaniment	0.00	0.00	(15,851.92)	15,851.92	0.00
P3051B	EAPPI local accompaniment	0.00	162,631.33	(263,329.39)	100,698.06	0.00
P3051C	Ecumenical Accompaniers coordination	0.00	309,050.69	0.00	(309,050.69)	0.00
3051AT	Ecumenical Accompaniers: Austria	(747.37)	4,147.37	(3,308.20)	0.00	91.80
3051AU	Ecumenical Accompaniers: Australia	2,284.48	10,200.00	(4,153.81)	0.00	8,330.67
3051CA	Ecumenical Accompaniers: United Church of Canada	4,794.34	30,572.00	(26,162.15)	0.00	9,204.19
3051CB	Ecumenical Accompaniers: Presbyterian Church in Canada	910.51	3,400.00	(3,332.07)	0.00	978.44
3051CH	Ecumenical Accompaniers: Switzerland	9,805.93	57,609.00	(59,909.04)	0.00	7,505.89
3051DE	Ecumenical Accompaniers: Germany	7,216.20	38,595.49	(44,575.42)	0.00	1,236.27
3051FI	Ecumenical Accompaniers: Finland	501.41	70,550.00	(67,186.18)	0.00	3,865.23
3051FR	Ecumenical Accompaniers: France	557.85	8,509.88	(8,089.10)	0.00	978.63
3051GB	Ecumenical Accompaniers: Great Britain and Ireland	22,561.09	63,563.91	(79,243.39)	0.00	6,881.61
3051NL	Ecumenical Accompaniers: Netherlands	2,642.39	10,218.89	(10,497.77)	0.00	2,363.51
3051NO	Ecumenical Accompaniers: Norway	871.70	82,450.00	(83,245.29)	0.00	76.41
3051SE	Ecumenical Accompaniers: Sweden	12,946.40	105,473.17	(105,437.17)	(12,946.40)	36.00

Restricted Funds Activities List for the year ended 31 December 2013

Programme 3	Public Witness: Addressing Power, Affirming Peace (continued)	Opening Balance	Income	Expenses	Transfer	Closing Balance
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
P305 Ecumenical Accompaniment Programme in Palestine and Israel (EAPPI) (continued)						
305IUS	Ecumenical Accompaniers: USA	4,170.70	10,210.42	(9,809.18)	0.00	4,571.94
305IZA	Ecumenical Accompaniers: South Africa	6,894.75	0.00	0.00	(6,894.75)	0.00
305IUN	Ecumenical Accompaniers: UNICEF	7,493.26	384,653.64	(360,077.15)	(10,950.19)	21,119.56
305IOT	Ecumenical Accompaniers: Other	0.00	1,275.00	(27,740.64)	26,465.64	0.00
305IEV	Evacuation Fund	15,259.72	0.00	0.00	0.00	15,259.72
P305ID	Awareness building and advocacy	0.00	5,983.75	(6,599.10)	615.35	0.00
P305IE	Extension of EAPPI to other countries	16,339.23	43,813.00	(9,628.46)	(31,702.12)	18,821.65
P305IF	EAPPI evaluation	4,941.40	2,759.70	0.00	(6,520.48)	1,180.62
P305IG	Field staff HEKS	0.00	20,000.00	(23,628.77)	3,628.77	0.00
P305H	EAPPI Yanoun House	0.00	3,855.97	(3,273.28)	0.00	582.69
P305I	Ecumenical Accompaniers from the South: ICCO	0.00	45,521.10	(895.15)	0.00	44,625.95
YP305	Ecumenical Accompaniment Programme in Palestine and Israel	0.00	106,547.43	(316,682.78)	210,135.35	0.00
<i>Subtotal P305</i>		<i>119,443.99</i>	<i>1,581,591.74</i>	<i>(1,532,655.41)</i>	<i>(20,669.54)</i>	<i>147,710.78</i>
Total P3		412,067.90	3,829,055.57	(3,957,726.78)	(50,645.72)	232,750.97

Restricted Funds Activities List for the year ended 31 December 2013

Programme 4 Justice, Diakonia and Responsibility for Creation						
XXP4	Future long-service bonuses	(6,527.83)	0.00	0.00	3,399.32	(3,128.51)
YYP4	Justice, diakonia and responsibility for creation	0.00	767,480.43	0.00	(641,763.96)	125,716.47
ZZP4	Justice, diakonia and responsibility for creation	0.00	0.00	0.00	0.00	0.00
	<i>Subtotal P4</i>	(6,527.83)	767,480.43	0.00	(638,364.64)	122,587.96
P401 Solidarity and diakonia						
YP401A	Presbyterian Church of Korea staff secondment (60%)	0.00	21,600.00	(87,592.65)	65,992.65	0.00
<i>Prophetic diakonia</i>						
P4011A	Global conference on a theology of diakonia	0.00	0.00	(6,689.73)	6,689.73	0.00
P4011C	Diakonia: 10th Assembly Madang, conversations and participation	0.00	9,228.75	(16,032.40)	6,803.65	0.00
YP4011	Prophetic diakonia	0.00	98,701.58	(150,554.28)	51,852.70	0.00
<i>WCC diakonia scholarships</i>						
4012SA	General scholarships fund	13,089.71	0.00	(12,377.79)	0.00	711.92
4012SC	HEKS-EPER scholarships	26,182.54	60,000.00	(24,645.90)	0.00	61,536.64
4012SD	ESP scholarships	40,273.33	110,554.14	(111,099.04)	0.00	39,728.43
4012SE	FPS scholarships	4,481.73	0.00	0.00	0.00	4,481.73
4012SJ	EED scholarships 2006-07	(1,366.11)	1,366.11	0.00	0.00	0.00
4012SK	EED scholarships 2008-09	1,115.97	0.00	(2,412.15)	0.00	(1,296.18)
4012SL	EED scholarships 2010-11	70,193.98	22,899.08	(81,708.48)	0.00	11,384.58
4012SM	EED Scholarships 2012-13	31,300.02	456,202.26	(288,850.46)	(28,679.37)	169,972.45
P4012A	Scholarships coordination	0.00	0.00	(924.50)	924.50	0.00
P4013A	Scholarships regional consultations	0.00	107.60	(28,786.97)	28,679.37	0.00
YP4012	WCC diakonia scholarships	0.00	18,400.30	(281,134.88)	262,734.58	0.00
YP401	Solidarity and diakonia	0.00	60,156.29	(69,381.67)	9,225.38	0.00
	<i>Subtotal P401</i>	185,271.17	859,216.11	(1,162,190.90)	404,223.19	286,519.57

Restricted Funds Activities List for the year ended 31 December 2013

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
Programme 4 Justice, Diakonia and Responsibility for Creation (continued)						
P405 Eco-justice and diakonia						
<i>Poverty, wealth and ecology</i>						
P4051A	Church encounters on PWE: impact of economic globalization Q1	0.00	2,022.35	(26,221.76)	24,199.41	0.00
P4052B	Seminars at the World Social Forum Q1	0.00	0.00	(49,010.90)	49,010.90	0.00
P4052C	Study on poverty, wealth and ecological debt Q1	0.00	0.00	(100.20)	100.20	0.00
P4052D	UN/WTO meetings Apr-Dec	0.00	0.00	(350.00)	350.00	0.00
P4053B	Accompanying churches on economic justice Q1	0.00	0.00	71.01	(71.01)	0.00
P4053C	AGAPE publications Q1	0.00	0.00	(4,754.64)	4,754.64	0.00
P4053D	Eco-Justice: 10th Assembly workshops and participants	0.00	2,268.65	(43,328.70)	41,060.05	0.00
P4053E	New financial architecture panel Apr-Dec	0.00	26,227.79	(26,272.79)	45.00	0.00
P4053F	AGAPE publications: 10th Assembly	0.00	0.00	(9,270.38)	9,270.38	0.00
YP405A	Poverty, wealth and ecology (UCC-CIDA)	116,986.59	0.00	(38,992.45)	(77,994.14)	0.00
YP4051	Poverty, wealth and ecology	0.00	111,550.46	(281,214.86)	169,664.40	0.00
<i>Caring for creation and climate justice</i>						
P4055A	10th Assembly seminar & Working Group on Climate Change	0.00	17,139.96	(25,796.16)	8,656.20	0.00
P4055B	10th Assembly Participants: Climate Change	0.00	642.65	(15,414.74)	14,772.09	0.00
P4055C	Accompanying churches on caring for creation and climate justice actions	0.00	3,054.38	(14,875.77)	11,821.39	0.00
P4055D	Climate justice actions: 10th Assembly participants	0.00	0.00	(3,713.07)	3,713.07	0.00
P4055E	Ecumenical advocacy on climate change in the international arena	0.00	2,659.95	(7,393.89)	4,733.94	0.00
YP4055	Caring for creation and climate justice	0.00	198,624.58	(267,174.84)	68,550.26	0.00
<i>Ecumenical Water Network (EWN)</i>						
P4056A	EWN coordination	0.00	(28.05)	(4,900.69)	4,928.74	0.00
P4056C	EWN communications	0.00	0.00	(4,500.53)	4,500.53	0.00
P4056D	EWN printing: 10th Assembly	0.00	0.00	(7,188.50)	7,188.50	0.00
P4056E	EWN advocacy	0.00	0.00	(1,242.04)	1,242.04	0.00
P4056F	EWN workshops and participation in relevant international events	0.00	0.00	(450.89)	450.89	0.00
P4056G	EWN: 10th Assembly Madang workshops and exhibition	0.00	0.00	(34,351.91)	34,351.91	0.00
P4056H	EWN Summer School	6,840.79	0.00	0.00	(6,840.79)	0.00
P4056I	EWN Forum	0.00	1,246.42	(51,907.84)	50,661.42	0.00
P4056J	Eco-justice youth programme follow-up	0.00	0.00	(1,972.11)	6,840.79	4,868.68
YP4056	Ecumenical Water Network (EWN)	82,341.69	215,909.94	(194,442.84)	(86,231.95)	17,576.84

Restricted Funds Activities List for the year ended 31 December 2013

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
Programme 4 Justice, Diakonia and Responsibility for Creation (continued)						
P405 Eco-justice and diakonia (continued)						
<i>Advancing peace through social justice</i>						
P4057A	WCC-ILO Ethiopia	0.00	0.00	(1,228.55)	1,228.35	0.00
P4057B	WCC-ILO Egypt	0.00	43.79	(2,359.11)	2,315.32	0.00
YP4057	WCC-ILO Advancing peace through social justice	0.00	72,411.29	(38,563.54)	(3,543.67)	30,304.08
YP405	Eco-justice and diakonia	0.00	209,403.11	(27,949.06)	(181,454.05)	0.00
	<i>Subtotal P405</i>	<i>206,169.07</i>	<i>863,177.27</i>	<i>(1,184,871.55)</i>	<i>168,274.81</i>	<i>52,749.60</i>
P406 Health and healing						
P4061A	Health for All	0.00	0.00	(20,568.45)	20,568.45	0.00
P4061B	Health and healing: 10th Assembly conversations and Madang	0.00	0.00	(8,919.23)	8,919.23	0.00
P4062A	Health, sexuality and HIV	0.00	0.00	(21,126.20)	21,126.20	0.00
P4062B	Health and healing: 10th Assembly participation	0.00	0.00	(3,268.80)	3,268.80	0.00
P4063A	Healing of memories	0.00	0.00	(7,368.85)	7,368.85	0.00
P4063B	Health and healing: 10th Assembly multimedia exhibition	0.00	0.00	(7,255.49)	7,255.49	0.00
YP406	Health and healing	0.00	104,665.00	(102,388.29)	(2,276.71)	0.00
	<i>Subtotal P406</i>	<i>0.00</i>	<i>104,665.00</i>	<i>(170,895.31)</i>	<i>66,230.31</i>	<i>0.00</i>
P407 Ecumenical HIV and AIDS Initiative in Africa (EHAIA)						
P4071A	EHAIA general costs	0.00	(6,989.65)	(513,800.37)	520,790.02	0.00
P4071B	EHAIA: 10th Assembly	0.00	0.00	(61,626.16)	61,626.16	0.00
P4071C	EHAIA evaluation	0.00	0.00	0.00	30,000.00	30,000.00
P4071D	EHAIA special projects (Stichting Rotterdam)	5,571.05	0.00	(5,571.05)	0.00	0.00
P4071E	EHAIA: Nigeria training	0.00	18,516.00	0.00	0.00	18,516.00
P4071F	EHAIA special projects (Christian Aid)	3,596.58	0.00	(3,116.40)	0.00	480.18
P4071G	EHAIA special projects (United Church of Canada)	0.00	57,474.58	(38,218.80)	0.00	19,255.78
P4071H	EHAIA special projects (Norwegian Church Aid)	5,346.09	0.00	0.00	(5,346.09)	0.00
4071CE	Central Africa	0.00	18,553.50	(72,221.46)	53,667.96	0.00
4071EA	Eastern Africa	0.00	28,692.40	(97,185.29)	68,492.89	0.00
4071LU	Lusophone Africa	0.00	18,553.50	(55,279.55)	36,726.05	0.00
4071SO	Southern Africa	0.00	22,264.20	(81,413.22)	59,149.02	0.00
4071WE	West Africa	0.00	24,745.85	(79,282.79)	54,536.94	0.00
4071TI	Theology consultant (francophone)	0.00	30,868.75	(73,769.47)	42,900.72	0.00
4071T2	Theology consultant (anglophone)	0.00	30,868.75	(49,486.49)	18,617.74	0.00
YP407	Ecumenical HIV and AIDS Initiative in Africa (EHAIA)	94,976.01	1,241,762.18	(348,363.94)	(952,408.34)	35,965.91
	<i>Subtotal P407</i>	<i>109,489.73</i>	<i>1,485,310.06</i>	<i>(1,479,334.99)</i>	<i>(11,246.93)</i>	<i>104,217.87</i>

Restricted Funds Activities List for the year ended 31 December 2013

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
P408 EHAlA-YWCA-NORAD						
4081AG	Circle Conference, Johannesburg (Geneva)	0.00	0.00	(4,506.09)	4,506.09	0.00
4081AE	Circle Conference, Johannesburg (Eastern Africa)	0.00	0.00	(3,130.55)	3,130.55	0.00
4081AL	Circle Conference, Johannesburg (Lusophone Africa)	0.00	0.00	(154.57)	154.57	0.00
4081AS	Circle Conference, Johannesburg (Southern Africa)	0.00	0.00	(1,977.56)	1,977.56	0.00
4081AW	Circle Conference, Johannesburg (Western Africa)	0.00	0.00	(3,942.31)	3,942.31	0.00
4081BG	ICASA, Durban (Geneva)	0.00	0.00	(8,439.65)	8,439.65	0.00
4081BW	ICASA, Durban (Western Africa)	0.00	0.00	(5,903.63)	5,903.63	0.00
4081CG	EHAlA-YWCA-NORAD: 10th Assembly	0.00	0.00	(63,333.61)	63,333.61	0.00
4081DG	Promotional materials	0.00	0.00	(4,586.68)	4,586.68	0.00
4082AW	Consultation SRHR and global plan on PMTCT, Abuja, Nigeria	0.00	0.00	(12,284.89)	12,284.89	0.00
4082BC	Consultation SRHR and PMTCT, Goma, DRC	0.00	0.00	(24,303.50)	24,303.50	0.00
4082BL	Consultation SRHR and PMTCT, Luanda, Angola	0.00	0.00	(7,701.96)	7,701.96	0.00
4083AW	Workshop masculinity and SRHR, Lomé, Togo	0.00	0.00	(12,183.67)	12,183.67	0.00
YP408	EHAlA - YWCA - NORAD	0.00	212,685.15	(28,746.41)	(154,759.16)	29,179.58
	<i>Subtotal P408</i>	<i>0.00</i>	<i>212,685.15</i>	<i>(181,195.08)</i>	<i>(2,310.49)</i>	<i>29,179.58</i>
Total P4		494,402.14	4,292,534.02	(4,178,487.83)	(13,193.75)	595,254.58

Restricted Funds Activities List for the year ended 31 December 2013

Programme 5 Education and Ecumenical Formation						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
XXP5	Future long-service bonuses	(8,257.22)	0.00	0.00	4,299.89	(3,957.33)
YYP5	Education and ecumenical formation	0.00	807,725.20	0.00	(807,725.20)	0.00
ZYP5	Education and ecumenical formation	0.00	0.00	0.00	0.00	0.00
	<i>Subtotal P5</i>	(8,257.22)	807,725.20	0.00	(803,425.31)	(3,957.33)
P501 The Ecumenical Institute, Bossey						
ZP501	The Ecumenical Institute, Bossey	0.00	230.00	(1,163,994.20)	1,163,764.20	0.00
ZP501B	Organic garden project	0.00	0.00	(1,482.75)	1,482.75	0.00
P501A	Ecumenical missiology professor	0.00	121,500.35	(163,280.92)	41,780.57	0.00
P501I	Ecumenical Trust faculty chair	0.00	49,855.55	(89,787.98)	39,932.43	0.00
<i>Ecumenical Institute scholarships</i>						
YP501S	Ecumenical Institute Scholarships Fund	392,007.21	459,244.29	(111.09)	(415,981.00)	435,159.41
P501S1	Vinton Anderson Scholarship Fund	28,879.69	6,640.21	0.00	0.00	35,519.90
P501S2	Eugene Carson Blake Scholarship Fund	152,759.94	10,756.47	0.00	0.00	163,516.41
P501S3	Presbyterian Church (USA) Scholarship Fund	12,219.30	0.00	0.00	0.00	12,219.30
P501S4	Orthodox programme fund	28,070.01	511.60	(2,960.06)	(1,500.00)	24,121.55
P501S5	FTESEA scholarships	0.00	21,975.00	0.00	(21,975.00)	0.00
P501S6	Vatican scholarships	0.00	25,988.00	0.00	(25,988.00)	0.00
<i>Academic courses</i>						
P5011A	Intensive English summer course	0.00	6,554.47	(61,815.69)	55,261.22	0.00
P5011B	Complementary Certificate in Ecumenical Studies (CC) Jan	0.00	0.00	(18,425.95)	18,425.95	0.00
P5011C	Complementary Certificate in Ecumenical Studies (CC) Sep-Dec	0.00	14,729.67	(96,713.67)	81,984.00	0.00
P5011F	Master of Adv Studies in Ecumenical Studies (MAS) Jan-Jun	0.00	0.00	(55,192.05)	55,192.05	0.00
P5011G	Master of Adv Studies in Ecumenical Studies (MAS) Sep-Dec	0.00	25,942.52	(64,665.36)	38,722.84	0.00
P5011H	Doctorate in Theology (mention Ecumenical Studies) Jan-Jun	0.00	0.00	(260.00)	260.00	0.00
P5011I	Doctorate in Theology (mention Ecumenical Studies) Sep-Dec	0.00	0.00	(260.00)	260.00	0.00
P5011J	Certificate of Advanced Studies in Ecumenical Studies (CAS) Jan	0.00	1,046.86	(27,513.80)	26,466.94	0.00
P5011K	Certificate of Adv Studies in Ecumenical Studies (CAS) Sep-Dec	0.00	2,431.67	(95,223.59)	92,791.92	0.00
YP501	The Ecumenical Institute, Bossey	0.00	542,111.99	(1,117.62)	(540,994.37)	0.00
	<i>Subtotal P501</i>	613,936.15	1,289,518.65	(1,842,804.73)	609,886.50	670,536.57

Restricted Funds Activities List for the year ended 31 December 2013

Programme 5 Education and Ecumenical Formation (continued)						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
P502 Continuing ecumenical formation						
P502 IC	Seminar: Globalization of the churches	2,019.26	0.00	(2,019.26)	0.00	0.00
P502 IE	Specialized ministries ecumenical formation seminar	18,162.00	0.00	(8,053.17)	0.00	10,108.83
P5023A	Building an interfaith community	0.00	8,303.40	(51,436.56)	43,133.16	0.00
YP502	Continuing ecumenical formation	0.00	101,687.74	(224,893.28)	123,205.54	0.00
	<i>Subtotal P502</i>	<i>20,181.26</i>	<i>109,991.14</i>	<i>(286,402.27)</i>	<i>166,338.70</i>	<i>10,108.83</i>
Total P5		625,860.19	2,207,234.99	(2,129,207.00)	(27,200.11)	676,688.07

Restricted Funds Activities List for the year ended 31 December 2013

Programme 6 Inter-religious Dialogue and Cooperation						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
XXP6	Future long-service bonuses	(1,547.92)	0.00	0.00	806.06	(741.86)
YYP6	Inter-religious dialogue and cooperation	48,613.65	526,137.87	0.00	(539,923.78)	34,827.74
ZZP6	Inter-religious dialogue and cooperation	0.00	0.00	0.00	0.00	0.00
	<i>Subtotal P6</i>	<i>47,065.73</i>	<i>526,137.87</i>	<i>0.00</i>	<i>(539,117.72)</i>	<i>34,085.88</i>
P601 Christian self-understanding in the context of religious plurality						
P6011A	Christian self-understanding in the context of religious plurality	0.00	0.00	(27,499.56)	27,499.56	0.00
P6011B	Inter-religious dialogue: 10th Assembly	0.00	0.00	(21,704.22)	21,704.22	0.00
P6011C	Inter-religious/inter-church dialogue	0.00	0.00	(6,586.13)	6,586.13	0.00
P6011D	Inter-religious dialogue: 10th Assembly participation	0.00	0.00	(1,654.95)	1,654.95	0.00
P6011E	Women in inter-religious dialogue: 10th Assembly	0.00	0.00	(6,767.17)	6,767.17	0.00
P6011F	"Jerusalem" in Christian theological self-understanding	0.00	425.86	(8,280.92)	7,855.06	0.00
YP601	Christian self-understanding in the context of religious plurality	0.00	2,314.00	(168,918.23)	166,604.23	0.00
	<i>Subtotal P601</i>	<i>0.00</i>	<i>2,739.86</i>	<i>(241,411.18)</i>	<i>238,671.32</i>	<i>0.00</i>
P602 Social, political and advocacy aspects of inter-religious dialogue						
P6021A	Religious extremism in sub-Saharan Africa	0.00	0.00	(2,235.54)	2,235.54	0.00
P6021B	Religious extremism in sub-Saharan Africa: 10th Assembly workshop	0.00	0.00	(4,947.81)	4,947.81	0.00
YP602	Social, political and advocacy aspects of inter-religious dialogue	0.00	0.00	(167,008.23)	167,008.23	0.00
	<i>Subtotal P602</i>	<i>0.00</i>	<i>0.00</i>	<i>(174,191.58)</i>	<i>174,191.58</i>	<i>0.00</i>
P603 Building inter-religious respect and trust						
P6031A	Christian-Shia dialogue with Iranian Centre for Inter-religious Dialogue	0.00	0.00	(2,830.12)	2,830.12	0.00
P6031B	Christian-Shia dialogue: 10th Assembly workshop	0.00	0.00	(2,305.23)	2,305.23	0.00
P6031C	WCC/PCID dialogue with Muslim partners in relation to Evangelism/Dawa	0.00	1,775.00	(4,787.41)	3,012.41	0.00
P6031D	Bilateral dialogue with representatives of Eastern religions	0.00	0.00	(17,215.52)	17,215.52	0.00
P6031E	Dialogue with Eastern religions: 10th Assembly event, participants and workshop	0.00	0.00	(2,437.88)	2,437.88	0.00
YP603	Building inter-religious respect and trust	0.00	82,501.34	(163,596.71)	81,095.37	0.00
	<i>Subtotal P603</i>	<i>0.00</i>	<i>84,276.34</i>	<i>(193,172.87)</i>	<i>108,896.53</i>	<i>0.00</i>
P604 IRDC publications and presentations						
P6041A	<i>Current Dialogue</i> and other publications	0.00	0.00	(12,188.42)	12,188.42	0.00
P6041C	Directory of Christian Institutions offering training in inter-religious relations	0.00	0.00	(158.20)	158.20	0.00
P6041D	IRDC display: 10th Assembly	0.00	0.00	(4,539.56)	4,539.56	0.00
	<i>Subtotal P604</i>	<i>0.00</i>	<i>0.00</i>	<i>(16,886.18)</i>	<i>16,886.18</i>	<i>0.00</i>
Total P6		47,065.73	613,154.07	(625,661.81)	(472.11)	34,085.88

Restricted Funds Activities List for the year ended 31 December 2013

C1 Communication						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
XXC1	Future long-service bonuses	(27,626.11)	0.00	0.00	6,223.98	(21,402.13)
YYC1	Communication	0.00	1,707,141.43	0.00	(1,707,141.43)	0.00
ZZC1	Communication	0.00	0.00	0.00	0.00	0.00
	<i>Subtotal C1</i>	<i>(27,626.11)</i>	<i>1,707,141.43</i>	<i>0.00</i>	<i>(1,700,917.45)</i>	<i>(21,402.13)</i>
C101 Communication directorate						
C1011A	Communication directorate: general	0.00	0.00	(703.32)	703.32	0.00
C1011B	Communication strategy implementation	0.00	0.00	(454.35)	454.35	0.00
C1011C	Communication directorate: travel	0.00	0.00	(15,968.32)	15,968.32	0.00
C1012B	Global communicators network	28,673.59	0.00	0.00	0.00	28,673.59
C1014A	Ecumenical News International	0.00	0.00	(21,713.38)	21,713.38	0.00
YC101	Communication directorate	0.00	0.00	(385,864.12)	385,864.12	0.00
	<i>Subtotal C101</i>	<i>28,673.59</i>	<i>0.00</i>	<i>(424,703.49)</i>	<i>424,703.49</i>	<i>28,673.59</i>
C102 Language service						
C1021A	Language service: general	0.00	0.00	(46,071.72)	46,071.72	0.00
YC102	Language service	0.00	0.00	(234,659.37)	234,659.37	0.00
	<i>Subtotal C102</i>	<i>0.00</i>	<i>0.00</i>	<i>(280,731.09)</i>	<i>280,731.09</i>	<i>0.00</i>
C103 Web-Press office						
C1031A	Press office: general	0.00	0.00	(3,959.64)	3,959.64	0.00
C1031B	Meltwater news usage statistics	0.00	0.00	(8,058.61)	8,058.61	0.00
C1031C	Press office: staff and non-staff travel	0.00	0.00	(5,156.77)	5,156.77	0.00
C1033A	Freelance writers	0.00	0.00	(14,707.77)	14,707.77	0.00
C1033B	Outside translation of news	0.00	0.00	(4,275.15)	4,275.15	0.00
C1033D	Latin American regional liaison	0.00	0.00	(35,053.13)	35,053.13	0.00
C1034A	Media training for WCC staff	0.00	0.00	(4,000.00)	4,000.00	0.00
C1035A	Web office: general	0.00	0.00	(125.05)	125.05	0.00
C1035B	Web maintenance and development	0.00	0.00	(28,477.08)	28,477.08	0.00
C1035C	Web mail distribution	0.00	0.00	(13,945.05)	13,945.05	0.00
YC103	Web-Press office	0.00	0.00	(326,505.75)	326,505.75	0.00
	<i>Subtotal C103</i>	<i>0.00</i>	<i>0.00</i>	<i>(444,264.00)</i>	<i>444,264.00</i>	<i>0.00</i>

Restricted Funds Activities List for the year ended 31 December 2013

C1 Communication (continued)						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
C104 Publications						
C1041A	Publications: general	0.00	0.00	(138.89)	138.89	0.00
C1041B	Marketing and promotion	0.00	0.00	(1,952.08)	1,952.08	0.00
C1041C	Conferences: publications	0.00	0.00	(400.00)	400.00	0.00
C1041D	Publications distribution	0.00	0.00	(3.75)	3.75	0.00
C1042A	<i>Ecumenical Review</i>	0.00	46,089.47	(23,257.48)	(22,831.99)	0.00
C1042B	<i>International Review of Mission</i>	0.00	43,558.64	(2,215.36)	(41,343.28)	0.00
C1043A	<i>WCC Annual Review</i>	0.00	0.00	(13,960.25)	13,960.25	0.00
C1043E	Reprints	0.00	0.00	(4,017.73)	4,017.73	0.00
C1043F	WCC books	0.00	21,107.42	(55,989.38)	34,881.96	0.00
YC104	Publications	0.00	0.00	(368,839.50)	368,839.50	0.00
	<i>Subtotal C104</i>	<i>0.00</i>	<i>110,755.53</i>	<i>(470,774.42)</i>	<i>360,018.89</i>	<i>0.00</i>
C105 Promotion and marketing						
C1051A	Promotion and marketing: general	0.00	482.80	(5,479.71)	4,996.91	0.00
C1051B	VIP guests	0.00	930.30	(861.39)	(68.91)	0.00
C1051C	Reading room	0.00	0.00	(5,014.43)	5,014.43	0.00
C1052A	Promotional materials	0.00	0.00	(4,489.27)	4,489.27	0.00
C1053A	Photo Oikoumene and photo database	0.00	0.00	(8,277.78)	8,277.78	0.00
C1055B	Video production	0.00	0.00	(43,769.29)	43,769.29	0.00
C1056B	WCC books	0.00	1,782.26	0.00	(1,782.26)	0.00
C1056D	Souvenirs	0.00	0.00	(20,288.50)	20,288.50	0.00
YC105	Promotion and marketing	0.00	0.00	(115,954.45)	115,954.45	0.00
	<i>Subtotal C105</i>	<i>0.00</i>	<i>3,195.36</i>	<i>(204,134.82)</i>	<i>200,939.46</i>	<i>0.00</i>
Total CI		1,047.48	1,821,092.32	(1,824,607.82)	9,739.48	7,271.46
Total WCC Programmes		3,090,347.55	21,722,560.81	(21,864,064.02)	(132,518.45)	2,816,325.89

Restricted Funds Activities List for the year ended 31 December 2013

AI WCC 10th Assembly						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
A100 Geneva infrastructure						
YYA1	WCC 10th Assembly	2,208,776.52	2,080,128.41	56.87	(4,171,275.32)	117,686.48
YY2A1	WCC 11th Assembly	0.00	0.00	0.00	100,000.00	100,000.00
ZZA1	Assembly office Geneva	0.00	(7,286.83)	(578,224.78)	585,511.61	0.00
	<i>Subtotal A100</i>	<i>2,208,776.52</i>	<i>2,072,841.58</i>	<i>(578,167.91)</i>	<i>(3,485,763.71)</i>	<i>217,686.48</i>
A101 Preparatory activities						
A1012A	Assembly worship committee	0.00	0.00	(33,772.55)	33,772.55	0.00
A1013A	Committee leadership	0.00	0.00	(10,366.29)	10,366.29	0.00
	<i>Subtotal A101</i>	<i>0.00</i>	<i>0.00</i>	<i>(44,138.84)</i>	<i>44,138.84</i>	<i>0.00</i>
A102 Participation						
A102AF	Delegates Africa	89,956.80	98,140.42	(564,372.47)	376,275.25	0.00
A102AS	Delegates Asia	0.00	97,864.00	(199,273.23)	101,409.23	0.00
A102CA	Delegates Caribbean	9,839.03	5,140.00	(39,950.16)	24,971.13	0.00
A102EU	Delegates Europe	0.00	0.00	(271,665.61)	271,665.61	0.00
A102LA	Delegates Latin America	19,678.05	48,932.00	(113,384.73)	44,774.68	0.00
A102ME	Delegates Middle East	0.00	0.00	(107,370.18)	107,370.18	0.00
A102PA	Delegates Pacific	21,083.63	0.00	(85,737.22)	64,653.59	0.00
A1021A	Cancellation, "no-show" and abandoned charges	0.00	0.00	(36,784.06)	36,784.06	0.00
A1021B	Co-opted journalists	0.00	0.00	(78,261.23)	78,261.23	0.00
A1021C	Stewards	0.00	5,358.82	(332,498.15)	327,139.33	0.00
A1021D	Advisors	0.00	178.64	(30,465.80)	30,287.16	0.00
A1021E	Guests	0.00	0.00	(70,890.01)	70,890.01	0.00
A1021F	Staff	0.00	123.00	(402,859.11)	402,736.11	0.00
A1021G	Interpreters	0.00	0.00	(210,862.63)	210,862.63	0.00
A1021H	Translators	0.00	0.00	(108,015.42)	108,015.42	0.00
A1021I	Pacific group Karibu	0.00	27,472.50	(25,888.68)	(1,583.82)	0.00
A1021J	Stewards: Africa	0.00	1,500.00	(1,514.00)	14.00	0.00
A1021K	Medical insurance	0.00	0.00	(68,073.05)	68,073.05	0.00
A1021L	Reimbursements and claims due	0.00	0.00	(22,450.00)	22,450.00	0.00
	<i>Subtotal A102</i>	<i>140,557.51</i>	<i>284,709.38</i>	<i>(2,770,315.74)</i>	<i>2,345,048.85</i>	<i>0.00</i>

Restricted Funds Activities List for the year ended 31 December 2013

AI Assembly (continued)	Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
	A103 Resources						
	A1031A	Assembly communication	0.00	166,414.50	(298,120.06)	131,705.56	0.00
	A1031B	Assembly books	0.00	0.00	(167,363.44)	167,363.44	0.00
	A1031C	CCT & video recording	0.00	0.00	(85,011.52)	85,011.52	0.00
	A1031E	Video production	0.00	0.00	(3,100.83)	3,100.83	0.00
	A1031I	Exhibition and bookstore	0.00	0.00	(113,364.27)	113,364.27	0.00
	A1031J	Press centre and press conference centre	0.00	0.00	(54,046.75)	54,046.75	0.00
	A1031K	Signage	0.00	0.00	(29,648.22)	29,648.22	0.00
	A1031L	Newspaper	0.00	0.00	(14,076.51)	14,076.51	0.00
	A1031M	Bookstore operations	0.00	28,751.04	(36,573.11)	7,822.07	0.00
		<i>Subtotal A103</i>	<i>0.00</i>	<i>195,165.54</i>	<i>(801,304.71)</i>	<i>606,139.17</i>	<i>0.00</i>
	A104 Busan infrastructure						
	A1041A	Special activities (CoS)	0.00	7,567.45	(7,991.49)	424.04	0.00
	A1041B	Busan facilities	0.00	0.00	(294,391.99)	294,391.99	0.00
	A1041C	Youth pre-assembly	0.00	0.00	(35,931.74)	35,931.74	0.00
	A1041D	Women's pre-assembly	0.00	0.00	(34,925.29)	34,925.29	0.00
	A1041E	Indigenous Peoples' pre-assembly	0.00	0.00	(2,986.49)	2,986.49	0.00
	A1041F	EDAN pre-assembly	0.00	0.00	(8,893.98)	8,893.98	0.00
	A1041G	Worship	0.00	0.00	(70,925.36)	70,925.36	0.00
		<i>Subtotal A104</i>	<i>0.00</i>	<i>7,567.45</i>	<i>(456,046.34)</i>	<i>448,478.89</i>	<i>0.00</i>
	A105 Madang						
	A1051A	Madang co-ordination	0.00	0.00	(26,209.53)	26,209.53	0.00
	A1051B	Madang participation	0.00	1,644.02	(143,708.19)	142,064.17	0.00
	A1051C	Madang exhibition hall	0.00	0.00	(56,922.88)	56,922.88	0.00
		<i>Subtotal A105</i>	<i>0.00</i>	<i>1,644.02</i>	<i>(226,840.60)</i>	<i>225,196.58</i>	<i>0.00</i>
	Total WCC 10th Assembly		2,349,334.03	2,561,927.97	(4,876,814.14)	183,238.62	217,686.48

Restricted and Designated Funds Activities List for the year ended 31 December 2013

Ecumenical Research Centre						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
ZZ1.1	Ecumenical Research Centre	0.00	97,931.88	(97,931.64)	(0.24)	0.00
Total Ecumenical Research Centre		0.00	97,931.88	(97,931.64)	(0.24)	0.00
Multilateral Solidarity						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
WW0309	Casa Locarno Fund	40,906.59	0.00	0.00	(40,906.59)	0.00
Total Multilateral Solidarity		40,906.59	0.00	0.00	(40,906.59)	0.00
Total Restricted Programme Funds		5,480,588.17	24,382,420.66	(26,838,809.80)	9,813.34	3,034,012.37
Designated Programme Funds						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
DPF001	Designated Programme Funds	533,955.55	0.00	0.00	0.00	533,955.55
Total Designated Programme Funds		533,955.55	0.00	0.00	0.00	533,955.55

Information on Consolidated Activities

Programme 2 Unity, Mission, Evangelism and Spirituality						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
P204 Towards just and inclusive communities						
P2044A GE	EDAN coordination	0.00	7,354.80	(80,939.73)	73,584.93	0.00
P2044A Kenya	EDAN	105,843.80	299,565.43	(268,369.96)	(63,185.50)	73,853.77
	Geneva + Kenya	105,843.80	306,920.23	(349,309.69)	10,399.43	73,853.77
	Consolidation adjustments	0.00	(37,044.00)	37,044.00	0.00	0.00
P2044A consol	EDAN	105,843.80	269,876.23	(312,265.69)	10,399.43	73,853.77
P2044B GE						
P2044B Kenya	EDAN 10th Assembly participation	0.00	65,233.50	(116,171.72)	50,938.22	0.00
	EDAN 10th Assembly participation	0.00	0.00	(63,185.50)	63,185.50	0.00
	Geneva + Kenya	0.00	65,233.50	(179,357.22)	114,123.72	0.00
	Consolidation adjustments	0.00	(63,185.50)	63,185.50	0.00	0.00
P2044A consol	EDAN 10th Assembly participation	0.00	2,048.00	(116,171.72)	114,123.72	0.00

Notes to the Activities Appendix

1. Purpose of the Appendix

The appendix details the activities which are summarized in the Restricted Funds and Designated Funds reported in the Reserves and Other Funds in the Balance Sheet of the World Council of Churches.

Restricted Funds are Programme Funds restricted by the Council's donors for use within a Programme, a specific Project within a Programme, or, exceptionally, an Activity within a Project.

Designated Funds are Specific Programme Reserves held at the discretion of the Council, derived from the Council's own designation of its unrestricted funds. The timing of the disbursement of the Designated Funds is at the discretion of the Council.

The appendix sets out the opening balances, income, expenditure, transfers and closing balances of the Restricted Funds and the Designated Funds and thereby adds greater transparency to the financial report.

2. Accounting Policies

The information set out in the appendix is consistent with the information disclosed in the consolidated financial statements of the Council. The significant accounting policies adopted by the Council in preparation of the appendix are set out in Note 2 to the Council's consolidated financial statements for the year ended 31 December 2013.

3. Consolidation

The Restricted Funds Activities List includes activities undertaken both in Geneva and in the Ecumenical Disability Advocates Network, Kenya. For the activities concerned, income, expenditure and transfers are reported on a consolidated basis.

For reference, the section *Information on Consolidated Activities* lists respectively for the activities concerned the relevant accounting information from the records of the World Council of Churches, Geneva, and that from the records of the Ecumenical Disability Advocates Network, Kenya. To avoid duplication, where Geneva has recorded expenditure being money transfers to the representative office, and the representative office has recorded income, being the receipt of those same money transfers, these entries have been matched and eliminated on consolidation. These consolidation adjustments to the activity have been disclosed. The net consolidated activity result is thus reported in the detailed Programme list concerned.

For further details on the representative offices and consolidation accounting policies, refer to the Note 2 to the Financial Statements.

