

World Council of Churches
Financial Report 2015
Activities Appendix



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of Churches**

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Financial Report 2015

Activities Appendix



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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

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 2015 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 2015. 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 and International Standards on Auditing. 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 principles used and the reasonableness of accounting estimates made, as well as evaluating the overall presentation of the schedules. We believe that the audit evidence 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 2015 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 2015.

PricewaterhouseCoopers SA



Philippe Tzaud
Audit expert



Julien Ménoret
Audit expert

Geneva, 27 April 2016

Summary: Restricted Funds and Designated Funds

	2015	2014
	CHF	CHF
Restricted Funds		
Programme Funds	4,184,354	3,156,351
WCC Assembly Fund	583,094	273,844
Total Restricted Funds	<u>4,767,448</u>	<u>3,430,195</u>
Designated Funds		
Programmes	283,956	533,956
Total Designated Funds	<u>283,956</u>	<u>533,956</u>

Restricted Funds Activities List for the year ended 31 December 2015

G1 General Secretariat						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
XXG1	Future long-service bonuses	(26,198.45)	0.00	0.00	26,198.45	0.00
YYG1	General Secretariat	0.00	1,857,676.23	0.00	(1,857,676.23)	0.00
ZZG1	General Secretariat	0.00	0.00	0.00	0.00	0.00
	<i>Subtotal G1</i>	(26,198.45)	1,857,676.23	0.00	(1,831,477.78)	0.00
G101 Office of the General Secretary						
G1011A	General Secretary's travel	0.00	565.50	(58,747.03)	58,181.53	0.00
G1011B	WCC delegations	0.00	0.00	(56,171.38)	56,171.38	0.00
G1011C	General Secretary's contribution to the pilgrimage of justice and peace	0.00	0.00	(15,462.26)	15,462.26	0.00
G1011D	Fund for priority areas	0.00	0.00	0.00	340,000.00	340,000.00
YG101	Office of the General Secretary	0.00	1,500.00	(800,158.22)	798,658.22	0.00
	<i>Subtotal G101</i>	0.00	2,065.50	(930,538.89)	1,268,473.39	340,000.00
G102 Governing bodies						
G1021A	Executive Committee and Leadership of Central Committee	0.00	(947.53)	(131,738.49)	132,686.02	0.00
G1021B	Central Committee	0.00	0.00	(6,854.27)	256,854.27	250,000.00
G1021C	Permanent Committee on Consensus and Collaboration	0.00	0.00	(7,965.76)	7,965.76	0.00
G1021D	Consensus training for moderators and rapporteurs	0.00	0.00	(1,355.15)	1,355.15	0.00
G1021E	New member churches	0.00	0.00	(3,367.31)	3,367.31	0.00
G1021F	Accompany Commission Kimbanguist Church	0.00	0.00	(3,143.13)	3,143.13	0.00
	<i>Subtotal G102</i>	0.00	(947.53)	(154,424.11)	405,371.64	250,000.00
G104 General Secretariat initiatives						
G1044C	MECC assistance	0.00	26,047.50	(26,047.50)	0.00	0.00
G1046A	Conference office	0.00	0.00	(340,009.39)	340,009.39	0.00
G1047A	WCC organisational development (PMER)	7,178.58	0.00	(7,303.76)	125.18	0.00
	<i>Subtotal G104</i>	7,178.58	26,047.50	(373,360.65)	340,134.57	0.00
G105 Library and archives						
G1051A	Library	0.00	0.00	(88,599.54)	88,599.54	0.00
G1051B	Archives	0.00	26,336.54	(56,355.73)	30,019.19	0.00
YG105	Library and archives	0.00	768.09	(302,856.51)	302,088.42	0.00
	<i>Subtotal G105</i>	0.00	27,104.63	(447,811.78)	420,707.15	0.00
G106 Pilgrimage of justice and peace						
G1061A	Reference group : pilgrimage of justice and peace	0.00	0.00	(32,259.17)	32,259.17	0.00
YG106	Pilgrimage of justice and peace	0.00	32,010.75	(112,677.61)	80,666.86	0.00
	<i>Subtotal G106</i>	0.00	32,010.75	(144,936.78)	112,926.03	0.00
Total G1		(19,019.87)	1,943,957.08	(2,051,072.21)	716,135.00	590,000.00

Restricted Funds Activities List for the year ended 31 December 2015

Programmatic area UMER: Unity, Mission and Ecumenical Relations						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
XXUM	Future long-service bonuses	(4,699.17)	0.00	0.00	4,699.17	0.00
YYUM	Unity, Mission and Ecumenical Relations	0.00	781,966.73	(211,743.32)	(570,223.41)	0.00
ZZUM	Unity, Mission and Ecumenical Relations	0.00	0.00	0.00	0.00	0.00
	<i>Subtotal UM</i>	(4,699.17)	781,966.73	(211,743.32)	(565,524.24)	0.00
UM1 Faith and Order						
UM1A	Commission on Faith and Order	0.00	574.80	(67,457.97)	66,883.17	0.00
UM1B	<i>The Church: Towards a common vision</i>	13,277.48	16,816.50	(24,126.19)	0.00	5,967.79
UM1E	Week of Prayer for Christian Unity	0.00	0.00	(4,232.82)	4,232.82	0.00
UM1F	United and uniting churches	25,298.63	0.00	(4,170.74)	0.00	21,127.89
UM1G	Forum on bilateral dialogues	9,659.88	0.00	(7,224.65)	0.00	2,435.23
UM1K	One baptism: toward mutual recognition	4,569.14	0.00	0.00	0.00	4,569.14
YUM1A	Parvey legacy	16,070.32	547.82	0.00	0.00	16,618.14
YUM1	Faith and Order	0.00	302,745.62	(534,532.18)	282,655.56	50,869.00
	<i>Subtotal UM1</i>	68,875.45	320,684.74	(641,744.55)	353,771.55	101,587.19
UM2 Mission						
UM2A	CWME reserve	818,337.83	26,060.00	0.00	0.00	844,397.83
UM2B	Commission on World Mission and Evangelism	0.00	1,354.75	(114,331.19)	112,976.44	0.00
UM2C	Towards a World Mission Conference	0.00	0.00	(919.00)	919.00	0.00
<i>Churches working with "Together Towards Life"</i>						
UM2F	Accompanying churches with <i>Together Towards Life</i>	0.00	0.00	(16,751.75)	16,751.75	0.00
UM2G	Missional formation	0.00	0.00	(27,209.52)	27,209.52	0.00
UM2H	Transformative spirituality: Pilgrimage of justice and peace	0.00	0.00	(5,022.38)	5,022.38	0.00
<i>Commitment to evangelism as authentic discipleship</i>						
UM2K	Working group on evangelism	0.00	0.00	(3,109.57)	3,109.57	0.00
UM2L	Evangelism in North America: exploring challenges and best practices	0.00	0.00	(22,694.89)	22,694.89	0.00
UM2M	Ecumenical Handbook on teaching evangelism in Europe	0.00	0.00	(5,741.64)	5,741.64	0.00
UM2N	Schools of evangelism	0.00	0.00	(35,597.86)	35,597.86	0.00
<i>Publications</i>						
UM2P	Carahan Fund	20,632.36	30,471.40	0.00	(14,897.28)	36,206.48
UM2Q	International Review of Mission	0.00	0.00	(14,897.28)	14,897.28	0.00
UM2R	Publication: <i>A Missiology of Life</i>	0.00	0.00	(10,960.25)	10,960.25	0.00
YUM2	Mission	0.00	570,771.63	(483,229.07)	(87,542.56)	0.00
	<i>Subtotal UM2</i>	838,970.19	628,657.78	(740,464.40)	153,440.74	880,604.31

Restricted Funds Activities List for the year ended 31 December 2015

Programmatic area UMER: Unity, Mission and Ecumenical Relations (continued)						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
UM3 Mission from the margins						
UM3A consol	Ecumenical Disabilities Advocacy Network (EDAN)	55,813.45	299,967.28	(373,791.27)	74,978.58	56,968.04
UM3D	Migration and multi-cultural ministry	0.00	41,169.95	(54,096.41)	12,926.46	0.00
<i>Indigenous Peoples</i>						
UM3IPA	Indigenous Peoples: reference group	0.00	0.00	(12,570.16)	12,570.16	0.00
UM3IPB	Theology and indigenous spirituality	0.00	0.00	(4,004.00)	4,004.00	0.00
UM3IPC	Indigenous Peoples: programmes	0.00	0.00	(29,572.27)	29,572.27	0.00
YUM3IP	Indigenous Peoples	125,189.96	151,715.71	(58,120.90)	(45,646.43)	173,138.34
YUM3	Mission from the margins	0.00	43,194.96	(42,188.47)	(1,006.49)	0.00
	<i>Subtotal UM3</i>	<i>181,003.41</i>	<i>536,047.90</i>	<i>(574,343.48)</i>	<i>87,398.55</i>	<i>230,106.38</i>
UM4 Ecumenical relations						
UM41	Relations with the Roman Catholic Church	0.00	0.00	(15,095.64)	15,095.64	0.00
UM42	Relations with Pentecostal Churches	15,660.22	0.00	(1,526.15)	0.00	14,134.07
UM43	Relations with Christian World Communions	0.00	0.00	(3,644.84)	3,644.84	0.00
UM44	Global Christian Forum	0.00	16,148.77	(26,569.53)	10,420.76	0.00
YUM4	Ecumenical relations	0.00	50,058.35	(101,195.01)	51,136.66	0.00
	<i>Subtotal UM4</i>	<i>15,660.22</i>	<i>66,207.12</i>	<i>(148,031.17)</i>	<i>80,297.90</i>	<i>14,134.07</i>
Total UM		1,099,810.10	2,333,564.27	(2,316,326.92)	109,384.50	1,226,431.95

Restricted Funds Activities List for the year ended 31 December 2015

Programmatic area W: Public Witness						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
XXW	Future long-service bonuses	(3,343.82)	0.00	0.00	3,343.82	0.00
YYW	Public Witness	13,234.59	1,092,469.47	(112,668.25)	(993,035.81)	0.00
ZZW	Public Witness	0.00	0.00	0.00	0.00	0.00
	<i>Subtotal W</i>	9,890.77	1,092,469.47	(112,668.25)	(989,691.99)	0.00
W1 Peace building: conflict transformation and reconciliation						
W11	Commission of the Churches on International Affairs (CCIA)	0.00	74,043.00	(51,972.88)	7,929.88	30,000.00
W12A	Ecumenical UN programme, New York	0.00	144,403.52	(199,529.22)	55,125.70	0.00
W12B	Ecumenical UN Office, New York	0.00	185,364.38	(224,464.31)	39,099.93	0.00
W12C	Workshop: Prevention of incitement of atrocities and advocacy for peace in the Middle East	0.00	31,443.00	0.00	0.00	31,443.00
<i>Coordination of the churches' global engagement for just peace in priority countries</i>						
W14A	Korean peninsula	0.00	12,477.80	(37,754.22)	25,276.42	0.00
W14B	Syria	0.00	10,549.00	(2,256.58)	(19.30)	8,273.12
W14BA	Syria process	0.00	4,756.49	(123,144.27)	118,387.78	0.00
W14BB	Syria process (specific contribution)	0.00	70,823.35	(70,823.35)	0.00	0.00
W14C	South Sudan	0.00	16,923.50	(27,240.72)	10,317.22	0.00
W14D	Democratic Republic of Congo	0.00	17,751.70	(23,133.05)	5,381.35	0.00
W14DA	DRC conference on peace and security	0.00	23,293.62	(39,562.87)	16,269.25	0.00
W14DAI	DRC Conference on peace and security (specific contribution)	0.00	21,600.00	(18,858.87)	(2,741.13)	0.00
W14E	Israel/Palestine	0.00	14,856.00	(82,995.29)	68,139.29	0.00
W14F	PIEF communication officer	23,301.99	0.00	(25,714.11)	2,412.12	0.00
W14G	Jerusalem Inter-Church Centre	0.00	54,703.30	(175,761.74)	121,058.44	0.00
W14H	Theological handbook	10,000.00	0.00	0.00	0.00	10,000.00
W14K	Iraq	5,916.07	0.00	(8,705.44)	2,789.37	0.00
W14L	Middle East and North Africa regional forum	0.00	0.00	(19,657.70)	19,657.70	0.00
<i>Advocacy initiatives at the UN in Geneva and New York</i>						
W15A	Human rights, with special focuses on children's rights, religious minorities and freedom of religion	0.00	12,000.00	(12,679.18)	679.18	0.00
W15B	Stateless peoples and migrant workers	11,243.76	0.00	(17,494.44)	6,250.68	0.00
W15C	Rights of children	0.00	260.00	(10,517.94)	10,257.94	0.00
W15CA	A stronger voice for children's rights: joint efforts by WCC and UNICEF	0.00	23,324.90	(16,182.95)	2,741.13	9,883.08
W15D	Humanitarian disarmament and arms controls	0.00	26,680.66	(31,456.38)	4,775.72	0.00
W15E	Human rights and human sexuality	0.00	10,549.00	(5,282.41)	0.00	5,266.59
YW1	Peace building: conflict transformation and reconciliation	0.00	714,850.10	(1,255,487.06)	540,636.96	0.00
	<i>Subtotal W1</i>	50,461.82	1,470,633.32	(2,480,674.98)	1,054,425.63	94,863.79

Restricted Funds Activities List for the year ended 31 December 2015

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
Programmatic area W: Public Witness (continued)						
W3 Ecumenical Accompaniment in Palestine and Israel (EAPPI)						
W31	EAPPI international coordination	0.00	(4,666.00)	(12,852.52)	17,518.52	0.00
W31A	EAPPI evaluation	1,180.62	0.00	0.00	(1,180.62)	0.00
W32	EAPPI local coordination	0.00	87,973.86	(223,827.68)	135,853.82	0.00
W32A	EAPPI Yanoun House	582.69	0.00	0.00	0.00	582.69
W32B	EAPPI DCA coordination	0.00	10,862.50	(11,981.17)	1,118.67	0.00
W33	Ecumenical Accompaniers coordination	0.00	277,143.37	(67.75)	(277,075.62)	0.00
W34	Building awareness and advocacy on the Palestine-Israel conflict	0.00	2,889.54	(1,880.79)	0.00	1,008.75
W33AT	Ecumenical Accompaniers: Austria	874.54	5,097.94	(5,661.09)	0.00	311.39
W33AU	Ecumenical Accompaniers: Australia	5,480.67	6,800.00	(8,398.55)	(2,080.67)	1,801.45
W33CA	Ecumenical Accompaniers: United Church of Canada	1,998.50	3,375.10	(4,678.30)	0.00	695.30
W33CB	Ecumenical Accompaniers: Presbyterian Church in Canada	528.32	3,373.72	(129.32)	0.00	3,772.72
W33CH	Ecumenical Accompaniers: Switzerland	(226.93)	51,000.00	(57,235.78)	0.00	(6,462.71)
W33DE	Ecumenical Accompaniers: Germany	1,231.38	47,600.00	(46,151.13)	0.00	2,680.25
W33DK	Ecumenical Accompaniers: Denmark	1,824.97	19,351.03	(16,663.14)	(2,943.64)	1,569.22
W33FI	Ecumenical Accompaniers: Finland	42.38	61,370.00	(61,989.81)	0.00	(577.43)
W33FR	Ecumenical Accompaniers: France	2,077.89	8,500.00	(9,058.96)	0.00	1,518.93
W33GB	Ecumenical Accompaniers: Great Britain and Ireland	5,056.81	74,373.96	(81,762.43)	0.00	(2,331.66)
W33NL	Ecumenical Accompaniers: Netherlands	2,441.09	0.00	(392.65)	0.00	2,048.44
W33NO	Ecumenical Accompaniers: Norway	0.00	90,100.00	(86,586.49)	0.00	3,513.51
W33SE	Ecumenical Accompaniers: Sweden	(2,760.67)	108,142.26	(103,184.00)	0.00	2,197.59
W33US	Ecumenical Accompaniers: USA	0.00	24,260.88	(5,892.69)	0.00	18,368.19
W33UN	Ecumenical Accompaniers: UNICEF	21,922.01	464,228.75	(251,848.45)	(27,831.91)	206,470.40
W33CHA	Ecumenical Accompaniers: UNOCHA	15,628.99	13,136.46	(28,339.84)	(425.61)	0.00
W33EX	Extension of EAPPI to other countries	0.00	15,203.00	(9,992.90)	(5,210.10)	0.00
W33OT	Ecumenical Accompaniers: Other	0.00	15,300.00	(27,515.16)	12,215.16	0.00
W33DFA	Strengthened summer team for Susiya	0.00	20,808.31	(21,056.16)	247.85	0.00
W33EV	Evacuation Fund	14,615.11	0.00	0.00	0.00	14,615.11
YW3	EAPPI	0.00	81,206.99	(267,069.42)	185,862.43	0.00
	<i>Subtotal W3</i>	<i>72,498.37</i>	<i>1,487,431.67</i>	<i>(1,344,216.18)</i>	<i>36,068.28</i>	<i>251,782.14</i>
Total W		132,850.96	4,050,554.46	(3,937,559.41)	100,801.92	346,647.93

Restricted Funds Activities List for the year ended 31 December 2015

Programmatic area D: Diakonia						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
XXD	Future long-service bonuses	(3,128.51)	0.00	0.00	3,128.51	0.00
YYD	Diakonia	0.00	712,103.65	(112,921.97)	(599,181.68)	0.00
ZZD	Diakonia	0.00	422.88	(422.88)	0.00	0.00
	<i>Subtotal D</i>	<i>(3,128.51)</i>	<i>712,526.53</i>	<i>(113,344.85)</i>	<i>(596,053.17)</i>	<i>0.00</i>
D1 Economic and ecological justice: economy of life for all						
D11	Interfaith conference on alternative banking and campaigns on tax justice	0.00	11,840.17	(32,089.21)	20,249.04	0.00
D12	Ecumenical school for an economy of life	0.00	1,156.28	(6,513.34)	5,357.06	0.00
D13	From the financialisation of food to life-enhancing agriculture: workshops	0.00	30,000.00	(28,888.50)	0.00	1,111.50
D14	Oikotree network: transformative education workshop and 3rd global forum	0.00	0.00	(12,931.00)	12,931.00	0.00
YD1	Economic and ecological justice: economy of life for all	0.00	108,793.67	(92,098.50)	(16,695.17)	0.00
	<i>Subtotal D1</i>	<i>0.00</i>	<i>151,790.12</i>	<i>(172,520.55)</i>	<i>21,841.93</i>	<i>1,111.50</i>
D2 Economic and ecological justice: climate change						
D21	Trainings on intergenerational climate justice	0.00	9,780.34	(25,682.08)	15,901.74	0.00
D22	Global survey and publication on theological reflection on climate justice and the role of the churches	0.00	20,829.99	(17,929.06)	0.00	2,900.93
D23	Conducting interfaith advocacy activities at the UN	0.00	3,111.76	(20,926.94)	17,815.18	0.00
YD2	Economic and ecological justice: climate change	0.00	276,605.82	(246,481.80)	(30,124.02)	0.00
	<i>Subtotal D2</i>	<i>0.00</i>	<i>310,327.91</i>	<i>(311,019.88)</i>	<i>3,592.90</i>	<i>2,900.93</i>
D3 Ecumenical Water Network (EWN)						
D31	EWN coordination and communication	0.00	0.00	(13,867.29)	13,867.29	0.00
D32	Seven weeks (of prayers) for water: Lenten campaign	0.00	0.00	(4,273.97)	4,273.97	0.00
D33	Advocacy work with the UN, policy makers, governments through our constituencies on the post 2015 development agenda	0.00	0.00	(13,325.27)	13,325.27	0.00
D34	Regional consultation on water in Africa	0.00	26,500.00	0.00	0.00	26,500.00
D36	EWN youth programme	4,868.68	0.00	(2,185.12)	0.00	2,683.56
YD3	Ecumenical Water Network (EWN)	35,800.22	156,857.50	(166,559.00)	(8,776.53)	17,322.19
	<i>Subtotal D3</i>	<i>40,668.90</i>	<i>183,357.50</i>	<i>(200,210.65)</i>	<i>22,690.00</i>	<i>46,505.75</i>
D4 Advancing peace through social justice						
D41	Overall project development	0.00	0.00	(6,904.65)	6,904.65	0.00
D41A	International coordination	0.00	0.00	(3,558.37)	3,558.37	0.00
D41C	Vocational training MEK	0.00	0.00	(62,400.00)	62,400.00	0.00
D41D	Micro-loans BLESS	0.00	0.00	(61,000.00)	61,000.00	0.00
YD4	Advancing peace through social justice	0.00	205,020.00	(77,744.72)	(126,958.37)	316.91
	<i>Subtotal D4</i>	<i>0.00</i>	<i>205,020.00</i>	<i>(211,607.74)</i>	<i>6,904.65</i>	<i>316.91</i>
D5 Human dignity and diakonia						
<i>Prophetic diakonia</i>						
D51B	Regional workshops on prophetic diakonia and capacity building	0.00	31,443.00	(28,658.35)	0.00	2,784.65
D51D	Analysis of mapping of training institutions' programmes in diakonia	0.00	0.00	(1,019.17)	1,019.17	0.00
D51G	Churches and specialised ministries: ecumenical sharing of resources	14,262.61	7,154.79	(594.00)	0.00	20,823.40
YD51	Prophetic diakonia	0.00	0.00	(37,196.18)	37,196.18	0.00

Restricted Funds Activities List for the year ended 31 December 2015

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
Programmatic area D: Diakonia (continued)						
D5 Human dignity and diakonia (continued)						
<i>WCC diakonia scholarships</i>						
D52B	General scholarships fund	401.92	0.00	(28.80)	(184.18)	188.94
D52C	HEKS-EPER scholarships	36,065.70	0.00	(36,065.70)	0.00	0.00
D52D	ESP scholarships	39,728.43	0.00	0.00	(39,728.43)	0.00
D52E	FPS scholarships	4,481.73	0.00	(4,481.73)	0.00	0.00
D52F	BitW scholarships 2014-2019 (20130098E)	227,254.12	215,242.77	(363,668.83)	3,571.62	82,399.68
D52G	EED scholarships 2008-2014 (20070031)	(184.18)	0.00	0.00	184.18	0.00
D52H	EED Scholarships 2010-2015 (20090016)	28,426.38	0.00	5,207.62	0.00	33,634.00
D52J	EED Scholarships 2012-2017 (20110043)	27,124.16	8,666.51	(29,907.41)	0.00	5,883.26
YD52	WCC diakonia scholarships for capacity building	23,319.43	0.00	(1,545.28)	0.00	21,774.15
YD5	Human dignity and diakonia	0.00	0.00	(368,187.63)	368,187.63	0.00
	<i>Subtotal D5</i>	<i>400,880.30</i>	<i>262,507.07</i>	<i>(866,145.46)</i>	<i>370,246.17</i>	<i>167,488.08</i>
D6 Health and healing						
D61	Advocacy in health and healing with WHO and UNAIDS	0.00	27,577.27	(53,351.47)	25,774.20	0.00
D62	Strengthening global networks to promote and voice health issues	0.00	0.00	(13,835.01)	13,835.01	0.00
D64	Human sexuality reference group	17,168.69	6,803.25	(16,511.03)	0.00	7,460.91
<i>A collaborative response to the Ebola crisis</i>						
D6E2	Mapping facilities and capacities of CHAs	0.00	0.00	(1,603.74)	1,603.74	0.00
D6E3	Regional workshops: Ebola awareness and response	0.00	0.00	(1,964.25)	1,964.25	0.00
D6E4	Disaster preparedness training for CHAs	0.00	0.00	(7,548.25)	7,548.25	0.00
D6E5	Culturally acceptable alternative burial rites	0.00	31,426.50	(71.94)	0.00	31,354.56
YD6E	A collaborative response to the Ebola crisis	1,274.17	0.00	(137,989.78)	136,715.61	0.00
YD6E6	Assessment of the Ebola "Safe and dignified burial" (DKH)	0.00	25,790.00	0.00	0.00	25,790.00
YD6	Health and healing	28,557.84	0.00	(97,811.35)	69,253.51	0.00
	<i>Subtotal D6</i>	<i>47,000.70</i>	<i>91,597.02</i>	<i>(330,686.82)</i>	<i>256,694.57</i>	<i>64,605.47</i>
D7 Ecumenical HIV AIDS Initiatives and Advocacy (EHAIA)						
<i>Scale up capacity building of churches</i>						
D71GE	Scale up capacity building of churches: Central	0.00	0.00	(17.65)	17.65	0.00
D71CE	Scale up capacity building of churches: Eastern	0.00	0.00	(39,342.82)	39,342.82	0.00
D71EA	Scale up capacity building of churches: Southern	0.00	0.00	(23,172.78)	23,172.78	0.00
D71LU	Scale up capacity building of churches: Lusophone	0.00	0.00	(14,608.33)	14,608.33	0.00
D71SO	Scale up capacity building of churches: Southern	0.00	0.00	(18,612.73)	18,612.73	0.00
D71WE	Scale up capacity building of churches: Western	0.00	0.00	(17,369.56)	17,369.56	0.00
D71TCA	Scale up capacity building of churches: theology consultant anglophone	0.00	13,341.88	(14,312.27)	970.39	0.00
D71TCF	Scale up capacity building of churches: theology consultant francophone	0.00	13,341.88	0.00	(13,341.88)	0.00
	<i>Subtotal D71</i>	<i>0.00</i>	<i>26,683.76</i>	<i>(127,436.14)</i>	<i>100,752.38</i>	<i>0.00</i>
D72GE	Transformed life-affirming theology	0.00	0.00	(6,295.91)	6,295.91	0.00
D72CE	Transformed life-affirming theology: Central	0.00	0.00	(3,353.16)	3,353.16	0.00
D72EA	Transformed life-affirming theology: Eastern	0.00	0.00	(22,024.54)	22,024.54	0.00
D72LU	Transformed life-affirming theology: Lusophone	0.00	0.00	(12,995.32)	12,995.32	0.00
D72SO	Transformed life-affirming theology: Southern	0.00	0.00	(9,218.42)	9,218.42	0.00
D72WE	Transformed life-affirming theology: Western	0.00	0.00	(13,434.34)	13,434.34	0.00
D72TCA	Transformed life-affirming theology: theology consultant anglophone	0.00	13,341.87	(23,907.64)	10,565.77	0.00
D72TCF	Transformed life-affirming theology: theology consultant francophone	0.00	13,341.87	(19,747.22)	6,405.35	0.00
D72TFC	Transformed life-affirming theology: francophone, Central	0.00	0.00	(10,906.71)	10,906.71	0.00
	<i>Subtotal D72</i>	<i>0.00</i>	<i>26,683.74</i>	<i>(121,883.26)</i>	<i>95,199.52</i>	<i>0.00</i>

Restricted Funds Activities List for the year ended 31 December 2015

Programmatic area D: Diakonia (continued)						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
D7 Ecumenical HIV AIDS Initiatives and Advocacy (EHAIA) continued						
D73GE	Publications and documentation	0.00	26,060.00	(10,101.21)	0.00	15,958.79
D74GE	Regional offices and Geneva co-ordination	0.00	7,164.91	(276,391.66)	269,226.75	0.00
D74CE	Regional office and coordination: Central	0.00	0.00	(28,732.00)	28,732.00	0.00
D74EA	Regional office and coordination: Eastern	0.00	(175.76)	(23,838.78)	24,014.54	0.00
D74LU	Regional office and coordination: Lusophone	0.00	(1,444.80)	(37,057.30)	38,502.10	0.00
D74SO	Regional office and coordination: Southern	0.00	0.00	(38.58)	38.58	0.00
D74WE	Regional office and coordination: Western	0.00	0.00	(39,740.53)	39,740.53	0.00
D74TCA	Regional office and coordination: theology consultant anglophone	0.00	1,096.04	(55,961.08)	54,865.04	0.00
D74TFC	Regional office and coordination: theology consultant francophone	0.00	0.00	(8,466.12)	8,466.12	0.00
	<i>Subtotal D74</i>	<i>0.00</i>	<i>6,640.39</i>	<i>(470,226.05)</i>	<i>463,585.66</i>	<i>0.00</i>
D75A	EHAIA special projects (Christian Aid)	480.18	0.00	(480.18)	0.00	0.00
D75B	UCS Kinshasa DRC	1,609.90	0.00	(30,284.51)	28,674.61	0.00
D75C	UCS Kajo Keji South Sudan	17,351.38	0.00	(18,873.72)	1,522.34	0.00
D75D	EHAIA special projects (United Church of Canada)	4,641.16	0.00	(8,835.35)	4,194.19	0.00
D77	GFC Zero-RCNF-INERELA+	12,777.67	40,683.06	(47,299.44)	(12,142.76)	(5,981.47)
YD7	Ecumenical HIV and AIDS Initiatives and Advocacy (EHAIA)	3,323.08	1,047,231.90	(280,667.20)	(681,785.94)	88,101.84
	<i>Subtotal D7</i>	<i>40,183.37</i>	<i>1,173,982.85</i>	<i>(1,116,087.06)</i>	<i>0.00</i>	<i>98,079.16</i>
D8 EHAIA-YWCA-NORAD						
D81AG	Conference participants: evaluation and lessons learned	0.00	0.00	(37,089.20)	37,089.20	0.00
D81BG	Publication of lessons learned	0.00	0.00	(374.13)	374.13	0.00
D81CG	Senior church leaders' conference on SRHR and HIV	0.00	0.00	(30,562.25)	30,562.25	0.00
D82AW	National focus group Nigeria	0.00	0.00	(15,652.53)	15,652.53	0.00
D82BL	National focus group Angola	0.00	0.00	(8,290.26)	8,290.26	0.00
D82CC	National focus group Goma	0.00	0.00	(11,498.57)	11,498.57	0.00
D83AS	Evaluation workshops: Zambia, Zimbabwe	0.00	0.00	(9,794.12)	9,794.12	0.00
D83BW	Evaluation workshops: Benin, Togo, Burkina Faso	0.00	0.00	(9,993.03)	9,993.03	0.00
D83CE	Evaluation: Kenya, Ethiopia	0.00	0.00	(10,472.95)	10,472.95	0.00
D84AG	Publishing	0.00	0.00	(16,513.70)	16,513.70	0.00
D84BG	Collaboration in the consortium	0.00	0.00	(1,941.14)	1,941.14	0.00
YD8	EHAIA-YWCA-NORAD	8,114.79	172,921.00	(9,440.00)	(152,181.88)	19,413.91
	<i>Subtotal D8</i>	<i>8,114.79</i>	<i>172,921.00</i>	<i>(161,621.88)</i>	<i>0.00</i>	<i>19,413.91</i>
D9 WCC-Ecumenical Advocacy Alliance (WCC-EAA)						
D91A	WCC-EAA reference group	0.00	0.00	(6,971.54)	6,971.54	0.00
D91B	Food campaign campaign strategy group	0.00	0.00	(7,121.82)	7,121.82	0.00
D91C	HIV and AIDS campaign strategy group	0.00	0.00	(3,945.04)	3,945.04	0.00
D91D	WCC-EAA web site redesign	0.00	0.00	(419.13)	419.13	0.00
<i>Food for life campaign</i>						
D92A	Promoting just and sustainable food systems	0.00	0.00	(19,282.47)	19,282.47	0.00
D92B	Promoting adequate nutrition through a rights-based approach	0.00	0.00	(14,333.56)	14,333.56	0.00
D92C	Mobilising action and reflection for food justice	0.00	0.00	(18,860.75)	18,860.75	0.00
YD92	Food for life campaign	0.00	53,016.57	(91,924.94)	38,908.37	0.00
	<i>Subtotal D92</i>	<i>0.00</i>	<i>53,016.57</i>	<i>(144,401.72)</i>	<i>91,385.15</i>	<i>0.00</i>

Restricted Funds Activities List for the year ended 31 December 2015

Programmatic area D: Diakonia (continued)						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
D9 WCC-Ecumenical Advocacy Alliance (WCC-EAA) continued						
<i>HIV and AIDS campaign</i>						
D93A	HIV treatment for life for all in need	0.00	0.00	(4,630.31)	4,630.31	0.00
D93B	Maintaining the global focus on HIV	0.00	0.00	(4,638.16)	4,638.16	0.00
D93C	Publication on Human rights and faith in the context of HIV	0.00	10,000.00	(7,015.00)	0.00	2,985.00
YD93	HIV and AIDS campaign	0.00	83,911.50	(102,671.80)	18,760.30	0.00
	<i>Subtotal D93</i>	<i>0.00</i>	<i>93,911.50</i>	<i>(118,955.27)</i>	<i>28,028.77</i>	<i>2,985.00</i>
YD9	WCC-Ecumenical Advocacy Alliance	0.00	254,715.85	(14,889.40)	(138,031.33)	101,795.12
	<i>Subtotal D9</i>	<i>0.00</i>	<i>401,643.92</i>	<i>(296,703.92)</i>	<i>(159.88)</i>	<i>104,780.12</i>
D10 EAA-YWCA-NORAD						
D10A	Malawi: follow-up	0.00	0.00	(19,257.85)	19,257.85	0.00
D10B	Ethiopia: follow-up	0.00	0.00	(75.00)	75.00	0.00
D10C	Kenya: follow-up	0.00	0.00	(12,075.00)	12,075.00	0.00
D10D	Nigeria: follow-up	0.00	0.00	(15,262.68)	15,262.68	0.00
D10E	Face-to-face dialogue: new country	0.00	0.00	(4,184.78)	4,184.78	0.00
D10F	Multi-country sharing meeting	0.00	0.00	(6,498.81)	6,498.81	0.00
D10G	Human rights and faith in the context of HIV	0.00	0.00	(28,492.22)	28,492.22	0.00
YD10	EAA-WYWCA-NORAD	0.00	115,094.00	(5,294.11)	(85,846.34)	23,953.55
	<i>Subtotal D10</i>	<i>0.00</i>	<i>115,094.00</i>	<i>(91,140.45)</i>	<i>0.00</i>	<i>23,953.55</i>
Total D		533,719.55	3,780,767.92	(3,871,089.26)	85,757.17	529,155.38

Restricted Funds Activities List for the year ended 31 December 2015

Programmatic area EF: Ecumenical Formation						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
XXEF	Future long-service bonuses	(3,957.33)	0.00	0.00	3,957.33	0.00
YYEF	Ecumenical Formation	0.00	838,113.04	(32,189.36)	(805,923.68)	0.00
ZZEF	Ecumenical Formation	0.00	0.00	0.00	0.00	0.00
CCEF	Ecumenical Formation Commission	0.00	350.88	(46,120.37)	45,769.49	0.00
	<i>Subtotal EF</i>	<i>(3,957.33)</i>	<i>838,463.92</i>	<i>(78,309.73)</i>	<i>(756,196.86)</i>	<i>0.00</i>
EF1 Ecumenical Theological Education						
F1A	Accompaniment of regional associations and networking	0.00	0.00	(9,389.63)	9,389.63	0.00
F1B	Contribution to debate on quality standards in theological education	0.00	0.00	(139.72)	139.72	0.00
F1C	GlobTheoLib	0.00	0.00	(10,000.00)	10,000.00	0.00
F1D	Pan-African women's ecumenical network	0.00	0.00	(9,104.72)	9,104.72	0.00
F1G	AACC theology programme	237.80	64,122.00	(63,200.00)	0.00	1,159.80
F1H	Global Ecumenical Theological Institute (GETI)	166,125.28	0.00	(2,658.25)	0.00	163,467.03
UM42EF	Dialogue with Evangelicals, Pentecostals and Independent Churches on theological educ	0.00	0.00	(132.50)	132.50	0.00
F1AF	ETE projects Africa	0.00	0.00	(57,464.42)	57,464.42	0.00
F1AS	ETE projects Asia/Pacific	0.00	0.00	(2,265.10)	2,265.10	0.00
F1EU	ETE projects Eastern/Central Europe	0.00	0.00	(9,016.43)	9,016.43	0.00
F1FE	ETE projects FTESEA	0.00	21,059.00	(19,228.87)	0.00	1,830.13
F1LA	ETE projects Latin America	0.00	0.00	(48,915.00)	48,915.00	0.00
YEF1A	ETE regional projects	0.00	127,074.00	0.00	(117,660.95)	9,413.05
F1CA	Solidarity Endowment Fund South Asia	5,934.91	894.03	0.00	0.00	6,828.94
F1CB	Solidarity Endowment Fund Bangladesh	11,893.69	1,788.08	(11,893.69)	0.00	1,788.08
F1CN	Solidarity Endowment Fund Nepal	2,967.44	447.02	0.00	0.00	3,414.46
F1CP	Solidarity Endowment Fund Pakistan	19,593.63	1,788.06	0.00	0.00	21,381.69
F1CR	Solidarity Endowment Fund Regional Committee	6,294.78	0.00	0.00	0.00	6,294.78
F1CS	Solidarity Endowment Fund Sri Lanka	14,220.42	1,296.34	0.00	0.00	15,516.76
F1PK	Solidarity Pakistan	771.36	0.00	0.00	0.00	771.36
F1SC	Sarah Chakko Fund	21,440.34	3,888.39	0.00	0.00	25,328.73
YEF1	Ecumenical theological education	0.00	160,288.20	(121,812.48)	(28,766.57)	9,709.15
	<i>Subtotal EF1</i>	<i>249,479.65</i>	<i>382,645.12</i>	<i>(365,220.81)</i>	<i>0.00</i>	<i>266,903.96</i>

Restricted Funds Activities List for the year ended 31 December 2015

Programmatic area EF: Ecumenical Formation (continued)						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
EF2 The Ecumenical Institute, Bossey						
F21A	The Ecumenical Institute, Bossey	0.00	61,697.12	(859,639.52)	797,942.40	0.00
F21B	Organic garden project	0.00	0.00	(746.64)	746.64	0.00
F21C	Ecumenical missiology salary/costs	0.00	75,552.95	(95,751.01)	20,198.06	0.00
F21E	Ecumenical Trust faculty chair	21,482.15	63,911.70	(72,493.06)	0.00	12,900.79
<i>Ecumenical Institute scholarships</i>						
YEF2S	Ecumenical Institute Scholarships Fund	483,690.23	458,758.31	0.00	(437,120.32)	505,328.22
F2S1	Vinton Anderson Scholarship Fund	42,364.93	8,508.61	0.00	0.00	50,873.54
F2S2	Eugene Carson Blake Scholarship Fund	174,604.68	13,784.68	0.00	0.00	188,389.36
F2S3	Presbyterian Church (USA) Scholarship Fund	12,219.30	0.00	0.00	0.00	12,219.30
F2S4	Orthodox Programme Fund	23,451.86	406.62	(1,144.79)	0.00	22,713.69
F2S5	FTESEA Scholarships	10,862.50	31,216.00	(251.92)	(30,964.08)	10,862.50
F2S6	Vatican Scholarships	0.00	16,045.94	0.00	(16,045.94)	0.00
<i>Academic courses</i>						
F22A	Intensive English summer course	0.00	0.00	(72,886.95)	72,886.95	0.00
F22B	Complementary Certificate in Ecumenical Studies (CC) Jan	0.00	1,857.52	(23,667.96)	21,810.44	0.00
F22C	Complementary Certificate in Ecumenical Studies (CC) Sep-Dec	0.00	5,291.20	(85,925.86)	80,634.66	0.00
F22F	Master of Advanced Studies in Ecumenical Studies (MAS) Jan-Jun	0.00	29,273.41	(89,695.11)	60,421.70	0.00
F22G	Master of Advanced Studies in Ecumenical Studies (MAS) Sep-Dec	0.00	9,500.08	(46,581.06)	37,080.98	0.00
F22H	Doctorate in Theology (mention Ecumenical Studies) Jan-Jun	0.00	0.00	(260.00)	260.00	0.00
F22I	Doctorate in Theology (mention Ecumenical Studies) Sep-Dec	0.00	530.80	(744.00)	213.20	0.00
F22J	Certificate of Advanced Studies in Ecumenical Studies (CAS) Jan	0.00	0.00	(25,119.46)	25,119.46	0.00
F22K	Certificate of Advanced Studies in Ecumenical Studies (CAS) Sep-Dec	0.00	2,178.63	(79,939.74)	77,761.11	0.00
YEF2	The Ecumenical Institute, Bossey	0.00	107,297.87	(614.25)	(106,683.62)	0.00
	<i>Subtotal EF2</i>	768,675.65	885,811.44	(1,455,461.33)	604,261.64	803,287.40
EF3 Continuing Ecumenical Formation						
F31	Building an interfaith community	0.00	42,444.21	(41,099.08)	0.00	1,345.13
F33	Ecumenical formation for specialised ministries	8,515.01	14,449.32	(16,680.53)	0.00	6,283.80
YEF3A	Ecumenical missiology salary/costs	0.00	0.00	(95,398.64)	95,398.64	0.00
YEF3	Continuing ecumenical formation	0.00	105,095.36	(262,364.61)	157,269.25	0.00
	<i>Subtotal EF3</i>	8,515.01	161,988.89	(415,542.86)	252,667.89	7,628.93
Total EF		1,022,712.98	2,268,909.37	(2,314,534.73)	100,732.67	1,077,820.29

Restricted Funds Activities List for the year ended 31 December 2015

C1 Communication						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
XXC1	Future long-service bonuses	(21,402.13)	0.00	0.00	21,402.13	0.00
YYC1	Communication	0.00	1,607,954.14	0.00	(1,607,954.14)	0.00
ZZC1	Communication	0.00	0.00	0.00	0.00	0.00
	<i>Subtotal C1</i>	<i>(21,402.13)</i>	<i>1,607,954.14</i>	<i>0.00</i>	<i>(1,586,552.01)</i>	<i>0.00</i>
C101 Communication strategy: catalyst for change						
C101A	Communication general	0.00	248.98	(9,815.20)	9,566.22	0.00
C101B	Communication strategy implementation	0.00	0.00	(8,465.72)	8,465.72	0.00
C101C	Travel (director and press officer)	0.00	0.00	(8,866.56)	8,866.56	0.00
C101F	Electronic media production	0.00	0.00	(4,796.25)	4,796.25	0.00
C101G	Special press and media mandates	0.00	0.00	(9,114.20)	9,114.20	0.00
C101I	Kirchentag	0.00	0.00	(8,005.48)	8,005.48	0.00
C1012B	Global communicators network	28,318.93	0.00	0.00	0.00	28,318.93
YC101	Communication strategy	0.00	97,399.50	(312,381.98)	214,982.48	0.00
	<i>Subtotal C101</i>	<i>28,318.93</i>	<i>97,648.48</i>	<i>(361,445.39)</i>	<i>263,796.91</i>	<i>28,318.93</i>
C102 Language service						
C102A	Language service: general	0.00	0.00	(13,246.03)	13,246.03	0.00
YC102	Language service	0.00	0.00	(190,614.14)	190,614.14	0.00
	<i>Subtotal C102</i>	<i>0.00</i>	<i>0.00</i>	<i>(203,860.17)</i>	<i>203,860.17</i>	<i>0.00</i>
C103 Web-Press office						
C1031A	Web, writing and communication: general	0.00	0.00	(14,380.54)	14,380.54	0.00
C1031B	Staff travel	0.00	0.00	(2,872.58)	2,872.58	0.00
C1031C	Non-staff travel	0.00	0.00	(7,287.87)	7,287.87	0.00
C1031D	COP 21	0.00	0.00	(14,330.62)	14,330.62	0.00
C1033A	Freelance writers and photographers	0.00	0.00	(66,864.69)	66,864.69	0.00
C1033B	Outside translation of news	0.00	0.00	(55,911.37)	55,911.37	0.00
C1033C	Regional communication liaison officers	0.00	0.00	(79,313.94)	79,313.94	0.00
C1033D	Regional communication liaison travel	0.00	0.00	(21,480.27)	21,480.27	0.00
C1034A	Web training for staff	0.00	0.00	(215.15)	215.15	0.00
C1034B	Web maintenance and development	0.00	0.00	(18,599.79)	18,599.79	0.00
C1034C	Web e-mail distribution	0.00	0.00	(21,465.86)	21,465.86	0.00
C1034D	Mobile web development	0.00	0.00	(17,224.39)	17,224.39	0.00
C1035A	Design projects	0.00	0.00	(2,273.48)	2,273.48	0.00
YC103	Web-Press office	0.00	0.00	(333,099.26)	333,099.26	0.00
	<i>Subtotal C103</i>	<i>0.00</i>	<i>0.00</i>	<i>(655,319.81)</i>	<i>655,319.81</i>	<i>0.00</i>

Restricted Funds Activities List for the year ended 31 December 2015

C1 Communication (continued)						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
C104 Publications						
C1041A	Publications: general	0.00	156.06	(3,678.09)	3,522.03	0.00
C1041B	Marketing and distribution	0.00	0.00	(24,092.21)	24,092.21	0.00
C1041C	Conferences: Publications	0.00	0.00	(9,145.38)	9,145.38	0.00
C1041D	Distribution	0.00	0.00	(50.50)	50.50	0.00
C1042A	<i>Ecumenical Review</i>	0.00	38,225.94	(1,714.76)	(36,511.18)	0.00
C1042B	<i>International Review of Misston</i>	0.00	35,599.60	(2,834.18)	(32,765.42)	0.00
C1043A	<i>WCC Annual Review</i>	0.00	0.00	(8,497.46)	8,497.46	0.00
C1043E	Reprints	0.00	0.00	(4,790.46)	4,790.46	0.00
C1043F	New book projects, print and digital	0.00	19,863.88	(85,431.87)	65,567.99	0.00
C1045A	Ecumenical Literature Fund	0.00	0.00	(10,065.50)	10,065.50	0.00
YC104	Publications	0.00	0.00	(342,796.33)	342,796.33	0.00
	<i>Subtotal C104</i>	0.00	93,845.48	(493,096.74)	399,251.26	0.00
C105 Promotion and hosting						
C1051A	Promotion and hosting: general	0.00	0.00	(7,816.98)	7,816.98	0.00
C1051B	VIP guests	0.00	0.00	(655.90)	655.90	0.00
C1051C	Reading room	0.00	0.00	(880.00)	880.00	0.00
C1051D	Promotional materials	0.00	138.89	(14,803.11)	14,664.22	0.00
C1052A	Gift and souvenir items	0.00	0.00	(11,524.70)	11,524.70	0.00
YC105	Promotion and hosting	0.00	0.00	(104,990.55)	104,990.55	0.00
	<i>Subtotal C105</i>	0.00	138.89	(140,671.24)	140,532.35	0.00
Total CI		6,916.80	1,799,586.99	(1,854,393.35)	76,208.49	28,318.93
Total Programmatic areas		2,776,990.52	16,177,340.09	(16,344,975.88)	1,189,019.75	3,798,374.48

Restricted Funds Activities List for the year ended 31 December 2015

Transversal priority 1: Relations with member churches, National Councils of Churches and Related Ecumenical Organisations						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
T101	Coordination of relations with member churches	0.00	0.00	(146,409.35)	161,409.35	15,000.00
T102	Relations with NCCs and REOs	0.00	0.00	(52,894.29)	52,894.29	0.00
T103	Relations with Ecumenical Officers	0.00	865.90	(102,826.61)	101,960.71	0.00
T104	Relations with Orthodox churches	0.00	0.00	(44,024.24)	44,024.24	0.00
YYT1	Relations with member churches, NCCs and REOs	0.00	372,692.30	(32,440.63)	(340,251.67)	0.00
ZZT1	Relations with member churches, NCCs and REOs	0.00	0.00	0.00	0.00	0.00
Total T1		0.00	373,558.20	(378,595.12)	20,036.92	15,000.00
Transversal priority 2: Youth engagement in the ecumenical movement						
T201	Internships	0.00	0.00	(130,950.11)	130,950.11	0.00
T202	ECHOS	0.00	0.00	(78,225.61)	78,225.61	0.00
F37T2	Continuing formation on ecumenism and spirituality: youth	0.00	500.00	(120,867.29)	120,367.29	0.00
XXT2	Future long-service bonuses	(2,826.73)	0.00	0.00	2,826.73	0.00
YYT2	Youth engagement in the ecumenical movement	0.00	367,042.85	(32,565.59)	(334,477.26)	0.00
ZZT2	Youth engagement in the ecumenical movement	0.00	0.00	0.00	0.00	0.00
Total T2		(2,826.73)	367,542.85	(362,608.60)	(2,107.52)	0.00
Transversal priority 3: Just community of women and men						
T301	Developing the Christian ethic of care to respond to trafficked and sexually violated women	0.00	0.00	(26,394.83)	26,394.83	0.00
T303	Thursdays in Black campaign	0.00	4,775.00	(25,440.16)	20,665.16	0.00
T304	Developing a WCC gender policy	0.00	0.00	(57,116.82)	57,116.82	0.00
T306	Ecumenical and leadership formation for women's empowerment	0.00	0.00	(33,296.21)	33,296.21	0.00
UM1CT3	Transformed by renewal : community of women and men	0.00	0.00	(24,893.56)	24,893.56	0.00
W12AT3	Gender justice at the UN: Beijing +20 and beyond	0.00	0.00	(32,243.79)	32,243.79	0.00
EF35T3	UNSCR1325 peace building: Continuing ecumenical formation	0.00	805.11	(35,089.35)	34,284.24	0.00
F11DT3	Women in Church and Society "Moving with Women Leadership"	0.00	0.00	(53,789.18)	53,789.18	0.00
YYT3	Just community of women and men	0.00	314,067.79	(32,706.06)	(281,361.73)	0.00
ZZT3	Just community of women and men	0.00	0.00	0.00	0.00	0.00
Total T3		0.00	319,647.90	(320,969.96)	1,322.06	0.00
Transversal priority 4: Inter-religious dialogue and cooperation						
T401	Building trust: developing and sustaining bi-lateral interreligious relationships	0.00	0.00	(141,402.50)	141,402.50	0.00
T402	<i>Current Dialogue</i>	0.00	0.00	(78,472.73)	78,472.73	0.00
T403	Addressing pastoral concerns in multiple religious belongings	0.00	0.00	(53,752.82)	53,752.82	0.00
T404	Celebrating the impact of Nostra Aetate on ecumenical and interreligious life	0.00	0.00	(18,344.09)	18,344.09	0.00
T405	Christian witness in a multi-religious world	0.00	0.00	(212.93)	212.93	0.00
T406	Addressing issues of religious freedom and interreligious justice	0.00	0.00	(64,664.36)	64,664.36	0.00

Restricted Funds Activities List for the year ended 31 December 2015

Transversal priority 4: Inter-religious dialogue and cooperation (continued)						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
UMIIT4	Christian self-understanding in a multi-religious world : inter-religious dialogue and cooperation	0.00	1,919.00	(30,858.42)	28,939.42	0.00
UMIJT4	Called to dialogue: ecumenical and interfaith dialogue in conversation: interreligious dialogue and cooperation	0.00	0.00	(25,112.39)	25,112.39	0.00
W14ET4	Conflict resolution and peace-building in Nigeria : developing monitoring centre	382,929.14	0.00	(11,950.47)	0.00	370,978.67
W14FT4	Developing Nigeria monitoring centre: international coordination	0.00	0.00	(36,139.39)	36,139.39	0.00
F31T4	Building an interfaith community	0.00	0.00	(44,149.31)	44,149.31	0.00
F32T4	Youth in Asia Training (YATRA)	0.00	3,156.64	(95,504.45)	92,347.81	0.00
XXT4	Future long-service bonuses	(741.86)	0.00	0.00	741.86	0.00
YYT4	Inter-religious dialogue and cooperation	0.00	640,880.37	(69,348.24)	(571,532.13)	0.00
ZZT4	Inter-religious dialogue and cooperation	0.00	0.00	0.00	0.00	0.00
Total T4		382,187.28	645,956.01	(669,912.10)	12,747.48	370,978.67
Transversal priority 5: Spiritual life						
T502	New edition of the ecumenical prayer cycle 2016-21	0.00	0.00	(1,510.03)	1,510.03	0.00
T503	Coordination of worship in the Ecumenical Centre	0.00	1,543.00	(4,996.85)	3,453.85	0.00
T504	Song leadership school	0.00	0.00	(136.85)	136.85	0.00
T505	Recording and publishing songs for the pilgrimage of justice and peace	0.00	0.00	(1,160.09)	1,160.09	0.00
YYT5	Spiritual life	0.00	268,206.88	(263,223.34)	(4,983.54)	0.00
ZZT5	Spiritual life	0.00	0.00	0.00	0.00	0.00
Total T5		0.00	269,749.88	(271,027.16)	1,277.28	0.00
Total transversal priorities		379,360.55	1,976,454.84	(2,003,112.94)	33,276.22	385,978.67

Restricted and Designated Funds Activities List for the year ended 31 December 2015

AI WCC Assembly Fund						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
AI Assembly fund						
YY2AI	WCC 11th Assembly	222,298.41	114,585.45	0.00	194,628.43	531,512.29
YYAI	WCC 10th Assembly	51,545.19	37.00		0.00	51,582.19
Total WCC Assembly Fund		273,843.60	114,622.45	0.00	194,628.43	583,094.48
Ecumenical Research Centre						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
ZZL1	Ecumenical Research Centre	0.00	53,711.76	(53,708.28)	(3.48)	0.00
Total Ecumenical Research Centre		0.00	53,711.76	(53,708.28)	(3.48)	0.00
Total Restricted Programme Funds		3,430,194.67	18,322,129.14	(18,401,797.10)	1,416,920.92	4,767,447.63
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	(250,000.00)	283,955.55
Total Designated Programme Funds		533,955.55	0.00	0.00	(250,000.00)	283,955.55

Information on Consolidated Activities

Programmatic area UMER: Unity, Mission and Ecumenical Relations						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
UM3 Mission from the margins						
UM3A	EDAN coordination	0.00	16,148.79	(91,127.37)	74,978.58	0.00
UM3A Kenya	EDAN	55,813.45	316,657.49	(315,502.90)	0.00	56,968.04
	Geneva + Kenya	55,813.45	332,806.28	(406,630.27)	74,978.58	56,968.04
	Consolidation adjustments	0.00	(32,839.00)	32,839.00	0.00	0.00
UM3A consol	EDAN	55,813.45	299,967.28	(373,791.27)	74,978.58	56,968.04

Restricted Funds Activities Closing Balances for the year ended 31 December 2014, as transferred to the new structure on 1 January 2015

Transferred on 1 January 2015		
Programmatic area U: Unity		
Activity No	Activity Name	Closing Balance
U12	U1 Faith and Order <i>The Church: Towards a common vision</i>	13,277.48
U15A	One baptism: toward mutual recognition	4,569.14
U17	United and uniting churches' theological consultation	25,298.63
U16	Forum on bilateral dialogue	9,659.88
YU1A	Parvey legacy	16,070.32
U2 Ecumenical Relations		
U22	Relations with Pentecostal Churches	15,660.22
Total U		84,535.67
Programmatic area M: Mission		
Activity No	Activity Name	Closing Balance
XXM	Future long-service bonuses	(4,699.17)
M1 Mission and evangelism		
M11	CWME reserve	818,337.83
M14	Camahan Fund	20,632.36
M2 New mission affirmation		
M24	Mission from the margins: Indigenous Peoples	125,189.96
M6 Ecumenical Disabilities Network (EDAN)		
M16 consol	EDAN	55,813.45
Total M		1,015,274.43
Total UM		1,099,810.10
Within Programmatic area D: Diakonia		
Activity No	Activity Name	Closing Balance
D15	D1 Diakonia and solidarity for human rights <i>Prophetic diakonia</i> Relations churches and specialised ministries: Malawi consultation	14,262.61
<i>Diakonia scholarships</i>		
D16A	General scholarships fund	401.92
D16B	HEKS-EPER scholarships	36,065.70
D16C	ESP scholarships	39,728.43
D16D	FPS scholarships	4,481.73
D16E	BfW scholarships 2014-2019 (20130098E)	227,254.12
D16F	EED scholarships 2008-2014 (20070031)	(184.18)
D16G	EED Scholarships 2010-2015 (20090016)	28,426.38
D16H	EED Scholarships 2012-2017 (20110043)	27,124.16
YD16	WCC diakonia scholarships for capacity building	23,319.43
		400,880.30

Programmatic area UM: Unity, Mission and Ecumenical Relations					
Activity No	Activity Name	Opening balance	Prog/TP	Activity ref	Activity Name
UM1 Faith and Order					
	<i>The Church: Towards a common vision</i>	13,277.48	UM	UM1B	
	One baptism: toward mutual recognition	4,569.14	UM	UM1K	
	United and uniting churches' theological consultation	25,298.63	UM	UM1F	
	Forum on bilateral dialogue	9,659.88	UM	UM1G	
	Parvey legacy	16,070.32	UM	YUM1A	
UM4 Ecumenical relations					
	Relations with Pentecostal Churches	15,660.22	UM	UM42	
Total U		84,535.67			
Programmatic area M: Mission					
Activity No	Activity Name	Opening balance	Prog/TP	Activity ref	Activity Name
XXM	Future long-service bonuses	(4,699.17)	UM	XXUM	
UM2 Mission					
M11	CWME reserve	818,337.83	UM	UM2A	
M14	Camahan Fund	20,632.36	UM	UM2P	
UM3 Mission from the margins					
M24	Mission from the margins: Indigenous Peoples	125,189.96	UM	YUM31P	
M6 Ecumenical Disabilities Network (EDAN)					
M16 consol	EDAN	55,813.45	UM	UM3A	
Total M		1,015,274.43			
Total UM		1,099,810.10			
Programmatic area D: Diakonia					
Activity No	Activity Name	Opening balance	Prog/TP	Activity ref	Activity Name
D15	D1 Diakonia and solidarity for human rights <i>Prophetic diakonia</i> Relations churches and specialised ministries: Malawi consultation	14,262.61	D	D51G	
<i>Diakonia scholarships for capacity building</i>					
D16A	General scholarships fund	401.92	D	D52B	
D16B	HEKS-EPER scholarships	36,065.70	D	D52C	
D16C	ESP scholarships	39,728.43	D	D52D	
D16D	FPS scholarships	4,481.73	D	D52E	
D16E	BfW scholarships 2014-2019 (20130098E)	227,254.12	D	D52F	
D16F	EED scholarships 2008-2014 (20070031)	(184.18)	D	D52G	
D16G	EED Scholarships 2010-2015 (20090016)	28,426.38	D	D52H	
D16H	EED Scholarships 2012-2017 (20110043)	27,124.16	D	D52J	
YD16	WCC diakonia scholarships for capacity building	23,319.43	D	YD52	
		400,880.30			

Restricted Funds Activities Closing Balances for the year ended 31 December 2014, as transferred to the new structure on 1 January 2015

Transferred on 1 January 2015		Transferred on 1 January 2015	
Restricted Funds Activities Closing Balances for the year ended 31 December 2014		Restricted Funds Activities Closing Balances for the year ended 31 December 2014	
Within Programmatic area D: Diakonia (continued)		Within Programmatic area D: Diakonia (continued)	
Activity No	Activity Name	Closing Balance	Opening balance
D35	D3 Ecumenical Water Network EWN youth programme	4,868.68	4,868.68
D54	D6 Health and healing Human sexuality reference group	17,168.69	17,168.69
YD5E	A collaborative response to the Ebola crisis	1,274.17	1,274.17
YD5	Health and healing	28,557.84	28,557.84
		47,000.70	47,000.70
D65	D7 Ecumenical HIV and AIDS Initiatives and Advocacy EHAIA Special projects (Christian Aid)	480.18	480.18
D66	EHAIA Special projects (United Church of Canada)	4,641.16	4,641.16
D67	GCF/Zero-RCNF- INERELA+	12,777.67	12,777.67
D68A	UCS Kinshasa DRC	1,609.90	1,609.90
D68C	UCS Kajo Keji South Sudan	17,351.38	17,351.38
YD6	Ecumenical HIV and AIDS Initiatives and Advocacy	3,323.08	3,323.08
		40,183.37	40,183.37
YD7	D8 EHAIA-YWCA-NORAD EHAIA - YWCA - NORAD	8,114.79	8,114.79
		501,047.84	501,047.84
Diakonia programme balances transferred to new reference			
Within Programmatic area EF: Ecumenical Formation		Within Programmatic area EF: Ecumenical Formation	
Activity No	Activity Name	Closing Balance	Opening balance
F36	EF3 Continuing Ecumenical Formation Ecumenical formation for specialised ministries	8,515.01	8,515.01
	Total Ecumenical Formation programme balances transferred to new reference	8,515.01	8,515.01
Within Transversal priority 4: Inter-religious dialogue and cooperation		Within Transversal priority 4: Inter-religious dialogue and cooperation	
Activity No	Activity Name	Closing Balance	Opening balance
W12T4	EF3 Continuing Ecumenical Formation Developing monitoring centre in Nigeria	382,929.14	382,929.14
	Total IRDC programme balances transferred to new reference	382,929.14	382,929.14

Restricted Funds Activities Closing Balances for the year ended 31 December 2014, as transferred to the new structure on 1 January 2015

Restricted Funds Activities Closing Balances for the year ended 31 December 2014		Transferred on 1 January 2015	
Within Programmatic area W: Public Witness			
Activity No	Activity Name	Closing Balance	Opening balance
W13	W1 Accompaniment of churches in conflict areas Iraq and displaced minorities	5,916.07	5,916.07
			W14K Iraq
W34	W3 Strategic and theological analysis in advocacy Stateless peoples and migrant workers	11,243.76	11,243.76
			W15B Stateless peoples and migrant workers
W55	W5 Middle East peace building: conflict resolution and reconciliation Theological handbook	10,000.00	10,000.00
YW5A	PIEF communication officer	23,301.99	23,301.99
		33,301.99	50,461.82
			W14H Theological handbook
			W14F PIEF communication officer
W6 Ecumenical Accompaniment Programme in Palestine and Israel			
W61A	EAPPI evaluation	1,180.62	1,180.62
W62B	EAPPI Yanoun House	582.69	582.69
W63AT	Ecumenical Accompaniers: Austria	874.54	874.54
W63AU	Ecumenical Accompaniers: Australia	5,480.67	5,480.67
W63CA	Ecumenical Accompaniers: United Church of Canada	1,998.50	1,998.50
W63CB	Ecumenical Accompaniers: Presbyterian Church in Canada	528.32	528.32
W63CH	Ecumenical Accompaniers: Switzerland	(226.93)	(226.93)
W63DE	Ecumenical Accompaniers: Germany	1,231.38	1,231.38
W63DK	Ecumenical Accompaniers: Denmark	1,824.97	1,824.97
W63FI	Ecumenical Accompaniers: Finland	42.38	42.38
W63FR	Ecumenical Accompaniers: France	2,077.89	2,077.89
W63GB	Ecumenical Accompaniers: Great Britain and Ireland	5,056.81	5,056.81
W63NL	Ecumenical Accompaniers: Netherlands	2,441.09	2,441.09
W63SE	Ecumenical Accompaniers: Sweden	(2,760.67)	(2,760.67)
W63UN	Ecumenical Accompaniers: UNICEF	21,922.01	21,922.01
W63CHA	Ecumenical Accompaniers: UNOCHA	15,628.99	15,628.99
W63EV	Evacuation Fund	14,615.11	14,615.11
		72,498.37	72,498.37
		122,960.19	122,960.19
Public Witness programme balances transferred to new reference			

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.

In 2015, the Council amended its structure, merging the programmatic areas *Unity and Mission*, under the new name *Unity, Mission and Ecumenical Relations*. Further, in the programmatic area *Diakonia*, the project *D2 Economic and ecological justice* was reformed under two projects, *D1 Economic and ecological justice: economy of life for all*, and *D1 Economic and ecological justice: climate change*. As a result, project and activity references were changed in 2015. The appendix includes a schedule listing the closing balances at 31 December 2014 of the activities concerned, and the relevant reference for the opening balance at 1 January 2015 of each activity under the new structure.

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 2015.

3. Consolidation

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

For reference, the section *Information on Consolidated Activities* lists respectively for the activity 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.

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