

World Council  
of Churches

Financial Report  
**Appendix**

**2019**



World Council  
of Churches

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Independent Auditor's Report on the World Council of Churches' Activities Appendix to the Executive Committee and to the Member Churches of

## **World Council of Churches, Geneva**

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### *Opinion*

We have audited the Activities Appendix, showing opening balances, contributions, authorised expenditure, transfer and closing balances of the activities (summary of restricted funds and designated funds, restricted funds activities list, designated funds activities list, information on consolidated activities and notes) of the World Council of Churches, for the year ended 31 December 2019.

In our opinion, the Activities Appendix of the World Council of Churches (WCC) for the year ended 31 December 2019 is prepared, in all material respects, in accordance with the Council's Constitution and Rules, and the Council's accounting policies as described in the notes to the Activities Appendix.

### *Basis of Opinion*

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the entity in accordance with the requirements of the International Ethics Standards Board for Accountants (IESBA) Code of Ethics for Professional Accountants, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### *Emphasis of Matter - Basis of Accounting*

We draw attention to notes to the Activities Appendix, which describes the basis of accounting. The Activities Appendix is prepared to assist the Council to comply with their financial reporting provisions.

### *Responsibilities of the Executive Committee and the Management for the financial report*

Executive Committee and Management are responsible for preparation and fair presentation of the Activities Appendix in accordance with the accounting policies followed by the World Council of Churches relevant to preparing such a Activities Appendix, and for such internal control as management determines is necessary to enable the preparation of a Activities Appendix that is free from material misstatement, whether due to fraud or error.

In preparing the Activities Appendix, Executive Committee and Management are responsible for assessing the WCC's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management and those charged with governance either intends to liquidate the association or to cease operations, or has no realistic alternative but to do so.

*Auditor's Responsibilities for the Audit of the Activities Appendix*

Our objectives are to obtain reasonable assurance about whether the Activities Appendix as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Standards on Auditing (ISAs) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Activities Appendix.

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Activities Appendix, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis of our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the World Council of Churches' internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

We communicate with the management and those charged with governance of the World Council of Churches regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG SA



Karina Vartanova  
*Licensed Audit Expert*



Eliane Fischer  
*Licensed Audit Expert*

Geneva, 30 April 2020

*Enclosure:*

- Activities Appendix for the year ended 31 December 2019 (summary: restricted funds and designated funds, restricted funds activities list, designated funds activities list, information on consolidated activities and notes)

## Summary: Restricted Funds and Designated Funds

	<b>2019</b>	<b>2018</b>
	CHF	CHF
<b>Restricted Funds</b>		
Programme Funds	2,763,392	1,615,992
WCC Assembly Fund	1,219,765	1,232,689
<b>Total Restricted Funds</b>	<u><u>3,983,157</u></u>	<u><u>2,848,681</u></u>
 <b>Designated Funds</b>		
Programmes	283,956	283,956
 <b>Total Designated Funds</b>	<u><u>283,956</u></u>	<u><u>283,956</u></u>

## Restricted Funds Activities List for the year ended 31 December 2019

G1 General Secretariat							
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance	
YYG1	General Secretariat	0.00	1,523,418.14	0.00	(1,523,418.14)	0.00	
ZZG1	General Secretariat	0.00	7,419.42	(7,359.42)	(60.00)	0.00	
	Subtotal G1	0.00	1,530,837.56	(7,359.42)	(1,523,478.14)	0.00	
G101 Office of the General Secretary							
G1011A	General Secretary's travel	0.00	15,258.21	(67,418.50)	52,160.29	0.00	
G1011B	WCC delegations	0.00	1,015.00	(41,328.90)	40,313.90	0.00	
G1011D	Fund for priority areas	0.00	70,000.00	0.00	(59,490.17)	10,509.83	
YG101	Office of the General Secretary	0.00	0.00	(588,366.94)	588,366.94	0.00	
	Subtotal G101	0.00	86,273.21	(697,114.34)	621,350.96	10,509.83	
G102 Governing bodies							
G1021A	Executive Committee and Leadership of Central Committee	0.00	0.00	(123,043.68)	123,043.68	0.00	
G1021B	Central Committee	0.00	290,300.00	(7,749.04)	7,749.04	290,300.00	
G1021C	Permanent Committee on Consensus and Collaboration	0.00	0.00	(9,134.60)	9,134.60	0.00	
G1021E	Constitutional review committee	0.00	808.70	(6,498.68)	5,689.98	0.00	
G1021F	Search committee	0.00	0.00	(59,490.17)	59,490.17	0.00	
YG102	Governing bodies	0.00	0.00	(89,041.07)	89,041.07	0.00	
	Subtotal G102	0.00	291,108.70	(294,957.24)	294,148.54	290,300.00	
G104 General Secretariat initiatives							
G1046A	Conference office	0.00	55.71	(230,376.29)	230,320.58	0.00	
	Subtotal G104	0.00	55.71	(230,376.29)	230,320.58	0.00	
G105 Library							
G1051A	Library	0.00	0.00	(57,519.78)	57,519.78	0.00	
YG105	Library	0.00	22.00	(60,814.94)	60,792.94	0.00	
	Subtotal G105	0.00	22.00	(118,334.72)	118,312.72	0.00	
G106 Pilgrimage of justice and peace							
G106A	Coordination: pilgrimage of justice and peace	0.00	0.00	(3,673.45)	3,673.45	0.00	
G106B	Reference group: pilgrimage of justice and peace	0.00	2,969.40	(46,883.25)	43,913.85	0.00	
G106C	Theological reflection: pilgrimage of justice and peace	0.00	1,354.85	(39,461.26)	38,106.41	0.00	
G106D	Pilgrim team visits	0.00	310.50	(31,067.46)	30,756.96	0.00	
YG106	Pilgrimage of justice and peace	0.00	33,876.00	(89,706.47)	55,830.47	0.00	
	Subtotal G106	0.00	38,510.75	(210,791.89)	172,281.14	0.00	
G107 Human sexuality reference group							
G107A	Coordination of the human sexuality reference group	0.00	402.00	(51,255.45)	50,853.45	0.00	
YG107	Human sexuality reference group	0.00	28,411.25	(63,023.00)	34,611.75	0.00	
	Subtotal G106	0.00	28,813.25	(114,278.45)	85,465.20	0.00	
Total G1		0.00	1,975,621.18	(1,673,212.35)	(1,599.00)	300,809.83	
		Transfer in from general reserves to G1021B Central Committee					300,000.00
Total G1 after transfer from general reserves		0.00	1,975,621.18	(1,673,212.35)	(1,599.00)	600,809.83	

## Restricted Funds Activities List for the year ended 31 December 2019

Programmatic area UMER: Unity, Mission and Ecumenical Relations						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
YYUM	Unity, Mission and Ecumenical Relations	0.00	506,965.31	(56,565.77)	(450,399.54)	0.00
ZZUM	Unity, Mission and Ecumenical Relations	0.00	0.00	0.00	0.00	0.00
	<i>Subtotal UM</i>	<i>0.00</i>	<i>506,965.31</i>	<i>(56,565.77)</i>	<i>(450,399.54)</i>	<i>0.00</i>
<b>UM1 Faith and Order</b>						
UM1A	Commission on Faith and Order	0.00	188.50	(76,530.70)	76,342.20	0.00
UM1B	The Church on a pilgrimage of justice and peace in today's world	0.00	0.00	(830.95)	830.95	0.00
UM1C	Study on "Pilgrimage towards a common vision of the church"	0.00	18,620.00	(21,225.12)	2,605.12	0.00
UM1CA	Sub-Group 1 (Study Group 2) Consultation in Brazil (Vitoria)	0.00	6,046.80	(6,175.20)	128.40	0.00
UM1D	Study on "Moral Discernment in the Churches; facilitating, promoting and understanding"	0.00	0.00	(6,807.93)	6,807.93	0.00
UM1F	Week of Prayer for Christian Unity	0.00	0.00	(9,948.63)	9,948.63	0.00
UM1G	Forum on bilateral dialogues	0.00	0.00	(439.76)	439.76	0.00
UM1H	United and Uniting Churches	7,932.34	0.00	(646.47)	0.00	7,285.87
YUM1	Faith and Order	0.00	310,949.41	(495,552.42)	234,308.01	49,705.00
	<i>Subtotal UM1</i>	<i>7,932.34</i>	<i>335,804.71</i>	<i>(618,157.18)</i>	<i>331,411.00</i>	<i>56,990.87</i>
<b>UM2 Mission and evangelism</b>						
UM2A	CWME reserve	0.00	0.00	(1,724.08)	42,582.45	40,858.37
UM2B	Commission on World Mission and Evangelism	0.00	35,281.00	(77,933.49)	42,652.49	0.00
UM2C	Conference on World Mission and Evangelism: follow up	0.00	0.00	(25,530.49)	25,530.49	0.00
UM2G	Missional formation	0.00	0.00	(734.86)	734.86	0.00
UM2K	Working Group on Transforming Discipleship	0.00	0.00	(20,149.00)	20,149.00	0.00
UM2M	Explorations in Evangelism	0.00	32,980.00	(46,594.56)	30,000.00	16,385.44
UM2N	Evangelism and theological education	0.00	0.00	(32,526.37)	32,526.37	0.00
UM2P	Carnahan Fund	0.00	15,177.08	0.00	(5,584.08)	9,593.00
UM2Q	<i>International Review of Mission</i> and publications	0.00	0.00	(5,584.08)	5,584.08	0.00
YUM2	Mission and evangelism	42,582.45	629,411.82	(413,083.06)	(194,186.16)	64,725.05
	<i>Subtotal UM2</i>	<i>42,582.45</i>	<i>712,849.90</i>	<i>(623,859.99)</i>	<i>(10.50)</i>	<i>131,561.86</i>
<b>UM3 Mission from the margins</b>						
UM3A consol	Ecumenical Disability Advocates Network (EDAN)	59,291.55	147,331.17	(234,838.44)	80,000.00	51,784.28
UM3CA	Mission from the Margins solidarity conference	0.00	7,557.50	(21,492.84)	13,935.34	0.00
UM3CB	Migration, multicultural and racial justice networks	0.00	0.00	(3,155.40)	3,155.40	0.00
<i>Indigenous Peoples</i>						
UM3IPA	Indigenous Peoples spirituality and reconciliation conference	0.00	0.00	(10,927.71)	10,927.71	0.00
UM3IPB	Indigenous Peoples youth pilgrimage of justice and peace	0.00	0.00	(17,576.70)	17,576.70	0.00
YUM3IP	Indigenous Peoples	2,165.68	102,656.98	(67,879.30)	(28,857.38)	8,085.98
YUM3	Mission from the margins	0.00	79,389.63	(101,272.43)	21,882.80	0.00
	<i>Subtotal UM3</i>	<i>61,457.23</i>	<i>336,935.28</i>	<i>(457,142.82)</i>	<i>118,620.57</i>	<i>59,870.26</i>
<b>Total UMER</b>		<b>111,972.02</b>	<b>1,892,555.20</b>	<b>(1,755,725.76)</b>	<b>(378.47)</b>	<b>248,422.99</b>

## Restricted Funds Activities List for the year ended 31 December 2019

Programmatic area W: Public Witness						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
YYW	Public Witness	0.00	1,722,335.48	(79,077.92)	(1,643,257.56)	0.00
ZZW	Public Witness	0.00	0.00	0.00	0.00	0.00
	<i>Subtotal W</i>	<i>0.00</i>	<i>1,722,335.48</i>	<i>(79,077.92)</i>	<i>(1,643,257.56)</i>	<i>0.00</i>
<b>W1 Commission of the Churches on International Affairs (CCIA)</b>						
W1A	CCIA: convening, communication and management	0.00	861.80	(63,581.87)	62,720.07	0.00
W1B	CCIA special initiatives	0.00	8,745.54	(67,306.78)	58,561.24	0.00
YW1	CCIA	0.00	45,168.00	(225,987.78)	180,819.78	0.00
	<i>Subtotal W1</i>	<i>0.00</i>	<i>54,775.34</i>	<i>(356,876.43)</i>	<i>302,101.09</i>	<i>0.00</i>
<b>W2 Ecumenical United Nations Office (EUNO), New York</b>						
W2A	EUNO: coordination, communication & management	0.00	15,164.79	(100,581.30)	85,416.51	0.00
W2B	Partnerships for peace and security	0.00	0.00	(38,697.69)	38,697.69	0.00
W2C	Partnerships for sustainable development and SDG monitoring	0.00	0.00	(13,189.91)	13,189.91	0.00
W2D	Partnerships for gender justice	0.00	96.90	(13,746.37)	13,649.47	0.00
W2E	Advocacy for Indigenous Peoples' rights	0.00	0.00	(7,307.95)	7,307.95	0.00
W2FA	UNOGP: collaboration on inclusive societies in Asia	1,857.45	0.00	(5,482.42)	3,624.97	0.00
YW2	Ecumenical UN office, New York	0.00	402,945.67	(260,907.43)	(142,038.24)	0.00
	<i>Subtotal W2</i>	<i>1,857.45</i>	<i>418,207.36</i>	<i>(439,913.07)</i>	<i>19,848.26</i>	<i>0.00</i>
<b>W3 Ecumenical Accompaniment in Palestine and Israel (EAPPI)</b>						
W31	EAPPI international coordination	0.00	0.00	(10,646.57)	10,646.57	0.00
W31A	EAPPI evaluation	0.00	1,643.84	0.00	(1,643.84)	0.00
W31B	EAPPI annual meeting	0.00	0.00	(7,552.88)	7,552.88	0.00
W31C	EAPPI privilege, racism and colonialism	0.00	5,661.35	(5,928.50)	267.15	0.00
W32	EAPPI local coordination	0.00	21,715.55	(179,326.79)	157,611.24	0.00
W32A	EAPPI Yanoun House	582.69	0.00	0.00	(582.69)	0.00
W32B	EAPPI coordination DCA	0.00	6,995.88	(16,560.00)	9,564.12	0.00
W32C	EAPPI Field and Security Officer	0.00	47,614.51	(27,303.33)	0.00	20,311.18
W32CHA	EAPPI coordination DCA - UNOCHA	0.00	11,733.57	0.00	(1,281.37)	10,452.20
W32E	EAPPI Security review	11,582.79	0.00	(16,171.14)	4,588.35	0.00
W32SE	EAPPI coordination CCS	0.00	47,025.00	(49,502.71)	2,154.82	(322.89)
W32UN	EAPPI coordination UNICEF	0.00	51,324.77	(45,369.38)	(5,955.39)	0.00
W34	Building awareness and advocacy	2,266.86	2,278.63	(1,679.61)	0.00	2,865.88
W33	Ecumenical Accompaniers coordination	0.00	175,886.01	0.00	(175,886.01)	0.00
W33AT	Ecumenical Accompaniers: Austria	0.00	14,600.00	(14,640.42)	40.42	0.00
W33AU	Ecumenical Accompaniers: Australia	199.57	26,150.00	(28,354.03)	2,004.46	0.00
W33CA	Ecumenical Accompaniers: United Church of Canada	0.00	525.00	(3,227.02)	3,699.89	997.87
W33CB	Ecumenical Accompaniers: Presbyterian Church in Canada	5,978.66	5,250.00	(2,794.08)	0.00	8,434.58
W33CH	Ecumenical Accompaniers: Switzerland	0.00	34,650.00	(33,844.64)	0.00	805.36
W33CHA	Ecumenical Accompaniers: DCA - UNOCHA	4,997.78	32,766.08	(39,045.23)	1,281.37	0.00
W33DE	Ecumenical Accompaniers: Germany	0.00	41,275.00	(42,042.51)	767.51	0.00
W33DK	Ecumenical Accompaniers: Denmark	13,161.47	11,910.00	0.00	(9,564.12)	15,507.35
W33FI	Ecumenical Accompaniers: Finland	0.00	66,934.60	(64,545.08)	0.00	2,389.52
W33FR	Ecumenical Accompaniers: France	2,173.69	0.00	0.00	0.00	2,173.69



## Restricted Funds Activities List for the year ended 31 December 2019

Programmatic area W: Public Witness (continued)						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
<b>W3 Ecumenical Accompaniment in Palestine and Israel (EAPPI) continued</b>						
W33GB	Ecumenical Accompaniers: Great Britain and Ireland	0.00	129,995.00	(133,209.00)	3,214.00	0.00
W33I	Ecumenical Accompaniers: Mid-term in Israel	0.00	2,845.75	(2,867.38)	21.63	0.00
W33NL	Ecumenical Accompaniers: Netherlands	89.18	0.00	0.00	0.00	89.18
W33NO	Ecumenical Accompaniers: Norway	293.15	96,083.40	(100,178.20)	3,801.65	0.00
W33NO2	Ecumenical Accompaniers: Norway supplement	0.00	19,197.34	(19,268.82)	71.48	0.00
W33OT	Ecumenical Accompaniers: Other	14,534.00	0.00	(18,541.29)	4,007.29	0.00
W33SE	Ecumenical Accompaniers: Sweden	0.00	103,450.00	(101,295.18)	(2,154.82)	0.00
W33UN	Ecumenical Accompaniers: UNICEF	0.00	132,061.77	(134,837.22)	2,775.45	0.00
W33US	Ecumenical Accompaniers: USA	5,837.54	20,380.00	(19,849.55)	0.00	6,367.99
W33EV	Evacuation Fund	14,615.11	0.00	0.00	0.00	14,615.11
YW3	EAPPI	0.00	92,341.49	(264,431.58)	172,090.09	0.00
	<i>Subtotal W3</i>	<i>76,312.49</i>	<i>1,202,294.54</i>	<i>(1,383,012.14)</i>	<i>189,092.13</i>	<i>84,687.02</i>
<b>W4 Peacebuilding : country/region focuses</b>						
<i>Promoting peace and reconciliation on the Korean Peninsula</i>						
W4A1	Encounter and dialogue for peace and reunification on the Korean Peninsula	0.00	0.00	(7,789.35)	7,789.35	0.00
W4A2	Ecumenical forum for Korea	0.00	(400.00)	(29,215.67)	29,615.67	0.00
YW4A	Promoting peace and reconciliation on the Korean Peninsula	0.00	0.00	(67,996.35)	67,996.35	0.00
<i>Peace building in the Middle East</i>						
W4B1A	Reference Group for Palestine and Israel	0.00	0.00	(10,211.49)	10,211.49	0.00
W4B1B	Palestine Israel Ecumenical Forum (PIEF)	0.00	775.47	(9,386.13)	8,610.66	0.00
W4B1C	World Week for Peace in Palestine and Israel	0.00	0.00	(8,671.41)	8,671.41	0.00
W4B1D	Jerusalem Inter-Church Centre (JIC)	0.00	44,778.63	(152,149.18)	107,370.55	0.00
W4B1E	Women's inter-religious 'pilgrim team visit' to Palestine and Israel	0.00	0.00	(31,150.97)	31,150.97	0.00
W4B5	Initiatives for peace in Syria	0.00	32,632.05	(32,632.05)	0.00	0.00
W4B5B	Towards an inclusive peace building process in Syria: partner 1	(11,100.49)	81,100.50	(160,000.01)	0.00	(90,000.00)
W4B5C	Towards an inclusive peace building process in Syria: partner 2	51,123.07	0.00	(51,116.07)	(7.00)	0.00
W4B5E	Towards an inclusive peace building process in Syria: partner 3	(118,205.94)	434,372.03	(316,166.09)	0.00	0.00
W4B6	Inter-religious dialogue and cooperation for social cohesion in Iraq	0.00	0.00	(8,745.48)	8,745.48	0.00
YW4B6	Strengthening the rights of minorities of faith and belief in Iraq	0.00	5,679.90	(3,287.49)	0.00	2,392.41
W4B7	Theological handbook	9,397.64	0.00	0.00	0.00	9,397.64
YW4B	Peace building in the Middle East	0.00	166,143.75	(438,787.36)	272,643.61	0.00
<i>Peace building in South Sudan and Sudan</i>						
W4C1	Accompanying churches and ecumenical council in South Sudan in initiatives for justice, peace and reconciliation	0.00	371.77	(14,511.22)	14,139.45	0.00
W4C2	Accompanying churches and ecumenical council in Sudan in initiatives for justice, peace and reconciliation	0.00	0.00	(9,864.99)	9,864.99	0.00
YW4C	Peace building in South Sudan and Sudan	0.00	0.00	(74,552.81)	74,552.81	0.00
<i>Peace building in Democratic Republic of Congo</i>						
W4D1	Civic education and harmonisation of church relations in the DRC	0.00	0.00	(3,582.74)	3,582.74	0.00
W4D2	International ecumenical accompaniment of churches in the DRC for resolution of conflicts, peace building and reconciliation	0.00	0.00	(13,281.92)	13,281.92	0.00
YW4D	Peace building in Democratic Republic of Congo	0.00	0.00	(42,574.10)	42,574.10	0.00

## Restricted Funds Activities List for the year ended 31 December 2019

Programmatic area W: Public Witness (continued)						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
<b>W4 Peacebuilding : country/region focuses continued</b>						
<i>Peace building in Burundi</i>						
W4E1	Harmonisation of church relations in Burundi and increased ecumenical cooperation for peace and reconciliation	0.00	0.00	(15,227.62)	15,227.62	0.00
W4E2	Gender justice and women's empowerment in Burundi	0.00	0.00	(8,019.00)	8,019.00	0.00
<i>Peace building in Colombia</i>						
W4F1	Building a just and sustainable peace in Colombia	0.00	0.00	(511.67)	511.67	0.00
YW4	Peacebuilding : country/region focuses	0.00	15,017.00	0.00	(15,017.00)	0.00
	<i>Subtotal W4</i>	(68,785.72)	780,471.10	(1,509,431.17)	719,535.84	(78,209.95)
<b>W5 Human dignity and rights</b>						
<i>Advocacy and action for human rights and the elimination of statelessness</i>						
W5A1	Ecumenical advocacy in UN human rights forums	0.00	472.14	(12,885.95)	12,413.81	0.00
W5A2	Support for church engagement in campaign to end statelessness	0.00	0.00	(19,706.13)	19,706.13	0.00
W5A3	Racism, racial discrimination and xenophobia	0.00	12,973.97	(23,739.76)	10,765.79	0.00
<i>Partnership with UNICEF &amp; Churches' Commitments to Children</i>						
W5B1	Awareness raising & advocacy – Churches' Commitments to Children	0.00	0.00	(11,611.12)	11,611.12	0.00
W5B2A	Faith for social and behaviour change (UNICEF)	0.00	2,926.80	(3,331.62)	404.82	0.00
W5B3	Implementation – Churches' Commitments to Children	0.00	0.00	(1,813.19)	1,813.19	0.00
W5B3A	Out of the shadows	0.00	81,251.50	(103,840.88)	35,885.90	13,296.52
W5B3B	Climate justice through WCC's "Churches' Commitments to Children" initiative	0.00	24,722.50	(2,720.73)	0.00	22,001.77
<i>Arms control and disarmament</i>						
W5C1	Nuclear disarmament	0.00	0.00	(7,996.72)	7,996.72	0.00
W5C3	Fully autonomous weapons systems and other emerging issues	0.00	0.00	(103.50)	103.50	0.00
YW5	Human dignity and rights	0.00	196,200.45	(507,721.21)	311,520.76	0.00
	<i>Subtotal W5</i>	0.00	318,547.36	(695,470.81)	412,221.74	35,298.29
W6	<b>Syria peace process 2019-2020</b>					
W6A2G	Large meeting in Geneva	0.00	0.00	(37,330.94)	37,330.94	0.00
W6A3A	Coordination and monitoring	0.00	0.00	(835.95)	835.95	0.00
W6C6A	Other costs	0.00	0.00	(2,130.25)	2,130.25	0.00
YW6A	Towards an inclusive peace building process in Syria: partner 3	0.00	440,380.00	0.00	(40,297.14)	400,082.86
YW6C	Towards an inclusive peace building process in Syria: partner 4	0.00	109,160.00	(58,584.02)	0.00	50,575.98
	<i>Subtotal W6</i>	0.00	549,540.00	(98,881.16)	0.00	450,658.84
<b>Total W</b>		<b>9,384.22</b>	<b>5,046,171.18</b>	<b>(4,562,662.70)</b>	<b>(458.50)</b>	<b>492,434.20</b>

## Restricted Funds Activities List for the year ended 31 December 2019

Programmatic area D: Diakonia						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
YYD	Diakonia	0.00	592,121.34	-79,237.26	-512,884.08	0.00
ZZD	Diakonia	0.00	0.00	0.00	0.00	0.00
	<i>Subtotal D</i>	<i>0.00</i>	<i>592,121.34</i>	<i>(79,237.26)</i>	<i>(512,884.08)</i>	<i>0.00</i>
<b>D1 Economy of Life, Care for Creation, Sustainability and Climate Justice</b>						
D11A	Transformative education for economic and ecological justice	0.00	2,744.75	(20,810.01)	18,065.26	0.00
D11A1	GEM school	0.00	2,345.11	(52,488.94)	50,143.83	0.00
D11B	Advocacy and accompaniment for economy of life and climate justice	0.00	9,200.81	(41,465.74)	32,264.93	0.00
D11B1	NIFEA Workshop and Planning Meeting on Just Taxation and Reparations	0.00	0.00	(29,777.88)	29,777.88	0.00
D11B2	Launch of global campaign on tax justice and reparations at the UN HLPF on the SDGs	0.00	0.00	(13,182.25)	13,182.25	0.00
D11C	Theological reflection and interfaith cooperation on economic and ecological justice	0.00	13,800.00	(9,013.81)	9,013.81	13,800.00
D11C1	Workshop on interfaith reflections on just transitions	13,774.60	0.00	(17,460.36)	3,685.76	0.00
YD1	Economy of life, care for creation, sustainability and climate justice	0.00	403,621.62	(295,373.21)	(108,248.41)	0.00
	<i>Subtotal D1</i>	<i>13,774.60</i>	<i>431,712.29</i>	<i>(479,572.20)</i>	<i>47,885.31</i>	<i>13,800.00</i>
<b>D3 Ecumenical Water Network (EWN)</b>						
D31	EWN Capacity building and communication	0.00	0.00	(5,908.31)	5,908.31	0.00
D32	Theological formation on water justice	0.00	0.00	(5,318.20)	5,318.20	0.00
D33	Advocacy for water justice	0.00	0.00	(25,250.72)	25,250.72	0.00
D36	Eco-School	0.00	19,748.36	(41,308.43)	21,560.07	0.00
YD3	Ecumenical Water Network (EWN)	18,747.36	221,224.10	(173,757.75)	(39,715.71)	26,498.00
	<i>Subtotal D3</i>	<i>18,747.36</i>	<i>240,972.46</i>	<i>(251,543.41)</i>	<i>18,321.59</i>	<i>26,498.00</i>
<b>D5 Diakonia and capacity building</b>						
D51	Regional seminars on capacity building on diakonia and SDGs	0.00	0.00	(130,433.24)	130,433.24	0.00
D51A	Evaluation of Regional seminars on capacity building on diakonia and SDGs	0.00	0.00	(26,939.34)	26,939.34	0.00
D52	Ecumenical Diakonia and Sustainable Development with LWF and ACT Alliance	0.00	0.00	(27,369.65)	27,369.65	0.00
D52F	BftW scholarships 2014-19 (20130098E)	135.43	158,877.60	(2,524.89)	(157,372.58)	(884.44)
YD5	Diakonia and capacity building	0.00	175,621.00	(196,600.38)	20,979.38	0.00
	<i>Subtotal D5</i>	<i>135.43</i>	<i>334,498.60</i>	<i>(383,867.50)</i>	<i>48,349.03</i>	<i>(884.44)</i>
<b>D6 Health and healing</b>						
D61	Advocacy in health and healing - implementation of WCC and WHO agreed activities	0.00	0.00	(2,365.72)	2,365.72	0.00
D62	Implementation of the Ecumenical Global Health Strategy	0.00	1,626.97	(61,332.57)	59,705.60	0.00
	<i>Capacity building for trauma transforming and healing churches</i>					
D64	Capacity building for trauma transforming and healing churches	56,079.78	48,407.60	(102,832.00)	(1,655.38)	0.00
D64A	Travel costs: Nigeria, South Sudan and Sierra Leone (data collection)	0.00	0.00	(4,880.99)	4,880.99	0.00
D64B	Consultative Workshop	0.00	0.00	(21,972.58)	21,972.58	0.00
D64C	Information Dissemination Workshops	0.00	0.00	(15,858.18)	15,858.18	0.00
YD6	Health and healing	0.00	0.00	(244,385.58)	244,385.58	0.00
	<i>Subtotal D6</i>	<i>56,079.78</i>	<i>50,034.57</i>	<i>(453,627.62)</i>	<i>347,513.27</i>	<i>0.00</i>

## Restricted Funds Activities List for the year ended 31 December 2019

Programmatic area D: Diakonia (continued)						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
<b>D7 Ecumenical HIV and AIDS Initiatives and Advocacy (EHAIA)</b>						
<i>Intergenerational safe space conversation workshops with children, young people, teachers, parents and pastors</i>						
D711C	Intergenerational safe space conversation workshops - Central	0.00	0.00	(10,959.68)	10,959.68	0.00
D711E	Intergenerational safe space conversation workshop Kenya - Eastern	0.00	0.00	(901.12)	901.12	0.00
D711E1	Intergenerational safe space conversation workshop Uganda with university students - Eastern	0.00	0.00	(6,212.03)	6,212.03	0.00
D711E2	Intergenerational safe space conversation workshops - Rwanda	0.00	0.00	(5,541.86)	5,541.86	0.00
D711L	Intergenerational safe space conversation workshops Cunene province & São João Church - Lusophone	0.00	0.00	(8,360.05)	8,360.05	0.00
D711L1	Intergenerational safe space conversation workshops Mozambique - Lusophone	0.00	0.00	(5,732.41)	5,732.41	0.00
D711S	Intergenerational safe space conversation workshops - Southern	0.00	0.00	(7,596.28)	7,596.28	0.00
D711S2	Mobilise Religious Leaders to aid in improving sexual and reproductive health, gender and education outcomes for adolescents and young people in the SSA (UNESCO)	0.00	15,821.73	(17,093.64)	1,271.91	0.00
D711W	Intergenerational safe space conversation workshops EFFATA and Lomé - Western	0.00	0.00	(6,216.07)	6,216.07	0.00
D711W1	Intergenerational safe space conversation workshops Porto-Novo and Lomé - Western	0.00	0.00	(5,918.41)	5,918.41	0.00
<i>Make contacts and work with 10 church-owned/sponsored schools at least of two WCC member churches in five countries in SSA</i>						
D712E	Make contacts and work with 10 church-owned/sponsored schools - Eastern	0.00	0.00	(151.42)	151.42	0.00
D712L	Make contacts and work with 10 church-owned/sponsored schools - Lusophone	0.00	0.00	(6,102.96)	6,102.96	0.00
D712W	Make contacts and work with 10 church-owned/sponsored schools Abidjan, Kpalime, Porto-Novo - Western	0.00	0.00	(1,761.75)	1,761.75	0.00
D712W1	Make contacts and work with 10 church-owned/sponsored schools Lomé - Western	0.00	0.00	(2,439.71)	2,439.71	0.00
<i>Promote Thursdays in Black in schools and churches</i>						
D713C	Promote Thursdays in Black in schools and churches - Central	0.00	0.00	(4,896.83)	4,896.83	0.00
D713E	Promote Thursdays in Black in schools and churches - Eastern	0.00	0.00	(596.92)	596.92	0.00
D713S	Promote Thursdays in Black in schools and churches - Southern	0.00	0.00	(590.60)	590.60	0.00
D713W	Promote Thursdays in Black in schools and churches - Western	0.00	0.00	(587.72)	587.72	0.00
<i>Reinforcement of HIV Prevention Action</i>						
D714W1	Reinforcement of HIV Prevention Action - KAP baseline study	0.00	0.00	(2,512.58)	2,512.58	0.00
D714W2	Reinforcement of HIV Prevention Action - workshop for teachers	0.00	0.00	(4,305.00)	4,305.00	0.00
D714W3	Reinforcement of HIV Prevention Action - workshop for students	0.00	0.00	(3,487.06)	3,487.06	0.00
D714W4	Reinforcement of HIV Prevention Action - workshops for women and youth	0.00	0.00	(4,210.14)	4,210.14	0.00
D714W5	Reinforcement of HIV Prevention Action - workshops for pastors	0.00	0.00	(3,438.74)	3,438.74	0.00
YD714W	Reinforcement of HIV Prevention Action	0.00	47,611.75	(9,525.04)	(17,081.64)	21,005.07
YD78	Young people and prevention of HIV	871.88	0.00	0.00	(871.88)	0.00
<i>Transformed life-affirming theology and literature</i>						
D72L	HIV and sexual and gender based violence curriculum - Lusophone	0.00	0.00	(2,700.39)	2,700.39	0.00
D72S	HIV and sexual and gender based violence curriculum - Southern	0.00	0.00	(2,704.66)	2,704.66	0.00
D72W	HIV and sexual and gender based violence curriculum, Burkina-Faso and Porto-Novo - Western	0.00	0.00	(2,141.03)	2,141.03	0.00
D72W1	HIV and sexual and gender based violence curriculum, Ibadan - Western	0.00	0.00	(1,936.49)	1,936.49	0.00
D73GE	20th ICASA 2019	0.00	0.00	(5,708.33)	5,708.33	0.00

## Restricted Funds Activities List for the year ended 31 December 2019

Programmatic area D: Diakonia (continued)						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
<b>D7 Ecumenical HIV and AIDS Initiatives and Advocacy (EHAIA) continued</b>						
<i>Regional offices and Geneva coordination and International Reference Group</i>						
D74CE	Regional offices and coordination - Central	0.00	0.00	(43,369.15)	43,369.15	0.00
D74EA	Regional offices and coordination - Eastern	0.00	455.35	(27,817.65)	27,362.30	0.00
D74GE	Regional offices and coordination - Geneva	0.00	(2,045.99)	(224,846.18)	226,892.17	0.00
D74LU	Regional offices and coordination - Lusophone	0.00	0.00	(26,570.65)	26,570.65	0.00
D74TCA	Regional offices and coordination - Southern/Anglophone theology consultant	0.00	0.00	(36,495.99)	36,495.99	0.00
D74WE	Regional offices and coordination - Western	0.00	0.00	(44,171.45)	44,171.45	0.00
D75E	Publication - Eastern	0.00	0.00	(1,179.53)	1,179.53	0.00
<i>Travel for invitations and collaboration</i>						
D76C	Travel for invitations and collaboration - Central	0.00	0.00	(2,996.39)	2,996.39	0.00
D76E	Travel for invitations and collaboration - Eastern	0.00	0.00	(5,545.86)	5,545.86	0.00
D76L	Travel for invitations and collaboration - Lusophone	0.00	0.00	(2,078.46)	2,078.46	0.00
D76S	Travel for invitations and collaboration - Southern	0.00	0.00	(2,897.44)	2,897.44	0.00
D76W	Travel for invitations and collaboration - Western	0.00	0.00	(3,387.03)	3,387.03	0.00
YD7	EHAIA	0.00	760,070.81	(287,014.72)	(473,056.09)	0.00
	<i>Subtotal D7</i>	871.88	821,913.65	(842,699.42)	40,918.96	21,005.07
<b>D8 EHAIA - PEPFAR-UNAIDS</b>						
D8B1	Publication: FH Uganda	0.00	0.00	(7,903.16)	7,903.16	0.00
D8C1	Publication: FH Rwanda	0.00	0.00	(10,264.09)	10,264.09	0.00
D8F1	Publication: Phase II curriculum Nigeria	0.00	0.00	(12,155.00)	12,155.00	0.00
D8G1	Publication: Phase I curriculum DRC	0.00	0.00	(13,360.10)	13,360.10	0.00
D8L1	Pilot Testing Nigeria	0.00	13,098.76	0.00	(13,098.76)	0.00
D8N1	Stigma & Discrimination Tanzania	0.00	31,623.31	(31,623.31)	0.00	0.00
D8P1	Treatment Manual Kiswahili	0.00	9,541.84	(9,541.84)	0.00	0.00
YD8	EHAIA - PEPFAR UNAIDS Phase II	33,242.23	2,069.67	(4,728.31)	(30,583.59)	0.00
	<i>Subtotal D8</i>	33,242.23	56,333.58	(89,575.81)	0.00	0.00
<b>D9 WCC-Ecumenical Advocacy Alliance (WCC-EAA)</b>						
D91A	Coordination, communication and management	0.00	0.00	(3,249.49)	3,249.49	0.00
<i>Food for life campaign</i>						
D92A	Promoting just and sustainable food systems	0.00	0.00	(20,256.71)	20,256.71	0.00
D92C	Mobilising action and reflection for food justice	0.00	0.00	0.00	0.00	0.00
YD92	Food for life campaign	0.00	96,883.93	(113,020.20)	16,136.27	0.00
<i>HIV and AIDS campaign</i>						
D93A	HIV treatment for life for all in need	0.00	320.75	(14,118.69)	13,797.94	0.00
D93C	Stigma discrimination action	14,472.90	0.00	(19,457.88)	4,984.98	0.00
YD93	HIV and AIDS campaign	0.00	172,566.08	(169,745.64)	(2,820.44)	0.00
YD9	WCC-Ecumenical Advocacy Alliance	4,739.46	84,031.26	(58,776.26)	(29,994.46)	0.00
	<i>Subtotal D9</i>	19,212.36	353,802.02	(398,624.87)	25,610.49	0.00

## Restricted Funds Activities List for the year ended 31 December 2019

Programmatic area D: Diakonia (continued)						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
<b>D10 EAA - PEPFAR-UNAIDS</b>						
D10D10	Activity 1.1.1 (b2) Workshop on HIV among Migrants and Refugees	0.00	0.00	(2,897.14)	2,897.14	0.00
D10D11	Follow up to AIDS 2018 Faith Building Bridges: FBOs and WCC-EAA Strategy Group meeting	0.00	0.00	(9,522.50)	9,522.50	0.00
D10D12	4th AHIMSA forum on innovation in global health, Annecy	0.00	0.00	(16,551.24)	16,551.24	0.00
D10D13	Support Follow up AIDS 2018 / Consultancy	0.00	0.00	(7,102.80)	7,102.80	0.00
D10D9	Activity 1.1.1 (b1) Workshop on HIV among Migrants and Refugees	0.00	59,163.01	(59,163.01)	0.00	0.00
D10E2	Faith Leaders mobilization in Country - planning and coordination	0.00	0.00	(2,275.00)	2,275.00	0.00
D10F1	Coordinate interfaith advocacy at the International Conference on HIV/AIDS and STI's in Africa (ICASA) - Cote d'Ivoire	0.00	0.00	(1,479.38)	1,479.38	0.00
D10G	Evidence of engagement of religious leaders against stigma and discrimination to promote testing and treatment through the - 'Lead by example' HIV testing campaign, and faith paediatric AIDS champions at global level	0.00	0.00	(7,958.50)	7,958.50	0.00
D10H2	PEPFAR Diagnostics Consultations	0.00	0.00	(128.85)	128.85	0.00
D10H3	UNAIDS PCB, Geneva 2018	0.00	0.00	(5,106.80)	5,106.80	0.00
D10H4	Advocacy at the Commission on the Status of Women 2019	0.00	0.00	(2,623.38)	2,623.38	0.00
D10H5	IAS Scientific Conference, Mexico City	0.00	480.77	(7,167.55)	6,686.78	0.00
D10J6	FBO and WCC-EAA Strategy Group meeting, Nairobi	0.00	0.00	(1,888.57)	1,888.57	0.00
D10J7	FBOs engagement in HIV service delivery for children and adolescents, New York, June 2019	0.00	0.00	(2,719.99)	2,719.99	0.00
D10J8	Interfaith Prayer Breakfast 2019 - From existing funds	0.00	0.00	(21,519.86)	21,519.86	0.00
D10J9	Interfaith Prayer Breakfast 2019 - From new funds	0.00	0.00	(21,286.66)	21,286.66	0.00
D10K1	Framework for dialogue: Follow up Kenya: Awareness Raising and Trainings	0.00	0.00	(11,020.90)	11,020.90	0.00
D10K5	Framework for dialogue: Follow up Kenya: Awareness Raising and Trainings (EDARP)	0.00	12,012.42	(12,012.42)	0.00	0.00
D10V1	High-Level Dialogue to Assess Progress on and Intensify Commitment to Scaling Up Diagnosis and Treatment of Paediatric HIV, held in the Vatican in December 2018	0.00	16,624.09	0.00	(16,624.09)	0.00
YD10	WCC-EAA PEPFAR UNAIDS Phase II	77,636.51	38,742.44	(6,996.69)	(109,382.26)	0.00
	<i>Subtotal D10</i>	<i>77,636.51</i>	<i>127,022.73</i>	<i>(199,421.24)</i>	<i>(5,238.00)</i>	<i>0.00</i>
<b>Total D</b>		<b>219,700.15</b>	<b>3,008,411.24</b>	<b>(3,178,169.33)</b>	<b>10,476.57</b>	<b>60,418.63</b>

## Restricted Funds Activities List for the year ended 31 December 2019

Programmatic area EF: Ecumenical Formation						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
CCEF	Ecumenical Formation Commission	0.00	3,176.93	(51,002.79)	47,825.86	0.00
YYEF	Ecumenical Formation	0.00	770,909.41	(33,982.33)	(736,927.08)	0.00
ZZEF	Ecumenical Formation	0.00	0.00	0.00	0.00	0.00
	<i>Subtotal EF</i>	<i>0.00</i>	<i>774,086.34</i>	<i>(84,985.12)</i>	<i>(689,101.22)</i>	<i>0.00</i>
<b>EF1 Ecumenical Theological Education</b>						
F11A	Accompaniment of regional associations and networking	0.00	0.00	(5,454.76)	5,454.76	0.00
F11B	Dialogue with Evangelical, Pentecostal and Independent Churches	0.00	0.00	0.00	0.00	0.00
F11C	Global Ecumenical Theological Library (GlobeTheoLib)	0.00	0.00	(9,814.00)	9,814.00	0.00
F11D	Pan-African women's ecumenical network	0.00	0.00	(10,557.20)	10,557.20	0.00
F11E	Leadership capacity development projects - Green Reformation Consultation	0.00	31,067.57	(48,162.68)	17,095.11	0.00
F11E1	Leadership capacity development projects (others)	0.00	0.00	(5,000.00)	5,000.00	0.00
F11H	Global Ecumenical Theological Institute (GETI)	71,334.96	0.00	(8,995.99)	(62,338.97)	0.00
F11HA	Global Ecumenical Theological Institute (GETI) 2021	0.00	0.00	0.00	66,602.08	66,602.08
F1AF	ETE projects Africa	0.00	68,082.00	(114,620.67)	46,538.67	0.00
F1AS	ETE projects Asia/Pacific	0.00	0.00	0.00	0.00	0.00
F1EU	ETE projects Eastern/Central Europe	0.00	0.00	(18,898.48)	18,898.48	0.00
F1FTE	ETE projects FTESEA	0.00	0.00	0.00	0.00	0.00
F1LA	ETE projects Latin America	0.00	0.00	(49,550.00)	49,550.00	0.00
YEF1A	ETE regional projects	0.00	100,827.00	0.00	(100,827.00)	0.00
F1CA	Solidarity Endowment Fund South Asia	18,222.90	4,110.71	0.00	0.00	22,333.61
F1CB	Solidarity Endowment Fund Bangladesh	24,576.03	8,221.42	0.00	0.00	32,797.45
F1CN	Solidarity Endowment Fund Nepal	9,111.45	2,055.34	0.00	0.00	11,166.79
F1CP	Solidarity Endowment Fund Pakistan	44,169.57	8,221.40	0.00	0.00	52,390.97
F1CR	Solidarity Endowment Fund Regional Committee	6,294.78	0.00	0.00	0.00	6,294.78
F1CS	Solidarity Endowment Fund Sri Lanka	32,038.01	5,960.53	0.00	0.00	37,998.54
F1PK	Solidarity Pakistan	771.36	0.00	0.00	0.00	771.36
F1SC	Sarah Chakko Fund	46,978.11	10,490.47	0.00	(32,010.00)	25,458.58
YEF1	ETE	5,726.62	232,271.50	(144,884.02)	(66,362.33)	26,751.77
	<i>Subtotal EF1</i>	<i>259,223.79</i>	<i>471,307.94</i>	<i>(415,937.80)</i>	<i>(32,028.00)</i>	<i>282,565.93</i>
<b>EF2 The Ecumenical Institute, Bossey</b>						
F21A	The Ecumenical Institute, Bossey	0.00	10,351.00	(816,085.62)	805,734.62	0.00
F21C	Ecumenical missiology salary/costs	0.00	150,590.80	(191,339.60)	40,748.80	0.00
F21E	Ecumenical Trust faculty chair	0.00	60,069.76	(68,506.65)	8,436.89	0.00
<i>Ecumenical Institute scholarships</i>						
YEF2S	Ecumenical Institute Scholarship Fund	596,148.82	477,194.80	(42.14)	(380,191.00)	693,110.48
F2S1	Vinton Anderson Scholarship Fund	73,809.92	8,014.47	0.00	0.00	81,824.39
F2S2	Eugene Carson Blake Scholarship Fund	201,876.55	13,494.36	0.00	(24,200.00)	191,170.91
F2S3	Presbyterian Church (USA) Scholarship Fund	12,219.30	0.00	0.00	0.00	12,219.30
F2S4	Orthodox Programme Fund	17,759.39	70.00	(1,994.89)	0.00	15,834.50
F2S5	FTESEA Scholarships	24,111.60	47,711.85	0.00	(22,700.00)	49,123.45
F2S6	Vatican Scholarships	0.00	24,188.00	0.00	(24,188.00)	0.00

## Restricted Funds Activities List for the year ended 31 December 2019

Programmatic area EF: Ecumenical Formation (continued)						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
<b>EF2 The Ecumenical Institute, Bossey continued</b>						
<i>Academic courses</i>						
F22A	Intensive English summer course	0.00	0.00	(43,542.80)	43,542.80	0.00
F22B	Complementary Certificate (CC) in Ecumenical Studies, Jan	0.00	0.00	(13,157.14)	13,157.14	0.00
F22C	Complementary Certificate (CC) in Ecumenical Studies, Sep-Dec	0.00	19,613.25	(48,543.47)	28,930.22	0.00
F22F	Master of Advanced Studies (MAS) in Ecumenical Studies, Jan-Jun	0.00	0.00	(99,742.65)	99,742.65	0.00
F22G	Master of Advanced Studies (MAS) in Ecumenical Studies, Sep-Dec	0.00	15,547.95	(45,397.67)	29,849.72	0.00
F22J	Certificate of Advanced Studies (CAS) in Ecumenical Studies, Jan	0.00	676.15	(34,921.85)	34,245.70	0.00
F22K	Certificate of Advanced Studies (CAS) in Ecumenical Studies, Sep-Dec	0.00	14,815.54	(141,339.20)	126,523.66	0.00
F23A	Certificate of Advanced Studies (CAS) in Interreligious Studies	0.00	34,782.20	(35,341.48)	559.28	0.00
YEF2	The Ecumenical Institute, Bossey	0.00	263,645.85	(900.65)	(262,745.20)	0.00
	<i>Subtotal EF2</i>	<i>925,925.58</i>	<i>1,140,765.98</i>	<i>(1,540,855.81)</i>	<i>517,447.28</i>	<i>1,043,283.03</i>
<b>EF3 Ecumenical Continuing Formation</b>						
F32	Bossey seminar for church leaders and young people: Equipping each other for Christian witness in a multi-cultural and multi-faith world	0.00	4,619.36	(35,840.31)	31,220.95	0.00
F33	Ecumenical formation for specialised ministries	0.00	30,515.03	(23,376.76)	0.00	7,138.27
F34	Introductory webinars and seminars on WCC and on burning issues of the ecumenical movement	0.00	0.00	(1,878.10)	1,878.10	0.00
YEF3	Ecumenical continuing formation	0.00	0.00	(143,649.89)	143,649.89	0.00
	<i>Subtotal EF3</i>	<i>0.00</i>	<i>35,134.39</i>	<i>(204,745.06)</i>	<i>176,748.94</i>	<i>7,138.27</i>
<b>Total EF</b>		<b>1,185,149.37</b>	<b>2,421,294.65</b>	<b>(2,246,523.79)</b>	<b>(26,933.00)</b>	<b>1,332,987.23</b>



## Restricted Funds Activities List for the year ended 31 December 2019

<b>C1 Communication</b>						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
YYC1	Communication	0.00	1,932,020.73	0.00	(1,932,020.73)	0.00
ZZC1	Communication	0.00	0.00	0.00	0.00	0.00
	<i>Subtotal C1</i>	<i>0.00</i>	<i>1,932,020.73</i>	<i>0.00</i>	<i>(1,932,020.73)</i>	<i>0.00</i>
<b>C101 Communication strategy: catalyst for change</b>						
C1011A	Communication general	0.00	0.00	(20,872.01)	20,872.01	0.00
C1011B	Communication strategy implementation	0.00	0.00	(1,870.48)	1,870.48	0.00
C1011C	Travel	0.00	0.00	(16,781.39)	16,781.39	0.00
C1011K	Pilgrimage of Justice and Peace: recommendations	0.00	0.00	(1,397.86)	1,397.86	0.00
C1011N	Regional communication liaison officers	0.00	0.00	(251,160.55)	251,160.55	0.00
C1011O	Regional communication liaison travel	0.00	0.00	(45,672.35)	45,672.35	0.00
C1011P	Freelance writers and photographers	0.00	0.00	(60,789.35)	60,789.35	0.00
C1012B	Global communicators network	28,318.93	0.00	0.00	0.00	28,318.93
YC101	Communication strategy: catalyst for change	0.00	0.00	(261,204.43)	261,204.43	0.00
	<i>Subtotal C101</i>	<i>28,318.93</i>	<i>0.00</i>	<i>(659,748.42)</i>	<i>659,748.42</i>	<i>28,318.93</i>
<b>C102 Language service</b>						
C1021A	Language service: general	0.00	0.00	(121,799.06)	121,799.06	0.00
YC102	Language service	0.00	0.00	(103,489.93)	103,489.93	0.00
	<i>Subtotal C102</i>	<i>0.00</i>	<i>0.00</i>	<i>(225,288.99)</i>	<i>225,288.99</i>	<i>0.00</i>
<b>C103 Media and web office</b>						
C1031B	Staff travel	0.00	0.00	(8,873.04)	8,873.04	0.00
C1031C	Non-staff travel	0.00	0.00	(607.43)	607.43	0.00
C1031D	Media monitoring statistics programme	0.00	0.00	(11,533.42)	11,533.42	0.00
C1031E	Visual identity manual	0.00	0.00	(3,782.65)	3,782.65	0.00
C1034B	Web maintenance and development	0.00	0.00	(24,444.60)	24,444.60	0.00
C1034C	Web e-mail distribution	0.00	0.00	(1,976.55)	1,976.55	0.00
YC103	Media and web office	0.00	0.00	(564,730.82)	564,730.82	0.00
	<i>Subtotal C103</i>	<i>0.00</i>	<i>0.00</i>	<i>(615,948.51)</i>	<i>615,948.51</i>	<i>0.00</i>
<b>C104 Publications</b>						
C1041B	Marketing and distribution	0.00	173.45	(2,930.81)	2,757.36	0.00
C1042A	<i>Ecumenical Review</i>	0.00	37,805.61	(83,624.22)	45,818.61	0.00
C1042B	<i>International Review of Mission</i>	0.00	32,106.81	(3,662.40)	(28,444.41)	0.00
C1043A	<i>WCC Annual Review</i>	0.00	0.00	(7,307.21)	7,307.21	0.00
C1043B	Pilgrimage of justice and peace: regional publications	0.00	0.00	(1,273.10)	1,273.10	0.00
C1043F	New book projects, print and digital	0.00	10,468.39	(39,054.16)	28,585.77	0.00
C1045A	Ecumenical Literature Fund	0.00	0.00	(12,673.00)	12,673.00	0.00
YC104	Publications	0.00	0.00	(14,207.37)	14,207.37	0.00
	<i>Subtotal C104</i>	<i>0.00</i>	<i>80,554.26</i>	<i>(164,732.27)</i>	<i>84,178.01</i>	<i>0.00</i>

## Restricted Funds Activities List for the year ended 31 December 2019

<b>C1 Communication (continued)</b>						
<b>Activity No</b>	<b>Activity Name</b>	<b>Opening Balance</b>	<b>Income</b>	<b>Expenses</b>	<b>Transfer</b>	<b>Closing Balance</b>
<b>C105 Promotion and hosting</b>						
C1051A	Promotion and hosting: general	0.00	0.00	(9,640.52)	9,640.52	0.00
C1051C	Reading room	0.00	0.00	(964.88)	964.88	0.00
C1051D	Promotional materials: gift and souvenir items	0.00	1,224.07	(14,456.02)	13,231.95	0.00
C1052A	Branding material	0.00	0.00	(1,774.36)	1,774.36	0.00
C1053A	Kirchentag	0.00	86.94	(12,113.65)	12,026.71	0.00
YC105	Promotion and hosting	0.00	0.00	(200,966.36)	200,966.36	0.00
	<i>Subtotal C105</i>	<i>0.00</i>	<i>1,311.01</i>	<i>(239,915.79)</i>	<i>238,604.78</i>	<i>0.00</i>
<b>C106 Archives</b>						
C1061A	Archive on-going services	0.00	9,053.13	(22,514.71)	13,461.58	0.00
C1061B	Archives digital strategy	0.00	0.00	(6,341.77)	6,341.77	0.00
YC106	Archives	0.00	0.00	(91,787.67)	91,787.67	0.00
	<i>Subtotal C106</i>	<i>0.00</i>	<i>9,053.13</i>	<i>(120,644.15)</i>	<i>111,591.02</i>	<i>0.00</i>
<b>Total C1</b>		<b>28,318.93</b>	<b>2,022,939.13</b>	<b>(2,026,278.13)</b>	<b>3,339.00</b>	<b>28,318.93</b>
<b>Total Programmatic areas</b>		<b>1,554,524.69</b>	<b>16,366,992.58</b>	<b>(15,442,572.06)</b>	<b>(15,553.40)</b>	<b>2,463,391.81</b>
Transfer in from general reserves to G1021B Central Committee						300,000.00
<b>Total Programmatic areas after transfer from general reserves</b>		<b>1,554,524.69</b>	<b>16,366,992.58</b>	<b>(15,442,572.06)</b>	<b>(15,553.40)</b>	<b>2,763,391.81</b>

## Restricted Funds Activities List for the year ended 31 December 2019

Transversal issue 1: Church and ecumenical relations						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
T101	Coordination of relations with member churches	0.00	0.00	(12,428.27)	12,428.27	0.00
T102	Relations with NCCs and REOs	0.00	0.00	(15,000.41)	15,000.41	0.00
T103	Relations with Ecumenical Officers	0.00	0.00	(1,019.30)	1,019.30	0.00
T104	Relations with the Roman Catholic Church	0.00	0.00	(25,904.18)	25,904.18	0.00
T105	Relations with Pentecostal Churches	3,783.43	10,995.00	(22,712.42)	7,933.99	0.00
T106	Relations with Orthodox churches	140.45	0.00	(289.80)	149.35	0.00
T107	Relations with Christian World Communions	0.00	0.00	(2,025.78)	2,025.78	0.00
T108	Global Christian Forum	0.00	10,995.00	(19,288.81)	8,293.81	0.00
YYT1	Church and ecumenical relations	0.00	298,992.88	(225,922.79)	(73,070.09)	0.00
ZZT1	Church and ecumenical relations	0.00	0.00	0.00	0.00	0.00
<b>Total T1</b>		<b>3,923.88</b>	<b>320,982.88</b>	<b>(324,591.76)</b>	<b>(315.00)</b>	<b>0.00</b>

Transversal issue 2: Youth engagement in the ecumenical movement						
T201	Interns	0.00	7,420.13	(52,102.34)	44,682.21	0.00
T202	ECHOS	0.00	0.00	(32,723.74)	32,723.74	0.00
T203	Continuing formation on youth and racism in Asia	0.00	1,297.01	(24,029.09)	22,732.08	0.00
T204	Youth engagement in ecological and economic justice	0.00	0.00	(1,792.40)	1,792.40	0.00
T205	Youth engagement in interreligious dialogue and cooperation	0.00	0.00	(1,363.88)	1,363.88	0.00
T207	Ecumenical youth networks and alumni	0.00	511.90	(5,072.65)	4,560.75	0.00
YYT2	Youth engagement in the ecumenical movement	0.00	161,874.31	(34,689.25)	(127,185.06)	0.00
ZZT2	Youth engagement in the ecumenical movement	0.00	0.00	0.00	0.00	0.00
<b>Total T2</b>		<b>0.00</b>	<b>171,103.35</b>	<b>(151,773.35)</b>	<b>(19,330.00)</b>	<b>0.00</b>

Transversal issue 3: Just community of women and men						
T301	Centering the experience of women in the WCC	0.00	0.00	(14,017.07)	14,017.07	0.00
T302	Gender justice in international affairs	0.00	0.00	(22,228.63)	22,228.63	0.00
T303	Overcoming sexual and gender-based violence	0.00	(145.00)	(3,059.96)	3,204.96	0.00
T304	Church Women, Men's Fellowship and Women's Theological Networks	0.00	0.00	(18,850.39)	18,850.39	0.00
YYT3	Just community of women and men	0.00	286,850.73	(227,360.18)	(59,490.55)	0.00
ZZT3	Just community of women and men	0.00	0.00	0.00	0.00	0.00
<b>Total T3</b>		<b>0.00</b>	<b>286,705.73</b>	<b>(285,516.23)</b>	<b>(1,189.50)</b>	<b>0.00</b>

## Restricted Funds Activities List for the year ended 31 December 2019

Transversal issue 4: Inter-religious dialogue and cooperation						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
T401	Developing and sustaining bi-lateral relations	0.00	5,727.00	(50,132.40)	44,405.40	0.00
T401A	Building bridges	0.00	14,351.16	(14,351.16)	0.00	0.00
T402	Theological reflections on inter-religious issues	0.00	0.00	(7,333.66)	7,333.66	0.00
T403	Religion, society and the public space in multi-religious contexts	0.00	14,726.26	(26,985.21)	12,258.95	0.00
T403A	Towards an interreligious theology of liberation	10,717.75	30,177.40	(44,864.03)	3,968.88	0.00
T404	Ecumenical Formation in interreligious concerns (YATRA)	0.00	5,551.87	(31,072.24)	25,520.37	0.00
T405	Monitoring Centre in Nigeria	46,825.90	0.00	(48,095.26)	1,269.36	0.00
T406	Publications	0.00	0.00	(7,368.60)	7,368.60	0.00
YYT4	Inter-religious dialogue and cooperation	(0.05)	587,523.49	(493,112.22)	(94,411.22)	0.00
ZZT4	Inter-religious dialogue and cooperation	0.00	0.00	0.00	0.00	0.00
<b>Total T4</b>		<b>57,543.60</b>	<b>658,057.18</b>	<b>(723,314.78)</b>	<b>7,714.00</b>	<b>0.00</b>

Transversal issue 5: Spiritual life						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
T501	Common prayer for governing body meetings and other major WCC events	0.00	0.00	(229.94)	229.94	0.00
T502	Coordination and support of common prayer in the Ecumenical Centre	0.00	1,000.00	(4,074.18)	3,074.18	0.00
YYT5	Spiritual life	0.00	232,517.20	(229,213.08)	(3,304.12)	0.00
ZZT5	Spiritual life	0.00	0.00	0.00	0.00	0.00
<b>Total T5</b>		<b>0.00</b>	<b>233,517.20</b>	<b>(233,517.20)</b>	<b>0.00</b>	<b>0.00</b>

<b>Total transversal issues</b>		<b>61,467.48</b>	<b>1,670,366.34</b>	<b>(1,718,713.32)</b>	<b>(13,120.50)</b>	<b>0.00</b>
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A1 WCC Assembly Fund						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
YY2A1	WCC 11th Assembly	1,232,689.23	377,834.64	0.00	(390,759.17)	1,219,764.70
ZZA1	Geneva assembly office	0.00	0.00	(253,197.40)	253,197.40	0.00
	<i>Subtotal A1</i>	<i>1,232,689.23</i>	<i>377,834.64</i>	<i>(253,197.40)</i>	<i>(137,561.77)</i>	<i>1,219,764.70</i>
<b>A101 Preparatory activities</b>						
A1011A	Assembly planning committee	0.00	0.00	(89,331.52)	89,331.52	0.00
A1012A	Worship planning committee	0.00	0.00	(22,709.57)	22,709.57	0.00
	<i>Subtotal A101</i>	<i>0.00</i>	<i>0.00</i>	<i>(112,041.09)</i>	<i>112,041.09</i>	<i>0.00</i>
<b>A102 Participation</b>						
A1021A	Participants	0.00	0.00	(1,468.13)	1,468.13	0.00
	<i>Subtotal A102</i>	<i>0.00</i>	<i>0.00</i>	<i>(1,468.13)</i>	<i>1,468.13</i>	<i>0.00</i>
<b>A103 Communication</b>						
A1031A	Assembly communication: general	0.00	0.00	(9,590.12)	9,590.12	0.00
A1031B	Visual identity	0.00	0.00	(3,102.83)	3,102.83	0.00
A1031C	Busan to Karlsruhe	0.00	0.00	(11,359.60)	11,359.60	0.00
	<i>Subtotal A103</i>	<i>0.00</i>	<i>0.00</i>	<i>(24,052.55)</i>	<i>24,052.55</i>	<i>0.00</i>
<b>Total WCC Assembly Fund</b>		<b>1,232,689.23</b>	<b>377,834.64</b>	<b>(390,759.17)</b>	<b>0.00</b>	<b>1,219,764.70</b>

## Restricted and Designated Funds Activities List for the year ended 31 December 2019

Ecumenical Research Centre						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
ZZL1	Ecumenical Research Centre	0.00	31,452.42	(31,452.42)	0.00	0.00
<b>Total Ecumenical Research Centre</b>		<b>0.00</b>	<b>31,452.42</b>	<b>(31,452.42)</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Restricted Programme Funds</b>						
	Transfer in from general reserves to G1021B Central Committee	2,848,681.40	18,446,645.98	(17,583,496.97)	(28,673.90)	3,683,156.51
						300,000.00
<b>Total Restricted Programme Funds after transfer from general reserves</b>		<b>2,848,681.40</b>	<b>18,446,645.98</b>	<b>(17,583,496.97)</b>	<b>(28,673.90)</b>	<b>3,983,156.51</b>
Designated Programme Funds						
DPF001	Designated Programme Funds	283,955.55	0.00	0.00	0.00	283,955.55
<b>Total Designated Programme Funds</b>		<b>283,955.55</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>283,955.55</b>

## Information on Consolidated Activities

Programmatic area UMER: Unity, Mission and Ecumenical Relations						
Activity No	Activity Name		Opening Balance	Income	Expenses	Closing Balance
	<b>UM3 Mission from the margins</b>					
UM3A	EDAN coordination		0.00	30,000.00	(110,000.00)	80,000.00
UM3A Kenya	EDAN		59,291.55	228,776.87	(236,284.14)	51,784.28
		Geneva + Kenya	59,291.55	258,776.87	(346,284.14)	80,000.00
	Consolidation adjustments		0.00	(111,445.70)	111,445.70	0.00
UM3A consol	EDAN		59,291.55	147,331.17	(234,838.44)	80,000.00
						51,784.28

## 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 2019.

### 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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