

World Council
of Churches

Financial Report
Appendix

2022



**World Council
of Churches**

Contents

	page
Report of the auditor on the Activities Appendix to the Executive Committee and to the Member Churches	3
Summary: Restricted Funds and Designated Funds	5
Restricted Funds Activities List for the year ended 2022	6
Designated Funds Activities List for the year ended 2022	23
Information on Consolidated Activities	24
Notes to the Activities Appendix	25

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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**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 2022.

In our opinion, the Activities Appendix of the World Council of Churches (WCC) for the year ended 31 December 2022 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



Pierre-Henri Pigeon
Licensed Audit Expert



Hamza Lachkar

Geneva, 28 April 2023

Enclosure:

- Activities Appendix for the year ended 31 December 2022 (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

	2022	2021
	CHF	CHF
Restricted Funds		
Programme Funds	2,579,929	3,286,573
WCC Assembly Fund	10,495	1,009,602
Total Restricted Funds	<u>2,590,424</u>	<u>4,296,175</u>
Designated Funds		
Programme Funds	700,00	383,956
WCC Assembly Fund	-	1,103,000
Total Designated Funds	<u>700,000</u>	<u>1,486,956</u>

Restricted Funds Activities List for the year ended 31 December 2022

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
G1 General Secretariat						
YYG1	General Secretariat	0.00	1,625,944.72	0.00	(1,625,944.72)	0.00
ZZG1	General Secretariat	0.00	0.00	(748.23)	748.23	0.00
	Subtotal G1	0.00	1,625,944.72	(748.23)	(1,625,196.49)	0.00
G101 Office of the General Secretary						
G1011A	General Secretary's accompaniment and representation of the fellowship	0.00	258.00	(30,739.90)	30,481.90	0.00
G1011B	WCC delegations	0.00	0.00	(71,298.93)	71,298.93	0.00
YG101	Office of the General Secretary	0.00	(9.58)	(772,568.93)	772,578.51	0.00
	Subtotal G101	0.00	248.42	(874,607.76)	874,359.34	0.00
G102 Governing bodies						
G1021A	Executive Committee and Leadership of Central Committee	0.00	0.00	(103,088.49)	103,088.49	0.00
G1021A.A1	Executive Committee and Leadership of Central Committee at the Assembly	0.00	0.83	(15,204.00)	15,203.17	0.00
G1021B	Central Committee	490,817.79	145.72	(450,954.46)	0.00	40,009.05
G1021B.A1	Central Committee at the Assembly	0.00	0.00	(17,259.10)	17,259.10	0.00
G1021C	Permanent Committee consensus and collaboration	0.00	0.00	(5,804.15)	5,804.15	0.00
G1021D	Membership matters	0.00	0.00	(6,166.95)	6,166.95	0.00
G1021D.A1	Membership matters at the Assembly	0.00	0.00	(11,355.64)	11,355.64	0.00
YG102	Governing bodies	0.00	(7.62)	(154,727.54)	154,735.16	0.00
	Subtotal G102	490,817.79	138.93	(764,560.33)	313,612.66	40,009.05
G104 General Secretariat initiatives						
G1046A	Conference office	0.00	0.00	(178,314.56)	178,314.56	0.00
	Subtotal G104	0.00	0.00	(178,314.56)	178,314.56	0.00
G105 Library						
G1051A	Library	0.00	0.00	(30,565.56)	30,565.56	0.00
YG105	Library	0.00	0.00	(75,686.91)	75,686.91	0.00
	Subtotal G105	0.00	0.00	(106,252.47)	106,252.47	0.00
G106 Pilgrimage of justice and peace						
G106A	Coordination: pilgrimage of justice and peace	0.00	0.00	0.00	0.00	0.00
G106B	Reference group: pilgrimage of justice and peace	0.00	0.00	(4,139.03)	4,139.03	0.00
G106B.A1	Reference group: pilgrimage of justice and peace at the Assembly	0.00	0.00	(6,022.67)	6,022.67	0.00
G106C	Theological study group reflection on the pilgrimage of justice and peace	0.00	0.00	0.00	0.00	0.00
G106D	Pilgrim team visits	0.00	817.32	(17,814.31)	16,996.99	0.00
G106D.A1	Pilgrim team visits at the Assembly	0.00	0.00	(360.63)	360.63	0.00
YG106	Pilgrimage of justice and peace	0.00	31,996.22	(54,226.44)	22,230.22	0.00
	Subtotal G106	0.00	32,813.54	(82,563.08)	49,749.54	0.00
G107 Reference group on human sexuality						
G107A	Coordination of the human sexuality reference group	0.00	0.00	(15,187.87)	15,187.87	0.00
G107A.A1	Coordination of the human sexuality reference group at the Assembly	0.00	0.00	(7,464.97)	7,464.97	0.00
G107B.A1	G1 Meeting of the human sexuality at the Assembly	0.00	0.00	0.00	0.00	0.00
G107C	Human sexuality study document, readers guide and implementation plan translations	0.00	0.00	(13,400.89)	13,400.89	0.00
YG107	Human sexuality reference group	0.00	0.00	(53,315.01)	53,315.01	0.00
	Subtotal G107	0.00	0.00	(89,368.74)	89,368.74	0.00
Total G1		490,817.79	1,659,145.61	(2,096,415.17)	(13,539.18)	40,009.05

Restricted Funds Activities List for the year ended 31 December 2022

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
Programmatic area UMER: Unity, Mission and Ecumenical Relations						
YYUM	Unity, Mission and Ecumenical Relations	0.00	588,508.11	(57,790.63)	(530,717.48)	0.00
ZZUM	Unity, Mission and Ecumenical Relations	0.00	0.00	99.52	(99.52)	0.00
	<i>Subtotal UM</i>	<i>0.00</i>	<i>588,508.11</i>	<i>(57,691.11)</i>	<i>(530,817.00)</i>	<i>0.00</i>
UMI Faith and Order						
UM1A	Commission on Faith and Order	0.00	0.00	(5,776.33)	5,776.33	0.00
UM1B	World Conference on Faith and Order Nicea 2025	0.00	0.00	(21,033.30)	21,033.30	0.00
UM1B.A1	World Conference on Faith and Order Nicea 2025 at the Assembly	0.00	0.00	0.00	0.00	0.00
UM1C	The Common Vision of the Church and Global Christianity	2,111.15	16,702.95	(20,012.19)	1,198.09	0.00
UM1C.A1	The Common Vision of the Church and Global Christianity at the Assembly	0.00	0.00	0.00	0.00	0.00
UM1D	The Churches and Moral Discernment	0.00	0.00	(17,387.34)	17,387.34	0.00
UM1D.A1	The Churches and Moral Discernment at the Assembly	0.00	0.00	(1,304.64)	1,304.64	0.00
UM1F	Week of Prayer for Christian Unity	0.00	0.00	(1,165.52)	1,165.52	0.00
UM1G	Ecumenical theological dialogues	0.00	0.00	0.00	0.00	0.00
UM1H	United and Uniting Churches	7,285.87	0.00	0.00	0.00	7,285.87
UM1I	Ecumenical Conferences, research & publication	0.00	0.00	(628.75)	628.75	0.00
UM1L	Faith and Order papers: digital library	0.00	0.00	(61.99)	61.99	0.00
YUM1	Faith and Order	0.00	182,121.67	(496,241.04)	314,119.37	0.00
	<i>Subtotal UMI</i>	<i>9,397.02</i>	<i>198,824.62</i>	<i>(563,611.10)</i>	<i>362,675.33</i>	<i>7,285.87</i>
UM2 Mission and evangelism						
UM2A	CWME reserve	221,449.27	0.00	(3,388.25)	138,326.72	356,387.74
UM2B	Commission on World Mission and Evangelism	0.00	569.24	(15,263.32)	14,694.08	0.00
UM2B.A1	Commission on World Mission and Evangelism at the Assembly	0.00	0.00	0.00	0.00	0.00
UM2C	World Mission Conference: missiological seminar	0.00	0.00	(348.99)	348.99	0.00
UM2D	World Mission Conference: Working Group on Theology for Mission	0.00	0.00	(448.20)	448.20	0.00
UM2D.A1	World Mission Conference: Working Group on Theology for Mission at the Assembly	0.00	0.00	(1,793.80)	1,793.80	0.00
UM2K	Working Group on Transforming Discipleship	0.00	0.00	(1,654.35)	1,654.35	0.00
UM2K.A1	Working Group on Transforming Discipleship at the Assembly	0.00	0.00	(1,604.35)	1,604.35	0.00
UM2M	Explorations in Evangelism	6,567.64	0.00	0.00	0.00	6,567.64
UM2P	Carnahan Fund	27,867.97	15,612.81	0.00	(10,108.75)	33,372.03
UM2Q	IRM and publications	0.00	0.00	(10,108.75)	10,108.75	0.00
YUM2	Mission and Evangelism	138,326.72	517,963.95	(469,558.03)	(163,490.45)	23,242.19
	<i>Subtotal UM2</i>	<i>394,211.60</i>	<i>534,146.00</i>	<i>(504,168.04)</i>	<i>(4,619.96)</i>	<i>419,569.60</i>
UM3 Mission from the margins						
UM3A consol	Ecumenical Disability Advocates Network (EDAN)	85,153.58	231,718.78	(285,676.13)	75,230.40	106,426.63
UM3CA	Mission from the margins networks solidarity conference	3,225.33	0.00	(2,564.25)	(661.08)	0.00
UM3CA.A1	Mission from the margins networks solidarity conference at the Assembly	0.00	0.00	(205.56)	205.56	0.00
UM3CB	Mission from the Margins Networks Forum on Migration and Racial Justice	0.00	0.00	(5,581.97)	5,581.97	0.00
UM3CB.A1	Mission from the Margins Networks Forum on Migration and Racial Justice at the Assembly	0.00	0.00	0.00	0.00	0.00
<i>Indigenous Peoples</i>						
UM3IPA	Indigenous Spirituality and Reconciliation Conference	0.00	0.00	(953.05)	953.05	0.00
UM3IPB	Indigenous Youth Pilgrimage of Justice and Peace	0.00	0.00	(6,963.76)	6,963.76	0.00
UM3IPB.A1	Indigenous Youth Pilgrimage of Justice and Peace at the Assembly	0.00	0.00	(2,514.20)	2,514.20	0.00
YUM3IP	Ecumenical Indigenous Peoples Network (EIPN)	289.78	135,029.35	(96,016.82)	(12,895.93)	26,406.38
YUM3	Mission from the margins	0.00	68,529.00	(143,682.63)	75,153.63	0.00
	<i>Subtotal UM3</i>	<i>88,668.69</i>	<i>435,277.13</i>	<i>(544,158.37)</i>	<i>153,045.56</i>	<i>132,833.01</i>
Total UMER		492,277.31	1,756,755.86	(1,669,628.62)	(19,716.07)	559,688.48

Restricted Funds Activities List for the year ended 31 December 2022

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
Programmatic area W: Public Witness						
YYW	Public Witness	0.00	1,387,703.30	(110,409.36)	(1,277,293.94)	0.00
ZZW	Public Witness	0.00	0.00	109.27	(109.27)	0.00
	<i>Subtotal W</i>	<i>0.00</i>	<i>1,387,703.30</i>	<i>(110,300.09)</i>	<i>(1,277,403.21)</i>	<i>0.00</i>
W1 Commission of the Churches on International Affairs (CCIA)						
W1A	CCIA convening, communication and management	0.00	0.00	(2,954.97)	2,954.97	0.00
W1A.A1	CCIA convening, communication and management at the Assembly	0.00	0.00	(3,626.29)	3,626.29	0.00
W1B	CCIA special initiatives	0.00	3,493.33	(24,871.62)	21,378.29	0.00
W1B.A1	CCIA special initiatives at the Assembly	0.00	(292.38)	(2,806.25)	3,098.63	0.00
YW1	Commission of the Churches on International Affairs (CCIA)	0.00	41,773.09	(186,942.93)	145,169.84	0.00
	<i>Subtotal W1</i>	<i>0.00</i>	<i>44,974.04</i>	<i>(221,202.06)</i>	<i>176,228.02</i>	<i>0.00</i>
W2 Ecumenical Office to the United Nations (EOUN), New York						
W2A	EOUN coordination, communication and management	0.00	730.55	(68,473.88)	67,743.33	0.00
W2B	Partnerships for peace and security	0.00	1,200.42	(15,435.26)	14,234.84	0.00
W2B.A1	Partnerships for peace and security at the Assembly	0.00	0.00	(2,922.35)	2,922.35	0.00
W2C	Partnerships for sustainable development and SDG monitoring	0.00	0.00	(1,517.34)	1,517.34	0.00
W2D	Partnerships for gender justice	0.00	0.00	(10,637.08)	10,637.08	0.00
W2E	Advocacy for Indigenous Peoples' rights	0.00	0.00	(808.97)	808.97	0.00
W2E.A1	Advocacy for Indigenous Peoples' rights at the Assembly	0.00	0.00	(1,468.38)	1,468.38	0.00
W2F	Climate Advocacy	0.00	0.00	0.00	0.00	0.00
YW2	Ecumenical Office to the United Nations (EOUN), New York	0.00	370,366.04	(268,349.20)	(102,016.84)	0.00
	<i>Subtotal W2</i>	<i>0.00</i>	<i>372,297.01</i>	<i>(369,612.46)</i>	<i>(2,684.55)</i>	<i>0.00</i>
W3 Ecumenical Accompaniment in Palestine and Israel (EAPPI)						
W3.A1	EAPPI at the Assembly	0.00	0.00	(5,657.36)	5,657.36	0.00
W31A	EAPPI staff retreat Geneva	0.00	0.00	(262.00)	262.00	0.00
W31C	EAPPI privilege, racism and colonialism	3,776.42	0.00	0.00	0.00	3,776.42
W32	EAPPI local coordination	0.00	12,094.44	(165,515.56)	153,421.12	0.00
W32B	EAPPI coordination DCA	0.00	33,752.05	(33,752.64)	0.59	0.00
W32C	EAPPI Field and Security Officer	11,797.39	27,415.23	(19,119.73)	0.00	20,092.89
W32CHA	EAPPI Coordination - DCA/UNOCHA	0.00	3,079.00	(3,079.00)	0.00	0.00
W32EU	EAPPI Coordination EU	0.00	211,684.42	(86,531.38)	(125,153.04)	0.00
W32EUOP	EAPPI Coordination EU - Other partners	0.00	8,583.14	(8,581.95)	0.00	1.19
W32SE	W EAPPI Coordination CCS	59.46	222,938.42	(55,467.00)	(145,235.53)	22,295.35
W32SE2	EAPPI coordination CCS Apr-Dec 2020	3,504.55	0.00	0.00	(3,504.55)	0.00
W33	Ecumenical Accompanier Coordination	0.00	162,403.97	0.00	(162,403.97)	0.00
W33AU	Ecumenical Accompaniers: Australia	724.08	27,300.00	(22,107.05)	0.00	5,917.03
W33CA	Ecumenical Accompaniers: United Church of Canada	691.11	31,874.55	(32,924.66)	359.00	0.00
W33CB	Ecumenical Accompaniers: Presbyterian Church in Canada	9,484.58	4,199.69	(6,057.20)	0.00	7,627.07
W33CH	Ecumenical Accompaniers: Switzerland	2,499.91	41,600.10	(34,851.48)	0.00	9,248.53
W33DE	Ecumenical Accompaniers: Germany	1,204.53	55,427.45	(50,986.63)	0.00	5,645.35
W33EU	Ecumenical Accompaniers: European Union	0.00	0.00	(125,153.04)	125,153.04	0.00
W33EUDE	Ecumenical Accompaniers: European Union / Germany	0.00	6,286.00	(5,289.05)	0.00	996.95
W33EUF	Ecumenical Accompaniers: European Union / France	0.00	6,299.99	(5,225.30)	0.00	1,074.69
W33EUGB	Ecumenical Accompaniers: European Union / Great Britain	0.00	6,300.00	(5,226.50)	0.00	1,073.50
W33EUNO	Ecumenical Accompaniers: European Union / Norway	0.00	6,300.00	(5,289.18)	0.00	1,010.82
W33EUSE	Ecumenical Accompaniers: European Union / Sweden	0.00	0.00	(12,202.57)	12,202.57	0.00
W33EV	Evacuation Fund	14,615.11	0.00	0.00	0.00	14,615.11
W33EX	Extension of EAPPI to other countries	0.00	0.00	(4.03)	4.03	0.00
W33FI	Ecumenical Accompaniers: Finland	4,555.02	33,245.00	(32,415.04)	0.00	5,384.98
W33FR	Ecumenical Accompaniers: France	2,173.69	0.01	(12.35)	0.00	2,161.35
W33GB	Ecumenical Accompaniers: Great Britain and Ireland	5,041.69	101,236.82	(90,591.67)	0.00	15,686.84

Restricted Funds Activities List for the year ended 31 December 2022

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
W33NL	Ecumenical Accompaniers: Netherlands	89.18	18,890.77	(16,280.32)	0.00	2,699.63
W33NO	Ecumenical Accompaniers: Norway	5,542.11	87,966.68	(77,622.63)	0.00	15,886.16
W33SE	Ecumenical Accompaniers: Sweden	0.00	53.06	(79,558.45)	91,707.96	12,202.57
W33US	Ecumenical Accompaniers: USA	747.54	9,450.00	(8,434.23)	0.00	1,763.31
W34	Building Awareness and advocacy	0.00	646.19	(4,182.36)	3,536.17	0.00
YW3	Ecumenical Accompaniment Programme in Palestine and Israel (EAPPI)	0.00	122,729.30	(140,006.39)	42,483.03	25,205.94
	<i>Subtotal W3</i>	<i>66,506.37</i>	<i>1,241,756.28</i>	<i>(1,132,386.75)</i>	<i>(1,510.22)</i>	<i>174,365.68</i>
W4 Peacebuilding : country/region focuses						
<i>Promoting peace and reconciliation on the Korean Peninsula</i>						
W4A2	Ecumenical forum for Korea	0.00	0.00	(3,233.00)	3,233.00	0.00
W4A2.A1	Ecumenical forum for Korea at the Assembly	0.00	0.00	(7,345.32)	7,345.32	0.00
YW4A	Peace and reconciliation on the Korean Peninsula	0.00	0.00	(65,516.51)	65,516.51	0.00
<i>Peace building in the Middle East</i>						
W4B1B	Palestine Israel Ecumenical Forum (PIEF)	0.00	0.00	(6,612.77)	6,612.77	0.00
W4B1B.A1	Palestine Israel Ecumenical Forum (PIEF) at the Assembly	0.00	(12.10)	(5,528.76)	5,540.86	0.00
W4B1D	Jerusalem Liaison Office	0.00	31,371.67	(144,528.09)	113,156.42	0.00
W4B1E	Jerusalem Liaison Office Advisory Committee	0.00	0.00	(2,313.60)	2,313.60	0.00
W4B8	Theological handbook	9,397.64	0.00	0.00	0.00	9,397.64
YW4B	Peace building in the Middle East	0.00	125,417.16	(240,220.85)	114,803.69	0.00
<i>Strengthening the Rights of Minorities of Faith and Belief in Iraq 2019-2022</i>						
W4B6A	3.1.1 - Thematic team review of curriculum	0.00	0.00	(1,528.10)	1,528.10	0.00
W4B6C	3.2.1 - Religious leaders working groups	0.00	0.00	(8,301.18)	8,301.18	0.00
W4B6E	3.2.3 - Interfaith platform for education conference	0.00	0.00	(114.14)	114.14	0.00
W4B6F	3.2.4 - Religious actors input in educational curriculum	0.00	0.00	(10,488.72)	10,488.72	0.00
W4B6G	3.2.5 - Consultations with female religious actors in Iraq and Kurdistan	0.00	0.00	(7,385.21)	7,385.21	0.00
W4B6J	3.4.1 - Trainings of teachers in Kurdistan	0.00	0.00	(13,911.34)	13,911.34	0.00
W4B6K	3.4.2 - Training of teachers in Iraq outside Kurdistan	0.00	0.00	(13,261.65)	13,261.65	0.00
W4B6N	3.4.5 Develop a training of trainers	0.00	0.00	(4,953.90)	4,953.90	0.00
YW4B6	Strengthening the Rights of Minorities of Faith and Belief in Iraq 2019-2022	58,589.54	60,189.83	(55,569.49)	(59,944.24)	3,265.64
<i>Peace-building in African region</i>						
W4C	Peace-building in African region - General	0.00	0.00	(5,355.65)	5,355.65	0.00
W4C.A1	Peace-building in African region - General at the Assembly	0.00	0.00	(1,785.57)	1,785.57	0.00
W4C1A	Accompanying churches and ecumenical council in South Sudan	0.00	8.99	(4,758.74)	4,749.75	0.00
W4C1A.A1	Accompanying churches and ecumenical council in South Sudan at the Assembly	0.00	0.00	(1,494.97)	1,494.97	0.00
W4C1B	Harmonization of church relations for peace and reconciliation in Sudan	0.00	0.00	(15,949.89)	15,949.89	0.00
W4C3	Ecumenical accompaniment for sustainable peace in Nigeria	0.00	0.00	(7,124.44)	7,124.44	0.00
W4C3.A1	Ecumenical accompaniment for sustainable peace in Nigeria at the Assembly	0.00	0.00	(2,960.49)	2,960.49	0.00
W4C4	Peace building through the churches in Eritrea and Ethiopia	0.00	10,702.85	(10,573.85)	(129.00)	0.00
YW4D	Democratic Republic of Congo	0.00	0.00	(767.37)	767.37	0.00
YW4C	Peace building in African region	0.00	0.00	(219,574.52)	219,574.52	0.00
W4J	W Human Rights and Peace for Papua - Bread for the World	0.00	26,619.34	(26,619.34)	0.00	0.00
W4J1	W Human rights and peace for Papua documentary- Kerk in Actie	0.00	15,494.40	(15,336.10)	0.00	158.30
YW4	Peace building country/region focuses	0.00	3,878.16	(108.91)	(3,769.25)	0.00
	<i>Subtotal W4</i>	<i>67,987.18</i>	<i>273,670.30</i>	<i>(903,222.47)</i>	<i>574,386.57</i>	<i>12,821.58</i>

Restricted Funds Activities List for the year ended 31 December 2022

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
W5 Human dignity and rights						
<i>Advocacy and action for human rights and the elimination of statelessness</i>						
W5A1	Ecumenical advocacy in UN human rights forums	0.00	0.00	(2,739.17)	2,739.17	0.00
W5A1.A1	Ecumenical advocacy in UN human rights forums at the Assembly	0.00	0.00	(290.14)	290.14	0.00
W5A2	Support for church engagement in campaign to end statelessness	0.00	0.00	(3,492.86)	3,492.86	0.00
W5A2.A1	Support for church engagement in campaign to end statelessness at the Assembly	0.00	0.00	(6,242.37)	6,242.37	0.00
W5A3	Racism, racial discrimination and xenophobia	24,126.45	7,111.39	(17,823.50)	(13,414.34)	0.00
W5A3.A1	Racism, racial discrimination and xenophobia at the Assembly	0.00	0.00	(8,887.19)	8,887.19	0.00
<i>Partnership with UNICEF & Churches' Commitments to Children</i>						
W5B1	Awareness raising & advocacy - Churches' commitments to children	0.00	0.00	(1,711.01)	1,711.01	0.00
W5B2	Capacity building - Churches' commitments to children	0.00	(12.61)	(2,281.72)	2,294.33	0.00
W5B3	Implementation - Churches' commitments to children	3,555.46	(30.46)	692.92	(1,875.00)	2,342.92
W5B3B	Climate justice through WCC's "Churches' Commitments to Children" initiative (KCP)	9,302.35	0.00	(9,000.67)	0.00	301.68
<i>Arms control and disarmament</i>						
W5C1	Nuclear disarmament	0.00	0.00	(4,209.53)	4,209.53	0.00
W5C3	Lethal autonomous weapons systems (LAWS) and other emerging issues	0.00	3,875.09	(4,120.89)	245.80	0.00
W5C3.A1	Lethal autonomous weapons systems (LAWS) and other emerging issues at the Assembly	0.00	0.00	(751.98)	751.98	0.00
YW5	Human dignity and rights	0.00	168,148.19	(526,694.46)	358,546.27	0.00
	<i>Subtotal W5</i>	<i>36,984.26</i>	<i>179,091.60</i>	<i>(587,552.57)</i>	<i>374,121.31</i>	<i>2,644.60</i>
W6 Syria peace process 2019-2022						
YW6A	Syria peace process GIZ 2019 - 2020	0.00	0.00	(472.50)	472.50	0.00
YW6B	Syria peace process FDFA 2022	0.00	80,000.00	(86,659.58)	6,659.58	0.00
W6C1Q	AFAQ external experts NMFA 01.05.2021 - 30.04.2022	0.00	0.00	(3,992.92)	3,992.92	0.00
YW6C	Syria peace process NMFA 01.05.2021 - 30.04.2022	0.00	27,032.95	(25,761.97)	(1,270.98)	0.00
W6E1A	WCC activities GIZ 01.12.2020 - 28.02.2022	0.00	0.00	(558.00)	558.00	0.00
W6E1Q	AFAQ external experts 01.12.2020 - 28.02.2022	0.00	0.00	(41,650.64)	41,650.64	0.00
YW6E	Syria peace process GIZ 01.12.2020 - 28.02.2022	0.00	79,879.51	(90,589.90)	10,710.39	0.00
W6FQ	MARS external experts GIZ 01.05.2022 - 30.04.2023	0.00	0.00	(119,940.19)	119,940.19	0.00
YW6F	Syria peace process GIZ 01.05.2022 - 30.04.2023	0.00	328,180.48	(208,240.29)	(119,940.19)	0.00
YW6G	Syria peace process NMFA - 01.05.2022 - 30.04.2023	0.00	112,650.88	(106,005.42)	(6,645.46)	0.00
W6GQ	MARS external experts NMFA - 01.05.2022 - 30.04.2023	0.00	0.00	(6,645.46)	6,645.46	0.00
YW6	Syria peace process	0.00	56,056.36	(110,147.09)	54,090.73	0.00
	<i>Subtotal W6</i>	<i>0.00</i>	<i>683,800.18</i>	<i>(800,663.96)</i>	<i>116,863.78</i>	<i>0.00</i>
Total W		171,477.81	4,183,292.71	(4,124,940.36)	(39,998.30)	189,831.86

Restricted Funds Activities List for the year ended 31 December 2022

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
Programmatic area D: Diakonia						
YYD	Diakonia	0.00	649,895.55	(110,438.58)	(539,456.97)	0.00
ZZD	Diakonia	0.00	0.00	91.19	(91.19)	0.00
	<i>Subtotal D</i>	<i>0.00</i>	<i>649,895.55</i>	<i>(110,347.39)</i>	<i>(539,548.16)</i>	<i>0.00</i>
D1 Economy of Life, Care for Creation, Sustainability and Climate Justice						
D11A	Transformative education for economic and ecological justice	0.00	0.00	(12,667.62)	12,667.62	0.00
D11A.A1	Transformative education for economic and ecological justice at the Assembly	0.00	0.00	(1,163.23)	1,163.23	0.00
D11A1	GEM School	3,857.52	1,267.89	(24,317.30)	19,191.89	0.00
D11B	Advocacy and accompaniment for economy of life and climate justice	7,180.29	1,413.58	(25,050.12)	16,456.25	0.00
D11B.A1	Advocacy and accompaniment for economy of life and climate justice at the Assembly	0.00	0.00	(6,779.33)	6,779.33	0.00
D11B1	NIFEA campaign on tax justice, equity and sustainability	0.00	42,085.30	(40,156.63)	0.00	1,928.67
D11C	Theological reflection and interfaith cooperation on economic and ecological justice	13,800.00	0.00	(1,133.35)	(12,666.65)	0.00
YD1	Economy of life, care for creation, sustainability and climate justice	0.00	245,841.40	(297,459.37)	51,617.97	0.00
	<i>Subtotal D1</i>	<i>24,837.81</i>	<i>290,608.17</i>	<i>(408,726.95)</i>	<i>95,209.64</i>	<i>1,928.67</i>
D3 Ecumenical Water Network (EWN)						
D31	EWN capacity building and communication	0.00	0.01	(13,918.15)	13,918.14	0.00
D31.A1	EWN capacity building and communication at the Assembly	0.00	(584.40)	(22,046.20)	22,630.60	0.00
D32	Theological formation on water justice	0.00	0.00	(7,931.88)	7,931.88	0.00
D33	Advocacy for water justice	0.00	0.00	(13,196.21)	13,196.21	0.00
D36	Eco-School	0.00	37,012.00	(1,585.25)	0.00	35,426.75
YD3	Ecumenical Water Network (EWN)	60,728.49	175,436.49	(172,516.18)	(63,648.80)	0.00
	<i>Subtotal D3</i>	<i>60,728.49</i>	<i>211,864.10</i>	<i>(231,193.87)</i>	<i>(5,971.97)</i>	<i>35,426.75</i>
D5 Diakonia and capacity building						
D52	Ecumenical Diakonia and Sustainable Development with LWF and ACT Alliance	0.00	0.00	(7,376.88)	7,376.88	0.00
D53	Ecumenical Diakonia curriculum development	30,000.00	0.00	(32,090.30)	2,090.30	0.00
D53.A1	Ecumenical Diakonia curriculum development at the Assembly	0.00	1,314.70	(3,583.90)	2,269.20	0.00
D54	Capacity building for diakonia and development - Bread for the World	0.00	18,377.94	(32,061.05)	13,683.11	0.00
YD5	Diakonia and capacity building	0.00	128,794.00	(231,527.90)	102,733.90	0.00
	<i>Subtotal D5</i>	<i>30,000.00</i>	<i>148,486.64</i>	<i>(306,640.03)</i>	<i>128,153.39</i>	<i>0.00</i>
D6 Health and healing						
D61	Advocacy in health and healing - implementation of WCC and WHO agreed activities	0.00	0.00	(12,378.29)	12,378.29	0.00
D62	Implementation of the Ecumenical Global Health Strategy	0.00	0.00	(33,409.15)	33,409.15	0.00
D62.A1	Implementation of the Ecumenical Global Health Strategy at the Assembly	0.00	0.00	(4,383.76)	4,383.76	0.00
D64	Trauma healing and mental health	0.00	0.00	(985.27)	985.27	0.00
YD6	Health and healing	25,000.00	(2.66)	(223,173.57)	198,176.23	0.00
	<i>Subtotal D6</i>	<i>25,000.00</i>	<i>(2.66)</i>	<i>(274,330.04)</i>	<i>249,332.70</i>	<i>0.00</i>
D7 Ecumenical HIV and AIDS Initiatives and Advocacy (EHAIA)						
D71	Young people and HIV prevention in church-owned schools					
	<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	(17,158.08)	17,158.08	0.00
D711E	Intergenerational safe space conversation workshops - Eastern	0.00	0.00	(12,347.81)	12,347.81	0.00
D711E2	Grandmothers project	8,540.34	2,380.37	(7,465.12)	0.00	3,455.59
D711L	Intergenerational safe space conversation workshops - Lusophone	0.00	0.00	(9,404.73)	9,404.73	0.00
D711S	Intergenerational safe space conversation workshops - Southern	0.00	0.00	(9,491.47)	9,491.47	0.00
D711W	Intergenerational safe space conversation workshops - Western	0.00	0.00	(13,796.21)	13,796.21	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	(680.55)	680.55	0.00
D713S	Promote Thursdays in Black in schools and churches - Southern	0.00	0.00	(620.29)	620.29	0.00
D713W	Promote Thursdays in Black in schools and churches - Western	0.00	0.00	(354.05)	354.05	0.00

Restricted Funds Activities List for the year ended 31 December 2022

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
YD714L	EHAIA Angola Otto per Mille	0.00	19,682.00	(21,283.96)	1,601.96	0.00
	<i>Reinforcement of HIV Prevention Action 2021 - 2022</i>					
D715W10	4.10. Hold advocacy workshop for decision makers	0.00	0.00	(964.48)	964.48	0.00
D715W12	6. Evaluation of the action	0.00	0.00	(2,014.63)	2,014.63	0.00
D715W7	4.7. Sensitisation	0.00	0.00	(2,742.77)	2,742.77	0.00
D715W9	4.9. Organize mobilisation campaigns for youth	0.00	0.00	(2,838.75)	2,838.75	0.00
YD715W	Reinforcement of HIV Prevention Action 2021 - 2022	15,378.67	0.00	(3,849.13)	(8,560.63)	2,968.91
	<i>Reinforcement of HIV Prevention Action 2022</i>					0.00
D716W1	4.1 Do an ante monitoring and evaluation study in previous project targeted communities	0.00	0.00	(2,148.25)	2,148.25	0.00
D716W10	4.10. Hold advocacy workshop for decision makers	0.00	0.00	(630.78)	630.78	0.00
D716W11	5. Visibility of the Actions	0.00	0.00	(1,056.53)	1,056.53	0.00
D716W2	4.2. Organize and plan workshops on capacity reinforcement for teachers	0.00	0.00	(3,570.00)	3,570.00	0.00
D716W3	4.3. Organize and facilitate a capacity building workshop for students of schools	0.00	0.00	(3,574.17)	3,574.17	0.00
D716W4	4.4. Organize and plan capacity reinforcement workshops for women, youth fellowships	0.00	0.00	(3,128.39)	3,128.39	0.00
D716W5	4.5 Organize and plan capacity reinforcement ws's for pastors leading the youth and women	0.00	0.00	(3,848.77)	3,848.77	0.00
D716W6	4.6.Organisation of follow-up meetings for trained target groups	0.00	0.00	(4,018.77)	4,018.77	0.00
D716W7	4.7. Sensitisation	0.00	0.00	(2,302.17)	2,302.17	0.00
D716W8	4.8. Hold radio programmes	0.00	0.00	(290.20)	290.20	0.00
D716W9	4.9. Organize mobilisation campaigns for youth	0.00	0.00	(2,973.14)	2,973.14	0.00
YD716W	Reinforcement of HIV Prevention Action 2022	0.00	44,083.60	(13,983.05)	(27,541.17)	2,559.38
D72	<i>Transformed life-affirming theology and literature</i>					
D72C	Seminars on transformative life-affirming theology and literature - Central	0.00	0.00	(6,215.24)	6,215.24	0.00
D72E	Seminars on transformative life-affirming theology and literature - Eastern	0.00	0.00	(4,849.00)	4,849.00	0.00
D72S	Seminars on transformative life-affirming theology and literature - Southern	0.00	0.00	(3,634.46)	3,634.46	0.00
D72W	Seminars on transformative life-affirming theology and literature - Western	0.00	0.00	(4,514.20)	4,514.20	0.00
D73	<i>International AIDS conference</i>					
D73GE	International AIDS Conference	0.00	0.00	(140.14)	140.14	0.00
D73S	International AIDS conference - Southern	0.00	0.00	(613.11)	613.11	0.00
D73W	International AIDS conference - Western	0.00	0.00	(381.98)	381.98	0.00
D74	<i>Regional offices and Geneva coordination and International Reference Group</i>					
D74CE	Regional offices and coordination - Central	0.00	306.00	(15,148.05)	14,842.05	0.00
D74EA	Regional offices and coordination - Eastern	0.00	1,001.28	(19,232.86)	18,231.58	0.00
D74GE	Regional offices and coordination - Geneva	0.00	(1,275.43)	(368,838.47)	370,113.90	0.00
D74LU	Regional offices and coordination - Lusophone	0.00	801.06	(15,712.49)	14,911.43	0.00
D74TCA	Regional offices and coordination - Southern/Anglophone theology consultant	0.00	0.00	(11,169.85)	11,169.85	0.00
D74WE	Regional offices and coordination - Western	0.00	(809.75)	(19,978.56)	20,788.31	0.00
D76	<i>Travel for invitations and collaboration</i>					
D76C	Travel for invitations and collaboration - Central	0.00	0.00	(2,796.62)	2,796.62	0.00
D76E	Travel for invitations and collaboration - Eastern	0.00	0.00	(5,731.43)	5,731.43	0.00
D76L	Travel for invitations and collaboration - Lusophone	0.00	0.00	(1,426.91)	1,426.91	0.00
D76S	D Travel for invitations and collaboration - Southern	0.00	0.00	(3,763.02)	3,763.02	0.00
D76W	Travel for invitations and collaboration - Western	0.00	0.00	(6,037.30)	6,037.30	0.00
YD7	EHAIA	108,686.36	675,862.86	(193,231.76)	(555,795.68)	35,521.78
	<i>Subtotal D7</i>	<i>132,605.37</i>	<i>742,031.99</i>	<i>(829,951.70)</i>	<i>(180.00)</i>	<i>44,505.66</i>

Restricted Funds Activities List for the year ended 31 December 2022

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
D8 WCC - PEPFAR-UNAIDS						
D81M	Interfaith Prayer Breakfast, UN General Assembly 2022	0.00	(56.40)	(36,188.93)	36,245.33	0.00
D81Q	Activity 5 (Output 1.1) Interfaith health platform	0.00	0.00	(11,033.72)	11,033.72	0.00
D81R	Activity 5 (Output 1.1) Faith at AIDS2022 pre-conference	0.00	25.99	(130,537.73)	130,511.74	0.00
D81W.A1	Activity 8 (Output 1.1) HIV Advocacy at WCC's 11th Assembly	0.00	0.00	(26,134.77)	26,134.77	0.00
D82F	Activity 4 (output 2.3) -Nigeria	0.00	0.00	(29,550.55)	29,550.55	0.00
D82G	Activity 4 (output 2.3) -Côte d'Ivoire	0.00	0.00	(19,046.16)	19,046.16	0.00
D82H	Activity 4 (output 2.3) -Cameroon	0.00	0.00	(22,926.67)	22,926.67	0.00
D82J	Activity 4 (Output 2.3) DRC	0.00	0.00	(28,629.65)	28,629.65	0.00
D82K	Activity 5 Theological institutions - Zambia	0.00	0.00	(12,082.01)	12,082.01	0.00
D82L	Activity 4 (output 2.3) -Uganda	0.00	0.00	(16,184.21)	16,184.21	0.00
D82M	Activity 5 (Output 2.3) Theological Institutes to address gender inequalities Nigeria	0.00	0.00	(24,343.41)	24,343.41	0.00
D85A	Activity 1, 1.1.1: Coordination of Interfaith collaboration and advocacy	0.00	0.00	(1,817.95)	1,817.95	0.00
YD8	WCC - PEPFAR UNAIDS	0.00	394,546.16	(31,813.01)	(362,733.15)	0.00
D89A Global Strategic Engagement in countries - UNAIDS Oxford Policy Management Limited						
		0.00	114,450.10	(112,950.10)	(1,500.00)	0.00
	<i>Subtotal D8</i>	0.00	508,965.85	(503,238.87)	(5,726.98)	0.00
D9 WCC-Ecumenical Advocacy Alliance (WCC-EAA)						
D91A	WCC-EAA reference group	0.00	0.00	(2,991.82)	2,991.82	0.00
D91A.A1	WCC-EAA reference group at the assembly	0.00	0.00	(2,349.27)	2,349.27	0.00
<i>Food for life campaign</i>						
D92.A1	Promoting just and sustainable food systems	0.00	0.00	(21,717.10)	21,717.10	0.00
D92A	Promoting just and sustainable food systems at the Assembly	0.00	(2.70)	(29,455.66)	29,458.36	0.00
YD92	Food for life campaign	29,789.17	72,602.80	(117,455.93)	15,063.96	0.00
<i>HIV and AIDS campaign</i>						
D93.A1	HIV treatment for life for all in need at the Assembly	0.00	0.00	(17,203.78)	17,203.78	0.00
D93A	HIV treatment for life for all in need	0.00	(47.12)	(55,968.26)	56,015.38	0.00
D93A.A1	HIV treatment for life for all in need at the Assembly	0.00	0.00	0.00	0.00	0.00
YD93	HIV and AIDS campaign	42,623.32	143,736.37	(84,209.40)	(85,212.48)	16,937.81
YD9	WCC-Ecumenical Advocacy Alliance	21,468.39	64,586.55	(53,693.37)	(32,361.57)	0.00
	<i>Subtotal D9</i>	93,880.88	280,875.90	(385,044.59)	27,225.62	16,937.81
Total D		367,052.55	2,832,725.54	(3,049,473.44)	(51,505.76)	98,798.89
Programmatic area EF: Ecumenical Formation						
CCEF	Ecumenical Formation Commission	0.00	0.00	(31.50)	31.50	0.00
YYEF	Ecumenical Formation	0.00	722,184.02	(49,177.44)	(673,006.58)	0.00
ZZEF	Ecumenical Formation	0.00	0.00	0.00	0.00	0.00
	<i>Subtotal EF</i>	0.00	722,184.02	(49,208.94)	(672,975.08)	0.00
EF1 Ecumenical Theological Education						
F11A	Accompaniment of regional associations and networking	0.00	0.00	(3,886.87)	3,886.87	0.00
F11C	Global Ecumenical Theological Library (GlobeTheoLib)	0.00	0.00	(9,964.00)	9,964.00	0.00
F11D	Pan-African women's ecumenical network	0.00	0.00	0.00	0.00	0.00
F11E	Leadership capacity development projects	0.00	0.00	(1,212.70)	1,212.70	0.00
F11H	Global Ecumenical Theological Institute (GETI)	76,781.00	0.00	0.00	(76,781.00)	0.00
F11HA	Global Ecumenical Theological Institute (GETI) 2022	64,986.46	352,134.03	(322,925.93)	45,877.25	140,071.81

Restricted Funds Activities List for the year ended 31 December 2022

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
F1AF	ETE projects Africa	0.00	61,914.00	(76,068.90)	14,154.90	0.00
F1EU	ETE projects Eastern/Central Europe	0.00	0.00	(14,238.63)	14,238.63	0.00
F1FTE	EF ETE projects FTESEA	0.00	0.00	(111.00)	111.00	0.00
F1LA	ETE projects Latin America	0.00	0.00	(40,576.95)	40,576.95	0.00
YEF1A	ETE regional education projects	22,523.70	90,778.50	0.00	(73,752.98)	39,549.22
F1CA	Solidarity Endowment Fund South Asia	22,011.40	0.00	0.00	0.00	22,011.40
F1CB	Solidarity Endowment Fund Bangladesh	32,797.45	0.00	0.00	0.00	32,797.45
F1CN	Solidarity Endowment Fund Nepal	11,166.79	0.00	0.00	0.00	11,166.79
F1CP	Solidarity Endowment Fund Pakistan	52,390.97	0.00	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	37,998.54	0.00	0.00	0.00	37,998.54
F1PK	Solidarity Pakistan	771.36	0.00	0.00	0.00	771.36
F1SC	Sarah Chakko Fund	45,783.81	1,750.00	0.00	0.00	47,533.81
YEF1	Ecumenical theological education (ETE)	18,928.14	206,773.25	(144,910.35)	(15,648.19)	65,142.85
	<i>Subtotal EF1</i>	<i>392,434.40</i>	<i>713,349.78</i>	<i>(613,895.33)</i>	<i>(36,159.87)</i>	<i>455,728.98</i>
	EF2 The Ecumenical Institute, Bossey					
F21A	The Ecumenical Institute, Bossey	0.00	19,511.58	(792,302.33)	772,790.75	0.00
F21C	Ecumenical missiology salary/costs	0.00	134,241.00	(171,410.88)	37,169.88	0.00
F21E	Ecumenical Trust faculty chair	0.00	55,172.00	(80,577.02)	25,405.02	0.00
	<i>Ecumenical Institute scholarships</i>					
YEF2S	Ecumenical Institute Scholarships Fund	885,489.95	276,346.03	0.00	(358,325.67)	803,510.31
F2S1	Vinton Anderson Scholarship Fund	96,645.04	7,308.00	0.00	0.00	103,953.04
F2S2	Eugene Carson Blake Scholarship Fund	216,205.08	11,940.00	0.00	0.00	228,145.08
F2S3	Presbyterian Church (USA) Scholarship Fund	12,219.30	0.00	0.00	0.00	12,219.30
F2S4	Orthodox Programme Fund	16,793.08	957.13	(1,949.23)	0.00	15,800.98
F2S5	FTESEA Scholarships	87,782.88	45,513.56	(515.00)	(71,958.00)	60,823.44
F2S6	Vatican Scholarships	4,540.00	24,188.00	(10.00)	(24,200.00)	4,518.00
	<i>Academic courses</i>					
F22A	Intensive English summer course	0.00	0.00	(58,297.35)	58,297.35	0.00
F22B	Complementary Certificate in Ecumenical Studies (CC) Jan	0.00	1,668.40	(10,720.32)	9,051.92	0.00
F22C	Complementary Certificate in Ecumenical Studies (CC) Sep-Dec	0.00	18,978.59	(58,705.17)	39,726.58	0.00
F22F	Master of Advanced Studies in Ecumenical Studies (MAS) Jan-Jun	0.00	0.00	(71,878.24)	71,878.24	0.00
F22G	Master of Advanced Studies in Ecumenical Studies (MAS) Sep-Dec	0.00	4,043.40	(67,062.99)	63,019.59	0.00
F22I	EF Doctorate in Theology Sep-Dec	0.00	0.00	(65.00)	65.00	0.00
F22J	Certificate of Advanced Studies in Ecumenical Studies (CAS) Jan	0.00	540.20	(55,727.60)	55,187.40	0.00
F22K	Certificate of Advanced Studies in Ecumenical Studies (CAS) Sep-Dec	0.00	17,046.18	(148,064.23)	131,018.05	0.00
F23A	Certificate of Advanced Studies in Interreligious Studies (CAS) July-Aug	0.00	3,490.66	(33,017.53)	29,526.87	0.00
F23B	Ecumenical formation for specialised ministries	5,316.27	0.00	0.00	0.00	5,316.27
F23D	On-line course on Ecumenical Studies	7,500.00	(6,476.06)	0.00	(1,023.94)	0.00
YEF2	The Ecumenical Institute Bossey: Academic courses	0.00	167,629.36	0.00	(167,629.36)	0.00
	<i>Subtotal EF2</i>	<i>1,332,491.60</i>	<i>782,098.03</i>	<i>(1,550,302.89)</i>	<i>669,999.68</i>	<i>1,234,286.42</i>
Total EF		1,724,926.00	2,217,631.83	(2,213,407.16)	(39,135.27)	1,690,015.40

Restricted Funds Activities List for the year ended 31 December 2022

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
C1 Communication						
YYC1	Communication	0.00	1,768,794.84	0.00	(1,768,794.84)	0.00
ZZC1	Communication	0.00	0.00	695.83	(695.83)	0.00
	<i>Subtotal C1</i>	<i>0.00</i>	<i>1,768,794.84</i>	<i>695.83</i>	<i>(1,769,490.67)</i>	<i>0.00</i>
C101 Communication strategy: catalyst for change						
C1011A	Communication general	0.00	(0.01)	(25,687.11)	25,687.12	0.00
C1011B	Communication strategy implementation	0.00	0.00	(11,474.61)	11,474.61	0.00
C1011C	Travel	0.00	0.00	(5,678.74)	5,678.74	0.00
C1011N	Regional communication consultants	0.00	0.07	(229,813.09)	229,813.02	0.00
C1011O	Regional communication consultants travel	0.00	0.00	(16,343.71)	16,343.71	0.00
C1011P	Freelance writers and photographers	0.00	0.00	(30,629.43)	30,629.43	0.00
C1012B	Global communicators network	28,318.93	(2,798.85)	(29,849.37)	4,329.29	0.00
YC101	Communication strategy: catalyst for change	0.00	0.00	(346,610.54)	346,610.54	0.00
	<i>Subtotal C101</i>	<i>28,318.93</i>	<i>(2,798.79)</i>	<i>(696,086.60)</i>	<i>670,566.46</i>	<i>0.00</i>
C102 Language service						
C1021A	Language service: general	0.00	0.00	(146,137.96)	146,137.96	0.00
YC102	Language service	0.00	0.00	(97,484.63)	97,484.63	0.00
Subtotal	<i>Subtotal C102</i>	<i>0.00</i>	<i>0.00</i>	<i>(243,622.59)</i>	<i>243,622.59</i>	<i>0.00</i>
C103 Media and web office						
C1031B	Staff travel	0.00	0.00	(4,291.53)	4,291.53	0.00
C1031C	Non-staff travel	0.00	0.00	(40.20)	40.20	0.00
C1031D	Media monitoring statistics	0.00	0.00	(9,519.24)	9,519.24	0.00
C1034B	Web maintenance and development	0.00	0.00	(13,892.56)	13,892.56	0.00
C1034C	Web e-mail distribution	0.00	0.00	(3,039.08)	3,039.08	0.00
YC103	Media and web office	0.00	9,298.00	(476,206.91)	466,908.91	0.00
	<i>Subtotal C103</i>	<i>0.00</i>	<i>9,298.00</i>	<i>(506,989.52)</i>	<i>497,691.52</i>	<i>0.00</i>
C104 Publications						
C104.A1	Assembly publications	0.00	0.00	(8,745.03)	8,745.03	0.00
C1042A	Ecumenical Review	0.00	32,947.73	(54,603.86)	21,656.13	0.00
C1042B	International Review of Mission	0.00	30,283.20	(7,211.25)	(23,071.95)	0.00
C1043A	WCC Annual Review	0.00	0.00	(8,375.63)	8,375.63	0.00
C1043B	PJP regional publications	0.00	0.00	(16,775.00)	16,775.00	0.00
C1043F	New book projects, print and digital	0.00	10,465.22	(2,313.00)	(8,152.22)	0.00
C1045A	Ecumenical Literature Fund	0.00	0.00	1,244.70	(1,244.70)	0.00
YC104	Publications	0.00	7,850.00	(24,839.23)	16,989.23	0.00
	<i>Subtotal C104</i>	<i>0.00</i>	<i>81,546.15</i>	<i>(121,618.30)</i>	<i>40,072.15</i>	<i>0.00</i>
C105 Promotion and hosting						
C1051A	Promotion and hosting: general	0.00	0.00	(14,956.04)	14,956.04	0.00
C1051C	Reading room	0.00	0.00	(946.34)	946.34	0.00
C1051D	Promotional materials: gift and souvenir items	0.00	120.00	(23,955.22)	23,835.22	0.00
C1052A	Branding material	0.00	0.00	(12,151.54)	12,151.54	0.00
YC105	Promotion	0.00	0.00	(210,410.33)	210,410.33	0.00
	<i>Subtotal C105</i>	<i>0.00</i>	<i>120.00</i>	<i>(262,419.47)</i>	<i>262,299.47</i>	<i>0.00</i>

Restricted Funds Activities List for the year ended 31 December 2022

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
C106 Archives						
C1061A	Archive on-going services	0.00	3,467.78	(16,838.55)	13,370.77	0.00
C1061B	Archives digital strategy	0.00	2,797.50	0.00	(2,797.50)	0.00
C1061C	Faith and Order papers digital edition OPM	1,585.19	0.00	0.00	0.00	1,585.19
YC106	Archives	0.00	0.00	(109,993.71)	109,993.71	0.00
	<i>Subtotal C106</i>	<i>1,585.19</i>	<i>6,265.28</i>	<i>(126,832.26)</i>	<i>120,566.98</i>	<i>1,585.19</i>
Total C1		29,904.12	1,863,225.48	(1,956,872.91)	65,328.50	1,585.19
Total Programmatic areas		3,276,455.58	14,512,777.03	(15,110,737.66)	(98,566.08)	2,579,928.87

Transversal issue 1: Church and ecumenical relations

T101	Coordination of relations with member churches	0.00	0.00	1,755.30	(1,755.30)	0.00
T101.A1	Coordination of relations with member churches at the Assembly	0.00	0.00	0.00	0.00	0.00
T102	Relations with NCCs & REOs	0.00	0.00	(5,695.11)	5,695.11	0.00
T102.A1	Relations with NCCs and REOs at the Assembly	0.00	0.00	(4,327.75)	4,327.75	0.00
T104	Relations with the Roman Catholic Church	0.00	0.00	(9,288.06)	9,288.06	0.00
T105	Relations with Pentecostal Churches	10,118.00	0.00	(921.70)	(9,196.30)	0.00
T105.A1	Relations with Pentecostal Churches at Assembly	0.00	0.00	(7,952.77)	7,952.77	0.00
T106	Relations with Orthodox Churches	0.00	0.00	(36,619.17)	36,619.17	0.00
T107	Relations with Christian World Communions	0.00	0.00	(2,666.59)	2,666.59	0.00
T108	Global Christian Forum	0.00	10,252.00	(18,000.00)	7,748.00	0.00
YYT1	Church and ecumenical relations	0.00	331,144.09	(264,289.77)	(66,854.32)	0.00
ZZT1	Church and ecumenical relations	0.00	0.00	6.41	(6.41)	0.00
Total T1		10,118.00	341,396.09	(347,999.21)	(3,514.88)	0.00

Transversal issue 2: Youth engagement in the ecumenical movement

T201	Stewards	0.00	2,682.67	(5,511.53)	2,828.86	0.00
T202	Ecumenical formation on youth, transformative masculinities and femininities	0.00	0.00	6,900.00	(6,900.00)	0.00
T203	Ecumenical Youth Gathering (EYG) design team	0.00	(1.60)	(1,876.50)	1,878.10	0.00
T203.A1	Ecumenical Youth Gathering (EYG) design team at the Assembly	0.00	0.00	(4,588.79)	4,588.79	0.00
T204	Youth engagement in interreligious dialogue and cooperation	0.00	0.00	(3,563.18)	3,563.18	0.00
T207	Book project - youth engagement in the ecumenical movement	0.00	0.00	(5,072.69)	5,072.69	0.00
T208	Youth engagement in ecological and economic justice	0.00	0.00	(245.67)	245.67	0.00
T209	Ecumenical Youth Networks	0.00	0.00	(5,863.67)	5,863.67	0.00
T209.A1	Ecumenical Youth Networks at the Assembly	0.00	0.00	(5,028.30)	5,028.30	0.00
T211	T2 PJP PTV Europe	0.00	0.00	(293.37)	293.37	0.00
YYT2	Youth engagement in the ecumenical movement	0.00	137,131.29	(102,252.97)	(34,878.32)	0.00
ZZT2	Youth engagement in the ecumenical movement	0.00	0.00	4.21	(4.21)	0.00
Total T2		0.00	139,812.36	(127,392.46)	(12,419.90)	0.00

Restricted Funds Activities List for the year ended 31 December 2022

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
Transversal issue 3: Just community of women and men						
T301	Centering gender in the WCC framework	0.00	0.00	0.00	0.00	0.00
T302	Gender justice in international affairs	0.00	472.60	(2,898.17)	2,425.57	0.00
T303	Overcoming sexual and gender based violence	0.00	0.00	(2,317.98)	2,317.98	0.00
T304	Church women and men's theological and auxiliary networks	0.00	1,325.16	(16,147.61)	14,822.45	0.00
T304.A1	Church women and men's theological and auxiliary networks at the Assembly	0.00	2,596.06	(12,536.04)	9,939.98	0.00
YYT3	Just community of women and men	0.00	263,125.51	(229,722.61)	(33,402.90)	0.00
ZZT3	Just community of women and men	0.00	0.00	5.18	(5.18)	0.00
Total T3		0.00	267,519.33	(263,617.23)	(3,902.10)	0.00
Transversal issue 4: Inter-religious dialogue and cooperation						
T401	Strengthening Relationships	0.00	0.00	(10,853.02)	10,853.02	0.00
T401.A1	Strengthening Relationships at the assembly	0.00	0.00	(4,325.49)	4,325.49	0.00
T402	Resourcing churches	0.00	0.00	(6,116.58)	6,116.58	0.00
T402A	YATRA	0.00	1,540.92	(28,907.77)	27,366.85	0.00
T405	Publications	0.00	0.00	(2,462.24)	2,462.24	0.00
YYT4	Inter-religious dialogue and cooperation	0.00	317,082.14	(271,699.66)	(45,382.48)	0.00
ZZT4	Inter-religious dialogue and cooperation	0.00	0.00	129.65	(129.65)	0.00
Total T4		0.00	318,623.06	(324,235.11)	5,612.05	0.00
Transversal issue 5: Spiritual life						
T501	Common prayer for governing body meetings and other major WCC events	0.00	0.00	(648.56)	648.56	0.00
T502	Coordination and support of common prayer in the Ecumenical Centre	0.00	0.00	(92.64)	92.64	0.00
T503	Updating the online version of the ecumenical prayer cycle and contributing to WCC website	0.00	0.00	0.00	0.00	0.00
YYT5	Spiritual life	0.00	225,241.18	(224,504.98)	(736.20)	0.00
ZZT5	Spiritual life	0.00	0.00	5.00	(5.00)	0.00
Total T5		0.00	225,241.18	(225,241.18)	0.00	0.00
Transversal issue 6: Overcoming racism						
T601	Coordination & management Overcoming Racism	0.00	0.00	(15,400.59)	15,400.59	0.00
T602	Reference Group on Overcoming Racism	0.00	0.89	(1,777.14)	1,776.25	0.00
T603	Africa and Africans in the Diaspora Berlin PTV	0.00	0.00	(5,797.32)	5,797.32	0.00
T603.A1	Africa and Africans in the Diaspora at the Assembly	0.00	0.00	(1,775.21)	1,775.21	0.00
T604.A1	Assembly preparations: thematic plenaries, ecumenical conversation, workshops, and photo exhibition highlighting WCC involvement in overcoming racism	0.00	0.00	(3,941.14)	3,941.14	0.00
T605	Convening meetings with Regional Ecumenical Organisations	0.00	0.00	(1,504.95)	1,504.95	0.00
T606	Building awareness and advocacy for Overcoming Racism	0.00	0.00	(1,620.00)	1,620.00	0.00
YYT6	Overcoming racism	0.00	272,910.49	(234,875.98)	(38,034.51)	0.00
ZZT6	Overcoming racism	0.00	0.00	3.45	(3.45)	0.00
Total T6		0.00	272,911.38	(266,688.88)	(6,222.50)	0.00
Total transversal issues		10,118.00	1,565,503.40	(1,555,174.07)	(20,447.33)	0.00

Restricted Funds Activities List for the year ended 31 December 2022

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
A1 WCC Assembly Fund						
A1.1 Assembly office						
YY2A1	WCC 11th Assembly	1,004,601.77	2,791,318.00	(13,630.26)	(3,782,289.51)	0.00
ZZA1	Geneva assembly office general costs	0.00	5,592.99	(121.46)	(5,471.53)	0.00
	<i>Subtotal</i>	<i>1,004,601.77</i>	<i>2,796,910.99</i>	<i>(13,751.72)</i>	<i>(3,787,761.04)</i>	<i>0.00</i>
<i>German Federal Foreign Office, grant 2021 (GFFO 1)</i>						
A1.1.1	Staff costs - GFFO 2021	0.00	(488.10)	0.00	488.10	0.00
<i>German Federal Foreign Office, grant 2022 (GFFO 2)</i>						
A1.1.1	Staff costs	0.00	273,333.40	(273,333.40)	0.00	0.00
A1.1.2	Infrastructure	0.00	83,030.00	(83,030.00)	0.00	0.00
	<i>Subtotal - GFFO 2022</i>	<i>0.00</i>	<i>356,363.40</i>	<i>(356,363.40)</i>	<i>0.00</i>	<i>0.00</i>
A1.1.4	Assembly Office relations project - GFFO (grant(b))	0.00	131,740.45	(126,245.77)	0.00	5,494.68
	<i>Subtotal A1.1</i>	<i>1,004,601.77</i>	<i>3,284,526.74</i>	<i>(496,360.89)</i>	<i>(3,787,272.94)</i>	<i>5,494.68</i>
A1.2 Preparatory committees						
A1.2.2	Assembly Worship Planning Committee	0.00	(16,988.04)	(16,592.28)	33,580.32	0.00
A1.2.3	Theological Reflection Group	0.00	0.00	(36.00)	36.00	0.00
A1012B	Music workshop Caribbean	5,000.00	0.00	0.00	0.00	5,000.00
	<i>Subtotal A1.2</i>	<i>5,000.00</i>	<i>(16,988.04)</i>	<i>(16,628.28)</i>	<i>33,616.32</i>	<i>5,000.00</i>
A1.3 and A1.4 Thematic planning / Pre-assemblies						
A1.3.1	Future of Interreligious Dialogue	0.00	0.00	(4,793.16)	4,793.16	0.00
A1.3.2	Combating Racism	0.00	(0.14)	2,022.48	(2,022.34)	0.00
A1.3.4	Climate Change	0.00	0.00	(816.79)	816.79	0.00
A1.3.6	Berlin Awareness Raising Event	0.00	0.00	(22.94)	22.94	0.00
A1.4.1	Ecumenical youth gathering	0.00	29,998.02	(46,250.94)	16,252.92	0.00
A1.4.2	Just community of women and men pre-assembly	0.00	0.00	(8,798.21)	8,798.21	0.00
A1.4.3	Indigenous peoples pre-assembly	0.00	0.00	(10,632.72)	10,632.72	0.00
A1.4.4	Ecumenical Disability Advocates Network pre-assembly	0.00	45,517.37	(35,576.89)	(9,940.48)	0.00
A1.4.5	Ecumenical Officers Assembly Preparatory Meeting	0.00	0.00	(5,147.70)	5,147.70	0.00
A1.4.6	Regional Pre assemblies	0.00	0.00	(21,726.91)	21,726.91	0.00
A1.4.7	Orthodox Pre-assembly	0.00	0.00	(27,184.18)	27,184.18	0.00
	<i>Subtotal</i>	<i>0.00</i>	<i>75,515.25</i>	<i>(158,927.96)</i>	<i>83,412.71</i>	<i>0.00</i>
<i>German Federal Foreign Office, grant 2021 (GFFO 1)</i>						
A1.4.1	Ecumenical youth gathering - GFFO 2021	0.00	0.00	(9,858.61)	9,858.61	0.00
<i>German Federal Foreign Office, grant 2022 (GFFO 2)</i>						
A1.4.1	Ecumenical youth gathering	0.00	209,498.37	(209,498.37)	0.00	0.00
A1.4.2	Just community of women and men pre-assembly	0.00	52,968.20	(52,968.20)	0.00	0.00
A1.4.3	Indigenous peoples pre-assembly	0.00	57,633.78	(57,633.78)	0.00	0.00
A1.4.4	Ecumenical Disability Advocates Network pre-assembly	0.00	54,948.27	(54,948.27)	0.00	0.00
	<i>Subtotal - GFFO 2022</i>	<i>0.00</i>	<i>375,048.62</i>	<i>(375,048.62)</i>	<i>0.00</i>	<i>0.00</i>
	<i>Subtotal A1.3 and A1.4</i>	<i>0.00</i>	<i>450,563.87</i>	<i>(543,835.19)</i>	<i>93,271.32</i>	<i>0.00</i>

Restricted Funds Activities List for the year ended 31 December 2022

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
A1.5 Participation						
A1.5.1.1	Delegates Africa	0.00	(84.99)	0.00	84.99	0.00
A1.5.1.2	Delegates Asia	0.00	3,428.54	0.00	(3,428.54)	0.00
A1.5.1.4	Delegates Europe	0.00	0.00	(55,078.12)	55,078.12	0.00
A1.5.1.5	Delegates Latin America	0.00	0.00	1,816.35	(1,816.35)	0.00
A1.5.1.7	Delegates North America	0.00	0.00	(1,547.56)	1,547.56	0.00
A1.5.1.9	Delegates - additional 20%	0.00	31.77	(100.31)	68.54	0.00
A1.5.2.4	Delegated advisors Europe	0.00	0.00	(54.94)	54.94	0.00
A1.5.3.1	Guests (VIP + Interfaith)	0.00	(8.99)	(0.04)	9.03	0.00
A1.5.3.2	Advisors to the Assembly	0.00	(265.05)	(82,279.58)	82,544.63	0.00
A1.5.3.3	WCC Presidents	0.00	0.00	(1,753.96)	1,753.96	0.00
A1.5.3.4	Moderators of the Assembly	0.00	0.00	(3,542.06)	3,542.06	0.00
A1.5.3.5	Media	0.00	(20.49)	(2,296.44)	2,316.93	0.00
A1.5.3.6	Accompanying EDAN person	0.00	0.00	(14,471.78)	14,471.78	0.00
A1.5.3.7	WCC Staff	0.00	0.00	(308,634.01)	308,634.01	0.00
A1.5.3.8	Co-opted staff programme/logistics	0.00	0.00	(85,603.16)	85,603.16	0.00
A1.5.3.9	Co-opted journalists	0.00	(24.84)	(108,228.08)	108,252.92	0.00
A1.5.3.10	Stewards	0.00	14,608.18	(9,037.01)	(5,571.17)	0.00
A1.5.3.11	GETI + Bossey	0.00	0.05	(1,836.02)	1,835.97	0.00
A1.5.3.12	Technical Staff	0.00	0.00	(16,189.27)	16,189.27	0.00
A1.5.3.13	Interpreters (travel, board, accom)	0.00	0.00	(49,377.75)	49,377.75	0.00
A1.5.3.14	Translators (travel, board, accom)	0.00	0.00	(7,039.09)	7,039.09	0.00
A1.5.3.16	Performers (travel, board, accom)	0.00	0.00	(31,865.12)	31,865.12	0.00
A1.5.3.17	Participants Global South - Bread for the World	0.00	260,500.00	(261,217.18)	717.18	0.00
A1.5.3.18	Hotel charges for "no show" and cancellations	0.00	64,940.79	(433,530.04)	368,589.25	0.00
A1.5.3.19	Self-payers accommodation: paid to hotels and re-invoiced to participants	0.00	308,668.76	(334,477.99)	25,809.23	0.00
A1.5.4.1	Self-payers lunches and dinners: catering paid, and meals invoiced to participants	0.00	448,272.66	(783,969.35)	335,696.69	0.00
A1.5.4.2	Coffee breaks and water fountains	0.00	94,891.22	(493,328.24)	398,437.02	0.00
A1.5.4.3	Medical insurance	0.00	0.00	(54,510.00)	54,510.00	0.00
A1.5.4.4	Airport transfers	0.00	0.00	(18,152.15)	18,152.15	0.00
	<i>Subtotal</i>	<i>0.00</i>	<i>1,194,937.61</i>	<i>(3,156,302.90)</i>	<i>1,961,365.29</i>	<i>0.00</i>
<i>German Federal Foreign Office, grant 2021 (GFFO 1)</i>						
A1.5	Participation - GFFO 2021	0.00	770,091.07	(750,929.12)	(19,161.95)	0.00
<i>German Federal Foreign Office, grant 2022 (GFFO 2)</i>						
A1.5.1.1	Delegates Africa	0.00	329,939.01	(329,939.01)	0.00	0.00
A1.5.1.2	Delegates Asia	0.00	180,229.25	(180,229.25)	0.00	0.00
A1.5.1.3	Delegates Caribbean	0.00	32,088.25	(32,088.25)	0.00	0.00
A1.5.1.4	Delegates Europe	0.00	67,651.09	(67,651.09)	0.00	0.00
A1.5.1.5	Delegates Latin America	0.00	63,151.23	(63,151.23)	0.00	0.00
A1.5.1.6	Delegates Middle East	0.00	49,653.17	(49,653.17)	0.00	0.00
A1.5.1.7	Delegates North America	0.00	2,962.11	(2,962.11)	0.00	0.00
A1.5.1.8	Delegates Pacific	0.00	51,848.48	(51,848.48)	0.00	0.00
A1.5.2.1	Delegated advisors Africa	0.00	37,362.77	(37,362.77)	0.00	0.00

Restricted Funds Activities List for the year ended 31 December 2022

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
A1.5.2.2	Delegated advisors Asia	0.00	29,276.99	(29,276.99)	0.00	0.00
A1.5.2.3	Delegated advisors Caribbean	0.00	3,107.44	(3,107.44)	0.00	0.00
A1.5.2.4	Delegated advisors Europe	0.00	403.75	(403.75)	0.00	0.00
A1.5.2.5	Delegated advisors Latin America	0.00	6,964.38	(6,964.38)	0.00	0.00
A1.5.2.6	Delegated advisors Middle East	0.00	2,966.00	(2,966.00)	0.00	0.00
A1.5.2.8	Delegated advisors Pacific	0.00	15,031.38	(15,031.38)	0.00	0.00
A1.5.3.1	Guests (VIP + Interfaith)	0.00	58,331.53	(58,331.53)	0.00	0.00
A1.5.3.6	Accompanying EDAN person	0.00	26,261.84	(26,261.84)	0.00	0.00
A1.5.3.10	Stewards	0.00	382,600.04	(382,600.04)	0.00	0.00
	<i>Subtotal - GFFO 2022</i>	<i>0.00</i>	<i>1,339,828.71</i>	<i>(1,339,828.71)</i>	<i>0.00</i>	<i>0.00</i>
	<i>Subtotal A1.5</i>	<i>0.00</i>	<i>3,304,857.39</i>	<i>(5,247,060.73)</i>	<i>1,942,203.34</i>	<i>0.00</i>
A1.6 Conference Centre						
A1.6.3	Additional Costs	0.00	0.00	(1,700.00)	1,700.00	0.00
	<i>Subtotal</i>					
	<i>German Federal Foreign Office, grant 2021 (GFFO 1)</i>					
A1.6.1	Rooms	0.00	699,907.80	(659,900.15)	(40,007.65)	0.00
A1.6.2	Services	0.00	0.00	(41,259.02)	41,259.02	0.00
	<i>Subtotal - GFFO 2021</i>	<i>0.00</i>	<i>699,907.80</i>	<i>(701,159.17)</i>	<i>1,251.37</i>	<i>0.00</i>
	<i>German Federal Foreign Office, grant 2022 (GFFO 2)</i>					
A1.6.1	Rooms - GFFO 2022	0.00	381,649.19	(483,999.24)	102,350.05	0.00
	<i>Subtotal A1.6</i>	<i>0.00</i>	<i>1,081,556.99</i>	<i>(1,186,858.41)</i>	<i>105,301.42</i>	<i>0.00</i>
A1.7 Logistics						
A1.7.1	Security - Staff	0.00	29,738.32	(292,384.53)	262,646.21	0.00
A1.7.2	Security - Fire protection	0.00	0.00	(12,117.99)	12,117.99	0.00
A1.7.7	Database Eventworks	0.00	0.00	(8,328.07)	8,328.07	0.00
A1.7.9	Production - Decorations, props, flowers	0.00	0.00	(1,502.00)	1,502.00	0.00
A1.7.13	Office - Staff/co-opted mobile telephones	0.00	0.00	(2,900.57)	2,900.57	0.00
A1.7.15	Office - set-up & furniture	0.00	0.00	(4,664.15)	4,664.15	0.00
A1.7.16	Office - General office costs (stationery, etc..)	0.00	0.00	(3,101.40)	3,101.40	0.00
A1.7.17	Welcome pack (scarf, badge, bottle)	0.00	(0.01)	(36,347.96)	36,347.97	0.00
A1.7.18	Printing and photocopies	0.00	0.00	(39,926.25)	39,926.25	0.00
A1.7.19	Electronic equipment	0.00	0.00	(3,893.49)	3,893.49	0.00
A1.7.20	Insurances - general liability	0.00	0.00	(774.72)	774.72	0.00
A1.7.23	Catering - infrastructure	0.00	81,541.31	(109,891.95)	28,350.64	0.00
A1.7.24	Catering - services	0.00	0.00	(170.21)	170.21	0.00
A1.7.25	Cleaning and garbage disposal	0.00	42,543.60	(45,797.68)	3,254.08	0.00
A1.7.26	Electricity, water, heating/cooling	0.00	26,670.67	(70,664.36)	43,993.69	0.00
A1.7.29	Finance costs	0.00	0.00	(9.92)	9.92	0.00
	<i>Subtotal</i>	<i>0.00</i>	<i>180,493.89</i>	<i>(632,475.25)</i>	<i>451,981.36</i>	<i>0.00</i>
	<i>German Federal Foreign Office, grant 2021 (GFFO 1)</i>					
A1.7.7	Database Eventworks	0.00	51,700.00	(51,700.00)	0.00	0.00
A1.7.11	Production - Animation Theatre Groups	0.00	0.00	(7,997.83)	7,997.83	0.00
	<i>Subtotal - GFFO 2021</i>	<i>0.00</i>	<i>51,700.00</i>	<i>(59,697.83)</i>	<i>7,997.83</i>	<i>0.00</i>
	<i>Subtotal A1.7</i>	<i>0.00</i>	<i>232,193.89</i>	<i>(692,173.08)</i>	<i>459,979.19</i>	<i>0.00</i>

Restricted Funds Activities List for the year ended 31 December 2022

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
A1.8 Assembly Brunnen						
A1.8.1	Brunnen stalls and equipment	0.00	0.00	(31,469.63)	31,469.63	0.00
A1.8.2	Brunnen equipment	0.00	0.00	(240,878.01)	240,878.01	0.00
	<i>Subtotal</i>	<i>0.00</i>	<i>0.00</i>	<i>(272,347.64)</i>	<i>272,347.64</i>	<i>0.00</i>
<i>German Federal Foreign Office, grant 2021 (GFFO 1)</i>						
A1.8.1	Brunnen stalls and equipment	0.00	105,223.90	(105,223.90)	0.00	0.00
A1.8.2	Brunnen equipment	0.00	47,274.51	(47,274.51)	0.00	0.00
	<i>Subtotal - GFFO 2021</i>	<i>0.00</i>	<i>152,498.41</i>	<i>(152,498.41)</i>	<i>0.00</i>	<i>0.00</i>
<i>German Federal Foreign Office, grant 2022 (GFFO 2)</i>						
A1.8.1	Brunnen stalls and equipment	0.00	56,617.44	(56,617.44)	0.00	0.00
A1.8.2	Brunnen equipment	0.00	213.06	(213.06)	0.00	0.00
	<i>Subtotal - GFFO 2022</i>	<i>0.00</i>	<i>56,830.50</i>	<i>(56,830.50)</i>	<i>0.00</i>	<i>0.00</i>
	<i>Subtotal A1.8</i>	<i>0.00</i>	<i>209,328.91</i>	<i>(481,676.55)</i>	<i>272,347.64</i>	<i>0.00</i>
A1.10 Prayer life						
A1.10.1	Prayer tent (infrastructure)	0.00	0.00	(19,934.65)	19,934.65	0.00
A1.10.2	Prayer tent (equipment)	0.00	0.00	(83,541.38)	83,541.38	0.00
A1.10.3	Prayer life activities	0.00	1.94	2,824.65	(2,826.59)	0.00
A1.10.4	Prayer typesetting	0.00	0.00	(2,336.87)	2,336.87	0.00
	<i>Subtotal</i>	<i>0.00</i>	<i>1.94</i>	<i>(102,988.25)</i>	<i>102,986.31</i>	<i>0.00</i>
<i>German Federal Foreign Office, grant 2021 (GFFO 1)</i>						
A1.10.1	Prayer tent (infrastructure)	0.00	267,391.02	(267,391.02)	0.00	0.00
A1.10.2	Prayer tent (equipment)	0.00	26,805.45	(26,805.45)	0.00	0.00
	<i>Subtotal - GFFO 2021</i>	<i>0.00</i>	<i>294,196.47</i>	<i>(294,196.47)</i>	<i>0.00</i>	<i>0.00</i>
<i>German Federal Foreign Office, grant 2022 (GFFO 2)</i>						
A1.10.1	Prayer tent (infrastructure)	0.00	264,199.87	(264,199.87)	0.00	0.00
A1.10.2	Prayer tent (equipment)	0.00	26,765.02	(26,765.02)	0.00	0.00
	<i>Subtotal - GFFO 2022</i>	<i>0.00</i>	<i>290,964.89</i>	<i>(290,964.89)</i>	<i>0.00</i>	<i>0.00</i>
	<i>Subtotal A1.10</i>	<i>0.00</i>	<i>585,163.30</i>	<i>(688,149.61)</i>	<i>102,986.31</i>	<i>0.00</i>
A1.11 Home Groups, Ecumenical Conversations and Workshops						
A1.11.1	Equipment	0.00	0.00	(23,787.44)	23,787.44	0.00
A1.11.2	Home Group facilitators' training	0.00	0.00	(154.22)	154.22	0.00
	<i>Subtotal</i>	<i>0.00</i>	<i>0.00</i>	<i>(23,941.66)</i>	<i>23,941.66</i>	<i>0.00</i>
<i>German Federal Foreign Office, grant 2022 (GFFO 2)</i>						
A1.11.4	Event Diplomacy and religion - GFFO 2022	0.00	1,129.10	(1,129.10)	0.00	0.00
	<i>Subtotal A1.11</i>	<i>0.00</i>	<i>1,129.10</i>	<i>(25,070.76)</i>	<i>23,941.66</i>	<i>0.00</i>

Restricted Funds Activities List for the year ended 31 December 2022

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
A1.12 Assembly communication						
A1.12.1	Co-opted staff and consultancy fees	0.00	0.00	(146,530.45)	146,530.45	0.00
A1.12.3	Staff communication officer	0.00	0.00	3,623.26	(3,623.26)	0.00
A1.12.4	Branding, banners and other materials	0.00	0.00	(26,110.27)	26,110.27	0.00
A1.12.5	Translators' fees	0.00	0.00	(258,621.11)	258,621.11	0.00
A1.12.6	Interpreters' fees	0.00	0.00	(77,348.51)	77,348.51	0.00
A1.12.7	Assembly publications	0.00	0.00	(99,492.27)	99,492.27	0.00
A1.12.8	Bookstore	0.00	0.00	(4,970.11)	4,970.11	0.00
A1.12.9	Exhibitions	0.00	0.00	(42,370.75)	42,370.75	0.00
A1.12.10	Video broadcasting	0.00	0.00	(24,514.54)	24,514.54	0.00
A1.12.11	Mobile application	0.00	0.00	(9,038.55)	9,038.55	0.00
A1.12.12	Press centre and media relations	0.00	0.00	(7,859.73)	7,859.73	0.00
A1.12.13	Signage	0.00	0.00	(97,219.90)	97,219.90	0.00
A1.12.14	Symposium on communication rights	0.00	0.00	(482.34)	482.34	0.00
A1.12.15	Young Communicators capacity building programme	0.00	0.00	(37,759.00)	37,759.00	0.00
A1.12.18	Promotional materials/souvenirs assembly	0.00	0.00	(42,753.34)	42,753.34	0.00
	<i>Subtotal</i>	<i>0.00</i>	<i>0.00</i>	<i>(871,447.61)</i>	<i>871,447.61</i>	<i>0.00</i>
<i>German Federal Foreign Office, grant 2021 (GFFO 1)</i>						
A1.12.10	Video broadcasting - GFFO 2021	0.00	0.00	(54.14)	54.14	0.00
<i>German Federal Foreign Office, grant 2022 (GFFO 2)</i>						
A1.12.15	Young Communicators capacity building programme - GFFO 2022	0.00	31,989.34	(31,989.34)	0.00	0.00
	<i>Subtotal A1.12</i>	<i>0.00</i>	<i>31,989.34</i>	<i>(903,491.09)</i>	<i>871,501.75</i>	<i>0.00</i>
Total WCC Assembly Fund		1,009,601.77	9,164,321.49	(10,281,304.59)	117,876.01	10,494.68
Ecumenical Research Centre						
ZZL1	Ecumenical Research Centre	0.00	31,452.60	(31,428.00)	(24.60)	0.00
Total Ecumenical Research Centre		0.00	31,452.60	(31,428.00)	(24.60)	0.00
Total Restricted Programme Funds		4,296,175.35	25,274,054.52	(26,978,644.32)	(1,162.00)	2,590,423.55

Designated Funds Activities List for the year ended 31 December 2022

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
Designated Programme Funds						
Designated Programme Funds WCC 11th Assembly						
DA1.1 Assembly office						
DA1.1.1	Staff costs	0.00	0.00	(181,684.53)	181,684.53	0.00
DA1.1.2	Infrastructure	0.00	0.00	(65,904.02)	65,904.02	0.00
DA1.1.3	Travel, stationery	0.00	0.00	(171,106.48)	171,106.48	0.00
	<i>Subtotal</i>	<i>0.00</i>	<i>0.00</i>	<i>(418,695.03)</i>	<i>418,695.03</i>	<i>0.00</i>
DA1.7 Logistics						
DA1.7.3	Security - First Aid, Ambulance	0.00	0.00	(18,321.89)	18,321.89	0.00
DA1.7.4	Security - VIPs	0.00	0.00	(14,030.87)	14,030.87	0.00
DA1.7.5	IT - Computers, Cables, Software, equipment	0.00	0.00	(10,671.15)	10,671.15	0.00
DA1.7.6	IT - Wifi / LAN	0.00	0.00	(73,478.83)	73,478.83	0.00
DA1.7.8	Production - Audio, video and lighting equipment	0.00	0.00	(189,116.64)	189,116.64	0.00
DA1.7.9	Production - Decorations, props, flowers	0.00	0.00	(2,923.94)	2,923.94	0.00
DA1.7.10	Production - CCTV	0.00	0.00	(92,273.92)	92,273.92	0.00
DA1.7.11	Production - Animation Theatre Groups	0.00	0.00	(74,564.33)	74,564.33	0.00
DA1.7.12	Interpretation Equipment	0.00	0.00	(193,171.62)	193,171.62	0.00
DA1.7.21	Insurance - cancellation	0.00	0.00	(40,000.00)	40,000.00	0.00
DA1.7.30	Pavilion rooms	0.00	0.00	(137,957.41)	137,957.41	0.00
DA1.7.31	Pavilion equipment	0.00	0.00	(49,638.11)	49,638.11	0.00
DA1.7.33	COVID-19 Tests	0.00	0.00	(35,808.49)	35,808.49	0.00
DA1.7.34	Sanitary infrastructure	0.00	0.00	(36,303.32)	36,303.32	0.00
	<i>Subtotal</i>	<i>0.00</i>	<i>0.00</i>	<i>(968,260.52)</i>	<i>968,260.52</i>	<i>0.00</i>
DPF001	Designated Programme Funds	283,955.55	0.00	0.00	(283,955.55)	0.00
DPF002	Designated fund for the 11th Assembly	1,103,000.00	0.00	0.00	(1,103,000.00)	0.00
	<i>Subtotal</i>	<i>1,386,955.55</i>	<i>0.00</i>	<i>0.00</i>	<i>(1,386,955.55)</i>	<i>0.00</i>
Total Designated Programme Funds WCC 11th Assembly		1,386,955.55	0.00	(1,386,955.55)	0.00	0.00
Designated Programme Funds WCC Central Committee						
DG1021B	X1 Central Committee	0.00	0.00	(100,000.00)	100,000.00	0.00
DPF003	Designated fund for central committee 2022	100,000.00	0.00	0.00	(100,000.00)	0.00
Total Designated Programme Funds WCC Central Committee		100,000.00	0.00	(100,000.00)	0.00	0.00
Total Designated Programme Funds		1,486,955.55	0.00	(1,486,955.55)	0.00	0.00
Transfer in from general reserves to DPF001 Designated Programme Funds						700,000.00
Total Designated Programme Funds after transfer from general reserves		1,486,955.55	0.00	(1,486,955.55)	0.00	700,000.00

Information on Consolidated Activities

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
Programmatic area UMER: Unity, Mission and Ecumenical Relations						
UM3 Mission from the margins						
UM3A	EDAN coordination	0.00	41,033.62	(116,264.02)	75,230.40	0.00
UM3A Kenya	EDAN	85,153.58	286,570.58	(265,297.53)	0.00	106,426.63
	Geneva + Kenya	85,153.58	327,604.20	(381,561.55)	75,230.40	106,426.63
	Consolidation adjustments	0.00	(95,885.42)	95,885.42	0.00	0.00
UM3A consol	EDAN	85,153.58	231,718.78	(285,676.13)	75,230.40	106,426.63

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 2022.

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 Note 2 to the Financial Statements.



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