

World Council
of Churches

Financial Report

2022



World Council
of Churches

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

REPORT TO MEMBER CHURCHES ON THE 2022 FINANCIAL REPORT

We present with pleasure the financial report of the World Council of Churches for 2022.

The WCC 11th Assembly was held in Karlsruhe, Germany, from 31 August to 8 September 2022, under the theme *Christ's love moves the world to reconciliation and unity*. We express gratitude to the assembly host churches, and all member churches and partners, for contributions in many ways to the assembly. The financial results for the assembly were closed without recourse to the general reserves. Overall, financial results for the year were shaped by the sale in July of the land plot for the *Kyoto* building in Green Village. Loans of CHF 12 million were reimbursed and the *Deficit fund to be covered from the development project* was closed, with a resultant strengthening of the WCC's overall financial position.

There was an economic downturn in 2022, as market uncertainties prevailed in a time of continuing war and suffering in Ukraine and elsewhere. The WCC reported net investment losses of CHF 2.1 million. The EUR/CHF exchange rate sank from the budget rate of 1.09 for 2022 to parity. Contributions received in Euro were reduced in value; expenditure plans were reviewed and adjusted. While most member churches and ecumenical partners remained generous, giving at the same levels in original currency, and committing to do so in the current year, the market conditions affected the budget for 2023, with the closure of several staff positions in 2023. In 2022, executive committee approved a transfer of CHF 700,000 from the general reserves for programmatic activities in 2023.

Financial results 2022

In 2022, the WCC reported total income of CHF 59.3 million (2021: CHF 22 million), total expenditure of CHF 44.2 million (2021: CHF 19.3 million) and a resultant net increase in funds and reserves of CHF 15.1 million (2021: CHF 2.7 million).

The table below renders possible the comparison of the results with those of 2021, by segregating the two exceptional activities in 2022, namely the WCC 11th Assembly and the gain on sale of the *Kyoto* building land plot.

	2022	2022	2022	2022	2021
CHF 000	Land sale	11th Assembly	All other activities	Total	Total
Total income	30,112	9,164	20,053	59,329	22,013
Total expenditure	(9,457)	(11,668)	(23,145)	(44,269)	(19,323)
Transfers between funds	-	119	(119)	-	-
Net result	20,655	(2,385)	(3,210)	15,060	2,690
Relevant net opening balances	(9,351)	2,396	28,093	21,138	18,448
Reallocations	(500)	-	500	-	-
Relevant closing balances	10,804	11	25,383	36,198	21,138

The net surplus of CHF 15.1 million in 2022 is derived entirely from the land sale. Net proceeds from the sale were applied to reimburse loans of CHF 12 million in 2022, while the remaining fund balance is designated for investment in WCC's renovation and new building.

All other activities, including the assembly, present a net deficit, with a net reduction in funds and reserves of CHF 5.6 million. The assembly fund was reduced close to zero, closing without call on the general reserves. Programmatic activities and all other activities reported a drawdown in funds of CHF 3.2 million (2021: net increase CHF 2.7 million). The programme funds were also closed with no call on general reserves.

Results were adversely affected by investment losses of CHF 2.1 million (2021: net investment gains CHF 0.7 million).

Contributions income, gratefully received, totaled CHF 23.3 million, increased by CHF 7.2 million from the prior year (2021: CHF 16.1 million). The increase concerned principally contributions and grants for the 11th Assembly.

11th Assembly

The 11th Assembly was planned and budgeted over a period of four years, then extended to five years on postponement of the assembly from 2021 to 2022 because of the COVID-19 pandemic. The WCC worked closely with the host churches in the planning of the event. Their initiatives extended to the introduction of the WCC to the German Federal Foreign Office. In addition to the generous contributions and support of the host churches, other member churches and ecumenical partners, the 11th Assembly benefited in 2022 from a grant of EUR 3 million from the German people, which, together with a similar grant for preparatory events and down-payments in 2021, contributed substantially to achieving the participation for a successful assembly. Over 4,500 participants were present at the 11th Assembly, including 662 delegates from 286 member churches.

11th Assembly financial results: 2018 to 2022¹

CHF 000	2018-2021 actual	2022 actual	2018-2022 actual	2018-2022 Budget ²	2018-2022 Var fav/(unfav)
Income					
Contributions and grants	1,805	7,839	9,644	8,225	1,419
Registration fees & other inc	-	1,312	1,312	2,527	(1,215)
Unrestricted inc distribution	-	13	13	-	13
Total income	1,805	9,164	10,969	10,752	217
Expenditure					
Assembly office	1,215	915	2,130	1,839	(291)
Preparatory committees	171	17	188	171	(17)
Pre-assemblies and events	246	544	790	710	(80)
Participation	4	5,247	5,251	4,892	(359)
Venue, equipment, services	4	2,847	2,851	2,293	(558)
Brunnen	-	482	482	265	(217)
Prayer life, tent, home groups	2	713	715	958	243
Communications	346	903	1,249	996	(253)
Contingency	-	-	-	760	760
Total expenditure	1,988	11,668	13,656	12,884	(772)
Transfers between funds	13	(119)	(106)	13	119
Net increase/(decrease)	(196)	(2,385)	(2,581)	(2,145)	(653)
Opening balance³	1,489	2,396	1,489	1,489	-
From general reserves	1,103	-	1,103	1,103	-
Closing balance	2,396	11	11	447	(436)

1 Assembly results 2022 are reported at Schedule X in the Financial Report, compiling results included both in Restricted funds, and in Designated funds.

2 The accumulated budget 2018-2022 consists of actuals 2018-2021, plus Budget 2022 as approved in November 2021. A consolidated budget summing each of the years was not coherent. In 2021, an allocation of CHF 500,000 from the general reserves was approved for transfer to the Designated fund for the assembly. The adjustment is included in the approved budget, with an increase to contingency of CHF 190,000, resulting in a budgeted closing balance of CHF 447,000 as presented in the forecast report to executive committee in May 2022.

3 The opening balance reported, and its progression, concerns both the Restricted assembly fund and the Designated fund.

To a very significant degree, service providers for the assembly were determined by the choice of the venue, because of terms and conditions applying for use of the conference halls. Some delay was incurred in negotiations because certain grants were finalized at dates close to the assembly. By spring 2022, for those contracts not yet concluded, increased costs for food and energy were factored in by service providers.

Risks and uncertainties prevailing in the preparation of the assembly included the risk of COVID infection, with regard to potential regulatory impacts in Germany; hygiene procedures on site with related costs of implementation; risks of late travel cancellations; and plans for care in case of infection by participants. While infection was regrettably suffered by a small number of participants during the event, all concerned travelled home safely after the required isolation period. Risk of late travel cancellations was increased by delays in some countries in issuance of visas, with impact on assembly costs for cancellation of hotel reservations.

Comment follows on the most significant variances from budget as set out above.

Contributions income: favourable variance CHF 1.4 million

While actual contributions income was increased compared to budget, with the final grant from the German Federal Foreign Office being higher than budgeted in November 2021, the EUR/CHF rate decreased from 1.09, applied in budget 2022, to an average close to parity, decreasing the presentation of the value in Swiss francs by about 8%, compared to budget.

Registration fees and other income: adverse variance CHF 1.2 million

Registration fees and income from food packages were over-estimated in the budget. Further, values were received in Euro, and was also adversely impacted by the exchange rate. In addition, further to professional advice, WCC registered for value-added tax in Germany, and undertook the necessary administration to comply with regulations during 2022. Value-added tax was paid on registration fees and income from food packages, further reducing the income value.

Venue, equipment, services: adverse variance CHF 0.6 million

There were late adjustments to contracted services, with requirements for equipment leasing, technicians and additional conference rooms. Security costs in particular were higher than budgeted, as plans were adapted for the visit and address of the German president. Specific additional contributions were received to cover security costs.

Participation: adverse variance CHF 0.4 million

Net costs for no-shows and cancellation of hotel reservations totaled almost CHF 0.4 million. Some self-paying participants did not take up the accommodation which was reserved. There were late cancellations when visas were not obtained. Invoices were issued to certain self-paying participants identified, and follow up continues.

Overall, compared to the approved budget for the period, a net unfavourable financial outcome of CHF 436,000 is reported.

General reserves

General reserves reflect assets available to the WCC, after meeting obligations and liabilities, and without recourse to land and buildings. General reserves remained stable in 2022, closing at CHF 7.4 million (2021: CHF 7.5 million). The general reserves target was set by the central committee in June 2018 at CHF 7 million.

The net result on the general reserves is recognized after transfers to and from designated funds, as authorized by the executive committee. In 2022, there were transfers in to the general reserves of

CHF 500,000 from the designated fund for real estate investment, and CHF 721,000 from the designated fund for fixed assets. The approved transfers out were CHF 500,000 to the designated fund for the building project; and CHF 700,000 to the designated programme fund for programmatic activities in 2023.

The general reserves are covered by cash and Swiss franc bond funds, invested in accordance with the WCC Investment Policy.

Hotel and conference centre at the Château de Bossey

In 2022, and before distribution of unrestricted income rendered possible for the first time by the result, the Bossey hotel and conference centre reported a net profit of CHF 175,000. After distribution of unrestricted income of CHF 152,000 to Ecumenical Formation, the net profit totaled CHF 23,000 (2021: net deficit CHF 332,000). The net profit covered a depreciation charge of CHF 430,000. The positive cash flow from activities of about CHF 605,000 contributed towards loan reimbursements and capital expenditure. The year opened with a minimum staff contingent, following the staff reductions implemented with regret in the COVID period. External sales rose to over CHF 2 million, with a staff costs/sales ratio of 33%, compared to a staff costs/sales ratio of 55% in 2019, the last year with full activities. The exceptional results at Bossey in 2022 are the outcome of concerted management actions, cost control and in particular, the dedication of a determined working team.

Membership income

The 2022 addendum to the WCC financial strategy 2018-2021⁴ set as one outcome indicator for 2022 that the level of CHF 3.5 million in membership contributions be maintained, +/- foreign currency impacts. In 2022, membership contributions totaled CHF 3.45 million (2021: CHF 3.57 million). The decrease of 3% is entirely explained by adverse foreign exchange rates compared to 2021. In original currencies, the values were sustained, when compared to 2021.

The 2022 addendum also set as an outcome indicator that the number of churches contributing in 2022 will be equal to or more than 156, being the number that contributed in 2020. Of the 352 churches listed as members in 2022, 215 (61%) paid a membership contribution in 2022, representing an increase of 17 member churches paying a contribution compared with the prior year (2021: 198 (57%) paid a membership contribution).

The Annual Summary of Contributions, included in this report, provides a comprehensive list of all membership contributions.

Capital expenditure

Capital expenditure was particularly low in 2022 at CHF 331,000 (budget: CHF 614,000). Expenditure included CHF 184,000 for the Château de Bossey, for renovation of the lodge house, and conference hall installations.

Deficit fund to be covered from the development project

The deficit fund to be covered by the development project was brought to zero in 2022 (2021: CHF 11.7 million). The deficit fund was covered by the net proceeds from the sale of land, and reflect the reimbursement of the remaining loans of CHF 12 million held at 31 December 2021, and which refinanced the former pension fund held. More information on the deficit fund is included in Note 19 to the financial statements.

Taxation

A net tax expense of CHF 2.4 million was recognized in 2021 (2021: net tax credit CHF 1.3 million).

In October 2020, the authorities advised WCC that its tax exemption status would be withdrawn with effect from 1 January 2020, because proceeds from land sales and other self-generated income would exceed total contributions income. In 2022, the net tax expense corresponds closely with the direct payment made as a deposit to the authorities for tax in 2022 in accordance with conditions in the deed of sale of land.

Charges for taxation will not affect programme funds.

⁴ Doc No GEN FIN 03, WCC Financial Strategy 2018-2021, Addendum 2022, Central Committee, 23-29 June 2021.

Green Village www.green-village.ch

During 2022, an important milestone was achieved at Green Village, the real estate development at the WCC's estate in Grand-Saconnex, where work is undertaken together with Implenia, the leading Swiss construction and real estate provider. Swiss Life Investment Foundation bought the land plot developed for the *Kyoto* building, and contracted Implenia to construct the *Kyoto* building, with nine floors and 14,000m² of gross floor space.

Further, and as a condition of sale, WCC signed a lease with Swiss Life, committing to WCC's removal to the *Kyoto* building in June 2024. The aim is that the new *Lima* building should be constructed by 2027, with the objective of limiting WCC's period as tenant to three years. However, while the development team works steadily towards permit requests in consultation with the steering committee, it is the local real estate market, and in particular the interest expressed in the *Stockholm* building and the *Durban* building which will enable WCC to consider future investment.

In negotiating this period, there will be certain risks, when financial commitments for construction are undertaken, but also opportunities for the longer term. A renovated conference centre, and property to the highest standards of sustainability, remain the objectives, along with annual income generated from property, towards the WCC's operating costs.

Prospects for the future

At the 11th Assembly in Karlsruhe, the WCC invited Christians and all people of good will to join a Pilgrimage of Justice, Reconciliation and Unity. The assembly opened new possibilities for understanding, encouragement, hope and transformation, with the shared recognition that such a pilgrimage is to be undertaken together. Among the messages from the 11th Assembly, delegates affirmed that "Working together, we consent to common action."

The prospects for the next eight-year cycle of work, from 2023-2030, are being shaped by objectives framed in a new strategic plan, for consideration by the new central committee in June 2023. Outcome indicators will serve as "milestones" on the pilgrimage. The assembly finance committee recommended that the new strategic plan be "mindful of the economic realities," while confirming its support for the income development strategy, which could result in improved financial stability for the WCC. Attentive to cost effectiveness, but also to care for creation, plans focus on an integrated, consultative approach, with webinars and podcasts among the new methodologies.

The new strategic plan is inspired by the call to act together, the longing for visible unity, and the urgent concern for peace, and a just and sustainable community. The hope is that membership and contributions will remain relatively stable, as a result of plans which engage the member churches and ecumenical partners even more closely in common action, and that new partners will join as the work gathers momentum.

Appreciation

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



Elaine Dykes
Director of finance



Rev. Prof. Dr. Jerry Pillay
General secretary

28 April 2023

**KPMG SA**

Esplanade de Pont-Rouge 6

PO Box 1571

CH-1211 Geneva 26

+41 58 249 25 15

kpmg.ch

Report of the Statutory Auditor to the General Meeting of the Executive Committee and to the Member Churches of World Council of Churches, Geneva**Report of the Statutory Auditor on the Consolidated Financial Statements****Opinion**

As statutory auditor, we have audited the consolidated financial statements of World Council of Churches, which comprise the consolidated balance sheet as at 31 December 2022, the consolidated income and expenditure statement, consolidated statement of movements in funds and reserves, consolidated statement of cash flow for the year then ended, notes to the consolidated financial statements including a summary of significant accounting policies and the annual summary of contributions. In our opinion the consolidated financial statements for the year ended 31 December 2022 comply with Swiss law, with the Council's Constitution and Rules.

Basis for Opinion

We conducted our audit in accordance with Swiss law, International Standards on Auditing (ISAs) and Swiss Auditing Standards. Our responsibilities under those provisions and standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the entity in accordance with the provisions of Swiss law and the requirements of the Swiss audit profession, as well as the 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.

Other Information in the Annual Report

The Executive Committee is responsible for the other information in the annual report. The other information comprises all information included in the annual report but does not include the consolidated financial statements and our auditor's reports thereon.

Our opinion on the consolidated financial statements does not cover the other information in the annual report and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information in the annual report and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



Responsibility of the Executive Committee for the Consolidated Financial Statements

The Executive Committee is responsible for the preparation of the consolidated financial statements in accordance with the provisions of Swiss law and Council's Constitution and Rules, and for such internal control as the Executive Committee determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, the Executive Committee is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Committee either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are 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 Swiss law, ISAs and Swiss Auditing Standards 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 consolidated financial statements.

As part of an audit in accordance with Swiss law, ISAs and Swiss Auditing Standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, 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 for 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 internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the Group audit. We remain solely responsible for our audit opinion.
- Conclude on the appropriateness of the Executive Committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.



We communicate with the Executive Committee or its relevant committee 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.

We also provide the Executive Committee or its relevant committee with a statement that we have complied with relevant ethical requirements regarding independence, and communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

In accordance with article 728a paragraph 1 item 3 CO and Swiss Auditing Standard 890, we confirm that an internal control system exists, which has been designed for the preparation of consolidated financial statements according to the instructions of the Executive Committee.

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

KPMG SA

Pierre-Henri Pigeon
Licensed Audit Expert
Auditor in Charge

Hamza Lachkar

Geneva, 28 April 2023

Enclosure:

- Consolidated financial statements (balance sheet, income and expenditure statement, statement of movements in funds and reserves, cash flow statement and notes, annual summary of contributions)

Schedule I Consolidated Balance Sheet
As at 31 December 2022
(Swiss Francs 000's)

	Notes	2022	2021
CURRENT ASSETS			
Cash and cash equivalents	3	10,452	15,368
Contributions receivable		1,029	758
Other receivables	4	1,848	1,240
Prepaid expenses	5	1,091	2,756
Assets held for sale	23	8	186
		14,428	20,308
NON-CURRENT ASSETS			
Investments	6	24,247	17,985
Land, property and equipment	7	27,283	29,004
		51,530	46,989
TOTAL ASSETS		65,958	67,297
CURRENT LIABILITIES			
Accounts payable	8	3,280	4,120
Deferred income	9	4,546	7,183
Interest bearing loans	10	7,133	15,402
		14,959	26,705
NON-CURRENT LIABILITIES			
Interest bearing loans	11	12,923	17,131
Deferred income	9	1,540	2,045
Provisions	12	338	278
		14,801	19,454
RESTRICTED FUNDS			
Programme funds	13	2,590	4,296
Restricted endowment funds	14	8,210	9,887
		10,800	14,183
OTHER FUNDS AND RESERVES			
<i>Designated funds</i>			
Designated programme funds	15	700	1,486
Designated fund for real estate investment	16	10,804	2,359
Designated fund for fixed assets	17	5,687	6,735
Designated fund for building project	18	804	613
Deficit fund to be covered from development project	19	-	(11,710)
		17,995	(517)
<i>Unrestricted funds</i>			
General reserves	20	7,403	7,472
		7,403	7,472
Total Unrestricted & designated funds		25,398	6,955
TOTAL FUNDS & RESERVES		36,198	21,138
TOTAL FUNDS & RESERVES AND LIABILITIES		65,958	67,297

Schedule II Consolidated Income & Expenditure Statement
For the year ended 31 December 2022
(Swiss Francs 000's)

		<i>Unrestricted & Designated Funds</i>	<i>Unrestricted & Designated Funds</i>	<i>Restricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds</i>	<i>Total Funds</i>
	Notes	2022	2021	2022	2021	2022	2021
CONTRIBUTIONS INCOME							
Membership & other unrestricted contributions		3,565	3,696	-	-	3,565	3,696
Programme contributions		-	-	19,752	12,444	19,752	12,444
		3,565	3,696	19,752	12,444	23,317	16,140
OTHER INCOME							
Financial income	21	216	70	438	1,839	654	1,909
Financial expense	21	(746)	(291)	(1,994)	(919)	(2,740)	(1,210)
Rental income and sales	22	6,057	4,719	409	44	6,466	4,763
Gain on sale of land	23	30,122	-	-	-	30,122	-
Miscellaneous income	24	210	218	1,300	193	1,510	411
		35,859	4,716	153	1,157	36,012	5,873
Distribution of unrestricted income	25	(3,704)	(2,262)	3,704	2,262	-	-
TOTAL INCOME		35,720	6,150	23,609	15,863	59,329	22,013
COST OF OPERATIONS							
Direct programme costs: grants		-	-	209	312	209	312
Operating & other programme costs		11,676	2,706	15,059	3,504	26,735	6,210
Depreciation		1,875	1,985	157	158	2,032	2,143
Interest expense	21	322	435	33	35	355	470
Tax expense	26	2,412	(1,352)	6	6	2,418	(1,346)
Salaries	27	3,737	3,263	8,783	8,271	12,520	11,534
TOTAL COST OF OPERATIONS		20,022	7,037	24,247	12,286	44,269	19,323
Redistributed infrastructure costs	28	(2,194)	(2,368)	2,194	2,368	-	-
Hotel and conference centre internal (sales)/charges	29	(549)	(435)	549	435	-	-
TOTAL COSTS BEFORE OPERATING TRANSFERS		17,279	4,234	26,990	15,089	44,269	19,323
NET SURPLUS BEFORE OPERATING TRANSFERS		18,441	1,916	(3,381)	774	15,060	2,690
OPERATING TRANSFERS							
Transfers between funds	30	2	2	(2)	(2)	-	-
NET SURPLUS FOR THE YEAR		18,443	1,918	(3,383)	772	15,060	2,690

Schedule III Part I Consolidated Statement of Movements in Funds & Reserves
For the year ended 31 December 2022 – Prior year comparatives
(Swiss Francs 000's)

	Restricted Funds			Unrestricted & Designated Funds							Total Funds & Reserves		
	Programme Funds	Endowment Funds	Total	Designated Programme Funds	Designated Fund for RE Investment	Designated Fund for Fixed Assets	Unrestricted Operating Fund	Designated Fund for Building Project	Fund to be covered from Development Project	General Reserves	Total	Total	Total
	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2020
Opening Balance at 1 January 2021	4,167	9,244	13,411	886	577	7,779	-	505	(11,710)	7,000	5,037	18,448	6,911
Net surplus/(deficit) before operating transfers	161	613	774	-	1,782	(547)	1,063	(382)	-	-	1,916	2,690	11,531
Operating transfers:													
Between funds	(32)	30	(2)	-	-	-	2	-	-	-	2	-	-
To/(from) funds	-	-	-	-	-	-	-	-	-	-	-	-	6
Net (deficit)/surplus before transfers to/(from) Reserves & Funds	129	643	772	-	1,782	(547)	1,065	(382)	-	-	1,918	2,690	11,537
Transfers to/(from) Reserves & Funds:													
From Unrestricted Operating Fund to General reserves	-	-	-	-	-	-	(1,065)	-	-	1,065	-	-	-
From Designated fund for fixed assets to General reserves	-	-	-	-	-	(497)	-	-	-	497	-	-	-
From General reserves to Designated Programme funds - central committee	-	-	-	100	-	-	-	-	-	(100)	-	-	-
From General reserves to Designated Programme funds - assembly	-	-	-	500	-	-	-	-	-	(500)	-	-	-
From General reserves to Designated fund for building project	-	-	-	-	-	-	-	490	-	(490)	-	-	-
Closing balance at 31 December 2021	4,296	9,887	14,183	1,486	2,359	6,735	-	613	(11,710)	7,472	6,955	21,138	18,448

Schedule III Part II Consolidated Statement of Movements in Funds & Reserves
For the year ended 31 December 2022
(Swiss Francs 000's)

	Restricted Funds			Unrestricted & Designated Funds							Total Funds & Reserves		
	Programme Funds	Endowment Funds	Total	Designated Programme Funds	Designated Fund for RE Investment	Designated Fund for Fixed Assets	Unrestricted Operating Fund	Designated Fund for Building Project	Fund to be covered from Development Project	General Reserves	Total	Total	Total
	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2021
Opening Balance at 1 January 2022	4,296	9,887	14,183	1,486	2,359	6,735	-	613	(11,710)	7,472	6,955	21,138	18,448
Net surplus/(deficit) before operating transfers	(1,704)	(1,677)	(3,381)	(1,487)	20,655	(327)	(91)	(309)	-	-	18,441	15,060	2,690
Operating transfers:													
Between funds	(2)	-	(2)	1	(11,710)	-	1	-	11,710	-	2	-	-
Net (deficit)/surplus before transfers to/(from) Reserves & Funds	(1,706)	(1,677)	(3,383)	(1,486)	8,945	(327)	(90)	(309)	11,710	-	18,443	15,060	2,690
Transfers to/(from) Reserves & Funds:													
From Designated fund for fixed assets to General reserves	-	-	-	-	-	(721)	-	-	-	721	-	-	-
From Designated fund for real estate investment to General reserves	-	-	-	-	(500)	-	-	-	-	500	-	-	-
From General reserves to Unrestricted Operating fund	-	-	-	-	-	-	90	-	-	(90)	-	-	-
From General reserves to Designated Programme funds	-	-	-	700	-	-	-	-	-	(700)	-	-	-
From General reserves to Designated fund for building project	-	-	-	-	-	-	-	500	-	(500)	-	-	-
Closing balance at 31 December 2022	2,590	8,210	10,800	700	10,804	5,687	-	804	-	7,403	25,398	36,198	21,138

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

Schedule IV Consolidated Cash Flow Statement For the year ended 31 December 2022

(Swiss Francs 000's)

	2022	2021
Net surplus for the year	15,060	2,690
Adjustments for non-cash items:		
Depreciation	2,032	2,143
Unrealised and realised (gains)/losses on investments and unrealised foreign currency losses/(gains), net	2,274	(629)
Other Operating adjustments:		
Interest paid	355	470
Interest income received	(190)	(196)
Gain on sale of land	(30,122)	-
Movements in working capital and provisions		
Prepaid expenses	1,665	(2,180)
Contributions receivable	(271)	(432)
Other receivables	(608)	(417)
Deferred income	(3,142)	1,644
Accounts payable	(840)	(706)
Provisions	60	58
Net cash flow from operating and programme activities	(13,727)	2,445
Purchase of Land, property and equipment	(311)	(476)
Proceeds from sale of land	30,300	-
Interest received	190	196
Net proceeds from (purchase)/sale of investments	(8,260)	49
Cash flow from investing activities	21,919	(231)
Repayment of mortgage loans	(21,427)	(19,836)
Interest paid to third parties	(355)	(470)
Mortgage loans contracted	8,950	19,360
Cash flow from financing activities	(12,832)	(946)
Net increase/(decrease) in Cash and cash equivalents	(4,640)	1,268
Cash and cash Equivalents at 1 January	15,368	14,310
Effect of exchange rate fluctuations on cash held	(277)	(210)
Cash and cash equivalents at 31 December	10,451	15,368

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 31 December 2022

1. Organisation

The World Council of Churches is a fellowship of 352 churches from around the world “which confess the Lord Jesus Christ as God and Saviour according to the scriptures and therefore seek to fulfil together their common calling to the glory of the one God, Father, Son and Holy Spirit.” It was founded in 1948 in response to a growing sense that a formal, international body constituted by the churches was needed to strengthen efforts to express the fundamental unity of Christians. Its members include churches from virtually every major Protestant tradition, nearly all self-governing Orthodox churches and a growing number of independent churches, especially in countries of the South. Its work primarily involves the unity of the churches and their common witness. Major education, health, justice and peace activities are a significant part of its mandate, as well as human rights advocacy and programmes in support of women and against racism and violence. In 2022, the Council was concluding the cycle of work based on the reflections of the 10th Assembly, and while preparing the 11th Assembly, held in Karlsruhe, Germany, from 31 August to 6 September 2022. During the year, the Council’s activities were carried out through the following programmatic areas:

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

In addition, programmatic activities were planned and conducted together with focus on the following themes, defined as *transversal issues*: Church and ecumenical relations; Youth engagement in the ecumenical movement; Just community of women and men; Inter-religious dialogue and cooperation; Spiritual life; and Overcoming racism

Programmatic teams were supported by the Communication team and the following support service teams: Income monitoring and development and Planning, monitoring, evaluation and reporting (IMD & PMER), IT and facility services, Human resources, and Finance. With its headquarters in Geneva, Switzerland, and with 117 staff (2021: 111 staff), the Council is recognized as an international, non-governmental association under Swiss law.

2. Accounting Policies

The significant accounting policies adopted by the Council in the preparation of the consolidated financial statements are set out below.

(i) Basis of preparation

The financial statements of the Council have been prepared on a basis consistent with its statutes. The Council’s accounting policies and the format used for the presentation of its financial statements are designed to present fairly the programmes and other activities of the Council.

The financial statements are presented in Swiss francs, rounded to the nearest thousand, since a majority of the Council’s activities is conducted in this currency. They are prepared on the historical cost basis except for financial instruments, which are stated at their fair value.

The accounting policies are consistent with those applied by the Council for the year ended 31 December 2021.

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

(ii) Basis of consolidation

The representative offices and subsidiaries of the World Council of Churches listed below are controlled by the World Council of Churches, and their financial statements are included in the consolidated financial statements. Intra-group balances and transactions, and any unrealized gains from such transactions, are eliminated in preparing the consolidated financial statements.

Subsidiaries are entities controlled by the World Council of Churches. Control exists when the Council has the power, directly or indirectly, to govern the financial and operating policies of an entity. The financial statements of subsidiaries are included in the consolidated financial statements from the date that control commences until the date that control ceases.

In 2022, there was one subsidiary. In accordance with its constitution, the executive board reports through its executive secretary to the relevant programme of the Council.

Ecumenical Disability Advocates Network, Kenya

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

In 2022, there were seven representative offices. None had formal legal registration within the country of operations.

Ecumenical Office to the United Nations (EOUN), USA

The EOUN is located at the UN headquarters in New York, where United Methodist Women, New York acts as custodian.

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

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

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

In 2022, WCC-EHAIA operated in locations listed below. For each office, except in Kenya and Zimbabwe, a locally registered non-governmental organization acts as custodian.

WCC-EHAIA Central Region Co-ordination Office, Kinshasa,
Democratic Republic of Congo

WCC-EHAIA Eastern Region Co-ordination Office, Nairobi, Kenya

WCC-EHAIA Lusophone Region Co-ordination Office, Luanda, Angola

WCC-EHAIA Southern Region Co-ordination Office, Harare, Zimbabwe

WCC-EHAIA Western Region Co-ordination Office, Lome, Togo

(iii) Recognition of contributions and membership income

Contributions from donors are recognized as income when they have been received or confirmed in writing by pledges and when there is reasonable assurance that they will be received. Contributions which carry donor imposed restrictions are ascribed either to a programme, where the purpose of the contribution is consistent with the objectives of the programme as a whole, or to a project within that programme, or to one or several activities within a project. Donor-restricted contributions earmarked for use substantially in future periods are deferred. Other donor-restricted contributions are recognized as expenditure is incurred and contractual obligations are fulfilled. Subject to specific donor conditions, at the end of an accounting period any unspent portion of such contributions is recognized in restricted funds.

Membership income, which is payable on a calendar year basis, is recognized on an accruals basis. Membership income received relating to future periods is treated as deferred income.

Contributions-in-kind are not recognized with a financial value; member churches and other parties which offered non-financial contributions in the year are listed in an appendix to the financial report.

Revenue from recharged costs is recognized when the service or basic expenditure is fulfilled or, if applicable, ownership of related assets has been transferred.

Membership contributions and other unrestricted income may be allocated to programmes, projects or activities where the restricted-use funding is not sufficient to fully cover incurred expenditure.

(iv) Recognition of federal and local government and other grants for capital expenditure

State grants or other significant grants received for expenditure on capital assets are treated as deferred income which is then recognized in the income and expenditure account as income over the useful life of the asset acquired. Grants are recognized only when there is reasonable assurance that they will be received and that the Council will comply with the conditions, if any, of the grant. Unconditional grants are recognized in the income and expenditure account when they become receivable.

(v) Recognition of expenditure

Expenditure is recognized in the financial statements on an accruals basis. Contributions to third parties paid out of Programme Funds are recognized when the commitment to pay has been made before the end of the year and the payment relates to the current year, and where there is either a legal or constructive obligation to pay. When matched with budgeted donor contributions for the following financial year, recognized as deferred income, grants to third parties disbursed close to the year-end are recognized as prepayments.

(vi) Foreign currency

Transactions in currencies other than the Swiss franc are converted into Swiss francs at rates which approximate the actual rates ruling at the transaction date. At the balance sheet date monetary assets (including investments) and liabilities denominated in foreign currency are converted into Swiss francs at the rate of exchange ruling at that date. Realized and unrealized exchange differences are reported in the income and expenditure account.

The assets and liabilities of the Council's foreign operations are translated into Swiss francs at foreign exchange rates ruling on the balance sheet date, while income and expenditure are translated at rates approximating the foreign exchange rates ruling at the dates of the transactions.

The rates applying at the end of the year were as follows:

Currency	2022	2021
Euro	0.9841	1.0347
Swedish Krona	0.0882	0.101081
Pound Sterling	1.1123	1.2339
Norwegian Krone	0.0934	0.1037
US Dollar	0.9234	0.914
Canadian Dollar	0.6815	0.7176

(vii) Investments

The Council has designated all its investments as financial instruments at fair value. The Council does not have any financial instruments classified as held for trading, and does not hold any derivative financial instruments for trading purposes.

A financial instrument is classified at fair value if it is designated as such upon initial recognition.

Financial instruments are designated at fair value if the Council manages such investments and makes purchase and sale decisions based on their fair value. Upon initial recognition, these instruments are recognized at fair value and attributable transaction costs are recognized in the statement of income and expenditure when incurred. Gains and losses arising from subsequent changes in fair value are recognized in the statement of income and expenditure.

Investments are recognized or derecognized by the Council at the date it commits to purchase or sell the investments.

The fair value of listed investments is their quoted bid price at the balance sheet date.

Investment income consists principally of interest and dividends, and net realized and unrealized gains on changes in fair value. Interest income is recognized on an accruals basis, taking into account the effective yield on the asset. Dividend income is recognized in the period in which the dividend is declared. As the Council's investments are managed externally on a portfolio basis, all investment income is disclosed net in the statement of income and expenditure, within financial income/(expense). Investments held derive principally from restricted or designated income, and the terms of the restrictions and designations require in general that investment income be used to finance operations. Consequently net financial income/(expense) is treated as operating income.

Investments are classified as non-current to the extent to which they represent endowment funds held or other long-term obligations. All other investments are current.

(viii) Land, property and equipment

Land, property and equipment are stated at historic cost, or, in the case of donated assets, at the fair market value when donated, and are depreciated on a straight line basis over their useful lives. The useful life are set out below:

- Building 50 years;
- Building installations 20 or 25 years,
- Hotel and catering installations 10 years;
- Furniture and equipment 5 years;
- Computer software 10 years;
- Computer equipment 3 years.

Borrowing costs relating to the construction of buildings and equipment are capitalised and included in the cost of the assets concerned and depreciated over the useful life of the respective asset. When parts of an item of land, buildings and equipment have different useful lives, they are accounted for as separate items.

(ix) Employee benefits: Pension plan

Contributions which the Council is obliged to make to the Council's pension plan are recognised as an expense in the statement of income and expenditure.

(x) Fair value

The fair value of investments is reported in Note 6 to the financial statements. The fair value of cash, overdrafts, other financial assets and accounts payable are not materially different from the carrying amounts.

Fair value estimates are made at a specific point in time, based on market conditions and information about the financial instrument. These estimates are subjective in nature and involve uncertainties and matters of significant judgment and therefore cannot be determined with precision. Changes in assumptions could significantly affect the estimates.

(xi) Cash and cash equivalents

Cash and cash equivalents comprise cash balances and highly liquid investments with a maturity of less than three months from the date of acquisition that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Bank overdrafts that are repayable on demand and form an integral part of the Council's cash management are included as a component of cash and cash equivalents for the purpose of the statement of cash flows.

(xii) Accounts receivable

Accounts receivable are stated at cost less impairment losses.

(xiii) Accounts payable

Accounts payable are stated at cost.

(xiv) Interest bearing loans and borrowings

Interest bearing loans and borrowings are recognized at fair value, less attributable transaction costs.

(xv) Impairment

The carrying amounts of the Council's assets are reviewed at each balance sheet date to determine whether there is an indication of impairment. If any such indication exists, the asset's recoverable amount is estimated. An impairment loss is recognized whenever the carrying amount of an asset exceeds its recoverable amount.

(xvi) Use of estimates

The preparation of the financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of income and expenditure during the period. Actual results could differ from those estimates.

Management has carefully considered the development, selection and disclosure of the Council's critical accounting policies and estimates and the application of these policies and estimates. The most critical judgments and estimates made relate to the assessment of provisions, and the reasonable assurance regarding receivables, including programme contributions and membership income receivable, as well as other receivables.

3. Cash and cash equivalents

	2022	2021
	CHF 000	CHF 000
Bank balances	10,390	15,349
Cash	62	19
	10,452	15,368

Bank balances include CHF 54,000 in rent deposits paid, and held under dual control, as a condition of rental agreements undertaken as tenant for a number of apartments (2021: CHF 54,000). The rent deposits may be realized only subject to the terms of the lease, and with joint agreement of the real estate agent.

4. Other receivables

	2022	2021
	CHF 000	CHF 000
VAT	932	445
11th Assembly participants, for accommodation	323	-
Tenants, including ecumenical organisations	236	309
Social charges and other payroll related receivables	42	158
Ecumenical Trust	103	105
German VAT	82	-
Hotel and conference centre invoices, Bossey	53	51
Legacies and royalties	32	36
Other	199	217
Gross	2,002	1,321
Allowance for impairment	(154)	(81)
	1,848	1,240

5. Prepaid expenses

	2022	2021
	CHF 000	CHF 000
Assembly		
- Prepayments and deposits GFFO	-	1,586
- Prepaid tickets GFFO	-	293
- Prepayments and deposits	275	105
Prepaid expenses	730	751
Inventories	86	21
	1,091	2,756

The WCC 11th Assembly took place in Karlsruhe, Germany from 31 August to 8 September 2022. Based on contractual requirements in order to secure reservations, significant deposits for the venue, logistics and hotels were made in 2021 for the WCC 11th Assembly. The German Federal Foreign Office (GFFO) funded prepayments of CHF 1,879,000 in 2021 which were duly recognized as expenditure in 2022, detailed under activity references "GFFO 1" in the Appendix to the Financial Report 2022.

In 2022, a deposit of CHF 275,000 was held by the Karlsruhe Tourist Office under contractual terms concerning remuneration due to it directly by hotels, related to reservations made on behalf of the WCC. Subject to a small deduction under the terms concerned, the deposit was refunded in 2023.

6. Investments

	2022	2021
	CHF 000	CHF 000
Non-current Investments		
Debt securities	17,777	12,996
Equity securities	6,470	4,989
	24,247	17,985

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

Non-current investments include CHF 7,033,000 held in shares in a multi-asset fund, publicly traded, and with conservative profile. For the multi-asset fund, allocation between the asset classes, debt securities and equity securities above, has been made on an estimated basis, in accordance with the allocation presented in the fund's published fact sheet.

Equity securities include CHF 1,308,000 (2021: CHF 1,658,000) managed on the Council's behalf by the Ecumenical Trust, a related party, and a not-for-profit organization under section 501 (c) (3) of the US Internal Revenue Code.

Non-current investments held in debt securities include CHF 948,000 (2021: CHF 1,060,000) also managed by the Ecumenical Trust, and which are traded on a secondary market only. Debt securities also include CHF 471,000 (2021: CHF 496,000) invested in Oikocredit. This investment is the only investment held that is not quoted, nor traded on a secondary market. Its value is recognized at historic cost, based on the rules for redemption of shares as stipulated in Oikocredit's articles of association.

7. Land, Property and Equipment

	Freehold Land	Ecumenical Centre	Office wings	Château de Bossey	Staff Residence	Furniture & Equipment	Total
	CHF 000	CHF 000	CHF 000	CHF 000	CHF 000	CHF 000	CHF 000
<i>Cost:</i>							
1 January 2022	3,939	16,325	16,931	23,192	14,331	6,656	81,374
Additions/(disposal)	-	-	-	161	40	110	311
31 December 2022	3,939	16,325	16,931	23,353	14,371	6,766	81,685
<i>Depreciation:</i>							
1 January 2022	-	12,877	15,090	10,634	7,713	6,056	52,370
Charge for the year	-	323	738	543	292	136	2,032
31 December 2022	-	13,200	15,828	11,177	8,005	6,192	54,402
<i>Net Book Value:</i>							
31 December 2022	3,939	3,125	1,103	12,176	6,366	574	27,283
31 December 2021	3,939	3,448	1,841	12,558	6,618	600	29,004

From 2018, an accelerated depreciation plan was applied to the Ecumenical Centre office wings, with the plan adjusted each year based on the expected date of demolition. In 2022, and based on the scheduled date for demolition, the accelerated depreciation was applied with an estimated end of useful

for the office wings in May 2024. In 2022, the additional depreciation charges recognized as a result of the acceleration total CHF 453,000 (2021: CHF 534,000).

An evaluation survey dated 28 February 2019 estimated the land value of the Ecumenical Centre estate at CHF 109 million. Since that date, gains on sale of land totaling CHF 52.5 million have been recognized (2019: CHF 3.5 million; 2020: CHF 18.9 million; 2022: CHF 30.1 million).

The Council's original land plot 1270 in Grand-Saconnex, of 33,994m², was recognized at an historic cost of CHF 997,825 at 1 January 2019. In 2019, the plot was divided, as described and illustrated in the *Report to member churches on the 2019 financial report*.

In 2019 and 2020, and with reference to the "private property by floor" rules governing the new plot 2453, the Council sold 896/1,000 shares of that plot, with proportionate rights in the auxiliary plot 2455. The land sold in 2019 and 2020, together with proportionate rights in the auxiliary plot, was held at an historic cost of CHF 73,000.

In 2019, land with an historic cost of CHF 248,000 was reclassified as an asset for sale. At 31 December 2022, CHF 8,000 of that land at historic cost remains classified for sale. Further information on land sales is included at Note 23.

The insurance value of the Ecumenical Centre including installations is CHF 68,831,000; of the Château de Bossey and other buildings and their contents on the estate at Bossey, CHF 27,060,000; and of the staff residential building CHF 17,213,000. Mortgage loans and credit lines secured against the land and buildings are detailed at Notes 10 and 11.

8. Accounts payable

	2022	2021
	CHF 000	CHF 000
Accrued expenses	452	1,346
General suppliers payable	2,075	1,664
Taxation	390	800
Vacation accrual	311	246
Other accounts payable	18	29
Payroll related payables	34	35
	3,280	4,120

The accrual for untaken vacation in excess of five days per employee is classified in non-current liabilities (refer to Note 26).

9. Deferred income

	2022	2021
	CHF 000	CHF 000
Current deferred income	4,546	7,183
Non-current deferred income	1,540	2,045

Current deferred income represents contributions income received relating to future periods. As at 31 December 2021, current deferred income included a grant of CHF 1,988,000 received from the German Federal Foreign Office (GFFO) for the 11th Assembly preparatory process which was recognized in 2022.

Non-current deferred income represents principally grants received for the renovation of buildings, including CHF 229,000 (2021: CHF 353,000) being the amortized balance of a grant of CHF 1,700,000 received in 1999 from the Canton of Geneva for the Ecumenical Centre, and CHF 433,000 (2021: CHF 448,000) being the amortized balance of various other grants received for the renovation of the Château de Bossey.

10. Current Interest Bearing Loans

Current interest bearing loans are loans payable within one year and include current maturities related to mortgage loans secured by bearer mortgage notes described in Note 11.

	2022	2021
	CHF 000	CHF 000
Current maturities related to mortgage loans:		
Mortgage loan on Staff Residential Building	3,833	127
Mortgage loan on Château de Bossey	2,250	2,550
Mortgage loan on Ecumenical Centre	1,050	12,725
	7,133	15,402

11. Non-current interest bearing loans

	2022	2021
	CHF 000	CHF 000
Secured on:		
Staff residential building	9,193	9,320
Château de Bossey	9,288	9,538
Ecumenical Centre	1,575	13,675
	20,056	32,533
Less current maturities:	(7,133)	(15,402)
	12,923	17,131

The loans are secured by bearer mortgage notes on the properties as follows:

Property mortgaged	Bearer mortgage note CHF 000	Rank
Staff residential building	10,080	1 st rank
Staff residential building	2,533	2 nd rank
Château de Bossey	12,600	1 st rank
Ecumenical Centre	5,500	1 st rank
Ecumenical Centre	10,000	1 st rank
Ecumenical Centre	10,000	1 st rank
Ecumenical Centre	7,175	1 st rank

Following the division of the original plot 1270 in Grand-Saconnex in 2019, the bearer mortgage notes on the Ecumenical Centre property are secured on plots 2448, 2449, 2450, 2451 and 2454, the remaining plots being free of mortgage.

These loans, stated below at value on issue date before reimbursements, carry fixed interest at the rates and for the durations set out below:

Loan secured on:	CHF 000	Issued	Duration	Fixed Rate
Staff residential bldg	4,593	31.08.16	7 years	1.10%
Staff residential bldg	5,360	30.08.21	10 years	1.06%
Château de Bossey	2,000	29.07.18	5 years	1.25%
Château de Bossey	2,000	28.07.21	7 years	1.17%
Château de Bossey	2,000	29.07.20	5 years	1.25%
Château de Bossey	2,300	01.04.22	4 years	1.32%
Château de Bossey	1,487	01.04.21	4 years	1.22%
Ecumenical Centre	950	31.12.20	3 years	1.40%
Ecumenical Centre	650	01.12.22	2 years	2.87%

In 2022, in addition to contractual reimbursements of CHF 477,000 for mortgage loans listed above, the reimbursement of CHF 12,000,000 of loans mortgaged on the Ecumenical Centre plots was funded by the sale of land.

The loans are repayable as follows:

	2022	2021
	CHF 000	CHF 000
Within:		
One Year	7,133	15,402
Two to five years	12,923	17,131
	20,056	32,533

12. Provisions

Provisions of CHF 338,000 (2021: CHF 278,000) principally concern estimates for longer-term untaken vacation and for taxes related to activities outside Switzerland.

13. Programme funds

Programme funds represent amounts received from donors, and restricted for use within the programme, project or activity to which they are credited. Programme funds are detailed by programmatic area and transversal issue on Schedules V, VI (a) and VI (b). A reduction in these funds does not represent a loss but the use of funds for the purposes for which they were intended. The separate Appendix to the Financial Statements details the opening balances, income, expenditure, transfers and closing balances of each activity, by programme.

As of 31 December 2022, there were no debit balances in Programme funds in excess of CHF 1,000 (2021: none).

14. Endowment funds

	2022	2021
	CHF 000	CHF 000
Restricted endowment funds		
Specific Endowments	5,954	7,169
Funds held by the Ecumenical Trust	2,256	2,718
Total Restricted Endowment Funds	8,210	9,887

Movements on the Restricted Endowment Funds are set out in Schedule V.

Specific endowments

Specific endowments are legacies or gifts where either the donor has formally requested or it has been formally confirmed that the assets gifted will be held in the long term. Income derived from the invested asset is at the disposition of the Council, but its use may be subject to certain conditions.

Transfers to/(from) Endowments

In 2022, there were no operating transfers to or from Restricted Endowment Funds (2021: net operating transfers to the Funds totaled CHF 30,000).

Adjustment on Revaluation

Based on the value of the original legacy or gift amounts, the Restricted endowment funds are adjusted annually to reflect changes in the value of related non-current asset investments. In 2022, the adjustments, recorded in Financial income and Financial expense, resulted in a decrease of CHF 1,666,000 in the Restricted endowment funds (2021: increase of CHF 627,000).

Distributions

Income from the Specific endowments may be credited directly to the Programme Funds in accordance with the relevant conditions of the gift. In 2022, no distribution was made from Specific endowments to the Programme Funds (2021: CHF 196,000). No transfers were made from the Endowment Funds to the Programme Funds in 2022 (2021: none). In 2022, CHF 103,000 was distributed to the Programme Funds from the Funds held by the Ecumenical Trust (2021: CHF 105,000).

Funds held by the Ecumenical Trust

Funds held by the Ecumenical Trust totaling CHF 2,256,000 (2021: CHF 2,718,000) reflect endowment assets managed for the Council by the Ecumenical Trust, as described in Note 6 above.

15. Designated programme funds

The Designated programme funds are special programme reserves held at the discretion of the Council, and derived from the Council's own designation of its unrestricted funds. The Council may determine the timing of the disbursement of such reserves.

In 2022, and as approved by the executive committee in Budget 2022, Designated programme funds of CHF 1,486,000 were applied as below (2021: none). In addition, in 2022, in accordance with the decision of executive committee in December 2022, an allocation of CHF 700,000 was made to the Designated programme funds from General reserves for programmatic activities in 2023 (2021: CHF 600,000, being CHF 500,000 for the 11th Assembly, and CHF 100,000 for central committee).

	CHF 000
Opening balance	1,486,955
For the central committee, June 2022	(100,000)
For the 11th Assembly	(1,386,955)
Closing balance before allocations:	-
Allocation from the General reserves	700,000
Closing balance	700,000

The separate Appendix to the Financial Statements details the opening balances, income, expenditure, transfers and closing balances of each activity in the Designated programme funds, by programme.

16. Designated fund for real estate investment

In 2018, the central committee approved a Building Reserves Policy, requiring that proceeds from the sale of land, or other proceeds derived from property development be transferred to a Restricted fund for land, property and equipment. The fund was reclassified and renamed in 2021 as the Designated Fund for Real Estate Investment.

In 2022, the gain on sale of land of CHF 30,122,000 from the real estate development was credited to the fund, as described in Note 23, as well as related expenditure and transfers. There were no sales of land in 2021.

A credit balance of CHF 10,804,000 is held at 31 December 2022 (2021: CHF 2,359,000). The movement on the Designated fund for real estate investment is set out in Schedule VII.

17. Designated fund for fixed assets

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

	2022	2021
	CHF 000	CHF 000
Total Land, property and equipment	27,283	29,004
Less Long-term loans, proceeds for buildings	(12,923)	(17,131)
Less Short-term loans, proceeds for buildings	(7,133)	(3,402)
Less Long-term deferred income for buildings	(1,736)	(1,736)
Designated fund for fixed assets	5,687	6,735

In 2022, accelerated depreciation of CHF 453,000 (2021: CHF 534,000), as described in Note 7, was recognized in the Designated fund for fixed assets.

The Designated fund for fixed assets records income and expenditure related to the staff residence building. The movement on the Designated fund for fixed assets is set out in Schedule VII.

18. Designated fund for building project

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

At 31 December 2022, the Designated fund for the building project totaled CHF 804,000 (2021: CHF 613,000).

Transfers to the Designated fund for the building project have been made by decision of executive committee at the following dates:

	Decision date	CHF 000
Transfer from the General reserves, in 2012	March 2013	3,100
Transfer from the General reserves, in 2015	November 2015	800
Transfer from the General reserves in 2021	November 2021	490
<i>Funded from the General reserves</i>		4,390
Transfer from the Restricted fund for fixed assets* to the General reserves, and transfer from the General reserves, in 2020	November 2019	500
Transfer from the Designated fund for real estate investment to the General reserves, and transfer from General reserves, in 2022	November 2021	500
<i>Funded from the designated fund for real estate investment</i>		1,000
		5,390

*The Restricted fund for fixed assets was reclassified in 2021 as the Designated fund for real estate investment, as set out in Note 16.

The movement on the Designated fund for the building project in 2022 is set out in Schedule VII.

19. Deficit fund to be covered from development project

The Designated deficit fund to be covered from development project records a zero balance (2021: debit balance of CHF 11,710,000).

	2022	2021
	CHF 000	CHF 000
Deficit fund to be covered from Development Project	11,710	11,710
Transfer from Designated fund for real estate development	(11,710)	-
Deficit fund to be covered from Development Project	-	11,710

The fund was recorded in 2011, reflecting the debit to Funds and Reserves as a result of executive committee's decision in September 2011 that the Council make an extraordinary contribution to the Retirement Fund of the World Council of Churches. A charge of CHF 24,745,000 was recognized as an Extraordinary Item in 2011, and a credit of CHF 745,000 was recognized as an Extraordinary Item in 2012 following the decisions of the steering committee for the pension fund and building development project, as appointed by the executive committee.

In 2014, in order to complete its liquidation, and with the agreement of the Geneva cantonal pension fund regulatory authority, the *WCC Retirement Fund in liquidation* returned CHF 230,000 to the WCC, recognized as miscellaneous income to the Deficit Fund to be covered from the Development Project.

The extraordinary contribution was financed by a mortgage loan which has now been repaid by the realization of the real estate development.

In 2022, as described at Note 23, CHF 11,710,000 in net proceeds from the land sales realized in 2022 were transferred to the Deficit Fund from the Designated fund for real estate investment.

20. General reserves

In accordance with the Funds and Reserves Policy approved by the central committee in July 2014, General reserves are defined as those funds available to the Council after meeting its obligations and commitments, without realizing fixed assets. In June 2018, central committee set the General reserves target at CHF 7,000,000.

An analysis of the movements on General Reserves follows:

	General Reserves
	CHF 000s
Balance at 1 January 2022	7,472
Transferred in:	
From Designated fund for fixed assets	721
From Designated fund for real estate development	500
Transferred out:	
To Designated Programme funds	(700)
To Designated fund for the building project	(500)
To Unrestricted operating fund, covering deficit 2022	(90)
Balance at 31 December 2022	7,403

In November 2021, executive committee received and approved Budget 2022 as presented in document 34 with its appendix 1, which included the transfer of CHF 500,000 from the Designated fund for real estate development to the Designated fund for the building project. In accordance with the Building Reserves Policy (central committee, June 2018), transfers from the Designated fund for real estate development may be made to the General reserves, up to the limit of total transfers made from the General reserves to the Designated fund for the building project. To comply with the Building Reserves Policy, and following the example of the transfer recorded in 2020 (see Note 18), the approved transfer is duly reflected as a transfer from the Designated fund for the real estate development to the General reserves, and from the General reserves to the Designated fund for the building project.

At its meeting in November 2022, the executive committee approved a transfer of CHF 700,000 to the Designated Programme fund, to be applied for programmatic activities planned in 2023, provided that the balance of the general reserves should not fall below CHF 6.5 million at 31 December 2022.

21. Financial income and Financial expense

Financial income

	2022	2021
	CHF 000	CHF 000
Investment portfolio income		
<i>Non-current asset investments</i>		
Interest income	203	196
Realized gain on investments	108	868
Unrealized gain on investments	136	780
<i>Other</i>		
Negative interest	(13)	-
Other foreign exchange gains		
Realized gains	184	20
Unrealized gains	36	45
Total Financial Income	654	1,909

Financial expense

	2022	2021
	CHF 000	CHF 000
Investment portfolio losses		
<i>Non-current asset investments</i>		
Realized losses on investments	(246)	(81)
Unrealized losses on investments	(2,114)	(847)
Other foreign exchange losses		
Realized losses	(186)	(146)
Unrealized losses	(194)	(136)
Total Financial expense	(2,740)	(1,210)

Interest expense

Interest expense, reported within Cost of operations, totaled CHF 355,000 (2021: CHF 470,000).

22. Rental income and sales

Rental income and sales of CHF 6,466,000 (2021: CHF 4,763,000) includes income from hotel and conference centre receipts at Bossey, rental income from the staff residential building, rental income from offices at the Ecumenical Centre, rental income on sub-letting of apartments, re-invoicing of hotel accommodation at the 11th Assembly to certain participants; and book sales.

23. Gain on sale of land

In 2022, plot 2452 in Grand-Saconnex, for the office building *Kyoto*, was sold, with proportionate rights in the auxiliary plot 2455 (2021: no land sales).

Asset for sale

An asset for sale of CHF 8,000 is recognized in 2022, at historic cost (2021: CHF 186,000). The asset includes a fraction of one land plot.

The fraction concerns 104/1,000 land shares in the plot 2453, representing the premises of the future crèche in the residential building, *Montreal*, defined as “private property by floor” under Swiss law, with 49 lots. The crèche is the one remainder lot, following sales in 2019 and 2020. The asset includes the proportionate rights in the auxiliary plot 2455. It remains the intention that the fraction be sold in 2023.

Sales in 2022

Total sales proceeds in 2022 were CHF 30,300,000 (none in 2021). The land plot 2452 which was sold, together with proportionate rights in the auxiliary plot, was held at an historic cost of CHF 178,000, or proportionately 18% of the historic cost of the original Grand-Saconnex plot 1270. The gain on sale of land recognized in 2022 was CHF 30,122,000 (none in 2021).

In accordance with the development contract and its third addendum, the Council covered from the gain on sale of land the real estate development costs, including certain project financing costs incurred during the period of the pandemic; the development fees and margin due to the developer based on contract; and legal costs related to the deed of sale. Total costs before tax expense were CHF 7,038,000 in 2022.

A tax deposit of CHF 2,423,000 was made in accordance with the deed of sale at the transaction date.

In accordance with the Building Reserves Policy approved by central committee in June 2018, a transfer of CHF 11,710,000 was recognized from the Designated fund for real estate investment in favour of the Deficit fund to be covered from the building project, bringing the Deficit fund to zero, and following the application of funds to reimburse loans of CHF 12,000,000 in 2022.

A credit balance of CHF 10,804,000 is held at 31 December 2022 (2021: CHF 2,359,000). Transactions were recorded in the Designated fund for real estate investment, as set out in Schedule VII, with an explanation for the increase in the fund in 2022 at Note 16.

24. Miscellaneous income

Miscellaneous income of CHF 1,510,000 (2021: CHF 411,000) includes registration fees and self-payers' fees for food at the 11th Assembly. In addition, and in both 2022 and 2021, miscellaneous income includes reimbursement of travel and other expenses, deferred income recognized as income during the useful life of the assets concerned, and royalties on journal sales.

25. Distribution of unrestricted income

Unrestricted income distributed to restricted programme funds totaled CHF 3,704,000 (2021: CHF 2,262,000).

Distributions covered expenditure not otherwise covered by restricted programme contributions. The distributions represent one dimension of the contributions of member churches to the programmatic work.

In 2022, and as set out below, distributions of unrestricted income were also made from the hotel and conference centre at the Château de Bossey and from Facility management (2021: no such distributions).

	2022	2021
	CHF 000	CHF 000
Membership & other unrestricted contributions	3,467	2,262
Hotel & conference centre, Château de Bossey	152	-
Facility management	85	-
Distribution of unrestricted income	3,704	2,262

Before the distributions of unrestricted income, net results for the Hotel and conference centre at the Château de Bossey totaled CHF 175,000 (2021: deficit CHF 332,000), and for Facility management, CHF 335,000 (2021: CHF 243,000).

The movement on both funds is set out at Schedule VIII Unrestricted Operating Funds.

26. Tax expense

In October 2020, the authorities advised WCC that its tax exemption status would be withdrawn with effect from 1 January, because proceeds from land sales and other self-generated income would exceed total contributions income.

In 2022, the tax expense of CHF 2,418,000 represents principally the advance deposit for taxation 2022 made to the authorities on July 2022 on the sale of land. In 2021, the credit to tax expense of CHF 1,346,000 in 2021 resulted from the reversal of tax provisions in 2020, for fiscal years 2019 and 2020.

27. Salaries, Related Charges and Employee Benefits

Salaries and related charges

Salaries and related charges were:

	2022	2021
	CHF 000	CHF 000
Gross salaries	10,047	9,188
Social charges	1,079	1,019
Pension expense	1,068	1,039
Other personnel costs	326	288
	12,520	11,534

There were 117 staff at 31 December 2022 (2021: 111). During the year, the annual average number of full-time equivalent staff was 112 (2021: 101). Pension expense details are set out below

Compensation of key management personnel

In 2022, key management personnel are defined by the WCC as the acting general secretary, the deputy general secretary for public witness and diakonia, the deputy general secretary for unity, mission, ecumenical relations and ecumenical formation, the director of the office of the general secretariat, the director of communication and the director of finance. Three key management personnel retired at the end of 2022. Their replacements, the general secretary elect, programme director for Public Witness and Diakonia and programme director for Unity and Mission joined the management team on 1 November, 2022, with a resultant increase in the number of management team members during the transition period in the final two months of the year. (In 2021, key management personnel were: the acting general secretary, the deputy general secretary for public witness and diakonia, the deputy general secretary for unity, mission, ecumenical relations and ecumenical formation, the director of the office of the general secretariat, the director of communication and the director of finance). Their compensation was as follows:

	2022	2021
	CHF 000	CHF 000
Salaries and other short term benefits	1,094	989
Post-employment benefits	198	163
	1,292	1,152

During 2022, a short-term interest-free loan of CHF 2,000 was extended to one member of the key management personnel and was settled by year end.

Pension Plan

The World Council of Churches is affiliated to the collective pension fund institution, *Profond*.

Vacation Accrual

The accrued value concerning untaken vacation days up to and including five untaken days is recognized in Accounts payable. The accrued value concerning untaken vacation days above five is considered a non-current liability and is recognized in Provisions.

	2022	2021
	CHF 000	CHF 000
Total vacation accrual	523	379
Less Accounts payable	(311)	(246)
Provisions	212	133

28. Redistributed infrastructure costs

Salary costs of programme staff were charged directly to the projects within each programmatic area or transversal issue to which the staff were assigned, and in which it was confirmed their time was actually allocated in 2022. The allocation basis was validated during forecasting and at the financial year end by the responsible deputy general secretary or director, who approved the monthly estimated time allocation reports for their respective staff.

Two further categories of costs were distributed to the projects under the activity based costing process. These were general *programme costs* and *infrastructure costs*.

(i) Redistributed general programme costs

Definition of general programme costs

General programme costs were costs of the programme or transversal issue, which were to be shared fairly within the projects of the programmatic area or transversal issue, such as the costs of stationery, or of meetings related to the programme's work.

General programme costs allocation method

For each programmatic area or transversal issue, staff estimated the percentage of time applied to each of the projects. The general programme costs were then allocated to the projects on that basis.

General programme costs were therefore charged at the level of the project only. No charges were made at the level of a detailed programme activity.

(ii) Allocated infrastructure costs*Definition of redistributed costs*

The costs for distribution are the Operating costs of the support services listed below, net of income credited:

1. Income Monitoring and Development & Planning, Monitoring, Evaluation and Reporting (IMD and PMER);
2. Human Resources;
3. Finance; and
4. Information Technology Services.

The income and expenditure of the four support service cost centres is set out in Schedule IX.

Redistributed infrastructure costs

	Redistributed Costs 2022	Redistributed Costs 2021
	CHF 000	CHF 000
Infrastructure costs		
Cost of operations	2,557	2,673
Rental, sales and miscellaneous income	(297)	(305)
Net infrastructure costs distributed to programme funds	2,260	2,368
Less: distributed to designated prog funds	(66)	-
Distributed to restricted programme funds	2194	2,368

Infrastructure cost allocation method

The *Infrastructure* costs presented in the table above for redistribution were allocated to the programmatic areas and transversal issues.

Infrastructure costs were allocated to projects based on the full-time equivalent number of staff employed by the project in relation to the total full-time equivalent number of staff employed for all programmatic areas and transversal issues.

29. Hotel and conference centre internal (sales)/charges

Internal (sales)/charges of CHF 549,000 reflect the credits to the hotel and conference centre at the Château de Bossey on provision of meals and accommodation for programme activities (2021: CHF 453,000). The internal sales include CHF 393,000 of charges to the programmatic area Ecumenical Formation, principally for students' board and lodging (2021: CHF 313,000).

30. Transfers and Distributions*(i) Distribution of Unrestricted Income*

The distribution of unrestricted income, recorded in the Income & Expenditure account, represents the immediate assignment, upon receipt, of membership and other unrestricted income to restricted funds, principally programmes, whose activities might otherwise remain partially unfunded. Further information on the distributions is included at Note 25.

(ii) Operating transfers between funds

Operating transfers, recorded in the Income & Expenditure account, include transfers from one fund to another that occur generally at the conclusion of an activity or programme, and represent the re-allocation of residual funds to another use. For restricted funds, operating transfers occur only within the restrictions stipulated by the donor.

(iii) Transfers

Transfers, recorded in the Statement of Movements on Funds & Reserves, represent decisions by the appropriate governing bodies of the Council to allocate amounts to Funds & Reserves consistent with policy decisions.

31. Audit and other services delivered by the auditor

	2021	2021
	CHF 000	CHF 000
Audit services: statutory audit	91	116
Audit services: special reporting	26	29
Total fees for services delivered by the auditor	117	145

32. Financial Instruments*Foreign currency risk*

The Council incurs foreign currency risk on pledged contributions that are denominated in a currency other than Swiss francs, and on funds and investments that are denominated in other currencies. The currencies giving rise to this risk are principally the US Dollar, Euro, the Swedish Krona and the British Pounds.

The Council does not use forward foreign exchange contracts or other financial instruments to hedge its operational foreign currency risk. In general accounts receivable for contributions are low compared with total contributions, and the proportion denominated in other currencies is low. In addition, the Council does not normally commit to expenditure until the timing and amount, in Swiss francs, of related income is reasonably certain.

Substantially all financial instruments are denominated in Swiss Francs except for the following:

		2022	2021
		CHF 000	CHF 000
Accounts receivable	US Dollar	847	569
	Euro	522	46
	British Pound	32	70
	Swedish Krone	-	132
	XOF	-	18
Accounts payable	US Dollar	100	160
	Euro	229	81
Cash and cash equivalents	US Dollar	355	477
	Euro	1,084	6,034
	British Pound	110	233
	Canadian Dollar	107	161
	Swedish Krona	36	642
	Norwegian Krona	41	395
Non-current investments	US Dollar	2,256	2,718
	Euro	471	496

Interest rate risk

The Council is exposed to interest rate risks on mortgage and short-term loans as described in Notes 10 and 11 to the financial statements. The Council does not hedge or enter into financial instruments as regards its exposure to interest rate risks.

Credit risk

In accordance with credit policy, exposure to credit risk, principally as regards contributions and related organisations, is monitored on an ongoing basis.

Investments are monitored by the finance sub-committee and are executed to comply with the Council's Investment Objectives and Policy. While recognizing separately the investment in Oikocredit, the Council's investment policy requires that only readily marketable bonds and shares be used for all other investment and that derivatives are not used for speculative purposes.

At the balance sheet date there were no significant concentrations of credit risk. The maximum exposure to credit risk is represented by the carrying amount of each financial asset in the balance sheet, principally accounts receivable, investments and cash.

Fair value

The fair value of financial instruments held at 31 December 2022 does not differ from their carrying amounts shown in the balance sheet.

33. Commitments

On 24 June 2022, the Council signed a lease with the *Anlagestiftung Swiss Life* for a five year period commencing 1 June 2024, for 2.75 floors, or 3,429m², in the *Kyoto* building in Green Village. The lease cost is CHF 1,443,000 annually, plus variable charges payable at CHF 223,000 annually. A total of 30 car park spaces and 334m² of storage space are included in the lease. The lease includes the option to end the lease with six months' notice at the earliest date of 31 May 2027.

The floor space is leased semi-finished. On 4 July 2022, in the third addendum to the development contract, the Council committed to the developer that the fit-out of the 2.75 floors would be delivered by Implenia Suisse SA, with costs covered in part by *Anlagestiftung Swiss Life*, in accordance with terms defined in the above lease, and in part from the approved financial plan for the *Kyoto* transaction. At the date of this report, the fit-out construction contract with final price has not yet been signed.

In the third addendum to the development contract, 4 July 2022, the Council recognized that by November 2022, the developer would have advanced CHF 3,760,000 for shared infrastructure on the Green Village estate, which was not covered by the *Montreal* or *Kyoto* sales, but should be covered by future investors, including the Council. In the addendum, the Council is committed to clarifying how the financing for the shared infrastructure will be addressed in a future agreement, also offsetting funds received in advance by the developer for demolition costs. At the date of this report, an agreement on how the financing will be addressed has not yet been concluded. An accrual for related costs to 31 December 2022 is included.

As at 31 December 2022, the Council had no contractual commitments outstanding for annual leasing costs (2021: CHF 26,000).

34. Related Parties

The Council has a related party relationship with its officers, and with the Ecumenical Trust; and a controlling related party relationship with its representative offices. The Council also has a related party relationship, through representation on the Council's governing bodies, with a large number of member churches, and with certain beneficiaries.

In 2022 and 2021, related party transactions included programme contributions and membership income received, and programme costs incurred in the normal course of operations. In addition, in 2022, the Council sold a personal right of easement to a car park place in the *Montreal* property to a member of the management's key personnel and her spouse. The sales transaction was concluded at CHF 50,000, being the listed price approved by executive committee. There were no such related party transactions in 2021.

35. Management risks

In 2022, the effects of the COVID-19 pandemic on the work of the Council were alleviated to a considerable extent. Programmatic activities resumed in full, as well as business at the hotel and conference centre at the Château de Bossey. The 11th Assembly took place in Karlsruhe, Germany with certain precautionary measures related to the pandemic, while successfully attaining an international participation of over 4,500. However, Russia's invasion of Ukraine, and the continuing war in 2022, resulted in a slowdown in the world economy, with a sharp rise in food and energy prices, inflation and interest rate increases.

Management risks arising for the Council at this time are summarized below.

Foreign currency risk

Market uncertainties in this time of conflict have resulted in further strengthening of the Swiss franc against other currencies. The Council is exposed to the related foreign currency risk. It receives about 80% of its contributions in foreign currencies, and principally in Euro, while managing the majority of its expenses, and its financial reporting, in Swiss francs. The Swiss franc/Euro exchange rate decreased by about 8% in 2022, from the Council's budget rate of 1.09 to parity; and at the time of 2023 budget approval in December 2022, a further decrease of about 7% to 0.93 was forecast by major banks. For the same contributions in original currencies, the adverse impact in Swiss franc value for the budget 2023 was estimated at about CHF 1.6 million, compared with values based on rates for the prior year. Expenditure plans for 2023 were adjusted accordingly, with impact both on activity plans and on staffing.

Real estate market risks

In meeting its first objective, being the reimbursement of CHF 24 million in loans related to the refinancing of the former pension fund (see Notes 11 and 23), the Green Village project has reduced the management risk related to interest rates, and the risk related to bank reimbursement terms. However, in meeting its next objective, which is the renovation of the Ecumenical Centre and investment in the new *Lima* building, the Council is exposed to the uncertainties of the real estate market in Geneva. Timely realization of these projects depends on sales transactions planned for the *Stockholm* land plot, the *Durban* land plot, and, dependent on governance decision, for one other land plot.

Rising interest rates tend to slow down the real estate market; uncertainties prevail on construction costs affected by inflation; and the market for office space is affected by post-pandemic trends for on-line work, and work from home.

Rental risks

The Council will move from the Ecumenical Centre in June 2024, having rented office space in the *Kyoto* building as "swing space".

In the transition years, from mid-2024 to mid-2027, the Council will suffer a reduction in rental income from the Ecumenical Centre, and will assume a financial risk in undertaking sub-letting of floors leased in the *Kyoto* building, should all areas not be leased to sister organisations and tenants throughout the period.

The commitment to lease office space in the *Kyoto* building introduces an additional financial risk to the Council, if the Ecumenical Centre renovation and the *Lima* building cannot be realized within the three-year timeline, period for which coverage of costs is provided within the project financial plans.

Senior finance staff

In 2023, recruitment will be undertaken for a new finance director, and a new finance manager, recently recruited, will also strengthen the finance team. An adequate transition for the new finance senior staff is to be assured.

Risk management and oversight

During 2023 and going forward, the following steps are envisaged to monitor and manage risks:

- Financial forecasting in May and September 2023 to ensure that expenditure measured in Swiss francs is adapted and aligned as necessary with the impacts of foreign currency rates on actual and projected income, as recorded in Swiss francs;
- Financial strategy for the four-year period 2023-2026 to include key risk indicators related to the transition period, to be reviewed at executive committee meetings;
- Monitoring by the Council's steering committee for the real estate development project of quarterly reports on
 - o the Swiss real estate market;
 - o the developer's marketing initiatives and progress towards sales for the *Stockholm* and *Durban* plots;
 - o actions and progress on risk factors identified in the critical path to the delivery of the *Lima* building listed in Annexe 2 to the third addendum of the development contract.

Given the level of cash and cash equivalents, the level of the general reserves at year-end and the level of forecasted income for 2023, management is confident that the Council can address the current financial challenges and that the going concern basis used for the preparation of these financial statements is appropriate.

36. Subsequent Events

There were no events occurring subsequent to 31 December 2022 and prior to authorization of the consolidated financial statements that would require modification of or disclosure in the financial statements.

37. Contingent liability

There were no significant contingent liabilities as at 31 December 2022 (2021: nil).

38. Contingent asset

There is no significant contingent asset at 31 December 2022 (2021: nil).

39. Approval and Authorization for Issue

The consolidated financial statements were approved and authorized for issue by the leadership of the finance sub-committee on 28 April 2023.

Schedule V Restricted Funds
For the year ended 31 December 2022
(Swiss Francs 000's)

	<i>Total Programmatic areas 2022</i>	<i>Total Transversal issues 2022</i>	<i>Assembly Fund 2022</i>	<i>Ecumenical Research Centre 2022</i>	<i>Total Programme Funds 2022</i>	<i>Total Programme Funds 2021</i>	<i>Restricted Endowment Funds 2022</i>	<i>Total Restricted Fund 2022</i>	<i>Total Restricted Fund 2021</i>
CONTRIBUTIONS INCOME									
Membership & other unrestricted income	-	-	-	-	-	-	-	-	-
Programme contributions	10,892	1,021	7,839	-	19,752	12,444	-	19,752	12,444
Total Contributions Income	10,892	1,021	7,839	-	19,752	12,444	-	19,752	12,444
OTHER INCOME									
Financial income	132	-	8	-	140	660	298	438	1,839
Financial expense	(31)	-	-	-	(31)	(367)	(1,963)	(1,994)	(919)
Rental income and sales	22	-	387	-	409	44	-	409	44
Gain on sale of land	-	-	-	-	-	-	-	-	-
Miscellaneous income	344	8	917	31	1,300	193	-	1,300	193
Total Other income	467	8	1,312	31	1,818	530	(1,665)	153	1,157
Distribution of unrestricted income	3,154	537	13	-	3,704	2,262	-	3,704	2,262
TOTAL INCOME	14,513	1,566	9,164	31	25,274	15,236	(1,665)	23,609	15,863
COST OF OPERATIONS									
Direct programme costs: grants	198	11	-	-	209	312	-	209	312
Operating & other programme costs	4,903	216	9,928	-	15,047	3,490	12	15,059	3,504
Depreciation	126	-	-	31	157	158	-	157	158
Interest expense	33	-	-	-	33	35	-	33	35
Tax expense	6	-	-	-	6	6	-	6	6
Salaries	7,481	1,032	270	-	8,783	8,271	-	8,783	8,271
TOTAL COST OF OPERATIONS	12,747	1,259	10,198	31	24,235	12,272	12	24,247	12,286
Redistributed infrastructure costs	1,826	285	83	-	2,194	2,368	-	2,194	2,368
Hotel and conference centre internal (sales)/charges	537	12	-	-	549	435	-	549	435
TOTAL COSTS BEFORE TRANSFERS	15,110	1,556	10,281	31	26,978	15,075	12	26,990	15,089
NET SURPLUS/(DEFICIT) BEFORE OPERATING TRANSFERS	(597)	10	(1,117)	-	(1,704)	161	(1,677)	(3,381)	774
OPERATING TRANSFERS									
Transfers between funds	(100)	(20)	118	-	(2)	(32)	-	(2)	(2)
NET SURPLUS/(DEFICIT) FOR THE YEAR	(697)	(10)	(999)	-	(1,706)	129	(1,677)	(3,383)	772
MOVEMENT ON FUNDS:									
FUND BALANCES 1 JANUARY 2022	3,276	10	1,010	-	4,296	4,167	9,887	23,128	13,411
NET INCREASE/(DECREASE) IN FUNDS	(697)	(10)	(999)	-	(1,706)	129	(1,677)	(3,383)	772
TRANSFERS (TO)/FROM FUNDS & RESERVES	-	-	-	-	-	-	-	-	-
FUND BALANCES 31 DECEMBER 2022	2,579	-	11	-	2,590	4,296	8,210	19,745	14,183

Schedule VI (a) Restricted Funds Programmes
For the year ended 31 December 2022
(Swiss Francs 000's)

	<i>UM</i> <i>Unity, Mission and</i> <i>Ecumenical Relations</i>	<i>W</i> <i>Public Witness</i>	<i>D</i> <i>Diakonia</i>	<i>EF</i> <i>Ecumenical</i> <i>Formation</i>	<i>GI</i> <i>General</i> <i>Secretariat</i>	<i>C1</i> <i>Communication</i>	<i>Total Funds</i> <i>WCC Programmes</i>
	2022	2022	2022	2022	2022	2022	2022
CONTRIBUTIONS INCOME							
Membership & other unrestricted income	-	-	-	-	-	-	-
Programme contributions	1,496	3,906	2,629	1,754	292	815	10,892
Total Contributions Income	1,496	3,906	2,629	1,754	292	815	10,892
OTHER INCOME							
Financial income	1	26	2	103	-	-	132
Financial expense	-	(24)	(4)	-	-	(3)	(31)
Rental income and sales	-	3	3	9	-	7	22
Gain on sale of land	-	-	-	-	-	-	-
Miscellaneous income	2	69	2	200	1	70	344
Total Other income	3	74	3	312	1	74	467
Distribution of unrestricted income	258	203	201	152	1,366	974	3,154
TOTAL INCOME	1,757	4,183	2,833	2,218	1,659	1,863	14,513
COST OF OPERATIONS							
Direct programme costs: grants	-	6	48	141	-	3	198
Operating & other programme costs	287	1,462	1,193	459	786	716	4,903
Depreciation	-	10	-	106	1	9	126
Interest expense	-	-	-	33	-	-	33
Tax expense	-	-	-	6	-	-	6
Salaries	1,099	2,177	1,448	830	1,002	925	7,481
TOTAL COST OF OPERATIONS	1,386	3,655	2,689	1,575	1,789	1,653	12,747
Redistributed infrastructure costs	254	426	360	246	237	303	1,826
Hotel and conference centre internal (sales)/charges	30	44	-	393	70	-	537
TOTAL COSTS BEFORE TRANSFERS	1,670	4,125	3,049	2,214	2,096	1,956	15,110
NET SURPLUS/(DEFICIT) BEFORE OPERATING TRANSFERS	87	58	(216)	4	(437)	(93)	(597)
OPERATING TRANSFERS							
Transfers between funds	(20)	(40)	(52)	(39)	(14)	65	(100)
NET SURPLUS/(DEFICIT) FOR THE YEAR	67	18	(268)	(35)	(451)	(28)	(697)
MOVEMENT ON FUNDS:							
FUND BALANCES 1 JANUARY 2022	492	171	367	1,725	491	30	3,276
NET INCREASE/(DECREASE) IN FUNDS	67	18	(268)	(35)	(451)	(28)	(697)
TRANSFERS (TO)/FROM FUNDS & RESERVES	-	-	-	-	-	-	-
FUND BALANCES 31 DECEMBER 2022	559	189	99	1,690	40	2	2,579

Schedule VII Unrestricted and Designated Funds For the year ended 31 December 2022

(Swiss Francs 000's)

	Unrestricted Operating Funds 2022	Designated Programme Funds 2022	Designated Fund for Real Estate Investment 2022	Designated Fund for Fixed Assets 2022	Designated Fund for Building Project 2022	Deficit Fund to be covered from Develt Project 2022	Total Unrestricted & Designated Funds 2022	Total Unrestricted & Designated Funds 2021
CONTRIBUTIONS INCOME								
Membership & other unrestricted income	3,565	-	-	-	-	-	3,565	3,696
Programme contributions	-	-	-	-	-	-	-	-
Total Contributions Income	3,565	-	-	-	-	-	3,565	3,696
OTHER INCOME								
Financial income	204	-	12	-	-	-	216	70
Financial expense	(611)	-	(135)	-	-	-	(746)	(291)
Rental income and sales	5,189	-	113	755	-	-	6,057	4,719
Gain on sale of land	-	-	30,122	-	-	-	30,122	-
Miscellaneous income	83	-	-	123	4	-	210	218
Total Other income	4,865	-	30,112	878	4	-	35,859	4,716
Distribution of unrestricted income	(3,704)	-	-	-	-	-	(3,704)	(2,262)
TOTAL INCOME	4,726	-	30,112	878	4	-	35,720	6,150
COST OF OPERATIONS								
Direct programme costs: grants	-	-	-	-	-	-	-	-
Operating & other programme costs	2,955	1,196	7,088	333	104	-	11,676	2,706
Depreciation	1,130	-	-	745	-	-	1,875	1,985
Interest expense	110	-	-	100	112	-	322	435
Tax expense	16	-	2,369	27	-	-	2,412	(1,352)
Salaries	3,415	225	-	-	97	-	3,737	3,263
TOTAL COST OF OPERATIONS	7,626	1,421	9,457	1,205	313	-	20,022	7,037
Redistributed infrastructure costs	(2,260)	66	-	-	-	-	(2,194)	(2,368)
Hotel and conference centre internal (sales)/charges	(549)	-	-	-	-	-	(549)	(435)
TOTAL COSTS BEFORE TRANSFERS	4,817	1,487	9,457	1,205	313	-	17,279	4,234
NET SURPLUS/(DEFICIT) BEFORE OPERATING TRANSFERS	(91)	(1,487)	20,655	(327)	(309)	-	18,441	1,916
OPERATING TRANSFERS								
Transfers between funds	1	1	(11,710)	-	-	11,710	2	2
NET SURPLUS/(DEFICIT) FOR THE YEAR	(90)	(1,486)	8,945	(327)	(309)	11,710	18,443	1,918
FUND BALANCES 1 JANUARY 2022	-	1,486	2,359	6,735	613	(11,710)	(517)	(1,963)
NET INCREASE/(DECREASE) IN FUNDS	(90)	(1,486)	8,945	(327)	(309)	11,710	18,443	1,918
TRANSFERS (TO)/FROM FUNDS & RESERVES	90	700	(500)	(721)	500	-	69	(472)
FUND BALANCES 31 DECEMBER 2022	-	700	10,804	5,687	804	-	17,995	(517)

Schedule VIII Unrestricted Operating Funds
For the year ended 31 December 2022
(Swiss Francs 000's)

	<i>Total Infrastructure</i>	<i>F3 and F8 Facility services</i>	<i>Y5 Hotel & Conference Centre, Château de Bossey</i>	<i>Y1 General Secretariat Fund</i>	<i>Total Unrestricted Operating Funds</i>	<i>Total Unrestricted Operating Funds</i>
	2022	2022	2022	2022	2022	2021
CONTRIBUTIONS INCOME						
Membership & other unrestricted income	3,565	-	-	-	3,565	3,696
Programme contributions	-	-	-	-	-	-
Total Contributions Income	3,565	-	-	-	3,565	3,696
OTHER INCOME						
Financial income	-	-	-	204	204	70
Financial expense	-	-	-	(611)	(611)	(291)
Rental income and sales	272	2,857	2,060	-	5,189	3,978
Gain on sale of land	-	-	-	-	-	-
Miscellaneous income	24	41	5	13	83	85
Total Other income	296	2,898	2,065	(394)	4,865	3,842
Distribution of unrestricted income	(3,565)	(85)	(152)	98	(3,704)	(2,262)
TOTAL INCOME	296	2,813	1,913	(296)	4,726	5,276
COST OF OPERATIONS						
Direct programme costs: grants	-	-	-	-	-	-
Operating & other programme costs	432	1,295	1,216	12	2,955	2,585
Depreciation	89	611	430	-	1,130	1,082
Interest expense	-	24	86	-	110	120
Tax expense	-	-	16	-	16	15
Salaries	2,025	633	702	55	3,415	3,214
TOTAL COST OF OPERATIONS	2,546	2,563	2,450	67	7,626	7,016
Redistributed infrastructure costs	(2,260)	-	-	-	(2,260)	(2,368)
Hotel and conference centre internal (sales)/charges	11	-	(560)	-	(549)	(435)
TOTAL COSTS BEFORE TRANSFERS	297	2,563	1,890	67	4,817	4,213
NET SURPLUS/(DEFICIT) BEFORE OPERATING TRANSFERS	(1)	250	23	(363)	(91)	1,063
OPERATING TRANSFERS						
Transfers between funds	1	-	-	-	1	2
NET SURPLUS/(DEFICIT) FOR THE YEAR	-	250	23	(363)	(90)	1,065

Schedule IX Unrestricted Operating Funds: Infrastructure
For the year ended 31 December 2022
(Swiss Francs 000's)

	<i>F1</i> <i>Management</i> <i>Directorate</i> 2022	<i>F2</i> <i>Income</i> <i>Monitoring &</i> <i>Development</i> 2022	<i>F4</i> <i>Human Resources</i> 2022	<i>F5</i> <i>Finance</i> 2022	<i>F6</i> <i>IT services</i> 2022	<i>Total</i> <i>Infrastructure</i> 2022
CONTRIBUTIONS INCOME						
Membership & other unrestricted income	-	3,565	-	-	-	3,565
Programme contributions	-	-	-	-	-	-
Total Contributions Income	-	3,565	-	-	-	3,565
OTHER INCOME						
Financial income	-	-	-	-	-	-
Financial expense	-	-	-	-	-	-
Rental income and sales	-	-	12	-	260	272
Gain on sale of land	-	-	-	-	-	-
Miscellaneous income	-	3	19	2	-	24
Total Other income	-	3	31	2	260	296
Distribution of unrestricted income	-	(3,565)	-	-	-	(3,565)
TOTAL INCOME	-	3	31	2	260	296
COST OF OPERATIONS						
Direct programme costs: grants	-	-	-	-	-	-
Operating & other programme costs	-	26	76	97	233	432
Depreciation	-	-	-	-	89	89
Interest expense	-	-	-	-	-	-
Tax expense	-	-	-	-	-	-
Salaries	-	379	457	813	376	2,025
TOTAL COST OF OPERATIONS	-	405	533	910	698	2,546
Redistributed infrastructure costs	-	(413)	(502)	(908)	(437)	(2,260)
Hotel and conference centre internal (sales)/charges	-	11	-	-	-	11
TOTAL COSTS BEFORE TRANSFERS	-	3	31	2	261	297
NET SURPLUS/(DEFICIT) BEFORE OPERATING TRANSFERS	-	-	-	-	(1)	(1)
OPERATING TRANSFERS						
Transfers between funds	-	-	-	-	1	1
NET SURPLUS/(DEFICIT) FOR THE YEAR	-	-	-	-	-	-

Schedule X Assembly Fund total – Restricted and Designated Funds For the year ended 31 December 2022

(Swiss Francs 000's)

	<i>Restricted Funds Assembly Sch V 2022</i>	<i>Designated Funds Assembly from Sch VII 2022</i>	<i>Total Assembly 2022</i>
CONTRIBUTIONS INCOME			
Membership & other unrestricted income	-	-	-
Programme contributions	7,839	-	7,839
Total Contributions Income	7,839	-	7,839
OTHER INCOME			
Financial income	8	-	8
Financial expense	-	-	-
Rental income and sales	387	-	387
Gain on sale of land	-	-	-
Miscellaneous income	917	-	917
Total Other income	1,312	-	1,312
Distribution of unrestricted income	13	-	13
TOTAL INCOME	9,164	-	9,164
COST OF OPERATIONS			
Direct programme costs: grants	-	-	-
Operating & other programme costs	9,928	1,096	11,024
Depreciation	-	-	-
Interest expense	-	-	-
Tax expense	-	-	-
Salaries	270	225	495
TOTAL COST OF OPERATIONS	10,198	1,321	11,519
Redistributed infrastructure costs	83	66	149
Hotel and conference centre internal (sales)/charges	-	-	-
TOTAL COSTS BEFORE TRANSFERS	10,281	1,387	11,668
NET SURPLUS/(DEFICIT) BEFORE OPERATING TRANSFERS	(1,117)	(1,387)	(2,504)
OPERATING TRANSFERS			
Transfers between funds	118	1	119
NET SURPLUS/(DEFICIT) FOR THE YEAR	(999)	(1,386)	(2,385)
MOVEMENT ON FUNDS:			
FUND BALANCES 1 JANUARY 2022	1,010	1,386	2,396
NET INCREASE/(DECREASE) IN FUNDS	(999)	(1,386)	(2,385)
TRANSFERS (TO)/FROM FUNDS & RESERVES	-	-	-
FUND BALANCES 31 DECEMBER 2022	11	-	11

Note: Designated Programme Funds at Schedule VII includes expenditure for two designated projects, being central committee and assembly. The designated programme fund for the central committee recognised CHF 100,000 in expenditure in 2022. The separate Appendix to the Financial Statements details the opening balances, income, expenditure transfers and closing balances of each activity in the Restricted and Designated Programme Funds.

ANNUAL SUMMARY OF CONTRIBUTIONS *For the year ended 31 December 2022*

Contributor	Membership CHF	Undesignated CHF	Programme CHF	Assembly CHF	Total CHF
Africa					
African Christian Church and Schools	504	-	-	-	504
Anglican Church of Kenya (Note 1)	2,260	-	-	-	2,260
Anglican Church of Southern Africa	100	-	-	-	100
Church of Central Africa Presbyterian Blantyre Synod	979	-	-	-	979
Church of Nigeria (Anglican Communion) (Note 1)	1,471	-	-	-	1,471
Church of the Lord (Prayer Fellowship) Worldwide	588	-	-	-	588
Church of Uganda	918	-	-	-	918
Communauté baptiste au Centre de l'Afrique	964	-	-	-	964
Dutch Reformed Church	8,323	-	-	-	8,323
Eglise baptiste camerounaise	(200)	-	-	-	(200)
Eglise de Jésus-Christ à Madagascar	1,258	-	-	-	1,258
Eglise du Christ au Congo - Communauté des disciples du Christ	232	-	-	-	232
Eglise du Christ au Congo - Communauté épiscopale baptiste en Afrique	452	-	-	385	837
Eglise évangélique du Congo (Note 2)	975	-	-	-	975
Église harriste	157	-	-	-	157
Eglise presbytérienne au Rwanda	1,019	-	-	-	1,019
Eglise presbytérienne camerounaise	795	-	-	-	795
Igreja Evangélica Reformada de Angola	(528)	-	-	-	(528)
Igreja Presbiteriana de Moçambique	1,244	-	-	-	1,244
Kenya Evangelical Lutheran Church	0	-	-	437	437
Lesotho Evangelical Church in Southern Africa	1,178	-	-	-	1,178
Methodist Church Ghana	1,680	-	-	-	1,680
Methodist Church in Zimbabwe	1,058	-	-	-	1,058
Methodist Church Nigeria	3,450	-	-	-	3,450
Methodist Church of Southern Africa	18,952	-	-	-	18,952
Nigerian Baptist Convention	1,470	-	-	-	1,470
Presbyterian Church of East Africa (Note 3)	4,632	-	-	-	4,632
Presbyterian Church of Ghana	1,121	-	-	-	1,121
Presbyterian Church of Nigeria	389	-	-	-	389
Presbyterian Church of the South Sudan	492	-	-	-	492
Province of the Episcopal Church of South Sudan (Note 1)	550	-	-	-	550
Reformed Church in Zambia	250	-	-	-	250
Reformed Church of Christ in Nigeria	414	-	-	427	841
The Apostolic Faith Mission of South Africa	4,000	-	-	-	4,000
The Episcopal - Anglican Province of Alexandria	839	-	-	-	839
The First African Church Mission	509	-	-	-	509
Union des Eglises baptistes du Cameroun	97	-	-	-	97
Uniting Presbyterian Church in Southern Africa	1,112	-	-	980	2,092
Total Africa	63,704	-	-	2,229	65,933

Contributor	Membership CHF	Undesignated CHF	Programme CHF	Assembly CHF	Total CHF
Asia					
Act for Peace	-	-	39,650	-	39,650
Amity Foundation	-	-	10,000	-	10,000
Anglican Church in Aotearoa, New Zealand and Polynesia	9,658	-	-	-	9,658
Anglican Church in Japan	3,790	-	-	-	3,790
Anglican Church of Australia	12,598	-	-	12,351	24,949
Anglican Church of Korea	510	-	-	-	510
Bangladesh Baptist Church Sangha	395	-	-	-	395
Bengal-Orissa-Bihar Baptist Convention	92	-	-	-	92
China Christian Council	11,486	-	-	-	11,486
Church of Ceylon	1,182	-	-	-	1,182
Church of Christ in Thailand	2,580	-	-	1,500	4,080
Church of North India	2,001	-	-	-	2,001
Church of South India	0	-	-	2,058	2,058
Churches of Christ in Australia	3,312	-	-	-	3,312
Episcopal Church in the Philippines	1,211	-	-	-	1,211
Evangelical Methodist Church in the Philippines	301	-	-	-	301
Gereja Kristen Indonesia (GKI)	1,099	-	-	-	1,099
Gereja Kristen Pasundan (GKP)	500	-	-	-	500
Gereja Kristen Protestan Angkola (GKPA) (Note 3)	311	-	-	-	311
Gereja Kristen Protestan Simalungun (GKPS)	959	-	-	-	959
Gereja Kristen Sulawesi Tengah (GKST) (Note 1)	709	-	-	178	887
Gereja Masehi Injili di Halmahera (GMIH)	240	-	-	-	240
Gereja Masehi Injili di Minahasa (GMIM)	231	-	-	-	231
Gereja Masehi Injili di Timor (GMIT)	249	-	-	-	249
Gereja Protestan di Indonesia (GPI)	255	-	-	-	255
Gereja Protestan di Indonesia bagian Barat (GPIB)	1,104	-	-	-	1,104
Gereja Protestan di Sulawesi Tenggara (GEPULTRA) (Note 1)	510	-	-	125	635
Gereja Protestan Maluku (GPM) (9)	2,280	-	-	-	2,280
Gereja Toraja	980	-	-	-	980
Gereja-Gereja Kristen Jawa (GKJ)	497	-	-	-	497
Hong Kong Council of the Church of Christ in China	6,400	-	-	6,274	12,674
Huria Kristen Batak Protestan (HKBP)	960	-	-	-	960
Iglesia Filipina Independiente	492	-	-	-	492
Karo Batak Protestant Church (GBKP)	1,516	-	-	-	1,516
Korean Christian Church in Japan	0	-	-	500	500
Lao Evangelical Church	300	-	-	-	300
Mar Thoma Syrian Church of Malabar	2,585	-	-	-	2,585
Mara Evangelical Church	235	-	-	-	235
Methodist Church in India	987	-	-	-	987
Methodist Church in Malaysia	2,590	-	-	-	2,590
Methodist Church in Singapore	1,992	-	-	-	1,992
Methodist Church of New Zealand	3,819	-	-	-	3,819
Miscellaneous Contributions, India	-	-	80	-	80
Myanmar Baptist Convention	2,035	-	-	-	2,035

Contributor	Membership CHF	Undesignated CHF	Programme CHF	Assembly CHF	Total CHF
Presbyterian Church in Taiwan	12,485	-	-	-	12,485
Presbyterian Church in the Republic of Korea	10,000	-	-	-	10,000
Presbyterian Church of Aotearoa New Zealand	1,660	-	-	-	1,660
Presbyterian Church of Korea	25,000	-	-	5,000	30,000
Presbyterian Church of Pakistan	139	-	-	-	139
Protestant Church in Sabah (PCS)	1,890	-	-	-	1,890
United Church of Christ in Japan	2,822	-	-	-	2,822
United Church of Christ in the Philippines	1,573	-	-	-	1,573
Uniting Church in Australia	19,608	-	-	-	19,608
Total Asia	158,127	-	49,730	27,986	235,843

Caribbean

Church in the Province of the West Indies	2,613	-	-	-	2,613
Iglesia Metodista de Puerto Rico	232	-	-	-	232
Iglesia Presbiteriana-Reformada en Cuba	2,352	-	-	-	2,352
Jamaica Baptist Union	1,074	-	-	737	1,811
Methodist Church in the Caribbean and the Americas	1,520	-	-	796	2,316
Moravian Church in Jamaica	1,543	-	-	-	1,543
Presbyterian Church in Trinidad and Tobago	1,090	-	-	-	1,090
United Church in Jamaica and the Cayman Islands	1,300	-	-	-	1,300
United Protestant Church of Curaçao	592	-	-	-	592
Total Caribbean	12,316	-	-	1,533	13,849

Europe

Arbeitsgemeinschaft Mennonitischer Gemeinden in Deutschland	965	-	-	-	965
Archbishop Don Corrado Lorefice	-	-	273	-	273
Armenian Apostolic Church (Mother See of Holy Etchmiadzin)	3,293	-	-	-	3,293
Association des Retraités du COE	-	-	8,660	-	8,660
Baptist Union of Denmark	998	-	-	-	998
Baptist Union of Great Britain	6,353	-	-	-	6,353
Bread for the World	-	-	4,217,018	260,500	4,477,518
Cathedral of Copenhagen	-	245	-	-	245
Christian Aid	-	-	79,786	17,097	96,883
Christian Council of Sweden	-	2,358	238,028	-	240,385
Christkatholische Kirche der Schweiz	3,750	-	-	-	3,750
Church in Wales	5,973	-	-	6,511	12,484
Church of England	104,090	-	34,177	80,198	218,464
Church of Greece	390	-	-	-	390
Church of Ireland	4,551	-	-	7,747	12,298
Church of Norway	172,570	-	47,912	-	220,483
Church of Scotland	52,758	-	-	-	52,758
Church of Sweden	379,820	-	782,788	129,006	1,291,614
Czechoslovak Hussite Church	2,957	-	-	-	2,957
DanChurchAid	-	-	124,993	-	124,993
DEFAP - French Evangelical Department for Apostolic Action	-	-	9,183	-	9,183

Contributor	Membership CHF	Undesignated CHF	Programme CHF	Assembly CHF	Total CHF
Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)	-	-	408,060	-	408,060
DM-échange et mission	-	-	5,000	-	5,000
Dr. Heinz Joachim Held	-	-	-	961	961
Dutch Quaker Help Fund	-	-	124	-	124
Ecumenical Patriarchate	9,904	-	-	10,261	20,165
Église française réformée évangélique de Bâle	-	-	110	-	110
Eglise Protestante Unie de Belgique	3,792	-	-	-	3,792
Eglise protestante unie de France	40,986	-	-	5,086	46,072
Eglise Réformée Evangélique du Valais	-	-	300	-	300
EKD - Evangelische Kirche im Rheinland	-	-	14,223	-	14,223
EKD - Evangelische Kirche in Deutschland	718,885	-	170,364	1,829,865	2,719,113
EKD - Evangelische Kirche in Hessen und Nassau	-	-	24,052	-	24,052
EKD - Evangelische Landeskirche in Württemberg	-	-	1,425	-	1,425
Elisabeth Raiser	-	-	-	1,000	1,000
Emanoil et Adriana Cirstoiu	-	-	300	-	300
Estonian Evangelical Lutheran Church	4,993	-	-	-	4,993
European Commission	-	-	211,684	-	211,684
Ev. Kirchenkreisamt Hanau	-	-	-	73	73
Ev. Regionalverwaltung Oberhessen	-	-	3,105	-	3,105
Ev.-Reformierte Kirchengemeinde Dürnten	-	-	224	-	224
Ev.-Reformierte Kirchengemeinde Würenlos	-	-	245	-	245
Ev.-Reformierte Landeskirche des Kantons Luzern	-	-	4,550	-	4,550
Evang. Reformierte Kirchengemeinde Spreitenbach-Killwangen	-	-	72	-	72
Evang. Reformierte Kirchengemeinde Hittnau	-	-	84	-	84
Evang. Reformierte Kirchengemeinde Meilen	-	-	217	-	217
Evang. Reformierte Kirchengemeinde Wegenstettertal	-	-	115	-	115
Evang. Reformierte Kirchengemeinde Winterthur-Stadt	-	-	734	-	734
Evang. Reformierte Kirchengemeinde Wohlen	-	-	330	-	330
Evangelical Baptist Union of Italy	1,704	-	-	-	1,704
Evangelical Church of Czech Brethren	2,428	-	-	1,185	3,613
Evangelical Church of Greece	407	-	-	-	407
Evangelical Church of the Augsburg Confession in Poland	1,690	-	-	1,656	3,346
Evangelical Church of the Augsburg Confession in Romania	1,362	-	-	-	1,362
Evangelical Church of the Augsburg Confession in Slovakia	2,632	-	-	-	2,632
Evangelical Lutheran Church in Denmark	114,064	-	-	13,457	127,522
Evangelical Lutheran Church in Hungary	3,109	-	-	-	3,109
Evangelical Lutheran Church of Finland	183,480	-	27,753	7,827	219,060
Evangelical Lutheran Church of Iceland	9,605	-	-	-	9,605
Evangelical Lutheran Church of Latvia	107	-	-	-	107
Evangelical Methodist Church in Italy	2,101	-	-	613	2,714
Evangelical Presbyterian Church of Portugal	76	-	-	39	115
Evangelisch Ref. Kirchengemeinde Othmarsingen	-	-	174	-	174
Evangelisch Reformierte Kirchengemeinde Uetikon am See	-	-	281	-	281
Evangelisch Reformierte Kirchengemeinde Zürich	-	-	2,723	-	2,723
Evangelische Kirche A.u.H.B. in Österreich	13,858	-	-	-	13,858

Contributor	Membership CHF	Undesignated CHF	Programme CHF	Assembly CHF	Total CHF
Evangelische Kirche in Deutschland Kirchenamt	-	-	674	-	674
Evangelische Kirchengemeinde Ettlingen	-	-	1,467	-	1,467
Evangelische Kirchengemeinde Malsch	-	-	151	-	151
Evangelische Kirchengemeinden Wiesenbach	-	-	736	-	736
Evangelische Landeskirche des Kantons Thurgau	-	-	3,000	-	3,000
Evangelische Regionalverband Frankfurt am Main	-	-	6,892	-	6,892
Evangelische Regionalverband Gießen (RV Oberhessen)	-	-	7,401	-	7,401
Evangelische Regionalverband Nassau Nord	-	-	8,459	-	8,459
Evangelische Regionalverband Oberursel	-	-	269	-	269
Evangelische Regionalverband Rheinhessen	-	-	10,265	-	10,265
Evangelische Regionalverband Rhein-Lahn-Westerwald	-	-	3,268	-	3,268
Evangelische Regionalverband Starkenburg-Ost	-	-	8,051	-	8,051
Evangelische Regionalverband Starkenburg-West	-	-	6,393	-	6,393
Evangelische Regionalverband Wetterau	-	-	8,124	-	8,124
Evangelische Regionalverband Wiesbaden-Rheingau-Taunus	-	-	7,984	-	7,984
Evangelisches Dekanat Odenwald	-	-	2,695	-	2,695
Evangelisches Dekanat Rodgau	-	-	4,318	-	4,318
Evangelisches Missionswerk in Deutschland	-	-	1,230,372	159,440	1,389,812
Evangelisch-Reformierte Kirche des Kantons Basel-Landschaft	-	-	5,995	-	5,995
Evangelisch-Reformierte Kirche des Kantons Schaffhausen	-	-	9,392	-	9,392
Evangelisch-reformierte Kirchgemeinde Möhlin	-	-	70	-	70
Evangelisch-Reformierte Kirchgemeinde Oberwinterthur	-	-	465	-	465
Evangelisch-Reformierte Kirchgemeinde Spiez	-	-	1,000	-	1,000
Evangelisch-Reformierte Kirchgemeinde Thalwil	-	-	2,000	-	2,000
Evangelisch-Reformierte Landeskirche Graubünden	-	-	2,000	-	2,000
FELM	-	-	145,693	-	145,693
Finn Church Aid	-	-	251,804	-	251,804
Fondation pour l'aide au protestantisme réformé	-	-	42,500	30,000	72,500
German Federal Foreign Office (GFFO 2021 Grant)	-	-	-	1,967,906	1,967,906
German Federal Foreign Office (GFFO 2022 Grant)	-	-	-	2,833,804	2,833,804
German Federal Foreign Office (GFFO Grant B)	-	-	-	131,740	131,740
Hans Rudolf von Ah	-	-	400	-	400
Iglesia Evangélica Española	784	-	-	-	784
Katholisches Bistum der Alt-Katholiken in Deutschland	1,628	-	-	-	1,628
Kerk in Actie	-	19,702	367,138	-	386,840
KG Veltheim-Oberflachs	-	-	155	-	155
Kirchgemeinde Gontenschwil-Zetzwil	-	-	197	-	197
Kirchgemeinde Reitnau	-	-	91	-	91
Konrad Raiser	-	-	-	931	931
Koreanische Ev. Gemeinde im Rhein-Main-Gebiet	-	-	120	-	120
Koreanische Ev. Gemeinde in Mainz-Wiesbaden	-	-	35	-	35
Loredana Radosav	-	-	657	-	657
Lund Mission Society	-	-	22,635	-	22,635
Lusitanian Church of Portugal	979	-	-	-	979
Marc Dunant	-	-	1,200	-	1,200

Contributor	Membership CHF	Undesignated CHF	Programme CHF	Assembly CHF	Total CHF
Margaret Owen	-	-	200	-	200
Mennonite Church in the Netherlands	338	-	-	-	338
Methodist Church	9,870	-	27,415	-	37,285
Methodist Church in Ireland	3,611	-	-	-	3,611
Miscellaneous Contributions, Germany	-	-	-	228	228
Miscellaneous Contributions, Switzerland	-	237	9	10	256
Miscellaneous Contributions, UK	-	-	47	-	47
Moravian Church European Continental Province	1,876	-	-	1,897	3,773
Nathan Söderblom Memorial Fund	-	-	16,705	-	16,705
Norwegian Church Aid	-	-	418,864	12,169	431,033
Norwegian Ministry of Foreign Affairs	-	-	139,684	-	139,684
Old-Catholic Church in the Netherlands	1,163	-	-	-	1,163
Orthodox Autocephalous Church of Albania	1,943	-	-	-	1,943
Orthodox Church in the Czech Lands and Slovakia	1,104	-	-	-	1,104
Orthodox Church of Finland	3,505	-	-	-	3,505
Oxford Policy Management Limited	-	-	114,450	-	114,450
Paroisse réformée de Nods	-	60	-	-	60
Pax for Peace	-	-	27,443	-	27,443
Pfarrer Ulrich Matthe	-	-	259	-	259
Polish Autocephalous Orthodox Church in Poland	1,500	-	-	-	1,500
Polish Catholic Church in Poland	379	-	-	-	379
Protestant Church in Switzerland (PCS)	130,000	37,500	64,313	100,000	331,813
Protestant Church in the Netherlands	59,628	-	0	-	59,628
Ref. Kirche Kirchberg	-	-	60	-	60
Ref. Kirchengemeinde Brugg	-	-	536	-	536
Ref. Kirchengemeinde Aarau	-	-	307	-	307
Ref. Kirchengemeinde Aeschi-Krattigen	-	-	300	-	300
Ref. Kirchengemeinde Bethlehem	-	-	640	-	640
Ref. Kirchengemeinde Birmensdorf-Aesch	-	-	200	-	200
Ref. Kirchengemeinde Bozen	-	-	113	-	113
Ref. Kirchengemeinde Buchs-Rohr	-	-	178	-	178
Ref. Kirchengemeinde Densbüren-Asp	-	-	80	-	80
Ref. Kirchengemeinde Diessbach	-	700	-	-	700
Ref. Kirchengemeinde Döttingen-Klingnau	-	-	96	-	96
Ref. Kirchengemeinde Frick	-	-	200	-	200
Ref. Kirchengemeinde Gränichen	-	-	156	-	156
Ref. Kirchengemeinde Kulm	-	-	90	-	90
Ref. Kirchengemeinde Leerau	-	-	119	-	119
Ref. Kirchengemeinde Lenzburg-Hendschiken	-	-	305	-	305
Ref. Kirchengemeinde Leutwil-Dürrenäsch	-	-	231	-	231
Ref. Kirchengemeinde Meikirch	-	-	300	-	300
Ref. Kirchengemeinde Muri	-	-	612	-	612
Ref. Kirchengemeinde Reinach-Leimbach	-	-	199	-	199
Ref. Kirchengemeinde Rothrist	-	-	194	-	194
Ref. Kirchengemeinde Ruppertswil	-	-	172	-	172

Contributor	Membership CHF	Undesignated CHF	Programme CHF	Assembly CHF	Total CHF
Ref. Kirchgemeinde Schinznach-Dorf	-	-	117	-	117
Ref. Kirchgemeinde Seengen	-	-	169	-	169
Ref. Kirchgemeinde Stein und Umgebung	-	-	116	-	116
Ref. Kirchgemeinde Tegerfelden	-	-	118	-	118
Ref. Kirchgemeinde Umiken	-	-	200	-	200
Ref. Kirchgemeinde Wettingen-Neuenhof	-	-	219	-	219
Ref. Kirchgemeinde Zofingen	-	-	251	-	251
Refer. Kirch Oberentfelden	-	-	158	-	158
Reformed Church in Hungary	10,530	-	-	-	10,530
Reformed Church in Romania	1,060	-	-	-	1,060
Reformierte Christliche Kirche in der Slowakei	104	-	-	-	104
Reformierte Christliche Kirche in Serbien	114	-	-	-	114
Reformierte Gesamtkirchgemeinde Biel	-	-	612	-	612
Reformierte Kirche Ammerswil	-	-	60	-	60
Reformierte Kirche Birrwil	-	-	100	-	100
Reformierte Kirche Brittnau	-	-	377	-	377
Reformierte Kirche Koblenz	-	-	90	-	90
Reformierte Kirche Kölliken	-	-	24	-	24
Reformierte Kirche Mandach	-	-	25	-	25
Reformierte Kirche Meisterschwanden-Fahrwangen	-	-	224	-	224
Reformierte Kirche Murgenthal	-	-	260	-	260
Reformierte Kirche Niederlenz	-	-	80	-	80
Reformierte Kirche Oftringen	-	-	375	-	375
Reformierte Kirche Rued	-	-	99	-	99
Reformierte Kirche Safenwil	-	-	101	-	101
Reformierte Kirche Seon	-	-	132	-	132
Reformierte Kirche Uerkheim	-	-	85	-	85
Reformierte Kirche Zurzach	-	-	87	-	87
Reformierte Kirchen Bern-Jura-Solothurn	-	-	20,000	-	20,000
Reformierte Kirchgemeinde Baden	-	-	400	-	400
Reformierte Kirchgemeinde Bergdietikon	-	-	103	-	103
Reformierte Kirchgemeinde Birmenstorf-Gebenstorf-Turgi	-	-	147	-	147
Reformierte Kirchgemeinde Birr	-	-	360	-	360
Reformierte Kirchgemeinde Bözberg-Mönthal	-	-	191	-	191
Reformierte Kirchgemeinde Bremgarten-Mutschellen	-	1,500	8,933	-	10,433
Reformierte Kirchgemeinde Gsteig-Interlaken	-	-	1,000	-	1,000
Reformierte Kirchgemeinde Holderbank-Möriken-Wildegg	-	-	270	-	270
Reformierte Kirchgemeinde Kelleramt	-	-	100	-	100
Reformierte Kirchgemeinde Küsnacht/Kommission Hilfe	-	-	500	-	500
Reformierte Kirchgemeinde Laufenburg und Umgebung	-	-	50	-	50
Reformierte Kirchgemeinde Meggen-Adligenswil-Udlig	-	90	-	-	90
Reformierte Kirchgemeinde Mellingen	-	-	319	-	319
Reformierte Kirchgemeinde Menziken-Burg	-	-	95	-	95
Reformierte Kirchgemeinde Muhen	-	-	542	-	542
Reformierte Kirchgemeinde Roggwil	-	-	148	-	148

Contributor	Membership CHF	Undesignated CHF	Programme CHF	Assembly CHF	Total CHF
Reformierte Kirchgemeinde Schöftland	-	-	277	-	277
Reformierte Kirchgemeinde Staufberg	-	-	92	-	92
Reformierte Kirchgemeinde Suhr-Hunzenschwil	-	-	115	-	115
Reformierte Kirchgemeinde Unterentfelden	-	-	170	-	170
Reformierte Kirchgemeinde Willisau-Hüswil	-	-	156	-	156
Reformierte Kirchgemeinde Windisch	-	-	320	-	320
Reformierte Landeskirche Aargau	-	-	20,000	-	20,000
Reformierte Kirchgemeinde Wülflingen	-	-	500	-	500
Religious Society of Friends	-	-	157,271	-	157,271
Romanian Orthodox Church	-	-	-	-	0
Russian Orthodox Church (Moscow Patriarchate)	11,033	-	-	-	11,033
Schweizer Bischofskonferenz	-	-	10,000	-	10,000
Scottish Episcopal Church	4,980	-	-	4,883	9,863
Serbian Orthodox Church	1,062	-	-	-	1,062
Silesian Evangelical Church of the Augsburg Confession	1,886	-	-	-	1,886
Slovak Evangelical Church of the Augsburg Confession in Serbia	98	-	-	-	98
Société Genevoise pour le protestantisme disséminé	-	-	-	5,000	5,000
Stichting Rotterdam	-	-	88,038	-	88,038
Swiss Church Aid (HEKS-EPER)	-	-	211,550	-	211,550
Swiss Federal Department of Foreign Affairs (FDFA)	-	-	80,000	-	80,000
Undeb yr Annibynwyr Cymraeg	877	-	-	954	1,831
Union des Églises Protestantes d'Alsace et de Lorraine	9,272	-	-	-	9,272
United Free Church of Scotland	1,577	-	-	-	1,577
United Reformed Church	8,364	-	-	-	8,364
Uniting Church in Sweden	10,464	-	204,337	-	214,801
Waldensian Church	7,263	-	30,716	3,096	41,075
Total Europe	2,140,643	62,392	10,238,388	7,625,139	20,066,562

Global

Catholic Committee for Cultural Collaboration	-	-	24,188	-	24,188
CEVAA - Community of Churches in Mission	-	-	950	-	950
Council for World Mission	-	-	181,326	-	181,326
Fellowship of the Least Coin	-	-	3,958	-	3,958
Miscellaneous Contributions, World	-	85	-	-	85
UNAIDS	-	-	394,546	-	394,546
World Methodist Council	-	-	10,000	-	10,000
World Young Women's Christian Association	-	-	65	-	65
Total Global	-	85	615,034	-	615,118

Contributor	Membership CHF	Undesignated CHF	Programme CHF	Assembly CHF	Total CHF
Latin America (Note 4)					
Convención Bautista de Nicaragua	100	-	-	-	100
Iglesia Evangélica de los Discipulos de Cristo	1,048	-	-	-	1,048
Iglesia Evangélica del Rio de la Plata	907	-	-	-	907
Iglesia Evangélica Luterana en Chile	97	-	-	-	97
Iglesia Evangélica Luterana Unida	97	-	-	-	97
Iglesia Luterana Salvadoreña (Note 5)	-	-	-	103	103
Iglesia Metodista en el Uruguay	1,274	-	-	-	1,274
Iglesia Morava en Nicaragua	-	-	-	96	96
Igreja Evangélica de Confissão Luterana no Brasil	8,713	-	-	8,446	17,159
Igreja Presbiteriana Independente do Brasil	1,366	-	-	-	1,366
Igreja Presbiteriana Unida do Brasil	673	-	-	-	673
Total Latin America	14,274	-	-	8,646	22,920

Middle East					
Armenian Apostolic Church (Holy See of Cilicia)	2,236	-	-	-	2,236
Church of Cyprus	3,247	-	-	-	3,247
Coptic Orthodox Church	1,870	-	-	-	1,870
Episcopal Church in Jerusalem and the Middle East	1,231	-	-	-	1,231
Evangelical Lutheran Church in Jordan and the Holy Land	934	-	-	-	934
Evangelical Presbyterian Church in Iran	475	-	-	-	475
Evangelical Presbyterian Church of Egypt, Synod of the Nile	865	-	-	-	865
Greek Orthodox Patriarchate of Alexandria and All Africa	1,249	-	-	-	1,249
Hiba Abuarafeh	-	94	-	-	94
Syrian Orthodox Patriarchate of Antioch and All the East	960	-	-	-	960
Union of the Armenian Evangelical Churches in the Near East	-	-	-	3,470	3,470
Total Middle East	13,067	94	-	3,470	16,631

North America					
African Methodist Episcopal Church	23,115	-	-	-	23,115
African Methodist Episcopal Zion Church	4,278	-	-	-	4,278
American Baptist Churches USA	11,576	203	18,389	-	30,168
American Theological Library Association	-	-	2,798	-	2,798
Anglican Church of Canada	30,368	-	-	-	30,368
Baltimore Yearly Meeting, Religious Society of Friends	-	191	-	-	191
BNY Mellon (Carnahan Fund)	-	-	15,613	-	15,613
Canadian Lutheran World Relief	-	-	7,495	3,748	11,243
Canadian Yearly Meeting of the Religious Society of Friends	483	-	-	-	483
Chris Walters	-	1,196	-	-	1,196
Christian Church (Disciples of Christ) in Canada (12)	1,120	-	-	-	1,120
Christian Church (Disciples of Christ) in USA	15,025	6,058	131,815	4,879	157,776
Christian Methodist Episcopal Church	5,974	-	-	-	5,974
Church of the Brethren	7,101	-	93	-	7,194
Church World Service	-	-	373	-	373
Classis of Albany - Reformed Church in America	-	480	-	-	480

Contributor	Membership CHF	Undesignated CHF	Programme CHF	Assembly CHF	Total CHF
Dorcas Gordon	-	-	358	-	358
Eureka Christian Church (IL)	-	72	-	-	72
Evangelical Lutheran Church in America	57,459	18,504	313,208	-	389,171
Evangelical Lutheran Church in Canada	14,733	-	-	-	14,733
First Baptist Church (Hamilton, NY)	-	93	-	-	93
First Baptist Church (Ithaca NY)	-	72	-	-	72
First Congregational United Church of Christ (Madison WI)	-	695	-	-	695
First Reformed Church (Schenectady NY)	-	249	-	-	249
Foundation for Theological Education in Southeast	-	-	128,961	-	128,961
Holy Apostolic Catholic Assyrian Church of the East	1,019	-	-	989	2,008
Hope Church (Holland MI)	-	460	-	-	460
Howard B. / Darlene B. Goodrich	-	278	-	-	278
Hugh Wire	-	187	-	-	187
Hungarian Reformed Church in America	90	-	-	-	90
International Council of Community Churches	921	50	-	-	970
International Orthodox Christian Charities	-	-	9,298	-	9,298
Latvian Evangelical Lutheran Church Abroad	1,221	-	-	-	1,221
Maryknoll Sisters of Saint Dominic	-	-	9,135	-	9,135
Miscellaneous Contributions, USA	-	46	-	2,403	2,449
Moravian Church in America	1,233	-	-	-	1,233
New England Yearly Meeting of Friends	-	96	-	-	96
Orthodox Church in America	1,374	-	-	-	1,374
Presbyterian Church (USA)	339,135	-	5,455	69,255	413,845
Presbyterian Church in Canada	8,801	-	34,360	8,887	52,048
Reformed Church in America	13,923	-	-	-	13,923
Religious Society of Friends: Friends General Conference	2,561	-	-	-	2,561
Robert W. Blaney	-	-	94	-	94
Seventh Street Christian Church (Richmond VA)	-	96	-	-	96
The Campaign to Stop Killer Robots	-	-	3,875	-	3,875
The Episcopal Church	32,090	-	-	9,746	41,836
The Primate's World Relief and Development Fund	-	-	896	-	896
Union Church of Christ (Berea KY)	-	96	-	-	96
United Church of Canada	38,680	-	185,559	4,463	228,701
United Church of Christ	18,170	14,051	87,590	9,329	129,139
United Methodist Church	402,196	4,601	50,356	47,658	504,811
University of Notre Dame du Lac	-	-	4,575	-	4,575
Total North America	1,032,645	47,772	1,010,295	161,355	2,252,067

Contributor	Membership CHF	Undesignated CHF	Programme CHF	Assembly CHF	Total CHF
Pacific					
Church of Melanesia (Note 1)	2,660	-	-	-	2,660
Congregational Christian Church in Samoa	4,689	-	-	4,738	9,427
Eglise Protestante de Kanaky Nouvelle-Calédonie	966	-	-	-	966
Eglise protestante Maōhi	4,869	-	-	2,371	7,240
Ekalesia Kelisiano Tuvalu E.	161	-	-	-	161
Kiribati Uniting Church	1,066	-	-	-	1,066
Methodist Church in Fiji	3,990	-	-	-	3,990
Methodist Church of Samoa	-	-	-	1,342	1,342
United Church of Christ - Congregational in the Marshall Islands (Note 6)	1,395	-	-	-	1,395
Total Pacific	19,797	-	-	8,451	28,248
	3,454,574	110,343	11,913,446	7,838,807	23,317,170

SUMMARY OF CONTRIBUTIONS BY REGION	Membership	Undesignated	Programme	Assembly	Total
Africa	63,704	-	-	2,229	65,933
Asia	158,127	-	49,730	27,986	235,843
Caribbean	12,316	-	-	1,533	13,849
Europe	2,140,643	62,392	10,238,388	7,625,139	20,066,562
Global	-	85	615,034	-	615,118
Latin America	14,274	-	-	8,646	22,920
Middle East	13,067	94	-	3,470	16,631
North America	1,032,645	47,772	1,010,295	161,355	2,252,067
Pacific	19,797	-	-	8,451	28,248
TOTAL	3,454,574	110,343	11,913,446	7,838,807	23,317,170
<i>Total Membership/UDI and Restricted Contributions</i>	3,564,916		19,752,254		

Note 1: the contribution received from this church covers the years 2022 and 2021.

Note 2: the contribution received from this church covers the years 2022, 2021, 2020 and 2019

Note 3: the contribution received from this church covers the years 2022, 2021 and 2020

Note 4: The Methodist Church of Peru provided a membership contribution for 2022 through an inkind contribution.

Note 5: The Iglesia Luterana Salvadoreña provided a membership contribution for 2022 in March 2023, after 2022 account finalization. Therefore, not reflected above.

Note 6: the contribution received from this church covers the years 2022-2007.

Non-financial contributions 2022

During 2022 non-financial contributions – such as hospitality, personnel and travel support – were received from many member churches and ecumenical partners.

Even though such valuable contributions cannot be quantified in the way financial transfers are recorded, we would like to recognise these important donations that have offset WCC programme costs and have enriched the overall quality of the ecumenical fellowship.

In this light, appreciation is recorded for those who extended the effectiveness of the Council's resources through "in-kind" contributions.

Member Churches

Anglican Church of Southern Africa
 Christkatholische Kirchgemeinde Bern
 Church of Norway
 Church of Sweden
 Coptic Orthodox Church
 Eglise méthodiste du Togo
 EKD - Evangelische Kirche in Deutschland
 Evangelical Church in Württemberg
 EKD - Evangelische Landeskirche in Baden
 Evangelical Lutheran Church of Finland
 Greek Orthodox Patriarchate of Antioch and All the East
 Greek Orthodox Patriarchate of Jerusalem
 Iglesia Metodista del Perú
 Methodist Church of Southern Africa
 Nigerian Baptist Convention
 Presbyterian Church (USA)
 Presbyterian Church of Nigeria
 Protestant Church in Switzerland (PCS)
 Eglise protestante de Genève
 Reformed parish of Aeschi-Krattigen
 Reformed parish of Bern-Bethlehem
 Reformed parish of Binningen-Bottmingen
 Reformed parish of Bremgarten-Mutschellen
 Reformed parish of Diessbach
 Reformed parish of Disentis
 Reformed parish of Frieden
 Reformed parish of Gaiserwald
 Reformed parish of Gundeldingen-Bruderholz
 Reformed parish of Hallau
 Reformed parish of Herzogenbuchsee
 Reformed parish of Hindelbank
 Reformed parish of Kerzers
 Reformed parish of Münchenstein
 Reformed parish of Muri Sins
 Reformed parish of Nydeggen Bern

Reformed parish of Reigoldswil-Titterten
 Reformed parish of Scuol
 Reformed parish of St. Stephan
 Reformed parish of Thun-Stad
 Reformed parish of Willisau-Hüswil
 Reformed parish of Winterthur
 Reformed parish of Zofingen
 Romanian Orthodox Church
 Russian Orthodox Church (Moscow Patriarchate)
 United Church of Christ
 United Methodist Church
 Gemeinde Karlsruhe-Knielingen
 United Women in Faith (formerly United Methodist Women)

Councils and Conferences of Churches

All Africa Conference of Churches
 Christian Conference of Asia
 Conference of European Churches
 Council of Christian Churches in Angola
 Middle East Council of Churches
 Pacific Conference of Churches

Churches, Communions, Specialized Ministries, other Ecumenical Partners

ACT Alliance
 Anglican Communion Gender desk
 Apostolic Pentecostal Church International, Liberia
 Assemblies of God, Burkina-Faso
 Caribbean and North America Council for Mission (CANACOM)
 Caribbean Women Theologians for Transformation
 CEDAW Committee
 Celica Church of Christ, Nigeria
 Christian Health Association of Ghana
 Church of Central Africa Presbyterian, Malawi
 Churches' Commission for Migrants in Europe
 Council for World Mission
 CSP EFFATA, Private school, Lomé, Togo
 Déborah network, Benin
 Disability Community of the Protestant Church of Geneva
 Espoir Vie-Togo
 Federal Foreign Office, Germany
 Fellowship of the Least Coin
 Focolare Movement
 Foundation for Theological Education in South East Asia (FTESEA)
 Franciscans International, Switzerland
 G20 Interfaith Forum
 Implenia
 International Academy for Diaconia and Social Action - Interdiac
 International Association of Women Ministers

International Centre for Interfaith Peace and Harmony (ICIPH), Kaduna, Nigeria
Johannes Gutenberg University Mainz, Germany
Keeling Curve Prize
King Hamad Global Centre for Peaceful Coexistence, Bahrain
Lutheran Church of Christ in Nigeria
Lutheran World Federation
Moravian Church in Great Britain and Ireland
Muslim Council of Elders, Al Azhar
Network for Religious and Traditional Peacemakers
PaRD (International Partnership on Religion and Sustainable Development)
Pentecostal World Fellowship
Pontifical Council for Promoting Christian Unity
Protestant Academy Loccum, Germany
Roman Catholic Church
 Catholic Church Center, Karlsruhe
 St. Stephan Church, Karlsruhe
Sami Church Council
St Paul's University, Limuru, Kenya
Supreme Council for Islamic Affairs in Bahrain
United Evangelical Mission
VID Specialized University
World Communion of Reformed Churches
World Federation of Methodist and Uniting Church Women
World Health Organization (WHO)
Young Men Christian Association (YMCA)
Yushan Theological College and Seminary, Taiwan

Note on Membership Contributions

The following churches made no membership contribution in 2022.

Africa

- Eglise Baptiste Camerounaise
- Igreja Evangélica Reformada de Angola
- Eglise Protestante d'Algérie
- Igreja Evangélica Congregacional em Angola
- Missao Evangélica Pentecostal Angola
- Igreja Evangélica Baptista em Angola
- Eglise Protestante Méthodiste du Bénin
- Association des Eglises Evangéliques Réformées du Burkina Faso
- Eglise Anglicane du Burundi
- Eglise Protestante Africaine
- Eglise Evangélique du Cameroun
- Presbyterian Church in Cameroon
- Eglise Méthodiste Unie de la Côte d'Ivoire
- Province de l'Eglise Anglicane du Congo
- Eglise du Christ - Lumière du Saint Esprit
- Église du Christ au Congo - Communauté Baptiste du Congo
- Église du Christ au Congo - Communauté Evangélique
- Église du Christ au Congo - Communauté Mennonite au Congo
- Église du Christ au Congo - Communauté Presbytérienne
- Église du Christ au Congo - Communauté Presbytérienne de Kinshasa
- Eglise Evangélique Luthérienne au Congo
- Iglesia Reformada Presbiteriana de Guinea Ecuatorial
- Eritrean Orthodox Tewahedo Church
- Ethiopian Evangelical Church Mekane Yesus
- Ethiopian Orthodox Tewahedo Church
- Eglise Evangélique du Gabon
- Church of the Province of West Africa
- Evangelical Presbyterian Church, Ghana
- Evangelical Lutheran Church of Ghana
- Kenya Evangelical Lutheran Church
- African Brotherhood Church
- African Israel Nineveh Church
- Methodist Church in Kenya
- African Church of the Holy Spirit
- Lutheran Church in Liberia
- Presbyterian Church of Liberia
- Malagasy Lutheran Church
- Church of the Province of the Indian Ocean
- Evangelical Lutheran Church in Namibia
- Evangelical Lutheran Church in the Republic of Namibia
- Church of the Brethren in Nigeria
- The African Church
- Association des Eglises Baptistes au Rwanda
- Province de l'Eglise Anglicane du Rwanda
- Methodist Church Sierra Leone

Africa (cont.) Uniting Reformed Church in Southern Africa
 Moravian Church in South Africa
 United Congregational Church of Southern Africa
 Evangelical Presbyterian Church in South Africa
 Council of African Instituted Churches of Southern Africa
 Evangelical Lutheran Church in Southern Africa
 Presbyterian Church of Africa
 Episcopal Church of Sudan
 Africa Inland Church of South Sudan and Sudan
 Evangelical Lutheran Church in Tanzania
 Moravian Church in Tanzania
 Anglican Church of Tanzania
 Eglise Evangélique Presbytérienne du Togo
 Eglise Méthodiste du Togo*
 United Church of Zambia
 Church of the Province of Central Africa
 Reformed Church in Zimbabwe
 United Church of Christ in Zimbabwe
 Evangelical Lutheran Church in Zimbabwe

Asia Church of Bangladesh
 Protestant Church in Timor Lorosa'e
 Council of Baptist Churches in North East India
 United Evangelical Lutheran Churches in India
 Malankara Orthodox Syrian Church
 Samavesam of Telugu Baptist Churches
 Gereja Kristen Injili Di Tanah Papua (GKITP)
 Gereja Kristen Protestan di Bali (GKPB)
 Gereja Kalimantan Evangelis (GKE)
 Gereja Kristen Protestan Indonesia (GKPI)
 Gereja Kristen Jawi Wetan (GKJW)
 Banua Niha Keriso Protestan Kantor Sinode (BNKP)
 Gereja Kristen Sumba (GKS)
 Huria Kristen Indonesia (HKI)
 Gereja Masehi Injili Sangihe Talaud (GMIST)
 Gereja Methodist Indonesia (GMI)
 Gereja Punguan Kristen Batak (GPKB)
 Orthodox Church in Japan
 Korean Christian Church in Japan
 Korean Methodist Church
 Methodist Church, Upper Myanmar
 Church of the Province of Myanmar
 Christian Churches New Zealand
 Baptist Union of New Zealand
 Synod Church of Pakistan
 Convention of Philippine Baptist Churches
 Methodist Church, Sri Lanka

Caribbean	<p>Moravian Church, Eastern West Indies Province Iglesia Metodista en Cuba Moravian Church in Suriname Convention Baptiste de Haïti</p>
Europe	<p>Altkatholische Kirche Österreichs Baptist Union of Hungary Remonstrant Church Old-Catholic Mariavite Church in Poland Romanian Orthodox Church* Evangelical-Lutheran Church in Romania Iglesia Española Reformada Episcopal Presbyterian Church of Wales</p>
Latin America	<p>Asociación Iglesia de Dios Iglesia Cristiana Biblica Iglesia Evangélica Metodista Argentina Iglesia Evangélica Luterana Boliviana Iglesia Evangélica Metodista en Bolivia Igreja Episcopal Anglicana do Brasil Igreja Metodista no Brasil Iglesia Anglicana de Sudamérica (ex Cono del Sur) Iglesia de Misiones Pentecostales Libres de Chile Iglesia Metodista de Chile Iglesia Pentecostal de Chile Misión Iglesia Pentecostal Iglesia Presbiteriana de Colombia Asociación Bautista de El Salvador Iglesia Metodista de Mexico Iglesia Morava en Nicaragua</p>
Middle East	<p>Greek Orthodox Patriarchate of Jerusalem National Evangelical Synod of Syria and Lebanon Union of the Armenian Evangelical Churches in the Near East Greek Orthodox Patriarchate of Antioch and All the East*</p>
North America	<p>International Evangelical Church National Baptist Convention of America, Inc. National Baptist Convention USA, Inc. Polish National Catholic Church Progressive National Baptist Convention, Inc. Religious Society of Friends: Friends United Meeting</p>

Pacific Congregational Christian Church in American Samoa
 Ekalesia Kerisiano Niue
 Evangelical Lutheran Church of Papua New Guinea
 United Church in Papua New Guinea
 Methodist Church of Samoa
 United Church in the Solomon Islands
 Free Wesleyan Church of Tonga (Methodist Church in Tonga)
 Presbyterian Church of Vanuatu

* Churches marked with an asterisk made an in-kind contribution in 2022 (see also Non-financial Contributions 2022, pp. 57-59).

Note 1: The Iglesia Luterana Salvadoreña provided a membership contribution for 2022 in March 2023, after 2022 account finalization. Therefore, not reflected above.

Note 2: The Church of South India provided a membership contribution for 2022 in March 2023, after 2022 account finalization. Therefore, not reflected above.



**World Council
of Churches**

150 route de Ferney, PO Box 2100
CH-1211 Geneva 2 Switzerland
Tel +41 22 791 61 11 Fax +41 22 791 0361
www.oikoumene.org