

World Council
of Churches

Financial Report
Appendix

2023



**World Council
of Churches**

Contents

	page
Report of the auditor on the Activities Appendix to the Executive Committee and to the Member Churches	3
Summary: Restricted Funds and Designated Funds	5
Restricted Funds Activities List for the year ended 2023	6
Designated Funds Activities List for the year ended 2023	18
Information on Consolidated Activities	18
Notes to the Activities Appendix	19

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

Report of the Agreed Upon Procedures on the Activities A ppendix to the Executive Committee and to the Member Churches of World Council of Churches World Council of Churches, Le Grand-Saconnex

Purpose of this Agreed-Upon Procedures Report and Restriction on Use and Distribution

The member of Churches requires a confirmation from the auditor on the activities appendix, showing opening balances, contributions, authorized expenditure, transfer and closing balances of the activities (summary of restricted funds and designated funds, restricted funds activities list, designated funds activities list, and notes) of the World Council of Churches, for the year ended 31 December 2023.

Our report is solely for the purpose of this requirement and may not be suitable for another purpose. This report is intended solely for the World Council of Churches, and should not be used by, or distributed to, any other parties.

Management’s Responsibilities

Management has acknowledged that the agreed-upon procedures are appropriate for the purpose of the engagement. Management is responsible for the subject matter on which the agreed-upon procedures are performed.

Practitioner 's Responsibilities

We have conducted the agreed-upon procedures engagement in accordance with the International Standard on Related Services (ISRS) 4400 (Revised), Agreed-Upon Procedures Engagements. An agreed-upon procedures engagement involves our performing the procedures that have been agreed with the World Council of Churches, and reporting the findings, which are the factual results of the agreed-upon procedures performed. We make no representation regarding the appropriateness of the agreed-upon procedures.

This agreed-upon procedures engagement is not an assurance engagement. Accordingly, we do not express an opinion or an assurance conclusion.

Procedures and results

1. We have performed the procedures described below on the activities appendix for the year ended 31 December 2023:

ID	Procedures	Findings
1	Obtain from the management of the World Council of Churches the “ <i>Summary: Restricted Funds and Designated Funds</i> ”	<ul style="list-style-type: none"> - We reconciled the column 2023 of the “<i>Summary: Restricted Funds and Designated Funds</i>” with the 2023 Consolidated Financial statements. - We reconciled the column 2022 of the “<i>Summary: Restricted Funds and Designated Funds</i>” with the 2022 Activities Appendix report issued for the year ended 31 December 2022. <p>No exception noted</p>

2	Obtain from management the <i>“Restricted Funds Activities List for the year ended 31 December”</i>	<ul style="list-style-type: none"> - We reconciled the column <i>“Opening balance”</i> of <i>“Restricted Funds Activities List for the year ended 31 December”</i> with the 2022 Activities Appendix report issued for the year ended 31 December 2022. - We reconciled <i>“Income”</i>, <i>“Expenses”</i>, and <i>“Transfer”</i> columns to the report obtained from management <i>“13.39.5 Balances report with Budget 2023 comparatives (CHF)”</i> - We reconcile the report <i>“13.39.5 Balances report with Budget 2023 comparatives (CHF)”</i> with the General Ledger of consolidated financial statements for year ended 31 December 2023. - The columns <i>“Income”</i>, <i>“Expenses”</i> and <i>“Transfer”</i> reconciled with the Consolidated financial statements of WCC for year ended 31 December 2023. - We verified the mathematical accuracy of the column <i>“Closing Balance”</i>. <p>No exception noted</p>
3	Obtain from management the <i>“Notes to the Activities Appendix”</i>	<ul style="list-style-type: none"> - We compared the <i>“Notes to the Activities Appendix”</i> with the accounting policies of WCC described on the <i>“Notes to Consolidated Financial Statements”</i>. <p>No exception noted</p>

KPMG SA



Thijs Fransen
Licensed Audit Expert



Hamza Lachkar

Geneva, 21 May 2024

Enclosure:

- Activities Appendix for the year ended 31 December 2023 (summary: restricted funds and designated funds, restricted funds activities list, designated funds activities list, and notes).

Summary: Restricted Funds and Designated Funds

	2023	2022
	CHF	CHF
Restricted Funds		
Programme Funds	2,667,282	2,579,929
WCC Assembly Fund	-	10,495
Total Restricted Funds	<u>2,667,282</u>	<u>2,590,424</u>
Designated Funds		
Programme Funds	-	700,000
WCC Assembly Fund	-	-
Total Designated Funds	<u>-</u>	<u>700,000</u>

Restricted Funds Activities List for the year ended 31 December 2023

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
G1 General Secretariat						
YYG1	General Secretariat	0.00	1,417,500.02	0.00	(1,465,480.36)	(47,980.34)
ZZG1	General Secretariat	0.00	0.00	(7,981.13)	7,981.13	0.00
	Subtotal G1	0.00	1,417,500.02	(7,981.13)	(1,457,499.23)	(47,980.34)
G101 Office of the General Secretary						
G1011A	General Secretary's accompaniment and representation of the fellowship	0.00	2,914.23	(35,263.13)	32,348.90	0.00
G1011B	WCC delegations	0.00	342.70	(39,101.71)	38,759.01	0.00
G1011D	Fund for priority areas	0.00	0.00	(2,678.86)	2,678.86	0.00
YG101	Office of the General Secretary	0.00	1,149.80	(725,673.62)	724,523.82	0.00
	<i>Subtotal G101</i>	<i>0.00</i>	<i>4,406.73</i>	<i>(802,717.32)</i>	<i>798,310.59</i>	<i>0.00</i>
G102 Governing bodies						
G1021A	Leadership of the central committee and executive committee	0.00	394.21	(31,023.66)	30,629.45	0.00
G1021B	Central Committee	40,009.05	37,290.53	(134,873.03)	57,573.45	0.00
G1021C	Permanent Committee consensus and collaboration	0.00	0.00	(20,217.66)	20,217.66	0.00
G1021D	Membership matters	0.00	0.00	(6,299.92)	6,299.92	0.00
YG102	Governing bodies	0.00	0.00	(165,275.19)	165,275.19	0.00
	<i>Subtotal G102</i>	<i>40,009.05</i>	<i>37,684.74</i>	<i>(357,689.46)</i>	<i>279,995.67</i>	<i>0.00</i>
G104 General Secretariat initiatives						
G1046A	Conference office	0.00	0.00	(268,540.09)	268,540.09	0.00
	<i>Subtotal G104</i>	<i>0.00</i>	<i>0.00</i>	<i>(268,540.09)</i>	<i>268,540.09</i>	<i>0.00</i>
G105 Library						
G1051A	Library	0.00	0.00	(31,507.03)	31,507.03	0.00
YG105	Library	0.00	0.00	(78,991.13)	78,991.13	0.00
	<i>Subtotal G105</i>	<i>0.00</i>	<i>0.00</i>	<i>(110,498.16)</i>	<i>110,498.16</i>	<i>0.00</i>
G106 Pilgrimage of justice, reconciliation and peace						
YG106	Pilgrimage of justice, reconciliation and peace	0.00	0.00	(35.00)	35.00	0.00
	<i>Subtotal G106</i>	<i>0.00</i>	<i>0.00</i>	<i>(35.00)</i>	<i>35.00</i>	<i>0.00</i>
G107 Accompaniment on sensitive topics						
YG107	Accompaniment on sensitive topics	0.00	0.00	(119.72)	119.72	0.00
	<i>Subtotal G107</i>	<i>0.00</i>	<i>0.00</i>	<i>(119.72)</i>	<i>119.72</i>	<i>0.00</i>
Total G1		40,009.05	1,459,591.49	(1,547,580.88)	0.00	(47,980.34)
	Transfer in from general reserves to YYG1 General Secretariat					47,980.34

Restricted Funds Activities List for the year ended 31 December 2023

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
Programmatic area UMER: Unity, Mission and Ecumenical Relations						
YYUM	Unity, Mission and Ecumenical Relations	0.00	670,879.32	(119,240.54)	(551,638.78)	0.00
ZZUM	Unity, Mission and Ecumenical Relations	0.00	0.00	(234.75)	234.75	0.00
	<i>Subtotal UM</i>	<i>0.00</i>	<i>670,879.32</i>	<i>(119,475.29)</i>	<i>(551,404.03)</i>	<i>0.00</i>
UM1 Faith and Order						
UM1A	Commission on Faith and Order	0.00	498.00	(9,593.76)	9,095.76	0.00
UM1B	World Conference on Faith and Order Nicea 2025	0.00	0.00	(16,137.97)	16,137.97	0.00
UM1C	The Common Vision of the Church and Global Christianity	0.00	14,102.55	(11,207.08)	0.00	2,895.47
UM1D	The Churches and Moral Discernment	0.00	0.00	(384.00)	384.00	0.00
UM1F	Week of Prayer for Christian Unity	0.00	1,432.00	(3,386.50)	1,954.50	0.00
UM1H	United and Uniting Churches	7,285.87	0.00	0.00	0.00	7,285.87
UM1I	Ecumenical Conferences, research & publication	0.00	0.00	(281.38)	281.38	0.00
YUM1	Faith and Order	0.00	160,106.96	(637,889.62)	477,782.66	0.00
	<i>Subtotal UM1</i>	<i>7,285.87</i>	<i>176,139.51</i>	<i>(678,880.31)</i>	<i>505,636.27</i>	<i>10,181.34</i>
UM2 Mission and evangelism						
UM2A	CWME reserve	356,387.74	0.00	0.00	23,242.19	379,629.93
UM2B	Commission on World Mission and Evangelism	0.00	0.00	(6,192.83)	6,192.83	0.00
UM2C	Post-assembly missiological seminar	0.00	12.61	(27,033.01)	27,020.40	0.00
UM2G	Missional formation	0.00	0.00	(29,658.70)	29,658.70	0.00
UM2M	Explorations in Evangelism	6,567.64	0.00	(129.40)	0.00	6,438.24
UM2N	Evangelism and theological education	0.00	870.54	(19,456.88)	18,586.34	0.00
UM2P	Carnahan Fund	33,372.03	11,816.43	0.00	(9,838.09)	35,350.37
UM2Q	IRM and publications	0.00	0.00	(9,838.09)	9,838.09	0.00
YUM2	Mission and Evangelism	23,242.19	515,746.97	(396,200.80)	(104,700.46)	38,087.90
	<i>Subtotal UM2</i>	<i>419,569.60</i>	<i>528,446.55</i>	<i>(488,509.71)</i>	<i>0.00</i>	<i>459,506.44</i>
UM3 Mission from the margins						
UM3A consol	Ecumenical Disability Advocates Network (EDAN)	106,426.63	226,721.92	(307,737.34)	74,042.01	99,453.22
UM3CB	Mission from the Margins Networks Forum on Migration and Racial Justice	0.00	8,934.30	(11,324.97)	2,390.67	0.00
<i>Indigenous Peoples</i>						
UM3IPA	Indigenous Spirituality and Reconciliation Conference	0.00	0.00	(10,960.50)	10,960.50	0.00
UM3IPB	Indigenous Youth Pilgrimage of Justice and Peace	0.00	0.00	(12,739.48)	12,739.48	0.00
YUM3IP	Ecumenical Indigenous Peoples Network (EIPN)	26,406.38	91,704.32	(59,808.40)	(23,699.98)	34,602.32
YUM3	Mission from the margins	0.00	53,937.08	(23,272.16)	(30,664.92)	0.00
	<i>Subtotal UM3</i>	<i>132,833.01</i>	<i>381,297.62</i>	<i>(425,842.85)</i>	<i>45,767.76</i>	<i>134,055.54</i>
Total UMER		559,688.48	1,756,763.00	(1,712,708.16)	0.00	603,743.32

Restricted Funds Activities List for the year ended 31 December 2023

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
Programmatic area W: Public Witness						
YYW	Public Witness	0.00	1,520,394.61	(111,885.89)	(1,408,508.72)	0.00
ZZW	Public Witness	0.00	0.00	(689.63)	689.63	0.00
	<i>Subtotal W</i>	<i>0.00</i>	<i>1,520,394.61</i>	<i>(112,575.52)</i>	<i>(1,407,819.09)</i>	<i>0.00</i>
W1 Commission of the Churches on International Affairs (CCIA)						
W1A	CCIA convening, communication and management	0.00	0.00	(4,631.54)	4,631.54	0.00
W1B	CCIA special initiatives	0.00	480.00	(21,967.32)	21,487.32	0.00
YW1	Commission of the Churches on International Affairs (CCIA)	0.00	39,344.00	(162,144.15)	122,800.15	0.00
	<i>Subtotal W1</i>	<i>0.00</i>	<i>39,824.00</i>	<i>(188,743.01)</i>	<i>148,919.01</i>	<i>0.00</i>
W2 Ecumenical Office to the United Nations (EOUN), New York						
W2A	EOUN coordination, communication and management	0.00	1,843.00	(67,738.86)	65,895.86	0.00
W2B	Partnerships for peace and security	0.00	0.00	(9,717.71)	9,717.71	0.00
W2C	Partnerships for sustainable development and SDG monitoring	0.00	0.00	(94.54)	94.54	0.00
W2D	Partnerships for gender justice	0.00	0.00	(1,732.79)	1,732.79	0.00
W2E	Advocacy for Indigenous Peoples' rights	0.00	0.00	(10,569.52)	10,569.52	0.00
YW2	Ecumenical Office to the United Nations (EOUN), New York	0.00	299,135.01	(217,580.64)	(81,554.37)	0.00
	<i>Subtotal W2</i>	<i>0.00</i>	<i>300,978.01</i>	<i>(307,434.06)</i>	<i>6,456.05</i>	<i>0.00</i>
W3 Ecumenical Accompaniment in Palestine and Israel (EAPPI)						
W31	EAPPI international coordination	0.00	0.00	(1,730.22)	1,730.22	0.00
W31B	EAPPI annual meeting	0.00	(0.36)	(400.78)	401.14	0.00
W31C	EAPPI privilege, racism and colonialism	3,776.42	920.00	0.00	0.00	4,696.42
W32	EAPPI local coordination	0.00	(1,852.18)	(147,185.70)	149,037.88	0.00
W32B	EAPPI coordination DCA	0.00	32,431.67	(32,431.67)	0.00	0.00
W32C	EAPPI Field and Security Officer	20,092.89	0.00	(9,807.97)	0.00	10,284.92
W32CHA	EAPPI Coordination - DCA/UNOCHA	0.00	95,930.47	(69,897.24)	(21,298.00)	4,735.23
W32EU	EAPPI Coordination EU	0.00	238,518.02	(189,445.07)	(49,072.95)	0.00
W32EUOP	EAPPI Coordination EU - Other partners	0.00	2,850.00	(2,850.00)	0.00	0.00
W32SE	EAPPI Coordination CCS	22,295.35	81,690.00	(20,268.89)	(76,950.00)	6,766.46
W33	Ecumenical Accompanier Coordination	0.00	119,831.39	0.00	(119,831.39)	0.00
W33AT	Ecumenical Accompaniers: Austria	0.00	6,300.00	(4,108.89)	0.00	2,191.11
W33AU	Ecumenical Accompaniers: Australia	5,917.03	19,872.66	(17,837.19)	0.00	7,952.50
W33CA	Ecumenical Accompaniers: United Church of Canada	0.00	8,366.00	(8,038.40)	0.00	327.60
W33CB	Ecumenical Accompaniers: Presbyterian Church in Canada	7,627.07	2,099.85	(2,939.02)	0.00	6,787.90
W33CH	Ecumenical Accompaniers: Switzerland	9,248.53	31,500.00	(21,841.15)	0.00	18,907.38
W33CHA	Ecumenical Accompaniers: UNOCHA	0.00	0.00	(18,808.60)	18,808.60	0.00
W33DE	Ecumenical Accompaniers: Germany	5,645.35	35,646.00	(26,634.87)	0.00	14,656.48
W33DK	Ecumenical Accompaniers: Denmark	0.00	0.00	41.30	(41.30)	0.00
W33EU	Ecumenical Accompaniers: European Union	0.00	7.06	(63,320.00)	63,312.94	0.00
W33EUDE	Ecumenical Accompaniers: European Union / Germany	996.95	0.00	(7.04)	0.00	989.91
W33EUF	Ecumenical Accompaniers: European Union / France	1,074.69	0.00	(12.30)	0.00	1,062.39
W33EUGB	Ecumenical Accompaniers: European Union / Great Britain	1,073.50	0.00	(12.49)	0.00	1,061.01

Restricted Funds Activities List for the year ended 31 December 2023

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
W33EUNO	Ecumenical Accompaniers: European Union / Norway	1,010.82	6,300.00	(4,566.93)	0.00	2,743.89
Programmatic area W: Public Witness						
W33EUSE	Ecumenical Accompaniers: European Union / Sweden	0.00	37,782.00	(29,258.35)	0.00	8,523.65
W33EV	Evacuation Fund	14,615.11	704.00	(1,665.00)	0.00	13,654.11
W33FI	Ecumenical Accompaniers: Finland	5,384.98	50,382.00	(36,952.12)	0.00	18,814.86
W33FR	Ecumenical Accompaniers: France	2,161.35	0.00	12.30	0.00	2,173.65
W33GB	Ecumenical Accompaniers: Great Britain and Ireland	15,686.84	62,977.45	(44,647.07)	0.00	34,017.22
W33NL	Ecumenical Accompaniers: Netherlands	2,699.63	6,300.00	(4,776.53)	0.00	4,223.10
W33NO	Ecumenical Accompaniers: Norway	15,886.16	75,588.00	(53,804.63)	0.00	37,669.53
W33OT	Ecumenical Accompaniers: Other	0.00	0.00	(71.43)	71.43	0.00
W33SE	Ecumenical Accompaniers: Sweden	12,202.57	96,473.10	(83,165.68)	0.00	25,509.99
W33US	Ecumenical Accompaniers: USA	1,763.31	0.00	(240.32)	0.00	1,522.99
YW3	Ecumenical Accompaniment Programme in Palestine and Israel (EAPPI)	25,207.13	116,901.57	(158,558.41)	33,831.43	17,381.72
	<i>Subtotal W3</i>	<i>174,365.68</i>	<i>1,127,518.70</i>	<i>(1,055,230.36)</i>	<i>0.00</i>	<i>246,654.02</i>
W4 Peacebuilding : country/region focuses						
<i>Promoting peace and reconciliation on the Korean Peninsula</i>						
W4A1	Korean peninsula	0.00	0.00	(924.92)	924.92	0.00
YW4A	Peace and reconciliation on the Korean Peninsula	0.00	0.00	(85,982.56)	85,982.56	0.00
<i>Peace building in the Middle East</i>						
W4B1B	Palestine Israel Ecumenical Forum (PIEF)	0.00	0.00	(108.20)	108.20	0.00
W4B1C	World Week for Peace in Palestine and Israel	0.00	0.00	(3,539.00)	3,539.00	0.00
W4B1D	Jerusalem Liaison Office	0.00	27,103.07	(113,539.79)	86,436.72	0.00
W4B5B	Syria peace process S DFA	0.00	0.00	(23,148.95)	23,148.95	0.00
W4B6	IRDC & cohesion in Iraq	0.00	0.00	(22,074.26)	22,074.26	0.00
W4B6A	3.1.1 Thematic team review of curriculum	0.00	0.00	(4,807.70)	4,807.70	0.00
W4B8	Theological handbook	9,397.64	0.00	0.00	0.00	9,397.64
YW4B6	Iraq NCA 2019-2022	3,265.64	(3,265.64)	0.00	0.00	0.00
YW4B	Peace building in the Middle East	0.00	120,070.58	(233,103.81)	113,033.23	0.00
<i>Peace-building in African region</i>						
W4C	Peace-building in African region - General	0.00	0.00	(10,321.13)	10,321.13	0.00
W4C1A	Accompanying churches and ecumenical council in South Sudan	0.00	0.00	(2,630.72)	2,630.72	0.00
W4C2	Collaboration for peace and justice in Cameroon	0.00	0.00	(2,996.13)	2,996.13	0.00
W4C3	Ecumenical accompaniment for sustainable peace in Nigeria	0.00	0.00	(12,229.19)	12,229.19	0.00
W4C4	Peace building through the churches in Eritrea and Ethiopia	0.00	2,530.95	(7,733.21)	5,202.26	0.00
YW4D	Democratic Republic of Congo	0.00	0.00	(528.12)	528.12	0.00
YW4C	Peace building in African region	0.00	0.00	(219,337.86)	219,337.86	0.00
<i>Papua</i>						
W4J	Human Rights and Peace for Papua - Bread for the World	0.00	61,213.52	(61,213.52)	0.00	0.00
W4J1	Human rights and peace for Papua documentary- Kerk in Actie	158.30	0.00	0.00	(158.30)	0.00

Restricted Funds Activities List for the year ended 31 December 2023

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
	<i>Colombia</i>					
W4K	Ecumenical Peace Process in Colombia	0.00	11,945.00	(20,388.01)	8,443.01	0.00
Programmatic area W: Public Witness						
YW4	Peace building country/region focuses	0.00	3,250.19	(16.20)	(3,233.99)	0.00
	<i>Subtotal W4</i>	<i>12,821.58</i>	<i>222,847.67</i>	<i>(824,623.28)</i>	<i>598,351.67</i>	<i>9,397.64</i>
W5 Human dignity and rights						
	<i>Advocacy and action for human rights and the elimination of statelessness</i>					
W5A1	Ecumenical advocacy in UN human rights forums	0.00	0.00	(4,591.18)	4,591.18	0.00
W5A2	Support for church engagement in campaign to end statelessness	0.00	94.12	(2,340.29)	2,246.17	0.00
W5A3	Racism, racial discrimination and xenophobia	0.00	0.00	(4,319.61)	4,319.61	0.00
	<i>Partnership with UNICEF & Churches' Commitments to Children</i>					
W5B1	Awareness raising & advocacy - Churches' commitments to children	0.00	507.82	(3,676.83)	3,169.01	0.00
W5B2	Capacity building - Churches' commitments to children	0.00	0.00	(4,905.86)	4,905.86	0.00
W5B3	Implementation - Churches' commitments to children	2,342.92	0.00	(4,670.97)	2,328.05	0.00
W5B3B	Climate justice through WCC's "Churches' Commitments to Children" initiative (KCP)	301.68	0.00	0.00	(301.68)	0.00
	<i>Arms control and disarmament</i>					
W5C1	Nuclear disarmament	0.00	0.00	(15,400.04)	15,400.04	0.00
W5C3	Lethal autonomous weapons systems (LAWS) and other emerging issues	0.00	0.00	(1,260.95)	1,260.95	0.00
YW5	Human dignity and rights	0.00	159,065.36	(466,597.06)	307,531.70	0.00
	<i>Subtotal W5</i>	<i>2,644.60</i>	<i>159,667.30</i>	<i>(507,762.79)</i>	<i>345,450.89</i>	<i>0.00</i>
W6 Syria peace process						
YW6A	Syria peace process GIZ 2019 - 2020	0.00	0.00	(160.43)	160.43	0.00
YW6B	Syria peace process FDFA 2022	0.00	(4,258.57)	(69.17)	4,327.74	0.00
YW6C	Syria peace process NMFA 01.05.2021 - 30.04.2022	0.00	0.00	(85.37)	85.37	0.00
YW6E	Syria peace process GIZ 01.12.2020 - 28.02.2022	0.00	0.00	226.23	(226.23)	0.00
W6FQ	MARS external experts GIZ 01.05.2022 - 31.10.2023	0.00	0.00	(69,144.50)	69,144.50	0.00
YW6F	Syria peace process GIZ 01.05.2022 - 31.10.2023	0.00	182,983.16	(131,017.25)	(51,965.91)	0.00
W6GQ	MARS external experts NMFA - 01.05.2022 - 30.04.2023	0.00	0.00	(24,756.09)	24,756.09	0.00
YW6G	Syria peace process NMFA - 01.05.2022 - 30.04.2023	0.00	28,568.69	(11,656.21)	(16,912.48)	0.00
YW6	Syria peace process	0.00	2,653.53	(281,925.49)	279,271.96	0.00
	<i>Subtotal W6</i>	<i>0.00</i>	<i>209,946.81</i>	<i>(518,588.28)</i>	<i>308,641.47</i>	<i>0.00</i>
Total W		189,831.86	3,581,177.10	(3,514,957.30)	0.00	256,051.66

Restricted Funds Activities List for the year ended 31 December 2023

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
Programmatic area D: Diakonia						
YYD	Diakonia	0.00	602,330.16	(118,104.37)	(484,225.79)	0.00
ZZD	Diakonia	0.00	0.00	(1,045.73)	1,045.73	0.00
	<i>Subtotal D</i>	<i>0.00</i>	<i>602,330.16</i>	<i>(119,150.10)</i>	<i>(483,180.06)</i>	<i>0.00</i>
D1 Economy of Life, Care for Creation, Sustainability and Climate Justice						
D11A	Transformative education for economic and ecological justice	0.00	0.00	(13,207.51)	13,207.51	0.00
D11A1	GEM School	0.00	4,997.26	(56,953.75)	51,956.49	0.00
D11B	Advocacy and accompaniment for economy of life and climate justice	0.00	1,403.04	(56,282.60)	54,879.56	0.00
D11B1	NIFEA campaign on tax justice, equity and sustainability	1,928.67	0.00	(177.62)	0.00	1,751.05
D11C	Theological reflection and interfaith cooperation on economic and ecological justice	0.00	29,172.90	(32,799.68)	3,626.78	0.00
YD1	Economy of life, care for creation, sustainability and climate justice	0.00	317,193.77	(312,013.58)	(5,180.19)	0.00
	<i>Subtotal D1</i>	<i>1,928.67</i>	<i>352,766.97</i>	<i>(471,434.74)</i>	<i>118,490.15</i>	<i>1,751.05</i>
D3 Ecumenical Water Network (EWN)						
D31	EWN capacity building and communication	0.00	0.00	(18,028.51)	18,028.51	0.00
D32	Theological formation on water justice	0.00	0.00	(513.40)	513.40	0.00
D33	Advocacy for water justice	0.00	0.00	(15,278.08)	18,506.00	3,227.92
D36	Eco-School	35,426.75	415.51	(3,350.54)	(18,506.00)	13,985.72
YD3	Ecumenical Water Network (EWN)	0.00	165,709.78	(181,775.81)	16,066.03	0.00
	<i>Subtotal D3</i>	<i>35,426.75</i>	<i>166,125.29</i>	<i>(218,946.34)</i>	<i>34,607.94</i>	<i>17,213.64</i>
D4 GFFO 23-24 Foreign Policy and the role of churches						
D41	GFFO The role of the Churches in Ethiopia	0.00	(0.58)	(25,023.93)	25,024.51	0.00
D42	GFFO Peace and Stability in West Africa	0.00	0.00	(23,130.97)	23,130.97	0.00
D43	GFFO Online Sexual and gender-based violence	0.00	0.00	(24,961.36)	24,961.36	0.00
D44	GFFO Religion and disinformation	0.00	0.00	(3,907.71)	3,907.71	0.00
YD4	GFFO Foreign Policy and the role of churches	0.00	111,033.99	(33,698.13)	(77,024.55)	311.31
	<i>Subtotal D4</i>	<i>0.00</i>	<i>111,033.41</i>	<i>(110,722.10)</i>	<i>0.00</i>	<i>311.31</i>
D5 Diakonia and capacity building						
D52	Ecumenical Diakonia and Sustainable Development with LWF and ACT Alliance	0.00	14,334.00	(4,044.67)	0.00	10,289.33
D53	Ecumenical Diakonia curriculum development	0.00	0.00	(3,841.13)	3,841.13	0.00
D54	Capacity building for diakonia and development - Bread for the World	0.00	73,123.98	(72,615.46)	(508.52)	0.00
YD5	Diakonia and capacity building	0.00	136,287.75	(202,662.54)	66,374.79	0.00
	<i>Subtotal D5</i>	<i>0.00</i>	<i>223,745.73</i>	<i>(283,163.80)</i>	<i>69,707.40</i>	<i>10,289.33</i>
D6 Health and healing						
D61	Advocacy in health and healing - implementation of WCC and WHO agreed activities	0.00	0.00	(8,260.10)	8,260.10	0.00
D62	Implementation of the Ecumenical Global Health Strategy	0.00	(63.03)	(11,503.71)	11,566.74	0.00
YD6	Health and healing	0.00	0.00	(211,770.90)	211,770.90	0.00
	<i>Subtotal D6</i>	<i>0.00</i>	<i>(63.03)</i>	<i>(231,534.71)</i>	<i>231,597.74</i>	<i>0.00</i>

Restricted Funds Activities List for the year ended 31 December 2023

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
Programmatic area D: Diakonia						
D7 Ecumenical HIV and AIDS Initiatives and Advocacy (EHAIA)						
D71	Young people and HIV prevention in church-owned schools <i>Intergenerational safe space conversation workshops with children, young people, teachers, parents and pastors</i>					
D711E2	Grandmothers project <i>Reinforcement of HIV Prevention Action - Kerk in Actie</i>	3,455.59	1,357.62	(3,395.68)	0.00	1,417.53
YD715W	Reinforcement of HIV Prevention Action 2021 - 2022	2,968.91	0.00	0.00	(2,968.91)	0.00
YD716W	Reinforcement of HIV Prevention Action 2022	2,559.38	0.00	0.00	(2,559.38)	0.00
YD717	HIV Prevention 2023	0.00	40,018.75	(43,035.21)	5,528.29	2,511.83
D72	<i>Transformed life-affirming theology and literature</i>					
D721	HIV Treatment Adherence (FAP)	0.00	30,000.00	(19,434.96)	0.00	10,565.04
D722	Development of Theological HIV manual (EMW)	0.00	48,925.00	(27,625.39)	0.00	21,299.61
D74	<i>Regional offices and Geneva coordination and International Reference Group</i>					
D74CE	Regional offices and coordination - Central	0.00	10.08	(3,605.99)	3,595.91	0.00
D74EA	Regional offices and coordination - Eastern	0.00	2.32	(4,131.14)	4,128.82	0.00
D74GE	Regional offices and coordination - Geneva	0.00	0.02	(152,812.17)	152,812.15	0.00
D74LU	Regional offices and coordination - Lusophone	0.00	30.94	(4,878.59)	4,847.65	0.00
D74TCA	Regional offices and coordination - Southern/Anglophone theology consultant	0.00	(0.07)	(2,104.48)	2,104.55	0.00
D74WE	Regional offices and coordination - Western	0.00	(0.01)	(10,418.72)	10,418.73	0.00
YD7	EHAIA	35,521.78	414,127.13	(211,059.01)	(177,907.81)	60,682.09
	<i>Subtotal D7</i>	<i>44,505.66</i>	<i>534,471.78</i>	<i>(482,501.34)</i>	<i>0.00</i>	<i>96,476.10</i>
D8 WCC - PEPFAR-UNAIDS						
D85A	Activity, 1.1.1: Coordination of Interfaith collaboration and advocacy through Interfaith Health Platf	0.00	0.00	(23,590.44)	23,590.44	0.00
D85B	Activity 1.1.2 Interfaith Prayer Breakfast September 2023	0.00	0.00	(68,818.51)	68,818.51	0.00
D85C	Activity 2.1.1: Dissemination of the Compendium	0.00	0.00	(1,030.66)	1,030.66	0.00
D85E	Activity 3.2.1: Conduct/commission research on the impact of stigma and discrimination	0.00	0.00	(32,365.15)	32,365.15	0.00
D85F	Activity 3.2.2: Undertake Framework for Dialogue	0.00	0.00	(36,600.86)	36,600.86	0.00
D85H	Activity 3.2.5 ICASA 2023	0.00	0.00	(68,848.89)	68,848.89	0.00
YD8	WCC - PEPFAR UNAIDS 01.10.2022 - 31.12.2023	0.00	252,060.45	(20,805.76)	(231,254.69)	0.00
D89A	Global Strategic Engagement in countries - UNAIDS Oxford Policy Management Limited	0.00	9,518.91	(14,304.42)	4,785.51	0.00
	<i>Subtotal D8</i>	<i>0.00</i>	<i>261,579.36</i>	<i>(266,364.69)</i>	<i>4,785.33</i>	<i>0.00</i>
D9 WCC-Ecumenical Advocacy Alliance (WCC-EAA)						
D91A	WCC-EAA reference group <i>Food for life campaign</i>	0.00	(132.12)	(2,613.53)	2,745.65	0.00
D92A	Promoting just and sustainable food systems at the Assembly	0.00	(17.11)	(34,181.88)	34,198.99	0.00
YD92	Food for life campaign <i>HIV and AIDS campaign</i>	0.00	68,133.78	(113,647.05)	45,513.27	0.00
D93A	HIV treatment for life for all in need	0.00	1,154.62	(22,119.57)	20,964.95	0.00
YD93	HIV and AIDS campaign	16,937.81	134,886.60	(113,760.55)	(20,964.95)	17,098.91
YD9	WCC-Ecumenical Advocacy Alliance	0.00	58,549.95	(83.54)	(58,466.41)	0.00
	<i>Subtotal D9</i>	<i>16,937.81</i>	<i>262,575.72</i>	<i>(286,406.12)</i>	<i>23,991.50</i>	<i>17,098.91</i>

Restricted Funds Activities List for the year ended 31 December 2023

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
Programmatic area D: Diakonia						
Total D		98,798.89	2,514,565.39	(2,470,223.94)	(0.00)	143,140.34
Programmatic area EF: Ecumenical Formation						
YYEF	Ecumenical Formation	0.00	552,702.43	(23,120.96)	(529,581.47)	0.00
ZZEF	Ecumenical Formation	0.00	0.00	(372.17)	372.17	0.00
	<i>Subtotal EF</i>	<i>0.00</i>	<i>552,702.43</i>	<i>(23,493.13)</i>	<i>(529,209.30)</i>	<i>0.00</i>
EF1 Ecumenical Theological Education						
F11A	Accompaniment of regional associations and networking	0.00	0.00	(5,793.42)	5,793.42	0.00
F11B	Debate on Quality Standards in Theological Education	0.00	0.00	(167.28)	167.28	0.00
F11C	Global Ecumenical Theological Library (GlobeTheoLib)	0.00	0.00	(8,500.00)	8,500.00	0.00
F11D	Pan-African women's ecumenical network	0.00	0.00	(15,130.60)	15,130.60	0.00
F11H	Global Ecumenical Theological Institute (GETI)	0.00	0.00	(13,329.14)	13,329.14	0.00
F11HA	Global Ecumenical Theological Institute (GETI) 2022	140,071.81	(7,675.49)	(2,362.05)	51,813.71	181,847.98
F1AF	ETE projects Africa	0.00	58,710.00	(80,626.80)	21,916.80	0.00
F1EU	ETE projects Eastern/Central Europe	0.00	0.00	(12,931.59)	12,931.59	0.00
F1FTE	EF ETE projects FTESEA	0.00	18,076.00	0.00	0.00	18,076.00
F1LA	ETE projects Latin America	0.00	0.00	(45,783.22)	45,783.22	0.00
YEF1A	ETE regional education projects	39,549.22	87,138.00	0.00	(80,631.61)	46,055.61
F1CA	Solidarity Endowment Fund South Asia	22,011.40	0.00	0.00	0.00	22,011.40
F1CB	Solidarity Endowment Fund Bangladesh	32,797.45	0.00	0.00	0.00	32,797.45
F1CN	Solidarity Endowment Fund Nepal	11,166.79	0.00	0.00	0.00	11,166.79
F1CP	Solidarity Endowment Fund Pakistan	52,390.97	0.00	0.00	0.00	52,390.97
F1CR	Solidarity Endowment Fund Regional Committee	6,294.78	0.00	0.00	0.00	6,294.78
F1CS	Solidarity Endowment Fund Sri Lanka	37,998.54	0.00	0.00	0.00	37,998.54
F1PK	Solidarity Pakistan	771.36	0.00	0.00	0.00	771.36
F1SC	Sarah Chakko Fund	47,533.81	9,691.79	(11,826.51)	0.00	45,399.09
YEF1	Ecumenical theological education (ETE)	65,142.85	198,480.98	(189,991.06)	(73,632.77)	0.00
	<i>Subtotal EF1</i>	<i>455,728.98</i>	<i>364,421.28</i>	<i>(386,441.67)</i>	<i>21,101.38</i>	<i>454,809.97</i>
EF2 The Ecumenical Institute, Bossey						
F21A	The Ecumenical Institute, Bossey	0.00	10,410.98	(840,268.32)	829,857.34	0.00
F21C	Ecumenical missiology salary/costs	0.00	134,206.80	(180,994.05)	46,787.25	0.00
F21E	Ecumenical Trust faculty chair	0.00	54,879.46	(61,772.52)	6,893.06	0.00
<i>Ecumenical Institute scholarships</i>						
YEF2S	Ecumenical Institute Scholarships Fund	803,510.31	371,733.30	0.00	(438,880.00)	736,363.61
F2S1	Vinton Anderson Scholarship Fund	103,953.04	7,309.24	(84.70)	0.00	111,177.58
F2S2	Eugene Carson Blake Scholarship Fund	228,145.08	11,920.68	0.00	0.00	240,065.76
F2S3	Presbyterian Church (USA) Scholarship Fund	12,219.30	0.00	0.00	0.00	12,219.30
F2S4	Orthodox Programme Fund	15,800.98	100.00	(911.64)	0.00	14,989.34
F2S5	FTESEA Scholarships	60,823.44	36,109.66	0.00	(33,780.00)	63,153.10

Restricted Funds Activities List for the year ended 31 December 2023

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
F2S6	Vatican Scholarships	4,518.00	24,200.00	0.00	(24,200.00)	4,518.00
Programmatic area EF: Ecumenical Formation						
<i>Academic courses</i>						
F22A	Intensive English summer course	0.00	0.00	(60,585.38)	60,585.38	0.00
F22B	Complementary Certificate in Ecumenical Studies (CC) Jan	0.00	2,798.43	(14,030.42)	11,231.99	0.00
F22C	Complementary Certificate in Ecumenical Studies (CC) Sep-Dec	0.00	49,290.14	(47,731.28)	(1,558.86)	0.00
F22F	Master of Advanced Studies in Ecumenical Studies (MAS) Jan-Jun	0.00	0.00	(89,719.54)	89,719.54	0.00
F22G	Master of Advanced Studies in Ecumenical Studies (MAS) Sep-Dec	0.00	21,359.35	(34,652.14)	13,292.79	0.00
F22H	Doctorate in Theology Jan-Jun	0.00	0.00	(65.00)	65.00	0.00
F22I	EF Doctorate in Theology Sep-Dec	0.00	0.00	(65.00)	65.00	0.00
F22J	Certificate of Advanced Studies in Ecumenical Studies (CAS) Jan	0.00	578.31	(36,751.70)	36,173.39	0.00
F22K	Certificate of Advanced Studies in Ecumenical Studies (CAS) Sep-Dec	0.00	4,574.48	(132,332.19)	127,757.71	0.00
F23A	Certificate of Advanced Studies in Interreligious Studies (CAS) July-Aug	0.00	36,428.21	(13,559.06)	0.00	22,869.15
F23B	Ecumenical formation for specialised ministries	5,316.27	14,070.50	(16,447.62)	(2,939.15)	0.00
F23D	On-line course on Ecumenical Studies	0.00	1,619.48	0.00	(1,619.48)	0.00
YEF2	The Ecumenical Institute Bossey: Academic courses	0.00	241,318.44	0.00	(241,318.44)	0.00
	<i>Subtotal EF2</i>	<i>1,234,286.42</i>	<i>1,022,907.46</i>	<i>(1,529,970.56)</i>	<i>478,132.52</i>	<i>1,205,355.84</i>
Total EF		1,690,015.40	1,940,031.17	(1,939,905.36)	(29,975.40)	1,660,165.81

C1 Communication

YYC1	Communication	0.00	1,803,600.65	0.00	(1,803,600.65)	0.00
ZZC1	Communication	0.00	0.00	(2,503.02)	2,503.02	0.00
	<i>Subtotal C1</i>	<i>0.00</i>	<i>1,803,600.65</i>	<i>(2,503.02)</i>	<i>(1,801,097.63)</i>	<i>0.00</i>

C101 Communication strategy: catalyst for change

C1011A	Communication general	0.00	3,176.39	14,248.54	(17,424.93)	0.00
C1011B	Communication strategy implementation	0.00	0.00	(17,663.67)	17,663.67	0.00
C1011C	Travel	0.00	0.00	(10,936.64)	10,936.64	0.00
C1011N	Regional communication consultants	0.00	0.00	(139,559.71)	139,559.71	0.00
C1011O	Regional communication consultants travel	0.00	0.55	(34,782.09)	34,781.54	0.00
C1011P	Freelance writers and photographers	0.00	0.00	(54,792.31)	54,792.31	0.00
C1012B	Global communicators network	0.00	(1,198.32)	(16,131.63)	17,329.95	0.00
YC101	Communication strategy: catalyst for change	0.00	3,502.27	(340,263.97)	336,761.70	0.00
	<i>Subtotal C101</i>	<i>0.00</i>	<i>5,480.89</i>	<i>(599,881.48)</i>	<i>594,400.59</i>	<i>0.00</i>

C102 Language service

C1021A	Language service: general	0.00	0.00	(137,623.17)	137,623.17	0.00
YC102	Language service	0.00	0.00	(104,024.36)	104,024.36	0.00
Subtotal	<i>Subtotal C102</i>	<i>0.00</i>	<i>0.00</i>	<i>(241,647.53)</i>	<i>241,647.53</i>	<i>0.00</i>

Restricted Funds Activities List for the year ended 31 December 2023

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
C1 Communication						
C103 Media and web office						
C1031A	Web, writing and communication general	0.00	0.00	(962.39)	962.39	0.00
C1031B	Staff travel	0.00	(341.99)	(1,080.31)	1,422.30	0.00
C1031D	Media monitoring statistics	0.00	0.00	(18,670.26)	18,670.26	0.00
C1034B	Web maintenance and development	0.00	0.00	(10,689.23)	10,689.23	0.00
C1034C	Web e-mail distribution	0.00	0.00	(3,711.79)	3,711.79	0.00
YC103	Media and web office	0.00	9,142.00	(494,951.19)	485,809.19	0.00
	<i>Subtotal C103</i>	<i>0.00</i>	<i>8,800.01</i>	<i>(530,065.17)</i>	<i>521,265.16</i>	<i>0.00</i>
C104 Publications						
C1042A	Ecumenical Review	0.00	34,860.90	(64,150.29)	29,289.39	0.00
C1042B	International Review of Mission	0.00	32,178.33	(5,378.70)	(26,799.63)	0.00
C1043A	WCC Annual Review	0.00	0.00	(12,441.27)	12,441.27	0.00
C1043E	Reprints	0.00	0.00	(501.92)	501.92	0.00
C1043F	New book projects, print and digital	0.00	14,231.13	(13,718.47)	(512.66)	0.00
YC104	Publications	0.00	136.32	(41,169.90)	41,033.58	0.00
	<i>Subtotal C104</i>	<i>0.00</i>	<i>81,406.68</i>	<i>(137,360.55)</i>	<i>55,953.87</i>	<i>0.00</i>
C105 Promotion						
C1051A	Promotion and hosting: general	0.00	5,848.35	(12,632.00)	6,783.65	0.00
C1051C	Reading room	0.00	0.00	(193.44)	193.44	0.00
C1051D	Promotional materials: gift and souvenir items	0.00	0.00	(7,086.26)	7,086.26	0.00
C1052A	Branding material	0.00	(0.02)	(5,612.29)	5,612.31	0.00
C1053A	Kirchentag	0.00	0.00	(7,197.07)	7,197.07	0.00
YC105	Promotion	0.00	0.00	(242,022.41)	242,022.41	0.00
	<i>Subtotal C105</i>	<i>0.00</i>	<i>5,848.33</i>	<i>(274,743.47)</i>	<i>268,895.14</i>	<i>0.00</i>
C106 Archives						
C1061A	Archive on-going services	0.00	8,461.61	(6,292.07)	(2,169.54)	0.00
C1061B	Archives digital strategy	0.00	0.00	(9,998.80)	9,998.80	0.00
C1061C	Faith and Order papers digital edition OPM	1,585.19	(1,702.07)	0.00	116.88	0.00
YC106	Archives	0.00	0.00	(110,989.20)	110,989.20	0.00
	<i>Subtotal C106</i>	<i>1,585.19</i>	<i>6,759.54</i>	<i>(127,280.07)</i>	<i>118,935.34</i>	<i>0.00</i>
Total C1		1,585.19	1,911,896.10	(1,913,481.29)	0.00	0.00
Total Programmatic areas		2,579,928.87	13,164,024.25	(13,098,856.93)	(29,975.40)	2,615,120.79

Restricted Funds Activities List for the year ended 31 December 2023

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
Transversal issue 1: Church and ecumenical relations						
T102	Relations with REOs and NCCs	0.00	0.00	(11,111.88)	11,111.88	0.00
T103	Relations with Ecumenical Officers	0.00	0.00	(2,195.25)	2,195.25	0.00
T104	Relations with the Roman Catholic Church	0.00	0.00	(2,120.30)	2,120.30	0.00
T105	Relations with Pentecostal Churches	0.00	0.00	(1,508.60)	1,508.60	0.00
T106	Relations with Orthodox Churches	0.00	0.00	(41.58)	41.58	0.00
T107	Relations with Christian World Communions	0.00	0.00	(5,886.99)	5,886.99	0.00
T108	Global Christian Forum	0.00	9,556.00	(21,964.58)	12,408.58	0.00
YYT1	Church and ecumenical relations	0.00	236,600.75	(172,094.22)	(64,506.53)	0.00
ZZT1	Church and ecumenical relations	0.00	0.00	(29,233.35)	29,233.35	0.00
Total T1		0.00	246,156.75	(246,156.75)	0.00	0.00

Transversal issue 2: Youth engagement in the ecumenical movement

T201	Stewards	0.00	1,071.95	(47,878.19)	46,806.24	0.00
T205	T205 Human rights (and broader) adv. training on child rights/with children & young people	0.00	0.00	(2,780.08)	2,780.08	0.00
T207	Let the Waves Roar follow up, book project	0.00	0.00	(2,221.94)	2,221.94	0.00
T208	Youth engagement in ecological and economic justice	0.00	0.00	(10,482.01)	10,482.01	0.00
T209	Ecumenical Youth Networks	0.00	21,298.59	(30,922.95)	9,624.36	0.00
YYT2	Youth engagement in the ecumenical movement	0.00	134,988.59	(63,068.76)	(71,919.83)	0.00
ZZT2	Youth engagement in the ecumenical movement	0.00	0.00	(5.20)	5.20	0.00
Total T2		0.00	157,359.13	(157,359.13)	0.00	0.00

Transversal issue 3: Just community of women and men

T302	Gender justice in international affairs	0.00	1.51	(10,305.45)	10,303.94	0.00
T303	Overcoming sexual and gender based violence	0.00	93.97	(2,278.50)	2,184.53	0.00
T304	Church women and men's theological and auxiliary networks	0.00	0.03	(4,936.08)	4,936.05	0.00
YYT3	Just community of women and men	0.00	258,651.21	(241,193.21)	(17,458.00)	0.00
ZZT3	Just community of women and men	0.00	0.00	(33.48)	33.48	0.00
Total T3		0.00	258,746.72	(258,746.72)	0.00	0.00

Transversal issue 4: Inter-religious dialogue and cooperation

T401	Strengthening Relationships	0.00	0.37	(12,859.52)	12,859.15	0.00
T402	Resourcing churches	0.00	0.00	(2,000.00)	2,000.00	0.00
T402A	Ecumenical Formation in interreligious concerns (YATRA)	0.00	0.00	(219.11)	219.11	0.00
T403	Religion, society and the public space in multi-religious contexts	0.00	0.00	(16,152.84)	16,152.84	0.00
T405	Publications	0.00	23.12	(1,400.50)	1,377.38	0.00
YYT4	Inter-religious dialogue and cooperation	0.00	188,302.85	(155,687.14)	(32,615.71)	0.00
ZZT4	Inter-religious dialogue and cooperation	0.00	0.00	(7.23)	7.23	0.00
Total T4		0.00	188,326.34	(188,326.34)	0.00	0.00

Transversal issue 5: Spiritual life

T501	Common prayer for governing body meetings and other major WCC events	0.00	0.00	(1,941.80)	1,941.80	0.00
T504	Ecumenical Musicians Network	0.00	1,241.63	(2,060.39)	5,000.00	4,181.24
YYT5	Spiritual life	0.00	200,039.39	(198,083.28)	(1,956.11)	0.00
ZZT5	Spiritual life	0.00	0.00	(14.31)	14.31	0.00

Restricted Funds Activities List for the year ended 31 December 2023

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
Total T5		0.00	201,281.02	(202,099.78)	5,000.00	4,181.24
Transversal issue 6: Overcoming racism						
T601	Coordination & management Overcoming Racism	0.00	0.00	(9,944.09)	9,944.09	0.00
T606	Building awareness and advocacy for Overcoming Racism	0.00	0.00	(20,943.23)	20,943.23	0.00
YYT6	Overcoming racism	0.00	308,503.36	(277,561.82)	(30,941.54)	0.00
ZZT6	Overcoming racism	0.00	0.00	(54.22)	54.22	0.00
Total T6		0.00	308,503.36	(308,503.36)	(0.00)	0.00
Total transversal issues		0.00	1,360,373.32	(1,361,192.08)	5,000.00	4,181.24

A1 WCC Assembly Fund

Assembly office A1.1						
A1.1.1	Staff costs	0.00	0.00	(17,676.30)	17,676.30	0.00
A1.1.3	Professional fees, travel	0.00	(7,501.00)	(83,016.43)	90,517.43	0.00
A1.1.4	Assembly Office relations project - GFFO	5,494.68	(4,847.50)	0.00	(647.18)	0.00
YY2A1	WCC Assembly	0.00	169,423.81	(8,271.99)	(161,151.82)	0.00
ZZA1	Geneva assembly office general costs	0.00	0.00	(46,848.41)	46,848.41	0.00
	<i>Subtotal A1.1</i>	<i>5,494.68</i>	<i>157,075.31</i>	<i>(155,813.13)</i>	<i>(6,756.86)</i>	<i>0.00</i>

Preparatory committees A1.2						
A1012B	Music workshop Caribbean	5,000.00	0.00	0.00	(5,000.00)	0.00
	<i>Subtotal A1.2</i>	<i>5,000.00</i>	<i>0.00</i>	<i>0.00</i>	<i>(5,000.00)</i>	<i>0.00</i>

Participation A1.5						
						0.00
A1.5.1.1	Delegates Africa	0.00	0.00	(545.12)	545.12	0.00
A1.5.1.2	Delegates Asia	0.00	0.00	(1,737.68)	1,737.68	0.00
A1.5.1.4	Delegates Europe	0.00	0.00	(86.10)	86.10	0.00
A1.5.1.5	Delegates Latin America	0.00	0.00	(1,105.12)	1,105.12	0.00
A1.5.2.2	Delegated advisors Asia	0.00	0.00	(98.81)	98.81	0.00
A1.5.3.10	Stewards	0.00	174.73	(664.66)	489.93	0.00
A1.5.3.13	Interpreters (travel, board, accom)	0.00	0.00	(52.18)	52.18	0.00
A1.5.3.19	Self payers accommodation	0.00	23,823.62	(419.63)	(23,403.99)	0.00
A1.5.3.2	Advisors to the Assembly	0.00	0.00	(482.95)	482.95	0.00
A1.5.3.8	Co-opted staff programme/logistics	0.00	0.00	(482.95)	482.95	0.00
	<i>Subtotal A1.5</i>	<i>0.00</i>	<i>23,998.35</i>	<i>(5,675.20)</i>	<i>(18,323.15)</i>	<i>0.00</i>

Assembly communication A1.12						
A1.12.1	Co-opted staff and consultancy fees	0.00	(250.79)	(910.69)	1,161.48	0.00
A1.12.5	Translators' fees	0.00	0.00	(1,951.78)	1,951.78	0.00
A1.12.6	Interpreters' fees	0.00	0.00	(1,723.50)	1,723.50	0.00
A1.12.7	Assembly publications	0.00	0.00	(20,243.25)	20,243.25	0.00
	<i>Subtotal A1.12</i>	<i>0.00</i>	<i>(250.79)</i>	<i>(24,829.22)</i>	<i>25,080.01</i>	<i>0.00</i>

Restricted Funds Activities List for the year ended 31 December 2023

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
A1 WCC Assembly Fund						
Conference Centre A1.6						
A1.6.1	Rooms	0.00	0.00	(40,041.14)	40,041.14	0.00
	<i>Subtotal A1.6</i>	<i>0.00</i>	<i>0.00</i>	<i>(40,041.14)</i>	<i>40,041.14</i>	<i>0.00</i>
Logistics A1.7						
A1.7.26	Electricity, water, heating/cooling	0.00	0.00	16,253.70	(16,253.70)	0.00
	<i>Subtotal A1.7</i>	<i>0.00</i>	<i>0.00</i>	<i>16,253.70</i>	<i>(16,253.70)</i>	<i>0.00</i>
Home Groups, EC and Workshops A1.11						
A1.11.1	Equipment	0.00	0.00	23,787.44	(23,787.44)	0.00
	<i>Subtotal A1.11</i>	<i>0.00</i>	<i>0.00</i>	<i>23,787.44</i>	<i>(23,787.44)</i>	<i>0.00</i>
Total WCC Assembly Fund		10,494.68	180,822.87	(186,317.55)	(5,000.00)	0.00
Ecumenical Research Centre						
ZZL1	Ecumenical Research Centre	0.00	31,452.60	(31,428.00)	(24.60)	0.00
Total Ecumenical Research Centre		0.00	31,452.60	(31,428.00)	(24.60)	0.00
Total Restricted Programme Funds		2,590,423.55	14,736,673.04	(14,677,794.56)	(30,000.00)	2,619,302.03
Transfer in from general reserves to YYG1 General Secretariat						47,980.34
Total Restricted Programme Funds after transfer from general reserves		2,590,423.55	14,736,673.04	(14,677,794.56)	(30,000.00)	2,667,282.37

Designated Programme Funds

DG1021A	Leadership of the central committee and executive committee	0.00	0.00	(100,000.00)	100,000.00	0.00
DG1021B	Central Committee	0.00	0.00	(600,000.00)	600,000.00	0.00
DPF001	Designated Prog Funds	700,000.00	0.00	0.00	(700,000.00)	0.00
Total Designated Programme Funds		700,000.00	0.00	(700,000.00)	0.00	0.00

Information on Consolidated Activities

Programmatic area UMER: Unity, Mission and Ecumenical Relations

UM3 Mission from the margins						
UM3A	EDAN coordination	0.00	0.00	(74,042.01)	74,042.01	0.00
UM3A Kenya	EDAN	106,426.63	299,900.00	(306,873.69)	0.00	99,452.94
	Geneva + Kenya	106,426.63	299,900.00	(380,915.70)	74,042.01	99,452.94
	Consolidation adjustments	0.00	(73,178.36)	73,178.36	0.00	0.00
UM3A consol	EDAN	106,426.63	226,721.64	(307,737.34)	74,042.01	99,452.94

Notes to the Activities Appendix

1. Purpose of the Appendix

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

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

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

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

2. Accounting Policies

The information set out in the appendix is consistent with the information disclosed in the consolidated financial statements of the Council. The significant accounting policies adopted by the Council in preparation of the appendix are set out in Note 2 to the Council's consolidated financial statements for the year ended 31 December 2023.

3. Consolidation

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

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

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



**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