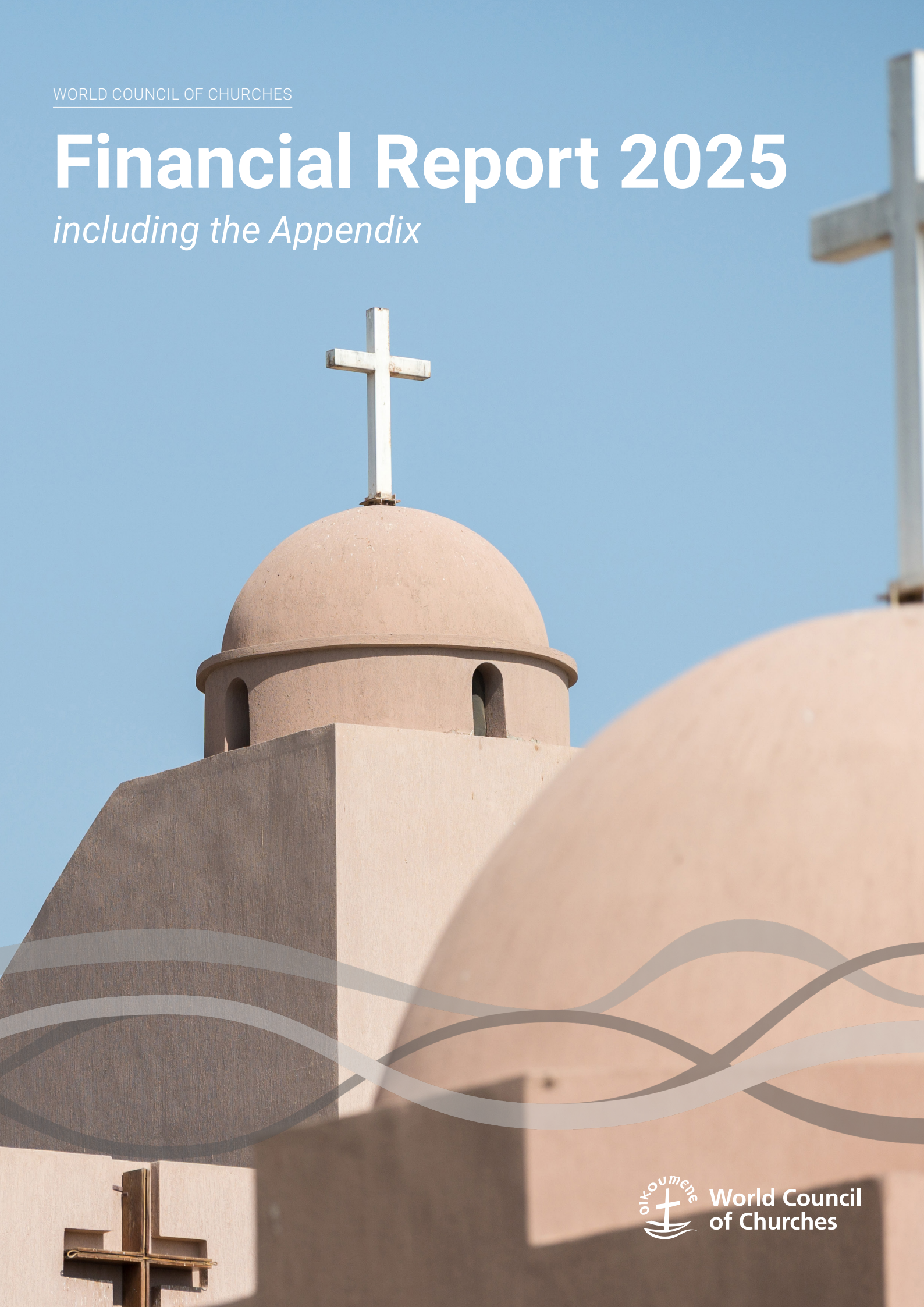
WORLD COUNCIL OF CHURCHES

Financial Report 2025

including the Appendix



World Council of Churches

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REPORT TO MEMBER CHURCHES ON THE 2025 FINANCIAL REPORT

We are pleased to present the 2025 consolidated financial report.

The World Council of Churches (WCC) reported an income of CHF 20.6 million and expenditures totaling CHF 22.8 million for the year, resulting in a deficit of CHF 2.2 million. This reduction in net assets was mainly due to a CHF 2.6 million deficit in unrestricted and designated funds, which was partially offset by a CHF 0.4 million surplus generated by restricted programme funds. General reserves concluded the period at CHF 7.2 million, exceeding the target threshold of CHF 7.0 million.

Three main factors contributed to the deficit in unrestricted and designated funds. The real estate development project, which was intended to expand into the next phases and generate new income, faced commercialization delays. These delays postponed anticipated revenue streams, while ongoing costs, including depreciation and project management, continued to accumulate, resulting in a CHF 1.4 million deficit. The relocation to the new office building, completed in June 2024, created a CHF 0.8 million shortfall for the year. The move to smaller space brought less rental income to partially offset new and high rental expenses. The Bossey Hotel & Conference Centre, also serving many international organizations in Geneva with budget constraints, reported a CHF 0.4 million deficit due to reduced reservations and higher maintenance costs.

Effective cost management and more contributions, including more participants funding themselves in meetings and conferences, led to a CHF 0.4 million surplus in restricted programme funds. Nevertheless, investment returns were modest at CHF 0.1 million, as conservative portfolios faced difficulties from changing markets and currency fluctuations, unlike their riskier counterparts.

Membership and Programme Contributions

Membership and programme contributions grew by CHF 0.7 million to a total of CHF 14.2 million, largely due to the busier 2025 Ecumenical Year. The increase is attributed to more activities, including the Sixth World Conference of Faith & Order and the Global Ecumenical Theological Institute (GETI) held in Egypt, the Central Committee meeting in South Africa, as well as the Berlin Shared Anti-Racism Ecumenical Vision in Germany, among others.

Membership contributions amounted to CHF 3.245 million (2024: CHF 3.263 million), remaining largely unchanged from the prior year but falling short of the CHF 3.5 million target (+/- foreign currency impacts) key indicator as defined in the 2023-2026 financial strategy.

The WCC financial strategy 2023-2026 also calls for more churches to contribute each year. In 2025, 211 of 356 member churches (59%) made a financial membership contribution, which is 16 more than in 2024, when 195 of 352 churches (55%) contributed. This increase is likely due to the Central Committee year, which encourages contributions to qualify for travel reimbursements.

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

Green Village real estate development project

The decreased footprint of international organizations in Geneva that started early 2025 has already affected the real estate sector, notably impacting a project designed to construct primarily new business offices in an area where office space availability has significantly increased. Considering the financial projections, WCC has decided to pause the project and re-evaluate all options in close cooperation with its partners and consultants. A decision for the future of the project is expected in 2026.

Prospects for the future

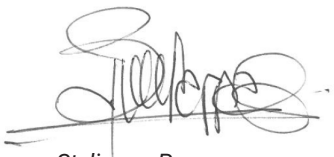
The World Council of Churches faces significant challenges as it endeavors to promote Christian unity and advocate for justice and peace amid global divisions and crises. Its principal challenges include managing political instability, tackling climate change, and confronting increasing economic inequality, all of which necessitate a collaborative approach founded on faith-based principles. These circumstances also present opportunities to enhance interfaith engagement, elevate the perspectives of marginalized groups, and lead international advocacy initiatives anchored in Christian values. By addressing these issues, the Council seeks to retain membership and financial support and achieve its objectives through consultative and collaborative methods that prioritize organizational and financial sustainability.

Appreciation

The Council expresses its deepest appreciation to its member churches, specialized ministries, and valued partners for their unwavering support, active participation, and generous contributions, which remain essential to advancing and sustaining its mission. The Council greatly cherishes the enduring solidarity and commitment demonstrated by these entities and acknowledges their indispensable role in driving progress toward the achievement of its shared vision and goals.

Rev. Prof. Dr Jerry Pillay

General Secretary



Stylianos Pappas

Director of Finance

June 1, 2026

REPORT OF THE STATUTORY AUDITOR

World Council of Churches Grand-Saconnex

**Report of the statutory auditor
to the Executive Committee
on the consolidated financial statements 2025**

Report of the statutory auditor to the Executive Committee of World Council of Churches, Grand-Saconnex

Report on the audit of the consolidated financial statements

Opinion

We have audited the consolidated financial statements of World Council of Churches and its subsidiaries (the Group), which comprise the balance sheet as at 31 December 2025, and the income and expenditure statement, the statement of movements in funds and reserves and the cash flow statement for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements comply with Swiss law and the consolidation and valuation principles described in the notes.

Basis for opinion

We conducted our audit in accordance with Swiss law and Swiss Standards on Auditing (SA-CH). 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 Group in accordance with the provisions of Swiss law and the requirements of the Swiss audit profession. We have also 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

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

Our opinion on the consolidated financial statements does not cover the other information 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 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.

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Executive Committee's responsibilities for the consolidated financial statements

The Executive Committee is responsible for the preparation of consolidated financial statements in accordance with the provisions of Swiss law, 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 Group'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 Group 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 and SA-CH 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 and SA-CH, we exercise professional judgement and maintain professional scepticism 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 the Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made.
- 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 Group'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 Group to cease to continue as a going concern.
- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the Group as a basis for forming an opinion on the

consolidated financial statements. We are responsible for the direction, supervision and review of the audit work performed for purposes of the group audit. We remain solely responsible for our audit opinion.

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.

Report on other legal and regulatory requirements

In accordance with article 69b para. 3 CC in conjunction with article 728a para. 1 item 3 CO and PS-CH 890, we confirm the existence of an internal control system that has been designed, pursuant to the instructions of the Executive Committee, for the preparation of the consolidated financial statements.

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

PricewaterhouseCoopers SA

Patrick Wagner
Licensed audit expert
Auditor in charge

Alexandre Lemonnier
Licensed audit expert

Geneva, 1st June 2026

Enclosure:

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

Schedule I Balance Sheet
Consolidated Financial Statements
As of 31 December 2025
(Swiss Francs 000's)

	Notes	2025	2024
CURRENT ASSETS			
Cash and cash equivalents	3	8 023	6 084
Contributions receivable		364	288
Other receivables	4	3 173	5 331
Prepaid expenses	5	212	209
Investments	6	-	8 702
		11 772	**20 614**
NON-CURRENT ASSETS			
Investments	6	24 662	18 473
Land, property and equipment	7	29 350	31 808
		54 012	**50 281**
TOTAL ASSETS		**65 784**	**70 895**
CURRENT LIABILITIES			
Accounts and other payables	8	1 208	2 232
Accrued Expenses	9	940	883
Deferred income	10	5 352	5 508
Interest bearing loans	11	537	477
		8 037	**9 100**
NON-CURRENT LIABILITIES			
Interest bearing loans	12	19 059	19 626
Deferred income	10	1 818	2 941
Provisions	13	236	391
		21 113	**22 958**
RESTRICTED FUNDS			
Programme funds	14	2 721	2 383
Restricted endowment funds	15	9 322	9 298
		12 043	**11 681**
OTHER FUNDS AND RESERVES (*)			
Designated funds			
Programme funds	16	-	-
Kyoto Operating fund	17	1 649	2 361
Fund for building project	18	1 235	1 678
Fund for real estate investment	19	6 552	6 783
Fund invested in Green Village	20	4 712	4 834
Fund invested in fixed assets	21	3 218	3 930
		17 366	**19 586**
Unrestricted funds			
General reserves	22	7 225	7 570
		7 225	**7 570**
Total Unrestricted & designated funds		**24 591**	**27 156**
TOTAL FUNDS & RESERVES		**36 634**	**38 837**
TOTAL FUNDS & RESERVES AND LIABILITIES		**65 784**	**70 895**

(*) Equity

Schedule II Income & Expenditure Account
Consolidated Financial Statements
As of 31 December 2025
(Swiss Francs 000's)

	Notes	*Restricted Funds* **2025**	*Unrestricted & Designated Funds* **2025**	*Total Funds* **2025**	*Restricted Funds* 2024	*Unrestricted & Designated Funds* 2024	*Total Funds* 2024
CONTRIBUTIONS INCOME							
Membership & other unrestricted income		-	3 337	3 337	-	3 369	3 369
Programme contributions		10 898	-	10 898	10 193	-	10 193
		10 898	**3 337**	**14 235**	**10 193**	**3 369**	**13 562**
OTHER INCOME							
Financial income	23	1 432	469	1 901	1 258	411	1 669
Financial expense	23	(1 251)	(534)	(1 785)	(130)	(89)	(219)
Rental income and sales	24	6	4 573	4 579	19	7 176	7 195
Disposal of assets		-	(5)	(5)	-	-	-
Miscellaneous income	25	513	1 129	1 642	316	853	1 169
		700	**5 632**	**6 332**	**1 463**	**8 351**	**9 814**
Distribution of unrestricted income	26	2 985	(2 985)	-	3 380	(3 380)	-
TOTAL INCOME		**14 583**	**5 984**	**20 567**	**15 036**	**8 340**	**23 376**
COST OF OPERATIONS							
Direct programme costs: grants		219	-	219	381	-	381
Operating & other programme costs		4 276	4 659	8 935	3 792	4 400	8 192
Depreciation		142	2 358	2 500	151	2 175	2 326
Interest expense	12	48	395	443	48	297	345
Tax expense	27	34	208	242	6	550	556
Salaries	28	7 068	3 363	10 431	7 266	3 772	11 038
TOTAL COST OF OPERATIONS		**11 787**	**10 983**	**22 770**	**11 644**	**11 194**	**22 838**
Redistributed infrastructure costs	29	2 135	(2 135)	-	2 420	(2 420)	-
Internal (sales)/charges	30	299	(299)	-	443	(443)	-
TOTAL COSTS BEFORE OPERATING TRANSFERS		**14 221**	**8 549**	**22 770**	**14 507**	**8 331**	**22 838**
NET SURPLUS/(DEFICIT) BEFORE OPERATING TRANSFERS		**362**	**(2 565)**	**(2 203)**	**529**	**9**	**538**
OPERATING TRANSFERS							
Transfers between funds	31			-	13	(13)	-
NET SURPLUS/(DEFICIT) BEFORE CHANGE OF RESTRICTED FU		**362**	**(2 565)**	**(2 203)**	**542**	**(4)**	**538**
Change of restricted funds		(362)	-	(362)	(542)	-	(542)
NET SURPLUS/(DEFICIT) AFTER CHANGE OF RESTRICTED FUN		**-**	**(2 565)**	**(2 565)**	**-**	**(4)**	**(4)**

Schedule III, Part I Statement of Movements in Funds & Reserves
Consolidated Financial Statements
As of 31 December 2025
(Swiss Francs 000's)

	Restricted Funds			Unrestricted and Designated Funds									Total Funds & Reserves	
	Programme Funds	Endowment Funds	Total	Programme Funds	Fund for Real Estate Investment	Fund Invested in Fixed Assets	Unrestricted Operating Fund	Fund for Building Project	Funds invested in Green Village	Kyoto Operating fund	General Reserves	Total	Total 2024	Total 2023
Opening Balance at 1 January 2024	**2 666**	**8 473**	**11 139**	**-**	**7 653**	**4 787**	**-**	**502**	**3 616**	**2 803**	**7 799**	**27 160**	**38 299**	**36 198**
Net surplus/(deficit) before operating transfers	(296)	825	529	-	1 973	(160)	(913)	(424)	(25)	(442)	-	9	538	2 101
Operating transfers:														
Between funds	-	-	-	-	(1 243)	-	-	-	1 243	-	-	-	-	-
Net (deficit)/surplus before transfers to/(from) Reserves & Funds	**(296)**	**825**	**529**	**-**	**730**	**(160)**	**(913)**	**(424)**	**1 218**	**(442)**	**-**	**9**	**538**	**2 101**
Transfers to/(from) Reserves & Funds:														
From Fund for Fixed Assets to General Reserves			-			(697)					697	-	-	-
From General Reserves to Unrestricted Operating Fund			-				913				(913)	-	-	-
From Funds for Real Estate Investment to General Reserves					(1 600)						1 600	-	-	
From General Reserves to Designated Fund for Building Project								1 600			(1 600)	-	-	
From General Reserves to Restricted Programme Funds	13		13								(13)	(13)	-	-
Closing balance at 31 December 2024	**2 383**	**9 298**	**11 681**	**-**	**6 783**	**3 930**	**-**	**1 678**	**4 834**	**2 361**	**7 570**	**27 156**	**38 837**	**38 299**

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

Schedule III, Part II Statement of Movements in Funds & Reserves, continued
Consolidated Financial Statements
As of 31 December 2025
(Swiss Francs 000's)

	Restricted Funds			Unrestricted and Designated Funds									Total Funds & Reserves	
	Programme Funds	Endowment Funds	Total	Programme Funds	Fund for Real Estate Investment	Fund Invested in Fixed Assets	Unrestricted Operating Fund	Fund for Building Project	Funds invested in Green Village	Kyoto Operating fund	General Reserves	Total	Total 2025	Total 2024
Opening Balance at 1 January 2025	**2 383**	**9 298**	**11 681**	**-**	**6 783**	**3 930**	**-**	**1 678**	**4 834**	**2 361**	**7 570**	**27 156**	**38 837**	**38 299**
Net surplus/(deficit) before operating transfers	338	24	362	-	(231)	(15)	(1 042)	(443)	(122)	(712)	-	(2 565)	(2 203)	538
Operating transfers:														
Between funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net (deficit)/surplus before transfers to/(from) Reserves & Funds	**338**	**24**	**362**	**-**	**(231)**	**(15)**	**(1 042)**	**(443)**	**(122)**	**(712)**	**-**	**(2 565)**	**(2 203)**	**538**
Transfers to/(from) Reserves & Funds:														
From Fund for Fixed Assets to General Reserves			-			(697)					697	-	-	-
From General Reserves to Unrestricted Operating Fund			-				1 042				(1 042)	-	-	-
Closing balance at 31 December 2025	**2 721**	**9 322**	**12 043**	**-**	**6 552**	**3 218**	**-**	**1 235**	**4 712**	**1 649**	**7 225**	**24 591**	**36 634**	**38 837**

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

Schedule IV Cash Flow Statement
Consolidated Financial Statements
As of 31 December 2025
(Swiss Francs 000's)

	2025	2024
Net surplus before change in restricted funds	**(2 203)**	**538**
Adjustments for non-cash items:		
Depreciation	2 500	2 326
Unrealised and realised (gains)/losses on investments and unrealised foreign currency losses/(gains), net	111	(1 142)
Transfer of non-current assets to assets held for sale	-	-
Other Operating adjustments:		
Interest paid	443	345
Interest income received	(556)	(311)
Gain on sale of land	-	-
Movements in working capital and provisions		
Prepaid expenses	(3)	86
Accrued Expenses	57	-
Contributions receivable	(76)	611
Other receivables	2 158	1 638
Assets held for sale	-	130
Deferred income	(1 279)	1 068
Accounts payable	(1 024)	(5 164)
Provisions	(155)	66
Net cash flow from operating and programme activities	**(27)**	**191**
Purchase of Land, property and equipment	2 458	(3 685)
Investments	2 513	-
Interest received	556	311
Net proceeds from (purchase)/sale of investments	(281)	(860)
Cash flow from investing activities	**5 246**	**(4 234)**
Repayment of mortgage loans	(507)	(477)
Interest paid to third parties	(443)	(345)
Mortgage loans contracted	-	1 000
Cash flow from financing activities	**(950)**	**178**
Other funds and reserves	(2 541)	
Net increase/(decrease) in Cash and cash equivalents	4 269	(3 865)
Cash and cash Equivalents at 1 January	6 084	10 040
Effect of exchange rate fluctuations on cash held	211	(91)
Cash and cash equivalents at 31 December	**8 023**	**6 084**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 31 December 2025

1. Organisation

The World Council of Churches is a fellowship of 356 churches from around the world "which confess the Lord Jesus Christ as God and Savior 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 2023 the Council started the cycle of work based on the reflections of 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 Formation

Public Witness and Diakonia

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 107 staff (2024: 111 staff), the Council is recognized as an international, non-governmental association under Swiss law.

2. Accounting Policies

These consolidated financial statements (hereafter "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.

The significant accounting policies adopted by the Council in the preparation of the 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 with 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 investments, which are stated at their fair value.

The accounting policies are consistent with those applied by the Council for the year ended 31 December 2024. Certain prior year figures have been reclassified to conform with the current year's presentation.

(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 2025, 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 2025 there were two 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, with United Methodist Women acting 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.

(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 accrual 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 the expenditure incurred.

(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 financial statements on an accrual 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	2025	2024
Euro	0.9397	0.9494
Swedish Krona	0.0870	0.0828
Pound Sterling	1.0777	1.1448
Norwegian Krone	0.0797	0.0806
US Dollar	0.8004	0.9119
Canadian Dollar	0.5846	0.6360

(vii) Investments

The Council has designated all its investments as financial instruments. Investments are initially recorded at acquisition cost. Subsequently they are measured at market value if the investment is listed or at acquisition cost, less necessary valuation adjustment. The Council does not have any financial instruments classified as held for trading and does not hold any derivative financial instruments for trading purposes.

Investment income mainly includes interest, dividends, and gains or losses from changes in the value of investments. Interest is recorded as it is earned, based on the effective rate of return. Since the Council's investments are managed together by external managers, all investment income is shown as a single net amount under financial income/(expense) in the statement of income and expenditure.

Most of the investments come from funds that are restricted or designated for specific purposes. In general, the income from these investments must be used to support the Council's operations. Therefore, net financial income/expense is reported as part of 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.

Endowment fund assets are investments made using funds received with a long-term or permanent restriction on use (true endowments or capital of the foundation). These funds are managed separately to preserve capital and generate income in line with the donor's intent or the foundation's strategic goals. Endowment fund assets are typically invested in a diversified portfolio comprising equities, bonds, and alternative investments. They are recorded at acquisition cost, and only realized gains and losses are recognized in the financial result.

(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 lives by category are set out below:

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

Borrowing costs relating to the construction of buildings and equipment are capitalized and included in the cost of the assets concerned and depreciated over the useful life of the respective assets. 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

The Council contributes to a defined contribution pension plan operated by Profond. Contributions which the Council is obliged to make to the pension plan are recognized as an expense in the statement of income and expenditure.

(x) 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 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.

(xi) Accounts receivable

Accounts receivables are stated at nominal value, less impairment losses.

(xii) Accounts payable

Accounts payable are stated at nominal value.

(xiii) Interest bearing loans and borrowings

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

(xiv) Impairment

The carrying amounts of the Council's assets are reviewed 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.

(xv) 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

(000 CHF)	**2025**	**2024**
Bank balances	7,989	6,057
Cash	34	27
Total	**8,023**	**6,084**

Bank balances include CHF 53,000 in rent deposits paid, and held under dual control, as a condition of rental agreements undertaken as tenant for several apartments (2024: CHF 55,000). The rent deposits may be realized only subject to terms of the lease, and with joint agreement of the real estate agent.

4. Other Receivables

(000 CHF)	**2025**	**2024**
Real estate development receivables	2,323	4,399
VAT	6	Nil
Tenants, including ecumenical organizations	281	172
Social charges and other payroll related receivables	261	361
Ecumenical Trust	95	102
Hotel and conference centre invoices, Bossey	122	131
Withholding taxes	76	108
Legacies and royalties	28	29
Other	21	63
Gross	**3,213**	**5,365**
Allowance for impairment	(40)	(34)
Total	**3,173**	**5,331**

5. Prepaid Expenses

(000 CHF)	**2025**	**2024**
Prepaid Expenses	192	193
Inventories	20	16
Total	**212**	**209**

6. Investments

(000 CHF)	**2025**	**2024**
Debt Securities	0	7,379
Equity Securities	0	1,323
Current Investments	***0***	***8,702***
Debt Securities	12,569	10,673
Equity Securities	12,093	7,800
Non-Current Investments	***24,662***	***18,473***
Total	**24,662**	**27,175**

Equity securities include CHF 1,481,258 (2024: CHF 1,760,000) managed on the Council's behalf by the Ecumenical Trust, a related party, and a tax-exempt entity under section 501 (c) (3) of the US Internal Revenue Code and registered as a charitable organization under New York State Law.

Non-current investments held in debt securities include CHF 855,339 (2024: CHF 878,000) also managed by the Ecumenical Trust, and which are traded on a secondary market only. Debt securities also include CHF 450,096 (2024: CHF 455,000) 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*

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 on 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. In 2022, land plot 2452 was sold, together with the proportionate rights in the auxiliary plot. The Council retains ownership of 104/1,000 shares in the plot, representing the ground floor, designated for use as a crèche / (daycare centre).

As of 31.12.2025, the insurance value of the Ecumenical Centre, including installations, is as follows:

(000 CHF)	**2025**	**2024**
Ecumenical Centre	33,670	74,707
Château de Bossey & other building	30,310	30,308
Staff residential building	18,869	18,682
Total	82,849	123,697

Mortgage loans and credit lines secured against the land and buildings are detailed at Notes 11 and 12.

*

FIXED ASSETS	Freehold Land	Ecumenical Centre	Office Wings	Château de Bossey	Staff Residence	Furniture & Equipment	Green Village	TOTAL
	CHF 000	CHF 000	CHF 000	CHF 000	CHF 000	CHF 000	CHF 000	CHF 000
Cost:								
01 January 2025	3,947	16,326	16,931	23,387	14,428	10,613	4,868	90,500
Additions/Disposal	-	-	-	-	-	42	-	42
31 December 2025	**3,947**	**16,326**	**16,931**	**23,387**	**14,428**	**10,655**	**4,868**	**90,542**
Depreciation:	-							
01 January 2025	-	13,816	16,931	12,277	8,602	7,041	25	58,692
Charge for the year	-	201	-	547	299	1,330	122	2,500
31 December 2025	-	**14,017**	**16,931**	**12,824**	**8,901**	**8,371**	**147**	**61,191**
Net Book Value:								
31 December 2025	**3,947**	**2,309**	**-**	**10,563**	**5,527**	**2,283**	**4,721**	**29,350**
31 December 2024	3,947	2,510	-	**11,110**	**5,826**	**3,572**	**4,843**	**31,808**

8. Accounts and other Payables

(000 CHF)	**2025**	**2024**
General supplies payables	1,057	1,917
VAT	Nil	104
Other accounts payable	151	211
Total	**1,208**	**2,232**

9. Accrued Expenses

(000 CHF)	**2025**	**2024**
Vacation Accrual	265	260
Taxation	267	348
Others	408	275
Total	**940**	**883**

The accrual for untaken vacation in excess of five days per employee is classified in non-current liabilities under provisions (refer to Note 13).

10. Deferred income

(000 CHF)	**2025**	**2024**
Current deffered income	5,352	5,508
Non-current deffered income	1,818	2,941
Total	**7,170**	**8,449**

Deferred income represents;

- Income received relating to future periods – contributions & tenants CHF 4,138,000
- Income received related to future periods – Bossey guest house CHF 91,000
- and the following grants and other income received for the renovation of buildings:
- CHF 199,000 (2024: CHF 207,000) being the amortized balance of a grant of CHF 1,700,000 received in 1999 from the Canton of Geneva for the Ecumenical Centre;
- CHF 403,000 (2024: CHF 419,000) being the amortized balance of various other grants received for the renovation of the Château de Bossey;
- CHF 736,000 (2024: CHF 767,000) being amortized balance of grants received from Pictet Foundation, principally for the library at the Château de Bossey;
- CHF 693,000 (2024: CHF 1,157,000) from Implenia for Kyoto fit-out
- CHF 151,000 (2024: CHF 252,000) from Implenia for Kyoto fit-out
- CHF 759,000 (2024: 1,268,000) from Swiss-Implenia for Kyoto fit-out

CHF 7,170,000 total.

Deferred income that will be released in 2026 is shown as current.

11. 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 12.

(000 CHF)	**2025**	**2024**
Mortgage loan on the Staff Residential building	127	127
Mortage loan on Château de Bossey	250	250
Mortage loan on the Ecumenical Centre	100	100
Mortage Daycare Fit-out	60	-
Current Maturities related to mortage loans	**537**	**477**

12. Non-current interest-bearing loans

(000 CHF)	**2025**	**2024**
Staff Residential building	8,814	8,948
Château de Bossey	8,537	8,788
Ecumenical Centre	**1,275**	**1,375**
Daycare Fit-out	**970**	**1,000**
Sub-total	**19,596**	**20,103**
less: current maturities:	**(537)**	**(477)**
Total	**19,059**	**19,626**

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

Property mortgaged - amounts in 000 CHF	Bearer mortgage note	Rank
Staff residential building	10,080	1st rank
Staff residential building	2,533	2nd rank
Château de Bossey	12,600	1st rank
Ecumenical Centre	5,500	1st rank
Ecumenical Centre	10,000	1st rank
Ecumenical Centre	10,000	1st rank
Montreal building daycare centre	1'000	1st 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 opening balance 2025 before reimbursements, carry fixed interest at the rates and for the durations set out below:

Loan secured on:	000 CHF	Issued	Duration	Fixed Rate
Staff residential building	3,580	01.09.23	7 years	2.76%
Staff residential building	5,360	01.09.21	7 years	1.06%
Château de Bossey	2,000	29.07.25	5 years	1.25%
Château de Bossey	2,000	28.07.21	7 years	1.17%
Château de Bossey	2,000	29.07.23	7 years	1.87%
Château de Bossey	2,300	01.04.22	5 years	1.32%
Château de Bossey	487	01.04.25	2 years	1.22%
Ecumenical Centre	950	31.12.23	4 years	2.89%
Ecumenical Centre	425	17.01.25	2 years	1.87%
Montreal building - daycare	1'000	01.11.24	5 years	1.72%

In 2025, the contractual reimbursements of the loans listed above were CHF 506,650

13. Provisions

Provisions of CHF 236,000 (2024: CHF 391,000) principally concern estimates for longer-term untaken vacation and for taxes related to activities outside Switzerland.

14. Restricted 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.

15. Restricted Endowment Funds

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

(000 CHF)	2025	2024
Specific Endowments	6,826	6,659
Funds held by the Ecumenical Trust	2,494	2,639
Total	**9,322**	**9,298**

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 2025, there were no operating transfers to Restricted Endowment Funds (2024: Nil).

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 2025, the adjustments, recorded in financial income and financial expense, resulted in a decrease of CHF 115,000 in the Restricted endowment funds (2024: increase of CHF 833,000).

Distributions

Income from the Specific Endowments may be credited directly to the Programme Funds in accordance with the relevant conditions of the gift. In 2025, CHF 194,000 was distributed to the Programme Funds (2024: CHF 344,000). In 2025, CHF 95,000 was distributed to the Programme Funds from the Funds held by the Ecumenical Trust (2024: CHF 103,000).

Funds held by the Ecumenical Trust

Funds held by the Ecumenical Trust totaling CHF 2,494,000 (2024: CHF 2,639,000) reflect endowment assets managed for the Council by the Ecumenical Trust, as described in Note 6 above.

16. 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. No designated programme funds were available for application in 2025 (2024: Nil).

Designated programme funds *(000 CHF)*	2025	2024
Opening balance	Nil	Nil
Utilized for programme activities	Nil	Nil

17. Kyoto Operating Fund

The Operating Fund, classified as a designated fund, was established in 2023. According to Article 4 of the addendum to the real estate development contract with Implenia Immobilier SA, CHF 2,803,000 in proceeds from the Kyoto land sale, recorded in the designated fund for real estate investment in 2022, were allocated to cover rental costs and other specific operational expenses from June 2024 to June 2027.

An operating transfer was made from the Fund for Real Estate Investment to the newly designated Operating Fund, as approved by the central committee in June 2023 in accordance with the Building Reserves Policy.

There were no transactions in the Operating Fund during 2023. From June to December 2024, a net of CHF 442'000 in expenses was recorded, reducing the fund to CHF 2,361,000. In 2025 a net of CHF 712,000 in expenses was recorded, reducing the fund to CHF 1,649,000. This movement is outlined in Schedule VII.

18. Fund for Building Project

The fund for the building project is classified as a designated fund. It reflects funds designated by the Council and contracted to cover administrative costs of managing the project such as interest and other financial expenses, dedicated staff or allocation managing the project, and various professional fees (e.g., legal, consultancy, other)

At 31 December 2025, the fund for the building project totaled CHF 1,235,000 (2024: CHF 1,678,000), reflecting CHF 1,600,000 transfer from the "Designated Fund for Real Estate Investment" for the administrative expenses expected for the next years. The movement on the fund for the building project in 2024 is set out in Schedule VII.

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

	Decision	000 CHF
Transfer from the General reserves in 2012	Mar 2013	3,100
Transfer from the General reserves in 2015	Nov 2015	800
Transfer from the General reserves in 2021	Nov 2021	490
Funded from the General reserves		***4,390***
Transfer from the Restricted fund for fixed assets (*) to the General reserves, and transfer from the General reserves, in 2020	Nov 2019	500
Transfer from the Designated fund for real estate investment to the General reserves, and transfer from General reserves, in 2022	Nov 2021	500
Transfer from the designated fund for real estate investments in 2024	Nov 2024	1,600
Funded from the designated fund for real estate investment		***2,600***
Total transfers		**6,990**

Note (*):
The Restricted fund for fixed assets was reclassified in 2021 as the Designated fund for real estate investment.

19. Fund for Real Estate Investment

The fund for real estate investment is classified as a designated fund. In accordance with the Building Reserves Policy, as approved by central committee in June 2023, proceeds from land sales are credited to this fund.

During 2024 and 2025 there was no sale of land.

In 2025, the WCC recognized CHF 92,000 (2024 CHF 2,514,000) in total income to the fund for real estate investment, principally due to the CHF 67'000 (2024 CHF 307,000) net financial income on investments held and CHF nil (2024 CHF 2,207,000) gain on real estate development activities. The fund attained a balance of CHF 6,552,000.

In accordance with the decisions of executive committee in December 2023, and the Building Reserves Policy, approved by central committee in June 2023, transfers were made in 2024 from the fund for real estate investment to two new funds, namely the Operating fund, as presented in Note 18, and the Fund invested in Green Village, as presented in Note 20.

Fund for real estate investments *(000 CHF)*	2025	2024
Opening balance, 1 January	6,783	7,653
Other real estate development income		2,207
Financial income/(expense)	67	307
Other income	24	
Total income	**92**	**2,514**
Operating expenditure	193	41
Taxation	130	500
Total expenditure	**323**	**541**
Net balance before transfers	**6,552**	**9,626**
Operating transfers		
To funds invested in Green Village		(1,243)
Total operating transfers		
Movements in funds, on decision of executive committee		(1,600)
Transfer to general reserves		**(1,600)**
Closing balance at 31 December	**6,552**	**6,783**

20. Fund Invested in Green Village

In 2023, the Fund invested in Green Village was created and classified as a designated fund, in accordance with the principles in the Building Reserves Policy, approved by central committee in June 2023. The first investments in work-in-progress in Green Village are reflected in the Fund, being financed and transferred from the Fund for real estate investment, as presented in Note 19.

(000 CHF)	2025	2024
Opening balance	4,834	3,616
Crèche/(day care centre) fit-out	Nil	1,213
Montreal cave	Nil	30
Depreciation	(122)	(25)
Closing balance on 31 December	**4,712**	**4,834**

The movement on the Fund invested in Green Village is set out in Schedule VII.

21. Fund Invested in Fixed Assets

The fund invested in fixed assets is classified as a designated fund and was formerly named the Designated fund for fixed assets.

In prior financial statements, and until 2023, the "Designated fund for Fixed Assets" reflected the Council's investment of its own funds and reserves in land, property and equipment. From 2023, the Council's investment of its own funds and reserves in land property and equipment is represented by the sum of the Fund invested in fixed assets and the Fund invested in Green Village (Note 20).

Given the principles of the Building Reserves Policy (central committee, June 2023), the Fund invested in fixed assets and the Fund invested in Green Village were not merged.

The fund invested in fixed assets therefore reflects the Council's investment of its own funds and reserves in land, property and equipment other than Green Village.

The Council's investment in land, property and equipment was assessed as follows:

(in 000 CHF)	2025	2024
Total Land, property and equipment	29,344	31,808
Add Assets held for sale	Nil	Nil
Less Long-term loans, proceeds for buildings	(19,059)	(19,626)
Less Short-term loans, proceeds for buildings	(537)	(477)
Less Long-term deffered income for buildings	(1,818)	(2,941)
Less fund invested in Green Village (Note 20)	(4,712)	(4,834)
Designated fund for fixed assets	**3,218**	**3,930**

The Fund invested in fixed assets records income and expenditure related to the staff residence building (Ancienne-Route 20-20D). The movements on the Fund Invested in Fixed Assets is set out in Schedule VII.

22. General Reserves

In accordance with the Funds and Reserves Policy approved by the central committee in June 2018, 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 with a minimum at CHF 6'000'000. An analysis of the movements on General Reserves follows:

General Reserves	**000 CHF**
Balance at 1 January 2025	**7,570**
Transferred in:	
From Designated fund for fixed assets	697
Transferred out:	
To Restricted programme funds	Nil
To Unrestricted operating fund, covering deficit 2025	(1,042)
Balance at 31 December 2025	**7,225**

No transfer to the Restricted programme fund was needed to covers a shortfall in funding for programme activities, after distribution of all available unrestricted income (2024: CHF 13,000).

23. Financial income and financial expense

Financial income

(000 CHF)	2025	2024
Investment portfolio income		
Non-current asset investments		
Interest incom	556	311
Realized gain on investments	242	94
Unrealized gain on investments	1,019	1,209
Other:	1	
Negative interest		-
Other foreign exchange gains		
Realized gains	26	22
Unrealized gains	57	33
Total Financial income	**1,901**	**1,669**

Financial Expense

(000 CHF)	2025	2024
Investment portfolio losses		
Non-current asset investments		
Realized losses on investments	219	(73)
Unrealized losses on investments	1,306	
Other foreign exchange losses		
Realized losses	20	(15)
Unrealized losses	240	(131)
Total Financial expense	**1,785**	**(219)**

Interest Expense

Interest expense, reported within Cost of operations, totaled CHF 443,000 (2024: CHF 345,000).

24. Rental Income and Sales

In 2025, rental income and sales were CHF 4,579,000 (2024: CHF 7,195,000). In 2025 and 2024, rental income and sales include income from hotel and conference centre receipts at Bossey, real estate development activities, rental income from the staff residential building, rental income from offices at the Ecumenical Centre, rental income on sub-letting of apartments; and book sales.

25. Miscellaneous Income

Miscellaneous income of CHF 1,642,000 (2024: CHF 1,169,000) 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. A significant increase occurred in 2025 with the release of deferred income recognized as income for the Kyoto fit out.

26. Distribution of Unrestricted Income

Unrestricted income distributed to restricted programme funds totaled CHF 2,985,000 (2024: CHF 3,380,000). 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.

27. Tax Expense

As of 2020, the Geneva authorities advised WCC that its tax exemption status would be withdrawn because proceeds from land sales and other self-generated income would exceed total contributions income in that year, and during the period of the real estate development project. Taxation charges will not affect programme funds.

In 2025, the net tax expense of CHF 241,190 represents principally ICC & IFD payments and tax provision. In 2024, the net tax expense of CHF 556,000 represented principally the provision for 2024.

28. Salaries, Related Charges and Employee Benefits

Salaries and related charges:

(000 CHF)	2025	2024
Gross salaries	8,599	9,023
Social charges	757	800
Pension expense	1,033	1,039
Other personnel costs	42	176
Total	**10,431**	**11,038**

There were 107 staff at 31 December 2025 (2024: 111).

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.

(000 CHF)	2025	2024
Total vacation accrual	501	525
Less Accounts payable	(265)	(260)
In Provisions	**236**	**265**

29. 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 2025. The basis for this allocation was validated during the forecasting cycles and at the end of the year by the director responsible, who approved the monthly estimated time allocation reports for each staff member.

Infrastructure costs were distributed to the projects under the activity-based costing process.

Redistribution of 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 service cost centers is set out in Schedule IX.

Redistributed infrastructure costs:

(000 CHF)	2025	2024
Infrastructure costs		
Costs of operations	2,427	2,768
Rental, sales, misc. income and transfers-in	(292)	(348)
Net infrastructure costs	**2,135**	**2,420**
Distributed to restricted programme funds	**2,135**	**2,420**

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.

30. Internal (sales) / charges

Internal (sales)/charges of CHF 299,000 (2024: CHF 443,000) reflect principally the credits to the hotel and conference centre at the Château de Bossey on provision of meals and accommodation for programme activities and charges to various programmes from Communications for specific support work, for example in delivery of webinars.

31. Transfers

(i) 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.

(ii) 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.

32. Audit and other services delivered by the auditor

Audit Services *(000 CHF)*	**2025**	**2024**
Statutory audit	88	88
Total fees for services delivered by the auditor	**88**	**88**

33. Financial Instruments

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.

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.

34. 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. The fit-out construction contract was signed on 25 January 2024 with a total commitment of CHF 3,253,000 before VAT. Of that total, CHF 1,408,000 million was recognized in 2023 (refer to Note 7).

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. In December 2023, the WCC recognized an asset and liability of CHF 1,220,000 concerning its future share of the car park infrastructure. At the date of this report, an agreement on how the financing will be addressed for the remainder CHF 2,540,000 has not yet been concluded. An accrual for related costs to 31 December 2023 is included.

In February 2024, modifications to the above fit-out contract were signed, with a further commitment of CHF 354,000.

In December 2023, the Council signed a pre-contract for energy supply with EKZ Contracting AG, for the next phase of the Green Village project. The commitment concerns the selection of the supplier, and the requirement to cover certain costs should testing groundwater for geothermal energy pumps indicate traces of pollution. The financial risk is limited to CHF 188,000.

In April 2024, the Council has contracted Implenia Suisse SA for the fit-out of the crèche / (day care centre) premises in the Montreal building at a price of CHF 1,189,000.

As of 31 December 2025, the Council had no contractual commitments outstanding for annual leasing costs.

35. 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 many member churches, and with certain beneficiaries.

In 2025 and 2024, related party transactions included programme contributions and membership income received, and programme costs incurred in the normal course of operations.

36. Subsequent events

As of 31 December 2025, the organization is involved in disputes with third parties. Discussions are ongoing, and no formal court proceedings have been initiated to date. Management has relied on the expertise of external legal counsel to assess the potential risks associated with these matters. Based on the information currently available and the advice received, no provision has been recognized in the financial statements as of 31 December 2025. The outcome of these disputes remains uncertain, and the assessment of any potential financial impact may evolve in the coming year depending on future developments.

37. Contingent liability

There were no significant contingent liabilities to disclose on 31 December 2025 (2024: nil).

38. Contingent asset

There were no significant contingent assets to disclose on 31 December 2025 (2024: nil).

39. Approval and Authorization for Issue

The financial statements were approved and authorized for issue by the leadership of the finance sub-committee on 27 May, 2026.

Schedule V Restricted Funds
Consolidated Financial Statements
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(Swiss Francs 000's)

	Total Programmatic areas 2025	*Total Transversal issues* 2025	*Assembly Fund* 2025	*Total Programme Funds* **2025**	*Total Programme Funds* 2024	*Restricted Endowment Funds* **2025**	*Total Restricted Fund* **2025**	Total Restricted Fund 2024
CONTRIBUTIONS INCOME								
Membership & other unrestricted income	-	-	-	-	-	-	-	-
Programme contributions	9 845	889	14	10 748	10 043	150	10 898	10 193
Total Contributions Income	**9 845**	**889**	**14**	**10 748**	**10 043**	**150**	**10 898**	**10 193**
OTHER INCOME								
Financial income	1 100	-	-	1 100	535	332	1 432	1 258
Financial expense	(804)	-	-	(804)	(90)	(447)	(1 251)	(130)
Rental income and sales	6	-	-	6	19	-	6	19
Miscellaneous income	491	22	-	513	316	-	513	316
Total Other income	**793**	**22**	**-**	**815**	**780**	**(115)**	**700**	**1 463**
Distribution of unrestricted income	2 406	579	-	2 985	3 380	-	2 985	3 380
TOTAL INCOME	**13 044**	**1 490**	**14**	**14 548**	**14 203**	**35**	**14 583**	**15 036**
COST OF OPERATIONS								
Direct programme costs: grants	178	41	-	219	381	-	219	381
Operating & other programme costs	4 086	179	-	4 265	3 784	11	4 276	3 792
Depreciation	142	-	-	142	151	-	142	151
Interest expense	48	-	-	48	48	-	48	48
Tax expense	34	-	-	34	6	-	34	6
Salaries	6 113	955	-	7 068	7 266	-	7 068	7 266
TOTAL COST OF OPERATIONS	**10 601**	**1 175**	**-**	**11 776**	**11 636**	**11**	**11 787**	**11 644**
Redistributed infrastructure costs	1 823	312	-	2 135	2 420	-	2 135	2 420
Internal (sales)/charges	298	1	-	299	443	-	299	443
TOTAL COSTS BEFORE TRANSFERS	**12 722**	**1 488**	**-**	**14 210**	**14 499**	**11**	**14 221**	**14 507**
NET SURPLUS/(DEFICIT) BEFORE OPERATING TRANSFERS	**322**	**2**	**14**	**338**	**(296)**	**24**	**362**	**529**
OPERATING TRANSFERS								
Transfers between funds	-	-	-	-	-	-	-	-
NET SURPLUS/(DEFICIT) FOR THE YEAR	**322**	**2**	**14**	**338**	**(296)**	**24**	**362**	**529**
MOVEMENT ON FUNDS:								
FUND BALANCES 1 JANUARY 2025	**2 383**	**-**	**-**	**2 383**	**2 666**	**9 298**	**11 681**	**11 139**
NET INCREASE/(DECREASE) IN FUNDS	**322**	**2**	**14**	**338**	**(296)**	**24**	**362**	**529**
TRANSFERS (TO)/FROM FUNDS & RESERVES	**-**	**-**	**-**	**-**	**13**	**-**	**-**	**13**
FUND BALANCES 31 DECEMBER 2025	**2 705**	**2**	**14**	**2 721**	**2 383**	**9 322**	**12 043**	**11 681**

Schedule VI (a) Restricted Funds Programmes
Consolidated Financial Statements
As of 31 December 2025
(Swiss Francs 000's)

	UMEF	*LJP*	*C1*	*G1*	*Total Funds*
	Unity, Mission and Ecumenical Formation	*Life, Justice, and Peace*	*Communication*	*General Secretariat*	*WCC Programmes*
	2025	2025	2025	2025	**2025**
CONTRIBUTIONS INCOME					
Membership & other unrestricted income	-	-	-	-	-
Programme contributions	3 217	4 523	756	1 349	9 845
Total Contributions Income	**3 217**	**4 523**	**756**	**1 349**	**9 845**
OTHER INCOME					
Financial income	1 039	61	-	-	1 100
Financial expense	(731)	(73)	-	-	(804)
Rental income and sales	-	-	5	1	6
Miscellaneous income	216	58	77	140	491
Total Other income	**524**	**46**	**82**	**141**	**793**
Distribution of unrestricted income	471	281	976	678	2 406
TOTAL INCOME	**4 212**	**4 850**	**1 814**	**2 168**	**13 044**
COST OF OPERATIONS					
Direct programme costs: grants	147	21	-	10	178
Operating & other programme costs	980	1 697	490	919	4 086
Depreciation	140	2	-	-	142
Interest expense	48	-	-	-	48
Tax expense	34	-	-	-	34
Salaries	1 762	2 398	1 024	929	6 113
TOTAL COST OF OPERATIONS	**3 111**	**4 118**	**1 514**	**1 858**	**10 601**
Redistributed infrastructure costs	559	676	327	261	1 823
Internal (sales)/charges	272	34	(24)	16	298
TOTAL COSTS BEFORE TRANSFERS	**3 942**	**4 828**	**1 817**	**2 135**	**12 722**
NET SURPLUS/(DEFICIT) BEFORE OPERATING TRANSFERS	**270**	**22**	**(3)**	**33**	**322**
OPERATING TRANSFERS					
Transfers between funds	-	-	-	-	-
NET SURPLUS/(DEFICIT) FOR THE YEAR	**270**	**22**	**(3)**	**33**	**322**
MOVEMENT ON FUNDS:					
FUND BALANCES 1 JANUARY 2025	**2 127**	**240**	**8**	**8**	**2 383**
NET INCREASE/(DECREASE) IN FUNDS	**270**	**22**	**(3)**	**33**	**322**
TRANSFERS (TO)/FROM FUNDS & RESERVES	**-**	**-**	**-**	**-**	**-**
FUND BALANCES 31 DECEMBER 2025	**2 397**	**262**	**5**	**41**	**2 705**

Schedule VI (b) Restricted Funds Programmes
Consolidated Financial Statements
As of 31 December 2025
(Swiss Francs 000's)

	T1 *Church and ecumenical relations* 2025	*T2* *Youth engagement in the ecumenical movement* 2025	*T3* *Just community of women and men* 2025	*T4* *Inter-religious dialogue and co-operation* 2025	*T5* *Spiritual life* 2025	*T6* *Overcoming racism* 2025	*Total Funds* *WCC Transversals* **2025**
CONTRIBUTIONS INCOME							
Membership & other unrestricted income	-	-	-	-	-	-	-
Programme contributions	214	140	148	183	-	204	889
Total Contributions Income	**214**	**140**	**148**	**183**	**-**	**204**	**889**
OTHER INCOME							
Financial income	-	-	-	-	-	-	-
Financial expense	-	-	-	-	-	-	-
Rental income and sales	-	-	-	-	-	-	-
Disposal of assets	-	-	-	-	-	-	-
Miscellaneous income	1	-	5	2	-	14	22
Total Other income	**1**	**-**	**5**	**2**	**-**	**14**	**22**
Distribution of unrestricted income	17	17	109	90	194	152	579
TOTAL INCOME	**232**	**157**	**262**	**275**	**194**	**370**	**1 490**
COST OF OPERATIONS							
Direct programme costs: grants	20	21	-	-	-	-	41
Operating & other programme costs	16	17	26	10	2	108	179
Depreciation	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-
Tax expense	-	-	-	-	-	-	-
Salaries	145	64	184	207	149	206	955
TOTAL COST OF OPERATIONS	**181**	**102**	**210**	**217**	**151**	**314**	**1 175**
Redistributed infrastructure costs	51	55	54	55	43	54	312
Internal (sales)/charges	-	-	(2)	3	-	-	1
TOTAL COSTS BEFORE TRANSFERS	**232**	**157**	**262**	**275**	**194**	**368**	**1 488**
NET SURPLUS BEFORE OPERATING TRANSFERS	**-**	**-**	**-**	**-**	**-**	**2**	**2**
OPERATING TRANSFERS							
Transfers between funds	-	-	-	-	-	-	-
NET DEFICIT FOR THE YEAR	**-**	**-**	**-**	**-**	**-**	**2**	**2**
MOVEMENT ON FUNDS:							
FUND BALANCES 1 JANUARY 2025	**-**	**-**	**-**	**-**	**-**	**-**	**-**
NET DECREASE IN FUNDS	**-**	**-**	**-**	**-**	**-**	**2**	**2**
TRANSFERS (TO)/FROM FUNDS & RESERVES	**-**	**-**	**-**	**-**	**-**	**-**	**-**
FUND BALANCES 31 DECEMBER 2025	**-**	**-**	**-**	**-**	**-**	**2**	**2**

Schedule VII Unrestricted and Designated Funds
Consolidated Financial Statements
As of 31 December 2025
(Swiss Francs 000's)

	Unrestricted Operating Funds 2025	*Designated Programme Funds* 2025	*Designated Kyoto operating Fund* 2025	*Designated Fund for Real Estate Investment* 2025	*Designated Fund invested in Fixed Assets* 2025	*Designated Fund for Building Project* 2025	*Designated Funds invested in Green Village* 2025	*Total Unrestricted & Designated Funds* **2025**	Total Unrestricted & Designated Funds 2024
CONTRIBUTIONS INCOME									
Membership & other unrestricted income	3 337	-	-	-	-	-	-	3 337	3 369
Programme contributions	-	-	-	-	-	-	-	-	-
Total Contributions Income	**3 337**	**-**	**-**	**-**	**-**	**-**	**-**	**3 337**	**3 369**
OTHER INCOME									
Financial income	230	-	-	239	-	-	-	469	411
Financial expense	(363)	-	-	(171)	-	-	-	(534)	(89)
Rental income and sales	2 868	-	838	18	849	-	-	4 573	7 176
Disposal of assets	-	-	-	-	-	(5)	-	(5)	-
Miscellaneous income	1 123	-	-	6	-	-	-	1 129	853
Total Other income	**3 858**	**-**	**838**	**92**	**849**	**(5)**	**-**	**5 632**	**8 351**
Distribution of unrestricted income	(2 985)	-	-	-	-	-	-	(2 985)	(3 380)
TOTAL INCOME	**4 210**	**-**	**838**	**92**	**849**	**(5)**	**-**	**5 984**	**8 340**
COST OF OPERATIONS									
Direct programme costs: grants	-	-	-	-	-	-	-	-	-
Operating & other programme costs	2 558	-	1 531	83	377	110	-	4 659	4 400
Depreciation	1 925	-	11	-	299	1	122	2 358	2 175
Interest expense	131	-	-	110	154	-	-	395	297
Tax expense	44	-	-	130	34	-	-	208	550
Salaries	3 036	-	-	-	-	327	-	3 363	3 772
TOTAL COST OF OPERATIONS	**7 694**	**-**	**1 542**	**323**	**864**	**438**	**122**	**10 983**	**11 194**
Redistributed infrastructure costs	(2 135)	-	-	-	-	-	-	(2 135)	(2 420)
Internal (sales)/charges	(307)	-	8	-	-	-	-	(299)	(443)
								-	-
TOTAL COSTS BEFORE TRANSFERS	**5 252**	**-**	**1 550**	**323**	**864**	**438**	**122**	**8 549**	**8 331**
NET SURPLUS/(DEFICIT) BEFORE OPERATING TRANSFERS	**(1 042)**	**-**	**(712)**	**(231)**	**(15)**	**(443)**	**(122)**	**(2 565)**	**9**
OPERATING TRANSFERS									
Transfers between funds	-	-	-	-	-	-	-	-	-
NET SURPLUS/(DEFICIT) FOR THE YEAR	**(1 042)**	**-**	**(712)**	**(231)**	**(15)**	**(443)**	**(122)**	**(2 565)**	**9**
FUND BALANCES 1 JANUARY 2025		**-**	**2 361**	**6 783**	**3 930**	**1 678**	**4 834**	**19 586**	**19 361**
NET INCREASE/(DECREASE) IN FUNDS	**(1 042)**	**-**	**(712)**	**(231)**	**(15)**	**(443)**	**(122)**	**(2 565)**	**9**
TRANSFERS (TO)/FROM FUNDS & RESERVES	**1 042**	**-**			**(697)**		**-**	**345**	**216**
FUND BALANCES 31 DECEMBER 2025	**-**	**-**	**1 649**	**6 552**	**3 218**	**1 235**	**4 712**	**17 366**	**19 586**

Schedule VIII Unrestricted Operating Funds
Consolidated Financial Statements
As of 31 December 2025
(Swiss Francs 000's)

		F3 and F8	*Y5*	*Y1*	*Total*	*Total*
	Total Infrastructure	*Facility Services*	*Hotel & Conference Centre, Château de Bossey*	*General Secretariat Fund*	*Unrestricted Operating Funds*	*Unrestricted Operating Funds*
	2025	2025	2025	2025	**2025**	2024
CONTRIBUTIONS INCOME						
Membership & other unrestricted income	3 337	-	-	-	3 337	3 369
Programme contributions	-	-	-	-	-	-
Total Contributions Income	3 337	**-**	**-**	**-**	**3 337**	**3 369**
OTHER INCOME						
Financial income	7	-	-	223	230	231
Financial expense	(5)	-	-	(358)	(363)	(89)
Rental income and sales	259	603	2 006	-	2 868	3 683
Disposal of assets	-	-	-	-	-	-
Miscellaneous income	32	1 090	1	-	1 123	669
Total Other income	293	**1 693**	**2 007**	**(135)**	**3 858**	**4 494**
Distribution of unrestricted income	(2 985)	-	-	-	(2 985)	(3 380)
TOTAL INCOME	**645**	**1 693**	**2 007**	**(135)**	**4 210**	**4 483**
COST OF OPERATIONS						
Direct programme costs: grants	-	-	-	-	-	-
Operating & other programme costs	471	798	1 277	11.5	2 558	3 015
Depreciation	72	1 406	447	-	1 925	1 617
Interest expense	-	35	96	-	131	138
Tax expense	-	-	44	-	44	16
Salaries	1 860	280	883	12.9	3 036	3 491
TOTAL COST OF OPERATIONS	**2 403**	**2 519**	**2 747**	**24**	**7 694**	**8 277**
Redistributed infrastructure costs	(2 135)	-	-	-	(2 135)	(2 420)
Internal (sales)/charges	24	-	(331)	-	(307)	(461)
TOTAL COSTS BEFORE TRANSFERS	**292**	**2 519**	**2 416**	**24**	**5 252**	**5 396**
NET SURPLUS/(DEFICIT) BEFORE OPERATING TRANSFERS	**353**	**(826)**	**(409)**	**(159)**	**(1 042)**	**(913)**
OPERATING TRANSFERS						
Transfers between funds	-	-	-	-	-	-
NET SURPLUS/(DEFICIT) FOR THE YEAR	**353**	**(826)**	**(409)**	**(159)**	**(1 042)**	**(913)**

Schedule IX Unrestricted Operating Funds: infrastructure

Consolidated Financial Statements

As of 31 December 2025

(Swiss Francs 000's)

	F1 *Management Directorate* 2025	*F2* *Income Monitoring & Development* 2025	*F4* *Human Resources* 2025	*F5* *Finance* 2025	*F6* *IT services* 2025	*Total* *Infrastructure* **2025**
CONTRIBUTIONS INCOME						
Membership & other unrestricted income	-	3 337	-	-	-	3 337
Programme contributions	-	-	-	-	-	-
Total Contributions Income	**-**	**3 337**	**-**	**-**	**-**	**3 337**
OTHER INCOME						
Financial income	-	7	-	-	-	7
Financial expense	-	(5)	-	-	-	(5)
Rental income and sales	-	-	2	2	255	259
Disposal of assets	-	-	-	-	-	-
Miscellaneous income	-	29	-	1	2	32
Total Other income	**-**	**31**	**2**	**3**	**257**	**293**
Distribution of unrestricted income	-	(2 985)	-	-	-	(2 985)
TOTAL INCOME	**-**	**383**	**2**	**3**	**257**	**645**
COST OF OPERATIONS						
Direct programme costs: grants	-	-	-	-	-	-
Operating & other programme costs	-	35	45	118	273	471
Depreciation	-	-	-	-	72	72
Interest expense	-	-	-	-	-	-
Tax expense	-	-	-	-	-	-
Salaries	-	472	371	620	397	1 860
TOTAL COST OF OPERATIONS	**-**	**507**	**416**	**738**	**742**	**2 403**
Redistributed infrastructure costs	(2 135)	-	-	-	-	(2 135)
Internal (sales)/charges	-	24	-	-	-	24
TOTAL COSTS BEFORE TRANSFERS	**(2 135)**	**531**	**416**	**738**	**742**	**292**
NET SURPLUS/(DEFICIT) BEFORE OPERATING TRANSFERS	**2 135**	**(148)**	**(414)**	**(735)**	**(485)**	**353**
OPERATING TRANSFERS						
Transfers between funds	(2 135)	501	414	735	485	-
NET SURPLUS/(DEFICIT) FOR THE YEAR	**-**	**353**	**-**	**-**	**-**	**353**

CONSOLIDATED ANNUAL SUMMARY OF CONTRIBUTIONS for the year ended 31 December 2025

Contributor	Membership CHF	Undesignated CHF	Programme CHF	Assembly CHF	Total CHF
Africa					
Anglican Church of Southern Africa	104	0	0	0	104
Christian Council of Tanzania	0	0	44 355	0	44 355
Church of Central Africa Presbyterian Blantyre Synod (2)	1 736	0	0	0	1 736
Church of the Lord (Prayer Fellowship) Worldwide	1 126	0	0	0	1 126
Church of the Province of Central Africa (1)	840	0	0	0	840
Church of the Province of the Indian Ocean	333	0	0	0	333
Church of Uganda(1)	1 725	0	0	0	1 725
Dutch Reformed Church	8 490	0	40 000	0	48 490
Eglise du Christ - Lumière du Saint Esprit (1)	400	0	0	0	400
Eglise du Christ au Congo - Communauté des disciples du Christ	204	0	0	0	204
Eglise du Christ au Congo - Communauté épiscopale baptiste en Afrique	430	0	0	0	430
Eglise du Christ au Congo - Communauté mennonite au Congo (3)	168	0	0	0	168
Eglise Evangélique Luthérienne au Congo	83	0	0	0	83
Église harriste (1)	335	0	0	0	335
Eglise presbytérienne camerounaise	800	0	0	0	800
Eritrean Orthodox Tewahedo Church	3 633	0	0	0	3 633
Evangelical Lutheran Church in Tanzania (4)	1 266	0	0	0	1 266
Igreja Evangélica Reformada de Angola (3)	719	0	0	0	719
Igreja Presbiteriana de Moçambique (1)	1 294	0	0	0	1 294
Lutheran Church in Liberia (3)	852	0	0	0	852
Methodist Church in Kenya (1)	122	0	0	0	122
Methodist Church of Southern Africa	20 112	0	0	0	20 112
Moravian Church in South Africa	434	0	0	0	434
Nigerian Baptist Convention	1 339	0	0	0	1 339
Presbyterian Church of Ghana	1 032	0	0	0	1 032
Presbyterian Church of Liberia(4)	296	0	0	0	296
Presbyterian Church of Nigeria	358	0	0	0	358
Presbyterian Church of the South Sudan	421	0	0	0	421
Province of the Episcopal Church of South Sudan	332	0	0	0	332
Province of the Episcopal Church of Sudan	242	0	0	0	242
Reformed Church in Zimbabwe	1 624	0	0	0	1 624
Reformed Church of Christ for Nations (1)	466	0	0	0	466
The Church of Central Africa Presbyterian (CCAP)	803	0	0	0	803
The Episcopal - Anglican Province of Alexandria	879	0	0	0	879
Union des Eglises baptistes du Cameroun	85	0	0	0	85
United Church of Zambia	894	0	0	0	894
Total Africa	**53 977**	**-**	**84 355**	**-**	**138 332**
Asia					

Contributor	Membership CHF	Undesignated CHF	Programme CHF	Assembly CHF	Total CHF
Act for Peace	0	0	6 100	0	6 100
Amity Foundation	0	0	15 000	0	15 000
Anglican Church in Aotearoa, New Zealand and Polynesia	10 049	0	0	0	10 049
Anglican Church in Japan	4 022	0	0	0	4 022
Anglican Church of Australia	10 370	0	0	0	10 370
Anglican Church of Korea	541	0	0	0	541
Bangladesh Baptist Church Sangha	333	0	0	0	333
China Christian Council	12 189	0	0	0	12 189
Church of Christ in Thailand	2 580	0	0	0	2 580
Church of South India	2 099	0	0	0	2 099
Churches of Christ in Australia	3 446	0	0	0	3 446
Episcopal Church in the Philippines	1 047	0	0	0	1 047
Evangelical Methodist Church in the Philippines	260	0	0	0	260
Gereja Kristen Indonesia (GKI)	1 076	0	0	0	1 076
Gereja Kristen Pasundan (GKP)	530	0	0	0	530
Gereja Kristen Protestan di Bali (GKPB)	1 620	0	0	0	1 620
Gereja Kristen Protestan Simalungun (GKPS)	860	0	0	0	860
Gereja Kristen Sulawesi Tengah (GKST)	317	0	0	0	317
Gereja Masehi Injili di Halmahera (GMIH)	265	0	0	0	265
Gereja Masehi Injili di Timor (GMIT)	219	0	0	0	219
Gereja Protestan di Indonesia bagian Barat (GPIB)	1 171	0	0	0	1 171
Gereja Toraja	867	0	0	0	867
Gereja-Gereja Kristen Jawa (GKJ)	400	0	0	0	400
Hong Kong Council of the Church of Christ in China	6 792	0	0	0	6 792
Huria Kristen Batak Protestan (HKBP)	960	0	0	0	960
Karo Batak Protestant Church (GBKP) (3)	3 154	0	0	0	3 154
Korean Methodist Church	12 440	0	0	0	12 440
Mar Thoma Syrian Church of Malabar	2 448	1 331	0	0	3 779
Mara Evangelical Church	265	0	0	0	265
Methodist Church in India (1)	1 937	0	0	0	1 937
Methodist Church in Singapore	2 108	0	0	0	2 108
Methodist Church of New Zealand	7 946	0	0	0	7 946
Methodist Church, Sri Lanka(3)	2 120	0	0	0	2 120
Myanmar Baptist Convention	1 905	0	0	0	1 905
National Christian Council in Japan	0	0	2 319	0	2 319
National Council of Churches in Korea	0	0	796	0	796
Presbyterian Church in Taiwan	10 990	0	0	0	10 990
Presbyterian Church in the Republic of Korea	10 000	0	0	0	10 000
Presbyterian Church of Aotearoa New Zealand	1 727	0	0	0	1 727
Presbyterian Church of Korea	25 500	0	0	0	25 500
Protestant Church in Sabah (PCS)	1 890	0	0	0	1 890
United Church of Christ in Japan	2 023	0	0	0	2 023
United Church of Christ in the Philippines	1 328	0	0	0	1 328
United Evangelical Lutheran Churches in India	990	0	0	0	990

Contributor	Membership CHF	Undesignated CHF	Programme CHF	Assembly CHF	Total CHF
Uniting Church in Australia	21 336	0	813	0	22 149
Total Asia	**172 121**	**1 331**	**25 028**	**-**	**198 480**
Caribbean					
Church in the Province of the West Indies	2 665	0	0	0	2 665
Iglesia Presbiteriana-Reformada en Cuba (3)	1 039	0	0	0	1 039
Jamaica Baptist Union	1 287	0	0	0	1 287
Presbyterian Church in Trinidad and Tobago	1 086	0	0	0	1 086
United Church in Jamaica and the Cayman Islands	1 500	0	0	0	1 500
United Protestant Church of Curaçao	615	0	0	0	615
Total Caribbean	**8 192**	**-**	**-**	**-**	**8 192**
Europe					
Altkatholische Kirche Österreichs	252	0	0	0	252
Arbeitsgemeinschaft Mennonitischer Gemeinden in Deutschland	971	0	0	0	971
Archdiocese of Munich Freising	0	0	7 138	0	7 138
Armenian Apostolic Church (Mother See of Holy Etchmiadzin)	2 872	0	0	0	2 872
Association for the Promotion of Intercultural and Interreligious Dialogue	0	0	2 500	0	2 500
Baptist Union of Denmark	991	0	0	0	991
Baptist Union of Great Britain	4 445	0	0	0	4 445
Beth Allen	0	86	0	0	86
Bread for the World	0	0	3 863 048	0	3 863 048
Brenda Chick	0	0	155	0	155
Britain Yearly Meeting	0	0	134 859	0	134 859
Cathedral of Copenhagen - Vor Frue Kirke	0	0	50	0	50
Christian Aid	0	0	85 470	0	85 470
Christian Council of Sweden	0	2 115	113 129	0	115 244
Christkatholische Kirche der Schweiz	3 980	0	0	0	3 980
Christuskirche - Église protestante allemande à Paris	0	256	0	0	256
Church in Wales	6 022	0	0	0	6 022
Church of England	99 555	0	23 495	0	123 050
Church of Greece	483	0	0	0	483
Church of Ireland	4 571	0	0	0	4 571
Church of Norway	152 150	0	91 918	0	244 068
Church of Scotland	50 924	0	0	0	50 924
Church of Sweden	344 774	0	0	0	344 774
Church of Sweden - International Department	0	0	551 753	0	551 753
Claridge House Quaker Meeting U.K.	0	0	201	0	201
Czechoslovak Hussite Church	1 486	0	0	0	1 486
DanChurchAid	0	0	126 327	0	126 327
DEFAP - French Evangelical Department for Apostolic Action	0	0	15 064	0	15 064
Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)	0	0	485 095	0	485 095
Diakonie ACT Austria	0	0	502	0	502
DM-échange et mission	0	0	3 000	0	3 000

Contributor	Membership CHF	Undesignated CHF	Programme CHF	Assembly CHF	Total CHF
Dutch Quaker Help Fund	0	0	115	0	115
Ecumenical Patriarchate	10 010	0	0	0	10 010
Eglise Protestante Unie de Belgique	3 802	0	0	0	3 802
Eglise protestante unie de France	39 720	0	0	0	39 720
Eglise Réformée Evangélique du Valais	0	0	300	0	300
EKD - Evangelische Kirche im Rheinland	0	0	12 845	0	12 845
EKD - Evangelische Kirche in Deutschland	722 215	0	189 703	0	911 918
EKD - Evangelische Kirche in Hessen und Nassau	0	0	23 001	0	23 001
EKD - Evangelische Landeskirche in Baden	0	0	9 434	0	9 434
EKD - Evangelische Landeskirche in Württemberg	0	0	23 633	0	23 633
EKD-Evangelisch-Lutherische Kirche in Norddeutschland	0	0	8 063	0	8 063
Erzbistum Paderborn	0	0	7 057	0	7 057
Estonian Evangelical Lutheran Church	4 975	0	0	0	4 975
European Commission	0	0	237 550	0	237 550
Ev. Kirche in Hessen und Nassau - Zentrum Ökumene	0	0	10	0	10
Ev. Regionalverwaltungsverband Wetterau	0	0	8 901	0	8 901
Ev.-ref. Kirchengemeinde Dürnten	0	0	194	0	194
Ev.-Ref. Kirchgemeinde Würenlos	0	0	327	0	327
Evang. Kirchgemeinde Rorschach	0	0	256	0	256
Evang. Ref. Kirchgemeinde Buchberg-Rüdlingen	0	0	664	0	664
Evang.-ref Kirchgemeinde Spreitenbach-Killwangen	0	0	95	0	95
Evang.-ref. Kirchgemeinde Meilen	0	0	362	0	362
Evang.-ref. Kirchgemeinde Rheinfelden	0	0	852	0	852
Evang.-ref. Kirchgemeinde Winterthur-Stadt	0	0	706	0	706
Evangelical Baptist Union of Italy	1 587	0	0	0	1 587
Evangelical Church of Czech Brethren	2 464	0	0	0	2 464
Evangelical Church of Greece	417	0	0	0	417
Evangelical Church of the Augsburg Confession in Poland	1 793	0	0	0	1 793
Evangelical Church of the Augsburg Confession in Romania	1 336	0	0	0	1 336
Evangelical Church of the Augsburg Confession in Serbia	2 666	0	0	0	2 666
Evangelical Lutheran Church in Denmark	108 204	0	2 750	0	110 954
Evangelical Lutheran Church in Hungary	3 127	0	0	0	3 127
Evangelical Lutheran Church of Finland	168 350	0	61 820	12 732	242 903
Evangelical Lutheran Church of Iceland	9 797	0	0	0	9 797
Evangelical Lutheran Church of Latvia	108	0	0	0	108
Evangelical Methodist Church in Italy	2 129	0	0	0	2 129
Evangelical Presbyterian Church of Portugal	96	0	0	0	96
Evangelische Kirche A.u.H.B. in Österreich	14 110	0	0	0	14 110
Evangelische Mission Weltweit e.V.	0	0	1 247 798	0	1 247 798
Evangelische Regionalverband Frankfurt am Main	0	0	7 886	0	7 886
Evangelische Regionalverband Gießen (RV Oberhessen)	0	0	9 813	0	9 813
Evangelische Regionalverband Nassau Nord	0	0	11 651	0	11 651
Evangelische Regionalverband Oberursel	0	0	5 284	0	5 284
Evangelische Regionalverband Rheinhessen	0	0	10 370	0	10 370

Contributor	Membership CHF	Undesignated CHF	Programme CHF	Assembly CHF	Total CHF
Evangelische Regionalverband Rhein-Lahn-Westerwald	0	0	6 221	0	6 221
Evangelische Regionalverband Starkenburg-Ost	0	0	12 747	0	12 747
Evangelische Regionalverband Starkenburg-West	0	0	10 600	0	10 600
Evangelische Regionalverband Wiesbaden-Rheingau-Taunus	0	0	7 363	0	7 363
Evangelisches Dekanat Darmstadt-Stadt	0	0	0	0	0
Evangelisches Dekanat Worms-Wonnegau	0	0	38	0	38
Evangelisch-Reformierte Kirche des Kantons Basel-Landschaft	0	0	6 188	0	6 188
Evangelisch-Reformierte Kirche des Kantons Schaffhausen	0	0	8 780	0	8 780
Evangelisch-reformierte Kirchgemeinde Möhlin	0	0	116	0	116
Evangelisch-Reformierte Kirchgemeinde Oberwinterthur	0	0	750	0	750
Evangelisch-Reformierte Kirchgemeinde Spiez	0	0	2 000	0	2 000
Evangelisch-Reformierte Kirchgemeinde Thalwil	0	0	4 000	0	4 000
Evangelisch-reformierte Landeskirche des Kantons Zürich	0	6 000	0	0	6 000
Evangelisch-Reformierte Landeskirche Graubünden	0	0	2 000	0	2 000
Felm	0	0	221 179	0	221 179
FILE	0	0	193 104	0	193 104
Finn Church Aid	0	0	131 997	0	131 997
Fondation Hagop D. Topalian	0	0	4 952	0	4 952
Fondation Philippossian & Pilossian	0	0	9 912	0	9 912
Fondation pour l'aide au protestantisme réformé	0	0	30 000	0	30 000
Foundation Armenia	0	0	9 951	0	9 951
Foyer Saint André	0	137	0	0	137
German Federal Foreign Office (GFFO)	0	0	(5 551)	0	(5 551)
Hans Rudolf von Ah	0	0	400	0	400
Anonymous	0	0	95 301	0	95 301
Iglesia Española Reformada Episcopal	493	0	0	0	493
Iglesia Evangélica Española	792	0	0	0	792
Katholisches Bistum der Alt-Katholiken in Deutschland	1 611	0	0	0	1 611
Kerk in Actie	0	0	358 366	0	358 366
Kersten Lavers	0	0	527	0	527
KG Veltheim-Oberflachs	0	0	432	0	432
Kirchgemeinde Gontenschwil-Zetzwil	0	0	147	0	147
Kirchgemeinde Reitnau	0	0	440	0	440
Koreanische Ev. Gemeinde in Mainz-Wiesbaden	0	0	47	0	47
Koreanische Evangelische Gemeinde (Frankfurt)	0	0	143	0	143
Loughrea for Palestine	0	0	227	0	227
Lund Mission Society	0	0	24 371	0	24 371
Lusitanian Church of Portugal	944	0	0	0	944
Marc Dunant	0	0	600	0	600
Mennonite Church in the Netherlands	953	0	0	0	953
Methodist Church	9 780	0	0	0	9 780
Methodist Church in Ireland	3 432	0	0	0	3 432
Miscellaneous Contributions, Germany	0	168	0	0	168
Miscellaneous Contributions, UK	0	108	118	0	226

Contributor	Membership CHF	Undesignated CHF	Programme CHF	Assembly CHF	Total CHF
Moravian Church European Continental Province	1 878	0	0	0	1 878
Moravian Church Foundation	0	0	1 194	0	1 194
Nathan Söderblom Memorial Fund	0	0	12 941	0	12 941
Norwegian Church Aid	0	0	337 962	0	337 962
Ökumenische Arbeitsgruppe EINE WELT	0	0	690	0	690
Old-Catholic Church in the Netherlands	1 159	0	0	0	1 159
Old-Catholic Mariavite Church in Poland	1 061	0	0	0	1 061
Orthodox Autocephalous Church of Albania	1 904	0	0	0	1 904
Orthodox Church of Finland	3 459	0	0	0	3 459
Paroisse de Terre Sainte - Céligny	0	0	400	0	400
Pax for Peace	0	0	5 009	0	5 009
Pfarrer Ulrich Matthe	0	0	217	0	217
Polish Autocephalous Orthodox Church in Poland	1 431	0	0	0	1 431
Presbyterian Church of Wales	835	0	0	0	835
Protestant Church in Switzerland (PCS)	130 000	23 000	120 077	0	273 077
Protestant Church in the Netherlands	58 432	0	0	0	58 432
Ref. Kirche Kirchberg	0	0	545	0	545
Ref. Kirchengeminde Brugg	0	0	349	0	349
Ref. Kirchgemeinde Aarau	0	0	20 552	0	20 552
Ref. Kirchgemeinde Aarburg	0	0	75	0	75
Ref. Kirchgemeinde Aeschi-Krattigen	0	0	400	0	400
Ref. Kirchgemeinde Bozen	0	0	359	0	359
Ref. Kirchgemeinde Buchs-Rohr	0	0	108	0	108
Ref. Kirchgemeinde Densbüren-Asp	0	0	150	0	150
Ref. Kirchgemeinde Frick	0	0	121	0	121
Ref. Kirchgemeinde Gränichen	0	0	197	0	197
Ref. Kirchgemeinde Kulm	0	0	262	0	262
Ref. Kirchgemeinde Lenzburg-Hendschiken	0	0	378	0	378
Ref. Kirchgemeinde Leutwil-Dürrenäsch	0	0	265	0	265
Ref. Kirchgemeinde Meikirch	0	0	300	0	300
Ref. Kirchgemeinde Muri	0	0	500	0	500
Ref. Kirchgemeinde Reinach-Leimbach	0	0	99	0	99
Ref. Kirchgemeinde Rothrist	0	0	114	0	114
Ref. Kirchgemeinde Rupperswil	0	0	120	0	120
Ref. Kirchgemeinde Schinznach-Dorf	0	0	170	0	170
Ref. Kirchgemeinde Seengen	0	0	364	0	364
Ref. Kirchgemeinde Tegerfelden	0	0	263	0	263
Ref. Kirchgemeinde Umiken	0	0	280	0	280
Ref. Kirchgemeinde Wettingen-Neuenhof	0	0	480	0	480
Ref. Kirchgemeinde Zofingen	0	0	1 472	0	1 472
Reformed Church in Hungary	9 815	0	0	0	9 815
Reformed Church in Romania	1 012	0	0	0	1 012
Reformierte Christliche Kirche in der Slowakei	101	0	0	0	101
Reformierte Christliche Kirche in Serbien	110	0	0	0	110

Contributor	Membership CHF	Undesignated CHF	Programme CHF	Assembly CHF	Total CHF
Reformierte Gesamtkirchgemeinde Biel	0	0	482	0	482
Reformierte Kirche Birrwil	0	0	530	0	530
Reformierte Kirche Brittnau	0	0	307	0	307
Reformierte Kirche Koblenz	0	0	50	0	50
Reformierte Kirche Kölliken	0	0	80	0	80
Reformierte Kirche Mandach	0	0	26	0	26
Reformierte Kirche Meisterschwanden-Fahrwangen	0	0	480	0	480
Reformierte Kirche Murgenthal	0	0	43	0	43
Reformierte Kirche Niederlenz	0	0	195	0	195
Reformierte Kirche Oftringen	0	0	256	0	256
Reformierte Kirche Rigi Südeseite	0	0	235	0	235
Reformierte Kirche Rued	0	0	372	0	372
Reformierte Kirche Safenwil	0	0	99	0	99
Reformierte Kirche Seon	0	0	172	0	172
Reformierte Kirche Uerkheim	0	0	128	0	128
Reformierte Kirche Wohlen-Villmergen	0	0	246	0	246
Reformierte Kirche Zurzach	0	0	88	0	88
Reformierte Kirchen Bern-Jura-Solothurn	0	0	15 514	0	15 514
Reformierte Kirchgemeinde Auenstein	0	0	382	0	382
Reformierte Kirchgemeinde Baden	0	0	438	0	438
Reformierte Kirchgemeinde Bergdietikon	0	0	65	0	65
Reformierte Kirchgemeinde Birmenstorf-Gebenstorf-Turgi	0	0	80	0	80
Reformierte Kirchgemeinde Birr	0	0	210	0	210
Reformierte Kirchgemeinde Bözberg-Mönthal	0	0	261	0	261
Reformierte Kirchgemeinde Bremgarten-Mutschellen	0	4 600	5 079	0	9 679
Reformierte Kirchgemeinde Kelleramt	0	0	85	0	85
Reformierte Kirchgemeinde Küsnacht/Kommission Hilfe in In- und Ausland	0	0	500	0	500
Reformierte Kirchgemeinde Laufenburg und Umgebung	0	0	52	0	52
Reformierte Kirchgemeinde Meggen-Adligenswil-Udligenswil	0	0	562	0	562
Reformierte Kirchgemeinde Mellingen	0	0	277	0	277
Reformierte Kirchgemeinde Menziken-Burg	0	0	87	0	87
Reformierte Kirchgemeinde Muhen	0	0	249	0	249
Reformierte Kirchgemeinde Rein	0	0	195	0	195
Reformierte Kirchgemeinde Roggwil	0	0	496	0	496
Reformierte Kirchgemeinde Schöftland	0	0	369	0	369
Reformierte Kirchgemeinde Staufberg	0	0	281	0	281
Reformierte Kirchgemeinde Suhr-Hunzenschwil	0	0	203	0	203
Reformierte Kirchgemeinde Surbtal	0	0	500	0	500
Reformierte Kirchgemeinde Unterentfelden	0	0	216	0	216
Reformierte Kirchgemeinde Willisau-Hüswil	0	0	107	0	107
Reformierte Kirchgemeinde Wülflingen	0	0	500	0	500
Reformierte Teilkirchgemeinde Buchrain-Root	0	0	164	0	164
Remonstrant Church	1 497	0	0	0	1 497
Robert Andrew Johnson	0	0	215	0	215

Contributor	Membership CHF	Undesignated CHF	Programme CHF	Assembly CHF	Total CHF
Romanian Orthodox Church	4 789	0	0	0	4 789
Russian Orthodox Church (Moscow Patriarchate)	10 428	0	0	0	10 428
Scottish Episcopal Church	5 269	0	0	0	5 269
Serbian Orthodox Church	1 086	0	0	0	1 086
Silesian Evangelical Church of the Augsburg Confession	1 938	0	0	0	1 938
Slovak Evangelical Church of the Augsburg Confession	100	0	0	0	100
Stichting Rotterdam	0	0	42 243	0	42 243
Stiftung fuer theologisches theater	0	0	150 000	0	150 000
Swiss Church Aid (HEKS-EPER)	0	0	166 537	0	166 537
The Nikaean Ecumenical Trust	0	0	8 443	0	8 443
Undeb yr Annibynwyr Cymraeg	872	0	0	0	872
Union des Églises Protestantes d'Alsace et de Lorraine	8 510	0	0	0	8 510
Union of Evangelical Free Churches in Germany	2 812	0	0	0	2 812
United Free Church of Scotland	1 669	0	0	0	1 669
United Reformed Church	6 638	0	0	0	6 638
Uniting Church in Sweden	10 686	0	2 656	0	13 342
Verband der stadzürch. evang.-ref. Kirchgemeinden	0	0	650	0	650
ViiV Healthcare UK Limited	0	0	14 118	0	14 118
Waldensian Church	7 306	0	0	0	7 306
Western Diocese of the Armenian Church	0	0	90 062	0	90 062
Total Europe	**2 063 186**	**36 470**	**9 534 607**	**12 732**	**11 646 995**
Global					
Catholic Committee for Cultural Collaboration	0	0	22 700	0	22 700
CEVAA - Community of Churches in Mission	0	0	921	0	921
Council for World Mission	0	0	157 649	0	157 649
Fellowship of the Least Coin	0	0	2 682	0	2 682
Lutheran World Federation	0	0	1 412	0	1 412
Miscellaneous Contributions, World	0	0	500	0	500
The Global Fund to fight AIDS, Tuberculosis and Malaria	0	0	39 591	0	39 591
UNAIDS	0	0	19 222	0	19 222
World Communion of Reformed Churches	0	0	35 402	0	35 402
World Methodist Council	0	0	15 746	0	15 746
World Vision International	0	0	2 040	0	2 040
Total Global	**-**	**-**	**297 864**	**-**	**297 864**
Latin America					
Convención Bautista de Nicaragua	138	0	0	0	138
Iglesia Cristiana Biblica	400	0	0	0	400
Iglesia Evangélica del Rio de la Plata	898	0	0	0	898
Iglesia Evangélica Luterana Unida	94	0	0	0	94
Iglesia Evangélica Metodista Argentina(1)	1 039	0	0	0	1 039
Iglesia Metodista del Perú	183	0	0	0	183
Iglesia Metodista en el Uruguay	1 124	0	0	0	1 124

Contributor	Membership CHF	Undesignated CHF	Programme CHF	Assembly CHF	Total CHF
Igreja Episcopal Anglicana do Brasil	868	0	0	0	868
Igreja Evangélica de Confissão Luterana no Brasil	8 303	0	0	0	8 303
Igreja Presbiteriana Independente do Brasil (3)	2 842	0	0	0	2 842
Patricio Abarca Castro	0	(87)	0	0	(87)
Total Latin America	**15 889**	**- 87**	**-**	**-**	**15 802**
Middle East					
Armenian Apostolic Church (Holy See of Cilicia)	2 485	0	0	0	2 485
Church of Cyprus	3 446	0	185	0	3 631
Coptic Orthodox Church	1 984	0	0	0	1 984
Episcopal Church in Jerusalem and the Middle East	1 058	0	0	0	1 058
Evangelical Lutheran Church in Jordan and the Holy Land (3)	938	0	0	0	938
Evangelical Presbyterian Church in Iran	80	0	0	0	80
Greek Orthodox Patriarchate of Alexandria and All Africa	1 271	0	0	0	1 271
Greek Orthodox Patriarchate of Jerusalem(3)	20 237	0	0	0	20 237
National Evangelical Synod of Syria and Lebanon	543	0	0	0	543
Syrian Orthodox Patriarchate of Antioch and All the East	880	0	0	0	880
Union of the Armenian Evangelical Churches in the Near East	401	0	0	0	401
Total Middle East	**33 322**	**-**	**185**	**-**	**33 508**
North America					
African Methodist Episcopal Church	12 275	0	0	0	12 275
African Methodist Episcopal Zion Church	3 662	0	0	0	3 662
Alongside Hope	0	0	11 490	0	11 490
American Baptist Churches USA	9 904	0	15 471	832	26 208
Anglican Church of Canada	24 894	0	0	0	24 894
BNY Mellon (Carnahan Fund)	0	0	13 906	0	13 906
Canadian Yearly Meeting of the Religious Society of Friends	382	0	0	0	382
Carmen McSween de Murdock	0	421	0	0	421
Central Baptist Church	0	230	0	0	230
Christian Church (Disciples of Christ) in USA	11 932	4 833	104 212	0	120 978
Christian Methodist Episcopal Church	5 224	0	0	0	5 224
Church of the Brethren	6 610	0	0	0	6 610
Classis of Albany - Reformed Church in America	0	404	0	0	404
Donald J. Wilson	0	0	7 711	0	7 711
Edmund C. Short	0	0	78	0	78
Evangelical Lutheran Church in America	48 035	0	296 024	0	344 059
Evangelical Lutheran Church in Canada	6 174	0	0	0	6 174
First Baptist Church (Ithaca NY)	0	125	0	0	125
First Congregational United Church of Christ (Madison,WI.)	0	333	0	0	333
First Reformed Church (Schenectady NY)	0	193	0	0	193
Foundation for Theological Education-Asia & Pacific	0	0	62 294	0	62 294
Holy Apostolic Catholic Assyrian Church of the East (3)	1 758	0	0	0	1 758
Hope Church (Holland, MI.)	0	803	0	0	803

Contributor	Membership CHF	Undesignated CHF	Programme CHF	Assembly CHF	Total CHF
Hungarian Reformed Church in America	63	0	0	0	63
International Council of Community Churches	826	0	0	0	826
International Orthodox Christian Charities	0	0	16 444	0	16 444
J Matthews	0	155	0	0	155
Latvian Evangelical Lutheran Church Abroad	1 071	0	0	0	1 071
Margaret Rose	0	0	393	0	393
Mary F. Stamp	0	0	438	0	438
Moravian Church in America	935	0	0	0	935
National Baptist Convention USA, Inc.	1 180	0	0	0	1 180
Orthodox Church in America	1 188	0	0	0	1 188
Presbyterian Church (USA)	312 216	0	31 085	0	343 301
Presbyterian Church in Canada	7 166	0	24 683	0	31 849
Reformed Church in America	8 854	0	0	0	8 854
Religious Society of Friends: Friends General Conference	2 368	0	0	0	2 368
Seventh Street Christian Church (Richmond, VA.)	0	84	0	0	84
Stephannie Mayores	0	155	0	0	155
The Episcopal Church	24 373	0	0	0	24 373
The Peace Appeal Foundation	0	0	8 394	0	8 394
Thomas Dipko	0	0	3 933	0	3 933
United Church of Canada	51 313	0	57 842	0	109 155
United Church of Christ	11 915	20 389	108 136	0	140 440
United Methodist Church	326 638	26 418	167 954	0	521 010
University of Virginia	0	0	12 620	0	12 620
Total North America	**880 957**	**54 544**	**943 105**	**832**	**1 879 438**
Pacific					
Church of Melanesia	2 671	0	0	0	2 671
Congregational Christian Church in American Samoa	2 608	0	0	0	2 608
Eglise Protestante de Kanaky Nouvelle-Calédonie(3)	1 978	0	0	0	1 978
Eglise protestante Maòhi	4 769	0	0	0	4 769
Ekalesia Niue(3)	1 523	0	0	0	1 523
Evangelical Lutheran Church of Papua New Guinea	2 543	0	0	0	2 543
Kiribati Uniting Church	976	0	0	0	976
United Church in the Solomon Islands (1)	109	0	0	0	109
United Church of Christ - Congregational in the Marshall Islands	83	0	0	0	83
Total Pacific	**17 262**	**-**	**-**	**-**	**17 262**
	3 244 904	**92 258**	**10 885 145**	**13 565**	**14 235 871**

SUMMARY OF CONTRIBUTIONS BY REGION	Membership	Undesignated	Programme	Assembly	Total
Africa	53 977	-	84 355	-	138 332
Asia	172 121	1 331	25 028	-	198 480

Contributor	Membership CHF	Undesignated CHF	Programme CHF	Assembly CHF	Total CHF
Caribbean	8 192	-	-	-	8 192
Europe	2 063 186	36 470	9 534 607	12 732	11 646 995
Global	-	-	297 864	-	297 864
Latin America	15 889	- 87	-	-	15 802
Middle East	33 322	-	185	-	33 508
North America	880 957	54 544	943 105	832	1 879 438
Pacific	17 262	-	-	-	17 262
TOTAL	**3 244 904**	**92 258**	**10 885 145**	**13 565**	**14 235 871**
Total Membership/UDI and Restricted Contributions	***3 337 162***		***10 898 709***		

Note 1: The contribution received from this church covers the year 2024.
Note 2: The contribution received from this church covers the years 2023 and 2024.
Note 3: The contribution received from this church covers the years 2024 and 2025.
Note 4: The contribution received from this church covers the years 2023, 2024 and 2025.

NON-FINANCIAL CONTRIBUTIONS 2025

Member churches

Armenian Apostolic Church (Holy See of Cilicia)
Armenian Apostolic Church (Mother See of Holy Etchmiadzin)
China Christian Council
Christian Church (Disciples of Christ) in Canada
Christian Church (Disciples of Christ) in the United States
Christkatholische Kirchgemeinde Bern
Church of England
Church of Greece
Church of Sweden
Coptic Orthodox Church
Ecumenical Patriarchate
    Holy Metropolis of Pisidia
Eritrean Orthodox Tewahedo Church
Evangelical Lutheran Church in Namibia
Evangelisch-Lutherische Landeskirche Sachsens
    Regional Synod of Dresden
Gereja Kristen Indonesia (GKI)
Gereja Kristen Injili Di Tanah Papua (GKITP)
Methodist Church in Kenya
Moravian Church in Western Europe
    Neuwied Congregation
Old-Catholic Church of Switzerland
    Christkatholische Kirchgemeinde Bern
Presbyterian Church in Taiwan
Presbyterian Church in the Republic of Korea
Protestant Church in Switzerland (PCS)
    Ecumenical Mission and Development Cooperation (OeME) Department of the Reformed Churches of Bern-Jura-Solothurn
    Reformed parish of Aeschi-Krattigen
    Reformed parish of Bern-Bethlehem
    Reformed parish of Binningen-Bottmingen
    Reformed parish of Bremgarten-Mutschellen
    Reformed parish of Cadi
    Reformed parish of Diessbach
    Reformed parish of Dürnten
    Reformed parish of Gundeldingen-Bruderholz
    Reformed parish of Herzogenbuchsee
    Reformed parish of Kerzers
    Reformed parish of Kulm
    Reformed parish of Meggen
    Reformed parish of Muri Sins
    Reformed parish of Nydegg Bern
    Reformed parish of Paulus Bern
    Reformed parish of Petrus
    Reformed parish of Reigoldswil-Titterten
    Reformed parish of Schaffhausen (Stadt)
    Reformed parish of Sigriswil
    Reformed parish of Solothurn
    Reformed parish of Wald
    Reformed parish of Willisau-Hüswil

Reformed parish of Zofingen
Reformed parish of Zürich
United Church in Jamaica and the Cayman Islands

Councils and Conferences of Churches
All Africa Conference of Churches
Association of Christian Churches in Switzerland
Canadian Council of Churches
Christian Conference of Asia
Christian Council of Sweden
Communion of Churches in Indonesia (PGI)
Conference of European Churches
Council of Churches in Namibia
Council of Churches in Zambia
Irish Council of Churches
Jamaica Council of Churches
Middle East Council of Churches
National Council of Churches - Bangladesh
National Council of Churches in Australia
National Council of Churches in India
National Council of Churches in Korea
National Council of the Churches of Christ in the USA
South African Council of Churches
West Papua Council of Churches

Churches, Communions, Specialized Ministries, other Ecumenical Partners
ACT Alliance
Anglican Communion
Arigatou International
Asia and Pacific Alliance of YMCAs (APAY)
Barbados Gospelfest
Catholic Academy of the Diocese of Dresden-Meissen
Centro Pro Unione
Christian Aid
Christian Medical College Vellore
Churches' Commission for Migrants in Europe
Colombian Embassy in Washington, DC
Communauté de Grandchamp
Coptic Media Center
Coptic Theological Seminary
Council for World Mission
Council on International Relations of the Evangelical Lutheran Church in Denmark
Dharma Alliance
Dicastery for Interreligious Dialogue
Dicastery for Promoting Christian Unity
Ecclesiological Investigations International Research Network
Elizabeth Glaser Pediatric AIDS Foundation (EGPAF)
European Forum of LGBTI+ Christian Groups
Evangelische Mission Weltweit
Fellowship of Christian Councils and Churches in the Great Lakes and the Horn of Africa (FECCLAHA)
Fellowship of Christian Councils and Churches in West Africa (FECCIWA)
Fellowship of Christian Councils in Southern Africa (FOCCISA)

Fondation pour l'Entre-connaissance
Fondation Racines et Sources
Foundation for Theological Education in Asia and the Pacific (FTEAP)
G20 Interfaith Forum
Gereja Injili di Indonesia (GIDI)
Gingko Interfaith Fellowship
Government Offices of Sweden – Ministry of Health and Social Affairs, Division for EU and International Affairs
Haigazian University, Lebanon
Iglesia Anglicana de la Región Central de América (IARCA), Diocese of Panama
Independent Commission for the Reform of International Corporate Taxation (ICRICT)
International Orthodox Theological Association (IOTA)
Irish Episcopal Conference
Kerk in Actie
King Abdullah bin Abdulaziz International Centre for Interreligious and Intercultural Dialogue (KAICIID)
Latin American and Caribbean Episcopal Council (CELAM)
Lutheran World Federation
Martin Luther University Halle-Wittenberg
Muslim Council of Elders, Al Azhar
Office of the National Security Advisor (Iraq)
Orthodox Center of the Ecumenical Patriarchate in Chambésy, Geneva
Permanent Mission of the Republic of Vanuatu to the United Nations, Geneva
Pontifical Academy of Social Sciences (PASS)
Pontifical University of St Thomas Aquinas (Angelicum), Rome
Princetown Theological Seminary, United States
ReDI - International Society for the Research and Study of Diakonia and Christian Social Practice
Religions for Peace
Saint Joseph University, Lebanon
Societas Oecumenica
Taizé
The Moravian Church Foundation
The Moth
United Methodist Church - General Board of Global Ministries
United Nations Verification Mission in Colombia
United Society Partners in the Gospel
United Theological College of the West Indies
United Theological College, Australia
Vicariate Apostolic of Phnom-Penh, Cambodia
World Association for Christian Communication
World Communion of Reformed Churches
World Mennonite Conference
World Methodist Council
World Student Christian Federation - Europe region
Yonsei University, Seoul

FINANCIAL REPORT APPENDIX 2025

World Council of Churches Le Grand-Saconnex

Agreed-upon Procedures Report on the Activities Appendix 2025 to Management

Agreed-upon Procedures Report on the Activities Appendix 2025 to Management of World Council of Churches, Le Grand-Saconnex

Purpose of this agreed-upon procedures report and restriction of use and distribution

Our report is solely for the purpose of assisting World Council of Churches in determining the accuracy of the activities appendix 2025, 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) (the "Subject Matter") and may not be suitable for another purpose. This report relates only to the subject matter described above and does not cover the financial statements of World Council of Churches as a whole.

This report should not be used by, or distributed to, any other parties or used for any other purpose. In issuing this report, we do not accept or assume any responsibility or liability to World Council of Churches for any other use of our report or to third parties to whom our report is shown or into whose hands it may come.

Responsibility of the Engaging Party

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

Practitioner's Responsibilities

We have conducted the agreed-up procedures engagement in accordance with the International Standard on Related Services 4400 (Revised) "Agreed-Upon Procedures Engagements". This Standard supersedes ISRS 4400 (2003), Agreed-Upon Procedures Regarding Financial Information, which was adopted in Switzerland as SAS 920 by EXPERTsuisse.

An agreed-upon procedures engagement involves our performing the procedures that have been agreed with Management of 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. Had we performed additional procedures, other matters might have come to our attention that would have been reported.

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Professional Ethics and Quality Management

We have complied with the ethical requirements in International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Board for Accountants (IESBA Code) and the independence requirements in Part 4A of the IESBA Code.

PricewaterhouseCoopers SA applies International Standard on Quality Management 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Procedures and Findings

We have performed the procedures described below, which were agreed upon with Management of World Council of Churches in the terms of the engagement dated 9 June 2026, on the the Activities Appendix 2025.

Nb.	Procedure	Findings
1	Obtain from the management of the World Council of Churches the "Summary: Restricted Funds and Designated Funds". - Reconciliation of the column 2025 of the "Summary: Restricted Funds and Designated Funds" with the 2025 Consolidated Financial statements. - Reconciliation of the column 2024 of the "Summary: Restricted Funds and Designated Funds" with the 2024 Activities Appendix report issued for the year ended 31 December 2024.	No exception noted.
2	Obtain from management the "Restricted Funds Activities List for the year ended 31 December" - Reconciliation of the column "Opening balance" of "Restricted Funds Activities List for the year ended 31 December" with the 2024 Activities Appendix report issued for the year ended 31 December 2024. - Reconciliation of the "Income", "Expenses", and "Transfer" columns to the report obtained from management "13.39.5 Balances report with Budget 2025 comparatives (CHF) - Reconciliation of the report "13.39.5 Balances report with Budget 2025 comparatives (CHF)" with the General Ledger of consolidated financial statements for year ended 31 December 2025	No exception noted.

	- Verification of the mathematical accuracy of the column “Closing Balance”	
3	Obtain from management the “Notes to the Activities Appendix” - Comparison of the "Notes to the Activities Appendix" with the accounting policies of WCC described on the "Notes to Consolidated Financial Statements".	No exception noted.

PricewaterhouseCoopers SA

Patrick Wagner

Alexandre Lemonnier

Geneva, 11 June 2026

Enclosure:

- Activities appendix 2025 (Summary: Restricted Programme Funds, Consolidated Restricted Programme Funds Activities List for the year ended 31 December 2025 and Notes to the Activities Appendix)

Summary: Restricted Programme Funds

	2025 CHF	2024 CHF
Restricted Programme Funds		
Programme Funds	2,707,457	2,383,542
WCC Assembly Fund	13,565	-
Total Restricted Programme Funds	**2,721,022**	**2,383,542**

Consolidated Restricted Programme Funds Activities List for the year ended 31 December 2025

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
G1 General Secretariat						
YYG1	General Secretariat	0.00	1 656 838.44	0.00	(1 656 838.44)	(0.00)
ZZG1	General Secretariat	0.00	254.43	(27 573.91)	27 319.48	0.00
	Subtotal G1	*0.00*	*1 657 092.87*	*(27 573.91)*	*(1 629 518.96)*	*(0.00)*
	G101 Office of the General Secretary					
G1011A	General secretary's accompaniment of member churches & the ecumenical movement	0.00	17 335.29	(89 565.35)	72 230.06	0.00
YG101	Office of the General Secretary	0.00	1 349.90	(665 292.42)	663 942.52	0.00
	Subtotal G101	*0.00*	*18 685.19*	*(754 857.77)*	*736 172.58*	*0.00*
	G102 Governing bodies					
G1021A	Leadership of the central committee and executive committee	0.00	282.75	(44 085.28)	43 802.53	0.00
G1021B	Central Committee	0.00	307 026.78	(585 114.58)	278 087.80	0.00
G1021D	Membership matters	0.00	0.00	(21.55)	21.55	(0.00)
G1021E	Governance Review Working Group	0.00	0.00	(21.85)	21.85	0.00
G1021G	Moderator	0.00	14 082.90	(17 469.74)	3 386.84	0.00
YG102	Governing bodies	0.00	31.90	(173 832.61)	173 800.71	0.00
	Subtotal G102	*0.00*	*321 424.33*	*(820 545.61)*	*499 121.28*	*(0.00)*
	G104 General Secretariat initiatives					
G1046A	Conference office	0.00	25.25	(314 375.06)	314 349.81	0.00
G1046B	Palestine and Israel	10 000.00	0.00	(10 000.00)	0.00	0.00
G1046C	Armenia/Artsakh/Nagorno Karabakh	0.00	169 691.81	(126 706.30)	0.00	42 985.51
	Subtotal G104	*10 000.00*	*169 717.06*	*(451 081.36)*	*314 349.81*	*42 985.51*
	G106 Pilgrimage of justice, reconciliation, and unity					
G106A	Coordination continuing pilgrimage	0.00	0.33	(931.27)	930.94	0.00
G106B	PJRU Reference Group	0.00	427.17	(25 423.38)	24 996.21	0.00
YG106	Pilgrimage of justice, reconciliation and unity	0.00	0.00	(53 948.14)	53 948.14	0.00
	Subtotal G106	*0.00*	*427.50*	*(80 302.79)*	*79 875.29*	*0.00*
Total G1		**10 000.00**	**2 167 346.95**	**(2 134 361.44)**	**0.00**	**42 985.51**
	Transfer in from general reserves to YYG1 General Secretariat					
C1 Communication						
	C100 Communication general					
YYC1	Communication	0.00	1 707 203.48	(300.00)	(1 706 903.48)	0.00
ZZC1	Communication	0.00	0.00	(4 709.90)	4 709.90	0.00
	Subtotal C1	*0.00*	*1 707 203.48*	*(5 009.90)*	*(1 702 193.58)*	*0.00*
	C101 Communication strategy: catalyst for change					
C1011A	Communication general	0.00	2 538.42	17 257.05	(19 795.47)	0.00
C1011B	Communication strategy implementation	0.00	820.49	(7 542.72)	6 722.23	0.00
C1011C	Travel	0.00	0.00	(25 812.72)	25 812.72	0.00
C1011N	Regional communication consultants	0.00	0.00	(131 307.28)	131 307.28	0.00
C1011P	Freelance writers and photographers	0.00	0.00	(40 601.43)	40 601.43	0.00
YC101	Communication strategy: catalyst for change	0.00	762.93	(348 833.57)	348 070.64	0.00
	Subtotal C101	*0.00*	*4 121.84*	*(536 840.67)*	*532 718.83*	*0.00*

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
	C102 Language service					
C1021A	Language service: general	0.00	128.70	(116 557.94)	116 429.24	0.00
YC102	Language service	0.00	0.00	(100 991.49)	100 991.49	0.00
Subtotal	*Subtotal C102*	*0.00*	*128.70*	*(217 549.43)*	*217 420.73*	*0.00*
	C103 Media and web office					
C1031B	Staff travel	0.00	0.00	56.83	(56.83)	0.00
C1034B	Web maintenance and development	0.00	0.00	(12 406.43)	12 406.43	0.00
C1034C	Web e-mail distribution	0.00	0.00	(3 799.23)	3 799.23	0.00
YC103	Media and web office	0.00	8 420.10	(495 772.66)	487 352.56	0.00
	Subtotal C103	*0.00*	*8 420.10*	*(511 921.49)*	*503 501.39*	*0.00*
	C104 Publications					
C1042A	Ecumenical Review	0.00	30 803.54	(79 448.89)	48 645.35	0.00
C1042B	International Review of Mission	0.00	28 514.82	(9 540.98)	(18 973.84)	0.00
C1043A	WCC Annual Review	0.00	0.00	(5 931.89)	5 931.89	0.00
C1043F	New book projects, print and digital	0.00	11 727.59	(3 780.10)	(7 947.49)	0.00
YC104	Publications	0.00	51.31	(41 092.16)	41 040.85	0.00
	Subtotal C104	*0.00*	*71 097.26*	*(139 794.02)*	*68 696.76*	*0.00*
	C105 Promotion					
C1051A	Promotion and hosting: general	0.00	2 316.63	(6 868.70)	4 552.07	0.00
C1051D	Promotional materials: gift and souvenir items	0.00	0.00	(5 311.40)	5 311.40	0.00
C1052A	Branding material	0.00	0.00	(7 728.15)	7 728.15	0.00
YC105	Promotion	0.00	0.00	(253 104.07)	253 104.07	0.00
	Subtotal C105	*0.00*	*2 316.63*	*(273 012.32)*	*270 695.69*	*0.00*
	C106 Archives					
C1061A	Archive on-going services	0.00	11 308.19	(10 095.35)	(1 212.84)	0.00
C1061B	Archives digital strategy	6 777.06	9 797.98	(14 993.24)	2 222.86	3 804.66
YC106	Archives	0.00	0.00	(108 150.16)	108 150.16	0.00
	Subtotal C106	*6 777.06*	*21 106.17*	*(133 238.75)*	*109 160.18*	*3 804.66*
Total C1		**6 777.06**	**1 814 394.18**	**(1 817 366.58)**	**0.00**	**3 804.66**
A1 WCC Assembly Fund						
	A1.1 Assembly office					
YY2A1	WCC Assembly	0.00	13 564.63	0.00	0.00	13 564.63
Total A1		*0.00*	*13 564.63*	*0.00*	*0.00*	*13 564.63*
UMEF Unity, Mission, and Ecumenical Formation						
	UMEF0 Unity, Mission and Ecumenical Formation					
YYEF34	Ecumenical Formation	0.00	807 275.80	(45 484.34)	(761 791.46)	0.00
YYUM12	Unity & Mission	0.00	499 721.91	(97 483.60)	(402 238.31)	0.00
ZZEF34	Ecumenical Formation general costs	0.00	0.00	(524.44)	524.44	0.00
ZZUM12	Unity & Mission general costs	0.00	0.00	(1 853.55)	1 853.55	0.00

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
	Subtotal UMEF0	*0.00*	*1 306 997.71*	*(145 345.93)*	*(1 161 651.78)*	*0.00*
	UMEF1 Faith and Order					
UM11A	Faith and Order Commission	0.00	0.00	(750.89)	750.89	0.00
UM11B	Nicaea2025 preparations and events	0.00	367 903.81	(317 016.47)	15 114.42	66 001.76
UM11C	Reception of F&O work	0.00	0.00	(14 579.55)	14 579.55	0.00
UM11D	The Common Vision of the Church and Global Christianity	15 114.42	0.00	0.00	(15 114.42)	0.00
UM11E	United and Uniting Churches	7 285.87	0.00	0.00	0.00	7 285.87
UM11F	Week of Prayer for Christian Unity : WCC-Roman Catholic Church	0.00	0.00	(492.00)	492.00	0.00
YUM11	Faith and Order	0.00	250 092.10	(634 654.42)	384 562.32	0.00
	Subtotal UMEF1	*22 400.29*	*617 995.91*	*(967 493.33)*	*400 384.76*	*73 287.63*
	UMEF2 Mission, Evangelism and Mission from the Margins					
UM21A	CWME reserve	379 629.93	0.00	0.00	0.00	379 629.93
UM21C	Decolonial Mission project	0.00	0.00	(13 574.05)	13 574.05	0.00
UM22A	Explorations in Evangelism	0.00	0.00	(4 865.98)	4 865.98	0.00
UM23A	Carnahan Fund	23 345.57	13 906.24	0.00	(18 000.00)	19 251.81
UM24A	Disabilities Advocacy	0.00	0.00	(3 980.13)	3 980.13	0.00
UM24B	Ecumenical Disability Advocates Network (EDAN)	52 956.38	165 883.37	(223 700.80)	77 447.59	72 586.54
UM24D	Ecumenical Mission Development	0.00	0.00	(1 931.54)	1 931.54	0.00
UM24E1	Ecumenical Indigenous People Network Advisory Group	0.00	0.00	(25 570.50)	25 570.50	0.00
YUM21	Mission, Evangelism and Mission from the Margins	0.00	505 197.25	(286 914.50)	(45 854.42)	172 428.33
YUM24	Mission from the margins	0.00	89 420.31	(6 061.22)	(83 359.09)	0.00
YUM24E	Ecumenical Indigenous Peoples Network (EIPN)	0.00	101 050.24	(120 993.96)	19 943.72	0.00
	Subtotal UMEF2	*455 931.88*	*875 457.41*	*(687 592.68)*	*100.00*	*643 896.61*
	UMEF3 Ecumenical Theological Education (ETE)					
EF31A	Commission on Ecumenical Education and Formation	0.00	0.00	(185.37)	185.37	0.00
EF31B	Accompaniment of regional associations and network	0.00	2.63	(4 409.01)	4 406.38	0.00
EF31C	Global Ecumenical Theological Institutes (GETIs)	160 446.24	183 172.51	(259 100.39)	9 000.00	93 518.36
EF31D	Global Ecumenical Theological Library (GlobeTheoLib)	0.00	0.00	(5 220.57)	5 220.57	0.00
EF31E	Pan-African women's ecumenical network	0.00	2 164.09	(6 189.32)	4 025.23	0.00
EF31G	Regional Ecumenical Theological Institutes (RETIs)	0.00	26 676.98	(870.00)	0.00	25 806.98
EF32FTE	ETE projects FTEAP	9 579.90	0.00	0.00	0.00	9 579.90
EF33BA	Solidarity Endowment Fund Bangladesh	32 797.45	0.00	0.00	0.00	32 797.45
EF33NP	Solidarity Endowment Fund Nepal	11 166.79	0.00	0.00	0.00	11 166.79
EF33PK	Solidarity Pakistan	53 162.33	0.00	0.00	0.00	53 162.33
EF33RC	Solidarity Endowment Fund Regional Committee	6 294.78	0.00	0.00	0.00	6 294.78
EF33SA	Solidarity Endowment Fund South Asia	22 011.40	0.00	0.00	0.00	22 011.40
EF33SC	Sarah Chakko Fund	43 013.08	9 099.98	(11 460.64)	0.00	40 652.42
EF33SL	Solidarity Endowment Fund Sri Lanka	37 998.54	0.00	0.00	0.00	37 998.54
YEF31	Ecumenical theological education (ETE)	0.00	193 693.31	(180 093.61)	(13 599.70)	0.00
YEF32	ETE regional education projects	45 060.74	141 751.65	(140 260.93)	0.00	46 551.46
	Subtotal UMEF3	*421 531.25*	*556 561.15*	*(607 789.84)*	*9 237.85*	*379 540.41*
	UMEF4 Bossey, Ecumenical Institute					
EF41A	Bossey, Ecumenical Institute	0.00	294.73	(959 546.07)	959 251.34	0.00
EF41B	Ecumenical missiology salary/costs	0.00	83 102.45	(106 714.56)	23 612.11	0.00
EF41C	Ecumenical Trust faculty chair	0.00	49 716.02	(55 637.91)	5 921.89	0.00
EF41D	Library	0.00	31 452.60	(57 498.28)	26 045.68	0.00
	Academic courses					

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
EF42A	Intensive English summer course	0.00	(127.29)	(37 372.87)	37 500.16	0.00
EF42B	CC in Ecumenical Studies - Jan	0.00	0.00	(1 819.51)	1 819.51	0.00
EF42C	CC in Ecumenical Studies Sept - Dec	0.00	30 052.34	(54 351.43)	24 299.09	0.00
EF42D	MAS in Ecumenical Studies Jan - June	0.00	0.00	(38 708.03)	38 708.03	0.00
EF42E	MAS in Ecumenical Studies Sept - Dec	0.00	193.25	(31 504.04)	31 310.79	0.00
EF42F	CAS in Ecumenical Studies - Jan	0.00	0.00	(2 824.31)	2 824.31	0.00
EF42G	CAS in Ecumenical Studies Sept - Dec	0.00	3 106.60	(152 062.72)	148 956.12	0.00
EF42H	CAS in Interreligious Studies	5 267.21	3 578.59	(24 745.70)	15 899.90	0.00
EF43B	Ecumenical Education and Formation Conference	0.00	0.00	(30.11)	30.11	0.00
EF43C	Online Course in Ecumenical Studies	0.00	0.00	(264.32)	264.32	0.00
EF43E	Conference: Ecumenical Studies' perspectives on Nicaea2025	10 657.83	0.00	(10 978.13)	320.30	(0.00)
	Ecumenical Institute scholarships					
EF44S1	Vinton Anderson Scholarship Fund	118 467.11	6 108.76	0.00	0.00	124 575.87
EF44S2	Eugene Carson Blake Scholarship Fund	251 954.22	12 044.97	0.00	0.00	263 999.19
EF44S3	Presbyterian Church (USA) Scholarship Fund	12 219.30	0.00	0.00	0.00	12 219.30
EF44S4	Orthodox Programme Fund	14 932.01	0.00	0.00	0.00	14 932.01
EF44S5	FTEAP Scholarships	67 924.33	35 616.80	0.00	(80 300.00)	23 241.13
EF44S6	Vatican Scholarships	4 506.00	22 700.00	0.00	(22 666.00)	4 540.00
YEF44S	Ecumenical Institute Scholarships Fund	730 221.22	403 858.80	(4.82)	(287 944.00)	846 131.20
EF44S7	Hollenweger Fund	10 499.99	9 149.17	0.00	(9 080.00)	10 569.16
YEF41	Bossey, Ecumenical Institute	0.00	165 024.21	(179.72)	(164 844.49)	0.00
	Subtotal UMEF4	*1 226 649.22*	*855 872.00*	*(1 534 242.53)*	*751 929.17*	*1 300 207.86*
Total UMEF		**2 126 512.64**	**4 212 884.18**	**(3 942 464.31)**	**0.00**	**2 396 932.51**

LJP Life, Justice and Peace

	LJP0 Public Witness and Diakonia					
YYP	Life, Justice and Peace	0.00	886 757.61	(234 648.83)	(652 108.78)	0.00
ZZP	Life, Justice and Peace general costs	0.00	43.78	(7 207.88)	7 164.10	0.00
	Subtotal LJP0	*0.00*	*886 801.39*	*(241 856.71)*	*(644 944.68)*	*0.00*
	LJP1.0 Human Rights and Access to Justice					
P1A	Commission of the Churches on International Affairs	0.00	0.00	(33 577.12)	33 577.12	0.00
YP1	Human Rights and Access to Justice	0.00	412 753.21	(367 108.40)	(45 644.81)	(0.00)
	Subtotal LJP1.0	*0.00*	*412 753.21*	*(400 685.52)*	*(12 067.69)*	*(0.00)*
	LJP1.1 Church in the Public Space					
P11B	Publication: Ecumenical Handbook to churches' engagement in the public space	0.00	1 606.80	989.55	(2 596.35)	0.00
P11D	Revitalising prophetic action- LJP in Africa	0.00	67 408.12	(105 105.65)	37 697.53	0.00
	Subtotal LJP1.1	*0.00*	*69 014.92*	*(104 116.10)*	*35 101.18*	*0.00*
	LJP1.2 Advocacy at the UN					
P12A	Ecumenical Office to the United Nations (EOUN)	0.00	15.74	(63 516.82)	63 501.08	0.00
P12B	Engaging with UN HR mechanisms	0.00	1 323.01	(8 498.85)	7 175.84	0.00
P12C	Freedom of Religion and Belief Network	0.00	0.00	(3 100.98)	3 100.98	0.00
P12D	Arms control and disarmament	0.00	0.00	(1 299.12)	1 299.12	0.00

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
P12E	Statelessness & Migration	0.00	0.00	(4 913.38)	4 913.38	0.00
YP12	*Advocacy at the UN*	0.00	100 759.64	(114.89)	(79 990.40)	20 654.35
	Subtotal LJP1.2	*0.00*	*102 098.39*	*(81 444.04)*	*0.00*	*20 654.35*
	LJP1.3 Churches commitment to children					
P13A	Awareness	0.00	0.00	(1 603.12)	1 603.12	0.00
P13B	Capacity building	0.00	0.00	(6 733.90)	6 733.90	0.00
P13C	Climate litigation	0.00	0.00	(7 836.18)	7 836.18	0.00
P13D	Climate Litigation for Climate Justice (FILE) 01.09.2024 - 31.08.2025	31 182.30	121 874.23	(155 046.88)	1 990.35	(0.00)
P13E	Hope for Children (FILE) 01.09.2025 - 28.02.2027	0.00	71 966.93	(71 966.93)	0.00	0.00
YP13	Churches commitment to children	0.00	168.55	(154 682.30)	154 513.75	0.00
	Subtotal LJP1.3	*31 182.30*	*194 009.71*	*(397 869.31)*	*172 677.30*	*0.00*
	LJP1.4 Foreign Policy and the Church (GFFO)					
P14A	Roundtable of European Churches on Legacies of SI	0.00	0.00	(12.15)	12.15	0.00
YP14	Foreign Policy and the Church (GFFO)	4 257.12	(5 550.73)	(18.50)	1 312.11	0.00
	Subtotal LJP1.4	*4 257.12*	*(5 550.73)*	*(30.65)*	*1 324.26*	*0.00*
	LJP2.0 Peacebuilding and reconciliation					
YP2	Peacebuilding and reconciliation	0.00	66 425.21	(16 264.52)	(50 160.69)	0.00
	Subtotal LJP2.0	*0.00*	*66 425.21*	*(16 264.52)*	*(50 160.69)*	*0.00*
	LJP2.1 Ecumenical Peace Initiatives					
P21A	Peace in Africa	0.00	(16.53)	(124 760.68)	124 777.21	0.00
P21A1	Peace in Africa (Sudan)	0.00	33 905.80	0.00	0.00	33 905.80
P21B	Korean Peninsula	0.00	1 676.80	(3 327.45)	1 650.65	0.00
P21C	Russia-Ukraine	0.00	0.00	(2 578.08)	2 578.08	0.00
P21D	Colombia	0.00	0.00	(2 195.31)	2 195.31	0.00
P21E	Papua human rights (BfdW) 01.09.2024 - 31.08.2026	0.00	73 801.04	(73 801.04)	0.00	(0.00)
P21F	Papua project - Barnabas Aid	13 054.99	(360.46)	(2 687.97)	0.00	10 006.56
P21G	Colombia FELM project	0.00	84 285.08	(82 667.32)	0.00	1 617.76
YP21	Ecumenical Peace Initiatives	0.00	0.00	(47.92)	47.92	0.00
	Subtotal LJP2.1	*13 054.99*	*193 291.73*	*(292 065.77)*	*131 249.17*	*45 530.12*
	LJP2.3 Inclusive societies and interfaith relations					
P23A	Middle East and North Africa peace and inclusive	0.00	81 019.57	(151 855.94)	70 836.37	0.00
P23A1	Freedom of Religion and Belief and inclusive societies in the Middle East	0.00	9 031.98	(8 329.91)	0.00	702.07
P23C	Jerusalem Liaison Office and Advisory Committee	0.00	59 892.83	(113 183.46)	53 290.63	0.00
P23E	Pilgrimage Palestine and Israel	0.00	11 590.92	(10 145.36)	(1 445.56)	0.00
YP23	Inclusive societies and interfaith relations	0.00	0.00	(46 023.67)	46 023.67	0.00
	Subtotal LJP2.3	*0.00*	*161 535.30*	*(329 538.34)*	*168 705.11*	*702.07*
	LJP2.4 Syria peace process					
P24AA	Syria Peace process GIZ External services 2025-26	0.00	0.00	(229 333.49)	229 333.49	0.00
P24AB	Syria Peace process GIZ Transportation 2025-26	0.00	4.45	(32 655.21)	32 650.76	0.00
YP24	Syria Peace process	0.00	(2.30)	(43 901.13)	43 903.43	0.00
YP24A	Syria Peace process GIZ 2025-26	0.00	485 095.10	(195 203.99)	(261 984.25)	27 906.86
	Subtotal LJP2.4	*0.00*	*485 097.25*	*(501 093.82)*	*43 903.43*	*27 906.86*
	LJP2.5 EAPPI					
P251A	EAPPI international coordination	0.00	0.00	(4 919.26)	4 919.26	0.00

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
P251D	EAPPI privilege, racism and colonialism	4 696.42	0.00	0.00	0.00	4 696.42
P251E	EAs and staff well-being support (CAFOD)	0.00	0.00	166.96	(166.96)	0.00
P254	Building awareness and advocacy	0.00	149.64	0.00	(149.64)	0.00
	Local Coordination					
P252	EAPPI local coordination	0.00	28 879.50	(156 625.77)	127 746.27	0.00
P252B	EAPPI local coordination DCA	0.00	49 171.50	(37 934.70)	(11 236.80)	0.00
P252C	EAPPI local coor - Field and Security Officer	9 537.64	0.00	0.00	0.00	9 537.64
P252CHA	EAPPI local coordination - UNOCHA	4 735.23	(4 707.46)	0.00	(27.77)	(0.00)
P252E	EAPPI local coordination Advocacy (FCA)	0.00	0.00	(12 609.46)	12 609.46	0.00
P252EU	EAPPI local coordination EU	0.00	163 363.82	(163 363.82)	0.00	0.00
P252EUOP	EAPPI local coordination EU Other Partners	0.00	24 000.00	0.00	(24 000.00)	0.00
P252SE	EAPPI local coordination CCS	0.00	9 000.00	(9 000.00)	0.00	0.00
	Ecumenical Accompanier Cost					
P253	Ecumenical Accompaniers coordination	0.00	91 800.00	16 200.00	(108 000.00)	0.00
P253AT	EAs: Austria	689.77	0.00	0.00	(689.77)	0.00
P253AU	EAs: Australia	9 260.06	3 700.00	(4 419.61)	(5 760.06)	2 780.39
P253CA	EAs: United Church of Canada	327.60	0.00	0.00	(327.60)	0.00
P253CB	EAs: Presbyterian Church of Canada	6 787.90	0.00	0.00	(3 787.90)	3 000.00
P253CH	EAs: Switzerland	17 837.46	13 412.40	(29 931.50)	0.00	1 318.36
P253DE	EAs: Germany	0.00	38 854.61	(37 727.10)	0.00	1 127.51
P253DK	EAs: Denmark	0.00	0.00	(11 236.82)	11 236.82	0.00
P253DKHQ	EAs: Denmark Cost paid by DCA HQ	0.00	1 235.10	(1 235.10)	0.00	0.00
P253EU	EAs: European Union	0.00	74 186.45	(74 186.45)	0.00	0.00
P253EUCH	EAs: European Union - Switzerland	0.00	8 325.00	(8 536.10)	211.10	(0.00)
P253EUDE	EAs: European Union - Germany	989.91	10 067.21	(11 141.31)	84.19	(0.00)
P253EUDK	EAs: European Union - Denmark	0.00	0.00	0.00	0.00	0.00
P253EUFR	EAs: European Union - France	1 062.39	4 487.60	(5 888.36)	338.37	0.00
P253EUGB	EAs: European Union - Great Britain	0.00	17 564.37	(17 001.67)	0.00	562.70
P253EUNO	EAs: European Union - Norway	1 958.89	3 591.11	(5 775.88)	225.88	(0.00)
P253EUSE	EAs: European Union - Sweden	8 151.35	5 550.00	(4 294.13)	(8 151.35)	1 255.87
P253EV	Evacuation Fund	13 654.11	0.00	0.00	0.00	13 654.11
P253FI	EAs: Finland	18 814.86	0.00	0.00	(12 606.00)	6 208.86
P253FR	EAs: France	2 173.65	3 376.35	(5 485.88)	0.00	64.12
P253GB	EAs: Gt Britain & Ireland	19 373.38	57 294.20	(71 818.45)	0.00	4 849.13
P253NL	EAs: Netherlands	4 223.10	1 408.90	(5 698.60)	66.60	0.00
P253NO	EAs: Norway	0.00	58 675.00	(55 493.91)	0.00	3 181.09
P253OT	EAs: Other	0.00	0.00	(3 719.48)	3 719.48	0.00
P253SE	EAs: Sweden	7 121.49	31 941.20	(37 037.53)	0.00	2 025.16
P253US	EAs: USA	1 522.99	0.00	0.00	(1 522.99)	0.00
YP25	EAPPI Geneva Coordination	0.00	158 809.46	(157 150.82)	15 269.41	16 928.05
	Subtotal LJP2.5	*132 918.20*	*854 135.96*	*(915 864.75)*	*(0.00)*	*71 189.41*
	LJP3.0 The Living Planet - Ecological Justice & Diakonia					
YP3	The Living Planet - Economic Justice and Diakonia	0.00	97 372.30	0.00	(97 372.30)	0.00
	Subtotal LJP3.0	*0.00*	*97 372.30*	*0.00*	*(97 372.30)*	*0.00*
	LJP3.1 Climate & Economic Justice					
P31A	Facilitating formation & reflections on creation	0.00	44 735.75	(76 460.66)	31 724.91	0.00

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
P31B	Promoting the 'green churches' and learning	0.00	0.00	(3 626.85)	3 626.85	0.00
P31C	Coordinating and mobilizing churches.. at the UN	0.00	39 303.12	(62 822.96)	23 519.84	0.00
YP31	Climate & Economic Justice	0.00	280 289.54	(325 816.96)	45 527.42	0.00
	Subtotal LJP3.1	*0.00*	*364 328.41*	*(468 727.43)*	*104 399.02*	*0.00*
	LJP3.2 Ecumenical Diakonia					
P32A	Ecumenical Diakonia Coordination & Reference Group	0.00	23 625.99	(7 521.05)	0.00	16 104.94
YP32	Ecumenical Diakonia	0.00	91 585.50	(113 494.77)	21 909.27	0.00
	Subtotal LJP3.2	*0.00*	*115 211.49*	*(121 015.82)*	*21 909.27*	*16 104.94*
	LJP3.3 Ecumenical Advocacy on Land, Water, and Food Justice					
P33A	Ecumenical Water Network	0.00	1 545.67	(24 646.47)	23 100.80	0.00
P33B	Food for Life Campaign	0.00	16.68	(11 378.06)	11 361.38	0.00
P33C	Eco-School	12 985.72	0.00	(280.00)	0.00	12 705.72
YP33	Ecumenical Advocacy on Land, Water, and Food Justice	0.00	220 051.69	(185 589.51)	(34 462.18)	(0.00)
	Subtotal LJP3.3	*12 985.72*	*221 614.04*	*(221 894.04)*	*0.00*	*12 705.72*
	LJP4.0 Holistic Health and Healing					
P4A	Commission of the Churches on Health and Healing	0.00	0.00	(797.10)	797.10	0.00
YP4	Holistic Health and Healing	0.00	491 742.79	(306 332.60)	(185 410.19)	0.00
	Subtotal LJP4.0	*0.00*	*491 742.79*	*(307 129.70)*	*(184 613.09)*	*0.00*
	LJP4.1 Faith & Science					
YP41	Faith & Science	0.00	(201.04)	(24 238.34)	24 439.38	0.00
	Subtotal LJP4.1	*0.00*	*(201.04)*	*(24 238.34)*	*24 439.38*	*0.00*
	LJP4.2 Health Policy influence					
P42A	Coordinate and support Christian Health Networks	0.00	0.00	(16 179.92)	16 179.92	0.00
P42B	Advocacy and collaboration with WHO, UNICEF and international organisations	0.00	0.00	(12 422.42)	12 422.42	0.00
P42C	Trauma Healing and Mental Health	0.00	0.00	(9 812.63)	9 812.63	0.00
P42D	Human Dignity and Reproductive Health	0.00	212.78	(7 273.90)	7 061.12	0.00
	Subtotal LJP4.2	*0.00*	*212.78*	*(45 688.87)*	*45 476.09*	*0.00*
	LJP4.3 HIV & pandemics					
P43A	Theological Resources for HIV and pandemics	42 047.13	57 186.07	(31 939.09)	0.00	67 294.11
P43B	Pandemic Prevention, Preparedness and Response	3 806.57	0.00	(9 317.88)	5 511.31	0.00
P43E	Religious leaders and communities (Global Fund)	0.00	39 591.31	(40 253.93)	662.62	(0.00)
P43F	Supporting HIV response with faith & science(ViiV)	0.00	14 123.30	(15 413.37)	1 290.07	(0.00)
YP43	HIV & pandemics	0.00	10 725.97	(260 468.76)	249 742.79	0.00
	Subtotal LJP4.3	*45 853.70*	*121 626.65*	*(357 393.03)*	*257 206.79*	*67 294.11*
	LJP4.3 WCC—PEPFAR-UNAIDS collaboration					
P44A2	Interfaith Pre-Conference at IAC 2024	0.00	0.00	(299.68)	299.68	0.00
YP44	WCC-PEPFAR-UNAIDS collaboration 01.10.23-31.12.24	0.00	0.00	1 653.34	(1 653.34)	0.00
YP44B	WCC-PEPFAR-UNAIDS collaboration 01.10.24-30.09.25	0.00	19 221.89	(3 343.00)	(15 878.89)	0.00
	Subtotal LJP4.4	*0.00*	*19 221.89*	*(1 989.34)*	*(17 232.55)*	*0.00*
Total LJP		**240 252.03**	**4 850 741.65**	**(4 828 906.10)**	**0.00**	**262 087.58**
Total Programmatic areas		**2 383 541.73**	**13 058 931.59**	**(12 723 098.43)**	**0.00**	**2 719 374.89**

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
Transversal issue 1: Church and ecumenical relations						
T1.1	Coordination of relations with member churches	0.00	0.00	(1 435.21)	1 435.21	0.00
T1.2	Relations with REOs and NCCs	0.00	0.00	(1 590.99)	1 590.99	0.00
T1.3	Relations with the Roman Catholic Church	0.00	0.00	(2 842.10)	2 842.10	0.00
T1.4	Relations with Pentecostal Churches	0.00	952.70	(5 006.34)	4 053.64	0.00
T1.5	Relations with Orthodox churches	0.00	0.00	(1 484.19)	1 484.19	0.00
T1.6	Relations with Christian World Communions	0.00	0.00	(1 552.08)	1 552.08	0.00
T1.7	Global Christian Forum	0.00	9 443.78	(22 211.48)	12 767.70	0.00
YYT1	Church and ecumenical relations	0.00	221 806.56	(195 850.87)	(25 955.69)	(0.00)
ZZT1	Church and ecumenical relations - general costs	0.00	0.00	(229.78)	229.78	0.00
Total T1		**0.00**	**232 203.04**	**(232 203.04)**	**0.00**	**(0.00)**
Transversal issue 2: Youth engagement in the ecumenical movement						
T2.2	Ecumenical Youth Network (EYN)	0.00	21 229.87	(26 809.31)	5 579.44	0.00
T2.3	Ecumenical Formation with young people	0.00	0.00	(6 195.51)	6 195.51	0.00
T2.5	Strengthen relationships with partners and UN	0.00	0.00	(5 698.25)	5 698.25	0.00
YYT2	Youth engagement in the ecumenical movement	0.00	136 881.83	(119 282.66)	(17 599.17)	0.00
ZZT2	Youth engagement in the ecumenical movement - general costs	0.00	0.00	(125.97)	125.97	0.00
Total T2		**0.00**	**158 111.70**	**(158 111.70)**	**0.00**	**0.00**
Transversal issue 3: Just community of women and men						
T3.1	Participation of women and men in the WCC and the church	0.00	7 803.34	(13 771.31)	5 967.97	0.00
T3.2	Biblical and theological resources	0.00	0.00	(2 476.90)	2 476.90	0.00
T3.3	JCWM Networks	0.00	0.00	(772.35)	772.35	0.00
T3.4	Gender and UN mechanisms	0.00	0.00	(5 403.14)	5 403.14	0.00
T3.5	Non-Discriminatory Policies	0.00	0.00	(746.61)	746.61	0.00
YYT3	Just community of women and men	0.00	254 152.02	(238 452.80)	(15 699.22)	0.00
ZZT3	Just community of women and men - general costs	0.00	0.00	(332.25)	332.25	0.00
Total T3		**0.00**	**261 955.36**	**(261 955.36)**	**0.00**	**0.00**
Transversal issue 4: Inter-religious dialogue and cooperation						
T4.1	IRDC Advisory Group	0.00	1 300.00	(5 484.44)	4 184.44	0.00
T4.2	Network and capacity-build for interfaith relations among churches	0.00	(0.06)	(2 121.91)	2 121.97	0.00
T4.3	Strengthen relations with partners of other faiths	0.00	0.00	(6 390.99)	6 390.99	0.00
T4.4	Regular educational and theological activities	0.00	0.00	(466.10)	466.10	0.00
YYT4	Inter-religious dialogue and cooperation	0.00	273 499.13	(260 277.30)	(13 221.83)	(0.00)
ZZT4	Inter-religious dialogue and cooperation - general costs	0.00	0.00	(58.33)	58.33	0.00
Total T4		**0.00**	**274 799.07**	**(274 799.07)**	**0.00**	**(0.00)**
Transversal issue 5: Spiritual life						
T5.1	Promoting ecumenical spirituality	0.00	(345.99)	(1 524.43)	1 870.42	0.00
T5.3	Exploring various expressions of ec. spirituality as manifestation of the unity of the fellowship	0.00	0.00	(51.86)	51.86	0.00
YYT5	Spiritual life	0.00	194 145.28	(191 860.62)	(2 284.66)	0.00
ZZT5	Spiritual life - general costs	0.00	0.00	(362.38)	362.38	0.00
Total T5		**0.00**	**193 799.29**	**(193 799.29)**	**0.00**	**0.00**
Transversal issue 6: Overcoming racism						
T6.1	Overcoming Racism, Xenophobia, Casteism & Discrimination Reference Group	0.00	0.00	(599.12)	599.12	0.00
T6.2	Biblical and theological resources	0.00	0.00	(951.39)	951.39	0.00
T6.3	Decolonization and Reparations	0.00	79 005.17	(77 358.40)	0.00	1 646.77
T6.4	Marginalized peoples at the United Nations	0.00	0.00	(1 515.73)	1 515.73	0.00

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
T6.5	Networking for racial justice	0.00	0.00	(18 574.79)	18 574.79	0.00
T6.6	Anti-Discrimination work within WCC programmes	0.00	0.00	(1 123.12)	1 123.12	0.00
YYT6	Overcoming racism	0.00	291 118.38	(268 261.05)	(22 857.33)	0.00
ZZT6	Overcoming racism - general costs	0.00	0.00	(93.18)	93.18	0.00
Total T6		**0.00**	**370 123.55**	**(368 476.78)**	**(0.00)**	**1 646.77**
Total transversal issues		**0.00**	**1 490 992.01**	**(1 489 345.24)**	**0.00**	**1 646.77**
Total Restricted Programme Funds		**2 383 541.73**	**14 549 923.60**	**(14 212 443.67)**	**0.00**	**2 721 021.66**
Total Restricted Programme Funds after transfer from general reserves		**2 383 541.73**	**14 549 923.60**	**(14 212 443.67)**	**0.00**	**2 721 021.66**

Information on Consolidated Activities

Programmatic area UMEF: Unity, Mission and Ecumenical Formation						
	UMEF2 Mission, Evangelism and Mission from the Margins					
UM24B	Ecumenical Disability Advocates Network (EDAN)	0.00	0.00	(77 447.59)	77 447.59	0.00
UM24B Kenya	EDAN	52 956.38	242 193.11	(222 562.95)	0.00	72 586.54
	Geneva + Kenya	52 956.38	242 193.11	(300 010.54)	77 447.59	72 586.54
	Consolidation adjustments	0.00	(76 309.74)	76 309.74	0.00	0.00
UM24B consol	EDAN	52 956.38	165 883.37	(223 700.80)	77 447.59	72 586.54

NOTES TO THE ACTIVITIES APPENDIX

1. Purpose of the Appendix

The appendix details the activities which are summarized in the Restricted Programme 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.

The appendix sets out the opening balances, income, expenditure, transfers and closing balances of the Restricted 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 2025.

3. Consolidation

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

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

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

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