

World Council of Churches

**Financial Report
2018**

Activities Appendix



**World Council
of Churches**

World Council of Churches
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Report of the auditor on the Activities Appendix to the Executive Committee and to the Member Churches of World Council of Churches

On your instructions, we have audited the schedules, showing opening balances, contributions, authorized expenditure, transfers, and closing balances of the activities of the World Council of Churches, as at 31 December 2018 and for the year then ended, as set out in the Activities Lists for Restricted Funds and Designated Funds and the notes which follow.

Management's responsibility

Management is responsible for the preparation of these schedules in accordance with the requirements of Swiss law, the Council's Constitution and Rules, and the Council's accounting policies as set out in note 2 to the consolidated financial statements as at 31 December 2018. This responsibility includes designing, implementing and maintaining an internal control system relevant to the preparation of schedules that are free from material misstatement, whether due to fraud or error. Management is further responsible for selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

Auditor's responsibility

Our responsibility is to express an opinion on these schedules based on our audit. We conducted our audit in accordance with Swiss Auditing Standards and International Standards on Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedules are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedules. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedules, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control system relevant to the entity's preparation of the schedules in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the existence and effectiveness of the entity's internal control system. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made, as well as evaluating the overall presentation of the schedules. We believe that the audit evidence obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion the schedules present fairly, in all material respects, the opening balances, contributions, authorized expenditure, transfers and closing balances of the activities of the World Council of Churches for the year ended 31 December 2018 in accordance with Swiss Law, the Council's Constitution and Rules, and the Council's accounting policies as set out in note 2 to the consolidated financial statements as at 31 December 2018.

PricewaterhouseCoopers SA



Marc Secretan
Audit expert
Auditor in charge



Coralie Dumollard
Audit expert

Geneva, 17 April 2019

Summary: Restricted Funds and Designated Funds

	2018	2017
	CHF	CHF
Restricted Funds		
Programme Funds	1,615,992	3,065,430
WCC Assembly Fund	1,232,689	1,205,595
Total Restricted Funds	<u><u>2,848,681</u></u>	<u><u>4,271,025</u></u>
Designated Funds		
Programmes	283,956	283,956
Total Designated Funds	<u><u>283,956</u></u>	<u><u>283,956</u></u>

Restricted Funds Activities List for the year ended 31 December 2018

G1 General Secretariat						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
YYG1	General Secretariat	0.00	2322902.78	0.00	(2322902.78)	0.00
ZZG1	General Secretariat	0.00	4111.28	(4054.28)	(57.00)	0.00
	<i>Subtotal G1</i>	0.00	2327014.06	(4054.28)	(2322959.78)	0.00
G101 Office of the General Secretary						
G1011A	General Secretary's travel	0.00	193.53	(91583.29)	91389.76	0.00
G1011B	WCC delegations	0.00	624.00	(69046.19)	68422.19	0.00
G1011D	Fund for priority areas	0.00	76000.00	0.00	(76000.00)	0.00
YG101	Office of the General Secretary	0.00	0.00	(716711.72)	716711.72	0.00
	<i>Subtotal G101</i>	0.00	76817.53	(877341.20)	800523.67	0.00
G102 Governing bodies						
G1021A	Executive Committee and Leadership of Central Committee	0.00	0.00	(57861.55)	57861.55	0.00
G1021B	Central Committee	300000.00	431.60	(665980.79)	365549.19	0.00
G1021C	Permanent Committee on Consensus and Collaboration	0.00	0.00	(6723.44)	6723.44	0.00
G1021D	Membership matters	0.00	0.00	(5845.78)	5845.78	0.00
G1021E	Search Committee	0.00	0.00	(11679.41)	11679.41	0.00
	<i>Subtotal G102</i>	300000.00	431.60	(748090.97)	447659.37	0.00
G104 General Secretariat initiatives						
G1046A	Conference office	0.00	0.00	(389900.30)	389900.30	0.00
G1047A	WCC 70th anniversary	0.00	49900.25	(133877.25)	83977.00	0.00
G1047B	Mid-term evaluation	0.00	0.00	(17819.28)	17819.28	0.00
G1047C	Papal visit	0.00	0.00	(356337.05)	86337.05	(270000.00)
	<i>Subtotal G104</i>	0.00	49900.25	(897933.88)	578033.63	(270000.00)
G105 Library and archives						
G1051A	Library	0.00	0.00	(51027.22)	51027.22	0.00
G1051B	Archives	0.00	6506.17	(29028.58)	22522.41	0.00
YG105	Library and archives	0.00	569.73	(249691.79)	249122.06	0.00
	<i>Subtotal G105</i>	0.00	7075.90	(329747.59)	322671.69	0.00
G106 Pilgrimage of justice and peace						
G106A	Coordination: pilgrimage of justice and peace	0.00	0.00	(3293.01)	3293.01	0.00
G106B	Reference group: pilgrimage of justice and peace	0.00	4976.00	(61418.72)	56442.72	0.00
G106C	Theological reflection: pilgrimage of justice and peace	0.00	0.00	(15777.28)	15777.28	0.00
G106D	Pilgrim team visits	0.00	0.00	(40013.37)	40013.37	0.00
YG106	Pilgrimage of justice and peace	0.00	59395.13	(57114.66)	(2280.47)	0.00
	<i>Subtotal G106</i>	0.00	64371.13	(177617.04)	113245.91	0.00
G107 Human sexuality reference group						
G107A	Coordination of the human sexuality reference group	0.00	1725.00	(42695.51)	40970.51	0.00
YG107	Human sexuality reference group	0.00	30061.38	(31329.60)	1268.22	0.00
	<i>Subtotal G107</i>	0.00	31786.38	(74025.11)	42238.73	0.00
Total G1		300000.00	2557396.85	(3108810.07)	(18586.78)	(270000.00)
Total G1 after transfer from general reserves		300000.00	2557396.85	(3108810.07)	(18586.78)	270000.00
	Transfer from general reserves to G1047C Papal visit					

Restricted Funds Activities List for the year ended 31 December 2018

Programmatic area UMER: Unity, Mission and Ecumenical Relations						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
YYUM	Unity, Mission and Ecumenical Relations	0.00	589'834.26	(56'190.68)	(533'643.58)	0.00
ZZUM	Unity, Mission and Ecumenical Relations	0.00	0.00	0.00	0.00	0.00
	<i>Subtotal UM</i>	0.00	589'834.26	(56'190.68)	(533'643.58)	0.00
UM1 Faith and Order						
UM1A	Commission on Faith and Order	0.00	0.00	(8'571.74)	8'571.74	0.00
UM1B	Study: <i>The Church on a pilgrimage of justice and peace in today's world</i>	0.00	0.00	(21'167.78)	21'167.78	0.00
UM1C	Study: <i>Pilgrimage towards a common vision of the church</i>	9'646.85	19'183.50	(51'357.95)	22'527.60	0.00
UM1D	Study: <i>Moral Discernment in the Churches: facilitating, promoting and understanding</i>	0.00	0.00	(21'052.95)	21'052.95	0.00
UM1F	Week of Prayer for Christian Unity	0.00	0.00	(2'528.06)	2'528.06	0.00
UM1H	United and uniting churches	7'932.34	0.00	0.00	0.00	7'932.34
UM1L	Digitising the Faith and Order papers	0.00	0.00	(15'392.87)	15'392.87	0.00
YUM1	Faith and Order	0.00	217'375.37	(489'761.30)	272'385.93	0.00
	<i>Subtotal UMI</i>	17'579.19	236'558.87	(609'832.65)	363'626.93	7'932.34
UM2 Mission and evangelism						
UM2A	CWME reserve	984'134.96	341'168.93	0.00	(1'325'303.89)	0.00
UM2B	Commission on World Mission and Evangelism	0.00	0.00	(15'602.15)	15'602.15	0.00
<i>Conference on World Mission and Evangelism (CWME) 2018</i>						
UM2C	CWME general planning	0.00	49'666.50	(60'668.75)	55'702.25	0.00
UM2CA	CWME 2018	0.00	172'982.88	(1'544'501.48)	137'1518.60	0.00
UM2CB	CWME planning committee	0.00	0.00	(15'893.85)	15'893.85	0.00
UM2CD	CWME spiritual life committee	0.00	0.00	(27'482.11)	27'482.11	0.00
UM2CE	CWME pre-conferences	0.00	0.00	(9'972.54)	9'972.54	0.00
UM2CG	CWME communication and publications	0.00	0.00	(75'821.20)	75'821.20	0.00
<i>Missional formation</i>						
UM2G	Missional formation	0.00	0.00	(4'968.03)	4'968.03	0.00
UM2GB	Mission and transformative discipleship	140'766.70	0.00	0.00	(140'766.70)	0.00
<i>Evangelism as authentic discipleship</i>						
UM2K	Working Group on Evangelism	0.00	0.00	(27.00)	27.00	0.00
<i>Publications</i>						
UM2P	Carnahan Fund	34'585.06	15'022.90	0.00	(49'607.96)	0.00
UM2Q	<i>International Review of Mission</i> and publications	0.00	0.00	(4'500.00)	4'500.00	0.00
YUM2	Mission and evangelism	0.00	692'301.93	(456'934.30)	(192'785.18)	42'582.45
	<i>Subtotal UM2</i>	1'032'796.72	1'226'443.14	(2'216'371.41)	(286.00)	42'582.45
UM3 Mission from the margins						
UM3A consol	Ecumenical Disability Advocates Network (EDAN)	75'786.95	199'409.79	(295'905.19)	80'000.00	59'291.55
UM3CA	Mission from the Margins solidarity conference	0.00	7'323.00	(29'153.90)	21'830.90	0.00
UM3CB	Global conference on xenophobia and populism	0.00	0.00	(102'830.85)	102'830.85	0.00
<i>Indigenous Peoples</i>						
UM3IPA	Indigenous Peoples spirituality and reconciliation conference and IP reference group	0.00	0.00	(24'214.49)	24'214.49	0.00
UM3IPB	Indigenous Peoples programmes: Ecumenical Indigenous Peoples youth network	0.00	0.00	(38'151.32)	38'151.32	0.00
YUM3IP	Indigenous Peoples	38'478.37	150'602.68	(119'911.03)	(67'004.34)	2'165.68
YUM3	Mission from the margins	0.00	103'785.11	(153'105.01)	49'319.90	0.00
	<i>Subtotal UM3</i>	114'265.32	461'205.58	(763'271.79)	249'343.12	61'457.23
Total UMER		1'164'641.23	2'513'956.85	(3'645'666.53)	79'040.47	111'972.02

Restricted Funds Activities List for the year ended 31 December 2018

Programmatic area W: Public Witness						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
YYW	Public Witness	0.00	1'779'873.98	(78'906.16)	(1'700'967.82)	0.00
ZZW	Public Witness	0.00	0.00	0.00	0.00	0.00
	<i>Subtotal W</i>	0.00	1'779'873.98	(78'906.16)	(1'700'967.82)	0.00
W1 Commission of the Churches on International Affairs (CCIA)						
W1A	CCIA: convening, communication and management	0.00	1'274.52	(109'331.66)	108'057.14	0.00
W1B	CCIA special initiatives	0.00	0.00	(28'786.09)	28'786.09	0.00
YW1	CCIA	0.00	46'100.00	(219'659.89)	173'559.89	0.00
	<i>Subtotal W1</i>	0.00	47'374.52	(357'777.64)	310'403.12	0.00
W2 Ecumenical United Nations Office (EUNO), New York						
W2A	EUNO: coordination, communication & management	0.00	19'688.17	(146'034.42)	126'346.25	0.00
W2B	Partnerships for peace and security and prevention of violent extremism	0.00	0.00	(16'255.04)	16'255.04	0.00
W2C	Partnerships for sustainable development and SDG monitoring	0.00	0.00	(7'784.36)	7'784.36	0.00
W2D	Partnerships for gender justice	0.00	0.00	(7'673.78)	7'673.78	0.00
W2E	Advocacy for Indigenous Peoples' rights	0.00	0.00	(16'594.50)	16'594.50	0.00
W2F	Latin America and Caribbean regional peace-building initiatives	0.00	0.00	(17'054.09)	17'054.09	0.00
W2FA	UNOGP: collaboration on inclusive societies in Asia	1'857.45	0.00	0.00	0.00	1'857.45
YW2	Ecumenical UN Office, New York	0.00	393'611.66	(229'033.69)	(164'577.97)	0.00
	<i>Subtotal W2</i>	1'857.45	413'299.83	(440'429.88)	27'130.05	1'857.45
W3 Ecumenical Accompaniment in Palestine and Israel (EAPPI)						
W31	EAPPI international coordination	0.00	0.00	(18'092.72)	18'092.72	0.00
W31A	EAPPI evaluation	0.00	6'587.39	(8'336.29)	1'748.90	0.00
W31B	EAPPI annual meeting	0.00	0.00	(20'360.65)	20'360.65	0.00
W32	EAPPI local coordination	0.00	42'006.53	(228'888.65)	186'882.12	0.00
W32A	EAPPI Yanou House	582.69	0.00	0.00	0.00	582.69
W32B	EAPPI coordination DCA	0.00	39'344.22	(30'619.00)	(8'725.22)	0.00
W32C	EAPPI Field and Security Officer	0.00	28'433.34	(30'808.03)	2'374.69	0.00
W32D	Staff support measures	2'346.92	(61.25)	(2'524.61)	238.94	0.00
W32E	EAPPI security review	0.00	11'582.79	0.00	0.00	11'582.79
W32CHA	EAPPI coordination DCA - UNOCHA	0.00	14'490.24	(14'472.62)	(17.62)	0.00
W32SE	EAPPI coordination CCS	0.00	60'850.00	(69'901.58)	9'051.58	0.00
W32UN	EAPPI coordination UNICEF	0.00	0.00	(14'183.48)	14'183.48	0.00
W33	Ecumenical Accompaniers coordination	0.00	220'150.50	0.00	(220'150.50)	0.00
	<i>Coordination: subtotal</i>	2'929.61	423'383.76	(438'187.63)	24'039.74	12'165.48
W34	Building awareness and advocacy	0.00	2'810.81	(543.95)	0.00	2'266.86
W33AT	Ecumenical Accompaniers: Austria	0.00	10'000.00	(12'134.61)	2'134.61	0.00
W33AU	Ecumenical Accompaniers: Australia	226.58	22'023.65	(22'050.66)	0.00	199.57
W33CA	Ecumenical Accompaniers: United Church of Canada	0.00	13'062.09	(19'703.53)	6'641.44	0.00
W33CB	Ecumenical Accompaniers: Presbyterian Church in Canada	10'520.16	0.00	(16'91.50)	(2'850.00)	5'978.66
W33CH	Ecumenical Accompaniers: Switzerland	0.00	76'920.00	(83'217.76)	6'297.76	0.00
W33DE	Ecumenical Accompaniers: Germany	0.00	64'400.00	(67'752.27)	3'352.27	0.00
W33DK	Ecumenical Accompaniers: Denmark	0.00	17'280.00	(12'843.75)	8'725.22	13'161.47
W33FI	Ecumenical Accompaniers: Finland	0.00	85'920.00	(89'826.12)	3'906.12	0.00

Restricted Funds Activities List for the year ended 31 December 2018

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
Programmatic area W: Public Witness (continued)						
W3 Ecumenical Accompaniment in Palestine and Israel (EAPPI) continued						
W33FR	Ecumenical Accompaniers: France	2905.09	11748.00	(12479.40)	0.00	2173.69
W33GB	Ecumenical Accompaniers: Great Britain and Ireland	0.00	107520.00	(121294.62)	13774.62	0.00
W33NL	Ecumenical Accompaniers: Netherlands	89.18	0.00	0.00	0.00	89.18
W33NO	Ecumenical Accompaniers: Norway	0.00	95045.25	(94752.10)	0.00	293.15
W33SE	Ecumenical Accompaniers: Sweden	0.00	88531.60	(96756.37)	8224.77	0.00
W33US	Ecumenical Accompaniers: USA	0.00	66326.03	(60488.49)	0.00	5837.54
W33OT	Ecumenical Accompaniers: Other	0.00	14534.00	(10607.42)	10607.42	14534.00
W33UN	Ecumenical Accompaniers: UNICEF	18164.16	59031.00	(79494.28)	2299.12	0.00
W33CHA	Ecumenical Accompaniers: UNOCHA	0.00	40652.76	(35672.60)	17.62	4997.78
	<i>Ecumenical Accompaniers: subtotal</i>	<i>31'905.17</i>	<i>772'994.38</i>	<i>(820'765.48)</i>	<i>63'130.97</i>	<i>47'265.04</i>
W33EV	Evacuation Fund	14615.11	0.00	0.00	0.00	14615.11
YW3	EAPPI	0.00	106300.80	(292260.91)	185960.11	0.00
	<i>Subtotal W3</i>	<i>49'449.89</i>	<i>1'305'489.75</i>	<i>(1'551'757.97)</i>	<i>273'130.82</i>	<i>76'312.49</i>
W4 Peacebuilding : country/region focuses						
<i>Promoting peace and reconciliation on the Korean peninsula</i>						
W4A1	Promoting encounter and dialogue for peace and reunification on the Korean peninsula	0.00	939.67	(24926.01)	23986.34	0.00
W4A2	Ecumenical forum for Korea	0.00	4242.42	(37479.81)	33237.39	0.00
YW4A	Promoting peace and reconciliation on the Korean Peninsula	0.00	0.00	(47303.71)	47303.71	0.00
<i>Peace building in the Middle East</i>						
W4B1	Palestine Israel Ecumenical Forum (PIEF)	0.00	130.00	(38597.34)	38467.34	0.00
W4B2	World week for peace in Palestine and Israel	0.00	0.00	(662.19)	662.19	0.00
W4B3	Jerusalem Inter-Church Centre	0.00	66703.39	(150895.77)	84192.38	0.00
W4B5	Initiatives for peace in Syria	0.00	0.00	(6658.80)	6658.80	0.00
W4B5A	Towards an inclusive peace building process in Syria: partner 1, 2017-2018	11'57.38	0.00	33'513.77	(44'671.15)	0.00
W4B5B	Towards an inclusive peace building process in Syria: partner 2	0.00	158'645.00	(169'645.49)	0.00	(11'000.49)
W4B5C	Towards an inclusive peace building process in Syria: partner 3	9083.61	100'000.00	(57'960.54)	0.00	51'123.07
W4B5D	Towards an inclusive peace building process in Syria: partner 4	0.00	43'004.76	(43'004.76)	0.00	0.00
W4B5E	Towards an inclusive peace building process in Syria: partner 1, 2018-2019	0.00	396'854.66	(515'060.60)	0.00	(118'205.94)
W4B6	Inter-religious dialogue consultation on educational curriculum reform in Iraq	0.00	0.00	(8'286.27)	8'286.27	0.00
W4B6A	Advocacy follow-up to WCC-NCA report on protection needs of religious minorities in Iraq	0.00	0.00	(10'645.46)	10'645.46	0.00
W4B7	Theological handbook	9397.64	0.00	0.00	0.00	9397.64
YW4B	Peace building in the Middle East	0.00	171'313.50	(360'543.52)	189'230.02	0.00
<i>Peace building in South Sudan and Sudan</i>						
W4C1	Accompanying churches and ecumenical council in South Sudan in initiatives for justice, peace and reconciliation	0.00	0.00	(5'102.81)	5'102.81	0.00
W4C2	Accompanying churches and ecumenical council in Sudan in initiatives for justice, peace and reconciliation	0.00	0.00	(3'543.59)	3'543.59	0.00
YW4C	Peace building in South Sudan and Sudan	0.00	0.00	(130'598.52)	130'598.52	0.00

Restricted Funds Activities List for the year ended 31 December 2018

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
Programmatic area W: Public Witness (continued)						
W4 Peacebuilding : country/region focuses (continued)						
<i>Accompanying the electoral process in the Democratic Republic of Congo</i>						
W4D1	Civic education in the DRC	0.00	0.00	(26'347.20)	26'347.20	0.00
W4D2	International ecumenical accompaniment of electoral processes in DRC	0.00	0.00	(1'489.90)	1'489.90	0.00
YW4D	Democratic Republic of Congo	0.00	0.00	(87'130.13)	87'130.13	0.00
<i>Peace building in Burundi</i>						
W4E1	Peace building in Burundi	0.00	0.00	(3'388.77)	3'388.77	0.00
<i>Peace building in Ethiopia</i>						
W4F1	Ethiopian Orthodox Tewahedo church (ETOC) - International Peace and Reconciliation Committee	0.00	29'635.39	(29'928.29)	292.90	0.00
YW4	Peacebuilding : country/region focuses	0.00	15'364.00	(669.77)	(14'694.23)	0.00
	<i>Subtotal W4</i>	29'638.63	9'867'32.79	(1'726'355.48)	641'198.34	(68'785.72)
W5 Human dignity and rights						
W5A1	Ecumenical advocacy in UN human rights forums	0.00	1'171.60	(23'287.37)	22'115.77	0.00
W5A2	Support for church engagement in campaign to end statelessness	0.00	1'998.80	(16'170.05)	14'171.25	0.00
W5A3	Racism, racial discrimination and xenophobia	0.00	0.00	(9'193.36)	9'193.36	0.00
W5A4	PaDR general assembly - SDC	0.00	48'841.81	(48'857.04)	15.23	0.00
W5B1	Promoting child protection through church communities	0.00	23.47	(16'157.79)	16'134.32	0.00
W5B2	Promoting meaningful participation by children and adolescents	0.00	0.00	(349.13)	349.13	0.00
W5B3	Raising church voices for intergenerational climate justice, supporting initiatives for and with children and adolescents	0.00	0.00	(849.35)	849.35	0.00
W5B4	World children's day celebration event on 21 November 2018 - UNICEF	0.00	10'593.00	(12'568.15)	1'975.15	0.00
W5C1	Nuclear disarmament – follow-up to Treaty on the Prohibition of Nuclear Weapons	0.00	2'000.00	(16'500.67)	14'500.67	0.00
W5C3	Lethal autonomous weapons systems (LAWS) and other emerging issues	0.00	0.00	(43.51)	43.51	0.00
YW5	Human dignity and rights	0.00	197'156.07	(514'178.86)	317'022.79	0.00
	<i>Subtotal W5</i>	0.00	261'784.75	(658'155.28)	396'370.53	0.00
Total W		80'945.97	4'794'555.62	(4'813'382.41)	(52'734.96)	9'384.22

Restricted Funds Activities List for the year ended 31 December 2018

Programmatic area D: Diakonia						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
YYD	Diakonia	0.00	620'785.98	(85'044.90)	(535'741.08)	0.00
ZZD	Diakonia	0.00	0.00	0.00	0.00	0.00
	<i>Subtotal D</i>	0.00	620'785.98	(85'044.90)	(535'741.08)	0.00
D1 Economy of Life, Care for Creation, Sustainability and Climate Justice						
D11A	Transformative education for economic and ecological justice	0.00	4'243.43	(20'353.00)	16'109.57	0.00
D11AI	GEM School	0.00	38'620.22	(60'195.50)	21'575.28	0.00
D11B	Advocacy and accompaniment for economy of life and climate justice	0.00	49'560.93	(70'656.08)	21'095.15	0.00
D11C	Theological reflection and interfaith cooperation on economic and ecological justice	0.00	0.00	(12'855.17)	12'855.17	0.00
D11CI	Workshop on interfaith reflections on just transitions	0.00	13'774.60	0.00	0.00	13'774.60
YD1	Economy of life, care for creation, sustainability and climate justice	0.00	316'937.78	(290'971.89)	(25'965.89)	0.00
	<i>Subtotal D1</i>	0.00	423'136.96	(455'031.64)	45'669.28	13'774.60
D3 Ecumenical Water Network (EWN)						
D31	EWN Capacity building and communication	0.00	(5.00)	(9'674.25)	9'679.25	0.00
D32	Theological formation on water justice	0.00	0.00	(5'687.42)	5'687.42	0.00
D33	Advocacy for water justice	0.00	2'611.42	(45'235.95)	42'624.53	0.00
D36	Eco-School	0.00	26'425.99	(53'613.79)	27'187.80	0.00
YD3	Ecumenical Water Network (EWN)	8'558.34	251'135.83	(169'706.01)	(71'240.80)	18'747.36
	<i>Subtotal D3</i>	8'558.34	280'168.24	(283'917.42)	13'938.20	18'747.36
D5 Diakonia and capacity building						
D52	Ecumenical Diakonia and Sustainable Development with LWF and ACT Alliance	0.00	41.48	(28'601.41)	28'559.93	0.00
D52A	Advancing peace through social justice – follow up	0.00	0.00	(183.43)	183.43	0.00
D52F	BftW scholarships 2014-19 (20130098E)	(16'314.21)	18'130.40	(1'680.76)	0.00	135.43
YD5	Diakonia and capacity building	0.00	101'650.66	(225'110.79)	123'460.13	0.00
	<i>Subtotal D5</i>	(16'314.21)	119'822.54	(255'576.39)	152'203.49	135.43
D6 Health and healing						
D61	Advocacy in health and healing - implementation of WCC and WHO agreed activities	0.00	0.00	(6'284.71)	6'284.71	0.00
D62	Strengthening global networks to promote health - the Ecumenical Global Health Strategy	0.00	0.00	(75'025.41)	75'025.41	0.00
D63	A collaborative response to health issues in conflict and emergencies	0.00	0.00	(4'344.25)	4'344.25	0.00
<i>Capacity building for Trauma transforming and healing Churches</i>						
D64	Capacity building for Trauma transforming and healing Churches	0.00	85'302.00	(26'992.04)	(2'230.18)	56'079.78
D64A	Travel costs: Nigeria, South Sudan and Sierra Leone (data collection)	0.00	0.00	(2'230.18)	2'230.18	0.00
YD6	Health and healing	0.00	0.00	(245'477.86)	245'477.86	0.00
	<i>Subtotal D6</i>	0.00	85'302.00	(360'354.45)	331'132.23	56'079.78

Restricted Funds Activities List for the year ended 31 December 2018

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
Programmatic area D: Diakonia (continued)						
D7 Ecumenical HIV and AIDS Initiatives and Advocacy (EHAIA)						
<i>Increased capacity of churches to respond effectively and compassionately</i>						
<i>Intergenerational safe space conversation workshops with children, young people, teachers, parents and pastors</i>						
D711C	Intergenerational safe space conversation workshops - Kikwit, DRC	0.00	0.00	(5581.66)	5581.66	0.00
D711C1	Intergenerational safe space conversation workshops - Mbandaka preparation, DRC	0.00	0.00	(444.08)	444.08	0.00
D711C2	World AIDS day commemoration, DRC	0.00	0.00	(984.80)	984.80	0.00
D711E	Intergenerational safe space conversation workshops - Limuru, Kenya	0.00	0.00	(3406.74)	3406.74	0.00
D711E1	Intergenerational safe space conversation workshops - Kampala, Uganda	0.00	0.00	(5060.22)	5060.22	0.00
D711E2	World AIDS day commemoration, Mombasa, Kenya	0.00	0.00	(3611.96)	3611.96	0.00
D711L	Intergenerational safe space conversation workshops - Gaza, Mozambique	0.00	0.00	(5502.36)	5502.36	0.00
D711L1	Intergenerational safe space conversation workshops - Luanda, Angola	0.00	0.00	(12675.51)	12675.51	0.00
D711S	Intergenerational safe space conversation workshops; - Harare, Zimbabwe	0.00	0.00	(7640.71)	7640.71	0.00
D711W	Intergenerational safe space conversation workshops; - Lomé, Togo and Cotonou, Benin	0.00	0.00	(6032.27)	6032.27	0.00
D711W1	Positive Living, SGBV and SRH; - Accra, Ghana	0.00	0.00	(2791.34)	2791.34	0.00
<i>Make contacts and work with 10 church-owned/sponsored schools at least of two WCC member churches in five countries in SSA</i>						
D712E	Make contacts and work with church-owned/sponsored schools: - Eastern region	0.00	0.00	(3191.41)	3191.41	0.00
D712L	Make contacts and work with church-owned/sponsored schools: - Lusophone region	0.00	0.00	(2752.34)	2752.34	0.00
D712W	Make contacts and work with church-owned/sponsored schools: - Western region	0.00	0.00	(2002.39)	2002.39	0.00
<i>Promote Thursdays in Black in schools and churches</i>						
D713E	Promote Thursdays in Black in schools and churches: - Eastern region	0.00	0.00	(1936.76)	1936.76	0.00
D713S	Promote Thursdays in Black in schools and churches: - Southern region	0.00	0.00	(896.84)	896.84	0.00
<i>Transformed life-affirming theology and literature</i>						
D72C	Transformed life-affirming theology and literature:-- Central region	0.00	0.00	(2257.94)	2257.94	0.00
D72E	Transformed life-affirming theology and literature: - Eastern region	0.00	0.00	(5048.24)	5048.24	0.00
D72S	Transformed life-affirming theology and literature: - Southern region	0.00	0.00	(1229.16)	1229.16	0.00
D72W	Transformed life-affirming theology and literature:-- Western region	0.00	0.00	(3763.83)	3763.83	0.00
<i>Regional offices and coordination</i>						
D74CE	Regional office and coordination - Central	0.00	7878.40	(45534.85)	37656.45	0.00
D74EA	Regional office and coordination - Eastern	0.00	2.39	(27050.27)	27047.88	0.00
D74GE	Regional office and coordination - Geneva	0.00	220.60	(253824.38)	253603.78	0.00
D74LU	Regional office and coordination - Lusophone	0.00	13.40	(23696.87)	23683.47	0.00
D74TCA	Regional office and coordination - Southern/Anglophone theology consultant	0.00	0.00	(46221.59)	46221.59	0.00
D74WE	Regional office and coordination - Western	0.00	0.00	(36810.22)	36810.22	0.00

Restricted Funds Activities List for the year ended 31 December 2018

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
Programmatic area D: Diakonia (continued)						
D7 Ecumenical HIV and AIDS Initiatives and Advocacy (EHAIA) (continued)						
<i>Travel for invitations and collaboration</i>						
D76C	Travel for invitations and collaboration - Central	0.00	0.00	(1'551.04)	1'551.04	0.00
D76E	Travel for invitations and collaboration - Eastern	0.00	0.00	(3'662.76)	3'662.76	0.00
D76G	Travel for invitations and collaboration - Geneva	0.00	0.00	(2'600.00)	2'600.00	0.00
D76L	Travel for invitations and collaboration - Lusophone	0.00	0.00	(635.94)	635.94	0.00
D76S	Travel for invitations and collaboration - Southern/Anglophone theology consultant	0.00	0.00	(1'053.94)	1'053.94	0.00
D76W	Travel for invitations and collaboration - Western	0.00	0.00	(2'892.42)	2'892.42	0.00
D77	Baseline study	0.00	0.00	(17'577.73)	17'577.73	0.00
<i>Young people and prevention of HIV project</i>						
D78W3	Organize and facilitate a capacity building workshop for students of schools in the 4 project targeted communities	0.00	0.00	(5'984.11)	5'984.11	0.00
D78W4	Organize and plan capacity reinforcement workshops for women, youth fellowships from religious institutions	0.00	0.00	(3'660.10)	3'660.10	0.00
D78W5	Organize and plan capacity reinforcement workshops for pastors leading the youth and women fellowships and in charge of the pastoral accompaniment	0.00	0.00	(4'893.70)	4'893.70	0.00
D78W6	Organisation of follow-up meetings for trained target groups	0.00	0.00	(5'534.13)	5'534.13	0.00
D78W7	Produce and publish sensitisation manuals	0.00	0.00	(2'721.81)	2'721.81	0.00
D78W8	Hold radio and TV programmes	0.00	0.00	(629.55)	629.55	0.00
D78W9	Organize mobilisation campaigns for youth	0.00	0.00	(2'992.29)	2'992.29	0.00
D78W10	Hold advocacy workshop for decision makers	0.00	0.00	(1'032.56)	1'032.56	0.00
D78W11	Visibility of the Actions	0.00	0.00	(2'059.52)	2'059.52	0.00
YD78	Young people and prevention of HIV	37'162.12	0.00	(6'782.47)	(29'507.77)	871.88
YD7	Ecumenical HIV AIDS Initiatives and Advocacy (EHAIA)	0.00	800'519.24	(296'868.12)	(503'651.12)	0.00
	<i>Subtotal D7</i>	<i>37'162.12</i>	<i>808'634.03</i>	<i>(873'080.93)</i>	<i>28'156.66</i>	<i>871.88</i>
D8 EHAIA-PEPFAR UNAIDS Phase II						
D81A	National consultation Zambia	0.00	0.00	2'480.71	(2'480.71)	0.00
D8A1	ICASA participation	0.00	0.00	(2'480.71)	2'480.71	0.00
D8B1	Activity 2.3.5 Publication Phase I: Faith Healing - Uganda (English)	0.00	0.00	(4'165.99)	4'165.99	0.00
D8C1	Activity 2.3.6 Publication Phase I: Faith Healing - Rwanda (French)	0.00	0.00	(4'401.85)	4'401.85	0.00
D8D1	Activity 2.5.1 Stage Two: Promoting Positive Masculinities and Femininities in Strengthening HIV Response - Nigeria	0.00	0.00	(35'055.67)	35'055.67	0.00
D8E1	Activity 2.5.2 Stage Two: Promoting Positive Masculinities and Femininities in Strengthening HIV Response - DRC	0.00	0.00	(22'525.84)	22'525.84	0.00
D8G1	Activity 2.5.4 Publication Phase I: Curriculum - DRC (French)	0.00	0.00	(34'29.80)	34'29.80	0.00
D8H1	Activity 1.1.1c WCC - EHAIA staff attend Pre-conference and Implementing partners and advisory group (IPAG) members meeting	0.00	0.00	(856.41)	856.41	0.00

Restricted Funds Activities List for the year ended 31 December 2018

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
Programmatic area D: Diakonia (continued)						
D8 EHAIA-PEPFAR UNAIDS Phase II (continued)						
D8I1	Pilot testing treatment adherence manual for religious leaders training 10 - 12 October, 2018: Lusaka, Zambia	0.00	0.00	(6'439.91)	6'439.91	0.00
D8K1	Pilot testing Treatment Adherence Manual For Religious Leaders Training 29 October to 2 November 2018: Kigali, Rwanda	0.00	0.00	(10'096.55)	10'096.55	0.00
D8L1	Pilot Testing -Cum- Training of Trainers Workshops on Positive Masculinities and Femininities Draft Manual, Ibadan, Nigeria, 27 to 30 November 2018	0.00	0.00	(13'098.76)	13'098.76	0.00
D8M1	Pilot Testing -Cum- Training of Trainers Workshops on Positive Masculinities and Femininities Draft Manual, and Kinshasa, DRC, 26 - 28 November, 2018	0.00	0.00	(20'223.12)	20'223.12	0.00
YD8	EHAIA - PEPFAR UNAIDS Phase II	0.00	160'581.54	(7'045.41)	(120'293.90)	33'242.23
	<i>Subtotal D8</i>	0.00	160'581.54	(127'339.31)	0.00	33'242.23
D9 WCC-Ecumenical Advocacy Alliance (WCC-EAA)						
D91A	WCC-EAA reference group	0.00	0.00	(2'539.61)	2'539.61	0.00
<i>Food for life campaign</i>						
D92A	Promoting just and sustainable food systems	0.00	0.00	(22'333.23)	22'333.23	0.00
YD92	Food for life campaign	0.00	90'840.30	(109'978.77)	19'138.47	0.00
<i>HIV and AIDS campaign</i>						
D93A	HIV treatment for life for all in need	0.00	8'987.96	(7'565.01)	(1422.95)	0.00
D93C	Stigma discrimination action	0.00	14'472.90	0.00	0.00	14'472.90
YD93	HIV and AIDS campaign	0.00	142'522.54	(158'754.06)	16'231.52	0.00
<i>Paediatric HIV advocacy</i>						
D94A	Consultancy fees, travel, board and accommodation	0.00	0.00	(12'591.76)	12'591.76	0.00
D94B	Communication	0.00	0.00	(8'825.75)	8'825.75	0.00
D94C	Events 2018	0.00	0.00	(9'681.75)	9'681.75	0.00
D94D	Facilitation faith leaders' participation in paediatric advocacy events	0.00	0.00	0.00	0.00	0.00
YD94	CIFF Paediatric HIV Project	30'456.51	5'004.00	(4'361.25)	(31'099.26)	0.00
YD9	WCC-Ecumenical Advocacy Alliance	0.00	130'417.26	(55'260.47)	(70'417.33)	4'739.46
	<i>Subtotal D9</i>	30'456.51	392'244.96	(391'891.66)	(11'597.45)	19'212.36
D10 WCC-EAA - PEPFAR UNAIDS Phase II						
<i>Activity 1.1.1: Host Interfaith Preconference and faith activities International AIDS Conference, Amsterdam July 2018</i>						
D10D1	Pre-conference venue and hosting	0.00	2'850.45	(33'200.75)	30'350.30	0.00
D10D2	WCC-EAA staff travel, accommodation and registration	0.00	0.00	(11'242.47)	11'242.47	0.00
D10D3	Communication	0.00	0.00	(19'428.37)	19'428.37	0.00
D10D4	Faith Networking Zone at Global Village	0.00	0.00	(1'805.99)	1'805.99	0.00
D10D5	Interfaith service	0.00	0.00	(1'599.52)	1'599.52	0.00
D10D6	Facilitation faith leaders' participation	0.00	0.00	(15'071.36)	15'071.36	0.00
D10D7	Local Consultancy	0.00	0.00	(20'732.18)	20'732.18	0.00
D10D8	WCC - EAA Implementing partners and advisory group (IPAG) members meeting	0.00	0.00	(1'659.96)	1'659.96	0.00

Restricted Funds Activities List for the year ended 31 December 2018

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
Programmatic area D: Diakonia (continued)						
D10 WCC-EAA - PEPFAR UNAIDS Phase II (continued)						
<i>Activity 1.1.2 Faith Contribution Start Free Stay Free AIDS Free</i>						
D10E1	(a): Event World AIDS Day Geneva December 2017	0.00	0.00	(1'695.84)	1'695.84	0.00
D10E2	(b): Faith Leaders mobilization in Country : Planning and coordination, communication	0.00	0.00	(31'954.47)	31'954.47	0.00
D10V1	Activity: 1.1.2 (c) High-Level Dialogue to Assess Progress on and Intensify Commitment to Scaling Up Diagnosis and Treatment of Paediatric HIV, held in the Vatican in December 2018	0.00	14'964.75	(31'588.84)	16'624.09	0.00
<i>Activity 1.1.3a: Coordinate interfaith advocacy at the International Conference on HIV/AIDS and STI's in Africa (ICASA)</i>						
D10F1	Coordinate interfaith advocacy at ICASA, 4 to 9 December 2017 in Cote d'Ivoire	0.00	0.00	(3'051.00)	3'051.00	0.00
<i>Activity 1.1.5 Coordination of FBO advocacy at key international events</i>						
D10H1	(a): Civil Society Hearing on TB, New York, June 2018	0.00	0.00	(2'086.27)	2'086.27	0.00
D10H2	(b): PEPFAR Diagnostics Consultations	0.00	0.00	(3'610.70)	3'610.70	0.00
<i>Activity 1.2.2 Host prayer breakfast at UN GA, September 2018</i>						
D10J1	Host prayer breakfast and participate in UN GA	0.00	0.00	(12'153.77)	12'153.77	0.00
D10J2	DU4 Consultancy	0.00	0.00	(7'643.00)	7'643.00	0.00
D10J3	WCC-EAA Staff Travel & related expenses	0.00	0.00	(6'240.08)	6'240.08	0.00
D10J4	Communication	0.00	0.00	(2'269.25)	2'269.25	0.00
D10J5	Facilitation of religious leaders' participation UN GA & prayer breakfast	0.00	0.00	(5'938.70)	5'938.70	0.00
YD10	WCC-EAA PEPFAR UNAIDS Phase II	0.00	283'813.08	(11'019.25)	(195'157.32)	77'636.51
	<i>Subtotal D10</i>	0.00	301'628.28	(223'991.77)	0.00	77'636.51
Total D		59'862.76	3'192'304.53	(3'056'228.47)	23'761.33	219'700.15

Restricted Funds Activities List for the year ended 31 December 2018

Programmatic area EF: Ecumenical Formation						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
CCEF	Ecumenical Formation Commission	0.00	686.61	0.00	(686.61)	0.00
YYEF	Ecumenical Formation	0.00	649'146.15	(33'620.66)	(615'525.49)	0.00
ZZEF	Ecumenical Formation	0.00	1'187.63	(1'187.63)	0.00	0.00
	<i>Subtotal EF</i>	<i>0.00</i>	<i>651'020.39</i>	<i>(34'808.29)</i>	<i>(616'212.10)</i>	<i>0.00</i>
EF1 Ecumenical Theological Education						
F11A	Accompaniment of regional associations and networking	0.00	1'048.52	(14'186.82)	13'138.30	0.00
F11B	Debate on quality standards in theological education	0.00	0.00	(23'805.97)	23'805.97	0.00
F11C	Global Ecumenical Theological Library (GlobTheoLib)	0.00	0.00	(10'000.00)	10'000.00	0.00
F11D	Pan-African women's ecumenical network	0.00	1'495.23	(7'223.33)	5'728.10	0.00
F11E	Leadership capacity development projects	0.00	0.00	(2'855.27)	2'855.27	0.00
F11H	Global Ecumenical Theological Institute (GETI)	296'757.55	92'750.44	(317'965.53)	(207.50)	71'334.96
F1AF	ETE projects Africa	0.00	69'159.00	(114'928.34)	45'769.34	0.00
F1AS	ETE projects Asia/Pacific	0.00	0.00	(7'500.00)	7'500.00	0.00
F1EU	ETE projects Eastern/Central Europe	0.00	2'822.28	(20'708.84)	17'886.56	0.00
F1FE	ETE projects FTESEA	0.00	0.00	(59.47)	59.47	0.00
F1LA	ETE projects Latin America	0.00	0.00	(48'458.25)	48'458.25	0.00
YEF1A	ETE regional projects	0.00	80'832.50	0.00	(80'832.50)	0.00
F1CA	Solidarity Endowment Fund South Asia	13'965.06	0.00	0.00	42'57.84	18'222.90
F1CB	Solidarity Endowment Fund Bangladesh	16'060.35	0.00	0.00	8'515.68	24'576.03
F1CN	Solidarity Endowment Fund Nepal	6'982.53	0.00	0.00	2'128.92	9'111.45
F1CP	Solidarity Endowment Fund Pakistan	35'653.91	0.00	0.00	8'515.66	44'169.57
F1CR	Solidarity Endowment Fund Regional Committee	6'294.78	0.00	0.00	0.00	6'294.78
F1CS	Solidarity Endowment Fund Sri Lanka	25'864.14	0.00	0.00	6'173.87	32'038.01
F1PK	Solidarity Pakistan	771.36	0.00	0.00	0.00	771.36
F1SC	Sarah Chakko Fund	361'58.57	1'931.27	0.00	8'888.27	46'978.11
YEF1	Ecumenical theological education	11'434.95	204'599.56	(115'939.13)	(94'368.76)	5'726.62
	<i>Subtotal EF1</i>	<i>449'943.20</i>	<i>454'638.80</i>	<i>(683'630.95)</i>	<i>38'272.74</i>	<i>259'223.79</i>
EF2 The Ecumenical Institute, Bossey						
F21A	The Ecumenical Institute, Bossey	0.00	10'351.00	(714'136.60)	703'785.60	0.00
F21C	Ecumenical missiology salary/costs	0.00	150'918.40	(188'333.47)	37'415.07	0.00
F21E	Ecumenical Trust faculty chair	0.00	60'902.43	(74'197.20)	13'294.77	0.00
<i>Ecumenical Institute scholarships</i>						
YEF2S	Ecumenical Institute Scholarships Fund	523'382.45	459'532.65	0.00	(386'766.28)	596'148.82
F2S1	Vinton Anderson Scholarship Fund	65'703.32	8'106.60	0.00	0.00	73'809.92
F2S2	Eugene Carson Blake Scholarship Fund	188'709.97	13'166.58	0.00	0.00	201'876.55
F2S3	Presbyterian Church (USA) Scholarship Fund	122'19.30	0.00	0.00	0.00	122'19.30

Restricted Funds Activities List for the year ended 31 December 2018

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
Programmatic area EF: Ecumenical Formation (continued)						
EF2 The Ecumenical Institute, Bossey (continued)						
F2S4	Orthodox Programme Fund	21'047.00	0.00	(3'287.61)	0.00	17'759.39
F2S5	FTESEA Scholarships	6'386.70	57'514.90	0.00	(39'790.00)	24'111.60
F2S6	Vatican Scholarships	0.00	22'688.00	0.00	(22'688.00)	0.00
<i>Academic courses</i>						
F22A	Intensive English summer course	0.00	0.00	(74'090.55)	74'090.55	0.00
F22B	Complementary Certificate (CC) in Ecumenical Studies, Jan	0.00	0.00	(16'180.30)	16'180.30	0.00
F22C	Complementary Certificate (CC) in Ecumenical Studies, Sep-Dec	0.00	12'196.47	(49'760.96)	37'564.49	0.00
F22F	Master of Advanced Studies (MAS) in Ecumenical Studies, Jan-Jun	0.00	3'300.00	(105'450.98)	102'150.98	0.00
F22G	Master of Advanced Studies (MAS) in Ecumenical Studies, Sep-Dec	0.00	12'441.80	(71'210.23)	58'768.43	0.00
F22H	Doctorate in Theology (mention Ecumenical Studies) Jan-Jun	0.00	0.00	(414.00)	414.00	0.00
F22I	Doctorate in Theology (mention Ecumenical Studies) Sep-Dec	0.00	0.00	(223.72)	223.72	0.00
F22J	Certificate of Advanced Studies (CAS) in Ecumenical Studies, Jan	0.00	0.00	(26'113.96)	26'113.96	0.00
F22K	Certificate of Advanced Studies (CAS) in Ecumenical Studies, Sep-Dec	0.00	6'867.66	(121'754.47)	114'886.81	0.00
F23A	Certificate of Advanced Studies (CAS) in Interreligious Studies	0.00	8'147.52	(29'870.73)	21'723.21	0.00
YEF2	The Ecumenical Institute, Bossey	0.00	156'631.88	0.00	(156'631.88)	0.00
	<i>Subtotal EF2</i>	817'448.74	982'765.89	(1'475'024.78)	600'735.73	925'925.58
EF3 Ecumenical Continuing Formation						
F32	Pastoral challenges to sharing the faith with younger generations in a multi-cultural and multi-faith world	11'455.55	0.00	0.00	(11'455.55)	0.00
F33	Ecumenical formation for specialised ministries	4744.45	16'752.53	(21'976.18)	479.20	0.00
YEF3	Ecumenical continuing formation	0.00	18'632.80	(198'417.78)	179'784.98	0.00
	<i>Subtotal EF3</i>	16'200.00	35'385.33	(220'393.96)	168'808.63	0.00
Total EF		1'283'591.94	2'123'810.41	(2'413'857.98)	191'605.00	1'185'149.37

Restricted Funds Activities List for the year ended 31 December 2018

C1 Communication						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
YYC1	Communication	0.00	1'839'107.93	0.00	(1'839'107.93)	0.00
ZZC1	Communication	0.00	0.00	0.00	0.00	0.00
	<i>Subtotal C1</i>	0.00	1'839'107.93	0.00	(1'839'107.93)	0.00
C101 Communication strategy: catalyst for change						
C1011A	Communication general	0.00	0.00	(16'523.63)	16'523.63	0.00
C1011B	Communication strategy implementation	0.00	0.00	(12'764.45)	12'764.45	0.00
C1011C	Travel	0.00	0.00	(19'361.45)	19'361.45	0.00
C1011D	Media monitoring statistics programme	0.00	0.00	(501.53)	501.53	0.00
C1011K	Pilgrimage of justice and peace: recommendations of the reference group	0.00	0.00	(21'203.33)	21'203.33	0.00
C1011M	Capacity building and networking with member churches and partners	0.00	0.00	(13'713.30)	13'713.30	0.00
C1012B	Global communicators network	28'318.93	0.00	0.00	0.00	28'318.93
YC101	Communication strategy	0.00	0.00	(361'829.66)	361'829.66	0.00
	<i>Subtotal C101</i>	28'318.93	0.00	(402'984.35)	402'984.35	28'318.93
C102 Language service						
C1021A	Language service: general	0.00	0.00	(139'227.05)	139'227.05	0.00
YC102	Language service	0.00	0.00	(98'214.82)	98'214.82	0.00
	<i>Subtotal C102</i>	0.00	0.00	(237'441.87)	237'441.87	0.00
C103 Media and web office						
C1031B	Staff travel	0.00	0.00	(9'164.10)	9'164.10	0.00
C1031C	Non-staff travel	0.00	0.00	(4'555.09)	4'555.09	0.00
C1033A	Freelance writers and photographers	0.00	0.00	(84'772.18)	84'772.18	0.00
C1033C	Regional communication	0.00	0.00	(22'5058.51)	22'5058.51	0.00
C1033D	Regional communication travel	0.00	0.00	(5'5682.57)	5'5682.57	0.00
C1034A	Web development and digital strategies	0.00	0.00	(2'855.00)	2'855.00	0.00
C1034B	Web maintenance and development	0.00	0.00	(22'691.44)	22'691.44	0.00
C1034C	Web e-mail distribution	0.00	0.00	(13'589.41)	13'589.41	0.00
YC103	Media and Web office	0.00	0.00	(504'626.21)	504'626.21	0.00
	<i>Subtotal C103</i>	0.00	0.00	(922'994.51)	922'994.51	0.00
C104 Publications						
C1041B	Marketing and distribution	0.00	0.00	(6'203.33)	6'203.33	0.00
C1041D	Distribution	0.00	1'957.90	(57.60)	(1'900.30)	0.00
C1042A	<i>Ecumenical Review</i>	0.00	39'412.26	(56'390.05)	16'977.79	0.00
C1042B	<i>International Review of Mission</i>	0.00	47'135.36	(9'688.33)	(37'447.03)	0.00
C1043A	<i>WCC Annual Review</i>	0.00	0.00	(15'092.12)	15'092.12	0.00
C1043B	Pilgrimage of justice and peace: regional publications	0.00	0.00	(1'174.19)	1'174.19	0.00
C1043E	Reprints	0.00	0.00	(8'580.89)	8'580.89	0.00
C1043F	New book projects, print and digital	0.00	16'871.49	(44'956.20)	28'084.71	0.00
C1045A	Ecumenical Literature Fund	0.00	0.00	(9'325.88)	9'325.88	0.00
YC104	Publications	0.00	0.00	(107'592.36)	107'592.36	0.00
	<i>Subtotal C104</i>	0.00	105'377.01	(259'060.95)	1'53'683.94	0.00

Restricted Funds Activities List for the year ended 31 December 2018

C1 Communication (continued)	Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
		C105 Promotion and hosting					
	CI051A	Promotion and hosting: general	0.00	661.30	(12'581.03)	11'919.73	0.00
	CI051C	Reading room	0.00	0.00	0.00	0.00	0.00
	CI051D	Promotional materials	0.00	48.60	(849.70)	801.10	0.00
	CI052A	Gift and souvenir items	0.00	0.00	(176.95)	176.95	0.00
	YC105	Promotion and hosting	0.00	0.00	(112'925.73)	11'2925.73	0.00
		<i>Subtotal C105</i>	<i>0.00</i>	<i>709.90</i>	<i>(126'533.41)</i>	<i>125'823.31</i>	<i>0.00</i>
	Total C1		28'318.93	1'945'194.84	(1'949'015.09)	3'820.25	28'318.93
	Total Programmatic areas		2'917'360.83	17'127'219.10	(18'986'960.55)	226'905.31	1'284'524.69
		Transfer from general reserves to G1 General secretariat G1047C Papal visit					270'000.00
	Total Programmatic areas after transfer from general reserves		2'917'360.83	17'127'219.10	(18'986'960.55)	226'905.31	1'554'524.69

Restricted Funds Activities List for the year ended 31 December 2018

Transversal issue 1: Church and ecumenical relations						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
T101	Coordination of relations with member churches	0.00	0.00	(24'162.37)	24'162.37	0.00
T102	Relations with NCCs and REOs	0.00	(76.90)	(7'933.27)	8'010.17	0.00
T103	Relations with Ecumenical Officers	0.00	0.00	(30'574.46)	30'574.46	0.00
T104	Relations with the Roman Catholic Church	0.00	378.00	(26'642.74)	26'264.74	0.00
T105	Relations with Pentecostal Churches	6424.98	11'837.50	(14'479.05)	0.00	3'783.43
T106	Relations with Orthodox churches	0.00	0.00	140.45	0.00	140.45
T107	Relations with Christian World Communions	0.00	0.00	(1'668.79)	1'668.79	0.00
T108	Global Christian Forum	0.00	11'837.50	(28'770.76)	16'933.26	0.00
YYT1	Church and ecumenical relations	0.00	376'660.31	(268'997.52)	(107'662.79)	0.00
ZZT1	Church and ecumenical relations	0.00	0.00	0.00	0.00	0.00
Total T1		6'424.98	400'636.41	(403'088.51)	(49.00)	3'923.88
Transversal issue 2: Youth engagement in the ecumenical movement						
T201	Interns	0.00	0.00	(2'303.67)	2'303.67	0.00
T202	Stewards	0.00	0.00	(43'971.14)	43'971.14	0.00
T203	Ecumenical formation	0.00	(52.36)	(22'862.70)	22'915.06	0.00
T204	70th anniversary celebration	0.00	0.00	(234.00)	234.00	0.00
YYT2	Youth engagement in the ecumenical movement	0.00	999'15.50	(30'491.63)	(69'423.87)	0.00
ZZT2	Youth engagement in the ecumenical movement	0.00	0.00	0.00	0.00	0.00
Total T2		0.00	99'863.14	(99'863.14)	0.00	0.00
Transversal issue 3: Just community of women and men						
T301	Centering the experience of women in the WCC	0.00	0.00	(38'737.06)	38'737.06	0.00
T301A	Decade of the Churches in Solidarity with Women: consultation marking 20th anniversary	0.00	66'178.53	(104'425.95)	38'247.42	0.00
T302	Gender justice in international affairs	0.00	0.00	(13'347.30)	13'347.30	0.00
T303	Overcoming sexual and gender-based violence	0.00	256.06	(25'060.75)	24'804.69	0.00
T304	Church women and women's theological networks	0.00	0.00	(1'307.79)	1'307.79	0.00
YYT3	Just community of women and men	0.00	237'536.40	(132'547.69)	(104'988.71)	0.00
ZZT3	Just community of women and men	0.00	0.00	0.00	0.00	0.00
Total T3		0.00	303'970.99	(315'426.54)	11'455.55	0.00
Transversal issue 4: Inter-religious dialogue and cooperation						
T401	Developing and sustaining bi-lateral relations	0.00	0.00	(7'068.65)	7'068.65	0.00
T402	Religion, society and the public space in multi-religious contexts	0.00	0.00	(14'003.97)	14'003.97	0.00
T403	Theological reflections on inter-religious issues	0.00	0.00	(19'085.94)	19'085.94	0.00
T403A	Towards an interreligious theology of liberation	0.00	22'089.80	(11'372.05)	0.00	10'717.75
T404	Ecumenical Formation in inter-religious concerns (YATRA)	0.00	4'038.46	(27'864.84)	23'826.38	0.00
T404A	Ecumenical Formation in inter-religious concerns: Bossey	0.00	0.00	0.00	0.00	0.00
T405	Monitoring Centre in Nigeria	141'644.10	0.00	(94'818.20)	0.00	46'825.90
T406	Publications	0.00	0.00	(2'165.25)	2'165.25	0.00
YYT4	Inter-religious dialogue and cooperation	0.00	452'169.76	(385'919.62)	(66'250.19)	(0.05)
ZZT4	Inter-religious dialogue and cooperation	0.00	0.00	0.00	0.00	0.00
Total T4		141'644.10	478'298.02	(562'298.52)	(100.00)	57'543.60

Restricted and Designated Funds Activities List for the year ended 31 December 2018

Transversal issue 5: Spiritual life						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
T501	Common prayer for governing body meetings and other major WCC events	0.00	0.00	(1'989.46)	1'989.46	0.00
T502	Coordination and support of common prayer in the Ecumenical Centre	0.00	1'000.00	(3'061.71)	2'061.71	0.00
T503	Updating the online version of the ecumenical prayer cycle and contributing to WCC websites	0.00	0.00	0.00	0.00	0.00
YYT5	Spiritual life	0.00	221'812.37	(217'761.20)	(4'051.17)	0.00
ZZT5	Spiritual life	0.00	0.00	0.00	0.00	0.00
Total T5		0.00	222'812.37	(222'812.37)	0.00	0.00
Total transversal issues		148'069.08	1'505'580.93	(1'603'489.08)	11'306.55	61'467.48
A1 WCC Assembly Fund						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
YY2A1	WCC 11th Assembly	1'205'595.03	72'928.05	0.00	(45'833.85)	1'232'689.23
ZZA1	WCC 11th Assembly	0.00	0.00	(808.12)	808.12	0.00
A1011A	Assembly planning committee	0.00	0.00	(44'905.73)	44'905.73	0.00
A1012A	Assembly worship committee	0.00	0.00	0.00	0.00	0.00
Total WCC Assembly Fund		1'205'595.03	72'928.05	(45'713.85)	(120.00)	1'232'689.23
Ecumenical Research Centre						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
ZZL1	Ecumenical Research Centre	0.00	31'452.60	(31'452.60)	0.00	0.00
Total Ecumenical Research Centre		0.00	31'452.60	(31'452.60)	0.00	0.00
Total Restricted Programme Funds		4'271'024.94	18'737'180.68	(20'667'616.08)	238'091.86	2'578'681.40
Transfer from general reserves to G1 General secretariat G1047C Papal visit 270'000.00						
Total Restricted Programme Funds after transfer from general reserves		4'271'024.94	18'737'180.68	(20'667'616.08)	238'091.86	2'848'681.40
Designated Programme Funds						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
DPF001	Designated Programme Funds	283'955.55	0.00	0.00	0.00	283'955.55
Total Designated Programme Funds		283'955.55	0.00	0.00	0.00	283'955.55

Information on Consolidated Activities

Programmatic area UMER: Unity, Mission and Ecumenical Relations						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
UM3 Mission from the margins						
UM3A	EDAN coordination	0.00	64'123.50	(144'123.50)	80'000.00	0.00
UM3A Kenya	EDAN	75'786.95	279'409.79	(295'905.19)	0.00	59'291.55
	Geneva + Kenya	75'786.95	343'533.29	(440'028.69)	80'000.00	59'291.55
	Consolidation adjustments	0.00	(144'123.50)	144'123.50	0.00	0.00
UM3A consol	EDAN	75'786.95	199'409.79	(295'905.19)	80'000.00	59'291.55

Notes to the Activities Appendix

1. Purpose of the Appendix

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

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

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

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

2. Accounting Policies

The information set out in the appendix is consistent with the information disclosed in the consolidated financial statements of the Council. The significant accounting policies adopted by the Council in preparation of the appendix are set out in Note 2 to the Council's consolidated financial statements for the year ended 31 December 2018.

3. Consolidation

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

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

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