

World Council of Churches

Financial Report 2014

Activities Appendix

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

On your instructions, we have audited the schedules, showing opening balances, contributions, authorised expenditure, transfers, and closing balances of the activities of the World Council of Churches, as at 31 December 2014 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 2014. 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

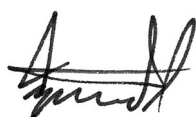
Our responsibility is to express an opinion on these schedules based on our audit. We conducted our audit in accordance with Swiss Auditing Standards and International Standards on Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedules 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 principles 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, authorised expenditure, transfers and closing balances of the activities of the World Council of Churches for the year ended 31 December 2014 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 2014.

PricewaterhouseCoopers SA



Philippe Tzaud
Audit expert



Julien Ménoret
Audit expert

Geneva, 24 April 2015

Summary: Restricted Funds and Designated Funds

	2014	2013
	CHF	CHF
Restricted Funds		
Programme Funds	3,156,351	2,816,326
WCC 10 th Assembly	<u>273,847</u>	<u>217,686</u>
Total Restricted Funds	<u><u>3,430,198</u></u>	<u><u>3,034,012</u></u>
Designated Funds		
Programmes	533,956	533,956
Total Designated Funds	<u><u>533,956</u></u>	<u><u>533,956</u></u>

Restricted Funds Activities List for the year ended 31 December 2014

G1 General Secretariat						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
XXG1	Future long-service bonuses	(26,198.45)	0.00	0.00	0.00	(26,198.45)
YYG1	General Secretariat	0.00	2,947,549.08	0.00	(2,947,549.08)	0.00
ZZG1	General Secretariat	0.00	1,600.00	(1,525.00)	(75.00)	0.00
	<i>Subtotal G1</i>	<i>(26,198.45)</i>	<i>2,949,149.08</i>	<i>(1,525.00)</i>	<i>(2,947,624.08)</i>	<i>(26,198.45)</i>
G101 Office of the General Secretary						
G1011A	General Secretary's travel	0.00	605.58	(78,568.05)	77,962.47	0.00
G1011B	WCC delegations	0.00	0.00	(27,991.34)	27,991.34	0.00
YG101	Office of the General Secretary	0.00	0.00	(1,157,115.72)	1,157,115.72	0.00
	<i>Subtotal G101</i>	<i>0.00</i>	<i>605.58</i>	<i>(1,263,675.11)</i>	<i>1,263,069.53</i>	<i>0.00</i>
G102 Governing bodies						
G1021A	Executive Committee and Leadership of Central Committee	0.00	2,257.00	(105,098.60)	102,841.60	0.00
G1021B	Central Committee	0.00	6,825.06	(620,974.93)	614,149.87	0.00
G1021C	Permanent Committee on Consensus and Collaboration	0.00	0.00	(438.80)	438.80	0.00
G1021D	Consensus training for moderators and rapporteurs	0.00	0.00	(927.27)	927.27	0.00
G1021E	New member churches	0.00	0.00	(5,493.80)	5,493.80	0.00
	<i>Subtotal G102</i>	<i>0.00</i>	<i>9,082.06</i>	<i>(732,933.40)</i>	<i>723,851.34</i>	<i>0.00</i>
G104 General Secretariat initiatives						
G1043A	General Secretary initiatives in the Middle East	10,920.90	0.00	0.00	(10,920.90)	0.00
G1044A	WCC ecology project	7,815.37	0.00	(7,815.37)	0.00	0.00
G1044B	Visser 't Hooft biography	3,412.75	0.00	(3,412.75)	0.00	0.00
G1046A	Conference office	0.00	0.00	(399,266.81)	399,266.81	0.00
G1047A	WCC organisational development (PMER)	26,042.93	13,013.50	(31,877.85)	0.00	7,178.58
YG104	General Secretariat initiatives	0.00	0.00	(28,351.29)	28,351.29	0.00
	<i>Subtotal G104</i>	<i>48,191.95</i>	<i>13,013.50</i>	<i>(470,724.07)</i>	<i>416,697.20</i>	<i>7,178.58</i>
G105 Library and archives						
G1051A	Library	0.00	0.00	(77,176.31)	77,176.31	0.00
G1051B	Archives	0.00	4,691.83	(28,543.17)	23,851.34	0.00
YG105	Library and archives	0.00	20.30	(343,570.13)	343,549.83	0.00
	<i>Subtotal G105</i>	<i>0.00</i>	<i>4,712.13</i>	<i>(449,289.61)</i>	<i>444,577.48</i>	<i>0.00</i>
G106 Pilgrimage of justice and peace						
G1061A	Reference group : pilgrimage of justice and peace	0.00	0.00	(3,059.20)	3,059.20	0.00
G1061B	Pilgrimage of justice and peace	0.00	0.00	(255.92)	255.92	0.00
YG106	Pilgrimage of justice and peace	0.00	43,779.82	(128,657.33)	84,877.51	0.00
	<i>Subtotal G106</i>	<i>0.00</i>	<i>43,779.82</i>	<i>(131,972.45)</i>	<i>88,192.63</i>	<i>0.00</i>
Total G1		21,993.50	3,020,342.17	(3,050,119.64)	(11,235.90)	(19,019.87)

Restricted Funds Activities List for the year ended 31 December 2014

Programmatic area U: Unity						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
YYU	Unity	0.00	869,298.49	(76,088.29)	(793,210.20)	0.00
ZZU	Unity	0.00	0.00	0.00	0.00	0.00
	<i>Subtotal U</i>	<i>0.00</i>	<i>869,298.49</i>	<i>(76,088.29)</i>	<i>(793,210.20)</i>	<i>0.00</i>
U1 Faith and Order						
U11	Commission on Faith and Order	0.00	27,594.57	(57,166.21)	29,571.64	0.00
U12	<i>The Church: Towards a common vision</i>	0.00	20,551.45	(7,273.97)	0.00	13,277.48
U15	Week of Prayer for Christian Unity	0.00	0.00	(4,976.08)	4,976.08	0.00
U15A	One baptism: toward mutual recognition	4,569.14	0.00	0.00	0.00	4,569.14
U16	United and uniting churches' theological consultation	30,740.95	0.00	(5,442.32)	0.00	25,298.63
U17	Forum on bilateral dialogue	10,267.91	0.00	(608.03)	0.00	9,659.88
YU1A	Parvey legacy	47,670.32	0.00	0.00	(31,600.00)	16,070.32
YU1	Faith and Order	0.00	205,115.65	(826,823.92)	621,708.27	0.00
	<i>Subtotal U1</i>	<i>93,248.32</i>	<i>253,261.67</i>	<i>(902,290.53)</i>	<i>624,655.99</i>	<i>68,875.45</i>
U2 Ecumenical Relations						
U21	Relations with the Roman Catholic Church	0.00	0.00	(2,743.42)	2,743.42	0.00
U22	Relations with Pentecostal Churches	0.00	18,056.40	(2,396.18)	0.00	15,660.22
U23	Relations with Christian World Communions	0.00	0.00	(5,733.12)	5,733.12	0.00
U24	Global Christian Forum	0.00	18,036.00	(25,501.52)	7,465.52	0.00
YU2	Ecumenical relations	0.00	31,206.20	(183,818.35)	152,612.15	0.00
	<i>Subtotal U2</i>	<i>0.00</i>	<i>67,298.60</i>	<i>(220,192.59)</i>	<i>168,354.21</i>	<i>15,660.22</i>
Total U		93,248.32	1,189,858.76	(1,198,571.41)	0.00	84,535.67

Restricted Funds Activities List for the year ended 31 December 2014

Programmatic area M: Mission						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
XXM	Future long-service bonuses	(4,699.17)	0.00	0.00	0.00	(4,699.17)
YYM	Mission	0.00	1,000,384.69	(76,344.20)	(924,040.49)	0.00
ZZM	Mission	0.00	0.00	0.00	0.00	0.00
	<i>Subtotal M</i>	(4,699.17)	1,000,384.69	(76,344.20)	(924,040.49)	(4,699.17)
M1 Mission and evangelism						
M11	CWME reserve	818,337.83	0.00	0.00	0.00	818,337.83
M12	Commission on World Mission and Evangelism	0.00	2,184.85	(82,290.86)	80,106.01	0.00
M13	International Review of Mission	0.00	0.00	(1,116.09)	1,116.09	0.00
M14	Carnahan Fund	14,626.06	7,122.39	0.00	(1,116.09)	20,632.36
YM1	Mission and evangelism	0.00	0.00	(77,835.37)	77,835.37	0.00
	<i>Subtotal M1</i>	832,963.89	9,307.24	(161,242.32)	157,941.38	838,970.19
M2 New mission affirmation						
M21	Missiology of Life: consultation of missiological lecturers	0.00	919.71	(64,829.55)	63,909.84	0.00
M22	Missiology of Life: consultation of mission policy makers	0.00	0.00	(21,249.77)	21,249.77	0.00
M23	Mission from the margins: migrants	0.00	137,718.94	(152,332.33)	14,613.39	(0.00)
M24	Mission from the margins: Indigenous Peoples	0.00	132,812.12	(7,622.16)	0.00	125,189.96
YM2	New mission affirmation	0.00	0.00	(238,024.93)	238,024.93	0.00
	<i>Subtotal M2</i>	0.00	271,450.77	(484,058.74)	337,797.93	125,189.96
M3 Evangelism and ecumenical formation in Europe						
M31	Ecumenical handbook on teaching evangelism in Europe	0.00	0.00	(22,782.73)	22,782.73	0.00
M32	Electronic resources platform for evangelism in Europe	0.00	0.00	(4,260.30)	4,260.30	0.00
M33	Schools of evangelism	0.00	0.00	(2,502.32)	2,502.32	0.00
YM3	Evangelism and ecumenical formation in Europe	0.00	0.00	(202,820.95)	202,820.95	0.00
	<i>Subtotal M3</i>	0.00	0.00	(232,366.30)	232,366.30	0.00
M4 Evangelism in North America: exploring challenges and best practices						
M41	Evangelism in North America: exploring challenges and best practices	0.00	0.00	(15,029.67)	15,029.67	0.00
YM4	Evangelism in North America: exploring challenges and best practices	0.00	0.00	(95,950.41)	95,950.41	0.00
	<i>Subtotal M4</i>	0.00	0.00	(110,980.08)	110,980.08	0.00
M6 Ecumenical Disabilities Advocates Network (EDAN)						
M61	EDAN	73,853.77	267,078.51	(369,662.63)	84,543.80	55,813.45
Total M		902,118.49	1,548,221.21	(1,434,654.27)	(411.00)	1,015,274.43

Restricted Funds Activities List for the year ended 31 December 2014

Programmatic area W: Public Witness						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
XXW	Future long-service bonuses	(3,343.82)	0.00	0.00	0.00	(3,343.82)
YYW	Public Witness	0.00	926,237.76	(84,471.02)	(828,532.15)	13,234.59
ZZW	Public Witness	0.00	0.00	0.00	0.00	0.00
	<i>Subtotal W</i>	(3,343.82)	926,237.76	(84,471.02)	(828,532.15)	9,890.77
W1 Accompaniment of churches in conflict areas						
W11	Pastoral visits to conflict areas	0.00	5,582.75	(44,213.84)	38,631.09	0.00
W13	Iraq and displaced minorities	0.00	27,588.48	(21,672.41)	0.00	5,916.07
YW1	Accompaniment of churches in conflict areas	0.00	73,874.53	(140,144.14)	66,269.61	0.00
	<i>Subtotal W1</i>	0.00	107,045.76	(206,030.39)	104,900.70	5,916.07
W2 Capacity building for conflict transformation and reconciliation						
W21	Capacity building for peace and human rights	0.00	11,610.00	(40,511.96)	28,901.96	0.00
YW2	Capacity building for conflict transformation and reconciliation	0.00	323,358.54	(386,878.75)	63,520.21	0.00
	<i>Subtotal W2</i>	0.00	334,968.54	(427,390.71)	92,422.17	0.00
W3 Strategic and theological analysis in advocacy						
W31	Ecumenical advocacy and prophetic witness	0.00	1,905.92	(17,559.26)	15,653.34	0.00
W33	Religious minorities and freedom of religion	0.00	0.00	(459.86)	459.86	0.00
W34	Stateless peoples and migrant workers	0.00	42,041.88	(30,678.12)	(120.00)	11,243.76
W36	Nuclear dangers and emerging dilemmas	0.00	0.00	(13,565.17)	13,565.17	0.00
W38	ATT campaign (Church of Sweden)	8,654.71	0.00	(8,688.26)	33.55	0.00
YW3	Strategic and theological analysis in advocacy	0.00	104,510.39	(385,513.51)	281,003.12	0.00
	<i>Subtotal W3</i>	8,654.71	148,458.19	(456,464.18)	310,595.04	11,243.76
W4 Advocacy in national capitols and at the UN with new capacity and growing networks						
W41	Advocacy in national capitols and at the UN with new capacity and growing networks	0.00	653.83	(14,935.65)	14,281.82	0.00
YW4	Advocacy in national capitols and at the UN with new capacity and growing networks	0.00	0.00	(95,264.58)	95,264.58	0.00
	<i>Subtotal W4</i>	0.00	653.83	(110,200.23)	109,546.40	0.00
W5 Middle East peace building: conflict resolution and reconciliation						
W51	Accompaniment of churches in conflict areas in the Middle East	0.00	0.00	(12,425.48)	12,425.48	0.00
W51B	Promoting dialogue for peace in Syria	53,065.51	7,158.13	(100,295.18)	40,071.54	0.00
W52	Consultation for church leaders on peace building and conflict resolution in Palestine and Israel	0.00	600.00	(42,680.19)	42,080.19	0.00
W55	Theological handbook	10,000.00	0.00	0.00	0.00	10,000.00
W57A	Jerusalem Inter-Church Centre: operating costs	0.00	45,136.40	(175,117.69)	129,981.29	0.00
W57B	Jerusalem Inter-Church Centre: programme costs	0.00	0.00	(484.64)	484.64	0.00
W57C	Review of draft Palestinian constitution	4,260.50	0.00	0.00	(4,260.50)	0.00
YW5A	PIEF communication officer	1,557.99	44,822.50	(23,078.50)	0.00	23,301.99
YW5	Middle East peace building: conflict resolution and reconciliation	10,845.30	219,808.20	(200,322.74)	(30,330.76)	0.00
	<i>Subtotal W5</i>	79,729.30	317,525.23	(554,404.42)	190,451.88	33,301.99

Restricted Funds Activities List for the year ended 31 December 2014

Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
Programmatic area W: Public Witness (continued)						
W6 Ecumenical Accompaniment in Palestine and Israel (EAPPI)						
W61	EAPPI international coordination	0.00	(3,603.31)	(9,689.77)	13,293.08	0.00
W61A	EAPPI evaluation	1,180.62	0.00	0.00	0.00	1,180.62
W61B	EAPPI on-line coordination tool	0.00	14,666.32	(17,900.62)	3,234.30	0.00
W62	EAPPI local coordination	0.00	127,968.75	(240,477.20)	112,508.45	0.00
W62B	EAPPI Yanouin House	582.69	0.00	0.00	0.00	582.69
W62C	EAPPI DCA coordination	0.00	7,771.34	(8,366.00)	594.66	0.00
W63	Ecumenical Accompaniers coordination	0.00	280,191.57	0.00	(280,191.57)	0.00
W65	Organising visits of EAs to EU Brussels	0.00	5,790.13	(8,653.46)	2,863.33	0.00
W63AT	Ecumenical Accompaniers: Austria	91.80	9,350.00	(8,567.26)	0.00	874.54
W63AU	Ecumenical Accompaniers: Australia	8,330.67	0.00	0.00	(2,850.00)	5,480.67
W63CA	Ecumenical Accompaniers: United Church of Canada	9,204.19	5,940.99	(11,128.10)	(2,018.58)	1,998.50
W63CB	Ecumenical Accompaniers: Presbyterian Church in Canada	978.44	1,700.00	(2,150.12)	0.00	528.32
W63CH	Ecumenical Accompaniers: Switzerland	7,505.89	59,644.11	(67,376.93)	0.00	(226.93)
W63DE	Ecumenical Accompaniers: Germany	1,236.27	53,163.73	(53,168.62)	0.00	1,231.38
W63DK	Ecumenical Accompaniers: Denmark	0.00	10,162.53	(4,508.60)	(3,828.96)	1,824.97
W63FI	Ecumenical Accompaniers: Finland	3,865.23	61,382.49	(65,205.34)	0.00	42.38
W63FR	Ecumenical Accompaniers: France	978.63	2,657.70	(1,558.44)	0.00	2,077.89
W63GB	Ecumenical Accompaniers: Great Britain and Ireland	6,881.61	90,018.39	(91,843.19)	0.00	5,056.81
W63NL	Ecumenical Accompaniers: Netherlands	2,363.51	5,182.20	(5,104.62)	0.00	2,441.09
W63NO	Ecumenical Accompaniers: Norway	76.41	64,098.59	(62,914.63)	(1,260.37)	0.00
W63SE	Ecumenical Accompaniers: Sweden	36.00	109,614.00	(114,429.25)	2,018.58	(2,760.67)
W63US	Ecumenical Accompaniers: USA	4,571.94	5,644.38	(9,614.66)	(601.66)	0.00
W63UN	Ecumenical Accompaniers: UNICEF	21,119.56	235,961.19	(250,629.95)	15,471.21	21,922.01
W63CHA	Ecumenical Accompaniers: UNOCHA	0.00	86,715.38	(71,086.39)	0.00	15,628.99
W63IC	Ecumenical Accompaniers: ICCO	44,625.95	0.00	(15,436.94)	(29,189.01)	0.00
W63EX	Extension of EAPPI to other countries	18,821.65	9,551.28	(23,806.75)	(4,566.18)	0.00
W63OT	Ecumenical Accompaniers: Other	0.00	5,100.00	(22,984.05)	17,884.05	0.00
W63EV	Evacuation Fund	15,259.72	0.00	(644.61)	0.00	14,615.11
YW6	EAPPI	0.00	113,840.09	(298,354.66)	184,514.57	0.00
	<i>Subtotal W6</i>	<i>147,710.78</i>	<i>1,362,511.85</i>	<i>(1,465,600.16)</i>	<i>27,875.90</i>	<i>72,498.37</i>
Total W		232,750.97	3,197,401.16	(3,304,561.11)	7,259.94	132,850.96

Restricted Funds Activities List for the year ended 31 December 2014

Programmatic area D: Diakonia						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
XXD	Future long-service bonuses	(3,128.51)	0.00	0.00	0.00	(3,128.51)
YYD	Diakonia	125,716.47	647,765.59	(100,930.54)	(672,551.52)	0.00
ZZD	Diakonia	0.00	0.00	45.00	(45.00)	0.00
	<i>Subtotal D</i>	<i>122,587.96</i>	<i>647,765.59</i>	<i>(100,885.54)</i>	<i>(672,596.52)</i>	<i>(3,128.51)</i>
D1 Diakonia and solidarity for human rights						
YD1A	Presbyterian Church of Korea staff secondment	0.00	0.00	(54,388.80)	54,388.80	0.00
<i>Prophetic diakonia</i>						
D11	Formation of a working group for diakonia	0.00	0.00	(3,319.47)	3,319.47	0.00
D12	Regional seminars for developing strategic plans for diakonia	0.00	0.00	(4,434.82)	4,434.82	0.00
D13	Mapping of training institutions for diakonia	0.00	0.00	(1,039.14)	1,039.14	0.00
D15	Relations between churches and specialised ministries: Malawi consultation	0.00	139,809.58	(124,666.97)	(880.00)	14,262.61
YD11	Prophetic diakonia	0.00	40,580.02	(1,317.30)	(39,262.72)	0.00
<i>WCC diakonia scholarships</i>						
D16A	General scholarships fund	711.92	0.00	(310.00)	0.00	401.92
D16B	HEKS-EPER scholarships	61,536.64	50,000.00	(75,470.94)	0.00	36,065.70
D16C	ESP scholarships	39,728.43	0.00	0.00	0.00	39,728.43
D16D	FPS scholarships	4,481.73	0.00	0.00	0.00	4,481.73
D16E	BfW scholarships 2014-2019 (20130098E)	0.00	258,991.91	(31,737.79)	0.00	227,254.12
D16F	EED scholarships 2008-2014 (20070031)	(1,296.18)	1,112.00	0.00	0.00	(184.18)
D16G	EED Scholarships 2010-2015 (20090016)	11,384.58	48,096.68	(31,054.88)	0.00	28,426.38
D16H	EED Scholarships 2012-2017 (20110043)	169,972.45	166,630.65	(309,478.94)	0.00	27,124.16
YD16	WCC diakonia scholarships for capacity building	0.00	23,319.43	0.00	0.00	23,319.43
YD1	Diakonia and solidarity for human rights	0.00	36,072.00	(478,097.15)	442,025.15	0.00
	<i>Subtotal D1</i>	<i>286,519.57</i>	<i>764,612.27</i>	<i>(1,115,316.20)</i>	<i>465,064.66</i>	<i>400,880.30</i>
D2 Economic and ecological justice						
D21	Theological consultation on Economy of Life and Eco-Justice	0.00	0.00	(26,722.31)	26,722.31	0.00
D22	Advocacy Plan: New International Financial and Economic Architecture	0.00	17,583.73	(33,114.08)	15,530.35	0.00
D23	The Ecumenical School of Governance, Economics & Management	0.00	0.00	(8,968.01)	8,968.01	0.00
D25	Training for church leaders and youth on eco-justice and climate change	0.00	0.00	(21,040.36)	21,040.36	0.00
D26	Working together with the WCRC and the CWM on the Oikotree movement: Justice at the heart of faith	0.00	0.00	(12,477.29)	12,477.29	0.00
D27	Publication on theological reflection on climate justice and the role of the churches	0.00	0.00	(7,717.04)	7,717.04	0.00
D28	Conducting advocacy activities at the UN	0.00	4,850.66	(16,523.28)	11,672.62	0.00
D29	Interfaith Summit on Climate Change	0.00	32,082.20	(38,592.84)	6,510.64	0.00
YD2	Economic and ecological justice	0.00	421,814.92	(398,749.18)	(23,065.74)	0.00
	<i>Subtotal D2</i>	<i>0.00</i>	<i>476,331.51</i>	<i>(563,904.39)</i>	<i>87,572.88</i>	<i>0.00</i>

Restricted Funds Activities List for the year ended 31 December 2014

Programmatic area D: Diakonia (continued)						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
D3 Ecumenical Water Network (EWN)						
D31	EWN coordination and communication	0.00	0.00	(25,675.86)	25,675.86	0.00
D32	Seven weeks (of prayers) for water Campaign	0.00	0.00	(3,970.68)	3,970.68	0.00
D33	Advocacy for water with youth, with women, with church leaders	0.00	0.00	(3,239.47)	3,239.47	0.00
D34	Theological resources for water advocacy	0.00	0.00	(10,261.46)	10,261.46	0.00
D35	EWN youth programme	4,868.68	0.00	0.00	0.00	4,868.68
YD3	Ecumenical Water Network (EWN)	17,576.84	223,718.30	(188,347.45)	(17,147.47)	35,800.22
	<i>Subtotal D3</i>	<i>22,445.52</i>	<i>223,718.30</i>	<i>(231,494.92)</i>	<i>26,000.00</i>	<i>40,668.90</i>
D4 Advancing peace through social justice						
D41	Consultative process with mapping of key stakeholders in Egypt	0.00	0.00	(102,958.85)	102,958.85	0.00
D45	Consultative process with mapping of key stakeholders in Ethiopia	0.00	0.00	(7,103.94)	7,103.94	0.00
YD4	Advancing peace through social justice	30,304.08	214,829.96	(226,040.73)	(19,093.31)	0.00
	<i>Subtotal D4</i>	<i>30,304.08</i>	<i>214,829.96</i>	<i>(336,103.52)</i>	<i>90,969.48</i>	<i>0.00</i>
D5 Health and healing						
D51	Advocacy with WHO and UNAIDS in health and healing	0.00	0.00	(7,526.19)	7,526.19	0.00
D52	Connecting with networks of Christian Health Associations and Chaplaincy organisations	0.00	420.17	(17,099.71)	16,679.54	0.00
D53	Promoting global ecumenical HIV responses and advocacy	0.00	24,048.00	(35,056.77)	11,008.77	0.00
D54	Human sexuality reference group	0.00	30,451.98	(13,283.29)	0.00	17,168.69
<i>A collaborative response to the Ebola crisis</i>						
D5E1	Stakeholder consultations	0.00	0.00	(1,533.60)	1,533.60	0.00
D5E2	Regional consultations and workshops	0.00	0.00	(30,317.74)	30,317.74	0.00
D5E3	Culturally acceptable alternative burial rites, rituals and practices	0.00	36,102.00	(38,169.33)	2,067.33	0.00
YD5E	A collaborative response to the Ebola crisis	0.00	35,192.84	0.00	(33,918.67)	1,274.17
YD5	Health and healing	0.00	133,994.37	(70,222.03)	(35,214.50)	28,557.84
	<i>Subtotal D5</i>	<i>0.00</i>	<i>260,209.36</i>	<i>(213,208.66)</i>	<i>0.00</i>	<i>47,000.70</i>
D6 Ecumenical HIV AIDS Initiatives and Advocacy (EHAIA)						
D61	EHAIA general cosis	0.00	80,277.45	(341,760.69)	261,483.24	0.00
D62	Continuing and exploring HIV responses in Philippines, Jamaica and Ukraine	0.00	0.00	(33,638.81)	33,638.81	0.00
D63	EHAIA evaluation	30,000.00	0.00	(14,366.37)	(15,633.63)	0.00
D64	EHAIA: Nigeria training	18,516.00	0.00	(19,005.05)	489.05	0.00
D65	EHAIA special projects (Christian Aid)	480.18	0.00	0.00	0.00	480.18
D66	EHAIA special projects (United Church of Canada)	19,255.78	102.38	(15,373.43)	656.43	4,641.16
D67	GCFZero-RCF-Inerela	0.00	24,918.72	(12,141.05)	0.00	12,777.67

Restricted Funds Activities List for the year ended 31 December 2014

Programmatic area D: Diakonia (continued)						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
D6 Ecumenical HIV AIDS Initiatives and Advocacy (EHAIA) (continued)						
D68A	UCS Kinshasa DRC	0.00	17,351.31	(15,741.41)	0.00	1,609.90
D68B	UCS Brazzaville RoC	0.00	17,351.31	(21,482.19)	4,130.88	0.00
D68C	UCS Kajo Keji South Sudan	0.00	17,351.38	0.00	0.00	17,351.38
D6CE	Central Africa	0.00	14,694.47	(66,536.19)	51,841.72	0.00
D6EA	Eastern Africa	0.00	15,821.20	(81,368.97)	65,547.77	0.00
D6LU	Lusophone Africa	0.00	15,700.63	(92,369.94)	76,669.31	0.00
D6SO	Southern Africa	0.00	16,862.88	(75,031.35)	58,168.47	0.00
D6WE	West Africa	0.00	17,003.00	(66,104.40)	49,101.40	0.00
D6TCA	Theology consultant (anglophone)	0.00	37,197.49	(48,850.82)	11,653.33	0.00
D6TCF	Theology consultant (francophone)	0.00	30,425.00	(62,890.36)	32,465.36	0.00
YD6	Ecumenical HIV and AIDS Initiatives and Advocacy (EHAIA)	35,965.91	946,623.23	(349,053.92)	(630,212.14)	3,323.08
	<i>Subtotal D6</i>	<i>104,217.87</i>	<i>1,231,680.45</i>	<i>(1,315,714.95)</i>	<i>0.00</i>	<i>40,183.37</i>
D7 EHAIA-YWCA-NORAD						
D7IAG	Follow up meeting Cirele	0.00	0.00	(1,195.50)	1,195.50	0.00
D7IBG	Follow up meeting ICASA	0.00	0.00	(5,659.76)	5,659.76	0.00
D7IDG	Follow up meeting publications	0.00	0.00	(3,999.60)	3,999.60	0.00
D72AW	SRHR/PMTCT Nigeria	0.00	0.00	(35,944.35)	35,944.35	0.00
D72BL	SRHR/PMTCT Angola	0.00	0.00	(23,745.77)	23,745.77	0.00
D72CC	SRHR/PMTCT DRC	0.00	0.00	(30,608.83)	30,608.83	0.00
D73AS	Masculinities/SRHR workshops Southern	0.00	0.00	(30,940.06)	30,940.06	0.00
D73BW	Masculinities/SRHR workshops Western	0.00	0.00	(12,964.94)	12,964.94	0.00
D73CE	Masculinities/SRHR workshops Eastern	0.00	0.00	(22,594.99)	22,594.99	0.00
D73DG	IAC Australia participation	0.00	0.00	(26,690.14)	26,690.14	0.00
D74AG	Promotional materials	0.00	0.00	(548.16)	548.16	0.00
YD7	EHAIA-YWCA-NORAD	29,179.58	188,566.00	(14,738.69)	(194,892.10)	8,114.79
	<i>Subtotal D7</i>	<i>29,179.58</i>	<i>188,566.00</i>	<i>(209,630.79)</i>	<i>0.00</i>	<i>8,114.79</i>
Total D		595,254.58	4,027,713.44	(4,086,258.97)	(2,989.50)	533,719.55

Restricted Funds Activities List for the year ended 31 December 2014

Programmatic area EF: Ecumenical Formation						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
XXEF	Future long-service bonuses	(3,957.33)	0.00	0.00	0.00	(3,957.33)
YYEF	Ecumenical Formation	0.00	955,325.33	(31,693.97)	(923,631.36)	0.00
	<i>Subtotal EF</i>	<i>(3,957.33)</i>	<i>955,325.33</i>	<i>(31,693.97)</i>	<i>(923,631.36)</i>	<i>(3,957.33)</i>
EF1 Ecumenical Theological Education						
F11A	ETE advisory group	0.00	0.00	(741.68)	741.68	0.00
F11B	Accompaniment of regional associations	0.00	0.00	(3,670.64)	3,670.64	0.00
F11D	GlobTheoLib	0.00	0.00	(10,000.00)	10,000.00	0.00
F11E	ETE Publications	0.00	0.00	(17,071.44)	17,071.44	0.00
F11F	Networking and exchanges	0.00	0.00	(17,069.64)	17,069.64	0.00
F11G	AACC theology programme	2,094.80	73,143.00	(75,000.00)	0.00	237.80
F11H	Global Ecumenical Theological Institute (GETI)	193,673.56	562.39	(28,110.67)	0.00	166,125.28
F1AF	ETE projects Africa	0.00	0.00	(49,923.10)	49,923.10	0.00
F1AS	ETE projects Asia/Pacific	0.00	36,158.00	(45,858.07)	9,700.07	0.00
F1EU	ETE projects Eastern/Central Europe	0.00	0.00	(36,911.17)	36,911.17	0.00
F1LA	ETE projects Latin America	0.00	0.00	(49,888.50)	49,888.50	0.00
YEF1A	ETE regional projects	0.00	146,286.00	(118.60)	(146,167.40)	0.00
F1CA	Solidarity Endowment Fund South Asia	3,861.93	5,934.91	(4,019.03)	157.10	5,934.91
F1CB	Solidarity Endowment Fund Bangladesh	7,723.88	11,869.81	(7,700.00)	0.00	11,893.69
F1CN	Solidarity Endowment Fund Nepal	1,980.97	2,967.44	(1,980.97)	0.00	2,967.44
F1CP	Solidarity Endowment Fund Pakistan	7,723.84	11,869.79	0.00	0.00	19,593.63
F1CR	Solidarity Endowment Fund Regional Committee	6,294.78	0.00	0.00	0.00	6,294.78
F1CS	Solidarity Endowment Fund Sri Lanka	5,614.81	8,605.61	0.00	0.00	14,220.42
F1PK	Solidarity Pakistan	771.36	0.00	0.00	0.00	771.36
F1SC	Sarah Chakko Fund	13,403.20	14,019.74	(5,982.60)	0.00	21,440.34
YEF1B	ETE professor	0.00	0.00	(108,435.50)	108,435.50	0.00
YEF1	Ecumenical theological education	0.00	182,857.50	(121,672.07)	(61,185.43)	0.00
	<i>Subtotal EF1</i>	<i>243,143.13</i>	<i>494,274.19</i>	<i>(584,153.68)</i>	<i>96,216.01</i>	<i>249,479.65</i>

Restricted Funds Activities List for the year ended 31 December 2014

Programmatic area EF: Ecumenical Formation (continued)						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
EF2 The Ecumenical Institute, Bossey						
F21A	The Ecumenical Institute, Bossey	0.00	7,552.23	(951,118.22)	943,565.99	0.00
F21B	Organic garden project	0.00	0.00	(1,663.05)	1,663.05	0.00
F21C	Ecumenical missiology salary/costs	0.00	152,847.10	(105,837.02)	(47,010.08)	0.00
F21E	Ecumenical Trust faculty chair	0.00	51,393.20	(29,911.05)	0.00	21,482.15
<i>Ecumenical Institute scholarships</i>						
YEF2S	Ecumenical Institute Scholarships Fund	435,159.41	499,330.34	0.00	(450,799.52)	483,690.23
F2S1	Vinton Anderson Scholarship Fund	35,519.90	6,845.03	0.00	0.00	42,364.93
F2S2	Eugene Carson Blake Scholarship Fund	163,516.41	11,088.27	0.00	0.00	174,604.68
F2S3	Presbyterian Church (USA) Scholarship Fund	12,219.30	0.00	0.00	0.00	12,219.30
F2S4	Orthodox Programme Fund	24,121.55	770.66	(1,440.35)	0.00	23,451.86
F2S5	FTESEA Scholarships	0.00	33,862.50	0.00	(23,000.00)	10,862.50
F2S6	Vatican Scholarships	0.00	24,950.00	0.00	(24,950.00)	0.00
<i>Academic courses</i>						
F22A	Intensive English summer course	0.00	0.00	(60,339.97)	60,339.97	0.00
F22B	Complementary Certificate in Ecumenical Studies (CC) Jan	0.00	5,009.80	(13,398.89)	8,389.09	0.00
F22C	Complementary Certificate in Ecumenical Studies (CC) Sep-Dec	0.00	15,526.34	(107,073.40)	91,547.06	0.00
F22F	Master of Advanced Studies in Ecumenical Studies (MAS) Jan-Jun	0.00	(500.01)	(91,601.13)	92,101.14	0.00
F22G	Master of Advanced Studies in Ecumenical Studies (MAS) Sep-Dec	0.00	21,092.25	(70,874.03)	49,781.78	0.00
F22I	Doctorate in Theology (mention Ecumenical Studies) Sep-Dec	0.00	1,660.20	(2,723.72)	1,063.52	0.00
F22J	Certificate of Advanced Studies in Ecumenical Studies (CAS) Jan	0.00	86.40	(18,695.06)	18,608.66	0.00
F22K	Certificate of Advanced Studies in Ecumenical Studies (CAS) Sep-Dec	0.00	4,153.11	(85,739.00)	81,585.89	0.00
YEF2	The Ecumenical Institute, Bossey	0.00	376,023.72	(126.00)	(375,897.72)	0.00
<i>Subtotal EF2</i>		670,536.57	1,211,691.14	(1,540,540.89)	426,988.83	768,675.65
EF3 Continuing Ecumenical Formation						
F31	Green Churches: ecology, theology and justice in practice	0.00	25,863.80	(29,932.52)	4,068.72	0.00
F32	Women's pilgrimage towards justice and peace	0.00	32,847.04	(33,006.06)	159.02	0.00
F33	Evaluating ecumenical formation for migrant church leaders	0.00	7,233.50	(7,917.67)	684.17	0.00
F34T4	Building an interfaith community (Inter-religious school Abrahamitic religions in Bossey)	0.00	40,288.55	(51,756.62)	11,468.07	0.00
F36	Ecumenical formation for specialised ministries	10,108.83	15,580.35	(16,874.17)	(300.00)	8,515.01
F37	Seeking renewal of spirit and fullness of life for all creation as witnessing communities	0.00	10,067.11	(17,151.10)	7,083.99	0.00
YEF3A	Ecumenical missiology salary/costs	0.00	0.00	(101,922.41)	101,922.41	0.00
YEF3B	Continuing ecumenical formation	0.00	0.00	(11,211.35)	11,211.35	0.00
YEF3	Continuing ecumenical formation	0.00	0.00	(233,828.79)	233,828.79	0.00
<i>Subtotal EF3</i>		10,108.83	131,880.35	(503,600.69)	370,126.52	8,515.01
Total EF		919,831.20	2,793,171.01	(2,659,989.23)	(30,300.00)	1,022,712.98

Restricted Funds Activities List for the year ended 31 December 2014

C1 Communication						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
XXC1	Future long-service bonuses	(21,402.13)	0.00	0.00	0.00	(21,402.13)
YYC1	Communication	0.00	1,669,339.93	0.00	(1,669,339.93)	0.00
ZZC1	Communication	0.00	0.00	0.00	0.00	0.00
	<i>Subtotal C1</i>	<i>(21,402.13)</i>	<i>1,669,339.93</i>	<i>0.00</i>	<i>(1,669,339.93)</i>	<i>(21,402.13)</i>
C101 Communication strategy: catalyst for change						
C101A	Communication strategy implementation	0.00	0.00	(9.39)	9.39	0.00
C101C	Travel	0.00	108.00	(5,790.33)	5,682.33	0.00
C101D	Media monitoring statistics programme	0.00	0.00	(5,546.25)	5,546.25	0.00
C101E	Media training	0.00	0.00	(78.00)	78.00	0.00
C101F	Electronic media production	0.00	0.00	(17,747.90)	17,747.90	0.00
C101G	Special press and media mandates	0.00	0.00	(10,558.34)	10,558.34	0.00
C101B	Global communicators network	28,673.59	0.00	(354.66)	0.00	28,318.93
YC101	Communication strategy	0.00	56,983.93	(382,480.82)	325,496.89	0.00
	<i>Subtotal C101</i>	<i>28,673.59</i>	<i>57,091.93</i>	<i>(422,565.69)</i>	<i>365,119.10</i>	<i>28,318.93</i>
C102 Language service						
C102A	Language service: general	0.00	0.00	(46,957.80)	46,957.80	0.00
YC102	Language service	0.00	0.00	(165,792.50)	165,792.50	0.00
	<i>Subtotal C102</i>	<i>0.00</i>	<i>0.00</i>	<i>(212,750.30)</i>	<i>212,750.30</i>	<i>0.00</i>
C103 Web-Press office						
C103A	Press office: general	0.00	0.00	(1,384.30)	1,384.30	0.00
C103B	Staff travel	0.00	0.00	(311.70)	311.70	0.00
C103C	Non-staff travel	0.00	0.00	(12,931.95)	12,931.95	0.00
C1033A	Freelance writers and photographers	0.00	0.00	(45,558.04)	45,558.04	0.00
C1033B	Outside translation of news	0.00	0.00	(4,349.81)	4,349.81	0.00
C1033C	Regional communication liaison officers	0.00	0.00	(63,116.20)	63,116.20	0.00
C1033D	Regional communication liaison travel	0.00	0.00	(19,859.48)	19,859.48	0.00
C1034A	Web office: general	0.00	0.00	(2,170.68)	2,170.68	0.00
C1034B	Web maintenance and development	0.00	0.00	(33,815.45)	33,815.45	0.00
C1034C	Web e-mail distribution	0.00	0.00	(13,287.40)	13,287.40	0.00
C1034D	Mobile web development	0.00	0.00	(7,114.00)	7,114.00	0.00
C1035A	Design projects	0.00	74.60	(2,744.26)	2,669.66	0.00
C1035B	Photo/Oikoumene	0.00	0.00	(4,290.24)	4,290.24	0.00
C1035C	Web e-mail distribution	0.00	0.00	(1,226.98)	1,226.98	0.00
YC103	Web-Press office	0.00	211.25	(350,637.57)	350,426.32	0.00
	<i>Subtotal C103</i>	<i>0.00</i>	<i>285.85</i>	<i>(562,798.06)</i>	<i>562,512.21</i>	<i>0.00</i>

Restricted Funds Activities List for the year ended 31 December 2014

C1 Communication (continued)						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
C104 Publications						
C1041A	Publications: general	0.00	0.00	(8,227.22)	8,227.22	0.00
C1041B	Marketing and distribution	0.00	0.00	(13,413.89)	13,413.89	0.00
C1041C	Conferences: Publications	0.00	0.00	(1,969.15)	1,969.15	0.00
C1041D	Distribution	0.00	0.00	(295.00)	295.00	0.00
C1042A	<i>Ecumenical Review</i>	0.00	45,389.40	(5,657.05)	(39,732.35)	0.00
C1042B	<i>International Review of Mission</i>	0.00	41,874.74	(8,373.37)	(33,501.37)	0.00
C1043A	<i>WCC Annual Review</i>	0.00	0.00	(17,730.50)	17,730.50	0.00
C1043E	Reprints	0.00	0.00	(12,979.02)	12,979.02	0.00
C1043F	New book projects, print and digital	0.00	14,019.59	(38,335.09)	24,315.50	0.00
C1045A	Ecumenical Literature Fund	0.00	0.00	(8,300.00)	8,300.00	0.00
YC104	Publications	0.00	0.00	(373,321.99)	373,321.99	0.00
	<i>Subtotal C104</i>	0.00	101,283.73	(488,602.28)	387,318.55	0.00
C105 Promotion and hosting						
C1051A	Promotion and hosting: general	0.00	527.20	(4,979.00)	4,451.80	0.00
C1051B	VIP guests	0.00	0.00	(362.22)	362.22	0.00
C1051C	Reading room	0.00	0.00	(2,317.88)	2,317.88	0.00
C1051D	Gift and souvenir items	0.00	0.00	(1,485.00)	1,485.00	0.00
C1052A	Promotional materials	0.00	0.00	(7,966.50)	7,966.50	0.00
C1056B	WCC books	0.00	589.52	0.00	(589.52)	0.00
C1056D	Gift and souvenir items	0.00	1,413.95	(15,778.98)	14,365.03	0.00
YC105	Promotion and hosting	0.00	0.00	(116,516.86)	116,516.86	0.00
	<i>Subtotal C105</i>	0.00	2,530.67	(149,406.44)	146,875.77	0.00
Total C1		7,271.46	1,830,532.11	(1,836,122.77)	5,236.00	6,916.80
Total Programmatic areas		2,772,468.52	17,607,239.86	(17,570,277.40)	(32,440.46)	2,776,990.52

Restricted Funds Activities List for the year ended 31 December 2014

Transversal priority 1: Relations with member churches, National Councils of Churches and Related Ecumenical Organisations						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
T101	Coordination of church relations	0.00	0.00	(259,190.44)	259,190.44	0.00
T102	Meeting with Ecumenical Officers' Network	0.00	0.00	(50,418.42)	50,418.42	0.00
T103	Meeting with NCCs and REOs	0.00	0.00	(114,449.01)	114,449.01	0.00
YYT1	Relations with member churches, NCCs and REOs	0.00	468,006.81	(42,837.94)	(425,168.87)	0.00
ZZT1	Relations with member churches, NCCs and REOs	0.00	0.00	0.00	0.00	0.00
Total T1		0.00	468,006.81	(466,895.81)	(1,111.00)	0.00

Transversal priority 2: Youth engagement in the ecumenical movement						
T201	Interns	0.00	4,258.75	(96,154.54)	91,895.79	0.00
T202	Stewards	0.00	1,820.00	(136,008.70)	134,188.70	0.00
W21T2	Capacity building for peace and human rights : youth	0.00	0.00	(10,759.78)	10,759.78	0.00
W35T2	On-line conversation with youth on reconciliation and capacity building	0.00	0.00	(36,179.77)	36,179.77	0.00
W53T2	Capacity building for conflict resolution and reconciliation in the Middle East	0.00	0.00	(23,783.78)	23,783.78	0.00
XXT2	Future long-service bonuses	(2,826.73)	0.00	0.00	0.00	(2,826.73)
YYT2	Youth engagement in the ecumenical movement	12,598.22	320,384.97	(35,314.25)	(297,668.94)	0.00
ZZT2	Youth engagement in the ecumenical movement	0.00	0.00	0.00	0.00	0.00
Total T2		9,771.49	326,463.72	(338,200.82)	(861.12)	(2,826.73)

Transversal priority 3: Community of women and men						
T301	Advisory group and WCC gender strategy	0.00	2,454.66	(55,660.99)	53,206.33	0.00
M13T3	IRM: Together towards life from the perspective of women	0.00	0.00	(46,520.62)	46,520.62	0.00
U13T3	Transformed by renewal : community of women and men	0.00	0.00	(51,865.62)	51,865.62	0.00
U14T3	Moral discernment : community of women and men	0.00	0.00	(24,735.33)	24,735.33	0.00
W21T3	Capacity building for peace and human rights	0.00	0.00	(104,518.29)	104,518.29	0.00
YYT3	Community of women and men	0.00	304,337.66	(36,441.47)	(267,896.19)	0.00
ZZT3	Community of women and men	0.00	0.00	0.00	0.00	0.00
Total T3		0.00	306,792.32	(319,742.32)	12,950.00	0.00

Transversal priority 4: Inter-religious dialogue and cooperation						
T401	Building relations of trust and understanding with Jews	0.00	5,407.30	(45,207.71)	39,800.41	0.00
T402	Building relations of trust and understanding with Muslims	0.00	0.00	(51,172.22)	51,172.22	0.00
T403	Building relations of trust and understanding with Eastern religions	0.00	0.00	(75,222.51)	75,222.51	0.00
T405	Inter-religious school Abrahamical religions in Bossey	0.00	0.00	(20,237.52)	20,237.52	0.00
T406	Inter-religious school Eastern religions in Asia	0.00	2,648.95	(93,436.02)	90,787.07	0.00

Restricted Funds Activities List for the year ended 31 December 2014

Transversal priority 4: Inter-religious dialogue and cooperation (continued)						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
T407	Current Dialogue and other publications	0.00	0.00	(84,973.54)	84,973.54	0.00
M51T4	Christian witness in a multi-religious world	0.00	0.00	(20,073.25)	20,073.25	0.00
U19AT4	Christian self-understanding in the context of religious plurality	0.00	3,450.83	(47,195.05)	43,744.22	0.00
U19BT4	Called to dialogue: ecumenical and inter-religious dialogue in conversation	0.00	0.00	(34,512.79)	34,512.79	0.00
U19CT4	Multiple religious belonging	0.00	0.00	(38,555.41)	38,555.41	0.00
W12T4	Developing monitoring centre in Nigeria	0.00	435,029.00	(52,099.86)	0.00	382,929.14
W12AT4	Developing monitoring centre in Nigeria : international co-ordination	0.00	0.00	(35,564.42)	35,564.42	0.00
W37T4	Christians, Buddhists and Muslims in Myanmar	0.00	0.00	(75,285.70)	75,285.70	0.00
W54T4	Strategic and theological analysis in advocacy	0.00	0.00	(28,691.71)	28,691.71	0.00
XXT4	Future long-service bonuses	(741.86)	0.00	0.00	0.00	(741.86)
YYT4	Inter-religious dialogue and cooperation	34,827.74	643,083.59	(39,223.56)	(638,687.77)	0.00
ZZT4	Inter-religious dialogue and cooperation	0.00	0.00	0.00	0.00	0.00
Total T4		34,085.88	1,089,619.67	(741,451.27)	(67.00)	382,187.28
Transversal priority 5: Spirituality and worship						
T501	Preparing prayers for governing body meetings and other events	0.00	0.00	(995.03)	995.03	0.00
T502	Next edition "In God's Hands"	0.00	0.00	(14,644.26)	14,644.26	0.00
T503	Coordination of worship in the Ecumenical Centre	0.00	500.00	(2,495.81)	1,995.81	0.00
YYT5	Spirituality and worship	0.00	294,127.66	(276,492.56)	(17,635.10)	0.00
ZZT5	Spirituality and worship	0.00	0.00	0.00	0.00	0.00
Total T5		0.00	294,627.66	(294,627.66)	0.00	0.00
Transversal priority 6: Advocacy						
T601	CCIA Commission	0.00	0.00	(80,876.45)	80,876.45	0.00
T602	Ecumenical UN programme	0.00	18,389.04	(372,929.63)	354,540.59	0.00
T603	Ecumenical UN Office NY	0.00	81,566.96	(266,917.96)	185,351.00	0.00
T604	Coordination relation to UN	0.00	0.00	(27,307.76)	27,307.76	0.00
T605	Consultation on justice, peace and reconciliation in the Korean Peninsula	0.00	30,912.23	(46,502.93)	15,590.70	0.00
D26T6	Conducting advocacy activities at the UN : advocacy	0.00	0.00	(24,833.06)	24,833.06	0.00
U18T6	Church and state : religion in the public realm : advocacy	0.00	0.00	(23,743.86)	23,743.86	0.00
W66T6	Organising visits of EAs to EU Brussels : advocacy	0.00	0.00	(23,743.94)	23,743.94	0.00
W67T6	Advocacy at the UN in Geneva and on the ground: advocacy	0.00	0.00	(23,741.84)	23,741.84	0.00
YYT6	Advocacy	0.00	822,156.40	(73,652.45)	(748,503.95)	0.00
ZZT6	Advocacy	0.00	0.00	0.00	0.00	0.00
Total T6		0.00	953,024.63	(964,249.88)	11,225.25	0.00
Total transversal priorities		43,857.37	3,438,534.81	(3,125,167.76)	22,136.13	379,360.55

Restricted and Designated Funds Activities List for the year ended 31 December 2014

A1 WCC 10th Assembly						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
A100 Geneva Infrastructure						
YY2A1	WCC 11th Assembly	100,000.00	122,298.41	0.00	0.00	222,298.41
YYA1	WCC 10th Assembly	117,686.48	15,335.69	0.00	(81,476.98)	51,545.19
ZZA1	Assembly office Geneva	0.00	0.00	(79,670.56)	79,670.56	0.00
	<i>Subtotal A100</i>	<i>217,686.48</i>	<i>137,634.10</i>	<i>(79,670.56)</i>	<i>(1,806.42)</i>	<i>273,843.60</i>
A101 Preparatory activities						
A1012A	Assembly worship committee	0.00	0.00	2,169.67	(2,169.67)	0.00
A102 Participation						
A102AF	Delegates Africa	0.00	0.00	(2,688.00)	2,688.00	0.00
A102CA	Delegates Caribbean	0.00	0.00	1,930.02	(1,930.02)	0.00
A102ME	Delegates Middle East	0.00	0.00	216.78	(216.78)	0.00
A102IF	Staff	0.00	0.00	(200.00)	200.00	0.00
A102IG	Interpreters	0.00	0.00	(353.35)	353.35	0.00
A102IH	Translators	0.00	0.00	(120.70)	120.70	0.00
A102IL	Reimbursements and claims due	0.00	0.00	17,250.00	(17,250.00)	0.00
	<i>Subtotal A102</i>	<i>0.00</i>	<i>0.00</i>	<i>16,034.75</i>	<i>(16,034.75)</i>	<i>0.00</i>
A103 Resources						
A103IA	Assembly communication	0.00	0.00	(5,819.20)	5,819.20	0.00
A103IB	Assembly books	0.00	708.00	(14,097.79)	13,389.79	0.00
	<i>Subtotal A103</i>	<i>0.00</i>	<i>708.00</i>	<i>(19,916.99)</i>	<i>19,208.99</i>	<i>0.00</i>
A105 Madang						
A1051B	Madang participation	0.00	0.00	(801.85)	801.85	0.00
	Total WCC 10th Assembly	217,686.48	138,342.10	(82,184.98)	0.00	273,843.60
Ecumenical Research Centre						
ZZL1	Ecumenical Research Centre	0.00	85,622.02	(85,631.88)	9.86	0.00
	Total Ecumenical Research Centre	0.00	85,622.02	(85,631.88)	9.86	0.00
	Total Restricted Programme Funds	3,034,012.37	21,269,738.79	(20,863,262.02)	(10,294.47)	3,430,194.67
Designated Programme Funds						
DPF001	Designated Programme Funds	533,955.55	0.00	0.00	0.00	533,955.55
	Total Designated Programme Funds	533,955.55	0.00	0.00	0.00	533,955.55

Information on Consolidated Activities

Programmatic area M: Mission						
Activity No	Activity Name	Opening Balance	Income	Expenses	Transfer	Closing Balance
	M6 Ecumenical Disabilities Advocates Network (EDAN)					
M61	EDAN coordination	0.00	0.00	(84,543.80)	84,543.80	0.00
M61 Kenya	EDAN	73,853.77	308,078.51	(326,118.83)	0.00	55,813.45
	Geneva + Kenya	73,853.77	308,078.51	(410,662.63)	84,543.80	55,813.45
	Consolidation adjustments	0.00	(41,000.00)	41,000.00	0.00	0.00
M61 consol	EDAN	73,853.77	267,078.51	(369,662.63)	84,543.80	55,813.45

Restricted Funds Activities Closing Balances for the year ended 31 December 2013, as transferred to the new structure on 1 January 2014

Restricted Funds Activities Closing Balances for the year ended 31 December 2013			Transferred on 1 January 2014				
G1 General Secretariat	Activity No	Activity Name	Closing Balance	Opening balance	Prog/TP	Activity ref	Activity Name
	XXG1	Future long-service bonuses	(26,198.45)	(26,198.45)	G1	XXG1	Future long-service bonuses
	G1043A	G104 General Secretariat initiatives General Secretary initiatives in the Middle East	10,920.90	10,920.90	G1	G1043A	General Secretary initiatives in the Middle East
	G1044A	WCC ecology project	7,815.37	7,815.37	G1	G1044A	WCC ecology project
	G1044B	Visser 't Hooft biography	3,412.75	3,412.75	G1	G1044B	Visser 't Hooft biography
	G1047A	WCC organisational development (PMER)	26,042.93	26,042.93	G1	G1047A	WCC organisational development (PMER)
	Total G1		21,993.50				
	Programme 1	WCC and the Ecumenical Movement in the 21st Century					
	XXP1	Future long-service bonuses	(2,826.73)	(2,826.73)	T2	XXT2	Future long-service bonuses
	YP1016	P101 Interpretation of the ecumenical vision of the WCC <i>Youth in the ecumenical movement: challenges and hopes</i> Youth in the ecumenical movement: challenges and hopes	12,598.22	12,598.22	T2	YYT2	Youth engagement in the ecumenical movement
	Total P1		9,771.49				
	Programme 2	Unity, Mission, Evangelism and Spirituality					
	XXP2	Future long-service bonuses	(4,699.17)	(4,699.17)	M	XXM	Future long-service bonuses
	P2012H	P201 Faith and Order: called to be the one church Parvey legacy	47,670.32	47,670.32	U	YU1A	Parvey legacy
	P2013B	One baptism: toward mutual recognition	4,569.14	4,569.14	U	U15A	One baptism: toward mutual recognition
	P2014A	Uniting and united churches	30,740.95	30,740.95	U	U16	Uniting and uniting churches' theological consultation
	P2014B	Forum on bilateral dialogues	10,267.91	10,267.91	U	U17	Forum on bilateral dialogue
	P2031B	P203 Mission and evangelism CWME reserve	818,337.83	818,337.83	M	M11	CWME reserve
	P2032E	Carnahan Fund	14,626.06	14,626.06	M	M14	Carnahan Fund
	P2044A consol	P204 Just and inclusive communities <i>Ecumenical Disabilities: Advocates Network (EDAN)</i> EDAN	73,853.77	73,853.77	M	M61 consol	EDAN
	P2052A	P205 Ecumenical theological education (ETE) Global ecumenical theological institute (GETI)	193,673.56	193,673.56	EF	F11H	Global ecumenical theological institute (GETI)
	P2052H	AACC theology programme	2,094.80	2,094.80	EF	F11G	AACC theology programme
	2054CA	Solidarity Endowment Fund South Asia	3,861.93	3,861.93	EF	F1CA	Solidarity Endowment Fund South Asia
	2054CB	Solidarity Endowment Fund Bangladesh	7,723.88	7,723.88	EF	F1CB	Solidarity Endowment Fund Bangladesh
	2054CN	Solidarity Endowment Fund Nepal	1,980.97	1,980.97	EF	F1CN	Solidarity Endowment Fund Nepal
	2054CP	Solidarity Endowment Fund Pakistan	7,723.84	7,723.84	EF	F1CP	Solidarity Endowment Fund Pakistan
	2054CR	Solidarity Endowment Fund regional committee	6,294.78	6,294.78	EF	F1CR	Solidarity Endowment Fund regional committee
	2054CS	Solidarity Endowment Fund Sri Lanka	5,614.81	5,614.81	EF	F1CS	Solidarity Endowment Fund Sri Lanka
	P2054A	Sarah Chakko Fund	13,403.20	13,403.20	EF	F15C	Sarah Chakko Fund
	P2054B	Solidarity Pakistan	771.36	771.36	EF	F1PK	Solidarity Pakistan
	Total P2		1,238,509.94				

Restricted Funds Activities Closing Balances for the year ended 31 December 2013, as transferred to the new structure on 1 January 2014

Transferred on 1 January 2014					
Restricted Funds Activities Closing Balances for the year ended 31 December 2013	Transferred on 1 January 2014				
Programme 3 Public Witness: Addressing Power, Affirming Peace	Programme 3 Public Witness: Addressing Power, Affirming Peace				
Activity No	Activity Name				
Activity No	Activity Name				
Opening balance	Activity ref				
Closing Balance	Activity Name				
Prog/TP	Activity ref				
XXP3	Future long-service bonuses	W	XXW	Future long-service bonuses	
		(3,343.82)			
P301 Advocacy for peacebuilding and disarmament					
P301IN	Accompaniment/facilitation for ATT campaigners (Ch. of Sweden)	8,654.71	W	W38	ATT campaign (Church of Sweden)
P304 Churches in the Middle East: solidarity and witness for peace					
P3041A	Palestine Israel Ecumenical Forum (PIEF)	10,000.00	W	W55	Theological handbook
P3041C	PIEF communications officer	1,557.99	W	YW5A	PIEF communications officer
P3042A	Solidarity with churches in the Middle East for peace	10,845.30	W	YW5	Middle East peace building; conflict resolution and reconciliation
P3042E	Promoting dialogue among communities in Syria	53,065.51	W	W51B	Promoting dialogue for peace in Syria
P3043C	Review of draft Palestinian constitution	4,260.50	W	W57C	Review of draft Palestinian constitution
P305 Ecumenical Accompaniment Programme in Palestine and Israel (E/APP1)					
3051AT	Ecumenical Accompaniers: Austria	91.80	W	W63AT	Ecumenical Accompaniers: Austria
3051AU	Ecumenical Accompaniers: Australia	8,330.67	W	W63AU	Ecumenical Accompaniers: Australia
3051CA	Ecumenical Accompaniers: United Church of Canada	9,204.19	W	W63CA	Ecumenical Accompaniers: United Church of Canada
3051CB	Ecumenical Accompaniers: Presbyterian Church in Canada	978.44	W	W63CB	Ecumenical Accompaniers: Presbyterian Church in Canada
3051CH	Ecumenical Accompaniers: Switzerland	7,505.89	W	W63CH	Ecumenical Accompaniers: Switzerland
3051DE	Ecumenical Accompaniers: Germany	1,236.27	W	W63DE	Ecumenical Accompaniers: Germany
3051FI	Ecumenical Accompaniers: Finland	3,865.23	W	W63FI	Ecumenical Accompaniers: Finland
3051FR	Ecumenical Accompaniers: France	978.63	W	W63FR	Ecumenical Accompaniers: France
3051GB	Ecumenical Accompaniers: Great Britain and Ireland	6,881.61	W	W63GB	Ecumenical Accompaniers: Great Britain and Ireland
3051NL	Ecumenical Accompaniers: Netherlands	2,363.51	W	W63NL	Ecumenical Accompaniers: Netherlands
3051NO	Ecumenical Accompaniers: Norway	76.41	W	W63NO	Ecumenical Accompaniers: Norway
3051SE	Ecumenical Accompaniers: Sweden	36.00	W	W63SE	Ecumenical Accompaniers: Sweden
3051US	Ecumenical Accompaniers: USA	4,571.94	W	W63US	Ecumenical Accompaniers: USA
3051UN	Ecumenical Accompaniers: UNICEF	21,119.56	W	W63UN	Ecumenical Accompaniers: UNICEF
3051EV	Evacuation Fund	15,259.72	W	W63EV	Evacuation Fund
P3051E	Extension of EAPPI to other countries	18,821.65	W	W63EX	Extension of EAPPI to other countries
P3051F	EAPPI evaluation	1,180.62	W	W61A	EAPPI evaluation
P305H	EAPPI Yanoun House	582.69	W	W62B	EAPPI Yanoun House
P305I	Ecumenical Accompaniers from the South: ICCO	44,625.95	W	W63IC	Ecumenical Accompaniers from the South: ICCO
Total P3		232,750.97			

Restricted Funds Activities Closing Balances for the year ended 31 December 2013, as transferred to the new structure on 1 January 2014

Restricted Funds Activities Closing Balances for the year ended 31 December 2013		Transferred on 1 January 2014				
Programme 4 Justice, Diakonia and Responsibility for Creation						
Activity No	Activity Name	Closing Balance	Opening balance	Prog/TP	Activity ref	Activity Name
XXP4	Future long-service bonuses	(3,128.51)	(3,128.51)	D	XXD	Future long-service bonuses
YYP4	Justice, diakonia and responsibility for creation	125,716.47	125,716.47	D	YYD	Diakonia
P401 Solidarity and diakonia						
<i>WCC diakonia scholarships</i>						
4012SA	General scholarships fund	711.92	711.92	D	D16A	General scholarships fund
4012SC	HEKS-EPER scholarships	61,536.64	61,536.64	D	D16B	HEKS-EPER scholarships
4012SD	ESP scholarships	39,728.43	39,728.43	D	D16C	ESP scholarships
4012SE	FPS scholarships	4,481.73	4,481.73	D	D16D	FPS scholarships
4012SK	EED scholarships 2008-09	(1,296.18)	(1,296.18)	D	D16F	EED scholarships 2008-09
4012SL	EED scholarships 2010-11	11,384.58	11,384.58	D	D16G	EED scholarships 2010-11
4012SM	EED Scholarships 2012-13	169,972.45	169,972.45	D	D16H	EED Scholarships 2012-13
P405 Eco-justice and diakonia						
<i>Ecumenical Water Network (EWN)</i>						
P4056J	Eco-justice youth programme follow-up	4,868.68	4,868.68	D	D35	EWN Youth programme
YP4056	Ecumenical Water Network (EWN)	17,576.84	17,576.84	D	YD3	Ecumenical Water Network (EWN)
P405 Eco-justice and diakonia (continued)						
<i>Advancing peace through social justice</i>						
YP4057	WCC-ILO Advancing peace through social justice	30,304.08	30,304.08	D	YD4	Advancing peace through social justice
P407 Ecumenical HIV and AIDS Initiative in Africa (EHAIA)						
P4071C	EHAIA evaluation	30,000.00	30,000.00	D	D63	EHAIA evaluation
P4071E	EHAIA: Nigeria training	18,516.00	18,516.00	D	D64	EHAIA: Nigeria training
P4071F	EHAIA special projects (Christian Aid)	480.18	480.18	D	D65	EHAIA special projects (Christian Aid)
P4071G	EHAIA special projects (United Church of Canada)	19,255.78	19,255.78	D	D66	EHAIA special projects (United Church of Canada)
YP407	Ecumenical HIV and AIDS Initiative in Africa (EHAIA)	35,965.91	35,965.91	D	YD6	Ecumenical HIV and AIDS Initiative and Advocacy (EHAIA)
P408 EHAIA-YWCA-NORAD						
YP408	EHAIA - YWCA - NORAD	29,179.58	29,179.58	D	YD7	EHAIA - YWCA - NORAD
Total P4		595,254.58				
Programme 5 Education and Ecumenical Formation						
XXP5	Future long-service bonuses	(3,957.33)	(3,957.33)	EF	XXEF	Future long-service bonuses
P501 The Ecumenical Institute, Bossey						
<i>Ecumenical Institute scholarships</i>						
YP501S	Ecumenical Institute Scholarships Fund	435,159.41	435,159.41	EF	YEF2S	Ecumenical Institute Scholarships Fund
P501SI	Vinton Anderson Scholarship Fund	35,519.90	35,519.90	EF	F2S1	Vinton Anderson Scholarship Fund
P501S2	Eugene Carson Blake Scholarship Fund	163,516.41	163,516.41	EF	F2S2	Eugene Carson Blake Scholarship Fund
P501S3	Presbyterian Church (USA) Scholarship Fund	12,219.30	12,219.30	EF	F2S3	Presbyterian Church (USA) Scholarship Fund
P501S4	Orthodox programme fund	24,121.55	24,121.55	EF	F2S4	Orthodox programme fund

Restricted Funds Activities Closing Balances for the year ended 31 December 2013, as transferred to the new structure on 1 January 2014

Restricted Funds Activities Closing Balances for the year ended 31 December 2013		Transferred on 1 January 2014				
Activity No	Activity Name	Closing Balance	Opening balance	Prog/TP	Activity ref	Activity Name
Programme 5 Education and Ecumenical Formation (continued)						
P5021E	P502 Continuing ecumenical formation Specialized ministries ecumenical formation seminar	10,108.83	10,108.83	EF	F36	Ecumenical formation for specialised ministries
Total P5		676,688.07				
Restricted Funds Activities Closing Balances for the year ended 31 December 2013						
Programme 6 Inter-religious Dialogue and Cooperation						
XXP6	Future long-service bonuses	(741.86)	(741.86)	T4	XXT4	Future long-service bonuses
YYP6	Inter-religious dialogue and cooperation	34,827.74	34,827.74	T4	YYT4	Inter-religious dialogue and cooperation
Total P6		34,085.88				
Transferred on 1 January 2014						
CI Communication						
XXC1	Future long-service bonuses	(21,402.13)	(21,402.13)	C1	XXC1	Future long-service bonuses
C1012B	C101 Communication directorate Global communicators network	28,673.59	28,673.59	C1	C1012B	Global communicators network
Total C1		7,271.46				
Total WCC Programmes						
		2,816,325.89				
A1 WCC 10th Assembly						
YYA1	WCC 10th Assembly	117,686.48	117,686.48	A1	YYA1	WCC 10th Assembly
YY2A1	WCC 11th Assembly	100,000.00	100,000.00	A1	YY2A1	WCC 11th Assembly
Total WCC 10th Assembly		217,686.48				
Total Restricted Programme Funds						
		3,034,012.37	3,034,012.37			
Designated Programme Funds						
DPF001	Designated Programme Funds	533,955.55	533,955.55	X1	DPF001	Designated Programme Funds
Total Designated Programme Funds		533,955.55	533,955.55			

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.

In 2014, following the 10th Assembly, the Council introduced a new structure for its programmatic work. The appendix includes a schedule listing the closing balances at 31 December 2013 of activities under the former structure, and the relevant reference for the opening balance at 1 January 2014 of each activity under the new programmatic structure.

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 2014.

3. Consolidation

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

For reference, the section *Information on Consolidated Activities* lists respectively for the activities 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.

