

# World Council of Churches

## *Financial Report 2015*



**World Council  
of Churches**



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**Financial Report  
2015**

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

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## REPORT TO MEMBER CHURCHES ON THE 2015 FINANCIAL REPORT

We present with pleasure the financial report of the World Council of Churches for 2015, the second in the new cycle of work from 2014 to 2021. The 10<sup>th</sup> Assembly, Busan 2013, called the churches and ecumenical partners to join in a “pilgrimage of justice and peace.” For the period until the 11<sup>th</sup> Assembly, the Council’s strategic direction, in response to that call, is to move forward in pilgrimage together with member churches, ecumenical partners and people of goodwill, facilitating collaboration for justice and peace.

### Financial results 2015

In 2015, the World Council of Churches reported total income of CHF 25.6 million, total expenditure of CHF 25.9 million and, after exceptional credit transfers to funds of CHF 1 million, a net increase in funds and reserves of CHF 0.7 million. This result exceeded expectations, particularly in a difficult financial year; it also represented the second consecutive year of surplus. Reasons for the increase in funds and reserves compared to budget are set out below.

Contributions income, gratefully received, totaled CHF 18.6 million, exceeding the budget of CHF 18.3 million. Substantially as a result of the strengthening of the Swiss franc (as outlined below), contributions income decreased by CHF 1.8 million (8%) compared to a total of CHF 20.4 million in 2014. However, if contributions income received in 2015 had been recorded at the average exchange rates obtained in 2014, then CHF 20.1 million, or CHF 1.5 million more, would have been reported. Despite the decrease recorded in Swiss franc terms, contributions income in original currency remained relatively stable from 2014 to 2015.

### Strengthening of Swiss franc, and 2015 budget measures taken

In January 2015, the Swiss National Bank abandoned its policy of supporting the Euro, and the Swiss franc/Euro exchange rate decreased sharply, settling at 1.05, or 12% less than the budget rate of 1.2, at the end of the first quarter. Other currencies also weakened against the Swiss franc. With over 80% of budgeted contributions income to be received in affected currencies, the potential adverse impact for 2015 was estimated in March 2015 at CHF 2 million, or 10% of budgeted contributions income.

Measures were taken in the first quarter to reduce planned expenditure, including reduction of programme implementation costs by 10%, and the postponement of recruitments. The general secretary issued a revised budget for 2015 in April, adopted by executive committee in June 2015, with a total programme income target at CHF 18.6 million. Gratitude is expressed in particular to those partners who responded to an appeal at that time to help counteract the adverse currency impact; their response strengthened further the year’s programmatic work.

### Programmatic areas and transversal priorities: amended structure

*WCC Plans 2015* slightly adapted the operational structure introduced in 2014. The programmatic areas named *Unity* and *Mission* were merged; and the transversal priority named *Advocacy* was consolidated within *Public Witness*. The operational structure reflected in the Financial Report 2015 consists of the *General Secretariat* and *Communication*, together with four programmatic areas, namely, *Unity*, *Mission and Ecumenical Relations*; *Public Witness*; *Diakonia*; and *Ecumenical Formation*; and five transversal priorities. The income and expenditure for each of the operational areas are reported in Schedules V1 (a) and (b) to this report.

The financial results for the activities in each of the areas are detailed in a separate booklet, *Appendix to the Financial Report 2015*. The Appendix includes details of the transfer of closing fund balances from their former references to references under the adapted structure.

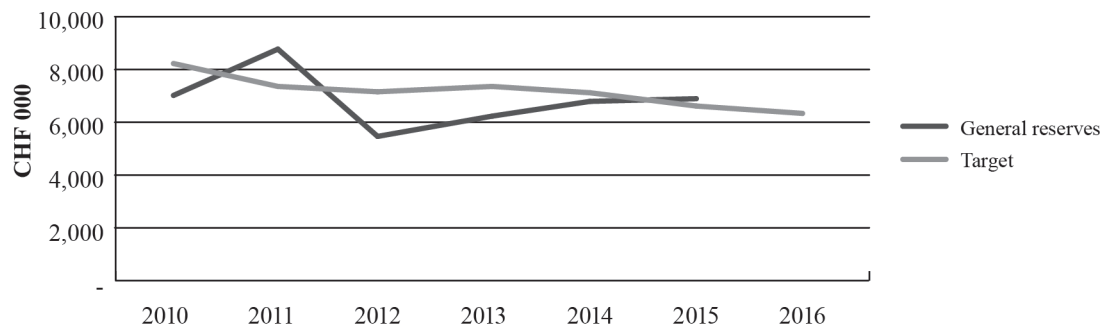
### General reserves

Although there is a continued challenge presented by the Council’s balance sheet as a result of the deficit fund of CHF 24 million arising from the extraordinary contribution to the WCC Retirement Fund in 2011,

a high level of liquidity was maintained in 2015. At 31 December 2015, the Council attained the target level for General reserves, set at 50% of staff costs. General reserves had been below target since 2012.

General reserves, reflecting assets available to the Council after meeting obligations and liabilities, and without recourse to land and buildings, closed at CHF 6.9 million (2014: CHF 6.9 million).

### General reserves and target



### Net increase in funds compared to budget 2015

Executive committee had approved a budget for 2015 with a reduction in funds and reserves of CHF 1.4 million. The Council's funds and reserves increased by CHF 0.7 million in 2015, or CHF 2.1 million higher than budget. The table below compares the original budgeted movements in fund categories with results reported for 2015 before transfers of funds to General reserves and other funds.

#### Programme Funds

Total programme funds closed CHF 1.3 million higher than budget. Reasons for the increase are varied, and include:

- unbudgeted contributions of CHF 0.2 million for the ecumenical initiative *Ecumenical Accompaniment Programme in Palestine and Israel*, for use in 2016;
- postponement of *Inter-religious dialogue and cooperation's* planned project work in Nigeria, with a balance carried forward almost CHF 0.2 million higher than planned;
- programme contributions and credit transfers to the *Bossey Scholarships Fund* almost CHF 0.2 million over budget;
- postponement of planned project work related to Indigenous Peoples, for which a balance CHF 0.1 million higher than budget is carried forward for use in 2016;
- contributions to *Diakonia scholarships* almost CHF 0.1 million over budget, while expenditure was slightly lower than budgeted; and
- postponement of project work in the ecumenical initiative *WCC-Ecumenical Advocacy Alliance*, formed and received in the Council in March 2015 from the network of the former association *Ecumenical Advocacy Alliance*; the full staff team was recruited only in August 2015, and the initiative carried forward a balance of CHF 0.1 million for use in 2016.

#### Unrestricted funds

Unrestricted funds closed CHF 0.7 million above budget. It had been budgeted that unrestricted contributions of CHF 3.8 million would be distributed to the programmatic areas and transversal priorities. However, principally as a result of two factors outlined below, only CHF 3 million of unrestricted contributions were applied to the programmatic areas, and the balance of CHF 0.8 million was therefore retained in unrestricted funds.

Firstly, in 2015, programmatic areas benefited unexpectedly from CHF 0.4 million received from the tax authorities as a VAT adjustment covering years 2010-2014, resulting from a tax inspection concluded in August 2015. The adjustment was recorded as a credit transfer to funds in 2015. Secondly, infrastructure charges for 2015 were almost CHF 0.4 million under budget, with increased cost efficiencies achieved particularly in IT and facility management.



**Net increase in funds 2015 compared to budget**

	Budget 2015	Actual 2015	Variance fav/(unfav)
	CHF 000	CHF 000	CHF 000
<b>Restricted Funds</b>			
Programme Funds	(881)	464	1,345
Restricted Endowment Funds	(53)	38	91
<b>(Decrease)/Increase in Restricted Funds</b>	<b>(934)</b>	<b>502</b>	<b>1,436</b>
<b>Unrestricted and Designated Funds</b>			
Designated Fund for Fixed Assets	(49)	(50)	(1)
Designated Fund for the Building Project	(362)	(327)	35
Unrestricted Funds: Bossey guest house	17	33	16
Unrestricted Funds: Other	(111)	584	695
<b>(Decrease)/Increase in Unrestricted &amp; Designated Funds</b>	<b>(505)</b>	<b>240</b>	<b>745</b>
<b>Total net (decrease)/increase in Funds</b>	<b>(1,439)</b>	<b>742</b>	<b>2,181</b>

**Decision of executive committee in March 2016, by electronic process**

In March 2016, following the recommendation of the general secretary, the executive committee approved a transfer in 2015 from General reserves to Programme funds of CHF 340,000, to be applied for priority areas and emerging needs in 2016. The transfer is reflected in the financial statements, as set out in Note 17.

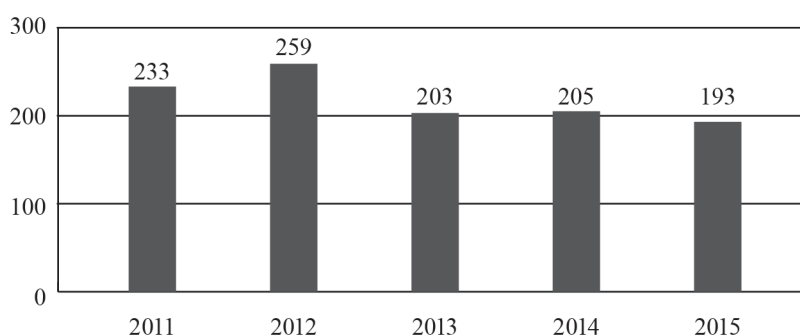
**Membership income**

Of the 345 churches registered as members at 31 December 2015, 193<sup>1</sup> (56%) paid a membership contribution in 2015 (2014: 205<sup>2</sup> members contributing).

A decline in the number of members contributing has occurred after 2012, the year prior to the 10<sup>th</sup> Assembly.

Following the appeal to 140 member churches to increase their contribution by at least 2%, 100 members responded in 2015 by increasing their 2014 contribution in original currency by an average of 19%, representing in total an increase of CHF 0.2 million.

**Member churches contributing  
2011-2015**



<sup>1</sup> The number of 345 member churches includes seven member churches which are themselves members of an eighth member church which makes a membership contribution on behalf of all. The number of contributing churches includes within its total those seven member churches.

<sup>2</sup> WCC Financial Report 2014 reported membership contributions from 206 churches. The pledged contribution from one church was however not received in 2015, and the number of contributing churches has accordingly been revised from 206 to 205.

Although the response to the appeal was encouraging, membership contributions in 2015 totaled CHF 3.8 million (2014: CHF 4.0 million). The weakened exchange rate of the Euro and other currencies had an adverse impact on the contribution value in Swiss francs, as described above.

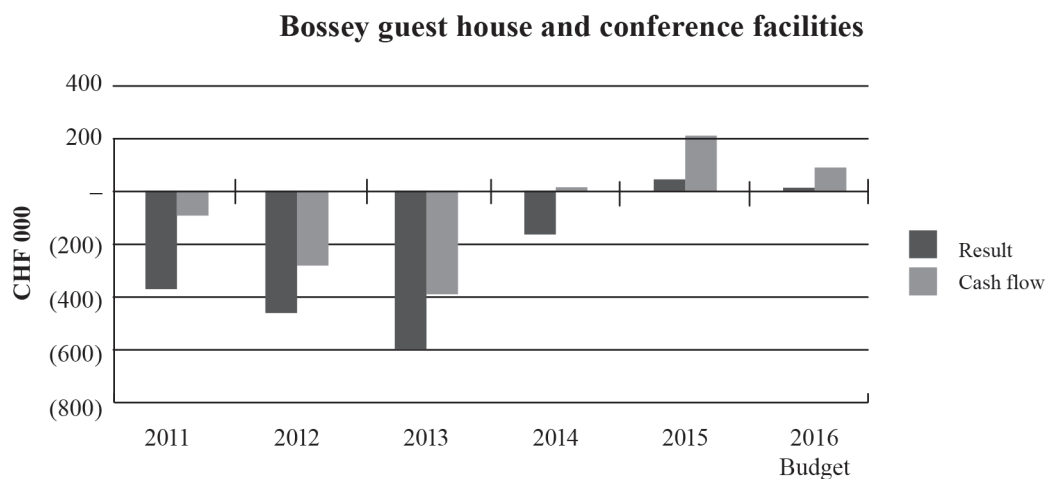
In February 2014, executive committee launched an enhanced membership contribution plan. An assessment of the results will be reviewed at central committee, 22-28 June 2016.

The Annual Summary of Contributions is included in this report, together with an additional Note on Membership Contributions.

### **Bossey guest house and conference centre**

In 2015, the Bossey guest house reported a net surplus of CHF 33,000, at budget, and more than CHF 0.6 million better than two years' before. The result rewards the focused initiatives to welcome new guests, while improving cost efficiency. The financial turnaround at the Bossey guest house is one of the most significant factors explaining the increase in the Council's unrestricted funds in 2015 compared to prior years, when deficits incurred were necessarily charged to unrestricted funds. A breakeven result is budgeted for 2016.

In 2011-2012, the Council invested CHF 7.1 million in the new guest house and conference facilities, CHF 6.3 million being financed by a loan, and CHF 0.8 million from the Council's own funds. The new conference halls and renovated barn were inaugurated in February 2012.



### **Capital expenditure**

Capital expenditure was kept to a minimum in 2015, totaling CHF 198,000, compared to the budget of CHF 477,000, and concerned principally replacement of necessary equipment at Bossey and at the Ecumenical Centre.

### **Liquidation of the WCC Retirement Fund**

The liquidation of the WCC Retirement Fund, which began in April 2012, has been formally concluded. In April 2016, the Geneva regulatory authority announced the removal of the WCC Retirement Fund from its register. As set out in Note 22 to the financial statements, the World Council of Churches is affiliated to the collective institution, *Profond*.

### **Green Village**

In October 2013, "Green Village," designed by the Geneva-based firm LRS Architectes Sàrl, was named unanimously as the winner of the architects' competition launched in June 2013 by the WCC

and its partner, Implenia, the leading Swiss development and construction company. Set in gardens with walkways and cycle paths, and with the new Ecumenical Centre in the centre, including the chapel and main building to be preserved and renovated, the “Green Village” project features office space primarily for international organizations in separate buildings, a hotel-residence and residential apartments.

The area development plan – the urban plan for the site, with building volumes, together with a traffic and environmental impact study – and an energy plan were submitted to the local Geneva authorities in November 2014. The timeline for the expected approval of the area development plan has now been extended to December 2016, from the initial scheduled date of January 2016. The first commercial transaction is scheduled to take place in 2017. The WCC aims to reimburse the loan of CHF 24 million which secured pensions, fund the construction of the new Ecumenical Centre for the future, and hold property which will generate a substantial annual contribution to support the WCC’s work.

### **Prospects for the future**

The *WCC Financial Strategy 2014-2017* includes a scenario with annual total programme income levels ranging from CHF 20.7 million in 2014 to CHF 19.1 million in 2017. With reference to the breadth of work entailed in meeting the objectives of the *WCC Strategic Plan 2014-2017*, the financial strategy states: “In 2016 (or earlier, should conditions arise) should projections suggest that total programme income might fall below CHF 19 million in 2017, executive committee reviews any required plans for sustainability, as presented by the general secretary.”

In 2014, total programme income was CHF 21 million, above the year’s strategic target. However, in 2015, in budget 2016, and in the tentative framework for 2017 now under consideration, programme income falls slightly under the CHF 19 million threshold. In 2016, plans have been slightly adapted and the balance between staff categories adjusted.

At the time of writing, it is not too soon to consider the financial scenario for the second four-year period, 2018-2021. During this next period, three factors will influence prospects. Firstly, as a result of focused efforts during 2014-2017, and in accordance with the Council’s strategic objectives, more member churches should be actively involved in planning and implementing programmatic work. If this approach succeeds, then for both member churches and ecumenical partners the relevance and impact of programmatic work will be strengthened, and the commitment of the fellowship steadily renewed. Secondly, further progress will be required with the implementation of the criteria for priority setting, because programmatic work will require continued focus over the coming years. Finally, discernment will be required in assessing the risks and opportunities inherent in the implementation of the Green Village project, as well as wisdom in decision-making with the Council’s development partner, in order to give shape to a new Ecumenical Centre, with enhanced financial prospects.

### **Appreciation**

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



*Elaine Dykes*  
Director of Finance



*Mark Johnson*  
Finance Manager

13 May 2016

## **Report of the statutory auditor to the executive committee and to the member churches of the World Council of Churches, Geneva**

### **Report of the statutory auditor on the consolidated financial statements**

As statutory auditor, we have audited the accompanying consolidated financial statements of the World Council of Churches, which comprise the balance sheet, income and expenditure account, statement of movements in funds and reserves, cash flow statement and notes, for the year ended 31 December 2015.

#### *Executive Committee's Responsibility*

The executive committee is responsible for the preparation of the consolidated financial statements in accordance with the requirements of Swiss law and the Council's Constitution and Rules, and in accordance with the Council's accounting policies. This responsibility includes designing, implementing and maintaining an internal control system relevant to the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error. The executive committee 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 consolidated financial statements based on our audit. We conducted our audit in accordance with Swiss law, Swiss Auditing Standards and International Standards on Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, 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 consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 consolidated financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### *Opinion*

In our opinion, the consolidated financial statements for the year ended 31 December 2015 comply with Swiss law, as well as with the Council's Constitution and Rules and the Council's accounting policies.

We further came to the conclusion that the Annual Summary of Contributions is fairly stated in all material respects in relation to the consolidated financial statements.

**Report on other legal requirements**

We confirm that we meet the legal requirements on licensing according to the Auditor Oversight Act (AOA) and independence (article 69b paragraph 3 CC in connection with article 728 CO) and that there are no circumstances incompatible with our independence.

In accordance with article 69b paragraph 3 CC in connection with article 728a paragraph 1 item 3 CO and Swiss Auditing Standard 890, we confirm that an internal control system exists which has been designed for the preparation of consolidated financial statements according to the instructions of the finance sub-committee, representing the executive committee.

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

PricewaterhouseCoopers SA



Philippe Tzaud  
*Audit expert*  
*Auditor in charge*



Julien Ménoret  
*Audit expert*

Geneva, 27 April 2016

**Schedule I Consolidated Balance Sheet**  
**As at 31 December 2015**  
*(Swiss Francs 000's)*

	Notes	2015	2014
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	12,986	12,044
Contributions receivable		567	846
Other receivables	4	1,014	1,090
Prepaid expenses		298	368
		<b>14,865</b>	<b>14,348</b>
<b>NON-CURRENT ASSETS</b>			
Investments	5	10,875	10,732
Land, property and equipment	6	39,934	41,404
		<b>50,809</b>	<b>52,136</b>
<b>TOTAL ASSETS</b>		<b>65,674</b>	<b>66,484</b>
<b>CURRENT LIABILITIES</b>			
Accounts payable	7	1,915	2,282
Deferred income	8	236	268
Interest bearing loans	9	7,070	2,752
		<b>9,221</b>	<b>5,302</b>
<b>NON-CURRENT LIABILITIES</b>			
Interest bearing loans	10	40,385	45,180
Deferred income	8	2,923	3,033
Provisions	22	393	959
		<b>43,701</b>	<b>49,172</b>
<b>FUNDS &amp; RESERVES</b>			
<b>Restricted funds</b>			
Programme funds	11	4,767	3,430
Restricted fund for fixed assets	12	1,592	1,592
Restricted endowment funds	13	8,951	8,913
		<b>15,310</b>	<b>13,935</b>
<b>Unrestricted &amp; designated funds</b>			
<i>Designated funds</i>			
Designated programme funds	14	283	533
Designated fund for fixed assets	12	11,964	12,847
Designated fund for building project	15	2,065	1,592
Deficit fund to be covered from development project	16	(23,770)	(23,770)
		<b>(9,458)</b>	<b>(8,798)</b>
<i>Unrestricted funds</i>			
General reserves	17	6,900	6,873
		<b>6,900</b>	<b>6,873</b>
<b>Total Unrestricted &amp; designated funds</b>		<b>(2,558)</b>	<b>(1,925)</b>
<b>TOTAL FUNDS &amp; RESERVES</b>		<b>12,752</b>	<b>12,010</b>
<b>TOTAL FUNDS &amp; RESERVES AND LIABILITIES</b>		<b>65,674</b>	<b>66,484</b>

**Schedule II Consolidated Income & Expenditure Account**  
**For the year ended 31 December 2015**  
*(Swiss Francs 000's)*

	Notes	Unrestricted & Designated Funds 2015	Unrestricted & Designated Funds 2014	Restricted Funds 2015	Restricted Funds 2014	Total Funds 2015	Total Funds 2014
<b>CONTRIBUTIONS INCOME</b>							
Membership & other unrestricted income		3,877	4,206	-	-	3,877	4,206
Programme contributions		-	-	14,766	16,158	14,766	16,158
		<b>3,877</b>	<b>4,206</b>	<b>14,766</b>	<b>16,158</b>	<b>18,643</b>	<b>20,364</b>
<b>OTHER INCOME</b>							
Financial income	18	73	53	338	1,089	411	1,142
Financial expense	18	(399)	(59)	(222)	(3)	(621)	(62)
Rental income and sales	19	6,693	6,594	60	29	6,753	6,623
Miscellaneous income	20	79	331	326	964	405	1,295
		<b>6,446</b>	<b>6,919</b>	<b>502</b>	<b>2,079</b>	<b>6,948</b>	<b>8,998</b>
Distribution of unrestricted income		(3,065)	(4,206)	3,065	4,206	-	-
		<b>7,258</b>	<b>6,919</b>	<b>18,333</b>	<b>22,443</b>	<b>25,591</b>	<b>29,362</b>
<b>TOTAL INCOME</b>							
<b>COST OF OPERATIONS</b>							
Direct programme costs: grants		-	-	993	1,449	993	1,449
Operating & other programme costs		3,595	3,653	5,521	6,210	9,116	9,863
Depreciation		1,478	1,510	190	296	1,668	1,806
Interest expense	18	765	776	62	62	827	838
Salaries	21	4,789	5,244	8,498	9,053	13,287	14,297
		<b>10,627</b>	<b>11,183</b>	<b>15,264</b>	<b>17,070</b>	<b>25,891</b>	<b>28,253</b>
<b>TOTAL COST OF OPERATIONS</b>							
Redistributed infrastructure costs	23	(2,560)	(3,206)	2,560	3,206	-	-
Guest house internal (sales)/charges	24	(578)	(587)	578	587	-	-
		<b>7,489</b>	<b>7,390</b>	<b>18,402</b>	<b>20,863</b>	<b>25,891</b>	<b>28,253</b>
<b>TOTAL COSTS BEFORE OPERATING TRANSFERS</b>							
<b>NET (DEFICIT)/SURPLUS BEFORE OPERATING TRANSFERS</b>		<b>(231)</b>	<b>(471)</b>	<b>(69)</b>	<b>1,580</b>	<b>(300)</b>	<b>1,109</b>
<b>OPERATING TRANSFERS</b>							
Transfers between funds	25	5	49	(5)	(49)	-	-
Transfers to/(from) funds	25	466	168	576	(26)	1,042	142
		<b>240</b>	<b>(254)</b>	<b>502</b>	<b>1,505</b>	<b>742</b>	<b>1,251</b>
<b>NET (DEFICIT)/SURPLUS FOR THE YEAR</b>							

**Schedule III Part I Consolidated Statement of Movements in Funds & Reserves**  
**For the year ended 31 December 2015, prior year comparatives**  
*(Swiss Francs 000's)*

	Restricted Funds			Unrestricted & Designated Funds						Total Funds & Reserves			
	Programme Funds	Fund for Fixed Assets	Endowment Funds	Total	Designated Programme Funds	Designated Fund for Fixed Assets	Unrestricted Operating Fund	Designated Fund for Building Project	Fund to be covered from Development Project	General Reserves	Total	Total	Total
<b>Opening Balance at 1 January 2014</b>	3,034	1,664	7,732	12,430	533	13,764	-	1,911	(24,000)	6,121	10,759	13,933	
<b>Net (deficit)/surplus before operating transfers</b>	406	-	1,174	1,580	-	(33)	(349)	(319)	230	-	1,109	(3,175)	
<b>Operating transfers:</b>													
Between Funds	(7)	(72)	30	(49)	-	-	49	-	-	-	49	-	
To/(from) funds	(3)	-	(23)	(26)	-	-	168	-	-	-	168	-	
<b>Net (deficit)/surplus before transfers to/(from) Reserves &amp; Funds</b>	396	(72)	1,181	1,505	-	(33)	(132)	(319)	230	-	(254)	(3,174)	
<b>Balance before transfers to/(from) Reserves &amp; Funds</b>	3,430	1,592	8,913	13,935	533	13,731	(132)	1,592	(23,770)	6,121	12,010	10,759	
<b>Transfers to/(from) Reserves &amp; Funds:</b>													
From General reserves to Operating fund	-	-	-	-	-	-	132	-	-	(132)	-	-	
From General reserves to Assembly fund	-	-	-	-	-	-	-	-	-	-	-	-	
From Designated fund for fixed assets to General reserves	-	-	-	-	-	(884)	-	-	-	884	-	-	
From General reserves to Designated fund for building project	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Closing balance at 31 December 2014</b>	3,430	1,592	8,913	13,935	533	12,847	-	1,592	(23,770)	6,873	12,010	10,759	



## Schedule III Part II Consolidated Statement of Movements in Funds & Reserves For the year ended 31 December 2015

(Swiss Francs 000's)

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

	Restricted Funds		Unrestricted & Designated Funds						Total Funds & Reserves			
	Programme Funds	Fund for Fixed Assets	Endowment Funds	Total	Designated Programme Funds	Designated Fund for Fixed Assets	Unrestricted Operating Fund	Designated Fund for Building Project	Fund to be covered from Development Project	General Reserves	Total	Total
	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2014
<b>Opening Balance at 1 January 2015</b>	3,430	1,592	8,913	13,935	533	12,847	-	1,592	(23,770)	6,873	12,010	10,759
<b>Net (deficit)/surplus before operating transfers</b>	(79)	-	10	(69)	-	(48)	144	(327)	-	-	(300)	1,109
<b>Operating transfers:</b>												
Between funds	(35)	-	30	(5)	-	-	5	-	-	-	5	-
To/(from) funds	578	-	(2)	576	-	(2)	468	-	-	466	1,042	142
<b>Net (deficit)/surplus before transfers to/(from) Reserves &amp; Funds</b>	464	-	38	502	-	(50)	617	(327)	-	240	742	1,251
<b>Transfers to/(from) Reserves &amp; Funds:</b>												
From Operating fund to General reserves	-	-	-	-	-	-	(584)	-	-	584	-	-
From Designated fund for fixed assets to General reserves	-	-	-	-	-	(833)	-	-	-	833	-	-
From Designated programme funds to Programme funds	250	-	-	250	(250)	-	-	-	-	(250)	-	-
From Operating fund to Programme funds	33	-	-	33	-	(33)	-	-	-	(33)	-	-
From General reserves to Assembly fund	250	-	-	250	-	-	-	-	-	(250)	-	-
From General reserves to Designated fund for building project	-	-	-	-	-	-	-	800	-	(800)	-	-
From General reserves to Programme funds	340	-	-	340	-	-	-	-	-	(340)	-	-
<b>Closing balance at 31 December 2015</b>	4,767	1,592	8,951	15,310	283	11,964	-	2,065	(23,770)	6,900	12,752	12,010

**Schedule IV Consolidated Cash Flow Statement**  
**For the year ended 31 December 2015**

(Swiss Francs 000's)

	2015	2014
<b>Net surplus for the year</b>	<b>742</b>	<b>1,251</b>
<b>Adjustments for non-cash items:</b>		
Depreciation	1,668	1,806
Unrealised and realised (gains)/losses on investments and unrealised foreign currency losses/(gains), net	179	(889)
<b>Other Operating adjustments:</b>		
Interest paid	828	838
Interest income received	(258)	(243)
<b>Movements in working capital and provisions</b>		
Prepaid expenses	70	4
Contributions receivable	279	192
Accounts receivable	76	151
Deferred income	(142)	(142)
Accounts payable	(367)	(1)
Provisions	(566)	24
<b>Net cash flow from operating and programme activities</b>	<b><u>2,509</u></b>	<b><u>2,991</u></b>
Purchase of Land, property and equipment	(198)	(251)
Interest received	258	243
Net proceeds from (purchase)/sale of investments	14	(627)
<b>Cash flow from investing activities</b>	<b><u>74</u></b>	<b><u>(635)</u></b>
Repayment of mortgage loans	(1,827)	(1,902)
Interest paid to third parties	(828)	(838)
Mortgage loans contracted	1,350	1,425
<b>Cash flow from financing activities</b>	<b><u>(1,305)</u></b>	<b><u>(1,315)</u></b>
Net increase/(decrease) in Cash and cash equivalents	1,278	1,041
Cash and cash equivalents at 1 January	12,044	10,948
Effect of exchange rate fluctuations on cash held	(336)	55
<b>Cash and cash equivalents at 31 December</b>	<b><u><u>12,986</u></u></b>	<b><u><u>12,044</u></u></b>

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 31 December 2015

### 1. Organisation

The World Council of Churches is a fellowship of 345 churches from around the world “which confess the Lord Jesus Christ as God and Saviour according to the scriptures and therefore seek to fulfil together their common calling to the glory of the one God, Father, Son and Holy Spirit.” It was founded in 1948 in response to a growing sense that a formal, international body constituted by the churches was needed to strengthen efforts to express the fundamental unity of Christians. Its members include churches from virtually every major Protestant tradition, nearly all self-governing Orthodox churches and a growing number of independent churches, especially in countries of the South. Its work primarily involves the unity of the churches and their common witness. Major education, health, justice and peace activities are a significant part of its mandate, as well as human rights advocacy and programmes in support of women and against racism and violence. Interpreting the reflections of the 10<sup>th</sup> Assembly, in 2015 the Council’s activities were carried out through the following programmatic areas:

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

In addition, programmatic activities were planned and conducted together with focus on the following themes, defined as *transversal priorities*: Relations with member churches, national councils of churches and related ecumenical organisations; Youth engagement in the ecumenical movement; Just community of women and men; Inter-religious dialogue and cooperation; and Spiritual life.

Programmatic teams were supported by the Communication team and the following support service teams: Planning, monitoring, evaluation and reporting (PMER), Income monitoring and development, IT and facility services, Human resources, and Finance. With its headquarters in Geneva, Switzerland, and with 125 staff (2014: 121 staff), the Council is recognised under Swiss law as an international, non-governmental, non-profit organisation. The Council is exempt from Swiss corporate taxation.

### 2. Accounting policies

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

#### (i) Basis of preparation

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

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

The accounting policies are consistent with those applied by the Council for the year ended 31 December 2014.

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

(ii) *Basis of consolidation*

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

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

In 2015, there was one subsidiary. In accordance with its constitution, the executive board reports through its executive secretary to the relevant programme of the Council.

*Ecumenical Disability Advocates Network, Kenya*

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

In 2015, there were seven representative offices. None had formal legal registration within the country of operations.

*Ecumenical United Nations Office (Ecumenical UNO), USA*

Ecumenical UNO is located at the UN headquarters in New York, where under a fiscal agency and service agreement, the General Board of Global Ministries of The United Methodist Church acted as custodian.

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

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

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

In 2015, the representative office of the WCC-EHAIA theology consultant, Togo, was merged with the WCC-EHAIA Western Region Co-ordination Office, Togo; and the representative office of the WCC-EHAIA theology consultant, Zimbabwe, was merged with the Southern Regional Co-ordination Office, Zimbabwe. In 2015, WCC-EHAIA operated in the following locations. For each office, except in Zimbabwe, a locally registered non-governmental organization acts as custodian.

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

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

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

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

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

(iii) *Recognition of contributions and membership income*

Contributions from donors are recognised in the financial statements when they have been received or confirmed in writing by pledges and when there is reasonable assurance that they will be received. Contributions which carry donor imposed restrictions are ascribed either to a programme, where the purpose of the contribution is consistent with the objectives of the programme as a whole, or to a project within that programme, or to one or several activities within a project.

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

Donations in kind (of fixed assets, for example) are recognised at fair value at the date of donation.

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

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

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

*(v) Recognition of expenditure*

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

*(vi) Foreign currency*

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

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

*(vii) Investments*

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

A financial instrument is classified at fair value through profit and loss if it is designated as such upon initial recognition. Financial instruments are designated at fair value through profit or loss if the Council manages such investments and makes purchase and sale decisions based on their fair value. Upon initial recognition, these instruments are recognised at fair value and attributable transaction costs are recognised in the statement of income and expenditure when incurred. Gains and losses arising from subsequent changes in fair value are recognised in the statement of income and expenditure.

Investments are recognised or derecognised by the Council at the date it commits to purchase or sell the investments.

The fair value of listed investments is their quoted bid price at the balance sheet date. The fair value of unlisted investments is determined by valuation techniques applied consistently on an annual basis.

Investment income consists principally of interest and dividends, and net realised and unrealised gains on changes in fair value. Interest income is recognised on an accruals basis, taking into account the effective yield on the asset. Dividend income is recognised in the period in which the dividend is

declared. As the Council's investments are managed externally on a portfolio basis, all investment income is disclosed net in the statement of income and expenditure, within financial income/(expense). Investments held derive principally from restricted or designated income, and the terms of the restrictions and designations require in general that investment income be used to finance operations. Consequently net financial income/(expense) is treated as operating income.

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

*(viii) Land, property and equipment*

Land, property and equipment are stated at historic cost, or, in the case of donated assets, at the fair market value when donated, and are depreciated on a straight line basis over their useful lives. The useful life of a building is estimated at 50 years; of building installations 20 or 25 years, of hotel and catering installations, ten years; of furniture and equipment, five years; and of computer equipment, three years. Borrowing costs relating to the construction of buildings and equipment are capitalised and included in the cost of the assets concerned and depreciated over the useful life of the respective asset. When parts of an item of land, buildings and equipment have different useful lives, they are accounted for as separate items.

*(ix) Employee benefits*

*Pension plan*

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

*Service bonus*

Until 1 October 2015, when the benefit was withdrawn from the Staff Regulations, the Council's obligation in respect of long-term service benefits, other than pension plans, was the amount of future benefits that employees had earned in return for their service in the current and prior periods. Long-term service benefits equivalent to two months' of basic salary were payable to staff members leaving the Council if they had at least 20 years' service and were 50 years old or over when they left.

Until 1 October 2015, the obligation was calculated by providing for all fully vested benefits, and for all which might have become fully vested within the following five years.

*(x) Fair value*

The fair value of investments is reported in Note 4 to the financial statements. The fair value of cash, overdrafts, other financial assets and accounts payable are not materially different from the carrying amounts.

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

*(xi) Cash and cash equivalents*

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

*(xii) Accounts receivable*

Accounts receivable are stated at cost less impairment losses.

*(xiii) Accounts payable*

Accounts payable are stated at cost.

*(xiv) Interest bearing loans and borrowings*

Interest bearing loans and borrowings are recognised initially at fair value, less attributable transaction costs. Subsequent to initial recognition, interest bearing loans and borrowings are stated at amortised cost with any difference between cost and redemption value being recognised in the statement of income and expenditure over the period of the borrowings on an effective interest basis.

*(xv) Impairment*

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

*(xvi) Use of estimates*

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

Management has carefully considered the development, selection and disclosure of the Council's critical accounting policies and estimates and the application of these policies and estimates. The most critical judgments and estimates made relate to the assessment of provisions, in particular concerning the pension fund scheme; the reasonable assurance regarding contributions and membership income receivable and the probability assumptions underlying recognition of service bonus obligations.

### 3. Cash and cash equivalents

	2015	2014
	CHF 000	CHF 000
Bank balances	12,677	6,129
Call deposits and short-term instruments	291	5,890
Cash	18	25
	<b>12,986</b>	<b>12,044</b>

### 4. Other receivables

	2015	2014
	CHF 000	CHF 000
Tenants, including ecumenical organisations	284	363
Social charges and other payroll related receivables	234	48
Bossey guest house invoices	155	132
Ecumenical Trust	101	90
Ecumenical host organisations	98	239
Other	142	218
	<b>1,014</b>	<b>1,090</b>



## 5. Investments

	2015	2014
	CHF 000	CHF 000
Non-current Investments		
Debt securities	5,824	5,664
Equity securities	5,051	5,068
	<b>10,875</b>	<b>10,732</b>

Non-current investments are long-term investments, intended to be held for more than one year. Investments classified as Current investments in 2014 have been reclassified in the comparative above as Non-current asset investments.

Equity securities include CHF 2,357,000 (2014: CHF 2,355,000) managed on the Council's behalf by the Ecumenical Trust, a not-for-profit organisation under section 501 (c) (3) of the US Internal Revenue Code. The assets managed by the Ecumenical Trust are quoted and held in the New Covenant Growth Fund and the New Covenant Balanced Growth Fund.

Non-current investments held in debt securities include CHF 518,000 (2014: CHF 576,000) invested in Oikocredit. This investment is the only investment held that is not quoted. Its fair value, evidenced by recent transactions, has been determined based on the buy-back value stipulated in Oikocredit's articles of association.

## 6. Land, property and equipment

	Freehold Land	Ecumenical Centre	Château de Bossey	Staff Residence	Furniture & Equipment	Total
	CHF 000	CHF 000	CHF 000	CHF 000	CHF 000	CHF 000
<i>Cost:</i>						
At 1 January 2015	4,198	34,659	22,348	14,030	16,031	91,266
Additions	-	96	93	-	9	198
At 31 December 2015	4,198	34,755	22,441	14,030	16,040	91,464
<i>Accumulated Depreciation:</i>						
At 1 January 2015	-	22,594	6,367	5,727	15,174	49,862
Charge for the year	-	626	569	281	192	1,668
At 31 December 2015	-	23,220	6,936	6,008	15,366	51,530
<i>Net Book Value:</i>						
At 31 December 2015	4,198	11,535	15,505	8,022	674	39,934
At 31 December 2014	4,198	12,065	15,981	8,303	857	41,404

An architectural survey dated 6 February 2012 estimated the intrinsic value of the Ecumenical Centre estate at CHF 66,435,000. An architectural survey of the Château de Bossey dated 25 March 1999 estimated the intrinsic value of the estate at CHF 18,780,000. Since that date, investment for renovation from 2009-2012 included CHF 7,298,000, principally for the development of a conference centre. An architectural survey of the staff residence building dated 16 February 2006 estimated the intrinsic value of that building at CHF 12,794,000.



The net book value of land, buildings and equipment includes CHF 3,106,000 (2014: CHF 3,106,000) recorded as donated land and buildings. In 2015, no depreciation was recorded in the Restricted fund for fixed assets related to donated buildings (2014: CHF 72,000).

The insurance value of the staff residential development is CHF 16,044,900, of the Ecumenical Centre including installations, CHF 64,160,000 and of the Château de Bossey and other buildings and their contents on the estate at Bossey, CHF 26,280,000. Mortgage loans and credit lines secured against the land and buildings are detailed at Notes 9 and 10.

## 7. Accounts payable

	2015	2014
	CHF 000	CHF 000
Accrued expenses	829	659
General suppliers payable	327	453
Payroll related payables	239	315
Ecumenical organisations	270	280
Other accounts payable	250	575
	<b>1,915</b>	<b>2,282</b>

## 8. Deferred income

	2015	2014
	CHF 000	CHF 000
Current deferred income	<b>236</b>	<b>268</b>
Non-current deferred income	<b>2,923</b>	<b>3,033</b>

Current deferred income represents principally membership and contributions income received relating to future periods.

Non-Current Deferred Income represents grants received for the renovation of buildings, including CHF 1,122,000 (2014: CHF 1,156,000) being the amortized balance of a grant of CHF 1,700,000 received in 1999 from the Canton of Geneva for the Ecumenical Centre, and CHF 538,000 (2014: CHF 544,000) being the amortized balance of various other grants received for the renovation of the Château de Bossey.

## 9. Current interest bearing loans

Current interest bearing loans are loans payable within one year and include current maturities related to mortgage loans described in Note 10.

	2015	2014
	CHF 000	CHF 000
Current maturities related to mortgage loans:		
Mortgage loan on Staff Residential Building	4,720	127
Mortgage loan on Château de Bossey	2,250	250
Mortgage loan on Ecumenical Centre	100	2,375
	<b>7,070</b>	<b>2,752</b>

### 10. Non-current interest bearing loans

Non-current interest bearing loans total CHF 40,385,000 as at 31 December 2015 (2014: CHF 45,180,000). They are secured on property as follows:

	2015	2014
	CHF 000	CHF 000
Secured on:		
Staff residential building	10,080	10,207
Château de Bossey	11,100	11,350
Ecumenical Centre	26,275	26,375
	<b>47,455</b>	<b>47,932</b>
Less current maturities:	(7,070)	(2,752)
	<b>40,385</b>	<b>45,180</b>

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

Loan secured on:	CHF 000	Issued	Duration	Fixed Rate
Staff residential bldg	5,360	30.08.11	10 years	2.54%
Staff residential bldg	5,227	30.08.11	5 years	1.74%
Château de Bossey	2,000	29.07.10	10 years	2.7%
Château de Bossey	2,000	29.07.11	5 years	2.1%
Château de Bossey	2,300	30.03.12	6 years	1.9%
Château de Bossey	2,000	30.03.12	5 years	1.75%
Château de Bossey	2,000	29.07.13	5 years	2.05%
Château de Bossey	1,175	01.04.14	2 years	1.45%
Ecumenical Centre	700	31.12.05	10 years	3.6%
Ecumenical Centre	24,000	30.03.12	5 years	1.3%
Ecumenical Centre	250	01.04.14	1.75 years	1.1275%
Ecumenical Centre	1,350	01.12.15	5 years	1.45%

Loans of CHF 950,000 maturing on 31 December 2015 were reimbursed at that date. On 1 January 2016, a loan of CHF 950,000, maturing on 31 December 2020 was issued, with annual interest at a fixed rate of 1.21%.

The loans are repayable as follows:

	2015	2014
	CHF 000	CHF 000
Within:		
One Year	7,070	2,752
Two to five years	34,200	37,820
More than five years	6,185	7,360
	<b>47,455</b>	<b>47,932</b>
Less:		
Current Maturities	(7,070)	(2,752)
	<b>40,385</b>	<b>45,180</b>

The mortgage loan of CHF 24,000,000 issued on 30 March 2012 funded an extraordinary contribution to the WCC Retirement Fund, recognized as an extraordinary charge in 2011.

## 11. Programme funds

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

Programme funds include total debit balances of CHF 15,000, which are to be covered from contributions to be received in 2016.

Programme	Activity Ref	2015
		CHF 000
W	W33CH	6
W	W33FI	1
W	W33GB	2
D	D77	6
		<b>15</b>

In 2014, Programme funds included debit balances of CHF 67,000, principally for service bonus obligations which were expected to be covered by future income in the short to medium term. Following a change in Staff Regulations, withdrawing the service bonus benefit with effect from 1 October 2015, the obligations were derecognised.

## 12. Restricted fund for fixed assets and Designated fund for fixed assets

### *Restricted fund for fixed assets*

The Restricted fund for fixed assets represents principally the value of donated land and buildings, net of accumulated depreciation. The Restricted category reflects the fact that the fund does not represent an investment made by the Council, but rather a donation with the specific purpose of founding the Ecumenical Centre.

In 2015, there was no movement on the Restricted fund for fixed assets, as set out in Schedule V (2014: decrease of CHF 72,000, representing the depreciation of the donated buildings).

### *Designated fund for fixed assets*

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

	2015	2014
	CHF 000	CHF 000
Total Land, property and equipment	39,934	41,404
Less Long-term loans, proceeds for buildings	(16,385)	(21,180)
Less Short-term loans	(7,070)	(2,752)
Less Long-term deferred income	(2,923)	(3,033)
Less Restricted fund for fixed assets	(1,592)	(1,592)
Designated fund for fixed assets	<b>11,964</b>	<b>12,847</b>

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

### 13. Endowment Funds

	2015	2014
	CHF 000	CHF 000
<b>Restricted Endowment Funds</b>		
Specific endowments	6,594	6,558
Funds held by the Ecumenical Trust	2,357	2,355
<b>Total Restricted endowment funds</b>	<b>8,951</b>	<b>8,913</b>

Movements on the Restricted endowment funds are set out in Schedule V.

#### *Specific endowments*

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

#### *General endowments*

General endowments are legacies or gifts for use at the general discretion of the Council. Such endowment gifts may be invested, and the derived income is then at the general disposition of the Council. Such general endowments may also be released. In 2015, no General endowments were held (2014: none).

#### *Additions to endowments*

Additions to Endowments are recorded as Miscellaneous income to the Restricted Fund. There was an addition of CHF 24,000 to Restricted endowments in 2014 (2014: CHF 535,000).

#### *Transfers to endowments*

Net operating transfers to Restricted Endowment Funds totaled CHF 28,000 (2014: CHF 7,000).

#### *Release of endowments*

In 2015, no endowments were released (2014: none).

#### *Adjustment on revaluation*

Based on the value of the original legacy or gift amounts, the Restricted endowment funds are adjusted annually to reflect changes in the value of related non-current asset investments. In 2015, the adjustments, recorded in Financial income and Financial expense, resulted in a decrease of CHF 14,000 in the Restricted endowment funds (2014: increase of CHF 639,000).

#### *Distributions*

Income from the Specific endowments may be credited directly to the Programme funds in accordance with the relevant conditions of the gift. In 2015, a distribution of CHF 59,000 was made from Specific endowments (2014: CHF 328,000), and CHF 90,000 (2014: CHF 90,000) was distributed from the Funds held by the Ecumenical Trust.

#### *Funds held by the Ecumenical Trust*

Funds held by the Ecumenical Trust totaling CHF 2,357,000 (2014: CHF 2,355,000) reflect endowment assets managed for the Council by the Ecumenical Trust, as described in Note 4 above.

#### 14. Designated programme funds

Designated programme funds total CHF 283,955 (2014: CHF 533,955). The Designated programme funds are special programme reserves held at the discretion of the Council, and derived from the Council's own designation of its unrestricted funds. The Council may determine the timing of the disbursement of such reserves.

In June 2015, the executive committee authorized the transfer of CHF 250,000 from the Designated programme funds to the Programme funds, to be applied towards the costs of central committee in 2016.

The Designated Programme Funds are listed in the separate Activities Appendix to the Financial Statements.

#### 15. Designated fund for building project

The Designated fund for the building project reflects funds designated by the Council to cover the interest costs, financial expenses and professional fees during the five year period of the Ecumenical Centre building development project.

Executive committee determined in March 2013 that a transfer of CHF 3,100,000 be made from the General reserves to a Designated fund for building project in 2012. In November 2015, executive committee determined that in 2015, a further transfer of CHF 800,000 be made to the fund from the General reserves.

#### 16. Deficit fund to be covered from development project

The Designated deficit Fund to be covered from development project records a debit balance of CHF 23,770,000.

	2015	2014
	CHF 000	CHF 000
Deficit fund to be covered from Development Project	23,770	24,000
Miscellaneous income: WCC Retirement Fund in liquidation	-	(230)
<b>Deficit fund to be covered from Development Project</b>	<b>23,770</b>	<b>23,700</b>

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

In 2014, in order to complete its liquidation, and with the agreement of the Geneva cantonal pension fund regulatory authority, the WCC Retirement Fund in liquidation returned CHF 230,000 to the WCC, recognised as miscellaneous income to the Deficit fund to be covered from the development project (see also Note 30, Contingent liability).

The extraordinary contribution was financed by a mortgage loan which is to be repaid by the realisation of a building development project. The Deficit fund to be covered from development project therefore reflects the balance due to Funds and Reserves on the net proceeds resulting from a building development project on plot 1270, the Ecumenical Centre estate in Grand-Saconnex. The project is expected to be realised within two to four years.

## 17. General reserves

In accordance with the Funds and Reserves Policy approved by the Central Committee in July 2014, General reserves are defined as those funds available to the Council after meeting its obligations and commitments, without realizing fixed assets.

Central Committee set the General reserves target at six months' salary costs. The target level for 2015 was thus CHF 6,643,000.

An analysis of the movements on General Reserves follows:

	General Reserves
	CHF 000s
Balance at 1 January 2015	6,873
Transferred:	
From Unrestricted operating funds	584
From Designated fund for fixed assets	833
Transferred out: decision November 2015	
To Assembly fund	(250)
To Designated fund for building project	(800)
Transferred out: decision March 2016	
To Programme funds	(340)
Balance at 31 December 2015	<b>6,900</b>

Transfers were made to the Assembly fund and the Designated fund for the building project in accordance with decisions of executive committee at its meeting in November 2015.

A transfer of CHF 340,000 to the *Fund for priority areas* (G1011D) in the Programme funds was made in accordance with the decision of executive committee by electronic communication in March 2016. In accordance with the decision, the fund is to be applied for priority areas, or for urgent response to issues that demand WCC intervention. A plan for the fund is to be prepared in 2016, and a progress report shared at executive committee in June 2016.

## 18. Financial income and financial expense

### *Financial income*

	2015	2014
	CHF 000	CHF 000
<b>Investment portfolio income</b>		
<i>Non-current asset investments</i>		
Interest income	257	241
Realised gain on investments	3	41
Unrealised gain on investments	94	827
<b>Other interest income</b>	1	2
<b>Other foreign exchange gains</b>		
Realised gains	47	-
Unrealized gains	9	31
<b>Total Financial Income</b>	<b>411</b>	<b>1,142</b>

*Financial expense*

	2015	2014
	CHF 000	CHF 000
<b>Investment portfolio losses</b>		
<i>Non-current asset investments</i>		
Realised losses on investments	(38)	(10)
Unrealised losses on investments	(209)	-
<b>Other foreign exchange losses</b>		
Realised losses	(336)	(52)
Unrealised losses	(38)	-
<b>Total financial expense</b>	<b>(621)</b>	<b>(62)</b>

Investment portfolio income and losses for the prior year, classified in 2014 as *Investment portfolio income/(losses)*: *Current asset investments* have been reclassified above within income or losses derived from *Non-current asset investments*.

*Interest expense*

Interest expense, reported within Cost of operations, totaled CHF 827,000 (2014: CHF 838,000).

**19. Rental income and sales**

Rental income and sales of CHF 6,753,000 (2014: CHF 6,623,000) includes rental income from guest house receipts at Bossey, the staff residential building, rental of offices at the Ecumenical Centre, rental income on sub-letting of apartments and book sales.

**20. Miscellaneous income**

Miscellaneous income of CHF 405,000 (2014: CHF 1,295,000) includes deferred income recognized as income during the useful life of the assets concerned, reimbursement of travel and other expenses and royalties on journal sales. In 2014, miscellaneous income included the receipt of funds constituting an endowment; and funds returned by the *WCC Retirement Fund in liquidation*.

**21. Salaries and related charges***Salaries and related charges*

Salaries and related charges were:

	2015	2014
	CHF 000	CHF 000
Gross Salaries	10,920	11,340
Social Charges	1,053	1,102
Pension Expense	1,138	1,613
Other Personnel Costs	176	242
	<b>13,287</b>	<b>14,297</b>

There were 125 employees at 31 December 2015 (2014: 121). There were 117 full-time equivalent staff during 2015 (2014: 119 full-time equivalents). Pension expense details are set out in Note 22 below.



### *Compensation of key management personnel*

In 2015, key management personnel are defined by the WCC as the general secretary, the deputy general secretary, the associate general secretary for unity, mission and ecumenical relations, the associate general secretary for public witness and diakonia, the associate general secretary for ecumenical formation, the director of communication and the director of finance (2014: the general secretary, the deputy general secretary, the associate general secretary for unity and mission, the associate general secretary for public witness and diakonia, the associate general secretary for ecumenical formation, the director of communication and the director of finance). Their compensation was as follows:

	2015	2014
	CHF 000	CHF 000
Salaries and other short term benefits	1,108	1,130
Post-employment benefits	170	213
	<b>1,278</b>	<b>1,343</b>

## **22. Employee benefits**

### *Pension plan*

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

In 2011 the Council, together with certain other ecumenical organizations, participated in a pension plan operated by the Retirement Fund of the World Council of Churches. WCC's affiliation to *Profond* and the transfer of the assets and liabilities of the Retirement Fund of the World Council of Churches to *Profond* was effected as of 31 March 2012 with retroactive effect as of 1 January 2012, following an extraordinary contribution of CHF 24,000,000 made by the Council to the Retirement Fund of the World Council of Churches. The Retirement Fund of the World Council of Churches is in liquidation.

The Council's contributions paid to *Profond* in 2015 were CHF 1,129,000 (2014: CHF 1,587,000).

### *Service bonus*

The long-term service benefit, for which a provision of CHF 416,000 was held at 31 December 2014, was withdrawn from Staff Regulations with effect from 1 October 2015. The provision was released with credit to the relevant Funds in which charges had been recognised.

### *Vacation accrual*

A vacation accrual of CHF 393,000 (2014: CHF 543,000) has been included in long term provisions, representing the cost of employees' untaken vacation at the year end.

## **23. Redistributed infrastructure costs**

Salary costs of programme staff were charged directly to the projects within each programmatic area or transversal priority to which the staff were assigned, and in which it was confirmed their time was actually allocated in 2015. The allocation basis was validated during forecasting and at the financial year end by the responsible associate general secretary or director, who approved the monthly estimated time allocation reports for their respective staff.

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



**(i) Redistributed general programme costs***Definition of general programme costs*

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

*General programme costs allocation method*

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

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

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

The costs for distribution were the Operating costs of the support service teams, as recorded in the cost centres Income Monitoring and Development, Facility Services, Human Resources, Finance, Computer Information Services and Planning, Monitoring, Evaluation and Reporting (PMER), less Rental income and sales and Miscellaneous income credited to those cost centres. The income and expenditure of the six support service cost centres is set out in Schedule VIII.

*Infrastructure cost allocation method*

The *Infrastructure Costs* of CHF 2,560,000 (2014: CHF 3,278,000) for redistribution were allocated to the programmatic areas and transversal priorities.

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

**Redistributed infrastructure costs**

	Redistributed Costs 2015	Redistributed Costs 2014
	CHF 000	CHF 000
<b>Infrastructure costs</b>		
Cost of operations	6,145	6,759
Rental & sales income and Misc income	(3,472)	(3,524)
Net operating transfers	(113)	(29)
<b>Net infrastructure costs</b>	<b>2,560</b>	<b>3,206</b>
Depreciation restricted fund for fixed assets	-	72
<b>Total distributed Infrastructure costs</b>	<b>2,560</b>	<b>3,278</b>
<b>Distribution of costs to/(from) Funds</b>		
Distributed from Unrestricted operating funds	(2,560)	(3,206)
Redistributed to Restricted programme funds	2,560	3,278
Distributed from Restricted fund for fixed assets	-	(72)
<b>Net charge to Restricted funds</b>	<b>2,560</b>	<b>3,206</b>

## 24. Guest house internal (sales)/charges

Guest house internal (sales)/charges of CHF 578,000 reflect the credits to the Guest House on provision of meals and accommodation for programme activities (2014: CHF 587,000). The internal sales include CHF 405,000 of charges to the programmatic area Ecumenical Formation, principally for students' board and lodging (2014: CHF 448,000).

## 25. Transfers and distributions

### (i) Distribution of unrestricted income

The distribution of unrestricted income, recorded in the Income & Expenditure account, represents the immediate assignment, upon receipt, of membership and other unrestricted income to restricted funds, principally programmes, whose activities might otherwise remain partially unfunded.

### (ii) Operating transfers between funds

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

### (iii) Operating transfers to/(from) funds

Operating transfers to/(from) funds include recognition of reimbursements due to donors and adjustment of provisions.

In 2015, there were significant operating transfers to fund, including transfers to fund from current assets, crediting funds and recognizing receivables, as separately disclosed below.

Operating transfers to/(from) fund:

	2015	2014
	CHF 000	CHF 000
<i>Transfers to fund from current liabilities and provisions</i>		
Service bonus provision	435	-
Vacation accrual	150	24
Other transfers from current liabilities	18	2
	<b>603</b>	<b>26</b>
<i>Transfers from fund to current liabilities</i>		
Funds to be reimbursed to donors	(127)	(3)
Other transfers to current liabilities	(3)	-
	<b>(130)</b>	<b>(3)</b>
<i>Transfers to fund from current assets</i>		
VAT recoverable	439	-
Due from ecumenical organisation	130	119
	<b>569</b>	<b>119</b>
<b>Total Operating transfers to/(from) fund</b>	<b>1,042</b>	<b>142</b>

### *Transfers to fund from current liabilities and provisions*

In 2015, the withdrawal of the service bonus benefit from Staff Regulations, with effect from 1 October, resulted in an Operating transfer from provisions to funds, totaling CHF 435,000. In addition, the vacation accrual, recorded in provisions, was reduced by CHF 150,000. Charges were released in each case to the Programme or support service fund concerned.

*Transfers to fund from current assets*

VAT recoverable of CHF 439,000 was recognised, following a VAT inspection for the period 2010-2013, and a subsequent VAT claim related to 2014. The receivables arose principally from adjustments to the rates applied in calculating the amount of input VAT recoverable.

*(iv) Transfers*

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

**26. Financial instruments***Foreign currency risk*

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

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

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

		2015	2014
		CHF 000	CHF 000
Prepaid expenses	US Dollar	48	47
	Euro	18	2
Accounts receivable	Euro	175	499
	US Dollar	327	355
	British Pound	48	59
	Norwegian Krone	45	-
	Swedish Krona	11	-
	Canadian Dollar	14	-
Accounts payable	US Dollar	349	241
Cash and cash equivalents	Euro	829	1,754
	US Dollar	1,039	696
	Canadian Dollar	340	108
	British Pound	527	234
	Swedish Krona	1	11
	Norwegian Krone	122	-
Non-current investments	US Dollar	2,448	3,459
	Euro	671	434

*Interest rate risk*

The Council is exposed to interest rate risks on mortgage and short-term loans as described in Notes 8 and 9 to the financial statements. The Council does not hedge or enter into financial instruments as regards its exposure to interest rate risks.

### *Credit risk*

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

Investments are monitored by the Finance Committee and are executed to comply with the Council's Investment Objectives and Policy. The Council's investment policy requires that only readily marketable bonds and shares be used for investment and that derivatives are not used for speculative purposes.

At the balance sheet date there were no significant concentrations of credit risk, with the exception of the Council's investments through the Ecumenical Trust in New Covenant Funds (Note 4). The maximum exposure to credit risk is represented by the carrying amount of each financial asset in the balance sheet, principally accounts receivable, investments and cash.

### *Derivatives*

The Council did not have any derivative instruments as of 31 December 2015 (2014:None).

### *Fair value*

The fair value of financial instruments held at 31 December 2015 does not differ from their carrying amounts shown in the balance sheet.

## **27. Commitments**

As at 31 December 2015, there were no contractual commitments outstanding (2014: none).

## **28. Related parties**

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

Other than programme contributions and membership income received, and programme costs incurred in the normal course of operations, there were no related party transactions for the year to 31 December 2015 (2014: None).

## **29. Subsequent events**

There were no events occurring subsequent to 31 December 2015 and prior to authorisation of the consolidated financial statements that would require modification of or disclosure in the financial statements.

## **30. Contingent liability**

Since there is significant uncertainty as to the necessity to make payment, the following contingent liability is disclosed, but is not recognised as a liability. The maximum potential exposure is CHF 230,000.

The trustee of the Bernard L. Madoff Investment Securities LLC (BLMIS) has opened judicial proceedings against several banks, including a Swiss bank at which the *WCC Retirement Fund in liquidation* (WCC RF) held an account, to which the WCC RF had credited sale proceeds of CHF 230,000 of a relevant BLMIS fund, during the period relevant to the litigation. Given that the Swiss bank has required that the value remain held at the bank until conclusion of the judicial proceedings, and that, in 2014, the WCC RF credited CHF 230,000 to the WCC renouncing any claim it might have over that value, and also in order to facilitate the liquidation of the WCC RF, the WCC guaranteed to the bank to cover to the limit of CHF 230,000 any claim arising from the judicial proceedings.

## **31. Approval and authorisation for issue**

The consolidated financial statements were approved and authorised for issue by the leadership of the finance sub-committee on 26 April 2016.

**Schedule V Restricted Funds**  
**For the year ended 31 December 2015**  
*(Swiss Francs 000's)*

	Total Programmatic areas 2015	Total Transversal priorities 2015	Assembly Fund 2015	Ecumenical Research Centre 2015	Total Programme Funds 2015	Total Programme Funds 2014	Restricted Fund for Fixed Assets 2015	Restricted Endowment Funds 2015	Total Restricted Fund 2015	Total Restricted Fund 2014
<b>CONTRIBUTIONS INCOME</b>										
Membership & other unrestricted income	-	-	-	-	-	-	-	-	-	-
Programme contributions	13,240	1,411	115	-	14,766	16,158	-	14,766	16,158	16,158
<b>Total Contributions Income</b>	<b>13,240</b>	<b>1,411</b>	<b>115</b>	-	<b>14,766</b>	<b>16,158</b>	-	<b>14,766</b>	<b>16,158</b>	<b>16,158</b>
<b>OTHER INCOME</b>										
Financial income	303	-	-	-	303	450	-	35	338	1,089
Financial expense	(173)	-	-	-	(173)	(3)	-	(49)	(222)	(3)
Rental income and sales	60	-	-	-	60	29	-	29	60	29
Miscellaneous income	241	8	(1)	54	302	429	-	24	326	964
<b>Total Other income</b>	<b>431</b>	<b>8</b>	<b>(1)</b>	<b>54</b>	<b>492</b>	<b>905</b>	-	<b>10</b>	<b>502</b>	<b>2,079</b>
Distribution of unrestricted income	2,506	559	-	-	3,065	4,206	-	-	3,065	4,206
<b>TOTAL INCOME</b>	<b>16,177</b>	<b>1,978</b>	<b>114</b>	<b>54</b>	<b>18,323</b>	<b>21,269</b>	-	<b>10</b>	<b>18,333</b>	<b>22,443</b>
<b>COST OF OPERATIONS</b>										
Direct programme costs: grants	991	2	-	-	993	1,449	-	-	993	1,449
Operating & other programme costs	5,091	430	-	-	5,521	6,209	-	-	5,521	6,210
Depreciation	136	-	-	54	190	225	-	190	190	296
Interest expense	62	-	-	-	62	62	-	-	62	62
Salaries	7,351	1,147	-	-	8,498	9,053	-	-	8,498	9,053
<b>TOTAL COST OF OPERATIONS</b>	<b>13,631</b>	<b>1,579</b>	-	<b>54</b>	<b>15,264</b>	<b>16,998</b>	-	-	<b>15,264</b>	<b>17,070</b>
Redistributed infrastructure costs	2,175	385	-	-	2,560	3,278	-	-	2,560	3,206
Guest house internal (sales)/charges	538	40	-	-	578	587	-	-	578	587
<b>TOTAL COSTS BEFORE TRANSFERS</b>	<b>16,344</b>	<b>2,004</b>	-	<b>54</b>	<b>18,402</b>	<b>20,863</b>	-	-	<b>18,402</b>	<b>20,863</b>
<b>NET (DEFICIT)/SURPLUS BEFORE OPERATING TRANSFERS</b>	<b>(167)</b>	<b>(26)</b>	<b>114</b>	-	<b>(79)</b>	<b>406</b>	-	<b>10</b>	<b>(69)</b>	<b>1,580</b>
<b>OPERATING TRANSFERS</b>										
Transfers between funds	(29)	(6)	-	-	(35)	(7)	-	30	(5)	(49)
Transfers to/(from) funds	594	39	(55)	-	578	(3)	-	(2)	576	(26)
<b>NET (DEFICIT)/SURPLUS FOR THE YEAR</b>	<b>398</b>	<b>7</b>	<b>59</b>	-	<b>464</b>	<b>396</b>	-	<b>38</b>	<b>502</b>	<b>1,505</b>
<b>MOVEMENT ON FUNDS:</b>										
<b>FUND BALANCES 1 JANUARY 2015</b>	<b>2,777</b>	<b>379</b>	<b>274</b>	-	<b>3,430</b>	<b>3,034</b>	<b>1,592</b>	<b>8,913</b>	<b>13,935</b>	<b>12,430</b>
<b>NET INCREASE/(DECREASE) IN FUNDS</b>	<b>398</b>	<b>7</b>	<b>59</b>	-	<b>464</b>	<b>396</b>	-	<b>38</b>	<b>502</b>	<b>1,505</b>
<b>TRANSFERS (TO)/FROM FUNDS &amp; RESERVES</b>	<b>623</b>	-	<b>250</b>	-	<b>873</b>	-	-	-	<b>873</b>	-
<b>FUND BALANCES 31 DECEMBER 2015</b>	<b>3,798</b>	<b>386</b>	<b>583</b>	-	<b>4,767</b>	<b>3,430</b>	<b>1,592</b>	<b>8,951</b>	<b>15,310</b>	<b>13,935</b>

**Schedule VI (a) Restricted Funds Programmes**  
**For the year ended 31 December 2015**  
*(Swiss Francs 000's)*

	UM		W		D		EF		GI		CI		Total Funds	
	Unity, Mission and Ecumenical Relations		Public Witness		Diakonia		Ecumenical Formation		General Secretariat		Communication		WCC Programmes	
	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015
<b>CONTRIBUTIONS INCOME</b>														
Membership & other unrestricted income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Programme contributions	2,049	3,998	3,695	1,979	441	1,078	13,240	441	1,078	1,078	13,240	1,078	13,240	13,240
<b>Total Contributions Income</b>	<b>2,049</b>	<b>3,998</b>	<b>3,695</b>	<b>1,979</b>	<b>441</b>	<b>1,078</b>	<b>13,240</b>	<b>441</b>	<b>1,078</b>	<b>1,078</b>	<b>13,240</b>	<b>1,078</b>	<b>13,240</b>	<b>13,240</b>
<b>OTHER INCOME</b>														
Financial income	3	10	8	282	-	-	303	282	-	-	303	-	303	303
Financial expense	-	(44)	(7)	(122)	-	-	(173)	(122)	-	-	(173)	-	(173)	(173)
Rental income and sales	-	-	-	21	27	12	60	21	27	12	60	12	60	60
Miscellaneous income	8	51	25	75	1	81	241	75	1	81	241	81	241	241
<b>Total Other income</b>	<b>11</b>	<b>17</b>	<b>26</b>	<b>256</b>	<b>28</b>	<b>93</b>	<b>431</b>	<b>256</b>	<b>28</b>	<b>93</b>	<b>431</b>	<b>93</b>	<b>431</b>	<b>431</b>
Distribution of unrestricted income	273	36	60	34	1,475	628	2,506	34	1,475	628	2,506	628	2,506	2,506
<b>TOTAL INCOME</b>	<b>2,333</b>	<b>4,051</b>	<b>3,781</b>	<b>2,269</b>	<b>1,944</b>	<b>1,799</b>	<b>16,177</b>	<b>2,269</b>	<b>1,944</b>	<b>1,799</b>	<b>16,177</b>	<b>1,799</b>	<b>16,177</b>	<b>16,177</b>
<b>COST OF OPERATIONS</b>														
Direct programme costs: grants	18	2	723	222	26	-	991	222	26	-	991	-	991	991
Operating & other programme costs	740	1,779	1,322	305	384	561	5,091	305	384	561	5,091	561	5,091	5,091
Depreciation	4	14	-	113	5	-	136	113	5	-	136	-	136	136
Interest expense	-	-	-	62	-	-	62	62	-	-	62	-	62	62
Salaries	1,162	1,694	1,376	928	1,244	947	7,351	928	1,244	947	7,351	947	7,351	7,351
<b>Total Cost of Operations</b>	<b>1,924</b>	<b>3,489</b>	<b>3,421</b>	<b>1,630</b>	<b>1,659</b>	<b>1,508</b>	<b>13,631</b>	<b>1,630</b>	<b>1,659</b>	<b>1,508</b>	<b>13,631</b>	<b>1,508</b>	<b>13,631</b>	<b>13,631</b>
Redistributed infrastructure costs	339	423	450	279	341	343	2,175	279	341	343	2,175	343	2,175	2,175
Guest house internal (sales)/charges	53	26	-	405	51	3	538	405	51	3	538	3	538	538
<b>TOTAL COSTS BEFORE TRANSFERS</b>	<b>2,316</b>	<b>3,938</b>	<b>3,871</b>	<b>2,314</b>	<b>2,051</b>	<b>1,854</b>	<b>16,344</b>	<b>2,314</b>	<b>2,051</b>	<b>1,854</b>	<b>16,344</b>	<b>1,854</b>	<b>16,344</b>	<b>16,344</b>
<b>NET (DEFICIT)/SURPLUS BEFORE OPERATING TRANSFERS</b>	<b>17</b>	<b>113</b>	<b>(90)</b>	<b>(45)</b>	<b>(107)</b>	<b>(55)</b>	<b>(167)</b>	<b>(45)</b>	<b>(107)</b>	<b>(55)</b>	<b>(167)</b>	<b>(55)</b>	<b>(167)</b>	<b>(167)</b>
<b>OPERATING TRANSFERS</b>														
Transfers between funds	(3)	(2)	3	(28)	(1)	2	(29)	(28)	(1)	2	(29)	2	(29)	(29)
Transfers to/(from) funds	113	103	82	95	127	74	594	95	127	74	594	74	594	594
<b>NET (DEFICIT)/SURPLUS FOR THE YEAR</b>	<b>127</b>	<b>214</b>	<b>(5)</b>	<b>22</b>	<b>19</b>	<b>21</b>	<b>398</b>	<b>22</b>	<b>19</b>	<b>21</b>	<b>398</b>	<b>21</b>	<b>398</b>	<b>398</b>
<b>MOVEMENT ON FUNDS:</b>														
<b>FUND BALANCES 1 JANUARY 2015</b>	<b>1,099</b>	<b>133</b>	<b>534</b>	<b>1,023</b>	<b>(19)</b>	<b>7</b>	<b>2,777</b>	<b>1,023</b>	<b>(19)</b>	<b>7</b>	<b>2,777</b>	<b>7</b>	<b>2,777</b>	<b>2,777</b>
<b>NET INCREASE/(DECREASE) IN FUNDS</b>	<b>127</b>	<b>214</b>	<b>(5)</b>	<b>22</b>	<b>19</b>	<b>21</b>	<b>398</b>	<b>22</b>	<b>19</b>	<b>21</b>	<b>398</b>	<b>21</b>	<b>398</b>	<b>398</b>
<b>TRANSFERS (TO)/FROM FUNDS &amp; RESERVES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33</b>	<b>590</b>	<b>-</b>	<b>623</b>	<b>33</b>	<b>590</b>	<b>-</b>	<b>623</b>	<b>-</b>	<b>623</b>	<b>623</b>
<b>FUND BALANCES 31 DECEMBER 2015</b>	<b>1,226</b>	<b>347</b>	<b>529</b>	<b>1,078</b>	<b>590</b>	<b>28</b>	<b>3,798</b>	<b>1,078</b>	<b>590</b>	<b>28</b>	<b>3,798</b>	<b>28</b>	<b>3,798</b>	<b>3,798</b>

**Schedule VI (b) Restricted Funds Programmes**  
**For the year ended 31 December 2015**  
*(Swiss Francs 000's)*

	T1	T2	T3	T4	T5	Total Funds
	Relations with member churches, NCCs and REOs	Youth engagement in the ecumenical movement	Just community of women and men	Inter-religious dialogue and co-operation	Spiritual life	WCC Transversals
	2015	2015	2015	2015	2015	2015
<b>CONTRIBUTIONS INCOME</b>						
Membership & other unrestricted income	-	-	-	-	-	-
Programme contributions	270	347	295	499	-	1,411
<b>Total Contributions Income</b>	<b>270</b>	<b>347</b>	<b>295</b>	<b>499</b>	-	<b>1,411</b>
<b>OTHER INCOME</b>						
Financial income	-	-	-	-	-	-
Financial expense	-	-	-	-	-	-
Rental income and sales	-	-	-	-	-	-
Miscellaneous income	1	1	1	3	2	8
<b>Total Other income</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>8</b>
Distribution of unrestricted income	103	20	24	144	268	559
<b>TOTAL INCOME</b>	<b>374</b>	<b>368</b>	<b>320</b>	<b>646</b>	<b>270</b>	<b>1,978</b>
<b>COST OF OPERATIONS</b>						
Direct programme costs: grants	-	-	-	2	-	2
Operating & other programme costs	99	117	54	151	9	430
Depreciation	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-
Salaries	187	193	206	364	197	1,147
<b>TOTAL COST OF OPERATIONS</b>	<b>286</b>	<b>310</b>	<b>260</b>	<b>517</b>	<b>206</b>	<b>1,579</b>
Redistributed infrastructure costs	61	53	61	145	65	385
Guest house internal (sales)/charges	32	-	-	8	-	40
<b>TOTAL COSTS BEFORE TRANSFERS</b>	<b>379</b>	<b>363</b>	<b>321</b>	<b>670</b>	<b>271</b>	<b>2,004</b>
<b>NET (DEFICIT)/SURPLUS BEFORE OPERATING TRANSFERS</b>	<b>(5)</b>	<b>5</b>	<b>(1)</b>	<b>(24)</b>	<b>(1)</b>	<b>(26)</b>
<b>OPERATING TRANSFERS</b>						
Transfers between funds	-	(6)	-	-	-	(6)
Transfers to/(from) funds	20	4	1	13	1	39
<b>NET (DEFICIT)/SURPLUS FOR THE YEAR</b>	<b>15</b>	<b>3</b>	<b>-</b>	<b>(11)</b>	<b>-</b>	<b>7</b>
<b>MOVEMENT ON FUNDS:</b>						
<b>FUND BALANCES 1 JANUARY 2015</b>	<b>-</b>	<b>(3)</b>	<b>-</b>	<b>382</b>	<b>-</b>	<b>379</b>
<b>NET INCREASE/(DECREASE) IN FUNDS</b>	<b>15</b>	<b>3</b>	<b>-</b>	<b>(11)</b>	<b>-</b>	<b>7</b>
<b>TRANSFERS (TO)/FROM FUNDS &amp; RESERVES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES 31 DECEMBER 2015</b>	<b>15</b>	<b>-</b>	<b>-</b>	<b>371</b>	<b>-</b>	<b>386</b>

**Schedule VII Unrestricted and Designated Funds**  
**For the year ended 31 December 2015**  
*(Swiss Francs 000's)*

	Unrestricted Operating Funds 2015	Designated Programme Funds 2015	Designated Fund for Fixed Assets 2015	Designated Fund for Building Project 2015	Deficit Fund to be covered from Devel. Project 2015	Total Unrestricted & Designated Funds 2015	Total Unrestricted & Designated Funds 2014
<b>CONTRIBUTIONS INCOME</b>							
Membership & other unrestricted income	3,877	-	-	-	-	3,877	4,206
Programme contributions	-	-	-	-	-	-	-
<b>Total Contributions Income</b>	<b>3,877</b>	-	-	-	-	<b>3,877</b>	<b>4,206</b>
<b>OTHER INCOME</b>							
Financial income	73	-	-	-	-	73	53
Financial expense	(399)	-	-	-	-	(399)	(59)
Rental income and sales	5,883	-	810	-	-	6,693	6,594
Miscellaneous income	79	-	-	-	-	79	331
<b>Total Other income</b>	<b>5,636</b>	-	<b>810</b>	-	-	<b>6,446</b>	<b>6,919</b>
Distribution of unrestricted income	(3,065)	-	-	-	-	(3,065)	(4,206)
<b>TOTAL INCOME</b>	<b>6,448</b>	-	<b>810</b>	-	-	<b>7,258</b>	<b>6,919</b>
<b>COST OF OPERATIONS</b>							
Direct programme costs: grants	-	-	-	-	-	-	-
Operating & other programme costs	3,222	-	358	15	-	3,595	3,653
Depreciation	1,197	-	281	-	-	1,478	1,510
Interest expense	234	-	219	312	-	765	776
Salaries	4,789	-	-	-	-	4,789	5,244
<b>TOTAL COST OF OPERATIONS</b>	<b>9,442</b>	-	<b>858</b>	<b>327</b>	-	<b>10,627</b>	<b>11,183</b>
Redistributed infrastructure costs	(2,560)	-	-	-	-	(2,560)	(3,206)
Guest house internal (sales)/charges	(578)	-	-	-	-	(578)	(587)
<b>TOTAL COSTS BEFORE TRANSFERS</b>	<b>6,304</b>	-	<b>858</b>	<b>327</b>	-	<b>7,489</b>	<b>7,390</b>
<b>NET (DEFICIT)/SURPLUS BEFORE OPERATING TRANSFERS</b>	<b>144</b>	-	<b>(48)</b>	<b>(327)</b>	-	<b>(231)</b>	<b>(471)</b>
<b>OPERATING TRANSFERS</b>							
Transfers between funds	5	-	-	-	-	5	49
Transfers to/(from) funds	468	-	(2)	-	-	466	168
<b>NET (DEFICIT)/SURPLUS FOR THE YEAR</b>	<b>617</b>	-	<b>(50)</b>	<b>(327)</b>	-	<b>240</b>	<b>(254)</b>



**Schedule VIII Unrestricted Operating Funds**  
**For the year ended 31 December 2015**  
*(Swiss Francs 000's)*

	F1 Management Directorate 2015	F2 Income Monitoring & Development 2015	F3 and F8 Facility services 2015	F4 Human Resources 2015	F5 Finance 2015	F6 IT services 2015	F7 PMER 2015	F8 Ecumenical Institute Guest House 2015	F9 General Secretariat Fund 2015	Total Unrestricted Operating Funds 2015	Total Unrestricted Operating Funds 2014
<b>CONTRIBUTIONS INCOME</b>											
Membership & other unrestricted income	-	3,877	-	-	-	-	-	-	-	3,877	4,206
Programme contributions	-	-	-	-	-	-	-	-	-	-	-
<b>Total Contributions Income</b>	-	<b>3,877</b>	-	-	-	-	-	-	-	<b>3,877</b>	<b>4,206</b>
<b>OTHER INCOME</b>											
Financial income	-	-	-	-	63	-	-	-	10	73	53
Rental income and sales	-	-	3,033	23	(342)	343	-	2,484	(57)	(399)	(59)
Miscellaneous income	-	-	41	30	2	-	-	1	5	79	101
<b>Total Other income</b>	-	-	<b>3,074</b>	<b>53</b>	<b>(277)</b>	<b>343</b>	-	<b>2,485</b>	<b>(42)</b>	<b>5,636</b>	<b>5,874</b>
Distribution of unrestricted income	-	(3,877)	-	-	-	-	-	-	812	(3,065)	(4,206)
<b>TOTAL INCOME</b>	-	-	<b>3,074</b>	<b>53</b>	<b>(277)</b>	<b>343</b>	-	<b>2,485</b>	<b>770</b>	<b>6,448</b>	<b>5,874</b>
<b>COST OF OPERATIONS</b>											
Direct programme costs: grants	-	-	-	-	-	-	-	-	-	-	-
Operating & other programme costs	-	45	1,416	76	179	242	3	1,196	65	3,222	3,301
Depreciation	-	-	644	-	-	33	-	520	-	1,197	1,229
Interest expense	-	-	66	-	-	-	-	168	-	234	242
Salaries	-	560	701	428	864	679	203	1,226	128	4,789	5,244
<b>Total Cost of Operations</b>	-	<b>605</b>	<b>2,827</b>	<b>504</b>	<b>1,043</b>	<b>954</b>	<b>206</b>	<b>3,110</b>	<b>193</b>	<b>9,442</b>	<b>10,016</b>
Redistributed infrastructure costs	113	(622)	232	(430)	(1,036)	(611)	(206)	-	-	(2,560)	(3,206)
Guest house internal (sales)/charges	-	17	-	-	-	-	-	(595)	-	(578)	(587)
<b>TOTAL COSTS BEFORE TRANSFERS</b>	<b>113</b>	<b>-</b>	<b>3,059</b>	<b>74</b>	<b>7</b>	<b>343</b>	<b>-</b>	<b>2,515</b>	<b>193</b>	<b>6,304</b>	<b>6,223</b>
<b>NET (DEFICIT)/SURPLUS BEFORE OPERATING TRANSFERS</b>	<b>(113)</b>	<b>-</b>	<b>15</b>	<b>(21)</b>	<b>(284)</b>	<b>-</b>	<b>-</b>	<b>(30)</b>	<b>577</b>	<b>144</b>	<b>(349)</b>
<b>OPERATING TRANSFERS</b>											
Transfers between funds	-	-	9	-	2	-	-	-	(6)	5	49
Transfers to/(from) funds	113	-	(4)	21	(1)	-	-	63	276	468	168
<b>NET (DEFICIT)/SURPLUS FOR THE YEAR</b>	<b>-</b>	<b>-</b>	<b>20</b>	<b>-</b>	<b>(283)</b>	<b>-</b>	<b>-</b>	<b>33</b>	<b>847</b>	<b>617</b>	<b>(132)</b>

## ANNUAL SUMMARY OF CONTRIBUTIONS *For the year ended 31 December 2015*

Contributor	Membership CHF	Undesignated CHF	Programme CHF	Assembly CHF	Total CHF
<b>Africa</b>					
Anglican Church of Kenya	1,071.00	-	-	-	1,071.00
Anglican Church of Southern Africa	8,160.00	-	-	-	8,160.00
Christian AIDS Bureau for Southern Africa	-	-	500.00	-	500.00
Church of the Lord (Prayer Fellowship) Worldwide	725.35	-	-	-	725.35
Eglise de Jésus-Christ à Madagascar	1,209.00	-	-	-	1,209.00
Eglise de Jésus-Christ sur la Terre par son Envoyé Spécial Simon Kimbangu (Note 1)	2,000.00	-	-	-	2,000.00
Eglise du Christ au Congo - Communauté des disciples du Christ	474.50	-	-	-	474.50
Eglise du Christ au Congo - Communauté évangélique	500.00	-	-	-	500.00
Eglise du Christ au Congo - Communauté presbytérienne de Kinshasa	420.98	-	-	-	420.98
Eglise évangélique du Cameroun	2,500.00	-	-	-	2,500.00
Eglise presbytérienne camerounaise	300.00	-	-	-	300.00
Eglise protestante méthodiste du Bénin	443.49	-	-	-	443.49
Ethiopian Evangelical Church Mekane Yesus	5,991.62	-	-	-	5,991.62
Ethiopian Orthodox Tewahedo Church	3,724.48	-	-	-	3,724.48
Evangelical Lutheran Church in Tanzania	1,142.91	-	-	-	1,142.91
Fellowship of Christian Councils and Churches in West Africa	-	-	501.95	-	501.95
Iglesia Reformada Presbiteriana de Guinea Ecuatorial	525.72	-	-	-	525.72
Igreja Evangélica Congregacional em Angola	1,449.30	-	-	-	1,449.30
Igreja Presbiteriana de Moçambique	1,104.00	-	-	-	1,104.00
INERELA+	-	-	41,183.06	-	41,183.06
Lesotho Evangelical Church	996.63	-	-	-	996.63
Methodist Church Nigeria	7,543.15	-	-	-	7,543.15
Methodist Church of Southern Africa	16,500.00	-	-	-	16,500.00
Methodist Church of Togo	493.65	-	-	-	493.65
Nigerian Baptist Convention	970.85	-	-	-	970.85
Presbyterian Church in Cameroon	1,500.00	-	-	-	1,500.00
Presbyterian Church of East Africa	1,570.77	-	-	-	1,570.77
Presbyterian Church of Ghana	1,065.93	-	-	-	1,065.93
Presbyterian Church of the South Sudan	1,110.49	-	-	-	1,110.49
United Church of Christ in Zimbabwe	485.43	-	-	-	485.43
Uniting Presbyterian Church in Southern Africa	1,020.00	-	-	-	1,020.00
Uniting Reformed Church in Southern Africa	3,039.00	-	-	-	3,039.00
<b>Total Africa</b>	<b>68,038.25</b>	<b>-</b>	<b>42,185.01</b>	<b>-</b>	<b>110,223.26</b>

Contributor	Membership CHF	Undesignated CHF	Programme CHF	Assembly CHF	Total CHF
<b>Asia</b>					
Anglican Church in Aotearoa, New Zealand and Polynesia	7,808.94	-	-	-	7,808.94
Anglican Church in Japan	3,300.00	-	-	-	3,300.00
Anglican Church of Australia	13,000.00	-	-	-	13,000.00
Australian Lutheran World Service	-	-	1,086.00	-	1,086.00
Bae Hyunju	-	-	1,988.00	-	1,988.00
China Christian Council	10,000.00	-	-	-	10,000.00
Christian Church of Central Sulawesi (GKST) (Note 4)	1,020.79	-	-	-	1,020.79
Christian Churches of Java (GKJ)	497.30	-	-	-	497.30
Christian Protestant Angkola Church (GKPA)	116.77	-	-	-	116.77
Christian Protestant Church in Indonesia (GKPI)	1,000.00	-	-	-	1,000.00
Church of Ceylon	1,071.00	-	-	-	1,071.00
Church of Christ in Thailand	2,479.00	-	450.00	-	2,929.00
Churches of Christ in Australia	3,000.00	-	-	-	3,000.00
Convention of Philippine Baptist Churches	82.38	-	-	-	82.38
Episcopal Church in the Philippines	1,069.62	-	-	-	1,069.62
Evangelical Methodist Church in the Philippines	296.96	-	-	-	296.96
Hong Kong Council of the Church of Christ in China	5,912.00	-	-	-	5,912.00
Iglesia Filipina Independiente	473.70	-	-	-	473.70
Karo Batak Protestant Church (GBKP)	1,428.00	-	-	-	1,428.00
Korean Christian Church in Japan	1,071.00	-	-	-	1,071.00
Korean Methodist Church	15,563.16	-	-	-	15,563.16
Lao Evangelical Church	286.83	-	-	-	286.83
Madras Christian Council of Social Services	-	-	450.00	-	450.00
Malankara Orthodox Syrian Church	1,103.63	-	-	-	1,103.63
Mar Thoma Syrian Church of Malabar	2,423.15	-	-	-	2,423.15
Methodist Church in India	4,086.00	-	-	-	4,086.00
Methodist Church in Malaysia	2,440.00	-	-	-	2,440.00
Methodist Church in Singapore	1,734.00	-	-	-	1,734.00
Methodist Church of New Zealand	3,338.00	-	-	-	3,338.00
Methodist Church, Sri Lanka	986.00	-	-	-	986.00
Myanmar Baptist Convention	1,944.90	-	-	-	1,944.90
National Christian Council in Japan	-	3,221.03	3,238.81	-	6,459.84
National Council of Churches in India	-	-	500.00	-	500.00
NCC Australia - Act for Peace	-	-	12,320.00	-	12,320.00
Pasundan Christian Church (GKP)	1,000.00	-	-	-	1,000.00
Presbyterian Church in Taiwan	10,886.05	-	-	-	10,886.05
Presbyterian Church in the Republic of Korea	9,980.00	-	-	-	9,980.00

Contributor	Membership CHF	Undesignated CHF	Programme CHF	Assembly CHF	Total CHF
Presbyterian Church of Aotearoa New Zealand	3,032.00	-	-	-	3,032.00
Presbyterian Church of Korea	25,000.00	-	-	-	25,000.00
Protestant Christian Batak Church (HKBP) (Note 4)	3,928.32	-	-	-	3,928.32
Protestant Christian Church in Bali (GKPB)	1,500.00	-	-	-	1,500.00
Protestant Church in the Moluccas (GPM)	1,061.45	-	-	-	1,061.45
Protestant Church in Timor Lorosa'e	849.24	-	-	-	849.24
Protestant Church in Western Indonesia (GPIB)	1,020.00	-	-	-	1,020.00
Rural Missionaries of the Philippines - NMR	-	-	500.00	-	500.00
Toraja Church	1,102.42	-	-	-	1,102.42
United Church of Christ in Japan	2,980.19	-	-	-	2,980.19
United Church of Christ in the Philippines	1,567.31	-	-	-	1,567.31
United Evangelical Lutheran Churches in India	1,020.00	-	500.00	-	1,520.00
Uniting Church in Australia	21,557.25	-	-	-	21,557.25
<b>Total Asia</b>	<b>174,017.36</b>	<b>3,221.03</b>	<b>21,032.81</b>	<b>-</b>	<b>198,271.20</b>

<b>Caribbean</b>					
Church in the Province of the West Indies	5,800.00	-	-	-	5,800.00
Moravian Church in Jamaica	1,605.40	-	-	-	1,605.40
Moravian Church, Eastern West Indies Province (Note 3)	2,310.70	-	-	-	2,310.70
Presbyterian Church in Trinidad and Tobago	1,020.00	-	-	-	1,020.00
United Church in Jamaica and the Cayman Islands	1,104.19	-	-	-	1,104.19
United Protestant Church	1,020.00	-	-	-	1,020.00
<b>Total Caribbean</b>	<b>12,860.29</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,860.29</b>

<b>Europe</b>					
Alt Katholische Kirche Österreichs	530.94	-	-	-	530.94
Arbeitsgemeinschaft Christlicher Kirchen in Deutschland	-	-	56,040.86	-	56,040.86
Armenian Apostolic Church (Mother See of Holy Etchmiadzin)	2,857.12	-	-	-	2,857.12
Baptist Union of Denmark	1,193.00	-	-	-	1,193.00
Baptist Union of Great Britain	7,618.25	-	-	-	7,618.25
Bread for the World	-	-	4,895,365.91	-	4,895,365.91
Brot für Alle	-	-	200,000.00	-	200,000.00
Caritas Internationalis	-	-	3,497.00	-	3,497.00
Christian Aid	-	-	139,468.50	-	139,468.50
Christian Council of Sweden	-	2,894.77	240,783.88	-	243,678.65
Christkatholische Kirche der Schweiz	3,264.00	-	-	-	3,264.00
Church in Wales	7,089.20	-	-	-	7,089.20

Contributor	Membership CHF	Undesignated CHF	Programme CHF	Assembly CHF	Total CHF
Church of England	132,511.51	-	26,502.31	-	159,013.82
Church of Ireland	5,143.95	-	-	-	5,143.95
Church of Norway	188,970.30	-	52,163.68	61,755.00	302,888.98
Church of Scotland	65,451.10	-	5,743.10	-	71,194.20
Church of Sweden	458,753.00	-	1,569,644.30	-	2,028,397.30
CIDSE	-	-	1,000.00	-	1,000.00
Conseil Suisse des Missions Évangéliques	-	-	5,000.00	-	5,000.00
Cordaid	-	-	8,696.80	-	8,696.80
Czechoslovak Hussite Church	2,624.00	-	-	-	2,624.00
DanChurchAid	-	-	217,682.37	-	217,682.37
DEFAP-French Evangelical Department for Apostolic Action	-	-	17,016.00	-	17,016.00
Diakonie Auslandshilfe Österreich	-	-	8,896.40	-	8,896.40
Diakonie Katastrophenhilfe	-	-	25,790.00	-	25,790.00
DIFAEM-Deutsches Institut für Ärztliche Mission	-	-	983.40	-	983.40
Ecumenical Patriarchate	8,862.10	-	-	-	8,862.10
Eglise Protestante Unie de Belgique	3,401.97	-	-	-	3,401.97
Eglise protestante unie de France	39,978.40	-	-	-	39,978.40
EKD - Evangelische Kirche in Deutschland	696,700.50	-	148,069.59	-	844,770.09
EKD - Evangelische Kirche im Rheinland	-	545.60	32,472.68	-	33,018.28
EKD - Evangelische Kirche in Hessen und Nassau	-	-	27,045.00	-	27,045.00
Estonian Evangelical Lutheran Church	4,080.82	-	-	-	4,080.82
Evangelische Dekanat Darmstadt-Land	-	-	1,858.42	-	1,858.42
Evangelische Dekanat Darmstadt-Stadt	-	-	4,336.02	-	4,336.02
Evangelische Dekanat Gießen	-	-	3,926.73	-	3,926.73
Evangelische Dekanat Kirchberg	-	-	1,696.37	-	1,696.37
Evangelische Dekanat Odenwald	-	-	1,817.86	-	1,817.86
Evangelische Dekanat Oppenheim	-	-	1,755.96	-	1,755.96
Evangelische Dekanat Rodgau	-	-	1,720.64	-	1,720.64
Evangelische Dekanat Wiesbaden	-	-	6,213.38	-	6,213.38
Evangelische Dekanat Worms-Wonnegau	-	-	2,594.11	-	2,594.11
Evangelische Regionalverband Frankfurt am Main	-	-	8,345.07	-	8,345.07
Evangelische Regionalverband Gießen (RV Oberhessen)	-	-	5,947.38	-	5,947.38
Evangelische Regionalverband Nassau Nord	-	-	13,633.65	-	13,633.65
Evangelische Regionalverband Oberursel	-	-	10,398.55	-	10,398.55
Evangelische Regionalverband Rheinhausen	-	-	8,176.99	-	8,176.99
Evangelische Regionalverband Rhein-Lahn-Westerwald	-	-	8,623.45	-	8,623.45
Evangelische Regionalverband Starkenburg-Ost	-	-	3,985.56	-	3,985.56
Evangelische Regionalverband Starkenburg-West	-	-	8,379.97	-	8,379.97
Evangelische Regionalverband Wetterau	-	-	9,789.56	-	9,789.56

Contributor	Membership CHF	Undesignated CHF	Programme CHF	Assembly CHF	Total CHF
Evangelische Regionalverband Wiesbaden-Rheingau-Taunus	-	-	1,772.79	-	1,772.79
Evangelische Regionalverwaltung Oberhessen	-	-	1,581.06	-	1,581.06
Evangelisch-Reformierte Kirchgemeinde Solothurnisches Leimental	-	-	2,640.00	-	2,640.00
Evangelisch-Reformierte Kirchgemeinde Adliswil	-	1,546.00	-	-	1,546.00
Evangelisch-Reformierte Kirchgemeinde Luzern	-	-	5,000.00	-	5,000.00
Evangelisch-Reformierte Kirchgemeinde Spiez	-	-	1,153.40	-	1,153.40
Evangelisch-Reformierte Kirchgemeinde Tablat-St Gallen	-	5,000.00	-	-	5,000.00
Evangelisch-Reformierte Kirchgemeinde Thalwil	-	-	1,000.00	-	1,000.00
Evangelisch-Reformierte Kirchgemeinde Winterthur-Stadt	-	-	1,930.00	-	1,930.00
Evangelisch-Reformierte Kirche des Kantons Basel-Landschaft	-	-	8,551.75	-	8,551.75
Evangelical Church of Czech Brethren	2,216.00	-	-	-	2,216.00
Evangelical Church of Greece	438.90	-	-	-	438.90
Evangelical Church of the Augsburg Confession in Poland	1,500.00	-	-	-	1,500.00
Evangelical Church of the Augsburg Confession in Romania	1,270.66	-	-	-	1,270.66
Evangelical Church of the Augsburg Confession in Slovakia	2,509.78	-	-	-	2,509.78
Evangelical Lutheran Church in Denmark	122,719.09	-	-	-	122,719.09
Evangelical Lutheran Church of Finland	182,420.00	-	28,144.80	52,120.00	262,684.80
Evangelical Lutheran Church of Iceland	8,700.00	-	-	-	8,700.00
Evangelical Lutheran Kirchgemeinde St Nikolai Flensburg	-	-	723.64	-	723.64
Evangelical Methodist Church in Italy	1,995.31	-	-	-	1,995.31
Evangelical Presbyterian Church of Portugal	327.93	-	-	-	327.93
Evangelical-Lutheran Church of Latvia (Note 1)	208.48	-	-	-	208.48
Evangelische Brüder-Unität	1,706.42	-	-	-	1,706.42
Evangelische Kirche A.u.H.B. in Österreich	13,273.06	-	-	-	13,273.06
Evangelische Landeskirche des Kantons Thurgau	-	-	3,000.00	-	3,000.00
Evangelisches Dekanat Dreieich	-	-	1,513.13	-	1,513.13
Evangelisches Missionswerk in Deutschland	-	-	1,061,211.25	-	1,061,211.25
Evangelisch-Reformierte Kirche Basel-Stadt	-	-	5,064.40	-	5,064.40
Evangelisch-Reformierte Kirche des Kantons Schaffhausen	-	-	11,888.20	-	11,888.20
Evangelisch-Reformierte Kirche des Kantons St Gallen	-	-	23,000.00	-	23,000.00
Evangelisch-Reformierte Landeskirche Graubünden	-	-	5,000.00	-	5,000.00
Fernex Claude	-	5,000.00	-	-	5,000.00
Finn Church Aid	-	-	512,980.75	-	512,980.75
Finnish Evangelical Lutheran Mission	-	-	97,167.00	-	97,167.00
Fondation pour la recherche et le dialogue interreligieux	-	-	2,400.00	-	2,400.00
Fondation pour l'aide au protestantisme réformé	-	-	40,000.00	-	40,000.00
Freundeskreis Rheinische Pfarrfamilien	-	2,351.44	-	-	2,351.44
HEKS-Hilfswerk der Evangelischen Kirchen Schweiz	-	-	304,692.00	-	304,692.00
ICCO-Interchurch Organization for Development Cooperation	-	-	498,019.20	-	498,019.20

Contributor	Membership CHF	Undesignated CHF	Programme CHF	Assembly CHF	Total CHF
Iglesia Evangélica Española	755.61	-	-	-	755.61
Iona Community	-	-	1,000.00	-	1,000.00
Karibu Foundation	-	-	6,800.00	-	6,800.00
Katholisches Bistum der Alt-Katholiken in Deutschland	1,451.51	-	-	-	1,451.51
Kerk in Actie	-	-	366,280.16	-	366,280.16
Latvian Evangelical Lutheran Church Abroad	1,066.97	-	-	-	1,066.97
London Full Gospel Central Church	-	-	4,438.80	-	4,438.80
Lusitanian Church of Portugal	1,051.86	-	-	-	1,051.86
Lutheran Church in Hungary	3,092.70	-	-	-	3,092.70
Mennonite Church in the Netherlands	1,034.37	-	-	-	1,034.37
Methodist Church in Ireland	4,139.76	-	-	-	4,139.76
Methodist Church	75,572.50	-	-	-	75,572.50
Miscellaneous, Europe	-	635.64	2,004.71	-	2,640.35
Miscellaneous, Germany	-	133.04	1,150.12	37.00	1,320.16
Miscellaneous, Switzerland	-	2,168.30	15,098.92	-	17,267.22
Miscellaneous, United Kingdom	-	30.22	2,298.47	-	2,328.69
Nathan Söderblom Memorial Fund	-	-	16,816.50	-	16,816.50
Netherlands Mission Council	-	-	1,354.75	-	1,354.75
Norwegian Church Aid	-	-	469,072.50	-	469,072.50
Norwegian Ministry of Foreign Affairs	-	-	205,020.00	-	205,020.00
Old-Catholic Church in the Netherlands	1,101.47	-	-	-	1,101.47
Old-Catholic Mariavite Church in Poland	1,000.00	-	-	-	1,000.00
Orthodox Autocephalous Church of Albania	1,979.46	-	-	-	1,979.46
Orthodox Church in the Czech Lands and Slovakia	1,000.00	-	-	-	1,000.00
Orthodox Church of Finland	3,189.74	-	-	-	3,189.74
Paroisse de Terre Sainte - Céligny	-	-	1,000.00	-	1,000.00
Paroisse protestante de Céligny	-	-	1,200.00	-	1,200.00
Polish Autocephalous Orthodox Church in Poland	1,500.00	-	-	-	1,500.00
Presbyterian Church of Wales	1,132.95	-	-	-	1,132.95
Prisma	-	-	1,083.80	-	1,083.80
Pro Ökumene e.V. Initiative in Württemberg	-	-	3,998.83	-	3,998.83
Protestant Church in the Netherlands	64,716.00	-	-	-	64,716.00
Rassemblement des Églises/Communautés chrétiennes de Genève	-	500.00	-	-	500.00
Reformierte Kirchgemeinde Bremgarten-Mutschellen	-	2,400.00	13,932.75	-	16,332.75
Reformierte Kirchgemeinde Gsteig-Interlaken	-	-	2,000.00	-	2,000.00
Reformierte Kirchgemeinde Münsingen	-	1,000.00	-	-	1,000.00
Reformed Church in Hungary	9,462.15	-	-	-	9,462.15
Reformed Church in Romania (Note 1)	1,993.28	-	-	-	1,993.28
Reformierte Kirchen Bern-Jura-Solothurn	-	-	21,000.00	-	21,000.00

Contributor	Membership CHF	Undesignated CHF	Programme CHF	Assembly CHF	Total CHF
Reformierte Landeskirche Aargau	-	-	30,000.00	-	30,000.00
Religious Society of Friends	-	-	127,172.04	-	127,172.04
Remonstrant Church/Instelling Geloof & Samenleving	-	-	6,397.20	-	6,397.20
Remonstrant Church	1,426.16	-	-	-	1,426.16
Republique et Canton de Geneve	-	-	44,924.90	-	44,924.90
Romanian Orthodox Church	4,418.64	-	-	-	4,418.64
Russian Orthodox Church (Moscow Patriarchate)	9,668.58	-	-	-	9,668.58
Schweizerischer Evangelischer Kirchenbund	180,000.00	39,500.00	65,802.05	-	285,302.05
Scottish Episcopal Church	4,336.00	-	-	-	4,336.00
Serbian Orthodox Church	1,597.50	-	-	-	1,597.50
Silesian Evangelical Church of the Augsburg Confession	1,720.00	-	-	-	1,720.00
Solidarité Protestante	-	-	1,084.40	-	1,084.40
Stichting Rotterdam	-	-	162,300.50	-	162,300.50
Swiss Agency for Development and Cooperation (SDC)	-	-	20,808.31	-	20,808.31
Swiss Federal Department of Foreign Affairs (FDFA)	-	-	70,823.35	-	70,823.35
Undeb yr Annibynwyr Cymraeg	1,143.23	-	-	-	1,143.23
Union des Églises Protestantes d'Alsace et de Lorraine	9,909.81	-	-	-	9,909.81
United Free Church of Scotland	1,428.00	-	-	-	1,428.00
United Reformed Church	10,855.50	-	-	-	10,855.50
Uniting Church in Sweden	11,617.20	-	337,125.04	-	348,742.24
Vereinigung der Deutschen Mennonitengemeinden	875.93	-	-	-	875.93
Vereinte Evangelische Mission	-	-	7,705.03	-	7,705.03
Waldensian Church	12,565.07	-	-	-	12,565.07
<b>Total Europe</b>	<b>2,395,117.74</b>	<b>63,705.01</b>	<b>12,413,187.95</b>	<b>113,912.00</b>	<b>14,985,922.70</b>
<b>Latin America</b>					
Iglesia Anglicana de Sudamérica	1,054.68	-	-	-	1,054.68
Iglesia Cristiana Bíblica	788.47	-	-	-	788.47
Iglesia Evangélica de los Discipulos de Cristo	239.60	-	-	-	239.60
Iglesia Evangélica del Río de la Plata	730.31	-	-	-	730.31
Iglesia Evangélica Metodista Argentina	1,047.38	-	-	-	1,047.38
Iglesia Metodista del Perú	378.52	-	-	-	378.52
Iglesia Metodista en el Uruguay	1,113.65	-	-	-	1,113.65
Igreja Evangélica de Confissão Luterana no Brasil	7,489.68	-	-	-	7,489.68
Igreja Metodista no Brasil	4,747.70	-	-	-	4,747.70
Miscellaneous, Latin America	-	-	25.00	-	25.00
<b>Total Latin America</b>	<b>17,589.99</b>	<b>-</b>	<b>25.00</b>	<b>-</b>	<b>17,614.99</b>



Contributor	Membership CHF	Undesignated CHF	Programme CHF	Assembly CHF	Total CHF
<b>Middle East</b>					
Armenian Apostolic Church (Holy See of Cilicia)	1,889.21	-	-	-	1,889.21
Church of Cyprus	3,000.00	-	-	-	3,000.00
Coptic Orthodox Church	1,684.00	-	-	-	1,684.00
Episcopal Church in Jerusalem and the Middle East	1,060.09	-	-	-	1,060.09
Evangelical Presbyterian Church of Egypt, Synod of the Nile (Note 5)	(996.71)	-	-	-	(996.71)
Greek Orthodox Patriarchate of Alexandria and All Africa	1,107.43	-	-	-	1,107.43
Greek Orthodox Patriarchate of Antioch and All the East	9,440.84	-	-	-	9,440.84
Greek Orthodox Patriarchate of Jerusalem	9,973.39	-	-	-	9,973.39
Miscellaneous, Middle East	-	-	123.34	-	123.34
Syrian Orthodox Patriarchate of Antioch and All the East (Note 2)	733.98	-	-	-	733.98
Union of the Armenian Evangelical Churches in the Near East	450.02	-	-	-	450.02
<b>Total Middle East</b>	<b>28,342.25</b>	<b>-</b>	<b>123.34</b>	<b>-</b>	<b>28,465.59</b>

<b>North America</b>					
African Methodist Episcopal Church	26,552.75	-	-	-	26,552.75
African Methodist Episcopal Zion Church	3,887.22	-	-	-	3,887.22
American Baptist Churches in the USA	14,459.45	670.46	21,732.92	-	36,862.83
Anglican Church of Canada	30,392.28	-	918.06	-	31,310.34
BNY Mellon (Carnahan Fund)	-	-	30,471.40	-	30,471.40
Canadian Foodgrains Bank	-	-	3,869.58	-	3,869.58
Canadian Yearly Meeting of the Religious Society of Friends	476.94	-	-	-	476.94
Christian Church (Disciples of Christ) in the United States	20,450.68	6,319.30	118,356.30	-	145,126.28
Christian Methodist Episcopal Church	6,748.01	-	-	-	6,748.01
Church of the Brethren	7,424.15	-	-	-	7,424.15
Church World Service (Note 5)	-	-	(21,758.25)	-	(21,758.25)
EMPACT Africa	-	-	1,000.00	-	1,000.00
Evangelical Lutheran Church in America	57,674.25	-	243,871.01	-	301,545.26
Evangelical Lutheran Church in Canada	7,441.50	-	-	710.45	8,151.95
Foundation for Theological Education in Southeast Asia	-	-	52,275.00	-	52,275.00
Hassib Sabbagh Foundation	-	-	47,273.75	-	47,273.75
Holy Apostolic Catholic Assyrian Church of the East	1,076.93	-	-	-	1,076.93
International Council of Community Churches	881.27	-	-	-	881.27
Maryknoll Office for Global Concerns	-	-	750.00	-	750.00
Miscellaneous, Canada	-	35.60	-	-	35.60
Miscellaneous, United States of America	-	4,527.84	3,615.99	-	8,143.83
Moravian Church in America	1,935.57	-	-	-	1,935.57

Contributor	Membership CHF	Undesignated CHF	Programme CHF	Assembly CHF	Total CHF
National Baptist Convention USA, Inc.	966.20	-	-	-	966.20
Orthodox Church in America	1,869.68	-	-	-	1,869.68
Presbyterian Church (USA)	423,207.06	-	14,268.61	-	437,475.67
Presbyterian Church in Canada	9,048.00	-	30,634.78	-	39,682.78
Reformed Church in America	19,686.00	-	-	-	19,686.00
Religious Society of Friends: Friends General Conference	2,550.48	-	-	-	2,550.48
The Episcopal Church	30,858.98	-	-	-	30,858.98
United Church of Canada	37,050.00	-	334,810.30	-	371,860.30
United Church of Christ	23,708.87	-	80,257.57	-	103,966.44
United Methodist Church	355,306.34	4,883.50	110,865.38	-	471,055.22
<b>Total North America</b>	<b>1,083,652.61</b>	<b>16,436.70</b>	<b>1,073,212.40</b>	<b>710.45</b>	<b>2,174,012.16</b>
<b>Pacific</b>					
Church of Melanesia	2,902.13	-	-	-	2,902.13
Eglise protestante Maohi	5,428.75	-	-	-	5,428.75
Free Wesleyan Church of Tonga (Methodist Church in Tonga)	990.01	-	-	-	990.01
Kiribati Protestant Church	1,063.93	-	-	-	1,063.93
Miscellaneous, Pacific	-	-	10.42	-	10.42
Methodist Church in Fiji and Rotuma	4,020.00	-	-	-	4,020.00
<b>Total Pacific</b>	<b>14,404.82</b>	<b>-</b>	<b>10.42</b>	<b>-</b>	<b>14,415.24</b>

Contributor	Membership CHF	Undesignated CHF	Programme CHF	Assembly CHF	Total CHF
<b>Global</b>					
Catholic Committee for Cultural Collaboration	-	-	16,045.94	-	16,045.94
CEVAA-Community of Churches in Mission	-	-	1,090.10	-	1,090.10
CBM International	-	-	85,751.00	-	85,751.00
Council for World Mission	-	-	151,105.90	-	151,105.90
Fellowship of the Least Coin	-	-	14,892.00	-	14,892.00
Lutheran World Federation	-	-	5,000.00	-	5,000.00
Sightsavers International	-	-	4,436.00	-	4,436.00
UNAIDS	-	-	10,000.00	-	10,000.00
UNICEF	-	-	464,228.75	-	464,228.75
United Nations - OCHA	-	-	13,136.46	-	13,136.46
World Association for Christian Communication	-	-	1,000.00	-	1,000.00
World Young Women's Christian Association	-	-	288,015.00	-	288,015.00
World Health Organization	-	-	26,498.16	-	26,498.16
World Vision	-	-	19,989.50	-	19,989.50
<b>Total Global</b>	<b>-</b>	<b>-</b>	<b>1,101,188.81</b>	<b>-</b>	<b>1,101,188.81</b>
<b>Total All Contributors</b>	<b>3,794,023.31</b>	<b>83,362.74</b>	<b>14,650,965.74</b>	<b>114,622.45</b>	<b>18,642,974.24</b>

Note 1: Membership contributions received in 2015 cover both 2014 and 2015.

Note 2: The contribution received from this church in 2015 covers the year 2013.

Note 3: The contribution received from this church in 2015 covers the years 2013 and 2014.

Note 4: The contribution received from this church in 2015 covers the years 2013-2015.

Note 5: Pledged contribution for 2014, as recorded in the WCC Financial Report 2014, was not received in 2015 in the respective amount.

SUMMARY OF CONTRIBUTIONS BY REGION	Membership	UDI	Programme	Assembly	Total
Africa	68,038.25	-	42,185.01	-	110,223.26
Asia	174,017.36	3,221.03	21,032.81	-	198,271.20
Caribbean	12,860.29	-	-	-	12,860.29
Europe	2,395,117.74	63,705.01	12,413,187.95	113,912.00	14,985,922.70
Latin America	17,589.99	-	25.00	-	17,614.99
Middle East	28,342.25	-	123.34	-	28,465.59
North America	1,083,652.61	16,436.70	1,073,212.40	710.45	2,174,012.16
Pacific	14,404.82	-	10.42	-	14,415.24
Global	-	-	1,101,188.81	-	1,101,188.81
<b>TOTAL</b>	<b>3,794,023.31</b>	<b>83,362.74</b>	<b>14,650,965.74</b>	<b>114,622.45</b>	<b>18,642,974.24</b>
<i>Total Membership/UDI and Restricted Contributions</i>	<i>3,777,386.05</i>	<i>3,877,386.05</i>	<i>14,765,588.19</i>	<i>14,765,588.19</i>	<i>18,642,974.24</i>



Indonesian Christian Church (GKI)  
 Javanese Christian Churches (GKJ), Indonesia  
 Methodist Church in Brazil  
 Methodist Church in Cuba  
 Myanmar Baptist Convention  
 Pasundan Christian Church (GKP), Indonesia  
 Pentecostal Church of Chile  
 Presbyterian Church in the Republic of Korea  
 Presbyterian Church of Nigeria  
 Presbyterian Church of Columbia  
 Presbyterian Church of Korea  
 Presbyterian Reformed Church in Cuba  
 Protestant Evangelical Church in Timor (GMIT), Indonesia  
 Romanian Orthodox Church  
 Russian Orthodox Church (Moscow Patriarchate)  
 United Church of Christ, USA  
 United Methodist Church, USA  
 United Presbyterian Church of Brazil  
 United Protestant Church of France  
 Waldensian Church, Italy

### **Councils of Churches**

Christian Conference of Asia  
 Conference of European Churches  
 Churches Together in Britain and Ireland  
 Latin American Council of Churches  
 Middle East Council of Churches  
 National Council of Churches in Brazil  
 National Council of Churches in India  
 Pacific Conference of Churches  
 Protestant Federation of France

### **Specialized ministries**

Bread for the World - Church Development Service, Germany  
 Christian Aid, UK  
 Council for World Mission  
 EMW Association of Protestant Churches and Missions in Germany  
 Finn Church Aid, Finland  
 Mission 21, Switzerland  
 United Evangelical Mission, Germany

### **Others contributing**

ACT Alliance  
 African Union  
 Anglican Communion  
 Anglican Diocese of Jerusalem  
 Armenian Orthodox Media Center  
 Asia-Pacific Resource Center for Women  
 Association for Women's Rights in Development

Baptist Theological College, Lomé, Togo  
 Buddhist Community of Switzerland  
 Centre for Peace and Conflict Studies, Cambodia  
 Community of Churches in Mission (CEVAA), France  
 Congregational Church, Maputo, Mozambique  
 Duta Wacana Christian University, Indonesia  
 Ecumenical Commission of Christian Churches in Argentina  
 Ecumenical Pharmaceutical Network  
 Faculdades EST São Leopoldo, Brazil  
 Federation of Evangelical Churches, Argentina  
 Foundation for Theological Education in South East Asia  
 Globethics.net  
 Greek Ministry of Foreign Affairs  
 Hanshin University, Korea  
 Hindu Community of Switzerland  
 Inter-Knowing Foundation, Switzerland  
 International Council for Christians and Jews  
 Jerusalem Center for Jewish-Christian Relations, Israel  
 Joint Learning Initiative on Faith and Local Communities  
 Katholische Pfarramt Adliswil, Switzerland  
 Lutheran World Federation  
 Matanzas Theological Seminary, Cuba  
 Mesa Ampliada, Chile  
 Nijmegen Institute for Mission Studies, Netherlands  
 Observatory on Women's Rights  
 Orthodox Churches in Argentina  
 Oxfam, UK  
 Religions for Peace  
 Religious Society of Friends, United Kingdom  
 Roman Catholic Church
 

- Latin American Conference of Bishops
- Pontifical Academy of Science
- Pontifical Council for Interreligious Dialogue
- Pontifical Council for Promoting Christian Unity
- Secours Catholique Caritas France

 Rossavalls Hotel, Luanda, Angola  
 Serampore College, India  
 Strategies for Hope  
 Témoigner ensemble à Genève  
 Ukrainian Orthodox Church  
 UNICEF  
 United Nations Sustainable Development Solutions Network  
 University of California  
 University of Lomé, Togo  
 University of Münster  
 World Association for Christian Communication  
 World Communion of Reformed Churches  
 World Evangelical Alliance

## Note on Membership Contributions

The following churches made no membership contribution in 2015.

Eighteen churches marked with an asterisk made an in-kind contribution in 2015 (see also *Non-financial Contributions 2015*, pp. 50-52).

### Africa

Africa Inland Church of South Sudan and Sudan  
 African Christian Church and Schools  
 African Church of the Holy Spirit  
 African Israel Nineveh Church  
 Anglican Church of Tanzania  
 Association des Eglises baptistes au Rwanda  
 Association des églises évangéliques réformées du Burkina Faso  
 Church of Nigeria (Anglican Communion)  
 Church of the Brethren in Nigeria  
 Church of the Province of Central Africa  
 Church of the Province of the Indian Ocean  
 Church of the Province of West Africa  
 Church of Uganda  
 Council of African Instituted Churches  
 Eglise anglicane du Burundi  
 Eglise baptiste camerounaise  
 Eglise du Christ - Lumière du Saint Esprit\*  
 Eglise du Christ au Congo - Communauté anglicane au Congo\*  
 Eglise du Christ au Congo - Communauté baptiste du Congo\*  
 Eglise du Christ au Congo - Communauté épiscopale baptiste en Afrique\*  
 Eglise du Christ au Congo - Communauté mennonite au Congo\*  
 Eglise du Christ au Congo - Communauté presbytérienne\*  
 Eglise évangélique du Congo\*  
 Eglise évangélique du Gabon  
 Eglise Evangélique Luthérienne au Congo\*  
 Eglise évangélique presbytérienne du Togo  
 Eglise harriste  
 Eglise luthérienne malgache  
 Eglise méthodiste unie de la Côte d'Ivoire  
 Eglise presbytérienne au Rwanda  
 Eglise protestante africaine  
 Eglise protestante d'Algérie  
 Episcopal Church of South Sudan and Sudan  
 Eritrean Orthodox Tewahedo Church  
 Evangelical Lutheran Church in Namibia  
 Evangelical Lutheran Church in Southern Africa  
 Evangelical Lutheran Church in the Republic of Namibia  
 Evangelical Lutheran Church in Zimbabwe  
 Evangelical Lutheran Church of Ghana  
 Evangelical Presbyterian Church in South Africa  
 Evangelical Presbyterian Church, Ghana  
 Igreja Evangélica Baptista em Angola

Igreja Evangélica Reformada de Angola\*  
 Kanisa La Moravian Tanzania  
 Kenya Evangelical Lutheran Church  
 Lutheran Church in Liberia  
 Methodist Church Ghana  
 Methodist Church in Kenya  
 Methodist Church in Zimbabwe  
 Methodist Church Sierra Leone  
 Missao Evangélica Pentecostal Angola  
 Moravian Church in South Africa  
 Presbyterian Church of Africa  
 Presbyterian Church of Liberia  
 Presbyterian Church of Nigeria  
 Province de l'Eglise anglicane du Rwanda  
 Reformed Church in Zambia  
 Reformed Church in Zimbabwe  
 Reformed Church of Christ in Nigeria  
 The African Church  
 Union des Eglises baptistes du Cameroun  
 United Church of Zambia  
 United Congregational Church of Southern Africa

## Asia

Anglican Church of Korea  
 Bangladesh Baptist Church Sangha  
 Baptist Union of New Zealand  
 Batak Christian Community Church (GPKB)  
 Bengal-Orissa-Bihar Baptist Convention  
 Christian Church of Sumba (GKS)\*  
 Christian Churches New Zealand  
 Christian Evangelical Church in Minahasa (GMIM)  
 Christian Evangelical Church of Sangihe Talaud (GMIST)  
 Church of Bangladesh  
 Church of North India  
 Church of Pakistan  
 Church of South India\*  
 Church of the Province of Myanmar  
 East Java Christian Church (GKJW)\*  
 Evangelical Christian Church in Halmahera (GMIH)  
 Evangelical Christian Church in Tanah Papua (GKITP)  
 Indonesian Christian Church (GKI)\*  
 Indonesian Christian Church (HKI)  
 Kalimantan Evangelical Church (GKE)  
 Mara Evangelical Church  
 Methodist Church in Indonesia (GMI)  
 Methodist Church, Upper Myanmar  
 Nias Christian Protestant Church (BNKP)  
 Orthodox Church in Japan



Presbyterian Church of Pakistan  
 Protestant Church in Indonesia (GPI)  
 Protestant Church in Sabah (PCS)  
 Protestant Church in South-East Sulawesi (GEPSULTRA)  
 Protestant Evangelical Church in Timor (GMIT)\*  
 Samavesam of Telugu Baptist Churches  
 Simalungun Protestant Christian Church (GKPS)

### **Caribbean**

Convention baptiste de Haïti  
 Iglesia Metodista de Puerto Rico  
 Iglesia Metodista en Cuba\*  
 Iglesia Presbiteriana-Reformada en Cuba\*  
 Jamaica Baptist Union  
 Methodist Church in the Caribbean and the Americas  
 Moravian Church in Suriname

### **Europe**

Baptist Union of Hungary  
 Church of Greece  
 Evangelical Baptist Union of Italy  
 Evangelical-Lutheran Church in Romania  
 Iglesia Española Reformada Episcopal  
 Polish Catholic Church in Poland  
 Reformierte Christliche Kirche in der Slowakei  
 Reformierte Christliche Kirche in Serbien und Montenegro  
 Slovak Evangelical Church of the Augsburg Confession in Serbia  
 & Montenegro

### **Latin America**

Asociación Bautista de El Salvador  
 Asociación Iglesia de Dios  
 Convención Bautista de Nicaragua  
 Iglesia de Misiones Pentecostales Libres de Chile  
 Iglesia Evangélica luterana boliviana  
 Iglesia Evangélica Luterana en Chile\*  
 Iglesia Evangélica Luterana Unida  
 Iglesia Evangélica Metodista en Bolivia  
 Iglesia Luterana Salvadoreña  
 Iglesia Metodista de Chile  
 Iglesia Metodista de Mexico  
 Iglesia Morava en Nicaragua  
 Iglesia Pentecostal de Chile\*  
 Iglesia Presbiteriana de Colombia\*  
 Igreja Episcopal Anglicana do Brasil  
 Igreja Presbiteriana Independente do Brasil  
 Igreja Presbiteriana Unida do Brasil\*  
 Misión Iglesia Pentecostal

<b>Middle East</b>	Evangelical Lutheran Church in Jordan and the Holy Land Evangelical Presbyterian Church in Iran Evangelical Presbyterian Church of Egypt, Synod of the Nile National Evangelical Synod of Syria and Lebanon
<b>North America</b>	Christian Church (Disciples of Christ) in Canada Hungarian Reformed Church in America International Evangelical Church National Baptist Convention of America, Inc. Polish National Catholic Church Progressive National Baptist Convention, Inc. Religious Society of Friends: Friends United Meeting
<b>Pacific</b>	Congregational Christian Church in American Samoa Congregational Christian Church in Samoa Cook Islands Christian Church Eglise évangélique en Nouvelle-Calédonie et aux Iles Loyauté Ekalesia Kelisiano Tuvalu Ekalesia Niue Evangelical Lutheran Church of Papua New Guinea Methodist Church of Samoa Presbyterian Church of Vanuatu United Church in Papua New Guinea United Church in the Solomon Islands United Church of Christ - Congregational in the Marshall Islands



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Postal address:  
P.O. Box 2100  
CH-1211 Geneva 2  
Switzerland

Visiting address:  
150 Route de Ferney  
Grand-Saconnex (Geneva)  
Switzerland

Tel: (+41 22) 791 6111  
Fax: (+41 22) 791 0361



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