

World Council of Churches

**Financial Report
2009**

World Council of Churches
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REPORT TO THE MEMBER CHURCHES ON THE 2009 FINANCIAL REPORT

We are pleased to present the financial report of the World Council of Churches for 2009, this being the third financial report on the six programmes and related communications work of the programme cycle 2007-2013.

The Council was grateful to receive total income of CHF 36.2 million in 2009, including CHF 29.1 million of contributions income. Expenditure and transfers totaled CHF 36.5 million, resulting in a small net reduction in funds and reserves of CHF 0.3 million. This satisfactory outcome was considerably better than planned: a reduction in funds and reserves of CHF 2.2 million had been approved in budget 2009. The principal reasons for the variance are set out in the section *Net decrease in funds compared to budget 2009* below.

The year 2009 was challenging in terms of stewardship. Following the market turbulence of 2008, a number of our funding partners suffered increasing financial difficulties. The programme contributions budget 2009 was thus set at CHF 23.6 million, being CHF 2.2 million (9%) lower than programme contributions received in 2008. The Council expresses gratitude for the solidarity of the specialized ministries and other partners, as their financial pledges were realised almost in full. Programme contributions received in 2009 totaled CHF 23.2 million, being only CHF 0.4 million (3%) lower than budget.

The executive committee in February 2010 encouraged members to participate financially in the life of the fellowship, recognizing that it is crucial to convince churches of the relevance of their membership in the Council and to involve them actively in its work. This reflection followed consideration of the fact that only 177 (51%) of the 349 member churches paid membership contributions in 2009. Further analysis is included in the section *Membership income* below. As a result of the combined impact of both reduced membership and programme contributions, membership and other unrestricted contributions were distributed in full to the programmes in 2009, with no share being retained for the Council's Unrestricted and Designated Funds.

In these circumstances, it was a challenge to meet the required target of a small increase of CHF 39,000 to Unrestricted and Designated Funds. The challenge was met by careful stewardship, including the issuance of two revised budgets during 2009, focusing on managing expenditure in those programmes dependent on unrestricted contributions. As a result, an increase of CHF 115,000 to Unrestricted and Designated Funds was reported, generated principally from realized foreign exchange gains and favourable adjustments to provisions.

The balance sheet of the Council remained strong at 31 December 2009, with a high level of liquidity. General Reserves, reflecting assets available to the Council after meeting liabilities and obligations and without recourse to land, buildings and equipment, were reduced by CHF 2.9 million, closing at CHF 7 million. The reduction reflects the Council's own investment in its buildings in 2009.

Net decrease in funds compared to Budget 2009

The table below compares the original budgeted increases and decreases in fund categories with results reported for 2009 before transfer of funds to General Reserves and other funds, as set out in Schedule III of the financial statements.

Net decrease in funds compared to Budget 2009

	<i>Budget 2009</i>	Actual 2009	Variance (fav/unfav)
	<i>CHF 000</i>	CHF 000	CHF 000
Restricted Funds			
Programme Funds	(1,960)	(699)	1,261
Restricted Fund for Fixed Assets	(280)	(280)	-
Restricted Endowment Funds	30	549	519
Decrease in Restricted Funds	(2,210)	(430)	1,780
Unrestricted & Designated Funds			
Designated Programme Funds	-	-	-
Designated Fund for Fixed Assets	-	(4)	(4)
Designated Endowment Funds	(270)	(259)	11
Unrestricted Funds	309	378	69
Inc/(dec) in Unrestricted & Designated Funds	39	115	76
Total decrease in Funds	(2,171)	(315)	1,856

Programme Funds

Programme funds were decreased by CHF 0.7 million, being CHF 1.3 million less than planned. Overall, income for the programme funds was CHF 0.7 million under budget, including a decreased allocation of unrestricted income of CHF 0.5 million. However, programme expenditure was reduced to an even greater extent, being CHF 2 million under budget. Of that amount, CHF 1.3 million represented reduced expenditure on programme direct costs and grants. As a result, despite the reduction in income compared with budget, programme balances carried forward in 2010 are CHF 1.3 million higher than had been budgeted.

Restricted Endowment Funds

The endowment funds were increased by CHF 0.5 million, reflecting the increased market value of the related investments retained in the endowment funds after distribution of investment gains. The Restricted Endowment Funds include CHF 2 million (2008: CHF 1.8 million) held in the USA and administrated by the Ecumenical Trust, and CHF 5.1 million (2008: CHF 4.8 million) held in Geneva and managed by investment managers under a discretionary mandate, in compliance with WCC's investment policy. In 2009, distributions to the programme funds of CHF 104,000 were made by the Ecumenical Trust, and CHF 247,000 by the Geneva endowment funds.

Unrestricted and Designated Funds

The increase to Unrestricted Funds exceeded target as a result of foreign currency gains to general treasury. In accordance with the Council's policies, foreign currency gains and losses on general treasury are recognized in the Unrestricted Funds.

Capital expenditure projects and financing

In 2009, CHF 4.5 million was invested in the Council's fixed assets, including CHF 2.3 million for the renovation of the Ecumenical Centre to comply with local fire security regulations, and CHF 1.3 million for renovation of the Visser 't Hooft Hall. At 31 December 2009, with the project almost

completed, a total of CHF 6.5 million had been spent on the fire security renovation - close to the four-year capital expenditure budget of CHF 6.6 million. In accordance with the approved finance plan, mortgage loans of CHF 2.25 million have been drawn to cover the fire security renovation project and renovation of the hall. Approximately CHF 5.6 million in capital expenditure was financed from the Council's own cash flow for these projects over the period 2006-2009.

Membership income

The total number of churches participating with membership contributions in 2009 fell by 5%, from 187 to 177. Total membership income received decreased from CHF 6.1 million in 2008 to just under CHF 5.6 million in 2009. Repeating the pattern of the previous year, the primary reason disclosed for non-payment or deferred payment was financial constraints, while the impact of foreign currency rate fluctuations had an estimated unfavourable impact of CHF 316,000.

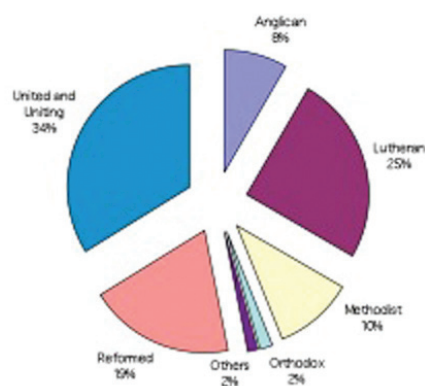
The number of churches which became potentially non-active¹ grew from 54 in 2008 to 57 in 2009. Thirty churches remain classified as non-active at the end of 2008.

An analysis of membership contributions by church family follows.

Church family	CHF
Anglican	458,338
Lutheran	1,408,733
Methodist	578,263
Orthodox	95,599
Others	87,904
Reformed	1,066,576
United and Uniting	1,893,554
Total	5,588,967

Others	CHF
African Instituted	2,511
Baptist	43,554
Free	15,807
Hussite	2,558
Non-denominational	10,594
Old-Catholic	10,621
Pentecostal	2,259
Total	87,904

2009 WCC Membership contributions by church family



Internal control system and Swiss law

In accordance with article 728 of the Swiss Code of Obligations (effective from 1 January 2008), the Council maintained its documentation of the internal control system over financial reporting. In accordance with the schedule of required actions to improve controls resulting from management's self-assessment, in its meeting in August 2009 executive committee approved and issued the *Principles of Ethical Business Conduct* and the *Anti-fraud and Corruption Policy*.

¹ The 2006 central committee accepted by unanimous consensus the recommendation that "churches which have not paid membership contributions for three consecutive years nor have had any communication with the WCC during three years be declared non-active as recommended by the Assembly" (*Minutes of WCC Central Committee*, Geneva, 30 August-6 September 2006, p.37).

Swiss law requires that the auditors test the existence of the internal control system and the auditor's report on the consolidated financial statements confirms that an internal control system exists.

Retirement Fund of the World Council of Churches

The Retirement Fund of the World Council of Churches is an independent pension fund institution under Swiss law. At 31 December 2009, results indicate 85.7% coverage of pension obligations by pension plan assets (2008: 79.1% coverage). The shortfall in coverage of pension obligations was CHF 13.6 million at that date (2008: CHF 20.5 million), following some recovery in the financial markets in 2009.

The WCC and the Board of the Retirement Fund have entered into a Memorandum of Understanding to the effect that the financial stability of the plan is the sole responsibility of the board and that the obligations of the Council are limited to contributions set at a fixed percentage of 14% of assured salaries. In 2008, as an exceptional measure, the Council agreed to increase its contribution to 15%, including a 1% remedial contribution, applicable for three years from 2009 to 2011. The total estimated cost of CHF 0.4 million for the three years' contribution was recognized as a charge to programme funds in 2008, and at 31 December 2009, CHF 0.3 million remained payable.

In accordance with Swiss pension legislation, it is the board of the pension fund which is responsible for determining and undertaking the corrective actions required to achieve full coverage of obligations; only in the case of last resort may the board call on the employer to cover a shortfall in the pension fund. In accordance with regulatory requirements when a shortfall in coverage of assets is recorded, the board is required to implement corrective measures with the objective of achieving coverage of obligations in the long term.

Prospects for the future

Prospects for the Council depend largely upon the continued active support of the member churches and specialized ministries, and also, as highlighted in the mid-term evaluation, on the relevance of the programme work to the member churches. In 2010, the newly appointed general secretary, Rev Dr Olav Fykse Tveit, is leading a refocusing process aimed at strengthening relations with the member churches through involving them in the development and implementation of activities. The vision for the future includes a focus on networking, encouraging groups of member churches not only to participate actively in projects, but even to take on responsibility for such work. In this way, refocusing will lead to the prioritizing of projects which clearly show the Council's unique added value in fostering greater coherence in the ecumenical movement.

One role of the Council is to assist Christian partners with common goals to discover the special strengths that are found only in unity. In so doing, the Council provides strategic leadership, ecumenical space and facilitation to help find common solutions. The Council rejoices when its own role in such tasks is completed and new ways forward are found in sharing strengths for the glory of God and the good of others. Following the nurture of ACT Development as a hosted project in WCC from 2003 to 2009, ACT Development has merged with ACT International to form ACT Alliance, launched in March 2010. Through ACT Alliance, 100 churches and church-related organisations work together, mobilizing approximately CHF 1.5 billion annually for humanitarian assistance and development. In Poland, the end of 2009 marked the closure of the World Council of Churches Eastern Europe Office, registered in Bialystok in 1994, and the establishment of the newly registered East Foundation, led by representatives of the regional member churches, and enabled to raise funds directly with partners active in diakonia, development and social services. The Council will be continuing its cooperation with the churches and ecumenical organizations

in Eastern Europe in close consultation with the Conference of European Churches through an advisory council that guides the ecumenical diaconal work and social service in the region.

The budget for 2010 includes programme contributions of CHF 22.1 million, compared with CHF 23.2 million actual programme contributions in 2009. The table below explains the evolution:

Programme contributions	Budget 2010	Actual 2009
	CHF millions	CHF millions
Programme contributions	21.7	21.7
ACT Development	-	0.9
WCC Eastern Europe Office	-	0.6
International Ecumenical Peace Convocation	0.4	-
Total programme contributions	22.1	23.2

Budget 2010 shows that the specialized ministries and other partners again demonstrate their confidence in the Council's role, with sustained support in 2010. Meanwhile, a new point of focus comes into view, as fund-raising for the International Ecumenical Peace Convocation (IEPC) is budgeted to raise CHF 0.4 million in 2010, working towards the target of CHF 1.6 million. Scheduled to take place in Jamaica in May 2011 with up to 1,000 participants, the IEPC will be the most important WCC event next year.

The Council also looks ahead to the stewardship of its resources in the beautiful estate of the Château of Bossey. In February 2010, executive committee gave its approval for the development and construction of a conference centre at Bossey in 2010-2011, with a total cost of CHF 6.3 million, of which a target of CHF 1 million is to be financed from fund-raising, the remainder being covered by mortgage loans. Business plans indicate the prospect of generating net profits from the development in future years, to contribute to covering the costs of running the Ecumenical Institute.

At the time of writing, the *Programme Plans Summary 2011-2013* is about to be published. It is clear that substantial financial challenges lie ahead, and that efforts to refocus the Council's work must also address the requirement of central committee in September 2009 that the reorganization and restructuring of programme work be continued "in a way that pursues the objectives set by the assembly, while making it sustainable in terms of both finance and staff capacity." The plans for 2011-2013 will set in place milestones on the Council's way to the 10th Assembly in 2013 in Busan, Republic of Korea, where the aim is to present achievements with impact on the churches and the world. Under the leadership of central committee and the general secretary, in hope and in humility, the Council is committed to serving the member churches and the ecumenical movement, working in partnership to respond to the vision and mission of unity.

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 different ways. The Council gives thanks for this continued solidarity and commitment.

Jean-Nicolas Bazin
Coordinator, Finance Services
and Administration

Elaine Dykes
Finance Manager

Report of the Statutory Auditor on the Consolidated Financial Statements to the Central Committee and to the Member Churches

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 2009. The prior-year consolidated financial statements were audited by another auditor. In their audit report dated 8 May 2009, the former auditor has issued an unqualified opinion.

Central Committee's Responsibility

The Central 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 financial statements that are free from material misstatement, whether due to fraud or error. The Central 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 and Swiss Auditing Standards and International Standards on Auditing (ISA). 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 financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the 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 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 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 2009 comply with Swiss law, 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.

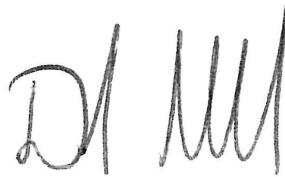
In accordance with article 69b paragraph 3 CC in connection with article 728a paragraph 1 item 3 CO and Swiss Auditing Standard 890, we confirm that an internal control system exists which has been designed for the preparation of financial statements according to the instructions of the Finance Committee,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

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

PricewaterhouseCoopers SA



Philippe Tzaud
Audit expert
Auditor in charge



David Marchand
Audit expert

Geneva, 30 April 2010

Schedule I Consolidated Balance Sheet
As at 31 December 2009
(Swiss Francs 000's)

	Notes	2009	2008
CURRENT ASSETS			
Prepaid Expenses		538	714
Accounts Receivable	5	1,921	3,110
Investments	4	4,152	2,316
Cash and Cash Equivalents	6	11,096	15,696
		17,707	21,836
NON-CURRENT ASSETS			
Land, Buildings & Equipment	3	43,119	40,422
Investments	4	8,561	7,758
		51,680	48,180
TOTAL ASSETS		69,387	70,016
CURRENT LIABILITIES			
Deferred Income	10	962	532
Accounts Payable	7	3,753	3,976
Interest Bearing Loans	9	2,727	327
		7,442	4,835
NON-CURRENT LIABILITIES			
Interest Bearing Loans	8	17,489	20,040
Deferred Income	10	3,763	3,926
Provisions	21	1,170	1,377
		22,422	25,343
FUNDS & RESERVES			
Restricted Funds			
Programme Funds	15	5,717	6,416
Restricted Fund for Fixed Assets	13	2,785	3,065
Restricted Endowment Funds	11	7,126	6,577
		15,628	16,058
Unrestricted & Designated Funds			
<i>Designated Funds</i>			
Designated Programme Funds	14	533	533
Designated Fund for Fixed Assets	13	16,355	13,064
Designated Endowment Funds	11	-	259
		16,888	13,856
<i>Unrestricted Funds</i>			
General Reserves	12	7,007	9,924
		7,007	9,924
Total Unrestricted & Designated Funds		23,895	23,780
TOTAL FUNDS & RESERVES		39,523	39,838
TOTAL FUNDS & RESERVES AND LIABILITIES		69,387	70,016

Schedule II Consolidated Income & Expenditure Account
For the year ended 31 December 2009
(Swiss Francs 000's)

	Notes	Unrestricted & Designated Funds 2009	Unrestricted & Designated Funds 2008	Restricted Funds 2009	Restricted Funds 2008	Total Funds 2009	Total Funds 2008
CONTRIBUTIONS INCOME							
Membership & Other Unrestricted Income		5,887	6,398	-	-	5,887	6,398
Programme Contributions		-	-	23,179	25,807	23,179	25,807
		5,887	6,398	23,179	25,807	29,066	32,205
OTHER INCOME							
Financial Income/(Expense)	17	190	(1,071)	822	(1,835)	1,012	(2,906)
Rental Income and Sales	18	3,989	3,982	1,437	1,626	5,426	5,608
Miscellaneous Income	19	248	330	510	505	758	835
		4,427	3,241	2,769	296	7,196	3,537
Distribution of Unrestricted Income		(5,887)	(5,596)	5,887	5,596	-	-
TOTAL INCOME		4,427	4,043	31,835	31,699	36,262	35,742
COST OF OPERATIONS							
Direct Programme Costs: Grants		24	43	3,523	5,743	3,547	5,786
Operating & Other Programme Costs		3,484	3,810	10,508	11,114	13,992	14,924
Interest Expense	17	423	371	279	245	702	616
Salaries	20	4,654	4,380	13,798	13,555	18,452	17,935
TOTAL COST OF OPERATIONS		8,585	8,604	28,108	30,657	36,693	39,261
Redistributed Infrastructure Costs	27	(4,278)	(4,133)	4,278	4,133	-	-
TOTAL COSTS BEFORE OPERATING TRANSFERS		4,307	4,471	32,386	34,790	36,693	39,261
NET (DEFICIT)/SURPLUS/BEFORE OPERATING TRANSFERS		120	(428)	(551)	(3,091)	(431)	(3,519)
OPERATING TRANSFERS							
Transfers between Funds	16	(58)	211	58	(211)	-	-
Transfers (to)/from Current Liabilities & Provisions	16	53	(166)	63	(491)	116	(657)
NET (DEFICIT)/SURPLUS FOR THE YEAR		115	(383)	(430)	(3,793)	(315)	(4,176)

Schedule III Part I Consolidated Statement of Movements in Funds & Reserves
For the year ended 31 December 2009
(Swiss Francs 000's)

Prior year comparatives

	Restricted Funds		Unrestricted & Designated Funds				Total Funds & Reserves			
	Programme Funds	Endowment Funds	Total	Designated Programme Funds	Designated Fund for Fixed Assets	Designated Endowment Funds	Unrestricted Operating Fund	General Reserves	Total	Total
	2008	2008	2008	2008	2008	2008	2008	2008	2008	2007
Opening Balance at 1 January 2008	8,145	3,345	19,851	533	12,871	320	-	10,439	44,014	41,251
Net (deficit)/surplus before operating transfers	(1,157)	-	(3,091)	-	17	59	(504)	-	(3,519)	3,066
Operating Transfers:										
Between Funds	(81)	(280)	(211)	-	-	(120)	331	-	211	-
(To)/from Current Liabilities & Provisions	(491)	-	(491)	-	-	-	(166)	-	(166)	(657)
Net (deficit)/surplus before transfers to/(from) Reserves & Funds	(1,729)	(280)	(3,793)	-	17	(61)	(339)	-	(383)	2,763
Balance before transfers to/(from) Reserves & Funds	6,416	3,065	16,058	533	12,888	259	(339)	10,439	39,838	44,014
Transfers to/(from) Reserves & Funds:										
From Operating Fund to General Reserves	-	-	-	-	-	-	339	(339)	-	-
From General Reserves to Designated Fund for Fixed Assets	-	-	-	-	176	-	-	(176)	-	-
Closing balance at 31 December 2008	6,416	3,065	16,058	533	13,064	259	-	9,924	39,838	44,014

Opening Balance at 1 January 2008

Net (deficit)/surplus before operating transfers

Operating Transfers:

Between Funds

(To)/from Current Liabilities & Provisions

Net (deficit)/surplus before transfers to/(from) Reserves & Funds

Balance before transfers to/(from) Reserves & Funds

Transfers to/(from) Reserves & Funds:

From Operating Fund to General Reserves

From General Reserves to Designated Fund for Fixed Assets

Closing balance at 31 December 2008

Schedule III Part II Consolidated Statement of Movements in Funds & Reserves
For the year ended 31 December 2009
(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	Designated Endowment Funds	Unrestricted Operating Fund	General Reserves	Total	Total	Total
	2009	2009	2009	2009	2009	2009	2009	2009	2009	2009	2009	2008
Opening Balance at 1 January 2009	6,416	3,065	6,577	16,058	533	13,064	259	-	9,924	23,780	39,838	44,014
Net (deficit)/surplus before operating transfers	(1,070)	-	519	(551)	-	(4)	55	69	-	120	(431)	(3,519)
Operating Transfers:												
Between Funds	308	(280)	30	58	-	-	(314)	256	-	(58)	-	-
(To)/from Current Liabilities & Provisions	63	-	-	63	-	-	-	53	-	53	116	(657)
Net (deficit)/surplus before transfers to/(from) Reserves & Funds	(699)	(280)	549	(430)	-	(4)	(259)	378	-	115	(315)	(4,176)
Balance before transfers to/(from) Reserves & Funds	5,717	2,785	7,126	15,628	533	13,060	-	378	9,924	23,895	39,523	39,838
Transfers to/(from) Reserves & Funds:												
From Operating Fund to General Reserves	-	-	-	-	-	-	-	(378)	378	-	-	-
From General Reserves to Designated Fund for Fixed Assets	-	-	-	-	-	3,295	-	-	(3,295)	-	-	-
Closing balance at 31 December 2009	5,717	2,785	7,126	15,628	533	16,355	-	-	7,007	23,895	39,523	39,838

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

Schedule IV Consolidated Cash Flow Statement
For the year ended 31 December 2009

(Swiss Francs 000's)

	2009	2008
Net (deficit)/surplus for the year	(315)	(4,176)
Adjustments for non-cash items:		
Depreciation	1,841	1,803
Unrealised and realised losses/(gains) on investments and unrealised foreign currency losses/(gains), net	(617)	3,268
Other Operating adjustments:		
Interest paid	704	589
Dividends received	(81)	(107)
Interest income received	(181)	(505)
Movements in Working Capital and Provisions		
Prepaid Expenses	176	10
Accounts Receivable	1,189	(217)
Deferred Income	267	74
Accounts Payable	(223)	825
Provisions	(207)	292
Net Cash Flow from Operating and Programme Activities	2,553	1,856
Purchase of Land, Buildings and Equipment	(4,538)	(3,227)
Dividends received	81	107
Interest received	181	505
Net proceeds from (purchase)/sale of investments	(1,972)	3,012
Net Cash Flow from Investing Activities	(6,248)	397
Repayment of mortgage loans	(201)	(127)
Repayment of short-term loan	(200)	(200)
Interest paid to third parties	(704)	(589)
Mortgage loans contracted, net	250	2,000
Net Cash Flow from Financing Activities	(855)	1,084
Net Increase in Cash and Cash Equivalents	(4,550)	3,337
Cash and Cash Equivalents at 1 January 2009	15,696	13,194
Effect of exchange rate fluctuations on cash held	(50)	(835)
Cash and cash equivalents at 31 December 2009	11,096	15,696

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 31 December 2009

1. Organisation

The World Council of Churches is a fellowship of 349 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, emergency and development 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 9th Assembly, in 2009 the Council’s activities were carried out through the following Programmes:

Programmes

WCC and the Ecumenical Movement in the 21st Century
Unity, Mission, Evangelism and Spirituality
Public Witness: Addressing Power and Affirming Peace
Justice, Diakonia and Responsibility for Creation
Education and Ecumenical Formation
Inter-religious Dialogue and Co-operation
General Secretariat

Programme teams were supported by the Communications team and the following support service teams: Management directorate; Planning, monitoring, evaluation and reporting (PMER), Income monitoring and development, House services, Human resources, Finance and Computer information services. With its headquarters in Geneva, Switzerland, and with 166 staff (2008: 173 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 2008.

(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.

The representative offices and subsidiaries, wholly owned by the Council, are:

Ecumenical Disability Advocates Network, Kenya

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

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-AIDS Initiative in Africa (WCC-EHAIA)

WCC-EHAIA operates from both regional and theology consultants' representative offices in the following locations. For each office, 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
- WCC-EHAIA Theology consultant, Lome, Togo
- WCC-EHAIA Theology consultant, Harare, Zimbabwe

At 31 December 2009, the Council's control over two subsidiaries ceased. The activities of both offices continue, managed in 2010 by entities independent from but related to the Council.

World Council of Churches Eastern Europe Office, Poland

The Eastern Europe Office, Bialystok, Poland with status of a "foreign legal person acting in the territory of the republic of Poland" under the Polish Ministry of Foreign Affairs reference DPT II 390-29-94 of 19.7.1994 was closed on 31 December 2009. Assets and liabilities were transferred at that date to the East Foundation, an independent non-governmental organization registered in Poland. The World Council of Churches is represented on the East Foundation Council.

The US Conference for the World Council of Churches, Inc

The US Conference is a New York not-for-profit corporation under section 501(c) (3) of the United States Internal Revenue Code. From September 2008, the US Conference acted as agent for the World Council of Churches in contracting and arranging for employment related services for the activities of the World Council of Churches in the United States of America, particularly related to its work at the United Nations. From 31 December 2009, the US Conference continues as a corporation related to but independent from the World Council of Churches.

(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, Buildings and Equipment

Land, buildings 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

The Council's obligation in respect of long-term service benefits, other than pension plans, is the amount of future benefits that employees have earned in return for their service in the current and prior periods. The obligation is calculated by providing for all fully vested benefits, and for all which may become full vested within the following five years.

Long-term service benefits equivalent to two months' of basic salary are payable to staff members leaving the Council if they have at least 20 years' service and are 50 years old or over when they leave.

(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 judgement 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 the reasonable assurance regarding contributions and membership income receivable and the probability assumptions underlying recognition of service bonus obligations.

3. Land, Buildings 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 2009	4,198	30,415	14,862	14,030	15,364	78,869
Additions	-	3,699	747	-	92	4,538
Disposals	-	-	-	-	(146)	(146)
At 31 December 2009	4,198	34,114	15,609	14,030	15,310	83,261
<i>Accumulated Depreciation:</i>						
At 1 January 2009	-	17,460	3,351	4,041	13,595	38,447
Reclassification	-	166	(166)	-	-	-
Disposals	-	-	-	-	(146)	(146)
Charge for the year	-	785	466	281	309	1,841
At 31 December 2009	-	18,411	3,651	4,322	13,758	40,142
<i>Net Book Value:</i>						
At 31 December 2009	4,198	15,703	11,958	9,708	1,552	43,119
At 31 December 2008	4,198	12,995	11,511	9,989	1,769	40,422

An architectural survey dated 31 January 2002 estimated the intrinsic value of the Ecumenical Centre at CHF 50,800,000. 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, CHF 12,958,000 (2008 CHF 12,211,000) has been invested in the renovation of the Château de Bossey and its estate. 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 4,301,000 (2008: CHF 4,582,000) of donated land and buildings. Depreciation charges for donated buildings are recorded in the Restricted Fund for Fixed Assets. The insurance value of the staff residential development is CHF 15,716,000 and of the other buildings and contents is CHF 73,097,000. Mortgage loans and credit lines secured against the land and buildings are detailed at Notes 8 and 9.

4. Investments

	2009	2008
	CHF 000	CHF 000
Non-current Investments		
Debt securities	4,265	4,265
Equity securities	4,296	3,493
	8,561	7,758
Current Asset Investments		
Debt securities	4,152	2,305
Equity securities	-	11
	4,152	2,316

Non-current investments held in equity securities include CHF 2,006,000 (2008: CHF 1,782,000) 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 711,000 (2008: CHF 713,000) 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.

5. Accounts Receivable

	2009	2008
	CHF 000	CHF 000
Tenants, including ecumenical organisations	583	555
Contributions	1,143	1,981
Other	195	574
	1,921	3,110

6. Cash and Cash Equivalents

	2009	2008
	CHF 000	CHF 000
Bank balances	6,168	8,962
Call deposits	4,900	6,700
Cash	28	34
	11,096	15,696

7. Accounts Payable

	2009	2008
	CHF 000	CHF 000
Ecumenical Organisations	737	863
Other Accounts Payable	1,582	1,765
Accrued Expenses	1,434	1,348
	3,753	3,976

8. Mortgage Loans

Mortgage loans total CHF 20,216,000 as at 31 December 2009 (2008: CHF 20,167,000). They are secured on property as follows:

	2009	2008
Secured on:	CHF 000	CHF 000
Staff residential building	10,840	10,967
Château de Bossey	6,500	6,500
Ecumenical Centre	2,876	2,700
	20,216	20,167

These loans 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	11,094	31.08.06	5 years	3.08%
Château de Bossey	2,000	29.07.08	2 years	4.25%
Château de Bossey	2,000	29.07.08	3 years	4.35%
Château de Bossey	2,000	29.07.08	5 years	4.45%
Château de Bossey	500	7.04.05	5 years	3.1%
Ecumenical Centre	700	22.12.05	10 years	3.6%
Ecumenical Centre	2,000	24.11.08	7 years	2.85%
Ecumenical Centre	250	10.03.09	5 years	2.45%

The loans are repayable as follows:

	2009	2008
	CHF 000	CHF 000
Within:		
One Year	2,727	127
Two to five years	15,364	17,340
More than five years	2,125	2,700
	20,216	20,167
Less:		
Current Maturities	(2,727)	(127)
	17,489	20,040

At 31 December 2009, no credit line was held (31 December 2008: none).

9. Short-Term Loans

	2009	2008
	CHF 000	CHF 000
Loans payable within one year:		
Mortgage loan on Staff Residential Building	127	127
Mortgage loan on Château de Bossey	2,000	-
Mortgage loan on Château de Bossey	500	-
Mortgage loan on Ecumenical Centre	100	
Short-term loan for Château de Bossey	-	200
	2,727	327

The mortgage loans are described at Note 8 above.

10. Deferred Income

	2009	2008
	CHF 000	CHF 000
Current Deferred Income	962	532
Non-Current Deferred Income	3,763	3,926

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 1,360,000 (2008: CHF 1,394,000) 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 676,000 (2008: CHF 700,000) being the amortized balance of various other grants received for the renovation of the Château de Bossey.

11. Endowment Funds

	2009	2008
	CHF 000	CHF 000
Restricted Endowment Funds		
Specific Endowments	5,120	4,795
Funds held by the Ecumenical Trust	2,006	1,782
Total Restricted Endowment Funds	7,126	6,577
Designated Endowment Funds		
General Endowments	-	259

Movements on the Restricted and Designated Endowment Funds are set out in Schedules V and VII respectively.

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.

Additions to Endowments

Additions to Endowments are recorded as Miscellaneous income to the Restricted or Designated Fund respectively. Additions to Restricted Endowments in 2009 totaled CHF 19,000 (2008: CHF 29,000) and to Designated Endowments, CHF 27,000 (2008: CHF 112,000).

Transfers to Endowments

Operating transfers to Restricted Endowment Funds totaled CHF 30,000 (2008: CHF 30,000).

Transfers between Endowments

There were no transfers between endowments in 2009 (2008: a transfer of CHF 120,000 was made from Designated Endowment Funds to Restricted Endowment Funds).

Release of Endowments

In 2009, General Endowments of CHF 314,000 were released (2008: none).

Adjustment on Revaluation

Based on the value of the original legacy or gift amounts, the Restricted and Designated Endowment Funds are adjusted annually to reflect changes in the value of related fixed asset investments. In 2009, the adjustment, recorded in net financial income/(expense), resulted in an increase of CHF 500,000 in the Restricted Endowment Funds (2008: decrease of CHF 1,963,000). There was an adjustment of CHF 28,000 increasing the Designated Endowment Funds (2008: decrease of CHF 47,000).

Distributions

Income from the Specific Endowments may be credited directly to the Programme Funds in accordance with the relevant conditions of the gift. In 2009, CHF 247,000 was distributed from Specific Endowments (2008: none), and CHF 104,000 (2008: CHF 134,000) was distributed from the Funds held by the Ecumenical Trust.

Funds held by the Ecumenical Trust

Funds held by the Ecumenical Trust totaling CHF 2,006,000 (2008: CHF 1,782,000) reflect endowment assets managed for the Council by the Ecumenical Trust, as described in Note 4 above.

12. General Reserves

In accordance with the Funds and Reserves Policy approved by the Central Committee in August 2003, General Reserves are defined as those funds available to the Council after meeting its obligations and commitments, without realizing fixed assets.

In February 2005, Central Committee set the General Reserves target at six months' salary costs. The target level for 2009 was thus CHF 9,226,000.

An analysis of the movements on General Reserves follows:

	General Reserves
	CHF 000s
Balance at 1 January 2009	9,924
Transferred:	
To Unrestricted Operating Funds	378
To Designated Fund for Fixed Assets	(3,295)
Balance at 31 December 2009	7,007

The transfer of CHF 3,295,000 to the Designated Fund for Fixed Assets reflects principally investment in buildings and equipment exceeding depreciation charged.

13. 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.

The Fund is charged with a transfer, representing the depreciation of the donated buildings. The movement on the Restricted Fund for Fixed Assets in 2009 is set out in Schedule V.

Designated Fund for Fixed Assets

The Designated Fund for Fixed Assets was required by the Funds and Reserves Policy approved by the Central Committee in August 2003 to reflect the Council's investment in property and other fixed assets.

The Council's investment in Fixed Assets was assessed as follows:

	2009	2008
	CHF 000	CHF 000
Total Land & Buildings	43,119	40,422
Less Long-term loans	(17,489)	(20,040)
Less Short-term loans	(2,727)	(327)
Less Long-term deferred income	(3,763)	(3,926)
Less Restricted Fund for Fixed Assets	(2,785)	(3,065)
Designated Fund for Fixed Assets	16,355	13,064

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.

14. Designated Programme Funds

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 Designated Programme Funds include certain reserves designated for conferences planned within certain Programmes. The Council may determine the timing of the disbursement of such reserves. The Designated Programme Funds are listed in the separate Appendix to the Financial Statements.

15. 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 Programme on Schedules V and VI. 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 431,000 (2008: CHF 635,000).

Debit balances for Service Bonus obligations

Programme Funds include debit balances totaling CHF 175,000 (2008: CHF 216,000) for Service Bonus obligations which are expected to be covered by future income in the short to medium term. The debit balances represent an assessment of the obligation of the Council to meet long-term service bonuses which may fall due to staff whose costs are allocated to the Programme concerned in 2009.

Programme	Activity Ref	CHF 000
G1	XXG1	35
P1	XXP1	11
P2	XXP2	32
P3	XXP3	13
P4	XXP4	12
P5	XXP5	15
P6	XXP6	3
C1	XXC1	54
		175

Debit balances for remedial contributions to the pension fund scheme

Programme funds include the following debit balances totaling CHF 256,000 (2008: CHF 417,000) for remedial contributions to the pension fund scheme during 2010-2011. It is expected that the costs will be covered by income during the relevant periods.

Programme	Activity Ref	CHF 000
G1	XFG1	22
P1	XFP1	27
P2	XFP2	43
P3	XFP3	32
P4	XFP4	40
P5	XFP5	39
P6	XFP6	10
C1	XFC1	43
		256

The accounting policies regarding the pension plan and service bonus obligation are set out in Note 2 (ix). Upon initial recognition of the liabilities described above they are charged to operating transfers. When settled, the liability is credited to operating transfers and the amounts paid are charged to salaries and related charges.

Other programme funds with debit balance

In 2009, there were no other programme funds with debit balance (2008: one other, CHF 14,000).

16. Transfers and Distributions*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.

Operating Transfers

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. Operating transfers include also transfers to current liabilities, representing principally the obligation to reimburse unspent funds to donors.

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.

17. Financial Income/(Expense)*Financial Income/(Expense)*

	2009	2008
	CHF 000	CHF 000
Investment portfolio income/(expense)		
<i>Non-current asset investments</i>		
Dividends	81	107
Interest income	176	234
Realised gain/(loss) on investments	49	(164)
Unrealised gain/(loss) on investments	608	(2,153)
<i>Current asset investments</i>		
Interest income	(14)	203
Realised loss on investments	-	(262)
Unrealised gain/(loss) on investments	(3)	100
	897	(1,935)
Other interest income	19	68
Other foreign exchange gain/(loss)		
Realised gain/(loss)	133	(250)
Unrealised loss	(37)	(789)
	96	(1,039)
Total financial income/(expense)	1,012	(2,906)

Of the total financial income of CHF 1,012,000, realised and unrealised gains credited to the Restricted Endowment Fund totaled CHF 500,000 (2008: realised and unrealised losses of CHF 2,239,000).

Interest Expense

Interest expense, reported within Cost of Operations, totaled CHF 702,000 (2008: CHF 616,000).

18. Rental Income and Sales

Rental income and sales of CHF 5,426,000 (2008: CHF 5,608,000) includes rental income from the staff residential building, guest house receipts at Bossey, rental of offices at the Ecumenical Centre, and book sales.

19. Miscellaneous Income

Miscellaneous income of CHF 758,000 (2008: CHF 835,000) consists principally of conference registration fees, deferred income recognized as income during the useful life of the assets concerned and reimbursement of travel and other expenses.

20. Salaries and Related Charges*Salaries and related charges*

Salaries and related charges were:

	2009	2008
	CHF 000	CHF 000
Gross Salaries	14,960	14,727
Social Charges	1,310	1,329
Pension Expense	1,947	1,849
Other Personnel Costs	235	30
	18,452	17,935

There were 166 employees at 31 December 2009 (2008: 173). Pension expense details are set out in Note 21 below.

Compensation of key management personnel

In 2009 and 2008, key management personnel are defined by the WCC as the General Secretary, the Deputy General Secretary, the Associate General Secretary for Programmes, the Co-ordinator for Finance, Services & Administration, the Executive director for Planning and Integration and the Executive director of Communications. Their compensation was as follows:

	2009	2008
	CHF 000	CHF 000
Salaries and other short term benefits	1,030	921
Post employment benefits	122	112
	1,152	1,033

21. Employee Benefits*Pension Plan*

The Council, together with certain other ecumenical organizations, participates in a pension plan operated by the Retirement Fund of the World Council of Churches. The assets and obligations of the

fund are managed independently of the Council, by the Board of the fund. In common with other Swiss pension plans, the fund offers certain benefits which are defined by reference to criteria independent of contributions made, such as a minimum rate of return applied in the calculation of vested benefits and a choice to members, upon retirement, between a lump sum and an annuity. The Council and the Board of the fund have entered into a Memorandum of Understanding to the effect that the financial stability of the plan is the sole responsibility of the Board and that the obligations of the Council are limited to contributions set at a fixed percentage of annual assured salaries. Subject to its responsibilities under Swiss legislation, the Council believes that with reference to the Memorandum of Understanding, it is appropriate that the Council recognize as pension costs its salary related contributions to the pension fund together with any other costs which the Council has an obligation to fund.

During 2008, the deterioration in the financial markets led to a fall in the value of the pension fund's assets, so that at 31 December 2008, the plan's liabilities exceeded its assets by CHF 20,552,000. In 2009, following some recovery in the financial markets, the value of the pension fund's assets increased. At 31 December 2009, the latest date for which data is available, the plan's liabilities exceeded its assets by CHF 13,539,000.

The Council agreed with the Board of the fund to increase its contributions to the fund by 1% from 14% to 15% of annual assured salaries, as a remedial contribution applicable for the three years beginning 1 January 2009. The expected total cost, CHF 417,000, of this remedial contribution was recognized as a charge in 2008. At 31 December 2009, CHF 256,000 of the expected total cost remains payable. Of that amount, CHF 129,000 is included in Accounts Payable, being payable in the short term, and CHF 127,000 is included in long term provisions.

The Council paid CHF 1,933,000 (2008: CHF 1,836,000) in contributions to the pension fund during 2009.

Service Bonus

Obligations of CHF 574,000 (2008: CHF 510,000) regarding the Service Bonus are included in provisions, being CHF 55,000 payable in the short term (2008: CHF 68,000) and CHF 519,000 in the long term (2008: CHF 442,000). The amount represents CHF 323,000 in respect of vested benefits at 31 December 2009 (2008: CHF 295,000) and an estimate of CHF 251,000 (2008: CHF 215,000) in respect of benefits which may accrue to staff who have not completed, but who may complete, the required service period.

Vacation Accrual

A vacation accrual of CHF 524,000 (2008: CHF 657,000) has been included in long term provisions, representing the cost of employees' untaken vacation at the year end.

22. 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:

		2009	2008
		CHF 000	CHF 000
Prepaid expenses	US Dollar	87	132
Accounts receivable	US Dollar	487	437
	Euro	283	140
	British Pound	177	43
	Canadian Dollar	-	357
	Swedish Krona	-	146
Accounts payable	US Dollar	470	574
Cash and cash equivalents	Euro	2,061	2,669
	US Dollar	995	1,621
	British pound	914	993
	Canadian Dollar	231	96
	Swedish Krona	139	76
	Norwegian Kroner	-	120
Non-current investments	US Dollar	2,006	2,137
	Euro	1,373	484

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 2009 (2008:None).

Fair value

The fair value of financial instruments held at 31 December 2009 does not differ from their carrying amounts shown in the balance sheet.

23. Commitments

As at 31 December 2009, there were CHF 420,000 contractual commitments outstanding, being CHF 176,000 for the renovation of the Ecumenical Centre and CHF 244,000 for development at the Château de Bossey (2008: CHF 2,243,000).

24. 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 2009 (2008: None).

25. Subsequent Events

No events occurred subsequent to 31 December 2009 and prior to the authorisation of the consolidated financial statements that would require modification of or disclosure in the financial statements.

26. Approval and Authorisation for Issue

The consolidated financial statements were approved and authorised for issue by the Officers of the Finance Committee on 30 April 2010.

27. Redistributed Costs: Activity Based Costing

Salary costs of Programme staff were charged directly to the projects within each Programme to which the staff were assigned and in which it was confirmed their time was actually allocated in 2009. The allocation basis was validated during forecasting and at the financial year end by the Programme directors, who approved the monthly estimated time allocation reports for their respective Programme 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 which were to be shared fairly within the projects of the Programme, such as the costs of an Advisory Group or general meeting related to the Programme's work.

General programme costs allocation method

For each Programme, staff estimated the percentage of time applied to each of the Programme's 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 Management Directorate, Income Monitoring and Development, House Services, Human Resources, Finance, Computer Information Services, Planning, Monitoring, Evaluation and Reporting (PMER) and Finance Budgeting and Planning, less Rental Income and Sales and Miscellaneous Income credited to those cost centres, plus the depreciation costs charged to the Restricted Fund for Fixed Assets. The income and expenditure of the eight support service cost centres is set out in Schedule VIII.

Infrastructure Cost Allocation Method

The *Infrastructure Costs* of CHF 4,558,000 (2008: CHF 4,413,000) for redistribution were allocated to the Programmes.

Infrastructure Costs were allocated to Programmes based on the full-time equivalent number of staff employed by the Programme in relation to the total full-time equivalent number of staff employed for all Programmes. The *Infrastructure Costs* chargeable to each Programme were then distributed to the projects of each Programme based on the staff time allocation distribution key, as applied for the distribution of *General programme costs* above.

Redistributed Infrastructure Costs compared with 2008

	Redistributed Costs 2009	Redistributed Costs 2008
	CHF 000	CHF 000
Management		
Cost of Operations	7,534	7,374
Rental & Sales Income and Misc Income	(3,231)	(3,213)
Financial income/(expense): F2 IMD only	11	-
Net Operating transfers	(14)	(28)
less Transfer to current liabilities: F5 only	(23)	-
Net Management costs	4,277	4,133
Late adjustments not distributed	1	-
Depreciation Restricted Fund for Fixed Assets	280	280
Total distributed Infrastructure costs	4,558	4,413
Distribution of costs to/(from) Funds		
Distributed from Unrestricted Operating Funds	(4,278)	(4,133)
Redistributed to Restricted Programme Funds	4,558	4,413
Distributed from Restricted Fund for Fixed Assets	(280)	(280)
Net charge to Restricted Funds	4,278	4,133

Net management costs increased by CHF 144,000 compared with 2008, principally as a result of increased staff costs.

Schedule V Restricted Funds
For the year ended 31 December 2009
(Swiss Francs 000's)

	Programmes 2009	Multi-lateral Sharing 2009	Assembly Fund 2009	Ecumenical Research Centre 2009	AICT Development 2009	Total Programme Funds 2009	Total Programme Funds 2008	Restricted Fund for Fixed Assets 2009	Restricted Funds 2009	Total Restricted Fund 2009	Total Restricted Funds 2008
CONTRIBUTIONS INCOME											
Membership & other Unrestricted income	-	-	-	-	-	-	-	-	-	-	-
Programme Contributions	21,594	575	97	-	913	23,179	25,807	-	23,179	25,807	
Total Contributions Income	21,594	575	97	-	913	23,179	25,807	-	23,179	25,807	
OTHER INCOME											
Financial Income/(Expense)	325	-	-	-	(3)	322	128	-	500	822	(1,835)
Rental Income and Sales	1,437	-	-	-	-	1,437	1,626	-	1,437	1,626	
Miscellaneous Income	386	-	1	99	5	491	476	-	19	510	505
Total Other Income	2,148	-	1	99	2	2,250	2,230	-	519	2,769	296
Distribution of Unrestricted Income	5,787	-	100	-	-	5,887	5,596	-	-	5,887	5,596
TOTAL INCOME	29,529	575	198	99	915	31,316	33,633	-	519	31,835	31,699
COST OF OPERATIONS											
Direct Programme Costs: Grants	2,912	611	-	-	-	3,523	5,743	-	-	3,523	5,743
Operating & Other Programme Costs	9,525	12	52	99	540	10,228	10,834	280	-	10,508	11,114
Interest Expense	279	-	-	-	-	279	245	-	-	279	245
Salaries	13,325	-	52	-	421	13,798	13,555	-	-	13,798	13,555
TOTAL COST OF OPERATIONS	26,041	623	104	99	961	27,828	30,377	280	-	28,108	30,657
Redistributed Infrastructure Costs	4,540	-	18	-	-	4,558	4,413	(280)	-	4,278	4,133
TOTAL COSTS BEFORE TRANSFERS	30,581	623	122	99	961	32,386	34,790	-	-	32,386	34,790
NET (DEFICIT)/SURPLUS BEFORE OP TRFS	(1,052)	(48)	76	-	(46)	(1,070)	(1,157)	-	519	(551)	(3,091)
OPERATING TRANSFERS											
Transfers between Funds	523	(140)	-	-	(75)	308	(81)	(280)	30	58	(211)
Transfers (to)/from Current Liabilities & Provisions	187	(4)	-	-	(120)	63	(491)	-	-	63	(491)
NET (DEFICIT)/SURPLUS FOR THE YEAR	(342)	(192)	76	-	(241)	(699)	(1,729)	(280)	549	(430)	(3,793)
MOVEMENT ON FUNDS:											
FUND BALANCES 1 JANUARY 2009	4,339	265	1,571	-	241	6,416	8,145	3,065	6,577	16,058	19,851
NET INCREASE/(DECREASE) IN FUNDS	(342)	(192)	76	-	(241)	(699)	(1,729)	(280)	549	(430)	(3,793)
TRANSFERS (TO)/FROM FUNDS & RESERVES	-	-	-	-	-	-	-	-	-	-	-
FUND BALANCES 31 DECEMBER 2009	3,997	73	1,647	-	-	5,717	6,416	2,785	7,126	15,628	16,058

Schedule VI Restricted Funds Programmes
For the year ended 31 December 2009
(Swiss Francs 000's)

	<i>G1</i>	<i>P1</i>	<i>P2</i>	<i>P3</i>	<i>P4</i>	<i>P5</i>	<i>P6</i>	<i>C1</i>	<i>Total Funds</i>
	<i>General Secretariat</i>	<i>WCC & Ecumenical Mvmt in 21stC</i>	<i>Unity, Mission, Evangelism & Spirituality</i>	<i>Public Witness</i>	<i>Justice and Diakonia (without ML5)</i>	<i>Education & Ecumenical Formation</i>	<i>Interreligious Dialogue & Cooperation</i>	<i>Communications</i>	<i>WCC Programmes</i>
	2009	2009	2009	2009	2009	2009	2009	2009	2009
CONTRIBUTIONS INCOME									
Membership & other Unrestricted income	-	-	-	-	-	-	-	-	-
Programme Contributions	407	2,138	2,946	5,600	5,545	3,105	764	1,089	21,594
Total Contributions Income	407	2,138	2,946	5,600	5,545	3,105	764	1,089	21,594
OTHER INCOME									
Financial Income/(Expense)	-	8	(10)	(19)	(6)	352	-	-	325
Rental Income and Sales	-	1	-	7	-	1,326	-	103	1,437
Miscellaneous Income	19	24	126	41	10	142	2	22	386
Total Other Income	19	33	116	29	4	1,820	2	125	2,148
Distribution of Unrestricted income	2,232	433	-	101	229	853	-	1,939	5,787
TOTAL INCOME	2,658	2,604	3,062	5,730	5,778	5,778	766	3,153	29,529
COST OF OPERATIONS									
Direct Programme Costs: Grants	-	74	48	74	1,740	494	3	479	2,912
Operating & Other Programme Costs	1,180	693	1,160	2,335	1,669	1,954	213	321	9,525
Interest Expense	-	-	-	-	-	279	-	-	279
Salaries	1,113	1,421	1,730	2,221	1,931	2,794	448	1,667	13,325
TOTAL COST OF OPERATIONS	2,293	2,188	2,938	4,630	5,340	5,521	664	2,467	26,041
Redistributed Infrastructure Costs	263	405	647	868	782	691	197	687	4,540
TOTAL COSTS BEFORE TRANSFERS	2,556	2,593	3,585	5,498	6,122	6,212	861	3,154	30,581
NET (DEFICIT)/SURPLUS BEFORE OP TRFS	102	11	(523)	232	(344)	(434)	(95)	(1)	(1,052)
OPERATING TRANSFERS									
Transfers between Funds	79	(87)	319	113	340	(242)	-	1	523
Transfers (to)/from Current Liabilities & Provisions	(22)	64	3	31	27	61	9	14	187
NET (DEFICIT)/SURPLUS FOR THE YEAR	159	(12)	(201)	376	23	(615)	(86)	14	(342)
MOVEMENT ON FUNDS:									
FUND BALANCES 1 JANUARY 2009	-	42	2,002	449	261	1,510	157	(82)	4,339
NET INCREASE/(DECREASE) IN FUNDS	159	(12)	(201)	376	23	(615)	(86)	14	(342)
TRANSFERS (TO)/FROM FUNDS & RESERVES	-	-	-	-	-	-	-	-	-
FUND BALANCES 31 DECEMBER 2009	159	30	1,801	825	284	895	71	(68)	3,997

Schedule VII Unrestricted and Designated Funds
For the year ended 31 December 2009
(Swiss Francs 000's)

	Unrestricted Operating Funds 2009	Designated Programme Funds 2009	Designated Fund for Fixed Assets 2009	Designated Endowment Funds 2009	Total Unrestricted & Designated Funds 2009	Total Unrestricted & Designated Funds 2008
CONTRIBUTIONS INCOME						
Membership & other Unrestricted income	5,887	-	-	-	5,887	6,398
Programme Contributions	-	-	-	-	-	-
Total Contributions Income	5,887	-	-	-	5,887	6,398
OTHER INCOME						
Financial Income/(Expense)	162	-	-	28	190	(1,071)
Rental Income and Sales	3,010	-	979	-	3,989	3,982
Miscellaneous Income	221	-	-	27	248	330
Total Other Income	3,393	-	979	55	4,427	3,241
Distribution of Unrestricted Income	(5,887)	-	-	-	(5,887)	(5,596)
TOTAL INCOME	3,393	-	979	55	4,427	4,043
COST OF OPERATIONS						
Direct Programme Costs: Grants	24	-	-	-	24	43
Operating & Other Programme Costs	2,837	-	647	-	3,484	3,810
Interest Expense	87	-	336	-	423	371
Salaries	4,654	-	-	-	4,654	4,380
TOTAL COST OF OPERATIONS	7,602	-	983	-	8,585	8,604
Redistributed Infrastructure Costs	(4,278)	-	-	-	(4,278)	(4,133)
TOTAL COSTS BEFORE TRANSFERS	3,324	-	983	-	4,307	4,471
NET (DEFICIT)/SURPLUS BEFORE OPERATING TRANSFERS	69	-	(4)	55	120	(428)
OPERATING TRANSFERS						
Transfers between Funds	256	-	-	(314)	(58)	211
Transfers (to)/from Current Liabilities & Provisions	53	-	-	-	53	(166)
NET (DEFICIT)/SURPLUS/FOR THE YEAR	378	-	(4)	(259)	115	(383)
MOVEMENT ON FUNDS:						
FUND BALANCES 1 JANUARY 2009	-	533	13,064	259	13,856	13,724
NET INCREASE/(DECREASE) IN FUNDS	378	-	(4)	(259)	115	(383)
TRANSFERS (TO)/FROM FUNDS & RESERVES	(378)	-	3,295	-	2,917	515
FUND BALANCES 31 DECEMBER 2009	-	533	16,355	-	16,888	13,856

ANNUAL SUMMARY OF CONTRIBUTIONS *For the year ended 31 December 2009*

Contributor	Membership CHF	UDI CHF	Programme CHF	Assembly CHF	Total CHF
AFRICA					
African Protestant Church	1,000	-	-	-	1,000
Anglican Church of Burundi	1,210	-	-	-	1,210
Anglican Church of Southern Africa	6,545	-	-	-	6,545
Association of Evangelical Reformed Churches of Burkina Faso	150	-	-	-	150
CEDES	-	-	1,092	-	1,092
Christian Agency for Rural Development (CARD)	-	-	1,018	-	1,018
Christian Care	-	-	1,030	-	1,030
Christian Health Association of Malawi	-	-	543	-	543
Church of Jesus Christ in Madagascar (2008)	833	-	-	-	833
Church of Jesus Christ on Earth by his Special Envoy Simon Kimbangu	1,000	-	-	-	1,000
Church of Nigeria (Anglican Communion)	1,553	-	-	-	1,553
Church of the Brethren in Nigeria	894	-	-	-	894
Church of the Lord (Aladura) Worldwide	1,511	-	492	-	2,002
Church of Uganda	1,049	-	-	-	1,049
Churches Action in Relief and Development	-	-	2,213	-	2,213
Eritrean Orthodox Tewahedo Church	4,476	-	-	-	4,476
Ethiopian Evangelical Church Mekane Yesus	8,006	-	-	-	8,006
Ethiopian Orthodox Tewahedo Church	4,080	-	-	-	4,080
Evangelical Baptist Church in Angola	1,062	-	-	-	1,062
Evangelical Church of Cameroon	-	-	750	-	750
Evangelical Congregational Church in Angola	1,062	-	-	-	1,062
Evangelical Lutheran Church in Tanzania	1,182	-	-	-	1,182
Evangelical Presbyterian Church of Togo	1,000	-	-	-	1,000
Evangelical Reformed Church of Angola	720	-	-	-	720
Helpage Kenya	-	-	4,658	-	4,658
Lutheran Church in Liberia	1,674	-	-	-	1,674
Lutheran Development Service	-	-	2,054	-	2,054
Methodist Church in Zimbabwe (2008)	1,417	-	470	-	1,887
Methodist Church of Southern Africa	16,448	-	-	-	16,448
Moravian Church in South Africa	-	-	623	-	623
Presbyterian Church in Cameroon	1,550	-	500	-	2,050
Presbyterian Church in Rwanda	-	-	529	-	529
Presbyterian Church of Ghana	1,154	-	-	-	1,154
Reformed Presbyterian Church of Equatorial Guinea	877	-	-	-	877
United Church of Zambia	3,018	-	425	-	3,443
United Methodist Church of Ivory Coast	927	-	-	-	927
Uniting Presbyterian Church in Southern Africa	-	-	250	-	250
Total Africa	64,396	-	16,647	-	81,042

Contributor	Membership CHF	UDI CHF	Programme CHF	Assembly CHF	Total CHF
Asia					
Amity Foundation	-	-	542	-	542
Anglican Church in Aotearoa, New Zealand and Polynesia	6,580	-	-	-	6,580
Anglican Church in Japan	3,312	-	1,250	-	4,562
Anglican Church of Australia	12,982	-	-	-	12,982
Anglican Church of Korea	2,638	-	-	-	2,638
Bangladesh Baptist Church Sangha	308	-	-	-	308
Baptist Union of New Zealand	1,087	-	-	-	1,087
China Christian Council	10,000	-	-	-	10,000
Christian Commission for Development in Bangladesh	-	-	2,042	-	2,042
Christian Evangelical Church in Minahasa (GMIM) (2006-2009)	4,285	-	-	-	4,285
Christian Foundation for Public Health (YAKKUM)	-	-	1,015	-	1,015
Christian Protestant Angola Church (GKPA)	91	-	85	-	176
Christian World Service	-	-	15,230	-	15,230
Church of Bangladesh (2008/2009)	2,020	-	-	-	2,020
Church of Ceylon	1,050	-	-	-	1,050
Church of Christ in Thailand	2,430	-	767	-	3,197
Church of North India	4,138	-	999	-	5,137
Church's Auxiliary for Social Action	-	-	1,003	-	1,003
East Java Christian Church (GKJW)	456	-	-	-	456
Hong Kong Council of the Church of Christ in China	5,823	-	-	-	5,823
Indonesian Christian Church (GKI)	1,013	-	-	-	1,013
Javanese Christian Churches (GKJ)	259	-	-	-	259
Kalimantan Evangelical Church (GKE) (2008/2009)	2,570	-	462	-	3,032
Karo Batak Protestant Church (GBKP)	2,142	-	-	-	2,142
Korean Christian Church in Japan (2008/2009)	2,100	-	-	-	2,100
Korean Methodist Church	14,582	-	125,385	-	139,967
Malankara Orthodox Syrian Church	1,000	-	-	-	1,000
Mar Thoma Syrian Church of Malabar	5,906	-	-	-	5,906
Methodist Church in India (2008/2009)	8,338	-	-	-	8,338
Methodist Church in Malaysia	-	-	750	-	750
Methodist Church in Singapore	1,652	-	-	-	1,652
Methodist Church of New Zealand	2,837	-	-	-	2,837
Methodist Church, Sri Lanka	1,017	-	-	-	1,017
Methodist Church, Upper Myanmar	1,114	-	-	-	1,114
Miscellaneous contributions, Aotearoa New Zealand	-	-	85	-	85
Miscellaneous Contributions, Asia	-	-	566	-	566

Contributor	Membership CHF	UDI CHF	Programme CHF	Assembly CHF	Total CHF
Myanmar Baptist Convention	1,183	-	-	-	1,183
National Council of Churches in India	-	-	988	-	988
NCC Australia - Act for Peace	-	-	52,491	-	52,491
Panjaitang Luhut	-	1,046	-	-	1,046
People's Health Movement	-	-	30,181	-	30,181
Philippine Independent Church	506	-	-	-	506
Presbyterian Church in Taiwan	10,359	-	-	-	10,359
Presbyterian Church in the Republic of Korea	9,000	-	-	-	9,000
Presbyterian Church of Aotearoa New Zealand	2,993	-	1,243	-	4,236
Presbyterian Church of Korea	20,000	-	20,316	-	40,316
Protestant Christian Batak Church (HKBP) (2005-2009)	6,571	-	-	-	6,571
Protestant Christian Church in Bali (GKPB) (2008)	2,000	-	-	-	2,000
Protestant Church in Indonesia (GPI)	475	-	-	-	475
Protestant Church in Sabah (PCS)	1,890	-	-	-	1,890
Protestant Evangelical Church in Timor (GMIT)	815	-	-	-	815
Rangpur Dinajpur Rural Service	-	-	1,144	-	1,144
Simatupang Ir Hinsatopa	-	11,434	-	-	11,434
Social Health and Education Development Board	-	-	2,057	-	2,057
United Church of Christ in Japan	4,475	-	-	-	4,475
Uniting Church in Australia	21,378	-	840	-	22,218
Uniting Church in Australia/Synod of Victoria & Tasmania	-	-	6,876	-	6,876
Total Asia	183,375	12,479	266,317	-	462,171
Caribbean					
Church in the Province of the West Indies	4,652	-	1,250	-	5,902
Methodist Church in the Caribbean and the Americas	7,408	-	-	-	7,408
Methodist Church of Porto Rico	1,075	-	-	-	1,075
Moravian Church in Jamaica (2008/2009)	1,800	-	-	-	1,800
Presbyterian-Reformed Church in Cuba	970	-	-	-	970
United Church in Jamaica and the Cayman Islands	1,043	-	-	-	1,043
Total Caribbean	16,948	-	1,250	-	18,198
Europe					
Armenian Apostolic Church (Mother See of Holy Etchmiadzin)	3,002	-	-	-	3,002
Banque Syz & Co SA	-	-	10,000	-	10,000
Baptist Union of Denmark	1,170	-	-	-	1,170
Baptist Union of Great Britain	14,099	-	-	1,762	15,862
Brot für Alle	-	-	217,032	-	217,032
Catholic Diocese of the Old-Catholics in Germany	2,096	-	756	-	2,853
Christian Aid	-	-	431,643	-	431,643

Contributor	Membership CHF	UDI CHF	Programme CHF	Assembly CHF	Total CHF
Christian Council of Norway	-	-	936	-	936
Christian Council of Sweden	-	-	411,125	-	411,125
Church in Wales	8,259	-	-	-	8,259
Church of England	173,945	-	10,387	-	184,332
Church of Greece	22,748	-	-	-	22,748
Church of Ireland	12,358	-	-	-	12,358
Church of Norway	262,594	-	74,547	-	337,141
Church of Scotland	76,292	-	13,491	-	89,783
Church of Sweden	568,520	-	2,308,230	-	2,876,750
Conference of European Churches	-	-	520	-	520
Conseil Suisse des Missions Evangéliques	-	-	5,000	-	5,000
Czechoslovak Hussite Church	2,558	-	-	-	2,558
DanChurchAid	-	-	316,974	-	316,974
Danish Mission Council	-	-	10,039	-	10,039
Diakonisches Werk der EKD/Bread for the World	-	-	1,452,887	-	1,452,887
Diakonisches Werk der EKD/Ecumenical Scholarships Programme	-	-	184,996	-	184,996
Diakonisches Werk der EKD/Kirchen helfen Kirchen	-	-	274,000	-	274,000
DIFAEM-Deutsches Institut für Ärztliche Mission	-	-	14,499	-	14,499
doCip	-	-	1,462	-	1,462
Ecumenical Association of Churches in Romania / AIDRom	-	-	1,006	-	1,006
Ecumenical Church Loan Fund (ECLOF)	-	-	1,070	-	1,070
Ecumenical Patriarchate	10,239	-	-	-	10,239
EED-Church Development Service	-	-	4,994,152	-	4,994,152
Ellis Trust	-	96,889	-	-	96,889
EUG Diakoniegroep	-	-	2,009	-	2,009
Ev. Dekanat Darmstadt-Stadt	-	-	4,410	-	4,410
Ev. Dekanat Giessen	-	-	2,166	-	2,166
Ev. Dekanat Gross-Umstadt	-	-	1,628	-	1,628
Ev. Dekanat Grünberg	-	-	1,835	-	1,835
Ev. Dekanat Idstein	-	-	2,237	-	2,237
Ev. Dekanat Kirchberg	-	-	1,544	-	1,544
Ev. Dekanat Mainz	-	-	6,079	-	6,079
Ev. Dekanat Odenwald	-	-	2,723	-	2,723
Ev. Dekanat Offenbach	-	-	3,540	-	3,540
Ev. Dekanat Oppenheim	-	-	2,502	-	2,502
Ev. Dekanat Rodgau	-	-	3,687	-	3,687
Ev. Dekanat Schiffenberg	-	-	3,390	-	3,390
Ev. Dekanat Wiesbaden	-	-	8,707	-	8,707
Ev. Dekanat Worms-Wonnegau	-	-	4,037	-	4,037
Ev. Gesamtkirchengemeinde Essen	-	-	4,397	-	4,397

Contributor	Membership CHF	UDI CHF	Programme CHF	Assembly CHF	Total CHF
Ev. Regionalverband Alsfeld	-	-	6,005	-	6,005
Ev. Regionalverband Frankfurt am Main	-	-	10,942	-	10,942
Ev. Regionalverband Giessen	-	-	1,762	-	1,762
Ev. Regionalverband Herborn-Biedenkopf	-	-	17,948	-	17,948
Ev. Regionalverband Limburg-Weilburg	-	-	4,053	-	4,053
Ev. Regionalverband Oberursel	-	-	11,544	-	11,544
Ev. Regionalverband Odenwald	-	-	2,317	-	2,317
Ev. Regionalverband Rheinlöhessen	-	-	6,310	-	6,310
Ev. Regionalverband Rhein-Lahn-Westerwald	-	-	10,055	-	10,055
Ev. Regionalverband Starkenburg-West	-	-	11,769	-	11,769
Ev. Regionalverband Wetterau	-	-	13,233	-	13,233
Ev. Regionalverband Wiesbaden-Rheingau-Taunus	-	-	2,116	-	2,116
Ev.-Ref. Kirchengemeinde Leer	-	-	1,186	-	1,186
Evang.-Ref. Kirchengemeinde des Kantons Zug	-	-	2,000	-	2,000
Evang.-Ref. Kirchengemeinde Luzern	-	-	13,000	-	13,000
Evang.-Ref. Kirchengemeinde Rapperswil-Jona	-	1,000	1,000	-	2,000
Evang.-Ref. Kirchengemeinde Tablat-St Gallen	-	15,000	5,000	-	20,000
Evang.-Ref. Kirchengemeinde Thalwil	-	-	1,869	-	1,869
Evangelical Church in Germany	1,659,692	-	269,874	-	1,929,567
Evangelical Church in Hessen and Nassau	-	-	59,140	-	59,140
Evangelical Church in Rhineland	-	-	5,207	-	5,207
Evangelical Lutheran Church in Württemberg	-	-	5,863	-	5,863
Evangelical Church of Czech Brethren	2,200	-	-	-	2,200
Evangelical Church of the Augsburg and Helvetic Confessions in Austria	18,216	-	-	-	18,216
Evangelical Church of the Augsburg Confession in Poland	1,500	-	-	-	1,500
Evangelical Church of the Augsburg Confession in Romania	1,000	-	-	-	1,000
Evangelical Church of the Augsburg Confession in Slovakia	3,529	-	-	-	3,529
Evangelical Lutheran Church in Denmark	164,405	-	-	19,359	183,763
Evangelical Lutheran Church of Finland	264,416	-	44,243	75,548	384,206
Evangelical Lutheran Church of France	179	-	-	-	179
Evangelical Methodist Church in Italy	2,200	-	756	-	2,956
Evangelisches Missionswerk in Deutschland	-	-	1,916,629	-	1,916,629
Federation of Swiss Protestant Churches	200,000	47,000	50,705	-	297,705
Evangelical Reformed Church of Basel City	-	-	7,010	-	7,010
Evangelical Reformed Church of Canton Schaffhausen	-	-	15,915	-	15,915
Evangelical Reformed Church of Canton St Gallen	-	-	27,000	-	27,000
Reformed Church of Aargau	-	-	51,563	-	51,563
Reformed Church of Bern-Jura-Solothurn	-	-	24,000	-	24,000
Femmes Protestantes en Suisse	-	-	35,000	-	35,000
Femex Claude	-	5,000	-	-	5,000

Contributor	Membership CHF	UDI CHF	Programme CHF	Assembly CHF	Total CHF
Finn Church Aid	-	-	891,771	-	891,771
Finnish Evangelical Lutheran Mission	-	-	8,062	-	8,062
Fondation pour l'aide au Protestantisme Réformé (FAP)	-	-	32,512	-	32,512
Greek Evangelical Church	980	-	-	-	980
HEKS-Hilfswerk der Evangelischen Kirchen Schweiz	-	-	337,085	-	337,085
ICCO-Interchurch Organization for Development Cooperation	-	-	3,179,352	-	3,179,352
Icelandic Church Aid	-	-	976	-	976
Karibu Foundation	-	-	4,200	-	4,200
Kerk in Actie	-	-	743,136	-	743,136
Latvian Evangelical Lutheran Church Abroad	898	-	-	-	898
Lusitanian Church of Portugal	1,428	-	453	-	1,881
Lutheran Church in Hungary	4,464	-	-	-	4,464
Menonite Central Committee - Northwest Europe Office	-	-	16,627	-	16,627
Menonite Central Committee - West Europe Office	-	-	4,124	-	4,124
Menonite Church in Germany	1,296	-	501	-	1,797
Menonite Church in the Netherlands	1,412	-	16,342	-	17,754
Methodist Church in Ireland	3,300	-	-	-	3,300
Methodist Church of Great Britain	77,179	-	39,243	-	116,422
Mission 21 - Evangelisches Missionswerk Basel	-	-	10,000	-	10,000
Mission Covenant Church of Sweden	14,493	-	322,660	-	337,153
Moravian Church in Western Europe	2,384	-	-	-	2,384
Movimento dei Focolare	-	-	1,000	-	1,000
Nathan Söderblom Memorial Fund	-	-	21,519	-	21,519
Nederlandse Zendingraad	-	-	4,464	-	4,464
Norwegian Church Aid	-	-	742,500	-	742,500
Norwegian Church Aid - Eastern Africa Office	-	-	10,111	-	10,111
Old-Catholic Church in Austria	1,654	-	-	-	1,654
Old-Catholic Church in the Netherlands	1,165	-	-	-	1,165
Old-Catholic Church of Switzerland	3,200	-	-	-	3,200
Old-Catholic Mariavite Church in Poland (2000)	2,000	-	-	-	2,000
Orthodox Autocephalous Church of Albania	2,644	-	-	-	2,644
Orthodox Church of Finland	4,271	-	-	-	4,271
Other Contributions, Belgium	-	-	452	-	452
Other Contributions, France	-	-	304	-	304
Other Contributions, Germany	-	775	5,645	-	6,420
Other Contributions, Netherlands	-	-	749	-	749
Other Contributions, Switzerland	-	2,609	15,049	-	17,657
Other Contributions, UK	-	-	1,912	-	1,912
Peace Watch Switzerland	-	-	85,452	-	85,452
Philanthropy	-	-	1,069	-	1,069

Contributor	Membership CHF	UDI CHF	Programme CHF	Assembly CHF	Total CHF
Polish Autocephalous Orthodox Church in Poland	1,500	-	500	-	2,000
Presbyterian Church of Wales	1,917	-	-	-	1,917
Pro Ökumene e.V./Württemberg	-	-	4,552	-	4,552
Protestant Church in the Netherlands	90,810	-	-	-	90,810
Protestant Church of the Augsburg Confession of Alsace and Lorraine	7,106	-	-	-	7,106
Protestant Federation of France	-	-	13,600	-	13,600
Ref. Kirchengemeinde Aarau	-	-	1,357	-	1,357
Ref. Kirchengemeinde Bremgarten-Mutschellen	-	2,943	12,000	-	14,943
Ref. Kirchengemeinde Frick	-	-	4,000	-	4,000
Ref. Kirchengemeinde Gsteig-Interlaken	-	-	1,000	-	1,000
Ref. Kirchengemeinde Gümligen	-	-	4,300	-	4,300
Ref. Kirchengemeinde Küssnacht	-	-	2,000	-	2,000
Ref. Kirchengemeinde Münsingen	-	1,000	-	-	1,000
Ref. Kirchengemeinde Muri-Gümligen	-	-	1,000	-	1,000
Reformed Church in Hungary	11,912	-	-	-	11,912
Reformed Church of France	57,682	-	-	-	57,682
Religious Society of Friends	-	-	165,281	-	165,281
Remonstrant Brotherhood	2,200	-	12,104	-	14,304
Romanian Orthodox Church	4,636	-	-	-	4,636
Russian Orthodox Church	10,000	-	-	-	10,000
Scottish Episcopal Church	4,251	-	-	-	4,251
Serbian Orthodox Church	2,267	-	-	-	2,267
Silesian Evangelical Church of the Augsburg Confession in Czech Republic	1,701	-	-	-	1,701
Solidarité Protestante	-	-	1,056	-	1,056
Spanish Evangelical Church	2,156	-	-	-	2,156
Stichting Rotterdam	-	-	158,485	-	158,485
Tearfund	-	-	500	-	500
Union of Welsh Independents	1,221	-	-	-	1,221
United Free Church of Scotland	1,347	-	-	-	1,347
United Protestant Church of Belgium	4,989	-	-	-	4,989
United Reformed Church	17,345	-	-	-	17,345
Verband der stadzüeh. evang.-ref. Kirchengemeinden	-	-	7,500	-	7,500
Waldensian Church	14,148	-	-	-	14,148
WCC Armenia Inter-Church Charitable Round Table Foundation	-	-	1,022	-	1,022
World Student Christian Federation	-	-	513	-	513
Total Europe	3,835,172	172,215	20,312,696	96,668	24,416,752
Latin America					
CESE	-	-	2,215	-	2,215
Christian Biblical Church	1,241	-	-	-	1,241

Contributor	Membership CHF	UDI CHF	Programme CHF	Assembly CHF	Total CHF
Comisión Cristiana de Desarrollo	-	-	1,072	-	1,072
Comite de Iglesias Para Ayudas de Emergencia	-	-	1,072	-	1,072
CREAS	-	-	1,008	-	1,008
Diaconia	-	-	1,032	-	1,032
Episcopal Anglican Church of Brazil (2008/2009)	2,095	-	-	-	2,095
Evangelical Church of the Lutheran Confession in Brazil	8,214	-	1,252	-	9,466
Evangelical Church of the River Plate	1,074	-	1,146	-	2,219
Federación Argentina de Iglesias Evangélicas	-	-	1,145	-	1,145
Fundação Luterana de Diaconia	-	-	2,256	-	2,256
Latin American Council of Churches	-	-	538	-	538
Methodist Church in Uruguay	827	-	-	-	827
Pentecostal Church of Chile	1,018	-	-	-	1,018
United Presbyterian Church of Brazil	493	-	-	-	493
Total Latin America	14,962	-	12,735	-	27,697
Middle East					
Armenian Apostolic Church (Holy See of Cilicia)	2,115	-	-	-	2,115
Church of Cyprus	10,000	-	4,006	-	14,006
Coptic Orthodox Church - BLESS	-	-	1,037	-	1,037
Episcopal Church in Jerusalem and the Middle East	1,435	-	-	-	1,435
Evangelical Presbyterian Church in Iran (2008)	559	-	-	-	559
Evangelical Presbyterian Church of Egypt, Synod of the Nile	1,066	-	482	-	1,549
Greek Orthodox Patriarchate of Antioch and All the East	5,827	-	-	-	5,827
Greek Orthodox Patriarchate of Jerusalem	4,280	-	-	-	4,280
National Evangelical Synod of Syria and Lebanon	1,147	-	-	-	1,147
Syrian Orthodox Patriarchate of Antioch and All the East	2,516	-	-	-	2,516
Union of the Armenian Evangelical Churches in the Near East	262	-	-	-	262
Total Middle East	29,206	-	5,525	-	34,731
North America					
African Methodist Episcopal Zion Church	5,440	-	-	-	5,440
American Baptist Churches in the USA	24,645	-	24,840	-	49,485
Anglican Church of Canada	53,112	-	63,133	-	116,245
BNY Mellon (Carnahan Fund)	-	-	9,858	-	9,858
Canadian Lutheran World Relief	-	-	3,522	-	3,522
Canadian Yearly Meeting of the Religious Society of Friends	606	-	-	-	606
Center for Interfaith Action on Global Poverty	-	-	18,040	-	18,040
Christian Church (Disciples of Christ) in Canada	848	-	-	-	848
Christian Church (Disciples of Christ) in the USA	26,968	-	196,092	-	223,060
Christian Methodist Episcopal Church	7,679	-	-	-	7,679

Contributor	Membership CHF	UDI CHF	Programme CHF	Assembly CHF	Total CHF
Church of the Brethren	2,653	-	-	-	2,653
Church World Service	-	92,408	92,936	-	185,343
CIDA-Canadian International Development Agency	-	-	316,734	-	316,734
Coptic Orthodox Church, Diocese of Los Angeles	-	-	11,293	-	11,293
Episcopal Church in the USA	152,290	-	3,590	-	155,881
Estonian Evangelical Lutheran Church Abroad	1,000	-	-	-	1,000
Evangelical Lutheran Church in America	70,492	-	146,636	-	217,128
Evangelical Lutheran Church in Canada	10,012	-	652	-	10,664
First Reformed Church (Schenectady NY)	-	1,115	-	-	1,115
Foundation for Theological Education in Southeast Asia	-	-	57,119	-	57,119
International Council of Community Churches	594	-	-	-	594
International Orthodox Christian Charities	-	-	532	-	532
Lancaster Jr Lewis H.	-	-	1,497	-	1,497
Lutheran World Relief	-	-	11,343	-	11,343
McCormick Theological Seminary	-	-	2,778	-	2,778
Miscellaneous Contributions, USA	-	13,445	1,918	-	15,363
Moravian Church in America	3,838	-	-	-	3,838
Presbyterian Church (USA)	499,316	-	27,051	-	526,367
Presbyterian Church (USA) Foundation	-	-	6,439	-	6,439
Presbyterian Church in Canada	11,186	-	58,636	-	69,823
Protestant Dutch Reformed Church of Flatlands (NY)	-	2,079	-	-	2,079
Reformed Church in America	33,932	-	21,419	-	55,351
Religious Society of Friends: Friends General Conference	-	-	2,038	-	2,038
Religious Society of Friends: Friends United Meeting	-	-	-	-	924
United Church of Canada	48,299	-	582,611	-	630,909
United Church of Christ	48,329	-	111,350	-	159,679
United Methodist Church	416,422	4,430	130,653	-	551,505
World Vision International	-	-	22,734	-	22,734
Total North America	1,418,585	113,477	1,925,442	-	3,457,504
Pacific					
Church of Melanesia	1,690	-	-	-	1,690
Congregational Christian Church of Niue	1,277	-	-	-	1,277
Evangelical Church in New Caledonia and the Loyalty Isles	3,000	-	-	-	3,000
Free Wesleyan Church of Tonga (Methodist Church in Tonga)	2,139	-	-	-	2,139
Kiribati Protestant Church	585	-	-	-	585
Maohi Protestant Church	11,370	-	-	-	11,370
Methodist Church in Fiji and Rotuma	3,533	-	-	-	3,533
Methodist Church of Samoa	2,730	-	-	-	2,730
Total Pacific	26,324	-	-	-	26,324

Contributor	Membership CHF	UDI CHF	Programme CHF	Assembly CHF	Total CHF
Global					
ACT International	-	-	109,282	-	109,282
Anglican Consultative Council	-	-	2,060	-	2,060
Comitato Cattolico per la Collaborazione Culturale	-	-	26,000	-	26,000
Council for World Mission	-	-	288,303	-	288,303
Disciples Ecumenical Consultative Council	-	-	512	-	512
Fellowship of the Least Coin	-	-	15,992	-	15,992
General Conference of Seventh-day Adventists	-	-	2,041	-	2,041
Lutheran World Federation	-	-	28,843	-	28,843
Mennonite World Conference	-	-	1,043	-	1,043
Moscow Patriarchate	-	-	3,843	-	3,843
Pontifical Council for Promoting Christian Unity	-	-	4,435	-	4,435
Salvation Army International Headquarters	-	-	1,141	-	1,141
United Nations Development Programme	-	-	22,324	-	22,324
World Alliance of Reformed Churches	-	-	700	-	700
World Evangelical Alliance	-	-	1,015	-	1,015
World Health Organization	-	-	33,806	-	33,806
World Methodist Council	-	-	1,024	-	1,024
Total Global			542,364		542,364
TOTAL ALL CONTRIBUTORS	5,588,967	298,172	23,082,976	96,668	29,066,783

SUMMARY OF CONTRIBUTIONS BY REGION					
	Membership	UDI	Programme	Assembly	Total
Africa	64,396	-	16,647	-	81,042
Asia	183,375	12,479	266,317	-	462,171
Caribbean	16,948	-	1,250	-	18,198
Europe	3,835,172	172,215	20,312,696	96,668	24,416,752
Latin America	14,962	-	12,735	-	27,697
Middle East	29,206	-	5,525	-	34,731
North America	1,418,585	113,477	1,925,442	-	3,457,504
Pacific	26,324	-	-	-	26,324
Global	-	-	542,364	-	542,364
TOTAL	5,588,967	298,172	23,082,976	96,668	29,066,783
<i>Total Membership/UDI and Restricted Contributions</i>		<i>5,887,139</i>		<i>23,179,644</i>	

Note on Membership Contributions

The following churches made no membership contribution in 2009:

Africa

Africa Inland Church Sudan
 African Christian Church and Schools
 African Church of the Holy Spirit
 African Israel Nineveh Church
 Anglican Church of Kenya
 Anglican Church of Tanzania
 Association of Baptist Churches in Rwanda
 Church of Christ - Harrist Mission (Harrist Church)
 Church of Christ in Congo - Anglican Community of Congo
 Church of Christ in Congo - Baptist Community of Congo
 Church of Christ in Congo - Community of Disciples of Christ
 Church of Christ in Congo - Evangelical Community of Congo
 Church of Christ in Congo - Mennonite Community in Congo
 Church of Christ in Congo - Presbyterian Community of Kinshasa
 Church of Christ in Congo - Presbyterian Community of Congo
 Church of Christ in Congo - Protestant Baptist Ch in Africa/Episc.
 Baptist Community in Africa
 Church of Christ Light of the Holy Spirit
 Church of the Province of Central Africa
 Church of the Province of the Indian Ocean
 Church of the Province of West Africa
 Council of African Instituted Churches
 Episcopal Church of the Sudan
 Evangelical Church of Cameroon
 Evangelical Church of Congo
 Evangelical Church of Gabon
 Evangelical Lutheran Church in Congo
 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 Pentecostal Mission of Angola
 Evangelical Presbyterian Church in South Africa
 Evangelical Presbyterian Church, Ghana
 Kenya Evangelical Lutheran Church
 Lesotho Evangelical Church
 Malagasy Lutheran Church
 Methodist Church Ghana
 Methodist Church in Kenya
 Methodist Church Nigeria
 Methodist Church of Togo
 Methodist Church Sierra Leone

Moravian Church in South Africa
 Moravian Church in Tanzania
 Native Baptist Church of Cameroon
 Nigerian Baptist Convention
 Presbyterian Church in Rwanda
 Presbyterian Church of Africa
 Presbyterian Church of Cameroon
 Presbyterian Church of East Africa
 Presbyterian Church of Liberia
 Presbyterian Church of Mozambique
 Presbyterian Church of Nigeria
 Presbyterian Church of the Sudan
 Protestant Church of Algeria
 Protestant Methodist Church of Benin
 Province of the Anglican Church of Rwanda
 Reformed Church in Zambia
 Reformed Church in Zimbabwe
 Reformed Church of Christ in Nigeria
 The African Church
 Union of Baptist Churches in Cameroon
 United Church of Christ in Zimbabwe
 United Congregational Church of Southern Africa
 Uniting Presbyterian Church in Southern Africa
 Uniting Reformed Church in Southern Africa

Asia

Batak Christian Community Church (GPKB)
 Bengal-Orissa-Bihar Baptist Convention
 Christian Church of Central Sulawesi (GKST)
 Christian Church of Sumba (GKS)
 Christian Churches New Zealand
 Christian Evangelical Church of Sangihe Talaud (GMIST)
 Christian Protestant Church in Indonesia (GKPI)
 Church of Pakistan
 Church of South India
 Church of the Province of Myanmar
 Churches of Christ in Australia
 Convention of Philippine Baptist Churches
 Episcopal Church in the Philippines
 Evangelical Christian Church in Halmahera (GMIH)
 Evangelical Christian Church in Tanah Papua (GKITP)
 Evangelical Methodist Church in the Philippines
 Indonesian Christian Church (HKI)
 Lao Evangelical Church
 Mara Evangelical Church
 Methodist Church in Indonesia (GMI)
 Methodist Church in Malaysia

Nias Christian Protestant Church (BNKP)
 Orthodox Church in Japan
 Pasundan Christian Church (GKP)
 Presbyterian Church of Pakistan
 Presbyterian Protestant Church in the Moluccas (GPM)
 Protestant Church in South-East Sulawesi (GEPSULTRA)
 Protestant Church in Timor Lorosa'e
 Protestant Church in Western Indonesia (GPIB)
 Samavesam of Telugu Baptist Churches
 Simalungun Protestant Christian Church (GKPS)
 Toraja Church
 United Church of Christ in the Philippines
 United Evangelical Lutheran Church in India

Caribbean

Baptist Convention of Haiti
 Jamaica Baptist Union
 Methodist Church in Cuba
 Moravian Church in Suriname
 Moravian Church, Eastern West Indies Province
 Presbyterian Church in Trinidad and Tobago
 United Protestant Church

Europe

Baptist Union of Hungary
 Estonian Evangelical Lutheran Church
 Evangelical Baptist Union of Italy
 Evangelical Lutheran Church of Iceland
 Evangelical Lutheran Church of Latvia
 Evangelical Presbyterian Church of Portugal
 Evangelical-Lutheran Church in Romania
 Orthodox Church in the Czech Lands and Slovakia
 Polish Catholic Church in Poland
 Reformed Christian Church in Serbia and Montenegro
 Reformed Christian Church in Slovakia
 Reformed Church in Romania
 Reformed Protestant Church of Alsace and Lorraine
 Slovak Evangelical Church of the Augsburg Confession in Serbia
 and Montenegro
 Spanish Reformed Episcopal Church

Latin America

Anglican Church of the Southern Cone of America
 Association The Church of God
 Baptist Association of El Salvador
 Baptist Convention of Nicaragua
 Bolivian Evangelical Lutheran Church
 Christian Reformed Church of Brazil
 Evangelical Church of the Disciples of Christ in Argentina
 Evangelical Lutheran Church in Chile

Evangelical Methodist Church in Bolivia
 Evangelical Methodist Church of Argentina
 Free Pentecostal Missions Church of Chile
 Independent Presbyterian Church of Brazil
 Methodist Church in Brazil
 Methodist Church of Chile
 Methodist Church of Mexico
 Methodist Church of Peru
 Moravian Church in Nicaragua
 Pentecostal Mission Church
 Presbyterian Church of Colombia
 Salvadorean Lutheran Synod
 United Evangelical Lutheran Church

Middle East

Coptic Orthodox Church
 Greek Orthodox Patriarchate of Alexandria and All Africa

North America

African Methodist Episcopal Church
 Holy Apostolic Catholic Assyrian Church of the East
 Hungarian Reformed Church in America
 International Evangelical Church
 National Baptist Convention of America, Inc.
 National Baptist Convention USA, Inc.
 Orthodox Church in America
 Polish National Catholic Church
 Progressive National Baptist Convention, Inc.
 Religious Society of Friends: Friends General Conference

Pacific

Congregational Christian Church in American Samoa
 Congregational Christian Church in Samoa
 Congregational Christian Church of Tuvalu
 Cook Islands Christian Church
 Evangelical Lutheran Church of Papua New Guinea
 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

Non-financial contributions 2009

During 2009, non-financial contributions – such as hospitality, personnel and travel support – were received from many member churches and partners.

Even though such valuable contributions cannot be quantified in the way financial transfers are recorded, the Council would like to recognize these important donations that have offset WCC programme costs and enriched the overall quality of the ecumenical fellowship.

In this light, appreciation is recorded of those who extended the effectiveness of the Council's limited resources through "in kind" contributions.

Member Churches

Anglican Church of Korea
 Church of Norway
 Church of Scotland
 Church of Sweden
 Ethiopian Orthodox Tewahedo Church
 Evangelical Church of the Augsburg Confession in Austria
 Evangelical Church in Germany
 Greek Orthodox Patriarchate of Alexandria and All the East
 Korean Methodist Church
 Presbyterian Church in the Republic of Korea
 Presbyterian Church of Korea
 United Church of Canada
 United Methodist Church

Councils of Churches

Communion of Churches in Indonesia (PGI)
 Hong Kong Christian Council and its member churches
 National Council of Churches in Korea
 National Council of Churches in Denmark
 National Council of the Churches of Christ in the USA
 Pacific Conference of Churches
 Reformed Ecumenical Council
 World Alliance of Reformed Churches

Specialized ministries

Brot für Alle
 Christian Aid
 DanChurchAid
 Diakonisches Werk der EKD
 EED-Church Development Service
 Evangelisches Missionswerk in Deutschland
 Finn Church Aid
 ICCO-Interchurch Organization for Development Cooperation
 Other APRODEV members

Other partners:

Bank of Chania
Bishop of Chania
Comunidad de Educación Teológica Ecuménica Latinoamericana y Caribe (CETELA)
Ecumenical Patriarchate - Metropolitanate of Rhodes
Evangelical Church of Korea
Fasten Opfer
German Kirchentag
German Mission Society
Gibson, Dunn & Crutcher LLP
Incomindios
Indigenous Peoples' Center for Documentation, Research and Information (DoCIP)
Institut Supérieur d'Études Œcuméniques (ISEO)
Institute for Theology and Peace
International Work Group for Indigenous Affairs (IWGIA)
Karibu Foundation
Life and Peace Institute
Lutheran World Federation
Lutheran World Federation - Jerusalem
Mayor of Chania
Mayor of Kolymbari
Metropolitan of Kisamos and Selinon
Pontifical Council for Inter-religious Dialogue
Pontifical Council for Promoting Christian Unity
Stichting Oikos
Sudan Ecumenical Forum
World Forum on Theology and Liberation
Central committee members and stewards and their sending churches
Self-payers for WCC conferences and meetings and/or their sending churches
Volunteers and other individuals

