



***ACT Alliance - Action by Churches Together  
Le Grand-Saconnex***

***Report of the auditor  
to the Governing Board  
on the financial statements 2015***



Report of the auditor  
to the Governing Board of  
ACT Alliance - Action by Churches Together  
Le Grand-Saconnex

On your instructions, we have audited the financial statements of ACT Alliance - Action by Churches Together, which comprise the balance sheet, statement of income and expenditure and notes, for the year ended 31 December 2015.

*Management's responsibility*

The Management is responsible for the preparation of the financial statements in accordance with the requirements of Swiss law and the accounting principles described in Note 2 of the financial statements. 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 Management is further responsible for selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

*Auditor's responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the 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 existence and effectiveness of the entity's internal control system. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made, as well as evaluating the overall presentation of the 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 financial statements for the year ended 31 December 2015 comply with Swiss law and the accounting principles of ACT Alliance – Action by Churches Together as described in the Note 2 of the financial statements.

PricewaterhouseCoopers SA

Philippe Tzaud  
Audit expert

Julien Ménoret  
Audit expert

Geneva, 19 April 2016

Enclosure:

- Statutory financial statements (balance sheet, statement of income and expenditure and notes)

**ACT ALLIANCE**
**Appendix I.a**
**BALANCE SHEET FOR THE YEAR ENDED 31 DECEMBER 2015**

	Appendix /Notes	2015 USD	2015 CHF	2014 USD	2014 CHF
<b>ASSETS</b>					
<b>Current assets</b>					
Cash at bank		2'679'865	2'659'766	3'681'324	3'645'247
Short term deposits		2'000'112	1'985'111	2'000'108	1'980'507
Income receivable net		326'140	323'694	621'466	615'376
Staff advances		44'675	44'340	56'450	55'896
Other debtors		91'679	90'992	107'548	106'494
<b>TOTAL ASSETS</b>		<b>5'142'471</b>	<b>5'103'903</b>	<b>6'466'896</b>	<b>6'403'520</b>
<b>LIABILITIES AND OWN FUNDS</b>					
<b>Current liabilities</b>					
Accounts payable and accrued expenses		333'421	330'920	536'241	530'986
Funds received in advance (Unspent earmarked contribution)		23'150	22'976	3'776	3'739
		<b>356'571</b>	<b>353'896</b>	<b>540'017</b>	<b>534'725</b>
<b>Funds in trust</b>					
Appeals funds	Appendix IV	2'657'234	2'637'305	4'337'932	4'295'420
Appeal Evaluation Fund		26'802	26'601	26'802	26'539
<b>Total Funds in Trust</b>		<b>2'684'036</b>	<b>2'663'906</b>	<b>4'364'734</b>	<b>4'321'959</b>
<b>Own funds</b>					
<b>General reserve</b>	Appendix III / Note 4				
<b>A. Restricted Reserve</b>		<b>1'213'657</b>	<b>1'204'555</b>	<b>1'210'095</b>	<b>1'198'236</b>
<b>B. Designated Unrestricted Reserve (Assembly 2018)</b>		150'000	148'875	-	-
<b>C. Unrestricted Reserve at beginning of year</b>		352'050	348'599	300'453	297'508
Result of operations for the year		386'158	383'262	51'597	51'091
Currency translation adjustment		-	810	-	-
<b>Unrestricted Reserve at end of year</b>		<b>888'208</b>	<b>881'546</b>	<b>352'050</b>	<b>348'599</b>
<b>Total general reserve</b>		<b>2'101'865</b>	<b>2'086'101</b>	<b>1'562'145</b>	<b>1'546'835</b>
<b>Total own funds</b>		<b>2'101'865</b>	<b>2'086'101</b>	<b>1'562'145</b>	<b>1'546'835</b>
<b>TOTAL LIABILITIES AND OWN FUNDS</b>		<b>5'142'471</b>	<b>5'103'903</b>	<b>6'466'896</b>	<b>6'403'520</b>

ACT ALLIANCE

Appendix I.b

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2015

		2015	2015	2014	2014
	Appendix / Notes	USD	CHF	USD	CHF
<b>INCOME</b>					
<b>Fees</b>					
Membership fees	Appendix VI	148'177	147'066	148'000	146'550
Income based fees	Appendix VI	2'035'870	2'020'601	2'059'054	2'038'875
International coordination fees	Appendix VI	1'147'075	1'138'472	817'854	809'839
<b>Total fees</b>		<b>3'331'122</b>	<b>3'306'139</b>	<b>3'024'908</b>	<b>2'995'264</b>
<b>Voluntary Contributions</b>					
Voluntary contributions unearmarked	Appendix VII	390'064	387'139	533'760	528'529
Voluntary contributions earmarked to aims	Appendix VII	1'162'243	1'153'526	1'244'260	1'232'066
Support to Faith Based CPDE	Appendix VII	61'812	61'348	49'418	48'934
<b>Total Voluntary Contributions</b>		<b>1'614'119</b>	<b>1'602'013</b>	<b>1'827'438</b>	<b>1'809'529</b>
<b>TOTAL Income</b>		<b>4'945'241</b>	<b>4'908'152</b>	<b>4'852'346</b>	<b>4'804'793</b>
<b>EXPENSES</b>					
Staff costs	Appendix V.2	3'024'329	3'001'646	3'610'750	3'575'365
Office costs	Appendix V.2	509'489	505'668	404'130	400'170
AIM 1 Human Dignity	Appendix V.1	29'357	29'137	27'531	27'261
AIM 2 Community Resilience	Appendix V.1	94'623	93'914	27'755	27'483
AIM 3 Environmental Sustainability	Appendix V.1	147'826	146'718	89'258	88'383
AIM 4 Robust Alliance	Appendix V.1	308'760	306'444	65'802	65'157
AIM 5 Effective and Visible Communication		-	-	106'733	105'687
AIM 6 Strong ACT Alliance		-	-	900'161	891'339
Provision for doubtful debts and write off	Note 3	221'951	220'286	69'113	68'435
Support to Faith Based CPDE		75'233	74'669	-	-
		<b>4'411'568</b>	<b>4'378'482</b>	<b>5'301'233</b>	<b>5'249'280</b>
Interest received		(3'562)	(3'535)	(23'535)	(23'304)
Other income		-	-	(122'366)	(121'167)
Other income 2014 Assembly		-	-	(167'198)	(165'560)
Exchange (Gain)/Loss Restricted Reserve		-	-	109'561	108'488
Exchange (Gain)/Loss Core budget		(2'485)	(2'467)	103'883	102'865
		<b>(6'047)</b>	<b>(6'002)</b>	<b>(99'655)</b>	<b>(98'678)</b>
<b>TOTAL Expenditure</b>		<b>4'405'521</b>	<b>4'372'480</b>	<b>5'201'578</b>	<b>5'150'602</b>
<b>SURPLUS / (DEFICIT) FOR THE YEAR BEFORE ALLOCATIONS</b>		<b>539'720</b>	<b>535'672</b>	<b>(349'231)</b>	<b>(345'809)</b>
Interest capitalized to restricted reserve	Appendix III	(3'562)	(3'535)	(23'535)	(23'304)
Exchange (Gain) / Loss transferred to restricted	Appendix III	-	-	109'561	108'488
Allocation (to) / from 2014/2018 Assembly provision		(150'000)	(148'875)	314'802	311'717
<b>SURPLUS / (DEFICIT) FOR THE YEAR AFTER ALLOCATIONS</b>		<b>386'158</b>	<b>383'262</b>	<b>51'597</b>	<b>51'091</b>

**NOTES TO THE FINANCIAL STATEMENTS AS AT DECEMBER 31, 2015****1. General**

ACT Alliance was created on January 1<sup>st</sup> 2010 bringing together the efforts, resources, people and organisations who have been working together since 1995 as ACT International and since 2007 as ACT Development. ACT Alliance is registered as a legal entity, i.e. "Association", in Switzerland.

ACT Alliance is currently composed of 137 member organisations and 7 observers working in 130 countries.

ACT Alliance works towards a world community where all God's creation lives with dignity, justice, peace and full respect for human rights and the environment. Members of the Alliance are working together for positive and sustainable changes in the lives of people affected by poverty and injustice through coordinated and effective humanitarian, development and advocacy work.

ACT Alliance has a general assembly (GA) of all members which meets every four years. A Governing Board of up to 19 representatives is drawn from the GA and meets annually. The Governing Board is supported by a smaller Executive Committee of up to 7 members.

The ACT Alliance Secretariat is based in the Ecumenical Centre, Geneva, Switzerland. Its role is to support the membership and governance through global level coordination, collaboration and facilitation of special initiatives, thematic groups, policy engagement and ACT's response mechanism for coordinated humanitarian programmes. This includes the coordination of finances, material aid and personnel mobilised by members in response to emergencies and the processing of ACT appeals from members. The Secretariat also supports international communications, capacity building of the alliance members and global representation of the alliance in different platforms, networks and UN and multilateral bodies.

**2. Summary of significant accounting policies**

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

**a) Contributions**

The ACT Alliance Secretariat funding mechanism was adopted in 2010. It is comprised of:

- Annual Membership fees of USD 1,000 for Members and USD 500 for Observers.
- Annual Income Based Fees for all members whose 3-year average income is USD 1 million and above. A banding system is in place to determine how much a member will pay.
- International Coordination fees of 3% which is levied on appeals issued by the ACT Alliance.
- Un-earmarked voluntary contributions from members able to contribute over and above the annual membership and income based fees.
- Earmarked voluntary contributions earmarked to programmes and specific projects are requested from members upon need.

All fees are recorded on an accrual basis based on confirmation and pledges from members and donors.

**b) Foreign Exchange Policy**

The financial records are maintained in US dollars as decided by the ACT Governance as a majority of activities are in US dollars. Receipts and expenditure in other currencies are recorded at the rate of exchange prevailing on the date of transaction. Year-end balances on the balance sheet in other currencies are converted at the rate of exchange prevailing at December 31.

As of 31 December 2015, the financial statements and associated notes shows values in CHF as well as USD, in compliance with Swiss law. The USD values have been converted to CHF, using the spot rate prevailing at December 31, 2015 (Oanda).

	31.12.2015	31.12.2014
USD/CHF	0.9925	0.9902

Realised exchange gains/losses related to the restricted reserve are accounted for in the restricted reserve in the balance sheet.

In 2015, no exchange (gains) or losses related to the restricted reserves were realized (2014 – USD 109,561, CHF 108,488.-).

**c) Policy on Interest Received**

- The ACT Alliance Secretariat does not include estimates of interest earning in its operational budget.
- Interest received on the restricted reserve fund is capitalised to that fund. At December 31, 2015, ACT Alliance held deposits in excess of the balance of the restricted reserve.

	31.12.2015		31.12.2014	
	USD	CHF	USD	CHF
<b>Deposits</b>	2'000'112	1'985'111	2'000'108	1'980'507

- Interest received on the ordinary bank balances are capitalised to the restricted reserve fund to help building the reserve.
- Under exceptional circumstances, the General Secretary may recommend for the approval of the Governing Board, for the interest to be given towards the office budget.

	31.12.2015		31.12.2014	
	USD	CHF	USD	CHF
Interest income capitalized in the restricted reserve	3'562	3'535	23'535	23'304

**d) Fixed assets**

Fixed assets are written-off in the year of acquisition.

**3. Policy on provision for doubtful debts and write off**

- A provision for doubtful debts shall be made, if it is probable that the debt will not be repaid. In this context, probable is defined as more likely than not.
- If it is beyond doubt that the debt cannot be recovered and steps to recover the debt have failed, it should be written off.
- All provisions for doubtful debts or write offs are authorized by the Director of Finance or the ACT General Secretary.

For the year ending 31.12.2015, a total amount of USD 221,951 CHF 220,286 was charged to provisions or written off. (2014 – USD 69,113, CHF 68,435.-)

	31.12.2015		31.12.2014	
	USD	CHF	USD	CHF
Provision for membership dues	17'500	17'369	4'000	3'961
Provision for income based fees	(2'114)	(2'098)	65'113	64'475
Write-Off membership fees	14'000	13'895		
Write-Off Income based fees	98'353	97'615		
Other doubtful debtors	94'212	93'505		
<b>Total</b>	<b>221'951</b>	<b>220'286</b>	<b>69'113</b>	<b>68'435</b>

**4. General Reserve Fund**

The General Reserve is defined as those funds available after ACT Alliance has met its obligations and commitments. The reserve is intended to ensure the liquidity of the ACT Alliance.

- ACT Alliance will maintain two components in the general reserve:
  - (a) A “restricted” reserve (for ACT Alliance) is defined as that reserve that is being restricted by internal authorities, that is the ACT Governing Board.
  - (b) An “unrestricted” reserve (for ACT Alliance) is defined as the reserve over which the ACT General Secretary has full discretionary control. As sub-category of the unrestricted reserves named “designated reserves” has been created for 2015 to which a reserve designated for the General Assembly has been allocated



- ACT – Alliance have not had a designated reserve policy and have operated on the basis but not restricted itself to that :
  - The “restricted” reserve will be maintained at a minimum equal to 6 months and a maximum 12 months of the core operational budget.
  - The amount available in an “unrestricted” reserve would not exceed 10% of the core budget. No minimum amount is defined.

A draft reserve policy has been presented to the Executive Committee of the Alliance in September 2015, and will be presented for approval by the Governing Board in May 2016.

#### **Use of the Restricted Reserve Fund**

- Use of the “restricted” reserve can only be authorised by the ACT Governing Board.
- The reserve should serve to secure the minimum funds necessary to wind up operations should the going concern encounter major problems.
  - total employment cost cover to termination of contract where possible
  - repatriation and other contractual obligations
  - provision of severance pay in case of retrenchments/ early retirements –
  - “fixed costs ” such as lease of equipment and rent covering the winding down period
- Use of the “unrestricted” reserve is automatically approved when approval is given for funds to be transferred to this component. From that time, it is at the discretion of the ACT General Secretary.

#### **Note:**

- *In 2015 no funds were transferred from the Restricted Reserve. (2014: Nil)*

### **5. Appeals funds**

- The ACT Alliance responds to an emergency through a single appeal mechanism. Members contribute funds towards specific emergency response programmes that the ACT Alliance has issued as approved appeals. The use of the funds is therefore restricted to the specific appeal.
- The purpose of the **Rapid Response Fund** is to provide one-time financial resources to a member or members of the ACT Alliance, normally in the first days following a small-scale emergency, to facilitate the member(s)’ immediate small-scale emergency response in saving lives, over a time period not to exceed three months.
- Additional to resources provided to ACT Alliance by churches and related agencies are **direct** cash payments and in kind donations made by donors to the Requesting members for specific emergency appeals that have been issued by the ACT Alliance Secretariat. These funds are not audited but are recorded for information purposes. They are shown as an appendix.

- If the donor consents, the unspent balances from contributions earmarked for evaluations in an appeal are transferred to an Appeal Evaluation Fund. The use of this fund is restricted to meet shortfalls in funding for subsequent evaluations.

Movement in the Appeal Evaluation Fund

	2015		2014	
	USD	CHF	USD	CHF
Opening balance	26,802	26,539	26,802	26,539
Balance at year end	26,802	26,601	26,802	26,539

- The Revolving Fund, from which advances towards appeals could be made, started operating in 2009.

Movement in the Revolving Fund during 2015

	2015		2014	
	USD	CHF	USD	CHF
Opening Balance	415,480	411,408	451,273	401,741
Advances issued	(60,000)	(59,550)	(345,285)	(341,901)
Advances recovered	93,132	92,434	309,492	306,459
Currency translation adjustment	--	955	--	--
Balance at year end	448,612	445,247	415,480	411,408

## 6. Specific Emergency Programmes of Appeal Funds and requesting members

The underlying substantiating documentation for expenditure in respect of these programmes is not the subject to the audits by the ACT Alliance.

It is the responsibility of all requesting members to report to the ACT Alliance Secretariat on a regular basis and to submit audited financial statements.

## 7. Expenses by the ACT Secretariat out of appeal funds

- Expenses related to appeals are normally incurred by ACT requesting members. However, sometimes, expenses related to appeals are also incurred by the ACT secretariat. These instances are;
- Expenses related to appeal external evaluations. When an appeal exceeds USD 5 Million, the ACT Secretariat includes a budget for the external evaluation of the appeal. Funding put aside for this budget line is spent directly by the ACT secretariat.

- Expenses related to the Capacity Development Initiative and Rapid Support Team, are directly implemented and managed by the ACT Secretariat in Geneva.

Appendix VIII gives a breakdown of income received and expenses incurred for external evaluations and the Capacity Development Initiative.

## **8. Financial instruments**

At 31 December, 2015 and 2014 ACT Alliance had no open foreign exchange contracts.

## **9. Social Charges**

As at 31 December 2015, Act Alliance had settled all liability related to personnel social charges and pension funds. (2014: USD 209,024.28; CHF 206,975.84)

## **10. Legal claims and litigation**

As at December 31, 2015 ACT Alliance had no open claim or litigations.

**2014:** (Nil)

## **11. Bank guarantees**

Act Alliance holds a UBS saving accounts of USD 2,194.- (CHF 2,178) related to rental guarantee of a studio apartment. (2014: USD 2,194; CHF 2,172)

## **12. Employees**

As at 31 December, 2015, the ACT Alliance employed 24 full time staff at its secretariat. (2014: 19)

## **13. Subsequent events**

During 2015, the secretariat implemented the 2013 decision of the Governing Board related to the decentralization of the Secretariat. As a results, ACT has opened secretariat offices in Nairobi, (Kenya), San Salvador, (El Salvador), Bangkok, (Thailand) and Amman, (Jordan). ACT does not have legal presence in these locations, but are hosted by member organizations through a MoU. Overall expenditure for the offices was USD 385,256.- (CHF 382,367) for 2015. The expenditure is included in the financial statements.



Report of the auditor  
to the Governing Board of  
on the Appendices III to VIII to the financial statements of  
ACT Alliance - Action by Churches Together  
Le Grand-Saconnex

On your instructions, we have audited the financial statements of ACT Alliance – Action by Churches Together, which comprise the balance sheet, statement of income and expenditure and notes for the year ended 31 December 2015 and have issued an unqualified audit report on these to the Governing Board on 19 April 2016.

The additional information presented in the accompanying Appendices III to VIII on pages 13 to 25 has been derived from the accounting records of ACT Alliance – Action by Churches Together and has been prepared by the management using the same basis of accounting as the financial statements.

These additional schedules were subject to the testing procedures performed in the course of our audit of the ACT Alliance – Action by Churches Together financial statements as described above.

Although not required for the presentation of the statutory financial statements this information is included in order to assist in their interpretation and better understanding of these financial statements.

PricewaterhouseCoopers SA

Philippe Tzaud  
Audit expert

Julien Ménoret  
Audit expert

Geneva, 19 April 2016

Enclosure:

- Additional financial information (appendix III - statement of movement on general reserves, appendix IV - statement of movement on appeal funds, appendix V.1 - statement of income and expenditure by project, appendix V.2 - breakdown of structural cost by project, appendix VI - schedule of fees invoiced, appendix VII – schedule of voluntary contributions, appendix VIII - detailed expenses incurred by ACT Secretariat per statement of movement on appeal funds)

---

*PricewaterhouseCoopers SA, avenue Giuseppe-Motta 50, Case postale, 1211 Genève 2  
Téléphone: +41 58 792 91 00, Téléfax: +41 58 792 91 10, [www.pwc.ch](http://www.pwc.ch)*

PricewaterhouseCoopers SA fait partie d'un réseau global de sociétés juridiquement autonomes, indépendantes les unes des autres.

## STATEMENT OF MOVEMENTS IN GENERAL RESERVES FOR THE YEAR ENDED 31 DECEMBER 2015

31.12.2015	Restricted reserve	Unrestricted reserve	Total
	USD	USD	USD
<b>As at 1st January 2015</b>	<b>1'210'095</b>	<b>352'050</b>	<b>1'562'145</b>
			-
Interest capitalized to restricted reserve	3'562		<b>3'562</b>
Realized exchange gains/(loss)			-
			-
Surplus/(deficit) for the year 2015			-
1) General Reserve		386'158	<b>386'158</b>
2) Designated Reserve		150'000	<b>150'000</b>
<b>As at 31 December 2015</b>	<b>1'213'657</b>	<b>888'208</b>	<b>2'101'865</b>

31.12.2014	Restricted	Unrestricted	Total
	USD	USD	USD
<b>As at 1st January 2014</b>	<b>1'296'121</b>	<b>300'453</b>	<b>1'596'574</b>
Interest capitalized to restricted reserve	23'535		23'535
Realized exchange gains/(loss)	(109'561)		(109'561)
Surplus/(deficit) for the year 2014		51'597	51'597
<b>As at 31 December 2014</b>	<b>1'210'095</b>	<b>352'050</b>	<b>1'562'145</b>

**ACT ALLIANCE**

**Appendix IV**

**Statement of Movement on Appeal Funds and Special Initiatives  
For the year ended 31 December 2015  
In USD**

	Opening Balance account 3000	Receipts	Net Payments to Requesting Members	ACT 3% ICF Deducted	Evaluation Expenses	Internal Transfers between Appeals	Total
Capacity Development Initiative (GCDI11)	26'608	-	-	-	-	-	26'608
Rapid Response Funds 2015	60'627	507'751	- 529'824	-	-	318'253	356'807
Rapid Response Funds 2014	318'253	-	-	-	-	- 318'253	0
Revolving Fund	415'480	-	- 60'000	-	-	93'132	448'612
2015 Appeals	44'948	25'326'990	- 25'443'127	- 733'098	-	2'619'157	1'814'869
2014 Appeals	525'273	1'715'817	- 2'063'648	- 60'560	-	- 116'882	0
2013 Appeals	2'946'744	5'919	- 294'230	- 9'100	- 43'588	- 2'595'407	10'338
<b>Total</b>	<b>4'337'932</b>	<b>27'556'477</b>	<b>- 28'390'829</b>	<b>- 802'758</b>	<b>- 43'588</b>	<b>-</b>	<b>2'657'234</b>

**Note 1 :** Refer to Appendix VIII for detailed expenses incurred by the ACT Secretariat on Appeals.

**ACT ALLIANCE**

**Appendix IV**

**Statement of Movement on Appeal Funds and Special Initiatives  
For the period of 1 January to 31 December 2014  
In USD**

	Opening Balance	Receipts	Repayments to Contributors	Net Payments to Requesting Members	ACT 3% ICF Deducted	Expenses by ACT Secretariat	Internal Transfers between Appeals	Total
Capacity Development Initiative (GCDI11)	34'663	0	0	0	0	(8'055)	0	26'608
Rapid Response Fund 2014	0	790'178	0	(745'355)	0	(6'282)	279'711	318'252
Rapid Response Fund 2013	221'413	0	0	0	0	0	(221'413)	0
Revolving Fund 2014 (RRRF14)	0	0	0	(345'285)	0	0	760'765	415'480
Revolving Fund (RRRF81)	451'273	0	0	0	0	0	(451'273)	0
2014 Appeals	0	11'056'031	0	(9'837'064)	(310'588)	0	(277'531)	630'848
2013 Appeals	3'523'454	9'581'532	0	(9'816'008)	(289'070)	(4'780)	(48'384)	2'946'744
2012 Appeals	28'378	0	(2'000)	34'151	0	(19'088)	(41'441)	0
2011 Appeals	2'144	0	0	(2'144)	0	0	0	0
Others	0	0	0	434	0	0	(434)	0
<b>Total</b>	<b>4'261'325</b>	<b>21'427'741</b>	<b>(2'000)</b>	<b>(20'711'271)</b>	<b>(599'658)</b>	<b>(38'205)</b>	<b>0</b>	<b>4'337'932</b>

**Note 1 :** Refer to Appendix VIII for detailed expenses incurred by the ACT Secretariat on Appeals.

Appendix V.1 - STATEMENT OF INCOME AND EXPENDITURE BY PROJECT FOR THE YEAR ENDED 31 DECEMBER 2015

		Budget	Realized expenditure	Total realized expenditure
AIM 1: Human Dignity				
A01/1 Approach				
61110	Travel support for engagement in CEDAW, UPR and related global processes	5'000	3'396	
61120	Regional Rep travel for supporting RBA, gender and advocacy initiatives in regions	10'000	3'562	
61130	policy (CSW)	4'300	4'291	11'249.28
A01/2 principled Practice				
61210	Building development practitioners networks in ACT and facilitating DPPG	14'100	14'101	14'100.50
A01/3 Accountability				
61310	Travel support to engage with post-2015 development agenda	10'000	3'576	
61320	Travel support to engage in business and human rights meetings	5'000	431	4'007.11
A01/8 Structural costs(rent, IT, administration)				
61811	A01 Structural costs(rent, IT, administration)	71'865	50'949	50'949
A01/8 Structural costs(salaries)				
61801	A01 Structural costs(salaries)	304'561	302'433	302'432.89
TOTAL		424'826		382'739
AIM 2: Community Resilience				
A02/1 Development Effectiveness				
62110	Istanbul Principles Training	-	-	-
62120	Travel to post-2015 and SDG meetings	10'000	1'096	
62130	Support to faith-based constituency in CPDE	-	-	1'096
A02/2 Risk Reduction				
62210	Travel to WCDRR and WHS related events	13'500	10'578	
62220	Including DRR in post 2015 agenda	-	-	10'578
A02/3 Humanitarian Preparedness & Response				
62310	Promotion of CHS	-	-	
62320	Support to forum EPRPs	15'000	10'908	
62330	Emergency Response Review Process	10'000	7'056	
62340	Emergency Response monitoring and training	10'000	317	
62350	Designing SOPs for mega emergencies	-	-	
62360	Building humanitarian networks in ACT and facilitating HPPG	10'500	8'988	
62370	Engagement with external humanitarian networks and organisations, including membership fees	62'500	55'679	82'949
A02/4 Good Governance				
62410	Communications material for WCDRR and WHS	-	-	
A02/8 Structural costs(salaries, rent, IT, administration)				
62811	A02 Structural costs(rent, IT, administration)	185'894	137'562	137'562
A02/8 Structural costs(salaries)				
62801	A02 Structural costs(salaries)	787'811	816'569	816'568.80
TOTAL		1'105'205		1'048'754
AIM 3: Environmental Sustainability				
63900	Consultancy fees for Climate Change	74'500	69'893	69'893
A03/1 Lobby and advocacy				
63110	Climate change advocacy related to COP21	15'000	13'303	
63120	Technical support to LDC and Africa group of negotiators	5'000	4'384	
63130	Climate Change Equity and Transformational Agenda Dialogue	25'000	22'173	
63140	Publication of policy briefs and position papers for COP21	3'000	86	
63150	Convening ecumenical climate change advocacy	-	-	
63160	Building advocacy networks in ACT and facilitating AGA	13'000	12'919	52'865

Income	Realized Income	Total Realized Income
1. Fees (Appendix VI)		
Membership fees	148'177	
Income based fees	2'035'870	
International Coordination Fees	1'147'075	3'331'122
2. Voluntary contributions (Appendix VII)		
2.1 Voluntary contributions unearmarked	390'064	390'064
2.2 Voluntary contributions earmarked to aims		
Earmarked for Aims	169'237	
Programme A03 - Environmnetal Sustainability	116'116	
Programme A04 - A Robust Alliance	15'814	
Transitional Budget	458'863	
Other Projects	392'213	
IBON project	61'812	1'214'055
3. Other income		
Internal income	10'000	10'000
TOTAL INCOME		4'945'241

<b>A03/2 Awareness-Raising</b>				
63210	Regional climate justice capacity building, outreach and mobilisation	10'000	8'270	
63220	ACT NOW for Climate Justice campaign and facilitation of AGCCA	5'000	3'701	
63230	Climate campaign visibility materials and website	10'000	7'776	
63240	ACT Climate Ambassadors	8'000	5'321	<b>25'068</b>
<b>A03/3 Developing Thechnical Capacities</b>				
63310	Regional mapping of interest in climate change programming	-	-	-
<b>A03/8 Structural costs(rent, IT, administration)</b>				
63811	A03 Structural costs(rent, IT, administration)	115'899	86'613	<b>86'613</b>
<b>A03/8 Structural costs(salaries)</b>				
63801	A03 Structural costs(salaries)	491'173	514'136	<b>514'135.91</b>
	<b>Total Aim 3</b>	<b>775'572</b>		<b>748'575</b>
<b>AIM 4: A Robust Alliance</b>				
<b>A04/1 Engaged Members, Dynamic Forums</b>				
64110	Travel support to ACT secretariat staff in regions.	16'500	14'787	
64120	Revision of ACT Forums Policy (reflective also of Malawi outcomes)	-	7'018	
64130	Support to Membership and Nominations Committee including development of membership strategy	5'000	3'623	
64140	Secretariat facilitating member-driven initiatives based on member requests in all levels	6'000	1'589	
64150	ACT secretariat engages to support member collaboration in fundraising for joint initiatives	-	-	
64160	Developing an external fundraising strategy for the Advisory Group on Fundraising and one face to face meeting	6'000	3'745	
64170	Sharing of information in Alliance	-	-	
64180	Regional engagement on member/forum driven initiatives - eg participation in Regional Forum Meetings etc	-	-	<b>30'763</b>
<b>A04/2 Accountable and Capable Leaders</b>				
64210	Board development for the new Governing Board and support for at least one Governing Board meeting, two Executive Committee meetings, Finance Committee and working groups formed by the Board	70'000	69'033	
64220	Support to Governance for approval of sub-strategies, revised policies (based on new strategy and structure) and monitoring of the implementation of the strategic plan	-	-	
64230	Travel support for regional forum leadership communities in LAC and MEE	5'000	564	<b>69'596</b>
<b>A04/3 Increased brand recognition</b>				
64310	Building communications capacity across the alliance and supporting the Alliance Advisory Group on Communications, Media and Brand including one face to face meeting	5'000	1'726	
64320	Building media relations and a network of press contacts for increased visibility through a media monitoring and engagement system	6'000	5'678	
64330	Supporting advocacy through effective communications through creation of flyers/marketing events/giving press visibility to advocacy work including ACT climate campaign	-	-	
64340	Development of online working platforms and maintenance of media bank, website, social media and member engagement platforms	19'000	35'390	
64350	Printed communications material such as brochures etc. including commissioning writers, design, layout and print	15'000	15'534	
64360	Story gathering trips and commissioning emergency visibility coverage, to support members' fundraising efforts through visual communications	11'000	10'201	
64370	Branding	13'000	13'816	<b>82'346</b>
<b>A04/4 Be known for Quality and Accountability</b>				
64410	Quality and Accountability certification (HAP/CHS)	-	-	
64420	PME for the alliance, including Baseline	-	475	
64430	Building quality and accountability networks in ACT and facilitating QAG	5'750	5'712	
64440	Complaints handling and facilitating the work of CHAG	3'000	1'413	<b>7'599</b>
<b>A04/5 An Effective and Well-functioning Secretariat</b>				
64510	Ensuring adequate human resource capacity and structures to enable an effective secretariat, including implementation of the secretariat transition plan and decentralisation process	15'000	9'397	
64520	January, June and November Global Staff Meetings and training on facilitation, to plan, monitor and evaluate their work collaboratively and to move increasingly to a facilitative role	20'000	38'425	



64530	ACT secretariat assesses regularly the overall satisfaction of members to the services available from the secretariat.	-	-	
64540	New management team structures established and functioning	-	-	
64550	PME system & performance management process designed and in place for ACT secretariat	-	-	
64560	Ensure effective financial management, budgeting and financial planning for secretariat annual budget	-	-	
64570	Prepare four year follow up plan for Malawi consultation outcomes. Engage with WCC to follow up on Malawi Consultation including assessment of ACT/WCC cooperation and document on ecumenical diakonia	2'238	2'238	
64580	Travel budget to General Secretary and Director to support role as role as global external relations representative of the ACT Alliance	40'000	66'148	
64590	Programmatic contingency built in to enable flexibility in work plan as needs emerge during the year (for example if additional staff travel is needed)	20'000	2'248	118'456
<b>A04/8 Structural costs(rent, IT, administration)</b>				
64811	A04 Structural costs(rent, IT, administration)	313'400	234'365	234'365
<b>A04/8 Structural costs(salaries)</b>				
64801	A04 Structural costs(salaries)	1'328'174	1'391'191	1'391'191.28
	<b>TOTAL</b>	<b>1'925'062</b>		<b>1'934'316</b>
<b>Other expenses</b>				
	<b>Support to Faith Based CPDE</b>		<b>75'233.11</b>	
	<b>Provision for Membership fees</b>		<b>17'500.00</b>	
	<b>Provision for doubtful Income based fees</b>	-	<b>2'114.00</b>	
	<b>Provision for unpaid leave</b>		<b>1'982.84</b>	
	<b>Provision for doubtful ICF</b>		<b>15'641.57</b>	
	<b>Write off Assembly expense</b>		<b>17'490.10</b>	
	<b>Write off Membership fees and Income based fees</b>		<b>112'353.00</b>	
	<b>Write off voluntary contribution</b>		<b>35'724.00</b>	
	<b>Write off receivable</b>		<b>23'373.35</b>	
	<b>Operational Exchange (Gain)/Loss</b>	-	<b>2'485.28</b>	
<b>Other income</b>				
	<b>Interest received</b>	-	<b>3'562</b>	<b>291'137</b>
	<b>GRAND TOTAL</b>	<b>4'230'665</b>		<b>4'405'521</b>

ACT Alliance

BREAKDOWN OF STRUCTURAL COST FOR THE YEAR ENDED 31 DECEMBER 2015

Appendix V.2  
in USD

Structural costs		Actual 2015	AIM 1	AIM 2	AIM 3	AIM 4
			10.00%	27.00%	17.00%	46.00%
Staff Cost						
Staff cost		2'938'471	293'848	793'387	499'540	1'351'696
Other benefits		30'744	3'074	8'302	5'226	14'142
Recruitment and repatriation costs		43'348	4'335	11'704	7'369	19'940
Staff development		11'766	1'177	3'177	2'000	5'412
Total Staff Cost		3'024'329	302'434	816'570	514'135	1'391'190
Office Cost						
Office rent & shared services		279'289	27'929	75'408	47'479	128'473
Other Office Costs		230'200	23'020	62'154	39'134	105'892
Human Resource Support	26'659					
Health insurance regions	3'747					
Audit fee	8'540					
Staff meetings	8'661					
Office supplies, photocopies	11'970					
General expenses (in gva and regions)	80'124					
Postage and telephone	27'978					
Legal fees	220					
Furniture and equipment (Act office renovation)	27'838					
Bank charges	8'148					
Apartment costs	23'367					
Office insurance	572					
Transport Allowances	2'375					
Total Office Cost		509'489				
Total Structural costs		3'533'818	353'383	954'132	600'748	1'625'555

AIM1: Human Dignity
AIM2: Community Resilience
AIM3: Environmental sustainability
AIM4: Robust Alliance

	Membership Fees	Income Based Fees	International Coordination Fees	Total
ICCO & Kerk in Actie, Netherlands	-1'000.00	-131'250.00	-293'987.83	-426'237.83
Church of Sweden	-1'000.00	-93'750.00	-215'453.10	-310'203.10
Norwegian Church Aid(NCA)	-1'000.00	-168'750.00	-134'327.17	-304'077.17
Christian Aid, UK	-1'000.00	-200'000.00	-17'690.67	-218'690.67
Diakonie Katastrophenhilfe, Germany (DKH)	-1'000.00	-93'750.00	-121'780.42	-216'530.42
Bread for the World, Germany	-1'000.00	-200'000.00	0.00	-201'000.00
DanChurchAid (DCA)	-1'000.00	-131'250.00	-31'862.14	-164'112.14
Church World Service, USA	-1'000.00	-93'750.00	-6'180.00	-100'930.00
Diakonia, Sweden	-1'000.00	-93'750.00	-2'771.39	-97'521.39
The United Methodist Committee on Relief, USA	-1'000.00	-93'750.00	0.00	-94'750.00
Lutheran World Federation (LWF)	-1'000.00	-56'250.00	-15'926.06	-73'176.06
Evangelisch-Lutherische Kirche in Bayern, Germany	0.00	0.00	-72'537.31	-72'537.31
Finn Church Aid(FCA)	-1'000.00	-56'250.00	-12'224.46	-69'474.46
Lutheran World Relief, USA	-1'000.00	-56'250.00	-6'504.04	-63'754.04
Evangelical Lutheran Church in America	-1'000.00	-33'750.00	-25'044.57	-59'794.57
International Orthodox Christian Charities, USA	-1'000.00	-56'250.00	-1'455.00	-58'705.00
HEKS -Switzerland	-1'000.00	-56'250.00	0.00	-57'250.00
Kerk in Actie, Netherlands	-1'000.00	-55'641.63	0.00	-56'641.63
Australian Lutheran World Service	-1'000.00	-11'250.00	-32'568.51	-44'818.51
The United Church of Canada	-1'000.00	-11'250.00	-26'824.97	-39'074.97
World Renew / CRWRC, Canada	-1'000.00	-33'750.00	0.00	-34'750.00
Amity Foundation, China	-1'000.00	-26'250.00	0.00	-27'250.00
Bread for All, Switzerland	-1'000.00	-26'250.00	0.00	-27'250.00
RDRS Bangladesh	-1'000.00	-26'250.00	0.00	-27'250.00
Presbyterian Disaster Assistance, USA (PDA)	-1'000.00	-11'250.00	-8'867.28	-21'117.28
Christian Care, Zimbabwe	-1'000.00	-18'750.00	0.00	-19'750.00
Christian Health Association of Malawi	-1'000.00	-18'750.00	0.00	-19'750.00
Presbyterian World Service and Development, Canada	-1'000.00	-5'447.00	-12'681.15	-19'128.15
ACT for Peace, Australia	-1'000.00	-11'250.00	-6'112.32	-18'362.32
Primate's World Relief and Development Fund, Canada	-1'000.00	-11'250.00	-4'351.30	-16'601.30
Canadian Lutheran World Relief	-1'000.00	-11'250.00	-2'250.10	-14'500.10
Hungarian Interchurch Aid (HIA)	-1'000.00	-11'250.00	-1'945.97	-14'195.97
Uniting World, Australia	-1'000.00	-8'178.00	-4'239.23	-13'417.23
Church's Auxiliary for Social Action, India (CASA)	-1'000.00	-11'250.00	0.00	-12'250.00
Tanganyika Christian Refugee Service (TCRS)	-1'000.00	-11'250.00	0.00	-12'250.00
YMCA Jerusalem	-1'000.00	-11'250.00	0.00	-12'250.00
Diakonie, Austria	-1'000.00	-2'882.00	-7'424.47	-11'306.47

Finnish Evangelical Lutheran Mission, Finland (FELM)	-500.00	0.00	-7'768.58	<b>-8'268.58</b>
Lutheran Development Service, Liberia	-1'000.00	0.00	-6'880.76	<b>-7'880.76</b>
Hong Kong Christian Council	0.00	0.00	-7'689.36	<b>-7'689.36</b>
The United Church of Christ/ Wider Church Ministries, USA	0.00	0.00	-7'604.07	<b>-7'604.07</b>
Life with Dignity, Cambodia (LWD)	-1'000.00	-6'095.00	0.00	<b>-7'095.00</b>
Department of Service to Palestinian Refugees (DSPR)	-1'000.00	-5'391.00	-480.69	<b>-6'871.69</b>
Coordenadoria Ecuménica de Serviço, Brazil (CESE)	-1'000.00	-5'787.00	0.00	<b>-6'787.00</b>
AngliCORD, Australia	-1'000.00	-2'441.00	-3'241.95	<b>-6'682.95</b>
Disciples of Christ / Week of Compassion,USA	0.00	0.00	-6'389.22	<b>-6'389.22</b>
Icelandic Church Aid, Iceland	-1'000.00	-2'370.00	-2'870.16	<b>-6'240.16</b>
All Africa Conference of Churches, Kenya	-1'000.00	-5'187.00	0.00	<b>-6'187.00</b>
Ethiopian Orthodox Church	-1'000.00	-4'701.00	0.00	<b>-5'701.00</b>
Evangelical Lutheran Church in Jordan	-1'000.00	-4'589.00	0.00	<b>-5'589.00</b>
Anglican Board of Mission, Australia	-500.00	0.00	-5'060.71	<b>-5'560.71</b>
Christian World Service, New Zealand	-1'000.00	-1'702.00	-2'825.09	<b>-5'527.09</b>
Acción Médica Cristiana, Nicaragua	-1'000.00	-3'985.00	0.00	<b>-4'985.00</b>
National Council of Churches of Kenya (NCCK)	-1'000.00	-3'898.92	0.00	<b>-4'898.92</b>
Lutheran World Service India Trust	-1'000.00	-3'554.00	0.00	<b>-4'554.00</b>
Uniting Church in Sweden	0.00	0.00	-4'424.48	<b>-4'424.48</b>
Fundacao Luterana Diakonia	-1'000.00	-3'372.00	0.00	<b>-4'372.00</b>
Christian Commission for Development Bangladesh	-1'000.00	-3'303.00	0.00	<b>-4'303.00</b>
Ethiopian Evangelical Church of Mekane Yesus (EECMY)	-1'000.00	-3'204.00	0.00	<b>-4'204.00</b>
YCARE International, UK	0.00	0.00	-4'108.50	<b>-4'108.50</b>
FJKM Secours, Madagascar	-1'000.00	-2'860.59	0.00	<b>-3'860.59</b>
Comisión de Acción Social Menonita, Honduras	-1'000.00	-2'815.00	0.00	<b>-3'815.00</b>
Lutheran Church Liberia	-1'000.00	-2'745.00	0.00	<b>-3'745.00</b>
Tavola Valdese, Italy	0.00	0.00	-3'409.32	<b>-3'409.32</b>
The United Church of Christ in Japan	0.00	0.00	-3'305.29	<b>-3'305.29</b>
Diaconia Brazil	-1'000.00	-2'251.00	0.00	<b>-3'251.00</b>
YAKKUM, Indonesia	-1'000.00	-2'074.00	0.00	<b>-3'074.00</b>
Solidarité Protestante, Belgium	-1'000.00	-2'046.00	0.00	<b>-3'046.00</b>
Evangelical Lutheran Church in Wuerttemberg, Germany	0.00	0.00	-2'978.74	<b>-2'978.74</b>
All We Can, UK	0.00	0.00	-2'944.49	<b>-2'944.49</b>
Diakonia, Peru	-1'000.00	-1'931.00	0.00	<b>-2'931.00</b>
Servicio Social de Iglesias Dominicanas	-1'000.00	-1'845.00	0.00	<b>-2'845.00</b>
Christian Council of Mozambique	-1'000.00	-1'750.00	0.00	<b>-2'750.00</b>
Comité de Iglesias Para Ayudas de Emergencias, Paraguay	-1'000.00	-1'681.00	0.00	<b>-2'681.00</b>
Diakonia ECCB, Czeck Republic	-1'000.00	0.00	-1'668.45	<b>-2'668.45</b>
Council of Churches in Zambia	-1'000.00	-1'595.00	0.00	<b>-2'595.00</b>
ECLOF International	-1'000.00	-1'537.00	0.00	<b>-2'537.00</b>
Eglisia Evangélica Luterana de Colombia	-1'000.00	-1'511.00	0.00	<b>-2'511.00</b>
National Christian Council in Japan	-1'000.00	0.00	-1'178.78	<b>-2'178.78</b>

Mission EineWelt, Germany	-500.00	0.00	-1'383.65	-1'883.65
World Assistance Christian Comm, Canada	-1'500.00	0.00	0.00	-1'500.00
Presbyterian Church in Taiwan	-1'000.00	0.00	-300.00	-1'300.00
Japan Evagelical Lutheran Church	0.00	0.00	-1'221.54	-1'221.54
Philanthropy, Serbia	-1'177.00	0.00	0.00	-1'177.00
Church of the Brethren, USA	0.00	0.00	-1'050.00	-1'050.00
Consejo de Iglesias Pro-Alianza Denominacional, Nicaragua	-1'000.00	0.00	-16.32	-1'016.32
ADSIM Nicaragua	-1'000.00	0.00	0.00	-1'000.00
AIDROM, Romania	-1'000.00	0.00	0.00	-1'000.00
Alfalit El Salvador	-1'000.00	0.00	0.00	-1'000.00
Anglican Church of Kenya	-1'000.00	0.00	0.00	-1'000.00
Angolan Council of Churches Churches	-1'000.00	0.00	0.00	-1'000.00
Armenian Rount Table	-1'000.00	0.00	0.00	-1'000.00
Asociación Iglesia Luterana Costarricense	-1'000.00	0.00	0.00	-1'000.00
Association des Eglises Evangéliques du Burkina Faso	-1'000.00	0.00	0.00	-1'000.00
Baptist World Alliance, USA	-1'000.00	0.00	0.00	-1'000.00
BLESS, Egypt	-1'000.00	0.00	0.00	-1'000.00
Bureau Ouecumenique D'Appui au Developpement, DRC	-1'000.00	0.00	0.00	-1'000.00
CDRM & CDS Indonesia	-1'000.00	0.00	0.00	-1'000.00
CEDEPCA Guatemala	-1'000.00	0.00	0.00	-1'000.00
Centro Ecuménico Diego de Medellín, Colombia	-1'000.00	0.00	0.00	-1'000.00
Christian Agency for Rural Development,India (CARD)	-1'000.00	0.00	0.00	-1'000.00
Christian Council Lesotho	-1'000.00	0.00	0.00	-1'000.00
Christian Council Nigeria	-1'000.00	0.00	0.00	-1'000.00
Chuch C. AfricaPresbyterian of Malawi	-1'000.00	0.00	0.00	-1'000.00
Church of the Lutheran Brethrens of Cameroon	-1'000.00	0.00	0.00	-1'000.00
Church of Uganda	-1'000.00	0.00	0.00	-1'000.00
Churches Action in Relief and Development, Malawi (CARD)	-1'000.00	0.00	0.00	-1'000.00
CIEDEG, Guatemala	-1'000.00	0.00	0.00	-1'000.00
CIEETS, Nicaragua	-1'000.00	0.00	0.00	-1'000.00
Conseil National des Eglise au Burundi	-1'000.00	0.00	0.00	-1'000.00
Consejo Ecuménico Cristiano de Guatemala	-1'000.00	0.00	0.00	-1'000.00
Consejo Iglesias Cuba	-1'000.00	0.00	0.00	-1'000.00
Consejo Latinoamericano de Iglesias, Ecuador (CLAI)	-1'000.00	0.00	0.00	-1'000.00
COPROMOR, DRC	-1'000.00	0.00	0.00	-1'000.00
Council of Churches of Sierra Leone	-1'000.00	0.00	0.00	-1'000.00
CREAS, Argentina	-1'000.00	0.00	0.00	-1'000.00
DELS	-1'000.00	0.00	0.00	-1'000.00
DMACC	-1'000.00	0.00	0.00	-1'000.00
DMECC	-1'000.00	0.00	0.00	-1'000.00
Economic Justice Network South Africa	-1'000.00	0.00	0.00	-1'000.00
Ecumenical Committee for Social Development, Mozambique	-1'000.00	0.00	0.00	-1'000.00

Eglise du Christ au Congo	-1'000.00	0.00	0.00	-1'000.00
Eglise Episcopal Burundi	-1'000.00	0.00	0.00	-1'000.00
Eglise Evangelquel Lutheriene Congo	-1'000.00	0.00	0.00	-1'000.00
ELCSA, South Africa	-1'000.00	0.00	0.00	-1'000.00
EPES Chile	-1'000.00	0.00	0.00	-1'000.00
Evangelical Lutheran Church in Tanzania	-1'000.00	0.00	0.00	-1'000.00
Evangelical Lutheran Development Service, Malawi (ELDS)	-1'000.00	0.00	0.00	-1'000.00
FASIC, Chile	-1'000.00	0.00	0.00	-1'000.00
FECCLAHA Kenya	-1'000.00	0.00	0.00	-1'000.00
Iglesia Evangélica del Rio de La Plata, Argentina	-1'000.00	0.00	0.00	-1'000.00
Iglesia Evangélica Luterana de Bolivia	-1'000.00	0.00	0.00	-1'000.00
Igreja Evangelica reformada de Angola, Angola (IERA)	-1'000.00	0.00	0.00	-1'000.00
Indonesian Church Association of Humanitarian Service	-1'000.00	0.00	0.00	-1'000.00
Koinonia Bangladesh	-1'000.00	0.00	0.00	-1'000.00
Koinonia, Brazil	-1'000.00	0.00	0.00	-1'000.00
Lutheran Development Service Zimbabwe	-1'000.00	0.00	0.00	-1'000.00
Lutheran Development Service, Swaziland	-1'000.00	0.00	0.00	-1'000.00
Malagasy Lutheran Church	-1'000.00	0.00	0.00	-1'000.00
Mission Sociale de Eglises Haitiennes (MISSEH)	-1'000.00	0.00	0.00	-1'000.00
National Christian Council of Sri Lanka (NCCSL)	-1'000.00	0.00	0.00	-1'000.00
National Council of Churches in the Philippines	-1'000.00	0.00	0.00	-1'000.00
Nicaraguan Lutheran Church Faith, ILFE	-1'000.00	0.00	0.00	-1'000.00
PRDA Sudan	-1'000.00	0.00	0.00	-1'000.00
Presbyterian Church East Africa, Kenya	-1'000.00	0.00	0.00	-1'000.00
Presbyterian Church of Ghana	-1'000.00	0.00	0.00	-1'000.00
Presbyterian Church of Korea	-1'000.00	0.00	0.00	-1'000.00
Preybiterian Church in Colombia	-1'000.00	0.00	0.00	-1'000.00
RACOB AO Uganda	-1'000.00	0.00	0.00	-1'000.00
Red Bolivia Manos por la Vida	-1'000.00	0.00	0.00	-1'000.00
Russian Orthodox Church-DECR	-1'000.00	0.00	0.00	-1'000.00
Service Chretien Haiti	-1'000.00	0.00	0.00	-1'000.00
SHED, Bangladesh	-1'000.00	0.00	0.00	-1'000.00
Sinodo Luterano Salvador	-1'000.00	0.00	0.00	-1'000.00
Synodical Board of Social Service, India (CNI)	-1'000.00	0.00	0.00	-1'000.00
Uganda Joint Christian Council	-1'000.00	0.00	0.00	-1'000.00
United Church of Zambia	-1'000.00	0.00	0.00	-1'000.00
United Evangelical Lutheran Church in India	-1'000.00	0.00	0.00	-1'000.00
Zimbabwe Council of Churches	-1'000.00	0.00	0.00	-1'000.00
DELM LS	0.00	0.00	-645.93	-645.93
Episcopal Relief and Development, USA	0.00	0.00	-591.07	-591.07
Anglican Alliance UK	-500.00	0.00	0.00	-500.00
Conference of European Churches, Switzerland	-500.00	0.00	0.00	-500.00

Vereinte Evangelical Mission, Germany	-500.00	0.00	0.00	-500.00
WSC Federation, Switzerland	-500.00	0.00	0.00	-500.00
Council of Churches in Malaysia	0.00	0.00	-476.13	-476.13
Indian Chr. Orthodox Network, India	0.00	0.00	-450.00	-450.00
Kinki Evangelical Lutheran Church, Finland	0.00	0.00	-239.43	-239.43
The Englander Family, UK	0.00	0.00	-225.08	-225.08
Ste Evang Lutheran Mission Alsace, Switzerland	0.00	0.00	-208.22	-208.22
Bund. Ev. Luth. Kirchen, Germany	0.00	0.00	-133.88	-133.88
Commission Missionaire UEPAL, France	0.00	0.00	-79.82	-79.82
Evangelical Lutheran Church in Geneva	0.00	0.00	-66.94	-66.94
Evangelische Kirchengemei, Germany	0.00	0.00	-66.69	-66.69
The La Cote Anglican Church, Switzerland	0.00	0.00	-49.63	-49.63
Lutheran Church Master, Germany	0.00	0.00	-26.65	-26.65
Ev. Lutheran Kirche Basel, Switzerland	0.00	0.00	-2.66	-2.66
German National Committee GNC/LWF	0.00	0.00	-2.62	-2.62
First Presbyterian Church New York, USA	0.00	0.00	-0.75	-0.75
Total	148'177	2'035'870	1'147'075	3'331'122

Appendix VII - SCHEDULE OF VOLUNTARY CONTRIBUTION FOR THE YEAR ENDED 31 DECEMBER 2015

	Unearmaked	Earmarked to AIMS										CPDE	Total
	Voluntary Contributioons	Earmarked for AIM 3	Earmarked for AIM 4	Unearmar ked for AIMS	For Climate Change P & A Officer	UN New York Office	C.C. Policiy advocacy	Training Instanbuk	CDI A044/2	Transitional Budget	Internal Income	IBON	
Diakonie Katastrophenhilfe, Germany (DKH)	-0.00	-0.00	-0.00	18'463.15	-0.00	-0.00	-0.00	-0.00	-0.00	368'730.00	-0.00	-0.00	387'193.15
Bread for the World, Germany	-0.00	-0.00	-0.00	-0.00	-0.00	40'000.00	249'362.00	-0.00	-0.00	-0.00	-0.00	-0.00	289'362.00
Church of Sweden	149'766.42	-0.00	-0.00	-0.00	9'030.00	-0.00	-0.00	-0.00	-0.00	13'243.00	-0.00	-0.00	172'039.42
Norwegian Church Aid(NCA)	19'260.52	47'549.00	5'652.48	-0.00	-0.00	-0.00	26'416.00	-0.00	26'416.00	15'895.31	-0.00	-0.00	141'189.31
ICCO & Kerk in Actie, Netherlands	-0.00	-0.00	-0.00	115'980.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	115'980.00
DanChurchAid (DCA)	38'155.40	13'081.35	10'161.45	-0.00	9'880.00	-0.00	-0.00	-0.00	-0.00	32'000.00	-0.00	-0.00	103'278.20
IBON International Philippines	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	14'423.00	-0.00	-0.00	10'000.00	61'812.20	86'235.20
Finn Church Aid(FCA)	-0.00	-0.00	-0.00	34'794.00	-0.00	-0.00	11'598.00	-0.00	-0.00	28'995.00	-0.00	-0.00	75'387.00
Presbyterian Disaster Assistance, USA (PDA)	67'750.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	67'750.00
Christian Aid, UK	-0.00	54'985.60	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	54'985.60
The United Church of Christ/ Wider Church Ministries, USA	45'000.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	45'000.00
Disciples of Christ / Week of Compassion,USA	44'975.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	44'975.00
Evangelical Lutheran Church in America	14'000.00	-0.00	-0.00	-0.00	-0.00	-0.00	2'000.00	-0.00	-0.00	-0.00	-0.00	-0.00	16'000.00
Christian World Service, New Zealand	5'760.17	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	5'760.17
The United Church of Canada	4'565.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	4'565.00
Swiss Confederation	-0.00	-0.00	-0.00	-0.00	2'294.09	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	2'294.09
Diakonie, Austria	831.87	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	831.87
DVAR	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	794.00	-0.00	-0.00	-0.00	-0.00	-0.00	794.00
Lutheran World Relief, USA	-0.00	500.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	500.00
Total	390'064.38	116'115.95	15'813.93	169'237.15	21'204.09	40'000.00	290'170.00	14'423.00	26'416.00	458'863.31	10'000.00	61'812.20	1'614'120.01
TOTAL	390'064	1'162'243										61'812	1'614'119



**Appendix VIII - DETAILED EXPENSES INCURRED BY ACT SECRETARIAT PER STATEMENT OF MOVEMENT ON APPEAL  
FUNDS FOR THE YEAR ENDED 31 DECEMBER 2015**

	<b>Expenditure</b>	<b>Y/E 2015  USD</b>		<b>Income</b>	<b>Y/E 2015  USD</b>
	<b>TOTAL FOR 2013 APPEALS</b>				
<b>4</b>	<b>EXPENSES FOR 2013 APPEALS</b>				
	<b>PHL131 Phillippines Appeal 2013</b>			<b>PHL131 Phillippines Appeal 2013</b>	
	<b><u>Evaluation</u></b>			<b><u>Evaluation</u></b>	
	Consultancy Fees First 50%	- 20'787.00		<b>Funded by in 2013</b>	
	Consultancy Fees Second 50%	- 20'787.00		United Church of Canada	4'858.24
	Consultant Travel, Accommodation & meals	- 1'933.00		DanChurchAid	5'000.00
	Consultants other expenses	- 80.81		Asutalian Lutheran World Service	10'000.00
				Uniting World Australia	5'000.00
				<b>Funded by in 2014</b>	
				Diakonie Katastrphilfe, Germany	16'986.00
				Iglesia Evangélica Española	1'743.57
	<b>Total SYR121</b>	<b>- 43'587.81</b>			<b>43'587.81</b>
	<b>TOTAL FOR 2013 APPEALS</b>	<b>- 43'587.81</b>			<b>43'587.81</b>
	<b>TOTAL EXPENSES BY ACTSecretariat FOR APPEALS</b>	<b>- 43'587.81</b>		<b>TOTAL</b>	<b>43'587.81</b>