
***ACT Alliance - Action by
Churches Together***

Le Grand-Saconnex

***Report of the auditor
to the Governing Board
on the financial statements
2016***





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 2016.

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 2016 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

Coralie Dumollard

Genève, 28 April 2017

Enclosure:

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

ACT ALLIANCE

Appendix I.a

BALANCE SHEET AS AT DECEMBER 31

	Appendix /Notes	2016 USD	2016 CHF	2015 USD	2015 CHF
ASSETS					
Current assets					
Cash at bank		1'518'559	1'547'107	2'679'865	2'659'766
Short term deposits		2'000'168	2'037'771	2'000'112	1'985'111
Income receivable net		123'433	125'754	326'140	323'694
Staff advances		46'977	47'860	44'675	44'340
Other debtors		125'117	127'469	91'679	90'992
TOTAL ASSETS		3'814'254	3'885'961	5'142'471	5'103'903
LIABILITIES AND OWN FUNDS					
Current liabilities					
Accrued expenses		105'154	107'131	240'808	239'002
Accounts payables		73'102	74'477	92'613	91'918
Funds received in advance (Unspent earmarked contribution)		151'025	153'864	23'150	22'976
		329'281	335'472	356'571	353'896
Funds in trust					
Appeals funds	Appendix IV	1'417'262	1'443'906	2'657'234	2'637'304
Appeal Evaluation Fund		26'802	27'305	26'802	26'601
Total Funds in Trust		1'444'064	1'471'211	2'684'036	2'663'905
Own funds					
General reserve					
A. Restricted Reserve	Appendix III / Note 4	1'216'451	1'239'321	1'213'656	1'204'554
B. Designated Unrestricted Reserve (Assembly 2018) from 2015		150'000	152'820	150'000	148'875
B. Designated Unrestricted Reserve (Assembly 2018) from 2016		72'000	73'354		
C. Unrestricted Reserve at beginning of year		738'208	752'086	352'050	349'410
Result of operations for the year		(135'750)	(133'711)	386'158	371'485
Currency translation adjustment			(4'593)		11'781
Unrestricted Reserve at end of year		824'458	839'956	888'208	881'552
Total general reserve		2'040'909	2'079'278	2'101'864	2'086'101
Total own funds		2'040'909	2'079'278	2'101'864	2'086'101
TOTAL LIABILITIES AND OWN FUNDS		3'814'254	3'885'961	5'142'471	5'103'903

ACT ALLIANCE

Appendix I.b

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED

2016

2016

2015

2015

Appendix / Notes

USD

CHF

USD

CHF

INCOME

Fees

Membership fees	Appendix VI	145'583	143'395	148'177	142'546
Income based fees	Appendix VI	1'852'547	1'824'703	2'035'870	1'958'507
International coordination fees	Appendix VI	732'055	721'053	1'147'075	1'103'486
Total fees		2'730'185	2'689'151	3'331'122	3'204'539

Voluntary Contributions

Voluntary contributions unearmarked	Appendix VII	552'447	544'144	390'064	375'242
Voluntary contributions earmarked to aims	Appendix VII	693'271	682'851	1'162'243	1'118'078
Support to Faith Based CPDE	Appendix VII	43'675	43'019	61'812	59'463
Total Voluntary Contributions		1'289'393	1'270'014	1'614'119	1'552'783

TOTAL Income

4'019'578	3'959'165	4'945'241	4'757'322
------------------	------------------	------------------	------------------

EXPENSES

Staff costs	Appendix V.2	2'869'060	2'825'938	3'024'329	2'909'404
Office costs	Appendix V.2	532'756	524'749	509'489	490'128
AIM 1 Human Dignity	Appendix V.1	21'663	21'338	29'357	28'241
AIM 2 Community Resilience	Appendix V.1	92'733	91'340	94'623	91'028
AIM 3 Environmental Sustainability	Appendix V.1	69'526	68'481	147'826	142'209
AIM 4 Robust Alliance	Appendix V.1	355'336	349'995	308'760	297'027
Provision for doubtful debts and write off	Note 4	86'917	85'611	221'951	213'517
Support to Faith Based CPDE		43'675	43'019	75'233	72'374
Other Expenses MENA & COS		34'195	33'681		
		4'105'861	4'044'152	4'411'568	4'243'928

Interest received		(2'795)	(2'753)	(3'562)	(3'426)
Other income		(57'482)	(56'618)	-	-
Exchange (Gain)/Loss Core budget		34'949	34'424	(2'485)	(2'391)
		(25'328)	(24'947)	(6'047)	(5'817)

TOTAL Expenditure

4'080'533	4'019'205	4'405'521	4'238'111
------------------	------------------	------------------	------------------

SURPLUS / (DEFICIT) FOR THE YEAR BEFORE ALLOCATIONS

		(60'955)	(60'040)	539'720	519'211
Interest capitalized to restricted reserve	Appendix II	(2'795)	(2'753)	(3'562)	(3'426)
Exchange (Gain) / Loss transferred to restricted Reserve	Appendix II	-	-	-	-
Allocation (to) / from 2014/2018 Assembly provision		(72'000)	(70'918)	(150'000)	(144'300)

SURPLUS / (DEFICIT) FOR THE YEAR AFTER ALLOCATIONS

(135'750)	(133'711)	386'158	371'485
------------------	------------------	----------------	----------------

NOTES TO THE FINANCIAL STATEMENTS AS AT DECEMBER 31, 2016**1. General**

ACT Alliance was created on January 1, 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 140 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 January 1, 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 2-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 with the exception of CHF expenditure. As there is no CHF revenue, the secretariat buys CHF from USD to cover its CHF expenditure. The CHF expenditure is recorded at the rate at which it was bought.

Year-end balances on the balance sheet in other currencies are converted at the rate of exchange prevailing at December 31.

As of December 31, 2016, 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, 2016 (Oanda).

	2016	2015
USD/CHF	1.0188	0.9925

As of December 31, 2016, the income and expenditures statement values in USD have been converted to CHF, using the average rate of the year 2016 (Oanda)

In order to enable comparability between 2015 and 2016, the 2015 statements have been converted to CHF using the average rate of the year 2015 (Oanda).

	2016	2015
USD/CHF	0.98497	0.96200

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

In 2016, no exchange (gains) or losses related to the restricted reserves were realized (2015 – nil).

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, 2016, ACT Alliance held deposits in excess of the balance of the restricted reserve.

	2016	2016		2015	2015
	USD	CHF		USD	CHF
Deposits	2'000'168	2'037'771		2'000'112	1'985'111

- 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.

	2016	2016	2015	2015
	USD	CHF	USD	CHF
Interest income capitalized in the restricted reserve	2'795	2'753	3'562	3'426

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 December 31, 2016, a total amount of USD 86,917, CHF 85,611.- was charged to provisions or written off. (2015 – USD 221,951, CHF 213,517.-)

	2016		2015	
	USD	CHF	USD	CHF
Provision for membership dues	11'000	10'835	17'500	16'835
Provision for income based fees	32'804	32'311	-2'114	-2'034
Write-off membership fees	31'049	30'582	14'000	13'468
Write-off income based fees	0	0	98'353	94'616
Other doubtful debtors	12'064	11'883	94'212	90'632
Total	86'917	85'611	221'951	213'517

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.

A new reserves policy was approved by the ACT – Alliance Governing Board in May 2016.

- 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 discretionary control up to USD 300,000.-, and with a duty to disclose use to the Treasurer and the Board. 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

Unrestricted reserves:

- Up to USD 30k draw with approval from General Secretary by recommendation from COO.
- Above USD 30k for human resource capacity and infrastructure with approval from General Secretary by recommendation from COO and final approval by Treasurer as well as disclosure to the Executive Committee.
- A cap of maximum USD 300k drawdown, with approval from General Secretary by recommendation from COO and final approval by Treasurer.
- Minimum level of unrestricted reserves at all times USD 300k.

Designated reserve:

- To set aside funds for statutory events that cannot be funded in one budget period, i.e. General Assembly.
- To set aside surpluses clearly identified to have derived from the International Coordination Fee in order to cover the cost of the humanitarian emergency mechanism for period where current fees are not sufficient.

Restricted reserve:

The primary objective of the restricted reserves is to ensure the alliance can meet its obligations and commitments in case of dissolution either through a decision of the membership, or through financial insolvency. Only the Governing Board, or by delegation, ExCom can approve the use of the restricted reserves.

Main uses in case of dissolution of the alliance would be:

- Honouring legal notice period for ACT secretariat staff
- Settlement of any outstanding social charges to relevant authorities
- Honouring contractual notice period for procured services such as IT hosting, office rent and HR services
- Honouring contractual notice period for other external service provider such as telecom providers, consultants, etc.

More exceptional use could include legal fees, including litigation and settlement fees for staff departures if need be.

Annual reporting on all reserves through annual audited accounts as well as annual budget process.

Note:

- *in 2016 no funds were transferred from the Restricted Reserve. (2015: 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 in USD

	2016		2015	
	USD	CHF	USD	CHF
Openings Balance	26'802	27'305	26'802	26'601
Balance at year-end	26'802	27'305	26'802	26'601

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 December 31, 2016 ACT Alliance had an open foreign exchange contract.

BTR No	B/S	CUR	Amount	CCUR	Cross amount	Maturity
B.N7B SVC	Buy	CHF	200,000.00	USD	199,283.38	17.01.2017
B.N7B SW3	Buy	CHF	200,000.00	USD	199,741.33	17.02.2017
B.N7B.ZX2	Buy	CHF	200,000.00	USD	199,968.21	17.03.2017

9. Social Charges

As at December 31, 2016, Act Alliance had settled all liability related to personnel social charges and pension funds. (2015: Nil)

10. Legal claims and litigation

As at December 31, 2016 ACT Alliance had no open claim or litigations.

2015 : (Nil)

11. Bank guarantees

Act Alliance holds a UBS saving accounts of USD 2,220.- (CHF 2,179-)related to rental guarantee of a studio apartment. (2015: USD 2,194; CHF 2,178)

12. Employees

As at December 31, 2016, the ACT Alliance employed 23 full time staff at its secretariat. (2015: 24)

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 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 829,426.- (CHF 816,960.-) for 2016 (2015: USD 385,256.- CHF 370,616). The expenditure is included in the financial statements.



Report of the auditor to the Governing Board on the Appendices II to VII 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 2016.

The additional information presented in the accompanying Appendices II to VII on pages 14 to 26 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

Coralie Dumollard

Geneva, 28 April 2017

Enclosure:

- Additional financial information (appendix II - statement of movement on general reserves, appendix II - 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)

*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*

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 2016**

acc. 28001 acc. 28002

2016	Restricted reserve	Unrestricted reserve	Total
	USD	USD	USD
As at 1st January 2016	1'213'656	888'208	2'101'864
Interest capitalized to restricted reserve	2'795		2'795
Surplus/(deficit) for the year 2016			-
1) General Reserve		(135'750)	-135'750
2) Designated Reserve		72'000	72'000
As at 31 December 2016	1'216'451	824'458	2'040'909

2015	Restricted reserve	Unrestricted reserve	Total
	USD	USD	USD
As at 1st January 2015	1'210'094	352'049	1'562'143
Interest capitalized to restricted reserve	3'562		3'562
Surplus/(deficit) for the year 2015			-
1) General Reserve		386'159	386'159
2) Designated Reserve		150'000	150'000
As at 31 December 2015	1'213'656	888'208	2'101'864

Final Appendix 3 - Statement of Movement on Appeal Funds

	Opening Balance ac 30000	Receipts 30001- 30002-30003	Net Payments to Requesting Members 40001- 40009	ACT 3% ICF Deducted 40008	Internal Transfers between Appeals 30020- 30030- 41020-41030- 41070	Total
Capacity Development Initiative (GCDI11)	26'607.92	-0.00	-0.00	-0.00	-0.00	26'607.92
Rapid Response Funds 2016	-0.00	810'813.61	-736'666.48	-37'782.76	884'674.53	921'038.90
Rapid Response Funds 2015	356'806.29	-0.00	-0.00	-0.00	-356'806.29	-0.00
Revolving Fund	448'611.70	-0.00	-13'500.00	-0.00	-435'111.70	-0.00
2016 Appeals	77'819.99	14'952'423.39	-14'197'272.52	-429'899.62	63'543.59	466'614.83
2015 Appeals	1'737'050.36	3'346'405.48	-4'815'022.40	-149'605.19	-115'828.25	3'000.00
2014 Appeals	-0.20	-0.00	4'081.00	0.20	-4'081.00	-0.00
2013 Appeals	10'337.66	-0.00	-10'276.00	-0.00	-61.66	-0.00
Total	2'657'233.72	19'109'642.48	-19'768'656.40	-617'287.37	36'329.22	1'417'261.65

Appendix V.1 - STATEMENT OF INCOME AND EXPENDITURE BY PROJECT FOR THE YEAR ENDED 31 DECEMBER 2016

	Budget	Realized expenditure	Total realized expenditure
AIM 1: Human Dignity			
A01/1 Right Based Approach			
61110	Support for CEDAW, UPR, and related global process	0	0
61120	Support to CSW	0	818
61130	Support to meetings hosted by the WBG and UN on faith in development	7'700	1'518
61140	Advocacy on forced displacement and migration at global, regional and national level		
			2'336
A01/2 Principled Practice			
61210	CHS Materials and support for training of trainers events in the regions	4'000	0
61220	Advisory Group on Development Policy and Practice (DPPG)	11'600	17'072
			17'072
A01/3 Accountability			
61310	Regional support to engage forums on Enabling Environment for FBOs and implementing the SDGs	14'400	1'889
61320	Support to southern members for the Higher Level Political Forum on Sustainable Development	6'000	52
61330	Support to attend business and human right's forum	4'500	314
			2'255
A01/8 Structural costs(rent, IT, administration)			
61811	A01 Structural costs(rent, IT, administration)	71'865	53'276
			53'276
A01/8 Structural costs(salaries)			
61801	A01 Structural costs(salaries)	304'501	286'906
			286'906
	TOTAL	424'566	361'845
AIM 2: Community Resilience			
A02/1 Development Effectiveness			
62110	Support to Forums on engaging with SDGs and Istanbul Principles	12'000	3'871
62120	Engagement on Finance for Development including the World Bank meetings	3'200	0
62130	Support to Civil Society Partnership for Development Effectiveness	0	0
62140	External fundraising for development effectiveness		
			3'871
A02/2 Risk Reduction			
62210	Disaster Risk Reduction integrated into the new Humanitarian Mechanism	0	0
62220	Support to Community of Practice on DRR and Climate Change	0	0
62230	Preparations for the Global Platform for DRR conference in 2017.		
			0
A02/3 Humanitarian Preparedness & Response			
62310	Support to Forum EPRPs	4'000	624
62320	External fundraising for emergency preparedness, Rapid Response Fund and mega-emergencies	0	0
62330	New tools, policies and guidelines for the Humanitarian Response Mechanism	5'000	670
62340	Role out of new mechanism in regions	14'000	1'357
62350	Humanitarian networking and HPPG Advisory Group Meeting	13'600	7'880
62360	World Humanitarian Summit	10'000	9'300
62370	Humanitarian advocacy linked to practice	2'000	1'084
62380	Governance of the joint ACT Caritas Darfur Programme	3'200	793
62390	Membership fees and travel to support external relationships and representation with key humanitarian stakeholders	62'600	67'155
			88'863
A02/4 Good Governance			
62410	Engagement with local government initiatives.	0	0
			0
A02/8 Structural costs(salaries, rent, IT, administration)			
62811	A02 Structural costs(rent, IT, administration)	185'894	143'844
			143'844
A02/8 Structural costs(salaries)			
62801	A02 Structural costs(salaries)	787'811	774'646
			774'646
	TOTAL	1'105'205	1'011'224

Income	Realized Income	Total Realized Income
1. Fees (Appendix VI)		
Membership fees	145'583	
Income based fees	1'852'547	
International Coordination Fees	732'055	2'730'186
2. Voluntary contributions (Appendix VII)		
2.1 Voluntary contributions unearmarked		
	552'447	552'447
2.2 Voluntary contributions earmarked to aims		
Earmarked for Aims	150'052	
Programme A02- Community Resilience Environment Sustainability	312'279	
Programme A03 - Environmental Sustainability	230'940	
IBON project	43'675	736'946
TOTAL INCOME		4'019'579

AIM 3: Environmental Sustainability				
A03/1 Lobby and advocacy				
63110	Advocacy towards national, regional and global level climate change and environmental sustainability	7'000	14'620	
63120	Regional and national level SDG and Post COP21 environmental sustainability advocacy	13'800	8'320	
63130	Publication of policy analysis and understanding of international environment and climate change agreements after 2015	5'000	1'669	
63140	Advisory Group on Advocacy (AGA)	12'000	9'701	34'310
A03/2 Awareness-Raising				
63210	Capacity strengthening of members and forums on the outcome of COP21 and SDG focusing on environmental sustainability issues	0	0	
63220	Guidelines for ACT environmental sustainability and carbon footprint reduction agenda	3'000	0	
63230	Key lessons learned and documented from the Climate Advocacy work	0	0	0
A03/3 Developing Technical Capacities				
63310	Climate change and environmental sustainability award	1'500	0	0
63320	External fund raising for joint environmental sustainability programmes			
63330	Workshop in Fiji		30'597	
63900	Consultancy fees Aim 3		4'619	35'216
A03/8 Structural costs(rent, IT, administration)				
63811	A03 Structural costs(rent, IT, administration)	115'899	90'569	90'569
A03/8 Structural costs(salaries)				
63801	A03 Structural costs(salaries)	491'173	487'740	487'740
	Total Aim 3	775'572		647'835
AIM 4: A Robust Alliance				
A04/1 Engaged Members, Dynamic Forums				
64110	Travel support to ACT secretariat staff globally and in regions and ACT Forum Award.	39'600	31'807	
64111	What ACT does in Development Member consultation process			
64112	Support to ecumenical relations (WCC, REOs etc)	4'400	6'979	
64120	Support for the Global Accompaniment Group's work on strengthening forums	0	984	
64130	ACT Governing Board approves ACT Advocacy Strategy and External Relations Strategy	0	0	
64140	MNC meetings	0	4'460	
64150	Hospitality	5'000	46	
64160	Fundraising for the regional work plans	0	0	
64170	Fundraising Advisory Group (AGF)	12'000	7'058	
64180	Communities of Practice	0	0	
64190	Engagement with Regional Forums	17'200	11'335	62'670
A04/2 Accountable and Capable Leaders				
64210	Support to ACT Governance	37'000	53'444	
64220	Translation of new policies for website	10'000	8'609	
64230	Support to ACT Leadership communities			
64240	Support to youth initiatives in sustainable development, humanitarian issues and advocacy			62'053
A04/3 Increased brand recognition				
64300	Spokesperson and others travel and communications support (eg flyers production etc)	10'000	1'206	
64310	Alliance Advisory Group on Communications, Media and Brand (CMBAG)	12'000	7'042	
64320	Media monitoring	5'400	5'346	
64330	Campaign visibility materials	5'000	0	
64340	Online engagement, website, media bank and app	20'000	19'695	
64350	Printed communications material	17'000	19'218	
64360	Story gathering trips/emergency coverage (includes John's trip to Nepal)	22'000	6'425	
64370	Printed visibility material for all secretariat offices	0	7'419	
64380	Communications capacity building	4'000	0	
64390	Creation of 'About ACT' training video	0	0	66'351
A04/4 Be known for Quality and Accountability				
64410	Audit fees for external verification/certification	34'000	25'450	
64420	Running of Member Survey	0	473	
64430	Advisory Group on Quality and Accountability (QAG)	12'000	8'257	
64440	Complaints investigations	5'000	0	
64450	Implementation of Capacity development and learning strategy		1'123	
64460	Access to learning resources from the ACT website.			35'303

A04/5 An Effective and Well-functioning Secretariat			
64520	Secretariat meetings, communications, IT systems and training	51'600	61'111
64530	Results of annual onlin survey on member satisfaction	0	0
64570	Programmatic contingency	0	10'459
64580	Staff engagement with ACT EU meetings	2'400	2'807
64590	Strategic Process	0	42'525
64630	COO Travel	0	12'057
A04/8 Structural costs(rent, IT, administration)			
64811	A04 Structural costs(rent, IT, administration)	313'400	245'068
A04/8 Structural costs(salaries)			
64801	A04 Structural costs(salaries)	1'328'174	1'319'768
TOTAL		1'925'062	1'920'172
Other expenses			
	Support to Faith Based CPDE		43'675
	MENA Regional meeting		34'195
	Provision for Membership fees		11'000
	Provision for doubtful Income based fees		32'804
	Provision for unpaid leave		-10'108
	Provision for doubtful ICF		15'926
	Write off Membership fees and Income based fees		31'049
	Write off voluntary contribution		6'246
	Operational Exchange (Gain)/Loss		34'949
			199'737
Other income			
	Interest Received		-2'795
	Other projects		-57'482
GRAND TOTAL		4'230'405	4'080'535

ACT Alliance

Breakdown of Structural Cost as of 31 December 2016 by Project

**Appendix V.2
in USD**

Structural costs		Actual 2016	AIM 1	AIM 2	AIM 3	AIM 4
			10.00%	27.00%	17.00%	46.00%
Staff Cost						
Staff cost		2'823'310	282'331	762'294	479'963	1'298'723
Other benefits			-	-	-	-
Recruitment and repatriation costs		35'881	3'588	9'688	6'100	16'505
Staff development		9'869	987	2'665	1'678	4'540
Total Staff Cost		2'869'060	286'906	774'646	487'740	1'319'768
Office Cost						
Office rent & shared services		296'400	29'640	80'028	50'388	136'344
Other Office Costs		236'356	23'636	63'816	40'181	108'724
Human Resource Support	25'028					
Health insurance regions	8'385					
Audit fee	33'962					
Staff meetings	449					
Office supplies, photocopies	11'442					
General expenses (in gva and regions)	42'145					
Postage and telephone	34'781					
Legal fees	1'106					
Furniture and equipment (Act office renovation)	9'278					
Bank charges	9'699					
Apartment costs	52'175					
Office insurance	1'906					
Transport Allowances	6'000					
Total Office Cost		532'756				
Total Structural costs		3'401'817	340'182	918'491	578'309	1'564'836

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

Final Appendix VI - Fees Invoiced

	Membership Fees 36001	Income Based Fees 36002	International Coordination Fees 36101- 36102	Total
ICCO & Kerk in Actie, Netherlands	-1'000	-131'250	-154'081	-286'331
Norwegian Church Aid(NCA)	-1'000	-168'750	-63'709	-233'459
Christian Aid, UK	-1'000	-200'000	-8'601	-209'601
Bread for the World, Germany	-1'000	-200'000	0	-201'000
Church of Sweden	-1'000	-93'750	-89'776	-184'526
DanChurchAid (DCA)	-1'000	-131'250	-21'270	-153'520
Diakonie Katastrophenhilfe, Germany (DKH)	-1'000	-93'750	-42'460	-137'210
Diakonia, Sweden	-1'000	-93'750	-971	-95'721
Church World Service, USA	-1'000	-93'750	-810	-95'560
The United Methodist Committee on Relief, USA	-1'000	-93'750	0	-94'750
Finn Church Aid(FCA)	-1'000	-56'250	-23'245	-80'495
International Orthodox Christian Charities, USA	-1'000	-56'250	-14'390	-71'640
Evangelisch-Lutherische Kirche in Bayern, Germany	0	0	-70'469	-70'469
Lutheran World Relief, USA	-1'000	-56'250	-11'374	-68'624
HEKS -Switzerland	-1'000	-56'250	-8'258	-65'508
Lutheran World Federation (LWF)	-1'000	-56'250	-611	-57'861
Evangelical Lutheran Church in America	-1'000	-17'500	-20'454	-38'954
ACT for Peace, Australia	-1'000	-12'500	-19'717	-33'217
Australian Lutheran World Service	-1'000	-7'500	-22'130	-30'630
The United Church of Canada	-1'000	-3'271	-22'771	-27'042
Primate's World Relief and Development Fund, Canada	-1'000	-7'500	-17'314	-25'814
Icelandic Church Aid, Iceland	-1'000	-1'792	-21'307	-24'099
Presbyterian Disaster Assistance, USA (PDA)	-1'000	-7'500	-11'356	-19'856
Amity Foundation, China	-1'000	-17'500	-1'292	-19'792
Presbyterian World Service and Development, Canada	-1'000	-3'698	-14'316	-19'014
Bread for All, Switzerland	-1'000	-17'500	0	-18'500
World Renew, Canada	-1'000	-17'500	0	-18'500
Kerk in Actie, Netherlands	-1'000	-17'500	0	-18'500
RDRS Bangladesh	-1'000	-17'500	0	-18'500

Community World Service, Pakistan Afghanistan	-1'000	-12'500	0	-13'500
Christian Care, Zimbabwe	-1'000	-12'500	0	-13'500
Tavola Valdese, Italy	0	0	-11'831	-11'831
The United Church of Christ/ Wider Church Ministries, USA	0	0	-11'174	-11'174
Canadian Lutheran World Relief	-1'000	-7'500	-1'935	-10'435
Hungarian Interchurch Aid (HIA)	-1'000	-7'500	-135	-8'635
YMCA Jerusalem	-1'000	-7'500	0	-8'500
Church's Auxiliary for Social Action, India (CASA)	-1'000	-7'500	0	-8'500
Disciples of Christ / Week of Compassion,USA	0	0	-8'379	-8'379
Finnish Evangelical Lutheran Mission, Finland (FELM)	-500	0	-7'099	-7'599
Uniting World, Australia	-1'000	-5'452	-875	-7'327
Lutheran Development Service Zimbabwe	-1'000	-6'241	0	-7'241
Ethiopian Orthodox Church / DIDAC	-1'000	-4'701	0	-5'701
Life with Dignity, Cambodia (LWD)	-1'000	-4'063	0	-5'063
Department of Service to Palestinian Refugees (DSPR)	-1'000	-3'594	0	-4'594
Caritas Canada	0	0	-4'582	-4'582
The Salvation Army	-500	-3'750	0	-4'250
Ethiopian Evangelical Church of Mekane Yesus (EECMY)	-1'000	-3'204	0	-4'204
AngliCORD, Australia	-1'000	-1'628	-1'158	-3'786
Episcopal Relief and Development, USA	0	0	-3'599	-3'599
Diakonie, Austria	-1'000	-2'526	0	-3'526
National Christian Council in Japan	-1'000	0	-2'462	-3'462
National Council of Churches of Kenya (NCCK)	-1'000	-2'356	0	-3'356
Acción Médica Cristiana, Nicaragua	-1'000	-2'322	0	-3'322
Fundacao Luterana Diakonia	-1'000	-2'248	0	-3'248
Coordenadoria Ecuménica de Serviço, Brazil (CESE)	-1'000	-2'124	0	-3'124
Diakonia, Peru	-1'000	-1'928	0	-2'928
Comisión de Acción Social Menonita, Honduras	-1'000	-1'877	0	-2'877
Tanganyika Christian Refugee Service (TCRS)	-1'000	-1'863	0	-2'863
Lutheran Church Liberia	-1'000	-1'830	0	-2'830
Christian World Service, New Zealand	-1'000	-1'252	-450	-2'702
Solidarité Protestante, Belgium	-1'000	-1'364	-303	-2'667

Christian Commission for Development Bangladesh	-1'000	-1'656	0	-2'656
Lutheran World Service India Trust	-1'000	-1'591	0	-2'591
Diaconia Brazil	-1'000	-1'501	0	-2'501
Consejo Iglesias Cuba	-1'000	0	-1'500	-2'500
The United Church of Christ in Japan	0	0	-2'452	-2'452
GZB Netherlands	0	0	-2'437	-2'437
YAKKUM, Indonesia	-1'000	-1'383	0	-2'383
World YWCA	-500	-1'801	0	-2'301
Servicio Social de Iglesias Dominicanas	-1'000	-1'230	0	-2'230
Council of Churches in Zambia	-1'000	-1'229	0	-2'229
Christian Council of Mozambique	-1'000	-1'167	0	-2'167
YCARE International, UK	0	0	-1'601	-1'601
All We Can, UK	0	0	-1'564	-1'564
Korea Christian Service	0	0	-1'500	-1'500
Mission EineWelt, Germany	-500	0	-926	-1'426
Church of the Brethren, USA	0	0	-1'415	-1'415
Ecumenical Humanitarian Organisation	-583	-795	0	-1'378
Churches of Christ in Australia - Global Mission Partners	-500	-864	0	-1'364
Presbyterian Church in Taiwan	-1'000	0	-288	-1'288
Anglican Board of Mission, Australia	-500	0	-526	-1'026
Anglican Church of Kenya	-1'000	0	0	-1'000
Mission Sociale de Eglises Haitiennes (MISSEH)	-1'000	0	0	-1'000
CIEETS, Nicaragua	-1'000	0	0	-1'000
Christian Agency for Rural Development, India (CARD)	-1'000	0	0	-1'000
CDRM & CDS Indonesia	-1'000	0	0	-1'000
National Christian Council of Sri Lanka (NCCSL)	-1'000	0	0	-1'000
Evangelical Lutheran Church in Jordan	-1'000	0	0	-1'000
National Council of Churches in the Philippines	-1'000	0	0	-1'000
Diaconia Evangelical Lu Ch Czeck B	-1'000	0	0	-1'000
CIEDEG, Guatemala	-1'000	0	0	-1'000
Baptist World Alliance, USA	-1'000	0	0	-1'000
FECCLAHA Kenya	-1'000	0	0	-1'000

Philanthropy, Serbia	-1'000	0	0	-1'000
Conseil National des Eglise au Burundi	-1'000	0	0	-1'000
PRDA Sudan	-1'000	0	0	-1'000
Consejo de Iglesias Pro-Alianza Denominacional, Nicaragua	-1'000	0	0	-1'000
Presbyterian Church East Africa, Kenya	-1'000	0	0	-1'000
Christian Council Nigeria	-1'000	0	0	-1'000
Diakonia ECCB, Czeck Republic	-1'000	0	0	-1'000
Consejo Latinoamericano de Iglesias, Ecuador (CLAI)	-1'000	0	0	-1'000
Presbyterian Church of Ghana	-1'000	0	0	-1'000
CEDEPCA Guatemala	-1'000	0	0	-1'000
Presbyterian Church of Korea	-1'000	0	0	-1'000
Iglesia Evangélica del Rio de La Plata, Argentina	-1'000	0	0	-1'000
Church of the Lutheran Brethren of Cameroon	-1'000	0	0	-1'000
Iglesia Luterana Costarricense	-1'000	0	0	-1'000
Church of Uganda	-1'000	0	0	-1'000
Igreja Evangelica reformada de Angola, Angola (IERA)	-1'000	0	0	-1'000
Preybiterian Church in Colombia	-1'000	0	0	-1'000
Armenian Rount Table	-1'000	0	0	-1'000
Koinonia Bangladesh	-1'000	0	0	-1'000
Bureau Ouecumenique D'Appui au Developpement, DRC	-1'000	0	0	-1'000
RACOB AO Uganda	-1'000	0	0	-1'000
Centro Ecuémico Diego de Medellín, Colombia	-1'000	0	0	-1'000
Alfalit El Salvador	-1'000	0	0	-1'000
Lutheran Development Service, Liberia	-1'000	0	0	-1'000
Red Bolivia Manos por la Vida	-1'000	0	0	-1'000
CREAS, Argentina	-1'000	0	0	-1'000
Russian Orthodox Church-DECR	-1'000	0	0	-1'000
Malagasy Lutheran Church	-1'000	0	0	-1'000
Service Chretien Haiti	-1'000	0	0	-1'000
Middle East Council of Churches	-1'000	0	0	-1'000
Churches Action in Relief and Development, Malawi (CARD)	-1'000	0	0	-1'000
Zimbabwe Council of Churches	-1'000	0	0	-1'000

EPES Chile	-1'000	0	0	-1'000
SHED, Bangladesh	-1'000	0	0	-1'000
Christian Council Lesotho	-1'000	0	0	-1'000
ELCSA, South Africa	-1'000	0	0	-1'000
Sinodo Luterano Salvador	-1'000	0	0	-1'000
Consejo Ecu­m­e­n­ico Cristiano de Guatemala	-1'000	0	0	-1'000
ECLOF International	-1'000	0	0	-1'000
Iglesia Evangelica Luterana de Bolivia	-1'000	0	0	-1'000
Synodical Board of Social Service, India (CNI)	-1'000	0	0	-1'000
Indonesian Church Association of Humanitarian Service	-1'000	0	0	-1'000
Economic Justice Network South Africa	-1'000	0	0	-1'000
Koinonia, Brazil	-1'000	0	0	-1'000
Ecumenical Committee for Social Development, Mozambique	-1'000	0	0	-1'000
Association des Eglises Evang­e­liques du Burkina Faso	-1'000	0	0	-1'000
ADSIM Nicaragua	-1'000	0	0	-1'000
Malawi Council of Churches	-1'000	0	0	-1'000
Eglise du Christ au Congo	-1'000	0	0	-1'000
Evangelical Lutheran Church in Tanzania	-1'000	0	0	-1'000
Eglise Episcopal Burundi	-1'000	0	0	-1'000
Angolan Council of Christian Churches	-1'000	0	0	-1'000
Eglise Evangelquel Lutheriene Congo	-1'000	0	0	-1'000
COPROMOR, DRC	-1'000	0	0	-1'000
BLESS, Egypt	-1'000	0	0	-1'000
Chuch C. AfricaPresbyterian of Malawi	-1'000	0	0	-1'000
Uganda Joint Christian Council	-1'000	0	0	-1'000
FJKM Secours, Madagascar	-1'000	0	0	-1'000
United Church of Zambia	-1'000	0	0	-1'000
Council of Churches of Sierra Leone	-1'000	0	0	-1'000
United Evangelical Lutheran Church in India	-1'000	0	0	-1'000
Iglesia Luterana de Nicaragua	-1'000	0	0	-1'000
Eglise Luth­e­rienne du S­e­n­e­gal	-1'000	0	0	-1'000
AIDROM, Romania	-1'000	0	0	-1'000

World Assistance Christian Comm, Canada	-1'000	0	0	-1'000
Evangelical Lutheran Development Service, Malawi (ELDS)	-1'000	0	4	-996
Ev. Lut Mission Low Saxony	0	0	-987	-987
Anglican Alliance UK	-500	0	0	-500
Conference of European Churches, Switzerland	-500	0	0	-500
Vereinte Evangelical Mission, Germany	-500	0	0	-500
WSC Federation, Switzerland	-500	0	0	-500
Iglesia Evangélica Española	0	0	-324	-324
Hong Kong Christian Council	0	0	-245	-245
Commission Missionaire UEPAL, France	0	0	-239	-239
Council of Churches in Malaysia	0	0	-233	-233
Council Luteran Churches, UK	0	0	-221	-221
Evangelical Lutheran Church in Geneva	0	0	-197	-197
Evangelical Luteran Church, Basel	0	0	-155	-155
The Englander Family, UK	0	0	-119	-119
ELC Brunswick, Germany	0	0	-88	-88
Other Donors International	0	0	-87	-87
LWD Deutsc Hauptausschuss	0	0	-86	-86
Individual Donations, Switzerland	0	0	-58	-58
Evangelical Lutheran Church in Zurich	0	0	-50	-50
Individuals, USA	0	0	-30	-30
ACT Alliance	0	0	-17	-17
Paroisse Protestante de France	0	0	-17	-17
German National Committee GNC/LWF	0	0	-17	-17
Other Donors Netherlands	0	0	-9	-9
WEB Donors	0	0	-4	-4
Grand Total	-145'583	-1'852'547	-732'055	-2'730'186

Appendix VII Voluntary Contributions

	Voluntary Contributions Unearmarked 36003	Voluntary Contributions Earmarked to AIMS 36202-36203- 36207	Voluntary support to Faith Based CPDE 36323	Other Income 36303-36308- 36310-36322- 36350	Total
American Baptist Churches, USA	9'600.00	0.00	0.00	0.00	9'600.00
Bread for the World, Germany	0.00	249'964.00	0.00	0.00	249'964.00
Canadian Lutheran World Relief	0.00	0.00	0.00	0.00	0.00
Christian Aid, UK	13'877.00	0.00	0.00	6'938.50	20'815.50
Christian World Service, New Zealand	4'596.08	0.00	0.00	0.00	4'596.08
Church of Sweden	227'524.10	40'000.00	0.00	18'954.00	286'478.10
DanChurchAid (DCA)	9.66	0.00	0.00	19'674.00	19'683.66
Diakonie Katastrophenhilfe, Germany (DKH)	0.00	213'146.00	0.00	0.00	213'146.00
Disciples of Christ / Week of Compassion,USA	30'000.00	0.00	0.00	0.00	30'000.00
Evangelical Lutheran Church in America	0.00	0.00	0.00	0.00	0.00
Finn Church Aid(FCA)	72'169.62	0.00	0.00	0.00	72'169.62
IBON International Philippines	0.00	0.00	43'675.12	11'915.17	55'590.29
ICCO & Kerk in Actie, Netherlands	70'361.42	53'404.59	0.00	0.00	123'766.01
Kerk in Actie, Netherlands	0.00	0.00	0.00	0.00	0.00
Nippon Sei Ko Kai	0.00	2'728.27	0.00	0.00	2'728.27
Norwegian Church Aid(NCA)	7'809.01	134'028.03	0.00	0.00	141'837.04
Presbyterian Disaster Assistance, USA (PDA)	71'500.00	0.00	0.00	0.00	71'500.00
The United Church of Christ/ Wider Church Ministries, USA	45'000.00	0.00	0.00	0.00	45'000.00
Total	552'446.89	693'270.89	43'675.12	57'481.67	1'346'874.57