
ACT Alliance - Action by Churches Together

Le Grand-Saconnex

Report of the statutory auditor to the General Meeting on the financial statements 2018





Report of the statutory auditor to the General Meeting of ACT Alliance - Action by Churches Together

Le Grand-Saconnex

Report of the statutory auditor on the financial statements

As statutory auditor, we have audited the accompanying 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 2018.

Board's responsibility

The Board is responsible for the preparation of the financial statements in accordance with the requirements of Swiss law and the association's articles of incorporation. 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 Board 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 Swiss law and Swiss Auditing Standards. 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 effectiveness of the entity's internal control system. An audit also includes evaluating the appropriateness of 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 2018 comply with Swiss law and the association's articles of incorporation.



Report on other legal requirements

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

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

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

PricewaterhouseCoopers SA

Philippe Tzaud
Audit expert
Auditor in charge

Coralie Dumollard
Audit expert

Geneva, 22 May 2019

Enclosure:

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

ACT ALLIANCE

Appendix I.a

BALANCE SHEET AS AT DECEMBER 31

	2018	2018	2017	2017
Appendix /Notes			USD	CHF
		0.9703		0.981500
ASSETS				
Current assets				
Cash at bank	4'002'640	3'883'762	2'789'867	2'738'254
Short term deposits	0	0	2'000'560	1'963'549
Income receivable net	302'639	293'651	209'110	205'242
Staff advances	42'995	41'718	54'268	53'264
Other debtors	107'168	103'985	94'985	93'228
TOTAL ASSETS	4'455'443	4'323'116	5'148'790	5'053'537
LIABILITIES AND OWN FUNDS				
Current liabilities				
Accrued expenses	603'563	585'637	188'358	184'874
Other creditors	10'503	10'191	339'601	333'318
Funds received in advance (Unspent earmarked contribution)	174'636	169'450	65'599	64'385
	788'702	765'278	593'558	582'578
Funds in trust				
Appeals funds	2'575'504	2'499'011	2'845'568	2'792'926
Exchange Gain and Losses of Appeals	(31'978)	(31'028)		
Total Funds in Trust	2'543'526	2'467'983	2'845'568	2'792'926
Own funds				
General reserve	Appendix III / Note 4			
A. Restricted Reserve				
Total Restricted Reserve	894'609	868'039	936'083	918'766
	894'609	868'039	936'083	918'766
B. Unrestricted Reserve at beginning of year	505'365	490'356	602'458	591'313
Total Unrestricted Reserve	505'365	490'356	602'458	591'313
C. Designated Reserve for Assembly 2018	0	0	268'216	263'254
Total Designated Reserve for Assembly 2018	0	0	268'216	263'254
Funds for the Assembly	(123'785)	(120'108)		
Result of operations for the year	(152'974)	(148'431)	(97'093)	(95'297)
Total general reserve	1'123'214	1'089'856	1'709'664	1'678'036
Total own funds	1'123'214	1'089'856	1'709'664	1'678'033
TOTAL LIABILITIES AND OWN FUNDS	4'455'443	4'323'116	5'148'790	5'053'537

ACT ALLIANCE

Appendix I.b Appendix I.b

STATEMENT OF INCOME AND EXPENDITURE AS 31 DECEMBER

		2018	2018	2017	2017
	Appendix / Notes	USD	CHF	USD	CHF
			0.9703		0.9845
INCOME					
Fees					
Membership fees	Appendix VI	133'500	129'535	134'688	132'600
Income based fees	Appendix VI	1'836'592	1'782'046	1'817'740	1'789'565
International coordination fees	Appendix VI	527'125	511'469	635'108	625'264
Total fees		2'497'217	2'423'050	2'587'537	2'547'429
Voluntary Contributions					
Voluntary contributions unearmarked	Appendix VII	633'382	614'571	812'373	799'781
Voluntary contributions earmarked to Programs	Appendix VII	709'890	688'807	822'114	809'371
Coordination Funds	Appendix VII	0	0	81'999	80'728
External Income	Appendix VII	90'195	87'517	0	0
Support to Faith Based CPDE	Appendix VII	62'430	60'576	15'372	15'134
Assembly 2018		787'587	764'196	0	0
Total Voluntary Contributions		2'283'485	2'215'666	1'731'858	1'705'014
TOTAL Income		4'780'702	4'638'715	4'319'394	4'252'443
EXPENSES					
Staff costs	Appendix V.2	2'932'859	2'845'753	3'019'716	2'972'911
Office costs	Appendix V.2	636'946	618'028	617'747	608'172
Program 1	Appendix V.1	168'341	163'341	158'956	156'492
Program 2	Appendix V.1	30'830	29'914	11'323	11'148
Program 3	Appendix V.1	41'251	40'026	107'727	106'058
Program 4	Appendix V.1	6'144	5'962	5'712	5'623
Program 5	Appendix V.1	-	-	2'106	2'074
Program 6	Appendix V.1	149'481	145'041	126'226	124'269
Program 7	Appendix V.1	132'186	128'260	196'237	193'195
Program 8	Appendix V.1	37'303	36'195	60'180	59'247
Program 9	Appendix V.1	79'684	77'317	23'992	23'620
Provision for doubtful debts and write off	Note 3	4'468	4'335	18'145	17'864
Support to Faith Based CPDE		38'453	37'311	15'372	15'134
General Assembly Expenses		729'883	708'205	-	-
		4'987'827	4'839'689	4'363'439	4'295'805
Interest received		(12'303)	(11'938)	(8'467)	(8'336)
Other income		(57'874)	(56'155)		
Exchange (Gain)/Loss Core budget		3'723	3'613	(26'952)	-26'534
		(66'454)	(64'480)	(35'419)	(34'870)
TOTAL Expenditure		4'921'373	4'775'209	4'328'020	4'260'936
SURPLUS / (DEFICIT) FOR THE YEAR BEFORE ALLOCATIONS		(140'671)	(136'493)	(8'626)	(8'492)
Interest capitalized to restricted reserve	Appendix II	(12'303)	(11'938)	(8'467)	(8'336)
Exchange (Gain) / Loss transferred to restricted Reserve	Appendix II				
Allocation (to) / from 2014/2018 Assembly provision					-
SURPLUS / (DEFICIT) FOR THE YEAR AFTER ALLOCATIONS		(152'974)	(148'431)	(17'093)	(16'830)

NOTES TO THE FINANCIAL STATEMENTS AS AT DECEMBER 31, 2018**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 151 member organisations and 3 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 20 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 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, 2018, 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, 2018.

	2018	2017
USD/CHF	0.9703	0.98150

As of December 31, 2018, the income and expenditures statement values in USD have been converted to CHF, using the average rate of the year 2018 (Oanda)

In order to enable comparability between 2018 and 2017, the 2017 statements have been converted to CHF using the average rate of the year 2017 (Oanda).

	2018	2017
USD/CHF	0.9703	0.9815

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

In 2018, no exchange (gains) or losses related to the restricted reserves were realized (2017 – 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 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.

	2018	2018	2017	2017
	USD	CHF	USD	CHF
Interest capitalized to restricted reserves	12,303	11,938	8,467	8,336

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 Operations the ACT General Secretary.

For the year ending December 31, 2018, a total amount of USD 4,468, CHF 4,335.- was charged to provisions or written off. (2017 – USD 18,145, CHF 17,809.-)

	2018	2018	2017	2017
	USD	CHF	USD	CHF
Provision for membership dues			600	591
Provision for income based fees			(421)	(414)
Write-Off membership fees				
Write-Off income based fees			17,966	17,633
Other doubtful debtors	4,468	4,335		
Total	4,468	4,335	18,145	17,809

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

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 2018, upon decision by the Governing Board, repatriation fees related (USD 16,431.56.- ; CHF 15,594.-) related to the departure of the General Secretary were transferred to the Restricted Reserve. The secretariat also transferred settlement fees of USD 37,346.- CHF 36,236.- related to restructuring and informed the Executive Committee in February 2019. No funds were transferred from the Restricted Reserve. (2017: USD 288,835.-, CHF 283,492.-)***

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.

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, 2018 ACT Alliance had no open foreign exchange contract (2017 : Nil)

9. Social Charges

As at December 31, 2018, Act Alliance had settled all liability related to personnel social charges and pension funds. (2017: Nil)

10. Bank guarantees

In 2017 ACT Alliance held a UBS saving accounts of USD 2,220.- (CHF 2,179-) related to rental guarantee of a studio apartment. As of January 1, 2018, ACT Alliance no longer rents the studio apartment.

11. Legal claims and litigation

As at December 31, 2018 ACT Alliance had no open claim or litigations.

2017 : (Nil)

12. Employees

As at December 31, 2018, the ACT Alliance employed 23 full time staff at its secretariat. (2017: 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 also have two staff based in Toronto Canada as of January 1, 2017. ACT does not have legal presence in these locations, but are hosted by member organizations through a MoU. Overall expenditure for the offices in 2018 was USD 1,112,125.- (CHF 1,079,094.-) for 2017 (2017: USD 1,066,591.-, CHF 1,046,859.-). The expenditure is included in the financial statements.



Report of the auditor
to the Governing Board of
on the Appendices II 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 2018.

The additional information presented in the accompanying Appendices II to VIII on pages 13 to 23 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
Audit expert

Geneva, 22 May 2019

Enclosure:

- Additional financial information (appendix II – statement of movement on general reserves, appendix III – statement of movement on appeals funds, appendix IV – statement of income and expenditure by project, appendix V – breakdown of structural cost by project, appendix VI – fees invoiced, appendix VII – voluntary contributions, appendix VIII - donations sent direct to requesting members by donors)

*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.

ACT ALLIANCE

Appendix II

**STATEMENT OF MOVEMENTS IN GENERAL RESERVES FOR THE YEAR ENDED
31 DECEMBER 2018**

2018	Restricted reserve	Unrestricted reserve	Provision for Assembly	Total
	USD	USD	USD	USD
As at 1st January 2018	936'083	505'365	268'216	1'709'664
Interest capitalized to restricted reserve	12'303			12'303
Surplus/(deficit) for the year 2018		(152'974)		(152'974)
1) To General Assembly 2018		(123'785)		(123'785)
2) Termination Benefits Nick Clarke	(37'346)			(37'346)
3) Repatriation expenses John Nduna	(16'432)			(16'432)
4) To General Assembly Expenses			(268'216)	(268'216)
				-
As at 31 December 2018	894'609	228'606	-	1'123'216

2017	Restricted reserve	Unrestricted reserve	Provision for Assembly	Total
	USD	USD	USD	USD
As at 1st January 2017	1'216'451	602'458	222'000	2'040'910
Interest capitalized to restricted reserve	8'467			8'467
1) General Reserve		(17'093)		(17'093)
5) Designated for Assembly 2017		(80'000)	80'000	-
6) Assembly expenses 2017			(33'784)	(33'784)
7) Paulina Parhiala Indemnities	(118'487)			(118'487)
7) John Nduna Indemnities	(153'016)			(153'016)
9) General Secretary Recruitment	(17'332)			(17'332)
As at 31 December 2017	936'083	505'365	268'216	1'709'664

Final Appendix 3 - Statement of Movement on Appeal Funds

	ACT 3% ICF Deducted 40008	Internal Transfers between Appeals 30020- 30030- 41020-41030- 41070	Net Payments to Requesting Members 40001-40007-40009	Opening Balance ac 30000	Receipts 30001- 30002-30003	Total
Rapid Response Fund 2017	0.00	708'403.48	0.00	-708'403.48	0.00	0.00
Rapid Response Fund 2018	33'647.81	-766'165.82	1'319'528.47	0.00	-1'138'687.44	-551'676.98
2016	0.00	0.00	0.00	-11'468.00	-4'007.80	-15'475.80
2017	54'383.39	80'928.40	2'827'753.15	-1'198'458.78	-1'810'188.23	-45'582.07
2018	233'924.45	-58'403.06	8'437'447.39	-927'238.62	-9'648'498.82	-1'962'768.66
Total	321'955.65	-35'237.00	12'584'729.01	-2'845'568.88	-12'601'382.29	-2'575'503.51

Appendix IV - STATEMENT OF INCOME AND EXPENDITURE BY PROJECT TILL 31 DECEMBER 2018

		Budget	Realized expenditure
Programme 1: Sustainability and resilience			
61010	Climate Justice	105'150	42'814
61020	Disaster Risk Reduction	9'500	2'972
61030	Religion & Development	24'600	770
61034	Auditing-BFDW		2'775
61040	Inequalities		7
61050	S&R learning & Comms		429
61111	Scale up NDC ambition		27'045
61121	Climate policy training		44'383
61134	Ambassador program-travel		43'064
61135	Advo work at nation Event	18'800	983
61136	Comm -coordination	8'500	3'099
	Total	166'550.00	168'340.58
Programme 2: Access to rights and protection for forcibly displaced people			
62010	R&P accompaniment	10'000	676
62020	R&P advocacy	10'500	26'244
62030	Ecumenical learning o R&P	3'000	2'164
62040	R&P communications	6'500	1'746
	Total	30'000	30'830
Programme 3: Effective humanitarian response			
63010	Forum EPRPs	22'800	7'458
63020	Humanitarian response	7'500	10'540
63030	New HRM roll out	18'000	8'910
63040	Humanitarian advocacy	11'000	8'000
63050	Humanitarian policy & Q&A	5'000	831
63060	Emergency communications	23'000	5'512
	Total	87'300	41'251
Programme 4: Gender Justice			
64010	Gender programme dev	1'750	1'886
64030	Gender advocacy	5'100	2'888
64040	Gender communications	4'000	1'370
	Total	10'850	6'144
Programme 5: Private sector accountability			
65010		9'000	
65020		1'250	
65030			
	Total	10'250	-
Programme 6: Strategy and partnerships for change			
66010	External relations	66'800	72'455
66020	External partnerships	7'500	14'625
66030	External fundraising	9'000	143
66040	Global strategy	28'000	50'583
66060	Ecumenical relations	6'000	9'627
66070	Regional advocacy	9'750	2'047
	Total	127'050	149'481
Programme 7: Alliance Development			
67010	Member engagement	9'500	6'631
67020	Forum strengthening	35'500	13'147
67030	Governance	61'000	43'134
67040	Structures	84'500	55'462
67050	Learning	21'000	12'361
67060	Quality and Accountability	10'000	1'451
	PMER (Planning, monitoring and evaluation)	24'500	-
	GA 2018 planning	12'500	-
	Total	258'500	132'186

Income	Realized Income	Total Realized
1. Fees (Appendix VI)		
Membership fees	133'500	
Income based fees	1'836'592	
International Coordination Fees	527'125	2'497'217
2. Voluntary contributions (Appendix VII)		
2.1 Voluntary contributions unearmarked	633'382	633'382
2.2 Voluntary contributions earmarked to aims		
Earmarked for Programs	800'086	
Programs income		
Interest Received		
IBON project	62'430	
Assembly 2018	787'587	1'650'103
TOTAL INCOME		4'780'702

Programme 8: Strong brand and effective communications			
68010	Social media and internal	27'000	17'095
68020	Media	5'000	5'688
68030	Platforms for member comm	8'000	4'324
68040	Branded materials & comms	25'800	10'196
	Total	65'800	37'303
Programme 9: Effective secretariat operations			
69020	Financial management	15'000	4'423
69030	Office management	10'000	2'507
69040	Human Resources	15'850	4'168
69050	IT systems	15'000	3'873
69060	Security		313
69070	Secretariat PMER	60'000	64'400
	Total	115'850	79'684
IBON			
70010	IBON project	38'453	38'453
	Total	38'453	38'453
	GRAND TOTAL	910'603	683'672

ACT Alliance

Breakdown of Structural Cost as of 31 December 2018 by Project

Appendix V

in USD

Structural costs		Actual 2018	PR 1	PR 2	PR 3	PR 4	PR 5	PR 6	PR 7	PR 8	PR 9
			10.00%	7.00%	30.00%	2.00%	1.00%	10.00%	20.00%	3.00%	17.00%
Staff Cost											
Staff cost		2'915'258	291'526	204'068	874'577	58'305	29'153	291'526	583'052	87'458	495'594
Other benefits			-	-	-	-	-	-	-	-	-
Recruitment and repatriation costs		13'738	1'374	962	4'121	275	137	1'374	2'748	412	2'335
Staff development		3'863	386	270	1'159	77	39	386	773	116	657
Total Staff Cost		2'932'859	293'286	205'300	879'858	58'657	29'329	293'286	586'572	87'986	498'586
Office Cost											
Office rent & shared services		323'266	32'327	22'629	96'980	6'465	3'233	32'327	64'653	9'698	54'955
Other Office Costs		313'680	31'368	21'958	94'104	6'274	3'137	31'368	62'736	9'410	53'326
Human Resource Support	35'766										
Health insurance regions	-										
Audit fee	14'604										
Staff meetings	-										
Office supplies, photocopies	9'476										
General expenses (in gva and regions)	74'892										
Postage and telephone	22'813										
Legal fees	71'989										
Furniture and equipment (Act office renovation)	8'219										
Bank charges	14'403										
Apartment costs	56'268										
Office insurance	-										
Transport Allowances	5'250										
Total Office Cost		636'946									
Total Structural costs		3'569'805	356'980	249'886	1'070'941	71'396	35'698	356'980	713'961	107'094	606'867

PROJECT 1:Sustainability and resilience

PROJECT 2: Access to rights and protection for forcibly displaced people

PROJECT 3: Effective humanitarian response

PROJECT 4: Gender Justice

PROJECT 5: Private sector accountability

PROGRAM 6: Strategy and partnerships for change

PROGRAM 7: Alliance Development

PROGRAM 8: Strong brand and effective communications

PROGRAM 9: Effective secretariat operations

Appendix VI - Fees Invoiced

	36001	36002	36101	36102	36103	Total
ACT for Peace, Australia	-1'000.00	-12'500.00	-9'765.59	0.00	0.00	-23'265.59
AIDROM, Romania	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Alfalit El Salvador	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Amity Foundation, China	-1'000.00	-17'500.00	0.00	0.00	0.00	-18'500.00
Anglican Alliance UK	-500.00	0.00	0.00	0.00	0.00	-500.00
Anglican Board of Mission, Australia	-1'000.00	-2'735.32	-927.81	0.00	0.00	-4'663.13
Anglican Church of Kenya	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Anglican Overseas Aid, Australia	-1'000.00	-1'627.50	-3'747.72	0.00	0.00	-6'375.22
Angolan Council of Christian Churches	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Armenian Rount Table	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Australian Lutheran World Service	-1'000.00	-7'500.00	-866.47	0.00	0.00	-9'366.47
Baptist World Alliance, USA	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
BLESS, Egypt	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Bread for All, Switzerland	-1'000.00	-17'500.00	0.00	0.00	0.00	-18'500.00
Bread for the World, Germany	-1'000.00	-200'000.00	0.00	0.00	0.00	-201'000.00
Bureau Ouecumenique D'Appui au Developpement, DRC	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Canadian Lutheran World Relief	-1'000.00	-7'500.00	-715.67	0.00	0.00	-9'215.67
CDRM & CDS Indonesia	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
CEDEPCA Guatemala	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Centro Ecu��nico Diego de Medell��n, Chile	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Christian Agency for Rural Development,India (CARD)	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Christian Aid, UK	-1'000.00	-200'000.00	-2'443.35	0.00	0.00	-203'443.35
Christian Commission for Development Bangladesh	-1'000.00	-1'655.50	0.00	0.00	0.00	-2'655.50
Christian Council Lesotho	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Christian World Service, New Zealand	-1'000.00	-1'283.00	-3'772.24	0.00	0.00	-6'055.24
Chuch C. AfricaPresbyterian of Malawi	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Church of Sweden	-1'000.00	-93'750.00	-21'120.49	0.00	0.00	-115'870.49
Church of the Lutheran Brethrens of Cameroon	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Church of Uganda	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Church World Service, USA	-1'000.00	-93'750.00	-79.80	0.00	0.00	-94'829.80
Churches Action in Relief and Development, Malawi (CARD)	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Churches of Christ in Australia - Global Mission Partners	-1'000.00	-1'727.00	-712.40	0.00	0.00	-3'439.40
Church's Auxiliary for Social Action, India (CASA)	-1'000.00	-7'500.00	0.00	0.00	0.00	-8'500.00
CIEDEG, Guatemala	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
CIEETS, Nicaragua	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Comisi��n de Acci��n Social Menonita, Honduras	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Commission Missionaire UEPAL, France	0.00	0.00	-75.93	0.00	0.00	-75.93
Community World Service Asia	-1'000.00	-4'685.00	0.00	0.00	0.00	-5'685.00
Conference of European Churches, Switzerland	-500.00	0.00	0.00	0.00	0.00	-500.00
Conseil National des Eglise au Burundi	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Consejo de Iglesias Pro-Alianza Denominacional, Nicaragua	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Consejo Iglesias Cuba / Cuban Council of Churches	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Consejo Latinoamericano de Iglesias, Ecuador (CLAI)	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Coordenadoria Ecu��mica de Servi��o, Brazil (CESE)	-1'000.00	-1'961.00	0.00	0.00	0.00	-2'961.00

COPROMOR, DRC	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Council of Churches of Sierra Leone	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
CREAS, Argentina	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
DanChurchAid (DCA)	-1'000.00	-131'250.00	-1'493.63	-8'685.19	0.00	-142'428.82
DCAGER	0.00	0.00	0.00	-12'219.90	0.00	-12'219.90
Department of Service to Palestinian Refugees (DSPR)	-1'000.00	-3'594.00	0.00	0.00	0.00	-4'594.00
Diaconia Brazil	-1'000.00	-2'695.00	0.00	0.00	0.00	-3'695.00
Diakonia Burundi	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Diakonia ECCB, Czeck Republic	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Diakonia, Peru	-1'000.00	-1'591.50	0.00	0.00	0.00	-2'591.50
Diakonia, Sweden	-1'000.00	-93'750.00	-953.62	-718.32	0.00	-96'421.94
Diakonie Katastrophenhilfe, Germany (DKH)	-1'000.00	-93'750.00	-39'107.76	-46'124.78	0.00	-179'982.54
Diakonie, Austria	-1'000.00	-4'910.00	-101.46	-716.82	0.00	-6'728.28
DIBS	0.00	0.00	-600.00	0.00	0.00	-600.00
Dignus Burkina Faso	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
DIMP	-250.00	0.00	0.00	0.00	0.00	-250.00
Disciples of Christ / Week of Compassion,USA	-500.00	-1'338.82	-8'702.63	0.00	0.00	-10'541.45
DJFO	0.00	0.00	-17.91	0.00	0.00	-17.91
DLOGG	0.00	0.00	0.00	-71.37	0.00	-71.37
DM21	-250.00	-1'875.00	0.00	0.00	0.00	-2'125.00
DPAYPA	0.00	0.00	0.00	-87.29	0.00	-87.29
DUEM	0.00	0.00	0.00	0.00	0.00	0.00
ECLOF International	-1'000.00	-1'153.00	0.00	0.00	0.00	-2'153.00
Economic Justice Network South Africa	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Ecumenical Church Leaders Forum, Zimbabwe	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Ecumenical Committee for Social Development, Mozambique	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Ecumenical Humanitarian Organization, Serbia	-1'000.00	-1'363.00	0.00	0.00	0.00	-2'363.00
Eglise Evangelquel Lutheriene Congo	-2'000.00	0.00	0.00	0.00	0.00	-2'000.00
ELCSA, South Africa	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
EPES Chile	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Episcopal Relief and Development, USA	0.00	0.00	0.00	-292.62	0.00	-292.62
Ethiopian Evangelical Church of Mekane Yesus (EECMY)	-1'000.00	-3'204.00	0.00	0.00	0.00	-4'204.00
Ethiopian Orthodox Church / DIDAC	-1'000.00	-4'701.00	0.00	0.00	0.00	-5'701.00
Evangelical Lutheran Church in America	-1'000.00	-17'500.00	-29'567.67	-501.39	0.00	-48'569.06
Evangelical Lutheran Church in Jordan	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Evangelical Lutheran Church in Tanzania	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Evangelical Lutheran Development Service, Malawi (ELDS)	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Evangelisch-Lutherische Kirche in Bayern, Germany	0.00	0.00	-69'561.38	0.00	0.00	-69'561.38
FECLAHA Kenya	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Finn Church Aid(FCA)	-1'000.00	-56'250.00	-10'970.67	0.00	0.00	-68'220.67
Finnish Evangelical Lutheran Mission, Finland (FELM)	-1'000.00	-12'500.00	-1'576.48	-1'739.85	0.00	-16'816.33
FJKM Secours, Madagascar	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Fundacao Luterana Diakonia	-1'000.00	-2'248.00	0.00	0.00	0.00	-3'248.00
Fundación Portestabte Hora de Obrar, Argentina	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
German National Committee GNC/LWF	0.00	0.00	0.00	-2'137.44	0.00	-2'137.44
HEKS -Switzerland	-1'000.00	-56'250.00	-12'735.38	0.00	0.00	-69'985.38

Hong Kong Christian Council	0.00	0.00	-1'916.13	0.00	0.00	-1'916.13
Hungarian Interchurch Aid (HIA)	-1'000.00	-7'500.00	-79.35	0.00	0.00	-8'579.35
ICCO & Kerk in Actie, Netherlands	-1'000.00	-131'250.00	-101'569.45	0.00	0.00	-233'819.45
Icelandic Church Aid, Iceland	-1'000.00	-1'791.50	-43'629.00	0.00	0.00	-46'420.50
Iglesia Evangélica Española	0.00	0.00	-212.35	0.00	0.00	-212.35
Iglesia Evangélica del Rio de La Plata, Argentina	0.00	0.00	0.00	0.00	0.00	0.00
Iglesia Evangélica Metodista de Bolivia	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Iglesia Luterana Costarricense	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Iglesia Luterana de Nicaragua	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Iglesia Presbiteriana de Colombia	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Individual Donations, Switzerland	0.00	0.00	0.00	-207.41	0.00	-207.41
Indonesian Church Association of Humanitarian Service	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
International Orthodox Christian Charities, USA	-1'000.00	-56'250.00	-3'090.00	0.00	0.00	-60'340.00
Kerk in Actie, Netherlands	-1'000.00	-17'500.00	0.00	0.00	0.00	-18'500.00
Koinonia, Brazil	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Life with Dignity, Cambodia (LWD)	-1'000.00	-4'063.00	0.00	0.00	0.00	-5'063.00
Lutheran Development Service Zimbabwe	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Lutheran Development Service, Liberia	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Lutheran World Federation (LWF)	-1'000.00	-56'250.00	3'090.00	-7.16	0.00	-54'167.16
Lutheran World Relief, USA	-1'000.00	-56'250.00	-1'333.11	-41.95	0.00	-58'625.06
Lutheran World Service India Trust	-1'000.00	-1'591.00	0.00	0.00	0.00	-2'591.00
Malagasy Lutheran Church	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Methodist Development and Relief Agency, Zimbabwe	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Middle East Council of Churches (MECC),Lebanon	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Mission EineWelt, Germany	-500.00	0.00	0.00	0.00	0.00	-500.00
National Christian Council in Japan	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
National Christian Council of Sri Lanka (NCCSL)	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
National Council of Churches in the Philippines	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
National Council of Churches of Kenya (NCCK)	-1'000.00	-2'356.25	0.00	0.00	0.00	-3'356.25
Norwegian Church Aid(NCA)	-1'000.00	-168'750.00	-3'995.85	0.00	-53'637.48	-227'383.33
Other Donors USA	0.00	0.00	0.00	-319.41	0.00	-319.41
Philanthropy, Serbia	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
PRDA Sudan	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Presbyterian Church East Africa, Kenya	0.00	0.00	0.00	0.00	0.00	0.00
Presbyterian Church in Taiwan	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Presbyterian Church of Ghana	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Presbyterian Church of Korea	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Presbyterian Disaster Assistance, USA (PDA)	-1'000.00	-7'500.00	-2'986.68	-300.00	0.00	-11'786.68
Presbyterian World Service and Development, Canada	-1'000.00	-3'698.00	-5'906.14	0.00	0.00	-10'604.14
Primate's World Relief and Development Fund, Canada	-1'000.00	-7'500.00	-4'990.69	0.00	0.00	-13'490.69
RACOBAS Uganda	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Russian Orthodox Church-DECR	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Service Chretien Haiti	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Servicio Social de Iglesias Dominicanas	-1'000.00	-1'230.00	0.00	0.00	0.00	-2'230.00
Sinodo Luterano Salvador	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Solidarité Protestante, Belgium	-1'000.00	0.00	-153.61	0.00	0.00	-1'153.61

Synodical Board of Social Service, India (CNI)	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Tanganyika Christian Refugee Service (TCRS)	-1'000.00	-3'881.00	0.00	0.00	0.00	-4'881.00
The Englander Family, UK	0.00	0.00	-108.80	0.00	0.00	-108.80
The Salvation Army International, The Netherlands	-1'000.00	-7'500.00	0.00	0.00	0.00	-8'500.00
The United Church of Canada	-1'000.00	-2'812.00	-4'891.60	-229.06	0.00	-8'932.66
The United Church of Christ/ Wider Church Ministries, USA	0.00	0.00	-4'708.19	0.00	0.00	-4'708.19
The United Methodist Committee on Relief, USA	-1'000.00	-93'750.00	0.00	0.00	0.00	-94'750.00
Uganda Joint Christian Council	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
United Church of Zambia	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
United Evangelical Lutheran Church in India	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Uniting World, Australia	-1'000.00	-5'452.00	-859.81	0.00	0.00	-7'311.81
Vereinte Evangelical Mission, Germany	-500.00	-8'750.00	0.00	0.00	0.00	-9'250.00
World Assistance Christian Comm, Canada	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
World Renew, Canada	-1'000.00	-17'500.00	0.00	-1'080.00	0.00	-19'580.00
World YWCA, Switzerland	-1'000.00	-3'225.00	0.00	0.00	0.00	-4'225.00
WSC Federation, Switzerland	-500.00	0.00	0.00	0.00	0.00	-500.00
YAKKUM, Indonesia	-1'000.00	-1'382.50	-1'050.25	0.00	0.00	-3'432.75
YMCA Jerusalem	-1'000.00	-5'762.46	0.00	0.00	0.00	-6'762.46
Zimbabwe Council of Churches	-1'000.00	0.00	0.00	0.00	0.00	-1'000.00
Total	-133'500.00	-1'836'592.35	-398'007.07	-75'479.96	-53'637.48	-2'497'216.86

Appendix VII Voluntary Contributions

	36003	36010	36200	36201	36202	36203	36204	36211	36212	36233	36234	TOTAL
DABC	-9'600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-9'600.00
DBFA	-4'090.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-4'090.35
DBFDW	-194'287.50	0.00	0.00	-361'698.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-555'986.07
DCA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-26'616.50	0.00	0.00	0.00	-26'616.50
DCOS	-146'478.24	0.00	0.00	0.00	-56'337.78	-21'609.20	0.00	0.00	0.00	0.00	0.00	-224'425.22
DDCA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-6'837.60	0.00	-6'837.60
DDKH	-119'410.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-119'410.00
DDOC	-14'978.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-14'978.92
DEEP	-74.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-74.40
DEG	0.00	-3'864.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-3'864.73
DFCA	-5'855.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-5'804.59	0.00	-11'660.09
DFPOS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-26'244.00	-26'244.00
DGIZ	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-40'593.00	0.00	-40'593.00
DICCO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-2'395.73	-28'332.50	0.00	-30'728.23
DNCA	-15'000.00	0.00	-59'233.61	3'000.00	0.00	0.00	-41'450.15	-90'486.48	0.00	-2'340.51	0.00	-205'510.75
DPDA	-71'500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-71'500.00
DSMC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-5'882.50	0.00	-5'882.50
DUCC	-12'107.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-12'107.15
DUNPF	0.00	-23'358.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-23'358.42
DWCM	-40'000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-40'000.00
	-633'382.06	-27'223.15	-59'233.61	-358'698.57	-56'337.78	-21'609.20	-41'450.15	-117'102.98	-2'395.73	-89'790.70	-26'244.00	-1'433'467.93

Appendix VIII - Donations Sent Direct to Requesting Members By Donors				
	Direct Donations 83901 to 83950	Direct Transfers between appeals in and out 84051- 83251	Interest Received & Exchange variances 83301- 83311	Total
2014	0.00	0.00	3'911.35	3'911.35
2015	-15'000.00	23'468.00	0.00	8'468.00
2016	-59'886.77	186'326.74	16'097.32	142'537.29
2017	-597'937.44	0.00	0.00	-597'937.44
2018	-637'395.80	-209'794.74	-3'300.85	-850'491.39
Total	-1'310'220.01	0.00	16'707.82	-1'293'512.19