

ACT Alliance - Action by Churches Together

Le Grand Saconnex

Report of the statutory auditor
to the General Meeting

on the financial statements 2019

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 2019.

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 2019 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.

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

PricewaterhouseCoopers SA

Philippe Tzaud
Audit expert
Auditor in charge

Edouard Clergue
Audit expert

Geneva, 23 June 2020

Enclosure:

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

ACT ALLIANCE

BALANCE SHEET AS AT DECEMBER 31

	Appendix /Notes	2019 USD	2019 CHF	2018 USD	2018 CHF
			0.9858		0.9703
ASSETS					
Current assets					
Cash at bank		4,620,299	4,554,534	4,002,640	3,883,762
Income receivable net		436,361	430,150	302,639	293,651
Staff advances		98,730	97,325	42,995	41,718
Other debtors		190,837	188,121	107,168	103,985
TOTAL ASSETS		5,346,228	5,270,129	4,455,443	4,323,116
LIABILITIES AND OWN FUNDS					
Current liabilities					
Accrued expenses		148,066	145,958	603,563	585,637
Other creditors		76,909	75,814	10,503	10,191
Funds received in advance (Unspent earmarked contribution)		1,405,827	1,385,816	174,636	169,450
		1,630,801	1,607,588	788,702	765,278
Funds in trust					
Appeals funds	Appendix III	3,184,301	3,138,975	2,575,504	2,499,011
Exchange Gain and Losses of Appeals		(43,265)	-42,649	(31,978)	(31,028)
Total Funds in Trust		3,141,035	3,096,326	2,543,526	2,467,983
Own funds					
General reserve	Appendix II / Note 4				
A. Restricted Reserve		868,937	856,569	894,609	868,039
Total Restricted Reserve		868,937	856,569	894,609	868,039
B. Unrestricted Reserve at beginning of year		228,605	225,351	505,365	490,356
Total Unrestricted Reserve		228,605	225,351	505,365	490,356
C. Designated Reserve for Assembly 2022		0	0	0	0
Total Designated Reserve for Assembly 2022		0	0	0	0
Funds for the Assembly		(65,929)	(64,990)	(123,785)	(120,108)
Result of operations for the year		(457,221)	(450,713)	(152,974)	(148,431)
Total general reserve		574,393	566,217	1,123,214	1,089,856
Total own funds		574,393	566,217	1,123,214	1,089,856
TOTAL LIABILITIES AND OWN FUNDS		5,346,228	5,270,129	4,455,443	4,323,116

ACT ALLIANCE

Appendix I.b

STATEMENT OF INCOME AND EXPENDITURE AS 31 DECEMBER

		2019	2019	2018	2018
	Appendix / Notes	USD	CHF 0.9858	USD	CHF 0.9703
INCOME					
Fees					
Membership fees	Appendix VI	144,900	142,837	133,500	129,535
Income based fees	Appendix VI	1,824,626	1,798,655	1,836,592	1,782,046
International coordination fees	Appendix VI	408,378	402,565	527,125	511,469
Total fees		2,377,904	2,344,057	2,497,217	2,423,050
Voluntary Contributions					
Voluntary contributions unearmarked	Appendix VII	751,740	741,040	633,382	614,571
Voluntary contributions earmarked to Programs	Appendix VII	852,288	840,156	709,890	688,807
External Income	Appendix VII	20,092	19,806	90,195	87,517
Support to Faith Based CPDE	Appendix VII	46,711	46,046	62,430	60,576
Assembly 2018				787,587	764,196
Total Voluntary Contributions		1,670,831	1,647,048	2,283,485	2,215,666
TOTAL Income		4,048,735	3,991,105	4,780,702	4,638,715
EXPENSES					
Staff costs	Appendix V	2,818,312	2,778,196	2,932,859	2,845,753
Office costs	Appendix V	680,393	670,708	636,946	618,028
Program 1	Appendix IV	192,987	190,240	168,341	163,341
Program 2	Appendix IV	34,119	33,633	30,830	29,914
Program 3	Appendix IV	28,116	27,716	41,251	40,026
Program 4	Appendix IV	44,965	44,325	6,144	5,962
Program 5	Appendix IV	- 33	- 33	-	-
Program 6	Appendix IV	114,123	112,498	149,481	145,041
Program 7	Appendix IV	190,411	187,700	132,186	128,260
Program 8	Appendix IV	63,660	62,753	37,303	36,195
Program 9	Appendix IV	103,173	101,705	79,684	77,317
Provision for doubtful debts and write off	Note 3	2,007	1,978	4,468	4,335
Support to Faith Based CPDE		62,902	62,006	38,453	37,311
General Assembly Expenses		-	-	729,883	708,205
Other Expenses		161,000	158,709		
		4,496,133	4,432,135	4,987,827	4,839,689
Interest received				(12,303)	(11,938)
Other income				(57,874)	(56,155)
Exchange (Gain)/Loss Core budget		9,823	9,683	3,723	3,613
		9,823	9,683	(66,454)	(64,480)
TOTAL Expenditure		4,505,957	4,441,819	4,921,373	4,775,209
SURPLUS / (DEFICIT) FOR THE YEAR BEFORE ALLOCATIONS		(457,222)	- 450,713	(140,671)	(136,493)
Interest capitalized to restricted reserve	Appendix II			(12,303)	(11,938)
SURPLUS / (DEFICIT) FOR THE YEAR AFTER ALLOCATIONS		(457,222)	(450,713)	(152,974)	(148,431)

ACT ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS AS AT DECEMBER 31, 2019

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 135 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 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, 2019, 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, 2019.

	2019	2018
USD/CHF	0.9858	0.9703

As of December 31, 2019, 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 2019 and 2018, the 2018 statements have been converted to CHF using the average rate of the year 2018 (Oanda).

	2019	2018
USD/CHF	0.9858	0.9703

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

In 2019, no exchange (gains) or losses related to the restricted reserves were realized (2018 – 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.

	2019	2019	2018	2018
	USD	CHF	USD	CHF
Interest capitalized to restricted reserves	-	-	12,303	11,938

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, 2019, a total amount of USD 2,007, CHF 1,978 was charged to provisions or written off. (2018 – USD 4,468, CHF 4,335)

	2019	2019	2018	2018
	USD	CHF	USD	CHF
Other doubtful debtors	2'007	1'978	4'468	4'335
Total	2'007	1'978	4'468	4'335

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.

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, 2019 ACT Alliance had no open foreign exchange contract (2018 : Nil)

9. Social Charges

As at December 31, 2019, Act Alliance had settled all liability related to personnel social charges and pension funds. (2018: Nil)

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10. Legal claims and litigation

As at December 31, 2019 ACT Alliance had no open claim or litigations. (2018 Nil)

11. Employees

As at December 31, 2019, the ACT Alliance employed 25 full time staff at its secretariat. (2018: 23)

12. 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 El Salvador, Kenya, Toronto, and Jordan, but are hosted by member organizations through a MoU. The ACT Secretariat has legal presence in Bangkok, Thailand Overall expenditure for the offices in 2019 was USD 1,327,433 .- (CHF1,308,582.-) (2018: USD 1,112,125.-, CHF 1,079,094.-). The expenditure is included in the financial statements.

In January 2020, coronavirus outbreak occurred in China and has now been spread to other regions. This is impacting the association's business operation to a certain extent. The actual impact will depend an the situation and duration of coronavirus outbreak, which is hard to estimate now. Nevertheless, the board believes that there is no material uncertainty that may cast significant doubt upon the association's ability to continue as a going concern.



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 2019.

The additional information presented in the accompanying Appendices II to VIII 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

Edouard Clergue
Audit expert

Geneva, 23 June 2020

Enclosure:

- Additional financial information : appendix II – statement of movement in general reserves, appendix III – statement of movement of appeals, 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 members by donors

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ACT ALLIANCE

Appendix II

**STATEMENT OF MOVEMENTS IN GENERAL RESERVES FOR THE YEAR ENDED
31 DECEMBER 2019**

2019	Restricted reserve	Unrestricted reserve	Provision for Assembly	Total
	USD	USD	USD	USD
As at 1st January 2019	894,609	228,605	-	1,123,214
Interest capitalized to restricted reserve	-			-
Realized exchange gains/(loss)				-
Surplus/(deficit) for the year 2019		(457,222)		(457,222)
1) To General Assembly 2018		(65,929)		(65,929)
2) Termination Benefits Nick Clarke	(25,672)			(25,672)
3) To General Assembly Expenses				
As at 31 December 2019	868,937	(294,544)	-	574,391

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		(152,975)		(152,975)
1) To General Assembly 2018		(123,784)		(123,784)
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	228,605	-	1,123,215

3. Movement of Appeals 31-12-19

	Opening Balance ac 30000	Receipts 30001- 30002-30003	Internal Transfers between Appeals 30020- 30030-41020- 41030-41070	Net Payments Requesting Members 40001 to 40009	Repayments to Contributors 40010	Total
2016	15'475.80	-0.00	-0.00	-15'475.80	-0.00	-0.00
2017	45'582.07	190'991.43	-0.00	-138'183.12	-0.00	98'390.38
2018	1'965'832.57	11'830'650.31	-40'000.00	-11'000'586.91	-144'815.91	2'611'080.06
Rapid Response Fund 2018	551'676.98	-7'505.64	-553'366.48	1'689.50	-0.00	-7'505.64
Rapid Response Fund 2019	-3'063.91	1'275'770.02	593'366.48	-1'383'736.72	-0.00	482'335.87
Total	2'575'503.51	13'289'906.12	-0.00	-12'536'293.05	-144'815.91	3'184'300.67

Appendix IV - STATEMENT OF INCOME AND EXPENDITURE BY PROJECT TILL 31 DECEMBER 2019

		Budget	Realized expenditure
Programme 1: Sustainability and resilience			
61010	Climate Justice	12'838	12'838
61020	Disaster Risk Reduction	2'070	2'070
61030	Religion & Development	8'655	8'655
61034	Auditing-BFDW	8'319	8'319
61040	Inequalities	1'357	1'357
61050	S&R learning & Comms	3'367	3'367
61112	Risk insurance & transfer	14'590	14'590
61113	SDG Review through climat	3'086	3'086
61121	Climate policy training	58'536	58'536
61122	Global Ecumenical platfor	5'238	5'238
61123	Resilient sustainable liv	9'500	9'500
61134	Ambassador program-travel	38'405	38'405
61135	Advo work at nation Event	872	872
61136	Comm -coordination	2'325	2'325
61137	Climate Ch Academy	23'827	23'827
	Total	192'986.78	192'986.78
Programme 2: Access to rights and protection for forcibly displaced people			
62020	R&P advocacy	33'591	33'591
62030	Ecumenical learning o R&P	528	528
	Total	34'119	34'119
Programme 3: Effective humanitarian response			
63010	Forum EPRPs	- 2'500	- 2'500
63020	Humanitarian response	69	69
63030	New HRM roll out	18'995	18'995
63040	Humanitarian advocacy	757	757
63050	Humanitarian policy & Q&A	5'328	5'328
63060	Emergency communications	5'466	5'466
	Total	28'116	28'116
Programme 4: Gender Justice			
64010	Gender programme dev	3'992	3'992
64030	Gender advocacy	11'083	11'083
64040	Gender communications	29'890	29'890
	Total	44'965	44'965
Programme 5: Private sector accountability			
65020	Finance for Development	-32.98	-32.98
	Total	- 33	- 33
Programme 6: Strategy and partnerships for change			
66010	External relations	53'719	53'719
66020	External partnerships	4'500	4'500
66030	External fundraising	3'396	3'396
66040	Global strategy	42'448	42'448
66060	Ecumenical relations	7'446	7'446
66070	Regional advocacy	2'613	2'613
	Total	114'123	114'123
Programme 7: Alliance Development			
67010	Member engagement	17'374	17'374
67020	Forum strengthening	48'564	48'564
67030	Governance	80'081	80'081
67040	Structures	3'090	3'090
67060	Quality and Accountabilit	21'595	21'595
67070	Global strategy PMER	19'190	19'190
67080	ACT Assembly 2018	516	516
	Total	190'411	190'411
Programme 8: Strong brand and effective communications			
68010	Social media and internal	22'583	22'583
68020	Media	5'845	5'845
68030	Platforms for member comm	11'817	11'817
68040	Branded materials & comms	23'415	23'415

Income	Realized Income	Total Realized
1. Fees (Appendix VI)		
Membership fees	144'900	
Income based fees	1'824'626	
International Coordination Fees	408'378	2'377'904
2. Voluntary contributions (Appendix VII)		
2.1 Voluntary contributions unearmarked	751'740	751'740
2.2 Voluntary contributions earmarked to aims		
Earmarked for Programs	852'288	
Programs income		
Interest Received		
IBON project	46'711	
Other Income	20'092	919'090
TOTAL INCOME		4'048'735

	Total	63'660	63'660
Programme 9: Effective secretariat operations			
69020	Financial management	4	4
69030	Office management	3'054	3'054
69040	Human Resources	8'378	8'378
69050	IT systems	3'170	3'170
69060	Security	1'509	1'509
69070	Secretariat PMER	87'059	87'059
	Total	103'173	103'173
IBON			
70010	IBON project	62'902	62'902
	Total	62'902	62'902
72020	Migration Expenses	3'716	3'716
	Total	3'716	3'716
72021	Mapping UNFPA Expenses	30'232	30'232
	Total	30'232	30'232
72030	India Investigation	10'000	10'000
	Total	10'000	10'000
72031	Sphere Training Cuba	34'570	34'570
	Total	34'570	34'570
SIDA			
73022	SIDA General Account	6'232	6'232
73341	Global awar. raising Camp	13'000	13'000
73443	SIDA Staff Costs	60'409	60'409
73444	SIDA Office Costs	2'841	2'841
	Total	82'482	82'482
	GRAND TOTAL	995'422	995'422

ACT Alliance
Breakdown of Structural Cost as of 31 December 2019 by Project

Appendix V

in USD

Structural costs		Actual 2019	PR 1	PR 2	PR 3	PR 4	PR 5	PR 6	PR 7	PR 8	PR 9
			11.00%	11.00%	3.00%	8.00%	13.00%	5.00%	11.00%	24.00%	14.00%
Staff Cost											
Staff cost		2'793'676	307'304	307'304	83'810	223'494	363'178	139'684	307'304	670'482	391'115
Other benefits			-	-	-	-	-	-	-	-	-
Recruitment and repatriation costs		23'285	2'561	2'561	699	1'863	3'027	1'164	2'561	5'588	3'260
Staff development		1'351	149	149	41	108	176	68	149	324	189
Total Staff Cost		2'818'312	310'014	310'014	84'549	225'465	366'381	140'916	310'014	676'395	394'564
Office Cost											
Office rent & shared services		381'904	42'009	42'009	11'457	30'552	49'648	19'095	42'009	91'657	53'467
Other Office Costs		298'488	32'834	32'834	8'955	23'879	38'803	14'924	32'834	71'637	41'788
Human Resource Support	8'873										
Health insurance regions	-										
Audit fee	32'133										
Staff meetings	-										
Office supplies, photocopies	7'938										
General expenses (in gva and regions)	75'028										
Postage and telephone	24'059										
Legal fees	11'114										
Furniture and equipment (Act office renovation)	33'258										
Bank charges	16'653										
Apartment costs	-										
Office insurance	-										
Transport Allowances	89'432										
Total Office Cost		680'393									
Total Structural costs		3'498'705	384'858	384'858	104'961	279'896	454'832	174'935	384'858	839'689	489'819

- PROGRAM 1: Climate Justice
- PROGRAM 2: Gender Justice
- PROGRAM 3: Peace and Human Security
- PROGRAM 4: Emergency Preparedness and Humanitarian Response
- PROGRAM 5: Migration and Displacement
- PROGRAM 6: Communication ans Brand
- PROGRAM 7: Partnership and resource mobilization
- PROGRAM 8: Alliance Development
- PROGRAM 9 : Secretariat Operations

Appendix VI - Fees Invoiced						
	36001	36002	36101	36102	36103	Total
ACT for Peace, Australia	1'000.00	12'500.00	7'646.72	-0.00	-0.00	21'146.72
ACT International	-0.00	-0.00	15'160.57	-0.00	-0.00	15'160.57
AIDROM, Romania	1'000.00	-0.00	-0.00	-0.00	-0.00	1'000.00
Alfalit El Salvador	900.00	-0.00	-0.00	-0.00	-0.00	900.00
All We Can, UK	-0.00	-0.00	374.19	-0.00	-0.00	374.19
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	-0.00	-0.00	-0.00	3'735.32
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	487.39	-0.00	-0.00	3'114.89
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	2'036.14	-0.00	-0.00	10'536.14
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	2'566.99	-0.00	-0.00	11'066.99
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
Center for Disaster Philadelphia	-0.00	-0.00	4.83	-0.00	-0.00	4.83
Chieza Batista de Roma	-0.00	-0.00	54.88	-0.00	-0.00	54.88
Chieza di San Silvestro	-0.00	-0.00	60.44	-0.00	-0.00	60.44
Chieza Di Svezia Roma	-0.00	-0.00	22.42	-0.00	-0.00	22.42
Chieza Sain Patricio Ludo	-0.00	-0.00	40.45	-0.00	-0.00	40.45
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	-0.00	-0.00	-0.00	201'000.00
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 Council Nigeria	4'000.00	-0.00	-0.00	-0.00	-0.00	4'000.00
Christian Council of Tanzania	500.00	939.50	-0.00	-0.00	-0.00	1'439.50
Christian World Service, New Zealand	1'000.00	1'335.00	2'582.89	-0.00	-0.00	4'917.89
Church of OPen Door	-0.00	-0.00	750.00	-0.00	-0.00	750.00
Church of Sweden	1'000.00	93'750.00	60'014.62	-0.00	-0.00	154'764.62
Church of the Brethren, USA	-0.00	-0.00	1'200.72	-0.00	-0.00	1'200.72
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	1'621.97	-0.00	-0.00	96'371.97
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	264.04	-0.00	-0.00	2'991.04
Church's Auxiliary for Social Action, India (CASA)	1'000.00	2'334.00	1'033.88	-0.00	-0.00	4'367.88
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
Comisión de Acción Social Menonita, Honduras	1'000.00	-0.00	450.00	-0.00	-0.00	1'450.00
Community World Service Asia	1'000.00	4'689.00	-0.00	-0.00	-0.00	5'689.00
Comunita Evangelica Luterana	-0.00	-0.00	23.28	-0.00	-0.00	23.28
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
Coordenadoria Ecuménica de Serviço, Brazil (CESE)	1'000.00	1'961.00	-0.00	-0.00	-0.00	2'961.00
Council of Churches in Malaysia	2'000.00	-0.00	216.24	-0.00	-0.00	2'216.24
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	-0.00	7'995.72	-0.00	140'245.72
Department of Service to Palestinian Refugees (DSPR)	2'000.00	8'219.55	-0.00	-0.00	-0.00	10'219.55
Diaconia Brazil	1'000.00	2'695.00	-0.00	-0.00	-0.00	3'695.00

Diakonia ECCB, Czeck Republic	1'000.00	-0.00	-0.00	-0.00	-0.00	1'000.00
Diakonia, Peru	1'000.00	869.00	-0.00	-0.00	-0.00	1'869.00
Diakonia, Sweden	1'000.00	93'750.00	1'206.66	1'554.14	-0.00	97'510.80
Diakonie Katastrophenhilfe, Germany (DKH)	1'000.00	93'750.00	61'839.59	10'519.92	-0.00	167'109.51
Diakonie, Austria	1'000.00	4'910.00	1'681.65	-0.00	-0.00	7'591.65
Dignus Burkina Faso	1'000.00	-0.00	-0.00	-0.00	-0.00	1'000.00
Disciples of Christ / Week of Compassion,USA	1'000.00	3'850.00	10'844.35	-0.00	-0.00	15'694.35
ECLOF International	1'000.00	1'347.00	-0.00	-0.00	-0.00	2'347.00
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	2.00	-0.00	-0.00	1'002.00
Ecumenical Humanitarian Organization, Serbia	1'000.00	1'363.00	-0.00	-0.00	-0.00	2'363.00
Eglise Evangelquel Lutheriene Congo	1'000.00	-0.00	-0.00	-0.00	-0.00	1'000.00
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
Ethiopian Evangelical Church of Mekane Yesus (EECMY)	1'000.00	3'000.00	-0.00	-0.00	-0.00	4'000.00
Ethiopian Orthodox Church / DIDAC	1'000.00	3'905.00	-0.00	-0.00	-0.00	4'905.00
Ev. Overkirchen Sttugart Germany	-0.00	-0.00	-0.00	2'859.75	-0.00	2'859.75
Evangelical Lutheran Church in America	1'000.00	17'500.00	26'419.59	-0.00	-0.00	44'919.59
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	2'006.28	-0.00	-0.00	3'006.28
Evangelisch-Lutherische Kirche in Bayern, Germany	-0.00	-0.00	12'876.79	-0.00	-0.00	12'876.79
FECCLAHA 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	4'473.98	-0.00	-0.00	61'723.98
Finnish Evangelical Lutheran Mission, Finland (FELM)	1'000.00	12'500.00	-0.00	-0.00	-0.00	13'500.00
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	833.91	-0.00	833.91
HEKS -Switzerland	1'000.00	56'250.00	-0.00	-0.00	-0.00	57'250.00
Helen Harrington	-0.00	-0.00	6.44	-0.00	-0.00	6.44
Hong Kong Christian Council	-0.00	-0.00	2'100.00	-0.00	-0.00	2'100.00
Hungarian Interchurch Aid (HIA)	1'000.00	7'500.00	-0.00	-0.00	-0.00	8'500.00
IBIS Shadan Japan	-0.00	-0.00	630.00	-0.00	-0.00	630.00
ICCO & Kerk in Actie, Netherlands	1'000.00	92'750.00	3'855.34	-0.00	-0.00	97'605.34
Icelandic Church Aid, Iceland	1'000.00	2'544.00	1'783.00	-0.00	-0.00	5'327.00
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 Metodista del Perú	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	27.88	-0.00	27.88
Individual Germany	-0.00	-0.00	-0.00	13.42	-0.00	13.42
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	-0.00	-0.00	-0.00	57'250.00
Kerk in Actie, Netherlands	1'000.00	17'500.00	75'641.75	-0.00	-0.00	94'141.75
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	1'830.00	-0.00	-0.00	-0.00	2'830.00
Lutheran World Federation (LWF)	1'000.00	56'250.00	26.93	-0.00	-0.00	57'276.93
Lutheran World Relief, USA	1'000.00	56'250.00	-0.00	-0.00	-0.00	57'250.00
Lutheran World Service India Trust	1'000.00	1'270.00	-0.00	-0.00	-0.00	2'270.00
M. de Gaay Fortman EO	-0.00	-0.00	11.43	-0.00	-0.00	11.43
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	15'608.33	-0.00	-0.00	16'608.33
Mission 21 Basel, Switzerland	1'000.00	7'500.00	-0.00	-0.00	-0.00	8'500.00
Mission EineWelt, Germany	500.00	8'750.00	-0.00	-0.00	-0.00	9'250.00
Mission Werk Basel, Switzerland	1'000.00	-0.00	-0.00	-0.00	-0.00	1'000.00
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	-0.00	-0.00	-0.00	-0.00	1'000.00
Norwegian Church Aid(NCA)	1'000.00	168'750.00	570.22	-0.00	47'436.57	217'756.79
Philanthropy, Serbia	1'000.00	-0.00	-0.00	-0.00	-0.00	1'000.00
Ponte Saint Angelo	-0.00	-0.00	67.39	-0.00	-0.00	67.39
PRDA Sudan	1'000.00	-0.00	-0.00	-0.00	-0.00	1'000.00
Presbyterian Church East Africa, Kenya	1'000.00	-0.00	-0.00	-0.00	-0.00	1'000.00
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	900.00	-0.00	-0.00	9'400.00
Presbyterian World Service and Development, Canada	1'000.00	3'698.00	2'506.98	-0.00	-0.00	7'204.98
Primate's World Relief and Development Fund, Canada	1'000.00	7'500.00	6'274.85	-0.00	-0.00	14'774.85
RACOBABO Uganda	1'000.00	-0.00	-0.00	-0.00	-0.00	1'000.00
Red Bolivia Manos por la Vida	5'000.00	-0.00	-0.00	-0.00	-0.00	5'000.00
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	537.00	-0.00	-0.00	-0.00	1'537.00
St Paul America	-0.00	-0.00	34.46	-0.00	-0.00	34.46
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	2'953.00	-0.00	-0.00	-0.00	3'953.00
The Englander Family, UK	-0.00	-0.00	100.36	-0.00	-0.00	100.36
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	2'772.00	3'431.00	743.44	-0.00	7'946.44
The United Church of Christ/ Wider Church Ministries, USA	1'000.00	1'754.00	3'381.28	-0.00	-0.00	6'135.28
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	-0.00	-0.00	-0.00	6'452.00
Vereinte Evangelical Mission, Germany	1'000.00	17'500.00	-0.00	-0.00	-0.00	18'500.00
World Assistance Christian Comm, Canada	1'000.00	-0.00	-0.00	-0.00	-0.00	1'000.00
World Comm Reformed Churches USA	500.00	1'255.56	-0.00	-0.00	-0.00	1'755.56
World Renew, Canada	1'000.00	17'500.00	1'500.00	-0.00	-0.00	20'000.00
World YWCA, Switzerland	1'000.00	2'713.00	-0.00	-0.00	-0.00	3'713.00
WSC Federation, Switzerland	500.00	-0.00	-0.00	-0.00	-0.00	500.00
YAKKUM, Indonesia	1'000.00	1'382.00	-0.00	-0.00	-0.00	2'382.00
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	144'900.00	1'824'626.39	336'393.31	24'548.18	47'436.57	2'377'904.45

Appendix VII Voluntary Contributions

	36003	36004	36006	36010	36201	36202	36203	36204	36208	36210	36211	36212	36234	36235	36236	36323	37001	37002	Total
DABC	-5'000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-5'000.00
DBFDW	-373'827.44	0.00	0.00	-9'482.22	-371'508.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-754'817.94
DCA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-32'615.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-32'615.89
DCOS	-143'018.13	0.00	0.00	-4'000.00	0.00	-51'545.44	0.00	-41'236.35	0.00	0.00	0.00	0.00	0.00	0.00	-82'481.58	0.00	0.00	0.00	-322'281.50
DCWSPA	0.00	-60.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-60.00
DDCA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-14'478.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-14'478.19
DDOC	-25'150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-25'150.00
DELCA	0.00	0.00	0.00	-3'000.00	0.00	0.00	-15'000.00	0.00	0.00	-10'000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-28'000.00
DFPOS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-29'231.00	0.00	0.00	0.00	0.00	0.00	-29'231.00
DIBON	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-46'710.68	0.00	0.00	-46'710.68
DICCO	-986.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-986.40
DKIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-61'365.67	0.00	0.00	0.00	0.00	0.00	0.00	-61'365.67
DNCA	-93'499.39	0.00	0.00	-3'000.00	0.00	0.00		-71'424.37	-5'414.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-173'338.07
DPDA	-71'400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-71'400.00
DPWRDF	0.00	0.00	0.00	0.00	0.00	0.00	-9'814.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-9'814.76
DUCC	-3'858.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-3'858.89
DUNDP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-1'629.44	0.00	0.00	0.00	0.00	-1'629.44
DUNFPA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-25'000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-25'000.00
DWCM	-35'000.00	0.00	0.00	0.00	0.00	0.00	-10'000.00	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
SAXA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-13'794.72	0.00	-13'794.72
SBANK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-2'915.00	0.00	-2'915.00
SETAT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-3'382.48	-3'382.48
Total	-751'740.25	-60.00	0.00	-19'482.22	-371'508.28	-51'545.44	-34'814.76	-152'138.91	-5'414.31	-10'000.00	-32'615.89	-61'365.67	-29'231.00	-1'629.44	-82'481.58	-46'710.68	-16'709.72	-3'382.48	1'670'830.63

Appendix VIII Donations Sent Direct to members by Donors 2019				
	Direct Donations 83901 to 83950	Direct Transfers between appeals in and out 84051- 83251	Interest Received & Exchange variances 83301- 83311	Total
2016	-805.85	0.00	0.00	-805.85
2017	-25'227.77	0.00	0.00	-25'227.77
2018	-99'551.58	23'735.00	0.00	-75'816.58
2019	-683'387.67	-23'735.00	4'971.88	-702'150.79
Total	-808'972.87	0.00	4'971.88	-804'000.99