

ACT Alliance - Action by Churches Together

Geneva

Report of the statutory auditor
to the General Meeting

on the financial statements 2023



Report of the statutory auditor

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

Geneva

Report on the audit of the financial statements

Opinion

We have audited the financial statements of ACT Alliance - Action by Churches Together (the Association), which comprise the balance sheet as at 31 December 2023, and the statement of income and expenditure, the movement in general reserves for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements comply with Swiss law and the Association's articles of incorporation.

Basis for opinion

We conducted our audit in accordance with Swiss law and Swiss Standards on Auditing (SA-CH). Our responsibilities under those provisions and standards are further described in the 'Auditor's responsibilities for the audit of the financial statements' section of our report. We are independent of the Association in accordance with the provisions of Swiss law and the requirements of the Swiss audit profession, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Governing Board's responsibilities for the financial statements

The Governing Board is responsible for the preparation of financial statements in accordance with the provisions of Swiss law and the Association's articles of incorporation, and for such internal control as the Governing Board determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Governing Board is responsible for assessing the Governing's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Governing Board either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Swiss law and SA-CH will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Swiss law and SA-CH, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher

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than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit 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 Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made.
- Conclude on the appropriateness of the Governing Board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.

We communicate with the Governing Board or its relevant committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on other legal and regulatory requirements

In accordance with article 69b para. 3 CC in connection with article 728a para. 1 item 3 CO and PS-CH 890, we confirm the existence of an internal control system that has been designed, pursuant to the instructions of the Governing Board, for the preparation of the financial statements.

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

PricewaterhouseCoopers SA

Marc Secretan

Clarisse Plantade

Licensed audit expert
Auditor in charge

Genève, 2 May 2024

Enclosure:

- Financial statements (balance sheet, statement of income and expenditure, movement in general reserves and notes)

ACT Alliance – Action by Churches Together

BALANCE SHEET AS AT DECEMBER 31

	Note	2023 USD	2023 CHF	2022 USD	2022 CHF
			0,8392		0,9234
ASSETS					
Current Assets					
Cash at bank		6 650 960	5 581 759	7 169 349	6 619 959
Income receivable net		48 629	40 812	70 457	65 057
Staff advances		26 443	22 192	24 719	22 825
Other debtors		414 848	348 158	186 712	172 405
Total Current Assets		7 140 880	5 992 920	7 451 237	6 880 246
Non Current Assets					
Software at cost		149 522	125 485	149 522	138 064
Software accumulated depreciation		-64 793	-54 377	-34 888	-32 215
Total Non Current Assets		84 729	71 108	114 634	105 849
TOTAL ASSETS		7 225 609	6 064 028	7 565 871	6 986 095
LIABILITIES AND OWN FUNDS					
Current Liabilities					
Accounts payable		295 800	248 247	297 651	274 842
Other creditors		336 429	282 345	189 379	174 867
Accrued expenses		167 207	140 327	139 556	128 862
Funds received in advance (Unspent earmarked contribution)	11	958 358	804 293	1 595 274	1 473 027
Total Current Liabilities		1 757 794	1 475 212	2 221 860	2 051 598
Funds in Trust					
Appeal funds	9	3 333 063	2 797 244	2 921 966	2 698 055
Total Funds in Trust		3 333 063	2 797 244	2 921 966	2 698 055
Own Funds					
General Reserve					
Restricted Reserve	4	1 981 353	1 835 807	2 087 293	1 915 781
Unrestricted Reserve		84 752	84 211	21 589	23 585
Total Reserves		2 066 105	1 920 018	2 108 882	1 939 366
Result of Operations for the Year		68 647	61 704	313 163	300 583
Cumulative Translation Adjustment			-190 150	-	-3 508
Total General Reserve		2 134 751	1 791 572	2 422 045	2 236 442
Total Own Funds		2 134 751	1 791 572	2 422 045	2 236 442
TOTAL LIABILITIES AND OWN FUNDS		7 225 607	6 064 028	7 565 871	6 986 095

ACT Alliance – Action by Churches Together

STATEMENT OF INCOME AND EXPENDITURE AS OF 31 DECEMBER

	Note	2023	2023	2022	2022
		USD	CHF	USD	CHF
INCOME					
Fees					
Forum fees	5	36 500	32 808	18 500	17 757
Income based fees (IBF)	5	2 083 000	1 872 273	1 690 625	1 622 714
International coordination fees (ICF)	5	14 346	12 895	133 342	127 986
Total Fees		2 133 846	1 917 976	1 842 467	1 768 457
Member Contributions and Donor Funds					
Voluntary contributions unearmarked	7	766 240	688 723	697 436	669 420
Other income		733	659	103	99
Funds earmarked to projects & programmes	6	2 122 025	1 907 350	1 893 638	1 817 573
Solidarity fund contributions		-	-	324 813	311 765
ACT Europe Forum funds for Ukraine Appeal	10	143 348	128 846	353 797	339 585
Appeals income net of SMC & ICF		27 043 982	24 308 075	32 936 424	31 613 404
Secretariat monitoring and coordination cost (SMC) income	5	850 364	764 337	2 259 457	2 168 697
Total Member Contributions and Donor Funds		30 926 692	27 797 990	38 465 666	36 920 543
Total Income		33 060 538	29 715 966	40 308 134	38 689 001
EXPENSES					
Core Costs:					
Staff costs		1 851 586	1 664 270	1 517 703	1 456 738
Office costs		499 470	448 941	405 007	388 739
Depreciation costs		29 904	26 879	29 904	28 703
Activity costs	8	378 219	339 957	202 892	194 742
Provision for doubtful debts and write off		4 000	3 595	31 975	30 691
General Assembly costs		61 686	55 446	7 257	6 966
Project and Programme Costs:					
Climate Justice Programme 1	6	684 911	615 622	404 385	388 142
Gender Justice Programme 2	6	1 084 333	974 636	1 096 950	1 052 886
Peace and Human Security Programme 3	6	26 992	24 261	23 915	22 955
Migration and Displacement Programme 4	6	127 305	114 426	132 179	126 869
Quality & Accountability Project	6	79 011	71 018	12 000	11 518
Support to Faith Based CPDE (IBON Project)	6	15 923	14 312	21 869	20 991
ACT Forum Capacity Building	6	77 016	69 225	47 032	45 143
ACT Security Group	6	11 392	10 239	74 493	71 500
Other Projects	6	15 142	13 611	28 384	27 243
Humanitarian:					
Humanitarian Mechanism (SMC) costs	10	1 206 304	1 084 268	931 217	893 811
ACT Europe Forum funds for Ukraine Appeal	10	143 348	128 846		
Appeals disbursements		27 043 982	24 308 075	32 936 424	31 613 404
Total Expenses		33 340 524	29 967 627	37 903 587	36 381 042
Operating Result		- 279 987	- 251 661	2 404 547	2 307 959
Exchange (Gain) / Loss Core budget		7 307	6 567	32 104	30 815
Intermediate Result before change in funds		- 287 293	- 258 228	2 372 443	2 277 144
(Transfer to) Restricted funds - project funds carry forward				- 52 431	- 50 325
Use of / (Transfer to) Restricted funds for Humanitarian Mechanism (SMC)	10	355 940	319 931	- 1 338 089	- 1 284 339
(Transfer to) Funds in Trust				- 493 948	- 474 106
(Transfer to) Restricted funds				- 174 813	- 167 791
SURPLUS / (DEFICIT) FOR THE YEAR AFTER ALLOCATIONS		68 647	61 703	313 163	300 583
SURPLUS / (DEFICIT) FOR THE YEAR AFTER ALLOCATIONS		68 647	61 703	313 163	300 583

ACT Alliance – Action by Churches Together

MOVEMENTS IN GENERAL RESERVES FOR THE YEAR ENDED 31 DECEMBER

2023	Restricted reserve	Restricted reserve	Restricted reserve -	Restricted reserve -	Unrestricted reserve	Unrestricted reserve	Surplus/(deficit)	Surplus/(deficit)	CTA	Total	Total
	Humanitarian	Humanitarian	general	general			for the year 2023	for the year 2023			
	USD	CHF	USD	CHF	USD	CHF	USD	CHF	CHF	USD	CHF
As at 1st January 2023	1 338 088	1 235 550	749 205	680 231	21 589	23 585	313 163	300 583	-3 508	2 422 045	2 236 441
										-	-
Allocation of prior year result					63 163	60 626	-313 163	-300 583		- 250 000	- 239 957
<i>Fund for the Assembly</i>			250 000	239 957						250 000	239 957
Surplus/(deficit) for the year 2023	-355 940	-319 931					68 647	61 703		-287 293	-258 228
Cumulative Translation Adjustment Movement									-186 642	0	-186 642
										-	-
As at 31 December 2023	982 148	915 619	999 205	920 188	84 752	84 211	68 647	61 703	-190 150	2 134 752	1 791 571

2022	Restricted reserve	Restricted reserve			Unrestricted reserve	Unrestricted reserve	Surplus/(deficit)	Surplus/(deficit)	CTA	Total	Total
							for the year 2022	for the year 2022			
	USD	CHF			USD	CHF	USD	CHF	CHF	USD	CHF
As at 1st January 2022	574 392	518 814			161 114	151 139	-139 525	-127 554	1 861	595 981	544 260
Allocation of prior year result					-139 525	-127 554	139 525	127 554		-	-
Surplus/(deficit) for the year 2022											
<i>Result of operations core</i>							313 163	300 583		313 163	300 583
<i>Solidarity Fund contributions</i>	174 813	161 417								174 813	161 417
<i>Humanitarian Mechanism (SMC)</i>	1 338 088	1 235 550								1 338 090	1 235 550
Cumulative Translation Adjustment Movement									-5 369	0	-5 369
As at 31 December 2022	2 087 293	1 915 781			21 589	23 585	313 163	300 583	-3 508	2 422 046	2 236 442

ACT Alliance – Action by Churches Together

NOTES TO THE FINANCIAL STATEMENTS AS OF DECEMBER 31, 2023

1. General

ACT Alliance - Action by Churches Together (ACT or ACT Alliance) was created on January the 1st 2010 following a change in the name and statutes of ACT International, originally founded, as per the Swiss Register of Commerce, in 2002. ACT Alliance is a registered Association in Switzerland.

ACT Alliance is currently composed of 150 member organisations and 2 observers based in 72 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.

In December 2021, the ACT Electronic General Assembly was held and the next General Assembly will meet physically in November 2024. The Governing Board meets at least once a year and in 2023 met twice, in May and in November/December. The Governing Board is supported by a smaller Executive Committee of up to 7 members which meets separately once a year.

The ACT Alliance Secretariat headquarters is based in the Ecumenical Centre, in 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 funding for ACT Appeals and Rapid Response Funds from members finances used to cover the cost of material aid and personnel mobilised by members in response to emergencies. The Secretariat also supports international communications around ACT Alliance members' activities, provides capacity building for alliance members and represents the Alliance globally in different platforms, networks, UN and multilateral bodies.

As of year end 2023, ACT has regional secretariat offices in Nairobi (Kenya), Bogota (Colombia), Bangkok (Thailand) and Amman (Jordan). ACT also has staff based in Toronto (Canada), New York (USA), Dublin (Ireland), and Barcelona (Spain). The ACT Secretariat has a legal presence in Thailand and Jordan. ACT does not have legal presence in other countries and staff working elsewhere are hosted by member organisations through Memorandums of Understanding, or exceptionally through a third party payroll provider.

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 contributions mechanism comprises:

- Annual Income Based Fees (IBF) for all members whose 2 year average income is USD 5 million and above. A banding system is in place to determine how much a member will pay. In 2023 the IBF rate is increased by 17% per band compared to IBF 2022.
- An International Coordination Fees (ICF) of 3% was levied on income received in 2023 to ACT appeals issued by the ACT Alliance in 2021 or prior. Due to a buffer of funds carried over from 2022, for appeals issued in 2023, the Secretariat Monitoring, Management and Coordination (SMC) fees were lowered to 3% which, combined with the buffer, were to cover the costs of the Secretariat overseeing the appeals through ACT's new Humanitarian Mechanism.
- Unearmarked voluntary contributions from members able to contribute over and above the annual membership and income based fees (IBF).
- Earmarked voluntary contributions given to specific programmes or projects are provided from members upon need.
- As of 2020 and continuing into 2023, membership fees are paid directly to forums. However, in exceptional cases where national forums do not exist or where payment cannot be processed, these fees are paid directly to the Secretariat.

All fees are recorded on an accrual basis.

All project income is shown in the year the project relates to. Any unspent project funds at the end of the year are carried forward if agreed with the Donor and shown under "Funds Received in Advance" on the Balance Sheet. If the amounts should be refunded to the Donor they are shown under "Accounts Payable". Any project income received in advance of the projects commencement date is shown also under "Funds Received in Advance".

b) Foreign Exchange Policy

The financial records are maintained in US dollars as decided by the ACT Governance as the majority of activities are in US dollars. Receipts and expenditure in other currencies are recorded at the rate of exchange prevailing on the date of transaction.

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

The financial statements and associated notes show 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 on December 31.

	2023	2022
USD/CHF	0,8392	0,9234

The income and expenditures statement values in USD have been converted to CHF, using the average rate of the year 2023. 2022 is converted at the average rate of that year.

	2023	2022
USD/CHF	0,8988	0,9598

c) Policy on Interest Received

- The ACT Alliance Secretariat does not include estimates of interest earning in its operational budget. ACT's bank introduced negative interest rates on its Euro account. There is no interest received on any of the bank accounts.

d) Fixed assets

During 2021 a new Finance System was implemented. The capitalised costs amounted to USD 149'522. This software will be depreciated over 60 months. The NBV of this asset at the end of 2023 is \$84'729.

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 and the ACT General Secretary.

For the year ending December 31, 2023, a total amount of USD 4'000 was written off or provided for.

	2023	2023	2022	2022
	USD	CHF	USD	CHF
Other doubtful debtors	4 000	3 595	31 975	30 691
Total	4 000	3 595	31 975	30 691

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. The Reserve Policy was updated in 2022, approved by the Governing Board at the May GB meeting.

ACT Alliance will maintain two components in the general reserve:

Restricted reserves:

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. Restricted reserves may also be set aside to cover part or the entire cost of statutory events.

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 providers such as telecom providers, consultants, etc.

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

Unrestricted reserves:

The primary objective of the unrestricted reserve is to provide an internal source of funds for situations such as unexpected and unavoidable expenses, unplanned operating deficits, unplanned priorities, special investment projects, unanticipated loss in funding not possible to compensate by budget adjustment or uninsured losses.

Main uses are as follows:

To fund unplanned priorities up to a maximum of USD 50'000 per case.

For special investment projects up to a maximum of USD100'000 per case.

To cover the cost of unplanned losses, unexpected and unavoidable expenses and other uninsured losses.

A maximum of USD 200'000 may be used from the restricted reserves in any calendar year.

5.1 Membership fees, Appeals Income and diverse income

· The ACT Alliance receives income from its member organisations in the form of **Income Based Fees** and some forum fees (where there is no national forum). Member organisations may also provide earmarked and unearmarked **voluntary contributions** towards the ACT Secretariat's core budget and/or programme activities.

· The ACT Alliance responds to an emergency through its **Appeal Mechanism**. Members contribute funds towards specific emergency response programs that the ACT Alliance has issued as approved appeals. The use of the funds is therefore restricted to the specific appeal to which funds are donated. The Income derived from this work is the **Secretariat management and coordination costs (SMC)** fees. Prior to 2022 the fees from the appeals mechanism was used to fund the Secretariat under International Coordination fees (ICF), this is still the case for Appeals originating prior to 2022.

· One such appeal established each year is a revolving **Rapid Response Fund** designed to provide onetime financial resources to a member or members of the ACT Alliance, normally in the first days following a smallscale emergency, to facilitate the member(s)' immediate smallscale emergency response in saving lives.

· Further **direct cash payments** are made by member donors to requesting member organisations for appeals that have been issued by the ACT Alliance Secretariat. These appeal funds are not received by the Secretariat and thus not recorded or audited. International Coordination Fees or Secretariat Monitoring and Coordination fees are however paid on these amounts and are shown in the ACT accounts as income.

· The ACT Alliance also receives funds from sources other than its member organisations in the form of **project funding** for specific projects and programmes.

5.2 SMC, ICF & Forum Fees

Fees Income 2023								
Organisation	Forum Fees	IBF	SMC 3%	SMC 3% Direct Contributions	ICF 3 %	ICF 3% Direct Contributions	Total USD	Total CHF
Act Church of Sweden (ORG-002)		110 000	114 520				224 520	201 806
Act for Peace (ORG-005)		9 000	27 714				36 714	33 000
Anglican Alliance (ORG-105)	500		-				500	449
Anglican Overseas Aid - Anglicord (ORG-009)			1 134				1 134	1 019
Anglicans in Development (ORG-001)			1 103				1 103	991
Angolan Council of Christian Churches (ORG-035)	2 000		-				2 000	1 798
Australian Lutheran World Service (ORG-008)		9 000	2 041				11 041	9 924
Bolivian Association Uniting Hands for Life (ORG-116)	2 000		-				2 000	1 798
Bread for the World (ORG-013)		234 000	-				234 000	210 327
Canadian Lutheran World Relief (ORG-038)		9 000	13 646				22 646	20 355
Christian Aid (ORG-017)		197 500	6 933				204 433	183 752
Christian Commission for Development in Bangladesh (ORG-023)	2 000		-				2 000	1 798
Christian Council of Lesotho (ORG-024)	1 000		-				1 000	899
Christian Service of Haiti (ORG-120)	2 000		-				2 000	1 798
Christian World Service New Zealand (ORG-045)			13 241	738			13 979	12 565
Church of Christ in the Congo Kinshasa ECC (ORG-056)	2 000		-				2 000	1 798
Church of Jesus Christ in Madagascar (ORG-075)	1 000		-				1 000	899
Church of the Lutheran Brethren of Cameroon (ORG-061)	1 000		-				1 000	899
Church World Service (USA) (ORG-046)		110 000	1 858				111 858	100 542
Churches of Christ Overseas Aid (ORG-040)			1 704				1 704	1 532
Community World Service Asia (ORG-047)	1 000		-				1 000	899
Conference of European Churches (ORG-030)	500		-				500	449
Cordaid (ORG-082)		234 000	3 211				237 211	213 214
Council of Church of Malaysia (ORG-150)			451				451	405
Council of Churches of Zambia (ORG-028)	2 000		-				2 000	1 798
Dan Mission (ORG-144)			-	2 184			2 184	1 963
DanChurchAid (ORG-048)		197 500	-				197 500	177 520
Diakonia Sweden (ORG-052)		66 000	6 948				72 948	65 568
Diakonie Katastrophenhilfe / Evangelisches Werk für Diakonie und Entwicklung (ORG-054)		154 000	24 256		14 346		192 602	173 117
Ecumenical Center Promotion Rural World (ORG-041)	1 000		-				1 000	899
Ecumenical Committee for Social Development (ORG-032)	1 000		54				1 054	947
Ecumenical Office for Development Support (ORG-015)	2 000		-				2 000	1 798
Emergency Relief & Development Overseas (ERDO) (ORG-174)			1 081				1 081	972
Episcopal Relief and Development (ORG-146)			57 000				57 000	51 234
Evangelical Lutheran Church in America ELCA (ORG-065)		20 500	48 225				68 725	61 772
Evangelical Lutheran Church in Bavaria (ORG-147)			45 495				45 495	40 892
Evangelical Lutheran Church in Congo (ORG-060)	2 000		-				2 000	1 798
Evangelical Methodist Church in Bolivia (ORG-083)	2 000		-				2 000	1 798
Finn Church Aid (ORG-072)		110 000	1 616				111 616	100 324
Finnish Evangelical Lutheran Mission (ORG-074)		15 000	4 676	3 299			22 975	20 651
General Assembly Christian Church (Disciples of Christ) - Week of Compassion (ORG-135)			39 150				39 150	35 189
Greek Orthodox Patriarchate of Antioch and All the East (ORG-162)		39 500	-				39 500	35 504
HEKS Swiss Church Aid (ORG-078)		66 000	-				66 000	59 323
Hongkong Christian Council (ORG-170)			4 329				4 329	3 891
Hungarian Interchurch Aid (ORG-079)		9 000	335				9 335	8 391
Icelandic Church Aid ICA (ORG-080)			9 053				9 053	8 137
JELA Foundation (ORG-173)			30				30	27
Kerk in Actie - KIA (ORG-087)		39 500	284 088	44 876			368 464	331 188
Life With Dignity (ORG-091)	2 000		-				2 000	1 798
Lutheran World Federation (ORG-092)		66 000	-				66 000	59 323
Malagasy Lutheran Church (ORG-099)	2 000		-				2 000	1 798
Mission 21: Protestant Mission Basel (Switzerland) (ORG-097)		9 000	-				9 000	8 090
Mission OneWorld (ORG-098)		20 500	-				20 500	18 426
National Christian Council of Sri Lanka (ORG-104)	1 000		-				1 000	899
National Council of Churches of Burundi (ORG-039)	1 000		-				1 000	899
Norwegian Church Aid (ORG-100)		197 500	4 611	1 578			203 689	183 083
Popular Education in Health (ORG-071)	1 000		-				1 000	899
Presbyterian Church in Taiwan (ORG-108)	1 000		3 000				4 000	3 595
Presbyterian Church in the Republic of Korea (ORG-111)	1 000		-				1 000	899
Presbyterian Disaster Assistance-Presbyterian Church USA (ORG-109)		9 000	18 930				27 930	25 104
Presbyterian Relief Ser and Development - Presbyterian Church of Ghana vices (ORG-112)	1 000		-				1 000	899
Presbyterian World Service & Development (Agency) (ORG-145)			10 826	1 137			11 963	10 753
Relief Board of the Netherlands Reformed Congregations (RBN) (ORG-172)			3 126				3 126	2 810
The Amity Foundation (ORG-004)	1 000	20 500	742				22 242	19 992
The Church in the Forest (ORG-175)			109				109	98
The Primate's World Relief and Development Fund (ORG-113)		9 000	4 704				13 704	12 318
The Salvation Army (ORG-118)		15 000	-				15 000	13 483
The United Church of Christ in Japan (ORG-159)			6 075				6 075	5 460
United Church of Canada (ORG-125)			20 127				20 127	18 091
United Church of Christ, USA (ORG-126)			9 375				9 375	8 427
United Evangelical Mission (ORG-129)		20 500	-				20 500	18 426
United Methodist Committee on Relief (ORG-131)		66 000	-				66 000	59 323
Uniting World Relief and Development Unit (ORG-132)			962				962	865
World Renew (ORG-137)		20 500	-				20 500	18 426
World Student Christian Federation (ORG-138)	500		-				500	449
Yakkum Emergency Unit (ORG-139)			60				60	54
YWCA Founder's Federation of the Philippines (ORG-151)			15				15	13
Total	36 500	2 083 000	796 552	53 811	14 346	-	2 984 212	2 682 317

5. SMC, ICF & Forum Fees cont.

Fees Income 2022								
Organisation	Forum Fees	IBF	SMC 7.5%	SMC 7.5% Direct Contributions	ICF 3 %	ICF 3% Direct Contributions	Total USD	Total CHF
Act Church of Sweden (ORG-002)		93 750	240 789		23 582		358 121	343 736
Act for Peace (ORG-005)		7 500	48 408		16 036		71 944	69 054
Anglican Alliance (ORG-105)	500						500	480
Anglican Overseas Aid - Anglicord (ORG-009)			4 118				4 118	3 952
Anglicans in Development (ORG-001)			1 625				1 625	1 560
Angolan Council of Christian Churches (ORG-035)		7 500	54 215		2 141		63 856	61 291
Australian Lutheran World Service (ORG-008)		200 000					200 000	191 966
Bolivian Association Uniting Hands for Life (ORG-116)		7 500	93 441				100 941	96 887
Bread for the World (ORG-013)			750				750	720
Canadian Lutheran World Relief (ORG-038)		168 750	150 587				319 337	306 510
Christian Aid (ORG-017)	1 000						1 000	960
Christian Commission for Development in Bangladesh (ORG-023)			2 380		36		2 417	2 319
Christian Council of Lesotho (ORG-024)	1 000						1 000	960
Christian Service of Haiti (ORG-120)	1 000						1 000	960
Christian World Service New Zealand (ORG-045)		93 750					93 750	89 984
Church of Christ in the Congo Kinshasa ECC (ORG-056)			5 999		1 483		7 482	7 182
Church of Jesus Christ in Madagascar (ORG-075)	1 000						1 000	960
Church of the Lutheran Brethren of Cameroon (ORG-061)	500						500	480
Church World Service (USA) (ORG-046)		93 750	16 710				110 460	106 023
Churches of Christ Overseas Aid (ORG-040)		168 750	74 114				242 864	233 108
Community World Service Asia (ORG-047)		93 750					93 750	89 984
Conference of European Churches (ORG-030)			49 875			900	50 775	48 735
Cordaid (ORG-082)	- 1 000						- 1 000	- 960
Council of Church of Malaysia (ORG-150)	1 000						1 000	960
Council of Churches of Zambia (ORG-028)	1 000						1 000	960
Dan Mission (ORG-144)	- 2 000						- 2 000	- 1 920
DanChurchAid (ORG-048)			83 025				83 025	79 690
Diakonia Sweden (ORG-052)		17 500	107 625		6 489		131 614	126 327
Diakonie Katastrophenhilfe / Evangelisches Werk für Diakonie und Entwicklung (ORG-054)			45 000		28 479		73 479	70 528
Ecumenical Center Promotion Rural World (ORG-041)	1 000						1 000	960
Ecumenical Committee for Social Development (ORG-032)		131 250	210 980		6 791		349 021	335 001
Ecumenical Office for Development Support (ORG-015)		93 750	75 000				168 750	161 971
Emergency Relief & Development Overseas (ERDO) (ORG-174)		12 500	1 259		1 996		15 755	15 122
Episcopal Relief and Development (ORG-146)		16 875					16 875	16 197
Evangelical Lutheran Church in America ELCA (ORG-065)			1 913				1 913	1 836
Evangelical Lutheran Church in Bavaria (ORG-147)		7 500					7 500	7 199
Evangelical Lutheran Church in Congo (ORG-060)			61 844		4 933		66 777	64 094
Evangelical Methodist Church in Bolivia (ORG-083)			56				56	54
Finn Church Aid (ORG-072)		33 750	206 935	152 293	16 196	5 492	414 666	398 009
Finnish Evangelical Lutheran Mission (ORG-074)	5 000						5 000	4 799
General Assembly Christian Church (Disciples of Christ) - Week of Compassion (ORG-135)	1 000	56 250				1 245	58 495	56 145
Greek Orthodox Patriarchate of Antioch and All the East (ORG-162)		7 500					7 500	7 199
HEKS Swiss Church Aid (ORG-078)		17 500					17 500	16 797
Hongkong Christian Council (ORG-170)	1 000						1 000	960
Hungarian Interchurch Aid (ORG-079)	1 000						1 000	960
Icelandic Church Aid ICA (ORG-080)		168 750	99 107		216		267 641	256 890
JELA Foundation (ORG-173)	1 000						1 000	960
Kerk in Actie - KIA (ORG-087)	1 000						1 000	960
Life With Dignity (ORG-091)	1 000						1 000	960
Lutheran World Federation (ORG-092)		7 500	18 375		750		26 625	25 556
Malagasy Lutheran Church (ORG-099)			38 842		2 390		41 232	39 576
Mission 21: Protestant Mission Basel (Switzerland) (ORG-097)	1 000						1 000	960
Mission OneWorld (ORG-098)		56 250					56 250	53 990
National Christian Council of Sri Lanka (ORG-104)	1 000	17 500					18 500	17 757
National Council of Churches of Burundi (ORG-039)		7 500	15 184		5 096		27 781	26 665
Norwegian Church Aid (ORG-100)		12 500					12 500	11 998
Popular Education in Health (ORG-071)			26 054				26 054	25 008
Presbyterian Church in Taiwan (ORG-108)			66 632		1 251		67 883	65 156
Presbyterian Church in the Republic of Korea (ORG-111)			15 750		300		16 050	15 405
Presbyterian Disaster Assistance-Presbyterian Church USA (ORG-109)		17 500					17 500	16 797
Presbyterian Relief Ser and Development - Presbyterian Church of Ghana vices (ORG-112)		56 250	282 000				338 250	324 663
Presbyterian World Service & Development (Agency) (ORG-145)					320		320	307
Relief Board of the Netherlands Reformed Congregations (RBN) (ORG-172)					7 654		7 654	7 346
The Amity Foundation (ORG-004)			1 071				1 071	1 028
The Church in the Forest (ORG-175)		17 500	7 500				25 000	23 996
The Primate's World Relief and Development Fund (ORG-113)	500						500	480
Total	18 500	1 690 625	2 107 164	152 293	125 706	7 637	4 101 924	3 937 154

6. Income and Expenditure - earmarked funds for specific projects and programmes

Funds Earmarked to Programmes & Projects 2023 - USD								
Organisation per Project / Programme	Project / Programme	Balance B/fwd 2022	Repaid 2023	Earmarked Income 2023	Staff costs 2023	Other Expenditure 2023	Total Expenditure 2023	Closing Balance 31.12.2023 to be c/fwd
Programme 1 Climate Justice								
Bread for the World 01.04.2022-31.12.2023	Climate	-65 658		-71 461	187 402	177 160	364 562	227 443
Kerk in Actie	Climate	-19 963		-31 605	11 410	40 159	51 569	-
Norwegian Church Aid	Climate	3 182	-3 182	-67 077	56 946	10 131	67 077	-
Pan African Climate Justice Alliance	Climate			-200 000	2 393	33 248	35 641	-164 359
ACT Canada Members (UCC Canada, PWS&D, CLWR, WACC & PWRDF)	Climate			-187 990		166 063	166 063	-21 927
Programme 1 Climate Justice Total		-82 439	-3 182	-558 133	258 151	426 761	684 912	41 157
Programme 2 Gender Justice								
Swedish International Development Agency (Sida)	Gender	55 419	-129 831	-963 400	402 003	599 632	1 001 635	-328 976
Swedish International Development Agency - FX gain	Gender			-292 799			-	
Swedish International Development Agency Total Useable funds	Gender	55 419	-129 831	-1 256 200	402 003	599 632	1 001 635	-328 976
Norwegian Church Aid	Gender	-1 972	1 972	-82 697	67 416	15 281	82 697	-
Programme 2 Gender Justice Total		53 447	-127 859	-1 338 897	469 419	614 913	1 084 332	-328 976
Programme 3 Peace & Human Security								
Norwegian Church Aid	Peace and Human Security	-1 210	1 210	-22 053	11 123	10 930	22 053	-
Kerk in Actie:Human Rights and Democracy in LaC	Peace and Human Security			-6 954		4 939	4 939	-2 015
Evangelical Lutheran Church in America ELCA:Human Rights and Democracy in LaC	Peace and Human Security			-5 582			-	-5 582
Act Church of Sweden:Human Rights and Democracy in LaC	Peace and Human Security			-9 497			-	-9 497
Human Rights and Democracy in LaC Total Useable funds		0	0	-22 033	0	4 939	4 939	-17 094
Programme 3 Peace & Human Security Total		-1 210	1 210	-44 086	11 123	15 869	26 992	-17 094
Programme 4 Migration & Displacement								
United Methodist Committee on Relief	Migration			-100 000	91 060	8 940	100 000	-
Kerk in Actie	Migration	-19 772		-31 605	9 667	17 638	27 305	-24 072
Programme 4 Migration & Displacement Total		-19 772	-	-131 605	100 727	26 578	127 305	-24 072
Quality & Accountability Project								
Kerk in Actie	Capacity Building	-19 169		-31 605		28 976	28 976	-21 798
Australian Lutheran World Service (DIG230)	Capacity Building	-20 361				20 361	20 361	-
Australian Lutheran World Service:Safeguarding consultancy (QAS230)	Capacity Building	-20 468				29 674	29 674	
Churches of Christ Overseas Aid:Safeguarding consultancy	Capacity Building			-1 327				
Anglican Overseas Aid - Anglicord:Safeguarding consultancy	Capacity Building			-3 383				
Act Church of Sweden:Safeguarding consultancy	Capacity Building			-4 605				
Safeguarding consultancy Total Useable funds		-20 468	0	-9 315	0	29 674	29 674	-110
Quality & Accountability Project Total		-59 999	-	-40 920	-	79 011	79 011	-21 908
CSO Partnership for Development Effectiveness (IBON hosted)	Support to Faith Based CPDE	23 975			6 472	9 451	15 923	39 898
ACT Forum Capacity Building Project: Kerk in Actie	Capacity Building			-77 016		77 016	77 016	-
ACT Security Group	Security	-26 897				11 392	11 392	-15 505
Presbyterian Disaster Assist./KIA/Mission 21/World Council of Churches	Learning Process	-189	189	-	-			-
Humanitarian Capacity Development in LAC: Kerk in Actie	Capacity Building			-21 355		15 142	15 142	-6 211
Total		-113 084	-129 642	-2 212 013	845 892	1 276 134	2 122 025	-332 712

6. Income and Expenditure - earmarked funds for specific projects and programmes cont.

Funds Earmarked to Programmes & Projects 2022 - USD								
Organisation per Project / Programme	Project / Programme	Balance B/fwd 2021	Repaid 2022	Earmarked Income 2022	Staff costs 2022	Other Expenditure 2022	Total Expenditure 2022	Closing Balance
Programme 1 Climate Justice								
Bread for the World 01.01.2021-30.03.2022	Climate	-44 754		-46 561	35 534	55 781	91 315	-
Bread for the World 01.04.2022-31.12.2022	Climate			-290 974	129 864	95 452	225 316	-65 658
Kerk in Actie	Climate			-31 169		11 206	11 206	-19 963
Norwegian Church Aid	Climate	8 699	-8 699	-73 366	59 958	16 590	76 548	3 182
Programme 1 Climate Justice Total		-36 055	-8 699	-442 070	225 356	179 029	404 385	-82 439
Programme 2 Gender Justice								
Swedish International Development Agency (Sida)				-1 101 791				
Swedish International Development Agency - FX gain				79 039				
Swedish International Development Agency Total Useable funds	Gender	70 668		-1 022 752	327 569	679 933	1 007 503	55 419
GIZ	Gender			-968		968	968	-0
Norwegian Church Aid	Gender	-15 899	15 899	-90 451	77 709	10 770	88 479	-1 972
Programme 2 Gender Justice Total		54 770	15 899	-1 114 171	405 278	691 671	1 096 950	53 447
Programme 3 Peace & Human Security								
Norwegian Church Aid	Peace and Human Security	-10 198	10 198	-25 125	11 144	12 771	23 915	-1 210
Programme 3 Peace & Human Security Total		-10 198	10 198	-25 125	11 144	12 771	23 915	-1 210
Programme 4 Migration & Displacement								
United Methodist Committee on Relief	Migration	-20 782		-100 000	114 944	5 838	120 782	-
Bread for the World	Migration			-				
Kerk in Actie	Migration			-31 169		11 397	11 397	-19 772
Programme 4 Migration & Displacement Total		-20 782		-131 169	114 944	17 235	132 179	-19 772
CSO Partnership for Development Effectiveness (IBON hosted)	Support to Faith Based CPDE	23 960		-21 854	14 957	6 913	21 869	23 975
Kerk in Actie	Quality & Accountability			-31 169		12 000	12 000	-19 169
Presbyterian Disaster Assist./KIA/Mission 21/World Council of Churches	Learning Process	-47 222		-	7 193	39 839	47 032	-189
ACT Security Group	Security	-42 523		-58 866	56 432	18 060	74 493	-26 897
Australian Lutheran World Federation	Safeguarding			-20 468			-	-20 468
Australian Lutheran World Federation	Digitalisation			-20 361			-	-20 361
Various Contributions, multiple donors:								
To the WCC assembly expenses in Germany				-16 155		16 155	16 155	-
To a Peace meeting in Africa				-5 000		5 000	5 000	-
To the COP 27 meeting in Egypt				-7 229		7 229	7 229	-
Total		-78 049	17 398	-1 893 638	835 304	1 005 903	1 841 207	-113 084

7. Voluntary Contributions

Voluntary Contributions Unearmarked 2023		
Organisation	Total USD	Total CHF
Act Church of Sweden	123 779	111 257
Baptist World Aid	5 000	4 494
Bread for the World	431 639	387 972
General Assembly Christian Church (Disciples of Christ) - Week of Compassion	75 000	67 413
Norwegian Church Aid	9 607	8 635
Presbyterian Disaster Assistance-Presbyterian Church USA	81 500	73 255
United Church of Canada	19 716	17 722
United Church of Christ, USA	20 000	17 977
Total	766 241	688 724

Voluntary Contributions Unearmarked 2022		
Organisation	Total USD	Total CHF
World Council of Churches	298	286
Act Church of Sweden	118 569	113 806
Bread for the World	407 003	390 654
DanChurchAid	600	576
Norwegian Church Aid	4 996	4 795
Presbyterian Disaster Assistance Presbyterian Church USA	81 500	78 226
United Church of Canada	14 470	13 889
United Church of Christ, USA	20 000	19 197
General Assembly Christian Church (Disciples of Christ) - Week of Compassion	50 000	47 992
Total	697 436	669 420

8. Core (Programme) Activity Expenditure 2023

The programme activities are split into core programme activity expenditures shown on the table below (programmes 5-7) and the Donor and member funds earmarked to Programmes and Projects (both staff and activity) are shown above in the table "Earmarked funds for specific projects and programmes" (programmes 1-4).

Core Programme Expenditure	2023	2023	2022	2022
	USD	CHF	USD	CHF
Programme 6: Communications	80 531	72 384	36 556	35 088
Programme 7: Alliance Development	210 031	188 783	122 609	117 684
Programme 8: Effective Secretariat Operations	87 657	78 790	43 727	41 971
Total Core Programme expenditure	378 219	339 957	202 892	194 742

9. Appeals to settle/Global Rapid Respond to settle

Appeal Number	ACT201	AFG211	COD181	SAF191	GRR221	GRR231
Opening Balance	55 005		2 111	57 331	1 428 911	
Appeals Transfers				(57 331)	(1 428 911)	1 442 295
Received from Donors						1 760 976
Paid or Payable to RM & SMC for Secretariat						(2 482 437)
Closing Balance	55 005	-	2 111	-	-	720 834

10. Humanitarian Funds Received & Disbursed (Secretariat)

Humanitarian Income and Expenditure 2023 USD	Income	Balance B/fwd 2022	Staff costs 2023	Other Expenditure 2023	Total Expenditure 2023	Net C/fwd Humanitarian	Net C/fwd Secretariat
Humanitarian Mechanism	-850 364	-1 338 089	920 058	286 246	1 206 304	-982 149	-
ACT Europe Forum funds for Ukraine Appeal		-343 948	100 960	42 388	143 348	-200 600	-
Total	-850 364	-1 682 036	1 021 018	328 634	1 349 652	-1 182 748	-

The ACT Europe Forum Funds were allocated from UKR221 Appeal funds and are designated to support 3 positions to work with this appeal.

11. Analysis of Funds received in Advance

Funds received in advance (Unspent earmarked contribution)	Total USD 2023	Total CHF 2023
Funds Earmarked to Programmes & Projects Balances carried forward as per note 6	332 712	279 226
ACT Europe Forum funds for Ukraine Appeal	200 600	168 352
FELM contribution to Joint Loss and Damage Research-Joint L&D research	8 723	7 320
ACT Church of Sweden : Solidarity Fund for 2024	161 480	135 521
Diakonia ACT Austria : Solidarity Fund for 2024	14 811	12 430
World Renew: General Assembly in 2024	12 000	10 071
Week of Compassion: General Assembly in 2024	50 000	41 962
Presbyterian Disaster Assistance-Presbyterian Church USA : General Assembly in 2024	25 000	20 981
United Church of Canada : General Assembly in 2024	3 033	2 546
Solidarity Fund contributions 2022 reserved for humanitarian mechanism	150 000	125 886
Total	958 359	804 296

Funds received in advance (Unspent earmarked contribution)	Total USD 2022	Total CHF 2022	Total USD 2021	Total CHF 2021
Funds Earmarked to Programmes & Projects Balances carried forward as per note 5	113 084	104 419	78 051	71 278
Funds Earmarked to the Sida Climate Project prior year adjustment 2021	122 332	112 958	122 332	111 716
Funds Earmarked to the Sida Climate Project prior year 2021 Madagascar	7 499	6 924	7 499	6 848
FX gain Sida Climate Project to be returned to ACT Church of Sweden	292 799	270 361	213 760	195 208
Act Church of Sweden 2023 Gender Sida Project	963 400	889 575	1 101 807	1 006 189
Kerk In Actie Forum Capacity Building Project Africa 2023	52 686	48 649	-	-
United Church of Canada Locally Led Climate Project 2023	7 340	6 778	-	-
Presbyterian World Service & Development (Agency) Locally Led Climate Project 2023	36 133	33 364	-	-
Total	1 595 274	1 473 027	1 523 448	1 391 238

12. Rapid Response and Appeal Funds - responsibilities of requesting members

It is the responsibility of all "requesting members" (ACT organisations that receive ACT appeal funds) to report with regards to emergency and appeal funds to the ACT Alliance Secretariat on a regular basis and to submit audited financial statements.

13. Financial instruments

By December 31, 2023 ACT Alliance had no open foreign exchange contract (2022: Nil).

14. Social Charges

By December 31, 2023, ACT Alliance had settled all liability related to personnel social charges and pension funds. (2022: Nil).

15. Legal claims and litigation

By December 31, 2023 ACT Alliance had no open claim or litigations (2021 Nil).

16. Employees

At December 31, 2023, the ACT Alliance employed 39 staff members or 34.60 full time staff equivalents (FTEs) at its Secretariat (in 2022 this number was 32.8 FTEs) and also worked with 2 seconded staff (of which 1 from a member organisation and one from a forum) as well as 2 staff members hired by ACT on behalf of the Ukraine Appeal and 1 staff member provided at no cost from the Geneva Canton. 8 staff were employed at year end in Geneva. Changes in staff from 2022 to 2023 period include the hiring of a 50% Global Security Advisor based in Amman, Jordan as of June, as well as a Grant and Resource Management Coordinator as of May and a Senior Programme Officer, Climate Justice as of December, both based in Nairobi, Kenya. At year end 2023 we had one vacant position of Team Assistant in Amman, Jordan which is to be rehired in 2024.

17. Subsequent events

None noted.