

ACT Alliance - Action by Churches Together

Le Grand-Saconnex

Report of the statutory auditor
to the General Meeting

on the financial statements 2021



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 balance sheet, statement of income and expenditure, movement in general reserves and notes for the year ended 31 December 2021.

Governing Board's responsibility

The Governing 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 Governing 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 2021 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 Governing Board.

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

PricewaterhouseCoopers SA

Marc Secretan
Audit expert
Auditor in charge

Elsa Ferreira Filipe
Audit expert

Geneva, 25 May 2022

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	2021 USD	2021 CHF	2020 USD	2020 CHF
ASSETS					
Current assets					
Cash at bank		6'506'876	5'942'190	4'010'396	3'622'350
Income receivable net		159'016	145'217	280'179	253'069
Staff advances		19'038	17'386	28'502	25'744
Other debtors		149'185	136'238	146'418	132'251
Total Current Assets		6'834'116	6'241'031	4'465'495	4'033'414
Non current assets					
Software at cost		149'522	136'546	-	-
Software Accumulated Depreciation		-4'984	4'552	-	-
Total Non Current Assets		144'538	131'994	-	-
TOTAL ASSETS		6'978'654	6'373'025	4'465'495	4'033'414
LIABILITIES AND OWN FUNDS					
Current liabilities					
Accounts Payable		438'720	400'647	-	-
Other creditors		143'542	131'086	121'159	109'436
Accrued expenses		213'998	195'427	505'809	456'867
Funds received in advance (Unspent earmarked contribution)		1'523'448	1'391'238	1'180'058	1'065'875
Total Current Liabilities		2'319'709	2'118'398	1'807'026	1'632'178
Funds in trust					
Appeals funds		4'062'963	3'710'367	1'917'480	1'731'944
Exchange Gain and Losses of Appeals		-	-	5'482	4'952
Total Funds in Trust		4'062'963	3'710'367	1'922'962	1'736'896
Own funds					
General reserve					
A. Restricted Reserve	4	574'392	518'814	574'392	518'814
Total Restricted Reserve		574'392	518'814	574'392	518'814
B. Unrestricted Reserve at beginning of year		161'115	151'139	-	-
Total Unrestricted Reserve		161'115	151'139	-	-
C. Designated Reserve for Assembly		-	-	-	-
Total Designated Reserve for Assembly		-	-	-	-
Result of operations for the year		39'262	35'893	161'115	151'139
Prior Year adjustment		- 178'787	- 163'447	-	-
Cumulative Translation Adjustment		-	1'861	-	(5'613)
Total General Reserve		595'981	544'260	735'507	664'340
Total Own Funds		595'981	544'260	735'507	664'340
TOTAL LIABILITIES AND OWN FUNDS		6'978'654	6'373'025	4'465'495	4'033'414

ACT Alliance – Action by Churches Together

STATEMENT OF INCOME AND EXPENDITURE AS 31 DECEMBER		Note	2021	2021	2020	2020
			USD	CHF	USD	CHF
INCOME						
Fees						
Forum fees	5		39'482	34'266	27'578	25'870
Income based fees	5		1'539'335	1'409'088	1'754'004	1'645'400
International coordination fees	5		408'970	373'881	418'596	392'677
Total Fees			1'987'787	1'817'235	2'200'179	2'063'948
Member contributions and donor funds						
Voluntary contributions unearmarked	5		950'445	858'815	703'046	659'515
Funds earmarked to Programs & Projects	5		1'945'257	1'778'354	1'841'260	1'727'253
Other Income			42'199	48'660	-	-
Appeals Income			11'854'726	10'837'590	11'385'578	10'680'605
Total Member Contributions and Donor Funds			14'792'627	13'523'419	13'929'885	13'067'372
TOTAL Income			16'780'414	15'340'654	16'130'063	15'131'320
EXPENSES						
Core staff costs			2'059'429	1'882'730	2'278'482	2'137'402
Core office costs			416'162	380'456	542'337	508'757
Core depreciation			4'984	4'556	-	-
Core activity costs			171'108	156'427	327'194	306'934
Core provision for doubtful debts and write off			37'396	34'188	70'853	66'466
Support to Faith Based CPDE - IBON Project	5		35'210	32'189	16'369	15'355
Climate Justice Programme	5		339'585	310'449	148'831	139'616
Gender Justice Programme	5		1'177'463	1'076'437	1'251'604	1'174'107
Peace and Human Security Programme	5		17'544	16'039	-	-
Migration Programme	5		161'480	147'625	-	-
International Planned Parenthood Project	5		140'000	127'988	-	-
ACT Learning Pilot Project	5		38'449	35'150	-	-
ACT Security Group	5		128'388	117'373	-	-
General Assembly Expenses	5		22'029	20'139	4'723	4'430
Appeals Disbursement	6		11'854'726	10'837'590	11'385'578	10'680'605
Total Operating Expenses			16'603'953	15'179'334	16'025'969	15'033'671
Operating Result			176'460	161'320	104'094	95'163
Exchange (Gain)/Loss Core budget	2		59'149	54'074	- 57'021	- 53'490
Intermediate result before change in funds			117'311	107'246	161'115	148'653
Transfer to Restricted funds (Project carry forwards)	5		- 78'049	- 71'353	-	-
SURPLUS / (DEFICIT) FOR THE YEAR BEFORE ALLOCATIONS			39'262	35'893	161'115	151'139
Prior Year Adjustment	4		- 178'787	- 163'447	-	-
SURPLUS / (DEFICIT) FOR THE YEAR AFTER ALLOCATIONS			- 139'525	- 127'554	161'115	151'139

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MOVEMENTS IN GENERAL RESERVES FOR THE YEAR ENDED 31 DECEMBER

2021	Restricted reserve		Unrestricted reserve		Funds for the Assembly		Surplus/(deficit) for the year 2021		CTA	Total	
	USD	CHF	USD	CHF	USD	CHF	USD	CHF		USD	CHF
As at 1st January 2021	574'392	518'814	-	-	-	-	161'115	151'139	5'613	735'507	664'340
Allocation of prior year result			161'115	151'139			- 161'115	- 151'139		-	-
Surplus/(deficit) for the year 2021							39'262	35'893		39'262	35'893
Result of operations							- 178'787	- 163'447		- 178'787	- 163'447
Prior year adjustment									7'474	-	7'474
Cumulative Translation Adjustment Mouvement											
As at 31 December 2021	574'392	518'814	161'115	151'139	-	-	139'525	127'554	1'861	595'982	544'260

2020	Restricted reserve		Unrestricted reserve		Funds for the Assembly		Surplus/(deficit) for the year 2021		CTA	Total	
	USD	CHF	USD	CHF	USD	CHF	USD	CHF		USD	CHF
As at 1st January 2020	868'937	856'569	228'605	225'351	65'929	64'990	457'221	450'713	-	574'392	566'217
Translation on opening balances	-	71'710	-	24'308						-	47'402
Allocation of reserves	- 294'545	- 266'045	- 228'605	- 249'659	65'929	64'990	457'221	450'713		-	-
Surplus/(deficit) for the year 2020							161'115	151'139		161'115	151'139
Cumulative Translation Adjustment Mouvement									5'613	-	5'613
As at 31 December 2020	574'392	518'814	-	-	-	-	161'115	151'139	5'613	735'507	664'341

ACT Alliance – Action by Churches Together

NOTES TO THE FINANCIAL STATEMENTS AS OF DECEMBER 31, 2021

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 138 member organisations and 3 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 2024. The Governing Board meets at least once a year - and in 2021 met twice - in May and in November/December. The Governing Board is supported by a smaller Executive Committee of up to 7 members.

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 programs. 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.

ACT has secretariat offices in Nairobi (Kenya), San Salvador (El Salvador), Bangkok (Thailand) and Amman (Jordan). A new office has been created in 2021 in Colombia (Bogota) and in July 2022 the office in El Salvador will close, this is to better serve the LAC region through a more centralised location. ACT also has staff based in Toronto (Canada), New York (USA), Dublin (Ireland) and London (UK). The ACT Secretariat has a legal presence in Bangkok, Thailand, Amman and Jordan. ACT does not have legal presence in other countries and staff working elsewhere are hosted by member organizations through Memorandums of Understanding.

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. Certain prior years figures have been reclassified to conform with the current year's presentation.

a) Contributions

A revised funding mechanism for the ACT Alliance Secretariat was put in place in 2020. It is comprised of:

- Annual Income-Based Fees 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. (Revised threshold increased from USD 1 million.)
- International Coordination Fees of 3% which is levied on appeals issued by the ACT Alliance (see section 5 below) in 2021. From 2022 the ICF will be replaced by direct costs within each appeal with the intention to cover the actual costs of the secretariat managing and coordinating the appeals through the Humanitarian mechanism.
- Un-earmarked voluntary contributions from members able to contribute over and above the annual membership and income-based fees.
- Earmarked voluntary contributions given to specific programs or projects are requested from members upon need.
- As of 2020 and continuing in 2021, membership fees are to be 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 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 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, 2021.

	2021	2020
USD/CHF	0.9132	0.9032

The income and expenditures statement values in USD have been converted to CHF, using the average rate of the year 2021. 2020 is converted at the average rate of that year.

	2021	2020
USD/CHF	0.9142	0.9381

c) Policy on Interest Received

- The ACT Alliance Secretariat does not include estimates of interest earning in its operational budget. In 2021, ACT's bank introduced negative interest rates on its Euro account and there is negligible or no interest on USD and CHF accounts.
- Interest received on the ordinary bank balances are capitalised to the restricted reserve fund to help build 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.

	2021	2020	2021	2020
	USD	CHF	USD	CHF
Interest capitalized to restricted reserves	-	-	-	-

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. In our opinion the system was not functioning properly until 1 November 2021 hence the two months depreciation charge of USD 4'984 in 2021.

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, 2021, a total amount of USD 37'396 was written off.

	2021	2021	2020	2020
	USD	CHF	USD	CHF
Other doubtful debtors	37'396	34'188	70'853	66'466
Total	37'396	34'188	70'853	66'466

4. General Reserve Fund

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

ACT Alliance will maintain two components in the general reserve:

- (a) A "restricted" reserve (for ACT Alliance) is defined as a reserve that is being restricted by internal authorities (ACT Governing Board).
- (b) An "unrestricted" reserve (for ACT Alliance) is defined as a 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. A sub-category of the unrestricted reserves named "designated reserves" was created in 2015 to which a reserve designated for the General Assembly was allocated.

Designated reserve (unrestricted reserve):

To set aside funds for statutory events that cannot be funded in one budget period.

To set aside surpluses clearly identified to have derived from the International Coordination Fee to cover the cost of the humanitarian emergency mechanism for a 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 the Executive Committee, 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 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.

Movement in Restricted Reserve 2021 - adjustment for 2020

In the course of 2021, ACT's new Finance Manager discovered that funds which should have been placed on the balance sheet in the 2020 accounts had not been so designated and had been recognised as an operational income. The funds are related to the Sida funded gender project and made up of: USD 122'332 of unspent 2020 project income and USD 56'455 of exchange rate gains. The total amount of USD 178'787 has thus to be deducted from the general reserves in 2021 as a correction to the 2020 accounts. In 2021 there is an operational surplus of USD 39'262.

5. Appeal funds, membership fees 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.
- One such appeal established each year is a revolving **Rapid Response Fund** designed 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.
- 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 are however paid on these payments and are shown in the ACT accounts as ICF income.
- The ACT Alliance also receives funds from sources other than its member organisations in the form of project funding for specific programmes.

Fees Income 2021						
Organisation	Forum Fees	Income Based Fees	ICF 3%	ICF Direct 3%	Total USD	Total CHF
Act Church of Sweden	-	93750	-	69523	-	149264
Act for Peace, Australia	-	-	2429	-	2429	2220
Amity Foundation, China	-	18500	450	-	18950	17324
Anglican Alliance	500	-	-	-	500	457
Anglicans in Development	-	-	109	-	109	100
Anglican Overseas Aid, Australia	-	-	426	-	426	390
Australian Lutheran World Service	-	7500	6452	-	13952	12755
Bread for the World, Germany	-	200000	-	-	200000	182840
Canadian Lutheran World Relief	-	7500	10580	-	18080	16529
Christian Aid, UK	-	200000	4768	-	204768	187199
Christian Commission for Developmen in Bangladesh	2000	-	-	-	2000	1828
Christian Council of Nigeria	2000	-	-	-	2000	1828
Christian Service of Haiti	3982	-	-	-	3982	3640
Christian World Service, New Zealand	-	-	1368	-	1368	1250
Church's Auxillary for Social Action, India (CASA)	-	7500	-	-	7500	6857
Church of the Lutheran Brethrens of Cameroon	1000	-	-	-	1000	914
Church World Service, USA	-	93750	300	-	94050	85981
Churches of Christ Overseas Aid	-	-	121	-	121	110
Church of Christ in the Congo Kinshasa	2000	-	-	-	2000	1828
Church of Jesus Christ in Madagascar	2000	-	-	-	2000	1828
Community World Service Asia	1000	-	-	-	1000	914
Conference of European Churches	500	-	-	-	500	457
Council of Churches in Zambia	1000	-	-	-	1000	914
Center for Disaster Philanthropy	-	-	5	-	5	4
Centre for Partnership, Development and Mission (MEW)	-	17500	-	-	17500	15999
DanChurchAid (DCA)	-	168000	9569	2016	179586	164177
Diakonia, Sweden	-	93750	-	1210	94960	86813
Diakonie Katastrophenhilfe, Germany (DKH)	-	93750	54661	16703	165114	150947
Disciples of Christ / Week of Compassion, USA	-	-	15296	-	15296	13983
East Jerusalem YMCA	1000	5762	-	-	4762	4354
Ecumenical Office for Development Support	2000	-	-	-	2000	1828
Ecumenical Committee for Social Development (CEDES)	1000	-	-	-	1000	914
Ecumenical Center for the Promotion of the Rural World	3000	-	-	-	3000	2743
Eglise Fraternelle Luthérienne du Cameroun (EFLC)	1000	-	-	-	1000	914
Evangelical Lutheran Church in America	-	17500	41406	-	58906	53852
Evangelical Lutheran Church in Congo	2000	-	-	-	2000	1828
Evangelical Lutheran Church in Bavaria	-	-	35430	-	35430	32390
Finn Church Aid (FCA)	-	56250	1732	7325	65307	59703
Finnish Evangelical Lutheran Mission, Finland (FELM)	-	12500	1821	-	14321	13092
Fundación EPES- Educación Popular en Salud	1000	-	-	-	1000	914
Swiss Church Aid (HEKS/EPER)	-	73750	-	-	73750	67422
Hungarian Interchurch Aid (HIA)	-	7500	-	-	7500	6857
Icelandic Church Aid, Iceland	-	-	2615	-	2615	2391
International Planned Parenthood Federation	-	-	-	4200	4200	3840
Kerk in Actie, Netherlands	-	17324	45295	2920	65539	59916
Life with Dignity, Cambodia (LWD)	-	2728	-	-	2728	2494
Lutheran World Federation (LWF)	2000	56250	5009	5	63264	57836
Mission 21 Basel, Switzerland	-	7500	-	-	7500	6857
National Council of Churches of Burundi	2000	-	-	-	2000	1828
National Christian Council of Sri Lanka	1000	-	-	-	1000	914
Norwegian Church Aid (NCA)	-	168750	34384	-	203134	185705
Popular Education in Health	1000	-	-	-	1000	914
Presbyterian Church in Taiwan	1000	-	-	-	1000	914
Presbyterian Church in the Republic of Korea	2000	-	-	-	2000	1828
Presbyterian Disaster Assistance, USA (PDA)	-	7500	1434	-	8934	8167
Presbyterian World Service and Development, Canada	-	-	10090	-	10090	9224
Primate's World Relief and Development Fund, Canada	-	7500	4506	-	12006	10976
Russian Orthodox Church (ROC)	2000	-	-	-	2000	1828
Swedish International Development Agency	-	-	750	-	750	686
The Salvation Army International	-	7500	-	-	7500	6857
The United Church of Canada	-	15251	2631	1338	19221	17572
The United Church of Christ, USA	-	-	2594	-	2594	2371
The United Methodist Committee on Relief, USA	-	56250	4499	-	60749	55537
Vereinte Evangelical Mission, Germany	-	17500	-	-	17500	15999
World Student Christian Federation	500	-	-	-	500	457
World Renew, Canada	-	17500	3000	-	20500	18741
Yakkum Emergency Unit	1000	-	-	-	1000	914
Total	39482	1539335	373253	35717	1987787	1817235

Fees Invoiced 2020						
Organisation	Forum Fees	Income Based Fees	ICF 3%	ICF Direct 3%	Total USD	Total CHF
Act Church of Sweden	-	-93750	-37200	-	-130950	-122842
Act for Peace, Australia	-	-	-5944	-	-5944	-5576
ACT International (ACT201 & GRRF201)	-30	-	-104568	-	-104599	-98123
American P. Church in Bonn, Germany	-	-	-57	-	-57	-54
Amity Foundation, China	-	-18500	-	-	-18500	-17355
Anglican Alliance UK	-500	-	-	-	-500	-469
Anglican Overseas Aid, Australia	-	-	-1165	-	-1165	-1093
Australian Lutheran World Service	-1000	-7500	-	-	-8500	-7974
Baptist World Alliance, USA	-1000	-	-	-	-1000	-938
BLESS, Egypt	-1000	-	-	-	-1000	-938
Bread for All, Switzerland	-	-17500	-	-	-17500	-16416
Bread for the World, Germany	-	-191882	-	-	-191882	-180001
Canadian Lutheran World Relief	-	-7500	-8486	-	-15986	-14997
Christian Aid, UK	-	-200000	-1572	-	-201572	-189091
Christian Commission for Development Bangladesh	-	-	-550	-	-550	-516
Christian Council Lesotho	-1000	-	-	-	-1000	-938
Christian Council of Tanzania	-2879	-	-	-	-2879	-2701
Christian World Service, New Zealand	-	-	-666	-	-666	-625
Church of the Lutheran Brethren of Cameroon	-1000	-	-	-	-1000	-938
Church World Service, USA	-	-93750	0	-450	-94200	-88367
Churches of Christ in Australia - G, Mission Partners	-	-	-117	-	-117	-110
Church's Auxiliary for Social Action, India (CASA)	-	-7500	-	-	-7500	-7036
Community World Service Asia	-1000	-	-	-	-1000	-938
Conference of European Churches, Switzerland	-500	-	-	-	-500	-469
Council of Churches in Zambia	-5000	-2459	-	-	-7459	-6997
DanChurchAid (DCA)	-	-131250	-6741	-	-137991	-129447
Department of Service to Palestinian Refugees (DSPR)	-	-	-155	-	-155	-145
Diakonia, Sweden	-	-93750	-	-	-93750	-87945
Diakonie Katastrophenhilfe, Germany (DKH)	-	-89794	-3000	-4742	-97536	-91496
Diakonie, Austria	-	-4652	-	-	-4652	-4364
Disciples of Christ / Week of Compassion, USA	-	-	-12449	-	-12449	-11678
ECLOF International	-	-2347	-	-	-2347	-2202
Ethiopian Evangelical Church Mekane Yesus (EECMY)	-3169	-	-	-	-3169	-2973
Evangelical Lutheran Church in America	-	-17500	-23166	-	-40666	-38148
Evangelisch-Lutherische Kirche in Bayern, Germany	-	-	-47195	-	-47195	-44273
Finn Church Aid (FCA)	-	-56250	-15369	-	-71619	-67185
Finnish Evangelical Lutheran Mission, Finland (FELM)	-	-12500	-3084	-	-15584	-14619
Swiss Church Aid (HEKS/EPER)	-	-56250	-	-	-56250	-52767
Hungarian Interchurch Aid (HIA)	-	-7500	-	-	-7500	-7036
ICCD & Kerk in Actie, Netherlands	-	-85375	-	-	-85375	-80089
Icelandic Church Aid, Iceland	-	-	-6466	-	-6466	-6065
International Orthodox Christian Charities, USA	-	-57250	-	-	-57250	-53705
Kerk in Actie, Netherlands	-	-16825	-39128	-25365	-81317	-76282
Life with Dignity, Cambodia (LWD)	-	-2728	-	-	-2728	-2559
Lutheran Church Liberia	-3000	-	-	-	-3000	-2814
Lutheran World Federation (LWF)	-	-57250	-	-1045	-58295	-54686
Lutheran World Relief, USA	-	-56250	-	-	-56250	-52767
Mission 21 Basel, Switzerland	-1000	-7500	-	-	-8500	-7974
Mission EineWelt, Germany	-	-17500	-	-	-17500	-16416
Norwegian Church Aid (NCA)	-	-168750	-50473	-	-219223	-205650
Paroisse Protestante de France	-	-	-22	-	-22	-21
Presbyterian Church in Taiwan	-	-1000	-	-	-1000	-938
Presbyterian Church of Korea	-1000	-	-	-	-1000	-938
Presbyterian Disaster Assistance, USA (PDA)	-	-7500	-300	-	-7800	-7317
Presbyterian World Service and Development, Canada	-	-3698	-3033	-	-6731	-6314
Primate's World Relief and Development Fund, Canada	-	-7500	-6640	-	-14140	-13265
The Englander Family, UK	-	-	-46	-	-46	-43
The Salvation Army International, The Netherlands	-	-8500	-	-	-8500	-7974
The United Church of Canada	-	-13484	-2978	-2107	-18570	-17420
The United Church of Christ in Japan	-	-	-69	-	-69	-65
The United Church of Christ, USA	-	-	-300	-	-300	-281
The United Methodist Committee on Relief, USA	-	-93750	-750	-	-94500	-88649
Uniting World, Australia	-	-	-223	-	-223	-209
Vereinte Evangelical Mission, Germany	-1000	-17500	-	-	-18500	-17355
World Assistance Christian Communications, Canada	-1000	-	-	-	-1000	-938
World Communion of Reformed Churches	-1000	-2011	-	-	-3011	-2825
World Renew, Canada	-	-17500	-	-2974	-20474	-19206
World YWCA, Switzerland	-1000	-	-	-	-1000	-938
WSC Federation, Switzerland	-500	-	-	-	-500	-469
Total	-27578	-1754004	-381913	-36683	-2200179	-2063948

Funds Earmarked to Programmes & Projects 2021 - USD

Organisation	Project / Program	Earmarked Income 2021	Staff costs 2021	Other Expenditure 2021	Total Expenditure 2021	Closing Balance 31.12.2021 to be c/fwd
Swedish International Development Agency (SIDA)		-1'180'058			1'093'421	-86'637
Swedish International Development Agency - FX gain		157'305				157'305
Swedish International Development Agency Total Useable funds	Gender	-1'022'753			1'093'421	70'668
International Planned Parenthood	Gender	-140'000			140'000	-
Norwegian Church Aid	Gender	-99'941			84'042	-15'899
Total Gender		-1'262'693	426'865	890'598	1'317'463	54'770
Bread for the World	Climate	-294'582			249'828	-44'754
Norwegian Church Aid	Climate	-81'058			89'757	8'699
Total Climate		-375'640	190'066	149'519	339'585	-36'055
United Methodist Committee on Relief	Migration	-100'000				-100'000
Bread for the World	Migration	-41'679				-41'679
Kerk in Actie	Migration	-40'582				-40'582
Total Migration		-182'261	161'182	298	161'480	-20'782
CSO Partnership for Development Effectiveness (IBON hosted)	Support to Faith Based CPDE	-11'250	-	35'210	35'210	23'960
Presbyterian Disaster Assistance	Learning Process	-15'000				-15'000
Kerk in Actie	Learning Process	-30'540				-30'540
Mission 21	Learning Process	-7'675				-7'675
World Council of Churches	Learning Process	-32'456				-32'456
Total Learning Process		-85'671	-	38'449	38'449	-47'222
Norwegian Church Aid	Peace	-27'742	16'516	1'028	17'544	-10'198
Total		-1'945'257	794'629	1'115'102	1'909'731	-35'526
ACT Security Group 2020 & 2021	Security	-170'912			128'389	-42'523
Total to be c/fwd						-78'049

The above expenditure includes amongst other things salaries and overhead costs of the office. This is comparable to the previous year. The salary cost shown in the above table relate to ACT Alliance staff only and excludes consultants.

Voluntary Contributions Unearmarked 2021		
Organisation	Total USD	Total CHF
Act Church of Sweden	162'949	147'239
Presbyterian Disaster Assistance-Presbyterian Church USA	82'493	74'540
Disciples of Christ / Week of Compassion, USA	47'973	43'348
Bread for the World	416'789	376'608
Australian Lutheran World Service	5'385	4'865
Christian Aid	6'610	5'972
Church World Service (USA)	5'000	4'518
DanChurchAid	45'000	40'662
Diakonie Katastrophenhilfe	9'053	8'181
Evangelical Lutheran Church in America	11'332	10'240
Finn Church Aid	10'416	9'412
Swiss Church Aid (HEKS/EPER)	7'397	6'684
ICCO Cooperation (Cordaid)	8'298	7'498
Australian Lutheran World Service	7'462	6'743
Norwegian Church Aid	16'968	15'332
Presbyterian World Service & Development	11'737	10'605
The Primate's World Relief and Development Fund	3'883	3'508
United Church of Canada	4'701	4'248
United Church of Christ, USA	20'000	18'072
World Renew	2'000	1'807
ACT Security Group - member funded	60'000	54'216
American Baptist Church	5'000	4'518
Total	950'445	858'815

The following two tables show both member and donor voluntary and earmarked contributions combined.

Voluntary & Donor Contributions 2020							
Organisation	Voluntary	BFDW Climate Change	Migrations	SIDA GENDER	Other	Total USD	Total CHF
Act Church of Sweden	-142'100	-	-54'654	-	-	-196'754	-184'571
American Baptist Churches, USA	-5'000	-	-	-	-	-5'000	-4'960
Bread for the World, Germany	-395'450	-151'961	-	-	-6'854	-554'265	-519'946
Disciples of Christ / Week of Compassion, USA	-59'000	-	-	-	-	-59'000	-55'347
Presbyterian Church in Taiwan	-	-	-	-	-767	-767	-720
Presbyterian Disaster Assistance, USA (PDA)	-81'500	-	-	-	-	-81'500	-76'454
Swedish International Development Agency (SIDA)	-	-	-	-1'279'371	-70'000	-1'349'371	-1'265'821
The United Church of Christ/ WCM, USA	-19'997	-	-	-	-	-19'997	-18'758
Bank Interest received	-	-	-	-	-7'863	-7'863	-7'376
Swiss Government	-	-	-	-	-14'516	-14'516	-13'617
Total	-703'046	-151'961	-54'654	-1'279'371	-100'000	-2'289'032	-2'147'300

Organisation	Programme 1	Programme 3	Programme 4	Programme 8	IBON-CPDE	Total USD	Total CHF
Norwegian Church Aid (NCA)	-79'142	-27'068	-97'837	-5'612	-	-209'658	-196'677
IBON International Philippines	-	-	-	-	-45'616	-45'616	-42'791
Total	-79'142	-27'068	-97'837	-5'612	-45'616	-255'274	-239'468

Programme Activity Expenditure 2021

Previous audited accounts until year 2020 have shown the old categorisation of ACT programme activities as they were accounted for in the finance system.

With the implementation of a new finance system as of mid-2021, the new programmes are now visible in the accounts. For 2021 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 "Funds earmarked to Programs & Projects 2021" (programmes 1-4). For 2020, the split is shown below as per 2020 audited accounts using the old categorisation.

Core Programme Expenditure 2021

	USD	CHF
Programme 5: Emergency preparedness & humanitarian response	74'059	67'705
Programme 6: Communications	49'415	45'175
Programme 7: Alliance Development	47'633	43'546
Total Core Programme expenditure 2021	171'108	156'427

Core Programme Expenditure 2020

	USD	CHF
Programme 1: Sustainability and Resilience	24'378	22'868
Programme 2: Access to rights and protection for displaced	19'037	17'858
Programme 3: Effective humanitarian response	24'154	22'658
Programme 4: Gender Justice	- 20'907	- 19'613
Programme 5: Private sector accountability	3'047	2'859
Programme 6: Strategy and partnerships for change	59'709	56'012
Programme 7: Alliance Development	108'255	101'552
Programme 8: Strong brand and effective communications	31'313	29'374
Programme 9: Effective secretariat operations	78'209	73'366
Total Core Programme expenditure 2020	327'194	306'934

6. 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.

7. Expenses by the ACT Secretariat directly from Appeal funds

Expenses related to appeals are normally incurred by ACT requesting members. However, sometimes direct expenses related to appeals are also incurred by the ACT Secretariat. The primary example of this is expenses related to appeal external evaluations: when an appeal exceeds USD 5 Million, the ACT Secretariat uses appeal funds to pay for the external evaluation of the appeal.

8. Financial instruments

By December 31, 2021 ACT Alliance had no open foreign exchange contract (2020: Nil).

9. Social Charges

By December 31, 2021, ACT Alliance had settled all liability related to personnel social charges and pension funds. (2020: Nil).

10. Legal claims and litigation

By December 31, 2021 ACT Alliance had no open claim or litigations (2020 Nil).

11. Employees

At December 31, 2021, the ACT Alliance employed 28 full time staff at its secretariat (2020: 22) and also worked with 4 seconded staff - of which two were partially funded from ACT core funds. The difference of staffing figures between 2020 and 2021 is due to the hiring of 4 new positions (Finance Manager, Finance Officer, Communications Officer, Administrative Assistant MENA) as well as replacement hire of positions which were vacated and not rehired by the end of 2020.

12. Subsequent events

None noted.