



ACT Alliance - Action by Churches Together

Geneva

Report of the statutory auditor
to the General Meeting

on the financial statements 2024



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 2024, 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 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 conjunction 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
Licensed audit expert
Auditor in charge

Ilyas Chibi
Audit Expert

Genève, 30.04.2025

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	2024 USD	2024 CHF	2023 USD	2023 CHF
			0,8926		0,8392
ASSETS					
Current Assets					
Cash at bank		3'918'652	3'497'906	6'650'960	5'581'759
Income receivable net		143'659	128'234	48'629	40'812
Staff advances		23'525	20'999	26'443	22'192
Other debtors		410'614	366'526	414'848	348'158
Total Current Assets		4'496'449	4'013'666	7'140'880	5'992'920
Non Current Assets					
Software at cost		149'522	133'468	149'522	125'485
Software accumulated depreciation		-94'697	-84'530	-64'793	-54'377
Total Non Current Assets		54'825	48'938	84'729	71'108
TOTAL ASSETS		4'551'274	4'062'604	7'225'609	6'064'029
LIABILITIES AND OWN FUNDS					
Current Liabilities					
Accounts payable		410'865	366'750	295'800	248'247
Other creditors		288'678	257'683	336'429	282'345
Accrued expenses		60'357	53'876	167'207	140'327
Funds received in advance (Unspent earmarked contribution)	11	248'960	222'229	958'358	804'293
Total Current Liabilities		1'008'859	900'538	1'757'794	1'475'213
Funds in Trust					
Appeal funds	9	2'019'168	1'802'370	3'333'063	2'797'244
Total Funds in Trust		2'019'168	1'802'370	3'333'063	2'797'244
Own Funds					
General Reserve					
Restricted Reserve	4	1'729'715	1'595'911	1'981'353	1'835'807
Unrestricted Reserve		84'752	84'211	84'752	84'211
Total Reserves		1'814'467	1'680'122	2'066'105	1'920'018
Result of Operations for the Year	-	291'219	- 234'695	68'648	61'703
Cumulative Translation Adjustment			-85'731		-190'149
Total General Reserve		1'523'248	1'359'696	2'134'753	1'791'572
Total Own Funds		1'523'248	1'359'696	2'134'753	1'791'572
TOTAL LIABILITIES AND OWN FUNDS		4'551'274	4'062'604	7'225'609	6'064'029

ACT Alliance – Action by Churches Together

STATEMENT OF INCOME AND EXPENDITURE AS OF 31 DECEMBER

Note

		2024	2024	2023	2023
		USD	CHF	USD	CHF
INCOME					
Fees					
Forum fees	5	46'939	41'166	36'500	32'807
Income based fees (IBF)	5	2'107'000,00	1'847'853	2'083'000	1'872'273
International coordination fees (ICF)	5	-	-	14'346	12'895
Total Fees		2'153'939	1'889'019	2'133'846	1'917'976
Member Contributions and Donor Funds					
Voluntary contributions unearmarked	7	720'852	632'192	766'240	688'723
General Assembly		409'422	359'065		
Other income		211	185	733	659
Funds earmarked to projects & programmes	6	1'819'266	1'595'508	2'122'025	1'907'350
Solidarity fund contributions	5,10	782'291	686'074	-	-
ACT Europe Forum funds for Ukraine Appeal	10	181'667	159'323	143'348	128'846
Appeals income net of SMC & ICF	9	14'594'775	12'799'714	27'043'981	24'308'074
Secretariat monitoring and coordination cost (SMC) income	5,10	308'040	270'153	850'364	764'337
Total Member Contributions and Donor Funds		18'816'524	16'502'216	30'926'692	27'797'990
Total Income		20'970'463	18'391'235	33'060'538	29'715'966
EXPENSES					
Core Costs:					
Staff costs		2'004'009	1'757'529	1'851'586	1'664'270
Office costs		628'021	550'778	499'470	448'941
Depreciation costs		29'904	26'226	29'904	26'879
Activity costs	8	291'127	255'320	378'219	339'957
Provision for doubtful debts and write off		794	696	4'000	3'595
General Assembly costs		835'030	732'327	61'686	55'446
Project and Programme Costs:					
Climate Justice Programme 1	6	779'541	683'663	684'911	615'622
Gender Justice Programme 2	6	675'162	592'122	1'084'333	974'636
Peace and Human Security Programme 3	6	57'574	50'493	26'992	24'261
Migration and Displacement Programme 4	6	155'990	136'804	127'305	114'426
Quality & Accountability Project	6	79'067	69'342	79'011	71'018
Support to Faith Based CPDE (IBON Project)	6	-	-	15'923	14'312
ACT Forum Capacity Building	6	-	-	77'016	69'225
ACT Security Group	6	2'317	2'032	11'392	10'239
Other Projects	6	69'615	61'053	15'142	13'611
Humanitarian:					
Humanitarian Mechanism (SMC) costs	10	1'160'617	1'017'869	1'206'304	1'084'268
ACT Europe Forum funds for Ukraine Appeal	10	181'667	159'323	143'348	128'846
Appeals disbursements		14'594'775	12'799'714	27'043'981	24'308'074
Total Expenses		21'545'210	18'895'292	33'340'524	29'967'627
Operating Result		- 574'747	- 504'057	- 279'986	- 251'661
Exchange (Gain) / Loss Core budget		36'758	32'237	7'307	6'567
Intermediate Result before change in funds		- 611'505	- 536'294	- 287'292	- 258'228
Dissolution:Provision Next Assembly		250'000	239'958		
Use of / (Transfer to) Restricted funds for Humanitarian Mechanism (SMC)	10	70'286	61'641	355'940	319'931
Transfer to Funds in Trust		-	-		
Transfer to Restricted funds		-	-		
SURPLUS / (DEFICIT) FOR THE YEAR AFTER ALLOCATIONS		- 291'219	- 234'695	68'648	61'703
Prior Year Adjustment				-	-
SURPLUS / (DEFICIT) FOR THE YEAR AFTER ALLOCATIONS		- 291'219	(234'695)	68'648	61'703

ACT Alliance – Action by Churches Together

MOVEMENTS IN GENERAL RESERVES FOR THE YEAR ENDED 31 DECEMBER

2024	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 2024	for the year 2024			
	USD	CHF	USD	CHF	USD	CHF	USD	CHF	CHF	USD	CHF
As at 1st January 2024	982'149	915'619	1'067'852	981'891	84'751	84'211			-190'149	2'134'751	1'791'572
										-	-
Allocation of prior year result										-	-
<i>Fund for the Assembly (dissolution)</i>			- 250'000	- 239'958			250'000	239'958		-	-
											-
Surplus/(deficit) for the year 2024										0	0
<i>Result of operations core</i>							- 115'610	- 101'391		- 115'610	- 101'391
<i>Project funding</i>							-	-		-	-
<i>Fund for the Assembly</i>							- 425'609	- 373'262		- 425'609	- 373'262
<i>Humanitarian Mechanism (SMC)</i>	- 70'286	- 61'641								- 70'286	- 61'641
Cumulative Translation Adjustment Movement									104'418	0	104'418
										-	-
As at 31 December 2024	911'862	853'978	817'852	741'934	84'751	84'211	-291'219	-234'695	-85'731	1'523'247	1'359'696

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	1'338'089	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	- 239'958
Surplus/(deficit) for the year 2023	- 355'940	- 319'931								- 355'940	- 319'931
<i>Result of operations core</i>							68'648	61'703		68'648	61'703
<i>Fund for the Assembly</i>			250'000	239'958						250'000	239'958
<i>Humanitarian Mechanism (SMC)</i>											
Cumulative Translation Adjustment Movement									-186'641	0	-186'641
As at 31 December 2023	982'149	915'619	999'205	920'188	84'751	84'211	68'648	61'703	-190'149	2'134'752	1'791'573

ACT Alliance – Action by Churches Together

NOTES TO THE FINANCIAL STATEMENTS AS OF DECEMBER 31, 2024

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 152 member organisations and 2 observers working in 127 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.

From 29th October to 1st November 2024, the ACT General Assembly was held in person in Yogyakarta, Indonesia. A new Governing Board was elected, and the General Assembly approved the appointment of a new General Auditor for the period 2025 to 2027 - Ernst & Young AG. The Governing Board meets at least once a year and in 2024 met three times in person: once in Switzerland in May and then twice at the General Assembly. The Governing Board is supported by a smaller Executive Committee of 7 members which in 2024 met separately online in September.

The ACT Alliance Secretariat headquarters is based with the World Council of Churches at their Ecumenical Centre, in Geneva, Switzerland. In 2025 the Ecumenical Centre closed for renovation and ACT relocated with WCC to its new building beside the old premises. The role of the Secretariat is to support the membership and governance of the Alliance through global level coordination of its strategic objectives, 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 funding members used to cover the cost of material aid and personnel mobilised by members responding to emergencies. The Secretariat also supports international communications around ACT Alliance members' activities, provides capacity building for its members and represents the Alliance globally in different platforms, networks, UN and multilateral bodies.

As of year end 2024, ACT has a regional secretariat presence in Nairobi (Kenya), Bogota (Colombia), Bangkok (Thailand) and Amman (Jordan). ACT also had staff based in Toronto (Canada), New York (USA), Dublin (Ireland), and Alexandroupolis (Greece). The ACT Secretariat has a legal presence in Thailand and Jordan. The accounts in these two entities are declared and audited locally but also subsumed within the global Secretariat accounting presented here. 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. ACT EU is a separate legal entity which is related to ACT Alliance Secretariat, and reporting under it, but which has separate funding, Governance and audited accounts.

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, 2023.

a) Contributions

The ACT Alliance funding 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 was increased by 17% per band compared to IBF 2022. The rate is capped until implementation of a new Funding Model with one integrated membership fee. This new approach is approved by the ACT General Assembly 2024 and after approval of the fee structure at the Board meeting of May 2025, is planned to be implemented as of 2026.

- In order to help cover the Secretariat's costs of monitoring and coordination, fees are charged on income received to Humanitarian Appeals. Previously, an International Coordination Fee (ICF) was levied on income received on ACT appeals issued in 2021 or prior. No ICF was received in 2024 as all open appeals were issued as of 2022. The ICF was replaced as of 2022 by a Secretariat Monitoring, Management and Coordination (SMC) fee. In 2024, an SMC fee was levied on appeal funds received. Due to solidarity funds and a buffer of "Humanitarian Mechanism reserves" carried over from 2022, the Secretariat Monitoring, Management and Coordination SMC fees were in 2024 again kept purposefully low, at 2%, in order to cover the costs of the Secretariat's Humanitarian Mechanism without increasing the buffer.

- In 2024, 10 member organisations pledged to provide "Solidarity" funding over a 3-year period 2024-2026 in order to cover the Secretariat's costs in running the Humanitarian Mechanism. The raised funds were not sufficient to cover all budgeted expenditure and thus a low SMC (2% as described above) was also levied on appeal funds received in order not to rely on the Humanitarian Reserves.

- Unearmarked voluntary contributions were received from members able to contribute over and above the annual income based fees (IBF).

- Earmarked voluntary contributions were given to specific programmes or projects from member own funds or through donor funded projects.

- An annual Forum fee was paid directly to forums by each participating member. However, in exceptional cases where national forums do not exist or where payment cannot be processed, at least one forum fee per member organisation was 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 member or 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 project's commencement date is shown 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 2024.

	2024	2023
USD/CHF	0,8926	0,8392

The income and expenditures statement values in USD have been converted to CHF, using the average rate of the year 2024. 2023 is converted at the average rate of that year.

	2024	2023
USD/CHF	0,8770	0,8988

c) Policy on Interest Received

The ACT Alliance Secretariat does not include estimates of interest earned in its operational budget. 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 Net Book Value (NBV) of this asset at the end of 2024 is \$54'825. The final date of capitalisation is 31.10.2026

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, 2024, a total amount of USD 794 was written off or provided for.

	2024	2024	2023	2023
	USD	CHF	USD	CHF
Other doubtful debtors	794	696	4'000	3'595
Total	794	696	4'000	3'595

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 their May 2022 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 USD 100'000 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 Membership fees, Appeals income and diverse income

- The ACT Alliance receives income from its member organisations in the form of **Income Based Fees (IBF)** 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. **Solidarity Funds** are a form of voluntary payments towards the cost of running the Humanitarian Mechanism.
- The ACT Alliance responds to an emergency through its **Humanitarian Mechanism**. Members contribute funds towards specific emergency response programmes that the ACT Alliance has issued as approved "Appeals" for both longer term response and Rapid Response. The use of the funds is restricted to the specific appeal to which they are donated. The income derived from this work is the **Secretariat management and coordination costs (SMC)** fees.
- One such appeal established each year is a revolving **Rapid Response Fund** designed to provide onetime financial resources to National 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.
- On occasions, **direct cash payments** are made by funding members to requesting (recipient) 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.
- The ACT Alliance also receives funds from sources other than its member organisations in the form of **project funding** for specific projects and programmes.

Solidarity Funds, IBF & Forum Fees

Fees Income 2024					
Organisation	Forum Fees	IBF	SF	Total USD	Total CHF
Act Church of Sweden (ORG-002)	-	110'000	161'480	271'480	238'090
Act for Peace (ORG-005)	-	9'000	-	9'000	7'893
Alongside Hope (PWRDF) (ORG-113)	-	9'000	-	9'000	7'893
Anglican Alliance(ORG-105)	1'000	-	-	1'000	877
Angolan Council of Christian Churches (ORG-035)	1'000	-	-	1'000	877
Australian Lutheran World Service ALWS(ORG-008)	-	9'000	-	9'000	7'893
Baptist World Aid(ORG-016)	1'000	-	-	1'000	877
Blantyre Synod Health and Development Commission (ORG-180)	2'000	-	-	2'000	1'754
Bolivian Association Uniting Hands for Life(ORG-116)	1'000	-	-	1'000	877
Bread for the World (ORG-013)	-	234'000	-	234'000	205'220
Canadian Lutheran World Relief (ORG-038)	-	9'000	-	9'000	7'893
Christian Aid Ireland (ORG-184)	-	15'000	-	15'000	13'155
Christian Aid(ORG-017)	-	197'500	-	197'500	173'209
Christian Commission for Development in Bangladesh (ORG-023)	1'000	-	-	1'000	877
Christian Council of Lesotho (ORG-024)	1'000	-	-	1'000	877
Church of Christ in the Congo Kinshasa ECC(ORG-056)	1'000	-	-	1'000	877
Church of Jesus Christ in Madagascar(ORG-075)	1'000	-	-	1'000	877
Church of the Lutheran Brethren of Cameroon(ORG-061)	2'000	-	-	2'000	1'754
Church World Service (USA)(ORG-046)	-	110'000	-	110'000	96'471
Community World Service Asia (ORG-047)	1'000	9'000	-	10'000	8'770
Conference of European Churches (ORG-030)	500	-	-	500	439
Cordaid (ORG-082)	-	234'000	-	234'000	205'220
Council of Churches of Zambia (ORG-028)	1'000	-	-	1'000	877
DanChurchAid (ORG-048)	-	197'500	-	197'500	173'209
Diakonia ACT Austria(ORG-106)	-	-	14'811	14'811	12'989
Diakonia Sweden(ORG-052)	-	66'000	-	66'000	57'882
Diakonie Katastrophenhilfe / Evangelisches Werk für Diakonie und Entwicklung (ORG-054)	-	154'000	-	154'000	135'059
Ecumenical Center Promotion Rural World(ORG-041)	1'000	-	-	1'000	877
Ecumenical Committee for Social Development (ORG-032)	1'000	-	-	1'000	877
Ecumenical Office for Development Support(ORG-015)	1'000	-	-	1'000	877
Evangelical Lutheran Church in America ELCA (ORG-065)	-	20'500	50'000	70'500	61'829
Evangelical Lutheran Church in Congo (ORG-060)	1'000	-	-	1'000	877
Evangelical Methodist Church in Bolivia(ORG-083)	1'000	-	-	1'000	877
Finn Church Aid (ORG-072)	-	110'000	-	110'000	96'471
Finnish Evangelical Lutheran Mission (ORG-074)	-	15'000	-	15'000	13'155
General Assembly Christian Church (Disciples of Christ) - Week of Compassion (ORG-135)	-	-	50'000	50'000	43'850
Greek Orthodox Patriarchate of Antioch and All the East(ORG-162)	-	39'500	-	39'500	34'642
HEKS Swiss Church Aid (ORG-078)	-	66'000	81'000	147'000	128'920
Hungarian Interchurch Aid (ORG-079)	-	9'000	-	9'000	7'893
Kerk in Actie - KIA(ORG-087)	-	39'500	160'000	199'500	174'963
Lutheran Hope Cambodia Organization (ORG-091)	1'000	-	-	1'000	877
Lutheran World Federation (ORG-092)	-	66'000	-	66'000	57'882
Malagasy Lutheran Church (ORG-099)	1'000	-	-	1'000	877
Mission 21: Protestant Mission Basel (Switzerland)(ORG-097)	-	9'000	-	9'000	7'893
Mission OneWorld(ORG-098)	-	20'500	-	20'500	17'979
National Christian Council of Sri Lanka (ORG-104)	1'000	-	-	1'000	877
National Council of Churches in Pakistan(ORG-171)	2'000	-	-	2'000	1'754
National Council of Churches of Burundi(ORG-039)	1'000	-	-	1'000	877
Norwegian Church Aid (ORG-100)	-	197'500	-	197'500	173'209
Popular Education in Health(ORG-071)	689	-	-	689	604
Presbyterian Church in Taiwan (ORG-108)	1'000	-	-	1'000	877
Presbyterian Church in the Republic of Korea (ORG-111)	1'000	-	-	1'000	877
Presbyterian Disaster Assistance-Presbyterian Church USA (ORG-109)	-	9'000	50'000	59'000	51'743
Presbyterian Relief Service Development - Presbyterian Church of Ghana vices (ORG-112)	1'000	-	-	1'000	877
Presbyterian World Service & Development (Agency) (ORG-145)	-	-	15'000	15'000	13'155
RDRS, Bangladesh(ORG-185)	15'250	-	-	15'250	13'374
Social Service of Dominican Churches(ORG-123)	1'000	-	-	1'000	877
The Amity Foundation (ORG-004)	1'000	20'500	-	21'500	18'856
The Salvation Army (ORG-118)	-	15'000	-	15'000	13'155
United Church of Christ USA(ORG-126)	-	-	50'000	50'000	43'850
United Evangelical Mission (ORG-129)	-	20'500	-	20'500	17'979
United Methodist Committee on Relief (ORG-131)	-	66'000	-	66'000	57'882
World Renew (ORG-137)	-	20'500	150'000	170'500	149'530
World Student Christian Federation (ORG-138)	500	-	-	500	439
Total	46'939	2'107'000	782'291	2'936'230	2'575'093

SMC by Appeal and Funding Member

SMC Income 2024 by Appeal code																							
Organisation	AFG231	ARM231	CEA241	EAR231	GRR241	IRQ231	JOR231	LEB211	LEB241	MMR231	MMR232	PAK221	PSE231	SDN231	SDN241	SOM231	SSD241	SYR231	UGA221	UKR221	Total USD	Total CHF	
Act Church of Sweden (ORG-002)				5'817	5'740				10'441				3'736		9'149	6'786		3'638		7'587	52'893	46'388	
Act for Peace (ORG-005)													3'291								3'291	2'886	
Alongside Hope (PWRDF) (ORG-113)					743				723												1'466	1'285	
Anglicans in Development (ORG-001)																		163		106	270	236	
Australian Lutheran World Service ALWS(ORG-008)				664						643			1'894	2'391		648		6'676		7'130	20'046	17'580	
Canadian Lutheran World Relief (ORG-038)																773				3'614	4'386	3'847	
Christian Aid(ORG-017)		499			2'151								1'990	1'257	1'119						7'016	6'153	
Christian World Service New Zealand(ORG-045)	27				37		67	336												305	2'811	2'465	
Church World Service (USA)(ORG-046)	300																				300	263	
Churches of Christ Overseas Aid (ORG-040)																		293			293	257	
Cordaid (ORG-082)						1'051															1'051	922	
Diakonia Sweden(ORG-052)													473									473	415
Diakonie Katastrophenhilfe / Evangelisches Werk für Diakonie und Entwicklung (ORG-054)					4'277																4'277	3'751	
Episcopal Relief and Development(ORG-146)																		6'000		15'000	21'000	18'417	
Evangelical Lutheran Church in America ELCA (ORG-065)			2'000	2'000	5'500				1'500	1'236						2'000		6'000		10'000	30'236	26'517	
Evangelical Lutheran Church in Bavaria (ORG-147)				5'093			11'780													3'445	20'318	17'819	
Finn Church Aid (ORG-072)					833																833	731	
Finnish Evangelical Lutheran Mission (ORG-074)													1'073						781	2'145	3'999	3'507	
General Assembly Christian Church (Disciples of Christ) - Week of Compassion (ORG-135)	2'000	2'000	5'000	2'000	11'000				1'000		2'000		1'000			1'000					27'000	23'679	
German National Committee of the Lutheran World Federation (ORG-187)													1'085			1'139					2'223	1'950	
HEKS Swiss Church Aid (ORG-078)		550																			550	482	
Hungarian Interchurch Aid (ORG-079)									106												106	93	
Icelandic Church Aid ICA (ORG-080)													2'900		2'314		1'440			1'520	8'174	7'168	
Iglesia Evangelica Española(ORG-183)													230								230	202	
Kerk in Actie - KIA(ORG-087)	2'292	520	3'507		4'316				5'638			8'169	19'670	6'600	2'063		1'032				53'808	47'190	
Lutheran World Federation (ORG-092)														4							4	4	
Norwegian Church Aid (ORG-100)					3'746																3'746	3'285	
Presbyterian Disaster Assistance-Presbyterian Church USA (ORG-109)			1'000		700				1'000							1'000					3'700	3'245	
Presbyterian World Service & Development (Agency) (ORG-145)			731		1'435						366		718		1'076	731					1'206	6'263	5'493
Relief Board of the Netherlands Reformed Congregations (RBN) (ORG-172)																					3'638	3'190	
The United Church of Christ in Japan (ORG-159)													1'598							2'722	435	4'755	4'170
United Church of Canada (ORG-125)	114		367		368			296	792			6	2'470						135		538	5'085	4'460
United Church of Christ USA(ORG-126)		100		200	1'000			200	200			2'500	800			200		2'000		2'000	9'200	8'068	
United Methodist Committee on Relief (ORG-131)			200		400				2'000				2'000								4'600	4'034	
Total	4'734	3'669	12'805	15'773	43'297	11'780	67	833	23'399	1'879	2'366	10'674	46'965	10'252	16'722	13'276	2'471	32'047	3'445	51'586	308'040	270'153	

SMC, SF, IBF & Forum Fees 2023

Fees Income 2023								
Organisation	Forum Fees	IBF	SMC 3%	SMC 3% Direct Contributions	SF	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	1'020
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	183'751
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	1'531
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	213'213
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	192'603	173'118
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	8'390
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			203'688	183'082
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			11'962	10'752
Relief Board of the Netherlands Reformed Congregations (RBN) (ORG-172)			3'126				3'126	2'809
The Amity Foundation (ORG-004)	1'000	20'500	742				22'242	19'991
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	5'461
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	2'984'210	2'682'312

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

Funds Earmarked to Programmes & Projects 2024 - USD								
Organisation per Project / Programme	Project / Programme	Balance B/fwd 2023	Repaid 2024	Earmarked Income 2024	Staff costs 2024	Other Expenditure 2024	Total Expenditure 2024	Closing Balance 31.12.2024 to be c/fwd
Programme 1 Climate Justice								
Bread for the World - T-WEL-2019-0346_01.04.2022-31.12.2023 (CLM220)	Climate	227'443		-227'443	-	-	-	0
Bread for the World - N-WEL-2021-0329_01.01.2024-31.12.2025 (CLM240)	Climate	-		-148'683	158'400	111'389	269'789	121'106
Kerk in Actie - KIA funded projects (KIA240)	Climate	-		-31'917	9'506		22'412	31'917
Kerk in Actie - 100003/168 Strengthening of Effective Advocacy on Hum&Climate (KIA244)	Climate			-21'978			17'962	-4'015
Norwegian Church Aid (NCA240)	Climate	-		-68'373	52'991	15'382	68'373	-
Pan African Climate Justice Alliance - Supporting Needs-Based Advocacy in Africa (NBA230)	Climate	-164'359		-150'000	39'720	151'036	190'756	-123'603
Locally Led Climate Fund, Phase2 (UCC Canada, PWS&D, CLWR, WACC & PWRDF) (LLC240)	Climate			-197'574			178'817	-18'757
ACT Canada Members (UCC Canada, PWS&D, CLWR, WACC & PWRDF)(LLC230)	Climate			-21'927			21'927	-
Programme 1 Climate Justice Total		41'157	-	-845'968	260'617	518'925	779'541	-25'269
Programme 2 Gender Justice								
Swedish International Development Agency-Gender Justice(Sida) (GEN240)	Gender	-328'976			295'057	33'919	328'976	-0
Swedish International Development Agency Total Useable funds (GEN240)	Gender	-328'976	0	0	295'057	33'919	328'976	0
Act Church of Sweden - Gender justice (GEN240)	Gender			-109'678	86'725	20'104	106'829	-2'849
Norwegian Church Aid - Gender justice (GEN240)	Gender			-30'000	7'084	22'916	30'000	-
World Renew - Gender justice (GEN240)	Gender			-6'000		2'100	2'100	-3'900
Evangelical Lutheran Church in America ELCA - Gender Justice (GEN240)	Gender			-70'000	50'000	20'000	70'000	-
Norwegian Church Aid (NCA240)	Gender			-121'760	93'248	28'512	121'760	-
Cordaid-Faith-based actors contributg to social norm change (FEM240)	Gender			-2'231			-	-2'231
FELM-Faith-based actors contributg to social norm change (FEM240)	Gender			-15'496	8'058	7'438	15'496	-
Programme 2 Gender Justice Total		-328'976	-	-355'165	540'172	134'990	675'162	-8'980
Programme 3 Peace & Human Security								
Norwegian Church Aid (NCA240)	Peace and Human Security			-22'479	10'759	11'719	22'479	-
Kerk in Actie:Human Rights and Democracy in LAC (HRD230)	Peace and Human Security	-2'014		-8'002		10'016	10'016	-
Evangelical Lutheran Church in America ELCA : Human Rights and Democracy in LAC (HRD230)	Peace and Human Security	-5'582				5'582	5'582	-
Act Church of Sweden:Human Rights and Democracy in LAC (HRD230)	Peace and Human Security	-9'497				9'497	9'497	-
Mennonite Social Action Commission:Human Rights and Democracy in LAC (HRD230)	Peace and Human Security			-10'000		10'000	10'000	-
Human Rights and Democracy in LAC Total Useable funds (HRD230)		-17'093	0	-18'002	0	35'095	35'095	0
Programme 3 Peace & Human Security Total		-17'093	-	-40'481	10'759	48'815	57'574	-
Programme 4 Migration & Displacement								
United Methodist Committee on Relief (MIG240)	Migration & Displacement			-100'000	93'560	6'440	100'000	0
Kerk in Actie (KIA240)	Migration & Displacement	-24'072		-31'917	55'273	717	55'990	-0
Programme 4 Migration & Displacement Total		-24'072	-	-131'917	148'833	7'156	155'990	0
Programme 5 Emergency preparedness & humanitarian response								
Humanitarian Capacity Development in LAC: Kerk in Actie (KIA231)	Emergency	-6'211		-65		6'276	6'276	-
(KIA242)	Emergency			-10'790		7'400	7'400	-3'390
(KIA243)	Emergency			-32'677		18'034	18'034	-14'643
Programme 5 Emergency preparedness & humanitarian response Total		-6'211	-	-43'532	-	31'710	31'710	-18'033
Programme 7 Secretariat Core Alliance Development								
Kerk in Actie (KIA240)	Capacity Building	-21'798		-31'917		30'895	30'895	-22'821
Kerk in Actie-KIA 100000/279 ACT Reg Cap build(AFR Finance TRNG) (KIA241)	Capacity Building			-48'172		48'172	48'172	-
Safeguarding consultancy Total Useable funds (QAS230)	Capacity Building	-110	0	-	-	-	-	-110
Programme 7 Secretariat Core Alliance Development Total		-21'908	-	-80'089	-	79'067	79'067	-22'931
CSO Partnership for Development Effectiveness (IBON hosted)	Support to Faith Based CPDE	39'898		-39'898			-	0
ACT Safety and Security CoP (ASG240)	Security	-15'505				2'317	2'317	-13'188
Norwegian Church Aid - Tax Justice Programme (NCA240)	Tax Justice			-37'905	28'429	9'476	37'905	0
Total		-332'711	-	-1'574'956	988'810	830'456	1'819'266	-88'401

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 (CLM220)	Climate	-65'658		-71'461	187'402	177'160	364'562	227'443
Kerk in Actie (KIA230)	Climate	-19'963		-31'605	11'410	40'159	51'569	-
Norwegian Church Aid (NCA230)	Climate	3'182	-3'182	-67'077	56'946	10'131	67'077	-
Pan African Climate Justice Alliance (NBA230)	Climate			-200'000	2'393	33'248	35'641	-164'359
ACT Canada Members (UCC Canada, PWS&D, CLWR, WACC & PWRDF) (LLC230)	Climate			-187'990		166'063	166'063	-21'927
Programme 1 Climate Justice Total		-82'439	-3'182	-558'132	258'151	426'760	684'911	41'157
Programme 2 Gender Justice								
Swedish International Development Agency (Sida) (GEN230)	Gender	55'419	-129'831	-963'400	402'003	599'632	1'001'636	-328'976
Swedish International Development Agency - FX gain (GEN230)	Gender			-292'799			-	
Swedish International Development Agency Total Useable funds (GEN230)	Gender	55'419	-129'831	-1'256'200	402'003	599'632	1'001'636	-328'976
Norwegian Church Aid (NCA230)	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	1'084'333	-328'976
Programme 3 Peace & Human Security								
Norwegian Church Aid (NCA230)	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 (HRD230)	Peace and Human Security			-6'954		4'939	4'939	-2'014
Evangelical Lutheran Church in America ELCA:Human Rights and Democracy in LaC (HRD230)	Peace and Human Security			-5'582			-	-5'582
Act Church of Sweden:Human Rights and Democracy in LaC (HRD230)	Peace and Human Security			-9'497			-	-9'497
Human Rights and Democracy in LaC Total Useable funds (HRD230)		0	0	-22'032	0	4'939	4'939	-17'093
Programme 3 Peace & Human Security Total		-1'210	1'210	-44'085	11'123	15'869	26'992	-17'093
Programme 4 Migration & Displacement								
United Methodist Committee on Relief (MIG230)	Migration			-100'000	91'060	8'940	100'000	-
Kerk in Actie (KIA230)	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
Programme 7 Secretariat Core Alliance Development								
Kerk in Actie (KIA230)	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 (QAS230)	Capacity Building			-1'327				
Anglican Overseas Aid - Anglicord:Safeguarding consultancy (QAS230)	Capacity Building			-3'383				
Act Church of Sweden:Safeguarding consultancy (QAS230)	Capacity Building			-4'605				
Safeguarding consultancy Total Useable funds (QAS230)		-20'468	0	-9'316	0	29'674	29'674	-110
Quality & Accountability Project Total		-59'999	-	-40'921	-	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 (KIA220)	Capacity Building			-77'016		77'016	77'016	-
ACT Security Group / CoP (ASG230)	Security	-26'897				11'392	11'392	-15'505
Presbyterian Disaster Assist./KIA/Mission 21/World Council of Churches(IPP210)	Learning Process	-189	189	-	-			-
Humanitarian Capacity Development in LAC: Kerk in Actie (KIA231)	Capacity Building			-21'354		15'142	15'142	-6'211
Total		-113'084	-129'642	-2'212'011	845'892	1'276'133	2'122'025	-332'711

7. Voluntary Contributions

Voluntary Contributions Unearmarked 2024		
Organisation	Total USD	Total CHF
Act Church of Sweden (ORG-002)	123'447	108'264
American Baptist Churches USA(ORG-176)	5'000	4'385
Bread for the World (ORG-013)	411'920	361'256
DanChurchAid (ORG-048)	0	0
General Assembly Christian Church (Disciples of Christ) - Week of Compassion (ORG-135)	75'000	65'775
Norwegian Church Aid (ORG-100)	4'736	4'154
Presbyterian Disaster Assistance-Presbyterian Church USA (ORG-109)	81'500	71'476
United Church of Canada (ORG-125)	19'249	16'882
TOTAL	720'852	632'192

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	17'721
United Church of Christ, USA	20'000	17'977
Total	766'240	688'723

8. Core (Programme) Activity Expenditure

The programme activities are split into core programme activity expenditures shown on the table below (programmes 6-8 only) whereas donor and member funds earmarked to Programmes and Projects (both staff and activity) are shown above in table 6 "Earmarked funds for specific projects and programmes".

Core Programme Expenditure	2024	2024	2023	2023
	USD	CHF	USD	CHF
Programme 6: Communications	56'889	49'892	80'531	72'384
Programme 7: Alliance Development	188'955	165'714	210'031	188'783
Programme 8: Effective Secretariat Operations	45'283	39'713	87'658	78'790
Total Core Programme expenditure	291'127	255'320	378'219	339'957

9.1 Appeals to settle/Global Rapid Respond to settle

Appeal Number	ACT201	COD181	GRR241	GRR231
Opening Balance	55'005	2'111	720'834	
Appeals Transfers				1'442'295
Received from Donors			2'132'542	1'760'976
Paid or Payable to RM & SMC for Secretariat	(55'005)	(2'111)	(2'175'182)	(2'482'437)
Closing Balance	-	-	678'193	720'834

9.2 Appeal income (including RRF) received per member and per appeal.

Organisation	Appeal income (including RRF) received per member and per appeal - excluding SMC - 2024																			Total USD	Total CHF			
	AFG211	AFG231	ARM231	CEA241	EAR231	GRR241	IRQ231	JOR231	LEB211	LEB241	MMR231	MMR232	PAK221	PSE231	SDN231	SDN241	SOM231	SSD241	SYR231			UGA221	UKR221	
Act Church of Sweden (ORG-002)					285'016	281'256				511'600				183'063	448'283	332'519		178'286		371'751	2'591'773	2'273'002		
Act for Peace (ORG-005)														161'266								161'266	141'431	
Alongside Hope (PWRDF) (ORG-113)						36'384				35'428												71'812	62'980	
Anglicans in Development (ORG-001)																			7'998		5'212	13'210	11'585	
Australian Lutheran World Service ALWS(ORG-008)					32'516						31'499			92'796			31'728	222'549		349'391	760'479	666'945		
Canadian Lutheran World Relief (ORG-038)																	37'857			177'062	214'919	188'485		
Christian Aid(ORG-017)			24'426			105'417								97'501	61'586	54'844					343'774	301'492		
Christian World Service New Zealand(ORG-045)		1'336				1'794		3'295	16'487				45'680	99'811					49	14'948	183'400	160'843		
Church World Service (USA)(ORG-046)		9'700																			9'700	8'507		
Churches of Christ Overseas Aid (ORG-040)																			14'350		14'350	12'585		
Cordaid (ORG-082)						51'505													72'791		72'791	63'838		
DanMission(ORG-144)																					40'620	35'800		
Diakonia Sweden(ORG-052)														23'201							23'201	20'347		
Diakonie Katastrophenhilfe / Evangelisches Werk für Diakonie und Entwicklung (ORG-054)						209'580															209'580	183'803		
Episcopal Relief and Development(ORG-146)																			294'000		735'000	1'029'000	902'440	
Evangelical Lutheran Church in America ELCA (ORG-065)				98'000	98'000	269'500				73'500	39'964						98'000	294'000		490'000	1'460'964	1'281'275		
Evangelical Lutheran Church in Bavaria (ORG-147)					249'540			577'233												168'822		995'595	873'143	
Finn Church Aid (ORG-072)						40'820															40'820	35'800		
Finnish Evangelical Lutheran Mission (ORG-074)														52'575					38'255		105'105	195'936	171'837	
General Assembly Christian Church (Disciples of Christ) - Week of Compassion (ORG-135)		98'000	98'000	245'000	98'000	539'000				49'000	98'000			49'000			49'000				1'323'000	1'160'280		
German National Committee of the Lutheran World Federation(ORG-187)																	51'433				105'663	92'667		
HEKS Swiss Church Aid (ORG-078)			26'953																		26'953	23'638		
Hungarian Interchurch Aid (ORG-079)									5'182												5'182	4'544		
Icelandic Church Aid ICA (ORG-080)														142'100		113'386		70'536		74'480	400'502	351'242		
Iglesia Evangélica Española(ORG-183)														11'281							11'281	9'894		
Indonesian Christian Association for Health Services (ORG-081)														2'000							2'000	1'754		
Kerk in Actie - KIA(ORG-087)		76'412	25'496	171'861		211'506				276'250		109'240	963'852	281'165	101'095		50'547				2'267'425	1'988'547		
Lutheran World Federation (ORG-092)															136						136	119		
Mark Englander (ORG-181)					2'111																2'111	1'851		
Norwegian Church Aid (ORG-100)						183'539															183'539	160'965		
Presbyterian Disaster Assistance-Presbyterian Church USA (ORG-109)				49'000		34'300				49'000							49'000				181'300	159'001		
Presbyterian World Service & Development (Agency) (ORG-145)		-75	75	35'828		70'329					17'914		35'165		52'747	35'828					59'076	306'886	269'141	
Relief Board of the Netherlands Reformed Congregations (RBN)(ORG-172)																			178'249		178'249	156'325		
The United Church of Christ in Japan (ORG-159)														78'306							133'366	21'332	233'004	204'346
United Church of Canada (ORG-125)		3'691		17'974		18'036				14'528	38'801		271	121'023						6'606	26'341	247'271	216'858	
United Church of Christ USA(ORG-126)			4'900		9'800	49'000		-2'425	4'900	14'700	-4'850	4'850	122'500	41'625			9'800		98'000		98'000	450'800	395'355	
United Methodist Committee on Relief (ORG-131)				9'800		19'600				98'000				98'000								225'400	197'677	
Total	-75	189'214	179'775	627'464	774'983	2'121'566	577'233	870	35'915	1'151'462	66'613	120'764	277'691	2'306'794	342'886	819'355	646'165	121'083	1'538'499	168'822	2'527'698	14'594'775	12'799'714	

Appeal income (including RRF) received per member and per appeal - excluding SMC - 2023																																		
Organisation	AFG231	ARM231	ETH221	GRR231	HEA221	HTI211	IND211	IRQ231	JOR231	LEB211	MMR231	MMR232	PAK221	PHL221	PSE231	SAF231	SDN231	SYR201	SYR211	SYR212	SYR231	UGA221	UKR221	Total USD	Total CHF									
Anglicans in Development (ORG-001)																					19'258			16'396	35'654	31'269								
Act Church of Sweden (ORG-002)	368'545			539'660								308'363				552'833	678'276							482'465	3'702'802	3'247'381								
The Amity Foundation (ORG-004)																									23'976	21'027								
Act for Peace (ORG-005)	13'400		133'010		128'913				122'939															324'584	173'149	896'085	785'873							
Australian Lutheran World Service ALWS(ORG-008)					1'178																64'817				65'996	57'870								
Anglican Overseas Aid - Anglicord(ORG-009)																									5'510	31'167	36'677	32'166						
Christian Aid(ORG-017)		46'266		59'913																					61'109	224'154	196'585							
Ecumenical Committee for Social Development (ORG-032)																									1'746	1'746	1'531							
Canadian Lutheran World Relief (ORG-038)		34'865											16'946												344'123	395'933	347'236							
Churches of Christ Overseas Aid (ORG-040)													6'701												47'014	1'370	55'084	48'309						
Christian World Service New Zealand(ORG-045)				11'473	12'943						393		267'665												82'074	307'749	405'296	355'448						
Church World Service (USA)(ORG-046)																									60'072	60'072	52'684							
Diakonia Sweden(ORG-052)																									37'583	168'132	224'650	197'019						
054)																									18'935	265'843	518'444	1'262'498	1'107'219					
Evangelical Lutheran Church in America ELCA (ORG-065)	10'571			218'250				3'375	116'400							194'000	72'750	97'000							388'000	582'000	1'682'346	1'475'429						
Finn Church Aid (ORG-072)				52'243																						52'243	45'818							
Finnish Evangelical Lutheran Mission (ORG-074)																77'286									73'900	106'824	258'010	226'276						
Hungarian Interchurch Aid (ORG-079)																									8'411	2'660	11'071	9'709						
Icelandic Church Aid ICA (ORG-080)																									117'564	175'151	292'715	256'713						
Cordaid (ORG-082)				103'820																						103'820	91'051							
Kerk in Actie - KIA(ORG-087)		51'996		420'968																						20'927	158'537	241'970	-234'896	223'100	8'941'949	133'301	10'140'563	8'893'341
Norwegian Church Aid (ORG-100)																										149'083	96'498	84'630						
Presbyterian Church in Taiwan (ORG-108)																										97'000	97'000	85'070						
Presbyterian Disaster Assistance-Presbyterian Church USA (ORG-109)				10'667												38'800	48'500	29'100							485'000	612'067	536'786							
Alongside Hope (PWDRF) (ORG-113)									28'945																	25'398	72'362	152'103	133'396					
United Church of Canada (ORG-125)				36'813					17'983							76'587										242'744	276'658	650'785	570'743					
United Church of Christ USA(ORG-126)				29'100				450	4'850		4'850					2'425		19'400								63'050	194'000	318'125	278'998					
UnitingWorld(ORG-132)																										31'105	31'105	27'279						
General Assembly Christian Church (Disciples of Christ) - Week of Compassion (ORG-135)				88'000	97'000			-9'598	77'600	97'000		97'000		92'500	46'250			252'098								97'000	97'000	1'031'850	904'939					
Yakum Emergency Unit(ORG-139)																										1'940	1'940	1'701						
DanMission(ORG-144)																										-72'791		-72'791	-63'838					
Presbyterian World Service & Development (Agency) (ORG-145)									17'923		17'813					54'083		35'788								57'453	95'448	387'921	340'209					
Episcopal Relief and Development(ORG-146)	37'895			71'518																						339'500	1'503'500	1'943'000	1'616'323					
Evangelical Lutheran Church in Bavaria (ORG-147)																																		
Council of Church of Malaysia(ORG-150)								566'334																			14'585	473'389	431'278	1'471'001	1'290'078			
YWCA Founder's Federation of the Philippines(ORG-151)																										485	485	425						
The United Church of Christ in Japan (ORG-159)																										105'598	90'836	196'434	172'274					
Hongkong Christian Council(ORG-170)																										139'971	139'971	122'755						
Relief Board of the Netherlands Reformed Congregations (RBN)(ORG-172)																										10'1060	10'1060	88'630						
JELA Foundation(ORG-173)																										970	970	851						
Emergency Relief & Development Overseas (ERDO) (ORG-174)																										34'968	34'968	30'667						
The Church in the Forest (ORG-175)																										3'511	3'511	3'080						
Total	430'501	133'127	133'010	1'642'426	240'034	425'626	-9'598	647'759	406'040	21'320	119'663	308'363	383'811	46'250	1'197'659	387'093	1'696'582	241'970	-234'896	223'100	13'159'117	606'690	4'838'334	27'043'981	23'717'750									

Rapid Respond disbursed to Requesting Members - 2024		
Organisation	Total USD	Total CHF
(HIA) Hungarian Interchurch Aid	150'000	131'551
CARD Malawi	75'000	65'775
CCSL/HRSS ACCOUNT	79'999	70'160
Christian Aid	50'000	43'850
CHRISTIAN COUNCIL OF NIGERIA	50'000	43'850
Comision de Accion Social Menonita	80'000	70'161
Community World Service-Asia CWSA	350'000	306'952
Evangelical Lutheran Development Service -Malawi	75'000	65'775
FUNDACAO LUTERANA DE DIANKONIA	149'970	131'525
Iglesia Evangélica Luterana de Colombia.	80'000	70'161
Lutheran Development Services	140'000	122'781
Methodist Development and Relief Agency	150'000	131'551
National Council of Churches in The Philippines NCCP	350'000	306'952
ONYEMARA MONDAY EVANS	30'000	26'310
Pelkesi	89'867	78'814
Yakkum Emergency Unit (YEU)	105'346	92'389
Zimbabwe Council Churches ZCC	140'000	122'781
GIHA Gender training	30'000	26'310
Total	2'175'182	1'907'649

10. Humanitarian Funds Received & Disbursed (Secretariat)

Humanitarian Income and Expenditure 2024 USD	Income	Balance B/fwd 2023	Staff costs 2024	Other Expenditure 2024	Total Expenditure 2024	Net C/fwd Humanitarian	Net C/fwd Secretariat
Humanitarian Mechanism - SMC and Solidarity Fund	-1'090'331	-982'149	813'153	347'465	1'160'617	-911'862	-
ACT Europe Forum funds for Ukraine Appeal		-200'600	120'964	60'703	181'667	-18'933	-
Total	-1'090'331	-1'182'748	934'117	408'168	1'342'284	-930'795	-

The ACT Europe Forum Funds were allocated from UKR221 Appeal funds and are designated to support 2 positions to work with this appeal.

11. Analysis of Funds received in Advance

Funds received in advance (Unspent earmarked contribution)	Total USD 2024	Total CHF 2024
Solidarity Fund contributions 2022 reserved for humanitarian mechanism	150'000	133'895
Climate justice project (BFTW) T-WEL-2019-0346-2022(CLM220)	-8'375	-7'476
ACT Alliance Safeguarding consultancy(QAS230)	110	98
Supporting Needs-Based Advocacy in Africa(NBA230)	123'603	110'332
Locally Led Climate Fund 2024(LLC240)	18'757	16'743
100003/168 Strengthening of Effectv Advo on Hum&Clima(KIA244)	4'015	3'584
KIA100003/150 Humanitarian Capacity Dev't in LAC(KIA243)	14'643	13'071
KIA100000/256 Regional HoA(KIA242)	3'390	3'026
KIA funded projects(KIA240)	22'821	20'371
Gender justice project 2024 (No cost exten. SIDA)(GEN240)	6'749	6'024
Faith-based actors contributg to social norm chng(FEM240)	2'231	1'991
HUM-UKR221 Europe forum fund(EUF220)	18'933	16'900
Security Group budget 2024(ASG240)	13'188	11'772
Climate Justice Project N-WEL-2021-0329 (BFTW) 2024(CLM240)	-121'106	-108'103
Total	248'960	222'229

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	332'711	279'225
ACT Europe Forum funds for Ukraine Appeal (EUF220)	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 (GAS240)	12'000	10'071
Week of Compassion: General Assembly in 2024 (GAS240)	50'000	41'962
Presbyterian Disaster Assistance-Presbyterian Church USA : General Assembly in 2024 (GAS240)	25'000	20'981
United Church of Canada : General Assembly in 2024 (GAS240)	3'033	2'546
Solidarity Fund contributions 2022 reserved for humanitarian mechanism	150'000	125'886
Total	958'358	804'294

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, 2024 ACT Alliance had no open foreign exchange contract (2023: Nil).

14. Social Charges

By December 31, 2024, ACT Alliance had accrued all liability related to personnel social charges and pension funds. The payment to personnel social charges has been made in January 2025.

15. Legal claims and litigation

By December 31, 2024 ACT Alliance had no open claim or litigations (2023 Nil).

16. Employees

At December 31, 2024, the ACT Alliance employed 37 staff members or 35.60 full time staff equivalents (FTEs) at its Secretariat (in 2023 this number was 39 staff and 34.6 FTEs) and also worked with 1 staff seconded from one member organisation and one ACT Forum (both cost free) as well as 2 staff members hired by ACT on behalf of the Ukraine Appeal which added an additional 4.0 FTE capacity. 5 (3.8% FTE) of the 37 staff left the organisation as of year end 2024. Of the staff members at year end, 10 staff were based in Geneva, with other staff based at ACT Regional offices and hosting organisations. Changes in staff from 2023 to 2024 period included the resignation of the 50% Global Security Advisor (replaced by a temporary consultant), as well the departure of the Membership Officer, Gender Justice Programme Coordinator and the Climate Justice Communications Coordinator who all had their last working day on 31st December. In 2024, 3 new staff joined the Secretariat replacing leavers in roles of Teams Assistants in Colombia and Jordan, as well that of the HR Officer based in Jordan. In addition we employed a temporary 50% General Assembly Coordinator throughout 2024. At year end 2024 we had 3 vacant positions to be rehired in 2025: Governance and Memberships Coordinator, Regional Representative MENA, Senior Global Communications Officer. The position of Global Security Advisor is not being rehired.

17. Subsequent events

None noted.