
***The Lutheran World
Federation***

***Department for Theology and
Public Witness***

Geneva

***Independent auditor's report
to the Communion Office
Leadership Team***

***on the financial statements
2018***





Independent auditor's report ***to the Communion Office Leadership Team of The Lutheran*** ***World Federation Department for Theology and Public Witness*** ***Geneva***

Opinion

On your instructions, we have audited the financial statements of The Lutheran World Federation Department for Theology and Public Witness, which comprise the balance sheet, income and expenditure statements and notes, for the year ended 31 December 2018.

In our opinion, the accompanying financial statements are prepared, in all material respects, in accordance with the accounting principles followed by The Lutheran World Federation and in accordance with Note 1 of the financial statements.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) and Swiss Auditing Standards. 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 entity in accordance with the requirements of the Swiss audit profession and the IESBA Code of Ethics for Professional Accountants, 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.

Emphasis of matter

We draw attention to the notes to the financial statements, which describes the basis of accounting. The financial statements are prepared in relation to the accounting principles of the Lutheran World Federation. As a result, the financial statements may not be suitable for another purpose.

Our report is intended solely for The Lutheran World Federation Department for Theology and Public Witness for use in connection with the purpose as described in the preceding paragraph. Our report should not be distributed to or used by parties other than The Lutheran World Federation Department for Theology and Public Witness or used for any other purpose. We do not, in giving our opinion, accept or assume responsibility or liability for any other purpose or to any other parties to whom our report is shown or into whose hands it may come.

Our opinion is not modified in respect of this matter.

Responsibilities of Management and the Federation Board for the financial statements

Management is responsible for the preparation of the financial statements in accordance with the accounting principles followed by The Lutheran World Federation, and for such internal control as Management 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, Management is responsible for assessing the entity'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 Management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

The Federation Board is responsible for overseeing the entity's financial reporting process.

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 ISAs and Swiss Auditing Standards 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 ISAs and Swiss Auditing Standards, we exercise professional judgment 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 entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of the Management'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 entity'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 entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Federation 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.



PricewaterhouseCoopers SA

Marc Secretan
Audit expert

Charlotte Tavernier
Audit expert

Geneva, 25 March 2019

Enclosure:

- Financial statements (balance sheet, income and expenditure statement, appendix 1 to 10 and notes)

THE LUTHERAN WORLD FEDERATION
Department for Theology and Public Witness

BALANCE SHEET
AS AT 31 DECEMBER 2018

EUR

		2018	2018	2018	<u>2017</u>
	Note	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	
<u>ASSETS</u>					
Total Assets less Liabilities		738'204	162'096	900'300	504'313
Account Receivable		0	96'113	96'113	9'407
TOTAL NET ASSETS		<u>738'204</u>	<u>258'209</u>	<u>996'413</u>	<u>513'720</u>
<u>LIABILITIES AND RESERVES</u>					
<u>Current Liabilities</u>					
Unexpended balances on programs & projects	1d	0	258'210	258'210	9'407
Excluding program/project balances		200'000	0	200'000	0
TOTAL NET LIABILITIES		<u>200'000</u>	<u>258'210</u>	<u>458'210</u>	<u>9'407</u>
<u>Reserves</u>					
General		538'204	0	538'204	504'313
Total Reserves		<u>538'204</u>	<u>0</u>	<u>538'204</u>	<u>504'313</u>
TOTAL LIABILITIES AND RESERVES		<u>738'204</u>	<u>258'210</u>	<u>996'414</u>	<u>513'720</u>

INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2018

EUR

	Note	Appendix	2018		Total 2018	Total 2017
			Unrestricted	Restricted		
<u>Operating Income</u>						
Membership fees		1	348'843	0	348'843	373'338
Member Churches and Related Agencies	1 d	1	0	1'364'757	1'364'757	1'383'092
Other Program support	1 d		0	0	0	0
Investment income	1 e		0	0	0	24'602
Net exchange gains			2'377		2'377	0
Endowment Fund Contribution			59'431	0	59'431	74'711
Other income			5'345	833	6'178	21'629
Total Operating Income		1	415'996	1'365'590	1'781'586	1'877'372
<u>Operating Expenditure</u>						
Staff related costs		2	1'075'373	0	1'075'373	1'238'035
Travel & representation		2	35'511	0	35'511	53'892
Other operating expenses		2	189'140	0	189'140	151'184
Staff Costs to Assembly			0		0	(23'256)
Program/project expenditure	1 d		294'221	0	294'221	194'424
Project Write Offs	1 b		0	0	0	0
Net loss on investments			6'033	0	6'033	0
Net exchange losses			0	0	0	33'867
Staff & office costs allocated to programs			(1'218'173)	1'218'173	0	0
Central services			0	147'417	147'417	151'710
Total Operating expenditure			382'105	1'365'590	1'747'695	1'799'856
Result for the year			33'891	0	33'891	77'516
Reserves - beginning of year			504'313	0	504'313	426'797
Reserves - end of year			538'204	0	538'204	504'313

THE LUTHERAN WORLD FEDERATION
Geneva, Switzerland
Department for Theology and Studies and Public Witness

Notes to the Financial Statements for the year ended December 31, 2018

1. Summary of significant accounting policies

a) Basis of presentation

The financial statements are prepared under the historical cost convention.

b) Restricted/unrestricted funds

The financial statements distinguish between Restricted and Unrestricted use funds. Restricted use funds are those funds received from third parties who have imposed restrictions on the purposes for which they may be used. Unrestricted funds are those funds where there are no externally imposed restrictions and include assets freely available or appropriated to reserves for internally designated purposes.

c) Foreign currency translation

In 2011 the functional currency was changed from U.S. Dollar to Euro. The change in functional currency was decided in order to better reflect the evolution of the activities. Indeed, most of the transactions now occur with counterparts in European countries. The main currency used in the daily business and reporting to certain of the donors is Euro. Consequently Euro provides a better view of the financial position and of the results of operations than U.S. Dollar.

As of January 1, 2011, the presentation and functional currency of the LWF is the Euro. The books of account are maintained in Euro. Assets and liabilities, excluding securities and fixed assets, denominated in currencies other than the Euro have been translated at the December 31, 2018 rate of exchange per the European Commission “InforEuro” website.

Income and expenditure has been translated into Euro monthly using the previous month exchange rate per the European Commission “InforEuro” website. Exchange gains/losses resulting from the application of the accounting principles outlined above are credited/charged to the Statement of Income and Expenditure.

d) Revenue and expenditure recognition

Restricted use funds are normally received as a result of a specific solicitation or with donor-imposed restrictions and are recognized as income over the duration of the program/project in proportion to the achievement of the conditions attached to the contributions.

Membership fees and investment income are recognized on an accrual basis.

e) Investment result and exchange difference

In Wittemberg on June 17 and 18, 2016, the LWF Finance Committee agreed that the Treasury result should not be part of the budgeted income.

Subsequently, they agreed on a transition period, during which the Treasury income (loss) would be gradually applied to a dedicated Reserve, to be used to lessen the impact of major future exchange losses.

In 2017, 50% of the Financial loss was applied to this newly created Reserve in 2017 (EUR 321'051).

In 2018, it is 80% of the 2018 Financial loss that was allocated (EUR 361'090).

The remaining 20% was allocated between the various LWF departments according to the opening balance of reserves and net project/other grant balances as per 1st January 2018.



The Lutheran World Federation
Department for Theology and Public Witness
Geneva

Additional Information

The additional information presented in the following pages, which has been taken from accounting and other records of the Lutheran World Federation, Department for Theology and Public Witness, Geneva, has been subjected to testing procedures applied in our audit of the Department for Theology and Public Witness's financial statements for the year ended 31 December 2018.

Although this information is not necessary for the fair presentation of the financial statements, it is included in order to assist the readers in their interpretation and better comprehension of these financial statements.

PricewaterhouseCoopers SA

Marc Secretan
Audit expert

Charlotte Tavernier
Audit expert

Geneva, 25 March 2019

THE LUTHERAN WORLD FEDERATION
Department for Theology and Public Witness

Appendix 1

INCOME BY DONOR for the year ended 31 December 2018

EUR

	Amount Received
<u>PROGRAMS INCOME</u>	
Received in the Previous Year	
Evangelical Lutheran Church in America	9'407
	<u>9'407</u>
Received and Recognised in the Current Year	
Finn Church Aid	70'000
Finnish Evangelical Lutheran Mission	30'000
German National Committee of the Lutheran World Federation	625'785
Norwegian Church Aid	109'802
NORAD	185'507
Church of Sweden	253'978
Evangelical Lutheran Church in America	94'524
Evangelical Lutheran Church in Wurttemberg	20'000
Church of Norway	23'221
Evangelical Lutheran Church in Canada	19'888
Bread for the World - Protestant Development Service	30'000
	<u>1'462'705</u>
Accounts Receivable	
Evangelical Lutheran Church in America	96'601
	<u>96'601</u>
Received in Advance	
NORAD	(138'143)
Membership fees allocation	(9'604)
German National Committee of the Lutheran World Federation	(90'000)
Evangelical Lutheran Church in America	(9'407)
Evangelical Lutheran Church in Wurttemberg	(11'056)
	<u>(258'210)</u>
Repaid to Donors	
	<u>0</u>
TOTAL PROGRAMS INCOME as at 31 December 2018	
	<u>1'310'504</u>
NON-PROGRAMS INCOME	
Membership fees	348'843
Other Donors (International)	55'086
LWF	200'000
Investment Income	
Exchange Gain	2'377
LWF Endowment Fund	59'431
Other Income	5'345
	<u>671'082</u>
NON-PROGRAMS INCOME RECEIVED IN ADVANCE	
LWF	(200'000)
	<u>(200'000)</u>
Total Income	<u>1'781'586</u>

ADMINISTRATION, CO-ORDINATION, IMPLEMENTATION
STATEMENT OF DISBURSEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

DISBURSEMENTS	Budget CHF	Expenditure CHF	Expenditure EUR
Director / Ecumenical Affairs			
Staff related costs	339'862	167'361	144'743
Travel	20'000	12'501	10'816
Other Operating Expenses	63'022	61'133	53'206
Total	422'884	240'995	208'764
Gender, Justice and Women's Empowerment			
Staff related costs	231'789	244'301	211'211
Travel	13'000	9'111	7'859
Other Operating Expenses	28'754	36'256	31'477
Total	273'543	289'667	250'547
International Affairs and Human Rights			
Staff related costs	266'125	208'083	180'892
Travel	20'000	9'176	7'985
Other Operating Expenses	41'890	33'964	29'595
Total	328'015	251'224	218'473
Other Faiths			
Staff related costs	138'564	77'905	66'721
Travel	10'000	1'658	1'449
Other Operating Expenses	17'836	20'516	17'848
Total	166'400	100'079	86'018
Theology and Church			
Staff related costs	174'910	193'302	167'882
Travel	10'000	7'463	6'534
Other Operating Expenses	17'386	23'152	20'132
Total	202'296	223'917	194'549
Secretary for Ecumenical Affairs			
Staff related costs	0	143'706	124'078
Travel	0	983	867
Other Operating Expenses	0	13'386	11'548
Total	0	158'075	136'493
Assistants			
Staff related costs	324'301	208'553	179'845
Other Operating Expenses	39'822	29'339	25'334
Total	364'123	237'892	205'180
Grand Total	1'757'262	1'501'848	1'300'023

MOVEMENT OF PROGRAM AND PROJECT FUNDS FOR THE YEAR ENDED DECEMBER 31, 2018

Project	Project Name	Opening Balance EUR	Receipts/ Receivables EUR	Refund to Donors EUR	Internal Transfers EUR	Expenditure EUR	Closing Balance EUR
2001	Ecumenical Relations	0	(539'294)	0	0	539'294	0
2003	Internat'l Affairs and Human Rights	0	(344'284)	0	0	314'284	(30'000)
2005	LutheranTheology, Practice and Formation	0	(387'227)	0	0	316'172	(71'056)
2008	Public Theology and Interreligious Relations	0	(166'617)	0	0	166'617	0
2009	Gender Justice and Women Empowerment	(9'407)	(354'641)	0	0	354'641	(9'407)
2016	Inter-Religious Tolerance and Culture of Peace in Ethiopia	0	(198'401)	0	0	50'654	(147'747)
		(9'407)	(1'990'464)	0	0	1'741'662	(258'210)

THE LUTHERAN WORLD FEDERATION
Department for Theology and Public Witness

Appendix 4

PGS003 - ECUMENICAL RELATIONS
DTPW Program No. 90-2001

	Approved Budget 2018 Euro	Actual 2018 Euro
<u>INCOME</u>		
Received and recognized in the current year		
German National Committee of the Lutheran World Federation	(130'785)	(155'115)
Evangelical Lutheran Church of America	(66'667)	0
Evangelical Lutheran Church of Finland	(50'000)	0
Church of Norway	(20'690)	(18'999)
Evangelical Lutheran Church in Canada	(18'607)	(19'888)
Membership fees allocation - DTPW	(388'500)	(318'063)
Other Donors (International)	(60'780)	0
EF Contribution Allocation	0	(27'228)
	<u>(736'029)</u>	<u>(539'294)</u>
<u>EXPENDITURE</u>		
Program activities		
Lutheran-Roman Catholic Plenary Meeting		
JDDJ signatories consultation	12'000	0
Lutheran-Catholic dialogue drafters meeting	6'000	2'202
Lutheran-Catholic task force	10'000	3'774
Lutheran-Catholic dialogue commission	12'000	2'412
	<u>40'000</u>	<u>8'388</u>
Other Relations and Representation		
Lutheran-Orthodox task force on the next phase of the dialog	10'000	0
Anglican-Lutheran International Coordinating Committee	30'000	0
Lutheran-Pentecostal Relations	19'000	11'706
Other Relations (ILC, GCF, CWC, etc.)	0	6'124
Ecumenical Strategy working group	10'000	1'021
LWF commitment to visible unity - travel and accommodation	45'000	0
Joint staff meeting LWF-Anglican CO	0	1'033
2017 Small Projects	0	7'852
Communications and publications	0	19'694
	<u>154'000</u>	<u>55'819</u>
Program implementation costs		
Program implementation staff costs	532'493	436'736
LWF infrastructure costs	49'536	46'738
	<u>582'029</u>	<u>483'474</u>
Total Expenditure	<u>736'029</u>	<u>539'294</u>
Closing Balance, 31 December 2018	<u>0</u>	<u>0</u>

THE LUTHERAN WORLD FEDERATION
Department for Theology and Public Witness

Appendix 5

PGS005 - INTERNATIONAL AFFAIRS AND HUMAN RIGHTS
DTPW Program No. 90-2003

	Approved Budget 2018 Euro	Actual 2018 Euro
<u>INCOME</u>		
Received and recognized in the current year		
Canadian Lutheran World Relief	(7'143)	0
FinnChurchAid	(30'000)	(30'000)
German National Committee of the Lutheran World Federation	0	(65'448)
Church of Sweden	(163'044)	(118'523)
Evangelical Lutheran Church in America	(142'857)	(64'448)
Evangelical Lutheran Church in America	(144'134)	0
	<u>(487'178)</u>	<u>(278'419)</u>
Accrued and recognized in the current year		
Evangelical Lutheran Church in America	0	(65'865)
	<u>0</u>	<u>(65'865)</u>
Deferred income		
German National Committee of the Lutheran World Federation	0	30'000
	<u>0</u>	<u>30'000</u>
Total funds available	<u>(487'178)</u>	<u>(314'284)</u>
<u>EXPENDITURE</u>		
Program expenses		
Bring in advocates to UN sessions and meetings	20'000	9'088
Climate Change Advocacy	15'000	15'946
Workshops: travel, accommodation and other meeting expenses	20'000	9'926
Printing and publications	10'000	2'346
Documentation and contribution Universal Periodic Reports	30'000	20'896
Meeting expenses for external side events	10'000	0
Total	<u>105'000</u>	<u>58'202</u>
Program implementation costs		
Program implementation staff costs	207'545	225'411
IAHR Intern	142'125	0
LWF infrastructure costs	32'508	30'671
	<u>382'178</u>	<u>256'082</u>
Total Expenditure	<u>487'178</u>	<u>314'284</u>
Closing Balance, 31 December 2018	<u>0</u>	<u>0</u>

THE LUTHERAN WORLD FEDERATION
Department for Theology and Public Witness

Appendix 6

PTS9100 - LUTHERAN THEOLOGY, PRACTICE AND FORMATION:
DTPW Program No. 90-2005

	Approved Budget 2018 Euro	Actual 2018 Euro
<u>INCOME</u>		
Received and recognized in the current year		
Finish Evangelical Lutheran Mission	(10'000)	(10'000)
EMW Mission	(30'000)	0
German National Committee of the Lutheran World Federation	(125'000)	(320'000)
Church of Sweden	(43'478)	(17'416)
Evangelical Lutheran Church in America	(57'143)	0
Evangelical Lutheran Church in Wurttemberg	0	(20'000)
Lutheran Theology, Practice and Formation - CoN	0	(4'222)
Membership fees allocation - DTPW	0	(15'590)
Other Donors (International)	(60'382)	0
	<u>(326'003)</u>	<u>(387'227)</u>
Deferred income		
German National Committee of the Lutheran World Federation	0	60'000
Evangelical Lutheran Church in Wurttemberg	0	11'056
	<u>0</u>	<u>71'056</u>
Total funds available	<u>(326'003)</u>	<u>(316'172)</u>
<u>EXPENDITURE</u>		
Programmatic Costs		
Malaysia		
Global conference on Lutheran identity	35'000	0
Strengthening Lutheran Identity in Seminaries in Africa (Cameroon)		
Participants travel	20'000	11'056
Malaysia		
Workshop for Lutheran Confessions and Identity in Asia	15'000	0
Geneva		
Strat. Advisory Group - Round table	0	10'238
Support to member churches		
Theological Education and Formation in the EECMY	0	17'500
Networking for the Theological Education and Formation	0	16'794
Lutheran Study Centre	0	17'500
Total Conference/Workshop/Publication	<u>70'000</u>	<u>73'088</u>
Program implementation costs		
Program implementation staff costs	234'331	222'633
LWF infrastructure costs	21'672	20'451
Total - Program implementation costs	<u>256'003</u>	<u>243'084</u>
Total Expenditure	<u>326'003</u>	<u>316'172</u>
Closing Balance, 31 December 2018	<u>0</u>	<u>0</u>

THE LUTHERAN WORLD FEDERATION
Department for Theology and Public Witness

Appendix 7

PTS9200 - PUBLIC WITNESS AND INTERFAITH RELATIONS
DTPW Program No. 90-2008

	Approved Budget 2018 Euro	Actual 2018 Euro
<u>INCOME</u>		
Received and recognized in the current year		
FinnChurchAid	(30'000)	(10'000)
Finnish Evangelical Lutheran Mission	(20'000)	(20'000)
German National Committee of the Lutheran World Federation	(145'000)	(36'250)
Norwegian Church Aid	(45'977)	(31'372)
Church of Sweden	(66'305)	(40'636)
Evangelical Lutheran Church of America	(28'571)	(12'890)
Membership fees allocation - DTPW	0	(2'296)
Other Donors (International)	(22'217)	0
	<u>(358'070)</u>	<u>(153'444)</u>
Accrued Income		
Evangelical Lutheran Church in America	0	(13'173)
	<u>0</u>	<u>(13'173)</u>
 Total Earmarked Income	 (358'070)	 (166'617)
<u>EXPENDITURE</u>		
Shared Humanity - Conference	40'000	0
Public Theology - conference	30'000	17'863
LWF Interreligious Network	10'000	0
Publication-Printing Cost	5'000	14'030
Interfaith workshop in Myanmar	0	171
Religion and Development Global conference	50'000	0
Total	<u>135'000</u>	<u>32'064</u>
 Total - Workshops and Research	 <u>135'000</u>	 <u>32'064</u>
Program implementation costs		
Staff Implementation cost	201'398	114'103
LWF infrastructure costs	21'672	20'451
 Total Expenditure	 <u>358'070</u>	 <u>166'617</u>
 Closing Balance, 31 December 2018	 <u>0</u>	 <u>0</u>

THE LUTHERAN WORLD FEDERATION

Department for Theology and Public Witness

Appendix 8

PWD004 - GENDER, JUSTICE, AND WOMEN EMPOWERMENT
DTPW Program No. 90-2009

	Approved Budget 2018 Euro	Actual 2018 Euro
<u>INCOME</u>		
Received in prior year		
Evangelical Lutheran Church in America	0	(9'407)
	<u>0</u>	<u>(9'407)</u>
Received and recognized in the current year		
FinnChurchAid	(30'000)	(30'000)
Bread for the World - Protestant Development Service	(30'000)	(30'000)
German National Committee of the Lutheran World Federation	0	(48'972)
Norwegian Church Aid	(57'471)	(78'430)
Church of Sweden	(103'261)	(77'403)
Evangelical Lutheran Church in America	(38'095)	(17'186)
Membership fees allocation - DTPW	(60'000)	0
Other Donors (International)	(124'360)	(833)
Registration Fees	0	(54'253)
	<u>(443'187)</u>	<u>(337'077)</u>
Accrued and recognized in the current year		
Evangelical Lutheran Church in America		(17'564)
	<u>0</u>	<u>(17'564)</u>
Deferred income		
Evangelical Lutheran Church in America		9'407
	<u>0</u>	<u>9'407</u>
Total funds available	<u>(443'187)</u>	<u>(354'641)</u>
<u>EXPENDITURE</u>		
Advocacy		
Human Rights advocacy training	37'000	34'356
Commission on Status of Women NY: Travel	3'000	3'332
16 days of Activism	2'500	1'695
Training on Advocacy and Gender: Printing cost	0	2'500
	<u>42'500</u>	<u>41'883</u>
Women on the Move		
Theological Seminar (LWF women theologians)	50'000	0
WICAS network meetings	0	6'406
	<u>50'000</u>	<u>6'406</u>
Women in Ordained Ministry, Leaders, Bishops and Presidents		
Global Woman meeting: Travel	25'000	0
Gender Justice Policy implementation	2'000	1'650
	<u>27'000</u>	<u>1'650</u>
Total - Workshops and Research	<u>119'500</u>	<u>49'939</u>
Program implementation cost		
Gen Justice: Staff Implementation Cost	294'275	275'596
Gen Justice: LWF infrastructure costs	29'412	29'107
	<u>323'687</u>	<u>304'703</u>
Total Expenditure	<u>443'187</u>	<u>354'641</u>
Closing Balance, 31 December 2018	<u>0</u>	<u>0</u>

THE LUTHERAN WORLD FEDERATION
Department for Theology and Public Witness

Appendix 9

INTER-RELIGIOUS TOLERANCE AND CULTURE OF PEACE IN ETHIOPIA
DTPW Program No. 90-2016

	Approved Budget 2018 Euro	Actual 2018 Euro
<u>INCOME</u>		
Received and recognized in the current year		
NORAD	(123'593)	(185'507)
Membership fees allocation - DTPW	0	(12'894)
LWF - Projects Funding	(13'031)	0
	<u>(136'624)</u>	<u>(198'401)</u>
Deferred income		
NORAD	0	138'143
Membership fees allocation - DTPW	0	9'604
	<u>0</u>	<u>147'747</u>
Total Earmarked Income	<u>(136'624)</u>	<u>(50'654)</u>
<u>EXPENDITURE</u>		
1 - Activity I : Launching of the project (Addis Ababa)		
1.1 Local travel (From Begi & Kondala to Addis Ababa return)	1'190	512
1.2 Accommodation in Addis Ababa for two nights	1'190	254
1.3 Catering for 3 days (2 travel days + 1 meeting day)	1'785	0
1.4 Meeting Venue for one day	60	31
1.5 Refreshments for 1 day (morning and afternoon)	238	28
1.6 Meeting expenses (material)	119	36
1.7 Interpretation	30	0
1.8 Translation of material	179	0
1.9 Printing of material	71	6
Total Activity 1	<u>4'860</u>	<u>867</u>
2.1 - Activity II : Training of Trainers (TOT) for local authorities (Beghi)		
2.1 - Activity II : Training of Trainers (TOT) for local authorities (Beghi)		
2.1.1 Legal expert	357	0
2.1.10 Interpretation	60	0
2.1.11 Rapporteur 1	119	0
2.1.12 Local Planning Committee (compensation for 10 days)	595	0
2.1.13 Printing and photocopy	149	0
2.1.2 Consultant	357	0
2.1.3 Local travel for people from outside the town	60	0
2.1.4 Travel Addis Ababa to Begi return	714	0
2.1.5 Refreshments for two days	179	0
2.1.6 Accommodation for 3 nights, from outside town	714	0
2.1.7 Catering for all participants and staff for 2 days	1'428	0
2.1.8 Venue	60	0
2.1.9 Meeting expenses (material)	71	0
Total Activity 2.1	<u>4'860</u>	<u>0</u>
2.2 - Activity II : Training of Trainers (TOT) for local authorities (Kondala)		
2.2.1 Legal expert	357	0
2.2.10 Interpretation	60	0
2.2.11 Rapporteur	119	0

2.2.12 Local Planning Committee (compensation for 10 days)	595	0
2.2.13 Printing and photocopy	89	0
2.2.2 Consultant	357	0
2.2.3 Local travel for people from outside the town	60	0
2.2.4 Travel from Addis to Kondala return	714	0
2.2.5 Refreshments for two days	179	0
2.2.6 Accomodation for 3 nights for people from outside town	714	0
2.2.7 Catering for all participants and staff for 2 days	1'428	0
2.2.8 Venue	60	0
2.2.9 Meeting expenses (material)	71	0
Total Activity 2.2	4'801	0

Total Activity 2

9'661 **0**

3.1 - Activity III : Training Workshop (Medan, Indonesia)

3.1.1 Consultant 1 (Expert from Christian Perspective)	357	220
3.1.10 Rapporteur	119	113
3.1.11 Local Planning Committee (compensation for 10 days)	595	201
3.1.12 Printing and photocopy	89	67
3.1.2 Consultant 2 (Expert from Muslim Perspective)	357	220
3.1.3 Local travel for people from outside Addis	4'164	1'213
3.1.4 Refreshments for two days	625	0
3.1.5 Accomodation for 3 nights from outside Addis	1'785	1'694
3.1.6 Catering for all participants for 2 days	1'666	4'651
3.1.7 Venue	119	0
3.1.8 Meeting expenses (material)	208	43
3.1.9 Interpretation	60	0
Total Activity 3.2	10'143	8'421

3.2 - Activity III : Training of Trainers (TOT) Religious leaders (Y1 Begi, Y2 Kondala)

3.2.1 Consultant 1 (Expert from Christian Perspective)	357	0
3.2.10 Interpretation	60	0
3.2.11 Rapporteur	119	0
3.2.12 Local Planning Committee (compensation for 10 days)	595	0
3.2.13 Printing and photocopy	82	0
3.2.2 Consultant 2 (Expert from Muslim Perspective)	357	0
3.2.3 Local travel for people from outside the town	60	0
3.2.4 Travel from Addis Ababa to Kondala return	714	0
3.2.5 Refreshments for two days	179	0
3.2.6 Accomodation for 3 nights for people from outside town	714	0
3.2.7 Catering for all participants and staff for 2 days	1'428	0
3.2.8 Venue	60	0
3.2.9 Meeting expenses (material)	71	0
Total Activity 3.3	4'794	0

Total Activity 3

14'937 **8'421**

4.1 - Activity IV : Strengthening Inter Religious Council in the Weredas (Beghi)

4.1.1 Office supplies	595	0
4.1.2 Laptops	595	0
4.1.3 Office rent	803	0
4.1.4 Local travel	892	0
Total Activity 4.1	2'885	0

4.2 - Activity IV : Strengthening Inter Religious Council in the Weredas (Beghi)

4.2.1 Office supplies	595	0
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4.2.2 Laptops	595	0
4.2.3 Office rent	803	0
4.2.4 Local travel	892	0
Total Activity 4.2	2'885	0
Total Activity 4	5'771	0
5 - Activity V : Inter-religious encounter at religious festivals		
5.1 Local travel	60	0
5.2 Accommodation for 2 nights	476	0
5.3 Support for food to the host Church/Mosque	298	0
Total Activity 5	833	0
6.1 - Activity VI: Peacebuilding Training for Youth (Begi)		
6.1.1 Consultant (expert on youth and peacebuilding)	179	0
6.1.2 Local travel for people from outside the town	134	0
6.1.3 Travel from Addis Ababa to Begi return	714	0
6.1.4 Refreshments for two days	298	0
6.1.5 Accommodation for 3 nights for people from outside town	714	0
6.1.6 Catering for all participants for 2 days	2'380	0
6.1.7 Venue	60	0
6.1.8 Local Planning Committee including rapporteur	714	0
6.1.9 Printing of material	74	0
Total Activity 6.1	5'265	0
6.2 - Activity VI: Peacebuilding Training for Youth (Kondala)		
6.2.1 Consultant (expert on youth and peacebuilding)	179	0
6.2.2 Local travel for people from outside the town	134	0
6.2.3 Travel from Addis Ababa to Kondala return	714	0
6.2.4 Refreshments for two days	298	0
6.2.5 Accommodation for 3 nights for people from outside town	714	0
6.2.6 Catering for all participants for 2 days	2'380	0
6.2.7 Venue	60	0
6.2.8 Local Planning Committee including rapporteur	714	0
6.2.9 Printing of material	74	0
Total Activity 6.2	5'265	0
Total Activity 6	10'530	0
7 - Activity VII: Publication of Lessons learned		
7.1 Fees for experts/scholars producing the material	744	0
7.2 Layout and printing	2'975	0
Total Activity 7	3'718	0
8 - Activity VIII: Peace Conferences (Y1 Addis, Y2 Begi/Kondala)		
8.1 Venue	298	0
8.10 T-Shirts	2'231	0
8.2 Travel (to Addis Y1 and from Addis Y2)	10'411	0
8.3 Local travel (Y1 Addis, Y2 Begi/Kondala)	372	1'034
8.4 Accommodation	1'487	0
8.5 Catering	2'231	4'090
8.6 Refreshments	744	0
8.7 Interpretation	60	0
8.8 Conference materials	298	93

8.9 Local conference planning committee	595	489
Total Activity 8	18'725	5'706
9 - Activity IX. Women Working for Peace (Beghi Y1 & Kondala Y2)		
9.1 Consultant (expert on women and Peacebuilding)	179	0
9.2. Local travel for people from outside the town	134	0
9.3. Travel from Addis Ababa to Kondala return	714	0
9.4 Refreshments for two days	298	0
9.5 Accomodation for 3 nights for people from outside town	714	0
9.6.Catering for all participants for 2 days	2'380	0
9.7 Venue	60	0
9.8 Local Planning Committee including rapporteur	714	0
9.9 Printing of material	74	0
Total Activity 9	5'265	0
Program Cost LWF		
Accommodation & meals	5'200	847
Flights	7'800	3'480
Program Executive - Int. Affair and Human Rights	18'719	18'997
Program Executive - Interfaith	4'940	0
Accountant - LWF	4'333	4'397
Total Program Costs LWF	40'991	27'721
Program Cost EECMY		
Admin support staff 1	1'785	55
Program Coordinator Peace Office	4'283	4'189
Admin support staff 2	1'785	38
Program Support Peace Office	2'499	1'064
Communication and digital media costs	714	0
Total Program Costs EECMY	11'065	5'346
Other Direct Expenditures		
Documentary Film Making	2'975	183
Local Media Engagement	298	0
Posters and banners	149	24
Tele/Internet communication	535	0
Total Other Direct Expenditures	3'956	207
Total Direct Expenditures	130'314	48'270
Indirect Costs		
General Management Services EECMY	4'466	1'039
General Management Services LWF	1'845	1'346
Total Indirect Costs	6'311	2'385
Total Project Expenditure	136'624	50'654
Closing Balance, 31 December 2018	0	0

MATRIX OF INCOME BY DONORS BY PROJECT
 (In Euro)

Donor No.	Donor Name	International Affairs & Human Rights	Lutheran Theology Practice and Formation	Public Theology & Interreligious Relations	Gender Justice	Inter-Religious Tolerance & Culture of Peace in Ethiopia	Sub-total Programs	DTPW Non Progr. 90-4002	Sub-total Programs	
										2001
PROGRAM INCOME										
Received in the previous year:										
1525	Evangelical Lutheran Church in America	0	0	0	0	(9'407)	0	(9'407)	0	(9'407)
		0	0	0	0	(9'407)	0	(9'407)	0	(9'407)
Received and recognised in the current year:										
1341	Finn Church Aid	0	(30'000)	0	(10'000)	(30'000)	0	(70'000)	0	(70'000)
1342	Finnish Evangelical Lutheran Mission	0	0	(10'000)	(20'000)	0	0	(30'000)	0	(30'000)
1363	Bread for the World - Protestant Development Service	0	0	0	0	(30'000)	0	(30'000)	0	(30'000)
1369	German National Committee of the Lutheran World Federation	(155'115)	(65'448)	(320'000)	(36'250)	(48'972)	0	(625'785)	0	(625'785)
1461	Norwegian Church Aid	0	0	0	(31'372)	(78'430)	0	(109'802)	0	(109'802)
1462	NORAD	0	0	0	0	0	(185'507)	(185'507)	0	(185'507)
1493	Church of Sweden	0	(118'523)	(17'416)	(40'636)	(77'403)	0	(253'978)	0	(253'978)
1525	Evangelical Lutheran Church in America	0	(64'448)	0	(12'890)	(17'186)	0	(94'524)	0	(94'524)
1599	Other Donors (International)	0	0	0	0	(55'086)	0	(55'086)	0	(55'086)
3579	Evangelical Lutheran Church in Wurttemberg	0	0	(20'000)	0	0	0	(20'000)	0	(20'000)
3751	Church of Norway	(18'999)	0	(4'222)	0	0	0	(23'221)	0	(23'221)
3781	Evangelical Lutheran Church in Canada	(19'888)	0	0	0	0	0	(19'888)	0	(19'888)
		(194'002)	(278'419)	(371'638)	(151'148)	(337'077)	(185'507)	(1'517'791)	0	(1'517'791)
Account Receivable										
1525	Evangelical Lutheran Church in America	0	(65'865)	0	(13'173)	(17'564)	0	(96'601)	0	(96'601)
		0	(65'865)	0	(13'173)	(17'564)	0	(96'601)	0	(96'601)
Contribution Received in Advance										
1369	German National Committee of the Lutheran World Federation	0	30'000	60'000	0	0	0	90'000	0	90'000
1462	NORAD	0	0	0	0	0	138'143	138'143	0	138'143
1525	Evangelical Lutheran Church in America	0	0	0	0	9'407	0	9'407	0	9'407
3579	Evangelical Lutheran Church in Wurttemberg	0	0	11'056	0	0	0	11'056	0	11'056
		0	30'000	71'056	0	9'407	138'143	248'606	0	248'606
Total Program Income										
		(194'002)	(314'284)	(300'582)	(164'321)	(354'641)	(47'364)	(1'375'194)	0	(1'375'194)
NON-PROGRAM INCOME										
4060	Membership Fees	(318'063)	0	(15'590)	(2'296)	0	(12'894)	(348'843)	0	(348'843)
9000	LWF Funded Projects	0	0	0	0	0	0	0	(200'000)	(200'000)
4010	Exchange Difference	0	0	0	0	0	0	0	(2'377)	(2'377)
2012	LWF Endowment Fund	(27'228)	0	0	0	0	0	(27'228)	(32'203)	(59'431)
4015	LWF Sales of publications / Products	0	0	0	0	0	0	0	(1'999)	(1'999)
4025	LWF Royalties	0	0	0	0	0	0	0	(3'347)	(3'347)
		(345'291)	0	(15'590)	(2'296)	0	(12'894)	(376'071)	(239'925)	(615'996)
Contribution Received in Advance										
4060	Membership Fees	0	0	0	0	0	9'604	9'604	0	9'604
9000	LWF	0	0	0	0	0	0	0	200'000	200'000
		0	0	0	0	0	9'604	9'604	200'000	209'604
Funds Reimbursed										
		0	0	0	0	0	0	0	0	0
TOTAL ALL PROJECTS										
		(539'294)	(314'284)	(316'172)	(166'617)	(354'641)	(50'654)	(1'741'662)	(39'925)	(1'781'586)