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MELLOMKIRKELIG RÅD

GARDERMOEN

1.-3.02.99

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Saksliste

MKR-sak 7/99

FORDELING AV INERNASJONALE KONTINGENTER

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses and income. The document provides a detailed explanation of how to categorize these transactions correctly, ensuring they are recorded in the appropriate accounts.

The second part of the document focuses on the reconciliation process. It explains how to compare the company's internal records with the bank statements to identify any discrepancies. This process is crucial for detecting errors, such as double entries or omissions, and for ensuring that the company's books are in balance. The document provides a step-by-step guide to performing a bank reconciliation, including how to handle outstanding checks and deposits in transit.

The third part of the document discusses the preparation of financial statements. It outlines the steps involved in calculating the net income, preparing the balance sheet, and the income statement. The document provides a clear explanation of how to use the trial balance to identify any errors and how to adjust the accounts for accruals and deferrals. It also provides a detailed explanation of how to calculate the cost of goods sold and how to determine the gross profit.

The fourth part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses and income. The document provides a detailed explanation of how to categorize these transactions correctly, ensuring they are recorded in the appropriate accounts.



Sak MKR 7/99

FORDELING AV KONTINGENTER

Saksbehandler

Generalsekretæren

### **Saksframstilling**

#### Sakdokumenter

- Oversikt over de siste års tildelinger
- Oversikt over KVs giver-index
- Oversikt over bidrag fra Kirkens Nødhjelp

#### Historikk

Midlene som er til fordeling - ialt 2.9 mill kir for 1999- bevilges over Kirkedepartementets tildeling til Kirkerådet. I tildelingsbrevet står det at midlene skal bidra til at Den norske kirke kan delta i internasjonalt økumenisk arbeid og brorparten av midlene fordeles til kontingentbidrag i de økumeniske organisasjoner som Den norske kirke er medlem av. I tillegg til de 6 internasjonale organisasjonene Kirkenes Verdensråd(KV), Det Lutherske Verdensforbund(LVF), Konferansen av Europeiske kirker(KEK), Nordisk Økumenisk Råd(NØR), Churches Committee for Migrants in Europe(CCME) og Leuenberger Kirchengemeinschaft blir også vår medlemskontingent i Norges kristne råd(NKR) dekket over denne bevilgningen.

Midlene til KV og LVF utbetales kvartalvis, til KEK halvårlig og til de andre samlet(januar) Kirkerådet mottar årsrapport med revidert regnskap for vedkommende organisasjon.

MKR har i siste periode vært opptatt av noen prinsipielle sider ved saken. De viktigste er

- vi er en folkekirke i et rikt land og må sørge for å bidra med en skikkelig kontingent i de organisasjonene som krever det av sine medlemmer
- tildelingen fra Kirkedepartementet er ikke tilstrekkelig til at vi klarer å imøtekomme vår skyldighet overfor KV. På den annen side er KVs forventede bidrag fra Den norske kirke urealistisk høy. Dette har KV fått beskjed om.
- det vil være ønskelig om det var rom for en friere bruk av midler til viktig arbeid i organisasjonene som har vanskelig for å finne finansiering
- vi vil være varsomme med å signalisere at det følger mer penger med politiske vervi økumeniske organisasjoner
- Til Den norske kirkes totale bidrag hører både betydelige beløp fra Kirkenes Nødhjelp og det at vi -i motsetning til andre kirker- selv betaler for vår deltakelse i organisasjonsarbeidet.

- Den norske kirke bør være åpne for muligheten til å bruke av egne midler for å øke bidraget til de økumeniske organisasjonene.

### Aktuelle problemstillinger

Tildelingen på 2.9 mill gir rom for å fordele NOK 348.00 ekstra i 1999. Disse bør bidra til både å øke kontingentene samt til øremerkede program/prosjekter som det er vanskelig å finne finansiering for.

Det er kun KEK og KV som har utviklet faste kriterier for utregning av en medlemskirkes bidrag, både kontingent og de såkalte "Assembly fees" som betales inn i årene før en generalforsamling. NKR's kontingent ligger fast da den ikke skal overskride 50% av den samlede kontingent. Så lenge andre kirkesamfunn ikke hever kontingenten, blir vår liggende fast.

LVF har satt arbeidet med å lage en slags "giverindex" både for årlig kontingent og for generalforsamlingsbidrag på dagsorden etter anbefaling fra Rådesmøte 1998. Det planlegges en mindre konsultasjon om dette med de store betalende medlemskirkene i Skandinavia, Europa, Nord-Amerika samt Brasil, India og Namibia tilstede i mars. Det må forventes at en omforent index vil utfordre Den norske kirke til å sette av mer midler til LVF enn det som idagens situasjon bevilges.

På bakgrunn av en helhetsvurdering av vår kirkes forhold til de ulike organisasjonene og av deres behov er det KV som idag stiller fremst i køen. KV's "giverindex" viser med all tydelighet behovet for å kunne øke kontingenten fra Den norske kirke. Videre har de prinsipielle og organisasjonsmessige avklaringer av KV's framtid som den nylig avsluttede generalforsamlingen i Harare bidro til og som Den norske kirke har vært med å drive fram, lagt et godt, om enn skjørt, grunnlag for en videreutvikling av organisasjonen. KV vil fortsatt være det viktigste globale instrument for den økumeniske bevegelse og dermed den viktigste plattform for Den norske kirkes økumeniske engasjement. Det er derfor naturlig at vi i den nåværende fasen tydelig er med å støtte opp om iverksettingen av de organisasjonsmessige endringene som skal skje i KV.

Sekretariatets prioritet nr. 1 er derfor å øke kontingenten til KV. Det foreslås en økning med NOK 248.00 til 1.2 mill.

De senere år har vi erfaring for at det viser seg vanskelig både for KV og LVF å finne finansiering av viktige program og prosjekter innen område teologi, læresamtaler, økumenisk forskning og studiearbeid. Dette har blant annet vært ulike teologiske studieprogram i regi av den gamle Unit I i KV og Faith and Order og i regi av LVF's Studieavdeling og Det Økumeniske Instituttet i Strasbourg. Dette kan nettoopp være et økumenisk arbeid som vi fra Den norske kirke side både er involvert i og er intressert i skal skje.

Prioritet nr. 2 er derfor å avsette NOK 100.000 til program/prosjekter i regi av KV og LVF som det tradisjonelt er vanskelig å finne finansiering til. Det foreslås at disse midlene bevilges fortløpende på bakgrunn av søknad fra KV/LVF og at MKR gir Arbeidsutvalget fullmakt til å fatte nødvendige bevilgningsvedtak.

## Forslag til vedtak

a) MKR fordeler kontingentbevilgningen for 1999 for internasjonale økumeniske organisasjoner på følgende måte :

Kirkenes Verdensråd	1.200.000
Det Lutherske Verdensforbund	885.000
Konferansen av Europeiske kirker	275.000
Nordisk Økumenisk Råd	200.000
Churches Committee on Migrants in Europe	30.000
Leuenberg Kirkefelleskap	8.000
Norges kristne råd	202.000
Program/prosjekt KV/LVF	100.000
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Tilsammen	2.900.000

b) MKR gir Arbeidsutvalget fullmakt til å fordele midler fra potten "Program/prosjekter KV/LVF" etter søknad .

MKR's FORDELING AV BEVILGNING TIL INTERNASJONALE ORGANISASJONER  
1995-1998

	Bev. 1995	Bev. 1996	Bev. 1997	Bev. 1998
Kirkenes Verdensråd	952 000	952 000	952 000	952 000
Det Lutherske Verdensforbund	865 000	865 000	885 000	885 000
Konferansen av Europeiske Kirker	277 000	275 000	275 000	275 000
Nordisk Økumenisk Råd	168 000	220 000	220 000	200 000
Churches Committee Migrants in Europe	30 000	30 000	30 000	30 000
Leuenberg	8 000	8 000	8 000	8 000
Norges Kristne Råd	150 000	200 000	200 000	202 000
KV Misjonskonf.-96	100 000			
Prosjekter LVF/KV	100 000	100 000	100 000	
Gen.forsamling LVF Assembly fee	100 000		250 000	
MKR-forberedelse LVF gen.forsamling		100 000	300 000	
Gen.forsamling KEK Assembly fee			50 000	
MKR-forberedelse KEK gen.forsamling			180 000	
gen.forsamling KV Assembly fee			100 000	288 000
MKR-forberedelse KV gen.forsamling			50 000	360 000
<b>Sum</b>	<b>2 750 000</b>	<b>2 750 000</b>	<b>3 600 000</b>	<b>3 200 000</b>



**KIRKENS  
NØDHJELP**

Sammen for  
en rettferdig verden

Mellomkirkelig Råd  
Stig Utne  
Postboks 5816 Majorstua  
0308 OSLO

*Handwritten scribbles and initials, possibly 'SU' and '11'.*

Oslo, 30. oktober 1998

KIRKERÅDET	
MELLOMKIRKELIG RÅD	
SAMISK KIRKERAD	
03 NOV 1998	
Til	SU
J.nr.	98/480-1
Attiv nr.	1742

Deres ref.:

Vår ref.:

*kopi → SU  
t.e. 3/11-98. S.4*


**VEDR.: OVERSIKT OVER BIDRAG TIL WCC, ACT OG ØVRIGE RT-TILSKUDD**

Vedlagt følger oversikt over alle Kirkens Nødhjelps bidrag til

1. KV (WCC) inkl. bidrag til administrasjonen
2. ACT, inkl. administrasjonen Geneve
3. Ikke utfyllende liste over andre tilskudd til RT

1996, 1997 og 1998 er vist i separate kolonner.

Med vennlig hilsen  
Kirkens Nødhjelp

*for*   
Atle Sommerfeldt  
generalsekretær

Dir. Telefon: 22 09 2742  
E-post: [as@nca.no](mailto:as@nca.no)

	1996		1997		1998	
	WCC	ACT	WCC	ACT	WCC	ACT
<b>Øst-Afrika</b>						
eth	150 000		150 000		150 000	
sdn	150 000		150 000		150 000	
sdn						3 000 000
uga	100 000		100 000		100 000	
zar						
rwa	400 000	492 000	400 000	0	400 000	3 000 000
		453 000		0		0
		453 000		0		0
<b>Vest-Afrika</b>						
mrt		479 000				
lbr		800 000		1 001 456		
gnq	95 000				250 000	60 000
tcd						
tcd		75 000				
tcd		814 000				
tcd	95 000	1 279 000	0	1 001 456	250 000	300 000
		889 000		313 000		360 000
	0	2 550 000	0	0	0	0
<b>Sørflige Afrika</b>						
ago		1 500 000				
ago		300 000				
moz		500 000				
zaf		250 000				
	0	2 550 000	0	0	0	0
<b>Asia</b>						
bur	150 000		150 000		150 000	
bgd	500 000		400 000		300 000	
ind	300 000		300 000		300 000	
phi	150 000		350 000		300 000	
egt	150 000		150 000		150 000	
ras	100 000					
	1 350 000	0	1 350 000	0	1 200 000	0
<b>Latin Amerika</b>						
pry					200 000	
gtm	70 000		70 000		70 000	
nic		735 000				
ram	400 000		400 000		400 000	
	470 000	735 000	470 000	0	670 000	0



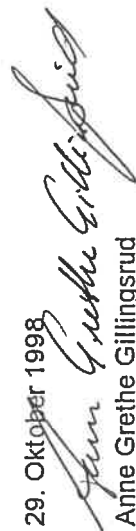
	1996		1997		1998	
	WCC	ACT	WCC	ACT	WCC	ACT
<b>Europa</b>						
fry		1 525 000				
act-ehs (ec.hu	100 000		100 000		100 000	
wcc/unit IV-ce	100 000		100 000		100 000	
wcc cec tr.prg	95 280					
wcc/cwa tsjets						3 000 000
act oper.kosovo						
	295 280	0	200 000	0	200 000	0
<b>Global, WCC unit II</b>						
glo	240 000		240 000		250 000	
cmc/hiv/aids	180 000		180 000		185 000	
education	50 000		42 000		44 000	
budget program	470 000	0	462 000	0	479 000	0
<b>Global, WCC unit III</b>						
glo						
theology of li	350 000		350 000		200 000	
women in church					375 000	
hr & pr					40 000	
ecum. Decade of					50 000	
ass. -partisip	250 000				105 000	
decade festiva	200 000		100 000		72 000	
world youth pr	100 000		45 000			
budget program	50 000		495 000	0	842 000	0
	950 000	0				
<b>Global, WCC unit IV</b>						
glo	900 000		655 000		510 000	
budget program	200 000		400 000		205 000	
priority prj.fu					105 000	
info. Man syst	100 000		100 000			
personell & hu						
ecum. Formation	2 395					
ims	100 000					
regionalization	200 000					
eclof	1 600 000		1 600 000		1 650 000	
scholar-/leade	100 000		100 000		105 000	
	3 202 395	0	2 855 000	0	2 575 000	0
<b>Global, other organisations</b>						
glo		568 876		500 000		700 000
act adm support				97 377		75 000
act co-moderat				100 000		100 000
act, rapid res				100 000		
act network ev				0	797 377	0
	0	568 876	0	1 798 833	0	875 000
<b>Total</b>	7 232 675	5 624 876	6 232 000	1 798 833	6 616 000	3 875 000
		2 867 000		3 330 000		3 360 000

Tall for 1996 og 1997 er tatt fra endelig driftsrapport de angjeldende år.  
Tall for 1998 er tatt fra driftsrapport pr. 30.9.98 utskrevet 20.10.98

Øvrige round table bidrag:	1 996	1 997	1 998
ken	200 000	200 000	200 000
nock round t			
round table kn	0	539 289	0
ram	0	0	200 000
car.conf. Roun			
ram	0	0	500 000
clai round tab			
Totalt	200 000	739 289	900 000

Det kan være at RT bidrag mangler, blant annet på pga teksten i driftsrapporten.

29. Oktober 1998

  
Anne Grethe Gillingsrud

rapport sendt til: RHV med kopi til RS

Status 29-May-97 Sorted by Rank of 37

Rank      e e u      un      Reg n      e e      P      ue f      95 Fee      1996 Fee      a Rank      na

Rank	Member Church	Country	Region	Members	GNP \$*	GNP CH	1995 Fee	1996 Fee	Critical Rank	Additional	Due Fee
1	Ecumenical Patriarchate of Constantinople	Turkey	Europe	5,000	1,980	2673	14,116	14,116	5280.96	(14,017)	99
2	Tuvalu Christian Church	Tuvalu	Pacific	9,000	410	553.5	991	991	954.66	(954)	37
3	Kenya Evangelical Lutheran Church	Kenya	Africa	15,000	310	419		968	733.99	(921)	47
4	Synod of the Evangelical Church of Iran	Iran	ME	3,000	2,200	2970	1,000	1,000	561.17	(934)	66
5	Kiribati Protestant Church	Kiribati	Pacific	30,000	480	648		1,017	281.57	(873)	144
6	Cook Islands Christian Church	Cook Islands	Pacific	13,000	1,110	1498.5	1,000	1,000	258.67	(856)	144
7	Christian Church of East Timor	Indonesia	Asia	25,000	670	905		992	219.23	(825)	167
8	Presbyterian Community, Zaire	Zaire	Africa	30,000	230	310.5		376	201.93	(307)	69
9	Baptist Convention of Nicaragua	Nicaragua	LA	14,270	340	459	240	252	192.37	(204)	48
10	Evangelical Presbyterian Church of Portugal	Portugal	Europe	3,000	7,450	10057.5	1,150	1,150	190.57	(927)	223
11	Methodist Church in Samoa	Western Samoa	Pacific	31,000	940	1269	266	1,200	152.52	(909)	291
12	Orthodox Autocephalous Church of Albania	Albania	Europe	250,000	100	135		1,017	159.67	(767)	250
13	Methodist Church in Cuba	Cuba	Carib	10,000	2,531	3416.85	232	1,000	148.33	(747)	253
14	Church of Melanesia	Solomon Islands	Pacific	90,000	710	958.5	2,354	2,379	137.80	(1,741)	638
15	Church of Ceylon	Sri Lanka	Asia	50,000	540	729	400	1,000	152.17	(730)	270
16	Spanish Reformed Episcopal Church	Spain	Europe	2,000	13,970	18859.5	983	1,007	135.49	(728)	279
17	Evangelical Presbyterian Church of Togo	Togo	Africa	92,000	390	526.5	881	1,075	193.9	(717)	358
18	Moravian Church in Jamaica	Jamaica	Carib	25,000	1,340	1809	490	1,000	119.56	(665)	335
19	Moravian Church in Nicaragua	Nicaragua	LA	62,723	340	459	626	626	198.72	(413)	213
20	Greek Evangelical Church	Greece	Europe	5,000	7,290	9841.5	404	1,000	101.61	(636)	364
21	Waldensian Church	Italy	Europe	18,600	20,460	27621	8,410	10,164	38.92	(6,362)	3,802
22	Lusitanian Catholic-Apostolic Evangelical Church	Portugal	Europe	5,000	7,450	10057.5	967	980	97.44	(608)	372
23	Methodist Church in Tonga	Tonga	Pacific	38,000	1,480	1998	1,450	1,450	85.19	(888)	562
24	United Church of Christ - Congregational	Marshall Islands	Pacific	39,000	1,577	2128.95		1,462	88.04	(848)	614
25	Jamaica Baptist Union	Jamaica	Caribbea	36,778	1,340	1809		955	71.77	(463)	492
26	Spanish Evangelical Church	Spain	Europe	7,700	1,397	1885.95	1,959	2,014	69.24	(1,907)	107
27	Syrian Orthodox Patriarchate of Antioch and All the	Syria	ME	142,000	1,010	1363.5	2,416	2,416	6.39	(983)	1,433
28	Evangelical Lutheran Church in Tanzania	Tanzania	Africa	4,000,000	110	148.5		6,745	6.78	(2,349)	4,396
29	Korean Christian Church in Japan	Japan	Asia	2,340	28,190	38056.5	1,000	1,000	56.15	(341)	659
30	Moravian Church in Great Britain	UK	Europe	4,315	17,790	24016.5	185	1,120	64.04	(353)	767
31	Church of Christ in Thailand	Thailand	Asia	67,200	1,840	2484	1,374	1,515	45.38	(280)	1,235

Status 29-May-97 Sorted by Rank of 37

Rank	Member Church	Country	Region	Members	GNP \$	GNP CH	1995 Fee	1996 Fee	Critical Rank	Additional	Due Fee
32	Methodist Church in Zimbabwe	Zimbabwe	Africa	137,669	570	769.5	181	885	41.77	(101)	784
33	Reformed Church of Alsace and Lorraine	France	Europe	35,000	22,260	30051	8,739	8,491	40.36	(708)	7,783
34	Remonstrant Brotherhood	Netherlands	Europe	10,000	20,480	27648	2,197	2,197	39.73	(151)	2,046
35	Protestant Methodist Church of Benin	Benin	Africa	200,000	560	756	368	1,183	39.12	(64)	1,119
36	Protestant Church in Sabah	Malaysia	Asia	13,000	2,790	3766.5	275	375	39.29	(13)	362
37	Methodist Church of New Zealand	New Zealand	Asia	35,000	12,300	16605	3,547	3,713	31.94	588	4,301
38	Church of the Province of Tanzania	Tanzania	Africa	647,000	110	148.5		607	31.58	104	711
39	Ethiopian Evangelical Church Mekane Yesus	Ethiopia	Africa	1,625,994	110	148.5		1,485	30.75	302	1,787
40	Christian Church (Disciples of Christ)	Canada	NA	4,665	20,710	27958.5	688	784	33.06	181	965
41	Reformed Church of France	France	Europe	330,000	22,260	30051	54,450	56,017	28.24	17,368	73,385
42	Christian Church of Central Sulawesi	Indonesia	Asia	100,000	670	904.5		407	22.50	262	669
43	Lesotho Evangelical Church	Lesotho	Africa	210,000	590	796.5	750	750	22.42	488	1,238
44	Karo Batak Protestant Church (GBKP)	Indonesia	Asia	250,000	670	904.5		1,000	22.11	673	1,673
45	United Protestant Church of Belgium	Belgium	Europe	40,000	20,880	28188	3,969	4,955	21.97	3,389	8,344
46	Evangelical Church, Augsburg Confession	Romania	Europe	22,000	1,130	1525.5	161	145	21.50	103	248
47	Congregational Christian Church	American Samoa	Pacific	90,000	5,340	7209	2,419	2,697	20.75	2,104	4,801
48	Old Catholic Church of the Netherlands	Netherlands	Europe	10,000	20,480	27648	1,081	1,088	19.95	958	2,046
49	Presbyterian Church of Aotearoa - New Zealand	New Zealand	Asia	112,000	12,300	16605	6,331	7,155	19.24	6,607	13,762
50	Presbyterian Church of Ghana	Ghana	Africa	452,000	450	607.5		1,000	16.21	1,032	2,032
51	Church of the Brethren	USA	NA	148,000	23,240	31374	20,176	16,179	17.42	18,182	34,361
52	United Reformed Church in the UK	UK	Europe	370,000	17,790	24016.5	31,125	30,927	17.40	34,830	65,757
53	Mission Covenant Church of Sweden	Sweden	Europe	75,000	27,010	36463.5		9,385	17.16	10,852	20,237
54	Evangelical Lutheran Church	Netherlands	Europe	20,000	20,480	27648	1,794	1,896	17.14	2,196	4,092
55	Presbyterian Church (USA)	USA	NA	5,021,000	23,240	31374	493,442	520,975	16.54	644,739	1,165,714
56	Old Catholic Church of Austria	Austria	Europe	18,000	22,380	30213	1,720	1,720	15.01	2,304	4,024
57	Evangelical Church of the Augsburg Confession	Poland	Europe	80,000	1,910	2578.5	348	642	15.56	884	1,526
58	Reformed Church in America	USA	NA	350,000	23,240	31374	31,619	33,722	15.35	47,537	81,259
59	Silesian Evangelical Church of the Augsburg Confes	Czech Rep	Europe	48,000	5,228	7057.8		1,000	14.76	1,507	2,507
60	Church of Christ in China	Hong Kong	Asia	54,000	15,360	20736	2,984	3,275	14.52	5,011	8,286
61	Episcopal Church	USA	NA	2,505,895	23,240	31374	202,891	219,723	13.97	362,065	581,788
62	Baptist Union of Denmark	Denmark	Europe	12,000	26,000	35100	1,078	1,168	13.87	1,949	3,117

Status 29-May-97 Sorted by Rank of 37

Rank	Member Church	Country	Region	Members	GNP \$.	GNP CH	1995 Fee	1996 Fee	Critical Rank	Additional	Due Fee
63	United Free Church of Scotland	UK	Europe	14,188	17,790	24016.5	719	940	13.79	1,582	2,522
64	Evangelical Church in Germany	Germany	Europe	28,913,000	23,030	31090.5	2,585,605	2,462,850	13.70	4,189,155	6,652,005
65	Methodist Church in Brazil	Brazil	LA	300,000	2,770	3739.5	1,516	3,051	13.60	5,251	8,302
66	Moravian Church in America (Northern Province), U	USA	NA	30,680	23,240	31374	1,181	2,537	13.18	4,586	7,123
67	Church of the Province of the Indian Ocean	Seychelles	Africa	62,000	5,460	7371	1,111	1,111	12.16	2,271	3,382
68	Church of North India	India	Asia	600,000	310	418.5	625	584	11.63	1,274	1,858
69	Presbyterian Church in Canada	Canada	NA	152,685	20,710	27958.5	8,845	9,812	11.49	21,777	31,589
70	Catholic Diocese of Old Catholics in Germany	Germany	Europe	28,000	23,030	31090.5	1,241	2,000	11.49	4,442	6,442
71	Scottish Congregational Church	UK	Europe	15,000	17,790	24016.5	535	821	11.39	1,845	2,666
72	Mennonite Church	Germany	Europe	10,000	23,030	31090.5	645	665	10.69	1,636	2,301
73	Evangelical Methodist Church of Argentina	Argentina	LA	35,000	6,050	8167.5	606	606	10.60	1,509	2,115
74	Evangelical Lutheran Church in Canada	Canada	NA	199,609	20,710	27958.5	10,219	11,271	10.10	30,027	41,298
75	Anglican Province of the Southern Cone	Argentina	LA	30,000	6,050	8168		485	9.90	1,328	1,813
76	Reformed Churches in the Netherlands	Netherlands	Europe	750,000	20,480	27648	41,096	40,604	9.79	112,842	153,446
77	Evangelical Church of Czech Brethren	Czech Rep	Europe	193,000	5,228	7057.8	1,600	2,500	9.18	7,580	10,080
78	Indonesian Christian Church (GKI)	Indonesia	Asia	342,300	670	904.5	474	535	6.64	1,756	2,291
79	Javanese Christian Churches (GKJ)	Indonesia	Asia	121,500	670	904.5	182	182	6.26	631	813
80	Church of Jesus Christ in Madagascar	Madagascar	Africa	1,350,000	230	310.5	650	650	7.75	2,452	3,102
81	Methodist Church Nigeria	Nigeria	Africa	1,500,000	320	432	985	985	7.60	3,810	4,795
82	Orthodox Church of Finland	Finland	Europe	56,086	21,970	29659.5	2,000	2,500	7.51	9,810	12,310
83	Swiss Protestant Church Federation	Switzerland	Europe	2,656,824	36,080	48708	192,768	193,732	7.49	763,892	957,624
84	Japanese Orthodox Church	Japan	Asia	25,000	28,190	38056.5		1,423	7.45	5,617	7,040
85	Old Catholic Church of Switzerland	Switzerland	Europe	14,000	36,080	48708	3,000	1,000	7.33	4,046	5,046
86	Church of Scotland	UK	Europe	1,220,000	17,790	24016.5	41,088	42,574	7.27	174,247	216,821
87	Church of Norway	Norway	Europe	3,700,000	25,820	34857	173,094	183,175	7.10	771,210	954,385
88	Holy Catholic Church in Japan	Japan	Asia	57,644	28,190	38056.5	2,602	3,000	6.86	13,234	16,234
89	Netherlands Reformed Church	Netherlands	Europe	2,300,000	20,480	27648	84,818	85,521	6.72	385,048	470,569
90	Simalungun Protestant Christian Church	Indonesia	Asia	180,851	670	904.5		219	6.69	991	1,210
91	United Church of Christ in Japan	Japan	Asia	192,000	28,190	38056.5		9,657	6.57	44,414	54,071
92	Methodist Church	UK	Europe	1,321,363	17,790	24016.5	38,809	41,291	6.53	193,548	234,839
93	Baptist Union of Great Britain	UK	Europe	313,878	17,790	24016.5	9,412	9,636	6.39	46,147	55,783

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94	Evangelical Church of the River Plate	Argentina	LA	60,000	6,050	8167.5	626	626	6.39	3,000	3,626
95	Church in Wales	UK	Europe	200,000	17,790	24016.5	5,580	6,023	6.27	29,521	35,544
96	Estonian Evangelical Lutheran Church	Estonia	Europe	225,000	2,760	3726		1,000	5.96	5,204	6,204
97	East Java Christian Church (GKJW)	Indonesia	Asia	140,000	670	904.5	150	150	5.92	787	937
98	Christian Church (Disciples of Christ)	USA	NA	1,369,250	23,240	31374	40,037	50,420	5.87	267,475	317,895
99	Church of South India	India	Asia	1,471,000	310	418.5	390	711	5.77	3,845	4,556
100	Presbyterian Church of Korea	South Korea	Asia	600,000	6,790	9166.5	6,000	6,180	5.62	34,519	40,699
101	Armenian Apostolic Church	Lebanon	ME	800,000	1,502	2027.7	1,785	1,785	5.50	10,219	12,004
102	Church of the Province of West Africa	Ghana	Africa	300,000	2,371	3200.85	899	1,045	5.44	6,061	7,106
103	Evangelical Church of Lutheran Confession in Brazil	Brazil	LA	1,000,000	2,770	3739.5	2,914	4,046	5.41	23,626	27,672
104	Methodist Church in Malaysia	Malaysia	Asia	230,000	2,790	3766.5	807	922	5.32	5,489	6,411
105	Evangelical Church of the Augsburg Confession	France	Europe	220,000	22,260	30051	6,191	6,427	4.88	42,496	48,923
106	Evangelical Church of Cameroon	Cameroon	Africa	1,175,000	820	1107	710	1,260	4.84	8,365	9,625
107	Anglican Church of Canada	Canada	NA	2,100,000	20,710	27958.5	50,640	54,852	4.67	379,623	434,475
108	United Church of Canada	Canada	NA	2,000,000	20,710	27958.5	77,803	46,853	4.19	366,933	413,786
109	Presbyterian Church of East Africa	Kenya	Africa	3,000,000	310	418.5	1,250	1,000	3.98	8,291	9,291
110	Evangelical Church of the Augsburg Confession	Austria	Europe	359,354	22,380	30213	3,567	8,467	3.90	71,876	80,343
111	Church of the Lord Aladura	Nigeria	Africa	3,000,000	320	432		1,009	3.89	8,582	9,590
112	Presbyterian Church in Cameroon	Cameroon	Africa	469,438	820	1107	360	390	3.75	3,456	3,846
113	Reformed Church of Romania	Romania	Europe	800,000	1,130	1525.5		914	3.74	8,117	9,031
114	United Congregational Church of Southern Africa	RSA	Africa	382,412	2,670	3604.5	911	1,018	3.59	9,182	10,200
115	Batak Protestant Christian Church (HKBP)	Indonesia	Asia	2,000,000	670	904.5		1,306	3.81	12,081	13,387
116	Uniting Church in Australia	Australia	Asia	1,386,000	17,260	23301	22,469	22,306	3.45	216,678	238,984
117	Estonian Evangelical Lutheran Church in Canada	Canada	NA	55,000	20,710	27958.5		1,000	3.25	10,379	11,379
118	Presbyterian Church of Wales	UK	Europe	115,750	17,790	24016.5	1,700	1,805	3.35	18,766	20,571
119	Evangelical Lutheran Church of Finland	Finland	Europe	4,375,047	21,970	29659.5	78,242	76,995	2.97	883,242	960,237
120	Evangelical Lutheran Church	Denmark	Europe	4,540,300	26,000	35100	88,630	92,735	2.91	1,086,563	1,179,298
121	United Methodist Church	USA	NA	25,000,000	23,240	31374	416,901	449,349	2.86	5,354,841	5,804,190
122	Church of the Province of Uganda	Uganda	Africa	3,000,000	170	229.5	372	372	2.70	4,723	5,095
123	Churches of Christ in Australia	Australia	Asia	80,000	17,260	23301	956	956	2.56	12,838	13,794
124	Presbyterian Church of Cameroon	Cameroon	Africa	427,640	820	1107		236	2.49	3,267	3,503

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125	Union of Welsh Independents	UK	Europe	90,000	17,790	24016.5	867	1,072	2.48	14,923	15,995
126	American Baptist Churches in the USA	USA	NA	3,033,010	23,240	31374	39,474	43,131	2.27	661,036	704,167
127	Anglican Church in Aotearoa, New Zealand and Poly	New Zealand	Asia	856,000	12,300	16605	5,604	6,355	2.24	98,828	105,183
128	Presbyterian Church of Southern Africa	RSA	Africa	180,000	2,670	3604.5		262	2.02	4,539	4,801
129	Ethiopian Orthodox Tewehado Church	Ethiopia	Africa	40,000,000	110	148.5	1,330	2,385	2.01	41,571	43,956
130	United Church of Christ	USA	NA	3,060,000	23,240	31374	48,571	38,240	1.98	672,193	710,433
131	Methodist Church in Ireland	UK	Europe	60,000	17,790	24016.5	396	570	1.98	10,093	10,663
132	Evangelical Lutheran Church in America	USA	NA	5,212,785	23,240	31374	57,316	63,939	1.95	1,146,301	1,210,240
133	Methodist Church in India	India	Asia	600,000	310	418.5	83	75	1.48	1,783	1,858
134	Church of Sweden/MCC Joint Membership	Sweden	Europe	7,706,000	27,010	36463.5	128,875	81,350	1.45	1,997,959	2,079,309
135	Church of England	UK	Europe	25,500,000	17,790	24016.5	174,326	158,303	1.29	4,373,531	4,531,914
136	Church of the Disciples of Christ	Argentina	LA	60,000	6,050	8167.5		125	1.28	3,501	3,626
137	International Council of Community Churches	USA	NA	153,500	23,240	31374	1,302	1,111	1.15	34,527	35,638
138	Malankara Orthodox Syrian Church	India	Asia	2,150,000	310	418.5	402	200	1.11	6,458	6,658
139	Church of Ireland	Ireland	Europe	334,000	12,210	16483.5	1,132	1,197	1.09	39,544	40,741
140	Mar Thoma Syrian Church of Malabar	India	Asia	700,000	310	418.5	62	56	0.96	2,112	2,168
141	United Church of Christ in the Philippines	Philippines	Asia	1,400,000	770	1039.5	226	247	0.85	10,522	10,769
142	Church of Sweden	Sweden	Europe	7,631,000	27,010	36463.5	38,475	44,060	0.79	2,015,012	2,059,072
143	Anglican Church of Australia	Australia	Asia	3,755,000	17,260	23301	10,687	13,122	0.75	634,343	647,465
144	Christian Methodist Episcopal Church	USA	NA	959,700	23,240	31374	2,750	3,709	0.62	219,102	222,811
145	Church of Greece	Greece	Europe	10,003,402	7,290	9841.5	11,388	11,338	0.58	717,181	728,519
146	African Methodist Episcopal Zion Church, USA	USA	NA	1,769,400	23,240	31374	4,135	4,721	0.43	406,076	410,797
147	African Methodist Episcopal Church	USA	NA	2,450,550	23,240	31374	12,360	4,340	0.28	564,598	568,938
148	Church in the Province of West Indies	Antigua	Carib	1,780,000	6,650	8977.5	275	863	0.27	117,389	118,252
149	Romanian Orthodox Church	Romania	Europe	19,672,135	1,130	1525.5	970	964	0.18	221,109	222,073
150	China Christian Council	China	Asia	5,000,000	15,360	20736	2,667	2,381	0.11	764,851	767,232
151	African Christian Church and Schools	Kenya	Africa	50,000	310	418.5			0.00	155	155
152	African Church of the Holy Spirit	Kenya	Africa	20,000	310	418.5			0.00	62	62
153	African Israel Church Nineveh	Kenya	Africa	100,000	310	418.5			0.00	310	310
154	African Protestant Church	Cameroon	Africa	8,400	820	1107			0.00	69	69
155	Armenian Apostolic Church	Armenia	Europe	4,756,000	780	1053	1,500		0.00	37,060	37,060

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156	Associated Churches of Christ in New Zealand	New Zealand	Asia	1,000	12,300	16605	598		0.00	123	123
157	Autocephalic Orthodox Church in Poland	Poland	Europe	1,000,000	1,910	2578.5	581		0.00	19,081	19,081
158	Bangladesh Baptist Sangha	Bangladesh	Asia	30,000	220	297	115		0.00	66	66
159	Baptist Association of El Salvador	El Salvador	LA	6,000	1,170	1579.5			0.00	70	70
160	Baptist Community of Western Zaire	Zaire	Africa	374,000	230	310.5	283		0.00	859	859
161	Baptist Union of Hungary	Hungary	Europe	20,500	2,970	4009.5			0.00	608	608
162	Baptist Union of New Zealand	New Zealand	Asia	35,900	12,300	16605	1,686		0.00	4,411	4,411
163	Batak Christian Community Church (GPKB)	Indonesia	Asia	15,000	670	904.5	1,135		0.00	100	100
164	Bengal-Orissa-Bihar Baptist Convention	India	Asia	6,000	310	418.5			0.00	19	19
165	Bolivian Evangelical Lutheran Church	Bolivia	LA	25,000	680	918			0.00	170	170
166	Bulgarian Orthodox Church	Bulgaria	Europe	7,950,000	1,330	1795.5			0.00	105,629	105,629
167	Canadian Yearly Meeting of the Religious Society of	Canada	NA	1,000	20,710	27958.5	298		0.00	207	207
168	Christian Evangelical Church in Minahasa (GMIM)	Indonesia	Asia	730,000	670	904.5			0.00	4,886	4,886
169	Christian Protestant Angkola Church (GPKA)	Indonesia	Asia	30,000	670	904.5			0.00	201	201
170	Christian Protestant Church in Indonesia (GKPI)	Indonesia	Asia	497,054	670	904.5			0.00	3,327	3,327
171	Church of Bangladesh	Bangladesh	Asia	12,400	220	297			0.00	27	27
172	Church of Cyprus	Cyprus	ME	602,300	9,820	13257	3,470		0.00	59,087	59,087
173	Church of God	Argentina	LA	600	6,050	8167.5			0.00	36	36
174	Church of JC on Earth, Kimbanguist church	Zaire	Africa	6,500,000	230	310.5			0.00	14,935	14,935
175	Church of Pakistan	Pakistan	Asia	500,000	420	567			0.00	2,098	2,098
176	Church of the Brethren in Nigeria	Nigeria	Africa	40,000	320	432			0.00	128	128
177	Church of the Province of Burma	Burma	Asia	27,000	184	248.4	984		0.00	50	50
178	Church of the Province of Burundi	Burundi	Africa	200,000	210	283.5			0.00	420	420
179	Church of the Province of Central Africa	Botswana	Africa	605,000	2,790	3766.5	1,440		0.00	16,863	16,863
180	Church of the Province of Kenya	Kenya	Africa	582,000	310	418.5			0.00	1,802	1,802
181	Church of the Province of Nigeria	Nigeria	Africa	3,000,000	320	432			0.00	9,590	9,590
182	Church of the Province of Rwanda	Rwanda	Africa	200,000	250	337.5			0.00	500	500
183	Church of the Province of Southern Africa	RSA	Africa	2,300,000	2,670	3604.5	8,000		0.00	61,349	61,349
184	Community of Disciples of Christ	Zaire	Africa	650,000	230	310.5			0.00	1,494	1,494
185	Community of Light, Zaire	Zaire	Africa	180,000	230	310.5			0.00	414	414
186	Congregational Christian Church	Western Samoa	Pacific	85,000	940	1269	1,177		0.00	798	798



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187	Coptic Orthodox Church	Egypt	ME	6,200,000	640	864			0.00	39,640	39,640
188	Czechoslovak Hussite Church	Czech Rep	Europe	175,000	5,228	7057.8	800		0.00	9,140	9,140
189	Episcopal Anglican Church of Brazil	Brazil	LA	95,000	2,770	3739.5			0.00	2,629	2,629
190	Episcopal Baptist Community	Zaire	Africa	150,000	230	310.5			0.00	345	345
191	Episcopal Church in Jerusalem & the Middle East	Egypt	ME	37,000	640	864	481		0.00	237	237
192	Episcopal Church of the Sudan	Sudan	Africa	1,000,000	370	499.5			0.00	3,696	3,696
193	Euro-Asiatic Fed. of the Unions of Evang. Christians	Russia	Europe	1,100,000	2,510	3388.5			0.00	27,582	27,582
194	European Continental Province of the Moravian Church	Netherlands	Europe	7,000	23,030	31090.5			0.00	1,610	1,610
195	Evangelical Baptist Union of Italy	Italy	Europe	8,000	20,460	27621			0.00	1,635	1,635
196	Evangelical Christian Church in Halmahera	Indonesia	Asia	97,000	670	904.5			0.00	649	649
197	Evangelical Christian Church in Irian Jaya	Indonesia	Asia	600,000	670	904.5			0.00	4,016	4,016
198	Evangelical Church in New Caledonia and the Loyalt	New Caledonia	Pacific	40,000	8,300	11205			0.00	3,317	3,317
199	Evangelical Church of French Polynesia	French Polynesia	Pacific	95,000	7,830	10570.5			0.00	7,431	7,431
200	Evangelical Church of Gabon	Gabon	Africa	140,000	4,450	6007.5			0.00	6,224	6,224
201	Evangelical Church of Sangir Talaud (GIMIST)	Indonesia	Asia	190,000	670	904.5			0.00	1,272	1,272
202	Evangelical Church of the Congo	Congo	Africa	135,792	1,030	1390.5			0.00	1,397	1,397
203	Evangelical Community	Zaire	Africa	115,310	230	310.5	560		0.00	265	265
204	Evangelical Congregational Church	Angola	Africa	150,000	711	959.85			0.00	1,065	1,065
205	Evangelical Lutheran Church	Iceland	Europe	243,675	23,880	32238	6,000		0.00	58,131	58,131
206	Evangelical Lutheran Church in Southern Africa	RSA	Africa	515,000	2,670	3604.5			0.00	13,737	13,737
207	Evangelical Lutheran Church in the Republic of Nam	Namibia	Africa	200,500	802	1082.7	1,800		0.00	1,606	1,606
208	Evangelical Lutheran Church in Zimbabwe	Zimbabwe	Africa	60,000	570	769.5			0.00	342	342
209	Evangelical Lutheran Church of Chile	Chile	LA	3,000	2,730	3685.5			0.00	82	82
210	Evangelical Lutheran Church of France	France	Europe	35,000	22,260	30051	4,503		0.00	7,783	7,783
211	Evangelical Lutheran Church of Latvia	Latvia	Europe	350,000	1,930	2605.5			0.00	6,748	6,748
212	Evangelical Lutheran Church of Papua New Guinea	Papua New Guinea	Pacific	550,000	950	1282.5			0.00	5,220	5,220
213	Evangelical Methodist Church in Bolivia	Bolivia	LA	5,000	680	918			0.00	34	34
214	Evangelical Methodist Church in the Philippines	Philippines	Asia	110,000	770	1039.5			0.00	846	846
215	Evangelical Methodist Church in Uruguay	Uruguay	LA	1,000	3,340	4509			0.00	33	33
216	Evangelical Methodist Church of Costa Rica	Costa Rica	LA	6,000	1,960	2646			0.00	117	117
217	Evangelical Methodist Church of Italy	Italy	Europe	8,000	20,460	27621			0.00	1,635	1,635

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218	Evangelical Pentecostal Mission of Angola	Angola	Africa	75,460	711	960	565	0.00	536	536
219	Evangelical Presbyterian Church	Ghana	Africa	150,000	450	607.5	115	0.00	674	674
220	Evangelical Presbyterian Church in South Africa	RSA	Africa	30,000	2,670	3604.5		0.00	800	800
221	Evangelical Reformed Church of Angola	Angola	Africa	70,000	711	960		0.00	497	497
222	Evangelical Synodal Presbyterian Church	Romania	Europe	32,000	1,130	1525.5		0.00	361	361
223	Free Pentecostal Mission Church of Chile	Chile	LA	96,341	2,730	3685.5		0.00	2,627	2,627
224	Friends General Conference	USA	NA	32,000	23,240	31374		0.00	7,429	7,429
225	Georgian Orthodox Church	Georgia	Europe	5,000,000	850	1147.5		0.00	42,458	42,458
226	Greek Orthodox Patriarchate of Alexandria & all Afri	Egypt	ME	10,000	640	864		0.00	64	64
227	Greek Orthodox Patriarchate of Antioch & all the Ea	Cyprus	ME	1,100,000	9,820	13257	10,000	0.00	107,912	107,912
228	Greek Orthodox Patriarchate of Jerusalem & all Pale	Israel	ME	260,000	13,220	17847		0.00	34,338	34,338
229	Holy Apostolic Catholic Assyrian Church of the East	Iraq	ME	1,000	2310	3118.5		0.00	23	23
230	Holy Apostolic Catholic Assyrian Church of the East	USA	NA	350,000	23,240	31374	1,150	0.00	81,259	81,259
231	Hungarian Reformed Church in America	USA	NA	5,000	23,240	31374	470	0.00	1,161	1,161
232	Indonesian Christian Church (HKI)	Indonesia	Asia	120,000	670	904.5		0.00	803	803
233	International Evangelical Church	USA	NA	200,000	23,240	31374		0.00	46,434	46,434
234	Kalimantan Evangelical Church	Indonesia	Asia	213,000	670	904.5	757	0.00	1,426	1,426
235	Korean Methodist Church	South Korea	Asia	400,000	6,790	9166.5		0.00	27,133	27,133
236	Christian Reformed Church	Brazil	LA	190,000	2,770	3739.5		0.00	5,258	5,258
237	Latvian Evangelical Lutheran Church abroad	USA	NA	48,000	20,710	27958.5	483	0.00	9,931	9,931
238	Lutheran Church in Hungary	Hungary	Europe	430,000	2,970	4009.5	1,000	0.00	12,758	12,758
239	Lutheran Church in Liberia	Liberia	Africa	25,000	2,371	3200.85		0.00	592	592
240	Madagasy Lutheran Church	Madagascar	Africa	700,000	230	310.5		0.00	1,608	1,608
241	Mennonite Church in the Netherlands	Netherlands	Europe	30,800	20,480	27648		0.00	6,302	6,302
242	Mennonite Community	Zaire	Africa	40,000	230	310.5		0.00	92	92
243	Methodist Church	Ghana	Africa	490,000	450	607.5	466	0.00	2,203	2,203
244	Methodist Church	Sri Lanka	Asia	25,000	540	729		0.00	135	135
245	Methodist Church in Fiji	Fiji	Pacific	262,000	2,010	2713.5		0.00	5,261	5,261
246	Methodist Church in Kenya	Kenya	Africa	200,000	310	418.5		0.00	619	619
247	Methodist Church in Singapore	Singapore	Asia	71,000	15,730	21235.5	338	0.00	11,157	11,157
248	Methodist Church in the Caribbean and the America	Antigua	Carib	312,500	5,980	8073		0.00	18,669	18,669