

Church World Service Asia Pacific
Report of Independent Certified Public Accountants
And Special Purpose Interim Financial Statements
"EMERGENCY ASSISTANCE TO
VICTIMS OF EARTHQUAKE AND TSUNAMI
IN NORTHEASTERN JAPAN"
For the period from 11 March 2011 to 9 June 2014

CHURCH WORLD SERVICE – ASIA PACIFIC

**EMERGENCY ASSISTANCE TO VICTIMS OF EARTHQUAKE AND TSUNAMI IN
NORTHEASTERN JAPAN**

SPECIAL PURPOSE FINANCIAL STATEMENTS

FOR THE PERIOD FROM 11 MARCH 2011 TO 9 JUNE 2014

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

To The Board of Management of
The Church World Service - Asia Pacific

We have audited the accompanying special purpose financial statements which comprise of the statement activities of EMERGENCY ASSISTANCE TO VICTIMS OF EARTHQUAKE AND TSUNAMI IN NORTHEASTERN JAPAN ("The Project") implemented by the Church World Service - Asia Pacific ("CWS - A/P" or "the Organization") for the period covering from 11 March 2011 to 9 June 2014 and a summary of significant accounting policies and other explanatory information. The special purpose financial statements have been prepared on the basis set out in Note 2.

Management's responsibility for the special purpose financial statements

Management is responsible for the preparation and presentation of these special purpose financial statements on the basis described in Note 2. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and presentation of special purpose financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's responsibility

Our responsibility is to express an opinion on these special purpose financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. International Standards on Auditing require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the special purpose financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the special purpose financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and presentation of the special purpose financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, made by management, as well as evaluating the overall presentation of the special purpose financial statements.

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

Qualified opinion

In our opinion, the accompanying special purpose financial statements have been prepared, in all material respects, in accordance with the basis set out in Note 2.

Restriction of use

This report is intended for the information and use of CWS-A/P in connection with the transaction as referred to in Note 1 Project General Information and should not be distributed to other parties. We do not accept or assume responsibility for the use of any other purpose or to any other person to whom this report is shown or into whose hands it may come, except where expressly agreed by our prior consent in writing.

For McMillan Woods (Thailand) Limited



Mr. Thanut Warasestarak

Certified Public Accountant (Thailand) No. 11197

Bangkok, Thailand

25 June 2014

CHURCH WORLD SERVICE - ASIA PACIFIC
EMERGENCY ASSISTANCE TO VICTIMS OF EARTHQUAKE AND TSUNAMI
IN NORTHEASTERN JAPAN
STATEMENT OF ACTIVITIES
FOR THE PERIOD FROM 11 MARCH 2011 TO 9 JUNE 2014

	Notes	(Unit : US Dollar) 2014
INCOME		
Income from donors	3	8,780,778
TOTAL INCOME		8,780,778
EXPENDITURES		
<i>Implementing partner</i>		
Original Budget	4	391,353
Direct cost	5	6,340,985
Indirect cost	6	541,396
		7,273,734
<i>CWS - A/P</i>		
Direct cost	7	557,535
		557,535
TOTAL EXPENDITURES		7,831,269
FUND BALANCE	9	949,509

CHURCH WORLD SERVICE – ASIA PACIFIC

EMERGENCY ASSISTANCE TO VICTIMS OF EARTHQUAKE AND TSUNAMI IN NORTHEASTERN JAPAN SPECIAL PURPOSE FINANCIAL STATEMENTS FOR THE PERIOD FROM 11 MARCH 2011 TO 9 JUNE 2014

1. BACKGROUND

Church World Service – Asia/Pacific (CWS – A/P)

CWS – A/P is a regional program of Church World Service Inc. Established in 1948; the aim of CWS – A/P program in the region has been to address poverty issue of the most vulnerable and strengthening CWS – A/P relations in the region.

CWS – A/P regional program works to assist communities in improving their quality of life by enhancing their access to basic human rights such as clean drinking water, food, health, shelter and education. Besides responding to small and large scale emergencies in Asia and Pacific, it has also initiated microfinance, livelihoods assistance and education programs in different countries. It also encourages community participation in order to support a democratic civil society, social accountability and bridging the gap between policy makers and development implementers such as local bodies, NGOs, Community Based Organizations (CBOs), etc. It also provides grants and coordinates advocacy and capacity building efforts at national and international levels. CWS internationally has extensive experience in emergency response including the Tsunami in 2004, the South Asian earthquake in 2005, and the South Asia floods in 2007.

CWS has been member of HAP, Sphere and ICVA for several years and has been actively involved in improving the humanitarian assistance quality by providing training and consulting to humanitarian workers.

CWS – A/P is located at 10th floor, Church of Christ in Thailand building, 238 Phayathai Rd, Ratchathevi, Bangkok 10400.

Implementing partner

- CWS-Asia/Pacific is a regional program of Church World Service Inc. Established in 1948, the aim of CWS-Asia/Pacific program in the region is to address poverty issues of the most vulnerable and strengthening CWS-Asia/Pacific relations in the region.
- Peace Boat is a Japan-based international non-governmental and non-profit organization that works to promote peace, human rights, equal and sustainable development and respect for the environment. Peace Boat seeks to create awareness and action based on effecting positive social and political change in the world. Peace Boat pursues this through the organization of global educational programs, responsible travel, cooperative projects and advocacy activities. These activities are carried out on a partnership basis with other civil society organizations and communities in Japan, Northeast Asia, and around the world. In this emergency, Peace Boat has been mobilizing their extensive network of volunteers for relief efforts in Ishinomaki City of Miyagi Prefecture.

CHURCH WORLD SERVICE – ASIA PACIFIC

EMERGENCY ASSISTANCE TO VICTIMS OF EARTHQUAKE AND TSUNAMI IN NORTHEASTERN JAPAN SPECIAL PURPOSE FINANCIAL STATEMENTS FOR THE PERIOD FROM 11 MARCH 2011 TO 9 JUNE 2014

1. BACKGROUND (continued)

Implementing partner (continued)

- NICCO is a non-governmental organization that was founded about 30 years ago in Kyoto. In the past three decades, NICCO has provided urgent disaster assistance, self-reliance support, rural environment protection and human resource development. Currently, NICCO runs missions in the Middle East, Africa, Japan and other parts of Asia. In Japan, NICCO manages a model farm using environmental conservation agriculture techniques, and offers internships in human resource development. NICCO is also a member of Japan Platform (JPF).
- Oxfam Japan began in December 2003, to bring the reality of poverty and injustice around the world to the Japanese by raising awareness of global issues and supporting Oxfam activities around the world. OXFAM Japan continues to seek areas in this current emergency response that are not being met by any other stakeholders, thereby offering critical support to those in need. OXFAM Japan is a member NGO of JPF.
- Caring for Young Refugees (CYR) is a non-profit organization established in 1980. As CYR watched refugee children of Cambodia trying their hardest to survive, CYR was motivated to be formulated as a NGO. CYR spent 13 years in managing preschool centers in a refugee camp and continue activities for children and women in Cambodia. CYR's vision is that children all over the world will grow healthy and their parents will be able to lead independent and humane lives. This will lead to a stable society where no-one becomes a refugee. Using its extensive experience and expertise in child care, CYR will tackle the need of young children in affected communities.
- Shalom Now, Kodomo Fukushima's children evacuation retreat program is hosted (through administrative and legal assistance) by organization called Shalom who is one of the prominent NGO in Fukushima prefecture. Shalom envisions a society where people with disability and people without disability live together and was registered in 2001 as a Non-profit organization. It has supported people with disability based in "Machinaka Yumekobo", community salon of people with disability. It started disaster response activities after the earthquake by cooperating organizations which had supporting relations even before. Activities include distribution of relief goods, supporting of staff of affected local government, supporting of affected population in temporary housings as well as evacuation sites and so on.
- SEEDS Asia rides on the more than 10-years of experience of its sister organization - SEEDS India. It is this experience that enables it to expand the concept to the Asia-Pacific region. Located in Kobe, Japan, SEEDS Asia also draws inspiration from the response mounted during the 1995 Kobe Earthquake, and the greater awareness and concentration of disaster-related organizations in Kobe. Management (Kobe, January 2004), and the actions related to implementation of the Hyogo Framework of Action 2005-2015. SEEDS Asia was formally established in September 2006 to enhance safety and sustainability of people and communities in the Asia Pacific region to cope with natural disasters and environmental problems. Some of the keywords that define SEEDS Asia's work include, Human Security, Disaster management and development, Environmental management, community-based disaster management, Asia and the Pacific.

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1. BACKGROUND (continued)

Implementing partner (continued)

- National Christian Council in Japan (NCCJ) is made up of 33 member and associate member churches and organizations. NCCJ member organizations include those related to international networks such as the YMCA and the Fellowship of Reconciliation, as well as others that are uniquely Japanese, such as the Christian Political League and the Japan Christian Medical Association. The networks to which NCCJ relates include the Christian Conference of Asia (CCA) and the World Council of Churches (WCC), enabling Christians in Japan to stand in solidarity with people and partner churches throughout Asia and other parts of the world. Consultations between the NCCJ and other councils of churches in other countries have emphasized issues of minority discrimination, human rights, peace, and justice. NCCJ continues to work ecumenically as well as with NGOs, citizens' groups, and people of other faiths in the area of peace. NCCJ is currently coordinating the emergency response on behalf of its members through the Japan Ecumenical Disaster Response Office (JEDRO), which it leads.
- Japan NGO Center for International Cooperation (JANIC), JANIC is a non-profit, non-partisan networking NGO founded in 1987 by a group of NGO leaders. JANIC's members are the NGOs who are working abroad for international cooperation. JANIC's main activities are: 1) To promote Partnership among NGOs 2) To strengthen capacity and social responsibility of NGOs 3) Policy advocacy and campaign 4) To promote support and participation by citizens with NGOs' activities 5) To promote dialogue and networking between NGOs and other sectors in the society. After 3.11, about 40 out of 98 member organizations of JANIC has been operating relief and rehabilitation work in the Earthquake and Tsunami affected area to support survivors. JANIC set up Taskforce for Disaster Response and provides information and various services to support these organization's effective operation and smooth handover of their activities to the local partners.
- International Environment and Disaster Management Laboratory, Kyoto University (IDEM) Kyoto University's International Environment and Disaster Management (IEDM) Laboratory, Graduate School of Global Environmental Studies targets to reduce the gap between knowledge and practice through pro-active field level, community based project implementation in the field of environment and disaster risk management. Key research areas are climate change adaptation, urban risk reduction, environment and disaster education. The school targets education and research excellence on Human Security Engineering in Asian cities, with focus on city governance, infrastructure management, health risk management, and disaster risk management.
- Citizens' Radioactivity Measuring Station (CRMS) started in 2011 to provide citizens with a "tool" with which they can access information on radiation protection, get know-how to measure the level of radiation in their daily lives, and decide what to do to protect themselves. Radiation measuring center of CRMS is located in Fukushima city.

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1. BACKGROUND (continued)

Implementing partner (continued)

- Institute for Cooperative Networks, Fukushima University (ICN, FU) The Institute for Cooperative Networks is headquartered at Fukushima University and was launched April 2010 in partnership with industry, academia and government, with the purpose of conducting research and business pertaining to regionally sustainable development through collaboration among cooperatives. While aid from and rebuilding by cooperatives in the regions hit hard by The Great East Japan Earthquake brought home the importance of the roles of these organizations, the devastating damage sustained by the agriculture, forestry, and fisheries industries from the resulting nuclear accident calls for a revised look. The institute will conduct various research projects dealing with compensation for damages from nuclear power, and at the same time plan and move forward with other enterprises designed to create safe and secure production and distribution consumption policies for the agriculture, forestry, and fisheries industries through partnerships with cooperatives inside and out of Fukushima prefecture.

The Project

Assessing the costs of the triple disaster

On March 11, 2011, a devastating 9.0-magnitude earthquake struck the north-eastern coast of Japan, triggering a massive tsunami that washed away several coastal cities, destroyed critical infrastructure, crippled thousands of businesses and caused the death of thousands of people.

As of August 1, 2012, 15,867 people have been confirmed dead, 6,109 injured, and 2,903 are either still missing or are unaccounted for. Around 450,000 were made homeless by the disaster.

According to a government report published in August 2011, 120,000 buildings—including houses, factories, offices, schools and community centers—were destroyed by the tsunami. Of these, 78,000 were washed away. A further 220,000 buildings were damaged. The hardest-hit towns along the coastal areas of Fukushima, Miyagi and Iwate prefectures are still struggling to recover from the economically devastating impact.

The World Bank estimated that the total economic cost to be around USD \$235 billion, or 4% of Japan's GDP, the costliest natural disaster on record. Some analysts have put the figure above this.

The Japanese government said in its annual economic report released in July 2012 that Japan's economy is likely to gradually recover, mainly because of reconstruction demand. But it observed that there is still much to be done in areas hit by the tsunami, where the economy still suffers from weak consumer demand and a decrease in the number of retail outlets.

The government's report also said that Japan has been experiencing trade deficits since the disaster, due to a fall in exports, an increase in imports and a rise in import prices.

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1. BACKGROUND (continued)

The Project(continued)

In January 2012, Japan announced its first annual trade deficit since 1980, with a deficit of ¥2.5 trillion (USD \$32 billion) for 2011. In July 2012, the finance ministry announced a trade deficit of ¥2.916 trillion for the January-June 2012 period, the largest deficit on record for the period.

In August 2012, the IMF stated that Japan's economy likely to grow by 2.5 percent, but faces downside risks from Europe's financial troubles and slower growth in China.

Radiation and nuclear issues: ongoing challenges

The earthquake and tsunami also destabilized the Daiichi nuclear power station in Fukushima, causing reactors to overheat and leak radiation. A 20km radius no-go zone remains in place but have been further sub-divided into areas including where residents can temporarily go back home during the day (overnight stay is not permitted). As a result of the disaster, the Japanese government began reviewing its energy policy and the role of nuclear power in Japan. The situation has also sparked a nationwide debate on the safety and sustainability of nuclear energy, which CWS hopes to contribute to with its newly revised appeal.

The need for clarity on the safety of nuclear energy in the long term is accompanied by demands for clarity on more immediate issues, such as the radiation levels that children in Fukushima have been exposed to, and the extent to which the soil and products in the prefecture have been affected by radiation.

The government has been criticized for being slow to provide people with the means to measure radiation levels, the results of which will affect families' and communities' decisions to relocate or stay in the area.

In July 2012, a parliamentary inquiry concluded that the nuclear accident at Fukushima was a preventable disaster rooted in government-industry collusion and the worst conformist conventions of Japanese culture.

The Fukushima Nuclear Accident Independent Investigation Commission report, based on more than 900 hours of hearings and interviews with 1,167 people, challenged some of the key storylines put forward by the government and Tepco, the operator of the Fukushima Daiichi Nuclear Power Plant. Most importantly, the plant said that the plant's crucial cooling systems might have been damaged by the earthquake on March 11, 2011, not only by the ensuing tsunami.

That possibility raises doubts about the safety of all the earthquake-prone country's nuclear plants, just as they begin to restart after a pause ordered in the wake of the Fukushima crisis.

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1. BACKGROUND (continued)

The Project (continued)

The report highlighted collusion and a lack of governance by government, regulators and Tepco; insufficient knowledge and training within Tepco; a lack of preparation on the part of government, regulators, Tepco, and the prime minister's office to allow an adequate response to an accident of this scope; including effective evacuation; and the need for a comprehensive review of laws and regulations, which to date have been based on stop-gap measures in response to previous accidents.

Independent of the actual causes of the nuclear disaster, it is having real and serious effects in people's lives.

In the summer of 2012, a National Institute of Radiological Sciences study reported finding "lifetime thyroid doses of radiation in Fukushima children." The research found that 36 percent of children from Fukushima Prefecture who were exposed to radiation now have abnormal growths on their thyroid glands.

The Japanese authorities claim that it is not clear whether the radiation exposure is the cause, and say they will be monitoring the effects on the area's children in upcoming years. The government's downplaying of the risks to children is controversial and has attracted criticism adding to that of its initial handling of the disaster.

What is clear is that more research needs to be done, and that greater advocacy is required for transparent information on the reality of the risks facing the people affected by the nuclear disaster. Greater support is also required for Fukushima residents, many of whom remain evacuees from the radiation. According to Japan's Reconstruction Agency, as of July 2012, there were still 100,096 evacuees inside the prefecture, with a further 61,548 living elsewhere.

Residents of areas covered by the disaster relief law are eligible for free public housing for up to three years if they evacuate outside Fukushima Prefecture.

Pregnant women and children under 18 years old from 23 cities and towns designated for evacuation can receive ¥600,000 (USD \$7,600). Others get ¥80,000 (USD \$1,020). Meanwhile, Tepco will pay up to ¥120,000 (USD \$1,525) a month to those from an evacuation zone whose radius extends to 30 km.

However, despite the compensation, many struggle with the decision to live apart from their families, due to the costs involved.

Residents of Fukushima Prefecture, speaking in August 2012 at a government-sponsored public hearing on national energy policy, called for an end to dependence on nuclear energy by 2030. The overwhelming message from the residents was that Japan should abandon nuclear power as soon as possible.

CHURCH WORLD SERVICE – ASIA PACIFIC

EMERGENCY ASSISTANCE TO VICTIMS OF EARTHQUAKE AND TSUNAMI IN NORTHEASTERN JAPAN SPECIAL PURPOSE FINANCIAL STATEMENTS FOR THE PERIOD FROM 11 MARCH 2011 TO 9 JUNE 2014

1. BACKGROUND (continued)

Abbreviation

CWS A/P	Church World Service - Asia Pacific
NICCO	Nippon International Cooperation for Community Development
CYR	Caring for Young Refugees
NCCJ	National Christian Council in Japan
JANIC	Japan NGO Center for International Cooperation
IDEM	International Environment and Disaster Management Laboratory, Kyoto University
CRMS	Citizens' Radioactivity Measuring Station
ICN, FU	Institute for Cooperative Networks, Fukushima University

The project was finished in April 2014 and all expenses have been incurred and recorded until April 2014. However, after that the project needs sometime to settle the advance funds between the regions. All of the funds were all settled on 9 June 2014, so the ended date in the special purpose financial statements is on 9 June 2014

2. SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting

The financial statements which is expressed in States dollars ("US\$") is prepared under the historical cost.

Because CWS – A/P is a non-profit organization, the principles and policies utilized by CWS - A/P may differ from those generally accepted.

The fund accountability statement is not intended to be a presentation in conformity with generally accepted accounting principles.

Foreign currency translation

Items included in the financial statements of the Project are measured using the currency of the primary economic environment in which the Organization operates ("the functional currency"). The Project maintains its accounting records and its financial statements in United States dollar "US\$", the Organization's functional currency. The functional currency is US\$ because of the significant influence of the US\$ on its operations and activities.

Transactions in currencies other than US\$ (Japanese Yen and Thai Baht) are recorded at the rate of exchange approximately that prevailing at the date of the transaction. Monetary assets and liabilities denominated in currencies other than US\$ are retranslated at exchange rates prevailing at the balance sheet date. All exchange differences arising on settlement or restatement are recognised in the statement of activities.

Cash and bank balances

Cash and bank consist of cash on hand and bank balances with significant risk of changes in value.

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**EMERGENCY ASSISTANCE TO VICTIMS OF EARTHQUAKE AND TSUNAMI
IN NORTHEASTERN JAPAN
SPECIAL PURPOSE FINANCIAL STATEMENTS
FOR THE PERIOD FROM 11 MARCH 2011 TO 9 JUNE 2014**

2. SIGNIFICANT ACCOUNTING POLICIES(continued)

Cash advances

Outstanding cash advances are recorded as receivables in the statement of financial position and recognised as uses of funds upon liquidation.

Income and expenditures

Fund receipts from donors are recorded as income when received. In case where expenditures exceed the fund receipts from donors a corresponding income and receivables from donors are recognised based on actual expenses incurred.

Expenditures represent all costs paid in line with the Program's objectives and the budget agreed. Expenditure is recognised on an accrual basis.

Fund transfers to implementing partner

Fund transfers to implementing partners are recorded as advance receivables. Upon liquidation, i.e., submission of expense reports, the advance receivables are credited and the corresponding expenses are recorded in the statement of activities.

Income in kind

Donations in kind are recognised as income and are stated at the amounts provided by the donors.

Non-expendable equipment

The purchase price and any directly attributable costs in acquiring the non-expendable equipment are recorded as expenses at the time the equipment is acquired and payment is made.

Comparative figures

This is one time project operation managed by CWS - A/P. There is no comparative figure to be presented.

CHURCH WORLD SERVICE – ASIA PACIFIC

EMERGENCY ASSISTANCE TO VICTIMS OF EARTHQUAKE AND TSUNAMI IN NORTHEASTERN JAPAN SPECIAL PURPOSE FINANCIAL STATEMENTS FOR THE PERIOD FROM 11 MARCH 2011 TO 9 JUNE 2014

3. INCOME FROM DONORS

The following are details of income from actual source:

	2014 US\$
Canadian Churches in Action/Manitoba Council for International Cooperation	137,528
Canadian Lutheran World Relief (Original Appeal)	20,000
Canadian Lutheran World Relief (Fukushima University)	115,540
Catholic Agency for Overseas Development	23,989
Dan Church Aid (Original Appeal)	20,892
Evangelical Lutheran Church in America (JLER & Original Appeal)	100,000
International Orthodox Christian Charities (YWCA, PB, Oxfam & Seeds)	250,000
Mennonite Central Committee (PB & FU)	905,000
Norwegian Church Aid (NICCO & Oxfam)	232,550
Presbyterian Disaster Assistance (JPF & PB)	100,000
Presbyterian Disaster Assistance (PB)	500,000
The Japanese Association of New York (Children Evacuation Retreat Program)	100,000
The Primate's World Relief and Development Fund (NCCJ)	128,147
UMCOR (JPF)	280,000
ACT for Peace	20,412
American Baptist Churches USA	45,000
Canadian Lutheran World Relief	111,180
Christian Aid	147,392
Christian Church (Disciples of Christ)	25,000
Christian World Service	3,685
Church of Sweden	32,744
Church of the Brethren	25,000
Development and Peace	928,087
Disciples of Christ/Week of Compassion	50,431
Episcopal Relief and Development	86,000
Evangelical Lutheran Church in America	1,273,400
Federation of Protestant Churches in Italy	18,328
Global Hope Network International	4,790
Hong Kong Christian Council	52,500
Iglesie Evangelic Spain	2,997
International Orthodox Christian Charities	75,554
Lutheran World Relief	670,000
Mr. Harold Harvey (The Parochial Church Council of the Ecclesiastical Parish of St Paul's)	254
Presbyterian Church of Canada	70,438

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IN NORTHEASTERN JAPAN
SPECIAL PURPOSE FINANCIAL STATEMENTS
FOR THE PERIOD FROM 11 MARCH 2011 TO 9 JUNE 2014**

3. INCOME FROM DONORS(continued)

The following are details of income from actual source:

	2014
	US\$
Presbyterian Disaster Assistance	1,000,000
Quail Roots Foundation	5,000
Shield – Ayres Foundation	10,000
Thailand Burma Border Consortium	199
The Japanese Association of New York	125,000
The Presbyterian World Service and Development	327,430
The Primate's World Relief and Development Fund	154,311
Trull Foundation	10,000
UMCOR	300,000
United Church of Christ	272,000
Y & H Soda Foundation	20,000
	<u>8,780,778</u>

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IN NORTHEASTERN JAPAN
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4. ORIGINAL BUDGET (Implementing Partner)

For the period from 11 March 2011 to 9 June 2014:

Currency: US\$

	Evangelical Lutheran Church in America (JLER & Original Appeal)	Presbyterian Disaster Assistance (JPF)	Canadian Lutheran World Relief (JPF)	UMCOR (JPF)	The Primate's World Relief and Development Fund (NCCJ & Original Appeal)	Canadian Churches in Action/Manitoba Council for International Cooperation	Dan Church Aid (Original Appeal)
Static and Medical service JPF	150,000	-	100,000	20,000	30,000	-	-
Relief item distribution	121,355	74,430	-	-	-	46,925	-
Matching service for housing	50,000	-	-	-	50,000	-	-
Operation cost-CWS & Partners	69,998	25,570	-	-	9,963	13,573	20,802
Total - Original budget	391,353	100,000	100,000	20,000	30,000	60,498	20,892

EMERGENCY ASSISTANCE TO VICTIMS OF EARTHQUAKE AND TSUNAMI
IN NORTH-EASTERN JAPAN
SPECIAL PURPOSE FINANCIAL STATEMENTS
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5. DIRECT COST (Implementing Partner) (continued)

For the period from 11 March 2011 to 9 June 2014:

Currency: US\$

Quality and Accountability (CWS-ASIA/PACIFIC) (continued)									
	Norwegian Church Aid (NORCA & ONFAM)	Catholic Agency for Overseas Development	International Orthodox Christian Charities (I.O.C.C.)	The Primato's World Relief and Development Fund (NCCJ & Original Appeal)	Memorial Central Committee (PB)	Canadian Churches in Action/Morito Council for International Cooperation (Oxfam & Original Appeal)	The Japanese Association of New York (JAPAN)	Canadian Lutheran World Relief (JPPF & Fukushima University)	UNICOR (JPPF)
Total									Un-Remark
Promote enhanced DPR initiatives and knowledge dissemination with linking Japanese civil society to global DPR initiatives (CWS-Asia Pacific)									
16,581	-	-	-	-	-	-	-	-	16,583
Protection from radiation (Citizen-scientist international symposium on radiation protection (CRMS) Project for Regeneration of Agriculture in Fukushima through preparation of radioactive material distribution map and data sharing)									
58,113	-	-	-	-	-	-	-	-	58,113
199,231	194,763	23,989	250,000	500,000	68,184	904,276	77,029	115,540	250,000
6,340,595	194,763	23,989	250,000	500,000	68,184	904,276	77,029	115,540	3,857,204

CHURCH WORLD SERVICE – ASIA PACIFIC

**EMERGENCY ASSISTANCE TO VICTIMS OF EARTHQUAKE AND TSUNAMI
IN NORTHEASTERN JAPAN
SPECIAL PURPOSE FINANCIAL STATEMENTS
FOR THE PERIOD FROM 11 MARCH 2011 TO 9 JUNE 2014**

6. INDIRECT COST (Implementing Partner)

For the period from 11 March 2011 to 9 June 2014:

	2014
	US\$
Head of Emergencies	148,020
Communication	145,822
Financial management cost	58,201
Office operation & other admin	132,377
Bank charge	56,976
	541,396

7. DIRECT COST

For the period from 11 March 2011 to 9 June 2014:

	2014
	US\$
Other Direct Cost :	
Program coordinator	134,780
Data collection officer	22,116
Advocacy coordinator	113,960
Research assistant	79,104
International and Local travel	97,555
Boarding and lodging	110,020
	557,535

8. AUDIT FEE AND PROFESSIONAL SERVICE COSTS

Professional service costs represent audit and supporting service for finance team in Bangkok.

This supporting service for finance represents costs of officers who provide financial management and support services for EMERGENCY ASSISTANCE TO VICTIMS OF EARTHQUAKE AND TSUNAMI IN NORTHEASTERN JAPAN by CWS-P/A. The period for the service was from March 2011 to 9 June 2014. The scope of services included advising on financial accounting and reporting and finalization of financial reports prepared by finance team in Bangkok, quarterly visits to Bangkok to ensure proper record keeping and financial management and support in setting up financial systems.

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FOR THE PERIOD FROM 11 MARCH 2011 TO 9 JUNE 2014**

9. FUND BALANCE

Fund balance is represented by:

	9 JUNE 2014 US\$
<i>Assets:</i>	
Cash on hand and at bank	-
Advances and receivables	962,994
<i>Liabilities:</i>	
Accounts payable – Audit fee	12,295
Retained Earnings	1,190
Fund balance - net	<u>949,509</u>