

**9 – FINANCE AND AUDIT COMMITTEE REPORT****9.3 – Outline budget 2022-2024**

Note by the Secretariat

PROJECTIONS

The outline budget is presented at Annex 9.3.1

General

The outline budget is made for IALA as a Non-Governmental Organisation operating under French law.

The budget takes into account the organisation of the IALA Conference planned in Brazil in 2022 and the next Symposium in 2024.

Income

In terms of revenues, the rate of membership contributions reflects a 3% increase for the National members category and an expected 85% collection rate. An increase of 1% in the number is also planned in the budget for this category.

No increase in membership fees is foreseen for Industrial and Associate members over the period. However, an increase in the number of members of 2% is anticipated within these two categories.

A budget is maintained for the non-cashed contributions in arrears, equivalent to approximately 5% of the total contributions.

Expenditure

No other changes to staff arrangements are planned after 2021.

The costs of the Conference in Brazil should amount to K€100 in 2022 but will be partially compensated by the provision made in the balance sheet in 2021 for K€35.

With respect to the Industrial Members Committee events during the IALA Conference, the total cost estimated of K€200 was anticipated by a provision of K€65 in the 2020 accounts; then by another provision of K€65 in 2021 and by K€70 provided for in the 2022 budget.

Most of other budget items increase in proportion with low inflation.

THE COUNCIL IS INVITED TO

Note the outline budget 2022-2024.



 IALA	2021 BUDGET	2022	2023	2024
INCOME STATEMENT				
Operating income				
Membership contributions	2 207 722	2 279 298	2 353 279	2 429 745
Contributions in arrear	100 000	113 965	117 664	121 487
Publications & advertising	12 000	12 240	12 485	12 734
Seminars & workshops:	75 000	25 000	75 000	75 000
Miscellaneous (memorabilias...)	2 000	4 545	2 591	4 639
World-Wide Academy	80 000	80 000	80 000	80 000
Total	2 476 722	2 515 048	2 641 019	2 723 606
Operating expenses				
<u>Personnel costs</u>				
Salaries & consultant fees	835 000	843 000	859 600	876 532
Taxes & social security charges	539 500	550 290	561 296	572 522
Abondements to Staff saving schemes	49 320	50 000	50 000	50 000
Other staff costs	47 500	18 575	18 652	18 732
<u>Operating costs</u>				
Running expenses	264 700	272 194	272 438	278 787
Contingencies	20 680	20 000	20 000	20 000
Corporate flat rental	137 000	139 740	142 535	145 385
Car expenses	27 000	27 540	28 091	28 653
Building costs	53 000	54 060	55 141	56 244
Events (workshops, meetings, Council...)	64 000	130 000	88 200	88 404
Symposiums and Conferences	0	95 000	0	30 000
Travel costs - Missions	50 000	80 000	81 600	83 232
Publications	26 580	27 112	27 654	28 207
<u>Investment costs</u>				
IT equipment, website dev. & software	35 000	30 000	30 600	31 212
Furniture & Other equipment	4 000	4 080	4 162	4 245
Total	2 153 280	2 341 591	2 239 968	2 312 154
Operating result (from budget)	323 442	173 457	401 051	411 452
Other operating income				
Voluntary contributions (WWA sponsorships)	0	0	0	0
Reversals of amortization, depreciation & provisions, transfers of	58 000	95 000	61 800	61 800
Total	58 000	95 000	61 800	61 800
Other operating expenses				
Depreciation and amortization of non-current assets	210 000	210 000	210 000	210 000
Provisions for contingencies, liabilities	115 904	50 000	50 000	50 000
Other expenses	700	700	700	700
Total	326 604	260 700	260 700	260 700
Interest and other financial income	15 000	15 150	15 302	15 455
Interest and other financial expenses	1 000	1 010	1 020	1 030
Financial result	14 000	14 140	14 281	14 424
Non-recurring income	31 589	31 589	31 589	31 589
Non-recurring expenses	20 000	20 000	20 000	20 000
Non-recurring result	11 589	11 589	11 589	11 589
Income tax	1 100	1 122	1 144	1 167
Commitment on allocated resources	0	0	0	0
Total projected income	2 581 311	2 656 787	2 749 709	2 832 450
Total projected expenses	2 501 984	2 624 423	2 522 833	2 595 052
Projected Benefit or (loss)	79 327	32 364	226 877	237 398