

INCOME STATEMENT	Revised budget approved by C75	Situation as of 31st Oct 2022	%	Projection for the period Nov to Dec 2022	Total expected as of 31st Dec 2022	%	Comments
OPERATING INCOME							
Membership contributions for 2022	2 241 216	2 099 362	94%	120 421	2 219 783	99%	
Contributions in arrear	502 200	221 205	44%	116 516	337 721	67%	
Sales of publications & advertising	12 000	10 366	86%	0	10 366	86%	€10,000 received for advertising in the e-bulletin
Seminars & workshops	14 400	14 110	98%	0	14 110	98%	Workshop on S100 and 200 in Norway
Miscellaneous (memorabilia...)	2 000	597	30%	300	897	45%	Sales of memorabilia and publications
World-Wide Academy	80 000	80 000	100%	0	80 000	100%	Secretariat support
Voluntary contributions	12 850	10 084	78%	0	10 084	78%	Subvention from French Gov for the recruitment of an apprentice employee
Reversals of amortization, depreciation & provisions, transfers of expenses	111 799	45 590	41%	45 849	91 439	82%	Transfer of charges related to benefit in kind on salaries + decrease in staff retirement provision due to the departure of one employee in 2022
TOTAL OPERATING INCOME	2 976 465	2 481 314	83%	283 085	2 764 399	93%	
OPERATING EXPENSES							
Salaries & consultant fees	935 000	763 203	82%	171 797	935 000	100%	Includes an increase of salaries due to inflation in France
Taxes & social security charges	560 000	460 429	82%	89 571	550 000	98%	
Abondements to Staff saving schemes	51 000	10 492	21%	34 508	45 000	88%	PEE in June and PERCO in November
Other staff costs	42 000	10 820	26%	19 180	30 000	71%	Mainly staff education, health check and recruitment costs
Total personnel costs	1 588 000	1 244 944	78%	315 056	1 560 000	98%	
Running expenses	297 801	144 691	49%	85 309	230 000	77%	
Contingencies	70 000	7 133	10%	47 867	55 000	79%	Legal fees
Corporate flat rental	150 000	108 774	73%	41 226	150 000	100%	
Car expenses	35 000	18 110	52%	11 890	30 000	86%	
Building costs	57 000	41 220	72%	9 780	51 000	89%	Co-ownership fees+building taxes
Events (workshops, meetings, Council...)	95 000	78 773	83%	13 227	92 000	97%	Signing ceremony, C75 in Denmark, C76 in Rio, Committees at HQ...
Travel costs - Missions	90 000	86 484	96%	8 516	95 000	106%	Includes staff home leave
Publications	28 000	13 028	47%	2 972	16 000	57%	Mailchimp for e-bulletin, annual report, technical catalogue...
Depreciation and amortization of non-current assets	220 000	0	0%	160 000	160 000	73%	Portion of the cost of assets purchased over the years
Provisions for contingencies, liabilities	30 000	0	0%	208 102	208 102	694%	Staff severance pay + new legal issue with a printing company
Other expenses	700	0	0%	700	700	100%	Accounting adjustments of calculations
Total operational costs	1 073 501	498 213	46%	589 589	1 087 802	101%	
IT equipment, website dev. & software	30 000	15 625	52%	9 375	25 000	83%	Assets < €600 or used in the year (such as licenses)
Furniture & Other equipment	24 000	1 401	6%	8 599	10 000	42%	
Total investment costs	54 000	17 025	32%	17 975	35 000	65%	
TOTAL OPERATING EXPENSES	2 715 501	1 760 183	65%	922 619	2 682 802	99%	
Operating result (from budget)	260 964	721 131		(639 534)	81 597		
Interest and other financial income	15 000	187	1%	14 413	14 600	97%	Interests on bank accounts
Interest and other financial expenses	2 000	648	32%	852	1 500	75%	
Financial result	13 000	(461)	-4%	13 561	13 100	101%	
Exceptional income	31 589	0	0%	31 589	31 589	100%	Part of the 1M€ subvention transferred to the result every year
Exceptional expenses	30 000	12 832	43%	27 168	40 000	133%	Charges for previous year (Bulletin, claims, auditors fees etc...)
Exceptional result	1 589	(12 832)	-808%	4 421	(8 411)		
Corporate tax on profit	2 400	0	0%	1 400	1 400	58%	
Total income	3 023 054	2 481 501	82%	329 087	2 810 588	93%	
Total expenses	2 749 901	1 773 664	64%	952 038	2 725 702	99%	
Profit or (loss)	273 153	707 837		(622 951)	84 886		