

	2023 Budget originally approved by C76	New proposed budget for 2023	Variance in %	Variance in €
Operating income				
Membership contributions	2 418 224	2 468 502	+2%	+50 278
Contributions in arrear	393 102	290 430	-26%	-102 672
Sales of publications & advertising	12 000	12 000	+0%	0
Seminars & workshops	28 000	40 000	+43%	+12 000
Miscellaneous (memorabilias...)	2 000	2 000	+0%	0
World-Wide Academy secretariat support	80 000	80 000	+0%	0
Voluntary contributions (apprenticeship support)	10 000	10 000	+0%	0
Reversals of amortization, depreciation & provisions, transfers of expenses	66 000	70 362	+7%	+4 362
Total operating income	3 009 326	2 973 294	-1%	-36 032
Operating expenses				
Personnel costs				
Salaries & consultant fees	996 000	1 016 000	+2%	+20 000
Taxes & social security charges	604 000	615 000	+2%	+11 000
Abondements to Staff saving schemes	57 000	57 000	+0%	0
Other staff costs	30 500	35 500	+16%	+5 000
<i>Total</i>	<i>1 687 500</i>	<i>1 723 500</i>	<i>+2%</i>	<i>+36 000</i>
Operational costs				
Running expenses	263 200	305 200	+16%	+42 000
Contingencies	90 000	100 000	+11%	+10 000
Corporate flat rental	110 000	100 000	-9%	-10 000
Car expenses	30 000	50 000	+67%	+20 000
Building costs	54 000	54 000	+0%	0
Events (workshops, meetings, Council...)	322 000	270 000	-16%	-52 000
Travel costs - Missions	126 000	126 000	+0%	0
Publications	29 000	29 000	+0%	0
Depreciation and amortization of non-current assets	200 000	160 000	-20%	-40 000
Provisions for contingencies, liabilities	145 000	110 000	-24%	-35 000
Other expenses	700	700	+0%	0
<i>Total</i>	<i>1 369 900</i>	<i>1 304 900</i>	<i>-5%</i>	<i>-65 000</i>
Investment costs				
IT equipment, website dev. & software	50 000	70 000	+40%	+20 000
Furniture & Other equipment	6 000	6 000	+0%	0
<i>Total</i>	<i>56 000</i>	<i>76 000</i>	<i>+36%</i>	<i>+20 000</i>
Total operating expenses	3 113 400	3 104 400	+0%	-9 000
Operating result (from budget)	(104 074)	(131 106)	+26%	-27 032
Interest and other financial income	17 000	25 000	+47%	+8 000
Interest and other financial expenses	2 000	2 000	+0%	0
Financial result	15 000	23 000	+53%	+8 000
Exceptional income	31 589	31 589	+0%	0
Exceptional expenses	30 000	30 000	+0%	0
Exceptional result	1 589	1 589	+0%	0
Corporate tax on profit	1 600	3 500	+119%	+1 900
Total income	3 057 915	3 029 883	-1%	-28 032
Total expenses	3 147 000	3 139 900	+0%	-7 100
Profit or (loss)	(89 085)	(110 017)		(20 932)