



ISOCARP

Financial Report

Porto, October 2009

Final Accounts 2008
Result Activities 2008
Situation 2009

by Manfred Schrenk, ISOCARP Vice President / Treasurer

Compilation in conformity with accounting principles and
in accordance with Part 9 book2
Netherlands Civil Code
Van OEFFEL ACCOUNTANTS
The Hague - Netherlands



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The shortest possible version:

There is a **SURPLUS** of € 1.285,41.

So 2008 can be called a balanced year
for ISOCARP in financial terms.



The most significant details and reasons why this result was achieved:

- **Total income: 203.010,-**
(2007: 193.971,-; +5%)
- **Total expenditure: 201.724,-**
(2007: 181.768,-; +10%)



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Membership fees	56.708,26
Subsidies	83.198,47
Interest	2.125,39
Net income congresses and seminars	60.979,07
Total revenues	203.011,19
Labour Expenditure	115.198,36
Office Rent	9.277,38
Sitges Office	8.995,85
Administration	22.264,13
Executive Committee	6.600,58
Corporate Image	589,05
Depreciation	4.867,83
WUF World Urban Forum Nanjing	4.064,84
Awards	18.320,66
Other income and expenses	11.547,10
Total expenditure	201.725,78
Result	1.285,41



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<i>Revenues</i>	
Membership fees	56.708,26
Subsidies	
General	10.000,00
UPAT's	67.198,47
WHO	0,00
Strategic Partners	6.000,00
Interest	2.125,39
Net income congresses, seminars and projects	
Congress Belgium	0,00
Congress China	40.806,62
Young Planning Professionals China	20.172,45
Previous/Coming Congresses	0,00
Total Revenues	203.011,19



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Expenditures	
Labour expenditure	
Wages and salaries	99.495,96
Social insurance charges	14.458,81
Employee insurances	0,00
Sundries	1.243,59
Rent Office	
Rental expenses of the office of ISOCARP	9.277,38
Sitges Office	8.995,85
Administration	
Printings Stationery	3.719,31
Postage	2.242,92
Exchange rate differences	-245,01
Accounting expenses	4.279,24
Telecommunication	1.224,04
Internet/Automation	6.249,58
Travel expenses	1.096,40
Bank and credit card charges	596,53
Subscriptions	1.414,80
Insurances	1.686,32
Executive Committee	
EXCO/BM/GA	3.109,81
EXCO Allowances	3.490,77

Corporate Image	
Marketing	589,05
Depreciation of office equipment	4.867,83
Publications	
WUF World Urban Forum Nanjing	4.064,84
Awards	
Gerd Albers Award	844,18
Routledge Prize	0,00
Awards of Excellence	17.476,48
Other income and expenses	
<i>Income</i>	
<i>Expenses</i>	
Mailing review 03	4.114,02
IMPP Sales	139,45
ISOCARP NET (newsletter)	7.637,24
Publication sales	-343,61
Total Expenditures	201.725,78



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4300	UPAT Sitges	-375,00
4302	UPAT Rijswijk	-375,00
4303	UPAT Schwechat	-375,00
4304	UPAT Oregon	-128,04
4305	UPAT Cuenca	22.566,26
4306	UPAT Guadalajara	24.942,47
4307	UPAT Zurich	20.942,78
4600	WHO World Health Organisation	0,00
4610	WUF World Urban Forum Nairobi	-4.064,84
4700	ROUTLEDGE PRIZE (ANNUAL)	0,00
4701	Gerd ALBERS AWARD	-844,18
4702	AWARD OF EXCELLENCE	-17.476,48
4306	STRATEGIC Partners	6.000,00
5000	RENT	-9.277,38
6000	GROSS SALARIES	-92.172,48
6010	RESERVED VACATION ALLOWANCE	-7.323,48
6200	SOCIAL CHARGES (OHRA)	-2.328,26
6209	SOCIAR CHARGES (FISC)	-12.130,55
6800	EXTERNAL SERVICES	-100,00
6900	STAFF COSTS OTHER	-1.143,59
7010	DEPRECIATION HARDWARE	-3.619,20
7011	DEPRECIATION SOFTWARE	-886,17
7012	DEPRECIATION INVENTORY	-362,46
7100	POSTAGE and FREIGHT	-2.242,92
7102	SITGES OFFICE	-8.995,85
7110	TELECOMMUNICATION	-1.224,04
7200	OFFICE GENERAL, supplies	-2.259,49
7201	OFFICE GENERAL, no inventory	-765,48
7202	INVENTORY (< 500/no software)	-609,00
7203	REPRESENTATION	-461,75
7205	COPY GENERAL	-85,34
7206	COOPERATE IMAGE	-589,05
7210	AUTOMATION (o.a. toner/software)	-2.335,83
7215	INTERNET/WEB	-3.913,75
7220	SUBSCRIPTIONS	-1.414,80

7400	TRAVEL-HOTEL EXEC DIR	-634,65
7450	EXCO/BM/GA	-3.109,81
7460	EXCO Allowances	-3.490,77
7551	IMPP SALES	-139,45
7552	ISOCARP NET Newsletter	-7.637,24
7553	PUBLICATIONS SALES	343,61
7600	BANK COSTS	-596,53
7610	INTEREST	2.658,51
7620	DISCOUNT FEES MULTIPLE YEAR PAYM	-533,12
7700	ACCOUNTANT	-4.279,24
7800	INSURANCES GENERAL	-1.686,32
8000	MEMBERSHIP FEES	66.050,25
8009	MEMBERSHIP FEES PREVIOUS YEARS	-9.395,29
8100	DONATIONS	53,30
8200	SUBSIDIES GENERAL	10.000,00
8449	CN BANK COSTS	-28,43
8450	CN CONGRESS PARTICIPATION	56.379,25
8451	CN COMPANIONS	1.082,00
8453	CN GENERAL	-5.575,53
8454	CN Publications	-3.172,00
8455	CN PORTI-TEL-COPY	-582,71
8456	CN INTERNET	-375,00
8457	CN ISOCARP HQ, travel/hotel	-4.668,91
8458	CN VIPS	-4.886,05
8459	CN BUSINESS Exhibition	3.665,00
8462	CN POST CONGRESS TOUR 5	-675,00
8463	CN YPP SPONSORING	20.172,45
8806	CH PUBLICATIIONS	-356,00
9000	Exchange rate differences	245,01
9200	CHARGES miscellaneous	-4.114,02

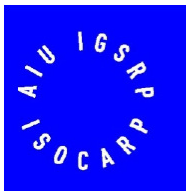


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Statement of income

		2008	in %	2007		2006		2005		2004		2003	
Membership fees:													
	Individual fees	49.954	25%	48.765	25%	39.484	28%	36.154	26%	32.167	16%	31.961	34%
	Institutional fees	6.701	3%	6.317	3%	6.581	5%	5.885	4%	5.236	3%	5.202	6%
	Voluntary contribution to												
	developing countries fee	53		136		259	-	9		446		374	
		56.708	28%	55.218	28%	46.324	33%	42.030	30%	37.849	18%	37.537	40%
	Subsidies	83.198	41%	68.263	35%	39.646	28%	25.119	18%	112.858	54%	33.000	35%
	Interest	2.125	1%	2.860	1%	2.995	2%	3.343	2%	1.627	1%	2.898	3%
	Net income/loss congresses												
	and Seminars	60.979	30%	67.630	35%	52.179	37%	70.811	50%	55.014	27%	19.672	21%
		203.010	100%	193.971	100%	141.144	100%	141.303	100%	207.348	100%	93.107	100%



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Statement of expenditure and results

		2008	in %	2007		20006		2005		2004		2003	
Labour expenditure		115.198	57%	111.809	62%	110.895	80%	103.073	72%	99.913	78%	97.891	72%
Office Rent		9.277	5%	9.373	5%	9.482	7%	7.523	5%	1.393	1%	12.088	9%
Administration		22.264	11%	21.398	12%	20.331	15%	30.654	21%	21.964	17%	16.537	12%
EXCO/SG		6.601	3%	14.716	8%	3.983	3%	4.163	3%	3.290	3%	4.801	4%
Corporatate Image		589	0%	19.305	11%	-	0%	-	0%	-	0%	-	0%
Depreciation		4.868	2%	1.975	1%	2.322	2%	3.195	2%	4.901	4%	4.527	3%
Awards		18.321	9%	400	0%	73	0%	50	0%	-	0%	-	0%
Other Income & Expenses		24.608	12%	2.792	2%	8.289	-6%	5.308	-4%	2.846	-2%	941	1%
Total Expenditures		201.726	100%	181.768	100%	138.797	100%	143.350	100%	128.615	100%	136.785	100%
Total Income		203.011	100%	193.971	100%	141.144	100%	141.303	100%	207.348	100%	93.107	100%
Surplus / Deficit													
added to capital		1.285	1%	12.203	6%	2.347	2%	2.047	-1%	78.733	38%	43.678	-47%



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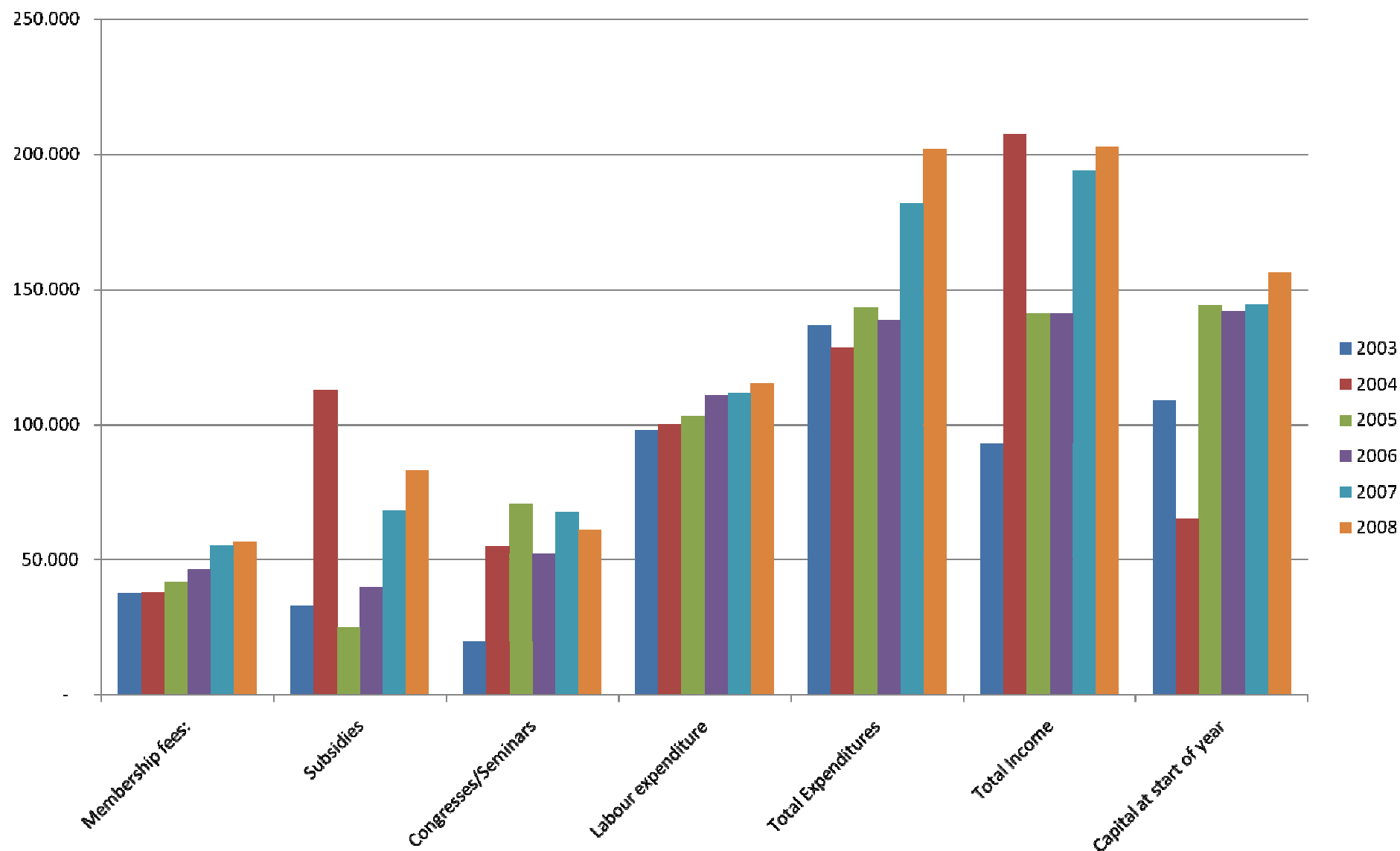
Capital Development in €

1 January 2002	54.748		
		Surplus 2002	+54.155
1 January 2003	108.903		
		Deficit 2003	-43.678
1 January 2004	65.225		
		Surplus 2004	+78.733
1 January 2005	143.958		
		Deficit 2005	-2.047
1 January 2006	141.911		
		Surplus 2006	+2.347
1 January 2007	144.258		
		Surplus 2007	+12.203
1 January 2008	156.461		
		Surplus 2008	+1.286
1 January 2009	157.747		



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ISO CARP

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Conculusions for 2008 by the treasurer:

- Overall I think we can be happy with the result: a surplus of 1.286,- is added to our capital and we are in the dimension of having enough reserves to be able to operate for a year even if there is no income.
- Still we have to keep working to ensure that the regular income side keeps steadily growing and stays stable - if there had been some participants less in Dalian-congress or even one UPAT not taking place, we would be in minus.
- There was a big investment in future activities for the – this expenditure in 2008 should turn into income in the upcoming years.
- Let us be happy with the result – 2008 was a balanced year in fiscal terms for ISO CARP.



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Situation for 2009:

- Difficult situation, but trying hard to stay balanced ...
- Income from membership fees: stable
- Congress: no final numbers now, but should be successful
- Awards-Program should already be balanced this year
- Subsidies: will be less then last year (only 2 UPATs)
- New activity:
involved in „Plan4All“-project under EU-programme „eContent plus“,
financially neutral for ISOCARP
- Optimistic to finish with a balanced budget, turnover about 200.000,-