



ISOCARP
Knowledge for Better Cities

THE INTERNATIONAL SOCIETY OF CITY AND REGIONAL PLANNERS
DE INTERNATIONALE VERENIGING VAN STEDEBOUWKUNDIGEN

Chamber of Commerce no. 40397271

REPORT ON ANNUAL ACCOUNTS
Period 01-07-2021 / 30-06-2022

BUDGET 2022 - 2023
BUDGET 2023 - 2024
(In Euros)

CONTENTS

	page
ISOCARP Board	2
Approval annual accounts 2020-2021	2
Report of the Board	3
Independent accountant's review report	9
Financial statements	
• Balance sheet as per 30 June 2022	12
• Statement of income and expenditure 1 July 2021 - 30 June 2022	12
• Notes and principles of valuation and determination of income and expenditure	13
• Notes to the balance sheet	15
• Notes to the statement of income and expenses	17

ISOCARP Board

On 30 June 2022 ISOCARP Board consisted of the following persons:

President	Pietro Elisei	2021-2024
Secretary General	Frank D'hondt	2019-2022
Vice Presidents	Dushko Bogunovich	2019-2022
	Daniele Vettorato	2017-2023
	Elisabeth Belpaire	2020-2023
	Ana Peric	2016-2022
	Ali A. Alraouf	2019-2022
	Eric Huybrechts	2020-2023
	Shi Nan	2020-2023
	Zeynep Gunay	2017-2023
	Juanee Elizelle Cilliers	2021-2022

Approval annual accounts 2020-2021

The annual accounts for 2020-2021 are approved at the Annual General Meeting on 10 November 2021.

REPORT OF THE BOARD

Introduction

The International Society of City and Regional Planners (ISOCARP) is a global association of experienced professional planners. It was founded in 1965 with the purpose to bring together recognised and highly qualified planners in an international network. Presently, ISOCARP Society has around 744 individual and 26 institutional members from well over 90 countries worldwide (numbers as per 29 August 2022).

The objectives of ISOCARP Society, as formulated in the Articles of Association, are:

- To create an international network for professionals in urban design and regional planning.
- To provide worldwide practice support, support in terms of education and training and to promote and improve urban and regional planning and housing.

The Society seeks to realize its objects by means of training, research, and the provision of support, and in particular by:

- Representing and providing a network and communication channels for members, partners and institutions.
- Developing services and means for all aspects of urban and regional planning and housing.
- Developing and sharing knowledge through meetings, projects, and various programmes.

In the Netherlands, where ISOCARP is based and registered, the Society has been recognized as a Public Benefit Organisation (PBO), in Dutch “Algemeen Nut Beogende Instelling” (ANBI). An organisation can only be an PBO or ANBI if its organisation’s purpose and efforts are almost entirely committed (90%) to the public benefit and when it meets conditions of integrity, control over assets, remunerations, transparency, having an up-to-date policy plan and when it operates on a non-profit basis. The status of PBO or ANBI provides ISOCARP Society several tax advantages.

The ISOCARP office now resides at Waldorpstraat 17, 2521 CA, The Hague, Netherlands. The Chamber of Commerce number is 40397271.

Activities in 2021-2022

Due to slightly relaxed travelling conditions related to fading of the Covid-19 pandemics, ISOCARP could engage more in its activities in the recent period, as done in the previous years. The most important activities are listed below:

- In-person 57th World Planning Congress in Doha “Planning Unlocked: New Times, Better Places, Stronger Communities”, as a continuation of our cooperation with the congress hosts and financial supporters, the Ministry of Municipality and Environment of Qatar, and in partnership with the ISOCARP Institute and our co-hosts, Urban Economy Forum and UN-Habitat.

- At the congress, the Volume 17 of the Review of World Planning Practice devoted to “ISOCARP Award for Excellence” was presented. The Review included sixteen winning projects awarded over the period of 16 years of bestowing the award (2005-2016).
- At the congress, the award-winning entries in all categories (Award for Excellence, Gerd Albers Award and Student Award) were bestowed the certificates and trophies. In 2021, ISOCARP bestowed 5 Awards for Excellence (2 Grand Awards and 3 Merit Awards), 3 Gerd Albers Awards and 6 Student Awards (2 Winners and 4 Special Mentions).
- As part of the pre-congress activities, the YPP (Young Planning Professionals) Workshop was held in Doha, 3-7 November, on the topic of “Urban Coastal Development and Ecological Sustainability of Al-Khor Mangrove Forests.”
- In March 2022, the first YPP after a long break due to Covid-19 was organised apart from the congress activities. The workshop on the topic “Change 4 Resilience . Resilience 4 Change” was held in Kocaeli, Turkey, 19-25 March, in cooperation with Kocaeli Metropolitan Municipality, Marmara Municipalities Union.
- Over the 2021/2022, the Community of Practice on Urban Innovation, as a joint effort between UN-Habitat and ISOCARP, was active in collecting the relevant contributions on the topic “Urban Future.” The publication is to be released during the 58th World Planning Congress in Brussels.
- During 2022, ISOCARP hosted three Cyber Agoras: two in March, on topics of “Underground Urbanism” and “Climate Action by Women in Planning”, and one in August on “From ‘Smart City’ towards ‘Smart Society’.”
- In 2021-2022 ISOCARP renovated and modernised its website and its members’ area and explored additional ways to communicate with its members.

For a complete overview of our activities, we refer to the 2021-2022 Board Report.

Relation with the ISOCARP Institute

Since 2016 and effectively since 2018, the Stichting (Foundation) ISOCARP Institute, Centre for Urban Excellence, operates as the independent project office serving and supporting activities of ISOCARP Society. The ISOCARP Institute is a separate entity, operated by three directors. Two of the three directors are members of the Executive Committee and Board of ISOCARP Society. The relationship between the ISOCARP and the ISOCARP Institute is in the process of a long-term debate in order to come up with the transparent solution, which will finally serve ISOCARP’s entire membership. Institute governance structure is a great point of concern, and different approaches have been suggested to tackle this shortcoming (e.g., unification with the Society as part of the so-called integrated ecosystem, or full separation from the Society and continuation as an independent entity, however, without any reference (name, logo, partners) to the Society).

The ISOCARP Institute focuses on three core activities: (EU) Research, Practice (workshops) and Academy (capacity building). In 2021-2022, many activities of the ISOCARP Institute have been restored after much of disruption in 2020 and first half of 2021 due to the Covid-19 pandemic.

Nevertheless, ISOCARP Institute was able and willing to transfer € 12.500 (5.000 € as a donation and 7.500 € as a net fee from the YPP in Kocaeli) in support of the Society as budgeted and discussed in the Inter Board Meetings. Additionally, the ISOCARP Institute paid the bills (ex. VAT) for rent, services, and cleaning of the office amounting to an expense of € 9.192 (50%, first half of 2022). As these expenditures are made by the ISOCARP Institute, they are not part of this financial report of ISOCARP Society.

Financial year 2021-2022: an overview

In financial year 2021-2022, ISOCARP faced the negative result of € 63.557,52 the highest negative result in several previous years. Despite this, due to the healthy capital position at the start of the financial year (€ 86.404), including the continuity reserve of € 60.000 and the 58th WPC instalments, the negative result of € 63.557,52 could be absorbed. The main reasons for such a negative result revolve around four issues: 1) lower than budgeted membership fees, 2) missing final instalment related to the 57th WPC congress in Doha, 3) zero 57th WPC sponsoring, and 4) higher than budgeted operational expenses. The detailed overview of all the relevant issues is given below.

- Membership fees: Despite the fact that individual membership fee increased from € 54 to € 60 as of 1 July 2021, and hence, the foreseen budgeted value was € 65.000 instead of € 60.000 as in the previous years, we faced lower than budgeted membership fees revenue (€ - 10.676).
- ISOCARP Awards: In 2021, ISOCARP received the then record number of entries for the Award for Excellence (22 in total), so the award revenue of € 14.989,86 is considered the highest ever. Such a tendency continues in 2022, confirming ISOCARP Award for Excellence a stable source of income for the Society.
- Marketing costs: Due to the revision of marketing policy for the congress promotion (and accordingly abstaining to hire external marketing offices, the budgeted costs were lower than expected (with income of € 715,97).
- 57th WPC in Doha / missing final instalment: Despite the congress being a great success from the organisational point of view and confirmed the long-term collaboration with the Qatari partners (established in 2019 for the organisation of the virtual 56th WPC), and the fact that ISOCARP earned the highest congress revenue in its history (€ 122.654), the final financial result of below what was budgeted. More precisely, the final instalment for the congress of € 30.000 has not been received yet. This amount was to be granted pending organising a workshop until end of May 2022. This turned to be impossible for both parts. As a back-up solution and in an effort to land the missing € 30.000, ISOCARP, again in cooperation with the same partners, will organise a special session during the 58th WPC in Brussels, in October 2022. The special session specifically includes the Qatari delegation (and is aimed at their full promotion during the congress) after which the final instalment is considered likely to be received.
- 57th WPC in Doha / sponsorships: The second shortcoming of the congress relates to the zero sponsoring obtained for the congress. This is the serious concern for the global

association like ISOCARP, so all the efforts from both ISOCARP Board Members and their devotion to engage in finding relevant sponsors, as well as the qualified Secretariat staff that needs to provide all additional support and know-how, are fully expected in future. Looking back in the previous financial years, it is clear that the sponsorship issue is an ongoing concern and demands full operational strategy and devotion.

- ISOCARP Regional Events: The income of the IRE in Vienna in September 2021 was less than budgeted (€ -1.500).
- ISOCARP Review: As the costs for the preparation of the World Planning Review: Volume 17 were considered significant (€ -16.355,14), and after the evaluation of the quality of the performance of external Review editors, the new approach has been adopted (engagement of the Board Members with the background in academia to voluntarily serve as the Review editors).
- ISOCARP Institute donation: The donation from the ISOCARP Institute is less than budgeted (€ -2.500).
- Operations: Due to a high extent of transitions among the Secretariat staff, the salary expenses turned out to be higher than expected (leading to the result of € -20.677), while COVID-19 salary compensation totalling € 1.641, although not budgeted, was considerably lower than in the first COVID-19 affected financial year.
- Administration: Administration costs were lower than budget, thus resulting in a positive result of € 2.917,35.
- The costs for the ISOCARP Board meeting as well as depreciation and bank costs were as budgeted.

To sum, the direct income for the Society (€ 187.752) came from three sources: 1) Membership fees and donations from members (€ 54.323), 2) ISOCARP Projects and Activities (€ 120.929), and 3) Donations from the ISOCARP Institute (€ 12.500). The expenditures of the Society (€ - 251.310) are divided into four segments: 1) Operations (staff) (€ - 194.217), 2) Administration (€ - 37.083), 3) Board meetings and travel allowances (€ - 17.129), and 4) Depreciation, bank costs and interest (€ - 2.881). In sum, the incomes of € 187.752 and the expenditures of € - 251.310 resulted in a final negative result of € 63.558 for 2021-2022.

As of 30 June 2022, ISOCARP Society employed three staff members: Maryte Litvinaite (projects/congress), Eirini Margetousaki (congress/projects), and Monica Overtoom-Ornek (administration). The significant shift in the Secretariat staff happened during the first half of 2022, when the Society faced the leave of Mario Corbi (website/communications) in March 2022, Hajo Vis (a long-standing ISOCARP bookkeeper) in April 2022, Kate Holmquist (congress director/office director) in June 2022, and Monica Overtoom-Ornek (a long-standing office administrator) in July 2022. The changes happened due to both personal reasons and internal miscommunication among the staff members.

The Board members, including Treasurer, Secretary General and President, are unpaid and voluntary positions. For their activities in and for the Board, they may claim reimbursement of Board related travel expenses only. The workload of the Board Members, and specifically Treasurer, Secretary

General and President (due to the nature of these posts) is high and is getting higher by the year. In addition, this year we particularly witnessed the great commitment of the Board Members in charge of preparing the 58th World Planning Congress, due to the disruption in the activities that should have been secured through the post of Congress Director, and not fully operational Secretariat due to the constant transitions of posts. The regular Board and continuous project-based meetings, preparing and operating activities, programmes, communications, workshops, meetings, seminars, that all require intensive communications and coordination with staff at the office, are quite demanding in time and resources. Once again, the Board expresses its concerns if this situation is sustainable in these dynamic times and in the next years.

Continuity Reserve

In the previous financial years, a continuity reserve has been formed for an amount totalling € 60.000 in case of unforeseen circumstances. The continuity reserve has been drawn up to cover risks in the short-term to ensure ISOCARP can also meet its obligations in the future. For the year 2021-2022 the negative result could thus be absorbed. Future additions are presented as appropriation of result and are yearly decided on by the ISOCARP Board and are based on risk estimations.

Budget 2022-2023

For 2022-2023 we expect that we will have a positive result. Some of the main sources of income and foreseen expenditures are briefly presented below.

In terms of income, we estimate total result of the ISOCARP Programs and Activities to be € 205.380. This includes the revenues of the 58th ISOCARP World Planning Congress (estimated at € 189.000) and ISOCARP Awards (€ 21.480), as well as costs of preparing the Review of World Planning Practice, Volume 18 (€ 5.100). The revenue from both the Awards and Reviews is significantly higher, as in 2022 the ISOCARP saw the absolute record number of entries received in the category Award for Excellence (30 entries in total), and the costs for the preparation of the Review were more than three times less than in previous years (decrease from € 16.355 to € 5.100). In addition, we expect the projects, research and capacity building programmes will enable the ISOCARP Institute to contribute € 15.000 to ISOCARP Society. Hence, in total, we estimate the income for ISOCARP in 2022-2023 to be € 280.380.

As for the expenditure, the expected reservations and expenditures of the Society are divided into five segments: 1) Operations that includes staff € - 184.500, 2) Regional activities € - 5.000, 3) Administration € - 35.000, 4) Board meetings and Travel allowances are budgeted € -22.500, and 5) Depreciation, Bank Costs and Interest, and Unforeseen expenses are budgeted € - 8.550, resulting in the estimated total of expenditures € - 255.550.

In terms of memberships, we are confident that the flat membership fee for all individual members, now € 60, and combined with institutional memberships will lead to more members and a stable income from membership fees. As foreseen in previous years, it is realistic to expect to achieve the projected revenues of individual and institutional membership fees of € 60.000. The Board realises that there is much to gain in membership campaigns and improved visibility through extraordinary congresses, publications, projects, research and capacity-building programs, and social media.

As for the congress sponsorships, a clear strategy and a devoted working group should be formed to tackle this financial aspect, which is lagging behind all other ISOCARP activities for years, instead of being its main financial asset. The ambitious foreseen revenue from sponsorships as budgeted for 2022-2023 clearly express the need for ISOCARP to focus its efforts and energy of sponsorships as a logical type of income for a global, and rather unique organisation.

Finally, we trust that the ISOCARP Institute will remain a beneficial and resilient asset for the ISOCARP Society, such as taking care of the rent, services, and cleaning the joint office. However, Board expresses its concern regarding the more substantial donations from the Institute side towards Society, keeping the mind the mutual benefits among the two entities. Institute's financial contribution should go beyond donating the flat fees obtained through the UPAT and YPP workshops.

In sum, we expect the incomes of € 280.380 and the expenditures of € - 255.550 to result in a safe surplus of **€ 24.830 for 2022-2023**.

Going forward we are monitoring our income and expenditure, and diligently working to ensure that we are fiscally stable. The entire Board is continually being informed regarding the financial situation and we are confident that we will meet our financial goals in the 2022-2023 financial year.

- Column A: Result 2020-2021, approved by the SGM on 2 February 2021.
- Column B: Budget 2021-2022, approved by the SGM on 2 February 2021.
- Column C: Result 2021-2022, on the agenda for the AGM on 8 November 2022.
- Column D: Budget for 2022-2023, on the agenda for the AGM on 8 November 2022.
- Column E: Draft Budget for 2023-2024, for your information only.

The Hague, 8 October 2022

ISOCARP Board 2021-2022



Accountants &
business advisers

INDEPENDENT AUDITOR'S REVIEW REPORT

To: The Executive Committee of International Society of City and Regional Planners (ISOCARP)

Our conclusion

We have reviewed the accompanying financial statements for the year ended 30 June 2022 of International Society of City and Regional Planners (ISOCARP) based in The Hague.

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not give a true and fair view of the financial position of International Society of City and Regional Planners (ISOCARP) as at 30 June 2022 and of its result for the year then ended in accordance with Statement C1 of the "Raad voor de Jaarverslaggeving" for small non profit organisations.

These financial statements comprise:

1. the balance sheet as at 30 June 2022;
2. Statement of income and expenditure 1 July 2021 – 30 June 2022, and
3. the notes comprising of a summary of the accounting policies and other explanatory information.

Basis for our conclusion

We conducted our review in accordance with Dutch law, including the Dutch Standard 2400, 'Opdrachten tot het beoordelen van financiële overzichten' (Engagements to review financial statements). A review of financial statements in accordance with the Dutch Standard 2400 is a limited assurance engagement. Our responsibilities under this standard are further described in the 'Our responsibilities for the review of the financial statements' section of our report.

We are independent of International Society of City and Regional Planners (ISOCARP) in accordance with the Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten (ViO, Code of Ethics for Professional Accountants, a regulation with respect to independence) and other relevant independence regulations in the Netherlands. Furthermore we have complied with the Verordening gedrags- en beroepsregels accountants (VGBA, Dutch Code of Ethics).

We believe the assurance evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

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Emphasis of uncertainty with respect to legal actions

We draw attention to the information mentioned under assets and liabilities not recognised in the balance sheet which describes the legal actions against Stichting ISOCARP to end the situation where The International Society of City and Regional Planners (ISOCARP) could be mixed up with Stichting ISOCARP. The financial statements of The International Society of City and Regional Planners (ISOCARP) do not include financial information of projects contracted by Stichting ISOCARP. Our conclusion is not modified in respect of this matter.

Responsibilities of management for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements Statement C1 of the "Raad voor de Jaarverslaggeving" for small non profit organisations. Furthermore management is responsible for such internal control as it determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Our responsibilities for the review of the financial statements

Our responsibility is to plan and perform the review in a manner that allows us to obtain sufficient and appropriate assurance evidence for our conclusion.

The level of assurance obtained in a limited assurance engagement is substantially less than the level of assurance obtained in an audit conducted in accordance with the Dutch Standards on Auditing. Accordingly, we do not express an audit opinion.

We have exercised professional judgement and have maintained professional scepticism throughout the review, in accordance with Dutch Standard 2400.

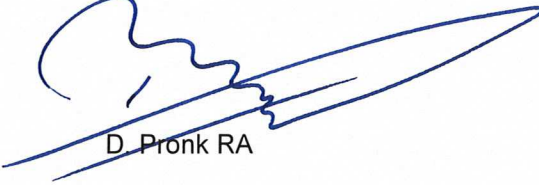
Our review included among others:

- Obtaining an understanding in the entity and its environment and the applicable financial reporting framework, in order to identify areas in the financial statements where material misstatements are likely to arise due to fraud or error, designing and performing procedures to address those areas, and obtaining assurance evidence that is sufficient and appropriate to provide a basis for our conclusion;
- Obtaining an understanding of the entity's accounting systems and accounting records and consider whether these generate data that is adequate for the purpose of performing the analytical procedures;
- Making inquiries of management and others within the entity;
- Applying analytical procedures with respect to information included in the financial statements;
- Obtaining assurance evidence that the financial statements agree with, or reconcile to, the entity's underlying accounting records;
- Evaluating the assurance evidence obtained;
- Considering the appropriateness of accounting policies used and considering whether the accounting estimates and related disclosures made by management appear reasonable;

- Considering the overall presentation, structure and content of the financial statements, including the disclosures; and
- Considering whether the financial statements and the related disclosures represent the underlying transactions and events in a manner that appears to give a true and fair view.

Delft, 14 October 2022

PKF Wallast

A handwritten signature in blue ink, consisting of a large, stylized initial 'D' followed by a long, sweeping horizontal stroke that tapers to a point on the right.

D. Pronk RA

FINANCIAL STATEMENTS 2021 – 2022**Balance sheet as per 30th June 2022**

	30th June 2022		30th June 2021	
	€	€	€	€
ASSETS				
FIXED Assets				
Office Equipment	1	1.639		2.102
Current Assets				
Accounts receivable	2	11.412	18.440	
Bank and Cash	3	130.431	141.610	
		141.843		160.050
		143.482		162.152
EQUITY AND LIABILITIES				
Continuity reserve		60.000	60.000	
Capital and surplus		-37.154	26.404	
		22.846		86.404
CURRENT LIABILITIES				
Programs and projects	4	984	984	
Taxation	5	6.423	4.156	
Accounts payable	6	113.229	70.607	
		120.636		75.748
		143.482		162.152

Statement of Income and Expenditure 1st July 2021 – 30th June 2022

	Period ended 30th June 2022		Period ended 30th June 2021	
	€	€	€	€
Income				
Membership fees		54.323	52.893	
ISOCARP Programms and Projects		120.929	97.051	
Other income/expenses		12.500	30.060	
Total		187.752		180.004
Costs of organisation				
Operations		-194.217	-134.483	
Office rent		0	-6.052	
Administration		-37.083	-40.165	
ISOCARP Board		-17.129	-5.155	
Depreciation		-993	-1.095	
Bank costs and interest		-1.888	-1.816	
		-251.310		-178.455
Result		-63.558		1.549
Appropriation of result				
<i>Addition / withdrawal from:</i>				
Continuity reserve		0		0
Capital and surplus		-63.558		1.549
Result		-63.558		1.549

Notes and principles of valuation and determination of income and expenditure

NOTES

Activities

The International Society of City and Regional Planners (ISOCARP) is a global association of experienced professional planners. It was founded in 1965 in a bid to bring together recognised and highly qualified planners in an international network. The ISOCARP network brings together more than 744 individual and 26 institutional members from more than 90 countries worldwide (rounded numbers as per the 29 August 2022).

The ISOCARP office resides at Waldorpstraat 17, 2521 CA, The Hague, The Netherlands.

The Chamber of Commerce number is 40397271.

General accounting principles for the preparation of the annual accounts

The annual accounts are prepared according to Dutch Gaap and comply with Statement C1 of the "Raad voor de Jaarverslaggeving".

Valuation of assets and liabilities and determination of the result takes place under the historical cost convention, unless presented otherwise. Income and expenses are accounted for on accrual basis. Profit is only included when realized on balance sheet date. Liabilities and any losses originating before the end of the financial year are taken into account if they have become known before preparation of the annual accounts.

Assets and liabilities not recognised in balance sheet (Contingent Liabilities and assets)

ISOCARP Society has no more rental liabilities. ISOCARP Institute has taken the responsibility to pay the rent of both ISOCARP Society and ISOCARP Institute as per the 1st of January 2021.

PRINCIPLES OF VALUATION

Fixed assets

Fixed assets are valued at historical cost less accumulated depreciation on a straight-line basis over the estimated useful life.

Accounts receivables

Accounts receivables are valued at nominal value less provision for non-payment of fees.

Other assets and liabilities

The other assets and liabilities are stated at nominal value.

Going concern

The accounting principles applied to the valuation of assets and liabilities and the determination of results in these financial statements are based on the assumption of continuity of the organisation. The Equity of the Society is € 22.846, hence the solvency is limited. However, the liquidity still is considered as adequate because prepayments for the 2022 congress and future membership fees are already received. Also budgets for 2022/23 and 2023/24 show positive expectations.

PRINCIPLES OF DETERMINATION OF INCOME AND EXPENDITURE

ISOCARP Membership

Membership fees are accounted for on an accrual basis. Discounts for prepayments are recognised in the year the discount is granted.

ISOCARP Projects/Activities

Project results are added to the statement of income and expenditure once the project is finalised.

Depreciation of fixed assets

The depreciation is: 20% per annum. Only for laptops the depreciation is 33,3% per annum.

Notes to the balance sheet

for the year ending

	30-06-2022	30-06-2021
	€	€
Fixed Assets		
1. Office Equipment		
Book value as at 01 July	2.102	2.641,39
Investments	530	555,39
Depreciation	-993	-1.094,83
<i>Book value as at</i>	1.639	2.101,95
Cost of acquisition	5.064	4.533,87
Accumulated depreciation	-3.425	-2.431,92
<i>Book value as at</i>	1.639	2.101,95
Current Assets		
2. Accounts receivable		
COVID-19 Salary Compensation	0	6.898,00
Accounts prepaid		
Prepaid expenses	1.637,34	1.252,81
Advanced Paid for future Congress	1.894,07	4.632,55
ISOCARP Board Allowances	356,80	0
Payments to settle	24,10	0
Debtors		
Divers Debtors	7.500,00	5.656
	11.412,31	18.439,36
3. Bank and Cash		
ING Bank N.V.	4.957,93	16.980,37
ING Bank N.V. (capital account)	125.472,80	124.629,64
	130.430,73	141.610,01
<i>The amount in the bank accounts is at free disposal of the society</i>		
Equity and Liabilities		
Equity		
Continuity reserve	60.000,00	60.000,00
Capital and Surplus	-37.154,39	26.404,00
	22.845,61	86.404,00
Movement:		
Balance sheet as per 01 July	26.403,61	24.854,92
Result	-63.558,00	1.548,69
Balance sheet as per 30 June	-37.154,39	26.403,61
Current liabilities		
4. Programs and projects		
EU Partner Project	984,34	984,34
	984,34	984,34

	30-06-2021	30-06-2020
	€	€
5. Taxation		
Payroll tax	6.423,00	4.156,00
6. Accounts payable		
ISOCARP Board Allowances	-	2.092,00
Advanced received for future congress	59.100,00	2.760,00
Holiday allowance and days	4.535,54	3.271,24
Advanced received Life Members	13.014,00	13.554,00
Advanced received fees 2021/2022	-	16.392,00
Advanced received fees 2022/2023	15.610,00	11.748,00
Advanced received fees 2023/2024	8.239,00	4.902,00
Advanced received fees 2024/2025	3.996,00	3.282,00
Advanced received fees 2025/2026	768,00	54,00
Advanced received fees 2026/2027	234,00	54,00
Advanced received fees 2027/2028	120,00	-
Payments to settle	-	1.392,00
Accrued expenses	7.612,43	11.106,13
	<u>113.228,97</u>	<u>70.607,37</u>

Of the advanced fees an amount of € 25.831 has a remaining of maturity of more than one year.

Assets and liabilities not recognised in balance sheet

In 2018, project activities were transferred to Stichting ISOCARP (Institute) with the intention that these activities still would be controlled and monitored by the board of the International Society of City and Regional Planners (ISOCARP). However, the current governance structure of Institute does not facilitate the intention mentioned where Institute is operating as an independent organisation using the name ISOCARP for its activities. This might lead to confusion by clients of Institute. The International Society of City and Regional Planners (ISOCARP) might be addressed as a contract partner.

In the report on the annual accounts 2021-2022 of the International Society of City and Regional Planners (ISOCARP) no financial information regarding project activities are reported because these project activities are performed by Institute. Legal actions are started with the goal to end the situation that Institute continues to use the name ISOCARP and to inform their clients that they are not controlled by the International Society of City and Regional Planners (ISOCARP) nor are acting as a representative of this Society.

Notes to the statement of income and expenses

	A	B	C	D	E
	Actual	Budget	Actual	Budget	Budget
	2020-2021	2021-2022	2021-2022	2022-2023	2023-2024
	€	€	€	€	€
Membership fees					
Membership fees	57.042,00	65.000,00	54.974,00	60.000,00	60.000,00
Fees previous years	-313,00	0,00	-1.000,00	0	0
Donations Members	2.420,00	2.500,00	1.767,00	2.500,00	2.500,00
Discount Multiple years	-6.256,00	-2.500,00	-1.417,80	-2.500,00	-2.500,00
	52.893,00	65.000,00	54.323,20	60.000,00	60.000,00
ISOCARP Projects/Activities					
Awards	6.452,35	14.000,00	14.989,86	21.480,00	15.000,00
Marketing	-39,49	-2.000,00	-1.284,03	-1.000,00	-1.000,00
Congress Jakarta 2019	490,00	0,00		0	
Virtual Congress 2020	1 97.836,13	0,00		0	
Doha 57th Congress 2021	-	169.500,00	122.653,86	0	
Brussels 58th Congress 2022	-	0,00		189.000,00	209.000,00
WUF 10/11	-	-5.000,00		0	
EU Project Think Nature	1.517,99	0,00		0	
EU Project Co-land	4.155,17	0,00		0	
UEF Partnership Project 2021/22	-	5.000,00		0	
IRE1 Vienna 2021	-	2.500,00	1.000,00	1.000,00	
Publications (Reviews)	-13.361,35	-15.000,00	-16.431,13	-5.100,00	-5.000,00
	97.050,80	169.000,00	120.928,56	205.380,00	218.000,00
Other income/expenses					
Donations Institute	30.000,00	15.000,00	12.500,00	15.000,00	15.000,00
Donations from sponsors	-	0,00	-	0	
COVID-19 compensations	-	0,00	-	0	
	30.000,00	15.000,00	12.500,00	15.000,00	15.000,00
Regional Activities	-	-5.000,00	-	-5.000,00	-5.000,00
Operations					
Salaries Gross	-109.585,97	-118.250,00	-136.201,22	-125.000,00	-125.000,00
Holiday allowances	-7.388,81	-9.500,00	-13.182,10	-11.000,00	-11.000,00
Absence Insurance	-5.570,10	-4.590,00	-6.244,50	-7.000,00	-7.000,00
Social Taxes	-25.348,26	-32.700,00	-28.746,51	-33.000,00	-33.000,00
Commuter Traffic	-576,00	-2.000,00	-3.117,76	-2.000,00	-2.000,00
External advisors	-3.413,76	-3.500,00	-4.647,74	-3.500,00	-3.500,00
COVID-19 Salary Compensation	18.850,00	0,00	1.641,00	0	0
Travel-Hotel Staff	-	0,00	-770,00	0	0
Other staff costs	-3.099,22	-3.000,00	-2.948,41	-3.000,00	-3.000,00
Salaries charged to EU projects	1.649,58	0,00	-	0	0
	-134.482,54	-173.540,00	-194.217,24	-184.500,00	-184.500,00
The number of employees is 3,47 fte it 30.6.2022 (2020/2021 2,9 fte)					
Office rent	-6.052,30	0,00	-	0	-
Administration					
Postage and Freight	-309,38	-750,00	-939,68	-750	-750
Phone	-179,86	-400,00	-	-400	-400
Office supplies	-193,07	-750,00	-586,16	-750	-750
Office General	-92,21	-500,00	-185,64	-500	-500
Representation	-231,41	-100,00	-130,94	-100	-100
Automation	-8.088,50	-5.000,00	-7.091,46	-5.000,00	-5.000,00
Internet	-16.970,91	-15.000,00	-12.518,63	-15.000,00	-15.000,00
New Website / paperplatform	-2.323,20	-5.000,00	-2.097,54	-	-
Auditor	-9.259,53	-10.000,00	-10.984,99	-10.000,00	-10.000,00
Insurance General	-2.516,59	-2.500,00	-2.547,61	-2.500,00	-2.500,00
	-40.164,66	-40.000,00	-37.082,65	-35.000,00	-35.000,00

	A	B	C	D	E
	Actual	Budget	Actual	Budget	Budget
	2020-2021	2021-2022	2021-2022	2022-2023	2023-2024
	€	€		€	€
ISOCARP Board					
BM/GA meetings	-	-1.500,00	-2.200,00	-1.500,00	-1.500,00
Allowances	6.411,82	-15.000,00	-14.136,19	-20.000,00	-20.000,00
Other costs	-1.257,00	-2.500,00	-792,79	-1.000,00	-1.000,00
	5.154,82	-19.000,00	-17.128,98	-22.500,00	-22.500,00
Depreciation	2 -1.094,83	-1.050,00	-992,65	-1.050,00	-1.050,00
Bank costs and interest	-1.815,60	-2.000,00	-1.887,76	-2.500,00	-2.500,00
Unforeseen Expenses	-	-5.000,00	-	-5.000,00	-5.000,00
Divers Profit	60,00	0	-	0	0
Result	1.548,69	3.410,00	-63.557,52	24.830,00	37.450,00

Appropriation of Result	2020-2021	2021-2022
<i>Addition/withdrawal from</i>		
Continuity reserve	-	-
Capital and Surplus	1.548,69	-63.557,52

Specifications

<u>1. Congresses</u>	2020 Virtual	2020 Virtual	2021 Doha	2021 Doha	2022 Brussels
	Congress Budget	Congress Actual	Congress Budget	Congress Actual	Congress Budget
General	-2.000,00	-53,59	-2.500,00	-708,77	-2.500,00
Internet/Web/Porti/Copy	-3.500,00	-3.005,89	-3.500,00	-3.050,12	-3.500,00
Bank Charges	-1.000,00	-832,43	-2.000,00	-2.991,72	-2.000,00
Marketing	-1.000,00	-251,96	-5.000,00	-7.895,27	-3.000,00
Congress Participation	28.500,00	25.980,00	95.000,00	95.295,00	95.000,00
Contribution host City	75.000,00	75.000,00	75.000,00	45.000,00	100.000,00
Sponsoring	1.000,00	1.000,00	20.000,00	-	10.000,00
Travel Staff	-	-	-7.500,00	-2.995,26	-5.000,00
	97.000,00	97.836,13	169.500,00	122.653,86	189.000,00

2. Depreciation:

Book value as at 1st July 2021	2.102,00
Investments	530,00
Depreciation	-993,00
Book value as at 30th June 2022	1.639,00

Signed by the ISOCARP Board, October 2022

Pietro Elisei
 Frank D'hondt
 Dushko Bogunovich
 Daniele Vettorato
 Elisabeth Belpaire
 Ana Peric
 Ali A. Alraouf
 Eric Huybrechts
 Shi Nan
 Zeynep Gunay
 Juaneé Elizelle Cilliers