



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 01-07-2022 / 30-06-2023

BUDGET 2023 - 2024
(In Euros)

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ISOCARP Board

On 30 June 2023 ISOCARP Board consisted of the following persons:

President	Pietro Elisei	2021-2024
Secretary General	Frank D'hondt	2019-2025
Treasurer	Darinka Golubovic-Matic	2022-2025
Board Members	Daniele Vettorato	2017-2023
	Elisabeth Belpaire	2020-2023
	Sabina Dimitriu	2022-2025
	Ali A. Alraouf	2019-2025
	Eric Huybrechts	2020-2023
	Shi Nan	2020-2023
	Zeynep Gunay	2017-2023
	Rolf Schuett	2022-2025

Approval annual accounts 2021-2022

The annual accounts for 2021-2022 were approved at the Annual General Meeting on 17 January 2022.

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 of bringing 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 2023).

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 2022-2023

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:

- The UPAT (Urban Planning Advisory Team) Design Planning Workshop in Chapala, Mexico, on the topic of waterfront urban development from 1-6 August 2022.
- In-person 58th World Planning Congress in Brussels “From Wealthy to Healthy Cities - Urbanism and Planning for the Well-Being of Citizens”, In Search of a new Planning Agenda for Urban Health, Socio-Spatial Justice and Climate Resilience was hosted by The Brussels-Capital Region and State Region and State Secretary, Pascal Smet.

- At the congress, the Volume 18 of the Review of World Planning Practice devoted to “Towards Healthy Cities: urban governance, planning and design for human well-being” was presented.
- The Review included information about ISOCARP Award for Excellence 2021, Gerd Albers Award 2021 Book Award.
- 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
- The first Young Planning Professionals (YPP) Workshop was held during WPC 57 in Brussels with the topic 'How to (re)design a healthy Neighbourhood?' from September 26th to September 30th, 2022. The second YPP Workshop took place in Gdansk, Poland, from April 16th to April 21st, 2023, with the topic 'Bridging the Divide.
- In 2022/2023, ISOCARP hosted two Cyber Agoras: one in August 2022 on the topic of 'From 'Smart City' towards 'Smart Society': The Role of Digital Innovation in Improving Societal Sustainability,' and another in June 2023 on 'Urban Heritage.

For a complete overview of our activities, we refer to the 2022-2023 Board Report.

Relationship with the ISOCARP Institute

Since 2016, and effectively since 2018, the Stichting (Foundation) ISOCARP Institute, Centre for Urban Excellence, has been operating as an independent project office, serving and supporting the activities of the ISOCARP Society. On March 15, 2023, a Collaboration Agreement between ISOCARP and the ISOCARP Institute was presented during the Board Meeting in Bucharest in the presence of the Advisory Committee. This proposed Collaboration Agreement will be presented in the upcoming AGM. We trust that the ISOCARP Institute will continue to be a beneficial and resilient asset for the ISOCARP Society, responsible for matters such as office rent, services, and cleaning, which amount to an expense of €18,552.12 (excluding VAT). Since these expenditures are covered by the ISOCARP Institute, they are not included in this financial report of the ISOCARP Society. Additionally, the ISOCARP Institute has made a donation of 4,000 euros

In the financial year 2022-2023, ISOCARP achieved a positive result of €19,476. Despite facing unforeseen challenges, including legal advisory expenses and overdue obligations from previous periods such as insurance and auditing costs, the organization has remained resilient, with the net result coming in only €5,354.30 lower than anticipated. This success was notably bolstered by the outstanding performance of the 58th World Planning Congress (WPC), which exceeded budget expectations by €28,644.83. A detailed overview of all the relevant issues is provided below.

- **Membership fees:** Membership fees: We encountered slightly higher membership fee revenue than budgeted (€ 547) with a total of € 60,547 instead of the foreseen budgeted value of € 60,000.
- **ISOCARP Awards:** Although ISOCARP received an award revenue of € 20,640.71 in 2022, which is the highest ever, it was little lower than the budgeted amount of € 21,480.00.
- **Marketing costs:** Due to the revision of the marketing policy for congress promotion and the

decision to abstain from hiring external marketing agencies, the budgeted costs were reduced to zero. This resulted in a positive outcome of €1,000.

- **58th WPC in Brussels:** ISOCARP earned its highest congress revenue in history (€217,644.83), surpassing the foreseen budgeted value of €189,000.00 by more than €28,644.83. It is worth to note the very generous support ISOCARP received from the City of Brussels, investing approximately 670K in the Congress itself and supporting many of its initiatives and activities.
- **WUF 11:** The UN Habitat event WUF 11 took place at the end of the fiscal year (26.06.-30.6.2022), but the reimbursement from our employees was paid in the fiscal year 2022-2023. As it was not budgeted for, we can only calculate it as a negative result of € -790.90.
- **IRE1 Vienna 2021:** An amount of €1,000.00 was expected as revenue from the IRE project in Vienna in September 2021, but no income was generated.
- **The sales of ISOCARP Publications** were not budgeted but resulted in a positive outcome of €487.10.
- **ISOCARP Review:** Since the costs for the preparation of the World Planning Review: Volume 18 were calculated as €6,099.55, exceeding the budgeted value of €5,100.00, it resulted in a negative outcome of €-999.55.
- **ISOCARP Program and Activities** resulted positively with € 5,000 from the first instalment of the Gdansk YPP.
- **ISOCARP Institute donation:** The donation from the ISOCARP Institute was €4,000. a part of the UPATs Chapala revenue, and it is €11,000 less than the budgeted amount.
- **Other income** of € 2,720 consists of € 971 government contribution COVID 19 compensation and € 1,749.02 net positive result of year – end adjustment entry (unclosed accruals and advances from previous years).
- **Operations:** Due to a high turnover rate among the Secretariat staff, we experienced a shortage of employees for almost half a year. In principle, the society is confronted with the issue of costly employees in accordance with the regulations of the Netherlands. We initially worked with two full-time employees: Eirini Margetousaki as Deputy Congress Director, and Maryte Litvinaite as Graphic Designer/Congress Coordinator for more than half a year. However, by mid-January, we hired Ahmed Alabsi as the Administration Manager and, starting in mid-April, Militza Martinez Meneses as a Communications and Engagement Officer. The fact that we remained for more than half a year with only two employees resulted in lower-than-budgeted staff costs (gross expenses, including holiday allowances, sick benefits insurance, and social taxes for employees). The savings amounted to €13,801.18. Additionally, there were unbudgeted hotel staff costs totaling €627.97. Concerning commuter transportation expenses, they exceeded the budget by €616.49. External advisory expenses went over the budget by €16,247.76 due to the staff shortage situation in the office, which resulted in the recurring contracting of a freelance communication officer. The fees

paid for the legal advisor were also part of this account. The work-related cost scheme involves providing a bonus of €2,920 to our two employees for their dedicated overtime work during WPC57 in Brussels. The total operations cost is €4,742.80 higher than budgeted.

- **Administration:** Administration costs were higher than budget, thus resulting in a higher-than-expected amount of € 18,244.00. Almost 10.5K of such amount was a result of the expensive utilization of Sales Force advisors. Throughout the year, the board made the decision to transition from the costly membership program Salesforce, which was not suitable for ISOCARP, to MemberPress. With such a transition, the Board will minimize these costs. Another major reason for this higher-than-budgeted amount was the fact that more than 6000 euros of last years auditors' expense was charged to this year, along with other bills for Internet software subscriptions.
- The costs for the ISOCARP Board meetings, allowances, and other expenses exceeded the budget by €9,660.53. This increase is attributed to two in-person board meetings, as well as the rising costs of plane tickets and hotel accommodations. It is very important to highlight the attendance of some ISOCARP board members at important partner events. These events include the Smart City World Expo Congress in Barcelona, Spain, the UN Habitat Second Assembly in Nairobi, Kenya, focused on achieving SDGs in times of global crises, and the Congress for New Urbanism (CNU31) in Charlotte, USA.
- Depreciation and bank costs and interest were almost as budgeted, but unforeseen income (expenses) exceed for €1,516.37.

To sum, the direct income for the Society (€ 304,149.21) came from three sources: 1) Membership fees and donations from members (€ 60.547), 2) ISOCARP Projects and Activities (€ 231,882.19), and 3) Programs & Activities, Donations Institute and Other Income (€ 12.500). The expenditures of the Society (€ - 284,673.51) are divided into four segments: 1) Operations (staff) (€ - 189,242.80), 2) Administration (€ - 53,244.00), 3) Board meetings and travel allowances (€ - 32,160.53), and 4) Depreciation, bank costs and interest (€ - 2.881). In sum, the incomes of € 304,149.21 and the expenditures of € - 284,673.51 resulted in a positive result of € 19,475.70 for 2022-2023.

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 59th 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 totaling € 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 2022-2023 the positive result diminished the effect of last year's negative outcome, bringing equity closer to the reserve amount. Future additions are presented as appropriation of result and are yearly decided on by the ISOCARP Board and are based on risk estimations.

Budget 2023-2024

For 2023-2024 we expect that **we will have a positive result**. Some of the main sources of income and foreseen expenditures are briefly presented below.

As foreseen in previous years, it is realistic to expect the achievement of the projected revenues from individual and institutional membership fees amounting to €60,000.

The Board realizes that there is much to gain from membership campaigns and improved visibility through extraordinary congresses, publications, projects, research, capacity-building programs, and social media. The board recognizes the necessity of changing the membership fee to enable more members from developing countries on one side, while also maintaining a stable income on the other side. According to the ISOCARP statute, the decision to change the membership fee is possible only through a vote among members during the AGM.

In terms of income, we estimate the total result of the Programs and Activities to be €113,550. This includes

- revenues from the 59th ISOCARP World Planning Congress (estimated at €92,050),
- sales of Publications (estimated at €500),
- ISOCARP Awards (€22,000), as well as
- costs for preparing the Review of World Planning Practice, Volume 19 (estimated at €1,000).

It is evident that the income is half of what it was in 2022; the main reason is the estimated revenues from the 59th ISOCARP World Planning Congress in Toronto. **The revenue from both the Awards and Reviews is slightly higher than in 2022, and the costs for preparing the Review were more than five times lower than in previous years** (reduced from €5,100 to €1,000) due to the board's decision to have it in digital form.

Additionally, we expect that other income will amount to €130,400. ISOCARP's workshops, the YPP and UPAT, will contribute €80,000 to the ISOCARP Society.

On March 15, 2023, ISOCARP and the ISOCARP Institute entered into a Cooperation Agreement, and we trust that the ISOCARP Institute will continue to be a beneficial and resilient asset for the ISOCARP Society, responsible for matters such as office rent, services, and cleaning. The ISOCARP Institute will also provide a donation of €20,400, and we anticipate an additional expected

income of €30,000 from Doha, Qatar.

Therefore, in total, we estimate the income for ISOCARP in 2022-2023 to be €303,950.

When it comes to expenditures, the expected allocations and costs of the Society are divided into five segments:

1. Regional activities
2. Operations, which includes staff (€ -191,759.81),
3. Administration (€ -34,520),
4. Board meetings and Travel allowances budgeted at € -32,000, and
5. Depreciation, Bank Costs and Interest, as well as Unforeseen expenses budgeted at €-5,245, resulting in an estimated total expenditure of € -263,524.81.

The Regional activities are welcomed within the Society, but it will be expected that the Regional ISOCARP Sections will cover their own expenditures.

The Board recognized the necessity of reducing the number of employees by 23% because the Secretariat cost the Society approximately €20,000 per month in 2022. In practice, this means that we can hire professional help for the WPC for less than €60,000.

Due to the increased prices of air flights and hotel stays, it is necessary to increase the budget for Board meetings and Travel allowances from €21,500 to €32,000. ISOCARP is a global Society, so it's important to have board members from all continents and to support their attendance at Board meetings in person: **This year's significant and increased results in terms of new members and high-impact events, both in terms of content and networking, are closely linked to the increased mobility of BMs.**

As a globally unique organization, ISOCARP recognizes the need to concentrate its efforts and energy on sponsorship as a logical source of income. Regarding congress sponsorships, we have begun to work on the Society Sponsorship, especially for the YPP and to support active members from developing countries.

In sum, we expect the incomes of € 303,950 and the expenditures of € -263.524,81. to result in a safe surplus of **€ 40.425,19 for 2023-2024.**

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 2023-2024 financial year.

FINANCIAL STATEMENTS 2022 – 2023**BALANCE SHEET AS OF 30 June 2023**

		30 Jun 2023		30th June 2022	
		€	€	€	€
ASSETS					
FIXED Assets					
Office Equipment	1		685		1,639
Current Assets					
Bank and Cash	2	172,148		11,412	
Accounts Receivable	3	65,154		130,431	
Prepaid Expenses	4	5,607			
			242,909		141,843
Total Assets			243,594		143,482
EQUITY AND LIABILITIES					
Continuity reserve		60,000		60,000	
Capital and surplus	5	-17,679		-37,154	
			42,321		22,846
CURRENT LIABILITIES					
Deferred Revenue	6	131,435		60,084	
Advanced Membership Fees	7	33,333		41,981	
Accounts Payable	8	36,504		18,571	
			201,272		120,636
Total Equity and Liabilities			243,594		143,482

STATEMENT OF INCOME AND EXPENDITURE 1 July 2022 - 30 June 2023

		30 Jun 2023		30th June 2022	
		€	€	€	€
Income					
Membership fees		60,547		54,323	
ISOCARP Programms and Projects		236,882		120,929	
Other income/expenses		6,720		12,500	
Total			304,149		187,752
Costs of organisation					
Operations		-195,759		-194,217	
Office rent		-		0	
Administration		-53,244		-37,083	
ISOCARP Board		-32,161		-17,129	
Depreciation		-954		-993	
Bank costs and interest		-2,556		-1,888	
			-284,674		-251,310
Result			19,476		-63,558
Appropriation of result					
<i>Addition / withdrawal from:</i>					
Continuity reserve			-		-
Capital and surplus			19,476		1,549
Result			19,476		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 760 individuals and 30 institutional members from more than 90 countries worldwide (rounded numbers as per 28 August 2023).

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 are in compliance 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 an 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.

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 increased from € 22.846 to € 42,321. The solvency remains limited, but liquidity is still adequate, and the budget for 2023-2024 shows a further positive result.

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

	30/06/2023	30/06/2022
	€	€
Fixed Assets		
<u>1. Office Equipment</u>		
Book value as at 1st July	1639.33	2,102
Investments	0	530
Depreciation	-954.06	-993
<i>Book value as at</i>	<u>685</u>	<u>1,639</u>
Cost of acquisition	4204.75	5,064
Depreciation old		-859
Accumulated depreciation	-3519.48	2,566
<i>Book value as at</i>	<u>685</u>	<u>1,639</u>
Current Assets		
<u>2. Bank and Cash</u>		
Temporary Crossing Account (Credit Cards)	-668.7	-
ING Bank N.V.	47375.01	4,957.93
ING Bank N.V. (capital account)	125441.88	125,472.80
	<u>172148.19</u>	<u>130,430.73</u>
<u>3. Accounts receivable</u>		
Eventbrite	21,807.70	-
UEF	41,095.89	
Qatari Ministry of Municipality	2,250.00	
	<u>65,153.59</u>	
<u>Accounts prepaid</u>		
Prepaid expenses		1,637.34
Advanced Paid for future Congress		1,894.07
ISOCARP Board Allowances		356.80
Payments to settle		24.10
<u>Debtors</u>		
Diverse Debtors		<u>7,500.00</u>
		<u>11,412.31</u>
<u>4. Prepaid Expenses</u>		
Expenses paid in advance for WPC59	<u>5607.02</u>	<u>-</u>

5. Equity and Liabilities

Continuity reserve	60,000.00	60,000.00
Capital and Surplus	-17,678.69	-37,154.39
	<u>42,321.31</u>	<u>22,845.61</u>
Movement:		
Balance sheet as per 1 July	-37,154.39	26,403.61
Result	19,475.70	-63,558.00
Balance sheet as per 30-06-2023	<u>-17,678.69</u>	<u>-37,154.39</u>

Current liabilities6. Deferred Revenue

Congress Revenues (tickets + hosting)	126,403.01	-
Awards	5,031.84	-
Other Programs	-	984.34
	<u>131,434.85</u>	<u>984.34</u>

7. Advanced Membership Fees

Life Members	15,236.00	13,014.00
2022-2023	-	15,610.00
2023-2024	9,919.00	8,239.00
2024-2025	5,976.00	3,996.00
2025-2026	1,368.00	768.00
2026-2027	654.00	234.00
2027-2028	180.00	120.00
	<u>33,333.00</u>	<u>41,981.00</u>

8. Accounts Payable

Accrued Expenses	18590.26	7,612.43
Reserved Allowances (Holidays & days off)	5058.86	4,535.54
Payments to Settle	12855.32	6,423.00
	<u>36504.44</u>	<u>18,570.97</u>

Specified Income Statement 1 Jul 2022 - 30 Jun 2023			
	Actual (12 Months)	Budget 12 Months	Difference
Income	Up until 30 Jun	2022-2023	Up until 30 Jun
	€	€	€
Membership fees			
Fees 2022/2023	60,412.00	60,000.00	412.00
Donations Members	1,110.00	2,500.00	(1,390.00)
Discount Multiple years	(975.00)	(2,500.00)	1,525.00
Total Membership	60,547.00	60,000.00	547.00
ISOCARP Projects/Activities			
Awards	20,640.71	21,480.00	(839.29)
Marketing	-	(1,000.00)	1,000.00
58th Congress Brussels 2022	217,644.83	189,000.00	28,644.83
WUF 10/11	(790.90)		(790.90)
UEF Partnership Project 2021/22			-
IRE1 Vienna 2021		1,000.00	(1,000.00)
Publications (Sales)	487.10	-	487.10
Publications (Reviews)	(6,099.55)	(5,100.00)	(999.55)
	231,882.19	205,380.00	26,502.19
Other income/expenses			
Programs & Activities	5,000.00		5,000.00
Donations Institute	4,000.00	15,000.00	(11,000.00)
Donations from sponsors			
Other income	2,720.02	-	2,720.02
	11,720.02	15,000.00	(3,279.98)
TOTAL INCOME	304,149.21	280,380.00	23,769.21
Expenses			
Regional Activities		(5,000.00)	5,000.00
Operations			
Salaries Gross	(119,525.26)	(125,000.00)	5,474.74
Holiday allowances	(9,517.13)	(11,000.00)	1,482.87
Sick Benefits Insurance	(4,768.13)	(7,000.00)	2,231.87
Social Taxes	(28,388.30)	(33,000.00)	4,611.70
Travel-hotel staff	(627.97)	-	(627.97)
Commuter Traffic	(2,616.49)	(2,000.00)	(616.49)
External advisors	(19,747.76)	(3,500.00)	(16,247.76)
Work-Related Cost Scheme	(2,920.00)	-	(2,920.00)
Other staff costs	(1,131.76)	(3,000.00)	1,868.24
Total Operations	(189,242.80)	(184,500.00)	(4,742.80)
Administration			
Postage and Freight	(170.70)	(750.00)	579.30
Phone	(246.41)	(400.00)	153.59
Office supplies	(176.35)	(750.00)	573.65
Office General	-	(500.00)	500.00
Representation	-	(100.00)	100.00
Automation	(15,505.32)	(5,000.00)	(10,505.32)
Internet	(18,176.99)	(15,000.00)	(3,176.99)

Auditor	(16,343.15)	(10,000.00)	(6,343.15)
Insurance General	(2,625.08)	(2,500.00)	(125.08)
Total Administration	(53,244.00)	(35,000.00)	(18,244.00)
ISOCARP Board	€	€	
BM/GA meetings	(13,047.61)	(1,500.00)	(11,547.61)
Allowances	(19,106.92)	(20,000.00)	893.08
Other costs	(6.00)	(1,000.00)	994.00
	(32,160.53)	(22,500.00)	(9,660.53)
Depreciation	(954.00)	(1,050.00)	96.00
Bank costs and interest	(2,555.81)	(2,500.00)	(55.81)
Unforeseen Income/Expenses	(6,516.37)	(5,000.00)	(1,516.37)
TOTAL EXPENSES	(284,673.51)	(255,550.00)	(29,123.51)
Result	19,475.70	24,830.00	(5,354.30)

Specifications

Brussels Congress

General	(949.50)	(2,500.00)
Internet/Web/Porti/Copy	(4,822.99)	(3,500.00)
Bank Charges	(2,415.49)	(2,000.00)
Marketing	(1,135.05)	(3,000.00)
In Person Congress Participation	124,886.96	95,000.00
Contribution host city	100,000.00	100,000.00
Sponsoring	10,000.00	10,000.00
Travel Staff	(7,919.10)	(5,000.00)
	<u>217,644.83</u>	<u>189,000.00</u>

Membership Fees:

	<u>Amount</u>	<u>Number</u>
Prepaid From Previous Years		
Prepaid former years membership fees	15,610.00	
Prepaid Life members 2019/2020	1,026.00	
Prepaid Life members 2020/2021	594.00	
Prepaid Life members 2021/2022	108.00	
Total Prepaid Fees	<u>17,338.00</u>	
Current-Year Membership (2022-2023)		
Individual Members 2022/2023 ad. 54,--	54.00	1
Individual members 2022/2023 ad. 60,--	25,020.00	417
Institutional Members 2022/2023 ad. 500,--	9,000.00	18
Institutional Members 2022/2023`ad. 1.000,--	3,000.00	3
Institutional Members 2022/2023 ad. 1.500,--	6,000.00	4
Total Current-Year Fees	<u>43,074.00</u>	
Total Membership Fees	<u><u>60,412.00</u></u>	

Budget 2023-2024

	<u>Budget 12</u>
	<u>Months</u>
	<u>2023-2024</u>
Membership fees	€
Fees 2023/2024	60,000.00
Donations Members	1,000.00
Discount Multiple years	<u>(1,000.00)</u>
Total Membership	60,000.00
ISOCARP Projects/Activities	
Awards	22,000.00
59th Congress Toronto	92,050.00
Publications (Sales)	500.00
Publications (Reviews)	<u>(1,000.00)</u>
	113,550.00
Other income/expenses	
Programs & Activities (YPP+UPAT)	80,000.00
Donations Institute	20,400.00
Donations from sponsors	-
Other income	<u>30,000.00</u>
	<u>130,400.00</u>
TOTAL INCOME	<u>303,950.00</u>
Operations (cut of employees 23%)	
Salaries Gross	(142,416.12)
Holiday allowances	(11,023.69)
Sick Benefits Insurance	(6,100.00)
Social Taxes	(27,720.00)
Commuter Traffic	(2,500.00)
External advisors	(1,000.00)
Work-Related Cost Scheme	-
Other staff costs	<u>(1,000.00)</u>
Total Operations	(191,759.81)
Administration	
Postage and Freight	(300.00)
Phone	(720.00)
Office supplies	(750.00)
Office General	(250.00)
Representation	-
IT Service Providers	(14,000.00)
Software Subscriptions	(6,000.00)
Auditor	(10,000.00)
Insurance General	<u>(2,500.00)</u>
Total Administration	(34,520.00)
ISOCARP Board	€
BM/GA meetings	(2,000.00)
Allowances	(30,000.00)
Other costs	<u>-</u>
	(32,000.00)

Depreciation	(1,245.00)
Bank costs and interest	(2,500.00)
Unforeseen Income/Expenses	(1,500.00)
TOTAL EXPENSES	(263,524.81)

Result **40,425.19**

WPC 59

9556 CA Participation	66,000
9559 CA Hosting Fees	54,000
9561 CA Donations	1,000
CA UEF Lump Sum	13,594
Total Congress Revenues	134,594

9550 CA General	(6,200)
9552 CA Internet/Web/Porti	(6,450)
9553 CA Marketing	(4,200)
9554 CA Bank Charges	(900)
9558 Travel ISOCARP	(11,200)
9562 UEF Lump Sum	(13,594)
Total Congress Direct Expenses	(42,544)

Results of Congress **92,050**

Signed by the ISOCARP Board, October 2023

Pietro Elisei
Frank D'hondt
Darinka Golubovic-Matic
Daniele Vettorato
Elisabeth Belpaire
Sabina Dimitriu
Ali A. Alraouf
Eric Huybrechts
Shi Nan
Zeynep Gunay
Rolf Schuett