



**EUROPARC Federation**  
**Report to Council**  
**8<sup>th</sup> June 2015**

**Title:**

Treasurer's report

**Summary:**

- 1 summary of balance sheet EUROPARC Federation
- 2 Financial Report January – May 2015

**Recommendations:**

To note the Report

## Summary of Balance Sheet EUROPARC Federation

<b>AKTIVA</b>		<b>2014</b>	<b>2013</b>	<b>2012</b>
<b>Assets</b>	Total fixed assets	4,199.40	5,862.40	5,995.00
	Shares in affiliated companies (EP Consulting)	118,000.00	118,000.00	118,000.00
	Total current assets	216,838.56	228,071.76	248,508.45
<b>Total Assets</b>		<b>339,037.96</b>	<b>351,934.16</b>	<b>372,503.45</b>
<b>PASSIVA</b>				
	<b>Profit Reserve</b>	280,303.71	289,169.10	293,954.67
<b>Liabilities</b>	Provisions	19,932.00	17,409.00	23,525.02
	Accounts payable	38,802.25	45,356.06	55,023.76
<b>Total Equity and Liability</b>		<b>339,037.96</b>	<b>351,934.16</b>	<b>372,503.45</b>
<b><u>Income and Expenditure</u></b>				
<b><u>Income</u></b>				
	Membership fees	272,052.00	281,139.50	310,783.00
Grants	EC core grant	154,770.00	105,504.00	0.00
	Project grants	14,714.27	31,400.00	49,696.76
	Other income	121,698.48	53,680.70	41,765.61
	Appreciation in value, EP Consulting			
<b>Total income</b>		<b>563,234.75</b>	<b>471,724.20</b>	<b>402,245.37</b>
<b><u>Simplified Expenditure</u></b>				
<b>Total Personnel costs</b>		<b>282,491.90</b>	<b>284,798.81</b>	<b>237,795.93</b>
<b>Total Office costs</b>		<b>24,593.78</b>	<b>26,872.74</b>	<b>23,912.07</b>
<b>Total Travel and Subsistence</b>		<b>93,480.35</b>	<b>76,386.95</b>	<b>39,066.15</b>
<b>Total Other direct costs</b>		<b>24,464.71</b>	<b>19,187.76</b>	<b>20,097.04</b>
<b>Total Overhead costs</b>		<b>34,752.38</b>	<b>23,435.26</b>	<b>33,044,02*</b>
<b>Total Project direct costs</b>		<b>10,347.74</b>	<b>16,339.40</b>	<b>17,472.14</b>
<b>Total External Assistance/ Professional Fees</b>		<b>101,969.28</b>	<b>29,488.85</b>	<b>31,523.32</b>
<b>Total costs</b>		<b>572,100.14</b>	<b>476,509.77</b>	<b>402,910.67</b>
<b>Result</b>		<b>-8,865.39</b>	<b>-4,785.57</b>	<b>-665.30</b>

## Overview 2015 and Saldo Bank updated at 31.05.2015

	Estimated Budget		real value accumulated	% real/estimated
	annual	monthly		
TOTAL INCOMES	438.445	36.537	253.670	58%
Total Personell	275.000	22.917	106.171	39%
Total Travel	55.700	4.642	30.518	55%
Total Rentals	25.000	2.083	8.483	34%
Total Ext Assistance	56.420	4.702	6.295	11%
Total Other costs	13.500	1.125	4.268	32%
Total Overheads	24.100	2.008	10.159	42%
Total Project costs	29.000	2.417	4.823	17%
TOTAL COSTS	478.720	39.893	170.717	36%

Saldo bank accounts	January	February	March	April	May	June
current account, 190007351	4.747,84 €	13.398,35 €	15.701 €	18.959 €	11.231 €	
membership fee account, 9185042	54.571,48 €	41.957,20 €	72.567 €	49.289 €	46.682 €	
reserves, 9185018	100.904,75 €	100.904,75 €	100.905 €	113.918 €	113.918 €	
<b>Total Summary</b>	<b>160.224 €</b>	<b>156.260 €</b>	<b>189.173 €</b>	<b>182.166 €</b>	<b>171.831 €</b>	<b>- €</b>

Saldo bank accounts	July	August	September	Oktober	November	Dezember
current account, 190007351						
membership fee account, 9185042						
reserves, 9185018						
<b>Total Summary</b>	<b>- €</b>	<b>- €</b>	<b>- €</b>	<b>- €</b>	<b>- €</b>	<b>- €</b>

	safe limits	current situation	% safety
Current account	€ 112.533	57.914 €	10%
reserves account	€ 148.000	113.918 €	77%

safe limit in current account: equivalent to 3 months of estimated budget expenses in personell, rentals, other costs and overheads

safe limit in reserves account: a fixed value of 148.000€

main remarks from January till May:

- there was no approval for the NGO Grant application, therefore we had to redefine the budget downsizing it
- the loss of a communication officer and the loss of the income from NGO Grant postponed the decision of hiring a new officer
- activities without a project income cover have been reduced to the minimum needed in order to match the new budget
- new and more applications are being prepared in order to have new fund resources
- income from membership has reached 55% of estimated value, the rest is from other incomes
- main items of expenditure are at a lower rate due to new budget restrictions without any relevant comment except the fact that the liquidation of EUROPARC Consulting will originate an extra cost that we expect that can be covered by the saldo from the bank account of Consulting

Jan-May

Budget 05/2015

cost centre **INCOME**

	Income Memberships	160.666,00 €		270.000,00 €
	Income Memberships previous years	13.990,00 €		- €
1101	Income NGO Operating Grant	- €		- €
1106	Income LIFE EME N2000	22.173,00 €		- €
1107	Income BIOEUPARKS	21.300,40 €		21.300,40 €
1108	Income Biogeographical seminars project	- €		26.115,00 €
1202	Income DBU Project, E-Learning	720,00 €		5.000,00 €
1301	Income TUI	- €		- €
1302	other donations	- €		- €
1401	Income Alfred Toepfer Foundation	- €		1.000,00 €
1402	Income Europarc Consulting	- €		- €
1403	Income Transboundary fees	5.607,48 €		3.000,00 €
1404	Income ECST fees	29.200,00 €		100.000,00 €
1501	Income Interest of deposit	12,77 €		30,00 €
1601	Income Booksales	- €		- €
1700	Income Other Revenues	- €		
1701	Income Europarc Conference 2015	- €		12.000,00 €

**Total Incomes**

<b>253.669,65 €</b>		<b>438.445,40 €</b>
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**EXPENDITURE / COSTS****PERSONNELL****Total Personell**

<b>106.171,45 €</b>		<b>275.000,00 €</b>
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**TRAVEL, SUBSISTENCE**

3010	Council travel, general	1.732,45 €		- €
3011	Council meeting I, Regensburg (D)	4.600,58 €		- €
3012	Council meeting II	- €		- €
3013	Council meeting III, Regensburg (D)	- €		- €
3020	Staff travel, general	5.954,02 €		- €
3030	Annual Conference	- €		- €
3040	Planning Annual Conference	597,63 €		- €
3071	Siggen seminar	467,31 €		- €
3072	Junior Ranger Camp	450,90 €		- €

3073 Travel Workinggroup	- €		- €
3074 TransparcNet Meeting	350,00 €		- €
3075 CharterNet Meeting	1.418,79 €		- €
3076 Charter Verifier Training	- €		- €
3077 Natura 2000 Travel	- €		- €
3078 TB verification/ Reevaluation	- €		- €
3079 ECST verification/ Reevaluation	- €		- €
3106 LIFE EME N2000	11.876,23 €		- €
3107 BIOEUPARKS	971,64 €		- €
3108 Biogeographical seminars project	382,29 €		- €
3202 DBU Project, E-Learning	- €		- €
3600 Various	1.715,98 €		- €
<b><u>Total Travel</u></b>	<b><u>30.517,82 €</u></b>		<b><u>55.700,00 €</u></b>
<b><i>RENTALS, EQUIPMENT</i></b>			
4001-R Office Regensburg (water, electr. incl.)	6.250,00 €		
4001-B Office Brussels	2.000,00 €		
4100 other rental	- €		
4600 Office fixtures	232,97 €		
4700 Depreciation	- €		
<b><u>Total Rentals</u></b>	<b><u>8.482,97 €</u></b>		<b><u>25.000,00 €</u></b>
<b><i>EXTERNAL ASSISTANCE</i></b>			
5001 Translations	3.318,74 €		
5002 Website Development	- €		
5003 Design&Print various	2.616,16 €		
5004 Event facilitation	- €		
5006 Transboundary verification	- €		
5007 Other External Assistance	- €		
5008 (Re)Evaluation ECST	- €		
5009 Liquidator Europarc Consulting	360,00 €		
<b><u>Total ext Assistance</u></b>	<b><u>6.294,90 €</u></b>		<b><u>56.420,00 €</u></b>
<b><i>OTHER DIRECT COSTS</i></b>			

6001-R Auditing Costs, Regensburg  
 6001-B Auditing Costs, Brussels  
 6002-R Prov. Legal advice, Regensburg  
 6002-B Prov. Legal advice, Brussels  
 6003-R payroll accounting fees, Regensburg  
 6003-B payroll accounting fees, Brussels  
 6003-UK payroll accounting fees, UK

**Total Other costs**

**OVERHEADS**

7001-R Insurances, Regensburg  
 7001-B Insurances. Brussels  
 7002-R German artists´social insurance  
 7003-R cleaning, Regensburg  
 7004-R other costs, Regensburg  
 7005-R phone, fax, internet, Regensburg  
 7005-B phone, fax, internet, Brussels  
 7006-R office supplies, Regensburg  
 7006-B office supplies, Brussels  
 7007-R repairs, installation IT, Regensburg  
 7008-R postage, general Regensburg  
 7009 Membership other organisations  
 7401 Alfred Toepfer Stiftung  
 7501 Bank Charges  
 7600 Various Materials

**Total Overheads**

**TOTAL COSTS**

***project costs, without  
 travel, subsistence***

8106 LIFE EME N2000  
 8107 BIOEUPARKS  
 8108 Biogeographical Seminar  
 8202 DBU Project, E-Learning  
 8600 Various Costs

	- €		
	- €		
	3.309,30 €		
	- €		
	520,57 €		
	438,40 €		
	- €		
	<b>4.268,27 €</b>		<b>13.500,00 €</b>
	1.646,35 €		
	301,60 €		
	- €		
	971,84 €		
	800,46 €		
	1.268,07 €		
	125,00 €		
	418,21 €		
	- €		
	1.967,84 €		
	1.731,43 €		
	714,98 €		
	- €		
	212,80 €		
	- €		
	<b>10.158,58 €</b>		<b>24.100,00 €</b>
	<b>165.893,99 €</b>		<b>449.720,00 €</b>
	4.822,63 €		19.000,00 €
	- €		- €
	- €		- €
	- €		- €
	- €		- €

8601	EUROPARC Conference 2015, RGB	- €		10.000,00 €
	TOTAL COSTS OUTSIDE	<u>4.822,63 €</u>		<u>29.000,00 €</u>
	<b>RESULT</b>	<b><u>82.953,03 €</u></b>		<b><u>- 40.274,60 €</u></b>
	<b><i>Wild Europe Initiative</i></b>			
9001	Income WildEuropeInitiative	- €		- €
9001	Wild Europe Expenditure	- €		- €