

INTERNATIONAL COMMITTEE FOR ANIMAL RECORDING (ICAR)

APPENDIX 2.

ICAR PROFIT & LOSS STATEMENT YTD September 30th 2016

All figures in Euro

	YEAR TO DATE (YTD)				FULL YEAR				Notes
	Actuals 30th Sep. 2016	Budget 30th Sep. 2016	Variance to budget YTD	Actuals Last Year 30th Sep. 2015	Latest estimate 2016 (actuals + forecast)	Budget 2016 (year end)	Variance to 2016 Budget (year end)	Actuals 2015 (year end)	
INCOME									
Revenue									
Membership fees	288,778	237,975	50,803	245,783	315,575	317,300	(1,725)	287,914	1
Others contributions / other projects	8,506	5,456	3,049	34,335	8,506	7,275	1,231	45,523	2
Total Member Fees and Other Contributions	297,283	243,431	53,852	280,118	324,081	324,575	(494)	333,437	
Interest and Investment Income									
Bank interest income	4	0	4	0	0	0	0	0	
Investment income / (loss)	0	0	0	682	0	0	0	1,336	
Total Interest and Investment Income (loss)	4	0	4	682	0	0	0	1,336	
TOTAL INCOME	297,287	243,431	53,856	280,800	324,081	324,575	(494)	334,773	
EXPENSES									
Travel and meetings expenses	44,639	35,250	9,389	30,837	50,000	47,000	3,000	47,891	3
Office costs (inc. publication, rent office and supplies)	9,762	6,750	3,012	6,568	13,000	9,000	4,000	6,621	4
Salaries (incl. Benefits and IRAP taxes)	138,794	135,075	3,719	124,435	195,000	180,100	14,900	185,989	5
Professional services (accounting, legal & insurance)	4,699	11,250	(6,551)	7,795	10,000	15,000	(5,000)	21,011	6
Technical activities support and Brand Project	30,513	22,500	8,013	5,354	35,000	30,000	5,000	36,440	7
Other costs / other projects expenses	0	3,750	(3,750)	48,244	0	5,000	(5,000)	47,148	
Total Operating Expenses	228,406	214,575	13,831	223,233	303,000	286,100	16,900	345,100	
Bank charges	971	1,725	(754)	1,478	1,300	2,300	(1,000)	2,229	8
Depreciation (computers and furniture)	0	413	(413)	137	450	550	(100)	183	
Bad debts	0	0	0	0	16,318	0	16,318	5,675	
Total Non-Operating Expenses	971	2,138	(1,166)	1,615	18,068	2,850	15,218	8,087	
TOTAL EXPENSES	229,377	216,713	12,665	224,848	321,068	288,950	32,118	353,187	
NET INCOME (LOSS)	67,910	26,719	41,191	55,952	3,012	35,625	(32,613)	(18,414)	