



iuaaf

Financial Report

Patrick Worms

Founding Treasurer



Our legal history

- The first step in establishing ourselves financially was to decide where IUAF would be incorporated.
- The board decided to incorporate IUAF in the Czech Republic following the July 2019 offer of:
 - its Government to fund us; and
 - the Faculty of Tropical AgriSciences of the Czech University of Life Sciences in Prague to host our offices rent-free and to provide us with administrative backup.



FTZ



- Following the negotiation of memorandums of understanding etc., the IUAF was formally incorporated in the Czech Republic on 1 July 2019.
- Two bank accounts (one each in Czech koruna and Euros) were opened with CSOB in Prague on in September 2020 (Pandemic delay).



Financial highlights

- At our founding, we owned an IOU for €9 555 from EURAF, as custodians of the grant gifted to IUFRO from the profits of the 2019 World Congress on Agroforestry in Montpellier. This was remitted to our account in 2 transfers:
 - €5 000 on 7 October 2020 and
 - €4 555 on 26 October 2020
- On 7 April 2021, we received a grant of 1 889 400 CZK (€ 76 727.40 at the time) from the Czech Government through Lesy České Republiky, the Czech State Forest Institute.
- As our mandate includes support for world congresses, on 28th December 2021, we transferred €62 000 as a grant to Conferium, the organisers of the 2022 World Congress



2020 balance sheet

| 2020 | Exchange rate of the Czech National Bank czk/eur by 31.12.2020 | | 26,245 | | | Verification - pdf statements | | |
|----------------------------------|--|---------------|------------------------------|---|---------------|---|-----------------|---------------|
| EUR account | PROFIT | | | LOSS | | | | |
| | Item | Sum | Note | Item | Sum | Note | | |
| | Incoming payment | 46,68 EUR | gift | Acc. maintenance, statements and trans. | -15,20 EUR | | Opening balance | 0,00 EUR |
| | Incoming payment - SEPA | 9.555,00 EUR | EURAF | Accounting of negative interest | -0,01 EUR | | Closing balance | 8.836,92 EUR |
| | Reduction of negative interest | 0,01 EUR | | Foreign payment - fee | -9,51 EUR | | difference | 8.836,92 EUR |
| | Returning the charge | 3,05 EUR | | Charge accounting | -40,55 EUR | mail fees | Credit turnover | 9.604,74 EUR |
| | Total | 9.604,74 EUR | | Noncash transfer EB | -195,28 EUR | transfer to IUAF CZK account (5000 CZK) | Debit turnover | 767,82 EUR |
| | | | | Outgoing foreign payment | -500,00 EUR | IUAF Visual ID competition award | | |
| | | | | Payment card fee | -6,91 EUR | | | |
| | Balance | 8.836,92 EUR | | SEPA Credit Transfer - Fee | -0,36 EUR | | | |
| | | | Total | -767,82 EUR | | | | |
| CZK account | PROFIT | | | LOSS | | | | |
| | Item | Sum | Note | Item | Sum | Note | | |
| | Incoming payment | 5.000,00 CZK | gift | Acc. maintenance, statements and trans. | -410,00 CZK | | Opening balance | 0,00 CZK |
| | Noncash transfer EB | 5.000,00 CZK | income from IUAF EUR account | Accounting of negative interest | -4,20 CZK | | Closing balance | 4.356,36 CZK |
| | Positive interest accounting | 0,16 CZK | | Charge accounting | -1.500,00 CZK | Services CEB (ČSOB) + mail fees | difference | 4.356,36 CZK |
| | Reduction of negative interest | 0,40 CZK | | Outgoing payment | -3.630,00 CZK | law services | Credit turnover | 10.080,56 CZK |
| | Returning the charge | 80,00 CZK | | Payment card fee | -180,00 CZK | | Debit turnover | 5.724,20 CZK |
| | Total | 10.080,56 CZK | (ca 384.09 EUR) | Total | -5.724,20 CZK | (ca -218.11 EUR) | | |
| | | | | | | | | |
| | Balance | 4.356,36 CZK | (ca 165.99 EUR) | | | | | |
| CZK + EUR account balance | 9.002,91 EUR | | | | | | | |
| total balance (both accounts): | | | | | | | | |
| Opening balance | 0,00 EUR | | | | | | | |
| Closing balance | 9.002,91 EUR | | | | | | | |
| difference | 9.002,91 EUR | | | | | | | |
| Credit turnover | 9.988,83 EUR | | | | | | | |
| Debit turnover | 985,93 EUR | | | | | | | |



2021 balance sheet

| 2021 | Exchange rate of the Czech National Bank czk/eur by 31.12.2021 | | | 24,86 | | | Verification - pdf statements | |
|-------------|--|-------------------|----------------------------|---|-------------------|---|-------------------------------|------------------|
| EUR account | PROFIT | | | LOSS | | | | |
| | Item | Sum | | Item | Sum | | | |
| | | | | Acc. maintenance, statements and trans. | -37,41 EUR | | Opening balance | 8.836,92 EUR |
| | | | | Payment card fee | -21,64 EUR | | Closing balance | 8.777,87 EUR |
| | Total | 0,00 EUR | | Total | -59,05 EUR | | difference | -59,05 EUR |
| | balance | -59,05 EUR | | | | Credit turnover | 0,00 EUR | |
| | | | | | | Debit turnover | 59,05 EUR | |
| CZK account | PROFIT | | | LOSS | | | | |
| | Item | Sum | Note | Item | Sum | Note | | |
| | Incoming payment | | | Acc. maintenance, statements and trans. | -1.090,00 CZK | | Opening balance | 4.356,36 CZK |
| | LESY ČESKÉ REPUBLIKY | 1.889.400,00 CZK | grant Czech States Forests | Foreign payment - fee | -1.500,00 CZK | Fee for payment to Quebec (Transaction No.: 3196464112) | Closing balance | 3.641,43 CZK |
| | Positive interest accounting | 408,07 CZK | | Charge accounting | -1.200,00 CZK | Services CEB (ČSOB) | difference | -714,93 CZK |
| | Celkový součet | 1.889.808,07 CZK | (ca 76018.02 EUR) | Outgoing foreign payment | -1.585.960,00 CZK | Conferium Inc. / AF 2022 Quebec | Credit turnover | 1.889.808,07 CZK |
| | | | | Ongoing payments | | | Debit turnover | 1.890.523,00 CZK |
| | | | | Salaries | -60.000,00 CZK | agreements to complete the job (6 x 8500) + taxes (6 x 1500): Anna Chladova | | |
| | | | | Services | -2.372,00 CZK | translations (legal documents) | | |
| | | | | Alza.cz a. s. | -65.616,00 CZK | IT equipment (SG) | | |
| | | | | Accountancy | -57.425,00 CZK | accountancy services (of wich 50.000 CZK proforma invoice) | | |
| | | | | Law services | -114.520,00 CZK | of wich 100.000 CZK proforma invoice | | |
| | | | | Insurance | -300,00 CZK | compulsory insurance by law in case of a work accident - Kooperativa | | |
| | | | Payment card fee | -540,00 CZK | | | | |
| | balance | -714,93 CZK | (ca -28.76 EUR) | Total | -1.890.523,00 CZK | (ca -76046.78 EUR) | | |
| | CZK + EUR account balance | -87,81 EUR | | | | | | |
| | total balance (both accounts): | | | | | | | |
| | Opening balance | 9.012,16 EUR | | | | | | |
| | Closing balance | 8.924,35 EUR | | | | | | |
| | difference | -87,81 EUR | | | | | | |
| | Credit turnover | 76.018,02 EUR | | | | | | |
| | Debit turnover | 76.105,83 EUR | | | | | | |



Overview of account movements

official accountancy report to be approved by GA (Balotilo)

Minimum compulsory information under Regulation 504/2002 Sb.

BALANCE SHEET in a short format as at December 31st, 2020-2021 (in EUR)

Commercial name and address of an accounting unit

International Union for Agroforestry, z.s.
Kamýčká 1281
Praha 620
165 00

| |
|----------|
| ID |
| 09188797 |

Exchange rate of the Czech National Bank czk/eur by 31.12.2020 and 31.12.2021 resp. 26.25 24.86

| ASSETS | | December 31st 2020 | December 31st 2021 |
|-----------|---|-----------------------|-----------------------|
| a | b | 1 | 2 |
| A. | Fixed assets | | |
| | Sum A.I. to A.IV. | 0 | |
| A. I. | Intangible fixed assets total | | |
| A. II. | Tangible fixed assets total | | |
| A. III. | Long-term financial assets total | | |
| A. IV. | Fixed assets accumulated depreciation total | | |
| B. | Current assets | 8 992 | 17 578 |
| | Sum B.I. to B.IV. | | |
| B. I. | Inventory total | | 8 648 |
| B. II. | Receivables total | | |
| B. III. | Short-term financial assets total | 8 992 | 8 930 |
| B. III. 1 | Bank accounts | 8 992 | 8 930 |
| B. IV. | Other assets total | | |
| | TOTAL ASSETS | 8 992 | 17 578 |

| LIABILITIES | | December 31st 2020 | December 31st 2021 |
|-------------|----------------------------|-----------------------|-----------------------|
| a | b | 3 | 4 |
| A. | Equity total | 8 992 | 17 578 |
| | Sum A.I. to A.II. | | |
| A. I. | Funds | 8 992 | 17 578 |
| A. I. 1 | Funds for own activity | 8 992 | 17 578 |
| A. II. | Profit/loss current year | | |
| B. | Other sources total | | |
| | Sum B.I. to B.IV. | | |
| B. I. | Reserves total | | |
| B. II. | Long-term payables | | |
| B. III. | Short-term payables | | |
| B. IV. | Other liabilities total | | |
| | TOTAL LIABILITIES | 8 992 | 17 578 |

Minimum compulsory information under Regulation 504/2002 Sb.

PROFIT AND LOSS ACCOUNT in a short format

as at December 31st, 2020-2021
(in EUR)

Commercial name and address of an account

International Union for Agroforestry, z.s.
Kamýčká 1281
Praha 620
165 00

| |
|----------|
| IČO |
| 09188797 |

Exchange rate of the Czech National Bank czk/eur by 31.12.2020 and 31.12.2021 resp. 26.25 24.86

| TEXT | Row | Year | |
|-----------|--|---------------------------|-------|
| | | 2020 | 2021 |
| A. | Costs | | |
| | Sum A.I. to A.VIII. | | |
| A. I. | Consumption of material, services | 648 | 1 006 |
| A. I. 1 | Consumption of services | 648 | 1 006 |
| A. II. | Change in inventory of own products | | |
| A. III. | Personal expenses | | 2 414 |
| A. IV. | Taxes and fees | | |
| A. V. | Other operating expenses | 495 | 1 569 |
| A. V. 1 | Exchange rate loss, bank account fees | 495 | 1 569 |
| A. VI. | Depreciation | | |
| A. VII. | Contributions provided | | |
| A. VIII. | Income tax | | |
| | Total costs | 1 143 | 4 988 |
| B. | Revenues | | |
| | Sum B.I. to B.V. | | |
| B. I. | Subsidies | | |
| B. II. | Contributions received | 1 143 | 4 304 |
| B. II. 1 | Donations | 1 143 | 4 304 |
| B. III. | Revenues from sale of own products and services | | |
| B. IV. | Other operating revenues | | 684 |
| B. IV. 1 | Bank account interest rate, dissolution of funds | | 684 |
| B. V. | Revenues from sale of assets | | |
| | Total revenues | 1 143 | 4 988 |
| C. | Profit/Loss before tax | row 17 - (row 10 - row 9) | |
| D. | Profit/Loss after tax | row 18 - row 9 | |



Financial Outlook for 2023

- **Income 2023:**

- **Czech government**
- **French government**
- **Annual Membership fees** (to be paid by 31 April 2023) about 700 members, +/- € 14 000

- **Expenses 2023**

- **Secretary General** : fingers crossed
- **Legal, accounts, web site, board meeting**
- **Provision to support WCA2025**