

INTERNATIONAL COUNCIL ON ARCHIVES

International not-for-profit non-governmental organization

60, rue des Francs-Bourgeois
75003 PARIS

Certificate on the financial reporting

For the year ended 31 December 2012

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Madam, Sir,

In accordance with the agreed-upon procedures engagement awarded to us and professional standards applicable in France, we have verified the information presented in the enclosed Financial Reporting (column “up to 31/12/2012”, actual figures) for the year ended 31 December 2012.

This Financial Reporting has been prepared under the responsibility of the General Secretary of International Council on Archives. Our role is to express a conclusion on this Financial Reporting and its consistency with the accounting books and records, based on our audit.

Our procedures consisted in verifying the consistency of the figures presented in the financial reporting package (column “up to 31/12/2012”, actual figures) with the accounting books and records of the organization and assessing their fair presentation. These procedures do not constitute an audit of the financial reporting.



Prior to these procedures we performed an audit of the financial statements for the year ended 31 December 2012, in respect of which we issued an opinion.

We have no comment to make as to the fair presentation of the information in the annual Financial Reporting (column “up to 31/12/2012”, actual figures) or its consistency with the accounting books and records.

Neuilly-sur-Seine, 21st June 2013

Agreed-upon procedures auditor

Deloitte & Associés

Philippe GUAY

International Council on Archives	Financial year ended 31 december 2012
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	31/12/2011	Budget 2012	Up to 31/12/2012	% VS Budget 2012
	€uros	€uros	€uros	€uros
MEMBERSHIP DUES				
Category A1 and A2	675 646	750 000	697 772	93,0%
Category B	21 879	14 000	15 346	109,6%
Category C	82 132	100 000	83 526	83,5%
Category D	16 336	12 000	17 030	141,9%
Not known	750		290	
TOTAL	796 743	876 000	813 965	92,9%
FIDA				
Donations from members	9 105		8 805	
Other Revenue				
Contract Australia for Ghana workshop			7 667	
Contract Unesco			1 393	
French Archive subvention for year	50 000	50 000	50 000	
French Archive dedicated fund for previous year	33 996	50 000	59 817	
Subvention (SNCF)	3 000			
Copyright on publication (DAT)			105	
Financial Income	18 045		28 087	
Conference / Congress				
Citra registration fees	47 802			
ICA share on Congress			65 125	
SUB TOTAL	958 691	976 000	1 034 965	106,0%
Carry Forward				
Branches 2011	72 892	30 000	30 000	
Sections 2011	79 974	25 611	25 611	
TOTAL	152 866	55 611	55 611	
Subventions				
United Arab Emirates (dedicated fund)	303	87 526	1 819	
Left-over Dedicated Fund, France 2012				
Left-over Dedicated Fund, France 2011				
TOTAL		87 526	1 819	
TOTAL	1 111 860	1 019 136	1 092 395	

	31/12/2011	Budget 2012	Up to 31/12/2012	% VS Budget 2011
	€uros	€uros	€uros	€uros
PROGRAMME				
Programme PCOM	82 842	100 000	68 627	68,6%
Congress 2012 PCOM			4 271	
Branch Allocations expenses for previous year	5 000			
Branch Allocations expenses for year	20 000	50 000	24 811	49,6%
Branch Allocations expenses budgeted	30 000			
Section Allocations expenses budgeted	25 611			
Section Allocations expenses for year	24 389	50 000	24 473	48,9%
Section Allocations expenses for previous year	6 793		1 404	
ICA-AtoM Project (on United Arab Emirates dedicated fund)	303		1 819	
Programme Bodies Meetings (CCAAA)			394	
Best Practices and Standards	4 530	10 000		0,0%
Online archival Terminology Dictionary	11 000			
Contract Australia for Ghana workshop			7 600	
TOTAL	210 468	210 000	133 399	63,5%

PUBLICATIONS				
Comma	17 050	40 000	56 150	140,4%
Flash	33 428	30 000	15 766	52,6%

International Council on Archives	Financial year ended 31 december 2012
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TOTAL	50 478	70 000	71 916	102,7%
COMMUNICATIONS				
Development of Website	5 956	20 000	0	0,0%
Hosting/Technical Support/Systems Administration	11 275	20 000	21 460	107,3%
TOTAL	17 231	40 000	21 460	53,7%
MARKETING & PROMOTION				
Marketing Campaigns (Promotion tools) / Chart ICA	3 650	10 000	8 539	85,4%
CONFERENCES & CONGRESS				
CITRA 2011 assistance to speakers	11 191		1 426	
Host share of citra registration fees			5 526	
Aid to participants (from Congress reserve)		20 000	39 159	195,8%
Congress ICA Potential liability (from Congress reserve)		50 000	0	0,0%
TOTAL	11 191	70 000	46 111	65,9%
PARTNERSHIPS				
Funds for partner organizations/partnership projects	1 734	10 000	1 636	16,4%
FIDA				
Fida financement projet (to be taken from FIDA reserve)	15 023		20 300	
GOVERNANCE				
Governance Meetings	23 899	30 000	25 153	83,8%
Accountant and Auditors	33 475	20 000	32 008	160,0%
Insurance Association Leadership	1 212		3 027	
Legal Advice	12 558	15 000	14 950	99,7%
Consultancy	6 830	10 000	733	7,3%
TOTAL	77 974	75 000	75 871	101,2%
SECRETARIAT TOTAL				
Administration	96 943		109 670	
Financial charges	6 206		8 032	
Personnel	360 083		468 065	
Travel	47 631		81 917	
TOTAL	510 863	500 000	667 682	133,5%
OTHERS EXPENSES				
Representation ICA	2 317		4 613	
SUBVENTION				
Dedicated Fund (Subvention France 2010 et 2011)	33 996		59 817	
Dedicated fund Subvention France current year	50 000		50 000	
TOTAL EXPENSES	984 925	915 000	1 161 345	126,9%
NET RESULT	126 935		-68 950	

Dedicated Fund	Beginning of the year	Expenses to 31/12/2012	Up to 31/12/2012
United Arab Emirates (dedicated fund)	87 526	1 819	85 707
France 2012 (dedicated fund)			50 000
France 2011 (dedicated fund)	50 000	9 817	40 183
France 2010 (dedicated fund)	50 000	50 000	0
TOTAL	187 526	61 636	175 890

Reserve	Après affectation résultat 2011	Expenses to 31/12/2012	Up to 31/12/2012
Congress Reserve	90 000	-20 000	70 000
Fida reserve	79 828	-11 495	68 333
Prg activity reserve	239 466		239 466
Liquidity reserve	130 000		130 000
Result carry forward	446 379	-37 455	408 924
TOTAL	985 673	-68 950	916 723