

INTERNATIONAL COUNCIL ON ARCHIVES

International not-for-profit non-governmental organization

60, rue des Francs-Bourgeois
75003 PARIS

Certificate on the financial reporting

Year ended December 31, 2013

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Year ended December 31, 2013

Madam, Sir,

In accordance with the agreed-upon procedures engagement awarded to us, we have verified the information presented in the enclosed Financial Reporting (column “up to 31/12/2013”, actual figures) for the year ended 31 December 2013.

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 31/12/2013”, 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 2013, 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 31/12/2013”, actual figures) or its consistency with the accounting books and records.

Neuilly-sur-Seine, 30th June 2014

The Independent Auditor

Deloitte & Associés



Philippe GUAY

	Up to 31/12/2012	Budget 2013	Up to 31/12/2013 Actual figures	% VS Budget 2013
MEMBERSHIP DUES	€uros	€uros	€uros	€uros
Category A1 and A2	697 772	650 000	654 574	100,7%
Category B	15 346	14 000	22 210	158,6%
Category C	83 526	120 000	117 625	98,0%
Category D	17 030	16 000	22 111	138,2%
Not known	290		202	
TOTAL	813 964	800 000	816 721	102,1%
FIDA				
Donations from members	8 805		3 051	
TOTAL	8 805		3 051	
Other Revenue				
Others revenues	63 383			
Contract Unesco	1 393		38 384	
French Archive subvention for year	50 000	50 000	50 000	
French Archive dedicated fund for previous year	59 817		27 269	
United Arab Emirates dedicated fund for previous year	1 819			
Financial Income	28 087		8 004	
TOTAL	204 499	50 000	123 657	247,3%
Conference / Congress				
Sponsoring			33 450	
Registration fees / ICA share on Congress	65 125			
TOTAL	65 125		33 450	
TOTAL	1 092 393	850 000	976 879	85,4%

	Up to 31/12/2012	Budget 2013	Up to 31/12/2013 Actual figures	% VS Budget 2013
PROGRAMME	€uros	€uros	€uros	€uros
Programme PCOM	68 627	100 000	16 263	16,3%
Branch Allocations expenses 2013	4 271	50 000	33 770	67,5%
Section Allocations expenses 2013	24 811	50 000	27 091	54,2%
Section Allocations expenses for previous year	25 877		1 500	
ICA-Atom Project (on United Arab Emirates dedicated fund)	1 819			
Programme projet divers			7 388	
Programme Bodies Meetings	394		4 216	
Contracts	7 600		10 622	
TOTAL	133 399	200 000	100 850	50,4%

PUBLICATIONS				
Others			20	
Comma	56 150	40 000	31 566	78,9%
Flash	15 766	30 000	15 135	50,4%
TOTAL	71 916	70 000	46 720	66,7%

COMMUNICATIONS

Enhancements of existing Website		15 000		0,0%
Hosting/Technical Support/Systems Administration	21 460	15 000	15 950	106,3%
TOTAL	21 460	30 000	15 950	53,2%

MARKETING & PROMOTION

Marketing Campaigns (Promotion tools) / Chart ICA	8 539	10 000	13 070	130,7%
TOTAL	8 539	10 000	13 070	130,7%

CONFERENCES & CONGRESS

Aid to participants (Congress 2012)	39 159		1 589	
Translation annual conf - Subvention France			20 000	
Annual Conference	6 952		63 023	
TOTAL	46 111	0	84 612	

PARTNERSHIPS

Funds for partner organizations/partnership projects	1 636	0	1 501	
TOTAL	1 636	0	1 501	

FIDA

Fida financment projet (to be taken from FIDA reserve)	20 300		20 391	
TOTAL	20 300	0	20 391	

GOVERNANCE

Governance Meetings	25 153	20 000	17 256	86,3%
Accountant and Auditors	32 008	20 000	33 298	166,5%
Insurance Association Leadership	3 027		321	
Legal Advice	14 950	10 000	2 392	23,9%
Consultancy	733	0	12 385	
TOTAL	75 871	50 000	65 651	131,3%

SECRETARIAT TOTAL

Administration	109 670		109 260	
Financial charges	8 032		28 971	
Personnel	468 065		448 747	
Travel	81 917		36 759	
TOTAL	667 684	540 000	623 736	115,5%

OTHERS EXPENSES

Representation ICA	4 613		4 636	
Subvention (French subvention)	59 817		7 269	
TOTAL	64 430		11 905	

DEDICATED FUND

Dedicated fund Subvention France current year	50 000		50 000	
TOTAL	50 000		50 000	

TOTAL EXPENSES	1 161 346	900 000	1 034 387	114,9%
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NET RESULT	-68 953	-50 000	-57 508	115,0%
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Provenance of Dedicated Funds		Beginning of the year	Expenses to 31.12.2013	Year 31.12.2013
United Arab Emirates (dedicated fund)		85 707		85 707
France 2013 (dedicated fund)		90 183		112 914
TOTAL		175 890		198 621

Reserve (Dedication of the assets)		Beginning of the year	Expenses to 31.12.2013	Year 31.12.2013
Congress / Conference Reserve		70 000		70 000
Fida reserve		68 333	-17 341	50 992
Programme activity reserve (running obligations)		239 466		239 466
Not dedicated assets		538 923	-40 167	498 756
TOTAL		916 722	-57 508	859 214

Provision		Beginning of the year	Expenses to 31.12.2013	Year 31.12.2013
Provision Pension Kecskemeti		327 724	-10 044	317 680
Provision Indemnité retraite salariés		11 599	827	12 426
TOTAL		339 323		330 106