



UNION INTERNATIONALE DE LA MARIONNETTE

ORGANISATION INTERNATIONALE NON GOUVERNEMENTALE FONDÉE EN 1929
BÉNÉFICIAIRE DU STATUT CONSULTATIF AUPRÈS DE L'UNESCO

Comments Balance sheet 2017 Fiscal year

For easier reading:

Refer to the accounting document (p 3 and 4)

(The second reference in brackets corresponds to the internal document called Balance Sheet 2017 / Income Statement, which compares Forecast budget and Realized 2017)

CHARGES/EXPENSES

Working Charge/expense p3

Line 622600 (Line C10) **Collaborators fees** for an amount of 11 530€

-Cabinet Vaution, chartered accountant (salaries, social charges, balance sheet): €2,760.

2/3 of its invoicing was dedicated to organization and coordination of the commissions for the event of the Festival 2017 in Charleville-Mézières (Presence of the Commissions - Children's drawings exhibition - WEPA presentation – participation of A. Limousin during events)

And for 1/3 to communication activities (Recollection of information from the commissions to edit booklets - coordination of texts and photos)

Line 623000 (Line C11) **Publicity/Printing** Increasing: this corresponds to the activities carried out during the year 2017 World Puppetry Day (invitation and flyer) - Festival 2017 : invitation Opening and WEPA presentation - printing of the 18 booklets - tarpaulin - posters - steps - photocopies)

Part of these costs (booklets) are amortized until 2020 (Line 681120 - C37) € 568.41

Line 623150 (Line C12) **Web site** for an amount of 6 195,62€

Hosting, maintenance, website redesign costs - Miguel Moro

Line 623400 (Line C13) **Customer presents** for an amount of 1472,85€

Realization of UNIMA trophies - wishes purchases

Line 625130 to 132 (C14 – C15 – C16) **Travel expenses**

Lower than in the estimated budget except Employees and guests: grouped travel FG - CdM - EC for an amount of €3,050.37

The General Secretary comes as regularly as possible (approximately every two months) to France to be present with financial partners, in particular the City and the Grand Est Region.

The President is often invited when he travels.

Line 625600 (C17) **Reception expenses** for an amount of 2 721,63€

Events Festival Charleville-Mézières (WPD - UNIMA Headquarters and Museum - travels)

Line 626000 (C18) **Postal expenses** for an amount of 1 165,26€

Official invitations and networks (Greetings - WPD - Festival - WEPA)

Line 626500 (C20) **Phone** for an amount of 1258,91€

An increase of communications revealed the need to modify our system last October.

Lines 641100 to 641800 (Line C24) **Salaries** (3 globalized salaries for an amount of 53143,52€ gross and 18 687,38€ expenses)

Cédric de Mondenard's salary has been paid by UNIMA since January 2017 and for 18 months (end 30 June 2018). **This job is directly related to the activities (WEPA and Communication)** for a gross amount and expenses of a little more than 20 000€.

The time devoted to UNIMA by the employee is 50% of his time for the successful completion of the online WEPA, and the monitoring of the web hosting, the adaptation of the site and tools on one hand, and on the other hand, the creation of the Newsletter, regular monitoring of the website and information from the General Secretariat, monitoring of communication, technological watch is also ensured. The rest of 50% time is intended for the other two partners which paid on invoices (cf Products - Line 791000 P3 **Transfer of charges 20 225,32€**).

Fabrice Guilliot left UNIMA at the end of November after a month of transmission to Emmanuelle Castang. The balance of all accounts with the settlement of recoveries and paid holidays has been paid (**26 200€ charges included**)

Emmanuelle Castang (2 months salary 2017) joined UNIMA from the Lisbon Executive Committee meeting on the basis of 121.24 hours monthly as UNIMA Project Coordinator.

The evolution of this position corresponds to the needs of development identified for the Association

Line 618000 (Line C29) **Encyclopedia** Redesign for an amount of 4 500€ - Miguel Moro bill)
Balance Encyclopedia (WEPA Platform)

Line 623150 (Line C12) web site for an amount of 6 195,62€

Line 622200 (C31) **Activities – Diverse projects** for an amount of 8 997,60€

Including Training Commission Scholarships (Targovist Meeting - Romania), Research Commission - Kanguru

PRODUCTS

Line 708200 (P3) **Fees** for an amount of 19 552,14€

Following contacts and the recovery at the end of the year, they finally slightly exceeded the forecast, which is a sign of the commitment of the national centres.

Line 791000 (P4) **Payout** (Transfer of expenses) for an amount of € 20,225.32

Salary 50% Cédric de Mondenard, already mentioned above.

Lines 741000 and next ones (P6 and next lines) **Subventions**

We can notice a grant from the Ministry of Culture allocated to the commitment of the Year of Youth and Heritage (10 000 €) with the preparation of upcoming activities (Call to young authors, Heritage Workshop and Meeting)

Specific aid of €6 000 from the *Département des Ardennes* corresponding to a balance not paid in 2016. In particular, it permits us to conduct the WPD.

Line 781500 (P16) **Revivals** Provisions (Balance Encyclopedia of 7 500€)

Line 789400 (P16) of dedicated funds with liquidation of the 194110,194020 line, and €10,000 taken from the communication (€16,000), for a total amount of **23,500€**

The Encyclopedia balance corresponds to the end of the building phase of the project. There are now fixed operating costs but we must keep in mind the development of what has been achieved (improvement and addition of new records, new features...)

A differential of 422.50€ is reported as an adjustment: indeed, this negative amount is necessary to find the accounting amount of the deficit. The question was asked to the accounting firm, without an answer before the publication of the internal balance sheet/income statement, but it is the balance sheet on which you are called upon to vote.

Negative 2017 result including the 2016 one (5,056.98 €): 8,838.19 €.

This deficit will be reported in Expenses on our 2019 Forecast Budget.

This negative result must challenge us, as members, on the fragility of our Association. It is covered by our provisions and our Treasury but must not hide that the Association is obliged, year after year, to call upon its reserves to carry out its activities.

It is imperative that each commission strengthen its activities by seeking funding and that National Centres focus on their own development to advance their actions and membership.