

FYEG - Financial report for January 2022 - December 2022

Summary

The FYEG Executive Committee and Secretariat planned 2022 still with a lot of caution but expecting to be able to organise live activities again. FYEG's 2022 budget report shows that most of the budgeted activities were realised, sometimes with slight adjustments or tradeoffs between budget lines. The main difference in FYEG's budget report is linked to the changes in activities under the European Year of Youth due to poor planning from the organisers. This meant FYEG was not able to contribute as much as planned and had to scale down on its linked activities.

FYEG held a wide range of activities, both in real life and online, and was able to implement the planned budget almost entirely as 96% of its planned expenses was realised in 2022 with a loss of 30,009.30 EUR. The reported loss is much lower than expected due to the lower expenses, it corresponds mainly to the amount of the allocation to the payroll safety fund. FYEG's financial report is presented below. In order to increase the accessibility of the information the budget report is first presented through a simplified version with a few important comments and then through a detailed version with both a narrative breakdown and the full budget report in Annex. This financial report also includes a section on gender reporting and the calculation of membership fees for 2022.

Budget Report

Simplified version

Below you will find a simplified version of FYEG 2022 budget report annotated to briefly explain the difference between the budget voted by the General Assembly and the budget report.

Simplified Budget report 2022	Budget plan - correction	Budget report	Difference
TOTAL EXPENDITURES	470,220.80	451,663.36	-3.9%
Category 1: Personnel costs	194,400.00	197,849.91	1.77%
Salaries, benefits and taxes			
Category 2: Infrastructure and operating costs (1)	15,760.00	12,147.09	-22.92%
Training for staff, equipment, IT, phone charges, etc.			
Category 3: Administrative expenditure (2)	6,140.00	7,587.41	23.57%
Accountant, bank and insurances charges			
Category 4: Meeting and representation costs (3)	59,255.00	68,093.15	14.92%
EC and Statutory meetings, support to CDN, study visits and partners meetings			
Category 5: Direct Costs: projects and campaigns (4)	164,665.80	135,985.80	-17.42%
Projects, campaigns and ad-hoc			
Category 6: Allocations to next years and reserves	30,000.00	30,000.00	0.00%
Campaign and payroll safety funds			
REVENUES	420,015.80	421,654.06	0.4%
Category 1: Administrative Income	293,200.00	295,232.69	0.69%
Admin funds, own funds (MO fee + donations)			
Category 2: Projects & Campaigns income	126,815.80	126,421.37	-0.31%
Cooperation with Greens/EFA, Project funds			
TOTAL PROFIT OR LOSS	-50,205.00	-30,009.30	-40.2%
Savings at the end of the year			
Savings from previous years	90,787.91		
Payroll safety fund	75,000.00		
Campaign fund	15,000.00		
Profit or loss from 2022	-30,009.30		
TOTAL Savings at the end of the year	150,778.61		

Explanation of the difference between the budget voted and the budget report:

- (1) Part of the expenses were not realised because the Secretariat did not have the time to organise the training planned in the budget
- (2) Administrative expenditures were higher because FYEG had to cover some unforeseen costs related to mediation consultancy
- (3) The General Assembly was more expensive than foreseen in the budget plan
- (4) Part of the expenses were not realised because the European Year of Youth event was poorly organised

Detailed version

Annexed to this report you will find a table with the detailed budget report for 2022. The difference between the budget voted at the GA and the budget report is briefly explained in the 'Comment' column, only when it diverges by more than 10% and more than 500 EUR. Below is the detailed narrative version.

Expenditures - Category 1: Personnel costs

The total personnel costs for 2022 were in line with the amount budgeted at the GA. Salaries were raised in line with the increase of the Erasmus+ administrative grant and as per the original budget plan voted at the GA. And working hours for the administrative staff were raised to cope with the additional work required by the administrative funding and fundraising.

Expenditures - Category 2: Infrastructure and operating costs

The total infrastructure and operating costs for 2022 were lower than budgeted at the GA. This category includes all office-related expenses: office retreats and training, softwares and equipment, office supplies, postal charges and office supplies, etc. The difference between the budget voted at the GA and the budget report is mainly due to underspending in the 'Training for staff' budget line (2.1.3) due to lack of capacities from the Secretariat to organise training and to lower expenses for equipment.

Expenditures - Category 3: Administrative expenditure

The total administrative expenditures for 2022 were a bit higher than budgeted at the GA. This is mainly due to unforeseen expenses under the 'Extraordinary costs' budget line (3.1.1) in order to cover costs for external mediation consultancy (cfr. AC report).

Expenditures - Category 4: Meeting and representation costs

The total meeting and representation costs for 2022 were higher than budgeted at the GA. On the one hand, the EC had 4 live meetings instead of 3 and the General Assembly was more expensive than planned. On the other hand, EC members did not claim the maximum for their allowance (budget line 4.1.1) and Study visits planned to Austria and Czech Republic were moved to 2023.

Expenditures - Category 5: Direct Costs: projects and campaigns

The total direct costs for projects and campaigns in 2022 were lower than budgeted at the GA. This is mainly because the European Year of Youth activities were fewer and cheaper than expected due to poor planning from the organisers and because the Spring Conference was cheaper than expected. But the COP delegation was twice as expensive as planned, due to the location being outside Europe and quite expensive.

Expenditures - Category 6: Allocations to the next year and reserves

The allocations and reserves made in 2022 were in line with the budget adopted at the GA. FYEG allocated an additional 5 000 EUR to its 2024 Campaign Fund (budget line 6.1.2), in line with the goal of saving 20 000 EUR for 2024. FYEG also allocated an additional 25 000 EUR to its Payroll Safety Fund (budget line 6.1.3) to amount to 75 000 EUR in total, in line with the increase in personnel costs.

Revenues - Category 1: Administrative Income

The total administrative income of FYEG for 2022 was consistent with the amount budgeted at the GA.

Revenues - Category 2: Projects & Campaigns income

The total projects and campaigns income of FYEG for 2022 was in line with the budget adopted at the GA. FYEG got additional funding from an MEP for the Ecosprinter edition (budget line 8.1.2) and other sources of income were a bit lower but in line with the reduced expenses linked to the Spring Conference.

Gender reporting

As a feminist organisation, FYEG believes it is important to realise its budget from a Gender perspective. That is why reporting on the gender dynamics in the budget is provided below. Note that you can find the reasoning behind the gender budgeting for 2022 in the financial plan.

Same as in 2019, 2020 and 2021, the budgeting and financial decisions in 2022 were under the responsibility of people who identify as woman (cis and trans) and/or trans and/or genderqueer (the secretary-general, the treasurer and the office manager).

Not all expenses can be linked to gender (administrative costs, office rent and supply, website etc.) and some expenses that could be linked to gender (food costs, accommodation costs) are hard to evaluate as they are paid in bulk and not assigned to individuals. The focus here will thus be on expenses that can easily and clearly be assigned to individuals such as personnel costs, Executive Committee expenses and travel costs for activities organised by FYEG.

Secretariat

At the start of 2022, FYEG Secretariat had 5 permanent staff positions: one Secretary General, one Project Manager, one Communication Officer, one Office Manager and one Administrative Assistant. From February to the end of June, the Administrative Assistant was on leave and an Intern was hired to support the administrative work from March to the end of June. In addition, the FYEG Secretariat hosted two part-time internships each semester, a Project Intern and a Communications Intern. Throughout 2022, FYEG worked with 10 different staff members and 5 of them identify as woman (cis and trans) and/or trans and/or genderqueer.

If only FYEG employees are considered, out of the 5 permanent staff positions, 2 were part-time and together they amounted to 59 contractual working hours per week on average. Four of these positions were held by people who identify as woman (cis and trans) and/or trans and/or genderqueer, amounting to 135 contractual working hours per week on average or 78.04% of the workforce. And based on gross salary (without taxes and benefits) FYEG spent 78.76% for women (cis and trans) and/or trans and/or genderqueer employees throughout the year. The small difference in percentage between the work force and the amount paid is due to the higher salary of the Secretary General.

If interns are included in the calculation, the staff positions amounted to 238.2 contractual working hours per week on average. Five of these positions were held by people who identify as woman (cis and trans) and/or trans and/or genderqueer, amounting to 143.78 contractual working hours per week on average or 60.36% of the workforce. And based on gross salary or internship allowance FYEG spent 65.29% for women (cis and trans) and/or trans and/or genderqueer employees throughout the year.

Executive Committee

Throughout 2022 FYEG worked with 15 different Executive Committee members and 12 of them identify as woman (cis and trans) and/or trans and/or genderqueer. Only 23% of FYEG's budget was spent to cover expenses and allowances for male EC members while 77% was used to cover expenses and allowances for EC members that identify as woman (cis and trans) and/or trans and/or genderqueer. The proportionally high percentage of spendings for male EC members is due to the fact that some EC members did not claim the full allowance.

FYEG activities

FYEG only collects data when organising international events and FYEG held 4 in 2022 (one General Assembly and the three events of the Annual Work Plan). For these events, FYEG gathered 193 participants and 116, or 60% of them identified as women (cis and trans) and/or trans and/or genderqueer. Out of the total travel reimbursement budget, 64% was used for participants that identified as woman (cis and trans) and/or trans and/or genderqueer and 36% was used for participants that identified as male.

Membership fee

As per FYEG's Internal Rules of Procedure (6.2), you will find below a table listing the membership fee paid by each Member Organisation of FYEG in 2022 and its calculation.

Member Organisation	2021 total income (EUR)	% of total income	2022 Paid Fees
Albanian Young Greens	. €	25. €	25. €
Belgian Flemish Young Greens: Jong Groen	143,964.99€	1,439.65€	1,439.65€
Belgian Francophone Young Greens: EcoloJ	271,751.93€	2,717.52€	2,717.52€
Catalan Young Greens: Joves Ecosocialistes	45,982. €	459.82€	459.82€
Cyprus Young Greens	3 ,253.17€	3 2.53€	3 2.53€
Dutch Young Greens: DWARS, Groenlinkse Jongerenorganisatie	243,323.0 €	2,433.23€	2,433.23€
England and Wales Young Greens	39,6 4.15€	396. 4€	396. 4€
Finnish Young Greens: Vihreiden nuorten ja opiskelijoiden liitto (ViNO)	407,077.23€	4,070.77€	4,070.77€
French Young Greens: Les Jeunes Ecologistes	1 ,766. €	1 7.66€	1 7.66€
Georgian Young Greens: SaqarTvelos Axalgazrda Mwavaneebi	11,562.12€	115.62€	115.62€
German Young Greens: Grüne Jugend			
Greek Young Greens: Νέοι Πράσινοι (Neoi Prasinoi)	13,855.2 €	138.55€	138.55€
Luxemburg Young Greens: Dei Jonk Greng	25.15€	5 . €	5 . €
Macedonian Young Greens: MODOM	. €	25. €	25. €
Maltese Young Greens: Alternattiva Demokratika Zghazagh ADZ	.0 €	50.0 €	50.0 €
Norwegian Young Greens: Grønn Ungdom	393,564.81€	3,935.65€	3,935.65€
Oighe Glas Irish Young Greens	. €	5 . €	5 . €
Polish Young Greens: Ostra Zieleń	397.87€	5 . €	5 . €
Portuguese Young Greens: Ecolo Jovem "Os Verdes"	. €	5 . €	5 . €
Protest - Latvia YG	1,25 . €	5 . €	5 . €
Scottish Young Greens	13,168.68€	131.69€	131.69€
Serbian Young Greens: Zelena Omladina Srbije	5,952.48€	59.52€	59.52€
South Tyrol Young Greens	. €	5 . €	5 . €
Spanish Young Greens: Juventud Verde	4,173.99€	5 . €	5 . €
Swedish Young Greens: Grön Ungdom	271,854.17€	2,718.54€	2,718.54€
Swiss Young Greens: Junge Grüne Schweiz/Jeunes Vert-e-s Suisses/Giovani Verdi Svizzera	225,462.24€	2,254.62€	2,254.62€
Turkish Young Greens: Genc Yesiller	. €	25. €	25. €
Ukrainian Green Youth	16,798.57€	167.99€	168. €
Total			29,763.54€

ANNEX A - DETAILED BUDGET

FYEG BUDGET REPORT 2022						
		Budget plan (voted at GA 2022 - corrected)	Budget report 2022	Difference		Comment
EXPENDITURES						
Category 1: Personnel costs			194,400.00	197,849.91	1.77%	
1.1.	Salaries		111,100.00	113,257.25		
1.1.1	Staff	111,100.00		113,257.25	1.94%	
1.2.	Benefits		14,500.00	15,387.41		
1.2.1	Staff benefits	14,500.00		15,387.41	6.12%	
1.3.	Social security and other Securex costs		68,800.00	69,205.25		
1.3.1	Securex	68,800.00		69,205.25	0.59%	
Category 2: Infrastructure and operating costs			15,760.00	12,147.09	-22.92%	
2.1.	Office-related costs		6,710.00	4,002.36		
2.1.1	Office rent	0.00		0.00		
2.1.2	Office meetings	500.00		620.61	24.12%	
2.1.3	Trainings for staff	6,210.00		3,381.75	-45.54%	Lower expenses due to lack of capacities (time)
2.2.	Costs relating to the installation, operation maintenance and equipment		7,000.00	6,279.00		
2.2.1	IT	5,500.00		5,961.03	8.38%	
2.2.2	Office equipment	1,500.00		317.97	-78.80%	Lower expenses due to change in funding
2.2.3	Website maintenance	0.00		0.00		
2.3.	Stationery and office supplies		1,600.00	1,533.98		
2.3.1	Stationery	100.00		114.03	14.03%	
2.3.2	Other	1,500.00		1,419.95	-5.34%	
2.4.	Postal and telecommunications charges		450.00	331.75		
2.4.1	Postal charges	100.00		78.45	-21.55%	
2.4.2	Telephones, mobile phones	350.00		253.30	-27.63%	
Category 3: Administrative expenditure			6,140.00	7,587.41	23.57%	
3.1.	Administrative expenditure		1,000.00	2,265.56		
3.1.1	Extraordinary costs	1,000.00		2,265.56	126.56%	Higher expenses due to unforeseen costs for mediation consultancy
3.2.	Accounting, audit costs, consultancy		3,980.00	4,293.24		
3.2.1	External/internal Accountant	3,840.00		4,153.00	8.15%	
3.2.2	Legal expenses	140.00		140.24	0.17%	
3.3.	Other indirect costs		1,160.00	1,028.61		
3.3.1	Bank charges	800.00		669.80	-16.28%	
3.3.2	Insurances	360.00		358.81	-0.33%	
Category 4: Meeting and representation costs			59,255.00	68,093.15	14.92%	
4.1.	Costs of EC meetings of the FYEG		17,600.00	18,674.59		
4.1.1	Executive Committee allowances	9,600.00		8,270.00	-13.85%	-1,330.00 Lower expenses as not all EC members claimed their allowance
4.1.2	Executive Committee meetings	8,000.00		10,404.59	30.06%	2,404.59 Higher expenses due to the increase in the number of live meetings
4.2.	Costs of the meetings of the FYEG		23,555.00	34,562.49		
4.2.1	General Assembly	18,000.00		29,029.82	61.28%	11,029.82 Higher expenses linked to reallocation of costs between the GA and Spring Conference
4.2.3	Working Groups Meeting / MO training	0.00		0.00		
4.2.4	Strategic Planning Meeting / MO Forum	5,005.00		5,005.88	0.02%	
4.2.5	FCC meeting	550.00		526.79	-4.22%	
4.3.	Membership Fees and Regional Support		11,600.00	11,628.00		
4.3.3	Membership Fees	1,600.00		1,628.00	1.75%	
4.3.4	Regional network meetings	10,000.00		10,000.00	0.00%	
4.4.	Other meetings and representation		6,500.00	3,228.07		
4.4.1	Visits to Member organisations/Study visits	4,000.00		1,179.20	-70.52%	-2,820.80 Lower expenses due to the postponement of Study Visits to 2023
4.4.2	EGP and GG Meetings	1,500.00		2,042.12	36.14%	542.12 Higher expenses due to GGEP choice of venue
4.4.3	Political Work/Networking	1,000.00		6.75	-99.33%	-993.25 Overbudgeted
Category 5: Direct Costs: projects and campaigns			164,665.80	135,985.80	-17.42%	
5.1.	Seminars and conferences		111,665.80	106,063.62		
5.1.1	EYF Work Plan	75,165.80		75,300.10	0.18%	
5.1.2	Spring conference	32,500.00		21,065.01	-35.18%	Lower expenses linked to reallocation of costs between the GA and Spring Conference
5.1.3	COP	4,000.00		9,698.51	142.46%	Higher expenses due to the COP location
5.2.	Study Sessions		0.00	0.00		
5.2.1	Study Sessions	0.00		0.00		
5.3.	Campaigns		0.00	0.00		
5.3.1	Campaigns	0.00		0.00		
5.4.	Other Projects		53,000.00	29,922.18		
5.4.1	Ad Hoc Projects	53,000.00		29,922.18	-43.54%	Lower expenses due to the poor planning form the European Year of Youth organisers
5.4.2	Working group projects	0.00		0.00		
Category 6: Allocations to the next year and reserves			30,000.00	30,000.00	0.00%	
6.1.	Allocations and funds		30,000.00	30,000.00		
6.1.2	Allocation to the campaign fund	5,000.00		5,000.00	0.00%	
6.1.3	Allocation to payroll safety fund	25,000.00		25,000.00	0.00%	
TOTAL BUDGET EXPENDITURE			470,220.80	451,663.36	-3.95%	
REVENUES						
Category 1: Administrative Income			293,200.00	295,232.69	0.69%	
EGP contribution			91,000.00	91,000.00		
7.1.1	EGP contribution	91,000.00		91,000.00	0.00%	
Administrative Grants			168,000.00	168,888.82		
7.2.1	CoE European Youth Foundation	25,000.00		25,000.00	0.00%	
7.2.2	Erasmus+ Admin	125,000.00		125,000.00	0.00%	
7.2.3	Maribel	18,000.00		18,888.82	4.94%	
Own sources			34,200.00	35,343.87		
7.3.1	Membership fees	28,000.00		29,763.54	6.30%	
7.3.2	GA & Spring Conference participation fees	5,700.00		5,285.00	-7.28%	
7.3.4	Donations	500.00		295.33	-40.93%	
Category 2: Projects & Campaigns income			126,815.80	126,421.37	-0.31%	

Cooperation and Green support			46,600.00		49,223.91		
8.1.1	Cooperation with Greens/EFA Group	46,600.00		47,940.49	2.88%		
8.1.2	Fundraising from MEPs	0.00		1,283.42			Unplanned funding for the Ecosprinter
8.1.3	EP Visits	0.00		0.00			
Projects			80,215.80		77,197.46		
8.2.1	EYF work plan	49,065.80		49,096.00	0.06%		
8.2.2	Green European Foundation (GEF)	16,150.00		15,058.77	-6.76%		
8.2.3	Heinrich Boell Stiftung	0.00		0.00			
8.2.4	Participants' contribution to projects	9,000.00		9,805.00	8.94%		
8.2.5	Other sources	6,000.00		3,237.69	-46.04%		Lower revenue due to the lower expenses for the Spring Conference
TOTAL INCOME			420,015.80		421,654.06	0.39%	
PROFIT or LOSS			-50,205.00		-30,009.30	-40.23%	
Allocations and reserves 2021		01/01/2022	31/12/2022	01/01/2022	31/12/2022		
6.1	Carry over from 2021	2,472.45	2,472.45	2,472.45	2,472.45		
6.2	Carry over from previous years	82,921.88	88,315.46	82,921.88	88,315.46		
6.3	Triodos saving bank account	5,393.58	0.00	5,393.58	0.00		
6.4	Profit Or Loss in 2021	0.00	-50,205.00	0.00	-30,009.30		
6.5	Taxes payable for maintaining reserves 0.17%	0.00	0.00	0.00	0.00		
6.6	Campaign fund	10,000.00	15,000.00	10,000.00	15,000.00		
6.7	Payroll safety fund	50,000.00	75,000.00	50,000.00	75,000.00		
TOTAL SAVINGS		150,787.91	130,582.91	150,787.91	150,778.61		
					90,787.91		

