



FEDERATION OF YOUNG
EUROPEAN GREENS

GENERAL 27-29 AUG
2020 **ASSEMBLY**
BRUSSELS, BE / ONLINE

2019 FINANCIAL REPORT



I GENERAL NOTE

2019 was an election year. FYEG conducted a kick-ass, young greens centered campaign and helped a lot of young greens to get elected into the European Parliament.

Also financially, 2019 was a good year when you look at the numbers. We didn't spend as much as was budgeted and we also had more revenue than expected, mostly due to the campaign for European Elections.

This means that we could allocate a lot of money to 2020 and save a bit more as well. It's good for an organisation to save money and to make sure that we can survive more difficult periods. Nevertheless, this shouldn't mean we can just stack money every year. There is also a tight ceiling in Belgium as to how much money we can save. That is why we started thinking more strategically about allocating our resources and liquidity. Read more about it in the budget plan 2020 - 2021.

II DETAILS PER BUDGET LINE

A/ EXPENDITURES

Category 1: Personnel costs

As in previous years, a big share of our budget goes to personnel costs. In this category, we've also spent more than what was budgeted in the last budget voted at the GA in August.

Before we go into detail about the different budget lines, it is interesting to note that at the end of 2019 the office consisted of one full-time Secretary General, one full-time Project Manager, one full-time Communications Officer and one part-time Office Assistant. We also had a part-time intern that is not directly paid by us but hired by the Greens/EFA group in the European Parliament.

Regarding budget line 1.1, the salaries, there was an increase in the budget because we retroactively raised the salaries. This is because we were paying our employees below minimum wage. Last GA already approved to change this for the budget in 2020, but Securex warned us that we should already do this for 2019 as well. Resulting in an increase for this budget line.

Moreover, the office manager worked full-time instead of halftime during 1.5 months to recuperate overtime and we had 2 communication officers for 1 month to ensure a good transition from Jan to Kelsey.

We have also spent a bit more on staff benefits in accordance with the increased staff, resulting in an increase in budget line 1.2.

Lastly, also our Securex costs were a bit higher than expected, following the extra spending on

staff, so also line 1.3 went a bit above what we budgeted before.

Category 2: Infrastructure and operating costs

In the budget voted at the GA in August, there was 14.250 euros foreseen for this category. Nevertheless, in 2019 we've only spent 4.350 euros on it. This is a bit similar to what was spent in 2018 and an increase to what was spent in 2017. We usually manage to keep these costs at a low level by including some expenses in projects and thanks to our good cooperation with the European Green Party (EGP). The difference from one year to another mostly depends on the need to invest in a new phone, computer or desk for example.

The budget line 2.1.1 on office rent will keep showing zero euro as we are using EGP facilities. The cost for renting the office from the EGP (8000€) is deducted from the contribution of EGP to FYEG (7.1.1).

Budget lines 2.1.2 and 2.1.3 are new lines added last GA to make sure the office can organise meetings or can attend trainings. These were however not spent yet this year (because the office did not have enough time to plan for the trainings as the GA was in August), but we will maintain these lines in 2020 and encourage the office to use them.

Budget line 2.2.1 covers all the costs associated with the website and online tools. As you can see, we haven't fully spent the amount that was accounted for.

The same goes for budget line 2.2.2 that covers office equipment. We've only spent a quarter of what was budgeted. However with moving to our new office, we will buy new equipment for our office resulting in a raise in 2020.

The budget line 2.2.3 is used to compensate the work of Christoph, our webmaster, for a total of 1200€ per year.

The budget line 2.3 is used for office supply (pens, tape, etc. or drinks) sometimes these things are covered by projects, so we don't always spend the full amount as you can see this year.

The budget line 2.4 on postal and communication includes the payment of phone bills for the office and the few postal charges that are not included in projects. In this line we didn't spend as much as budgeted.

All printing, publications and information costs are put in budget line 2.5. In the end we didn't spend the amount budgeted because we accounted 1000 euros for a printed edition of Ecosprinter and in the end we found funding from somewhere else.

Category 3: Administrative expenditure

For this category, 5900 euros were budgeted and we spent around 4800 euros. This is a similar amount as what we spent in 2018.

In budget line 3.1. you can find all the administrative expenditure and most importantly the extraordinary costs. Here you can also find the biggest difference between what was budgeted and what was used in the end as we didn't spend as much as accounted for on extraordinary costs. This is because there was less need for work-permit related expenses than expected, as only 1 person from outside the EU was hired.

Regarding budget line 3.2 we spent almost what we accounted for. We've spent a bit more on budget line 3.2.1, because the accountant raised its fee a bit. External/internal Accountant and a bit less on the legal expenses (budget line 3.2.2.).

Category 4: Meeting and representation costs

In general, we didn't spend as much as was budgeted in this category in 2019.

Budget line 4.1. Includes all the meetings of the executive committee of FYEG. Both on communication and the actual organizing of the meetings. Regarding communication, budget line 4.1.1., we didn't spend as much as what was budgeted. Quite similarly to last year. This can vary a lot from one year to another based on the individual decision from EC members to claim these costs. We've seen however with the lockdown due to Covid-19 and moving things more and more online that we should really keep investing in reimbursements of telephone costs and internet. This will be important for the budget of 2020.

Next to this, budget line 4.1.2 covers costs linked to EC meetings (transport, food and accommodation). This depends on the location of the meeting and the place of residence of the EC members. In 2019, a lot of EC meetings were held in Brussels (only one EC Meeting was held in Prague), or for example the handover meeting was scheduled just after the GA. Thanks to these decisions we could keep the costs low. However, this varies from year to year and with the composition of the Executive Committee as well.

The next budget line (4.2) includes the costs for meetings of FYEG as an organisation, such as the General Assembly, MO Training, MO Forum and FCC meeting. In the end, we didn't use all the money that was budgeted for this line. This is especially true for the GA (budget line 4.2.1). This is because in the end the location for the GA was cheaper than originally planned. We organised the summer conference during the GA which allowed us to put some expenses under that budget line (covered by the Green Group in the European Parliament).

With regards to the MO training, this was a bit more expensive than what was budgeted because we made an effort to provide more sustainable catering and an adequate venue.

Also for the FCC meetings, a lot more was budgeted than used, because only one meeting was planned. Starting from 2020, following a recommendation of the FCC, there will be two meetings - one mid-term and one more towards the end of the term.

Budget line 4.3 includes our membership fees for the European Youth Forum (4.3.1) and our contribution to CDN (4.3.2). Both remain stable.

Lastly, there is budget line 4.4 in this category. This budget line includes all our visits to member organisations (4.4.1.), EGP and Green Group meetings (4.4.2) and political work/networking (4.4.3). Here we have spent less than what was originally budgeted.

Category 5: Direct Costs: projects and campaigns

In general, this category remains quite stable with what we budgeted for it. In some budget lines we've overspent and in others we didn't spend as much.

The first budget line in this category is 5.1. Seminars and conferences. This includes the EYF workplan for which we've spent a bit less than what was budgeted. This is mainly because of low

travel expenses for the first workplan event and a cheap venue during the second. In 2019, the workplan consisted of three things: the Unconference on Social Rights in Bologna, the Summer camp in Serbia and the grants for local hackathons.

There is also the Spring conference (5.1.2.) organised together with Genç Yesiller in Istanbul that was a bit more expensive than we originally planned (note that some costs for the GA are also budgeted here because they were organised simultaneously). And then we've also spent a bit more on COP25 (5.1.3). This was also due to the last-minute change from Chile to Spain.

Budget line 5.2. is the line we use for expenses during Study Sessions that aren't covered by the Council of Europe. Costs for events organised with the European Youth Centres are covered directly by them. The costs in this line are extra costs such as layout of the publication and the reimbursement of participation fees for participants with low resources. This year, there weren't many, so we didn't spend the complete budget line.

Budget line 5.3. includes campaigns and in 2019 this was the election campaign. We've spent a bit more here than what was budgeted. One of the reasons the campaign was a bit more expensive is because we prolonged the campaign officer position as support to organise the GA and to report on the campaign.

Lastly there is budget line 5.4 regarding ad hoc projects. Here a lot more was budgeted than actually spent. This is something we can take into account for 2020: more info and encouragement for the working group budget (5.4.2) and supporting other movements with ad hoc projects from budget line 5.4.1.

Category 6: Allocations to the next year and reserves

With regards to this category, we made a few changes that will also be apparent in the budget plan 2020-2021. Most importantly, we decided to delete the budget line with allocations for 2020, because this counts the expenses double: once in the year they are made and once during the previous year. Although allocating and saving money is important, we decided to do this more strategically, as mentioned earlier in this report and more in depth in the financial plan.

B/ REVENUES

Important note: difference between administrative and project revenue

The main difference for our sources of income, is the difference between administrative money and project money. The first source for us, is the source we can spend more freely. It allows us for example to pay for staff but also to organise more freely our campaigns and ad hoc projects. The second kind of money is money we can only spend on projects and events and they have strict guidelines as to how we can use the money.

If we look at the evolution of the income and expenses we see that our administrative costs are growing bigger while our admin income doesn't necessarily follow (although we are getting the highest amount we can get for our admin grants like Erasmus+ & CoE). We have started looking into other sources of income to make sure that this divide doesn't grow even further.

Category 1: Administrative Income

This category includes all administrative revenues. These are all the funds and revenue that are not linked to a specific project and that we can use more freely for our own administration and ad hoc projects and events. It consists of three categories.

First there is the EGP contribution, divided into their contribution of 3.5% of their budget and the joint activities budget line we can also use. In both budget lines we didn't get more than budgeted. Our agreement with the EGP states that EGP dedicates 3.5% of their budget on FYEG, either directly (7.1.1) or through the organisation of joint projects (7.2.2), where the EGP's contribution is not transferred on FYEG account. The rules on European Political Parties limit the first one to 100.000€. EGP withdraws 8000€ to that amount in exchange for us using their facilities as office space. Important to note is that this arrangement also allows this amount to vary from one year to another as EGP is spending more money during certain years, for example when there is a Global Greens Congress or European Elections.

Budget Line 7.2. Includes the administrative grants from CoE European Youth Foundation (7.2.1) and the Erasmus+ grant. We received the amount we applied for, so it remains the same as budgeted.

Lastly, there are our own resources. For budget line 7.3.1, the MO fees, we budgeted less revenue than what we actually got in the end. The same goes for budget lines 7.3.2.. We received slightly less donations (7.3.4). And as the expenses were lower in the end, the allocation from 2018 was not needed.

Category 2: Projects & Campaigns income

This category includes all the funds and revenues we use for projects and campaigns. We need to report much more precisely to these funders, with the details of the expenses funded.

In the first budget line, you can find all the revenue that comes from cooperation and Green support. Especially with the Green Group in the European Parliament. This partnership states that FYEG and the Greens-EFA group co-organised events together. FYEG deals with the financial management of these events and costs are later reimbursed by the Green group. As you can notice, we got a bit more out of our cooperation with the Greens/EFA group. We worked together for example during the COP and for the MO Training. And a bit less from fundraising with individual MEPs. This budget line 8.1.2 comes from the money that MEPs can allocate to communication costs. They can for example reimburse costs linked to events they are taking part or fund publications by FYEG that have a connection with their work

As every year, we also used some money from EP visits. Budget line 8.1.3 is money that the European Parliament gives to organisers of groups of visitors into the European Parliament to cover travel costs, accommodation and food, related to that visit. Each MEP can sponsor a limited number of visitors each year. We often organise visits to the European Parliament parallel to our events in Brussels. In 2019, the Strategic Planning Meeting was organised in Brussels for that reason.

Regarding projects, there are some things to notice. We got a bit less money than budgeted for the EYF work plan, because the expenses were also lower. GEF (8.2.2) contributed a bit more and the same goes for the Heinrich Böll Stiftung (8.2.3), as we started a new cooperation with them. There were also a bit more contributions from participants (8.2.5) and other resources (8.2.6).

III GENDER REPORTING

As a feminist organisation, we believe it's important to realise our budget from a Gender perspective. That is why, just as last year we will provide you with reporting on the gender dynamics in the budget. Note that you can find the reasoning behind the gender budgeting for 2020 and 2021 in the financial plan.

Not all expenses can be linked to gender (administrative costs, office rent and supply, website etc..) and some other expenses that could be linked to gender (food costs, accommodation costs) could be linked to gender but are hard to track as those spendings are done in bulk. We decided to focus on expenses that can more easily be tracked and represent 1/3 of FYEG budget, as well as on the decision making process.

Decision making

Since 2012, only two out of seven treasurers were women. Only men have been secretary-general since 2016. But in 2019, the General Assembly elected both a non-male treasurer and a non-male secretary-general. This means that, for the first time in a couple of years, most of the decision making with regards to finance in FYEG was done by women in 2019 and 2020.

Office

In 2019, FYEG had an office composed of 5 people : one Secretary General, one Project Manager, one Communication Officer, one Office Assistant and one intern. The Secretary General is paid a bit more than the other positions and the office assistant is only part time. The intern is remunerated by the Greens-EFA group in the European Parliament.

As already mentioned, in August 2019, a woman was elected secretary general. Also the position of Communications Officer changed from a man to a woman in 2019. The rest of the office (Project Manager, Office Assistant and Intern) remained occupied by women. By the end of 2019, FYEG had an all female office.

If we don't include the intern, as it is not paid directly by FYEG, FYEG spent 35 176€ for men and 43 876€ for women, without counting taxes and benefits. If we include our intern, 35 176€ were received by men and 56 876€ by women.

Reimbursements of costs to the Executive Committee

The way we are currently doing the accounting wouldn't allow us to give an exact estimate of how much travel costs are reimbursed to men, women, inter and trans people.

Until August 2019, the Executive Committee was composed of 5 women and three men, including two women as spokespersons. After the General Assembly, the EC included 2 men, 4 women and 1 trans person.

Reimbursements of travel costs for FYEG events

Given that we are reporting to funders for most of our events, it was easier to find the data to calculate the gender division of travel costs spendings for men on the one hand and women*, trans or genderqueer people on the other hand.

The table below shows the gender distribution for each of the educational events organised in the year 2019. It doesn't include the Study Session "Future of Activism" as the travel costs for this event were directly reimbursed by the European Youth Center and we don't have access to the exact number (we do know that more than 50% of the participants were women, trans or genderqueer people).

The General Assembly and Summer Conference were counted separately as it is not FYEG but mostly Member Organisations who decide who can come and get reimbursed (only the first delegate)

	Men	Women*, trans or genderqueer	Total
Electoral Event	2640,33 (57%)	1992 (43%)	4632,33
Unconference: Social Europe Now!	1619,26 (35%)	3007,2 (65%)	4626,46
Summer Camp	3010,54 (43%)	3990,71 (57%)	7001,25
MO Training	3281,12 (40%)	4921,7 (60%)	8202,82
Total Educational Activities	13765,92 (42%)	18939,68 (58%)	32705,60
Strategic Planning Meeting	3214,67 (39%)	5028,07 (61%)	8242,74
General Assembly/Summer Conf.	4987,22 (38%)	8037,48 (62%)	13024,70
Total	18753,14 (41%)	26977,16 (59%)	4730,30

We can see that around 59% of the travel costs spendings were for women, women*, trans or genderqueer

IV MEMBERSHIP FEE

As of last year and as written now in the Internal Rules and Procedures, we publish a table mentioning all different membership fees paid by each full Member Organisations. You can also find the budget they declared to us in 2019.

At the General Assembly in 2019, new rules regarding the membership fees were voted. To improve the transparency even further, we also prepared a Membership Fee Guideline that all member organisations can now consult to know what to declare to us (see Annex 1). This will help the consistency for treasurers in the upcoming years.

Organisation	2018 Fee	Declared Budget 2018	2019 Paid Fees
Albania: Albanian Young Greens	25.00€		25.00€
Belgium (dutch-speaking): Jong Groen	1,180.00€	120,000.00€	1200.00€
Belgium (french speaking): EcoloJ	2,596.81€	212,271.00€	2122.71€
Bulgaria: Млади Зелени	50.00€	0.00€	50.00€
Catalonia: Joves d'Esquerra Verda JEV	422.88€	47,171.36€	471.71€
Cyprus: Young Cyprus Greens	331.29€	37,477.91€	375.00
Czech Young Greens: Mladi Zeleni	50.00€	914.80€	50.00€
England and Wales: Young Greens	72.00€	4,842.18€ (1)	50,00€

Organisation	2018 Fee	Declared Budget 2018	2019 Paid Fees
Finland: ViNO	1500.00€	253,136.00€ (2)	2531,36€
France: Les Jeunes Écologistes	165,00€	15,790.00€	157.90€
Georgia: Georgian Young Greens	25.00€	14,383.00€ (3)	25.00€
Germany: Grüne Jugend	2,500.00€	494,530.00€	4945.30€
Greece: Νέοι Πράσινοι (Neoi Prasinoi)	50.00€	N/C	50.00€
Ireland: Oighe Glas - Young Greens	50.00€	370.39€	50.00€
Luxemburg: Dei Jonk Greng	50.00€	23,252.00€	232.52€
Malta: Alternattiva Demokratika Zghazagh ADZ	50.00€	N/C	50.00€
Netherlands: DWARS	1,011.00€	222,879.12€	2228.79€
North Macedonia: MODOM	30.00€	N/C	25.00€
Norway: Grønn Ungdom	2,331.58€	255,910.31€	2559.10€
Poland: Ostra Zielen	50.00€	N/C	50.00€
Portugal: Ecolo Jovem «Os Verdes»	50.00€	N/C	50.00€
Scotland: Scottish Young Greens	50.00€	N/C	50.00€
Serbia: Zelena Omladina Srbije	25.00€	N/C	25.00€
South Tyrol: South Tyrol Young Greens	50.00€	N/C	50.00€
Spain: Red Equo Joven	50.00€	2500.00€	50.00
Sweden: Grön Ungdom	2.829.07€	467,796.00€ (4)	3112.00€
Switzerland: Junge Grüne Schweiz / Jeunes Vert-e-s Suisses / Giovani Verdi Svizzera	622.50€	82,568.00€	825.68€
Turkey: Genc Yesiller	25.00€	N/C	25.00€
Ukraine: Green Youth of Ukraine	25.00€	N/C	25.00€

(1) Young Greens of England and Wales asked for a derogation for their Membership Fee at the General Assembly in 2019 to pay only the minimum required amount (=50 euros)

(2) In 2018, ViNo lost their state subsidies and the GA approved their derogation to pay their MO fee for 2018 based on the budget of 2018. Nevertheless, last year, their financial situation was stable again and they offered to pay the fee based on the higher budget from 2017. The number shown is therefore their budget in 2017.

(3) Georgian Young Greens: asked for a derogation at the GA in Istanbul and this was approved by the member organisations.

(4) Swedish Young Greens asked for a derogation at the General Assembly in 2019 to be exempt from costs that they make for their mother party but don't benefit from it in any way. This was approved by the GA.

5. DETAILED BUDGET REPORT

On the two following pages, you can find the budget report for 2019, also showing, for comparison, the 2019 budget plan and the 2018 budget reports.

FYEG BUDGET 2019

BUDGET EXPENDITURE		Budget report 2018	Provisional Budget 2019 (adopted by GA 2019)	Budget report 2019
Category 1: Personnel costs		99.350,43	109.400,00	116.273,11
1.1.	Salaries	68.118,96	75.000,00	79.052,44
1.1.1	Staff (SG, PM, OA, CO, CM)		75.000,00	79.052,44
1.2.	Benefits	10.928,04	11.400,00	11.939,79
1.2.1	Staff benefits		11.400,00	11.939,79
1.3.	Social security and other Securex costs	20.303,43	23.000,00	25.280,88
1.3.1	Securex		23.000,00	25.280,88
Category 2: Infrastructure and operating costs		4.366,83	14.250,00	4.357,12
2.1.	Rent, charges and maintenance costs	0,00	3.300,00	0,00
2.1.1	Office rent		0,00	0,00
2.1.2	Office meetings		300,00	0,00
2.1.3	Trainings for staff		3.000,00	0,00
2.2.	Costs relating to the installation, operation maintenance and equipment	2.195,99	5.200,00	3.042,26
2.2.1	IT		1.500,00	1.110,63
2.2.2	Office equipment		2.500,00	731,63
2.2.3	Website maintenance		1.200,00	1.200,00
2.3.	Stationary and office supplies	91,25	500,00	341,40
2.3.1	Stationary		200,00	0,00
2.3.2	Other		300,00	341,40
2.4.	Postal and telecommunications charges	440,81	1.250,00	378,74
2.4.1	Postal charges		250,00	25,13
2.4.2	Telephones, mobile phones		1.000,00	353,61
2.5.	Printing, Publications, information	1.638,78	4.000,00	594,72
2.5.1	General info material		3.000,00	594,72
2.5.2	Ecosprinter		1.000,00	0,00
Category 3: Administrative expenditure		4.875,73	5.900,00	4.881,77
3.1.	Administrative expenditure	559,20	1.100,00	516,00
3.1.1	Extraordinary costs		1.100,00	516,00
3.2.	Accounting, audit costs, consultancy	3.429,35	3.800,00	3.578,73
3.2.1	External/internal Accountant		3.300,00	3.445,75
3.2.2	Legal expenses		500,00	132,98
3.3.	Other Indirect costs	887,18	1.000,00	787,04
3.3.1	Bank charges		500,00	346,29
3.3.2	Insurances		500,00	440,75
Category 4: Meeting and representation costs		51.629,24	79.000,00	56.935,98
4.1.	Costs of EC meetings of the FYEG	6.082,63	13.600,00	4.321,50
4.1.1	Communication EC		600,00	19,90
4.1.2	Executive Committee meetings		13.000,00	4.301,60
4.2.	Costs of the meetings of the FYEG	35.851,93	51.800,00	39.783,54
4.2.1	General Assembly		17.000,00	2.413,97
4.2.2	Working Groups Meeting		0,00	0,00
4.2.3	MO training		15.000,00	18.881,42
4.2.4	Strategic Planning Meeting		19.000,00	18.421,25
4.2.5	FCC meeting		800,00	66,90
4.3.	Membership Fees and Regional Support	9.082,00	9.100,00	9.084,00
4.3.3	Membership Fees		1.600,00	1.584,00
4.3.4	Regional network meetings		7.500,00	7.500,00
4.4.	Other meetings and representation	612,68	4.500,00	3.746,94
4.4.1	Visits to Member organisations/Study visits		2.000,00	2.071,50
4.4.2	EGP and GG Meetings		1.000,00	418,82
4.4.3	Political Work/Networking		1.500,00	1.256,62

Category 5: Direct Costs: projects and campaigns		106.448,29		160.900,00		153.996,34
5.1.	Seminars and conferences	106.138,57		89.000,00		89.919,67
5.1.1	EYF Work Plan		62.000,00		56.116,58	
5.1.2	Spring conference		25.000,00		31.373,24	
5.1.3	COP25		2.000,00		2.429,85	
5.1.4	Post 2019 Gen / Working Groups projects		0		0,00	
5.2.	Study Sessions	309,72		400,00		91,50
5.2.1	Study Sessions		400,00		91,50	
5.3.	Campaigns	0		60.000,00		63.922,77
5.3.1	Campaigns		60.000,00		63.922,77	
5.4	Ad Hoc Projects	0,00		11.500,00		62,40
5.4.1	Ad Hoc Projects		7.500,00		62,40	
5.4.2	Working group projects		4.000,00		0,00	
Category 6: Allocations and investments		33.000,00		5.000,00		0,00
6.1.	Allocations and funds	33.000,00		5.000,00		0,00
6.1.1	Allocations to 2020		5.000,00		0,00	
TOTAL BUDGET EXPENDITURE		299.670,52		374.450,00		336.444,32

Category 1: Administrative Income		190.139,91		254.142,00		225.906,24
EGP contribution		97.335,24		133.000,00		133.014,62
7.1.1	EGP contribution – 3,5% eligible costs		92.000,00		92.015,73	
7.1.3	Joint activities FYEG/EGP		41.000,00		40.998,89	
Administrative Grants		63.142,00		63.142,00		63.142,00
7.2.1	CoE European Youth Foundation		13.142,00		13.142,00	
7.2.2	Erasmus+ Admin		50.000,00		50.000,00	
Own sources		29.662,67		58.000,00		29.749,62
7.3.1	Membership fees		17.000,00		21.462,07	
7.3.2	GA & Spring Conference participation fees		3.000,00		3.750,00	
7.3.3	Contribution in kind		0,00		0,00	
7.3.4	Donations		5.000,00		4.537,55	
7.3.5	Allocations from 2018		33.000,00		0,00	
Category 2: Projects & Campaigns income		109.607,19		121.200,00		126.114,43
Cooperation and Green support		48.239,65		63.000,00		65.062,42
8.1.1	Cooperation with Greens/EFA Group		25.000,00		36.155,64	
8.1.2	Fundraising from MEPs		10.000,00		620,00	
8.1.3	EP Visits		28.000,00		28.286,78	
Projects		61.367,54		58.200,00		61.052,01
8.2.1	EYF work plan		46.000,00		40.066,00	
8.2.2	Green European Foundation (GEF)		7.200,00		9.876,45	
8.2.3	HBS		0,00		2.669,75	
8.2.4	Erasmus+ / European Youth Together		0,00		0,00	
8.2.5	Participants' contribution to projects		5.000,00		7.711,10	
8.2.6	Other sources		0,00		728,71	
TOTAL INCOME		299.747,10		375.342,00		352.020,67

Profit or Loss	76,58		892,00		15.576,35
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Allocations and reserves			99.767,54		114.450,47
			99.767,54		114.450,47
6,1	Carry over from 2018		33.000,00		33.000,00
6,2	Carry over from previous years		55.429,04		28.637,04
6,3	Triodos saving bank account		5.446,50		5.445,08
6,4	Reserve for 2020		5.000,00		31.792,00
6,5	Profit Or Loss in 2019		892,00		15.576,35
6,6	Taxes payable for maintaining reserves 0.17%		0,00		0,00

GUIDELINES FOR FYEG MEMBERSHIP FEE CALCULATION

As per FYEG's Internal Rules of Procedure (IRP):

Each full MO shall pay an annual membership fee to FYEG. This Membership fee shall correspond to 1 % of the total incomes of their previous year's realised budget with a minimum of 50 EUR for the EU and European Economic Area (Iceland, Liechtenstein and Norway) and Switzerland and 25 EUR for all other European countries.

By way of derogation to the previous paragraph, the General Assembly may decide, in duly justified cases, to lower the amount of the membership fee that a Member Organisation shall pay, following a recommendation of the Executive Committee. Requests for lowering the Membership fee shall be sent by a Member Organisation to the Executive Committee at the latest 2 weeks before the GA.

Each full MO shall pay their membership fee for the running year on the first evening of the GA at the latest, if it has not already been transferred earlier.

Full MOs are requested to provide their annual budget statement for the previous year at the latest. {...}

WHAT IS THE REALISED BUDGET?

If your MO has a yearly budget, you most probably prepare a budget plan before the beginning of the year, in order to estimate and balance your incomes and your expenses. After the year has ended you prepare your budget report, based on the realised budget for your organisation, in order to assess your actual incomes and expenses.

This can look like the following example:

		Budget Plan	Realised budget
Expenses			
	1. Office supplies	500.00	269.52
	2. Campaign	2000.00	3456.08
Total expenses		2500.00	3725.60
Incomes			
	6. Donations	350.00	320.00
	7. Grant	2150.00	2142.10
Total incomes		2500.00	2462.10
Total loss or profit		0.00	-1263.5

ON WHAT YEAR'S BUDGET IS THE MEMBERSHIP FEE CALCULATED?

Calculations for FYEG membership fee is based on each MO's realised income from the previous year. This means that we calculate your fee for 2020 based on your budget report for 2019, and the fee for 2019 was calculated based on your 2018 budget report, and so on.

WHAT IS CONSIDERED INCOME FOR THE CALCULATION OF THE MEMBERSHIP FEE?

All the year's revenues, or any money earned through labour, investment or provision of goods and services, are considered as income. For example, incomes can be: grants for projects, administrative grants, member's fee, participation fee for events, donations, earnings from selling merch, money taken out of savings to balance the budget, etc. There is no distinction made between incomes bound to a specific use or incomes that can be used without requirements.

The total incomes presented in your budget are thus considered for the calculation of your membership fee. However, fixed assets such as equipment, furniture, vehicles, etc. are not included in the incomes used to calculate membership fees.

WHAT TYPE OF BUDGET DOCUMENT SHOULD MY ORGANISATION PROVIDE?

If your organisation did not have a budget for the previous year, you should provide a signed statement as proof, here is a template.

If you did have a budget, you should provide the final budget report from your organisation.

In addition and in order to enhance transparency, starting from 2021 (2020 budget report) organisations with total incomes amounting to 100 000 EUR and above will be asked to provide their official budget report, certified by an accountant, and the budget report approved by their GA.

WHAT CONVERSION RATE DOES FYEG USE FOR MO FEE CALCULATIONS?

We use the conversion rate from the European Commission's currency converter with the previous December as reference date. For example, to calculate membership fees for 2020, based on 2019 budget reports, we use the rate from December 2019.

ANY OTHER QUESTIONS?

Feel free to contact our treasurer with office.assistant@fyeg.org in cc.