



XXIX UIA General Assembly

Copenhagen (Denmark): 6-9 July 2023

Item 6 on the agenda

6. Activity report by the Treasurer, Seif Allah ALNAGA

6.1 Financial Report

6.2. Triennial Financial Statements

6.3 Proposed triennial budget 2023-2026

6.4. Recommendations related the fees & scale of votes

6.1 Financial report:

In general,

UIA is an international professional body as non-governmental organization, recognized since 1948, operating in accordance with its statutes and in accordance with the French law on non-governmental organizations.

The current council started our short term after the elections on July 24, ended on July 9, 2023. This short period is about only two years, but it is distributed over 3 budgets in which **partly the previous council with former treasurer Mr. Pierre SAUVEUR participated, from January 1, 2021 to July 24, 2021.**

The main notes that I want to present are as follows:

1- The financial resources of the UIA are limited despite its activities and multiple committees, and its members are currently the world's 107 architectural organizations in different countries...

2- We followed the policy of rationalizing spending conservatively in the year 2022, to obtain relatively safe and stable financial results....

3 - We encouraged members to recover their membership in the UIA through pay dues in 3 installments of debts due from previous years 2018-2022

REGION	FEE 2022	Difrance	FEE 2023	PAYMENT	% oF PAID	G1	G2	G3	MS	Votes	active	% VOTES
REGION 1	190,042	7,673	197,715	197,015	0.996	6	2	6	14	80	79	0.988
REGION 2	69,878	5,438	75,316	63,807	0.847	0	16	8	24	76	68	0.895
REGION 3	85,885	4,453	90,338	82,664	0.915	1	14	4	19	63	48	0.762
REGION 4	105,260	2,614	107,874	101,599	0.942	2	10	9	21	83	73	0.880
REGION 5	32,659	1,323	33,982	27,582	0.812	0	28	1	29	58	49	0.845
Total	483,724	21,501	505,225	472,667	0.936	9	70	28	107	360	317	0.881
	FEE 2022	Difrance	FEE 2023	PAYMENT	% oF PAID	G1	G2	G3	MS**	Votes	Active	% VOTES
									**			

4- We prepared planning budgets with a dynamic that achieves a balance between expenditure and revenue when due to ensure liquidity when disbursed and does not cause debts ...

5- In 2021 it was the year of Covid-19, and at the end of the year we discovered a deficit of 115,005 thousand euros, as we received the budget from a previous board of directors in the middle of the year, but after adjusting financial policies by following the policy of rationalizing spending conservatively in 2022, we obtained positive financial results and relatively stable. we implemented it in the following years, we achieved a profit with a surplus of 100,422 thousand euros at the end of 2022 ...

6- We planned a dynamic discretionary budget plan for the year 2023 with allocating a large amount to activities (the four commissions, 11 work programs), As they are the main engine of the UIA's activities from the various members participating in the formation of those committees and activities

7- We have planned for upcoming new discretionary budgets plans that achieve directing spending for activities and the presence of an increasing reserve to face the relocation of the headquarters in 2026, God willing

6.2 Triennial Financial Statement:

If we follow the reports of the auditor of the UIA, we find the overall results and the following figures:

UNION INTERN. des ARCHITECTES UIA	Période du 01/01/2022 au 31/12/2022 COMPTES ANNUELS
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Attestation d'Expert Comptable

MISSION DE PRESENTATION DES COMPTES ANNUELS

Conformément aux termes de notre lettre de mission en date du 02/09/2020, nous avons effectué une mission de présentation des comptes annuels de la société UNION INTERN. des ARCHITECTES UIA relatifs à l'exercice du 01/01/2022 au 31/12/2022.

Les comptes annuels ci-joints, qui comportent 4 pages, se caractérisent par les données suivantes :

	Montants en euros
Total bilan	2 402 471
Chiffre d'affaires	859 256
Résultat net comptable (Bénéfice)	100 422
Net accounting result (Profit)	100 422

Nos diligences ont été réalisées conformément à la norme professionnelle du Conseil Supérieur de l'Ordre des Experts-Comptables applicable à la mission de présentation des comptes qui ne constitue ni un audit ni un examen limité.

Our due diligence has been carried out in accordance with the professional standard of the Superior Council of the Order of Chartered Accountants applicable to the mission of presentation of the accounts which does not constitute an audit or a limited examination.

Sur la base de nos travaux, nous n'avons pas relevé d'éléments remettant en cause la cohérence et la vraisemblance des comptes annuels pris dans leur ensemble tels qu'ils sont joints à la présente attestation.

On the basis of our work, we have not found any evidence calling into question the consistency and plausibility of the annual accounts taken as a whole as attached to this certificate.

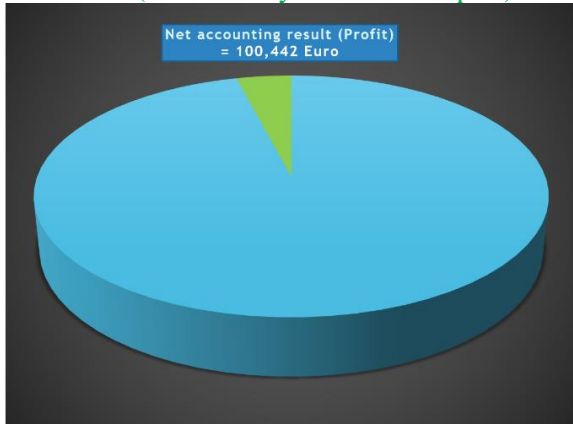
Fait à LEVALLOIS PERRET
Le 21/03/2023

Stephane BENNAIM
Expert Comptable

1- UIA Balance Sheet Certificated by the auditor): *

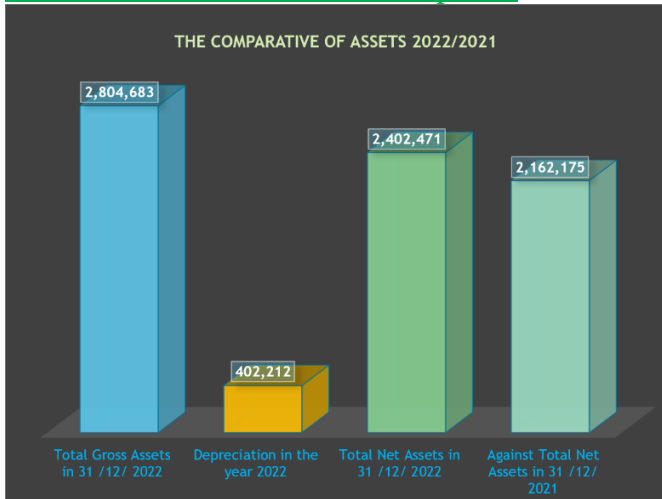
Total balance sheet of the year in 31 /12/ 2022 = 2,402,471 Euro
 Net accounting result (Profit) 31 /12/2022 = 100,422 Euros

The Assets (Refenced by the auditor report):



2- Total Gross Assets in 31 /12/ 2022 = 2,804,683 Euro
 Depreciation in the year 2022 = 402,212 Euro
 Total Net Assets in 31 /12/ 2022 = 2,402,471 Euro
 Against Total Net Assets in 31 /12/ 2021 = 2,162,157 Euro

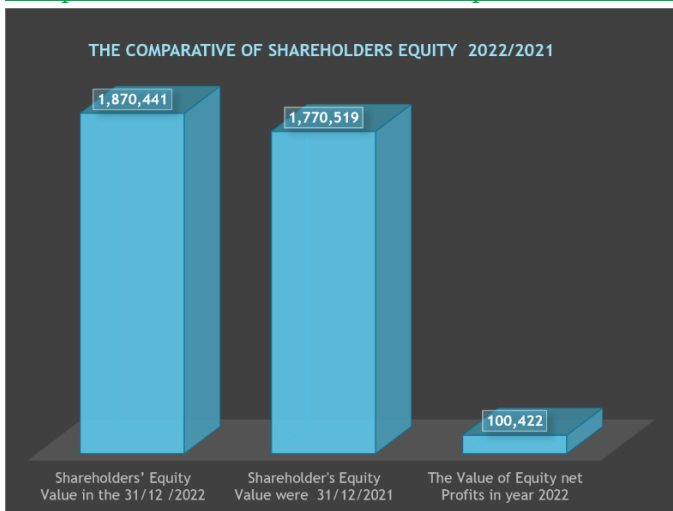
Positive indicator of Asset development



3- Shareholders' Equity (Refenced by the auditor report):

Shareholders' Equity Value in the end 31/12 /2022 = 1,870,441 Euro
 Shareholder's Equity Value were in 31/12/2021 = 1,770,519 Euro
 The Value of Equity net Profits in year 2022 = 100,422 Euro

It is positive indicative of the development of UIA shareholders' rights and net profits.



4- We followed a conservative policy in spending and rationalizing it according to priorities in the current year 2023.

5- We monitored the constants of revenues to be relatively balanced with the constants of expenditures, and monitored the variables in expenditures to be nearest with the variables in revenues to achieve safety in the budget at the end of each year.

6- We achieved a reasonable surplus of 100,000 euros at the end of December 2022, an indication of good spending and revenue policy.

6.3 Proposed Triennial Budget plans 2024-2026:

UIA Trinaly Budget plan income		2023	2024	2025	2026	uia
INCOME / REVENUS in Euro	2023 BUDGET PLANED	2023 Modifaied	2024 PROPOSAL	2025 PROPOSAL	2026 PROPOSAL	
1	MEMBERSHIP FEES / COTISATIONS	503,368 €	503,638 €	510,638 €	520,638 €	530,638 €
2	INTERNATIONAL COMPETITIONS & PRIZES /	80,000 €	40,000 €	60,000 €	60,000 €	80,000 €
3	TRIENNIAL CONGRESSES / CONGRÈS TRIENN	360,000 €	480,000 €	360,000 €	480,000 €	360,000 €
	2023 Congress Copenhagen	120,000 €	120,000 €			
	2026 Congress Barcelona	240,000 €	360,000 €	240,000 €	240,000 €	120,000 €
	2029 New candidatures			120,000 €	240,000 €	240,000 €
4	UIA FORUMS / FORUMS UIA	140,000 €	70,000 €	130,000 €	140,000 €	140,000 €
	Forum 2024 Kuala	70,000 €	70,000 €	60,000 €		
	Forum 2027 NEW	70,000 €	-	70,000 €	70,000 €	70,000 €
	Forum New candidatures		-	-	70,000 €	70,000 €
5	WORLD CAPITAL OF ARCHITECTURE/CAPITA	45,000 €	45,000 €	95,000 €	95,000 €	95,000 €
	UNESCO-UIA WCA 2023 copenhagen		-	-	-	-
	UNESCO-UIA WCA 2026 Barcelona	45,000 €	45,000 €	45,000 €	45,000 €	45,000 €
	UNESCO-UIA WCA 2029 candidatures			50,000 €	50,000 €	50,000 €
6	UIA ACTIVITIES / ACTIVITÉS UIA	1,700 €	2,000 €	2,000 €	2,000 €	2,000 €
	Validation					
7	SPONSORSHIPS / MECÉNAT	30,000 €	30,000 €	30,000 €	30,000 €	32,000 €
8	FINANCIAL INTEREST / INTERET FINANCIER	3,000 €	4,000 €	4,000 €	4,000 €	4,000 €
TI	TOTAL UIA BUDGET	1,163,068 €	1,174,638 €	1,191,638 €	1,331,638 €	1,243,638 €
	Sub total Expenditure	1,093,000				
			2023 Modifaied	2024 PROPOSAL	2025 PROPOSAL	2026 PROPOSAL

UIA Trinaly Budget plan Expenditure 2023 - 2024 - 2025 - 2026



	2023 BUDGET PLANED	2023 Modifaied	2024 PROPOSAL	2025 PROPOSAL	2026 PROPOSAL
EXPENDITURE / DÉPENSES in Euro					
1 GENERAL ADMINISTRATIVE EXPENSES /	17000	17000	17000	17000	17000
Administrative expenses / Dépenses ad	7000	7000	7000	7000	7000
Insurances/Assurances	5000	5000	5000	5000	5000
Rental expenses / Charges locatives	5000	5000	5000	5000	5000
2 PROFESSIONAL FEES / HONORAIRES PRO	40000	46000	48000	50000	50000
Accountant / Expert comptable	13000	13000	13000	13000	13000
Payroll management / Gestion de la pai	5000	6000	6000	6000	6000
Translations / Traductions	11000	11000	11000	11000	11000
Legal advisors / Frais juridiques	7000	12000	14000	16000	16000
EXTRA - PROFESSIONAL FEES / HONORAIRES P	4000	4000	4000	4000	4000
3 SECRETARIAT GENERAL RENT/ LOYER SE	12000	12000	12000	12000	12000
4 OPERATIONAL EXPENSES /DÉPENSES OP	34000	34000	36000	38000	39000
Art. XII. 14 Bylaws	27000	27000	27000	27000	27000
Personnel travel expenses / Déplaceme	7000	7000	9000	11000	12000
5 STAFF EXPENSES / FRAIS DU PERSONNEL	600000	600000	660000	660000	660000
6 COMMUNICATION	105000	75000	95000	100000	100000
Publications & Newsletter / Publication	10000	20000	40000	45000	45000
Information Technology / Technologie d	90000	50000	50000	50000	50000
Postage & courrier services / Frais posta	5000	5000	5000	5000	5000
7 MEETINGS AT HEADQUARTERS / RÉUNIO	12000	12000	12000	12000	12000
8 UIA ACTIVITIES / ACTIVITÉS UIA	250000	325000	258000	258000	325000
UIA in World Events/ UIA dans les mani	100000	50000	50000	50000	50000
World Capital of Architecture / Capitale	25000	20000	3000	3000	20000
UIA Working Bodies / Organes de travail	120000	250000	200000	200000	250000
Programme CI UNESCO-UIA / Programme	5000	5000	5000	5000	5000
9 FINANCIAL FEES / FRAIS FINANCIERS	3000	1800	1800	1800	1800
10 DEPRECIATION/AMORTISSEMENT	20000	10000	10000	10000	10000
ST Sub total	1,093,000	1,132,800	1,149,800	1,158,800	1,226,800
11 RESERVES HQ /RESERVES HQ	70,068	41,838	41,838	172,838	6,838
TE TOTAL UIA BUDGET	1,163,068 €	1,174,638 €	1,191,638 €	1,331,638 €	1,233,638 €
		2023 Modifaied	2024 PROPOSAL	2025 PROPOSAL	2026 PROPOSAL

We see the estimated planning budgets of the UIA for the coming years, we will find it balanced Triennial Budget plans proposed as follows:

2023 income estimated = 1,174.638 €
2023 Expenses estimated = 1,132.800 €
2023 Reserves & HQ = 41,838 €

2024 income estimated = 1,191.638 €
2024 Expenses estimated = 1,149.800 €
2024 Reserves & HQ = 41,838 €

2025 income estimated = 1,331.638 €
2025 Expenses estimated = 1,158.800 €
2025 Reserves & HQ = 172,838 €

2026 income estimated = 1,243.638 €
2026 Expenses estimated = 1,226.800 €
2026 Reserves & HQ = 16,838 €

The main notices for Triennial Budget plans 2024-2026 as follows:

1- We maintained the subscription values as set by the policies adopted in 2017 (calculated by the number of architects multiplied by x ppp divided by the budget coefficient) and without modifications to the minimum and maximum fees, with future development 2%, except for departments that have changed their numbers or increased purchasing power For the country, but from the notes and lessons learned, we recommend for the future to make some improvements in the minimum and maximum fees and the voting scale to be more fair for all member states to be discussed during with MS during the next year and then presented to a general assembly, God willing, in 2024,,,

2- There are excellent resources coming from batches Decades from **Triennial Congresses** that brought in the UIA Barcelona Congress 2026, the holding of the UNESCO **World Capital of Architecture** 2026, and the 2024 Forum Koala, I have a duty to thank those who planned and organized that before us from the year 2020, and if it weren't for him, the union's budget would have collapsed.

3- In the plan, we directed spending about a Quarter of a million euros on the activities of the UIA working bodies operating in the International Investment Union (4 committees + 11 committees for specialized work programs) in order to invest well in these goals. We stress the importance of investing in vital activities, especially during the years of the conference and forum...

4- About 50 thousand euros have been allocated every coming year towards UIA in World Events activities with international partners Such as UNDP, UNSCO and others

5- Based on the recommendations of the **TFC** for strengthening the work team in the General Secretariat in Paris, Staff salaries will increase to meet the increase in the number of UIA staff members, within the limits of 10% from 2023,

as you can see all of this in the attachments to the 2023-2026 budgets

6.4. Recommendations related the fees & scale of votes

we recommend for the future to make some improvements in the minimum and maximum fees and the voting scale to be fairer for all member states to be discussed during with MS during the next year and then presented to a general assembly, God willing, in 2024,

6.4) Recommendations for more fairness of Fees to be adopted in the next G.A :

- a. G1 = Max 70,000 € (12 VOTES)
- b. G1'' = Max to be 30.000 € (7-10 VOTES)
- c. G2 = Min 500, 1000, 1500, 2000 or 2500 € (1- 4 VOTES)
- d. G3 = According General formula (4 - 11 votes)
(Number of architects X PPP / budget factor)

Number of Architects 2017- 2023	Number of Votes	Proposed new SCALE Number of Architects 2025-2026	
0 - 500	1	50 - 1,000	
501 – 2,000	2	1,001-2,500	Rwanda 54 Arch.
2,001 – 4,000	3	2,501-5,000	
4,001 – 8,000	4	5,001-9,000	
8,001 - 12,000	5	9,001-14,000	
12,001 - 20,000	6	14,001-22,000	
20,001 - 35,000	7	22,001-35,000	
35,001 - 50,000	8	35,001-51,000	
50,001 - 65,000	9	51,001-70,000	
65,001 - 85,000	10	70,001-92,000	
85,001 and up	11	92,001-120,000	USA 115,000, Germany 117,000 Arch
.....	12	120,001 and up	Italy 152,000 Arch.

ALL TOGETHER WE CAN

UIA TREASURER



SEIF ALLAH ALNAGA