

IN HARMONY
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Lions Clubs International
Resolutions for consideration at Europa Forum – Klagenfurt 2023

Resolution 6

APPLICATION by MD 117 – Greece-Cyprus to EUROPA FORUM 2023

Acceptance of the final financial report of the Europa
Forum 2021 Thessaloniki

To be voted

Documents to be submitted

Signed on,
30th of July 2023

**68th Europa Forum Klagenfurt 2023
European Council I**

Report of the Europa Forum Accountant

prepared by
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1. Introduction

The basis for this report are the Rules of Procedures of the Europa Forum as adopted during the 65th Europa Forum on October 5th 2019 in Tallin Estonia (Version 1st June 2021) which read in

Article V - European Council

In addition to its general powers the Council shall have power to deal with the following specific matters:

...

5.8) The receipt of the report on the financial results of last year's Forum, prepared and presented by the Europa Forum Accountant.

Article VII - Financial Aspects

7.2) At the end of the Forum the Host Committee shall prepare a final cost report using the accounting frame as per APPENDIX G.

Appendix F – Accounting System

6) The Forum President and Treasurer will prepare before the end of the December following the Forum, the final issue of the Forum's financial report, including the contributions, social events, as well as all other income and expenditure.

This report will be handed over to the Europa Forum Accountant who shall be appointed by the Council in order to control the expenses of the Forum and to put them into perspective with those of previous Fora.

The Europa Forum Accountant was elected and appointed on the occasion of the European Council II at the 67th Europa Forum in Zagreb/Croatia 2022 for a term of five years.

2. Report on Financial Aspects of the 66th Europa Forum Thessaloniki 2021

2.1 Preliminary Remarks The report of the 66th Europa Forum Thessaloniki 2021 was received in due course and in full detail and form. All information necessary was included, additional explanations were received in due course as well and the cooperation with the people responsible was good.

2.2 Participation

Total Participants	597
Paying Participants	567

2.3 Registration Fees

Early Bird registration fee was Euro 250 including "Get-Together" and the "Warm up Party". 95% of all participants used this advantageous rate. In September 2021, the registration fee was increased to Euro 270 and in October 2021 to Euro 300.

2.4 Revenues, Expenses, Result

All amounts stated are in full Euro.

2.4.1 Revenues

Participants fees	414.113	93%
Social Events (Host Night / Gala Dinner)	incl. above	
Lunches / Coffe breaks	incl. above	
Hotel	-	
Voluntary Contribution	-	
Contribution from Host MD	-	
Sponsorship in Cash	25.000	6%
Agora	4.216	1%
Other Income	1.600	0%
Total Revenues	444.929	100%

2.4.2 Expenses

Social Events	258.024	58%
Transportation	29.772	7%
	<u>287.796</u>	<u>65%</u>
Competitions	20.736	5%
Forum Guests / VIP Cost	9.729	2%
	<u>30.466</u>	<u>7%</u>
Hotel Cost	-	0%
Simultaneous Translations	9.300	2%
Administration, Rent etc.	74.565	17%
Technical Cost, Brochures, etc.	42.802	10%
	<u>126.667</u>	<u>28%</u>
Total Expenses	444.929	100%
Net Result	<u>-</u>	

The Forum in Thessaloniki did not show any surplus. However, a service Project was launched (A ball for all) which delivered 1000 balls for blind children and a net gain of Euro 380.

3. Comparative Statement

As the Europa Forum Accountant's (EFA) task according to Article VI of the Rules of Procedures not only is to report the result of the most recent Forum to the Council but also to put them into perspective to previous Forums the following is a comparative statement.

By now all reports since the 44th Forum 2002 in Brussels were delivered to the EFA and put into the same format. A full report comparing figures for ten consecutive years is available upon request from the EFA. Recommendation for future Forums will be made further onward in this report.

Year Location	2017 Montreux		2018 Skopje		2019 Tallin		2021 Thessaloniki		Average 2013-2021	
Participants	1.014		1.104		1.325		597		992	
	Euro	%	Euro	%	Euro	%	Euro	%	Euro	%
Revenues										
Participant Fees (incl. Social Events)	284.740	45%	211.409	76%	289.691	63%	414.113	93%	247.852	54%
Hotel Expenses	-	0%	4.140	1%	5.330	1%	-	0%	36.674	8%
Voluntary Contribution	32.910	5%	38.258	14%	-	0%	-	0%	11.157	2%
Contribution of Host Lions	268.377	42%	-	0%	8.315	2%	-	0%	106.603	23%
Sponsorship	16.765	3%	13.862	5%	33.968	7%	25.000	6%	20.167	4%
Other Income	32.086	5%	9.838	4%	123.587	27%	5.816	1%	38.449	8%
Total Revenues	634.878	100%	277.507	100%	460.891	100%	444.929	100%	460.903	100%
Expenses										
Social Events	176.496	32%	66.491	26%	187.251	41%	258.024	58%	169.954	38%
Transportation	9.423	2%	20.976	8%	18.017	4%	29.772	7%	21.855	5%
	185.919	34%	87.467	35%	205.268	45%	287.796	65%	191.809	43%
Competitions	26.942	5%	22.938	9%	24.494	5%	20.736	5%	21.293	5%
Forum Guests / VIP Cost	28.267	5%	11.220	4%	8.259	2%	9.729	2%	22.299	5%
	55.209	10%	34.158	14%	32.753	7%	30.466	7%	43.592	10%
Hotel Cost	-	0%	-	0%	-	0%	-	0%	-	0%
Simultaneous Translations	23.557	4%	3.860	2%	11.240	2%	9.300	2%	14.126	3%
Administration, Rent etc.	200.582	36%	75.504	30%	52.562	11%	74.565	17%	112.413	25%
Technical Cost, Brochures, etc.	85.235	15%	51.466	20%	158.587	34%	42.802	10%	87.345	19%
	309.374	56%	130.830	52%	222.389	48%	126.667	28%	213.884	48%
Total Expenses	550.502	100%	252.455	100%	460.410	100%	444.929	100%	449.285	100%
Net Result	84.376		25.052		481		-		11.618	

3.1. Comments

- The comparative statement again shows that charges for various expense items in the respective years are differing widely. It is obvious that there are more expensive and less expensive venues in Europe which may be chosen as the place for a Europa Forum. There are different ways of how to deal with cost for rent of space and conference facilities which from time to time have been sponsored at least partially. In times of economic downturn sponsoring is difficult to be obtained.
- It is also obvious that administrative and technical cost are dominant with 48% on average of overall cost of the past eight Forums whereas social and other cost which are varying according to the demand of the participants and their willingness to accept the host countries offers are accounting for 43% of overall cost on average with a variance of 30% to 71% for the past eight Forums.
- The administrative and technical expenses mentioned including real administration, rent, light, sound, video, translation, brochures, stationary, printing, staff, decoration and other related items are accounting for 48% on average and varying between 21% and 59% of overall expenses also considering eight forums.

4. Conclusion and Recommendation

Thessaloniki was the first Forum after Corona and thus it was requested to organize the Forum in a Hybrid format. All extra costs for this additional setup are included in the Thessaloniki Financials. With a total cost per capita (597 participants) of Euro 745, the Forum was expensive, primarily driven by the fact, that Contribution and Sponsoring income was at only 7% of total income (average over past eight years: 35%).

The Europa Forum in Thessaloniki was very well managed. The deviation to the final budget submitted was only 8% in total.

I would like to express my sincere thanks to the Forum Treasurer for his tight financial administration. A job well done!

As I came in late in the entire process as Forum Accountant, I did not consider all income and expenses, therefore the rules of Rules of Procedures also prescribe that the administration is checked by a local accountant. This audit was done by the Greek tax authorities and did not show any deviations.

Recommendations:

It is important to accompany a Forum from the beginning to better understand all local circumstances. Moreover, to ease the comparison between the Forum financials, it is utmost important that revenues and cost get accounted and reported under the same accounts. To ensure equal understanding and accounting between the Forum treasurers, I will prepare definitions on how to account for Forum cost.

5. Participants by Country

<u>COUNTRY</u>	<u>MD/D</u>	<u>Participants</u>
AUSTRIA	MD114	23
BELGIUM	MD112	78
BULGARIA	SD130	1
CROATIA	SD126	8
DENMARK	MD106	37
DREP: KONGO		1
ENGLAND	MD105	15
ESTONIA	SD120	11
FINLAND	MD107	26
FRANCE	MD103	55
GERMANY	MD111	67
GREECE-CYPRUS	MD117	20
HUNGARY	SD119	6
IRELAND	SD133	1
ITALY	MD108	49
JORDAN		2
LEBANON		2
LITHUANIA	SD131	3
LUXEMBURG	SD113	3
NETERLANDS	MD110	30
NORWAY	MD104	6
POLAND	SD121	9
PORTUGAL	MD 115	6
ROMANIA	SD 124	8

RUSSIA	SD 123	3
SERBIA	UND	2
SLOVENIA	SD 129	1
SPAIN	MD 116	9
SWEDEN	MD 101	5
SWITZERLAND & LIECHTENSTEIN	MD 102	21
TURKEY	MD 118	8
UKRAINE	SD 134	1
USA		7
VIPS		30
GREECE-CYPRUS SPECIAL PACKAGE		43
TOTAL PARTICIPANTS		597

Concluded October 2023: EFA PID Daniel Isenrich

**LIST OF MEMBER COUNTRIES OR STATES
AS PER ART. III OF THE RULES OF PROCEDURE**

Nr.	Multiple District or District Or Non Districted Club	Member Country Or State	EF Date of entry
1	MD 101	Sweden	before 91
2	MD 102	Switzerland & Liechtenstein	before 91
3	MD 103	France	before 91
4	MD 104	Norway	before 91
5	MD 105	British Isles & Ireland	before 91
6	MD 106	Denmark	before 91
7	MD 107	Finland	before 91
8	MD 108	Italy	before 91
9	MD 109	Iceland	before 91
10	MD 110	The Netherlands	before 91
11	MD 111	Germany	before 91
12	MD 112	Belgium	before 91
13	MD 113	Luxembourg	before 91
14	MD 114	Austria	before 91
15	MD 115	Portugal	before 91
16	MD 116	Spain	before 91
17	MD 117	Greece & Cyprus	before 91
18	MD 118	Turkey	before 91
19	D 119	Hungary	Vienna 93
20	D 120	Estonia	Istanbul 91
21	D 121	Poland	Deauville 96
22	D 122	Czech Republic & Slovakia	Vienna 93
23	D 123	Republic of Russia Moscow	Berlin 94
24	D 124	Romaniy	Vienna 93
25	D 126	Croatia	Antalya 99
26	Not Districted Club	Latvia	Rotterdam 95
27	D 128	Israel	Istanbul 91
28	D 129	Slovenia	Deauville 96
29	Not Districted Club	Malta	before 91
30	Not Districted Club	San Marino	before 91
31	Not Districted Club	Principality of Monaco	before 91
32	Not Districted Club	Gibraltar	before 91
33	Not Districted Club	Principat d'Andorra	before 91
34	Undistricted	Bosnia Herzegovina	Bournemouth 2006
35	D 130	Bulgaria	Bukarest 2007
36	D 131	Lithuania	Cannes 2008
37	D 132	Former Yugoslav Republic of Macedonia	Tampere 2009
38	Provisional Zone	Ukraine	Tampere 2009