

	2026 Budget initially approved by the GA	New proposed budget for 2026	Variance in %	Variance in €	Comments
OPERATING INCOME					
Membership contributions & fees:	3 398 880	3 398 880	0%		
<i>Member States (€25,000)</i>	1 296 250	1 296 250	0%	0	
<i>Associate Members (€20,680)</i>	567 392	567 392	0%	0	
<i>Affiliate Industrial Members (€6,870)</i>	945 312	945 312	0%	0	
<i>Affiliate members (€3,320)</i>	225 760	225 760	0%	0	
<i>Contributions in arrear</i>	364 166	364 166	0%	0	
Sales of publications, advertising & memorabilia	13 000	13 000	0%	0	
Seminars & workshops	90 000	90 000	0%	0	
Public subsidies and operating grants	0	31 589	0%	31 589	Previously recognised as an exceptional item
Internal tax	63 500	63 500	0%	0	
WWA Secretariat support	80 000	80 000	0%	0	
Reversal of amortization, depreciation &	0	0	0%	0	
Total operating income	3 645 380	3 676 969	+1%	31 589	
OPERATING EXPENSES					
Personnel costs					
Salaries & consultant fees:	1 275 150	1 200 000			
<i>Employees</i>	1 270 000	1 170 000	-8%	-100 000	One admin recruitment postponed to next year
<i>Consultants</i>	5 150	30 000	+483%	+24 850	Project in the technical department
Taxes & social security charges	700 000	580 000	-17%	-120 000	Linked to staff costs
Abondements to Staff saving schemes	56 000	56 000	+0%	0	
Other staff costs	55 000	70 000	+27%	+15 000	Recruitment of a new Education Planner
Grants & allowances:	135 130	162 290			
<i>Education Grant</i>	15 000	15 000	0%	0	
<i>Home leave</i>	20 600	23 000	+12%	+2 400	
<i>Settle-in and separation indemnity</i>	23 690	23 690	0%	0	
<i>Mobility incentive</i>	20 600	20 600	0%	0	
<i>Housing allowance</i>	55 240	80 000	+45%	+24 760	New staff in the Academy section
Total personnel costs	2 221 280	2 068 290	-7%	-152 990	
Operating costs					
Running expenses (maintenance, insurance...)	131 840	195 000	+48%	+63 160	
Rental of meeting rooms/auditorium	0	0	0%	0	
Housing	61 800	70 000	+13%	+8 200	
Professional services:	152 100	152 100			
<i>Auditors & chartered accountant</i>	51 500	51 500	0%	0	
<i>Legal assistance</i>	70 000	70 000	0%	0	
<i>Translation & other services</i>	10 000	10 000	0%	0	
<i>Design, creation of publications, videos...</i>	20 600	20 600	0%	0	
Building costs:	209 685	241 493			
<i>Property and office Tax</i>	21 513	21 513	0%	0	
<i>Co-ownership charges at the current HQ</i>	38 192	70 000	+83%	+31 808	Maintenance of the Strategy Center, new syndic agent
<i>Charges (electricity, air conditioning, plants...)</i>	109 980	109 980	0%	0	
<i>Removal costs</i>	40 000	40 000	0%	0	
Events:	327 200	357 022			
<i>Regular travel costs - mission abroad</i>	247 200	267 022	+8%	+19 822	Rise in fuel costs and air tickets
<i>Internal meetings (Committees, Council...)</i>	50 000	60 000	+20%	+10 000	Includes Council 04 at HQ and 2 Committees seasons
<i>Familiarization package for visits to HQ</i>	20 000	20 000	0%	0	
<i>Conference/Symposia/GA</i>	0	0	0%	0	
<i>Industrial Members Group Fund</i>	10 000	10 000	0%	0	
Equipment costs (IT, furniture, software...)	100 000	150 000	+50%	+50 000	Investment in the IALA website and new AI solutions
Depreciation and amortization provision	200 000	200 000	0%	0	
Provisions	100 000	100 000	0%	0	
Contingencies	245 000	245 000	0%	0	For the relocation project
Total operating costs	1 527 625	1 710 615	+111%	+182 990	
Total operating expenses	3 748 905	3 778 905	+104%	+30 000	
FINANCIAL RESULT					
Interest and other financial income	100 000	130 000	+30%	+30 000	Rise in interest rates and new financial investments
Interest and other financial expenses	2 000	2 000	0%	0	
Total	98 000	128 000	+30%	+30 000	
EXCEPTIONAL RESULT					
Exceptional income	31 589	0	-100%	-31 589	Now classified under operating income
Exceptional expenses	15 000	15 000	0%	0	
Total	16 589	(15 000)	-100%	(31 589)	
Total income	3 776 969	3 806 969	+1%	+30 000	
Total expenses	3 765 905	3 795 905	+1%	+30 000	
Benefit or (loss)	11 064	11 064	0%	0	