

	2025	2026	2027	Comments
Volume Data				
Number of members (units)				
Member States	51	61	72	Associate members decrease in proportion with increase in Member States 2% increase in number over the period
Associate Members	41	32	22	
Affiliate Industrial Members	168	172	175	
Affiliate Members	79	80	82	
Total	339	345	351	
Annual rates (€)				
Member States	19 680	25 000	25 000	
Associate Members	19 680	20 860	22 200	
Affiliate Industrial Members	6 730	6 870	7 000	
Affiliate Members	3 250	3 320	3 380	
OPERATING INCOME				
Membership contributions & fees	2 851 726	3 398 880	3 540 013	
Member States	853 128	1 296 250	1 530 000	85% recovery rate
Associate members	685 848	567 392	415 140	85% recovery rate
Affiliate Industrial members	904 512	945 312	980 000	80% recovery rate
Affiliate Members	218 238	225 760	235 586	85% recovery rate
Contributions in arrear	190 000	364 166	379 287	60% of the debts
Sales of publications, advertising & memorabilia	15 000	13 000	15 000	GA in 2025 + Conference in 2027 (memorabilia)
Seminars & workshops	60 000	90 000	65 000	3 workshops in 2025&2027. Five in 2026
Internal tax	59 000	63 500	65 000	5% levied from basic salaries
WWA Secretariat support	80 000	80 000	80 000	The WWA Secretariat support is maintained
Reversal of amortization, depreciation & provisions	184 000	0	0	No more transfer of charges from benefit in kind
Total	3 249 726	3 645 380	3 765 013	
OPERATING EXPENSES				
Personnel costs				
Salaries & consultant fees	1 185 000	1 275 150	1 305 305	
Staff members	1 180 000	1 270 000	1 300 000	1 new building maintenance agent in 2026
Consultants	5 000	5 150	5 305	1 consultant in Communication
Taxes & social security charges	655 000	700 000	715 000	Estimated 55% of the salaries
Abondements to Staff saving schemes	53 000	56 000	56 000	For 18 persons from 2026
Other staff costs	50 000	55 000	56 650	Training, meal voucher scheme, transportation, health check...
Grants & allowances:	125 000	135 130	138 737	In line with the Staff Rules - for internationally recruited staff
Education Grant	10 000	15 000	15 000	
Home leave	20 000	20 600	21 218	
Settle-in and separation indemnity	23 000	23 690	24 401	
Mobility incentive	20 000	20 600	21 218	
Housing allowance	52 000	55 240	56 900	12% of basic salary for eligible staff members
Total personnel costs	2 068 000	2 221 280	2 271 691	
Operating costs				
Running expenses (communication, cars, etc..)	225 000	131 840	135 795	From 2026, the general charges are under "building costs"
Rental of meeting rooms/auditorium	20 000	0	0	No more needed if IALA moves to another HQ in 2026
Housing	60 000	61 800	63 654	Flat for the Secretary-General
Professional services:	210 000	152 100	186 363	
Auditors & chartered accountant	60 000	51 500	53 045	Implementation of Intern accounting standards in 2025
Legal assistance & other services	90 000	70 000	72 100	ILOAT subscription, technical assistance for relocation project..
Translation services	40 000	10 000	40 000	For GA in 2025 and Conference in 2027
Design, creation of publications, videos...	20 000	20 600	21 218	
Building costs:	57 966	209 685	253 546	
Property and office Tax	20 886	21 513	61 115	If move to new HQ mid 2026+new plenary built end of 2027
Co-ownership charges at the current HQ	37 080	38 192	0	If case the current HQ is sold by end of 2026
Charges (electricity, air conditioning, plants...)	0	109 980	172 431	In 2025, the costs are under "Running expenses"
Removal costs	0	40 000	20 000	New HQ in 2026 / new plenary room in 2027
Events:	390 000	327 200	414 616	
Regular travel costs - mission abroad	240 000	247 200	254 616	
Internal meetings (Committees, Council...)	40 000	50 000	50 000	Expected growing numbers of Committee participants
Familiarization package for visits to HQ	20 000	20 000	20 000	
IALA Conference/General Assembly	80 000	0	80 000	GA in 2025 and Conference in India in 2027
Industrial Members Group Fund	10 000	10 000	10 000	
Equipment costs (IT, furniture, software...)	60 000	100 000	60 000	Assets < €600 or used in the year (such as licenses)
Depreciation and amortization provision	140 000	200 000	200 000	
Provisions	160 000	100 000	102 000	Provision for termination indemnity only from 2026
Contingencies	0	245 000	180 000	For unexpected costs linked to new status or relocation project
Total operating costs	1 322 966	1 527 625	1 595 974	
Total operating expenses	3 390 966	3 748 905	3 867 665	

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FINANCIAL RESULT				
Interest and other financial income	140 000	100 000	100 000	Interests on bank accounts - investments anticipated
Interest and other financial expenses	2 000	2 000	2 000	Exchange losses on foreign currency transactions
Total	138 000	98 000	98 000	
EXCEPTIONAL RESULT				
Exceptional income	31 589	31 589	31 589	Part of the subvention transferred to the result
Exceptional expenses	15 000	15 000	15 000	Charges to be paid related to the previous year
Total	16 589	16 589	16 589	
Total income	3 421 315	3 776 969	3 896 602	
Total expenses	3 407 966	3 765 905	3 884 665	
Benefit or (loss)	13 348	11 064	11 937	