

IN HARMONY
WITH NATURE



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

Resolution 8

APPLICATION by D 126 - Croatia to EUROPA FORUM 2023

Acceptance of the Final Financial Statement of
Europa Forum 2022 Zagreb

To be voted

Please see attached document

Signed on,
30th of July 2023



The minutes of all the three Europa Council session is enclosed to this report.

13. Financial Statement

The Lions Europa Forum Zagreb 2022 had overall financially positive result, reached without any sponsoring from the European member countries.

The main income categories were the participants fees, hotel rooms/lunches and social events payments by the participants. In a smaller amount we had sponsoring from Croatian Lions and the Zagreb Tourist Board.

Here are the figures according the structure from the Rules of Procedure:

EUROPA FORUM FINAL FINANCIAL STATEMENT

2022
67th Forum - Zagreb

Participants	participants	fee
Registered Persons	703	290,00 €
Total		

A	Income	€	%
1	Participants Fees	198.403,34	37,6%
2	Social Events	142.212,49	26,9%
3	Hotel 1)	156.082,02	29,6%
4	Voluntary Contribution		0,0%
5	Contribution from the Lions of the Host Country	4.183,16	0,8%
6	Sponsoring in liquid money	13.272,28	2,5%
7	Agora	12.860,67	2,4%
8	Other Income	811,04	0,2%
9	Total Income	527.825,00	100%
B	Expenses		
1	Hotel Costs 2)	145.445,39	27,9%
2	Get Together party	21.394,92	4,1%
3	Coffee breaks	3.848,96	0,7%
4	Lunches	24.507,27	4,7%
5	Gala Dinner	33.437,39	6,4%
6	Host Night Party	55.033,45	10,6%
7	VIPS Hospitality	11.837,05	2,3%
8	European Musical interpretation prize; Young Ambassador Competition	32.912,20	6,3%
9	Agora	4.942,27	0,9%
10	Photo, Video	2.925,87	0,6%
11	Commission paid for getting sponsorship		0,0%
12	Organization fees	22.554,25	4,3%
13	Flowers, Decorations, Gifts, Forum T-shirts, scarves, ties	12.854,75	2,5%
14	Banking Costs	4.026,64	0,8%
15	Phone, Mail, Photocopies		0,0%
16	Transportation during the preparation & on the Forum	25.904,74	5,0%
17	Rental Fees: Forum Venue, Facilities & Equipment	50.881,11	9,8%
18	Simultaneous Translations	22.981,58	4,4%
19	Office Supplies, Secretariat, Registration, Medical & Security service		0,0%
20	Translations other than simultaneous	3.517,15	0,7%
21	Printing: Brochures, Registration Form, Travel Information, Forum Documents	15.451,44	3,0%
22	Other Expenses incl VAT payment (Internet site, Design, Promotion)	26.988,42	5,2%
23	Total Expenses	521.444,85	100%
C	Net result or (deficit)	6.380,15	

May 4, 2023



14. Conclusion

We can say that it was a very successful Forum, exceeding the expectations of the most participants in all aspects:

- Very interesting presentations, workshops and sessions;
- Presence of the most LCI high officers;
- Interesting guest speakers;
- Successful Europa Council meetings;
- Successful LEMC Thomas Kuti and Bert Mason Young Ambassador competitions;
- Successful Youth Exchange presentations and bazaar;
- Nice and amusing social events;
- Good overall organization of the conference and participant transport;
- Slightly positive overall result;
- All requested refunds by a number of participants for not participating have been paid back.

We, the host committee believes it was a memorable event for all the participants.

PDG Dražen Melčić
Forum President

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

Report of the Europa Forum Accountant

prepared by
PID Daniel Isenrich MD111 Germany

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 67th Europa Forum Zagreb/Croatia 2022

2.1 Preliminary Remarks The report of the 67th Europa Forum Zagreb 2022 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 very good.

2.2 Participation

Total Participants	728
Paying Participants	640

2.3 Registration Fees

The registration fee for Early Birds was Euro 260 including "Get-Together". Normal registration for Lions was Euro 290, for Leos Euro 150. Partners were for free.

2.4 Revenues, Expenses, Result

All amounts stated are in full Euro.

2.4.1 Revenues

Participants fees	198.403	38%
Social Events (Host Night / Gala Dinner)	142.213	27%
Lunches / Coffe breaks	-	
Hotel	156.082	30%
Voluntary Contribution	-	
Contribution from Host MD	4.183	1%
Sponsorship in Cash	13.272	3%
Agora	12.861	2%
Other Income	811	0%
Total Revenues	527.825	100%

2.4.2 Expenses

Social Events	138.222	27%
Transportation	25.905	5%
	164.127	31%
Competitions	32.912	6%
Forum Guests / VIP Cost	11.837	2%
	44.749	9%
Hotel Cost	145.445	28%
Simultaneous Translations	22.982	4%
Administration, Rent etc.	78.377	15%
Technical Cost, Brochures, etc.	65.765	13%
	312.569	60%
Total Expenses	521.445	100%
Net Result	6.380	

No voluntary contribution was requested from other countries. All those who did not show up for the Forum or the excursions were fully refunded.

The Forum in Zagreb ended with a surplus of Euro 6.380, mainly due to higher District sponsoring and Agora income than planned.

The surplus was donated to the purchase of a Transplant vehicle. The remainder to the purchase price of Euro 36.000 was donated by District 126 Croatia.

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	2018 Skopje		2019 Tallin		2021 Thessaloniki		2022 Zagreb / Croatia		Average 2013-2022	
Participants	1.104		1.325		597		728		996	
	Euro	%	Euro	%	Euro	%	Euro	%	Euro	%
Revenues										
Participant Fees (incl. Social Events)	211.409	76%	289.691	63%	414.113	93%	340.616	65%	258.159	55%
Hotel Expenses	4.140	1%	5.330	1%	-	0%	156.082	30%	49.942	11%
Voluntary Contribution	38.258	14%	-	0%	-	0%	-	0%	9.917	2%
Contribution of Host Lions	-	0%	8.315	2%	-	0%	4.183	1%	95.223	20%
Sponsorship	13.862	5%	33.968	7%	25.000	6%	13.272	3%	19.401	4%
Other Income	9.838	4%	123.587	27%	5.816	1%	13.672	3%	35.696	8%
Total Revenues	277.507	100%	460.891	100%	444.929	100%	527.825	100%	468.339	100%
Expenses										
Social Events (incl. Hotel cost, if any)	66.491	26%	187.251	41%	258.024	58%	283.667	54%	182.588	40%
Transportation	20.976	8%	18.017	4%	29.772	7%	25.905	5%	22.305	5%
	87.467	35%	205.268	45%	287.796	65%	309.572	59%	204.894	45%
Competitions	22.938	9%	24.494	5%	20.736	5%	32.912	6%	22.584	5%
Forum Guests / VIP Cost	11.220	4%	8.259	2%	9.729	2%	11.837	2%	21.136	5%
	34.158	14%	32.753	7%	30.466	7%	44.749	9%	43.720	10%
Hotel Cost	-	0%	-	0%	-	0%	-	0%	-	0%
Simultaneous Translations	3.860	2%	11.240	2%	9.300	2%	22.982	4%	15.110	3%
Administration, Rent etc.	75.504	30%	52.562	11%	74.565	17%	78.377	15%	108.631	24%
Technical Cost, Brochures, etc.	51.466	20%	158.587	34%	42.802	10%	65.765	13%	84.948	19%
	130.830	52%	222.389	48%	126.667	28%	167.124	32%	208.689	46%
Total Expenses	252.455	100%	460.410	100%	444.929	100%	521.445	100%	457.303	100%
Net Result	25.052		481		-		6.380		11.036	

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 46% on average of overall cost of the past nine 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 45% of overall cost on average with a variance of 30% to 71% for the past nine 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 46% on average and varying between 21% and 59% of overall expenses also considering eight forums.

4. Conclusion and Recommendation

Zagreb was a well-organized Forum.

With a total cost per capita (703 participants) of Euro 502, the Forum was more expensive than average, primarily driven by the fact, that Contribution and Sponsoring income was at only 7% of total income (average over past nine years: 32%).

The Europa Forum in Zagreb was very well managed. The deviation to the final budget submitted was only 8% in total (excl. hotel cost which were not planned).

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 Croatian 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>
ALBANIA	UND	2
ARMENIA	UND	1
AUSTRALIA		1
AUSTRIA	MD114	26
BELGIUM	MD112	55
BOSNIA and HERZEGOVINA	UND	2
BULGARIA	SD130	4
CANADA		2
CHILE		1
CROATIA	SD126	38
CZECH REPUBLIC	SD122	4
DENMARK	MD106	16
EGYPT	UND	2
ESTONIA	SD120	9
FINLAND	MD107	28
FRANCE	MD103	53
FRENCH GUIANA		1
GERMANY	MD111	72
GREECE-CYPRUS	MD117	7
GUADELUPE		1
HUNGARY	SD119	9
ICELAND	MD 109	5
INDIA		3

IRELAND	SD133	6
ISRAEL	SD 128	2
ITALY	MD108	118
JAPAN		6
JORDAN		8
LEBANON		9
LITHUANIA	SD131	1
LUXEMBURG	SD113	4
MEXICO		2
MONTENEGRO	UND	2
MOROCCO		4
NEPAL		2
NETHERLANDS	MD110	33
NIGERIA		4
NORTH MACEDONIA	UND	2
NORWAY	MD104	10
PERU		1
POLAND	SD121	8
PORTUGAL	MD 115	11
ROMANIA	SD 124	25
RUSSIA	SD 123	1
SERBIA	UND	4
SLOVAKIA	D122	4
SLOVENIA	SD 129	10
SPAIN	MD 116	10
SWEDEN	MD 101	4
SWITZERLAND & LIECHTENSTEIN	MD 102	24
TUNESIE		1
TURKEY	MD 118	21
UKRAINE	SD 134	7
UNITED KINGDOM	MD 105	18
USA		24
TOTAL PARTICIPANTS		728

Concluded October 2023: EFC 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	before 91
18	MD 118	Türkiye	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	Romania	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
39	Undistricted	Cyprus	