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Worldwide Aquatic Bodywork Association
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Rivera, 18.07.2022

WABA financial report 2021

Dear all,
at the end of the 2021 WABA accounting year (January 2021- December 2021), the accounts show a net asset of *Euro* 21'853.93.
The 2021 total social members fees, net of collection costs, are euro 4498.56, exactly same as 2020 also with 2021 one-time temporary fees reduction because of covid-19. This shows that the facilitate 2021 welcome back action was successful.
The income statement presents income for euro 4998.40 (1,61 euro less than 2020 and expenses for euro 2'699.05 (1'249.98 euro more than 2020). These expenses are costs for different purposes (essentially for the new waba.pro website, ethics committee, TM, etc…) and then bank charges relating to the collection of the WABA fees by credit card (499.84) and the cost of keeping the account in Euro on a Swiss bank for 2020 (83.41).
The new 2021 implemented waba.pro website had a cost of euro 953.11.

The balance is giving a profit of 2299.35 euro (on 2020 3550.94 euro).

Dull's family/WABR has a net debt towards WABA of euro 4415.49 at 31.12.2021. Beginning of January 2022 we received euro 3'970.86. Actual pending balance is 444.63 euro.

I would like again to underlines that all WABA Board and Committee members are working as volunteer for free and soon we will need new fresh energy… Thanks to all for your support.

Your faithful

Gianni De Stefani, WABA Board treasurer





WABA
Worldwide Aquatic Bodywork Association

Accounting 2021

WABA
Worldwide Aquatic Bodywork Association
Accounting 2021

Estate		01.01.2021	31.12.2021
1010	Post office current account	18.631,88	17.978,04
1100	Credits	922,70	4.415,49
1105	Advances	-.-	-539,60
Total		**19.554,58**	**21.853,93**
Estate increase		-.-	2.299,35

Operating result		Income	Expenses
3000	Membership fees Teacher	1.724,80	-.-
3001	Membership fees Training Institute	1.848,00	-.-
3002	Membership fees Practitioner	1.196,80	-.-
3003	Membership fees Assistants	228,80	-.-
4000	Expenses for administrative credit card	-.-	499,84
4005	Expenses for TM	-.-	1.005,77
6520	Website	-.-	953,11
6550	Bank/Post fees	-.-	83,41
8900	EGA	-.-	156,92
Total		**4.998,40**	**2.699,05**
Profit		-.-	2.299,35

WABA Worldwide Aquatic Bodywork Association
Accounting 2021

Accounting 2021 - 2020

Categories

Category	Description	Balance 2021 EUR	Prev. Year 2020	Diff. Prev. Year
	OPERATING RESULT			
	INCOME			
3000	Membership fees Teacher	1.724,80	2.666,67	-941,87
3001	Membership fees Training Institute	1.848,00	1.707,32	140,68
3002	Membership fees Practitioner	1.196,80	504,07	692,73
3003	Membership fees Assistants	228,80	121,95	106,85
3010	Courses fees			
3600	Donations			
	TOTAL INCOME	**4.998,40**	**5.000,01**	**-1,61**
	EXPENSES			
4000	Expenses for administrative credit card	-499,84		-499,84
4001	Expenses for Legal consultation			
4002	Expenses for consultation		-185,97	185,97
4005	Expenses for TM	-1.005,77		-1.005,77
5482	Reimbursements expenses to volunteers			
6000	Rental			
6200	Transfer/transport costs			
6361	Taxes and permits			
6402	Various		-184,42	184,42
6500	Office supplies, cleaning materials, etc			
6510	Telephone & fax			
6520	Website	-953,11	-32,32	-920,79
6550	Bank/Post fees	-83,41	-924,58	841,17
6600	Advertising, printing and photocopies			
6800	Depreciation and value adjustments of fixed assets		-32,48	32,48
6900	Financial costs			
8900	EGA	-156,92	-89,30	-67,62
	TOTAL EXPENSES	**-2.699,05**	**-1.449,07**	**-1.249,98**
	TOTAL OPERATING RESULT	**2.299,35**	**3.550,94**	**-1.251,59**
	COST CENTERS			
.RV	Reimbursements volunteer			

Journal

Date	Doc	Description	Income EUR	Expenses EUR	Account	Category	Category Des.
12/01/2021		Reimbursement expenses for Survey Monkey		31,12	1010	8900	EGA
31/01/2021		expenses for postfinance card x one year		27,86	1010	6550	Bank/Post fees
31/01/2021		account management 01/2021		4,64	1010	6550	Bank/Post fees
28/02/2021		account management 02/2021		4,55	1010	6550	Bank/Post fees
31/03/2021		account management 03/2021		4,52	1010	6550	Bank/Post fees
30/04/2021		account management 04/2021		4,54	1010	6550	Bank/Post fees
31/05/2021		account management 05/2021		4,55	1010	6550	Bank/Post fees
30/06/2021		account management 06/2021		4,56	1010	6550	Bank/Post fees
30/06/2021		reverse operation of 31,12,2020 change of opinion about EU TM cost sharing for € 741,60		775,34	1100	4005	Expenses for TM
30/06/2021		splitting 50% of the new Watsu EU TM costs		197,52	1100	4005	Expenses for TM
30/06/2021		exchange rate adjustments on account Nbr 1100		32,91	1100	4005	Expenses for TM
29/07/2021		reimbursement advance for website waba.pro 28,7,2021		543,36	1010	6520	Website
31/07/2021		account management 07/2021		4,64	1010	6550	Bank/Post fees
13/08/2021		reimbursement for int. EGA - visa note 9,8,21		31,08	1010	8900	EGA
20/08/2021		reimbursement advance for website waba.pro 19,8,2021		255,75	1010	6520	Website
31/08/2021		account management 08/2021		4,62	1010	6550	Bank/Post fees
13/09/2021		reimbursement for int. EGA - visa note 7,9,21		31,07	1010	8900	EGA
30/09/2021		account management 09/2021		4,61	1010	6550	Bank/Post fees
19/10/2021		reimbursement for int. EGA - visa note 7,10,21		31,40	1010	8900	EGA
31/10/2021		account management 10/2021		4,70	1010	6550	Bank/Post fees
23/11/2021		reimbursement advance for website waba.pro 23,10,2021		154,00	1010	6520	Website
30/11/2021		Account management 11/2021		4,79	1010	6550	Bank/Post fees
10/12/2021		reimbursement for int. EGA - visa note 7,12,21		32,25	1010	8900	EGA
30/12/2021		Deposit for 2023 US WABA CONFERENCE - from Laura J Phillips	539,60		1010	1105	Advances
31/12/2021		account management 12/2021		4,83	1010	6550	Bank/Post fees
31/12/2021		Watsu Publishing accounting 2021 - TI	1.848,00		1100	3001	Membership fees Training Institute
31/12/2021		Watsu Publishing accounting 2021 - Instructors	1.724,80		1100	3000	Membership fees Teacher
31/12/2021		Watsu Publishing accounting 2021 - Practitioners	1.196,80		1100	3002	Membership fees Practitioner
31/12/2021		Watsu Publishing accounting 2021 - Assistants	228,80		1100	3003	Membership fees Assistants
31/12/2021		administrative expenses for credit cards WABR ($568 / 0,88)		499,84	1100	4000	Expenses for administrative credit card

Complete

AccountsReport

Columns Year;

Section	Group	Account	Description	Sum In	Opening EUR 01/01/2021	Balance EUR 31/12/2021	Income Per. EUR 2021	Expenses Per. EUR 2021	Movement EUR 2021
*			**ESTATE**						
		1010	Post office current account	1	18.631,88	17.978,04	539,60	1.193,44	-653,84
		1100	Credits	1	922,70	4.415,49	4.998,40	1.505,61	3.492,79
		1105	Advances	1		-539,60		539,60	-539,60
	1		**NET ESTATE**		**19.554,58**	**21.853,93**	**5.538,00**	**3.238,65**	**2.299,35**

Categories Report

Section	Group	Category	Description	Sum In	Opening EUR 01/01/2021	Balance EUR 31/12/2021	Income Per. EUR 2021	Expenses Per. EUR 2021	Movement EUR 2021
*			**OPERATING RESULT**						
1			**INCOME**						
		3000	Membership fees Teacher	3		1.724,80	1.724,80		1.724,80
		3001	Membership fees Training Institute	3		1.848,00	1.848,00		1.848,00
		3002	Membership fees Practitioner	3		1.196,80	1.196,80		1.196,80
		3003	Membership fees Assistants	3		228,80	228,80		228,80
	3		**TOTAL INCOME**	**00**		**4.998,40**	**4.998,40**		**4.998,40**
			EXPENSES						
		4000	Expenses for administrative credit card	4		-499,84		499,84	-499,84
		4005	Expenses for TM	4		-1.005,77		1.005,77	-1.005,77
		6520	Website	4		-953,11		953,11	-953,11
		6550	Bank/Post fees	4		-83,41		83,41	-83,41
		8900	EGA	4		-156,92		156,92	-156,92
	4		**TOTAL EXPENSES**	**00**		**-2.699,05**		**2.699,05**	**-2.699,05**
	00		**TOTAL OPERATING RESULT**			**2.299,35**	**4.998,40**	**2.699,05**	**2.299,35**
*			**COST CENTERS**						

1010 Post office current account

Date	Doc	Description	Income EUR	Expenses EUR	Acct.Sel.	C-Acct.	Balance EUR
01/01/2021		Initial balance					18.631,88
12/01/2021		Reimbursement expenses for Survey Monkey		31,12	1010	8900	18.600,76
31/01/2021		expenses for postfinance card x one year		27,86	1010	6550	18.572,90
31/01/2021		account management 01/2021		4,64	1010	6550	18.568,26
28/02/2021		account management 02/2021		4,55	1010	6550	18.563,71
31/03/2021		account management 03/2021		4,52	1010	6550	18.559,19
30/04/2021		account management 04/2021		4,54	1010	6550	18.554,65
31/05/2021		account management 05/2021		4,55	1010	6550	18.550,10
30/06/2021		account management 06/2021		4,56	1010	6550	18.545,54
29/07/2021		reimbursement advance for website waba.pro 28,7,2021		543,36	1010	6520	18.002,18
31/07/2021		account management 07/2021		4,64	1010	6550	17.997,54
13/08/2021		reimbursement for int. EGA - visa note 9,8,21		31,08	1010	8900	17.966,46
20/08/2021		reimbursement advance for website waba.pro 19,8,2021		255,75	1010	6520	17.710,71
31/08/2021		account management 08/2021		4,62	1010	6550	17.706,09
13/09/2021		reimbursement for int. EGA - visa note 7,9,21		31,07	1010	8900	17.675,02
30/09/2021		account management 09/2021		4,61	1010	6550	17.670,41
19/10/2021		reimbursement for int. EGA - visa note 7,10,21		31,40	1010	8900	17.639,01
31/10/2021		account management 10/2021		4,70	1010	6550	17.634,31
23/11/2021		reimbursement advance for website waba.pro 23,10,2021		154,00	1010	6520	17.480,31
30/11/2021		Account management 11/2021		4,79	1010	6550	17.475,52
10/12/2021		reimbursement for int. EGA - visa note 7,12,21		32,25	1010	8900	17.443,27
30/12/2021		Deposit for 2023 US WABA CONFERENCE - from Laura J Phillips	539,60		1010	1105	17.982,87
31/12/2021		account management 12/2021		4,83	1010	6550	17.978,04
31/12/2021		**Total transactions**	**539,60**	**1.193,44**			**17.978,04**

1100 Credits

Date	Doc	Description	Income EUR	Expenses EUR	Acct.Sel.	C-Acct.	Balance EUR
01/01/2021		Initial balance					922,70
30/06/2021		reverse operation of 31,12,2020 change of opinion about EU TM cost sharing for € 741,60		775,34	1100	4005	147,36
30/06/2021		splitting 50% of the new Watsu EU TM costs		197,52	1100	4005	-50,16
30/06/2021		exchange rate adjustments on account Nbr 1100		32,91	1100	4005	-83,07
31/12/2021		Watsu Publishing accounting 2021 - TI	1.848,00		1100	3001	1.764,93
31/12/2021		Watsu Publishing accounting 2021 - Instructors	1.724,80		1100	3000	3.489,73
31/12/2021		Watsu Publishing accounting 2021 - Practitioners	1.196,80		1100	3002	4.686,53
31/12/2021		Watsu Publishing accounting 2021 - Assistants	228,80		1100	3003	4.915,33
31/12/2021		administrative expenses for credit cards WABR ($568 / 0,88)		499,84	1100	4000	4.415,49
31/12/2021		**Total transactions**	**4.998,40**	**1.505,61**			**4.415,49**

1105 Advances

Date	Doc	Description	Income EUR	Expenses EUR	Acct.Sel.	C-Acct.	Balance EUR
30/12/2021		Deposit for 2023 US WABA CONFERENCE - from Laura J Phillips		539,60	1105	1010	-539,60
31/12/2021		**Total transactions**		**539,60**			**-539,60**

3000 Membership fees Teacher

Date	Doc	Description	Income EUR	Expenses EUR	Acct.Sel.	C-Acct.	Balance EUR
31/12/2021		Watsu Publishing accounting 2021 - Instructors	1.724,80		3000	1100	1.724,80
31/12/2021		**Total transactions**	**1.724,80**				**1.724,80**

3001 Membership fees Training Institute

Date	Doc	Description	Income EUR	Expenses EUR	Acct.Sel.	C-Acct.	Balance EUR
31/12/2021		Watsu Publishing accounting 2021 - TI	1.848,00		3001	1100	1.848,00
31/12/2021		**Total transactions**	**1.848,00**				**1.848,00**

3002 Membership fees Practitioner

Date	Doc	Description	Income EUR	Expenses EUR	Acct.Sel.	C-Acct.	Balance EUR
31/12/2021		Watsu Publishing accounting 2021 - Practitioners	1.196,80		3002	1100	1.196,80
31/12/2021		**Total transactions**	**1.196,80**				**1.196,80**

3003 Membership fees Assistants

Date	Doc	Description	Income EUR	Expenses EUR	Acct.Sel.	C-Acct.	Balance EUR
31/12/2021		Watsu Publishing accounting 2021 - Assistants	228,80		3003	1100	228,80
31/12/2021		**Total transactions**	**228,80**				**228,80**

4000 Expenses for administrative credit card

Date	Doc	Description	Income EUR	Expenses EUR	Acct.Sel.	C-Acct.	Balance EUR
31/12/2021		administrative expenses for credit cards WABR ($568 / 0,88)		499,84	4000	1100	-499,84
31/12/2021		**Total transactions**		**499,84**			**-499,84**

4005 Expenses for TM

Date	Doc	Description	Income EUR	Expenses EUR	Acct.Sel.	C-Acct.	Balance EUR
30/06/2021		reverse operation of 31,12,2020 change of opinion about EU TM cost sharing for € 741,60		775,34	4005	1100	-775,34
30/06/2021		splitting 50% of the new Watsu EU TM costs		197,52	4005	1100	-972,86
30/06/2021		exchange rate adjustments on account Nbr 1100		32,91	4005	1100	-1.005,77
31/12/2021		**Total transactions**		**1.005,77**			**-1.005,77**

6520 Website

Date	Doc	Description	Income EUR	Expenses EUR	Acct.Sel.	C-Acct.	Balance EUR
29/07/2021		reimbursement advance for website waba.pro 28,7,2021		543,36	6520	1010	-543,36
20/08/2021		reimbursement advance for website waba.pro 19,8,2021		255,75	6520	1010	-799,11
23/11/2021		reimbursement advance for website waba.pro 23,10,2021		154,00	6520	1010	-953,11
31/12/2021		**Total transactions**		**953,11**			**-953,11**

6550 Bank/Post fees

Date	Doc	Description	Income EUR	Expenses EUR	Acct.Sel.	C-Acct.	Balance EUR
31/01/2021		expenses for postfinance card x one year		27,86	6550	1010	-27,86
31/01/2021		account management 01/2021		4,64	6550	1010	-32,50
28/02/2021		account management 02/2021		4,55	6550	1010	-37,05
31/03/2021		account management 03/2021		4,52	6550	1010	-41,57
30/04/2021		account management 04/2021		4,54	6550	1010	-46,11
31/05/2021		account management 05/2021		4,55	6550	1010	-50,66
30/06/2021		account management 06/2021		4,56	6550	1010	-55,22
31/07/2021		account management 07/2021		4,64	6550	1010	-59,86
31/08/2021		account management 08/2021		4,62	6550	1010	-64,48
30/09/2021		account management 09/2021		4,61	6550	1010	-69,09
31/10/2021		account management 10/2021		4,70	6550	1010	-73,79
30/11/2021		Account management 11/2021		4,79	6550	1010	-78,58
31/12/2021		account management 12/2021		4,83	6550	1010	-83,41
31/12/2021		**Total transactions**		**83,41**			**-83,41**

8900 EGA

Date	Doc	Description	Income EUR	Expenses EUR	Acct.Sel.	C-Acct.	Balance EUR
12/01/2021		Reimbursement expenses for Survey Monkey		31,12	8900	1010	-31,12
13/08/2021		reimbursement for int. EGA - visa note 9,8,21		31,08	8900	1010	-62,20
13/09/2021		reimbursement for int. EGA - visa note 7,9,21		31,07	8900	1010	-93,27
19/10/2021		reimbursement for int. EGA - visa note 7,10,21		31,40	8900	1010	-124,67
10/12/2021		reimbursement for int. EGA - visa note 7,12,21		32,25	8900	1010	-156,92
31/12/2021		**Total transactions**		**156,92**			**-156,92**