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Auroville, 19.03.2020

WABA financial report 2019

Good morning everyone,
at the end of the third accounting year (January 2019- December 2019), the accounts show a net asset of ***Euro*** 16'003.64.
The 2019 total social members fees, net of collection costs, are euro 5303.55, 210.48 euro less than 2018.
The income statement presents income for euro 5892.85 (gross amount members fee income, 223.85 less than 2018) and expenses for euro 2706.63 (1823.68 more than 2018).
These expenses are essentially specialist consultancy costs for different purposes (ethics, GDPR, TM, etc…) and then bank charges relating to the collection of the fees by credit card (589.30) and the cost of keeping the account in Euro on a Swiss bank for 2019 (82.30).
There is also a cost about the new WABA website (euro 406.00).

This is the second WABA financial report based over 12 months, so a comparison with last year shows that we have a stagnation on members fees and an increase of the costs related to the high activity of the Board during 2019. The balance is giving a profit of 3'186.22 euro.

Dull's family/WABR has a net debt towards WABA of euro 1515.11. This money will be balanced on the 2020 accounting.

I would like also to underlines that all WABA Board and Committee members are working as volunteer for free. Thanks to all for your support.

Your faithful

Gianni De Stefani, WABA Board treasurer





WABA Worldwide Aquatic Bodywork Association

Accounting 2019

WABA Worldwide Aquatic Bodywork Association
Accounting 2019

Estate		01.01.2019	%	31.12.2019	%
1010	Post office current account	13.697,57	106.9	14.488,53	90.5
1100	Credits	-.-		2.395,26	15.0
2000	Current liabilities short term Dull Family	-208,06	-1.6	-208,06	-1.3
2400	Liabilities long term	-672,09	-5.2	-672,09	-4.2
Total		**12.817,42**	**100.0**	**16.003,64**	**100.0**
Estate increase		-.-		3.186,22	19.9

Operating result		Income	%	Expenses	%	
3000	Membership fees Teacher	3.178,55	53.9	-.-		3.187,30
3001	Membership fees Training Institute	1.741,05	29.5	-.-		1.682,19
3002	Membership fees Practitioner	794,65	13.5	-.-		1.257,21
3003	Membership fees Assistants	178,60	3.0	-.-		
4000	Expenses for administrative credit card	-.-		-.-		-612,67
4001	Expenses for Legal consultation	-.-		291,66	10.8	-177,07
4002	Expenses for consultation	-.-		886,00	32.7	
4005	Expenses for TM	-.-		402,00	14.9	
6200	Transfer/transport costs	-.-		49,37	1.8	
6520	Website	-.-		406,00	15.0	
6550	Bank/Post fees	-.-		671,60	24.8	-83,21
Total		**5.892,85**	**100.0**	**2.706,63**	**100.0**	**-.-**
Profit		-.-		3.186,22	117.7	5.253,75

Base

Accounts

Section	Group	Account	Description	Gr	Opening	Income EUR	Expenses EUR	Balance EUR
*			**ESTATE**					
		1000	Cash	1				
		1010	Post office current account	1	13.697,57	2.908,29	2.117,33	14.488,53
		1020	Bank current account	1				
		1100	Credits	1		5.892,85	3.497,59	2.395,26
		1105	Advances	1				
		1176	Withholding tax	1				
		1510	Office equipment	1				
		1520	Office machinery, information and communication technology	1				
		2000	Current liabilities short term Dull Family	1	-208,06			-208,06
		2400	Liabilities long term	1	-672,09			-672,09
	1		**NET ESTATE**		**12.817,42**	**8.801,14**	**5.614,92**	**16.003,64**

Base

Categories

Section	Group	Category	Description	Gr	Income EUR	Expenses EUR	Balance EUR
*			**OPERATING RESULT**				
1			**INCOME**				
		3000	Membership fees Teacher	3	3.178,55		3.178,55
		3001	Membership fees Training Institute	3	1.741,05		1.741,05
		3002	Membership fees Practitioner	3	794,65		794,65
		3003	Membership fees Assistants	3	178,60		178,60
		3010	Courses fees	3			
		3600	Donations	3			
	3		**TOTAL INCOME**	**00**	**5.892,85**		**5.892,85**
			EXPENSES				
		4000	Expenses for administrative credit card	4			
		4001	Expenses for Legal consultation	4		291,66	-291,66
		4002	Expenses for consultation	4		886,00	-886,00
		4005	Expenses for TM	4		402,00	-402,00
		5482	Reimbursements expenses to volunteers	4			
		6000	Rental	4			
		6200	Transfer/transport costs	4		49,37	-49,37
		6361	Taxes and permits	4			
		6402	Electricity	4			
		6500	Office supplies, cleaning materials, etc	4			
		6510	Telephone & fax	4			
		6520	Website	4		406,00	-406,00
		6550	Bank/Post fees	4		671,60	-671,60
		6600	Advertising, printing and photocopies	4			
		6800	Depreciation and value adjustments of fixed assets	4			
		6900	Financial costs	4			
		8900	Taxes	4			
	4		**TOTAL EXPENSES**	**00**		**2.706,63**	**-2.706,63**
	00		**TOTAL OPERATING RESULT**		**5.892,85**	**2.706,63**	**3.186,22**
*			**COST CENTERS**				
		.RV	Reimbursements volunteer				

Cost centers

Journal

Date	Doc	Description	Income EUR	Expenses EUR	Account	Category	CC1	CC2	CC3
29/01/2019		expenses for postfinance card x one year		26,51	1010	6550			
31/01/2019		account management 01/2019		4,38	1010	6550			
28/02/2019		account management 02/2019		4,40	1010	6550			
31/03/2019		account management 03/2019		4,47	1010	6550			
29/04/2019		remittance x webmaster invoice 150DPI 27,3,19		353,00	1010	6520			
30/04/2019		account management 04/2019		4,39	1010	6550			
31/05/2019		account management 05/2019		4,46	1010	6550			
30/06/2019		account management 06/2019		4,50	1010	6550			
31/07/2019		Antonello Calabrese invoice no. 27 - 9,7,2019		260,00	1010	4002			
31/07/2019		Studio Moradei invoice 100-FE 8,7,19/ cost x shifting int. TM address		402,00	1010	4005			
31/07/2019		account management 07/2019		4,52	1010	6550			
31/08/2019		account management 08/2019		4,58	1010	6550			
30/09/2019		account management 09/2019		4,60	1010	6550			
22/10/2019		Matutis Cornelius - invoice nr. 1900430 GDPR consultancy		125,00	1010	4001			
31/10/2019		account management 10/2019		4,53	1010	6550			
12/11/2019		WU - Kathleen Ginn - 3761636 / 59771-S2-US USEC consultancy		626,00	1010	4002			
30/11/2019		account management 11/2019		4,54	1010	6550			
30/11/2019		international transaction expenses Kathleen Ginn		1,82	1010	6550			
10/12/2019		Matutis Cornelius - invoice nr. 1900501GDPR consultancy		166,66	1010	4001			
17/12/2019		transfer costs Germany to GDPR lawyer		49,37	1010	6200			
18/12/2019		reimbursement hosting waba.pro web		53,00	1010	6520			
30/12/2019		Watsu Publishing accounting 2019	2.908,29		1010	1100			
30/12/2019		Watsu Publishing accounting 2019	1.741,05		1100	3001			
30/12/2019		Watsu Publishing accounting 2019	3.178,55		1100	3000			
30/12/2019		Watsu Publishing accounting 2019	794,65		1100	3002			
30/12/2019		watsu Publishing accounting 2019	178,60		1100	3003			
31/12/2019		account management 12/2019		4,60	1010	6550			
31/12/2019		administrative expenses for credit cards WABR ($660 /1.12)		589,30	1100	6550			

Complete

AccountsReport

Columns Year;

Section	Group	Account	Description	Gr	Opening EUR 01/01/2019	Balance EUR 31/12/2019	Debit Per. EUR 2019	Credit Per. EUR 2019	Movement EUR 2019
*			**ESTATE**						
		1010	Post office current account	1	13.697,57	14.488,53	2.908,29	2.117,33	790,96
		1100	Credits	1		2.395,26	5.892,85	3.497,59	2.395,26
		2000	Current liabilities short term Dull Family	1	-208,06	-208,06			
		2400	Liabilities long term	1	-672,09	-672,09			
	1		**NET ESTATE**		**12.817,42**	**16.003,64**	**8.801,14**	**5.614,92**	**3.186,22**

Complete

Categories Report

Section	Group	Category	Description	Gr	Opening EUR 01/01/2019	Balance EUR 31/12/2019	Debit Per. EUR 2019	Credit Per. EUR 2019	Movement EUR 2019
*			**OPERATING RESULT**						
1			**INCOME**						
		3000	Membership fees Teacher	3		3.178,55	3.178,55		3.178,55
		3001	Membership fees Training Institute	3		1.741,05	1.741,05		1.741,05
		3002	Membership fees Practitioner	3		794,65	794,65		794,65
		3003	Membership fees Assistants	3		178,60	178,60		178,60
	3		**TOTAL INCOME**	**00**		**5.892,85**	**5.892,85**		**5.892,85**
			EXPENSES						
		4001	Expenses for Legal consultation	4		-291,66		291,66	-291,66
		4002	Expenses for consultation	4		-886,00		886,00	-886,00
		4005	Expenses for TM	4		-402,00		402,00	-402,00
		6200	Transfer/transport costs	4		-49,37		49,37	-49,37
		6520	Website	4		-406,00		406,00	-406,00
		6550	Bank/Post fees	4		-671,60		671,60	-671,60
	4		**TOTAL EXPENSES**	**00**		**-2.706,63**		**2.706,63**	**-2.706,63**
	00		**TOTAL OPERATING RESULT**			**3.186,22**	**5.892,85**	**2.706,63**	**3.186,22**
*			**COST CENTERS**						

Base

1010 Post office current account

Date	Doc	Description	Income EUR	Expenses EUR	Acct.	Sel.	C-Acct.	Balance EUR
01/01/2019		Initial balance						13.697,57
29/01/2019		expenses for postfinance card x one year		26,51	1010		6550	13.671,06
31/01/2019		account management 01/2019		4,38	1010		6550	13.666,68
28/02/2019		account management 02/2019		4,40	1010		6550	13.662,28
31/03/2019		account management 03/2019		4,47	1010		6550	13.657,81
29/04/2019		remittance x webmaster invoice 150DPI 27,3,19		353,00	1010		6520	13.304,81
30/04/2019		account management 04/2019		4,39	1010		6550	13.300,42
31/05/2019		account management 05/2019		4,46	1010		6550	13.295,96
30/06/2019		account management 06/2019		4,50	1010		6550	13.291,46
31/07/2019		Antonello Calabrese invoice no. 27 - 9,7,2019		260,00	1010		4002	13.031,46
31/07/2019		Studio Moradei invoice 100-FE 8,7,19/ cost x shifting int. TM address		402,00	1010		4005	12.629,46
31/07/2019		account management 07/2019		4,52	1010		6550	12.624,94
31/08/2019		account management 08/2019		4,58	1010		6550	12.620,36
30/09/2019		account management 09/2019		4,60	1010		6550	12.615,76
22/10/2019		Matutis Cornelius - invoice nr. 1900430 GDPR consultancy		125,00	1010		4001	12.490,76
31/10/2019		account management 10/2019		4,53	1010		6550	12.486,23
12/11/2019		WU - Kathleen Ginn - 3761636 / 59771-S2-US USEC consultancy		626,00	1010		4002	11.860,23
30/11/2019		account management 11/2019		4,54	1010		6550	11.855,69
30/11/2019		international transaction expenses Kathleen Ginn		1,82	1010		6550	11.853,87
10/12/2019		Matutis Cornelius - invoice nr. 1900501GDPR consultancy		166,66	1010		4001	11.687,21
17/12/2019		transfer costs Germany to GDPR lawyer		49,37	1010		6200	11.637,84
18/12/2019		reimbursement hosting waba.pro web		53,00	1010		6520	11.584,84
30/12/2019		Watsu Publishing accounting 2019	2.908,29		1010		1100	14.493,13
31/12/2019		account management 12/2019		4,60	1010		6550	14.488,53
31/12/2019		**Total transactions**	**2.908,29**	**2.117,33**				**14.488,53**

Base

1100 Credits

Date	Doc	Description	Income EUR	Expenses EUR	Acct.Sel.	C-Acct.	Balance EUR
30/12/2019		Watsu Publishing accounting 2019		2.908,29	1100	1010	-2.908,29
30/12/2019		Watsu Publishing accounting 2019	1.741,05		1100	3001	-1.167,24
30/12/2019		Watsu Publishing accounting 2019	3.178,55		1100	3000	2.011,31
30/12/2019		Watsu Publishing accounting 2019	794,65		1100	3002	2.805,96
30/12/2019		watsu Publishing accounting 2019	178,60		1100	3003	2.984,56
31/12/2019		administrative expenses for credit cards WABR ($660 /1.12)		589,30	1100	6550	2.395,26
31/12/2019		**Total transactions**	**5.892,85**	**3.497,59**			**2.395,26**

Base

2000 Current liabilities short term Dull Family

Date	Doc	Description	Income EUR	Expenses EUR	Acct.Sel.	C-Acct.	Balance EUR
01/01/2019		Initial balance					-208,06
31/12/2019		**Total transactions**					**-208,06**

Base

2400 Liabilities long term

Date	Doc	Description	Income EUR	Expenses EUR	Acct.	Sel.	C-Acct.	Balance EUR
01/01/2019		Initial balance						-672,09
31/12/2019		**Total transactions**						**-672,09**

Base

3000 Membership fees Teacher

Date	Doc	Description	Income EUR	Expenses EUR	Acct.	Sel.	C-Acct.	Balance EUR
30/12/2019		Watsu Publishing accounting 2019	3.178,55		3000		1100	3.178,55
31/12/2019		**Total transactions**	**3.178,55**					**3.178,55**

Base

3001 Membership fees Training Institute

Date	Doc	Description	Income EUR	Expenses EUR	Acct.	Sel.	C-Acct.	Balance EUR
30/12/2019		Watsu Publishing accounting 2019	1.741,05		3001		1100	1.741,05
31/12/2019		**Total transactions**	**1.741,05**					**1.741,05**

Base

3002 Membership fees Practitioner

Date	Doc	Description	Income EUR	Expenses EUR	Acct.	Sel.	C-Acct.	Balance EUR
30/12/2019		Watsu Publishing accounting 2019	794,65		3002		1100	794,65
31/12/2019		**Total transactions**	**794,65**					**794,65**

Base

3003 Membership fees Assistants

Date	Doc	Description	Income EUR	Expenses EUR	Acct.	Sel.	C-Acct.	Balance EUR
30/12/2019		watsu Publishing accounting 2019	178,60		3003		1100	178,60
31/12/2019		**Total transactions**	**178,60**					**178,60**

Base

4001 Expenses for Legal consultation

Date	Doc	Description	Income EUR	Expenses EUR	Acct.	Sel.	C-Acct.	Balance EUR
22/10/2019		Matutis Cornelius - invoice nr. 1900430 GDPR consultancy		125,00	4001		1010	-125,00
10/12/2019		Matutis Cornelius - invoice nr. 1900501GDPR consultancy		166,66	4001		1010	-291,66
31/12/2019		**Total transactions**		**291,66**				**-291,66**

Base

4002 Expenses for consultation

Date	Doc	Description	Income EUR	Expenses EUR	Acct.	Sel.	C-Acct.	Balance EUR
31/07/2019		Antonello Calabrese invoice no. 27 - 9,7,2019		260,00	4002		1010	-260,00
12/11/2019		WU - Kathleen Ginn - 3761636 / 59771-S2-US USEC consultancy		626,00	4002		1010	-886,00
31/12/2019		**Total transactions**		**886,00**				**-886,00**

Base

4005 Expenses for TM

Date	Doc	Description	Income EUR	Expenses EUR	Acct.	Sel.	C-Acct.	Balance EUR
31/07/2019		Studio Moradei invoice 100-FE 8,7,19/ cost x shifting int. TM address		402,00	4005		1010	-402,00
31/12/2019		**Total transactions**		**402,00**				**-402,00**

Base

6200 Transfer/transport costs

Date	Doc	Description	Income EUR	Expenses EUR	Acct.	Sel.	C-Acct.	Balance EUR
17/12/2019		transfer costs Germany to GDPR lawyer		49,37	6200		1010	-49,37
31/12/2019		**Total transactions**		**49,37**				**-49,37**

Base

6520 Website

Date	Doc	Description	Income EUR	Expenses EUR	Acct.Sel.	C-Acct.	Balance EUR
29/04/2019		remittance x webmaster invoice 150DPI 27,3,19		353,00	6520	1010	-353,00
18/12/2019		reimbursement hosting waba.pro web		53,00	6520	1010	-406,00
31/12/2019		**Total transactions**		**406,00**			**-406,00**

Base

6550 Bank/Post fees

Date	Doc	Description	Income EUR	Expenses EUR	Acct.	Sel.	C-Acct.	Balance EUR
29/01/2019		expenses for postfinance card x one year		26,51	6550		1010	-26,51
31/01/2019		account management 01/2019		4,38	6550		1010	-30,89
28/02/2019		account management 02/2019		4,40	6550		1010	-35,29
31/03/2019		account management 03/2019		4,47	6550		1010	-39,76
30/04/2019		account management 04/2019		4,39	6550		1010	-44,15
31/05/2019		account management 05/2019		4,46	6550		1010	-48,61
30/06/2019		account management 06/2019		4,50	6550		1010	-53,11
31/07/2019		account management 07/2019		4,52	6550		1010	-57,63
31/08/2019		account management 08/2019		4,58	6550		1010	-62,21
30/09/2019		account management 09/2019		4,60	6550		1010	-66,81
31/10/2019		account management 10/2019		4,53	6550		1010	-71,34
30/11/2019		account management 11/2019		4,54	6550		1010	-75,88
30/11/2019		international transaction expenses Kathleen Ginn		1,82	6550		1010	-77,70
31/12/2019		account management 12/2019		4,60	6550		1010	-82,30
31/12/2019		administrative expenses for credit cards WABR ($660 /1.12)		589,30	6550		1100	-671,60
31/12/2019		**Total transactions**		**671,60**				**-671,60**