

**MAZARS**

**International Union for the Scientific  
Study of Population (IUSSP)**

Financial statements from 2009 to 2012

Report of the independent Auditor to the General  
Assembly as of August 29, 2013

# **International Union for the Scientific Study of Population (IUSSP)**

Siège Social : 3-5 rue Nicolas - 75 980 Paris Cedex 20

Report of the independent Auditor to the General  
Assembly as of August 29, 2013

Financial statements from 2009 to 2012

**Report of the independent Auditor to the General  
Assembly as of August 29, 2013**

We have proceeded to the full audit of the Union for the Scientific Study of the Population's financial statements from 2009 to 2012.

In this brochure, we attach a summary of these financial statements.

These statements summarize for each year, the Assets, Liabilities and Equity of your non-for-profit organization in France.

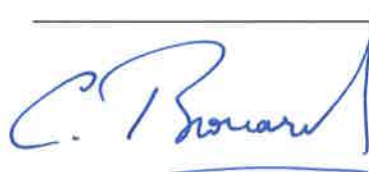
Our examinations have been made for each year in accordance with the French auditing standards and have included all procedures we deemed necessary to carry out the confirmation of the financial data. A non-qualified opinion on the French G.A.A.P financial statements were issued each year.

Based on our audit work, the financial statements presented fairly, in all material aspects, the financial position of the Union at 31 December 2009, 2010, 2011 and 2012 and the results of this operation for the years then ended.

*Done in Courbevoie La Defense, August 23, 2013*

The statutory Auditor

**MAZARS SA**



---

Cyrille Brouard

---

IUSSP / UIESP

STATEMENT OF FINANCIAL POSITION FOR THE YEARS 2007, 2008, 2009 et 2010  
 BILAN DES ANNEES 2008, 2009, 2010 et 2011  
 (EURO)

	2009	2010	2011	2012
<b>TOTAL ASSETS</b>				
Cash and cash equivalents	783 878	208 930	257 167	415 052
Accounts receivable	180	0	0	0
Other receivable	57 424	26 183	44 754	246 434
Prepaid expenses	33 192	264 944	296 063	85 831
Stocks and shares	1 361 688	1 191 741	757 393	505 825
Property and equipment	8 840	8 591	4 604	2 023
Other securities holding	0	0	250 000	250 000
Other financial fixed assets	0	500 462	525 414	540 473
Unrealized loss on exchange adjustment	184	0	22 063	21 036
<b>Total assets</b>	<b>2 245 386</b>	<b>2 200 851</b>	<b>2 157 458</b>	<b>2 066 674</b>
<b>LIABILITIES</b>				
Bank debts	413	208	174	333
Accounts payable	19 708	49 050	38 453	81 205
Taxes and social security liabilities	90 786	76 927	71 525	70 818
Other liabilities		55 905	299 539	127 640
Loans and liabilities	0	0	0	0
Deferred income	148 077	52 515	9 964	35 767
Contingency provisions	184	0	22 063	11 372
Provisions for charges	0	0	0	0
Dedicated funds	181 533	206 670	4 953	136 076
Unrealized loss on exchange adjustment	0	9 922	0	9 664
<b>Total liabilities</b>	<b>440 701</b>	<b>451 197</b>	<b>446 671</b>	<b>472 875</b>
<b>Reserve Funds</b>	<b>1 804 685</b>	<b>1 749 654</b>	<b>1 710 787</b>	<b>1 593 799</b>
<b>TOTAL NET ASSETS AND LIABILITIES</b>	<b>2 245 386</b>	<b>2 200 851</b>	<b>2 157 458</b>	<b>2 066 674</b>
<b>BILAN ACTIF</b>				
Disponibilités				415 052
Autres créances				0
Créances usagers et comptes rattachés				246 434
Charges constatées d'avance				85 831
Valeurs mobilières de placement				505 825
Immobilisations				2 023
Autres titres immobilisés				250 000
Autres immobilisations financières				540 473
Ecart de conversion actif				21 036
<b>Total du bilan actif</b>				<b>2 066 674</b>
<b>BILAN PASSIF</b>				
Emprunts et dettes auprès d'établissements de crédit				333
Dettes fournisseurs et comptes rattachés				81 205
Dettes fiscales et sociales				70 818
Autres dettes				127 640
Emprunts et dettes financières divers				0
Produits constatés d'avance				35 767
Provisions pour risques				11 372
Provisions pour charges				0
Fonds dédiés				136 076
Ecart de conversion passif				9 664
<b>Total du bilan passif hors fonds associatifs</b>				<b>472 875</b>
<b>Fonds associatifs</b>				<b>1 593 799</b>
<b>TOTAL DU BILAN PASSIF</b>				<b>2 066 674</b>

IUSSP / UIESP  
STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS FOR THE YEARS 2008, 2009, 2010, 2011 et 2012  
COMPTE DE RESULTAT DES ANNEES 2008, 2009, 2010 et 2011  
(EURO)

	2009	2010	2011	2012
<b>REVENUE</b>				
Grants and contracts from funding agencies	664 279	433 582	346 223	812 722
Membership dues	123 108	86 140	79 337	67 138
Conference fees	504 770	0	0	0
Publication sales & royalties	594	1 756	1 527	1 721
Gifts to Reserve & Development Fund	272	1 030	927	722
Adjustments to provisions	271 407	181 533	206 670	27 016
Other income	10 359	203	605	1
Foreign exchange and other financial and exceptional gain	20 804	96 295	108 261	107 273
<b>Total revenue</b>	<b>1 595 594</b>	<b>800 538</b>	<b>743 549</b>	<b>1 016 593</b>
<b>EXPENSES</b>				
Wages and salaries	220 911	200 924	202 785	173 501
Social security charges	97 625	89 373	88 523	77 241
Taxes on salaries	29 780	27 102	21 221	17 203
Scientific meetings	608 909	151 689	280 307	458 805
Membership subsidy Program	9 415	3 870	0	0
Conference fees International Population Conference	10 985	0	0	0
Dissemination, publication, website	42 807	44 215	83 382	132 710
Governance and Management expenditures	45 665	34 235	20 981	27 503
Accounting and audit fees	20 153	19 361	18 406	18 665
Office furnishings and supplies	2 944	3 579	2 112	1 104
Depreciation on assets & provisions	2 269	3 568	26 050	13 953
Other office expenditures	26 024	23 879	17 223	17 984
Foreign exchange loss and other financial and exceptional expenses	31 563	47 058	14 069	56 214
New dedicated funds for scientific activities	181 533	206 670	4 953	136 076
Corporation income tax	0	46	2 495	2 531
<b>Total expenses</b>	<b>1 330 583</b>	<b>855 569</b>	<b>782 507</b>	<b>1 133 491</b>
<b>Change in net assets</b>	<b>265 011</b>	<b>-55 031</b>	<b>-38 959</b>	<b>-116 898</b>
<b>Net assets at beginning of year</b>	<b>1 539 674</b>	<b>1 804 685</b>	<b>1 749 654</b>	<b>1 710 695</b>
<b>Net assets at end of year</b>	<b>1 804 685</b>	<b>1 749 654</b>	<b>1 710 695</b>	<b>1 593 797</b>
<b>PRODUITS</b>				
Subventions				
Cotisations				
Droits d'inscription IPC				
Vente de livres et royalties				
Cotisations aux fonds spéciaux et de réserves				
Reprises de provisions				
Autres produits				
Gain de change et autres produits financiers et exceptionnels				
<b>Total de produits</b>				
<b>CHARGES</b>				
Salaires et traitements 1				
Charges sociales 2				
Impôts, taxes et versements assimilés 3				
Réunions scientifiques 4				
Programme de subvention des cotisations aux membres 5				
Prise en charge droits d'inscription Congrès International de la Population 6				
Publications et site Internet 7				
Dépenses liées à la gouvernance 8				
Dépenses liées à la comptabilité (Expert-comptable et commissaires aux comptes) 9				
Fournitures de bureau 10				
Dotations aux amortissements & aux provisions 11				
Autres dépenses 12				
Perte de change et autres charges financières et exceptionnelles 13				
Dotations aux fonds dédiés pour activités scientifiques 14				
Impôt sur les sociétés 15				
<b>Total de charges</b>				
<b>Resultat de l'exercice</b>				
<b>Fonds associatifs au début de l'exercice</b>				
<b>Fonds associatifs à la fin de l'exercice</b>				