

EASSW General Assembly Meeting 2005

Report of the Treasurer

Accounting: Transition from Aarhus to Berlin

Transferring the accounting system to Berlin has been a more arduous process than anticipated. In particular, the software used in Denmark (and the Danish terminology to it) had to be altered. In addition, the administrative secretary in Berlin had to become acquainted with EASSW as an organization, including its yearly rhythms and functioning in terms of dependiture and fee collection patterns. The same can be said for the newly employed certified public accountant checking on our books. Now that this transition has for the most part been accomplished, we will be able to look forward both to a well functioning and stable secretarial and accounting service. There has been some additional cost associated with the transfer of the secretariate and accounting service to Berlin. However, the additional cost could successful be contained to reasonable proportions thanks also to the help extended by the ASFH in Berlin.

Membership Income: Transition from Aarhus to Berlin

With any relocation of the secretariate, all parties have to get used to new communication patterns and to new postal and banc account addresses. This "friction" has led to a lower than budgeted membership income for 2004.

Membership Income: Congress Years and Non-Congress Years

Membership tends to fluctuate some over a two year cycle. In congress years, the membership tends to be somewhat higher, largely because of the discount in congress fees due to membership, as well as because of the voting rights in the general assembly associated with membership. As a result, membership income has suffered some in 2004.

Membership Income: General Trends

While the EASSW has successfully been able to reach out and enlist new members, it also is losing members due to mergers among schools of social work. In addition, some schools cease to function as independent units to be integrated in universities where they often lose their independence and are subsumed as departments to other disciplines. While part of this type of membership loss has been offset by enlisting new members, the problem remains and we will have to invest in attracting new members. However, after having gained experience for six years, the executive committee also decided to adjust the fee structure.

A More Simple fee structure

To cut administrative cost, the method of payment and the fee structure for schools must be simplified and streamlined to also allow for efficient control. This will also facilitate communicating with members in all matters concerning the payment of fees. Beginning with 2006, there will only be two fee levels: Schools in level A countries will pay a higher fee than schools in level B countries. A list of level A and level B countries will be provided (level A will mostly consist of the EU 15 and the EFTA countries, level B of the remaining European countries).

Slightly Higher fees

- Schools from level A countries will pay a yearly fee of 200 EUROS.
- Schools from level B countries will pay a yearly fee of 100 EUROS.
- To facilitate administrative efficiency and to increase income, no new discount agreements for collective membership payments will be made. Present arrangements may continue as long as they last, provided that there is no discontinuity from one year to the next.

The new fee structure takes account of the trend towards larger schools in Western, Central and Eastern Europe while not presenting a disincentive to membership for schools that are large. At the same time, it takes into consideration the countries with a lower per capita income.

Income / Expenditures / Reserves

Through its careful budgeting of expenditures, the EASSW has been able to accumulate and retain reserves on a relatively high level such that assets have been a multiple of about four to five times the actual annual income .

Outlook

Provided that membership income can be increased slightly, and that expenditures remain under control, the EASSW will remain an organisation able to effectively serve its members and capable of embarking on projects it believes to be important (drawing on some of the assets / reserves).

Financial Audit

Hardege & Mueller, our certified public accountant firm in Berlin, audited the EASSW accounting system and procedures for 2003 and 2004 with acceptance.

Isidor Wallimann
Treasurer EASSW
Nikosia, May 24, 2005