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

Financial statements from 2013 to 2016

Report of the independent Auditor to the General  
Assembly as of November 1st, 2017

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

Head Office : 3-5 rue Nicolas - 75 980 Paris Cedex 20 France

**Report of the independent Auditor to the General  
Assembly as of November 1<sup>st</sup>, 2017**

Financial statements from 2013 to 2016

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Assembly as of November 1st, 2017**

We have proceeded, to the audit of the Union for the Scientific Study of the Population's financial statements from 2013 to 2016.

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.

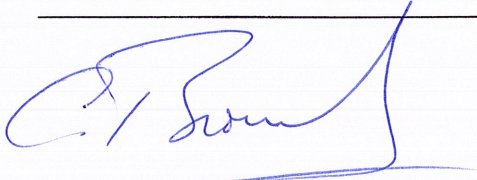
Our examinations have been made for each year in accordance with the French auditing standards and have included all procedures we deemed necessary to carry out the confirmation of the financial data. A non-qualified opinion on the French G.A.A.P financial statements were issued each year.

Based on the audit work, the financial statements presented fairly, in all material aspects, the financial position of the Union at 31 December 2013, 2014, 2015 and 2016 and the results of this operation for the years then ended.

*Done in Courbevoie - Paris La Defense, September 7, 2017*

The statutory Auditor

**MAZARS SA**

  
Cyrille Brouard  
Partner

IUSSP/ UIESP  
STATEMENT OF FINANCIAL POSITION FOR THE YEARS 2013, 2014, 2015 and 2016  
*BILAN DES ANNEES 2013, 2014, 2015 et 2016*  
(EURO)

|                                         | 2013             | 2014             | 2015             | 2016             |                                                      |
|-----------------------------------------|------------------|------------------|------------------|------------------|------------------------------------------------------|
| <b>TOTAL ASSETS</b>                     |                  |                  |                  |                  | <b>BILAN ACTIF</b>                                   |
| Cash and cash equivalents               | 904 487          | 881 249          | 886 912          | 731 618          | Disponibilités                                       |
| Accounts receivable                     | 0                | 0                | 0                | 0                | Autres créances                                      |
| Other receivable                        | 15 278           | 70 196           | 5 574            | 37               | Créances usagers et comptes rattachés                |
| Prepaid expenses                        | 16 247           | 9 315            | 24 118           | 32 930           | Charges constatées d'avance                          |
| Stocks and shares                       | 364 559          | 364 559          | 364 559          | 520 720          | Valeurs mobilières de placement                      |
| Property and equipment                  | 2 790            | 2 730            | 3 257            | 3 554            | Immobilisations                                      |
| Other securities holding                | 250 000          | 250 000          | 250 000          |                  | Autres titres immobilisés                            |
| Other financial fixed assets            | 554 971          | 568 423          | 580 827          | 583 195          | Autres immobilisations financières                   |
| Unrealized loss on exchange adjustment  | 0                |                  |                  |                  | Ecart de conversion actif                            |
| <b>Total assets</b>                     | <b>2 108 333</b> | <b>2 146 472</b> | <b>2 115 247</b> | <b>1 872 054</b> | <b>Total du bilan actif</b>                          |
| <b>LIABILITIES</b>                      |                  |                  |                  |                  | <b>BILAN PASSIF</b>                                  |
| Bank debts                              | 157              | 162              | 85               | 80               | Emprunts et dettes auprès d'établissements de crédit |
| Accounts payable                        | 52 108           | 143 643          | 54 990           | 52 508           | Dettes fournisseurs et comptes rattachés             |
| Taxes and social security liabilities   | 95 886           | 74 986           | 70 351           | 63 025           | Dettes fiscales et sociales                          |
| Other liabilities                       | 57 597           | 3 674            | 5 841            | 3 742            | Autres dettes                                        |
| Loans and liabilities                   | 0                | 0                | 0                | 0                | Emprunts et dettes financières divers                |
| Deferred income                         | 55 530           | 50 162           | 51 674           | 74 184           | Produits constatés d'avance                          |
| Contingency provisions                  | 0                | 0                | 0                | 0                | Provisions pour risques                              |
| Provisions for charges                  | 0                | 0                | 0                | 0                | Provisions pour charges                              |
| Dedicated funds                         | 83 621           | 72 266           | 185 075          | 45 323           | Fonds dédiés                                         |
| Unrealized loss on exchange adjustment  | 0                | 0                | 0                | 0                | Ecart de conversion passif                           |
| <b>Total liabilities</b>                | <b>344 899</b>   | <b>344 893</b>   | <b>368 016</b>   | <b>238 863</b>   | <b>Total du bilan passif hors fonds associatifs</b>  |
| <b>Reserve Funds</b>                    | <b>1 763 433</b> | <b>1 801 579</b> | <b>1 747 231</b> | <b>1 633 191</b> | <b>Fonds associatifs</b>                             |
| <b>TOTAL NET EQUITY AND LIABILITIES</b> | <b>2 108 333</b> | <b>2 146 472</b> | <b>2 115 247</b> | <b>1 872 054</b> | <b>TOTAL DU BILAN PASSIF</b>                         |

IUSSP / UIESP  
STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS FOR THE YEARS 2013, 2014, 2015 and 2016  
COMPTE DE RESULTAT DES ANNEES 2013, 2014, 2015 et 2016  
(EURO)

|                                                                    | 2013             | 2014             | 2015             | 2016             |                                                                                 |
|--------------------------------------------------------------------|------------------|------------------|------------------|------------------|---------------------------------------------------------------------------------|
| <b>REVENUE</b>                                                     |                  |                  |                  |                  | <b>PRODUITS</b>                                                                 |
| Grants and contracts from funding agencies                         | 864 201          | 528 947          | 445 528          | 205 024          | Subventions                                                                     |
| Membership dues                                                    | 80 847           | 82 950           | 66 080           | 59 523           | Cotisations                                                                     |
| Conference fees                                                    | 390 116          | 0                | 0                | 0                | Droits d'inscription IPC                                                        |
| Publication sales & royalties                                      | 468              | 2 719            | 1 710            | 37               | Vente de livres et royalties                                                    |
| Gifts to Reserve & Development Fund                                | 3 265            | 1 397            | 1 809            | 1 519            | Cotisations aux fonds spéciaux et de réserves                                   |
| Adjustments to provisions                                          | 157 113          | 83 621           | 72 825           | 185 075          | Reprises de provisions                                                          |
| Other income                                                       | 2 627            | 1 108            | 1                | 4 179            | Autres produits                                                                 |
| Foreign exchange                                                   | 53 813           | 125 317          | 163 209          | 33 697           | Gain de change et autres produits financiers et exceptionnels                   |
| Other financial and exceptional gain                               | 33 288           | 23 706           | 22 657           | 28 166           | Autres produits financiers exceptionnels                                        |
| <b>Total revenue</b>                                               | <b>1 585 737</b> | <b>849 765</b>   | <b>773 818</b>   | <b>517 220</b>   | <b>Total de produits</b>                                                        |
| <b>EXPENSES</b>                                                    |                  |                  |                  |                  | <b>CHARGES</b>                                                                  |
| Wages and salaries                                                 | 217 822          | 175 983          | 194 902          | 175 030          | Salaires et traitements                                                         |
| Social security charges                                            | 97 551           | 79 991           | 84 158           | 75 553           | Charges sociales                                                                |
| Taxes on salaries                                                  | 24 226           | 4 750            | 4 792            | 4 168            | Impôts, taxes et versements assimilés                                           |
| Scientific meetings                                                | 722 679          | 338 460          | 137 542          | 157 297          | Réunions scientifiques                                                          |
| Membership subsidy Program                                         | 0                | 0                | 0                | 0                | Programme de subvention des cotisations aux membres                             |
| Conference fees International Population Conference                | 14 950           | 0                | 0                | 0                | Prise en charge droits d'inscription Congrès International de la Population     |
| Dissemination, publication, website                                | 38 551           | 22 785           | 13 674           | 40 487           | Publications et site Internet                                                   |
| Governance and Management expenditures                             | 54 795           | 41 065           | 41 542           | 53 775           | Dépenses liées à la gouvernance                                                 |
| Accounting and audit fees                                          | 16 885           | 24 296           | 26 162           | 24 193           | Dépenses liées à la comptabilité (Expert-comptable et commissaires aux comptes) |
| Office furnishings and supplies                                    | 954              | 1 976            | 2 315            | 2 461            | Fournitures de bureau                                                           |
| Depreciation on assets & provisions                                | 10 954           | 1 199            | 1 801            | 4 131            | Dotations aux amortissements & aux provisions                                   |
| Other office expenditures                                          | 26 339           | 19 413           | 21 659           | 15 509           | Autres dépenses                                                                 |
| Foreign exchange loss and other financial and exceptional expenses | 103 493          | 29 334           | 111 469          | 33 333           | Perte de change et autres charges financières et exceptionnelles                |
| New dedicated funds for scientific activities                      | 83 621           | 69 186           | 185 075          | 45 323           | Dotations aux fonds dédiés pour activités scientifiques                         |
| Corporation income tax                                             | 3 281            | 3 182            | 3 075            | 0                | Impôt sur les sociétés                                                          |
| <b>Total expenses</b>                                              | <b>1 416 101</b> | <b>811 620</b>   | <b>828 167</b>   | <b>631 261</b>   | <b>Total de charges</b>                                                         |
| <b>Change in net assets</b>                                        | <b>169 636</b>   | <b>38 145</b>    | <b>-54 348</b>   | <b>-114 041</b>  | <b>Resultat de l'exercice</b>                                                   |
| <b>Net assets at beginning of year</b>                             | <b>1 593 797</b> | <b>1 763 433</b> | <b>1 801 579</b> | <b>1 747 231</b> | <b>Fonds associatifs au début de l'exercice</b>                                 |
| <b>Net assets at end of year</b>                                   | <b>1 763 433</b> | <b>1 801 579</b> | <b>1 747 231</b> | <b>1 633 191</b> | <b>Fonds associatifs à la fin de l'exercice</b>                                 |