



International
Co-operative
Alliance

Meeting of Members: Official Meeting Documentation

5 October 2014

Québec City, Canada



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Agenda

Time	Agenda Item	Presenter	Page
17 :00	Opening	Dame Pauline Green, President	
	Approval of the Agenda	Dame Pauline Green, President	1
	Approval of the Minutes 2013	Dame Pauline Green, President	2
	Approval of Accounts 2013, Discharge Auditor	Kathy Bardswick, Chair Audit & Risk Committee	8
	Close Swiss Entity and Ratify Board Actions	Dame Pauline Green, President	20
	Appoint Auditor	Kathy Bardswick, Chair Audit & Risk Committee	20
	Election of the Board Member	Dame Pauline Green, President	29
18:00	Closing	Dame Pauline Green, President	

General Information

The Meeting of Members (General Assembly) will take place at the Quebec City Convention Centre, located at 1000, boul. René-Lévesque in Québec City, Canada (<http://convention.qc.ca/en/attending-event/getting-here>). When you arrive at the convention center, the meeting room will be displayed on the digital signage boards onsite.

This meeting will take place in conjunction with the 2nd International Summit of Cooperatives. It is not necessary to register to attend the Summit in order to attend the Meeting of Members, although registration and participation in the Summit is encouraged. For information on hotels, visa, transport, and to register for the Summit, visit <http://www.intlsummit.coop/>.

Delegates are required to register with the Alliance in order to pick up their voting badge and voting materials. The registration and vote designation form is available online at <http://ica.coop/en/events/2014-meeting-members-qu%C3%A9bec>.

The registration and vote pickup desk will be open on Sunday 5 November from 15:00 to 17:00 at a table just outside the meeting room. Please inform us as early as possible if you will be attending so that we can prepare.

Please note that with the establishment of the Alliance in Belgium, we are now required to convene an annual meeting of the members. This annual meeting is primarily to accept the audit and to perform any other required action. The majority of decisions will be reserved for the biennial General Assemblies that are convened in conjunction with our Global Conference, which will next occur 10–13 November 2015 in Antalya, Turkey.

Simultaneous interpretation during the Meeting of Members will be provided in English, French and Spanish. Delegation interpreters for other languages will need to register with their delegation.

Reference Documents

The following publications contain information relevant to the Meeting of Members 2014. Participants are encouraged to bring these documents with them to the meeting. Copies will not be available in Québec City.

- Alliance Articles & Bylaws: <http://ica.coop/en/basics/ica-rules-by-laws>
- Annual Report 2013: http://ica.coop/sites/default/files/media_items/Annual%20Report%202013.pdf
- Elections Procedures: <http://ica.coop/en/events/2014-meeting-members-qu%C3%A9bec>
- Briefing: Meeting of Members 2014: <http://ica.coop/en/events/2014-meeting-members-qu%C3%A9bec>

Please note that the Alliance will not be distributing copies of documentation which has been sent to members. Please bring these with you to Québec City.

Motions and Resolutions

1. Approve the minutes of the General Assembly meeting in Cape Town, South Africa, 4 November 2013

Members wishing to make amendments to the Minutes should send their proposed changes in writing to the Alliance Director-General, Mr Charles Gould, by 30 September 2014 by email to gould@ica.coop. The draft minutes are as follows:

In accordance with the statutes of the International Co-operative Alliance, a General Assembly took place in Cape Town, on 4 November 2013.

1) Approval of the agenda

The agenda was unanimously approved.

2) Approval of the minutes

The minutes from the Extraordinary General Assembly, 31 October 2012, Manchester, UK were unanimously approved.

President report

The President recognised the outgoing Board and thanked them for the work they achieved during their mandate.

The President reported on her travels throughout the United Nations International Year of Co-operatives. She visited approximately 35 countries and in virtually every instance was also able to visit local co-operatives.

She reminded the aim of the actual Board when elected was to change the International Co-operative Alliance from a forum to a real voice for the movement, to advocate and influence the world in favour of co-operatives.

She reminded how the Alliance had evolved since 2007, especially to allow regions and sectors to have more resources, but also to spend more resources on projects than on fixed costs (such as personnel costs).

At the same time, the income has been diversified by sponsorship and by the acquisition of the DotCoop domain registry and registrar businesses.

The staff has also been reallocated to achieve a more efficient and effective structure, in Brussels, Washington, UK and soon Rome.

The President welcomed the new partnership developed with the FAO (the Food and Agriculture Organisation of the United Nations) and highlighted the fact that the movement is now gaining better access to influential decision-makers, such as Pope Francis recently and the G20.

3) Orientation to voting procedures

Hajah Armi Zainudin, Chair of the Election Committee, explained the voting procedures. The voting will be on ballots that will be scanned for counting purposes.

She indicated the right way to fill the ballot so that it is valid.

4) Election of President

The Chair of the Election Committee asked the members of the Assembly if they agree to vote the re-election of the President by acclamation instead of by ballot, as she was standing unopposed. This was agreed and Dame Pauline Green was subsequently unanimously re-elected by acclamation.

5) Ratification of the Vice Presidents

For sake of time, the Chair of the Election Committee asked the members of the Assembly if they agreed to follow the same procedure for the ratification of the Vice Presidents. Since this was agreed, she asked if they would also agree to ratify them all together. This was also agreed and the Vice Presidents:

- Stanley Muchiri for Africa,
- Ramón Imperial Zúñiga for Americas,
- Li Chunseng for Asia & Pacific,
- Dirk Lehnhoff for Europe,

were all ratified by acclamation.

6) Election of Board Members

The Chair of the Election Committee explained that each candidate would have 2 minutes to speak. Since there were 31 candidates, this part is expected to require much of our time, but was deemed by the Committee to be an important opportunity for members to hear from candidates before voting.

She mentioned that Mr Reketai Micah Duru from Zimbabwe decided to withdraw and that Mr Abolhassan Khalili was no longer eligible since he was not representing a member organisation anymore.

She reported that some allegations had been received in writing by the President immediately before the opening of the Assembly. It appeared that they were widely received by Board members and others challenging the eligibility of the Indian candidate. The Election Committee after careful review, ruled that the candidate was not in breach of the eligibility criteria and, therefore, could stand in the election.

Each of the at-large candidates provided a two-minute presentation.

The candidates standing to represent the sectoral organisations and the youth network each provided a two-minute presentation.

The Election Committee Chair called for election of the sectoral organisation representatives and the youth representative by acclamation, as the number of candidates were equal to the number of seats. The candidates were elected by acclamation:

- Kathy Bardswick (sectoral representative)
- José Carlos Guisado (sectoral representative)
- Gabriela Ana Buffa (youth representative)

The balloting then took place for the at-large candidates.

The meeting was recessed at 10:30 to allow the counting of the votes and reconvened at 14:00.

7) Announcement of Board election results

The President explained that due to a technical problem, the Election Committee was still counting votes and therefore the announcement of the results had to be postponed.

8) Director-General's Report

The Director-General reported on the primary goals and achievements of the past year, and in particular on the work to implement the Blueprint for a Co-operative Decade, which members had adopted at the close of the International Year, just one year ago. He noted that the Blueprint provided the framework for the Conference in Cape Town and that the first year outcomes were on display here, including the global co-operative marque, the scan of co-operative sustainability, the thought leadership paper on co-operative growth, and the establishment of the Blue Ribbon Commission on Co-operative Capital.

He then reported on organisational changes. As the President had noted, the Alliance gained ownership of two businesses critical to the operation of the .coop internet domain, thanks to the generosity of one of our UK members, Midcounties Co-operative Society. He advised that the relocation of the seat of the organisation from Geneva, Switzerland to Brussels, Belgium was effective 23 May 2013.

Apart from the Blueprint initiatives, the main achievements of the year include the issuance of the second edition of the World Co-operative Monitor, with the essential partnership of Euricse, the European Institute on Cooperative and Social Enterprises. He noted the emphasis of the Alliance on public policy and media/public awareness, and the significance for this of the new Memorandum of Understanding achieved with the FAO.

He concluded with appreciation to the members for their engagement in the Alliance and its essential work.

9) Ratify appointment of Director-General

The President announced that due to the change from the Swiss to the Belgian entity, it was now necessary to take a formal motion to ratify the Director-General in his post for the new Belgian association. Charles Gould's appointment was unanimously ratified by acclamation.

10) Ratification of sectoral organisation elections

The following Sectoral Organisations had elections: CCW, ICA Housing, IHCO, ICAO and ICFO. According to the Alliance statutes, these Presidents had to be ratified by the General Assembly.

The Chair of the Election Committee proposed to ratify all the sectoral presidents together. This was approved. The following Presidents were ratified by show of hands:

- CCW: Robynn Shrader
- ICA Housing: Nicholas Gazzard
- IHCO: José Carlos Guisado
- ICAO: Won-Byung Choi

- ICFO: Jong-Koo Lee

The Chair of the Election Committee clarified that ICAO did not have a quorum, therefore the General Assembly has to ratify their Board.

President	Mr. Won-Byung Choi (NACF – Korea)
Vice President-Africa	Rev. Fr. George Angala (UCA – Uganda)
Vice President-Americas	Mr. Americo Utumi (OCB – Brazil)
Vice President-Asia	Mr. Hajime Yaguchi (JA-Zenchu – Japan)
Vice President-Europe	Mr. Eugen Tomte (Norsk Landbrukssamvirke – Norway)
Executive Committee Members:	Dr. G.N. Saxena (IFFCO – India)
	Mr. Cafer Yuksel (ORKOOP – Turkey)
	Mr. Alfred Domagalski (NCC – Poland)

This was ratified by show of hands.

11) Financial report

Kathy Bardswick, Chair of the Audit & Risk Committee, provided the financial report. She referred to the Audited Financial Statements for 2011 and 2012, links to which were provided to members as part of the pre-meeting material. Net surplus was CHF 138,307 for 2011 and CHF 156,617 for 2012, with reserves of CHF 1,488,276 reported as of 31 December 2013.

Ms Bardswick then presented two slides showing membership growth and subscriptions for the past two decades. While the number of members has grown, especially since the adoption of the new subscriptions formula in 2008, subscriptions revenue has been generally flat.

In addition, the first four-year recalculation of subscriptions had occurred this year, and revealed some challenges in the formula that would have resulted in substantial increases for a significant number of members. The Board intervened to establish a 10% annual cap on the size of a member's increase, but believes that adjustments to the formula are advisable. It proposes to establish a process to bring such a proposal to the General Assembly at its 2015 meeting.

Finally, she noted that the Board had determined to invoice subscriptions beginning in 2014 in Euros, consistent with the organisation's relocation to Belgium.

Her report was accepted without objection.

12) Selection of auditor

Kathy Bardswick next turned to the motion to appoint the external auditor that was before the Assembly. She stated that after a tender process, shortlisting and interviews, the Board agreed to submit KPMG as the auditor for the International Co-operative Alliance.

A member from UK, supported by members from Bolivia, Mexico and Uruguay, expressed serious reservation about this choice, noting litigation that KPMG is facing relating to its auditing and advice to various businesses.

Following discussion, Ms. Bardswick noted the concerns of the members. She reminded the Assembly that the appointment of the auditor was its responsibility and that if no decision to appoint even on a temporary basis was agreed, the Alliance would be without an external auditor. She suggested that the members select KPMG at this meeting, on the clear understanding that the new Board take action to review the decision in light of the concerns and bring their proposal to the next General Assembly. This recommendation was accepted.

13) Invitation to the next General Assembly

The President invited the President of the National Co-operative Union of Turkey (NCUT), Mr. Muammar Niksarli, and Vice President Cafer Yüksel, to come to the podium to extend an invitation for the 2015 General Assembly. President Niksarli invited the General Assembly to convene in 2015 in Antalya, Turkey and introduced a video on the co-operative movement in Turkey and on the Antalya region. The members accepted the invitation by a show of applause.

The results of the Election were available at this time.

The President announced the elected members and clarified that the detailed results will be available online.

The results were:

Votes	Name	Country
577	Akira Banzai	Japan
520	Monique Leroux	Canada
493	Wong-Byong Choi	Korea
484	Dr Eudes de Freitas Aquino	Brazil
479	Dr Martin Lowery	USA
459	Dr Ariel Guarco	Argentina
422	Seah Kian Peng	Singapore
417	Len Wardle	UK
407	Evgeny Kuznetsov	Russia
380	Jan Anders Lago	Sweden
376	Jean-Louis Bancel	France
360	Carlo Scarzanella	Italy
332	Peter Stefanov	Bulgaria
288	Gregory Wall	Australia
267	Anne Santamaki	Finland
245	Maria Eugenia Pérez	Columbia
230	Myriam Baez Rojas	Paraguay
225	Valentin Medrano	Dominican Republic
224	Suleman Adam Chambo	Tanzania
216	Kamaruddin Bin Ismail	Malaysia
215	Janusz Paszkowski	Poland
195	NP Patel	India
190	N. Lawrence Bale	South Africa
161	Cafer Yüksel	Turkey
156	DSK Pathirana	Sri Lanka
122	Joseph Adeleke Ojeyemiz	Nigeria
90	Dariusz Pakbin	Iran
76	Peter Schmid	Switzerland
48	Nyamaa Enkhbold	Mongolia

Accordingly, the 15 candidates with the greatest number of votes were elected as at-large members (Akira Banzai through Anne Santamaki in the list above).

Following the announcement, Mrs Pérez from Colombia complained about the lack of documentation in Spanish and that some side events did not have Spanish interpretation. The President replied that this was not intentional and noted that the General Assembly material and other key documents were produced in Spanish, as well as English and French. She noted that Spanish interpretation was secured for the Conference and was available for a number of sessions, including the General Assembly meetings, but not for all breakout sessions. She assured the Assembly that enquiries would be undertaken to ascertain just what had happened, so that this is not repeated.

14) Closing

There being no further business to come before the Committee, the President adjourned the meeting at 15:30.

2. Approve the annual audited accounts for 2013 for the dissolved Swiss entity and discharge the auditor

The following pages contain the audited accounts for 2013.



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To the Board of the Association of

International Co-operative Alliance

Geneva

**Report of the statutory auditor
on the financial statements for the year 2013**

(for year ended 31.12.2013)

16 May 2014

12232/21506091/12-4

BDO Ltd, a limited company under Swiss law, incorporated in Zurich, forms part of the international BDO Network of independent member firms.

**Report of the statutory auditor
to the Board of the Association of
International Co-operative Alliance, Geneva**

As statutory auditor, we have audited the accompanying financial statements of International Co-operative Alliance, which comprise the balance sheet, the statement of income and expenses, the statement of changes in funds and reserves and the notes for the year ended 31 December 2013.

Board of Association' Responsibility

The Board is responsible for the preparation of the financial statements in accordance with the requirements of Swiss law and the articles of association. This responsibility includes designing, implementing and maintaining an internal control system relevant to the preparation of financial statements that are free from material misstatement, whether due to fraud or error. The Board is further responsible for selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Swiss law and Swiss Auditing Standards. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control system relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control system. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements for the year ended 31 December 2013 comply with Swiss law and the articles of association.



Report on Other Legal Requirements

We confirm that we meet the legal requirements on licensing according to the Auditor Oversight Act (AOA) and independence (article 728 of Code of Obligations (CO)) and that there are no circumstances incompatible with our independence.

In accordance with article 728a paragraph 1 Item 3 CO and Swiss Auditing Standard 890, we confirm that an internal control system exists, which has been designed for the preparation of financial statements according to the instructions of the Board of the Association.

We recommend that the financial statements submitted to you be approved.

Geneva, 16 May 2014

BDO Ltd

Nigel Le Masurier
Licensed Audit Expert

Roland Loup
Licensed Audit Expert
(Auditor in Charge)

Enclosures

Financial statements (balance sheet, statement of income and expenses, statement of changes in funds and reserves and notes)

INTERNATIONAL CO-OPERATIVE ALLIANCE, GENEVA

BALANCE SHEET

December 31, 2013

	Notes	31.12.2013	31.12.2012
		CHF	CHF
<u>Assets</u>			
<i>Current assets</i>			
Cash and cash equivalents	3	3'562'056	3'746'936
Accounts receivable and advances		747'515	328'835
Prepayments		40'332	26'659
<i>Total current assets</i>		<u>4'349'904</u>	<u>4'102'429</u>
<i>Non current assets</i>			
Property, plant and equipment, net		21'671	21'070
Deposits and guarantees	4	15'579	15'667
Participations	5	8'905	9'403
<i>Total non current assets</i>		<u>46'155</u>	<u>46'140</u>
<i>Total assets</i>		<u>4'396'058</u> =====	<u>4'148'570</u> =====
<u>Liabilities, Funds and Reserves</u>			
<i>Liabilities</i>			
Membership organisation creditors		451'849	541'272
Accounts payable		189'129	151'603
Accruals and deferrals		532'763	692'371
Provisions	7	638'828	610'168
Deferred development support		619'001	661'001
Deferred membership fees		129'749	3'879
<i>Total liabilities</i>		<u>2'561'318</u>	<u>2'660'294</u>
<i>Funds and reserves</i>			
Accumulated surplus		1'481'321	1'331'659
Net surplus / (deficit) for the year		353'419	156'617
<i>Total funds and reserves</i>		<u>1'834'740</u>	<u>1'488'276</u>
<i>Total liabilities, funds and reserves</i>		<u>4'396'058</u> =====	<u>4'148'570</u> =====

See accompanying notes.

INTERNATIONAL CO-OPERATIVE ALLIANCE

STATEMENT OF INCOME AND EXPENSES

For the year ended December 31, 2013

	Notes	2013	2012
		CHF	CHF
<u>Income</u>			
Subscriptions	8	2'720'401	2'813'162
Meeting revenues		776'608	270'894
Administrative contributions		52'400	86'225
Expense cover		95'395	127'289
Financial income		32'835	10'082
Currency gains		38'269	66'288
Special financial contributions & donations	6	652'553	643'028
Other income		78'324	42'568
Total Income		4'446'785	4'059'536
<u>Expenses</u>			
Personnel expenses		-1'275'048	-1'138'137
Travel expenses		-307'141	-234'333
Premises & general office expenses		-208'392	-158'469
IT & telecom		-223'373	-146'043
External services		-1'012'338	-867'701
Meeting expenses		-250'249	-478'480
Financial expenses		-14'612	-10'954
Depreciation & amortization		-3'587	-13'491
Bad debt provision allocation		15'947	-74'204
Exchange gains / (losses)		0	0
Other expenses	8	-814'574	-765'264
Total Expenses		-4'093'366	-3'887'075
Surplus from operations		353'419	172'461
=====			
Development activity			
Development funds		944'307	1'052'011
Projects support		-944'307	-1'067'855
Result from development activity		0	-15'844
Net surplus / (deficit) for the year, before allocation		353'419	156'617
=====			

See accompanying notes.

INTERNATIONAL CO-OPERATIVE ALLIANCE

STATEMENT OF CHANGES IN FUNDS AND RESERVES (all expressed in CHF)

For the year ended December 31, 2013

	Accumulated surplus	Net surplus / (deficit) for the year	Total Funds and Reserves
Balances at January 1, 2012	1'193'352	138'307	1'331'659
Reversal previous year net surplus	138'307	(138'307)	-
Reserve distribution	-	-	-
Net surplus for the year	-	156'617	156'617
Cumulative exchange difference	-	-	-
Use of special fund	-	-	-
Balances at December 31, 2012	1'331'659	156'617	1'488'275
Singapore Office closed at December 31, 2012	(6'954)	-	(6'954)
Reversal previous year net surplus	156'617	(156'617)	-
Reserve distribution	-	-	-
Net profit for the year	-	353'419	353'419
Balances at December 31, 2013	1'481'321	353'419	1'834'740

See accompanying notes.

INTERNATIONAL CO-OPERATIVE ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2013

Note 1 - Status and objectives

The International Co-operative Alliance ("the ICA") is an independent, non-governmental organisation, which unites, represents and serves co-operatives worldwide. In 1946, the ICA was one of the first non-governmental organisations to be accorded United Nations Consultative Status. Today it holds general category Consultative Status with the UN Economic and Social Council (ECOSOC).

At the end of 2013, the ICA is composed of one Central Office and three Regional Offices ("branches").

Central Office	Route de Ferney 150 1211 Genève, Switzerland
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Regional Offices:

Asia and the Pacific	New Delhi, India
Africa	Nairobi, Kenya
The Americas	San Jose, Costa Rica

As from January 1, 2007, a signed memorandum of understanding is in place to formalize the relationship between the ICA and Cooperatives Europe ASBL which became the European region of the ICA. In accordance with its terms, 75% of the reserves attributable to Europe were transferred to Cooperatives Europe ASBL for CHF 183'847. However these transferred reserves can only be used with the ICA board consent. In this respect only an amount of € 17,116 has been used in 2007. With separate legal identity, Cooperatives Europe ASBL is not consolidated into the ICA financial statements.

The ICA is organised as an association, corporate body regulated by Articles 60-79 of the Swiss Civil Code. The ICA has the following objectives:

- (a) promote the world co-operative movement, based upon mutual self-help and democracy;
- (b) promote and protect co-operative values and principles;
- (c) facilitate the development of economic and other mutually beneficial relations between its member organisations;
- (d) promote sustainable human development and to further the economic and social progress of people, thereby contributing to international peace and security;
- (e) promote equality between men and women in all decision-making and activities within the co-operative movement.

INTERNATIONAL CO-OPERATIVE ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2013

ICA Belgium, an international non-profit association under Belgian law, was created in 2013. The purpose of ICA Belgium is to take over the activity of ICA Geneva. Since the 1st of September 2013, main personnel and operational expenses have been transferred to ICA Belgium. Should ICA have borne all expenses for the year 2013, the result of ICA would be a loss.

Note 2 - Summary of significant accounting policies

The accounting policies have been consistently applied by the ICA.

a. Accounting convention

These financial statements have been prepared in accordance with Swiss law.

b. Development funds

The funds received from ICA development partners are deferred for accounting and reporting purposes, as deferred development support and charged to the income and expenses development accounts over the life of the underlying project.

c. Foreign currency translation

The accounting records of the ICA are maintained in Swiss Francs (CHF). All transactions in foreign currencies are translated into Swiss Francs at the rate prevailing at the date of the transaction. Monetary assets and liabilities in other currencies remaining at the balance sheet date are translated at the appropriate year end rate. Any differences arising on the year-end translation are recognised in the statement of revenues and expenses.

The assets and liabilities of Regional Offices are translated at the rate of exchange ruling at the balance sheet date. The statement of revenues and expenses of Regional Offices are translated at weighted average exchange rates for the year. The exchange differences arising on the year-end translation are taken directly in the statement of revenues and expenses.

d. Revenue recognition

Financial incomes are recorded on an accrual basis according to membership subscriptions revenues planned for the Year. A depreciation of 100% was built on previous year membership debtors or older than one Year and a provision of 50% was built on current year membership debtors.

Other income including revenues from publications and services are recorded as publications are delivered and when services are provided. All expenses are accounted for on an accrual basis.

INTERNATIONAL CO-OPERATIVE ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2013

Receipts of funds donated for specific purposes are not reported as revenues until the resources are expensed for the purpose specified. Until then, they are reported as deferred development support.

e. Property, plant and equipment

Property, plant and equipment acquired by the ICA are capitalised at cost and depreciated according to the straight-line method over the estimated useful life of the asset as follows:

Office equipment and furniture	3 to 4 years
Motor vehicles	3 years

Property, plant and equipment acquired using donors' funds to support specific projects are fully depreciated during the year of acquisition. The depreciation charge is included as part of the development projects support.

f. Intangible assets

Intangible assets are stated at cost and amortized using the straight-line method over the estimated period during which benefits are expected to be received as follows:

Software	3 to 4 years
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Intangible assets acquired using donors' funds to support specific projects are fully depreciated during the year of acquisition. The depreciation charge is included as part of the development projects support.

g. Pension plans

Certain officers and employees of the ICA are covered by several separate contributory pension plans or their equivalent in the Regional Offices. The contributions are calculated according to the respective pension plan regulations and local laws. The ICA pension contributions in the year ended December 31, 2013 amounted to CHF 151'528 (2012 CHF 174'253), and are expensed as such contributions become due.

h. Income tax

In Switzerland, the ICA has the status of an association organised as a corporate body regulated by the Swiss Civil Code in Articles 60-79 and, as such, is not subject to Swiss income tax.

Under the terms of an agreement between the ICA and the Governments of Kenya, the African regional office is exempt from tax. Due to its non-profit making activities in India and Costa Rica, the ICA is not subject to local taxation in those countries.

i. Contributed facilities and services

Facilities and services that are provided by members or third parties which can be accurately valued are recorded as revenue, whereas those that cannot be accurately valued are not included in the financial statements.

INTERNATIONAL CO-OPERATIVE ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2013

Note 3 - Cash and cash equivalents

Cash and cash equivalents consists of cash in hand, bank current accounts and short-term deposits. The ICA considers cash and all liquid investments with an initial maturity of three months or less to be cash equivalents.

The restricted cash portion relates to the gratuities/pension accrued and the funds the ICA manages on account of the Sectoral organisations and the Thematic committees.

Note 3 : cash & equivalents

	31.12.2013	31.12.2012
	CHF	CHF
Cash in hand and current accounts	2'537'547	2'885'437
Restricted cash	840'130	793'737
Short-term deposits	184'380	67'762
	3'562'056	3'746'936
	=====	=====

Note 4 - Deposits and guarantees

Deposits and guarantees represent rental deposits made in relation to premises lease engagements, courier services and certain employees' accommodation.

Note 5 - Participations

During the year 2009, the ICA took participation and invested the equivalent of USD 10,000, through its regional office for the Americas, in the University Fundepros Alma Mater in Costa Rica owned by the Consorcio Grupo Empresarial Cooperativo de Servicios Educativos R.L. (GECSE R.L.) The ICA has one seat in the Board of GECSE R.L.

On 1 August 2012, the ICA acquired all outstanding shares of The Midcounties Co-Operative Domains Limited, a company incorporated and registered in England and Wales, which provides the technical infrastructure and ownership database for the top level internet domain .coop. Upon acquisition, the name of the company was changed to ICA Support Services. The financial activity of this company is not consolidated into the ICA financial statements. The acquisition cost of the shares is shown as CHF 1.50 on the ICA Balance Sheet.

INTERNATIONAL CO-OPERATIVE ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2013

Also on 1 August 2012, the ICA established a new limited company incorporated and registered in England and Wales, Domains.Coop, for which the ICA is the sole shareholder. On 1 August 2012, Domains.coop acquired as a going concern from The Midcounties Co-operative Limited its registrar business relating to the .coop domain. The financial activity of this company is not consolidated into the ICA financial statements. The acquisition cost of the business is shown as CHF 1.50 on the ICA Balance Sheet.

Note 6 - Special financial contributions & donations

Certain members of the ICA made voluntarily financial contributions above their membership subscriptions fees. These contributions are not refundable and classified as "special financial contributions and donations" in the statement of income and expenses.

Note 7 – Provisions

	<u>31.12.2012</u>	<u>Additions</u>	<u>Utilization</u>	<u>31.12.2013</u>
	CHF	CHF	CHF	CHF
Africa Endowment Fund	191'433	91'685	-	283'118
Disaster Fund	337'499	-	(97'065)	240'434
Fund for Responsible & Social Turism	70'897	489	-	71'386
IYC-International Year Cooperatives	-	-	-	-
Other provisions	10'339	33'551	-	43'890
	<u>610'168</u>	<u>125'725</u>	<u>(97'065)</u>	<u>638'828</u>
	=====	=====	=====	=====

The ICA mobilised its members and partners to provide relief and reconstruction assistance to co-operators in Haiti following the devastating earthquake of 12 January 2010 and again following the earthquake and tsunami in Japan on 11 March 2011. A total of CHF 240'434 was accumulated in the Disaster Fund as at December 31, 2013 (CHF 337'499 in 2012).

The Africa Endowment Fund was established with the objective to provide and guarantee greater financial sustainability and autonomy of ICA Africa Regional Office. An amount of CHF 283'118 has been accumulated since June 2010.

In 2010 the ICA established a fund to support activities for the United Nations International Year of Co-operatives 2012. In 2011, CHF 310,506 was contributed to the Fund (CHF 1'875 in 2010). CHF 187,980 was expended from the Fund in 2011. In 2012, the remaining Fund CHF 124'401 was spent for this Project. A further CHF 330,415 was raised and spent in 2012 for this purpose. In 2013, no further amounts have been collected for IYC fund project.

INTERNATIONAL CO-OPERATIVE ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2013

Note 8 – Membership subscription fees and allocation to Sectoral organisations

The new subscription formula in place since 1st January 2009 is global and encompasses all membership types. Out of the membership subscription fees, an amount of CHF 314'593 (CHF 264'893 in 2012) was allocated to the Sectoral Organisations to compensate for the disruption of the previous sectoral membership fees. Consequently, the former "sectoral" members of ICA are now treated in the same way as ordinary members.

ICA redistributes a portion of subscriptions received from members in Europe to Cooperatives Europe ASBL, which serves as the European region of the ICA. This redistribution (CHF 448'886) is recorded in other expenses.

Note 9 - Commitments

At December 31, 2013, ICA had no commitments with respect to rental agreements.

Note 10 – Risks analysis and internal control system

The Association performed a risk assessment, under the supervision and the responsibility of the Board of the Association.

The Management of the Association verified in 2011 that the risk assessment and the associated internal control system were still valid for 2011.

On 21 June 2012, the Audit & Risk Committee validated the Internal Control System in place. The Committee again validated the appropriateness of the risk assessment and the internal control system on 25 March 2013.

Note 11 – Post closing events

ICA Geneva will be dissolved in 2014, in accordance with its rules enacted 1st of January 2009 (art. 16).

3. Approve the closing of the dissolution of the Swiss entity on 31 December 2013 and ratification of actions of the members of the Board.

At its meeting in Manchester in October 2012, the General Assembly of the International Co-operative Alliance, a Swiss association, mandated the Director-General to establish a Belgian international non-profit association (IASBL), to transfer all assets and liabilities from the Swiss to the Belgian association, and to liquidate the Swiss association.

The Belgian IASBL was established effective 23 May 2013 and the assets and liabilities of the Swiss association have been transferred to the Belgian association on the basis of the 31 December 2013 audit of the Swiss association. The dissolution is effective on that basis and the Swiss entity ceases to exist.

4. Approve the appointment of RSM Belgium as the auditor for a term of 3 years until the General Assembly of 2017 approves the annual accounts of 2016.

At the 2013 General Assembly in Cape Town, South Africa, the Board recommended the approval of KPMG as auditors for the newly established Belgian association, the International Co-operative Alliance, AISBL. Following debate in which some members expressed concern over the suitability of KPMG, the members accepted the recommendation, subject to the Board re-examining the recommendation in light of member concerns and bringing a further recommendation to the next member meeting.

The Audit & Risk Committee has reviewed an additional five audit recommendations and has made its recommendation to the Board, which the Board has accepted, that the members approve the appointment of RSM Belgium (www.rsm-belgium.be).

Voting Information

The Alliance Election Committee has approved the following procedures for the distribution of votes at the Meeting of Members in Québec City.

The meeting room will have designated seating for voters and their interpreters. This seating will be assigned by country. All other persons who wish to observe the Assembly should sit behind this designated area.

For the members attending the meeting, paper ballots and voting cards will be distributed according to their voting rights. See the “voting procedures” section below for more details. For ballot votes, representatives will be asked to deposit their ballot papers in boxes located in front of the podium in the meeting room. The motions and resolutions will be approved by a show of voting cards.

For members not attending the meeting, a proxy-voting system has been established and is outlined in the “proxies” section below.

The full Election Committee standing orders are available online at <http://ica.coop/en/events/2014-meeting-members-qu%C3%A9bec>. The Standing Orders will be followed fully. However, there will be no electronic ballots, no postal ballots nor electronic counting of votes at this meeting.

Voting Procedures

One delegate from each member organization will be asked to pick up the voting materials and entrance badges for his or her entire delegation on Sunday 5 November from 15:00 to 17:00. The voting materials will be distributed at a desk which will be located near the meeting room. Once the Meeting of Members commences, no further votes will be distributed.

One designated delegate from each Member organization should pick up all of the voting materials for his or her organization and then distribute these to the other delegates in the organization. Special badges will be provided along with the voting materials which will allow all voting delegates and the delegation interpreters to enter the specially designated area.

In order to vote and sit in the designated area, your organisation must send the registration and voter designation form to the Alliance by 30 September 2014. Please send it by email to Gretchen Hacquard, Director of Membership, hacquard@ica.coop or by fax at + 32 2 743 10 39. Organisations that submit forms after this date will not be eligible to vote.

This form designates which of your delegates will be entitled to vote, will be the delegation interpreter, will be able to pick up the voting cards for your organization, and who will be observers during the Meeting of Members. This form can be downloaded at <http://ica.coop/en/events/2014-meeting-members-qu%C3%A9bec>.

When picking up the voting materials, the designated delegate will be asked to:

- Present a legal form of identification, preferably passport.
- Check that the number of votes and voting materials that their organisation has been given is correct. Once the designated delegate has signed his or her name and left the booth where the voting materials are distributed, no more changes are possible.
- Sign for the voting materials.
- Pick up the entrance badges for all delegates in their organisation.
- Confirm and sign the attendance list for their organisation, including the organisation name and registered office address and each attendee's surname and first name.

Some voting delegates will also be casting votes on behalf of other Alliance members, as long as the Alliance has received a letter of proxy entitling that voting delegate of a member organization to make votes on behalf of the Member. The proxy votes must be picked up by the designated delegate of the member organisation as per the instructions above.

Proxies

If your organisation will not be attending the Meeting of Members, your organisation may attend the meeting by proxy. A proxy voting form has been sent to all members along with this official meeting documentation that includes detailed instructions on how to use it:

- Members can designate other members, or the Chair of the Audit & Control Committee, to either vote on their behalf or to follow the instructions on how to cast your votes on the proxy form;
- The proxy voting form must be received by 30 September 2014, i.e. five days before the meeting;
- The proxy voting form can be used to vote on other issues on the agenda.

The Alliance recommends that you designate your votes to Mrs Kathy Bardswick, Chair of the Audit & Control Committee of the Global Board, who will formally cast your votes according to your instructions. If you do not wish to designate your votes to Mrs Bardswick, you may designate them to another member of your choice. To designate your votes, please fill out the proxy designation form which can be found at <http://ica.coop/en/events/2014-meeting-members-qu%C3%A9bec>. This form will also allow you to provide instructions on how you would like your votes cast.

In order to designate a proxy, your organisation must send the proxy designation form to the Alliance by 30 September 2014. Please send it by email to Gretchen Hacquard, Director of Membership, hacquard@ica.coop or by fax at + 32 2 743 10 39. Proxy forms received after this date will not be eligible.

List of Member Votes & Eligibility

The table below shows the number of calculated votes each member will receive during the Meeting of Members, pending their eligibility to vote.

Country	Organisation	Votes
AFRICA		
Botswana	Botswana Co-operative Association (BOCA)	3
Egypt	Federation of Co-operative Housing (FCH)	0
Guinea, Republic of	Fédération des coopératives d'approvisionnement et de l'alimentation générale (FECAAG)	1
Kenya	Agri and Co-operative Training and Consultancy Services Ltd. (ATC)	0
	CIC Insurance Group Limited	6
	Co-operative Bank of Kenya Ltd (CBK)	8
	Co-operative University College of Kenya (CCK)	0
	Eastern Africa Farmers Federation (EAFF)	0
	Kenya Union Of Savings & Credit Co-operatives Ltd. (KUSCCO)	9
	National Co-operative Housing Union Ltd. (NACHU)	2
Lesotho	Boliba Multipurpose Co-operative (BMC)	2
	Co-operative Lesotho (COPLES)	3
Mauritius	The Mauritius Co-operative Union Ltd. (MCUL)	4
Namibia	Namibia Co-operatives Advisory Board (NCAB)	0
Nigeria	Co-operative Federation Of Nigeria (CFN)	10
	Federal Department of Co-operatives, Federal Ministry of Agriculture & Rural Development (FDC)	0
	Nigerian National Petroleum Corporation Cooperative Multipurpose Society LTD (NNPC-CMS)	2
	Odu'a Cooperative Alliance (OCA)	2
Rwanda	Independent Institute of Lay Adventists of Kigali (INILAK)	0
	National Confederation Of Cooperatives Of Rwanda (NCCR)	7
South Africa	South African National Apex Co-op (SANACO)	3
Tanzania, United Republic of	Moshi University College Of Co-operative & Business Studies (MUCCOBS)	0
	Tanzania Federation of Co-operatives Ltd. (TFC)	6
Uganda	Gumutindo Coffee Cooperative Enterprise Ltd. (GCCE Ltd.)	5
	Uganda Co-operative Alliance Ltd. (UCA)	2
Zambia	Northern Province Co-operative Marketing Union Ltd. (NPCMU Ltd.)	3
Zimbabwe	Zimbabwe National Association Of Housing Co-operatives (ZINAHCO)	2
AMERICAS		
Argentina	Agricultores Federados Argentinos Sociedad Cooperativa Limitada (AFA S.C.L.)	1
	Banco Credicoop Cooperativo Ltd. (BCCL)	4
	Confederación Cooperativa de la República Argentina Ltda. (COOPERAR)	3
	Confederación Nacional de Cooperativas de Trabajo (CNCT)	1
	Federación Argentina de Cooperativas de Electricidad y otros Servicios Publicos (FACE)	0
	Instituto Movilizador De Fondos Cooperativos, Cooperativa Ltda. (IMFC)	2
	La Segunda Cooperativa Limitada Seguros Generales	6
	Sancor Cooperativa de Seguros Ltda	8
Bolivia	Confederación Nacional de Cooperativas de Bolivia (CONCOBOL)	2
	Cooperativa de Ahorro y Crédito San Martín de Porres Ltda. (COSMart)	3
	Cooperativa de Crédito Comunal el Buen Samaritano Santa Cruz Limitada (EBS)	2
	Cooperativa de Telecomunicaciones Santa Cruz (COTAS Ltda.)	4

Country	Organisation	Votes
	Cooperativa Rural De Electrificación Ltda. (CRE)	4
Brazil	Central De Cooperativas E Empreendimentos Solidários Do Brasil (UNISOL Brasil)	1
	Central Nacional das Cooperativas Odontológicas (Uniodonto do Brasil)	1
	Central Nacional Unimed - Cooperativa Central (CNU)	1
	Cooperativa De Crédito De Livre Admissao De Associados Pioneira Da Serra Gaucha - Sicredi Pioneira Rs	0
	Organização das Cooperativas Brasileiras (OCB)	11
	Seguros Unimed	9
	Unimed Do Brasil, Confederação Nacional Das Cooperativas Médicas (UNIMED)	1
	Unimed Do Estado De São Paulo - Federação Estadual Das Cooperativas Médicas (FESP)	1
Canada	Co-operatives and Mutuals Canada / Coopératives at mutuelles Canada (CMC)	11
Chile	COOPEUCH Ltda. Cooperativa de Ahorro y Crédito	4
Colombia	Asociación Colombiana de Cooperativas (ASCOOP)	4
	Banco Cooperativa CoopCentral	8
	Caja Coperativa CREDICOOP (CREDICOOP)	1
	Casa Nacional del Profesor (CANAPRO)	1
	Confederación de Cooperativas de Colombia (CONFECOOP)	7
	Cooperativa del Magisterio (CODEMA)	1
	Cooperativa Médica Del Valle Y De Profesionales De Colombia (COOMEVA)	1
	La Equidad Seguros	1
	Progressa Entidad Cooperativa de Ahorro y Crédito	1
	Serviactiva Cooperativa de Trabajo Asociado (COOPERATIVA CTA)	0
	Universidad Cooperativa de Colombia (UCC)	0
Costa Rica	Banco Popular y de Desarrollo Comunal (BPDC)	4
	Centro de Estudios y Capacitación Cooperativa R.L. (CENECOOP)	4
	Consejo Nacional de Cooperativas (CONACOOOP)	5
	Cooperativa de Ahorro y Crédito Ande N° 1 R.L. (Coope Ande N°1 R.L.)	2
	Federacion de Asociaciones Cooperativas de Ahorro y Crédito R.L., (FECOOPSE R.L.)	3
	Sociedad de Seguros de Vida del Magisterio Nacional (SSVMN)	3
	Instituto Nacional de Fomento Cooperativo (INFOCOOP)	0
Dominican Republic	Cooperativa De Servicios Múltiples De Profesionales De Enfermería Inc. (COOPROENF)	2
	Cooperativa Nacional de Servicios Múltiples de Los Maestros (COOPNAMA)	4
	Instituto de Desarrollo y Crédito Cooperativo (IDECOOP)	0
Ecuador	Coopseguros del Ecuador S.A. (Coopseguros S.A.)	4
	Red de Integración Ecuatoriana de Cooperativas de Ahorro y Crédito (ICORED)	8
El Salvador	Federación de Asociaciones Cooperativas de Ahorro y Crédito de El Salvador de R.L. (FEDECACES)	4
	Fundación Promotora de Cooperativas (FUNPROCOOP)	0
Guatemala	Confederación Guatemalteca de Federaciones Cooperativas, Responsabilidad Limitada (CONFECOOP)	6
Haiti	Conseil National des Coopératives (CNC)	0
Honduras	Cooperativa de Ahorro y Crédito 'Sagrada Familia' Ltda.	4
	Cooperativa Mixta de Mujeres Unidas Ltda. (COMIXMUL)	2

Country	Organisation	Votes
	Federación de Cooperativas de Ahorro y Crédito, Ltda. (FACACH)	5
Jamaica	National Union of Co-operative Societies Ltd. (NUCS)	0
	Tip Friendly Society	2
Mexico	Caja Popular Mexicana SC de AP de RL CV (CPM)	7
	Confederación Nacional Cooperativa de Actividades Diversas de la República Mexicana (CNC) S.C. de R.L.	3
	Federación De Cajas Populares Alianza, S.c. De R.I. De Cv	4
	Federación Regional de Cooperativas de Ahorro y Préstamo Noreste S.C.L. de C.V. (FENORESTE SCL de CV)	0
	Federación UNISAP, S.C. DE R.L. DE C.V.	4
Panama	Consejo Nacional de Cooperativas de Panamá (CONALCOOP)	4
	Cooperativa de Servicios Múltiples Profesionales, R.L.	2
	Instituto Panameño Autónomo Cooperativo (IPACOOOP)	0
Paraguay	Confederación Paraguaya De Cooperativas (CONPACOOOP)	5
	Cooperativa Universitaria Ltda.	3
	Panal Compañía de Seguros Generales S.A. - Propiedad Cooperativa	0
Peru	Cooperativa de Ahorro y Crédito (Crl. Francisco Bolognesi Ltda.) (C.A.C. FB)	2
	Cooperativa de Ahorro y Crédito de Trabajadores de Empresas de Luz y Fuerza Eléctrica y Afines (CREDICOOP Luz y Fuerza Ltda.)	2
	Cooperativa de Ahorro y Crédito La Rehabilitadora Ltda. N° 24 (La Rehabilitadora)	2
	Cooperativa de Ahorro y Crédito San Pedro de Andahuaylas (CAC San Pedro de Andahuaylas)	2
	Cooperativa de Ahorro y Crédito Santa María Magdalena, Ltda. (CACSM)	3
	Cooperativa de Servicios Múltiples del Centro Ltda. (CENTROCOOP)	2
	Cooperativo de Ahorro y Crédito Abaco (Cooperativa Abaco)	2
Puerto Rico	Banco Cooperativo de Puerto Rico (Bancoop)	2
	Cooperativa de Ahorro y Crédito "Dr. Manuel Zeno Gandía"	2
	Cooperativa de Ahorro y Crédito de Arecibo (COOPACA)	3
	Cooperativa de Seguros de Vida de Puerto Rico (COSVI)	4
	Cooperativa de Seguros Múltiples de Puerto Rico	4
	Liga de Cooperativas de Puerto Rico (LIGACOOOP)	2
United States	Credit Union National Association, Inc. (CUNA)	3
	National Cooperative Bank (NCB)	2
	National Cooperative Business Association (NCBA)	12
	National Cooperative Grocers Association (NCGA)	3
	National Rural Electric Co-operative Association (NRECA)	5
	Nationwide Mutual Insurance Company	0
	National Society Of Accountants For Co-operatives (NSAC)	0
Uruguay	Cámara Uruguaya de Cooperativas de Ahorro y Crédito and Capitalización (CUCACC)	0
	Confederación Uruguaya de Entidades Cooperativas (CUDECOOP)	5
	Cooperativa Policial de Ahorro y Crédito (COPAC)	2
	Cooperativas Nacionales Financieras Aliadas en Red (CONFIAR)	3
	Instituto Nacional del Cooperativismo (INACOOOP)	0
Venezuela	Cooperativa SEFIRED R.L.	1

Country	Organisation	Votes
ASIA-PACIFIC		
Australia	Capricorn Society Ltd.	3
	Co-operative Bulk Handling Limited (CBH Group)	2
Bangladesh	National Co-operative Union of Bangladesh (Bangladesh Jatiya Samabaya Union-BJSU)	11
Bhutan	Department of Agricultural Marketing and Cooperatives (DAMC)	0
China	All China Federation of Handicraft & Industrial Co-operatives (ACFHIC)	5
	All China Federation of Supply and Marketing Co-operatives (ACFSMC)	12
	Coop Global Sourcing Limited (CGS)	0
	International Committee for the Promotion of Chinese Industrial Co-operatives (ICCIC)	0
India	Co-operative House Building & Finance Corporation Ltd.	1
	Indian Farm Forestry Development Co-operative Ltd. (IFFDC)	1
	Indian Farmers Fertiliser Co-operative Ltd. (IFFCO)	12
	Krishak Bharati Co-operative Ltd. (KRIBHCO)	1
	National Federation of Farmers Procurement, Processing & Retailing Co-operatives of India Ltd. (NACOF)	1
	National Agricultural Co-operative Marketing Federation of India (NAFED)	1
	National Co-operative Agricultural & Rural Development Banks Fed. Ltd. (NCARDBF)	1
	National Co-operative Consumers Federation Ltd. (NCCF)	1
	National Co-operative Development Corporation (NCDC)	0
	National Co-operative Union of India (NCUI)	4
	National Federation of Fishermen's Cooperatives Ltd. (FISHCOPFED)	1
	National Federation of State Co-operative Banks Ltd. (NAFSCOB)	1
Indonesia	Indonesian Co-operative Council (DEKOPIN)	11
Iran, Islamic Republic of	Central Organization for Rural Co-operatives of Iran (CORC)	1
	Central Union of Iran Animal Farmers (CUIAF)	1
	Central Union of Rural & Agricultural Co-operatives of Iran (CURACI)	3
	Iran Central Chamber of Co-operatives (ICC)	18
	Iran Oilseeds & Vegetable Oil Processing Factories Co-operative (Farda Co-op)	1
	Pishgaman Kavir Cooperative Company (PKYCC)	1
	Tose'e Ta'avon Bank (T.T. Bank)	0
Israel	Central Union for Co-operative Initiative in Israel	2
	Co-op Israel	2
	Kibbutz Movement	4
Japan	Central Union of Agricultural Co-operatives (JA-ZENCHU)	3
	IE-NO-HIKARI Association (Association for Education and Publications on Agricultural Co-operatives)	1
	Japan Co-operative Insurance Association Inc. (JCIA)	0
	Japan Workers' Co-operative Union (Jigyodan) (JWCU)	1
	Japanese Consumers' Co-operative Union (JCCU)	4
	Japanese Health and Welfare Co-operative Federation (HeW Co-op Japan)	1
	National Association of Labour Banks (NALB)	1
	National Federation of Agricultural Co-operative Associations (ZEN-NOH)	3

Country	Organisation	Votes
	National Federation of Fisheries Co-operatives Associations (JF ZENGYOREN)	1
	National Federation of Forest Owners' Co-operative Associations (ZENMORI-REN)	1
	National Federation of University Co-operative Associations (NFUCA)	1
	National Federation Of Workers & Consumers Insurance Co-operatives (ZENROSAL)	1
	National Mutual Insurance Federation of Agricultural Co-operatives (ZENKYOREN)	3
	The Japan Agricultural News (NIHON-NOGYO-SHIMBUN)	1
	The Norinchukin Bank	3
Kazakhstan	Union of Consumer Societies of the Republic of Kazakhstan	2
Korea, Republic of	iCOOP KOREA	2
	Korea University Cooperative Federation (KUCF)	0
	Korean Association Of Social Economy Enterprises (KASEE)	0
	Korean Federation of Community Credit Co-operatives (KFCC)	6
	Korean National Federation of Fisheries Co-operatives (NFFC)	2
	National Agricultural Co-operative Federation (NACF)	8
	National Credit Union Federation of Korea (NACUFOK)	5
	National Forestry Co-operatives Federation (NFCF)	2
Kuwait	Union of Consumer Co-operative Societies State of Kuwait (KUCCS)	4
Malaysia	Co-operative College of Malaysia (CCM)	0
	Malaysian National Cooperative Movement (ANGKASA)	10
	National Land Finance Co-operative Society Ltd.	3
Mongolia	Mongolian Co-operative Alliance (MNCA)	2
	National Association of Mongolian Agricultural Co-operatives (NAMAC)	4
Myanmar	Union Of Myanmar Central Co-operative Society Ltd. (CCS)	6
Nepal	National Co-operative Bank Ltd. (NCBL)	2
	National Co-operative Development Board (NCDB)	0
	National Co-operative Federation of Nepal (NCF)	9
	Nepal Agricultural Co-operative Central Federation Limited (NACCFL)	4
New Zealand	Cooperative Business New Zealand	5
Pakistan	Karachi Co-operative Housing Societies Union Ltd.	5
Palestinian Territory, Occupied	Economic and Social Development Center of Palestine (ESDC)	0
Philippines	National Confederation Of Co-operatives (NATCCO)	6
	Victo National Co-operative Federation And Development Center (VICTO National)	4
Singapore	Singapore National Co-operative Federation Ltd. (SNCF)	6
Sri Lanka	Federation of Thrift & Credit Co-operative Societies Ltd. in Sri Lanka (SANASA)	8
	Kotikawatta Thrift and Credit Co-operative Society Ltd. (KTCCS)	1
	National Co-operative Council of Sri Lanka (NCCSL)	5
	National Fisheries Federation (NFF)	0
	National Institute Of Co-operative Development (NICD)	0
	Sri Lanka Consumer Co-operative Societies Federation Ltd. (Coopfed)	11
Tajikistan	Republican Union of Consumer Societies	2

Country	Organisation	Votes
Thailand	The Co-operative League of Thailand (CLT)	11
Viet Nam	Vietnam Co-operative Alliance (VCA)	10
EUROPE		
Armenia	"Farm Credit Armenia" Universal Credit Organization Commercial Cooperative (FCA UCO CC)	1
Austria	Oesterreichischer Verband Gemeinnütziger Bauvereinigungen - Revisionsverband (GBV)	4
Belarus	Belarussian Republican Union of Consumer Societies (BELKOOPSOYUZ)	6
Belgium	Febecoop	2
Bulgaria	Central Cooperative Bank Plc (CCB)	2
	Central Co-operative Union (CCU)	4
	National Union of Workers Producers Co-operatives of Bulgaria (NUWPCB)	3
Croatia	Croatian Association of Co-operatives	2
Cyprus	Co-operative Central Bank Ltd. (CCB)	5
	Cyprus Turkish Co-operative Central Bank Ltd. (KoopBank)	4
	Pancyprian Co-operative Confederation Ltd.	1
Czech Republic	Co-operative Association of the Czech Republic (CACR)	5
Denmark	Coop	4
	Kooperationen	2
Finland	Pellervo, Confederation Of Finnish Co-operatives	8
	SOK Corporation	8
France	Confédération Générale Des Scop (CGSCOP)	1
	Confédération Nationale du Crédit Mutuel	5
	Coop De France	2
	Coop Fr	1
	Crédit Coopératif	1
	Fédération Nationale des Coopératives de Consommateurs (FNCC)	1
Georgia	Agricultural and Industrial Co-operative Society of Georgia (Union of Co-operatives - IBERIA)	2
Germany	Dgrv - Deutscher Genossenschafts- Und Raiffeisenverband E. V.	4
	Gdw Bundesverband Deutscher Wohnungs- Und Immobilienunternehmen E.v.	8
	Zentralverband deutscher Konsumgenossenschaften e.V. (ZdK)	0
Hungary	AFEOSZ / COOP SZOVETSEG	2
	National Federation of Agricultural Co-operators and Producers (MOSZ)	2
Ireland	NABCO	1
Italy	Associazione Generale Cooperative Italiane (A.G.C.I. Nazionale)	4
	Confederazione Cooperative Italiane (CONFCOOPERATIVE)	9
	European Research Institute on Cooperative and Social Enterprises (EURICSE)	0
	Lega Nazionale Delle Cooperative E Mutue (LEGACOOP)	10
Lithuania	Lithuanian Union of Co-operative Societies (LITCOOPUNION)	2
Malta	Koperattivi Malta	2
Moldova	Central Union of Consumer Co-operatives of the Republic of Moldova (MOLDCOOP)	4
Netherlands	Oikocredit - Ecumenical Development Co-operative Society U.A.	3
Norway	Coop Norge SA	6

Country	Organisation	Votes
	Federation of Norwegian Agricultural Co-operatives (Norsk Landbrukssamvirke)	4
	The Co-operative Housing Federation of Norway (NBBL)	5
Poland	Auditing Union of Housing Co-operatives	3
	National Association Of Co-operative Saving And Credit Unions (NACSCU)	6
	National Auditing Union of Workers' Co-operatives (NAUWC)	2
	National Co-operative Council - NCC	12
	National Supervision Union Of Spolem Consumer Co-operatives	2
Portugal	Confecoop - Confederação Cooperativa Portuguesa, CCRL	5
	Confederação Nacional De Cooperativas Agricolas E Do Crédito Agricola De Portugal, Ccrl (CONFAGRI)	5
	Cooperativa António Sérgio para a Economia Social - Cooperativa de Interesse Público de Responsabilidade Limitada (CASES)	1
Romania	National Union of Handicraft and Production Co-operatives of Romania (UCECOM)	2
Russian Federation	Central Union of Consumer Societies of the Russian Federation	9
	Moscow Regional Union of Consumer Societies	2
Serbia	Co-operative Union of Serbia (CUS)	2
Slovakia	Co-operative Union of the Slovak Republic	4
Spain	Confederació de Cooperatives de Catalunya (CCC)	4
	Confederación Empresarial Española de la Economía Social (CEPES)	3
	Confederación Española de Cooperativas de Trabajo Asociado (COCETA)	3
	Fundación Espriu	4
	KONFEKOOP - Confederación de Cooperativas de Euskadi	2
Sweden	Coompanion - Kooperativ Utveckling Sverige	0
	Hsb Riksförbund (swedish National Tenant-owner Cooperative Housing Association)	5
	Kooperativa Förbundet (KF) (the Swedish Co-operative Union)	9
	Riksbyggen (co-operative Housing Union)	4
Switzerland	Allgemeine Baugenossenschaft Zürich (ABZ)	2
Turkey	Central Union Of The Agricultural Credit Cooperatives Of Turkiye	4
	National Co-operative Union Of Turkey (NCUT)	5
	The Forestry Co-operatives Central Union of Turkey (ORKOOP)	4
	Turkish Co-operative Association	1
	Union of Sugar Beet Growers' Production Co-operative (Pankobirlik)	4
Ukraine	Central Union of Consumer Societies of Ukraine (UKOOPSPILKA)	4
United Kingdom	Co-operatives UK	11
	Plunkett Foundation	0
	Women in Informal Employment Globalizing and Organizing (WIEGO)	0
INTERNATIONAL		
Region	Organisation	Votes
Asia-Pacific	Association of Asian Confederations of Credit Unions (ACCU)	1
Americas	Confederación Latinoamericana de Cooperativas de Ahorro y Crédito (COLAC)	1
Europe	European Association Of Co-operative Banks (EACB)	1
International	World Council of Credit Unions (WOCCU)	2

Country	Organisation	Votes
International	Dame Pauline Green, President of the International Co-operative Alliance	1

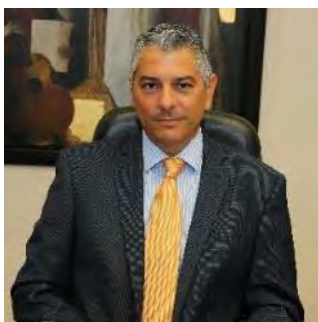
Board Election

The Alliance received 9 nominations to fill the Alliance Board vacancy for a member at large, resulting from the resignation of Len Wardle (UK). The nominations were confirmed by the Elections Committee and are submitted to the Assembly for consideration.

Presentation of Candidates

Below are photos and brief biographies of each candidate. Given that candidates will not be making presentations during the Meeting of Members, they have been given an opportunity to submit a brief video. These videos can be viewed online at <http://ica.coop/en/events/2014-meeting-members-qu%C3%A9bec>.

Mr Nicholas Hadjiyiannis, nominated by Cooperative Central Bank Ltd. (CCB), Cyprus



Nicholas has 20 years of extensive banking experience both locally and internationally, with careers in Merrill Lynch and BNP Paribas (Athens, London, Geneva) and Bank of Cyprus (Cyprus, Greece). He serves (November-2013) as the Chairman of the Cooperative Central Bank of Cyprus, successfully leading it through the restructuring plan and Troika commitments and assessments. He holds a BSc in Quantity Surveying and an MSc in Finance. He is a Fellow Member of the RICS (FRICS) and a member of the Institute of Directors, UK. He holds professional licenses and certificates from NYSE (US), SFA (UK), CySEC (Cyprus) and IIMR (UK).

Professor Valentín Medrano, nominated by Cooperativa Nacional de Servicios Múltiples de Los Maestros (COOPNAMA), Dominican Republic



Medrano has a graduate degree in Pedagogy from Universidad Autónoma de Santo Domingo, a degree in Law from University of the Caribbean, and studied co-operatives at Universidad de Río Piedras. He started in the co-operative movement in 1976 at Cooperativa Nacional de Servicios Múltiples de los Maestros, occupying different positions, and since 2006 in the position of Chair of the Board of Directors. He was Director of the Department of School Cooperatives, Ministry of Education, establishing more than 600 school cooperatives and has over 30 years teaching experience. He is currently second Vice President for Co-operatives of the Americas.

Mr Hervé Guider, nominated by European Association of Co-operative Banks (EACB), Europe (Belgium)



GUIDER is General Manager of EACB since 2001. Graduated in finance and economics, Guider started his career as CFO of a regional bank before moving to the National Association of Crédit Agricole in Paris in charge of European Affairs. After joining EACB Guider has been involved in committees created by European and International institutions to defend and to promote the cooperative banks business model. He is the initiator of the International Convention on Cooperative Banks and he has set up the first international think tank on Cooperative Banks.

Mr Aditya Yadav, nominated by Indian Farmers Fertiliser Co-operative Ltd. (IFFCO), India



Mr Yadav is Chair of U.P. Co-operative Federation Ltd., an apex marketing federation of Uttar Pradesh (U.P.), and member of IFFCO. His active leadership and guidance have resulted in a turnover of INR 69,600 for the first time last year. He has undertaken several initiatives for the development of the co-operative movement in Uttar Pradesh. He was born 12 June 1988 to a reputed political family of agriculturists. His father Shri Shiv Pal Singh Yadav is a Minister in U.P. Government for Agriculture & Co-operation. Mr Yadav holds a Masters degree in Business Administration from Lucknow University, U.P.

Mr Zakaria Motevalli, nominated by Iran Central Chamber of Cooperatives (ICC), Iran



Motevalli is Deputy of International Affairs for Iran Central Chamber of Cooperatives (ICC) and head of an international cooperative foundation. He has a university degree in International Relations. He was a Diplomat for 33 years, working in over 100 countries. He was engaged in numerous economic and international missions including United Nations Mission Geneva, United Nations New York, and in Arabic, Asian, African and Latin American countries. He was the Deputy of Economic Cooperation Organization (Ministry of Foreign Affairs). He was an Economic Counselor and in Charge of Affairs of Iran and participated in numerous economic meetings including ECO, D-8, and OIC.

Mr Ismail Kamarudin, nominated by Malaysian National Cooperative Movement (ANGKASA), Malaysia



Kamaruddin Ismail has been actively involved in the co-operative development, specifically for the school cooperatives in Malaysia for the past decade. Mr Kamaruddin; who holds a Degree in TESL from University of Edinburgh, Scotland; is an eminent co-operative leader in Malaysia and previously served as government servant at the Ministry of Education and board/advisor to a number of co-operatives in Malaysia. He was previously appointed to take charge of the program and activities for school cooperatives by the Ministry of Education and is currently serving as the Vice President of Malaysian National Cooperative Movement (ANGKASA), the apex cooperative body in Malaysia.

Mr Joseph Adeleke Ojeyemi, Nigerian National Petroleum Corporation Cooperative Multipurpose Society LTD (NNPC-CMS) of Nigeria



Ojeyemi is a Board Member of Cooperative Federation of Nigeria, a Director of GreenLight Microfinance Bank Ltd and the President of NNPC Cooperative Multipurpose Society. A former labour union leader, he is a holder of M.B.A. (Financial Management), B.Sc Political Science and PGD (Management Studies). He is currently undergoing a doctorate degree in Petroleum and Energy Management. He has attended several international courses in Leadership, Management and Cooperative development. He is also a member of the Nigerian Institute of Management. He was awarded "the most Outstanding Cooperative Leader" by the Ministry of Agriculture and Cooperative of Lagos State in 2014.

Mr Janusz Paszkowski, nominated by National Auditing Union of Workers' Co-operatives (NAUWC), Poland



Janusz Paszkowski is the President of the National Auditing Union of Workers' Co-operatives. He also holds important positions in the European and international co-operative organisations – he is a member of the CICOPA Executive Committee and a Vice-President, a member of the Board and a member of the Executive Committee of CECOP. During 37 years of serving as a leader and committed co-operator, he has been working for the development of the co-operative movement at the national and international level. In his actions, Mr Paszkowski always adheres to the following principle: “Everything is possible, the impossible just takes a little longer”.

Mr Vivian Stanley Woodell, nominated by Co-operatives UK, United Kingdom



Vivian Woodell is well known on the UK and international co-operative scene. He is founder and Chief Executive of The Phone Co-op, a new and highly successful consumer co-operative which has supported the development of many co-operatives, including new student co-operatives. Vivian is also a long-standing director of The Midcounties Co-operative, the UK's largest independent consumer co-operative. He has extensive experience in the worker co-op sector, and was a board member of CECOP and CICOPA. Before starting The Phone Co-op, Vivian co-ordinated co-operative development projects in Central and Eastern Europe. Co-operativesUK has no hesitation in seeking your support for Vivian.

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Asia and Pacific

New Delhi – India
www.icaroop.coop

Europe

Brussels – Belgium
www.coopseurope.coop

Sectoral

Organisations:

Agriculture (ICAO)

www.icao.org

Banking (ICBA)

www.icba.coop

Consumers (CCW)

www.ccw.coop

Fisheries (ICFO)

www.icfo.coop

Health (IHCO)

www.ihco.coop

Housing

www.icahousing.coop

Insurance (ICMIF)

www.icmif.coop

Industry and Services (CICOPA)

www.cicopa.coop

The final text of the official meeting documentation will be the English version. Courtesy translations have been provided in French and Spanish.