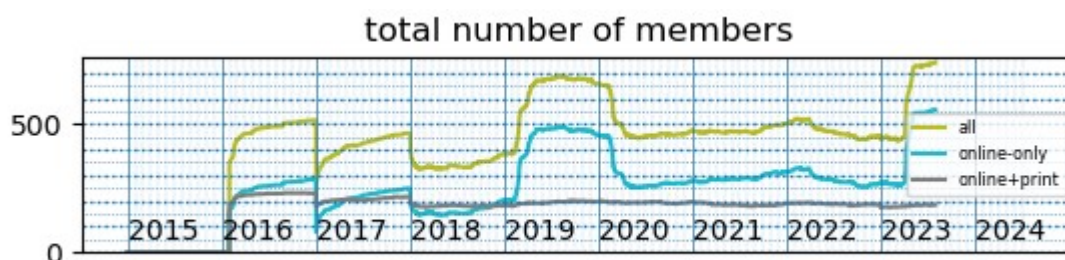


IPA Treasurer's report for 2019–2022 (July 2023)

The IPA has managed to maintain a period of stability in income and spending despite the Covid pandemic. The pandemic had an influence on the number of phonetics conferences held and/or attended during this period (and the mode of attendance). This in turn influenced the number of student awards applications. In order to support our student members during this difficult time, we twice renewed the membership for existing student members for free, in 2020 and 2021. This benefited 78 students in 2020 and 94 students in 2021. Our membership size has remained steady, with similar trends to previous periods, i.e. relatively smaller numbers in non-ICPhS years followed by a large increase during an ICPhS year. Our online-only memberships have also been increasing since 2019 and will likely be the only option on offer in the near future.



Regular income has continued to grow at a steady rate, and our reserves are stable. Our accounts are published in two places: the Companies House website (<https://find-and-update.company-information.service.gov.uk/company/09664370>), where a summary of the accounts is placed in the public domain each year; Accounts are also prepared annually in a second form for submission to the tax authorities. These are published on our website (<https://www.internationalphoneticassociation.org/content/officers-and-committee-reports>).

Accounts showing income and expenditure for the four years are appended to the end of this report.

The IPA has two main sources of income: (i) Cambridge University Press (CUP), largely for royalties on the Association's journal, JIPA, and (ii) our members' subscriptions. In the three years ending December 31st 2022, the average annual income from CUP was £35,645 and from subscriptions £7141. This continues the pattern reported in 2019 that the majority of the Association's income is generated by JIPA.

The largest annual items of expenditure are a (i) payment to CUP for members' journals and online access (~ £10K per year), (ii) administrative and technical support for the journal editor (~ £9.5K per year), (iii) student awards as part of the Endangered Language Fund and the Endangered Languages Documentation Programmes (~ £7.5K per year), and (iv) audio and font support (~ £5K per year).

The treasurer's role would not be possible without the support of our IPA webmaster, Dr Kayoko Yanagisawa. Her digital and technical expertise are absolutely invaluable and we are really indebted to her for the fantastic work that she does to support the IPA.

A note on the present year

In the current year, the membership boost linked to ICPhS is likely to raise subscription income to more than £11K. However, as noted in previous treasurer reports, this is not beneficial in financial terms it also leads to an increased cost in JIPA access and member copies, as well as in student awards for ICPhS attendance. A record amount of over £34,400 has been committed to student awards. At the time of writing (30 July 2023), the Association's reserves are approximately £220,000.

Future

Major changes are afoot with funding for and access to JIPA in the near future. CUP have submitted a proposal to the IPA executive council and this will be discussed at the JIPA meeting and with the IPA council in due course. The Treasurer has been re-elected for a further term.

Ghada Khattab

Treasurer

Income and expenditure, four years ended 31 December 2022				
Income	2022	2021	2020	2019
Royalties and other CUP receipts	£35,148	£34,460	£31,328	£34,403
Subscriptions	£7,126	£7,031	£7,265	£17,468
Other income				£2,731
	£42,274	£41,491	£38,593	£54,602
Interest		£10	£81	£242
Expenditure				
CUP publishing costs	£9,582	£9,778	£13,590	£8,641
Editorial expenses	£10,902	£10,702	£3,743	£15,332
Grant to ELF/ELDP	£8,191	£7,365	£6,930	£5,034
Student sponsorship	£1,873			£29,682
Font developer	£1,546	£1,101	£1,783	£5,540
audio editor	£2,693	£3,589		
Web hosting			£1,141	£222
Accountancy	£2,533	£2,623	£2,953	£3,300
Postage, courier and delivery charges		£72	£90	£97
Bank charges	£12	£8	£24	£92
Council expenses	£72			£427
Exam payments and expenses				£2,013
Grant and donation to ICPHS				£11,143
Profit or loss on foreign exchange			£387	£188
	£37,404	£35,239	£29,867	£17,482
Tax	£523	£523	£678	
(deficit)/surplus	£4,347	£5,739	£8,129	-£26,867
Surplus brought forward	£221,401	£215,662	£207,533	£234,400
Surplus carried forward	£225,748	£221,401	£215,662	£207,533

Assets at 30 July 2023

Current account	£56,027
Reserve account	£93,074
PayPal	£71,210
Current liabilities	£13,450
