



B K R
INTERNATIONAL



**Asia Pacific / EMEA
Joint Regional Meeting**

Friday, 2 – Monday, 5 May 2014

**Hilton Istanbul Hotel
Istanbul, Turkey**





Welcome to Istanbul!

We are delighted to welcome you to Istanbul for BKR's first ever joint Asia Pacific and EMEA regional meeting! As the only city in the world that spans the two continents of Asia and Europe, Istanbul is truly the perfect location for this historic meeting between the Asia Pacific and EMEA regions. We hope that you will take every chance to network and explore the opportunities that can arise from greater cooperation between our member firms throughout Asia, the Pacific, Europe, the Middle East and Africa. A big thank you goes to Kursat and Hakan Şahin and their colleagues for hosting this special meeting.

The Business Sessions on Saturday, 3 May, and on Monday, 5 May, will start promptly at 9.00am in room Sadirvan A. We have put together an informative and interesting programme that will give you the chance to learn about both regions and to discuss matters with colleagues from over 70 different member firms from more than 50 countries around the world. We are particularly looking forward to the outcome of our cross-regional statistical analysis, as well as the session on the 12 critical changes to the accounting profession, along with our Saturday afternoon breakout sessions on marketing for accountants and staff retention. We also look forward to welcoming our guest speakers; Cevdet Yılmaz, from the Turkish government, who will be speaking on doing business between East and West, and Bora Topaloglu, who will focus more directly on the latest developments in the Accounting and Audit profession in Turkey.

The Social Programme has been designed to cover all the well-known attractions of Istanbul, including a lunch on the Bosphorus (the strait that separates the two continents), as well as giving you the opportunity to explore some of its hidden gems. As always; networking, fun, and the prospect to explore a new country, are highlights of our conference for both delegates and companions.

During your visit, if you require any further assistance, please do not hesitate to speak with either of us. We will both be contactable by either email (stephen.hamlet@bkremea.com and stephen.roger@bkasiapac.com) or by phone on +44 7983 460 216 (Stephen Hamlet) and +61 412 922 221 (Stephen Roger)

Stephen Hamlet
Executive Director
Europe, Middle East & Africa

Stephen Roger
Executive Director
Asia Pacific

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Hotel and Conference Information

Information about Turkey

- **Travel to Istanbul**

The main airport is Istanbul Ataturk Airport and is located about 24km (15 miles) west of the city centre. It is serviced by both low cost and larger airlines.

- **Ground transportation**

Taxi - The Hilton Istanbul is located about 25km (allow a 50 minute drive) from Ataturk airport. A one way journey will cost around 65 Turkish Lira.

- **Time Zone**

Turkish time is set at UTC/GMT +2 hours

- **Currency**

The local currency is Turkish Lira (TRY). At the time of writing (April 2014):

1 EUR = 2.93 TRY

1 USD = 2.11 TRY

- **Weather**

Istanbul has a temperate climate, with hot and humid summers and cold, wet and occasionally snowy winters. During May, the average daily high is 20 degrees and the nightly lows are 12 degrees. The average rain fall during May is 36mm.

- **Voltage**

Turkey operates on 220 Volts, 50 Hz, with round-prong European-style plugs that fit into recessed wall sockets/points.

The Hilton Hotel

- **Contact information**

Cumhuriyet Caddesi Harbiye, Istanbul, 34367, Turkey

TEL: 90-212-315-6000

FAX: 90-212-240-4165

- **Check in: 2:00pm**
- **Check out: 12:00pm**

- **Breakfast**

For guests staying in the hotel, breakfast is available from 6:00am each morning in the Bosphorus Terrace Restaurant

Information about the Meeting

- **Dress code and etiquette**

Dress for all events is business casual with the exception of the Saturday night Gala Dinner where a jacket and tie is required for gentlemen.

We would like to add that guests should dress conservatively when visiting mosques, and to avoid photographing people at prayer (further detail can be found here: http://www.turkeytravelplanner.com/Religion/mosque_etiquette.html)

- **Welcome desk**

A Welcome desk, planned to be in the hotel lobby on the Friday and to move to outside our meeting room on the Saturday, will provide assistance by an English speaking representative during the following periods:

Friday, 2 May 2014: 12:00 midday – 8:00pm

Saturday, 3 May 2014: 8:30am – 5:30pm

Monday, 5 May 2014: 8:30am – 1:30pm

Please collect your name badge from this desk.

- **Continuing Professional Education/Development**

Members whose countries accept NASBA CPE/CPD credits will be able to earn points by attending all of the sessions on Saturday and Monday. BKR International can issue you with a certificate of attendance which, along with the agenda to the meeting, can be presented to your relevant accounting bodies. If you would like such certificate, please contact the EMEA office after the event.

- **Pre and Post tours**

Delegates who wish to arrange pre and/or post tours can contact Sunny Cemcemoglu of Supertur at sunny@supertur.com.tr

Liability

Please note that BKR International will not be held responsible for any injury, illness or medical condition contracted during the conference.

JOINT ASIA PACIFIC AND EMEA REGIONAL MEETING
Hilton Istanbul Hotel,
Istanbul, Turkey
2 May – 5 May 2014

OVERALL PROGRAMME AGENDA

Time	Event	Location
Friday, 2 May 2014		
9:00am - 2:00pm	EMEA Regional Board Meeting Board Members Only (EMEA) (Working Lunch)	Vista
Saturday, 3 May 2014		
From 6:00am	Breakfast	Bosphorus Terrace
9:00am - 1:15pm	Business Meeting	Sadirvan A
<i>9:00am - 5:00pm</i>	<i>Companion Tour</i>	<i>Meet in Lobby (8.45am)</i>
1:15pm - 2:30pm	Lunch	Sadirvan B
2:30pm – 4:45pm	Breakout Sessions - Group A - Group B - Group C	Ballroom I Ballroom II Ballroom III
4:50pm – 5:30pm	Tax Committee Meeting Middle East Meeting	Ballroom I Ballroom II
6:20pm	Depart for Gala Dinner	Meet in Lobby (6:10pm)
From 7:00pm	Welcome drinks and Dinner	
9:45pm	Disco	
10:30pm	First transfers back to the Hilton Hotel	
12:00 midnight	Final transfer back to Hotel	
Sunday, 4 May 2014		
From 6:00am	Breakfast	Bosphorus Terrace
9:00am	Tour	Meet in Lobby (8:45am)
5:00pm	Return to The Hilton Hotel	
7:30pm	Dinner at The Hilton Hotel	Ballroom Terrace
Monday, 5 May 2014		
From 6:00am	Breakfast	Bosphorus Terrace
9:00am – 12:50pm	Business Meeting	Sadirvan A
<i>9:00am – 1:00pm</i>	<i>Companion Tour</i>	<i>Meet in Lobby (8:45am)</i>
1:00pm - 2:30pm	Farewell Lunch	Al Bushra Restaurant

(Please note all timings are approximate)

JOINT ASIA PACIFIC AND EMEA REGIONAL MEETING
Hilton Istanbul Hotel
Istanbul, Turkey
2 May – 5 May 2014
BUSINESS PROGRAMME AGENDA

Friday, 2 May 2014

Time	Event		Location
9:00am - 2:00pm	EMEA Regional Board Meeting Board Members Only (EMEA) (Working Lunch)	Lourens Oosthuizen (Cape Town)	Vista

Saturday, 3 May 2014

9:00am - 9:10am	Welcome	Hakan Sahin (Istanbul)	Sadirvan A
9:10am - 9:35am	Asia Pacific Report Annual General Meeting	Nilar Chan (Hong Kong) Stephen Roger (Sydney)	
9:35am - 10:00am	EMEA Report Annual General Meeting	Lourens Oosthuizen (Cape Town) Stephen Hamlet (London)	
10:00am - 10:10am	Scholarship awards: Tomi Yulianto (Yogyakarta, Indonesia) Ekrem Yilmaz (Istanbul, Turkey) Erdem Sacan (Istanbul, Turkey) Senay Akar (Istanbul, Turkey)	Angelo Colombo (Milan) Nilar Chan (Hong Kong) Lourens Oosthuizen (Cape Town)	
10:10am - 10:20am	Americas Regional Report	Jason Tonjes (Omaha)	
10:20am - 10:35am	Worldwide Chairman's Report	Angelo Colombo (Milan)	
10:35am - 11:05am	Coffee/Tea Break		
11:05am - 11:55am	Economy: Trade between East and West	Cevdet Yilmaz (Ankara) Minister of Development	
11:55am – 1:15pm	Cross-regional Statistical Analysis	Les Nutter (Manchester) Grant Allsopp (Sydney)	
1:15pm - 2:30pm	Lunch		Sadirvan B
	<i>Breakout Sessions</i>		
2:30pm - 3:30pm	<u>Marketing for Accountants</u> Group A: David Ross (Sydney) and Jim Brown (London) Group B: Joe Lamhut (Perth) and Birgit Sode (Roskilde) Group C: Peter Longhurst (Sydney) and Angelos Theodorou (Nicosia)		Ballroom I Ballroom II Ballroom III
3:30pm - 3:45pm	Coffee/Tea Break		
3:45pm - 4:45pm	<u>Staff Retention</u> Group A: Nilar Chan (Hong Kong) and Jacqueline Wolfovski (Paris) Group B: Michael Walker (Sydney) and Geoffrey Lewis (Dublin) Group C: Stuart Fricker (Bunbury) and Ulrich Viefers (Dusseldorf)		Ballroom I Ballroom II Ballroom III
4:45pm	End of Business Session		
4:50pm - 5:30pm	Tax Committees Meeting	Angelos Theodorou (Nicosia)	Ballroom I
	Middle East Meeting	Hakan Sahin (Istanbul)	Ballroom II

Monday, 5 May 2014

Time	Event	Location
9:00am - 9:15am	Feedback from Breakout Sessions from Saturday - Marketing for Accountants: David Ross (Sydney) - Staff Retention: Jacqueline Wolfovski (Paris)	Sadirvan A
9:15am - 10:00am	Head of Inspection & Oversight, Accounting & Auditing Standards Authority of Turkey - Latest developments in the profession	Bora Topaloglu (Ankara)
10:00am - 10:20am	International Tax Committee	Lien Le (Houston)
10:20am – 10:40am	Coffee/Tea Break	
10:40am - 11:50am	12 Critical Changes to the Accounting Profession	Jason Croston (Brisbane) Peter Janssen (Roermond)
11:50am - 12:20pm	New Members Update - Angola (Luanda): Auditangol Consulting Enterprise - Iraq (Erbil, Kurdistan): Abou Nasr and Associates - Nigeria (Abuja, Lagos, Port-Harcourt): Adebola Sobanjo & Company - Spain (Alicante): GESEM Consultores - Australia (Melbourne): Advantage Advisors - China (Beijing): Jinghua CPAs Company - China (Chengdu): Chengdu Zhongda	
12:20pm - 12:30pm	Asia Pacific Meeting 2015	Sunny Ma (Shanghai)
12:30pm - 12:40pm	EMEA Meeting 2015	Borje Krafft (Stockholm)
12:40pm - 12:50pm	Closing Remarks	Nilar Chan (Hong Kong) Lourens Oosthuizen (Cape Town)
1:00pm – 2:30pm	Farewell Lunch	Al Bushra Restaurant

(Timings are approximate and agenda may be subject to change)

JOINT ASIA PACIFIC AND EMEA REGIONAL MEETING
Hilton Istanbul Hotel
Istanbul, Turkey
3 May – 5 May 2014
SOCIAL PROGRAMME AGENDA

Saturday, 3 May 2014

Companions

<u>Time</u>	<u>Event</u>	<u>Location</u>
From 6:00am	Breakfast (The Hilton Hotel)	Bosphorus Terrace
8:45am	Tour	Meet in Lobby
9:00am	Depart Hotel for Chora Church. Morning tour to include trips to: Chora Church Suleymaniye Mosque	
12:30pm	Lunch	Hamdi Restaurant
1:45pm	Depart restaurant for a tour of the Old City/Sultanahmet Includes a tour of the Grand Bazaar	
4:15pm	Depart Grand Bazaar	
5:00pm	Arrive back at the Hilton Hotel	

Delegates & Companions

6:10pm	Gala Dinner	Meet in Lobby
6:20pm	Transfer by Coach to Feriye	
7:00pm	Arrival at Feriye Lokantasi	
8:00pm	Dinner	
9:45pm	Disco	
10:30pm	Transfers start back to The Hilton Hotel	
12:00 midnight	Final transfer back to Hotel	

Sunday, 4 May 2014

Delegates & Companions

<u>Time</u>	<u>Event</u>	<u>Location</u>
From 6:00am	Breakfast (The Hilton Hotel)	Bosphorus Terrace
8:45am	Tour	Meet in Lobby
9:00am	Depart hotel for the Blue Mosque Morning to include tour of: The Blue Mosque Topkapi Palace	
12:15pm	Depart Topkapi Palace for Kabatas Pier	
12:45pm	Embark boat for tour of The Bosphorus Lunch on board	
4:00pm	Disembark at Kabatas Pier	
5:00pm	Arrive back at The Hilton Hotel	
7:30pm	Dinner at The Hilton Hotel	Ballroom Terrace
11:30pm	Dinner ends	

Monday, 5 May 2014

Companions

From 6:00am	Breakfast (The Hilton Hotel)	Bosphorus Terrace
8:45am	Tour	Meet in Lobby
9:00am	Departure for Beylerbeyi Palace Morning to include tour of: Beylerbeyi Palace Ortakoy	
1:00pm	Arrive back at the Hilton Hotel	
1:00pm – 2:30pm	Farewell Lunch (Delegates & Companions)	Al Bushra Restaurant

(Please note timings are approximate for all trips)

Speaker Biographies



Cevdet Yilmaz
Minister of Development
Turkish Government
Ankara, Turkey

Cevdet Yilmaz was born in Bingöl, Turkey in 1967. After completing high school in Bingöl in 1983, he studied Public Administration at Middle East Technical University Faculty of Economics and Administrative Sciences in Ankara. Upon graduation in 1988, he started to work at the State Planning Organization (SPO) as an assistant planning expert in 1989. His thesis topic for the planning expert exam was “Neo-Protectionism and Turkey”. Mr. Yilmaz was promoted to the planning expert position and granted a scholarship from the Turkish Government to pursue a graduate program abroad. He was in the United States between 1992 and 1994 and earned his M.A. degree in International Studies from the University of Denver, Graduate School of International Studies in 1994. His thesis was “International Politics of the Third World Debt Crisis”. He returned to his position as a planning expert at SPO in 1994 and started his Ph.D. program in Political Science at Bilkent University in Ankara. He received his doctoral degree with his thesis “Planning for Complex Modernity: The Turkish Case” in 2003.

Mr. Yilmaz was appointed Director General of European Union Affairs at SPO the same year. Between 2003-2007, he was a Member of the Restructuring Coordination Committee of Prime Ministry, Member of Board of Directors of Sumerhalı, and Member of Monitoring and Steering Committee for European Union Education and Youth Programs (Turkish National Agency). Mr. Yilmaz started his political career with the elections of 2007 when he was elected a Member of Parliament from the province of Bingöl. His other responsibilities as a Member of Parliament included: President of Turkish Delegation to Interparliamentary Union, Member of European Union Harmonization Committee, and Deputy Chairman of Economic Affairs in Justice and Development (AK) Party.

He was appointed to be one of the State Ministers of the 60th Government of the Republic of Turkey in May 2009. In July 2011, Mr. Yilmaz was appointed as Minister of Development. Turkish Statistical Institute, Southeastern Anatolia Project Regional Development Administration, Eastern Anatolia Project Regional Development Administration, Eastern Black Sea Project Regional Development Administration, Konya Plains Project Regional Development Administration and 26 development agencies are all public institutions under the authority of the Minister.

As the Minister, he is also a member of the High Planning Council, Money-Credit and Coordination Council, Economic Coordination Council, Regional Development High Council, Economic and Social Council and Economic Coordination Council.

Minister Yilmaz is married with two children and is fluent in English.



Bora Topaloğlu
Head of Inspection & Oversight
Accounting & Auditing Standards of Turkey
Ankara, Turkey

Bora Topaloğlu was born in Denizli in 1976. He received his undergraduate degree in Political Science and International Relations from Bogazici University in 1999. He began his career as a tax auditor in 2000.

In 2007 he was assigned as Secretary General of Turkish Accounting Standards Boards, a position he kept until 2008. After that, he received his master's degree in Accounting from the University of Michigan and also became a CPA (Member of AICPA-USA) in 2009.

Mr. Topaloğlu became a chief tax auditor in the Tax Inspectors Board of Turkey in 2010. While performing his duty as a chief tax inspector, he was assigned as Head of Department at Revenue Administration at the Ministry of Finance and was responsible for the Directorate of Applications of Act 3568, Directorate of Combating the Informal Economy and Directorate of Accounting Practices between the years of 2011 and 2012.

Mr. Topaloglu was assigned as Head of Inspection and Oversight Department at the Public Oversight Authority of Turkey in 2012. He was also appointed as the Head of Accounting Standards Department at the same time.

He is married and has one child and is fluent in English.

Profile of host firm: Işık Yeminli Müşavirlik ve Bağımsız Denetim A.Ş.

<http://www.isik-ymm.com.tr>

ISIK Yeminli Mali Musavirlik ve Bagimsiz Denetim A.S. actively operates and provides services with three major departments as follows:

I- TAX DEPARTMENT

II- AUDIT DEPARTMENT

III- FINANCIAL & MANAGEMENT CONSULTANCY DEPARTMENT

Tax and Audit Departments consists of 7 certified public accountants and professional staff who are specialists in their subjects. All of the certified public accountants are former inspectors of the Ministry of Finance.

Financial & Management Consultancy Department, which is led by a former senior bank manager, has members that are experts on financial and managerial issues.

Hakan Şahin is the BKR representative for the firm and currently serves on the EMEA regional board. His father, Kursat Şahin, is senior partner of the practice.

Contact

Beylerbeyi Burhaniye Mah.
Atilla Sok. No: 12, Uskudar
Istanbul, 34676
Turkey

Hakan Sahin
90 216 422 52 52
hsahin@isik-ymm.com.tr

The firm also has an office in
Azerbaijan.

**ANNUAL GENERAL MEETING
BKR INTERNATIONAL ASIA / PACIFIC REGION
TO BE HELD AT THE HILTON ISTANBUL, ISTANBUL, TURKEY
ON SATURDAY, 3RD MAY, 2014
AT 9.10 am**

1. Approval of Minutes of Annual General Meeting held on 29th April, 2013
2. Matters arising from those Minutes
3. Chairman's Report
4. Treasurer's Report – Approval of 30th June 2013 accounts and discussion and approval of Regional Budget for year ended 30 June 2015 and dues structure
5. Election of Regional Board for the year beginning 1st July, 2014
6. Any other matters

BKR ASIA PACIFIC REGION

Income and Expenditure Account

And Balance Sheet

As at 30 June 2013

BKR ASIA PACIFIC REGION
INCOME AND EXPENDITURE ACCOUNT
Year Ended 30 June 2013

	ACTUAL	BUDGET	ACTUAL
	2012/13	Unaudited 2012/13	2011/12
	\$US	\$US	\$US
REVENUES			
Member's dues	86,613	91,000	90,734
Initiation fees	8,000	8,000	0
Interest income	2,508	3,000	1,636
Total Revenues	97,121	102,000	92,370
EXPENSES			
Executive director fees	32,500	32,500	40,000
Administration reimbursement - EMEA	20,000	20,000	10,000
Recruitment travel	2,467	20,000	1,229
Reimbursement from Worldwide Board	(10,000)	(10,000)	(10,000)
Special recruiting allocation	(18,264)	(40,000)	0
Recruitment – China	17,438	40,000	0
Quality control reviews	1,665	7,000	0
Advertising	7,706	3,000	0
Bank charges	1,868	1,000	2,061
Printing and stationery	0	0	1,807
Telephone	2,910	1,000	625
Website redevelopment	0	0	3,145
Foreign currency transactions (gain) loss	15,427	0	(1,168)
Board attendance fees	4,181	12,000	13,000
Regional conferences	3,658	20,000	17,781
Reimbursement from Worldwide Board	(10,000)	(10,000)	(10,000)
Regional tax committee	0	5,000	0
Regional Quality Standards Committee	0	0	9,476
Total Expenses	71,556	101,500	77,956
NET SURPLUS FOR THE YEAR TO 30 JUNE 2013	25,565	500	14,414

BKR ASIA PACIFIC REGION
BALANCE SHEET
As at 30 June 2013

	2013 \$US
ASSETS	
Cash and cash equivalents	56,841
Certificates of deposit	92,593
Debtor	10,000
<u>Total Assets</u>	<u>159,434</u>
LIABILITIES	
Accounts payable and accrued expenses	3,296
<u>Total Liabilities</u>	<u>3,296</u>
EQUITY	
Unrestricted	181,393
Accumulated foreign currency Translation adjustment	(25,255)
<u>Total Equity</u>	<u>156,138</u>
<u>LIAIBILTIES AND EQUITY TOTAL</u>	<u>159,434</u>

**BKR INTERNATIONAL
ASIA / PACIFIC REGION
BUDGET FOR THE YEAR ENDED 30 JUNE 2015**

INCOME	US\$
Contributions from member firms	105,800
Initiation Fees (net of 2 new member firms)	8,000
Interest Received	2,000
Membership Development Subsidy	<u>10,000</u>
	125,800
Less:	
EXPENSES	
Bank Fees	1,500
Board Attendance Fees	8,500
Contribution to EMEA Executive Office	10,000
Membership Development and Recruitment	10,000
Regional Executive Director	45,000
Regional Executive Director Travel	11,500
Regional Quality Standards Committee - Includes Quarterly Newsletter	6,000
Regional Tax Committee	2,000
Rent	4,000
Subsidy for Attendance at Regional Annual General Meeting (27 firms x \$800 per member firm)	21,600
Telephone, Printing and Stationery	3,200
Website Maintenance	<u>2,200</u>
	<u>125,500</u>
Budgeted Surplus	<u><u>300</u></u>

BKR INTERNATIONAL – EUROPE, MIDDLE EAST AND AFRICA REGION

NOTICE OF ANNUAL GENERAL MEETING

**Notice is hereby given that the Annual General Meeting of the EMEA Region
of BKR International will be held at the Hilton Istanbul Hotel,
Istanbul, Turkey
at 09.30 a.m. on Saturday, 3rd May 2014**

For the transaction of the following business:

1. To receive and approve the Report of the EMEA Chairman for the period since the last Annual General Meeting.
2. To receive and approve the Financial Statements of the EMEA Region for the year ended 30 June 2013.
3. To elect the members of the Board for the year beginning 1st July 2014.
4. To receive and approve the budget for the year ended 30th June 2015.
5. To transact any other business which may be conducted at an Annual General Meeting.

B K R

INTERNATIONAL

5th March, 2014

Dear Member,

This letter is to act alongside 3 other documents:

- The official notice for the Annual General Meeting of the European, Middle East & Africa Region to take place at 09:30 a.m. on Saturday, the 3rd May 2014 at the Hilton Istanbul Hotel, Istanbul, Turkey.
- The accounts for the EMEA region for the year ended 30 June 2013.
- A Proxy Form for any voting that is required at that meeting.

Board Membership

The current Board comprises:

Lourens Oosthuizen (Chairman) – Cape Town, South Africa

Nilesh Shah (Vice-Chairman) – London, United Kingdom

Arcangelo Agogliati – Milan, Italy

Alain Forestier – Paris, France

Ivan Fučík – Prague, Czech Republic

Peter Janssen – Roermond, Netherlands

Hakan Şahin – Istanbul, Turkey

Angelos Theodorou – Nicosia, Cyprus

Ulrich Viefers – Düsseldorf, Germany

The following members of the Board are stepping down at the end of this financial year to 30 June 2014:

- Peter Janssen (Netherlands)
- Lourens Oosthuizen (South Africa)

Four members of the Board are standing for re-election:

- Arcangelo Agogliati (Italy), having completed 2 years' service.
- Alain Forestier (France), having completed 4 years' service.
- Hakan Şahin (Turkey), having completed 2 years' service.
- Angelos Theodorou (Cyprus), having completed 2 years' service.

The following are willing to be elected onto the board:

- Graeme Boake (South Africa)
- Andre Buijsman (Netherlands)

Representation to the Worldwide Board

The EMEA region representatives to the WW Board are four, as stipulated in our By-Laws. This coming year's representatives are (as of 1 July, 2014):

1. Angelo Colombo (Italy)
2. Nilesh Shah (United Kingdom) – EMEA Regional Chairman
3. Jacqueline Wolfovski (France)
4. Shimon Yarel (Israel)

Financial Statements to 30 June 2013

The attached Financial Statements for the period to 30 June 2013 must be formally approved by members at the Annual General Meeting.

On the morning of the AGM (following its board meeting on Friday, 2nd May 2014) the Board will circulate an estimated forecast for the year ended 30 June 2014.

Budget 2014/2015

This will be distributed at the AGM.

Proxy Nominee Form

Should your firm not be represented in Istanbul, you may wish to complete the Proxy Form which will empower the Chairman (or someone else nominated by you) to vote on your behalf and which will ensure that your firm is included in making up the quorum.

Please ensure that this is returned to Stephen Hamlet in advance of the meeting but at the latest by 4th April, 2014.

Should you require further information regarding any of the above, please feel free to contact me.

I would like to thank the Board members and committees for their hard work, the Worldwide Board as well as the New York staff and our Executive Directors, Maureen Schwartz, Stephen Hamlet and Stephen Roger.

Yours sincerely

Lourens Oosthuizen
Chairman of BKR Europe, Middle East & Africa Region

BKR EMEA REGION
Income and Expenditure Account
and Balance Sheet
as at 30 June 2013

**BKR EMEA REGION
INCOME AND EXPENDITURE ACCOUNT
Year ended 30 June 2013**

	Actual	Budget	Actual
	2012/13	2012/13	2011/12
	€	€	€
REVENUES			
Dues Income	202,548	196,600	184,820
Initiation Fees	16,950	12,900	16,845
Interest	188	100	194
Total Revenues	<u>219,686</u>	<u>209,600</u>	<u>201,859</u>
EXPENSES			
Annual EMEA Meeting	6,649	27,250	9,258
Audit/tax Training	6,837	14,000	8,725
New Member costs	8,030	6,000	1,566
Information services	5,495	5,500	5,250
EGIAN	0	0	4,045
EMEA Board	7,857	12,000	11,172
EMEA Chairman Travel	976	10,000	16,472
Coordination/Admin	134,793	145,000	135,152
Office Expenses / Supplies	19,917	15,000	0
EMEA Director's Travel	12,437	15,000	12,300
Bank Charges	2,493	2,000	2,620
Forex	3,454	500	(4,024)
Provision for Bad Debts	1,081	2,000	920
Legal & Professional	0	500	1,244
Website Development	1,000	3,000	1,649
WW contribution	(7,479)	(7,400)	(16,109)
Asia Pacific contribution	(16,828)	(16,000)	(9,042)
Total Expenses	<u>186,712</u>	<u>234,350</u>	<u>181,198</u>
Extraordinary item: Rebate from HMRC	0	0	17,488
NET SURPLUS/(DEFICIT) FOR THE YEAR TO 30 JUNE 2012	<u>32,974</u>	<u>(24,750)</u>	<u>38,149</u>

**BKR EMEA REGION
BALANCE SHEET
as at 30 June 2013**

	2013	2012
	€	€
ASSETS		
Cash at Bank	284,165	242,560
Cash in Hand	537	380
Debtors and prepayments	5,894	2,425
Accrued Income	6,678	0
<u>Total Assets</u>	<u>297,274</u>	<u>245,365</u>
LIABILITIES		
Creditors	37,025	8,895
Deferred Income	0	9,195
<u>Total Liabilities</u>	<u>37,025</u>	<u>18,090</u>
EQUITY		
Surplus at Beginning of the Year	227,275	189,126
Results of the Period	32,974	38,149
<u>TOTAL EQUITY</u>	<u>260,249</u>	<u>227,275</u>
<u>LIABILITIES AND EQUITY TOTAL</u>	<u>297,274</u>	<u>245,365</u>

**BKR EMEA REGION
NOTES TO THE ACCOUNTS
Year ended 30 June 2013**

1. Basis of preparation

- 1.1 The enclosed accounts are as prepared for consolidation by BKR International within its audited financial statements for the year ended 30 June 2013. These accounts, for the EMEA region alone, are individually unaudited.
- 1.2 Amounts received and paid in foreign currencies are recorded at exchange rates prevailing during the year. Year end balances are recorded at the exchange rate at 30 June 2013.

2. Creditors and accruals

	2013	2012
	€	€
Creditor: Balance on Admin account	9,180	(9,587)
Accrued costs	<u>27,845</u>	<u>18,482</u>
	<u>37,025</u>	<u>8,895</u>

Breakout Group A : Ballroom I
(sorted by last name)

2:30pm-3:30pm: *Marketing for Accountants* - David Ross (Sydney) and Jim Brown (London)

3:45pm-4:45pm: *Staff Retention* - Nilar Chan (Hong Kong) and Jacqueline Wolfovski (Paris)

First name	Last name	Firm	Country
Imad	Abou Nasr	Abou Nasr & Associates	Kurdistan- Iraq
Arcangelo	Agogliati	Ditrag Srl	Italy
Pascal	Bejon	SFC	France
Henri	Bressoud	Multifiduciaire Genève SA	Switzerland
Jim	Brown	Blick Rothenberg LLP	United Kingdom
Andre	Buijsman	Flynth accountants en adviseurs	Netherlands
Nilar Tan	Chan	East Asia Sentinel Limited	Hong Kong
Helen	Cowley	Cassons	United Kingdom
Chris	Damianou	Euroglobal SEE Audit Ltd	Cyprus
David	Dana	Exponens	France
Wolfgang	Dibiasi	Artus Steuerberatung GmbH & Co KG	Austria
John	Dorazio	Walker Wayland	Australia
Ajay	Doshi	Doshi, Chatterjee, Bagri & Co	India
Driss	El Kohen	DEK Audit & Conseil	Morocco
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Börje	Krafft	Add & Subtract	Sweden
Kenneth	Laks	Albrecht, Viggiano & Zureck & Co., P.C.	USA
Timothy	Lowe	Lince Salisbury	Channel Islands
Joanne	Ly	East Asia Sentinel Limited	Hong Kong
Lee	Muter	UNW LLP	United Kingdom
Raymond	Nisivoccia	Nisivoccia LLP	USA
Petra	Owen	HANSA PARTNER	Germany
Carlos	Pinho	ACE - Audit Consulting Enterprise	Angola
David	Ross	Walker Wayland	Australia
Amit	Sachdev	Mayur Batra & Co.	India
Hakan	Şahin	Isık Yeminli Mali Müsavirlik ve Bağımsız Denetim A.S	Turkey
Maureen	Schwartz	BKR International	USA
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Zakaria	Tarifi	Tarifi Ins.	Palestine
Peter Chong	Ton Nen	Peter Chong & Co	Malaysia
Peter	Walter	WWS Wirtz, Walter, Schmitz GmbH	Germany
Jacqueline	Wolfovski	Exponens	France
Shimon	Yarel	Yarel + Partners CPA	Israel

Breakout Group B : Ballroom II
(sorted by last name)

2:30pm-3:30pm: *Marketing for Accountants* – Joe Lamhut (Perth) and Birgit Sode (Roskilde)

3:45pm-4:45pm: *Staff Retention* – Michael Walker (Sydney) and Geoffrey Lewis (Dublin)

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Graeme	Boake	Boake Incorporated	South Africa
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Alain	Forestier	Exponens	France
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Dmytro	Khutornyy	International Auditing Group	Ukraine
Erling	Kofstad	Nitschke AS	Norway
Asterios	Koufos	FRS PROTYPOS SA	Greece
Joe	Lamhut	Walker Wayland	Australia
Iulia	Lascau	Euroglobal Audit & Advisory SRL	Romania
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Birgit	Sode	RIR Revision	Denmark
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Tuan	Tran Quoc	Vietnam Auditing and Evaluation	Vietnam
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Zhuoya	Zhang	Beijing Jinghua CPAs Co., Ltd	China

Breakout Group C : Ballroom III
(sorted by last name)

2:30pm-3:30pm: *Marketing for Accountants* – Peter Longhurst (Sydney) and Angelos Theodorou (Nicosia)
3:45pm-4:45pm: *Staff Retention* – Stuart Fricker (Bunbury) and Ulrich Viefers (Dusseldorf)

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Nicolas	Cauquis	ORCOM Euraudit International	France
Jilong	Chi	Chengdu Zhongda	China
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Coen	Hissink	Molade Trust Management	Netherlands
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Yingjie	Ma	Shanghai JaHwa CPAs	China
Ian	Mercieca	Mercieca, Azzopardi & Co.	Malta
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Gerrit	Prelle	HANSA PARTNER	Germany
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Ulrich	Viefers	WWS Wirtz, Walter, Schmitz GmbH	Germany

BKR INTERNATIONAL

Asia Pacific & EMEA Joint Regional Meeting

Hilton Istanbul Hotel, Istanbul, Turkey
May 2-5, 2014

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