



Principal Documents

General Assembly

15 September 2026
Panama City, Panama

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General Information

In accordance with Articles 17 and 19 of the Articles of Association, we have the pleasure to invite Members and Directors to participate in the ICA General Assembly which will be held on 15 September 2026 at the Panama Convention Centre, Calle General Juan D. Perón, Panama City, Panama. The General Assembly is expected to begin at 9:30 local time and end at 15:00.

Appointed Representatives to the ICA General Assembly are invited to an informal **Meet & Greet lunch** on 14 September to meet the At-large candidates running for election from 12:00 to 15:00 at the Panama Convention Centre. You will also be able to pick up your voting materials during that time.

This General Assembly will take place during the week of the **Global Conference** jointly organised with Cooperatives of the Americas. ICA's Thematic Committees, ICA's Sectoral Organisations, and Cooperatives of the Americas will also organise important Assemblies and meetings during the week.

Information about the Global Conference, other events during the week, logistics, travel, visas, etc. can be found at the dedicated conference page here: <https://icapanama2026.coop/>

Registration

The ICA General Assembly is only open to the following:

- Voters from eligible Full Members
- Representatives from eligible Full Members who wish to participate but are not the appointed Voter.
- Directors from the ICA Board who wish to participate but are not the appointed Voter.
- Delegation interpreters who do not speak English, French or Spanish.
- Observers from ICA Member organisations and Associate Members who will sit in a designated area. There are a limited number of spaces available for observers.

Each Member and Director have been sent information on how to register. Please carefully review the information and register **no later than 8 September** with the required details and forms. Members who have not received this email from the Gretchen Hacquard, Director of Membership, can write to her directly at hacquard@ica.coop for a copy. **Registration forms for voters and proxies submitted after 8 September will not be valid.**

Interpretation

Simultaneous interpretation during the General Assembly will be provided in English, French, Spanish, and Portuguese. Delegation interpreters for other languages will need to register with their delegation by filling in the appropriate section on the "Voter Appointment & Registration Form". The number of personal interpreters is limited to two per delegation.

Proxies

As provided for in the Articles of Association and the Internal Rules of the General Assembly, each Full Member has the right to give a proxy to another Full Member. Full Members with the right to vote can give a proxy to a Full Member organisation, providing that the proxy holder holds no more than 2 proxies. Members can request a proxy form from Gretchen Hacquard, Director of Membership at hacquard@ica.coop.

Note that you do not give proxies to individuals, but to organisations. **The proxy appointment forms must be received no later than 8 September.**

Reference Documents

The following publications contain information relevant to this ICA General Assembly:

- The Articles of Association and Internal Rules of this General Assembly can be referenced here: <https://www.ica.coop/en/events/ica-general-assembly-2026-online> (Principal Documents - Book 2).
- The Standing Orders for General Assembly can be downloaded here: <https://ica.coop/en/events/ica-general-assembly-2026-online>
- The Standing orders for Board Elections including Code of Conduct for elections can be downloaded here: <https://www.ica.coop/en/media/library/governance-materials/ica-events-code-conduct>

Deadlines & Activities

Below is a list of the important deadlines and activities for this General Assembly.

Date	Time (CET)	Deadline or Activity
8 September	Midnight	Deadline to submit: • Amendments to motions • Registration of observers, Associates, and other attendees • Voter Appointment, Proxy & Registration Form • Form to Appoint Representative(s)
14 September	11:30-15:30	Pick up voting materials Near the check-in counter at the Panama Convention Centre
	12:00-15:00	Meet & Greet lunch Room: Pacifico
15 September	8:30-9:30	Pick up voting materials Near the check-in counter at the Panama Convention Centre
	9:30	ICA General Assembly Americas 1 & 2
	16:00 - <i>estimated</i>	Closing of the General Assembly New Member appreciation

Voting

Voting materials will be distributed on 14 September and 15 September at the times listed in the activities table above. When collecting the voting materials, the voting delegate shall:

- Present a legal form of identification.

- Check that the number of voting materials that they have been given is correct. Once the delegate has signed his or her name and left the table where the voting materials are distributed, no more changes are possible.
- Sign for the voting materials.

Members will not be able to pick up their materials after voting has begun.

Seating

The meeting room will have designated seating for voters, representatives and their interpreters. Stickers will be provided to non-observers for their conference badge in order to access the designated area. In case your badge does not have this sticker, please visit the vote distribution desk at the appropriate times.

All Associates and observers who wish to attend the ICA General Assembly will sit in a designated area through a separate door at the far right.

Voting

All motions and resolutions will be approved by a show of voting cards, unless a member requests otherwise. Should there be a request for secret ballot, members will receive blank ballot papers when they pick up their voting materials.

The ICA Articles, ByLaws & Standing Orders will be followed fully.

Amendments to Motions

Amendments to a motion must be submitted in writing to the Director-General 7 (seven) days before the discussion upon the motion begins, and are considered in the order in which they occur. At the close of the discussion, each amendment is put to the vote before the original motion.

Order of Debate

Members and their representatives desiring to speak on any subject during the General Assembly must indicate their wishes to the President, who calls upon them in the order in which their requests are received. All speeches must be addressed to the President and directed to the subject under discussion, or to a question of procedure. As a general rule, speakers are asked by the President to adhere to specific time limitations.

List of Member Votes

The table below shows the number of calculated votes for each ICA member according to the table in the Articles of Association, pending their eligibility to vote.

The number of calculated votes is the maximum number of Representatives each Member can appoint, if eligible. Each Member can appoint no more than one Voter to cast all their votes.

If the country maximum of 25 votes has been reached, the number of votes was either proportionately allocated to the eligible members by the ICA or allocated by members. This allocation has been provided in the “country maximum” column.

Country	Organisation	Calculated votes	Country maximum
AFRICA			
Botswana	Ghana Cooperative Agricultural Producers and Marketing Association (AGRIC COOP GHANA)	3	
Cameroun	Ghana Co-operative Council (GCC)	4	
	Fédération des coopératives d'approvisionnement et de l'alimentation générale (FECAAG)	2	
	CIC Insurance Group Ltd	4	
Congo, Dem. Rep.	Co-operative Bank of Kenya Ltd (CBK)	2	
	Kenya Co-operative Coffee Exporters Ltd. (KCCE)	2	
Côte d'Ivoire	Kenya Union of Savings and Credit Co-operatives Ltd. (KUSCCO)	2	
	The Co-operative Alliance of Kenya (CAK)	3	
	The Mauritius Co-operative Union Ltd (MCUL)	4	
Egypt	Associação Moçambicana para Promoção do Cooperativismo Moderno (AMPCM)	8	
Eswatini	Co-operative Federation of Nigeria (CFN)	1	
	Nigerian National Petroleum Corporation Cooperative Multipurpose Society LTD (NNPC-CMS Lagos)	3	
Ethiopia	Odua Cooperative Conglomerate Ltd (OCC)	2	
	National Cooperatives Confederation of Rwanda (NCCR)	4	
	Somali Union Co-operative Movement (UDHIS)	2	
	National Co-operative Association of South Africa (NCASA)	2	
	South African National Apex Co-operative (SANACO)	5	
	Tanzania Federation of Co-operatives Ltd. (TFC)	2	
	Uganda Cooperative Alliance	2	
Ghana	Uganda Health Partners Cooperative Limited (UPHC)	2	
	Zimbabwe National Association of Housing Co-operatives (ZINAHCO)	6	
Guinea	Ghana Cooperative Agricultural Producers and Marketing Association (AGRIC COOP GHANA)	2	
Kenya	Ghana Co-operative Council (GCC)	2	1
	Fédération des coopératives d'approvisionnement et de l'alimentation générale (FECAAG)	4	1
	CIC Insurance Group Ltd	7	3
	Co-operative Bank of Kenya Ltd (CBK)	10	10

	Kenya Co-operative Coffee Exporters Ltd. (KCCE)	10	10
Mauritius	Kenya Union of Savings and Credit Co-operatives Ltd. (KUSCCO)	3	
Mozambique	The Co-operative Alliance of Kenya (CAK)	7	
Nigeria	The Mauritius Co-operative Union Ltd (MCUL)	10	
	Associação Moçambicana para Promoção do Cooperativismo Moderno (AMPCM)	2	
	Co-operative Federation of Nigeria (CFN)	9	
Rwanda	Nigerian National Petroleum Corporation Cooperative Multipurpose Society LTD (NNPC-CMS Lagos)	10	
Somalia	Odua Cooperative Conglomerate Ltd (OCC)	2	
South Africa	National Cooperatives Confederation of Rwanda (NCCR)	2	
	Somali Union Co-operative Movement (UDHIS)	3	
Tanzania	National Co-operative Association of South Africa (NCASA)	5	
Uganda	South African National Apex Co-operative (SANACO)	11	
	Tanzania Federation of Co-operatives Ltd. (TFC)	1	
Zimbabwe	Uganda Cooperative Alliance	2	
AMERICAS			
Argentina	Agricultores Federados Argentinos Sociedad Cooperativa Limitada (AFA S.C.L.)	2	1
	Asociación de Cooperativas Argentinas Limitada (ACA C.L.)	3	1
	Banco Credicoop Cooperativo Ltd. (BCCL)	6	2
	Confederación Cooperativa de la República Argentina Ltda. (COOPERAR)	11	11
	Cooperativa de Trabajos Portuarios Limitada de San Martin (Coop Portuaria)	1	1
	Federación Argentina de Cooperativas de Consumo (FACC)	5	1
	Instituto Movilizador de Fondos Cooperativos, Cooperativa Ltda. (IMFC)	5	1
	La Segunda Cooperativa Limitada Seguros Generales	8	4
	Sancor Cooperativa de Seguros Ltda	8	3
Barbados	Barbados Co-operative Business Association Ltd. (BCBAL)	1	
Bolivia	Cooperativa de Telecomunicaciones Santa Cruz (COTAS Ltda.)	4	
	Cooperativa Rural De Electrificación R.L. (CRE R.L.)	5	

Brazil	Central Nacional das Cooperativas Ontontológicas (Uniodonto do Brasil)	2	2
	Unimed Nacional – Cooperativa Central	4	2
	Cooperativa De Crédito, Poupança e Investimento Sicredi Pioneira RS - Sicredi Pioneira Rs	4	2
	Organização das Cooperativas Brasileiras (OCB)	11	11
	Unimed do Brasil, Confederação Nacional das Cooperativas Médicas (UNIMED)	1	1
	Unimed Seguros Saúde S.A.	10	7
Canada	Co-operatives and Mutuals Canada . Coopératives et mutuelles Canada (CMC)	11	
Chile	Cooperativa abierta de vivienda Limitada (CONAVICOOP)	2	
	Cooperativa de Ahorro y Credito BanCrece	2	
	Cooperativa de Ahorro y Crédito (COOPEUCH)	6	
	Cooperativa de Servicios Sermecoop Ltda.	2	
Colombia	Asociación Colombiana de Cooperativas (ASCOOP)	9	7
	Asociación Nacional de Fondos de Empleados (ANALFE)	5	1
	Caja Coperativa CREDICOOP (CREDICOOP)	2	1
	Casa Nacional del Profesor (CANAPRO)	3	1
	Confederación de Cooperativas de Colombia (CONFECOOP)	10	10
	Cooperativa del Magisterio (CODEMA)	2	1
	Cooperativa Empresarial Multiactiva Popular (COEMPOPULAR)	2	1
	Cooperativa Médica Del Valle Y De Profesionales De Colombia (COOMEVA)	4	1
	Equidad Seguros Generales	7	2
	Financiera Progressa	2	0
Costa Rica	Centro de Estudio y Capacitación Cooperativa R.L. (CENECOOP R.L.)	5	
	Cooperativa de Ahorro y Crédito Ande N° 1 R.L. (Coope Ande N°1 R.L.)	2	
	Cooperativa de Ahorro y Crédito de Servidores Judiciales R.L. (COOPEJUDICIAL R.L.)	2	
	Sociedad de Seguros de Vida del Magisterio Nacional (SSVMN)	4	
Dominican Republic	Cooperativa de Servicios Múltiples de Profesionales de Enfermería Inc. (COOPROENF)	2	

	Cooperativa de Servicios Múltiples La Telefónica (COOPSEMUTEL)	2	
	Cooperativa Nacional de Servicios Múltiples de Los Maestros Inc. (COOPNAMA)	4	
	Cooperativa Vega Real	4	
Ecuador	Cooperativa de Ahorro y Crédito Riobamba Ltda. (COAC Riobamba)	3	
El Salvador	Federación de Asociaciones Cooperativas de Ahorro y Crédito de El Salvador de R.L. (FEDECACES)	4	
Guatemala	Confederación Guatemalteca de Federaciones Cooperativas, Responsabilidad Limitada (CONFECOOP)	4	
Haiti	Union Cooperative de Credit Agricole et Rural d'Haiti (UNICAGRIH)	1	
Honduras	Cooperativa de Ahorro y Crédito CACEENP Limitada	2	
	Cooperativa de Ahorro y Crédito Educadores de Honduras Limitada (COACEHL Ltda.)	2	
	Cooperativa de Ahorro y Crédito ELGA Ltda.	4	
	Cooperativa de Ahorro y Crédito 'Sagrada Familia' Ltda.	4	
	Federación de Cooperativas de Ahorro y Crédito de Honduras, Ltda. (FACACH)	5	
Jamaica	Jamaica Co-operative Credit Union League (JCCUL)	5	
	TIP Friendly Society	2	
Mexico	Caja Popular Mexicana SC de AP de RL de CV (CPM)	8	
	Federación de Cajas Populares Alianza SC de RL de CV	4	
	FENORESTE S.C.L. de C.V.	4	
	Sociedad Cooperativa de Producción y Prestación de Servicios Cuauhtémoc, SCL	1	
Panama	Cooperativa de Servicios Múltiples Profesionales, R.L.	2	
Paraguay	Confederación de Cooperativas Rurales del Paraguay Ltda (CONCOPAR)	2	1
	Confederación Paraguaya De Cooperativas - CONPACOOPT Ltda.	3	2
	Cooperativa Multiactiva de Ahorro, Crédito, Consumo, Producción y Servicios "8 de Marzo Limitada"	3	1
	Cooperativa Multiactiva de Consumo, Ahorro y Crédito Yoayu Ltda.	3	1
	Cooperativa multiactiva de Ahorro y Crédito, Consumo, Producción y Servicios, COOPEDUC LTDA.	3	1
	Cooperativa Universitaria Ltda.	4	2

	Federación de Cooperativas de Ahorro y Crédito Ltda. (FECOAC)	5	5
	Federación de Cooperativas de Producción (FECOPROD)	4	3
	Federación de Cooperativas del Paraguay (FECOPAR LTDA.)	4	4
	Federación de Cooperativas Multiactivas del Paraguay (FECOMULP LTDA.)	5	5
Peru	Cooperativa de Ahorro y Credito del Centro (COOPAC CENTROCOOP)	2	
	Cooperativa de Servicios Múltiples El Tumi	3	
Puerto Rico	Banco Cooperativo de Puerto Rico (Bancoop)	1	
	Cooperativa de Ahorro y Crédito de Arecibo (COOPACA)	3	
	Cooperativa de Ahorro y Crédito de Rincón	3	
	Cooperativa de Ahorro y Crédito Vega Alta (VEGACOOOP)	2	
	Cooperativa de Seguros Múltiples de Puerto Rico	6	
	Liga de Cooperativas de Puerto Rico (LIGACOOOP)	2	
United States	Americas Credit Unions	12	2
	CoBank, ACB	3	4
	National Co-op Grocers (NCG)	6	4
	National Cooperative Bank (NCB)	4	2
	National Cooperative Business Association CLUSA International (NCBA CLUSA)	1	7
	National Rural Electric Cooperative Association (NRECA)	11	6
Uruguay	Cámara Uruguaya de Cooperativas de Ahorro y Crédito and Capitalización (CUCACC)	5	
	Confederación Uruguay de Entidades Cooperativas (CUDECOOP)	4	
	Cooperativas Nacionales Financieras Aliadas en Red (CONFIAR)	3	
	Federación de Cooperativas de Vivienda de Usuarios por Ahorro Previo (FECОВI)	2	1
ASIA-PACIFIC			
Australia	Business Council of Co-operatives and Mutuals (BCCM)	11	
	Capricorn Society Ltd.	2	
Bangladesh	Bangladesh Samabaya Bank Limited (BSBL)	2	
	National Co-operative Union of Bangladesh (Bangladesh Jatiya Samabaya Union-BJSU)	6	

Cambodia	Cambodia Agricultural Cooperative Alliance (CAC Alliance)	4	
China	All China Federation of Supply & Marketing Co-operatives (ACFSMC)	11	11
	Fujian Federation of Supply and Marketing Cooperatives (FUJIAN COOP)	5	4
	Guangdong Federation of Supply and Marketing Cooperatives	5	4
	Hubei Federation of Supply and Marketing Cooperatives	3	3
	Jiangsu Supply and Marketing General Cooperative	5	3
India	Aditya-Anagha Multi-State Credit Co-operative Society Ltd	4	1
	Bharatiya Beej Sahakari Samiti limited (BBSSL)	2	1
	Buldana Urban Co-operative Credit Society Ltd. (BUCCS)	7	0
	Co-operative House Building & Finance Corporation Ltd.	2	1
	ESAF Swasraya Multi State Agro Cooperative Society Limited (ESMACO)	6	1
	Indian Farm Forestry Development Co-operative Ltd. (IFFDC)	1	1
	Indian Farmers Fertiliser Co-operative Ltd. (IFFCO)	12	9
	Kollam District Co-operative Hospital Society Ltd. No. Q 952	2	1
	Krishak Bharati Co-operative Ltd. (KRIBHCO)	9	1
	Malankara Credit Society Limited (MMSCCS)	3	1
	National Agricultural Co-operative Marketing Federation of India (NAFED)	10	1
	National Cooperative Agriculture & Rural Development Banks' Federation Ltd. (NAFCARD)	4	1
	National Co-operative Union of India (NCUI)	11	3
India	National Federation of Farmers Procurement, Processing & Retailing Cooperatives of India Ltd. (NACOF)	3	0
	National Federation of State Co-operative Banks Ltd. (NAFSCOB)	9	1
	National Yuva Cooperative Society Ltd. (NYCS)	2	0
	Pride Multi State Credit Cooperative Society Ltd.	4	1
	The Tamil Nadu Small Tea Growers ICTFs Federation Ltd. (INDCOSERVE)	2	0
	Tirumalla Tirupati Multistate Cooperative Credit Society Limited	4	0
	Uralungal Labour Contract Cooperative Society Ltd. (ULCCS LTD)	2	1

Indonesia	National Federation of People-based Co-operative Enterprises (INKUR)	2	
Iran	Iran Chamber of Cooperatives (ICC)	11	
	Iran Oilseeds & Vegetable Oil Processing Factories Co-operative (Farda Co-op)	1	
	Pishgaman Cooperative Union (PCU)	2	
	Rah-e-roshd cooperative educational complex (RCEC)	4	
	Taavon Insurance Company (TIC)	2	
Japan	Central Union of Agricultural Co-operatives (JA-ZENCHU)	11	5
	IE-NO-HIKARI Association (Association for Education and Publications on Agricultural Co-operatives)	11	1
	Japan CO-OP Insurance (Kyosai) Consumers' Co-operative Federation (CO-OP Kyosai)	12	1
	Japan Co-operative Alliance (JCA)	11	1
	Japan Workers' Co-operative Union (Jigyodan) (JWCU)	2	1
	Japanese Consumers' Co-operative Union (JCCU)	11	3
	Japanese Health and Welfare Co-operative Federation (HeW CO-OP Japan)	8	1
	National Association of Labour Banks (NALB)	11	1
	National Federation of Agricultural Co-operative Associations (ZEN-NOH)	11	3
	National Federation of Fisheries Co-operative Associations (JF-ZENGYOREN)	3	1
	National Federation of Forest Owners' Co-operative Associations (ZENMORI-REN)	6	1
Japan	National Federation of University Co-operative Associations (NFUCA)	7	1
	National Federation of Workers & Consumers Kyosai Cooperatives (Kokumin Kyosai co-op)	10	1
	National Mutual Insurance Federation of Agricultural Co-operatives (ZENKYOREN)	11	3
	The Norinchukin Bank	1	1
Jordan	Educational Cooperative Union of Limited Liability	2	
	Jordan Co-operative Corporation (JOR)	4	
Korea, Rep. of	iCOOP Korea	4	2
	Korea Cooperative Solidarity (KCS)	6	0
	Korean Federation of Community Credit Co-operatives (KFCC)	8	4

	Korean National Federation of Fisheries Co-operatives (KNFC)	4	2
	National Agricultural Co-operative Federation (NACF)	8	3
	National Credit Union Federation of Korea (NACUFOK)	11	11
	National Forestry Co-operatives Federation (NFCF)	4	3
Kyrgyzstan	Co-operatives Union of Kyrgyzstan (CUK)	1	
Malaysia	Malaysian National Cooperative Movement (ANGKASA)	10	
	National Land Finance Co-operative Society Ltd.	3	
Mongolia	Mongolian Co-operative Alliance (MNCA)	3	
	National Association of Mongolian Agricultural Co-operatives (NAMAC)	4	
Myanmar	Central Co-operative Society Ltd. (CCS)	9	
Nepal	National Co-operative Bank Ltd. (NCBL)	8	
	National Co-operative Federation of Nepal (NCF)	6	
	Nepal Agricultural Co-operative Central Federation Limited (NACCFL)	4	
	Nepal Multipurpose Central Co-operative Union Ltd (NEMCCU)	3	
Pakistan	Karachi Co-operative Housing Societies Union Ltd. (KCHSU)	4	
Palestine, state of	Economic and Social Development Center of Palestine (ESDC)	1	
	General Cooperative Union (GUCCOOP.PAL)	2	
	Kalandia Camp Women's Handicraft Cooperative (KCWHC)	1	
	Palestinian Agriculture Cooperative Union (PACU)	2	
	Union of Housing Cooperatives in Palestine (PUHC)	2	
Philippines	1 Cooperative Insurance System of the Philippines Life and General Insurance (1CISP)	2	2
	ACDI Multipurpose Cooperative	4	1
	Aurora Integrated Multipurpose Cooperative (AIMCOOP)	6	1
	Climbs Life and General Insurance Cooperative (CLIMBS)	2	2
	Federation of Peoples' Sustainable Development Cooperative (FPSDC)	6	2
	MASS-SPECC Cooperative Development Center	3	2
	MSU – IIT National Multi-Purpose Cooperative (MSU-IIT NMPC)	2	1
	National Confederation of Co-operatives (NATCCO)	10	4

	Network Consolidated Cooperative Bank (NCCB)	5	2
	One Cooperative Bank (One CB)	2	1
	One-Cooperative Federation	4	1
	Philippine Family Farmers Agriculture Fishery Forestry Cooperatives Federation (AgriCOOPh)	5	2
	Providers Multipurpose Cooperative	2	1
	UNION OF LEGITIMATE SERVICE CONTRACTING COOPERATIVES (ULSCC)	2	1
	Victo National Co-operative Federation and Development Center (VICTO National)	6	2
Singapore Sri Lanka	Singapore National Co-operative Federation Ltd. (SNCF)	5	
	Matara District Cooperative Hospital Society Ltd.	2	
	National Co-operative Council of Sri Lanka (NCCSL)	4	
	SANASA Federation Ltd in Sri Lanka	5	
Thailand	The Co-operative League of Thailand (CLT)	11	
Vietnam	SAIGON CO.OP	1	
	Vietnam Cooperatives Alliance (VCA)	10	
EUROPE			
Armenia	Farm Credit Armenia Universal Credit Organization Commercial Cooperative (FCA UCO CC)	2	
Austria	Oesterreichischer Verband Gemeinnütziger Bauvereinigungen - Revisionsverband (GBV)	5	
Belarus	Belarussian Republican Union of Consumer Societies (BELKOOPSOYUZ)	10	
Belgium	Febecoop	4	
	Central Co-operative Bank Plc (CCB)	2	
	Central Co-operative Union (CCU)	3	
	National Union of Workers Producers Co-operatives of Bulgaria (NUWPCB)	2	
Cyprus	Cyprus Turkish Co-operative Central Bank Ltd. (KoopBank)	3	
Czech Republic	Co-operative Association of the Czech Republic (CACR)	5	
Denmark	Kooperationen	2	
Finland	Pellervo Coop Center	8	
France	Confédération Nationale du Crédit Mutuel	10	
	Coop FR	11	

Germany	Dgrv - Deutscher Genossenschafts- Und Raiffeisenverband E. V.	11	
Greece	Federation of Cooperatives of Pharmacists of Greece (OSFE)	2	
Hungary	National Council of Cooperatives (OSZT)	5	
Ireland	Co-operative Housing Ireland	2	
Israel	The Kibbutz Movement	4	
Italy	Alleanza delle Cooperative Italiane	11	
Lithuania	Lithuanian Union of Co-operative Societies (LITCOOPUNION)	1	
Malta	Koperattivi Malta	2	
	Malta Co-operative Federation (MCF)	1	
Moldova	Central Union of Consumer Co-operatives of the Republic of Moldova (MOLDCOOP)	3	
Netherlands	Nationale Coöperatieve Raad (NCR) – Dutch Council for Cooperatives	6	
	Rabobank	8	
Norway	Coop Norge SA	8	
	Federation of Norwegian Agricultural Co-operatives (Norsk Landbrukssamvirke)	2	
	The Co-operative Housing Federation of Norway (NBBL)	6	
Poland	National Association of Co-operative Savings and Credit Unions (NACSCU)	6	
	National Auditing Union of Cooperatives (NAUWC)	1	
	National Co-operative Council - NCC	10	
	National Supervision Union of Społem Consumer Co-operatives	2	
Portugal	CASES - Cooperativa António Sérgio para a Economia Social CIPRL	1	
	Confecoop - Confederação Cooperativa Portuguesa, CCRL	5	
Romania	National Union of Consumer Co-operatives (CENTROCOOP)	2	
	Romanian National Union of Handicraft and Production Cooperatives Association - UCECOM	2	
Russia	Central Union of Consumer Societies of the Russian Federation	6	
	Moscow Regional Union of Consumer Societies	2	
Serbia	General cooperative alliance for agriculture and rural development - Belgrade	1	

Spain	Bidafarma S. Coop. and. Es	2	2
	Confederació de Cooperatives de Catalunya (CoopCat)	7	7
	Confederación Empresarial Española de la Economía Social (CEPES)	3	3
	Confederación Española de Cooperativas de Trabajo Asociado (COCETA)	4	3
	Fundación Espriu	4	3
	KONFEKOOP - Confederación de Cooperativas de Euskadi	7	7
Sweden	Coompanion - Kooperativ Utveckling Sverige	1	
	HSB Riksförbund (Federation of Cooperative Housing)	5	
	Kooperativa Förbundet KF (the Swedish Co-operative Union)	9	
	Riksbyggen (Co-operative Housing Union)	4	
Switzerland	Allgemeine Baugenossenschaft Zürich (ABZ)	2	
Turkiye	Central Union of The Agricultural Credit Cooperatives of Türkiye (ACC)	5	
	National Cooperative Union of Türkiye (TURKIYEKOOP)	5	
	The Central Union of Turkish Forestry Co-operatives (ORKOOP)	4	
Ukraine	Ukrainian Central Union of Consumer Societies (UKRKOOPSPILKA)	4	
United Kingdom	Co-operatives UK	11	
	VME COOP	1	
SUPRANATIONAL			
Americas	Caribbean Confederation of Credit Unions (CCCU)	1	NA
Asia-Pacific	Association of Asian Confederations of Credit Unions (ACCU)	1	NA

Associate Members

The following are the Associate Members of the ICA. Associates do not have voting rights. They will be able to observe the General Assembly in the designated area.

Country	Organisation
AFRICA	
Egypt	The General Authority for Construction and Housing Cooperatives (CHC)
Ethiopia	Henosis Savings and Credit Cooperative Society
Ghana	Cooperation Africa

Kenya	The Co-operative University of Kenya (CUK)
Liberia	Cooperative Development Agency (CDA)
Morocco	Office du Développement de la Coopération (ODCo)
Namibia	Namibia Co-operatives Advisory Board (NCAB)
Nigeria	Federal Department of Co-operatives (FDC), Federal Ministry of Agriculture & Rural Development (FMARD)
Tanzania, United Republic of	Co-operative Bank Tanzania Plc
	Moshi Co-operative University (MoCU)
AMERICAS	
Colombia	Universidad Cooperativa de Colombia (UCC)
Costa Rica	Consejo Nacional de Cooperativas (CONACOOOP)
	Instituto Nacional de Fomento Cooperativo (INFOCOOP)
Curaçao	Ministry of Economic Development (MEO)
Dominican Republic	Instituto de Desarrollo y Crédito Cooperativo (IDECOOP)
Panama	Instituto Panameño Autónomo Cooperativo (IPACOOOP)
Puerto Rico	Instituto de Cooperativismo (ICOOP) Universidad de Puerto Rico
United States	National Society Of Accountants For Co-operatives (NSAC)
Uruguay	Instituto Nacional del Cooperativismo (INACOOOP)
ASIA-PACIFIC	
Bhutan	Department of Agricultural Marketing and Cooperatives (DAMC)
China	International Committee for the Promotion of Chinese Industrial Co-operatives (ICCIC)
Fiji	Department of Co-operative Business (DCB)
India	Alliance Multi State Cooperative Society Limited (AMCSL)
	Centre for Cooperatives and Livelihoods – Autonomous (CCL) at Lal Bahadur Shastri National Academy of Administration (LBSNAA)
	Mulkanoor Cooperative Rural Credit & Marketing Society Ltd
	National Bank for Agriculture and Rural Development (NABARD)
	National Co-operative Development Corporation (NCDC)
	National Dairy Development Board (NDDB)
	National Urban Cooperative Finance and Development Corporation Limited (NUCFDC)
	The Saath Janvikas Multi Purpose Seva Sahkari Mandali Ltd.
Iran, Islamic Republic of	Tose'e Ta'avon Bank (TT Bank)

Japan	Japan Co-operative Insurance Association Inc. (JCIA)
	The Japan Agricultural News (NIHON-NOGYO-SHIMBUN)
Jordan	Cooperative Association for Development & Finance (CADF)
Kiribati	Ministry of Tourism, Commerce, Industry and Cooperatives
Malaysia	Co-operative Institute of Malaysia (IKMa)
	Malaysia Co-operative Societies Commission (MCSC)
Palestine, State of	Cooperative Work Agency (CWA)
Papua New Guinea	Office of Co-operative Societies of Papua New Guinea (OCS PNG)
Philippines	Co-operative Development Authority (CDA)
	Institute of Cooperatives and Bio-enterprise Development (ICOPED) - University of the Philippines Los Baños
	Philippine Chamber of Cooperatives, Inc.
Saudi Arabia	Ministry of Human Resources and Social Development
Sri Lanka	Department of Co-operative Development (DCD)
Sri Lanka	National Institute Of Co-operative Development (NICD)
United Arab Emirates	Emirates Community Empowerment (ECE)
Vanuatu	Office of the Registrar of Cooperatives and Business Development Services (ORCBDS)
EUROPE	
Germany	CoopGo Genossenschaftsverband e.V.
	Zentralverband deutscher Konsumgenossenschaften e.V. (ZdK)
Italy	European Research Institute on Cooperative and Social Enterprises (EURICSE)
Norway	The Royal Norwegian Society for Rural Development (Norges Vel)

Principal document for the General Assembly deliberations

1. Appointment of the bureau

According to the ICA Articles of Association, Article 15.8:

The chairperson of the General Assembly shall appoint a secretary who is not necessarily a Member, and, if there is an election, two (2) scrutineers. The chairperson of the General Assembly, the secretary and the scrutineers shall constitute the bureau.



DECISION	
APPOINTMENT OF THE BUREAU	
PRESIDENT	Ariel Guarco
SECRETARY	Antonina Guarrella
SCRUTINEERS	

2. Approval of the agenda

The agenda has been amended from the version found in the convening notice as follows:

- Removed item 5: Discharge of the Board of Directors – this motion is not needed.
- Removed item 10 : Membership fees and voting rights – this is combined into the previous agenda item.
- Moved the Director General's Report to after the President's Report

Time	Agenda Item	Presenter
Tuesday, 15 September		
9:30	Opening & President's Welcome	Ariel Guarco, President & Chair
	1. Appointment of the Bureau	
	2. Approval of the Agenda	
	3. Approval of the Minutes from the last General Assembly	
	4. Announcement of persons who are as of right Directors of the ICA Board: Vice-Presidents, Sectoral Representatives, President of the Gender Equality Committee, and President of the Youth Committee.	Blase Lambert, Chair, Elections Committee
	5. Vote for President	
10:15	6. Election of the At-large Directors	
	6a. Presentation of the At-large candidates for the Board of Directors	
11:15	MORNING BREAK	
11:45	6b. Voting procedure	Blase Lambert, Chair, Elections Committee
	6c. Vote for the At-large Directors	
12:15	7. President's Report	Ariel Guarco, President
	8. Director General's Report including Activity Report 2025 and Report on the Work Plan 2026	Jeroen Douglas, Director General
13:00	NETWORKING LUNCH	
14:30	9. Report on the recommendations to amend the calculation of membership fees and voting rights	Ariel Guarco, President Jeroen Douglas, Director General
	10. Results of the Elections	Blase Lambert, Chair, Elections Committee
	11. Next ICA General Assembly in 2027	Ariel Guarco, President
16:00	Closing	

16:00	New Member appreciation Photos	Maria Eugenia Pérez Zéa
16:30- 17:00	NETWORKING BREAK	



APPROVAL OF THE AGENDA	
YES	
NO	
ABSTAIN	

3. Approval of the minutes

Members wishing to make amendments to the minutes should send their proposed changes in writing to ICA Director General, Jeroen Douglas, **by 8 September** via email to guarrella@ica.coop.

DRAFT MINUTES OF THE EXTRAORDINARY GENERAL ASSEMBLY VIRTUAL 18 JUNE 2026

Reporter: Antonina GUARRELLA

OPENING OF THE GENERAL ASSEMBLY

The quorum having been confirmed, the President of the International Cooperative Alliance, Ariel GUARCO, opened the session at 13:00 (CEST), welcoming members from all regions, including the Americas, Europe, Africa, and Asia-Pacific.

He recalled that, in accordance with Belgian legislation governing international non-profit associations, ordinary General Assemblies were required to be held within six months of the end of the financial year, i.e. before 30 June, which explained the timing of the meeting.

He noted that 156 members from 40 countries were registered, with 83 voting members representing 558 votes, and 102 participants with speaking rights but no voting rights. He confirmed that quorum had been reached.

He expressed his appreciation for members' cooperation and timely submission of accreditation forms.

He stated that it was a great pleasure to convene what he described as the most important statutory meeting of the organisation and recalled that members would also meet in person in Panama in September for the Global Conference and Elective Assembly.

He highlighted the increasing global recognition of the cooperative movement, including by the United Nations, and the designation of 2025 as the International Year of Cooperatives.

He reminded participants that the chat function was reserved exclusively for technical matters and that all motions and resolutions would be adopted by a show of hands using Zoom's "raise hand" function, unless otherwise specified.

1. APPOINTMENT OF THE BUREAU

Ariel GUARCO noted that, in accordance with Belgian law, members of the Bureau were required to participate physically in the General Assembly. However, the same legal framework allowed the Bureau to consist solely of the Chair of the meeting.

Accordingly, the Bureau was composed exclusively of the President, who was present at the headquarters of the Cooperativa Eléctrica de Coronel Pringles in Argentina.

2. APPROVAL OF THE AGENDA

The agenda comprised the following 18 items:

1. *Appointment of the bureau*
2. *Approval of the agenda*
3. *Approval of the minutes from the last General Assembly*
4. *Approval of the amendment of Article 15.2 of the Articles of Association*
5. *Approval of the amendment of Article 55.1 of the Articles of Association*
6. *Approval and adoption of a new coordinated text of the Articles of Association*
7. *Entry into force of the new coordinated text of the Articles of Association*
8. *Delegation of powers to complete the required administrative and publication formalities related to the adoption of the new Articles of Association*
9. *Signature of voter proxy to the notarial deed*
10. *Approval of amendments to the Internal Rules of the General Assembly*
11. *Approval of the annual accounts 2025*
12. *Discharge of the Statutory Auditor*
13. *Re-appointment of the Statutory Auditor for three years*
14. *Approval of the 2026 budget*
15. *Announcement of new Directors*
16. *Discharge of the Board of Directors*
17. *Report from the Elections Committee*
18. *Next ICA General Assembly*

The President put the agenda, as circulated in the meeting documentation, to a vote.

The agenda was approved unanimously.

3. APPROVAL OF THE MINUTES OF THE GENERAL ASSEMBLY OF 2 JULY 2025

Ariel GUARCO noted that the draft minutes had been circulated in advance and that members had been invited to submit any proposed amendments prior to the meeting.

It was reported that no amendments had been received.

The President therefore submitted the minutes of the ICA General Assembly held in Manchester, United Kingdom on 2 July 2025 for approval.

The minutes of the ICA General Assembly held in Manchester, United Kingdom on 2 July 2025 were put to a vote and approved unanimously.

4. APPROVAL OF THE AMENDMENT OF ARTICLE 15.2 OF THE ARTICLES OF ASSOCIATION

- *Items 4, 5, 6, 7 and 10 were presented and discussed together for reasons of clarity, coherence and efficiency, under a consolidated discussion entitled “Amendments to the ICA Articles of Association and Internal Rules”. This procedural grouping was adopted solely for ease of presentation and did not constitute any modification to the sequence of the agenda as approved by the General Assembly at the outset of the meeting, nor did it affect the substance, legal scope, or voting requirements of the individual items.*

The General Assembly proceeded on the basis that, given the interrelated nature of these items, a single consolidated vote would be held covering all the above-mentioned items.

The Assembly accordingly proceeded to a single consolidated vote covering items 4, 5, 6, 7 and 10, in which the amendments were adopted.

In this context, the President introduced the item and recalled that the Articles of Association and Internal Rules had been revised in 2023 to comply with Belgian legal requirements and further amended in 2025 to enhance governance clarity and accountability.

He stated that the current proposed amendments to both the Articles of Association (AoA) and Internal Rules were primarily intended to address drafting inconsistencies, particularly between the English and French versions, and to further refine the text.

It was also noted that the format of the Internal Rules had been aligned with the other normative documents of the International Cooperative Alliance.

The President invited Alexandra WILSON, Chair of the Governance Committee, to present the relevant items.

Alexandra WILSON presented the substantive amendments to the Articles of Association and Internal Rules.

She thanked members for their patience and recalled that, since the adoption of the revised Articles of Association and Internal Rules in 2023, the organisation had progressively worked with the new framework and identified a number of minor improvements, clarifications and corrections requiring attention.

She further recalled that, at the previous General Assembly held in 2025 in Manchester, a discussion had taken place regarding voting by constituency in countries subject to the limitation of 25 votes per country. It had been indicated at that time that changes to the constituency system were envisaged but could not be adopted immediately, as it had subsequently been established that such amendments required notarisation. It had therefore been agreed that the matter would be brought back to the present General Assembly.

She explained that this requirement had prompted a broader review of the English version of the Articles. In parallel and following the identification by a delegate of a substantive error in the French version - being the official version due to the organisation's domicile in Belgium - a comprehensive review of the French text had been undertaken earlier in the year. This work had been carried out in collaboration with the professional translator and Jacques DEBRY, representing FEBECOOP, the Belgian cooperative apex organisation, acting with the agreement of apex organisations in France and Canada.

She noted that this review process had resulted in numerous amendments to the French version, most of which were editorial in nature, and had also led to a parallel review of the English version to ensure consistency and clarity between both texts. As part of this harmonisation, a number of purely editorial changes were made, including the replacement of the term "paragraph" by "article" throughout the document. She then reviewed the substantive changes:

- Article 6.2 was amended to clarify that members must comply with the Statement on the Cooperative Identity as it may be amended from time to time.
- Article 7.1 was amended to explicitly include mutual organisations within associate member eligibility.
- Article 7.4 was amended to clarify that associate members hold associate membership rights and do not have voting rights.
- Articles 10.5 and 11.8 were amended to ensure consistency regarding members not paying membership fees.
- Article 11.1 was clarified to specify that the fee calculation method applies only to regular full members.
- A new provision was introduced concerning supranational full members, stating that their fees are determined by the General Assembly.
- Article 11.8 was amended by replacing "without prejudice to" with "notwithstanding" to remove ambiguity in the English version.
- Article 12.2 was amended to explicitly refer to full members.
- Article 15.2 was amended to remove the constituency-based voting system.
- Article 23.6 was amended to clarify when the mandate of at-large directors begins.
- A further amendment to Article 23.6 removed redundant text.
- Article 23.9 was corrected to amend an incorrect article reference.
- Article 23.10 was amended to include Director disqualification rules applicable under Belgian law.

- Article 23.12 was added to allow the Board to remove Directors who are absent from three consecutive Board meetings without leave.
- Article 31.1 was amended to clarify when the President's mandate begins.
- Article 54.1 was amended to clarify provisions relating to proposals to amend the Articles of Association.
- In the French version, article 55.1 was amended to clarify the meaning.
- Article 62.1 was deleted as obsolete.

She stated that the overall revision had significantly improved clarity, legal coherence and consistency across the governing documents. She further clarified that the newly coordinated text of the Articles of Association would enter into force immediately upon conclusion of the present General Assembly.

As regards the revised Internal Rules of the General Assembly, the Members had before them a report setting out the substantive amendments including confirmation that fees for Supranational Full Members are not adjusted on a 4-year cycle and the removal of specific information on Associate member fees, as the setting of these fees is within the authority of the Board. Certain procedural provisions concerning the conduct of General Assemblies had been removed and transferred to Board standing orders and internal rules, while the General Assembly retained authority over its own rules of order. The report also referred to the introduction of new provisions under Article 8 governing amendments to the Internal Rules. Alexandra WILSON added that further amendments to the Internal Rules and Articles might still be required following forthcoming decisions concerning voting rights and membership fees, but expressed the expectation that, once these matters had been resolved, the governance framework would stabilise and no longer require frequent revisions.

As no questions were raised, the President thanked Alexandra WILSON for her work, commitment, and the comprehensive nature of her presentation. He then proceeded to put the proposed amendments to the vote of the General Assembly.

Items 4, 5, 6, 7 and 10 of the agenda were adopted in a single consolidated vote, with three (3) abstentions recorded.

5. APPROVAL OF THE AMENDMENT OF ARTICLE 55.1 OF THE ARTICLES OF ASSOCIATION

Item 5 was considered within the consolidated discussion under item 4 for ease of presentation.

6. APPROVAL AND ADOPTION OF A NEW COORDINATED TEXT OF THE ARTICLES OF ASSOCIATION

Item 6 was considered within the consolidated discussion under item 4 for ease of presentation.

7. ENTRY INTO FORCE OF THE NEW COORDINATED TEXT OF THE ARTICLES OF ASSOCIATION

Item 7 was considered within the consolidated discussion under item 4 for ease of presentation.

8. DELEGATION OF POWERS

Ariel GUARCO explained that the Assembly was requested to approve the delegation of powers to the law firm SIMONT BRAUN (Brussels) for the purposes of completing all administrative filings, publications, and registrations with the Belgian authorities arising from the resolutions adopted by the General Assembly.

The President put the proposal to the vote of the General Assembly.

The delegation of powers to the law firm SIMONT BRAUN was approved unanimously.

9. NOTARIAL DEED AUTHORISATION

The President informed the General Assembly that the Director-General, Jeroen DOUGLAS, would be responsible for signing the notarial deed reflecting the amendments approved by the General Assembly, in accordance with applicable Belgian legal requirements. He also announced that proxy forms would be sent to Members by email, and that proxy forms and an email requesting completion of the necessary authorisations to enable the notarial formalities would be circulated to Members. He asked Members to respond promptly to facilitate the process.

10. AMENDMENTS TO INTERNAL RULES OF THE GENERAL ASSEMBLY

Item 10 was considered within the consolidated discussion under item 4 for ease of presentation.

11. ANNUAL ACCOUNTS 2025

The President first gave the floor to Shaun TARBUCK, Chair of the Audit and Risk Committee, followed by Karine MORRIS, from RSM INTERAUDIT, for the presentation of their respective reports.

2025 FINANCIAL STATEMENTS

Year-end result in EUR	2025	2024
Africa	186,372	-86,338
Americas	-26,775	25,698
Asia & Pacific	111,708	121,820
Global Office	98,589	188,479
ICA Consolidated	369,894	249,658
Cooperatives Europe	-5,495	-2,865
50% DotCoop	-44,829	-95,532

CONSOLIDATED PROFIT & LOSS STATEMENT ⁽¹⁾

In EUR	2025	2024
Meetings and Sales of services	528,344	603,141
Membership fees	2,865,416	2,938,057
Grants, project income	1,636,256	1,344,424
Contributions and donations	330,707	304,051

Other operating income	48,309	73,362
Total income	5,409,032	5,263,035
Redistribution regions and sectors	-831,950	-790,630
Services and other goods	-1,772,858	-1,649,990
Salaries, social security costs and pension	-2,144,476	-2,229,202
Depreciation on tangible fixed asset	-18,822	-12,016
Amounts written down on trade debts	44,211	-174,485
Other operating charges	-222,182	-127,062
Total expenses	-4,946,077	-4,983,385
Operating result	462,955	279,650
Financial result	-93,061	-29,992
Extraordinary result	-	-
Net result	369,894	249,658

(1) Consisting of Global Office (Brussels) and the Africa, Americas and Asia & Pacific Regions

Shaun TARBUCK, Chair of the Audit and Risk Committee, commented on the financial statements for 2025 presented for approval, noting that the organisation had achieved an exceptionally strong overall performance, with a consolidated surplus of € 370,000.

He reported that the Africa region had delivered a particularly strong result, generating a surplus of € 186,000, attributed to a vacancy for an extended period in the Regional Director position and increased revenue from meetings and events. He observed that the latter reflected a broader trend across several regions and at the global level, whereby income-generating activities were contributing significantly to the organisation's financial performance.

He further noted that the ICA Global Office had also recorded a second consecutive year of surpluses, reflecting improved coordination across the Secretariat, including regional offices, and the work of the Director-General and his team.

He explained that, compared with the budget approved the previous year, which had projected a significantly lower result, the improvement was largely due to diversified income streams, including meetings and initiatives such as ICETT and CM50, which were expected to continue developing positively. Membership fee income had remained broadly stable.

He stated that expenses had been generally well controlled, with some increases linked to enhanced international engagement and travel requirements.

He summarised that the ICA's total income amounted to approximately € 5.4 million, noting the complexity of managing a global organisation with multiple operational components. He paid tribute to the finance team and the Director-General for their work, as well as to the members of the Audit and Risk Committee for their oversight.

He recalled that reserves had increased significantly, rising from approximately € 283,000 in 2023 to € 760,000 in 2025, and indicated that the organisation aimed to further strengthen reserves towards a target of at least € 1 million, in line with a reserves policy to be developed. He noted that this reflected a recovery following deficits in previous years.

He added that particular attention was now given to the operating result, which stood at € 462,955 for 2025, significantly above budget expectations, while noting that currency fluctuations remained outside operational control.

He concluded by stating that the external auditors would present their report, and handed over to Karine MORRIS, RSM auditor, to present the audit findings.

Karine MORRIS presented the audit findings for the financial year 2025 and confirmed that the audit report contained an unqualified opinion. She stated that the financial statements and the organisation's equity provided a true and fair view, and that no material issues or reservations had been identified in relation to the reported figures.

She explained that, in addition to the financial statements, the audit also considered the organisation's internal controls, governance framework, and procedures. She noted that these were considered appropriate and proportionate to the organisation's structure, with adequate segregation of duties and controls in place over transactions.

With regard to the balance sheet, she confirmed the increase in reserves from approximately € 500,000 to € 760,000, attributing this improvement to the positive result for the year. She indicated that no exceptional or unusual transactions had been identified.

She further confirmed that a review of post-balance sheet events had been carried out up to the date of the meeting and that no events had been identified that would have a material impact on the financial statements.

She stated that the accounts had been prepared on a going concern basis and that there were no indications of any risk to the ICA's ability to continue its operations. She added that this assessment was supported by the Board of Directors' own evaluation.

She concluded by thanking the finance team for their cooperation and responsiveness throughout the audit process and confirmed that the collaboration had been constructive and efficient.

Shaun TARBUCK noted that the ICA had once again achieved a clean audit opinion and stressed the importance of maintaining such an outcome for an organisation of its nature. He congratulated all those involved for this result.

He indicated that questions could be raised to either himself or the external auditor.

DEBATE

In response to Nelson Edmundo MEJIA PAZ (FECOPAR, Paraguay), who sought clarification as to whether the 2025 result reflected a surplus or a loss, Shaun TARBUCK referred to the profit and loss statement and confirmed that the organisation had recorded a net surplus of € 369,894 for the year ended 31 December 2025, which constituted the result submitted for approval by the General Assembly.

As no further questions were raised, Shaun TARBUCK invited members to approve the annual accounts for the year ended 31 December 2025 and requested those in favour to indicate their approval.

The annual accounts for 2025 were approved, with one vote recorded against.

12. DISCHARGE OF THE STATUTORY AUDITOR

Shaun TARBUCK proposed the discharge of the statutory auditor, in accordance with Belgian legal requirements.

It was noted that, under Belgian law, the General Assembly was required to approve the discharge of the auditor on an annual basis.

The discharge of the statutory auditor was approved unanimously.

13. RE-APPOINTMENT OF THE STATUTORY AUDITOR (3 YEARS)

Shaun TARBUCK proposed then the re-appointment of RSM INTERAUDIT as statutory auditor for a three-year term at an annual fee of € 13,200 (excluding VAT).

The re-appointment of RSM INTERAUDIT was approved unanimously.

14. APPROVAL OF THE 2026 BUDGET

Ariel GUARCO invited Shaun TARBUCK, Chair of the Audit and Risk Committee, and the Director-General to present the 2026 Budget.

Shaun TARBUCK introduced the final item of the financial section, namely the approval of the budget for the current financial year ending in December. He noted that, although it might appear unusual to approve a budget part-way through the year, this was required under Belgian law.

He then invited the Director-General to provide an overview of the ICA work plan for the year prior to presenting the budget.

Jeroen DOUGLAS presented a brief overview of ongoing and planned activities under the ICA strategy cycle 2026–2030, “Practice, Promote and Protect Cooperatives for a Better Future.”

He highlighted cross-cutting work on governance and communications, including the organisation of the General Assembly, preparations for the global conference and elective General Assembly in Panama, membership consultations, and the development of internal rules.

He further outlined key communication initiatives, including a member portal, digital engagement activities, a communications plan for Panama 2026, website development, social media activity, and the production of the annual report.

He then summarised operational work under the ICA's five strategic pillars: people, capital, data, advocacy and future. This included membership engagement and cultural heritage initiatives, work on cooperative identity, access to capital initiatives, development of data platforms and membership portals, advocacy activities with international organisations, and future-oriented projects such as a sovereign cooperative cloud and a unified cooperative mark.

Shaun TARBUCK thanked the Director-General for the overview and noted the scale of ongoing work across the organisation. He then introduced the 2026 budget discussion, stating that it was still relatively early in the financial year and that the forecast remained cautious, although he expected the organisation to meet, and potentially exceed, budget expectations.

COMBINED BUDGET 2026 in EUR (euros)

	GLOBAL OFFICE	AFRICA	AMERICAS	ASIA-PACIFIC	TOTAL
TOTAL INCOME	2,171,165	541,664	833,135	686,211	4,232,175
<i>Total Membership income</i>	<i>1,137,029</i>	<i>86,413</i>	<i>330,450</i>	<i>384,930</i>	<i>1,938,822</i>
Membership income	2,995,607	0	0	0	2,995,607
Bad debt provision	-204,362	0	0	0	-204,362
Membership redistribution	-1,654,216	86,413	330,450	384,930	-852,423
Thematic Committees	-20,000				-20,000
Sectoral allocation (12%)	-334,949	0	0	0	-334,949
Regional allocation	-1,299,267	86,413	330,450	384,930	-497,474
<i>Meetings, Sales of services</i>	<i>0</i>	<i>43,478</i>	<i>111,764</i>	<i>25,000</i>	<i>180,242</i>
<i>Grants, project income</i>	<i>598,636</i>	<i>411,773</i>	<i>387,392</i>	<i>246,281</i>	<i>1,644,082</i>
<i>Contributions & Donations</i>	<i>435,500</i>	<i>0</i>	<i>0</i>	<i>30,000</i>	<i>465,500</i>
<i>Financial/interest</i>	<i>0</i>	<i>0</i>	<i>3,529</i>	<i>0</i>	<i>3,529</i>

	GLOBAL OFFICE	AFRICA	AMERICAS	ASIA-PACIFIC	TOTAL
EXPENSES	-2,166,948	-539,880	-830,514	-686,000	-4,223,342
<i>Services and other goods</i>	<i>-791,425</i>	<i>-318,522</i>	<i>-200,837</i>	<i>-177,000</i>	<i>-1,487,784</i>
Premises	-64,140	-15,324	-24,750	-37,000	-141,214
General office	-17,720	-3,317	-8,008	-6,000	-35,045
Travel	-133,100	-94,020	-29,655	-95,000	-351,775
IT	-33,960	-15,620	-11,488	-9,000	-70,068
External services	-287,305	-43,824	-123,575	-29,000	-483,704
Meeting expenses	-255,200	-146,417	-3,361	-1,000	-405,978
<i>Personnel</i>	<i>-1,341,523</i>	<i>-214,402</i>	<i>-436,368</i>	<i>-407,000</i>	<i>-2,399,293</i>
<i>Depreciation</i>	<i>-4,000</i>	<i>0</i>	<i>-840</i>	<i>0</i>	<i>-4,840</i>
<i>Other expenses - project support</i>	<i>0</i>	<i>0</i>	<i>-186,368</i>	<i>-102,000</i>	<i>-288,368</i>
<i>Financial expenses</i>	<i>-30,000</i>	<i>-6,956</i>	<i>-6,101</i>	<i>0</i>	<i>-43,057</i>
NET INCOME	4,217	1,784	2,621	211	8,833

He emphasised the importance of both increasing income and maintaining tight control over expenditure noting that, while other income streams were expected to grow, membership fee income had remained largely static despite an increase in membership. He reiterated his view that the membership fee structure required revision, which would be proposed at the General Assembly in Panama, and argued in favour of simplification and a fairer distribution model to ensure long-term financial sustainability.

He further stressed that members should consider the overall financial picture rather than individual impact alone and recalled that membership fee income currently represented approximately 57% of total income and, in his view, should be higher for a membership-based organisation.

He then presented the budget, referring members to the documentation and noting that total consolidated income was projected at € 4,232,175, with a net result of € 8,833. He described the

budget as balanced, while expressing the expectation that the final outturn would be higher at year end.

Following the presentation and in the absence of any further questions or interventions, the 2026 Budget was put to the vote.

The 2026 budget was approved unanimously.

Following the vote, and by way of concluding this agenda item, Shaun TARBUCK thanked members for their support and noted that this would be his final General Assembly in his current role, as he was stepping down from the ICA Board of Directors. He also expressed his appreciation to his colleagues at the Audit and Risk Committee for their support over the past two years.

Ariel GUARCO expressed his sincere appreciation for Shaun TARBUCK's work and support over recent years, and for the significant responsibility he had undertaken as Chair of the Audit & Risk Committee. He noted that, while the current situation was more stable, the ICA had previously gone through periods of considerable complexity requiring substantial effort and commitment. On behalf of the ICA and personally, the President thanked Shaun TARBUCK for his contribution and dedication, and wished him, following the conclusion of his mandate, a more relaxed period ahead.

15. ANNOUNCEMENT OF NEW DIRECTORS

The President continued with the next agenda item concerning the announcement of the new Board Members.

Ariel GUARCO recalled that the ICA Board was composed of the President, four Vice-Presidents, eight representatives of the sectoral organisations, the Youth representative, the Chair of the Gender Equality Committee, and fifteen at-large members. No at-large Board Members had been co-opted since the previous General Assembly. He further noted that, pursuant to Article 32.1, Regional Presidents served ex officio as ICA Vice-Presidents, provided that they had been duly elected by their respective Regions.

The General Assembly was notified that ICA Africa had held elections on 9 June 2026 following the passing of Tajudeen Oriyomi AYEOLA, former President of ICA Africa. Macloud MALONZA was elected as the new President of the Region and was welcomed to the Board. Macloud MALONZA currently serves as President of the Cooperative Alliance of Kenya and also chairs Harambee Sacco Society Limited and Co-op Holdings Co-operative Society Limited.

The President reported that Osamu NAKANO had been elected on 8 July 2025 as Sectoral Representative for CICOPA, succeeding Giuseppe GUERINI, pursuant to Article 40.1. Osamu NAKANO serves as Executive Deputy Director and Director of International Relations of the Japan Workers' Cooperative Union and has also been President of CICOPA Asia-Pacific and Vice-President of CICOPA since 2021.

The General Assembly was informed that, on 19 June 2026, the Hybrid General Assembly of Consumer Cooperatives Worldwide (CCW) had elected Professor Petar STEFANOV as President for the

2026–2030 term and had designated him as the CCW's representative on the ICA Board. Professor STEFANOV has been a member of the ICA Board since 2009 and has chaired Consumer Cooperatives Worldwide since 2015.

Finally, pursuant to Articles 23.3 and 44, the President announced that Harsh Mukeshbhai SANGHANI had been elected Chair of the Youth Committee until the next elections in 2026 and would therefore serve on the ICA Board as Youth Representative. The President commended his strong commitment to promoting youth engagement in the cooperative movement and advancing advocacy efforts related to the Sustainable Development Goals.

16. DISCHARGE OF THE BOARD OF DIRECTORS

The President proceeded to the discharge of the members of the Board of Directors in respect of their management duties, noting that such discharge is required annually under Belgian law.

The discharge of the members of the Board of Directors was approved unanimously.

17. REPORT FROM THE ELECTIONS COMMITTEE

Blase LAMBERT, Chair of the Elections Committee, presented the Committee report for information and provided an overview of the Standing Orders governing the electoral process.

He recently visited the election venue in Panama together with a member of the Elections Committee and described the visit as successful. He expressed confidence in the organisation of the forthcoming elections and encouraged Members to attend the General Assembly, underlining the importance of the electoral process within ICA governance.

He recalled that the call for nominations was open, with a deadline of 17 July 2026, and that only fully paid-up Member organisations were eligible to submit nominations. Nominations are to be submitted to the Elections Committee together with the required documentation, including a nomination form, curriculum vitae, photograph, short biographical note, and candidate statement. At their discretion, candidates may also submit video materials: a two-minute campaign video for publication on the candidate webpage and a campaign speech video not exceeding two minutes for at-large candidates and seven minutes for presidential candidates to be shown at the General Assembly.

He explained that the Board Elections Standing Orders complement the ICA constitutional and governance framework and are intended to ensure free and fair elections in line with democratic principles. In the event of conflict, the Articles of Association and other governing instruments prevail.

He outlined the composition and responsibilities of the Elections Committee, which is appointed by the Board ahead of quadrennial elections and composed of at least five members, including current and former Directors, with due regard to gender balance. The Committee is responsible for promoting the elections, reviewing the eligibility of candidates, assessing venues, supervising voting arrangements, enforcing the Elections Code of Conduct, certifying results, and advising the Board.

He confirmed that candidates must meet the eligibility criteria set out in the Articles of Association and applicable Belgian law. While additional desirable qualifications were identified (including commitment to cooperative values, governance experience, leadership, financial literacy, integrity, and gender balance), these remain indicative only and do not form part of the formal eligibility assessment, which rests with Members through the vote.

He described the procedure for handling eligibility challenges, including submission of objections via the Director-General, review by the Elections Committee, opportunity for candidate response, and possible outcomes up to ineligibility, with the Committee's decisions being final.

He confirmed that only full Members with active rights may nominate candidates, that candidates must provide consent to serve, and that individuals may stand for both President and at-large Director positions, although they may be elected to only one office, with the presidential election taking place first.

He summarised the required documentation and voting procedures, reiterating the order of elections described above. Candidates will be seated in a designated area during the electoral process, and the Chair of the Elections Committee will assume chairing duties during the election period.

He presented the Elections Code of Conduct, which establishes principles of integrity, fairness, transparency, respect, and non-discrimination, applicable to candidates and their representatives. He highlighted prohibitions on coercion, defamation, misuse of ICA resources, appeals to prejudice, and inducements, while noting that normal gestures of hospitality remain permitted.

He further outlined rules on campaign communications and access to information, including equal access to member data, compliance with data protection laws and regulations, and prohibitions on implying institutional endorsement or using ICA branding in campaign materials. Campaigning is not permitted in designated electoral areas or in a manner that obstructs General Assembly proceedings.

He also summarised campaign finance and disclosure requirements, under which candidates must report total campaign expenditures and contributions, including specified categories of costs and funding sources, in accordance with Board-approved Elections Standing Orders.

Blase LAMBERT concluded by reiterating the importance of the electoral process.

The President thanked Blase LAMBERT and the Elections Committee for their extensive work and significant responsibility in preparing the electoral process. He acknowledged having seen images from the recent visit to Panama to ensure that all arrangements were properly in place, with the aim of avoiding any issues or surprises and ensuring that the General Assembly would proceed smoothly and in accordance with established standards. He stressed that the General Assembly should be a celebratory democratic event, during which Members would elect their representatives for the next four-year term. He encouraged all Members to attend the electoral General Assembly in Panama City, describing it as the most important event of the International Cooperative Alliance, held every four years. Finally, he invited José ALVES DE SOUZA NETO, President of the ICA Americas, to assist in proceeding with the next item.

18. NEXT GENERAL ASSEMBLY

José ALVES DE SOUZA NETO introduced the forthcoming World Conference and ICA General Assembly to be held in Panama between 13 and 18 September.

He stated that the Panama gathering would represent one of the most important events of the year for the ICA, serving as more than a conference: it would be a global gathering to debate the future direction of the cooperative movement and to share experiences shaping the organisation's future. He underlined the importance of democratic participation, noting that stronger engagement from cooperatives would enhance the legitimacy, representativeness and influence of the movement.

He outlined the programme of events, including governance meetings, committee sessions, strategic debates, the World Conference, the Cooperative Law Symposium, and the elective General Assembly of the ICA and the ICA-Americas. He highlighted that elections would take place during the week, determining leadership for the next four years.

He framed the Conference theme as "Building Bridges: Cooperative Contributions to a Peaceful World", emphasising the role of cooperatives in promoting dialogue, inclusion and cooperation in a global context marked by division, uncertainty and conflict. He noted that the first day would focus on the role of cooperatives in building more peaceful and resilient societies, including multilateralism and international cooperation, while the second day would consolidate outcomes, present thematic reports, adopt the final declaration, and discuss future global governance. A key moment would be the presentation of the newly elected leadership of the ICA.

He further explained that parallel events would include a continental congress and the Cooperative Law Symposium, bringing together experts and academics to discuss contemporary legal and organisational challenges, including cooperative identity, taxation, technology and governance models.

He confirmed that the Panama Convention Centre would host the events and noted Panama's symbolic role as a global meeting point. He outlined logistical arrangements, including registration procedures and accommodation booking via official channels, and encouraged early arrangements.

He also noted measures taken to facilitate broad participation, including negotiated travel arrangements to support attendance by a large number of member organisations.

He stressed that the General Assembly represented the highest expression of democracy within the organisation, where ideas would be debated, consensus built, and leadership elected for the coming years.

He concluded by thanking the ICA Global Office and the Cooperatives of the Americas for their work in organising the event and invited all Members to attend in Panama to strengthen participation and cooperation for a better future.

Ariel GUARCO acknowledged the President of the ICA Americas for his presentation and welcomed the invitation to the upcoming events in Panama, noting Members' anticipation of participating in

all planned activities. He echoed José Alves DE SOUZA NETO's remarks and extended his appreciation to all teams within ICA Americas and ICA involved in their preparation.

In closing, Ariel GUARCO described the General Assembly as a constructive and democratic exercise and looked forward to reconvening for the next General Assembly, which will take place on 15 September 2026 in Panama City.

There being no further business, the President declared the General Assembly formally closed at 15:00 (Brussels time) and expressed his sincere appreciation to all participants, members of the Board, ICA staff, technical teams, and interpreters for their contribution to the successful conduct of the General Assembly.



APPROVAL OF THE MINUTES OF THE ICA EXTRAORDINARY GENERAL ASSEMBLY HELD ON 18 JUNE 2026

YES	
NO	
ABSTAIN	

4. Announcement of Directors of the ICA Board

The ICA Board is comprised of the President, four Vice Presidents, eight representatives of the global sectoral organisations, one youth representative, the President of the Gender Equality Committee, and fifteen (15) other at-large members.

There were no new At-large Directors co-opted since the last ICA General Assembly.

The four Vice Presidents, eight representatives of the global sectoral organisations, youth representative, and the President of the Gender Equality Committee are elected directly by their relevant bodies.

Given that this General Assembly is the end of the term for the President and At-large members on the ICA Board of Directors, the list of all Directors and their terms are provided below for information and for the record.

Vice Presidents

In accordance with Article 32.1, the Regional Presidents shall, as of right, be Vice-Presidents of the ICA, provided that they have been validly elected by the Regions. Below are the current Vice Presidents of the ICA Board of Directors:

	Name	Region	Term	Link to bio
	Macloud Malonza	Africa	June 2026- June 2029	https://ica.coop/en/macloud-malonza-kenya
	Dr. José Alves de Souza Neto	Americas	September 2024- September 2026 <i>Election on 18 September.</i>	https://ica.coop/en/dr-jose-alves-souza-neto
	Dr. Chandrapal Singh Yadav	Asia-Pacific	November 2025- November 2029	https://www.ica.coop/en/chandrapal-singh-yadav-ica-ap
	Giuseppe Guerini	Europe	June 2025- June 2029	https://ica.coop/en/giuseppe-guerini-international-organisation-industrial-and-service-cooperatives

Sectoral Representatives

In accordance with Article 40.1, each Sectoral Organisation shall elect one (1) sectoral representative (hereafter: "Sectoral Representative"), pursuant to the procedures included in the relevant internal rules, articles of association, by-laws or statutes of the Sectoral Organisation.

Below are the current Sectoral Representatives on the ICA Board of Directors who will be serving for the term of 2026-2030:

	Name	Sectoral Organisation	Link to bio
	Dr Carlos Zarco	International Health Cooperative Organisation (IHCO)	https://www.ica.coop/en/carlos-zarco-international-health-cooperative-organisation
	Blase Lambert	Cooperative Housing International (CHI)	https://www.ica.coop/en/blase-lambert-cooperative-housing-international
	Noh Dongjin	International Cooperative Fisheries Organisation (ICFO)	https://ica.coop/en/noh-dongjin-international-fisheries-cooperative-organisation
	Liz Green	International Cooperative and Mutual Insurance Federation (ICMIF)	https://www.ica.coop/en/liz-green-icmif
	Bhima Subrahmanyam	International Cooperative Banking Association (ICBA)	https://ica.coop/en/bhima-subrahmanyam
	<i>To be confirmed 14</i>	International Cooperative Agricultural	

	September 2026	Organisation (ICAO)	
	Prof. Petar Stefanov	Consumer Co-operatives Worldwide (CCW)	https://ica.coop/en/dr-petar-stefanov-cooperatives-europe
	Osamu Nakano	International Organisation of Industrial and Service Cooperatives (CICOPA)	https://ica.coop/en/osamu-nakano-international-organisation-industrial-and-service-cooperatives-cicopa

Youth Representative

In accordance with Article 23.3 and 44, the Youth Committee shall elect a President who then services on the ICA Board of Directors as the Youth Representative.

The Youth Committee will have an election on 13 September and therefore the Youth Representative will be announced during the General Assembly.

President of the Gender Equality Committee

In accordance with Article 23.3 and 43, the Gender Equality Committee shall elect a President who then serves on the ICA Board of Directors.

The Gender Equality Committee had an election on 21 July to elect their President for the 2026-2030 term.

	Name	Link to bio
	Xiomara Núñez de Céspedes	https://www.ica.coop/en/xiomara-nunez-cespedes-gender-equality-committee

5. Vote for President

There is only one candidate for ICA President. Given that there is only one candidate for President, in accordance with the ICA Articles of Association, the ICA Standing Orders for General Assembly procedures, and the ICA Standing Orders for Board Elections, it is not necessary to vote by secret ballot. Therefore, the election of the President will take place by show of voting card.



ARGENTINA • Ariel Enrique Guarco • nominated by Cooperative Confederation of the Republic of Argentina COOPERAR Limited.

Ariel Guarco is an Argentine cooperative leader with extensive experience in both the national and international cooperative movement. He began his work with the Coronel Pringles Electric Cooperative and later served as president of the Federation of Electrical and Public Service Cooperatives of Buenos Aires Province (Fedecoba) and the Cooperative Confederation of the Republic of Argentina (Cooperar). Elected president of the International Cooperative Alliance in 2017 and re-elected in 2022. Author of four books on cooperativism, he regularly participates as a speaker at academic, institutional, and cooperative movement events around the world.

6. Election of the At-large Directors

There are 24 candidates for the ICA Board of Directors for 15 seats. Below is a list of the candidates with their bios. You can learn more about each candidate on the ICA website:

- Campaign videos for each candidate: <https://www.ica.coop/en/general-assembly-2026-candidates>
- Candidate Statement Forms which asked key questions about each candidate, their experience, and how they see the future of the ICA: <https://www.ica.coop/en/media/library/official-meeting-documentation/general-assembly-2026-candidates-candidate-statement>
- The CV's of each candidate: <https://www.ica.coop/en/media/library/official-meeting-documentation/general-assembly-2026-candidates-cv>

The candidates will not be making speeches during the General Assembly, but the ICA will show a video with the campaign speech of each candidate in random order.

At-large Candidates



BRAZIL • Márcio Lopes de Freitas • nominated by Organization of Brazilian Cooperatives

Márcio Freitas has served as President of OCB since 2001, leading Brazil's cooperative movement across every sector. A farmer and coffee producer from a family of cooperative leaders, he has driven major regulatory milestones and expanded international cooperation, including, when he was when he was president of the Organization of Cooperatives of Lusophone Countries (OCPLP), support for Mozambique's Law of Cooperatives. He serves as ICAO Vice President for the Americas and as a member of the ICA global board, leading agendas including the Cooperative Cultural Heritage and the closing of the International Year of Cooperatives at COP30.



CANADA • Marie-Josée Paquette • nominated by Cooperatives and Mutuels Canada

Marie-Josée Paquette received a bachelor's degree from the Université du Québec en Outaouais. She joined the cooperative and mutual movement in 2014, landing at the Conseil québécois de la coopération et de la mutualité. Her first role was as Senior Advisor, Communications and Government Relations, before being promoted to Director, Communications and Public Affairs. Since January 2021, she has been the Chief Executive Officer of the Conseil québécois de la coopération et de la mutualité. She is a board member of Cooperatives and mutuels Canada. She served as Executive Director of the Office of the President of the ICA.



CHINA • Yuyan Wang • nominated by All China Federation of Supply and Marketing Co-operatives (ACFSMC)

Ms. Wang Yuyan, President of All-China Federation of Supply and Marketing Cooperatives (ACFSMC). Holding a Ph.D. in Economics, she brings extensive expertise in regional governance and economic management from her various leadership roles across China. Currently, she leads the comprehensive reform and development of the nation's supply and marketing cooperative system. A passionate advocate for the cooperative movement with deep industry knowledge, Ms. Wang is committed to fostering international exchange and Msiving collaborative, shared growth for cooperatives worldwide.



Colombia • María Eugenia Pérez Zea • nominated by Medical and Professionals Cooperative of Colombia - Coomeva

María Eugenia Pérez Zea is a Colombian lawyer, specialized in Administrative Law and Socioeconomic Project Evaluation, with over 20 years of leadership experience in the cooperative movement. She serves as Executive President of ASCOOP, principal member of the Board of Coomeva, International Cooperative Alliance Board member, member of the Gender Equality Committee, and member of the Board of CONFECOOP. She was the first woman to chair the Board of COOMEVA and has led integration, governance, and gender equality initiatives both nationally and internationally. In 2020, she was recognized by SHE-COOPS as one of the 100 most influential women in the global cooperative movement.



ETHIOPIA • Mesfin Gebreselassie Gerger • nominated by Awach Saving and Credit Cooperative Society Ltd.

Mr. Mesfin is a seasoned banking professional with over 36 years of experience in Ethiopia's financial sector, including senior roles at the National Bank of Ethiopia, Construction and Business Bank, Addis International Bank, and the Institute of Banking and Insurance. He currently serves as Board Chairperson of Awach SACCOs and Managing Director of Wise Business Consultant. Holding degrees from Addis Ababa University and Napoli University, he is a UNIDO-certified international trainer in credit analysis and project financing, committed to advancing cooperative growth and sustainable financial development.



FRANCE • Bastien Sibille • nominated by Coop FR, THE COOPERATIVE ENTREPRISES

Born in Paris, Bastien Sibille is Secretary General of Coop FR, the confederation representing 21,600 French cooperatives. He is also President of the Milliard initiative and Vice President of the Labo de l'ESS. Co-founder and President of the Mobicoop cooperative and of the alliance of cooperatives for the transition of Les Licoornes, he graduated from Sciences Po Paris and holds a PhD in Political Science from the University of Montreal. A strong advocate of international cooperation, closely connected with emerging and innovative cooperatives, and fluent in English, he wishes to contribute to the Board through his experience and participation in the collective work of the ICA.



INDIA • Dileep Sanghani • nominated by Indian Farmers Fertiliser Cooperative Limited (IFFCO)

Born into a farming family and trained as a lawyer, Dileep Sanghani has dedicated his life for Justice to people, Cooperation, and Inclusive Development. A Visionary Cooperative Leader for over 40 years, he has risen from village roots to global prominence. He led the hosting of ICA Global Assembly 2024, launched the International Year of Cooperatives 2025 in New Delhi, serves as Chairman of IFFCO, and is a former President of NCUI. A four-time Member of Parliament and former Cooperation Minister, he champions “Prosperity through Cooperation”, leading 35,700 cooperatives representing over 50 million farmers and driving IFFCO to unprecedented success.



IRAN • Bahman Abdollahi • nominated by Iran Oilseeds & Vegetable Oil Processing Factories Co-operative (Farda Co-op)

Bahman Abdollahi, DBA, is President of the Iran Chamber of Cooperatives and has more than four decades of experience in cooperative leadership. For the past four years, he has served as an active ICA Board member, contributing to the Alliance’s work and international standing. His priorities include cooperative legislation, practical education & research, digital platforms, and greater participation by women & youth. He promotes trade, business partnerships, and knowledge exchange among cooperatives.

He is committed to closer cooperation among ICA members and to helping cooperatives adapt to change while remaining true to their values and serving their members.



ITALY • Giuseppe Attilio Dadda • nominated by Alleanza delle Cooperative Italiane

Attilio Dadda is a leading figure in the Italian cooperative movement, with over 30 years of experience promoting cooperatives as sustainable, resilient business models that generate tangible benefits for communities and local economies. He currently serves as President of Legacoop Lombardia, Vice President of Legacoop Nazionale, and President of the Alliance of Lombard Cooperatives. As an ICA Board member since 2022, he has fostered networks and alliances across the cooperative movement and advanced a vision of cooperatives as drivers of transformation, particularly in times of crisis. He sees peace, sustainability, and cooperative culture as key priorities for ICA’s future.



JAPAN • Yoshito Shinno • nominated by JA-Zenchu (Central Union of Agricultural Co-operatives)

Mr. Yoshito SHINNO is president of JA-Zenchu (Central Union of Agricultural Co-operatives), the apex organization of agricultural cooperatives with 10 million members in Japan.

Mr. SHINNO also chairs JCA (Japan Co-operative Alliance), representing co-operatives from wide range of sectors in consumer societies, agriculture, fishery, forestry, banking, mutual, health & welfare and workers with over 100 million people.

While growing premium table grapes on his family farm, he quickly conducted leadership as cooperative leader. Also, as president of IDACA (Institute for the Development of Agricultural Cooperation in Asia), Mr. SHINNO strongly supports capacity-building in developing countries and cooperation among co-operatives.



JORDAN • Abdel-fattah Shalabi • nominated by Jordan Cooperative Corporation

Mr. Abdelfattah M. Q. Al-Shalabi has served as Director General of the Jordan Co-operative Corporation since 2021, bringing over two decades of experience in financial management, cooperative development, and public sector accounting. Previously, he served as Assistant Director General for Financial Affairs at the Agricultural Credit Corporation (2014–2021). He holds a Master's degree in Banking and Financing for Development from the University of Bergamo, Italy, and a Bachelor's degree in Accounting from Yarmouk University, Jordan.



KENYA • James Njue Njiru • nominated by CIC Insurance Group

James Njue Njiru is an accomplished Kenyan cooperative leader and businessman with over two decades of board-level governance experience spanning the cooperative, banking, and insurance sectors. He currently serves as Chairman of the Cooperative Insurance Society (CIS) at CIC Insurance Group, Director of the Co-operative Bank of Kenya Limited, and Chairman of Nawiri Sacco Society, having served on its board since 2006. He is also a Director of Co-op Holdings Co-operative Society. Holding a Diploma in Business Management, Mr. Njiru is distinguished by his sustained commitment to strengthening cooperative governance and advancing community development across Eastern Africa.



MALAYSIA • Abdul Fattah Abdullah • nominated by MALAYSIAN NATIONAL COOPERATIVE MOVEMENT (ANGKASA)

ABDUL FATTAH Abdullah holds a PhD in Development Management from Universiti Utara Malaysia. He has over two decades experience specifically on the development of youth and community cooperatives. Since 2013, he has served as President of ANGKASA, Malaysia's national cooperative apex body. At the regional level, he serves as Vice President of the ICA-Asia Pacific Regional Board and has been President of the ASEAN Cooperative Organization (ACO) since 2014. He is also Chair of ICA-AP Trade & Business Committee.



Mexico • José Ricardo Télles Barragán • nominated by Caja Popular Mexicana

I am a committed person, passionate about learning and developing people and organizations. Since I was a child, I learnt about the cooperative movement through my father. I hold bachelor's degrees in Communication, Business Administration, and Accounting, as well as a master's degree in Digital Journalism. Currently, I am studying an associate degree in Management and Administration of Social Economy Enterprises and an MBA with an emphasis in Project Management. I have been a member of my cooperative for 35 years, serving 13 years as an employee and 13 years as a leader, currently holding the position of First Vice President of the Board.



NIGERIA • Ojo Oladayo Akindehinde • nominated by Cooperative Federation Of Nigeria

Ojo Oladayo AKINDEHINDE is the President of the Nigerian National Petroleum Corporation Cooperative Multipurpose Society Limited (NNPC CMS, Lagos), one of the largest and most strategically positioned cooperatives in Nigeria and the entire West African sub-region. He is a Member of the Board of Cooperative Federation of Nigeria. Prior to his current responsibilities, he served as General Secretary of NNPC-CMS Lagos from October 2020 to April 2024. He holds a Bachelor's degree in Business Administration from Lagos State University, and a Master's degree in Business Administration from Ajayi Crowther University. He has over twenty-five years of active and progressive leadership with cooperatives.



Paraguay Simona Cavazzutti • nominated by Confederation of Rural Cooperatives of Paraguay CONCOPAR Ltd.

Born in Milan, Italy, in 1958, Simona Cavazzutti is a prominent agricultural businesswoman who has dedicated a large part of her life to promoting cooperativism. Married, with four children and six grandchildren, she has lived in Latin America for nearly 40 years. With a background in languages and specialized studies in social economy and cooperative leadership, she speaks five languages fluently. With a track record of more than 30 years in the trade association and cooperative sectors, she holds key positions such as president of the Confederation of Rural Cooperatives of Paraguay (CONCOPAR Ltda.) and the Sectoral Organization of Agricultural Cooperatives (REDACOOOP), in addition to serving as vice president in several entities and member of the Board of the International Cooperative Alliance (ICA). Her leadership and commitment reflect her deep conviction that cooperativism is the key to a more just and sustainable world.



PHILIPPINES • Marlon Rono • nominated by One Cooperative Federation

Marlon R. Roño is the Chairperson of One Cooperative Federation (OCF), and President of MagCoop Multipurpose Cooperative (MAGCOOP). He also leads Magsaysay People Resources Corporation, supporting more than 45,000 professionals across maritime, hospitality, engineering, healthcare, and technology sectors. A respected maritime leader, he serves as President of the Philippine-Japan Manning Consultative Council and Chairman of the Philippine Joint Maritime Group. He advances cooperative and community development through OCF, MAGCOOP and Homer Foundation, Inc. He holds a Business Management degree from Ateneo de Davao University and an MBA from Ateneo de Manila University.



POLAND • RYSZARD JAŚKOWSKI • nominated by National Auditing Union Of Cooperatives

Ryszard Jaśkowski lawyer and experienced manager in the global co-operative movement. He holds key leadership roles in major co-operative and retail organizations. The Vicepresident of National Cooperative Council, President of National Union of "Społem", Board Member of Euro Coop, and the Polish representant in CCW. As expert, worked with parliamentary committees and PIH to turn retail needs into effective laws. As a candidate for the ICA Board, he combines real business experience with a focus on cooperative values. He promotes "Coop2Coop" initiatives to connect European and global markets. His goals are to build a modern image for the movement, advocate effectively for cooperatives, and provide them with strong, crisis-ready support worldwide.



PUERTO RICO • Eliud Juarbe Cruz • nominated by PR Cooperative League

Eliud Juarbe Cruz is a Puerto Rican entrepreneur with over 20 years of experience in marketing, strategic communications, and international business. He has provided consulting services to private companies, government entities, and nonprofit organizations. In addition, he is a university professor at Ana G. Méndez University, where he teaches courses in entrepreneurship and international trade. His career in the Puerto Rican Cooperative Movement includes leadership and service roles in the Puerto Rico League of Cooperatives, savings and credit cooperatives, and the cooperative insurance sector, consistently promoting cooperative values and principles.



SPAIN • Íñigo Albizuri Landazabal • nominated by Confederación Española de Cooperativas de Trabajo Asociado (COCETA)

Íñigo Albizuri Landazabal is an Industrial Engineer. He has spent his entire career within cooperatives, combining business management, internationalization, innovation, and institutional representation. He holds 15 international patents. He currently serves as Head of Global Public Affairs at MONDRAGON Corporation and as President of its NGO MUNDUKIDE.

He is President of CICOPA, Vice-President of Cooperatives Europe, and a member of the ICA Board representing Spain. Since 2025, He has served as General Director of ASETT, an international initiative dedicated to strengthening the social economy as a response to the major challenges of our time. In 2021, He received the Fair Saturday Award. He believes in a cooperative movement capable of generating economic prosperity, social cohesion, and opportunities for future generations.



TURKIYE • Ünal Örnek • nominated by The Central Union of Turkish Forestry Cooperatives

Ünal Örnek is an Agricultural Economist and cooperative development specialist from Türkiye with over 30 years of experience in cooperative governance, rural development, agricultural organizations and international cooperation. He serves as Education, Research and International Relations Coordinator of ORKOOP, Board Member of Cooperative Europe, and Advisor to the Board of ICAO. He has worked with FAO, the World Bank and leading agricultural organizations in Türkiye. A recognized author, speaker and advocate for cooperatives, he has represented Turkish cooperatives in numerous international forums and actively promotes sustainable development, inclusion, solidarity and peace through cooperative action.



UNITED KINGDOM • Rose Marley • nominated by Co-operatives UK Limited

Rose Marley is Chief Executive of Co-operatives UK and a Director of the International Co-operative Alliance (ICA). She chairs the International Co-operative Working Group (ICWG), leading the UK co-operative movement's international engagement. Rose played a leading role in positioning the UK during the UN International Year of Cooperatives and works with ministers and policymakers to shape national policy for co-operative and mutual enterprise. She also advised Greater Manchester Mayor Andy Burnham on co-operatives and social enterprise. Before joining the movement, Rose was a successful entrepreneur in the UK's music and technology industries, bringing an entrepreneurial perspective to international co-operative leadership.



UNITED STATES • Douglas O'Brien • nominated by National Coöperative Business Association

Doug O'Brien is President and CEO of NCBA CLUSA, the apex association representing U.S. cooperatives. He has served for two years on the ICA Board and has been active on the Audit and Risk Committee, Policy Committee, G20 Working Group, and ad hoc committees. Doug was honored to contribute to ICA's 2026–2030 strategy and is committed to supporting its implementation. He has represented ICA at the United Nations and works closely with ICA Americas to strengthen alignment between the U.S. co-op community and the global movement. His work focuses on policy, cooperative identity, and expanding cooperatives' impact.



VIETNAM • Van Cao • nominated by Vietnam Cooperative Alliance(VCA)

Dr. Xuan Thu Van Cao has extensive leadership experience in journalism, youth organizations, provincial government, and national institutions. She served as Secretary of the Bac Lieu City Youth Union, Vice Chairman of the Bac Lieu Provincial People's Council, and Vice Chairman of the Bac Lieu Provincial People's Committee. Subsequently, she held senior positions at the Vietnam Farmers' Union before being elected President of the Vietnam Cooperative Alliance in 2023. She was named National Emulation Fighter in 2011 and awarded the Third-class (2011) and Second-class (2023) Labor Orders.

8. Director General's Report

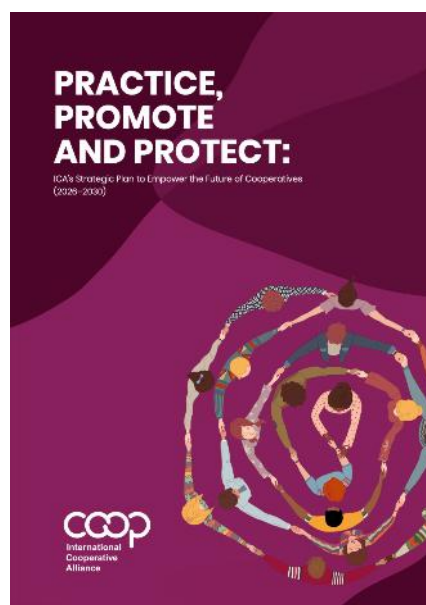
Activity Report 2025

The ICA Activity Report 2025 can be downloaded here:

<https://ica.coop/en/media/library/annual-reports-report-activities/ica-annual-report-2025>.

Work Plan 2026 for the Global Office

The following is the mid-year update of Year One of the ICA Strategy 2026–2030 which can be read at <https://ica.coop/en/ica-2026-2030-strategy-practice-promote-and-protect>.



Introductory Note

The cooperative movement has always been about people taking their future into their own hands. Two centuries ago, ordinary citizens came together to create organisations that would serve their communities — not distant shareholders. Today, more than three million cooperatives worldwide carry that legacy forward.

Our strategy 2026–2030, ***Practice, Promote and Protect: ICA's Strategic Plan to Empower the Future of Cooperatives***, is more than a document. It is our compass in an increasingly volatile global landscape. It asks us to do three vital things: put our cooperative values into daily practice, promote our human-centred model as an indispensable force for good, and protect the shared identity and autonomy that make us unique.

First endorsed overwhelmingly at our General Assembly in Manchester in July 2025, this global blueprint was forged through one of the most collaborative processes in our history, shaped directly by leaders across every region, sector and thematic committee. It is not a plan written for the movement, but by the movement itself.

Now, as we gather for our elective General Assembly in Panama under the banner “**Building Bridges: Cooperative Contributions for a Peaceful World**” (icap Panama 2026.coop), the strategy faces its defining operational test. We meet at a moment of profound geopolitical fragmentation, active armed conflict and economic polarisation — precisely the conditions in which a proven, people-centred model matters most.

This plan sets out the acceleration the Global Office brings to embedding Practice, Promote and Protect. As we advance from the momentum of the UN International Year of Cooperatives (IYC 2025) into the final sprint of the SDG era, it is our roadmap for turning global policy recognition into concrete legislative, economic and community impact.

On behalf of the Global Office team,

Jeroen Douglas

Director-General, International Cooperative Alliance

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1. 2026: Navigating Fragmentation through Cooperative Action

As we gather in Panama for the ICA General Assembly in September 2026, the global cooperative movement stands at a pivotal threshold. The year 2025 delivered unprecedented global recognition for our model through the UN International Year of Cooperatives (IYC 2025) and the explicit inclusion of cooperatives — as the frontline of the Social and Solidarity Economy (SSE) — in the Doha Political Declaration at the Second World Summit for Social Development. Reinforced by the historic UN resolution establishing a permanent decade cycle from 2035, our movement has secured its place as a recognised pillar of the international social and economic architecture.

Yet in 2026, recognition alone is no longer enough. We must pivot decisively from celebrating awareness to demanding legislative and economic inclusion. This operational imperative is anchored in our 2026–2030 Strategy, **Practice, Promote and Protect** — our direct answer to a rapidly evolving, high-risk global environment. The macro-landscape of late 2026 has solidified into a deeply fragmented, multipolar reality defined by accelerating armed conflicts, an escalating arms race, and trade barriers that are dismantling laissez-faire globalisation in favour of an aggressive “new economic nationalism”.

This General Assembly convenes at a critical geopolitical turning point. As UN Secretary-General António Guterres completes his tenure and the United Nations stands weeks away from electing his successor, traditional multilateralism faces an existential test against transactional multipolarism. While implementation of the *Pact for the Future* and the *Declaration on Future Generations* moves forward, geoeconomic confrontation continues to paralyse collective action on climate and inequality. In this volatile environment, the need for people-centred, stabilising institutions has never been more urgent.

It is in direct response to a world consumed by conflict that we gather under the shadow of Panama's iconic Bridge of the Americas. Through our official theme, **“Building Bridges: Cooperative Contributions for a Peaceful World”**, we demonstrate that sustainable peace requires economic democracy. Where geopolitics divides, cooperatives construct enduring spans of solidarity and shared prosperity. Our model acts as a structural safeguard to prevent conflict before it begins, provides vital economic stability during crisis, and offers a proven track record of rebuilding resilient, thriving societies in the aftermath of war. As the multilateral architecture recalibrates under new global leadership, the cooperative movement stands ready in Panama — not as a passive alternative, but as an active, structural necessity for peace and stability.

2. Implementing the Strategy 2026–2030

At its heart, this strategy is guided by a theory of change. It begins with our Alpha — the Cooperative Identity, which defines who we are and how we act — and points towards our Omega: a future in which cooperatives expand their role in the global economy, recognised as a trusted and effective alternative within the broader community of business models. To move from vision to impact, we have defined five strategic objectives that form a continuous cycle:

- Building awareness and membership growth.
- Promoting inclusive opportunities in cooperatives.
- Enabling regulation and policy recognition.
- Strengthening cooperative networks and cooperation.
- Advancing cooperative competitiveness.

To reach these objectives, our initiatives are organised into **five broad intervention themes: People, Data, Advocacy, Finance and Future**. Each theme brings together a range of efforts — from strengthening leadership and education, to expanding access to knowledge and finance, to fostering innovation and digital transformation.

2026 is also the year in which we set the baseline for the five years ahead. Through identified Key Result Indicators (KRIs), we are building a five-year framework of measurable, time-bound and realistically achievable targets, giving clear guidance to all colleagues and allowing us to evaluate progress and understand any deviation on our pathway to 2030. In 2028 we intend to carry out a rigorous mid-term review, to establish whether we are on track or whether the global strategy needs adjustment.

2.A People

Strengthening leadership, ensuring inclusive governance, and expanding cooperative services to under-represented communities.

This initiative strengthens cooperative education and research through curriculum development, cooperative heritage preservation and training programmes, as well as building an understanding of how cooperatives interact with other actors, especially outside their own

ecosystems. It works to ensure that gender equality and the inclusion of youth and other under-represented groups are embedded in cooperative education. Training programmes focus on increasing the participation of women and youth in cooperatives, with dedicated resources aimed at breaking down barriers to engagement. It also guides efforts to include cooperatives in public educational institutions.

By prioritising women and youth in cooperative leadership and services, this initiative strengthens the long-term sustainability and inclusivity of the cooperative movement. The ICA remains committed to empowering diverse leaders and fostering equitable opportunities within cooperatives worldwide.

2.B Data

Building the evidence base, and the digital backbone, that allow cooperatives to be counted, compared and connected.

This initiative develops a unified cooperative digital ecosystem, drawing fragmented tools and scattered information into shared infrastructure the movement owns and trusts. It documents what works and what does not through case studies of cooperative enterprise and governance, maps cooperative research worldwide to expose gaps, and builds a comparative picture of cooperative law across regions. Alongside this, it pilots a cooperative-to-cooperative marketplace so that members can trade directly with one another.

Reliable, comparable data turns conviction into argument. By investing in the evidence and the infrastructure that carries it, the ICA equips members to make their case to legislators, regulators and investors with facts rather than assertions.

2.C Advocacy

Turning global recognition into enabling law, policy and partnership at every level of governance.

This initiative consolidates the ICA's presence in the multilateral system and converts it into practical results for members. It builds strategic partnerships with international institutions, legislative bodies and governments — from the United Nations and the ILO to the European Commission and regional parliaments — and uses technology to make cooperative legislation accessible and comparable across borders. It also establishes coordinated policy machinery across the ICA's board, regions and sectors, and measures the movement's contribution to the Sustainable Development Goals.

Recognition that is not written into law is easily reversed. By pairing global advocacy with practical legal tools, the ICA works to ensure cooperatives are not merely acknowledged in declarations, but embedded in the rules that govern enterprise.

2.D Finance

Opening access to capital for cooperatives, and positioning the ICA as a trusted intermediary between the movement and the world of finance.

This initiative maps the financing-for-development landscape and builds relationships with development finance institutions, impact investors, fintech partners and donors. It works towards guarantees, first-loss and anchor investment instruments suited to cooperative enterprise, and towards a dedicated Cooperative Fund. In parallel, the ICA is developing its role as a matchmaker, connecting apexes and their members to a broader investor base and to tools built for cooperative start-ups and scale-ups.

Cooperatives are rarely short of viable business models; they are short of patient capital that understands them. By building the partnerships and instruments that close that gap, this initiative aims to make growth financeable for cooperatives everywhere.

2.E Future

Protecting the cooperative identity, sharpening the movement's voice, and building the platforms that will carry both into the next decade.

This initiative disseminates the 2026–2030 Strategy across all ICA structures and equips members with a shared identity kit, customisable marketing materials and a coherent brand. It grows the .coop domain as a verified mark of cooperative authenticity, develops a global cooperative identification label to guard against lookalikes and coop-washing, and builds an evidence-based storytelling capability. At its centre sit the reaffirmation of the Statement on the Cooperative Identity and the creation of Coop Cloud.

The cooperative difference is only an advantage if it is visible and defensible. This initiative makes the identity legible to the outside world, protects it from imitation, and gives the movement the infrastructure to sustain it well beyond 2030.

3. Activity Sheet — August 2026 Update

DELIVERING THE STRATEGY

What the ICA has actually done — December 2025 to August 2026

Progress against the Global Office Work Plan

· PEOPLE · DATA · ADVOCACY · FINANCE · FUTURE

Year one of Practice, Promote and Protect began at speed. Between the close of the International Year of Cooperatives and the road to Panama, the movement won permanent recognition at the United Nations, launched its new business platform CM50 and held its first Summit in Brussels with more than 50 business leaders, launched its Cooperative Cultural Heritage Programme, joined the International Court of Justice proceedings on the right to strike, launched its new cooperative law platform, grew to a record 331 members, and closed a second consecutive year of profitable accounts.

AT A GLANCE

331

members from 106 countries — 14 joined in 2026

A/RES/80/182

UN resolution: an International Year of Cooperatives every decade, next in 2035

CM50 · US\$0.79tn

50+ leaders already representing 0.6% of global GDP, working to five commitments with the aim of doubling the movement's economic size by 2035
cm50.coop

1 of only 5

international organisations invited to present views to the International Court of Justice, alongside 18 States

17

SDG policy briefs completed and taken to the HLPF

31

founding cooperative heritage sites in 25 countries since launch
culturalheritage.coop

200+

IYC2025 events across 100 countries

25 + 1

candidates for 15 At-Large Director seats in Panama, plus one candidate for the Presidency

01 PEOPLE

Inclusive opportunity, stronger networks, membership growth, cooperative heritage

The plan said: Advance women and youth through dedicated learning; grow and serve the membership; map 50 cooperative heritage sites; open the movement's knowledge to its members.

- **The membership grew.** 14 organisations joined in 2026 — from Tanzania, India, Ethiopia, Paraguay, Chile, the Philippines and Malaysia — bringing the ICA to 331 members (281 full, 50 associate) across 106 countries.
- **Members got a front door.** A new Member Portal and Member Directory went live, and the Members' Chats series translated the strategy into plain language — the overview, Advocacy and People pillars delivered, with Future, Finance and Data scheduled for October to December.
- **The President went to the members.** Nineteen country visits and regional assemblies since September 2025, from Paraguay, Brazil and Colombia to Bulgaria, Mozambique, Sri Lanka and Russia.
- **Youth moved from audience to author.** Young cooperators from 26 countries drafted the Youth Declaration on Cooperatives in Agri-food Systems at the World Food Summit; the Youth Committee hosted its own side event at the ECOSOC Youth Forum 2026; the Global Youth and Cooperative Forum convened in July.
- **Women's leadership got structures, not statements.** The Gender Equality Committee carried the cooperative case to CSW70; Kenya launched Africa's first National Cooperative Gender Platform; ICA-AP convened women farmers in Hanoi for the International Year of Women Farmers.
- **Heritage became a mappable asset.** The Cooperative Cultural Heritage Platform (culturalheritage.coop) and the first-ever World Map launched with 31 founding sites in 25 countries — from Rochdale to Nova Petrópolis — backed by a new Charter and the ICA-CCH Label. A second nomination round opened in April.
- **Identity reached a third draft.** The third consultation round on the revised Statement on the Cooperative Identity closed, with members, regions, sectoral organisations and thematic committees all having had their say. Panama is the next milestone.
- **Learning kept moving, and moved south.** Cooperative law convened in Africa for the first time (Moshi, Tanzania); ICA-Africa ran governance peer learning and Training of Trainers in Mozambique and Tanzania; a 24-strong South Sudanese delegation benchmarked Kenya's SACCOs.
- **Safety became policy.** The Global Board adopted an Events Code of Conduct in March 2026, covering every ICA conference, side event, visit and online gathering.

IN PANAMA The 2026 heritage inscriptions are announced; several committees hold their elections.

02 DATA

Evidence the movement can argue with — and a digital backbone to hold it

The plan said: Build a cooperative digital ecosystem; map 25 legal frameworks; document case studies; strengthen reporting and transparency.

- **The movement's scale got a number.** A special edition World Cooperative Monitor, produced by EURICSE with the ICA International Cooperative Entrepreneurship Think Tank (ICETT), put the combined turnover of the world's largest cooperatives and mutuals at USD 2.79 trillion. Over 200 people from dozens of countries joined the January launch.
- **A whole sector re-counted itself.** CICOPA published its first comprehensive statistical portrait of industrial and service cooperatives since 2017, in English, French and Spanish.
- **Cooperative law became comparable.** The International Legal Research and Analysis Initiative delivered the first global comparative study of housing cooperative law — 20 countries, four regions — putting the pillar most of the way to its 25-framework target, with [legislation.coop](#) and [coops4dev.coop](#) as the shared shelf.
- **Gender data is being built, not assumed.** ICA-AP launched a decadal study on women's membership and leadership across Asia-Pacific, generating comparable, gender-disaggregated evidence where reporting has been thin.
- **Seventeen SDG policy briefs, finished.** The Transforming our world: a cooperative 2030 series was completed and presented at the 2026 High-level Political Forum — ready-made evidence for members entering national Voluntary National Review consultations.
- **New digital front doors.** Tanzania's Coop Talk platform gave members a direct line to authorities; [worldmap.coop](#), [identity.coop](#) and the ICA Member Portal came online.
- **And the movement is measuring itself.** A global IYC2025 survey is feeding an Impact Report and setting priorities all the way to the next International Year in 2035.

03 ADVOCACY

Recognition — in writing, in treaties, and in court

The plan said: Five strategic partnerships with multilateral bodies and governments; support for implementation of UN resolutions and ILO Recommendation 193; cooperative impact fed into UN, EU, AU and G20 processes.

- **A permanent place on the UN calendar.** General Assembly Resolution A/RES/80/182 calls for an International Year of Cooperatives every ten years — converting a once-in-a-generation moment into a standing global platform, next in 2035.
- **Cooperatives named in the Doha Political Declaration.** At the Second World Social Summit, the ICA addressed a high-level roundtable chaired by two Heads of State, before more than 40 Heads of State and Government and 170 ministers. The Declaration explicitly

recognises cooperatives and the social and solidarity economy, and their contribution to SDG 1 and SDG 8.

- **A voice at the world's highest court.** In the ICJ proceedings on the right to strike, the ICA was one of only five international organisations to present views, alongside 18 States. The Court's May 2026 opinion affirms that right under ILO Convention No. 87.
- **A first-ever platform-economy Convention.** ILO Convention No. 193 was adopted in June 2026 by 406 votes to eight, with the ICA represented by CICOPA pressing for cooperatives to be recognised as distinctive enterprises. Members are now asked to drive national ratification.
- **Africa moved to legislate.** The Pan-African Parliament launched a Model Law on Cooperatives for Africa, developed with ICA-Africa, while ministers from 15 countries signed the Nairobi Declaration at the 14th Africa Ministerial Cooperative Conference (500+ participants).
- **Europe's rules and Europe's money.** The ICA met Commissioner Síkelá and joined the Global Gateway Forum and the Policy Forum on Development to position cooperatives ahead of the EU's 2028–2034 budget; Cooperatives Europe tabled an MFF position paper and an “Owned by EU” procurement proposal.
- **And present throughout.** CSocD64 in New York, where the Director-General moderated the multi-stakeholder forum; the 2026 HLPF; the UNTFSSSE symposium in Murcia; GSEF Bordeaux; MONDIACULT Barcelona; and the UN Day symposium at the Peace Palace.

04 FINANCE

From recognition to capital

The plan said: *Build partnerships with development finance institutions; establish the ICA as a matchmaker for cooperative funding; map the Financing for Development landscape.*

- **Cooperative finance took the UN floor.** ICBA, the ICA and UN DESA convened around 100 leaders, regulators, UN officials and youth cooperators at UN Headquarters in May 2026, closing with Observations and Strategic Recommendations that recognise cooperative financial institutions as central to financial inclusion.
- **A first agreement on youth and finance.** ICBA and Aflatoun International signed an MoU on youth inclusion in cooperative finance, witnessed by the ICA President and Director-General, linking networks across more than 50 countries.
- **Positioning for Europe's next cycle.** Global Gateway aims to mobilise up to €300 billion. The ICA's seat in its working groups is about ensuring cooperatives and EU Delegations find each other before the 2028–2034 framework is fixed.
- **The partner base broadened.** The five #coops4dev teams — the four regional offices and the Global Office — held their Annual Review in March; ICA-Africa became a strategic partner in We Effect's Livelihoods and Right to Food Phase Two (2026–2028) and continued REGCOOP with Norges Vel.
- **Transparency at home.** A dedicated Members' Chat set out how membership fees are calculated, what they finance and how voting rights follow — with infographics in English, French and Spanish.

IN PANAMA ICBA's seminar on cooperative financial institutions opens the week on 14 September.

05 FUTURE

Identity, brand and the platforms that carry them

The plan said: Disseminate the 2026–2030 strategy; grow .coop; build a stories campaign and a cohesive brand; conclude the work on the Statement on the Cooperative Identity.

- **The strategy became a conversation.** Practice, Promote and Protect launched in Doha alongside the CM50 Manifesto, A Contract for a New Global Economy — and the Members' Chat series is now walking members through it pillar by pillar, in three languages.
- **CM50 met in person for the first time.** At its inaugural Summit on 29–30 June 2026, CM50 leaders renewed their engagement in the platform's six core commitments: Access to Capital, Education and Leadership, Digital Infrastructure, the Cooperative Marketplace, Global Healthy Food Systems, and Resilient Communities.
- **CoopsDay went multimedia.** "Cooperatives for a peaceful world" reached millions on 4 July through a media kit, press release, a CoopsDay map reactivated with DotCoop, and a rebuilt site carrying seven editions and an interactive timeline — with messages from the ICA President and the ILO Director-General.
- **IYC2025 set the bar for reach.** More than 200 events across 100 countries were uploaded to 2025.coop, and over 1,000 organisations from 130 countries requested the IYC logo.
- **.coop as the mark of identity.** DotCoop is positioning the verified .coop domain as Principle 6 for the digital age, with identity.coop and worldmap.coop — the groundwork for a global cooperative label.
- **Storytelling scaled regionally.** Cooperatives of the Americas launched the CoopsAmericas en Movimiento podcast under #coops4dev; CICOPA continued its Cooptales series.
- **Governance renewed itself.** The June online General Assembly drew 156 members from 40 countries and abolished the constituency regulation; 25 candidates now stand for 15 At-Large Director seats.

WHERE WE STILL NEED TO PUSH

Five commitments that the year's record does not yet evidence. They are the honest agenda for the next twelve months.

- **Coop Cloud.** The MVP is the hinge for three pillars at once — the cooperative-to-cooperative marketplace, the learning platform and the access-to-finance tools all sit on it. CM50 is managing it.
- **The cooperative label.** Concept, design and member consultation are still ahead; .coop and the CCH Marque are the groundwork already laid.
- **Development finance.** Mapping the DFI landscape and signing the first partnerships is the missing half of the Finance pillar. Recognition at the UN now has to convert into capital.
- **Education at scale.** The CM50 education working group and the MBA-level cooperative curriculum are yet to be stood up.

The archives. The feasibility assessment for preserving the ICA's collective memory remains open.

THE SCORECARD

One headline marker per pillar, and where the year has left us.

PILLAR	A MARKER FROM THE WORK PLAN	WHERE WE ARE
People	50 heritage sites mapped and awarded the CCH Marque	31 founding sites live across 25 countries; second nomination round open, inscriptions announced in Panama
Data	25 legal frameworks analysed by region	20 delivered through the housing cooperative law study; legislation.coop and coops4dev.coop in service
Advocacy	Support implementation of the UN resolution; engage the ILO standards system	A new UN resolution secured, a new ILO Convention adopted, and the ICJ heard the cooperative case
Finance	Financing for Development landscape mapped; five partner meetings held	UN-level convening delivered and a first youth-finance MoU signed; the DFI mapping is still to start
Future	CM50 grows to 70 members; the label needs a taskforce	CM50 agreed a second Summit, in Sofia, Bulgaria, June 2027; the label remains at concept stage

THE PANAMA MOMENT · 13–18 SEPTEMBER 2026

Building Bridges: Cooperative Contributions for a Peaceful World

Panama is where the year's recognition becomes mandate: elections for the President and 15 At-Large Directors on 15 September, thematic committee elections, the 2026 cooperative heritage inscriptions, the ICBA seminar on cooperative finance, and the IX Continental Congress of Cooperative Law. One year of the strategy delivered; four to go.

9. Report on the recommendations to amend the calculation of membership fees and voting rights

The ICA General Assembly established a clear mandate: to develop a new system for votes and membership fees that is fairer, more transparent, and simpler to manage. These principal documents include a well-thought-through proposal that meets these objectives.

The ICA completed a series of consultations which closed on 6 July 2026. The results of the consultation and survey showed broad support for reform. This proposal has been meticulously developed by the President and Vice-Presidents, the Director General, and the Regional Directors, considering the feedback received during the consultations, and ensuring that the perspectives of our global leadership are fully integrated.

The following information is provided in this section:

- Current system including the main problems that now need attention
- Scope of the work
- Principles of the proposed new system
- From principles to practice – explanation of the proposed changes
- Report from the surveys
- Feedback from ICA members and responses
- Simulations
- Brief Summary
- Next steps and poll

Current system

In 2008, the Members approved major reforms to the methods used to set membership fees and allocate voting rights within the ICA. The first quadrennial reset of membership fees in 2013 revealed problems with the new approach, leading to further reforms in 2015. Continued concerns with how fees and voting rights were determined led Members to call on the Board of Directors to consider additional reforms.

To learn about how the current fees and voting rights are set, you can download infographics in English, French and Spanish at <https://cloud.ica.coop/index.php/s/eq2BC28NR5TZkwk> or you can watch a Members' Chat from January where the Director of Membership, Gretchen Hacquard, explained how membership fees and voting rights are calculated and what ICA membership fees finance here: https://us06web.zoom.us/rec/share/IAu5CcqwY3-0L_njd_N0VccjbpGkX_SYMVpwxUXQyPy81-jaEODXMd4F7ql_RtTs.w6t1wgGyhtpJZ0An with the passcode: 0.=!5g1.

Principles of current fee system

The current system has three principles: fair, predictable and workable. The formula tries to apply these principles as follows:

- **Fair** by considering relative capacity to pay – small members pay less than large members, organisations representing more cooperatives pay more than those representing fewer (membership factor), and organisations from wealthier countries

pay more than those from poorer countries (GDP PPP¹ economic factor). The problem is that there is no direct correlation between GDP PPP and the size of the movement an organisation represents and the actual capacity of a member to pay.

- **Predictable** in that membership fees do not change dramatically from one year to the next. This has created a problem in that the 10 percent caps and calculations only every 4 years means that there has never been a full transition to the new system, resulting in issues with fairness as members of similar size may pay significantly more or less.
- **Workable** in that it is not too hard to explain and depends on reliable and readily available information. Membership figures and GDP PPP are generally readily available, although member representation figures less so. The problem is that the system is difficult to explain and understand in practice.

These principles often work against each other, for instance:

- A method that took account of all the factors bearing on an individual member's capacity to pay would be very fair but hard to implement and hard to explain, so not workable.
- A system that set a member's fee once and then raised it only to cover reasonable increases in the ICA's costs would be simple, predictable and easy to explain. But changing circumstances among countries and within national movements would soon render unfair fees that were once fair in relation to each other.

In adopting the basic tenets of the current fee system back in 2008 after two years of consultation, the members of the ICA tried to balance these principles, compromising a little on each one to satisfy the others.

Principles of current voting rights system

The current system has three principles: fair, balanced and workable. The system tries to apply these principles as follows:

- **Fair** means that voting rights are based on the number of individual cooperative members an ICA member represents. Members that represent, directly or indirectly, large cooperative movements have more votes than members from smaller movements. The problem is that the balanced principle undermines this.
- **Balanced** means that no single country or region has a disproportionate voice in the ICA. The problem is that the use of country caps intended to maintain balance negatively impact individual members. Additionally, the tiers created to help ensure regional balance results in countries with one member have fewer votes than countries with multiple members, even if the total number of memberships represented are much lower.
- **Workable** means that the system is not too hard to explain and depends on reliable, readily available information. It is generally workable as the table is easy to understand but the constituency regulation needs to be removed as it is unpopular.

These principles work a little bit against each other, for instance:

- a method based strictly on the number of individual cooperative members an organization represents would be very democratic but would lead to imbalance among regions and countries.

¹ GDP PPP stands for Gross Domestic Product Purchasing Power Parity.

- A simple one-ICA-member, one-vote system would be easy to explain but would be unfair to countries where the whole cooperative movement is represented by a single ICA member.

In adopting the basic tenets of the current ~~subscription-voting rights~~ formula back in 2008 after two years of consultation, the members of the ICA tried to balance these principles, compromising a little on each one to satisfy the others.

The main problems that now need attention

1. Impediments to membership growth and retention

To ensure both its financial viability and its effectiveness as the world apex body of the cooperative movement, the ICA needs to bring in more members. The current methods used to allocate voting rights and set membership fees stand in the way of membership growth:

- A cap on the total number of votes allocated to members in any one country means that existing members in 11 countries lose votes when a new member joins.
 - The ICA has no incentive to recruit new members in countries where membership fees are at the country maximum.
 - Further reducing opportunities for growth, members of ICA members can participate in their own name in the ICA's regions and sectoral organisations without belonging directly to the ICA and without paying fees.
 - The ICA's fees are unaffordable for smaller cooperatives, representative bodies with small budgets, and organisations with small budgets operating in high-income economies, also impeding membership growth.
2. The financial burden of supporting the ICA is not fairly shared among the members:
- The present fee-setting method was meant to tie each member's fee to its relative size or, in the case of representative bodies, the relative size of the movement it represents. Restricting the fee increase with each quadrennial fee reset to 10 per cent of the member's current fee has steadily eroded the application of this principle.
 - There is at best a weak correlation between its financial capacity and the number of cooperators an ICA member represents, whether directly or indirectly.
 - As a result, members operating similar businesses of similar size in different national economies are paying significantly different fees, and the overall distribution of fees is not consistently aligned with capacity to pay.
 - Among national apex bodies², the ICA's fees vary from as little as one per cent of their total annual revenue to as much as 76 per cent.
3. The inability or unwillingness of many national apex bodies to pay their full assessed membership fees has led to large revenue losses for the ICA Global Office and the regions.

² Apex bodies are multi-sectoral federations, unions or associations organised at the national level that are representing cooperatives. The majority of their members would be cooperatives, second-tier cooperatives or cooperative or mutual federations, unions or associations. There may be more than one apex body in some countries.

4. The mechanism used in the vote-setting and membership fee formulas to avoid the double-counting of cooperators is difficult to administer and, for a variety of reasons, draws complaints.
5. The present system lacks transparency and members question it regularly.

Scope

A new working group was formed by the ICA Board in the Dominican Republic in April 2025 and became operational in August 2025. This new working group is made up of the ICA President, the Vice Presidents, the Regional Directors, and the ICA Director-General. The support staff is Gretchen Hacquard, Director of Membership. This report outlines the proposed principles and reform.

The working group discussed a number of possible options for reform and unanimously agreed to :

- Stick to the original assignment in 2018 to study a simpler, fairer, and more transparent system given the current complexity, anomalies, exceptions and discrepancies.
- Create a centralised system, with or without changes to the current model.
- Create a system that allows for growth of membership.
- Lower the financial burden of apex bodies.
- Eliminate the GDP PPP factor in any new design.
- Create a new system that is stable and clear, including target income for the ICA (3.4 million net income including EUR 400,000 for bad debt, non-indexed), avoiding too large of disruptions, phasing in, and a hardship facility for those members with a disproportionate disadvantage/damage.
- A voting rights calculation that considers how much a member pays and how big the movement is that they represent as well as a more equal distribution of members along the tiers.

Principles: towards a fairer, simpler and more transparent & inclusive system

Principles of proposed new fee system

The proposed principles are: fair, transparent and predictable.

- **Fair** by considering relative capacity to pay – members with higher revenue pay more than members with less revenue. There would be one table that reflects the capacity to pay for Full Members and a separate calculation to be set by the ICA Board of Directors for Associate Members.
 - a. The proposed system redistributes fees based on capacity to pay, providing needed relief to many apex bodies.
- **Transparent** by creating tables that make it easy for a member to be able to calculate the fees themselves. By using only one indicator, it is simple to explain and calculate.
- **Predictable** because there would be annual caps on how much a member could increase or decrease if they move from one tier to another.

Principles of a proposed new voting rights system

The proposed principles are: fair and workable. The formula would be based 50% on how much a member pays and 50% on how many memberships they represent.

- **Fair** because members who pay more and/or represent more memberships would have more votes while smaller members who pay less would have fewer votes. Members would not lose votes if a new member joined in their country because the country caps would be removed
- **Workable** because it is based on easy to collect data. Members would be able to calculate themselves without the complication of country caps and double counting.

From principles to practice

On Fees

The proposed system is based on **gross revenue** as the capacity to pay. Gross revenue, since it's the highest revenue indicator, is the easiest one to find on a financial report across many languages. Gross revenue is the 'top line' before any deductions. Sales-related taxes collected on behalf of governments (notably VAT) are excluded because they are recorded as liabilities, not revenue. The Working Group has chosen this indicator because it can be located in every audited financial statement across the cooperative movement, regardless of language or accounting tradition. Gross revenue is synonymous with turnover in many countries. The gross revenue figures used will be based on the average of the last three years of financial statements that the member has available because members have different calendar years and dates at which they publish their financial statements.

The ICA has gross revenue figures for about 82 percent of members. In order to build the recommended fee table, the ICA took the following steps:

1. Set the goal for the sample at EUR 2'969'975 which considers the total reach goal of EUR 3'400'000 minus EUR 100'000 bad debt provision minus EUR 300'000 discretionary buffer minus EUR 316'975 estimated income from members who did not provide revenue figures minus EUR 100'000 estimated revenue from Associate Members.
2. Create one fee scale for all types of members, regardless if they are apexes, representative organisations or cooperatives to keep it simple.
3. The first tier would be kept at an affordable fee level of EUR 1'000 for members whose revenue is less than EUR 200'000 per year in order to make it possible to increase membership.
4. Remove the country maximum.
5. The members who provided data were divided into 8 fairly equal tiers of revenue. The following scale ensures that no member pays fees a lot higher than other members, the amount of fees paid is a small percentage of their revenue, and no members pay more than 1 percent to the ICA budget except those who have extremely low revenues.

From Revenue (EUR)	Until revenue	Fee	% revenue	no of members	Difference within the tiers	Current members pay
1	199'999	1'000	0.50000%	34		Between 1,200 and 8,300 with an outlier at 20,000
200'000	499'999	2'500	0.50000%	24	150%	Between 1,300 and 10,000 with 2 outliers closer to 20,000
500'000	1'499'999	7'500	0.50000%	26	200%	Between 1,500 and 19,000 with some 3 big apex outliers
1'500'000	3'999'999	13'000	0.32500%	26	167%	Between 1,600 and 35,000 with 1 big apex outlier paying over 100k
4'000'000	14'999'999	18'000	0.12000%	30	275%	Between 1,500 and 50,000 with 2 big outliers over 100k
15'000'000	59'999'999	22'000	0.03667%	21	300%	Between 1,100 and 35,000
60'000'000	999'999'999	29'000	0.00290%	34	1567%	Between 1,500 and 32,000
1'000'000'000		36'000	0.00360%	20		Between 1,500 and 80,000

This fee scale is a major change from the current fee scale. Implementing this scale “as is” would cause a lot of disruption and potential membership and budget crisis for the ICA. Many cooperative members have their fees increasing 4 or more times because they jump from paying around 1,500 to upwards of 30,000 because the current fee structure has no correlation to an organisations’ actual capacity to pay. On the other end, many of ICA’s biggest fee payers will decrease substantially, potentially leading to a budget crisis if current members who have increases decide to withdraw from the ICA. Therefore, a number of mitigating factors have been added to the calculation in order to make the transition less disruptive.

Mitigating factors for current members:

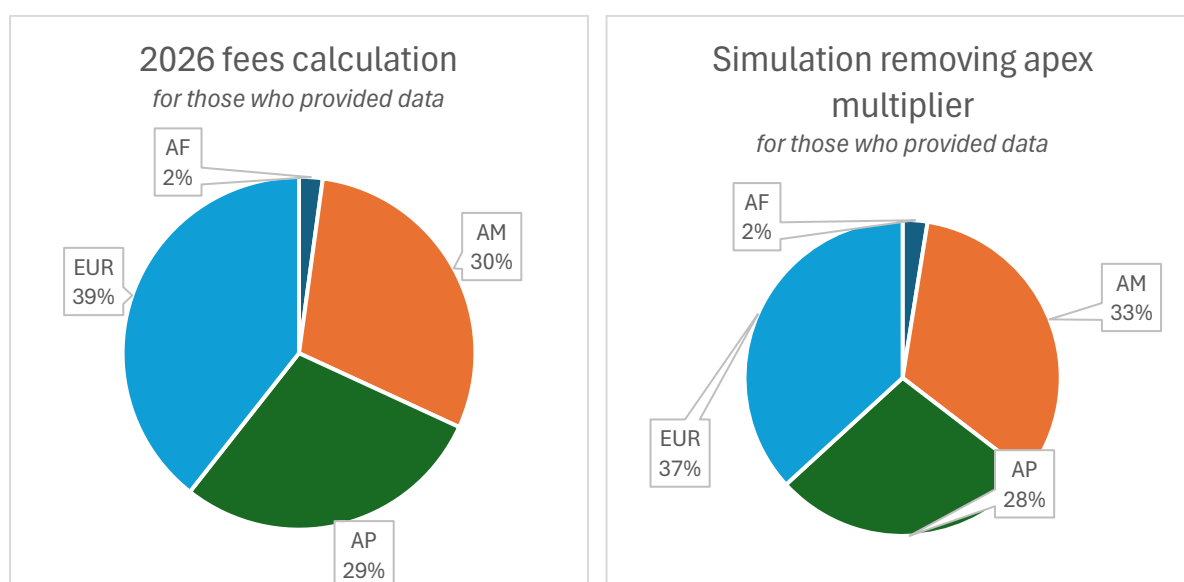
1. Phase-in period: 5 year period to phase into the new system. The caps are applied between the 2026 fee and the new target fee, not as year-on-year change limits. The 5-year phase-in then distributes the capped change evenly.
2. Recalibration: Recalibrate every 3 years based on updated revenue figures unless a member has a big change, then they need to pro-actively inform us if they wish to move down in tiers.
3. Hardship procedure: Members who are unable to pay the fees can ask for reduced fee for one year at a time.
4. Discretionary buffer: A provision in budget for President and VP's to negotiate / solve exceptional or sensitive cases on an ad-hoc basis.
5. Caps: No decreases more than 25% and no increases more than 65%

Simulation results

- The gap between the fees that members pay is reduced, leading to a fairer redistribution of membership fees.
- The fees of apex bodies are reducing, with a few exceptions of those who have higher revenue in lower GDP PPP countries.
- There is a fair redistribution of membership fees based on ability to pay.
- The 5-year phase-in period will allow for budget planning at the global and regional levels.
- The result shifts payments from some regions to others.

Year	AF	AM	AP	EUR	Global Total
Year 1	70'065	887'597	855'965	1'163'434	2'977'061
Year 2	73'386	891'044	852'229	1'150'655	2'967'314
Year 3	76'707	894'490	848'494	1'137'876	2'957'567
Year 4	80'028	897'937	844'758	1'125'097	2'947'820
Year 5	83'349	901'383	841'023	1'112'317	2'938'073

- The regional redistribution of membership fees is similar to today (see graphs below).



Other things to consider :

- The fee amounts and tiers are approximate at this time. They may need small adjustments before the final proposal is presented for approval in case new gross revenue figures lead to a negative budget impact.
- Discussions will be had with members at risk of resigning due to the amendments.

- If a member does not provide data, employee data will be used as an estimate for gross revenue. The calculation will be based on average salary in their country x overhead 8% x 40% for activities. If a member does not provide revenue or employee data, they will be placed in the highest tier and invoiced accordingly until the data is provided. The employee formula may need adjustments before the final proposal is presented for approval in case the results lead to negative budget impact.
- After the 5 year transition, the ICA Board shall review the tiers and adjust if necessary based on updated realities.
- After the new system is fully implemented, in year four, the ICA Board will review a solution to transition grandfathered-in members completely into the new system.
- A new system for Associate Member fees needs to be determined by the ICA Board of Directors.

Note that a simulation was made to remove the GDP PPP multiplier from the current system because this was seen as one major problem. This led to the need to increase the base fee multiplier, leading to a much larger number of members with increases. The decreases occurred, as expected, in the high GDP PPP countries and the increases in low GDP PPP countries. There is no correlation between the number of members an organisation has or represents and their capacity to pay.

On Votes:

The vote calculation would consider an economic scale (the amount the member pays) and a political scale (how many memberships they represent).

- The economic votes use same scale as for the fee.
- The political votes use the number of memberships an organisation has or represents under the umbrella of their organisation at the lowest level (e.g. individual persons). The tiers were created by dividing the memberships of the 278 full members into 8 relatively equal tiers so that you have an approximately equal number of members in each tier.
- The membership data will be updated every 3 years when the economic data is updated.
- The tiers will need to be recalibrated when the economic tiers are considered for recalibration.
- There is no subtraction adjustment made to account for double counting, as this approach is unnecessarily complex given that it is based on memberships of which one member can be a member of multiple coops.
- There is no country max cap on votes
- A high percentage cap will be added in order to ensure no one country can cast a majority of the votes.

From paid	To paid	votes economic	from memberships	to memberships	votes political
1	1'000	1	1	6'000	1
1'001	2'500	2	6'001	23'000	2
2'501	6'000	3	23'001	75'000	3

6'001	11'000	4	75'001	200'000	4
11'001	15'500	5	200'001	600'000	5
15'501	20'000	6	600'001	1'600'000	6
20'001	25'000	7	1'600'001	10'000'000	7
25'001		8	10'000'001		8

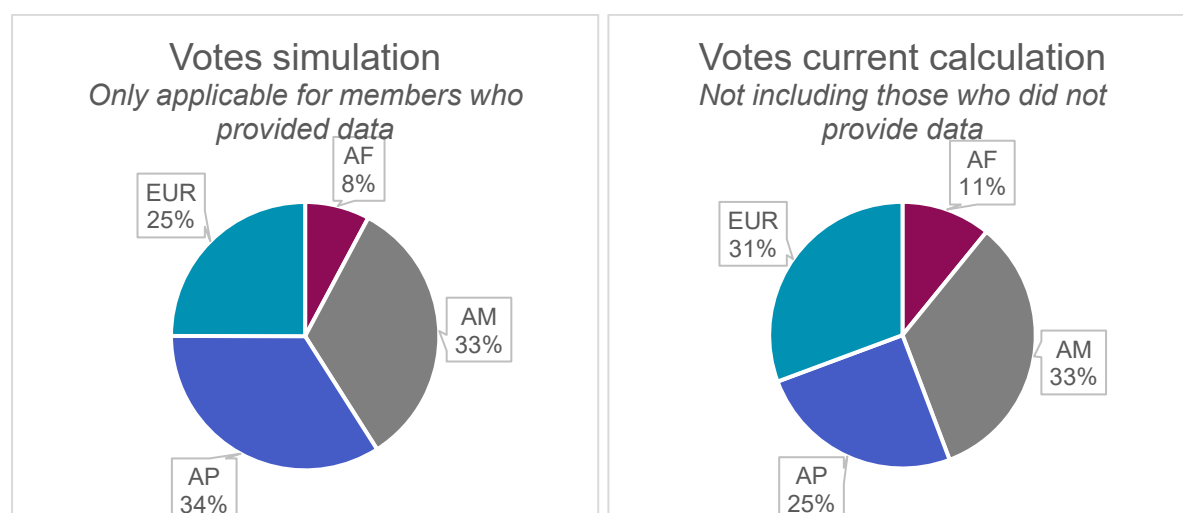
How it works:

If a member pays 20,000 and they represent 5,000 memberships, their number of votes would be $6 + 1 = 7$.

If a member pays 5,000 and they represent 500,000 memberships, then their number of votes would be $3 + 5 = 8$.

Results

In the simulation sample, the number of voting rights increases from 773 to 1'974. No ICA member loses votes. Currently, due to the country cap, no country has more than 3% of the total share of votes. In the simulation, those same countries who were affected by the country cap will have an increase in their share of votes (Japan at 10%, India at 6%, Philippines at 6%, Colombia at 5%, Argentina at 4%, United States at 4% and Paraguay at 3%).



Member Consultation Survey — Combined Report on Waves 1 and 2

Member Consultations

The ICA completed a series of consultations which closed on 6 June. The, powerpoint used during the webinars held and consultation reports sent to members including the draft simulations are available [here](#).

Executive Summary

Across two consultation waves (April–July 2026), 52 responses were received from ICA members and stakeholders: 21 in Wave 1, following the regional and sectoral webinars, and 31 in Wave 2, which was open to the full membership. After removing duplicate submissions, the combined evidence base for the core questionnaire comprises 40 unique responses covering all four ICA regions; 31 Wave 2 responses additionally assessed the revised reform package (Simulation B).

- **A clear mandate for reform.** 80% of respondents agree that the current fee system needs to be reformed (only 10% disagree), and 55% agree the voting rights system needs reform. The most cited problems are the complexity of the current systems, fee levels, and the failure of the GDP PPP formula to reflect real capacity to pay.
- **Majority — but not consensus — support for the proposed direction.** 62.5% support the reform overall (22.5% fully; 40% with minor adjustments), while 25% report significant concerns and 12.5% need more information. Concerns are concentrated in Europe, where 8 of 18 external respondents report significant concerns.
- **Gross revenue is accepted in principle but contested in application.** 65% agree gross revenue is a better basis than GDP PPP, yet 25% disagree — the most polarised item in the survey. The dominant objection, raised consistently across waves and languages, is that a single revenue criterion disadvantages high-turnover, low-margin sectors (notably consumer and housing cooperatives).
- **The transition caps are the weakest element of the package.** The original –30%/+60% caps split opinion (45% agree, 30% disagree), and the revised –25%/+65% caps in Simulation B attract net negative agreement (29% agree, 42% disagree) — alongside the apex adjustment, one of only two such items in the consultation, and the only one that remains in the package. Objections come from both directions: for most members the +65% ceiling is too steep, while for at least one large apex the cap mechanism keeps its fee far above the top tier, undermining the reform's coherence.
- **Removing the apex centralisation adjustment is validated.** The adjustment was the least supported safeguard in the core questionnaire (30% agree, 35% disagree), and 64.5% of Wave 2 respondents agree its removal improves fairness — the strongest endorsement in Part 5.
- **No clear preference between Simulations A and B.** 42% express no strong preference, 23% prefer Simulation B, 16% Simulation A, and 19% need more information. Written explanations suggest the choice of simulation matters less to members than the underlying issues of the revenue criterion, the caps, and access to their own figures.
- **An information gap poses a risk to the September vote.** Multiple members state they cannot take a position without an individualised simulation of their own fee and votes, and the underlying data used to produce it. One member states explicitly that its simulated increase would force it to terminate membership, and another warns that increases of this scale risk the loss of larger members, including itself.

The findings support proceeding to the General Assembly on the basis of Simulation B, while prioritising three actions before September: (1) issue individual fee and voting simulations to every member; (2) present the treatment of high-turnover, low-margin sectors, either through

methodology or through a documented review commitment; and (3) re-examine the calibration and communication of the transition caps.

1. Background and consultation process

The Board of Directors established a Working Group in April 2025 (Dominican Republic) to review the ICA's membership fee and voting rights systems. Its report, presented to the Board in March 2026, proposes replacing the current GDP PPP-based fee formula with a single eight-tier structure based on gross revenue (EUR 1,000–30,000 in the original proposal), removing the country maximum, and introducing a dual voting system combining economic votes (based on fees paid) and political votes (based on members represented).

Member consultation ran from April to July 2026: regional and sectoral webinars were followed by a first survey wave (April–May) among webinar participants, and a second wave (June–July) open to the full membership. During the consultation, the Working Group revised the package by removing the apex centralisation adjustment; to offset the resulting revenue loss, fees for tiers 3 and above were raised (top tier EUR 30,000 → 36,000) and the transition caps adjusted from –30%/+60% to –25%/+65%. Wave 2 therefore also asked members to assess this revised package (“Simulation B”) against the original (“Simulation A”).

This report combines the results of both waves. It is submitted to the Governance Committee for its July 2026 review, ahead of the August Board meeting and the General Assembly vote in Panama on 15 September 2026.

2. Methodology

The questionnaire was administered via Microsoft Forms in the ICA's three working languages — English, French and Spanish. Wave 2 used the same instrument as Wave 1, extended with a routing question and a new Part 5. Respondents who confirmed they had already answered Wave 1 were routed directly to Part 5, preventing returning respondents from completing the core questionnaire a second time; first-time respondents completed the full instrument. The routing worked as designed: all 10 returning respondents answered Part 5 only, and all 21 first-time respondents completed every part. Question wording and figures in Parts 1–4 were deliberately kept identical to Wave 1 (including the original EUR 30,000 top tier and –30%/+60% caps) to preserve comparability; the revised figures were assessed separately in Part 5.

2.1 Response base and data treatment

Analysis base	Composition	N
All responses received	Wave 1 (21) + Wave 2 (31)	52
Core questionnaire, Parts 1–4 (combined)	Wave 1 (19) + Wave 2 first-time (21)	40
Revised package, Part 5 (Wave 2 only)	Returning (10) + first-time (21)	31

Two organisations submitted a full response in both waves; in the combined Parts 1–4 base, their more recent (Wave 2) submissions were retained and the Wave 1 submissions set aside, so each organisation is counted once. The published Wave 1 report (N = 21) remains valid as a record of that wave. One member organisation submitted two responses through different

representatives in each wave; both were retained and are noted here for transparency, as they express related but non-identical positions. All percentages are calculated on valid responses per item.

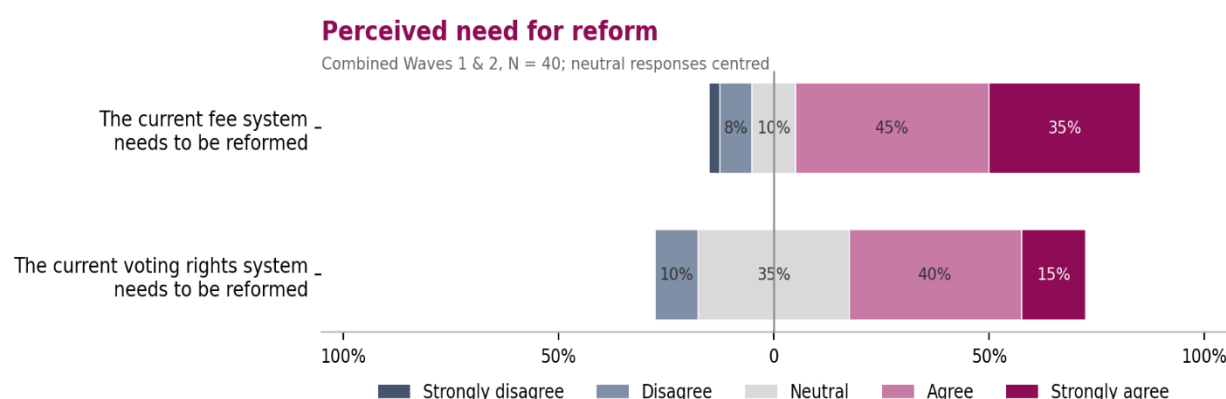
Consistent with the Wave 1 report, responses submitted by ICA Secretariat, leadership or Board members are included in aggregate statistics but excluded from all regional and organisational breakdowns, and no individual response is identified anywhere in this report. Open-ended contributions are reported thematically without attribution; member-specific fee amounts mentioned in comments are not reproduced.

2.2 Respondent profile

The 40 combined core-questionnaire responses cover all four regions: Europe 19, Asia-Pacific 11, Americas 7, Africa 3. By capacity, 31 responded as ICA Full Members, 6 as Associate Members, and 3 in sectoral, regional or ICA leadership capacities. Wave 2 broadened the consultation beyond webinar participants — its 31 responses include 21 organisations contributing for the first time, with stronger representation from Africa than Wave 1 and broadly similar regional shares elsewhere. Europe nevertheless remains the largest group, which should be borne in mind when interpreting aggregate results.

3. Findings — the case for reform

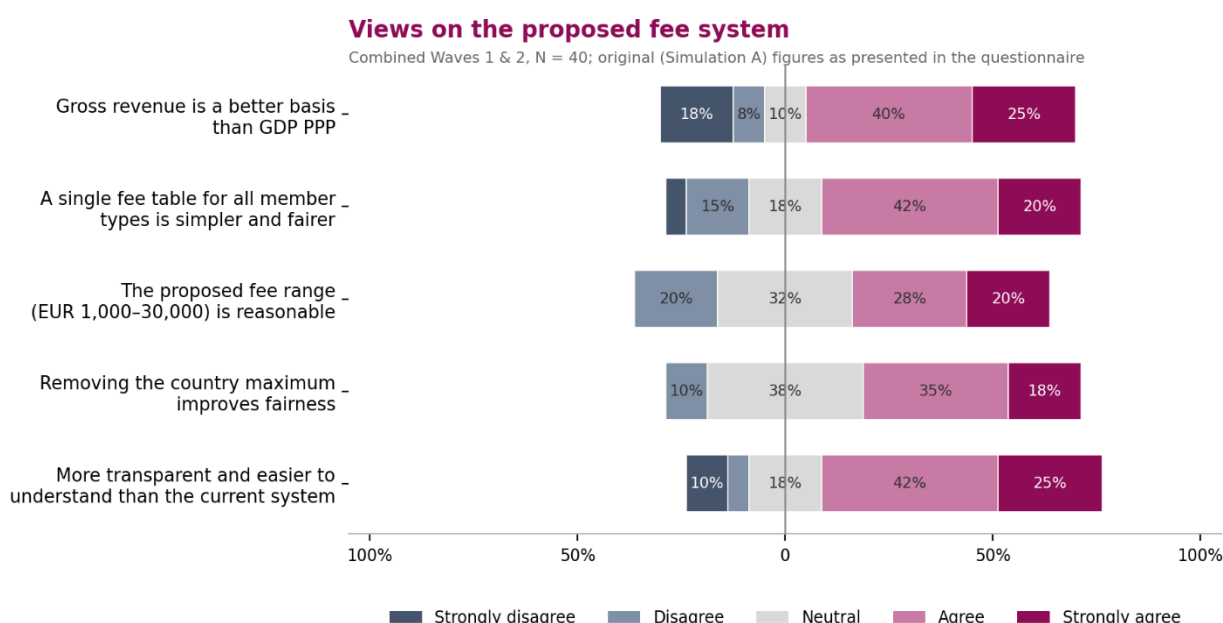
Agreement that the current fee system needs reform is broad and firm: 80% agree (32 of 40), including 35% who strongly agree, against 10% who disagree. The case for voting rights reform is supported by a majority (55%) but with a substantial neutral bloc (35%), suggesting members see the fee problem as more urgent.



When asked which problems they had experienced, respondents most often selected, for the fee system: the system is difficult to understand (22 mentions), fees are too high for my organisation (17), fees do not reflect actual capacity to pay (14), the GDP PPP factor does not capture our situation (12), disparities between members of similar size (11), and the country maximum creates unfair outcomes (9). For the voting system: difficult to understand (19), regional balance not achieved (13), voting power does not reflect the size of the movement represented (13), the double-counting subtraction is unnecessarily complex (8), and country caps unfairly limit voting power (6). Complexity is thus the single most shared grievance across both systems, which strengthens the reform's simplification rationale.

4. Findings — the proposed fee system

All five fee-system propositions attract more agreement than disagreement, but with important differences in intensity. The principle of a simpler, more transparent system is the strongest asset (67.5% agree). The move to gross revenue is supported by 65% but opposed by 25% — including 18% who strongly disagree — making it the most polarised proposition in the consultation. The proposed fee range (47.5% agree, 32% neutral) and the removal of the country maximum (52.5% agree, 38% neutral, only 10% disagree) draw large neutral blocs rather than opposition.



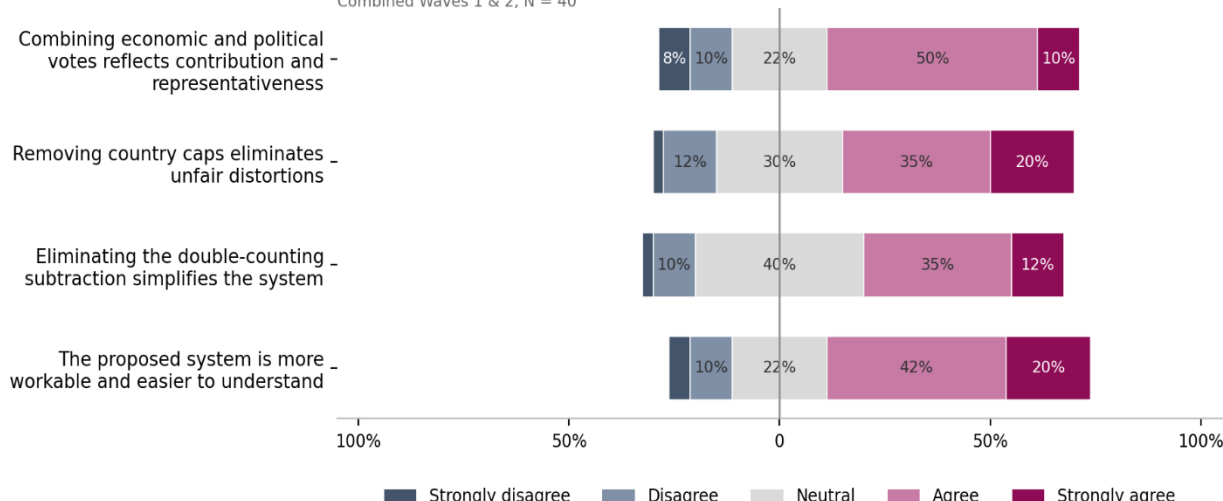
The polarisation on gross revenue is regionally patterned. External respondents in Africa (mean +2.0, on a small base of 3), the Americas (+0.7) and Asia-Pacific (+0.6) are favourable on average, while Europe is marginally negative (−0.1). The written explanations are consistent: European federations and sectoral bodies argue that gross revenue treats sectors unequally, because consumer and housing cooperatives generate high turnover on thin margins and would pay disproportionately relative to their real capacity. Several members proposed alternatives — sector-sensitive criteria, net-income-based measures, or benchmarking the fee systems of other international organisations — and at least one has submitted detailed alternative proposals to the Secretariat in writing.

5. Findings — the proposed voting rights system

Views on the dual voting system are positive but more tentative than on fees, with neutral shares of 22–40% across the four items. The most supported propositions are that the new system is more workable (62.5% agree) and that combining economic and political votes better reflects contribution and representativeness (60%). Removing country caps on votes (55% agree, 15% disagree) and eliminating the double-counting subtraction (47.5% agree) follow.

Views on the proposed voting rights system

Combined Waves 1 & 2, N = 40



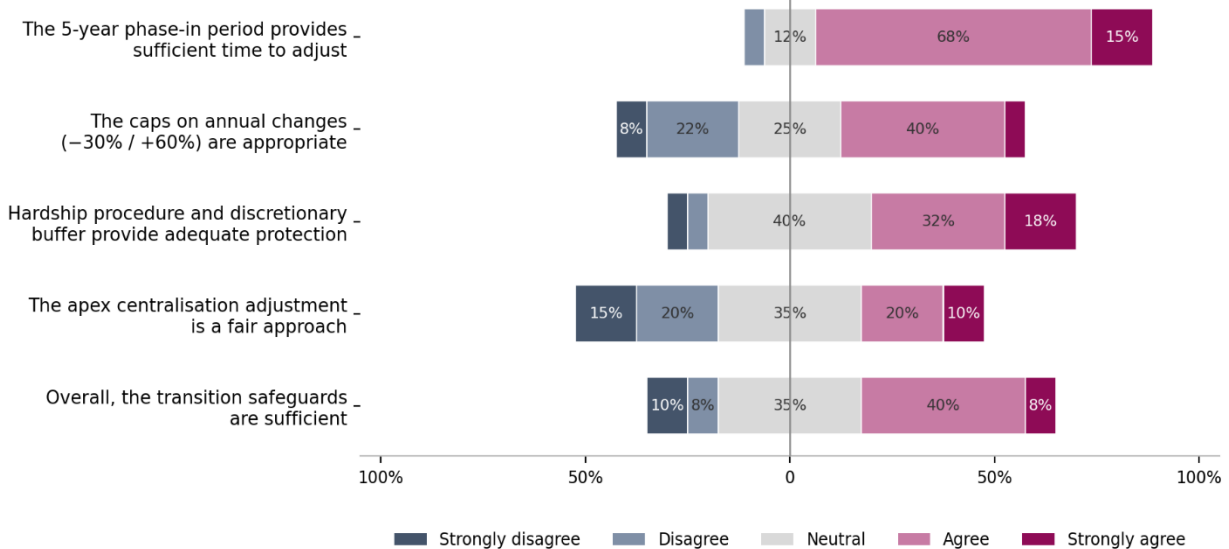
Open comments reveal the main reservation: several members, particularly in Europe and the Americas, warn that removing country caps could allow a small number of countries with large movements to accumulate a dominant share of votes, and that stimulating accession of new members with many votes could fragment representation and weaken apex organisations. These members generally do not oppose the dual-vote principle itself; their concern is concentration of power, which echoes the cooperative principle of democratic control. A smaller group makes the opposite point — that caps currently punish exactly those movements the ICA should want to keep engaged.

6. Findings — transition safeguards

The five-year phase-in is the most consensual element of the entire package: 82.5% agree it provides sufficient time, and only 5% disagree. The hardship procedure and discretionary buffer are supported by half of respondents with minimal opposition. The two contested safeguards are the transition caps (45% agree, 30% disagree) and, above all, the apex centralisation adjustment, which was the only Part 1–4 item with net negative agreement: 30% agree it is fair, 35% disagree. Overall confidence that the safeguards are sufficient stands at 47.5%.

Views on transition safeguards

Combined Waves 1 & 2, N = 40; original (Simulation A) parameters as presented in the questionnaire



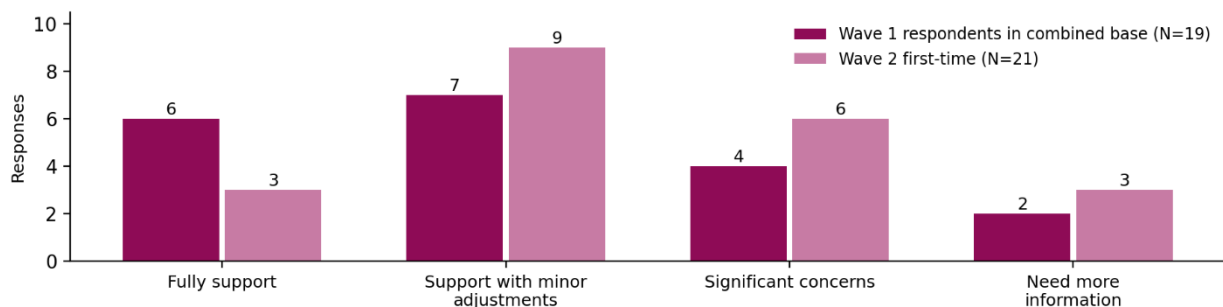
Written comments explain the cap objections from two opposite directions. Most critics find the increase ceiling too high — one member reports a simulated increase of around 60% and considers anything approaching the ceiling unreasonable; another proposes symmetric caps. Conversely, one large apex organisation notes that because the cap on decreases is applied to its current fee, its transitional fee remains several times higher than the amount it would owe under the new table, which in its view undermines the very principles of the reform; it suggests a longer phase-in to full convergence instead. The weak standing of the apex adjustment in this section anticipates the Wave 2 findings on its removal.

7. Findings — overall position on the reform

Taking all proposals into account, 62.5% of respondents support the reform: 9 fully (22.5%) and 16 with minor adjustments (40%). Ten respondents (25%) report significant concerns and five (12.5%) need more information. Support is broad in Asia-Pacific (9 of 11 external respondents), the Americas (5 of 7) and Africa (2 of 3, with 1 needing more information), while Europe is evenly split — 8 of 18 external European respondents report significant concerns, reflecting the sectoral and country-cap issues described above.

Overall position on the reform (Q6), by wave

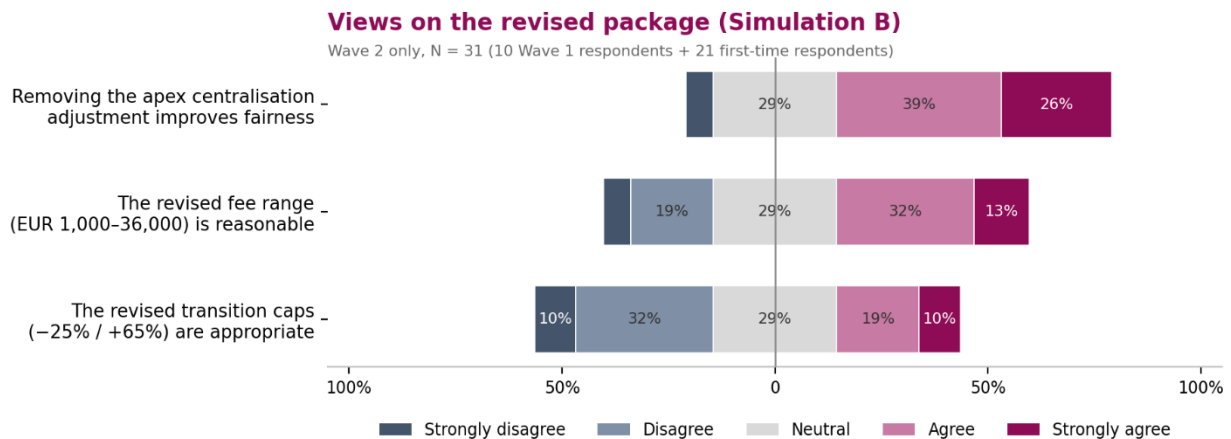
Combined N = 40. Two Wave 1 submissions superseded by the same organisations' Wave 2 responses are excluded here; the published Wave 1 report (N = 21) is unaffected.



The wave pattern is noteworthy: first-time Wave 2 respondents are somewhat less likely to fully support (3 of 21) than Wave 1 webinar participants were (7 of 21 in the published Wave 1 report; 6 of 19 in the combined base shown above), and slightly more likely to report concerns. Section 9 examines this pattern across all items.

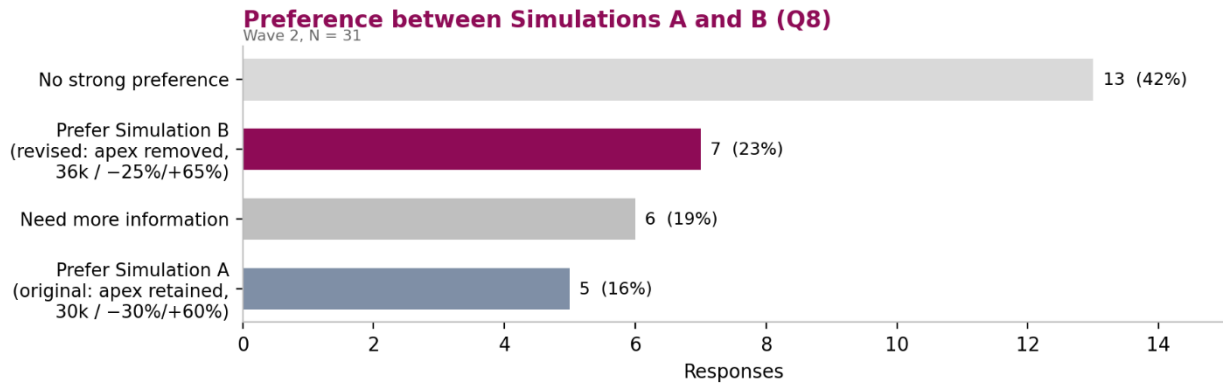
8. Findings — the revised package (Simulation B)

All 31 Wave 2 respondents — 10 returning Wave 1 respondents and 21 first-time respondents — assessed the revised package: removal of the apex centralisation adjustment, a revised fee range of EUR 1,000–36,000, and revised transition caps of –25%/+65%.



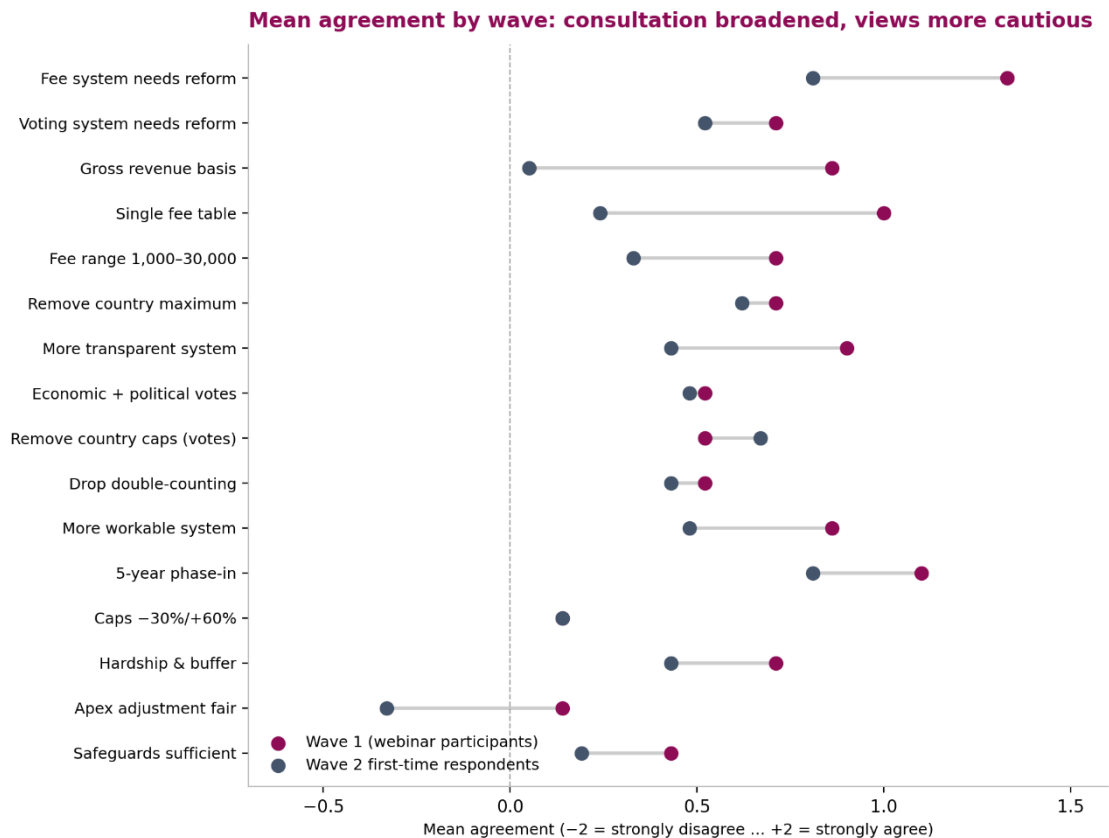
The three elements fare very differently. Removing the apex adjustment is clearly endorsed: 64.5% agree it improves fairness and only 6.5% disagree, consistent with the adjustment's poor standing in the core questionnaire; one member praised the removal for avoiding incentives to fragment representation, while another cautioned that some centralisation incentive may still be needed as the ICA seeks to grow membership. The revised fee range divides opinion (45% agree, 26% disagree) — somewhat weaker than support for the original EUR 30,000 range in the core questionnaire (noting the different response bases, N = 40 vs N = 31), consistent with members in tiers 3 and above absorbing the cost of the apex removal. The revised caps are rejected on balance: 29% agree, 42% disagree. Together with the apex adjustment they replace, this is one of only two net-negative items in the consultation — and the only one that remains in the package — with the higher +65% ceiling drawing explicit criticism.

On the head-to-head choice between simulations, no clear preference emerges: 13 respondents (42%) have no strong preference, 7 (23%) prefer Simulation B, 5 (16%) prefer Simulation A, and 6 (19%) need more information. Returning Wave 1 respondents were less likely to choose Simulation B than first-time respondents (1 of 10 vs 6 of 21), though slightly more favourable on the revised fee range; subgroup sizes are small and these differences should not be over-read. Several members explained that they could not meaningfully choose without knowing their own simulated fee; one suggested the right answer lies between the two simulations, retaining a reduced apex multiplier to avoid encouraging situations where an apex remains the only ICA member in its country; another would adopt Simulation B but keep the original –30%/+60% caps, even at the cost of higher tier values; and two members stated that neither simulation addresses their core concern.



9. Wave 1 vs Wave 2 — what broadening the consultation changed

Because question wording was held constant, the two waves can be compared directly. On 14 of the 16 common items, first-time Wave 2 respondents are on average less favourable than Wave 1 webinar participants, most markedly on the gross revenue criterion (mean +0.9 → +0.1) and the single fee table (+1.0 → +0.2). The direction of opinion rarely reverses — first-time respondents remain net positive on nearly all items — but the intensity of support softens once the consultation moves beyond members who attended the webinars.



Two readings are plausible and not mutually exclusive: webinar participation may itself build support by giving members direct access to explanation and dialogue, and Wave 1 participants were a self-selected, more engaged group. Either way, the practical implication is the same — the level of support recorded in Wave 1 should not be extrapolated to the full

membership without further engagement, and the pre-Assembly period is the window in which to close that gap.

10. What members said — themes from open responses

Substantive written contributions were received from 31 of the 52 responses across the two waves (safeguard suggestions, general comments, and simulation-preference explanations). Six themes dominate, in rough order of frequency:

- 1. The revenue criterion and sectoral fairness.** The most frequent theme in both waves and in all three working languages: a single gross-revenue criterion is seen as penalising high-turnover, low-margin sectors. A related point is that some apex federations are associations whose only income is member dues, limiting capacity to pay irrespective of the movement's turnover. Proposals include sector-specific parameters, net-income measures, clarifying precisely what "revenue" means (turnover, pre- or post-tax result), and studying the fee systems of other international organisations.
- 2. Individual simulations and data transparency.** Members repeatedly ask to formally receive their own simulated fee and votes, together with the underlying data, before being asked to vote — some propose a signed verification step. One sectoral body notes that fee redistribution effects on ICA sectoral organisations' funding remain unexplained.
- 3. Affordability and withdrawal risk.** One member states explicitly that its simulated increase (in the range of +60% or more) would make continued membership impossible; another warns that increases of this scale risk the loss of larger members, including itself; others question the value received for current fees, citing for example additional General Assembly registration costs. Both explicit signals come from European members. At the other end of the scale, one large fee payer observes that major payers are already not paying their assessed fees in full, and that capped transitional fees far above newly assessed amounts are neither equitable nor realistic. Retention risk therefore exists at both ends of the fee distribution and is material to the EUR 3.4 million target income, which assumes retention.
- 4. Calibration of the caps.** Beyond the quantitative results in Sections 6 and 8: proposals for symmetric caps, a longer phase-in to full convergence for members whose capped fee stays far above the top tier, and retaining the original -30%/+60% caps within Simulation B, financed by higher tier values.
- 5. Concentration of voting power.** Concern that removing country caps could let a few countries assemble dominant vote shares and encourage strategic recruitment of high-vote members, fragmenting representation and weakening apexes.
- 6. Process and follow-up.** Constructive suggestions with broad applicability: a formal mid-transition review of impacts by member category; bonus or reduced entry fees for new members; continued consultation; retaining the "passport" arrangement allowing members' affiliates to participate in sectoral organisations (raised independently by different organisations in each wave); and developing alternative revenue sources so that the ICA depends less on fee increases from a small number of large members.

11. Conclusions and implications for the General Assembly

The combined consultation gives the Working Group a solid but conditional mandate. Members overwhelmingly accept that the current systems must change, endorse simplification and transparency, support the five-year transition, and validate the removal of the apex

centralisation adjustment. At the same time, three fault lines are visible and, if unaddressed, could crystallise into opposition at the Assembly: the sectoral fairness of the gross-revenue criterion (concentrated in, but not exclusive to, Europe), the calibration of the transition caps (contested from both directions, with the revised $-25\%/+65\%$ caps net-negative), and an information deficit that leaves nearly four in ten respondents (37.5%) either opposed or unable to take a position.

Finally, the wave comparison shows that engagement works: members who participated in webinars are consistently more favourable than those reached only by the survey. Sustained, targeted engagement between now and 15 September — particularly with European federations and with the members that signalled affordability concerns — is likely to have a greater effect on the outcome than further changes to the package itself.

Summary of quantitative results

Percentages of valid responses per item. Parts 1–4: combined Waves 1 and 2 (N = 40). Part 5: Wave 2 (N = 31).

Item	Statement (abridged)	% Agree	% Neutral	% Disagree
Q1	Current fee system needs reform	80.0	10.0	10.0
Q2	Current voting rights system needs reform	55.0	35.0	10.0
Q3a	Gross revenue better basis than GDP PPP	65.0	10.0	25.0
Q3b	Single fee table simpler and fairer	62.5	17.5	20.0
Q3c	Fee range EUR 1,000–30,000 reasonable	47.5	32.5	20.0
Q3d	Removing country maximum improves fairness	52.5	37.5	10.0
Q3e	More transparent than current system	67.5	17.5	15.0
Q4a	Economic + political votes reflect contribution	60.0	22.5	17.5
Q4b	Removing country caps eliminates distortions	55.0	30.0	15.0
Q4c	Dropping double-counting simplifies fairly	47.5	40.0	12.5
Q4d	Proposed system more workable	62.5	22.5	15.0
Q5a	5-year phase-in sufficient	82.5	12.5	5.0
Q5b	Caps $-30\%/+60\%$ appropriate	45.0	25.0	30.0
Q5c	Hardship procedure & buffer adequate	50.0	40.0	10.0
Q5d	Apex centralisation adjustment fair	30.0	35.0	35.0
Q5e	Safeguards sufficient overall	47.5	35.0	17.5
Q7a	Removing apex adjustment improves fairness	64.5	29.0	6.5
Q7b	Revised range EUR 1,000–36,000 reasonable	45.2	29.0	25.8
Q7c	Revised caps $-25\%/+65\%$ appropriate	29.0	29.0	41.9

Methodological notes: two cross-wave duplicate organisations counted once (latest response retained); internal ICA responses included in aggregates only; percentages may not sum to 100 due to rounding.

Responses to feedback from members

Below are questions and recommendations received during the feedback with responses from the ICA.

Questions Raised

Questions about the **indicator**:

What do you define gross revenue? Why not use turnover?

ICA response: Gross revenue is the 'top line' before any deductions. Sales-related taxes collected on behalf of governments (notably VAT) are excluded because they are recorded as liabilities, not revenue. The Working Group has chosen this indicator because it can be located in every audited financial statement across the cooperative movement, regardless of language or accounting tradition. Turnover is synonymous with gross revenue in many countries.

You should use net revenue for the indicator.

ICA response: Net revenue was not used because the ICA should not be seen as something members pay only if they have some funds left, but should instead be part of a members' regular budget, and a large percentage of ICA members are associations or federations that operate like non-profits, and how net revenue is calculated varies widely across countries and sectors.

Members are asking whether the caps are applied year-on-year or to the total transition between the 2026 fee and the new target. Several respondents have understood the caps as annual change limits.

ICA response: The caps are applied between the 2026 fee and the new target fee, not as year-on-year change limits. The 5-year phase-in then distributes the capped change evenly. The Zengyoren example sent on 14 May illustrates the mechanism (current fee EUR 9,706; capped target EUR 15,530; phase-in EUR 10,871 → 12,036 → 13,200 → 14,365 → 15,530).

Questions about the **caps**:

Regarding the limits on fee **increases and reductions**. In the current proposal, there's a difference, with the limit for increases being lower than the limit for reductions. They're asking if there could be any changes to these points.

ICA response: The asymmetry is a budget-stability provision. A symmetric cap (e.g. $\pm 30\%$) would generate larger short-term revenue losses for the ICA as currently overpaying members move down to the new lower target. The asymmetric design protects the budget during the 5-year transition.

Questions about the **apex multiplier**:

The rule states that if an APEX doesn't have at least 5 affiliated cooperatives, its fee will be multiplied by up to 5 times (depending on the number of affiliated cooperatives). They're asking: will an APEX that doesn't have any affiliated cooperatives associated with the ICA and then acquires them, be subject to the fee reduction limit?

ICA response: The fees of the APEX will decrease accordingly as new Full Members join from the country.

Apex organisations are asking what the financial risk to the ICA would be if apex contributions decline through the multiplier reduction without corresponding growth in rank-1 members from the same country.

ICA response: The Working Group simulation shows total fees from the sample roughly stable over years 1–5 (EUR 2.89m → EUR 2.88m), with the target of EUR 3.4m net income covered by estimated revenue from the 57 members who did not provide data and from associate members.

Questions about adjustments:

Members are asking whether the fee schedule will be adjusted for inflation in the years between the three-year recalibrations, or whether the calculated fee will remain unchanged.

ICA response: The Working Group needs to consider this, there is concern that it will lead to further complication for the calculation of members who are transitioning. The case for indexation is that without it, the ICA's budget effectively contracts between recalibrations. A reasonable compromise would be to apply indexation only after the 5-year transition is complete.

Questions about voting rights:

Members are asking how the removal of the country maximum on voting rights affects the regional balance of the General Assembly. European apex organisations have raised this most pointedly.

ICA response: Per the Working Group simulation (March 2026 report, p. 8), the total vote count expands from 758 to 1,920 and no existing member loses votes in absolute terms. Relative shares change - countries previously constrained by the country cap see their share rise – Japan to roughly 10%, India 6%, the Philippines 6%, Colombia 5%, Argentina 4%, the United States 4%, and Paraguay 3%. It generally means that countries who represent larger cooperative movements and with more members will have relatively more voting rights. Given that the fees under the new formula will generally be lower for potential members in high GDP PPP countries than the current formula, there is greater possibility for European cooperative movement to recruit more members to join the ICA and thus solve the potential imbalance that way. The political question – whether the redistribution is acceptable in principle – should be addressed openly rather than minimised.

Other questions:

Members (ICMIF) are asking whether the impact of the reform on sector redistribution has been simulated.

ICA response: The Board adopted a motion on 18 May 2026 to maintain the current sectoral allocation framework for 2027–2029, conditional on the General Assembly approving the new fee and vote system in September. The Board also authorised work during 2027–2029 on a new sectoral allocation framework.

Recommendations Received

The following summarised points below are recommendations received during the consultation. Each is expanded with the source and a brief note where the source could be identified.

Inflation correction. Index the fee schedule between three-year recalibrations to avoid effective budget erosion (Alexandra Wilson, 27 April chat).

- *ICA response:* For Working Group consideration - a reasonable compromise is to apply indexation only after the 5-year transition.

Use % of profit margin. Use a margin-based indicator rather than gross turnover, on the argument that capacity to pay is better measured by margin in high-volume low-margin sectors. Related to the Canadian suggestion of EBITDA as an alternative.

- *ICA response:* The ICA is a multi-stakeholder membership organisation made up of a mix of cooperatives, mutuals, federations, associations, non-profits, etc. Many of the business-specific indicators will not work for the majority of the membership. The majority of members do not have profit margins as they are non-profit associations or federations. Therefore, this indicator would not work for most members.

Use gross revenue and gross margin (or value add). Gross revenue will work perfectly well when the fee represents a tiny percentage of the top of a tier, as it does at about the 15,000,000 mark. It will work poorly for the lower fee tiers. Using gross margin instead (or value added, as has been suggested) would necessitate having a separate scale for entities without commercial activities, such as federations. Adding that small bit of complexity would be well justified. (Alexandra Wilson)

- *ICA response* – see response to recommendation below.

Use value add. Use gross value added rather than gross revenue, formally proposed in the Febecoop (Belgium) written submission of 10 May 2026 and echoed by Vivian Woodell at the 15 May webinar.

- *ICA response:* The Working Group has retained gross revenue on grounds of cross-country comparability of accounting data and because value add as an indicator would not work for the majority of ICA's members who do not have business activities (only about 35% of Full Members are cooperatives or mutuals).
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- However, there is merit in using "value add" as it measures resources an entity actually controls, but would require sharing of sensitive data. In order to base a system on value add:
 - 4-5 wide tiers would need to be used so that members do not jump between tiers when they have a slightly better or worse year,
 - The sensitive data issue could be solved if ICA would ask members to self categorise themselves then publish which bracket the members are in for social pressure, transparency and honesty, and members are asked to sign a statement from their accountant if it seems off, and
 - create a different indicator by type such as cooperatives using gross profit and federations using operating budget.

It is recommended that this proposal be examined by the ICA Board after the 3-year reset in time for the 5-year review and the data can be collected.

Do not use tiers. The percentage of the amount deducted from gross revenue should be the same for all members. In the proposal members with lower incomes—who would pay the lowest dues—would have a dues percentage of 0.5% of their income. As one moves up the income brackets, income increases, but the dues percentage decreases but we believe this should not be the case. We believe an average percentage, for example 0.3%, could be applied to all members and there should be no income cap. If this average percentage of 0.3% were applied, the ICA's income would increase, and it would, in our view, be a fairer and more solidarity-based system.

- *ICA response:* The Working Group wanted a tiers system so that every member would not pay a different amount as is often the case now, to keep it simple to calculate, and to not have to adjust with small differences or adjustments. This would also allow for easier budgeting if there are tiers instead of percentages. With regards to the second point, most members whose fees would increase on a gross revenue scale are cooperatives who would not be willing to pay huge amounts to the ICA as membership fees without matching service expectation. The ICA would lose many cooperative members if we ask them to pay huge increases.

Use membership. Use the number of members or affiliated cooperatives as the indicator rather than economic turnover, on the argument that the ICA fee should reflect the size of the movement represented.

- *ICA response:* The Working Group had considered this previously but found that the membership indicator had very little correlation with capacity to pay and thus would have led to continued exceptions.

Anchor caps to revenue (e.g. 2.5% of gross revenue) rather than to the previous fee.

Co-operatives and Mutuels Canada, written remarks of 6 May 2026 and survey response. The Canadian case illustrates the issue:

“The caps are not on annual changes, they are on the new fees amount. In Canada’s case, the new fees amount with apex increase would be 30,000 EUR. But because of the cap, our fees come out at 117,118 EUR. This is a difference so large that it undermines the principles of the reform.”

ICA response: The Working Group is concerned that many members will leave the ICA if they increase too much relative to what they are currently paying, thus leading to unexpected budget issues. Therefore, the caps were based on current calculated fee, not on gross revenue.

Lengthen the phase-in for the largest absolute increases. Co-operatives and Mutuels Canada, written remarks of 6 May 2026. A related but distinct option to anchoring the caps to revenue; could apply only above a defined revenue gap threshold.

ICA response: If a member needs further fee reduction, they can request a reduced fee within the discretionary budget which will be based on a percentage of the revenue, such as 10%.

Symmetric $\pm 30\%$ caps in place of the asymmetric -30% / $+60\%$. Coop FR (France) and Alexandra Wilson, 6 May webinar.

- *ICA response:* Symmetric caps would be cleaner in principle but increase short-term revenue volatility.

Caps on increases and decreases will completely undermine the integrity of the new formula. Phasing in significant increases and decreases is reasonable. Combining a phase-in

with a cap is unnecessary. It will confer a permanent benefit on members who joined before 2027 and will soon come to be seen as very unfair. It would make better sense to extend the phase-in period. I suggest no phase-in period for increases and decreases below a fixed Euro amount, a five-year phase-in for increases above the threshold and a seven or eight year phase-in for decreases above the threshold.

- *ICA Response:* The Working Group considered this but there was no majority support for faster phase-in periods.

Three-year rolling average of revenue. Co-operatives and Mutuals Canada, 6 May webinar: 'We confronted the same issue and looked at a rolling average of the past 3 years of revenue to smooth out anomalies.' Particularly relevant for revenue-volatile sectors (financial, agricultural commodities). A low-cost robustness improvement that does not change the indicator itself.

- *ICA response:* The gross revenue data for the simulation is based on a 3-year average as possible.

Adopt sectoral revenue analogues per the World Cooperative Monitor methodology.

Some cooperatives and cooperative organisations generate very high revenues but operate with relatively low margins. Conversely, other cooperatives may be economically very strong but have lower revenue figures. It is recommended to instead use banking income for cooperative banks and premium income for insurance cooperatives and mutuals.

ICA response: This is consistent with the World Cooperative Monitor, addresses the substantive sectoral concerns, and does not disturb the single-fee-table principle. On the other hand, there are complaints about the indicators used in the World Cooperative Monitor and thus this may not be the better solution.

Since the amounts in each tier are small compared to the gross revenue and there are small differences between each tier, this added complexity does not seem to be necessary. The sector specificities do not seem to be so great that it would place members into significantly different tiers. However, this will be considered when defining gross revenue.

Launch a parallel workstream on ICA financial self-sufficiency. Barbados Co-operative Business Association (Oriol Doyle), survey comment:

"I believe that placing such heavy emphasis on membership dues ignores the significant possibilities that exist for the ICA and its member organisations to attain and improve financial self-sufficiency. The difficult discussions and potential conflicts would be avoided if those countries with significant membership develop and support new initiatives and business opportunities that would generate additional revenues for themselves as well as the ICA."

ICA response: The ICA has made a significant effort to diversify funding, but it is very time-consuming and there are political and legal limitations because the ICA is a non-profit, membership-based and member-governed organisations. The current Strategic Plan of the ICA has a number of initiatives to generate additional revenue that can be supported by ICA members.

Retain the current arrangement allowing entities associated with direct ICA members to participate in sectoral organisations. Jose Pérez (IHCO).

- *ICA response:* The reform is focused on fees and voting; the sectoral participation rules are out of scope. Confirm this explicitly in the General Assembly briefing.

The fees at the bottom end of the scale are too high. I would like to see a minimum that will enable cooperatives to join when they are young and idealistic and place great value on connecting with experienced cooperatives and cooperators. Setting the minimum at 750 EUR instead of 1,000 EUR would reduce total fee revenue by 8,250 EUR. Lowering the fee for the next tier by 500 EUR would lower fee revenue by another 12,500 EUR. It wouldn't take a lot of new members to make up these amounts.

- *ICA Response:* The Working Group first considered a lower fee for this tier, but they concluded that EUR 1,000 would be affordable for all potential members, even those in developing countries.

Explanation of simulations

Attached are preliminary simulations. Below is an explanation of each column.

If any of the data says NA, it means that the calculation could not be completed because the ICA is missing revenue data for that member.

- **2026 memberships no double counting:** The number of memberships the organisation has or represents, with double counting removed.
- **economic votes:** The number of economic votes the organisation would get based on the proposed vote scale. This is based on the results in the column "TOTAL Simulation with caps".
- **political votes:** The number of political votes the organisation would get based on the proposed vote scale. This is based on the data in the "2026 memberships no double counting" column.
- **total votes simulation:** The total number of votes the organisation would get by adding the column "economic votes + political votes".
- **2026 fee with cap:** This is the fee that the member should pay based on the current calculation with 10% caps on increases and decreases. Reduced fees and exceptions are not considered.
- **Simulation per table:** This is the simulated amount in the fee scale table based on the gross revenue of the member before any adjustments to take into consideration the mitigating factors.
- **TOTAL Simulation with caps:** This is the result after applying the caps to column "simulation with apex increase". It takes the "2026 fee with caps" compared to the result in "Simulation with apex increase" and, if applicable, applies a 25% cap on decreases or a 65% cap on increases.
- **Difference 2026 fee calculated to proposal:** This is the difference between the organisations' 2026 calculated fee in "2026 fee with caps" column and the "TOTAL simulation with caps" column to show much each organisation increases or decreases.

What is not included in the preliminary simulations is the 5-year transition due to space limitations.

Simulations

NA = Not applicable. Unable to calculate because revenue figures missing. Reference “Explanation of simulations” in the report which explains the columns.

ORGANISATION	COUNTRY	REGION	2026 memberships no double counting	economic votes	political votes	total votes simulation	2026 fee with cap	Simulation per table	TOTAL Simulation with caps	Difference 2026 fee calculated to proposal
Botswana Co-operative Association (BOCA)	Botswana	AF	57'373	NA	3	NA	€5'020.52	NA	NA	NA
Alliance Cooperatives Cameroun (COOP-CAMEROUN)	Cameroon	AF	248'421	2	5	7	€1'731.64	€ 1'000	€ 1'298.73	-€ 432.91
North West Cooperative Association Ltd (NWCA LTD)	Cameroon	AF	31'000	3	3	6	€1'578.30	€ 7'500	€ 2'604.20	€ 1'025.90
Union des Mutuelles Financieres de Developpement (MUFID UNION)	Cameroon	AF	293'193	3	5	8	€1'517.60	€ 7'500	€ 2'504.05	€ 986.44
Coopérative Centrale d'épargne et de crédit du Kivu (COOCEC-KIVU)	Congo, Dem. Rep.	AF	36'008	3	3	6	€1'578.30	€ 13'000	€ 2'604.20	€ 1'025.90
Coopérative d'Epargne et de Crédit de Nyawera (COOPEC NYAWERA)	Congo, Dem. Rep.	AF	5'000	1	1	2	€1'124.97	€ 1'000	€ 1'000.00	-€ 124.97
Fédération des sociétés coopératives d'Hévéa de Côte d'Ivoire (FENASCOOPH-CI)	Côte d'Ivoire	AF	13'000	NA	2	NA	€2'806.25	NA	NA	NA
Fédération des Unions des Sociétés Coopératives des Producteurs de la Filière Coton de Côte d'Ivoire (FPC-CI Coop CA)	Côte d'Ivoire	AF	90'000	4	4	8	€6'839.40	€ 7'500	€ 7'500.00	€ 660.60
Fédération Nationale des Unions Régionales des Sociétés Coopératives des Producteurs de la Filière Anacarde	Côte d'Ivoire	AF	400'019	2	5	7	€1'517.60	€ 1'000	€ 1'138.20	-€ 379.40
Central Housing Cooperative Union (CHCU)	Egypt	AF	2'800'000	5	7	12	€7'977.33	€ 13'000	€ 13'000.00	€ 5'022.67
Eswatini Farmers Cooperative Union (ESWAFCU)	Eswatini	AF	2'270	2	1	3	€1'574.22	€ 1'000	€ 1'180.67	-€ 393.56
National Cooperatives Federation of Eswatini (NCFE)	Eswatini	AF	62'558	2	3	5	€1'517.60	€ 1'000	€ 1'138.20	-€ 379.40
Amigos Savings & Credit Cooperative (Amigos SACCO)	Ethiopia	AF	7'000	2	2	4	€1'422.93	€ 1'000	€ 1'067.20	-€ 355.73
Awach Savings and Credit Cooperative (ASCCo)	Ethiopia	AF	125'000	2	4	6	€1'124.97	€ 18'000	€ 1'856.20	€ 731.23
Cooperative Bank of Oromia	Ethiopia	AF	10'424	3	2	5	€1'731.64	€ 22'000	€ 2'857.21	€ 1'125.57
Fana Youth Savings and Credit Primary Cooperative Society with limited Liability (FY SACCO)	Ethiopia	AF	23'000	3	2	5	€2'166.15	€ 7'500	€ 3'574.15	€ 1'408.00
Oromia Coffee Farmers Co-operative Union (OCFCU) Ltd.	Ethiopia	AF	557'593	NA	5	NA	€1'731.64	NA	NA	NA
Tederash SACCOS	Ethiopia	AF	18'000	2	2	4	€1'597.88	€ 2'500	€ 2'500.00	€ 902.12
Temerach Saccos Ltd	Ethiopia	AF	4'800	2	1	3	€1'597.88	€ 1'000	€ 1'198.41	-€ 399.47

ORGANISATION	COUNTRY	REGION	2026 memberships no double counting	economic votes	political votes	total votes simulation	2026 fee with cap	Simulation per table	TOTAL Simulation with caps	Difference 2026 fee calculated to proposal
Ghana Cooperative Agricultural Producers and Marketing Association (AGRIC COOP GHANA)	Ghana	AF	5'911	2	1	3	€1'534.60	€ 1'000	€ 1'150.95	-€ 383.65
Ghana Co-operative Council (GCC)	Ghana	AF	1'058'794	2	6	8	€1'910.71	€ 1'000	€ 1'433.03	-€ 477.68
Fédération des coopératives d'approvisionnement et de l'alimentation générale (FECAAG)	Guinea	AF	3'403	NA	1	NA	€1'124.97	NA	NA	NA
CIC Insurance Group Ltd	Kenya	AF	18'820	3	2	5	€3'221.51	€ 29'000	€ 5'315.48	€ 2'093.98
Co-operative Bank of Kenya Ltd (CBK)	Kenya	AF	103'611	4	4	8	€3'681.72	€ 29'000	€ 6'074.84	€ 2'393.12
Kenya Co-operative Coffee Exporters Ltd. (KCCE)	Kenya	AF	1'591'217	3	6	9	€3'582.56	€ 2'500	€ 2'686.92	-€ 895.64
Kenya Union of Savings and Credit Co-operatives Ltd. (KUSCCO)	Kenya	AF	6'842'307	NA	7	NA	€5'974.13	NA	NA	NA
The Co-operative Alliance of Kenya (CAK)	Kenya	AF	5'444'045	NA	7	NA	€4'355.60	NA	NA	NA
The Mauritius Co-operative Union Ltd (MCUL)	Mauritius	AF	75'000	3	3	6	€6'694.03	€ 1'000	€ 5'020.52	-€ 1'673.51
Associação Moçambicana para Promoção do Cooperativismo Moderno (AMPCM)	Mozambique	AF	1'500'300	2	6	8	€1'641.44	€ 1'000	€ 1'231.08	-€ 410.36
Co-operative Federation of Nigeria (CFN)	Nigeria	AF	8'000'000	NA	7	NA	€8'961.22	NA	NA	NA
Nigerian National Petroleum Corporation Cooperative Multipurpose Society LTD (NNPC-CMS Lagos)	Nigeria	AF	7'605	3	2	5	€2'806.25	€ 7'500	€ 4'630.31	€ 1'824.06
Odua Cooperative Conglomerate Ltd (OCC)	Nigeria	AF	3'000'000	NA	7	NA	€1'493.54	NA	NA	NA
National Cooperatives Confederation of Rwanda (NCCR)	Rwanda	AF	5'114'731	2	7	9	€2'953.05	€ 1'000	€ 2'214.79	-€ 738.26
Somali Union Co-operative Movement (UDHIS)	Somalia	AF	23'097	NA	3	NA	€1'731.64	NA	NA	NA
National Co-operative Association of South Africa (NCASA)	South Africa	AF	6'490	2	2	4	€1'845.37	€ 1'000	€ 1'384.03	-€ 461.34
South African National Apex Co-operative (SANACO)	South Africa	AF	75'000	NA	3	NA	€5'020.52	NA	NA	NA
Tanzania Federation of Co-operatives Ltd. (TFC)	Tanzania	AF	708'068	2	6	8	€2'855.08	€ 2'500	€ 2'500.00	-€ 355.08
Uganda Cooperative Alliance	Uganda	AF	12'000'000	NA	8	NA	€1'124.97	NA	NA	NA
Uganda Health Partners Cooperative Limited (UPHC)	Uganda	AF	20	1	1	2	€614.41	€ 1'000	€ 1'000.00	€ 385.59
Zimbabwe National Association of Housing Co-operatives (ZINAHCO)	Zimbabwe	AF	10'190	NA	2	NA	€1'124.97	NA	NA	NA
Agricultores Federados Argentinos Sociedad Cooperativa Limitada (AFA S.C.L.)	Argentina	AM	41'508	4	3	7	€5'416.50	€ 29'000	€ 8'937.23	€ 3'520.73
Asociación de Cooperativas Argentinas Limitada (ACA C.L.)	Argentina	AM	50'137	3	3	6	€3'284.83	€ 29'000	€ 5'419.97	€ 2'135.14
Banco Credicoop Cooperativo Ltd. (BCCL)	Argentina	AM	1'084'272	5	6	11	€8'438.67	€ 36'000	€ 13'923.80	€ 5'485.14
Confederación Cooperativa de la República Argentina Ltda. (COOPERAR)	Argentina	AM	18'005'069	6	8	14	€23'853.57	€ 2'500	€ 17'890.17	-€ 5'963.39

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Cooperativa de Trabajos Portuarios Limitada de San Martin (Coop Portuaria)	Argentina	AM	92	NA	1	NA	€3'257.00	NA	NA	NA
Federación Argentina de Cooperativas de Consumo (FACC)	Argentina	AM	950'113	4	6	10	€8'367.54	€ 1'000	€ 6'275.66	-€ 2'091.89
Instituto Movilizador de Fondos Cooperativos, Cooperativa Ltda. (IMFC)	Argentina	AM	2'000'000	4	7	11	€7'126.93	€ 7'500	€ 7'500.00	€ 373.07
La Segunda Cooperativa Limitada Seguros Generales	Argentina	AM	2'701'348	7	7	14	€12'272.40	€ 29'000	€ 20'249.46	€ 7'977.06
Sancor Cooperativa de Seguros Ltda	Argentina	AM	2'152'951	7	7	14	€14'317.80	€ 29'000	€ 23'624.37	€ 9'306.57
Barbados Co-operative Business Association Ltd. (BCBAL)	Barbados	AM	800	2	1	3	€3'041.18	€ 1'000	€ 2'280.89	-€ 760.30
Cooperativa de Telecomunicaciones Santa Cruz (COTAS Ltda.)	Bolivia	AM	100'000	3	4	7	€2'806.25	€ 22'000	€ 4'630.31	€ 1'824.06
Cooperativa Rural De Electrificación R.L. (CRE R.L.)	Bolivia	AM	533'749	3	5	8	€2'806.25	€ 29'000	€ 4'630.31	€ 1'824.06
Central Nacional das Cooperativas Ontontológicas (Uniodonto do Brasil)	Brazil	AM	18'250	4	2	6	€4'462.70	€ 18'000	€ 7'363.45	€ 2'900.75
Central Nacional Unimed - Cooperativa Central (CNU)	Brazil	AM	116'000	4	4	8	€5'020.52	€ 36'000	€ 8'283.86	€ 3'263.34
Cooperativa De Crédito, Poupança e Investimento Sicredi Pioneira RS - Sicredi Pioneira Rs	Brazil	AM	274'841	3	5	8	€2'849.79	€ 29'000	€ 4'702.16	€ 1'852.36
Organização das Cooperativas Brasileiras (OCB)	Brazil	AM	25'800'000	7	8	15	€30'683.36	€ 18'000	€ 23'012.52	-€ 7'670.84
Unimed do Brasil, Confederação Nacional das Cooperativas Médicas (UNIMED)	Brazil	AM	116'568	4	4	8	€5'020.52	€ 18'000	€ 8'283.86	€ 3'263.34
Unimed Seguros Saúde S.A.	Brazil	AM	6'600'000	8	7	15	€46'858.25	€ 36'000	€ 36'000.00	-€ 10'858.25
Co-operatives and Mutuals Canada . Coopératives et mutuelles Canada (CMC)	Canada	AM	10'066'702	8	8	16	€167'312.25	€ 7'500	€ 125'484.19	-€ 41'828.06
Cooperativa abierta de vivienda Limitada (CONAVICOOP)	Chile	AM	3'437	4	1	5	€5'999.84	€ 18'000	€ 9'899.74	€ 3'899.90
Cooperativa de Ahorro y Crédito (COOPEUCH)	Chile	AM	1'224'921	5	6	11	€8'181.60	€ 29'000	€ 13'499.64	€ 5'318.04
Cooperativa de Ahorro y Credito BanCrece	Chile	AM	9'212	4	2	6	€4'120.18	€ 36'000	€ 6'798.30	€ 2'678.12
Cooperativa de Servicios Sermecoop Ltda.	Chile	AM	29'821	3	3	6	€3'318.79	€ 18'000	€ 5'476.00	€ 2'157.21
Asociación Colombiana de Cooperativas (ASCOOP)	Colombia	AM	3'428'171	4	7	11	€5'600.75	€ 7'500	€ 7'500.00	€ 1'899.25
Asociación Nacional de Fondos de Empleados (ANALFE)	Colombia	AM	663'571	3	6	9	€2'560.61	€ 36'000	€ 4'225.01	€ 1'664.40
Caja Coperativa CREDICOOP (CREDICOOP)	Colombia	AM	9'444	4	2	6	€3'775.38	€ 13'000	€ 6'229.38	€ 2'454.00
Casa Nacional del Profesor (CANAPRO)	Colombia	AM	50'894	4	3	7	€3'775.38	€ 22'000	€ 6'229.38	€ 2'454.00
Confederación de Cooperativas de Colombia (CONFECOOP)	Colombia	AM	5'500'000	4	7	11	€5'368.00	€ 7'500	€ 7'500.00	€ 2'132.00
Cooperativa del Magisterio (CODEMA)	Colombia	AM	34'000	4	3	7	€3'775.38	€ 22'000	€ 6'229.38	€ 2'454.00

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Cooperativa Empresarial Multiactiva Popular (COEMPOPULAR)	Colombia	AM	13'800	3	2	5	€2'560.61	€ 18'000	€ 4'225.01	€ 1'664.40
Cooperativa Médica Del Valle Y De Profesionales De Colombia (COOMEVA)	Colombia	AM	265'068	4	5	9	€6'154.38	€ 22'000	€ 10'154.73	€ 4'000.35
Equidad Seguros Generales	Colombia	AM	1'501'029	5	6	11	€8'142.66	€ 29'000	€ 13'435.39	€ 5'292.73
Financiera Progressa	Colombia	AM	42'237	4	3	7	€3'775.38	€ 18'000	€ 6'229.38	€ 2'454.00
Centro de Estudio y Capacitación Cooperativa R.L. (CENECOOP R.L.)	Costa Rica	AM	557'862	5	5	10	€8'039.08	€ 18'000	€ 13'264.48	€ 5'225.40
Cooperativa de Ahorro y Crédito Ande N° 1 R.L. (Coope Ande N°1 R.L.)	Costa Rica	AM	29'813	4	3	7	€5'454.39	€ 29'000	€ 8'999.75	€ 3'545.36
Cooperativa de Ahorro y Crédito de Servidores Judiciales R.L. (COOPEJUDICIAL R.L.)	Costa Rica	AM	7'033	3	2	5	€2'800.02	€ 18'000	€ 4'620.03	€ 1'820.01
Sociedad de Seguros de Vida del Magisterio Nacional (SSVMN)	Costa Rica	AM	176'433	4	4	8	€5'503.50	€ 29'000	€ 9'080.77	€ 3'577.27
Cooperativa de Servicios Múltiples de Profesionales de Enfermería Inc. (COOPROENF)	Dominican Republic	AM	19'000	4	2	6	€4'388.96	€ 18'000	€ 7'241.78	€ 2'852.82
Cooperativa de Servicios Múltiples La Telefónica (COOPSEMUTEL)	Dominican Republic	AM	14'147	3	2	5	€2'636.85	€ 13'000	€ 4'350.81	€ 1'713.96
Cooperativa Nacional de Servicios Múltiples de Los Maestros Inc. (COOPNAMA)	Dominican Republic	AM	175'359	5	4	9	€6'694.04	€ 29'000	€ 11'045.16	€ 4'351.12
Cooperativa Vega Real	Dominican Republic	AM	113'207	3	4	7	€2'636.85	€ 22'000	€ 4'350.81	€ 1'713.96
Cooperativa de Ahorro y Crédito Riobamba Ltda. (COAC Riobamba)	Ecuador	AM	50'000	4	3	7	€4'660.63	€ 22'000	€ 7'690.04	€ 3'029.41
Federación de Asociaciones Cooperativas de Ahorro y Crédito de El Salvador de R.L. (FEDECACES)	El Salvador	AM	356'005	NA	5	NA	€2'806.25	NA	NA	NA
Confederación Guatemalteca de Federaciones Cooperativas, Responsabilidad Limitada (CONFECOOP)	Guatemala	AM	329'660	4	5	9	€4'141.94	€ 13'000	€ 6'834.19	€ 2'692.26
Union Cooperative de Credit Agricole et Rural d'Haiti (UNICAGRIH)	Haiti	AM	495	NA	1	NA	€922.91	NA	NA	NA
Cooperativa de Ahorro y Crédito CACEENP Limitada	Honduras	AM	47'345	3	3	6	€1'731.64	€ 18'000	€ 2'857.21	€ 1'125.57
Cooperativa de Ahorro y Crédito Educadores de Honduras Limitada (COACEHL Ltda.)	Honduras	AM	39'163	3	3	6	€1'731.64	€ 22'000	€ 2'857.21	€ 1'125.57
Cooperativa de Ahorro y Crédito ELGA Ltda.	Honduras	AM	242'168	2	5	7	€1'441.44	€ 22'000	€ 2'378.38	€ 936.94
Cooperativa de Ahorro y Crédito 'Sagrada Familia' Ltda.	Honduras	AM	259'375	4	5	9	€5'999.84	€ 22'000	€ 9'899.74	€ 3'899.90

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Federación de Cooperativas de Ahorro y Crédito de Honduras, Ltda. (FACACH)	Honduras	AM	812'751	3	6	9	€3'277.18	€ 13'000	€ 5'407.35	€ 2'130.17
Jamaica Co-operative Credit Union League (JCCUL)	Jamaica	AM	777'516	3	6	9	€2'479.13	€ 18'000	€ 4'090.56	€ 1'611.43
TIP Friendly Society	Jamaica	AM	20'000	4	2	6	€4'337.60	€ 18'000	€ 7'157.03	€ 2'819.44
Caja Popular Mexicana SC de AP de RL de CV (CPM)	Mexico	AM	3'262'107	8	7	15	€15'576.75	€ 29'000	€ 25'701.64	€ 10'124.89
Federación de Cajas Populares Alianza SC de RL de CV	Mexico	AM	400'000	NA	5	NA	€6'694.04	NA	NA	NA
FENORESTE S.C.L. de C.V.	Mexico	AM	250'333	NA	5	NA	€3'158.16	NA	NA	NA
Sociedad Cooperativa de Producción y Prestación de Servicios Cuauhtémoc, SCL	Mexico	AM	108	3	1	4	€2'809.36	€ 29'000	€ 4'635.45	€ 1'826.09
Cooperativa de Servicios Múltiples Profesionales, R.L.	Panama	AM	11'072	4	2	6	€5'999.84	€ 22'000	€ 9'899.74	€ 3'899.90
Confederación de Cooperativas Rurales del Paraguay Ltda (CONCOPAR)	Paraguay	AM	23'000	3	2	5	€1'565.22	€ 36'000	€ 2'582.62	€ 1'017.39
Confederación Paraguaya De Cooperativas - CONPACOP Ltda.	Paraguay	AM	98'218	3	4	7	€2'727.20	€ 7'500	€ 4'499.88	€ 1'772.68
Cooperativa multiactiva de Ahorro y Crédito, Consumo, Producción y Servicios, COOPEDUC LTDA.	Paraguay	AM	83'900	3	4	7	€1'893.25	€ 22'000	€ 3'123.86	€ 1'230.61
Cooperativa Multiactiva de Ahorro, Crédito, Consumo, Producción y Servicios "8 de Marzo Limitada"	Paraguay	AM	50'758	3	3	6	€1'875.35	€ 13'000	€ 3'094.32	€ 1'218.97
Cooperativa Multiactiva de Consumo, Ahorro y Crédito Yoayu Ltda.	Paraguay	AM	50'244	3	3	6	€1'893.25	€ 18'000	€ 3'123.86	€ 1'230.61
Cooperativa Universitaria Ltda.	Paraguay	AM	175'659	3	4	7	€2'885.56	€ 29'000	€ 4'761.18	€ 1'875.62
Federación de Cooperativas de Ahorro y Crédito Ltda. (FECOAC)	Paraguay	AM	550'003	2	5	7	€1'731.64	€ 2'500	€ 2'500.00	€ 768.36
Federación de Cooperativas de Producción (FECOPROD)	Paraguay	AM	198'306	3	4	7	€1'891.02	€ 13'000	€ 3'120.18	€ 1'229.16
Federación de Cooperativas del Paraguay (FECOPAR LTDA.)	Paraguay	AM	270'000	3	5	8	€3'068.10	€ 7'500	€ 5'062.36	€ 1'994.26
Federación de Cooperativas Multiactivas del Paraguay (FECOMULP LTDA.)	Paraguay	AM	584'481	3	5	8	€1'791.28	€ 7'500	€ 2'955.62	€ 1'164.33
Cooperativa de Servicios Múltiples del Centro Ltda. (CENTROCOOP)	Peru	AM	12'271	NA	2	NA	€3'195.53	NA	NA	NA
Cooperativa de Servicios Múltiples El Tumi	Peru	AM	70'000	3	3	6	€1'616.59	€ 18'000	€ 2'667.38	€ 1'050.79
Banco Cooperativo de Puerto Rico (Bancoop)	Puerto Rico	AM	96	4	1	5	€5'999.84	€ 22'000	€ 9'899.74	€ 3'899.90

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Cooperativa de Ahorro y Crédito de Arecibo (COOPACA)	Puerto Rico	AM	82'300	4	4	8	€5'981.76	€ 22'000	€ 9'869.90	€ 3'888.14
Cooperativa de Ahorro y Crédito de Rincón	Puerto Rico	AM	54'000	4	3	7	€5'126.24	€ 22'000	€ 8'458.30	€ 3'332.06
Cooperativa de Ahorro y Crédito Vega Alta (VEGACOOP)	Puerto Rico	AM	37'000	4	3	7	€5'999.84	€ 22'000	€ 9'899.74	€ 3'899.90
Cooperativa de Seguros Múltiples de Puerto Rico	Puerto Rico	AM	1'000'000	5	6	11	€8'999.76	€ 29'000	€ 14'849.60	€ 5'849.84
Liga de Cooperativas de Puerto Rico (LIGACOOP)	Puerto Rico	AM	2'923	4	1	5	€5'999.85	€ 7'500	€ 7'500.00	€ 1'500.15
Caribbean Confederation of Credit Unions (CCCU)	Supranational	AM	2'726'306	4	7	11	€7'600.00	€ 7'500	€ 7'500.00	-€ 100.00
Americas Credit Unions	United States	AM	140'167'740	7	8	15	€13'024.23	€ 22'000	€ 21'489.97	€ 8'465.75
CoBank, ACB	United States	AM	70'000	8	3	11	€26'048.45	€ 36'000	€ 36'000.00	€ 9'951.55
National Co-op Grocers (NCG)	United States	AM	1'300'000	8	6	14	€26'048.45	€ 29'000	€ 29'000.00	€ 2'951.55
National Cooperative Bank (NCB)	United States	AM	350'000	7	5	12	€13'024.23	€ 29'000	€ 21'489.97	€ 8'465.75
National Cooperative Business Association CLUSA International (NCBA CLUSA)	United States	AM	1'200'000'000	8	8	16	€185'594.09	€ 18'000	€ 139'195.57	-€ 46'398.52
National Rural Electric Cooperative Association (NRECA)	United States	AM	21'500'832	8	8	16	€32'560.56	€ 29'000	€ 29'000.00	-€ 3'560.56
Cámara Uruguaya de Cooperativas de Ahorro y Crédito and Capitalización (CUCACC)	Uruguay	AM	500'022	3	5	8	€3'933.58	€ 1'000	€ 2'950.18	-€ 983.39
Confederación Uruguaya de Entidades Cooperativas (CUDECOOP)	Uruguay	AM	1'000'000	4	6	10	€8'367.54	€ 2'500	€ 6'275.66	-€ 2'091.89
Cooperativas Nacionales Financieras Aliadas en Red (CONFIAR)	Uruguay	AM	51'703	3	3	6	€6'537.00	€ 1'000	€ 4'902.75	-€ 1'634.25
Federación de Cooperativas de Vivienda de Usuarios por Ahorro Previo (FECOV)	Uruguay	AM	4'432	2	1	3	€3'204.65	€ 2'500	€ 2'500.00	-€ 704.65
Business Council of Co-operatives and Mutuals (BCCM)	Australia	AP	14'061'529	8	8	16	€100'795.51	€ 13'000	€ 75'596.63	-€ 25'198.88
Capricorn Society Ltd.	Australia	AP	24'871	6	3	9	€11'249.70	€ 29'000	€ 18'562.01	€ 7'312.31
Bangladesh Samabaya Bank Limited (BSBL)	Bangladesh	AP	24'416	NA	3	NA	€1'124.97	NA	NA	NA
National Co-operative Union of Bangladesh (Bangladesh Jatiya Samabaya Union-BJSU)	Bangladesh	AP	1'200'000	5	6	11	€19'551.71	€ 1'000	€ 14'663.78	-€ 4'887.93
Cambodia Agricultural Cooperative Alliance (CAC Alliance)	Cambodia	AP	287'524	2	5	7	€1'573.55	€ 1'000	€ 1'180.16	-€ 393.39
All China Federation of Supply & Marketing Co-operatives (ACFSMC)	China	AP	13'000'000	NA	8	NA	€76'339.75	NA	NA	NA
Fujian Federation of Supply and Marketing Cooperatives (FUJIAN COOP)	China	AP	520'000	NA	5	NA	€4'140.58	NA	NA	NA
Guangdong Federation of Supply and Marketing Cooperatives	China	AP	900'000	2	6	8	€3'251.72	€ 2'500	€ 2'500.00	-€ 751.72

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Hubei Federation of Supply and Marketing Cooperatives	China	AP	95'000	2	4	6	€2'166.15	€ 2'500	€ 2'500.00	€ 333.85
Jiangsu Supply and Marketing General Cooperative	China	AP	660'000	3	6	9	€4'140.58	€ 1'000	€ 3'105.43	-€ 1'035.14
Aditya-Anagha Multi-State Credit Co-operative Society Ltd	India	AP	290'000	3	5	8	€1'877.50	€ 29'000	€ 3'097.88	€ 1'220.38
Bharatiya Beej Sahakari Samiti limited (BBSSL)	India	AP	13'354	2	2	4	€1'498.62	€ 1'000	€ 1'123.96	-€ 374.65
Buldana Urban Co-operative Credit Society Ltd. (BUCCS)	India	AP	1'700'000	3	7	10	€3'068.10	€ 29'000	€ 5'062.36	€ 1'994.26
Co-operative House Building & Finance Corporation Ltd.	India	AP	12'567	2	2	4	€1'452.97	€ 2'500	€ 2'397.40	€ 944.43
ESAF Swasraya Multi State Agro Cooperative Society Limited (ESMACO)	India	AP	1'139'327	3	6	9	€2'394.79	€ 22'000	€ 3'951.40	€ 1'556.61
Indian Farm Forestry Development Co-operative Ltd. (IFFDC)	India	AP	172	2	1	3	€1'493.54	€ 29'000	€ 2'464.33	€ 970.80
Indian Farmers Fertiliser Co-operative Ltd. (IFFCO)	India	AP	40'000'000	8	8	16	€59'741.33	€ 36'000	€ 44'806.00	-€ 14'935.33
Kollam District Co-operative Hospital Society Ltd. No. Q 952	India	AP	10'000	2	2	4	€1'498.62	€ 22'000	€ 2'472.72	€ 974.10
Krishak Bharati Co-operative Ltd. (KRIBHCO)	India	AP	3'809'470	5	7	12	€6'749.82	€ 36'000	€ 11'137.20	€ 4'387.38
Malankara Credit Society Limited (MMSCCS)	India	AP	65'000	2	3	5	€1'498.62	€ 2'500	€ 2'472.72	€ 974.10
National Agricultural Co-operative Marketing Federation of India (NAFED)	India	AP	5'000'994	NA	7	NA	€8'961.19	NA	NA	NA
National Co-operative Agriculture & Rural Development Banks' Federation Ltd. (NAFCARD)	India	AP	447'323	3	5	8	€4'276.94	€ 2'500	€ 3'207.70	-€ 1'069.23
National Co-operative Union of India (NCUI)	India	AP	32'893'200	6	8	14	€23'896.53	€ 13'000	€ 17'922.40	-€ 5'974.13
National Federation of Farmers Procurement, Processing & Retailing Cooperatives of India Ltd. (NACOF)	India	AP	92'596	NA	4	NA	€2'806.25	NA	NA	NA
National Federation of State Co-operative Banks Ltd. (NAFSCOB)	India	AP	3'146'876	3	7	10	€5'974.13	€ 2'500	€ 4'480.60	-€ 1'493.53
National Yuva Cooperative Society Ltd. (NYCS)	India	AP	30'725	3	3	6	€1'578.30	€ 7'500	€ 2'604.20	€ 1'025.90
Pride Multi State Credit Cooperative Society Ltd.	India	AP	104'875	2	4	6	€1'422.93	€ 18'000	€ 2'347.83	€ 924.90
The Tamil Nadu Small Tea Growers ICTFs Federation Ltd. (INDCOSERVE)	India	AP	30'016	NA	3	NA	€1'578.30	NA	NA	NA
Tirumalla Tirupati Multistate Cooperative Credit Society Limited	India	AP	138'916	NA	4	NA	€1'731.64	NA	NA	NA
Uralungal Labour Contract Cooperative Society Ltd. (ULCCS LTD)	India	AP	15'374	3	2	5	€1'731.64	€ 29'000	€ 2'857.21	€ 1'125.57

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National Federation of People-based Co-operative Enterprises (INKUR)	Indonesia	AP	45'927	2	3	5	€2'047.46	€ 1'000	€ 1'535.60	-€ 511.87
Iran Chamber of Cooperatives (ICC)	Iran, Islamic Republic of	AP	18'000'000	8	8	16	€35'844.80	€ 13'000	€ 26'883.60	-€ 8'961.20
Iran Oilseeds & Vegetable Oil Processing Factories Co-operative (Farda Co-op)	Iran, Islamic Republic of	AP	38	NA	1	NA	€3'317.68	NA	NA	NA
Pishgaman Cooperative Union (PCU)	Iran, Islamic Republic of	AP	5'038	NA	1	NA	€3'590.96	NA	NA	NA
Rah-e-roshd cooperative educational complex (RCEC)	Iran, Islamic Republic of	AP	150'000	NA	4	NA	€1'731.64	NA	NA	NA
Taavon Insurance Company (TIC)	Iran, Islamic Republic of	AP	6'578	4	2	6	€4'175.65	€ 29'000	€ 6'889.82	€ 2'714.17
Central Union of Agricultural Co-operatives (JA-ZENCHU)	Japan	AP	10'212'966	4	8	12	€5'998.33	€ 22'000	€ 9'897.24	€ 3'898.91
IE-NO-HIKARI Association (Association for Education and Publications on Agricultural Co-operatives)	Japan	AP	10'212'966	4	8	12	€5'998.33	€ 22'000	€ 9'897.24	€ 3'898.91
Japan CO-OP Insurance (Kyosai) Consumers' Co-operative Federation (CO-OP Kyosai)	Japan	AP	30'802'000	8	8	16	€15'537.80	€ 36'000	€ 25'637.37	€ 10'099.57
Japan Co-operative Alliance (JCA)	Japan	AP	12'591'822	4	8	12	€6'003.81	€ 13'000	€ 9'906.29	€ 3'902.48
Japan Workers' Co-operative Union (Jigyodan) (JWCU)	Japan	AP	14'138	4	2	6	€5'998.33	€ 7'500	€ 7'500.00	€ 1'501.67
Japanese Consumers' Co-operative Union (JCCU)	Japan	AP	26'419'152	8	8	16	€46'616.69	€ 36'000	€ 36'000.00	-€ 10'616.69
Japanese Health and Welfare Co-operative Federation (HeW CO-OP Japan)	Japan	AP	2'808'517	3	7	10	€5'998.33	€ 1'000	€ 4'498.75	-€ 1'499.58
National Association of Labour Banks (NALB)	Japan	AP	11'820'909	5	8	13	€7'549.16	€ 18'000	€ 12'456.11	€ 4'906.95
National Federation of Agricultural Co-operative Associations (ZEN-NOH)	Japan	AP	10'212'966	8	8	16	€53'561.59	€ 36'000	€ 40'171.19	-€ 13'390.40
National Federation of Fisheries Co-operative Associations (JF-ZENGYOREN)	Japan	AP	88'230	6	4	10	€9'706.06	€ 29'000	€ 16'015.00	€ 6'308.94
National Federation of Forest Owners' Co-operative Associations (ZENMORI-REN)	Japan	AP	1'450'000	5	6	11	€7'008.83	€ 22'000	€ 11'564.57	€ 4'555.74
National Federation of University Co-operative Associations (NFUCA)	Japan	AP	1'574'331	4	6	10	€5'998.33	€ 22'000	€ 9'897.24	€ 3'898.91
National Federation of Workers & Consumers Kyosai Cooperatives (Kokumin Kyosai co-op)	Japan	AP	9'517'152	6	7	13	€10'893.01	€ 36'000	€ 17'973.47	€ 7'080.46
National Mutual Insurance Federation of Agricultural Co-operatives (ZENKYOREN)	Japan	AP	10'212'966	8	8	16	€53'561.59	€ 36'000	€ 40'171.19	-€ 13'390.40

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The Norinchukin Bank	Japan	AP	11'751'226	8	8	16	€53'561.59	€ 36'000	€ 40'171.19	-€ 13'390.40
Educational Cooperative Union of Limited Liability	Jordan	AP	4'200	NA	1	NA	€1'578.30	NA	NA	NA
Jordan Co-operative Corporation (JOR)	Jordan	AP	131'525	NA	4	NA	€2'018.75	NA	NA	NA
iCOOP Korea	Korea, Rep.	AP	298'866	6	5	11	€11'108.93	€ 29'000	€ 18'329.73	€ 7'220.80
Korea Cooperative Solidarity (KCS)	Korea, Rep.	AP	1'100'000	NA	6	NA	€8'222.53	NA	NA	NA
Korean Federation of Community Credit Co-operatives (KFCC)	Korea, Rep.	AP	2'180'000	7	7	14	€32'220.25	€ 18'000	€ 24'165.19	-€ 8'055.06
Korean National Federation of Fisheries Co-operatives (KNFC)	Korea, Rep.	AP	155'091	6	4	10	€11'108.93	€ 36'000	€ 18'329.73	€ 7'220.80
National Agricultural Co-operative Federation (NACF)	Korea, Rep.	AP	2'060'000	8	7	15	€33'470.18	€ 22'000	€ 25'102.64	-€ 8'367.55
National Credit Union Federation of Korea (NACUFOK)	Korea, Rep.	AP	17'860'000	8	8	16	€30'681.00	€ 36'000	€ 36'000.00	€ 5'319.00
National Forestry Co-operatives Federation (NFCF)	Korea, Rep.	AP	491'142	NA	5	NA	€11'108.93	NA	NA	NA
Co-operatives Union of Kyrgyzstan (CUK)	Kyrgyzstan	AP	1'818	NA	1	NA	€1'731.64	NA	NA	NA
Malaysian National Cooperative Movement (ANGKASA)	Malaysia	AP	7'207'179	8	7	15	€35'844.80	€ 22'000	€ 26'883.60	-€ 8'961.20
National Land Finance Co-operative Society Ltd.	Malaysia	AP	58'686	5	3	8	€6'749.82	€ 22'000	€ 11'137.20	€ 4'387.38
Mongolian Co-operative Alliance (MNCA)	Mongolia	AP	80'418	NA	4	NA	€2'999.92	NA	NA	NA
National Association of Mongolian Agricultural Co-operatives (NAMAC)	Mongolia	AP	150'659	NA	4	NA	€3'374.91	NA	NA	NA
Central Co-operative Society Ltd. (CCS)	Myanmar	AP	4'189'287	3	7	10	€3'374.91	€ 1'000	€ 2'531.18	-€ 843.73
National Co-operative Bank Ltd. (NCBL)	Nepal	AP	2'439'289	2	7	9	€1'124.97	€ 22'000	€ 1'856.20	€ 731.23
National Co-operative Federation of Nepal (NCF)	Nepal	AP	7'400'317	3	7	10	€4'480.60	€ 2'500	€ 3'360.45	-€ 1'120.15
Nepal Agricultural Co-operative Central Federation Limited (NACCFL)	Nepal	AP	483'028	2	5	7	€2'249.94	€ 2'500	€ 2'500.00	€ 250.06
Nepal Multipurpose Central Co-operative Union Ltd (NEMCCU)	Nepal	AP	95'189	NA	4	NA	€1'731.64	NA	NA	NA
Karachi Co-operative Housing Societies Union Ltd. (KCHSU)	Pakistan	AP	200'024	2	5	7	€1'493.54	€ 2'500	€ 2'464.33	€ 970.80
Economic and Social Development Center of Palestine (ESDC)	Palestine	AP	1'053	3	1	4	€1'731.64	€ 13'000	€ 2'857.21	€ 1'125.57
General Cooperative Union (GUCCOP.PAL)	Palestine	AP	20'000	2	2	4	€1'498.62	€ 1'000	€ 1'123.96	-€ 374.65
Kalandia Camp Women's Handicraft Cooperative (KCWHC)	Palestine	AP	57	2	1	3	€1'362.38	€ 2'500	€ 2'247.93	€ 885.55
Union of Housing Cooperatives in Palestine (PUHC)	Palestine	AP	3'334	NA	1	NA	€1'731.64	NA	NA	NA
1 Cooperative Insurance System of the Philippines Life and General Insurance (1CISP)	Philippines	AP	3'141	3	1	4	€2'337.67	€ 22'000	€ 3'857.15	€ 1'519.48
ACDI Multipurpose Cooperative	Philippines	AP	286'850	3	5	8	€1'644.07	€ 29'000	€ 2'712.72	€ 1'068.65

ORGANISATION	COUNTRY	REGION	2026 memberships no double counting	economic votes	political votes	total votes simulation	2026 fee with cap	Simulation per table	TOTAL Simulation with caps	Difference 2026 fee calculated to proposal
Aurora Integrated Multipurpose Cooperative (AIMCOOP)	Philippines	AP	1'286'331	NA	6	NA	€2'147.29	NA	NA	NA
Climbs Life and General Insurance Cooperative (CLIMBS)	Philippines	AP	4'000	3	1	4	€1'516.34	€ 22'000	€ 2'501.96	€ 985.62
Federation of Peoples' Sustainable Development Cooperative (FPSDC)	Philippines	AP	1'178'292	4	6	10	€3'835.13	€ 13'000	€ 6'327.96	€ 2'492.83
MASS-SPECC Cooperative Development Center	Philippines	AP	14'000'000	3	8	11	€1'731.64	€ 13'000	€ 2'857.21	€ 1'125.57
MSU – IIT National Multi-Purpose Cooperative (MSU-IIT NMPC)	Philippines	AP	30'000	3	3	6	€1'517.60	€ 18'000	€ 2'504.04	€ 986.44
National Confederation of Co-operatives (NATCCO)	Philippines	AP	7'600'000	4	7	11	€5'906.09	€ 18'000	€ 9'745.04	€ 3'838.96
Network Consolidated Cooperative Bank (NCCB)	Philippines	AP	905'000	3	6	9	€2'172.06	€ 7'500	€ 3'583.90	€ 1'411.84
One Cooperative Bank (One CB)	Philippines	AP	10'801	3	2	5	€1'731.64	€ 18'000	€ 2'857.21	€ 1'125.57
One-Cooperative Federation	Philippines	AP	455'000	2	5	7	€1'565.22	€ 1'000	€ 1'173.92	-€ 391.31
Philippine Family Farmers Agriculture Fishery Forestry Cooperatives Federation (AgriCOOPh)	Philippines	AP	900'000	2	6	8	€2'136.02	€ 2'500	€ 2'500.00	€ 363.98
Providers Multipurpose Cooperative	Philippines	AP	20'814	3	2	5	€1'573.55	€ 18'000	€ 2'596.36	€ 1'022.81
UNION OF LEGITIMATE SERVICE CONTRACTING COOPERATIVES (ULSCC)	Philippines	AP	9'000	2	2	4	€1'550.96	€ 1'000	€ 1'163.22	-€ 387.74
Victo National Co-operative Federation and Development Center (VICTO National)	Philippines	AP	1'400'000	3	6	9	€4'218.63	€ 2'500	€ 3'163.97	-€ 1'054.66
Singapore National Co-operative Federation Ltd. (SNCF)	Singapore	AP	890'000	8	6	14	€33'749.10	€ 13'000	€ 25'311.83	-€ 8'437.28
Matara District Cooperative Hospital Society Ltd.	Sri Lanka	AP	4'357	2	1	3	€1'980.04	€ 1'000	€ 1'485.03	-€ 495.01
National Co-operative Council of Sri Lanka (NCCSL)	Sri Lanka	AP	1'200'000	3	6	9	€7'986.60	€ 2'500	€ 5'989.95	-€ 1'996.65
SANASA Federation Ltd in Sri Lanka	Sri Lanka	AP	805'000	NA	6	NA	€4'141.94	NA	NA	NA
Association of Asian Confederations of Credit Unions (ACCU)	Supranational	AP	54'000'000	3	8	11	€7'600.00	€ 2'500	€ 5'700.00	-€ 1'900.00
The Co-operative League of Thailand (CLT)	Thailand	AP	10'560'639	NA	8	NA	€31'364.20	NA	NA	NA
SAIGON CO.OP	Vietnam	AP	1'052	3	1	4	€1'573.55	€ 29'000	€ 2'596.36	€ 1'022.81
Vietnam Cooperatives Alliance (VCA)	Vietnam	AP	7'259'955	NA	7	NA	€20'909.46	NA	NA	NA
Farm Credit Armenia Universal Credit Organization Commercial Cooperative (FCA UCO CC)	Armenia	EUR	6'431	3	2	5	€2'654.73	€ 13'000	€ 4'380.30	€ 1'725.57
Oesterreichischer Verband Gemeinnütziger Bauvereinigungen - Revisionsverband (GBV)	Austria	EUR	574'470	6	5	11	€16'735.09	€ 18'000	€ 18'000.00	€ 1'264.91
Belarussian Republican Union of Consumer Societies (BELKOOPSOYUZ)	Belarus	EUR	6'804'000	NA	7	NA	€6'165.97	NA	NA	NA
Febecoop	Belgium	EUR	400'000	4	5	9	€11'249.70	€ 7'500	€ 8'437.28	-€ 2'812.43
Central Co-operative Bank Plc (CCB)	Bulgaria	EUR	6'782	4	2	6	€5'454.39	€ 29'000	€ 8'999.75	€ 3'545.36

ORGANISATION	COUNTRY	REGION	2026 memberships no double counting	economic votes	political votes	total votes simulation	2026 fee with cap	Simulation per table	TOTAL Simulation with caps	Difference 2026 fee calculated to proposal
Central Co-operative Union (CCU)	Bulgaria	EUR	92'681	5	4	9	€6'954.14	€ 29'000	€ 11'474.33	€ 4'520.19
National Union of Workers Producers Co-operatives of Bulgaria (NUWPCB)	Bulgaria	EUR	4'411	3	1	4	€6'136.20	€ 2'500	€ 4'602.15	-€ 1'534.05
Cyprus Turkish Co-operative Central Bank Ltd. (KoopBank)	Cyprus	EUR	59'898	8	3	11	€16'229.84	€ 36'000	€ 26'779.24	€ 10'549.40
Co-operative Association of the Czech Republic (CACR)	Czech Republic	EUR	716'947	5	6	11	€19'017.14	€ 7'500	€ 14'262.86	-€ 4'754.29
Kooperationen	Denmark	EUR	5'130	5	1	6	€11'249.70	€ 13'000	€ 13'000.00	€ 1'750.30
Pellervo Coop Center	Finland	EUR	2'940'000	5	7	12	€20'553.19	€ 13'000	€ 15'414.89	-€ 5'138.30
Confédération Nationale du Crédit Mutuel	France	EUR	9'172'453	8	7	15	€79'289.47	€ 36'000	€ 59'467.11	-€ 19'822.37
Coop FR	France	EUR	310'000'000	8	8	16	€98'168.60	€ 7'500	€ 73'626.45	-€ 24'542.15
Dgrv - Deutscher Genossenschafts- Und Raiffeisenverband E. V.	Germany	EUR	18'863'000	8	8	16	€49'274.07	€ 18'000	€ 36'955.55	-€ 12'318.52
Federation of Cooperatives of Pharmacists of Greece (OSFE)	Greece	EUR	5'286	4	1	5	€4'500.23	€ 7'500	€ 7'425.38	€ 2'925.15
National Council of Cooperatives (OSZT)	Hungary	EUR	800'000	3	6	9	€5'119.95	€ 1'000	€ 3'839.96	-€ 1'279.99
Co-operative Housing Ireland	Ireland	EUR	5'189	6	1	7	€10'499.72	€ 22'000	€ 17'324.54	€ 6'824.82
The Kibbutz Movement	Israel	EUR	193'757	NA	4	NA	€14'842.24	NA	NA	NA
Alleanza delle Cooperative Italiane	Italy	EUR	12'039'003	8	8	16	€187'468.49	€ 7'500	€ 140'601.37	-€ 46'867.12
Lithuanian Union of Co-operative Societies (LITCOOPUNION)	Lithuania	EUR	1'518	4	1	5	€5'999.84	€ 7'500	€ 7'500.00	€ 1'500.16
Koperattivi Malta	Malta	EUR	4'950	4	1	5	€10'227.00	€ 2'500	€ 7'670.25	-€ 2'556.75
Malta Co-operative Federation (MCF)	Malta	EUR	261	3	1	4	€5'347.61	€ 1'000	€ 4'010.70	-€ 1'336.90
Central Union of Consumer Co-operatives of the Republic of Moldova (MOLDCOOP)	Moldova	EUR	50'556	2	3	5	€3'068.11	€ 2'500	€ 2'500.00	-€ 568.11
Nationale Coöperatieve Raad (NCR) – Dutch Council for Cooperatives	Netherlands	EUR	1'105'618	4	6	10	€14'321.01	€ 7'500	€ 10'740.76	-€ 3'580.25
Rabobank	Netherlands	EUR	2'295'712	8	7	15	€21'368.02	€ 36'000	€ 35'257.23	€ 13'889.21
Coop Norge SA	Norway	EUR	2'600'000	8	7	15	€33'749.10	€ 36'000	€ 36'000.00	€ 2'250.90
Federation of Norwegian Agricultural Co-operatives (Norsk Landbrukssamvirke)	Norway	EUR	41'285	NA	3	NA	€11'249.70	NA	NA	NA
The Co-operative Housing Federation of Norway (NBBL)	Norway	EUR	1'329'000	7	6	13	€27'931.73	€ 18'000	€ 20'948.80	-€ 6'982.93
National Association of Co-operative Savings and Credit Unions (NACSCU)	Poland	EUR	1'322'783	7	6	13	€17'494.68	€ 22'000	€ 22'000.00	€ 4'505.32
National Auditing Union of Cooperatives (NAUWC)	Poland	EUR	2'262	5	1	6	€6'797.30	€ 13'000	€ 11'215.54	€ 4'418.24
National Co-operative Council - NCC	Poland	EUR	8'000'000	7	7	14	€29'895.80	€ 13'000	€ 22'421.85	-€ 7'473.95

ORGANISATION	COUNTRY	REGION	2026 memberships no double counting	economic votes	political votes	total votes simulation	2026 fee with cap	Simulation per table	TOTAL Simulation with caps	Difference 2026 fee calculated to proposal
National Supervision Union of Spoletum Consumer Co-operatives	Poland	EUR	44'236	5	3	8	€9'204.51	€ 13'000	€ 13'000.00	€ 3'795.49
CASES - Cooperativa António Sérgio para a Economia Social CIPRL	Portugal	EUR	7	5	1	6	€8'545.73	€ 13'000	€ 13'000.00	€ 4'454.27
Confecoop - Confederação Cooperativa Portuguesa, CCRL	Portugal	EUR	500'000	4	5	9	€8'545.73	€ 2'500	€ 6'409.30	-€ 2'136.43
National Union of Consumer Co-operatives (CENTROCOOP)	Romania	EUR	20'291	NA	2	NA	€4'529.64	NA	NA	NA
Romanian National Union of Handicraft and Production Cooperatives Association - UCECOM	Romania	EUR	7'511	3	2	5	€5'999.84	€ 2'500	€ 4'499.88	-€ 1'499.96
Central Union of Consumer Societies of the Russian Federation	Russia	EUR	1'295'094	6	6	12	€22'090.32	€ 18'000	€ 18'000.00	-€ 4'090.32
Moscow Regional Union of Consumer Societies	Russia	EUR	40'000	NA	3	NA	€5'999.84	NA	NA	NA
General cooperative alliance for agriculture and rural development - Belgrade	Serbia	EUR	1'606	2	1	3	€2'274.05	€ 1'000	€ 1'705.54	-€ 568.51
Bidafarma S. Coop. and. Es	Spain	EUR	8'900	4	2	6	€5'737.75	€ 13'000	€ 9'467.29	€ 3'729.54
Confederació de Cooperatives de Catalunya (CoopCat)	Spain	EUR	1'630'770	5	7	12	€15'099.63	€ 7'500	€ 11'324.73	-€ 3'774.91
Confederación Empresarial Española de la Economía Social (CEPES)	Spain	EUR	98'800	5	4	9	€12'551.32	€ 13'000	€ 13'000.00	€ 448.68
Confederación Española de Cooperativas de Trabajo Asociado (COCETA)	Spain	EUR	170'000	4	4	8	€12'551.32	€ 7'500	€ 9'413.49	-€ 3'137.83
Fundación Espriu	Spain	EUR	117'404	5	4	9	€16'607.41	€ 2'500	€ 12'455.56	-€ 4'151.85
KONFEKOOP - Confederación de Cooperativas de Euskadi	Spain	EUR	1'540'469	5	6	11	€10'674.97	€ 13'000	€ 13'000.00	€ 2'325.03
Coöperatie - Kooperativ Utveckling Sverige	Sweden	EUR	25	4	1	5	€4'135.48	€ 13'000	€ 6'823.55	€ 2'688.06
HSB Riksförbund (Federation of Cooperative Housing)	Sweden	EUR	679'683	8	6	14	€20'918.86	€ 29'000	€ 29'000.00	€ 8'081.14
Kooperativa Förbundet KF (the Swedish Co-operative Union)	Sweden	EUR	3'200'000	8	7	15	€59'345.96	€ 36'000	€ 44'509.47	-€ 14'836.49
Riksbbyggen (Co-operative Housing Union)	Sweden	EUR	142'000	8	4	12	€16'735.09	€ 29'000	€ 27'612.89	€ 10'877.81
Allgemeine Baugenossenschaft Zürich (ABZ)	Switzerland	EUR	9'295	6	2	8	€11'249.70	€ 29'000	€ 18'562.01	€ 7'312.31
Central Union of The Agricultural Credit Cooperatives of Türkiye (ACC)	Türkiye	EUR	558'980	5	5	10	€7'201.26	€ 36'000	€ 11'882.08	€ 4'680.82
National Cooperative Union of Türkiye (TÜRKİYEKOOP)	Türkiye	EUR	692'475	3	6	9	€6'364.51	€ 1'000	€ 4'773.38	-€ 1'591.13
The Central Union of Turkish Forestry Co-operatives (ORKOOP)	Türkiye	EUR	164'867	4	4	8	€7'201.26	€ 7'500	€ 7'500.00	€ 298.74

ORGANISATION	COUNTRY	REGION	2026 memberships no double counting	economic votes	political votes	total votes simulation	2026 fee with cap	Simulation per table	TOTAL Simulation with caps	Difference 2026 fee calculated to proposal
Ukrainian Central Union of Consumer Societies (UKRKOOPSPILKA)	Ukraine	EUR	117'655	2	4	6	€3'068.11	€ 1'000	€ 2'301.08	-€ 767.03
Co-operatives UK	United Kingdom	EUR	11'219'719	8	8	16	€156'880.17	€ 18'000	€ 117'660.13	-€ 39'220.04
VME COOP	United Kingdom	EUR	36	4	1	5	€6'426.43	€ 18'000	€ 10'603.61	€ 4'177.18

Brief Summary

The comments from Members have led the ICA to adjust the base proposal into what it currently is. In summary, the **fee system**:

- Is based on capacity to pay, specifically gross revenue
- Is easy to calculate because it has one scale for all members that is based on 8 revenue tiers
- Helps the ICA in the long-run recruit and retain members by providing for an affordable minimum fee of EUR 1,000 and a much lower maximum fee, as well as fees that are based on capacity to pay.
- Has a phased implementation with limits on changes including:
 - b. An initial 5-year phase in period with gradual adjustment to the new fee levels.
 - c. Maximum increases are capped at 65% and decreases at 25%.
- Provides flexibility
 - d. Discretionary support is available for Members who are adversely impacted by the changes or to consider special circumstances.
 - e. Members who experience truly temporary exceptional circumstances can apply for fee relief through the “hardship procedure”.
- Ongoing adjustments will be made every three years based on updated data. A review of the system will take place after full implementation before year five.
- A separate approach for Associate Member fees will be developed by the Board of Directors.

In summary, the **voting rights** system:

- Is easy to calculate because it is a tiered structure so members can calculate their votes themselves.
- Is based on two scales that are combined equally (50% / 50%):
 - f. An Economic scale based on the fees paid
 - g. A political scale based on memberships represented
- Removes complexity including:
 - h. Removing the country caps which was creating imbalances between Members of similar size and adds complexity to the calculation.
 - i. Removing the double counting subtraction.
- Removes the disincentive for recruitment by removing the country cap and members therefore no longer lose votes when other members from their country join.
- If countries want to increase their voting share, more Members in their country should join.

Does it deliver on the principles?

The proposed membership fee system delivers on the three principles as follows:

Fair

- Based on capacity to pay.
- The gap between fees members pay is reduced, leading to a fairer redistribution of membership fees based on ability to pay.
- The fees of apex bodies are reducing with a few exceptions for those with higher revenue in lower GDP PPP countries who have higher gross revenue.
- Better alignment of fees between members of similar capacity to pay.

Transparent

- Simple tables make it easy for potential members to calculate their own fees.
- Removal of the double counting subtraction.

Predictable

- The phase-in period allows for budget planning at both global and regional levels and therefore improved financial sustainability for the ICA.
- Members will know how much they have to pay between adjustments.
- Three will be controlled adjustments over time.

The proposed voting rights system delivers on the two principles as follows:

Fair:

- Reflects the contribution a Member pays to the ICA and the size of the movement that the Member represents. Therefore, leading to improved alignment with contribution and representation
- Members do not lose votes because the country maximum was removed.
- Better alignment of votes between members of similar size and capacity to pay.

Workable:

- Based on clear and available data
- Members can calculate their voting rights themselves.

Next Steps and Poll

The ICA General Assembly in Panama will be asked to raise their hands to vote in a poll if they are in favour of supporting the proposed changes. Amending the Articles of Association and Internal Rules of the General Assembly requires a majority of at least 2/3 of the votes cast by the Full Members present or represented. If 2/3 of the members present in the General Assembly vote yes to the poll, then a final proposal with inclusion of amendments to the Articles of Association and Internal Rules of the General Assembly will be brought to an exceptional online ICA General Assembly in early 2027 for approval. Members will receive their 2027 invoices only after this Exceptional General Assembly.



POLL: DO YOU SUPPORT THE PROPOSED CHANGES TO THE MEMBERSHIP FEES AND VOTING RIGHTS CALCULATION, TO BE IMPLEMENTED STARTING IN 2027?

IF APPROVED, THE ICA WILL PRESENT THE FINAL PROPOSAL—INCLUDING UPDATES TO THE ARTICLES OF ASSOCIATION AND INTERNAL RULES OF THE GENERAL ASSEMBLY—FOR APPROVAL AT AN EXCEPTIONAL ONLINE GENERAL ASSEMBLY IN EARLY 2027.

YES	
NO	
ABSTAIN	

11. Next ICA General Assembly

The next ICA General Assembly will take place before 1 July 2027.

--- The official version of the text of the ICA General Assembly principal documents is the English version unless otherwise noted. ---

Complimentary professional translations are provided in French and Spanish as applicable. All language versions of the official meeting documentation are available at <https://ica.coop/en/events/ica-general-assembly-2026-online> ---



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