

DOC 02 · EN

IBC

Instituto Brasileiro de Cultura

Financial Planning & Budget

IBC — COMPLETE FINANCIAL PLAN

EDITION

Berlin 2026

VERSION

1.0

DATA

April 2026

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IBC – COMPLETE FINANCIAL PLAN

Budget, Start-up Investment and Projections

FINANCIAL YEAR 2026–2027

1. START-UP INVESTMENT (OPENING CAPITAL)

1.1 LEGAL CONSTITUTION COSTS

| ITEM | ESTIMATED COST (€) |
|---|--------------------|
| Lawyer fees (drafting the Satzung) | 1,500 |
| Notary — founding assembly minutes | 400 |
| Registration fee at Amtsgericht (Vereinsregister) | 75 |
| Tax advisory (Gemeinnützig application) | 800 |
| Institutional bank account opening | 0–200 |
| IBC trademark registration (DPMA) | 290 |
| LEGAL SUBTOTAL | ~3,265 |

1.2 HEADQUARTERS AND INFRASTRUCTURE (BERLIN)

| ITEM | ESTIMATED COST (€) |
|---|--------------------|
| Rental deposit (3 months) | 18,000 |
| Renovation and fit-out of the space | 30,000 |
| Furniture and decoration | 15,000 |
| AV equipment (sound, lighting, projector) | 20,000 |
| IT equipment (5 workstations) | 8,000 |
| Internet and telephony (setup) | 500 |
| Kitchen/café (basic equipment) | 5,000 |

| ITEM | ESTIMATED COST (€) |
|--|--------------------|
| Signage and physical brand identity | 4,000 |
| HEADQUARTERS SUBTOTAL | ~100,500 |
| 1.3 COMMUNICATIONS AND BRAND | |
| ITEM | ESTIMATED COST (€) |
| Visual identity development (logo, branding) | 5,000 |
| Institutional website + online ticketing | 8,000 |
| Launch printed materials | 3,000 |
| Press relations (first 3 months) | 4,500 |
| Launch campaign (social media + advertising) | 6,000 |
| COMMUNICATIONS SUBTOTAL | ~26,500 |
| 1.4 INAUGURATION EVENT | |
| ITEM | ESTIMATED COST (€) |
| Opening event production | 10,000 |
| Artists' fees for inauguration | 8,000 |
| Catering / Brazilian buffet | 4,000 |
| Photography and video | 2,000 |
| VIP invitations / public relations | 1,500 |
| INAUGURATION SUBTOTAL | ~25,500 |
| 1.5 WORKING CAPITAL (FIRST 6 MONTHS) | |
| ITEM | ESTIMATED COST (€) |
| Payroll (6 months) — see doc 03 | 210,000 |
| Headquarters rent (6 months) | 36,000 |
| Events budget (6 months) | 60,000 |

| ITEM | ESTIMATED COST (€) |
|---------------------------------------|--------------------|
| General operating expenses (6 months) | 18,000 |
| WORKING CAPITAL SUBTOTAL | ~324,000 |

TOTAL START-UP INVESTMENT: €479,765

Recommended rounded figure: €500,000 (~4% safety margin)

2. ANNUAL OPERATING BUDGET (YEAR 1 — 2026/2027)

2.1 FIXED MONTHLY EXPENSES

| ITEM | MONTHLY (€) | ANNUAL (€) |
|---|--------------|----------------|
| Berlin HQ rent (200 m ²) | 6,000 | 72,000 |
| Utilities (electricity, water, internet, heating) | 1,200 | 14,400 |
| Institutional insurance | 300 | 3,600 |
| Accounting / Steuerberater | 500 | 6,000 |
| Software (ticketing, CRM, accounting) | 400 | 4,800 |
| Cleaning / maintenance | 600 | 7,200 |
| FIXED SUBTOTAL | 9,000 | 108,000 |

2.2 ANNUAL PAYROLL

(See document 03 — Payroll Sheet for full breakdown)

| ITEM | ANNUAL (€) |
|--------------------------------------|----------------|
| Gross salaries (all staff) | 366,000 |
| Employer social contributions (~21%) | 76,860 |
| HR SUBTOTAL | 442,860 |

2.3 EVENTS AND CULTURAL PROGRAMMING BUDGET

| ITEM | MONTHLY (€) | ANNUAL (€) |
|---|---------------|----------------|
| Brazilian artist fees | 5,000 | 60,000 |
| Technical production (stage, sound, lighting) | 2,000 | 24,000 |
| Artist transport and accommodation | 2,500 | 30,000 |
| Printed materials / posters | 500 | 6,000 |
| Vernissages and receptions | 1,000 | 12,000 |
| EVENTS SUBTOTAL | 11,000 | 132,000 |

2.4 MARKETING AND COMMUNICATIONS (ONGOING)

| ITEM | MONTHLY (€) | ANNUAL (€) |
|---|--------------|---------------|
| Social media management | 1,500 | 18,000 |
| Paid advertising (Google Ads, Meta Ads) | 1,000 | 12,000 |
| Press relations | 1,500 | 18,000 |
| Newsletter and CRM | 200 | 2,400 |
| MARKETING SUBTOTAL | 4,200 | 50,400 |

2.5 GENERAL ADMINISTRATIVE EXPENSES

| ITEM | ANNUAL (€) |
|---------------------------------|---------------|
| Office supplies | 2,400 |
| Representation travel | 8,000 |
| Translations and interpretation | 3,000 |
| Ongoing legal fees | 3,600 |
| Bank charges | 1,200 |
| Contingency (5% of budget) | 15,000 |
| ADMINISTRATIVE SUBTOTAL | 33,200 |

TOTAL EXPENSES YEAR 1: €766,460**3. REVENUE PROJECTIONS – YEAR 1**

| REVENUE SOURCE | ANNUAL TARGET (€) |
|---|-------------------|
| Ticket sales / box office (48 events × avg €500) | 24,000 |
| Portuguese courses (3 classes × 15 students × €200/month × 10 months) | 90,000 |
| Workshops and masterclasses (20 × avg €500) | 10,000 |
| Membership fees (200 members × €60/month × 10 months) | 120,000 |
| Corporate sponsorships | 150,000 |
| Space rental for third parties (8×/month × €800) | 76,800 |
| Public grants (Creative Europe, Kulturstiftung des Bundes) | 100,000 |
| FUNARTE / Itamaraty / Brazilian Ministry of Culture | 50,000 |
| Store / merchandise / products | 10,000 |
| Donations and crowdfunding | 20,000 |
| TOTAL PROJECTED REVENUES | 650,800 |

4. PROJECTED RESULT – YEAR 1

| | VALUE (€) |
|---|-----------------|
| Total Revenues | 650,800 |
| Total Expenses | 766,460 |
| Year 1 Deficit (covered by start-up capital) | -115,660 |

Note: A Year 1 deficit is expected and healthy for a cultural organisation in its launch phase. It will be covered by the start-up capital (€500,000). From Year 2 onwards, as course and membership revenues mature, the institute projects financial break-even.

5. THREE-YEAR PROJECTION

| | YEAR 1 | YEAR 2 | YEAR 3 |
|---------------|------------------|------------------|------------------|
| Revenues | €650,800 | €950,000 | €1,250,000 |
| Expenses | €766,460 | €850,000 | €980,000 |
| Result | -€115,660 | +€100,000 | +€270,000 |

From Year 2 onwards, any surplus will be reinvested in artistic programming and the Brazilian artist support fund.

6. MEMBERSHIP PLANS – IBC ASSOCIATES

| PLAN | MONTHLY FEE | BENEFITS |
|-------------------|---------------|--|
| Friend of Culture | €20/month | Newsletter + 10% discount on events |
| Supporter | €60/month | Free exhibition access + 2 tickets/month |
| Patron | €150/month | All above + VIP access + name in the institute |
| Corporate | €500/month | Sponsorship quota + logo on materials + 10 tickets/month |
| Grand Patron | €1,000+/month | Seat on Advisory Board + all benefits |

Document prepared in March 2026. All values in Euros (€). Projections subject to semi-annual review by the Administrative & Financial Director.