



UEMS Budget 2026 Proposal VS Consolidated Results 2024

	<u>2026</u>	<u>2024</u>
PROFIT AND LOSS ACCOUNT		
70/76A - Operating Income	€ 4.540.223,98	€ 4.442.108,70
70 - Turnover	€ 3.820.011,05	€ 3.676.959,59
700000 UEMS Membership Fee - Full Members	€ 250.250,00	€ 256.836,00
700001 UEMS Membership Fee - Associated Members and Observers	€ 16.875,00	€ 16.875,00
700210 Domus - Serviced Office	€ 83.115,93	€ 67.800,00
700211 Domus - Meeting Room Rentals	€ 5.943,10	€ 4.315,00
700212 Domus - Virtual Mailbox Service	€ 7.166,00	€ 7.128,72
700213 Domus - Parking Space Rental	€ 5.694,75	€ 6.000,00
704000 Miscellaneous Income	€ 35.000,00	€ 64.908,63
705000 Income EACCME	€ 1.693.301,22	€ 1.612.667,83
705100 Other Income - Flow Health (EBCOG)	€ 14.500,00	€ 14.000,00
705200 Other Income - CME Conference Meeting	€ -	€ 67.650,00
705201 Other Income - UEMS Congress Organisation	€ 562.500,00	€ -
705300 Income Legalisation of Medical Diplomas	€ 7.500,00	€ 6.454,85
705400 Income European Examination	€ 1.103.165,05	€ 1.526.658,73
705500 Income Certification Fee (Section)	€ 35.000,00	€ 25.664,83
73 - Membership Fees	€ 655.712,93	€ 650.825,49
730002 Section Membership Fee	€ 655.712,93	€ 650.825,49
74 - Other Operating Income	€ 64.500,00	€ 113.216,69
740000 Operating subsidies and compensatory amounts (from European Commission, Medical Societies,...)	€ 60.000,00	€ 90.817,75
743000 Reimbursement of staff expenses (educational leave)	€ -	€ 1.765,60
746000 Cost Recovery	€ -	€ 12.726,94
749000 Miscellaneous Report - Acerta (Social Secretariat)	€ -	€ 299,40
749023 Compenseation for previous professionnal periods equivalent to overtime hours	€ -	€ 3.579,48
749030 Personal Contributions Meal Vouchers	€ 4.500,00	€ 4.027,52
76A - Non-Recurring Operating Income	€ -	€ 1.106,93
764000 Other Exceptional Income	€ -	€ 1.106,93
60/66A - Operating Charges	€ 4.522.076,54	€ 4.417.757,85
60 - Goods for Resale, Raw Materials and Consumables	€ -	-€ 5.923,13
600000 Purchases of raw materials	€ -	-€ 5.923,13

61 - Services and Other Goods	€	2.714.769,54	€	2.804.897,95
610000 Domus - Rent and Rental Charges	€	8.978,96	€	5.851,53
611120 Multimedia Rental (AV equipment)	€	5.570,00	€	17.759,57
611130 Rental of facilities, machinery, and tools	€	6.030,40	€	5.198,12
611160 Meeting Room Rental	€	15.000,00	€	7.532,05
611240 Surveillance & Security Systems	€	630,50	€	1.547,46
611300 Domus - Maintenance and Repairs	€	50.000,00	€	1.613,57
611320 Domus - Building cleaning	€	18.408,96	€	19.400,07
611330 Domus - Plant, machinery and equipment	€	-	€	3.620,14
611360 IT Repair Equipment	€	-	€	-
612000 Domus - Municipal water	€	813,09	€	285,84
612010 Domus - Gas	€	3.044,43	€	948,93
612020 Domus - Electricity	€	18.003,67	€	9.854,57
612030 Miscellaneous beverages (coffee, water, milk,...)	€	-	€	5.578,61
612100 Postage fees (post office, DHL, FedEx, ...)	€	8.005,26	€	7.134,81
612200 Telephone subscriptions (Proximus, Orange,...)	€	3.885,81	€	6.009,13
612225 Cleaning Product	€	-	€	14,34
612240 Printed materials and office supplies	€	11.137,17	€	11.833,34
612245 Small office equipment	€	1.408,11	€	866,57
612260 Internet & Fax	€	-	€	23,66
612300 Books, periodicals & documentation	€	7.500,00	€	-
612400 Frais de traduction	€	12.500,00	€	-
612410 Computer supplies	€	5.945,33	€	2.470,45
612420 Food & Meals expenses - Brussels Office	€	42.500,00	€	28.891,51
612421 Meals expenses - Sections	€	45.000,00	€	106.601,15
612430 Hotel expenses	€	336.793,68	€	342.687,56
612510 Examination support cost	€	-	€	-
612520 CME Costs	€	-	€	48.012,55
612530 Conference fees (Congress,...)	€	286.110,64	€	255.000,57
612540 UEMS Council - Organisational expenses	€	35.000,00	€	75.111,81
613110 Sales Payment Commission	€	-	€	-
613210 Legal fees (Lawyer)	€	23.194,58	€	20.169,20
613220 Notary fees	€	4.391,69	€	3.818,86
613251 EACCME dues - Accreditation fee retrocession	€	240.000,00	€	207.745,75
613260 Accounting fees	€	6.000,00	€	11.232,87
613265 Social secretariat fees (Acerta)	€	9.000,00	€	9.088,91
613266 Meal voucher management fees	€	2.250,00	€	1.913,32
613270 Auditors Fee	€	7.500,00	€	-
613267 Gifts voucher management fees	€	-	€	51,16
613280 Miscellaneous fees	€	-	€	75,00
613290 Frais de Sections (Expenses)	€	200.000,00	€	177.800,85
613301 Administrative expenses (sections)	€	550.000,00	€	695.920,66
613305 Miscellaneous Section expenses	€	35.000,00	€	11.587,21
613310 Transportation expenses	€	-	€	1.466,14
613390 IT consultancy	€	125.000,00	€	101.112,38
613391 IT hosting - Cloud Hosting	€	75.000,00	€	60.135,73
613392 Website - E-commerce	€	-	€	510,10

613393 Software subscription (IT)	€	15.000,00	€	43.787,71
613510 Domus - Fire insurance	€	4.250,00	€	4.685,38
613511 All-risk electronic insurance	€	670,00	€	260,45
613512 Public liability insurance (operational)	€	1.350,00	€	1.554,98
613520 Theft insurance	€	205,00	€	209,82
613540 Professionnal Risk Insurance	€	-	€	-
613541 Travel insurance	€	810,00	€	794,18
613542 Recruitment expenses	€	3.500,00	€	4.350,00
614100 Travel & transport expenses (trains)	€	25.141,11	€	22.855,55
614200 Other transport expenses (boats, ferries,...)	€	-	€	207,00
615100 Travel & transport expenses (airplane)	€	300.000,00	€	291.896,29
615101 Public transport expenses	€	2.800,00	€	2.767,16
615102 Taxi expenses	€	40.000,00	€	37.126,58
615103 Mileage allowance / Fuel / Toll expenses	€	20.000,00	€	20.236,85
615104 Parking expenses	€	10.000,00	€	9.956,96
615200 UEMS Council - Organisational Contribution	€	20.000,00	€	10.000,00
615203 CESMA meeting expenses	€	12.491,16	€	10.861,88
615240 Gifts, Flowers	€	3.100,00	€	3.183,39
615250 Miscellaneous meeting expenses	€	-	€	659,44
615400 Membership fees - Registration Fees	€	850,00	€	838,28
615600 Grant	€	55.000,00	€	72.190,00
62 - Remuneration, Social Security and Pensions (+)/(-)	€	1.401.320,66	€	1.222.836,08
620066 Hospitalisation insurance	€	34.444,46	€	22.835,89
620210 Gross salaries	€	840.641,57	€	727.828,20
620240 Year-end bonus for employees	€	65.000,00	€	58.172,69
620250 Severance pay for employees	€	-	€	3.714,23
620271 Home-to-work travel expenses	€	7.105,58	€	5.573,00
620272 Travel Expenses (Annual Subscription)	€	8.806,41	€	8.387,06
620291 Holiday allowance	€	85.000,00	€	81.001,23
620292 Vacation Allowance Provision	€	-	€	1.818,91
621120 Employer's social security contributions	€	232.479,02	€	207.200,55
621260 Training expenses	€	5.000,00	€	2.160,00
621310 Accident insurance (statutory, public liability)	€	5.574,77	€	5.309,30
622000 Group insurance	€	57.285,28	€	51.056,40
623200 Employer's own expenses for employees	€	19.433,16	€	17.320,11
623210 Medical services	€	194,62	€	826,59
623211 Medical Equipment	€	100,00	€	225,60
623234 Meal vouchers	€	37.755,80	€	28.766,32
623235 Gift vouchers	€	-	€	640,00
623236 Eco Cheque vouchers	€	2.500,00	€	-
630 - Amortisations of and Other Amounts Written Down on Formation Expenses, Intangible and Tangible Fixed Assets	€	186.774,29	€	197.065,39
630000 D/EACCME Platform + Audio Visual Equipment	€	-	€	-
630200 Depreciation charge (Sections)	€	218,65	€	218,65
630210 Depreciation of buildings	€	1.578,31	€	648,28
630215 Depreciation of buildings infrastructure	€	-	€	-
630220 Depreciation charge	€	184.977,33	€	196.198,46

640/8 - Other Operating Charges	€	214.212,05	€	191.000,12
640000 Other Operating Charges	€	-	€	2.960,00
640200 Property tax	€	21.721,09	€	20.052,16
640400 Publication fee	€	200,00	€	-
640600 Tax on assets	€	-	€	-
640610 Office space tax	€	20.616,00	€	15.333,15
640620 Parking space tax	€	884,57	€	842,45
640700 Non-deductible VAT	€	150.411,34	€	136.737,58
640920 Fine (Loss, regularisation)	€	5.000,00	€	14.693,78
640920 Copyright fees	€	379,05	€	381,00
642000 Realised losses on trade receivables	€	15.000,00	€	-
66A - Non-Recurring Operating Charges	€	5.000,00	€	7.881,44
664000 Exceptional charges from previous years	€	5.000,00	€	7.881,44
9901 - Operating Profit (Loss) (+)/(-)	€	18.147,44	€	24.350,85
75/76B - Financial Income	€	42.150,01	€	59.080,61
75 - Recurring Financial Income	€	42.150,01	€	59.080,61
751 - Income From Current Assets	€	41.615,01	€	58.261,02
751300 Bank interest income	€	41.615,01	€	58.261,02
752/9 - Other Financial Income	€	535,00	€	819,59
754000 Positive exchange rate difference	€	35,00	€	53,33
757300 Positive payment discrepancies	€	500,00	€	766,26
65/66B - Financial Charges	€	46.488,59	€	54.456,41
650 - Debt Charges	€	1.313,59	€	14.263,56
650010 Debt interest	€	1.313,59	€	14.263,56
652/9 - Other Financial Charges	€	45.175,00	€	40.192,85
652000 M-v s/réal. d'actifs circulants	€	-	€	4,00
654000 Negative exchange rate difference	€	50,00	€	109,83
656000 Bank Fees	€	45.000,00	€	39.941,23
656310 Late interest Fee	€	-	€	-
656200 Negative payment discrepancies	€	125,00	€	137,79
9903 - Profit (Loss) for the Period Before Taxes (+)/(-)	€	13.808,86	€	28.975,05
67/77 - Income Taxes on the Result (+)/(-)	€	11.694,16	€	17.478,32
670010 Withholding tax on investment income	€	11.694,16	€	17.478,32
9904 - Profit (Loss) of the Period (+)/(-)	€	2.114,70	€	11.496,73
9905 - Profit (Loss) of the Period Available for Appropriation (+)/(-)	€	2.114,70	€	11.496,73