

Profit and Loss (Full)

UEMS - EACCME
Rue de l'industrie, 24
1040 Bruxelles
Belgium
VAT: BE0469067848

2025
Journals: All
Analytic Accounts: All
Analytic Plans: All
Options: Posted Entries Only

	2025 Balance	2024 Balance	
PROFIT AND LOSS ACCOUNT			
70/76A - Operating Income	4,688,622.51 €	4,442,108.70 €	5.5%
70 - Turnover	4,016,761.68 €	3,676,959.59 €	9.2%
700000 UEMS Membership Fee - Full Members	250,250.00 €	256,836.00 €	-2.6%
700001 UEMS Membership Fee - Associated Members and Observers	15,750.00 €	16,875.00 €	-6.7%
700210 Domus - Serviced Office	82,845.08 €	67,800.00 €	22.2%
700211 Domus - Meeting Room Rentals	2,885.00 €	4,315.00 €	-33.1%
700212 Domus - Virtual Mailbox Service	7,100.28 €	7,128.72 €	-0.4%
700213 Domus - Parking Space Rental	6,813.88 €	6,000.00 €	13.6%
704000 Miscellaneous Income	179,618.37 €	64,908.63 €	176.7%
704010 EU Grants	73,692.54 €		n/a
705000 Income EACCME	1,646,684.89 €	1,612,667.83 €	2.1%
705100 Other Income - Flow Health (EBCOG)	10,000.00 €	14,000.00 €	-28.6%
705200 Other Income - CME Conference Meeting		67,650.00 €	-100.0%
705201 Other Income - UEMS Congress Organisation			n/a
705300 Income Legalisation of Medical Diplomas		6,454.85 €	-100.0%
705400 Income European Examination	1,691,301.64 €	1,526,658.73 €	10.8%
705410 Income European Examination - Next year			n/a
705500 Income Certification Fee (Section)	49,820.00 €	25,664.83 €	94.1%
708000 Remises.,rist.,rabais accordés			n/a
71 - Stocks of Finished Goods and Work and Contracts in Progress: Increase (Decrease) (+)/(-)			
72 - Produced Fixed Assets			
73 - Membership Fees	645,844.81 €	650,825.49 €	-0.8%
730002 Section Membership Fee	585,423.60 €	608,057.04 €	-3.7%
730003 Section Membership Fee - Previous year(s)	60,321.21 €	42,768.45 €	41.0%
730004 Section Membership Fee to be carried forward	100.00 €		n/a
74 - Other Operating Income	18,690.75 €	113,216.69 €	-83.5%
740000 Operating subsidies and compensatory amounts (from European Commission, Medical Societies,...)		90,817.75 €	-100.0%
743000 Government compensation for Educational Leave	5,719.44 €	1,765.60 €	223.9%
744000 Operating grants / Operating subsidies - UEMS Congress	5,000.00 €		n/a
746000 Cost Recovery	654.74 €	12,726.94 €	-94.9%
749000 Miscellaneous Report - Acerta (Social Secretariat)		299.40 €	-100.0%
749023 Compensation for previous professional periods equivalent to overtime hours	3,255.45 €	3,579.48 €	-9.1%
749030 Personal Contributions Meal Vouchers	4,061.12 €	4,027.52 €	0.8%
76A - Non-Recurring Operating Income	7,325.27 €	1,106.93 €	561.8%
764000 Other Exceptional Income	7,325.27 €	1,106.93 €	561.8%
60/66A - Operating Charges	4,512,279.38 €	4,417,757.85 €	2.1%
60 - Goods for Resale, Raw Materials and Consumables		-5,923.13 €	-100.0%
600/8 - Purchases		-5,923.13 €	-100.0%
600000 Purchases of raw materials		-5,923.13 €	-100.0%
609 - Stocks: Decrease (Increase) (+)/(-)			
61 - Services and Other Goods	2,765,677.50 €	2,804,897.95 €	-1.4%
610000 Domus - Rent and Rental Charges	7,979.87 €	5,851.53 €	36.4%
611120 Multimedia Rental (AV equipment)	2,928.26 €	17,759.57 €	-83.5%
611130 Rental of facilities, machinery, and tools	8,787.86 €	5,198.12 €	69.1%
611151 Location mat. roul. - voiture	154.52 €		n/a
611152 Rental and leasing expenses – equipment	891.37 €		n/a

	2025	2024	
	Balance	Balance	
611160 Meeting Room Rental	19,836.94 €	7,532.05 €	163.4%
611240 Surveillance & Security Systems	615.45 €	1,547.46 €	-60.2%
611300 Domus - Maintenance and Repairs	3,826.87 €	1,613.57 €	137.2%
611320 Domus - Building cleaning	18,243.68 €	19,400.07 €	-6.0%
611330 Maintenance and Repairs of facilities, machinery, and tools	1,477.52 €	3,620.14 €	-59.2%
612000 Domus - Municipal water	463.16 €	285.84 €	62.0%
612010 Domus - Gas	3,487.18 €	948.93 €	267.5%
612020 Domus - Electricity	13,477.72 €	9,854.57 €	36.8%
612030 Miscellaneous beverages - (Coffee, Milk, Water, Water fountains,...)	226.42 €	5,578.61 €	-95.9%
612100 Postage fees (post office, DHL, FedEx, ...)	10,901.98 €	7,134.81 €	52.8%
612200 Telephone subscriptions (Proximus, Orange,...)	5,674.15 €	6,009.13 €	-5.6%
612225 Cleaning products		14.34 €	-100.0%
612240 Printed materials and office supplies	11,420.67 €	11,833.34 €	-3.5%
612245 Small office equipment	1,685.90 €	866.57 €	94.5%
612260 Internet & Fax		23.66 €	-100.0%
612300 Books, periodicals & documentation	11,528.40 €		n/a
612400 Frais de traduction	13,295.34 €		n/a
612410 Computer supplies	237.25 €	2,470.45 €	-90.4%
612420 Food & Meals expenses - Brussels Office	61,362.38 €	28,891.51 €	112.4%
612421 Meals expenses - Sections	76,583.14 €	106,601.15 €	-28.2%
612430 Hotel expenses	345,882.23 €	342,687.56 €	0.9%
612520 Expenses - CME Conference Meeting		48,012.55 €	-100.0%
612530 Conference expenses	252,404.72 €	255,000.57 €	-1.0%
612540 UEMS Council - Organisational expenses	2,321.90 €	75,111.81 €	-96.9%
613210 Legal fees (Lawyer)	10,335.95 €	20,169.20 €	-48.8%
613220 Notary fees		3,818.86 €	-100.0%
613251 EACCME dues - Accreditation fee retrocession	257,033.67 €	207,745.75 €	23.7%
613260 Accounting fees	3,127.50 €	11,232.87 €	-72.2%
613265 Social secretariat fees (Acerta)	9,270.07 €	9,088.91 €	2.0%
613266 Meal voucher management fees	4,585.44 €	1,913.32 €	139.7%
613267 Gifts voucher management fees	1.70 €	51.16 €	-96.7%
613280 Miscellaneous fees	135.57 €	75.00 €	80.8%
613290 Frais de Sections (Expenses)	70,243.57 €	177,800.85 €	-60.5%
613301 Administrative expenses (sections)	746,345.01 €	695,920.66 €	7.2%
613305 Miscellaneous Section expenses	42,192.86 €	11,587.21 €	264.1%
613310 Transportation expenses	512.60 €	1,466.14 €	-65.0%
613390 IT consultancy	111,818.00 €	101,112.38 €	10.6%
613391 IT hosting - Cloud Hosting	59,883.81 €	60,135.73 €	-0.4%
613392 Website - E-commerce		510.10 €	-100.0%
613393 Software subscription (IT)	29,707.15 €	43,787.71 €	-32.2%
613510 Domus - Fire insurance	4,104.62 €	4,685.38 €	-12.4%
613511 All-risk electronic insurance	721.08 €	260.45 €	176.9%
613512 Public liability insurance (operational)	1,615.67 €	1,554.98 €	3.9%
613520 Theft insurance	201.77 €	209.82 €	-3.8%
613521 EACCME REVIEWS _ REFUNDS	15,529.09 €		n/a
613541 Travel insurance	796.89 €	794.18 €	0.3%
613542 Recruitment expenses	144.00 €	4,350.00 €	-96.7%
614100 Travel & transport expenses (trains)	23,491.73 €	22,855.55 €	2.8%
614200 Other transport expenses (boats, ferries, ...)	5,838.83 €	207.00 €	2720.7%
615100 Travel & transport expenses (airplane)	263,387.73 €	291,896.29 €	-9.8%
615101 Public transport expenses	1,861.64 €	2,767.16 €	-32.7%
615102 Taxi expenses	34,791.36 €	37,126.58 €	-6.3%
615103 Mileage allowance / Fuel / Toll expenses	17,029.19 €	20,236.85 €	-15.9%
615104 Parking expenses	9,519.92 €	9,956.96 €	-4.4%
615200 UEMS Council - Organisational Contribution	20,000.00 €	10,000.00 €	100.0%
615203 CESMA meeting expenses	826.26 €	10,861.88 €	-92.4%
615211 Frais de marketing	195.00 €		n/a
615240 Gifts, Flowers	1,728.19 €	3,183.39 €	-45.7%
615250 Miscellaneous meeting expenses	72,519.00 €	659.44 €	10897.1%
615400 Membership fees - Registration Fees	430.07 €	838.28 €	-48.7%

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615600 Grant	70,049.00 €	72,190.00 €	-3.0%
616500 GSM	8.68 €		n/a
62 - Remuneration, Social Security and Pensions (+)/(-)	1,303,087.64 €	1,222,836.08 €	6.6%
620066 Hospitalisation insurance	34,490.41 €	22,835.89 €	51.0%
620210 Gross salaries	780,998.23 €	727,828.20 €	7.3%
620211 Internship stipend	1,270.45 €		n/a
620240 Year-end bonus for employees	64,605.50 €	58,172.69 €	11.1%
620250 Severance pay for employees		3,714.23 €	-100.0%
620271 Home-to-work travel expenses (OD/SA)	5,085.53 €	5,573.00 €	-8.7%
620272 Home-to-work travel Expenses - Third-party payment agreement (SNCB)	7,929.05 €	8,387.06 €	-5.5%
620291 Holiday allowance	60,042.36 €	81,001.23 €	-25.9%
620292 Holiday allowance provisions	12,934.27 €	1,818.91 €	611.1%
621120 Employer's social security contributions	218,520.60 €	207,200.55 €	5.5%
621260 Training expenses	4,734.25 €	2,160.00 €	119.2%
621310 Accident insurance (statutory, public liability)	8,635.65 €	5,309.30 €	62.7%
622000 Group insurance	49,398.40 €	51,056.40 €	-3.2%
623000 Other personnel costs			n/a
623200 Employer's own expenses for employees	18,253.54 €	17,320.11 €	5.4%
623210 Medical services	745.96 €	826.59 €	-9.8%
623211 Medical accessories	43.06 €	225.60 €	-80.9%
623220 Domus (Beverages + Food)	6,279.80 €		n/a
623234 Meal vouchers	26,704.00 €	28,766.32 €	-7.2%
623235 Gift vouchers	40.00 €	640.00 €	-93.8%
623236 Eco vouchers	2,322.04 €		n/a
623250 Work clothing cleaning expenses	54.54 €		n/a
630 - Amortisations of and Other Amounts Written Down on Formation Expenses, Intangible and Tangible Fixed Assets	194,642.22 €	197,065.39 €	-1.2%
630200 Depreciation charge (Sections)	458.60 €	218.65 €	109.7%
630210 Depreciation of buildings	1,343.77 €	648.28 €	107.3%
630220 Depreciation charge	192,839.85 €	196,198.46 €	-1.7%
631/4 - Amounts Written Down on Stocks, Contracts in Progress and Trade Debtors: Additions (Write-Backs) (+)/(-)			
635/8 - Provisions for Liabilities and Charges: Appropriations (Uses and Write-Backs) (+)/(-)			
640/8 - Other Operating Charges	246,182.02 €	191,000.12 €	28.9%
640000 Other charges related to operations	-2,891.12 €	2,960.00 €	-197.7%
640120 Non deductible taxes	187,495.79 €		n/a
640200 Property tax	22,972.60 €	20,052.16 €	14.6%
640400 Registration and legal publication fees	1,768.93 €		n/a
640610 Office space tax	20,616.00 €	15,333.15 €	34.5%
640620 Parking space tax	862.75 €	842.45 €	2.4%
640700 Non-deductible VAT		136,737.58 €	-100.0%
640900 Fines (Loss)		14,693.78 €	-100.0%
640920 Copyright fees	361.00 €	381.00 €	-5.2%
642000 Realised losses on trade receivables	20,772.07 €		n/a
642200 Reversal of realised losses on trade receivables	-5,776.00 €		n/a
649 - Operating Charges Reported as Assets Under Restructuring Costs (-)			
66A - Non-Recurring Operating Charges	2,690.00 €	7,881.44 €	-65.9%
664000 Exceptional charges from previous years	2,690.00 €	7,881.44 €	-65.9%
9901 - Operating Profit (Loss) (+)/(-)	176,343.13 €	24,350.85 €	624.2%

	2025 Balance	2024 Balance	
75/76B - Financial Income	28,925.66 €	59,080.61 €	-51.0%
75 - Recurring Financial Income	28,925.66 €	59,080.61 €	-51.0%
750 - Income From Financial Fixed Assets			
751 - Income From Current Assets	28,821.18 €	58,261.02 €	-50.5%
751300 Bank interest income	28,821.18 €	58,261.02 €	-50.5%
752/9 - Other Financial Income	104.48 €	819.59 €	-87.3%
754000 Positive exchange rate difference	26.46 €	53.33 €	-50.4%
757300 Positive payment discrepancies	78.02 €	766.26 €	-89.8%
76B - Non-Recurring Financial Income			
65/66B - Financial Charges	53,984.69 €	54,456.41 €	-0.9%
65 - Recurring Financial Charges	53,984.69 €	54,456.41 €	-0.9%
650 - Debt Charges	7,732.64 €	14,263.56 €	-45.8%
650000 Interests, commissions and other charges relating to debts	0.25 €		n/a
650010 Debt interest	7,732.12 €	14,263.56 €	-45.8%
650030 Bank interest	0.27 €		n/a
651 - Amounts Written Down on Current Assets Other Than Stocks, Contracts in Progress and Trade Debtors: Additions (Write-Backs) (+)/(-)			
652/9 - Other Financial Charges	46,252.05 €	40,192.85 €	15.1%
652000 M-v s/réal.d'actifs circulants	1.67 €	4.00 €	-58.2%
654000 Negative exchange rate difference	500.28 €	109.83 €	355.5%
656000 Bank Fees	45,150.62 €	39,941.23 €	13.0%
656200 Negative payment discrepancies	540.08 €	137.79 €	292.0%
656310 Interest on overdue taxes	59.40 €		n/a
66B - Non-Recurring Financial Charges			
9903 - Profit (Loss) for the Period Before Taxes (+)/(-)	151,284.10 €	28,975.05 €	422.1%
780 - Transfer From Deferred Taxes			
680 - Transfer to Deferred Taxes			
67/77 - Income Taxes on the Result (+)/(-)	8,646.36 €	17,478.32 €	-50.5%
670/3 - Taxes	8,646.36 €	17,478.32 €	-50.5%
670010 Withholding tax on investment income	8,646.36 €	17,478.32 €	-50.5%
77 - Adjustment of Income Taxes and Write-Back of Tax Provisions			
9904 - Profit (Loss) of the Period (+)/(-)	142,637.74 €	11,496.73 €	1140.7%
789 - Transfer From Untaxed Reserves			
689 - Transfer to Untaxed Reserves			
9905 - Profit (Loss) of the Period Available for Appropriation (+)/(-)	142,637.74 €	11,496.73 €	1140.7%