



UEMS Internal Financial Reviewers' Report for the Year 2025

As the Internal Reviewers for UEMS, appointed by the UEMS Board and Council, we state the following to the UEMS Advisory Committee and Council meetings in Tunis, April 24-25, 2026 :

Dr. Hannu Halila (Finland, Past President and Honorary Member) and **Dr. Jan Skrha** (Czech Republic) are representing National Medical Associations and **Dr. Patrick Twomey** (Laboratory Medicine, Ireland) is representing UEMS Sections, as UEMS internal reviewers.

We three had a meeting at the **Domus Medica Europae**, on **March 12, 2026** with the UEMS Finance and Administration Manager **Marco Sartori**. Our meeting was fruitful and we had lengthy, thorough discussions about UEMS finances and the prospects for the future.

General Remarks - The financial figures for 2025

The profit available for appropriation for the entire organization stands at 153 709 € (in 2024 it was 11 497 €). The profit includes also financial income and charges, as well as taxes. The result is fine and **the UEMS Executive is to be congratulated**. This was achieved by increasing the income.

The operating income was 4,69 million € (5.5 % increase from 2024). **Operating charges** were 4,50 million € (1,9 % increase from 2024).

The **income for European Examinations** was 1,691 million € (a raise of almost 11% compared to 2024 when it was 1,526 million €). The **income for EACCME** was rather stable and was 1,691 million € (1,613 million € in 2024, 2 % increase).

Miscellaneous income has increased significantly (account number 70400). This is a place for income where no other place was found.

A positive development regarding income, are the different **EU grants** that both the Office and Sections have received for various projects (around 74 k€).

There was no income from legalization of medical diplomas. But this source will be again active in 2026. Income from certification fee (Sections) has doubled to around 50 k€.

We extend our thanks to Marco Sartori and the UEMS Office for good assistance for us and careful work with the accounts. Handling of 86 UEMS bank accounts yearly is a huge task. The amount of UEMS financial transactions is around 25 000 – 30 000 yearly.

The year before we were told that there had been some challenges with the accounting due to transfer to the new UEMS digital platform. Now the system is working well and processes are well in place.

Like previous years, the External Auditors report is not available. We were told that **External audit** is not necessary by law but preferred. We completely agree with this need. The task of the External auditors among others things is to look after the fact that the accounts are properly held. Which we have no doubt about. It sounded good that there will be the External Auditors report for the Financial year 2026 given in 2027.

We were satisfied to notice that unlike some earlier years there has not been many resignations from the UEMS office personnel although the labor market in Brussels is very competitive. **Competent and stable personnel is most important for the success of UEMS.**

Membership fees – problems still with a few countries

We were shown that one Full member country and three Associate or Observer members had not fully paid their contributions for 2025, total remaining sum is around 28 000 €. Hopefully, they will have paid by the time of UEMS Advisory Committee meeting, after several reminders. Two of these countries have not paid their fees for the last four years. It is our view that the UEMS Council should take necessary action regarding the status of these countries, at least after repeating failures to pay the contributions. This is especially important in the case of full UEMS member countries. There cannot be any “free riders” in our organization.

We again suggest that UEMS Associate member country **Ukraine** does not have to pay the contribution (2500 €), for the year 2026. UEMS should in addition continue to give all the possible support to Ukraine and the Ukrainian Medical Association.

Renting space income from Domus is now very good, the house is full. It has to be remembered that the original idea of Domus Medica Europae in the 1990’s was to have all EMOs (European Medical Organisations) under one roof, but the other EMOs have not responded to UEMS invitation to come to Domus. This would have had many benefits and increased collaboration between all the EMOs.

Payments without documentation

We were happy to hear that there are now very few payments without proper documentation (approximately 0.5 %). This was a problem for many years, mainly by UEMS Sections. The new digital platform also helps in this area.

Treasurers meetings

There has been good feedback of the previous meetings between the UEMS Office and the Treasurers of the UEMS Sections, chaired by the UEMS Treasurer **Dr. Othmar Haas**. These meetings were virtual with very good attendance. We encourage to continue these meetings. Introductory courses for new section treasurers about UEMS finances can also be arranged. In addition, perhaps financial matters related to UEMS Sections could also be on the agenda of the UEMS Advisory Board in order also for the Section Presidents to better understand the structure of UEMS finances.

In the new system it is also possible to give the section treasurers financial reports every 3 or 6 months. Explanatory notes to the finances can be given also to Sections in order to explain better the rather complicated system of UEMS finances.

Also more financial collaboration of the Sections could be planned. Programs for their virtual meetings and other kinds of services can be purchased collectively in order to save costs. Collaboration between Sections and Boards is still recommended also e.g. in organizing their European Exams (perhaps a "Platform for UEMS European Examinations").

Management fee

The total management fees UEMS Bodies were paying for 2025 was 216 143 € (based on the income of 2024). There are huge differences in the amount of incomes between the different bodies. This may raise the question whether all sources of income are properly recorded.

Financial simulations can and should still be made in order to have a system for management fee as fair as possible for all parties involved. It is possible that there will be a new proposal before the end of this year.

Assets of Sections Accounts

All in all, the UEMS had **5,159 million € of assets** in bank accounts at the end of year 2025 (increase by 7.5 % from 2024). By far the most of this lies in the section accounts. This amount could create a tax threat to the entire UEMS. There is also huge variation in the assets between the UEMS Sections and other bodies in UEMS. The range for the end of 2025 was: 128 € - 385 293 €. The extreme low level of assets in some bodies raises the question whether they have had any activities recently.

An important way to earn some extra money for UEMS has been to transfer some of these assets to accounts higher interest rate.

Need for future projects

Based on the above large assets in the accounts, the UEMS still should plan for common projects within the main areas of interest to UEMS. This is needed, not only politically within the organization, but also to avoid possible tax consequences. The UEMS Executive is continuing to strongly encourage Sections for this.

An important project has been to **increase political lobbying** towards EU Commission and EU Parliament, especially in postgraduate training and CME/CPD. This is in the interest of National Medical Associations as well as UEMS Sections and Boards. We are satisfied that the UEMS Executive and the UEMS Office are now much more active also in this important area of UEMS work.

It is our view that this is a good example of the kinds of common projects that have been discussed in the wider UEMS organization in recent years. We recommend that big projects are communicated in advance also with the UEMS Sections.

Organisation of Council meetings

Holding UEMS Council meetings in Brussels is more expensive for UEMS than holding it other locations in the UEMS countries. Based on the experiences of the UEMS Congress in Leuven in May 2026, other locations in Belgium could also be considered.

The structure of the Council meetings has a lot of repetition in the agendas of first the Advisory Board and the subsequent Council. To avoid repetition, presentations of the ETRs could be shortened in the Council to give more time also for other important agenda items.

Looking at 2026 and beyond

The loan situation of UEMS has continued to ease significantly. All the external loans will be paid in total in 2026. This proves that acquiring Domus Medica for UEMS was a very good decision financially as well as politically. The situation with the internal loan from the UEMS Sections is still to be solved.

Financial challenges still remain, especially in relation to the necessary resources of the UEMS office.

Finally based on our review, we recommend that the UEMS Council will accept the financial report for the year 2025 and approve discharge from liability to the Executive Committee.

UEMS Internal Reviewers
April 8, 2026



Hannu Halila



Jan Skrha



Patrick Twomey