

	2027	2025
	Proposed Budget	Actual Result
	Balance	Balance
Profit and Loss Account		
70/76A - Operating Income	€ 4.645.466,20	€ 4.688.622,51
70 - Turnover	€ 4.002.492,00	€ 4.016.761,68
700000 UEMS Membership Fee - Full Members	€ 250.250,00	€ 250.250,00
700001 UEMS Membership Fee - Associated Members	€ 11.250,00	€ 15.750,00
700004 UEMS Membership Fee - Observers	€ 2.250,00	€ -
700210 Domus - Serviced Office	€ 100.980,00	€ 82.845,08
700211 Domus - Meeting Room Rentals	€ 7.560,00	€ 2.885,00
700212 Domus - Virtual Mailbox Service	€ 5.952,00	€ 7.100,28
700213 Domus - Parking Space Rental	€ -	€ 6.813,88
704000 Miscellaneous Income	€ 15.000,00	€ 179.618,37
704010 EU Project Grants.	€ 45.000,00	€ 73.692,54
705000 EACCME Income	€ 1.968.000,00	€ 1.646.684,89
705100 Other Income – Flo Health (EBCOG)	€ 10.000,00	€ 10.000,00
705300 UEMS Certificate Authentication Fees	€ 7.500,00	€ -
705400 European Examination Income	€ 1.350.000,00	€ 1.691.301,64
705403 Appraisal Fees	€ 4.500,00	€ -
705500 Income Certification Fee (Section)	€ 3.750,00	€ 49.820,00
705501 Income Visitors' Fees	€ 8.500,00	€ -
705502 Centre/ Department Accreditation & Re-accreditation Fees	€ 12.000,00	€ -
73 - Membership Fees	€ 635.000,00	€ 645.844,81
730002 Section Membership Fee	€ 625.000,00	€ 585.423,60
730003 Section Membership Fee - Previous year(s)	€ 10.000,00	€ 60.321,21
730004 Section Membership Fee to be carried forward	€ -	€ 100,00
74 - Other Operating Income	€ 7.974,20	€ 18.690,75
743000 Government Compensation – Educational Leave	€ 1.324,20	€ 5.719,44
744000 Operating grants / Operating subsidies - UEMS Congress	€ -	€ 5.000,00
746000 Cost Recovery	€ 150,00	€ 654,74
749023 Compensation for previous professional periods equivalent to overtime hours	€ 3.000,00	€ 3.255,45
749030 Personal Contributions Meal Vouchers	€ 3.500,00	€ 4.061,12
76A - Non-Recurring Operating Income	€ -	€ 7.325,27
764000 Other Exceptional Income	€ -	€ 7.325,27
60/66A - Operating Charges	€ 4.538.418,14	€ 4.512.279,38
61 - Services and Other Goods	€ 2.529.796,36	€ 2.765.677,50
610000 Domus – Parking Common Charges	€ 7.090,00	€ 7.979,87

610001 Location parkings	€	765,00	€	-
611120 Multimedia Rental (AV equipment)	€	25.000,00	€	2.928,26
611130 Rental of facilities, machinery, and tools	€	-	€	8.787,86
611151 Location mat. roul. - voiture	€	-	€	154,52
611152 Rental and leasing expenses – equipment	€	3.275,00	€	891,37
611160 Meeting Room Rental	€	35.000,00	€	19.836,94
611240 Surveillance & Security Systems	€	650,00	€	615,45
611301 Domus – Maintenance and Repairs	€	125.000,00	€	3.826,87
611320 Domus - Building cleaning	€	20.000,00	€	18.243,68
611330 Maintenance and Repairs of facilities, machinery, and tools	€	2.500,00	€	1.477,52
611360 Maintenance and Repairs of office equipment	€	3.500,00	€	-
612000 Domus - Water Supply	€	720,00	€	463,16
612010 Domus - Gas Supply	€	2.500,00	€	3.487,18
612020 Domus - Electricity Supply	€	14.500,00	€	13.477,72
612030 Domus - Beverages (Coffee, Milk, Water, Water fountains,...)	€	3.500,00	€	226,42
612100 Postage & Courier Costs	€	12.500,00	€	10.901,98
612200 Telephone & Mobile Costs	€	6.200,00	€	5.674,15
612226 Professional Textile Cleaning	€	115,00	€	-
612240 Printed Materials & Office Supplies	€	12.000,00	€	11.420,67
612245 Small office equipment	€	2.500,00	€	1.685,90
612300 Scientific Publications, Periodicals & Publication Fees	€	8.000,00	€	11.528,40
612400 Translation Costs.	€	-	€	13.295,34
612410 Computer supplies	€	6.500,00	€	237,25
612420 Food & Meals expenses - Brussels Office, EC and EEC	€	55.000,00	€	61.362,38
612421 Food & Meals expenses - UEMS Bodies	€	115.000,00	€	76.583,14
612430 Hotel Expenses (Rooms + City tax) - Brussels Office, EC and EEC	€	75.000,00	€	345.882,23
612431 Hotel Expenses (Rooms + City tax) - UEMS Bodies	€	285.000,00	€	-
612520 Expenses - CME Conference Meeting	€	-	€	252.404,72
612521 Expenses - UEMS Congress	€	-	€	-
612530 Conference expenses	€	-	€	-
612540 UEMS Council - Organisational expenses	€	-	€	2.321,90
612551 Examination Result Retrocessions - Previous years	€	-	€	-
613110 Sales commissions	€	-	€	-
613210 Legal fees (Lawyer)	€	10.000,00	€	10.335,95
613220 Notary fees	€	770,00	€	-
613251 EACCME Accreditation Fee Retrocessions	€	265.000,00	€	257.033,67
613260 Accounting & Financial Review Fees	€	5.000,00	€	3.127,50

613265 Social Secretariat Fees	€	8.800,00	€	9.270,07
613266 Meal voucher management fees	€	2.600,00	€	4.585,44
613267 Gifts voucher management fees	€	-	€	1,70
613280 Miscellaneous Expenses	€	150,00	€	135,57
613290 Frais de Sections (Expenses)	€	4.000,00	€	70.243,57
613301 External Administrative Support	€	700.000,00	€	746.345,01
613305 Miscellaneous Expenses - UEMS Bodies	€	38.652,77	€	42.192,86
613310 Transportation expenses	€	2.000,00	€	512,60
613381 Employment Dispute & Settlement Costs	€	1.500,00	€	-
613390 IT consultancy	€	150.000,00	€	111.818,00
613391 IT hosting - Cloud Hosting	€	80.000,00	€	59.883,81
613393 Software subscription (IT)	€	30.000,00	€	29.707,15
613510 Domus - Fire insurance	€	4.200,00	€	4.104,62
613511 All-risk electronic insurance	€	270,00	€	721,08
613512 Public liability insurance (operational)	€	470,00	€	1.615,67
613520 Theft insurance	€	225,00	€	201,77
613521 EACCME REVIEWS _ REFUNDS	€	-	€	15.529,09
613540 Professional risk insurance	€	-	€	-
613541 Travel insurance	€	815,00	€	796,89
613542 Recruitment expenses	€	-	€	144,00
614100 Travel & transport expenses (trains)	€	10.119,69	€	23.491,73
614200 Other Transport (boats, ferries, ...) & Visa & Travel Documentation Costs	€	382,95	€	5.838,83
615100 Travel & transport expenses - Airplane - Brussels Office, EC and EEC	€	65.000,00	€	263.387,73
615101 Public transport expenses	€	5.836,06	€	1.861,64
615102 Taxi expenses	€	22.465,99	€	34.791,36
615103 Mileage allowance / Fuel / Toll expenses	€	6.552,40	€	17.029,19
615104 Parking expenses	€	6.171,50	€	9.519,92
615105 Travel & transport expenses - Airplane - UEMS Bodies	€	165.000,00	€	-
615200 UEMS Council - Organisational Contribution	€	40.000,00	€	20.000,00
615203 CESMA meeting expenses	€	-	€	826,26
615205 Accreditation & Site Visit Expenses	€	2.000,00	€	-
615211 Frais de marketing	€	5.000,00	€	195,00
615240 Gifts, Flowers	€	5.000,00	€	1.728,19
615250 Miscellaneous meeting expenses	€	-	€	72.519,00
615400 Membership fees - Registration Fees	€	5.000,00	€	430,07
615401 Conference & Congress Registration Fees	€	-	€	-
615600 Grants, Awards & Honoraria	€	65.000,00	€	70.049,00
616500 GSM	€	-	€	8,68
62 - Remuneration, Social Security and Pensions (+)/(-)	€	1.548.650,00	€	1.303.087,64
620066 Hospitalisation insurance	€	35.000,00	€	34.490,41
620210 Gross salaries	€	990.000,00	€	780.998,23

620211 Internship stipend	€	5.400,00	€	1.270,45
620240 Year-end bonus for employees	€	67.500,00	€	64.605,50
620271 Home-to-work travel expenses (OD/SA)	€	6.000,00	€	5.085,53
620272 Home-to-work travel Expenses - Third-party payment agreement (SNCB)	€	8.500,00	€	7.929,05
620291 Holiday allowance	€	70.500,00	€	60.042,36
620292 Holiday allowance provisions	€	-	€	12.934,27
621120 Employer's social security contributions	€	225.000,00	€	218.520,60
621260 Training expenses	€	22.500,00	€	4.734,25
621310 Accident insurance (statutory, public liability)	€	8.850,00	€	8.635,65
622000 Group insurance	€	54.550,00	€	49.398,40
623200 Employer's own expenses for employees	€	20.000,00	€	18.253,54
623210 Medical services	€	1.350,00	€	745,96
623211 Medical accessories	€	-	€	43,06
623220 Domus (Beverages + Food)	€	-	€	6.279,80
623234 Meal vouchers	€	30.000,00	€	26.704,00
623235 Gift vouchers			€	40,00
623236 Eco vouchers	€	3.500,00	€	2.322,04
623250 Professional Textile & Workwear Cleaning	€	-	€	54,54
630 - Amortisations of and Other Amounts Written Down on Formation Expenses, Intangible and Tangible Fixed Assets	€	196.359,13	€	194.642,22
630200 Depreciation charge (Sections)	€	635,96	€	458,60
630210 Depreciation of buildings	€	3.457,81	€	1.343,77
630220 Depreciation charge	€	192.265,36	€	192.839,85
640/8 - Other Operating Charges	€	263.612,65	€	246.182,02
640000 Other charges related to operations	€	-	-€	2.891,12
640200 Property tax	€	35.000,00	€	22.972,60
640400 Registration and legal publication fees	€	100,00	€	1.768,93
640610 Office space tax	€	21.150,00	€	20.616,00
640620 Parking space tax	€	885,00	€	862,75
640700 Non-deductible VAT	€	200.000,00	€	187.495,79
640900 Fines (Loss)	€	250,00	€	-
640920 Copyright fees	€	6.227,65	€	361,00
642000 Realised losses on trade receivables	€	-	€	20.772,07
642200 Reversal of realised losses on trade receivables	€	-	-€	5.776,00
66A - Non-Recurring Operating Charges	€	-	€	2.690,00
664000 Exceptional charges from previous years	€	-	€	2.690,00
9901 - Operating Profit (Loss) (+)/(-)	€	107.048,06	€	176.343,13
75/76B - Financial Income	€	16.000,00	€	28.925,66
75 - Recurring Financial Income	€	16.000,00	€	28.925,66
751 - Income From Current Assets	€	15.000,00	€	28.821,18
751300 Bank interest income	€	15.000,00	€	28.821,18
752/9 - Other Financial Income	€	1.000,00	€	104,48

754000 Positive exchange rate difference	€	-	€	26,46
757300 Positive payment discrepancies	€	1.000,00	€	78,02
65/66B - Financial Charges	€	60.050,00	€	53.984,69
65 - Recurring Financial Charges	€	60.050,00	€	53.984,69
650 - Debt Charges	€	-	€	7.732,64
650000 Interests, commissions and other charges relating to debts	€	-	€	0,25
650010 Debt interest	€	-	€	7.732,12
650030 Bank interest	€	-	€	0,27
652/9 - Other Financial Charges	€	60.050,00	€	46.252,05
652000 M-v s/réal.d'actifs circulants	€	-	€	1,67
654000 Negative exchange rate difference	€	-	€	500,28
656000 Bank Fees	€	60.000,00	€	45.150,62
656200 Negative payment discrepancies	€	50,00	€	540,08
656310 Interest on overdue taxes			€	59,40
9903 - Profit (Loss) for the Period Before Taxes (+)/(-)	€	62.998,06	€	151.284,10
67/77 - Income Taxes on the Result (+)/(-)	€	5.000,00	€	8.646,36
670/3 - Taxes	€	5.000,00	€	8.646,36
670010 Withholding tax on investment income	€	5.000,00	€	8.646,36
9904 - Profit (Loss) of the Period (+)/(-)	€	57.998,06	€	142.637,74
9905 - Profit (Loss) of the Period Available for Appropriation (+)/(-)	€	57.998,06	€	142.637,74