

Profit and Loss (Abbr)

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

From 01/01/2026 to 30/06/2026
Journals: All
Analytic Accounts: All
Analytic Plans: All
Options: Posted Entries Only

	From 01/01/2026 to 30/06/2026 Balance	From 01/01/2025 to 30/06/2025 Balance	From 01/01/2024 to 30/06/2024 Balance
PROFIT AND LOSS ACCOUNT			
Operating Income and Operating Charges			
9900 - Gross Margin (+)/(-)	1,317,260.28 €	959,661.08 €	1,033,584.54 €
76A - Of Which: Non-Recurring Operating Income			
70 - Turnover	2,808,937.29 €	2,254,124.47 €	1,249,433.38 €
700000 UEMS Membership Fee - Full Members	250,250.00 €	250,250.00 €	250,250.00 €
700001 UEMS Membership Fee - Associated Members	13,500.00 €	14,625.00 €	19,125.00 €
700004 UEMS Membership Fee - Observers	4,500.00 €		
700005 UEMS Membership Fee - Observers - Previous year(s)	2,250.00 €		
700210 Domus - Serviced Office	43,500.00 €	40,347.54 €	29,650.00 €
700211 Domus - Meeting Room Rentals	3,170.00 €	2,885.00 €	
700212 Domus - Virtual Mailbox Service	4,020.00 €	4,831.92 €	3,375.00 €
700213 Domus - Parking Space Rental	1,890.00 €	4,114.44 €	2,700.00 €
704000 Miscellaneous Income		7,562.50 €	26,692.28 €
704010 EU Project Grants.	56,739.40 €		
705000 EACCME Income	990,887.65 €	776,060.11 €	796,891.25 €
705100 Other Income – Flo Health (EBCOG)	6,000.00 €	4,000.00 €	8,000.00 €
705101 Other Income - Income Educational Activities	499.00 €		
705200 Other Income - CME Conference Meeting			67,650.00 €
705201 UEMS Congress Organisation Income	109,949.46 €		
705300 UEMS Certificate Authentication Fees	13,718.46 €		6,454.85 €
705400 European Examination Income	882,614.50 €	1,125,517.96 €	30,404.00 €
705402 European Examination Surplus Retrocession – Previous Years	389,305.53 €		
705403 Appraisal Fees	7,500.00 €		
705500 Income Certification Fee (Section)	4,050.00 €	23,930.00 €	8,241.00 €
705501 Income Visitors' Fees	10,293.29 €		
705502 Centre/ Department Accreditation & Re-accreditation Fees	14,300.00 €		
708000 Discounts and Rebates Granted			
60/61 - Goods for Resale, Raw Materials, Consumables, Services and Other Goods	1,499,666.27 €	1,298,503.39 €	290,104.05 €
600000 Purchases of raw materials			
610000 Domus – Parking Common Charges	1,885.12 €	2,518.85 €	
611120 Multimedia Rental (AV equipment)	17,187.13 €	1,794.38 €	
611130 Rental of facilities, machinery, and tools		7,178.66 €	1,185.33 €
611152 Rental and leasing expenses – equipment	1,597.26 €		
611160 Meeting Room Rental	15,978.12 €	2,806.93 €	992.00 €
611240 Surveillance & Security Systems	307.74 €	315.21 €	
611301 Domus – Maintenance and Repairs	8,016.01 €	2,049.39 €	1,115.29 €
611320 Domus - Building cleaning	9,139.31 €	8,947.20 €	2,759.38 €
611330 Maintenance and Repairs of facilities, machinery, and tools	2,290.00 €		
611360 Maintenance and Repairs of office equipment	1,741.29 €		
612000 Domus - Water Supply	330.36 €	303.73 €	95.28 €
612010 Domus - Gas Supply	1,089.46 €	1,150.29 €	272.72 €
612020 Domus - Electricity Supply	6,700.26 €	7,653.00 €	1,640.50 €
612030 Domus - Beverages (Coffee, Milk, Water, Water fountains,...)	2,245.01 €		
612100 Postage & Courier Costs	4,488.14 €	4,488.68 €	
612200 Telephone & Mobile Costs	3,488.42 €	3,493.65 €	583.33 €

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025	From 01/01/2024 to 30/06/2024
	Balance	Balance	Balance
612226 Professional Textile Cleaning	54.55 €		
612240 Printed Materials & Office Supplies	7,991.80 €	5,476.20 €	-15.33 €
612245 Small office equipment	1,021.66 €	109.47 €	230.00 €
612300 Scientific Publications, Periodicals & Publication Fees	5,204.41 €	7,338.40 €	
612400 Translation Costs.		13,295.34 €	
612410 Computer supplies	1,146.45 €	202.26 €	959.93 €
612420 Food & Meals expenses - Brussels Office, EC and EEC	72,349.22 €	39,353.17 €	670.22 €
612421 Food & Meals expenses - UEMS Bodies	78,057.56 €	30,515.13 €	21,192.40 €
612430 Hotel Expenses (Rooms + City tax) - Brussels Office, EC and EEC	17,769.93 €	195,431.79 €	31,451.42 €
612431 Hotel Expenses (Rooms + City tax) - UEMS Bodies	137,672.90 €		
612521 Expenses - UEMS Congress	99,002.18 €		
612530 Conference expenses	19,881.70 €	71,621.02 €	4,860.43 €
612540 UEMS Council - Organisational expenses		2,321.90 €	10,154.16 €
612551 Examination Result Retrocessions - Previous years	22,702.71 €		
613210 Legal fees (Lawyer)	2,361.30 €	736.00 €	1,500.00 €
613220 Notary fees	750.00 €		1,522.21 €
613251 EACCME Accreditation Fee Retrocessions	162,899.47 €	168,689.35 €	50,398.25 €
613260 Accounting & Financial Review Fees	2,565.00 €	1,957.50 €	
613265 Social Secretariat Fees	4,498.65 €	4,201.03 €	1,573.64 €
613266 Meal voucher management fees	1,365.68 €	860.18 €	156.29 €
613267 Gifts voucher management fees		1.70 €	
613280 Miscellaneous Expenses	55.14 €	87.70 €	
613290 Frais de Sections (Expenses)	22.00 €	26,892.31 €	7,707.82 €
613301 External Administrative Support	333,218.78 €	365,631.38 €	53,780.81 €
613305 Miscellaneous Expenses - UEMS Bodies	14,276.61 €	3,646.71 €	5,832.24 €
613310 Transportation expenses	1,404.01 €		
613381 Employment Dispute & Settlement Costs	1,219.77 €		
613390 IT consultancy	113,062.67 €	48,632.71 €	22,427.89 €
613391 IT hosting - Cloud Hosting	22,124.04 €	55,001.56 €	2,790.40 €
613392 Website - E-commerce			173.69 €
613393 Software subscription (IT)	28,026.54 €	12,522.00 €	5,561.91 €
613510 Domus - Fire insurance	26.11 €	4,104.62 €	
613511 All-risk electronic insurance	-415.32 €	655.37 €	
613512 Public liability insurance (operational)	196.07 €	1,307.54 €	
613520 Theft insurance	1.28 €	201.77 €	
613521 EACCME REVIEWS _ REFUNDS		4,744.09 €	
613541 Travel insurance	536.13 €	596.44 €	
613542 Recruitment expenses			900.00 €
614100 Travel & transport expenses (trains)	9,956.31 €	10,975.47 €	1,086.65 €
614200 Other Transport (boats, ferries, ...) & Visa & Travel Documentation Costs	382.95 €		
615100 Travel & transport expenses - Airplane - Brussels Office, EC and EEC	20,302.43 €	119,603.38 €	30,778.98 €
615101 Public transport expenses	5,789.96 €	922.64 €	243.48 €
615102 Taxi expenses	20,266.45 €	14,888.62 €	3,596.65 €
615103 Mileage allowance / Fuel / Toll expenses	4,867.55 €	8,486.67 €	2,093.70 €
615104 Parking expenses	5,573.26 €	4,762.48 €	832.38 €
615105 Travel & transport expenses - Airplane - UEMS Bodies	109,286.05 €		
615200 UEMS Council - Organisational Contribution	10,000.00 €		10,000.00 €
615205 Accreditation & Site Visit Expenses	2,000.00 €		
615211 Frais de marketing	16,763.28 €		
615240 Gifts, Flowers	2,047.58 €	599.45 €	
615400 Membership fees - Registration Fees	5,215.79 €	430.07 €	
615401 Conference & Congress Registration Fees	28,182.03 €		
615600 Grants, Awards & Honoraria	31,500.00 €	29,000.00 €	9,000.00 €
62 - Remuneration, Social Security and Pensions (+)/(-)	683,335.00 €	622,768.59 €	547,088.49 €
620066 Hospitalisation insurance	14,088.90 €	17,801.20 €	4,260.48 €
620210 Gross salaries	411,537.73 €	388,076.06 €	359,615.72 €

	From 01/01/2026 to 30/06/2026 Balance	From 01/01/2025 to 30/06/2025 Balance	From 01/01/2024 to 30/06/2024 Balance
620211 Internship stipend	4,399.32 €		
620240 Year-end bonus for employees	12.46 €		2,185.14 €
620250 Severance pay for employees	10,706.54 €		
620271 Home-to-work travel expenses (OD/SA)	1,897.75 €	3,040.58 €	3,267.07 €
620272 Home-to-work travel Expenses - Third-party payment agreement (SNCB)	3,711.89 €		
620291 Holiday allowance	67,072.95 €	56,892.75 €	66,615.82 €
621120 Employer's social security contributions	108,031.26 €	100,430.20 €	90,866.69 €
621260 Training expenses	2,840.00 €	3,403.00 €	
621310 Accident insurance (statutory, public liability)	1,185.98 €	8,635.65 €	
622000 Group insurance	27,393.63 €	19,571.29 €	9,455.46 €
623200 Employer's own expenses for employees	9,541.04 €	9,042.50 €	8,582.11 €
623210 Medical services	1,312.64 €	745.96 €	
623220 Domus (Beverages + Food)		2,857.40 €	
623234 Meal vouchers	19,602.91 €	12,232.00 €	2,240.00 €
623235 Gift vouchers		40.00 €	
623236 Eco vouchers			
630 - Amortisations of and Other Amounts Written Down on Formation Expenses, Intangible and Tangible Fixed Assets			
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	133,260.65 €	102,861.69 €	19,240.73 €
640120 Non deductible taxes		107,284.69 €	
640200 Property tax	30,818.57 €		
640700 Non-deductible VAT	97,745.35 €		19,240.73 €
640920 Copyright fees	6,227.65 €	361.00 €	
642200 Reversal of realised losses on trade receivables	-1,530.92 €	-4,784.00 €	
649 - Operating Charges Reported as Assets Under Restructuring Costs (-)			
66A - Non-Recurring Operating Charges		1,565.00 €	
664000 Exceptional charges from previous years		1,565.00 €	
9901 - Operating Profit (Loss) (+)/(-)	500,664.63 €	232,465.80 €	467,255.32 €
75/76B - Financial Income	11,049.27 €	11,513.96 €	27,406.18 €
75 - Recurring Financial Income	11,049.27 €	11,513.96 €	27,406.18 €
751300 Bank interest income	8,382.20 €	11,464.03 €	26,826.47 €
754000 Positive exchange rate difference	70.80 €	26.46 €	19.94 €
757300 Positive payment discrepancies	2,596.27 €	23.47 €	559.77 €
753 - Of Which: Capital and Interest Subsidies			
76B - Non-Recurring Financial Income			
65/66B - Financial Charges	42,654.97 €	29,684.60 €	29,600.85 €
65 - Recurring Financial Charges	42,654.97 €	29,684.60 €	29,600.85 €
650000 Interests, commissions and other charges relating to debts	1.08 €		
650010 Debt interest	1,313.59 €	4,702.87 €	7,928.09 €
650030 Bank interest	1.17 €		
652000 M-v s/réal.d'actifs circulants		1.33 €	
654000 Negative exchange rate difference	21.42 €	430.13 €	40.41 €
656000 Bank Fees	41,286.69 €	24,535.30 €	21,549.13 €
656200 Negative payment discrepancies	31.02 €	14.97 €	83.22 €
66B - Non-Recurring Financial Charges			
9903 - Profit (Loss) for the Period Before Taxes (+)/(-)	469,058.93 €	214,295.16 €	465,060.65 €
780 - Transfer From Deferred Taxes			
680 - Transfer to Deferred Taxes			
67/77 - Income Taxes on the Result (+)/(-)	2,514.66 €	3,439.21 €	8,047.95 €
670010 Withholding tax on investment income	2,514.66 €	3,439.21 €	8,047.95 €
9904 - Profit (Loss) of the Period (+)/(-)	466,544.27 €	210,855.95 €	457,012.70 €
789 - Transfer From Untaxed Reserves			

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689 - Transfer to Untaxed Reserves			
9905 - Profit (Loss) of the Period Available for Appropriation (+)/(-)	466,544.27 €	210,855.95 €	457,012.70 €