

SUMMARY BUDGET

	2023	2024	2025	2025 VS 2024
<u>INCOME</u>	€ 3.097.534,00	€ 3.306.978,17	€ 3.695.396,96	11,75%
700000 Membership fees	€ 250.250,00	€ 250.250,00	€ 250.250,00	
700001 Associated membership fees	€ 13.500,00	€ 14.625,00	€ 16.875,00	15,38%
700210 Domus (Service Office)	€ 30.900,00	€ 42.300,00	€ 78.300,00	85,11%
700211 Domus (Meeting Room)	€ 3.750,00	€ 8.250,00	€ 10.000,00	21,21%
700212 Domus (Virtual Box)	€ 4.200,00	€ 6.540,00	€ 6.540,00	
700213 Domus [Parking]	€ 6.600,00	€ 5.400,00	€ 5.400,00	
704000 Other income	€ 15.000,00	€ 15.000,00	€ 25.000,00	66,67%
705000 EACCME Income	€ 1.260.334,00	€ 1.361.700,00	€ 1.565.955,00	15,00%
705100 Flo Health income (EBCOG website)	€ 13.700,00	€ 19.456,41	€ 10.000,00	-48,60%
705200 Meeting – Conference (CME)	€ 10.000,00	€ 65.000,00	€ 97.500,00	50,00%
705300 Equivalence Diplomas	€ 3.400,00	€ 900,00	€ 6.613,64	634,85%
705400 European Examination	€ 908.000,00	€ 872.372,01	€ 943.663,86	8,17%
705500 Certification fees	€ 32.900,00	€ 38.000,00	€ 43.176,23	13,62%
730002 Contribution (Sections)	€ 545.000,00	€ 607.184,75	€ 636.123,23	4,77%
<u>EXPENDITURES</u>	€ 2.770.054,70	€ 3.091.504,22	€ 3.675.863,18	18,90%
A. Services & other goods	€ 1.620.974,00	€ 1.866.239,46	€ 1.991.481,53	6,71%
B. Remunerations, social charges & pensions	€ 817.964,70	€ 943.095,40	€ 1.242.786,18	31,78%
C. Depreciations, amounts written-off, provisions for liabilities and charges	€ 198.000,00	€ 181.970,57	€ 219.067,50	20,39%
D. Other operating charges	€ 133.116,00	€ 100.198,79	€ 222.527,97	122,09%
<u>OPERATION SURPLUS</u>	€ 328.604,30	€ 215.473,95	€ 19.533,77	-90,93%
<u>FINANCIAL INCOME</u>	€ -	€ 61.934,75	€ 55.772,18	-9,95%
<u>FINANCIAL CHARGES</u>	€ 50.478,86	€ 28.028,52	€ 32.336,55	15,37%
A. Interest and other debt charges	€ 20.478,86	€ 14.263,56	€ 20.479,96	43,58%
B. Other financial charges	€ 30.000,00	€ 13.764,96	€ 11.856,59	-13,86%
<u>SURPLUS BEFORE TAXES</u>	€ 278.125,44	€ 249.380,18	€ 42.969,41	-82,77%
<u>Exceptionnal Charges/ Income</u>	€ -	€ 533,77	€ 533,77	
<u>INCOME TAXES</u>	€ -	€ 20.140,10	€ 16.731,65	-16,92%
<u>ANNUAL BALANCE (Positive/Negative)</u>	€ 278.125,44	€ 229.773,85	€ 26.771,53	-88,35%
	8,98%	7,54%	1,16%	

DETAILED BUDGET

	2023	2024	2025	2025 VS 2024
<u>INCOME</u>	€ 3.098.659,00	€ 3.306.978,17	€ 3.695.396,96	11,75%
A. Operating income	€ 2.553.659,00	€ 2.699.793,42	€ 3.059.273,73	13,32%
700000 Membership fees	€ 250.250,00	€ 250.250,00	€ 250.250,00	
700001 Associated membership fees	€ 14.625,00	€ 14.625,00	€ 16.875,00	15,38%
700210 Domus (Service office)	€ 30.900,00	€ 42.300,00	€ 78.300,00	85,11%
700211 Domus (Meeting Room)	€ 3.750,00	€ 8.250,00	€ 10.000,00	21,21%
700212 Domus (Virtual Box)	€ 4.200,00	€ 6.540,00	€ 6.540,00	
700213 Domus [Parking]	€ 6.600,00	€ 5.400,00	€ 5.400,00	
704000 Other income	€ 15.000,00	€ 15.000,00	€ 25.000,00	66,67%
705000 EACCME Income	€ 1.260.334,00	€ 1.361.700,00	€ 1.565.955,00	15,00%
705100 Flo Health income (EBCOG website)	€ 13.700,00	€ 19.456,41	€ 10.000,00	-48,60%
705200 Meeting – Conference (CME)	€ 10.000,00	€ 65.000,00	€ 97.500,00	50,00%
705300 Equivalence Diplomas	€ 3.400,00	€ 900,00	€ 6.613,64	634,85%
705400 European Examination	€ 908.000,00	€ 872.372,01	€ 943.663,86	8,17%
705500 Certification fees	€ 32.900,00	€ 38.000,00	€ 43.176,23	13,62%
B. Other operating income	€ 545.000,00	€ 607.184,75	€ 636.123,23	4,77%
730002 Contribution (Sections)	€ 545.000,00	€ 607.184,75	€ 636.123,23	4,77%
<u>EXPENDITURES</u>	€ 2.770.054,70	€ 3.091.504,22	€ 3.675.863,18	18,90%
A. Services & other goods	€ 1.620.974,00	€ 1.866.239,46	€ 1.991.481,53	6,71%
610001 Parking Domus	€ -	€ 3.498,00	€ 3.163,14	-9,57%
Maintenance	€ 54.730,00	€ 64.421,04	€ 58.579,18	-9,07%
611120 Location Multimedia Local Connect	€ -	€ 5.940,00	€ 6.358,00	7,04%
611130 Rental inst., Mach. & Outill.	€ 1.950,00	€ 3.189,78	€ 3.985,32	24,94%
611160 Meeting room rental	€ 27.500,00	€ 5.000,00	€ 4.800,00	-4,00%
611240 Security systems	€ 500,00	€ 281,10	€ 723,95	157,54%
611300 Domus Maintenance and Repair	€ 6.000,00	€ 30.000,00	€ 20.000,00	-33,33%
611320 Building cleaning	€ 7.700,00	€ 16.556,28	€ 18.211,91	10,00%
611330 Plant,machinery and equipment	€ 10.000,00	€ 3.058,47	€ 3.000,00	-1,91%
611360 IT Repair Equipment	€ 1.080,00	€ 395,41	€ 1.500,00	279,35%

Services & Supplies	€ 340.900,00	€ 396.409,27	€ 511.848,64	<u>29,12%</u>
612000 Water	€ 350,00	€ 325,00	€ 797,28	145,32%
612010 Gas	€ 9.060,00	€ 7.129,32	€ 10.855,93	52,27%
612020 Electricity	€ 22.545,00	€ 27.090,52	€ 18.385,79	-32,13%
612030 Drinks	€ 2.000,00	€ 3.292,53	€ 5.000,00	51,86%
612100 Express mail	€ 3.500,00	€ 3.500,00	€ 3.000,00	-14,29%
612200 Phone	€ 3.000,00	€ 5.100,00	€ 4.830,68	-5,28%
612225 Cleaning product	€ 250,00	€ 270,00	€ 300,00	11,11%
612240 Stationery & Printing	€ 6.000,00	€ 3.213,15	€ 5.000,00	55,61%
612300 Books, Periodic and Documentation	€ 250,00	€ -	€ 2.000,00	
612410 Computer equipment	€ 1.200,00	€ 3.786,24	€ 12.500,00	230,14%
612420 Catering	€ 36.175,00	€ 66.000,00	€ 86.889,16	31,65%
612430 Hotel costs (Accommodation)	€ 89.450,00	€ 119.719,00	€ 133.864,79	11,82%
612510 Examination support cost	€ 28.000,00	€ 30.876,12	€ 35.000,00	13,36%
612520 CME costs	€ 6.000,00	€ 8.357,39	€ 50.000,00	498,27%
612530 Conference fees	€ 100.000,00	€ 51.000,00	€ 70.000,00	37,25%
612540 Contribution to organizational (Council)	€ 33.120,00	€ 66.750,00	€ 73.425,00	10,00%
Fees	€ 998.611,00	€ 1.192.715,32	€ 1.157.537,00	<u>-2,95%</u>
613110 Sales payment commission	€ 10.750,00	€ 22.400,00	€ 13.780,47	-38,48%
613210 Lawyers fees	€ 60.000,00	€ 37.000,00	€ 36.198,61	-2,17%
613251 Fees EACCME	€ 148.500,00	€ 195.938,22	€ 176.675,43	-9,83%
613252 Fees E-learning	€ 43.420,00	€ 39.187,64	€ 21.848,75	-44,25%
613260 Accountancy fees	€ -	€ 15.000,00	€ 12.000,00	-20,00%
613265 Social secretariat fees	€ 4.700,00	€ 6.950,00	€ 10.000,00	43,88%
613266 Social allowances fees	€ 955,00	€ 1.774,76	€ 1.962,45	10,58%
613270 Auditors fees	€ 7.800,00	€ 7.020,00	€ 7.020,00	
613290 Miscellaneous expenses Sections	€ 205.000,00	€ 310.000,00	€ 263.500,00	-15,00%
613301 Administrative and financial management	€ 405.261,00	€ 450.376,00	€ 466.969,70	3,68%
613390 IT consultancy	€ 54.000,00	€ 39.000,00	€ 63.395,13	62,55%
613391 Hosting (IT)	€ 46.200,00	€ 56.439,00	€ 70.318,06	24,59%
613392 Website - Ecommerce	€ 4.000,00	€ 6.400,00	€ 2.847,92	-55,50%
613510 Fire insurance	€ 3.000,00	€ 3.204,48	€ 3.361,37	4,90%
613511 Insurance all electronic risks	€ -	€ -	€ 225,03	
613512 Operational risk Insurance	€ 650,00	€ 1.227,01	€ 870,97	-29,02%

613520 Theft Insurance	€ -	€ -	€ 165,04	
613540 Professionnal Risk Insurance	€ -	€ -	€ 3.724,15	
613541 Travelling Insurance	€ 875,00	€ 798,21	€ 873,92	9,48%
643542 Recruiting cost	€ 3.500,00	€ -	€ 1.800,00	
Miscellaneous	€ 226.733,00	€ 209.195,83	€ 260.353,58	24,45%
614100 Transport costs (Trains)	€ 11.325,00	€ 9.800,00	€ 12.519,03	27,75%
615100 Travel charges (Flight)	€ 147.863,00	€ 143.181,00	€ 166.067,29	15,98%
615101 Public transport	€ 1.534,00	€ 1.800,00	€ 2.534,35	40,80%
615102 Taxi costs	€ 14.978,00	€ 16.620,00	€ 19.928,93	19,91%
615103 Mileage/Fuel/Highway fees	€ 7.453,00	€ 7.750,00	€ 8.154,96	5,23%
615104 Parking fees	€ 2.950,00	€ 4.644,83	€ 5.214,53	12,27%
615240 Gifts, Flowers	€ 300,00	€ 5.900,00	€ 2.500,00	-57,63%
615400 Contributions (FAIB, ENTOG...)	€ 330,00	€ -	€ 85,80	
615600 Grant	€ 40.000,00	€ 19.500,00	€ 43.348,70	122,30%
B. Remunerations, social charges & pensions	€ 817.964,70	€ 943.095,40	€ 1.242.786,18	31,78%
620066 Insurance hospitalization	€ 9.371,25	€ 24.083,70	€ 26.921,29	11,78%
620210 Gross wages	€ 543.632,25	€ 667.108,34	€ 814.432,81	22,08%
620271 Commuting between home and workplace	€ 9.030,00	€ 10.274,88	€ 17.646,53	71,74%
620291 Holiday pay	€ 31.500,00	€ 32.688,77	€ 37.713,34	15,37%
620292 Vacation Allowance Provision	€ -	€ -	€ 56.402,98	
621120 Employer's social security charges	€ 163.090,20	€ 119.603,46	€ 185.647,47	55,22%
621260 Training	€ 7.350,00	€ -	€ 6.300,00	
621310 Accident Insurance	€ -	€ 613,24	€ 641,11	4,55%
622000 Group insurance	€ 30.418,50	€ 45.293,37	€ 42.098,97	-7,05%
623200 Other Personal Costs	€ 6.195,00	€ 15.161,14	€ 20.408,09	34,61%
623210 Medical services	€ 735,00	€ 946,60	€ 993,93	5,00%
623211 Medical Equipment	€ 525,00	€ -	€ 73,26	
623234 Food allocation	€ 16.117,50	€ 27.321,90	€ 33.506,40	22,64%
C. Depreciations, amounts written off, probisions for liabilities and charges	€ 198.000,00	€ 181.970,57	€ 219.067,50	20,39%
630000 D/ EACCME Platform + Audio Visal Equip.	€ 44.000,00	€ 44.000,00	€ 44.000,00	0,00%
630200 D/ Section	€ -	€ -	€ 966,33	
630210 D/ Refurbishment works	€ 65.000,00	€ 65.143,47	€ 64.503,17	-0,98%
630215 D/ Refurbishment works	€ 73.000,00	€ 72.827,10	€ 73.019,28	0,26%

630220 Depreciations	€ 16.000,00	€ -	€ 36.578,72	
D. Other operating charges	€ 133.116,00	€ 100.198,79	€ 222.527,97	122,09%
640200 Property tax	€ 18.016,00	€ 19.346,65	€ 20.235,12	4,59%
640400 Legal publications fees	€ 100,00	€ 83,49	€ 143,11	71,41%
640600 Tax on assets	€ 4.650,00	€ 5.115,00	€ -	-100,00%
640610 Tax services office	€ 8.500,00	€ 16.261,73	€ 16.460,16	1,22%
640620 Tax parking space	€ 850,00	€ 842,96	€ 904,37	7,28%
640700 Non recoverable VAT	€ 100.000,00	€ 58.548,96	€ 151.691,94	159,09%
640920 Droits d'auteurs	€ -	€ -	€ 93,28	
642000 Commercial Loss (write-off)	€ -	€ -	€ 25.000,00	
644100 Tax Fine	€ 1.000,00	€ -	€ 8.000,00	
<u>OPERATING SURPLUS</u>	€ 328.604,30	€ 215.473,95	€ 19.533,77	-90,93%
<u>FINANCIAL INCOME</u>	€ -	€ 61.934,75	€ 55.772,18	-9,95%
B. Income from current assets	€ -	€ 61.934,75	€ 55.772,18	-9,95%
715300 Interest Income	€ -	€ 61.934,75	€ 55.772,18	-9,95%
<u>FINANCIAL CHARGES</u>	€ 50.478,86	€ 28.028,52	€ 32.336,55	15,37%
A. Interest and other debt charges	€ 20.478,86	€ 14.263,56	€ 20.479,96	43,58%
650010 Interest on long-term debts	€ 20.478,86	€ 14.263,56	€ 20.479,96	43,58%
B. Other financial charges	€ 30.000,00	€ 13.764,96	€ 11.856,59	-13,86%
656000 Bank charges	€ 30.000,00	€ 13.764,96	€ 10.056,59	-26,94%
656310 Late Intertest	€ -	€ -	€ 1.800,00	
<u>SURPLUS BEFORE TAXES</u>	€ 278.125,44	€ 249.380,18	€ 42.969,41	-82,77%
<u>Exceptionnal Charges/ Income</u>	€ -	€ 533,77	€ 533,77	
A. Other exceptional cost and income	€ -	€ 533,77	€ 533,77	
746100 Recovery of Issuance cost	€ -	€ 533,77	€ 533,77	
<u>INCOME TAXES</u>	€ -	€ 20.140,10	€ 16.731,65	-16,92%
670010 Withholding tax	€ -	€ 20.140,10	€ 16.731,65	-16,92%
<u>ANNUAL BALANCE (Positive/Negative)</u>	€ 278.125,44	€ 229.773,85	€ 26.771,53	-88,35%
	8,98%	7,54%	1,16%	