

Profit and Loss (Full)

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

2024
Journals: All
Analytic Accounts: All
Analytic Plans: All
Options: Posted Entries Only

2024
Balance

PROFIT AND LOSS ACCOUNT

70/76A - Operating Income	4,440,096.04 €
70 - Turnover	3,676,053.86 €
700000 UEMS Membership Fee - Full Members	256,836.00 €
700001 UEMS Membership Fee - Associated Members and Observers	16,875.00 €
700210 Domus - Serviced Office	67,800.00 €
700211 Domus - Meeting Room Rentals	4,315.00 €
700212 Domus - Virtual Mailbox Service	6,318.72 €
700213 Domus - Parking Space Rental	6,000.00 €
704000 Miscellaneous Income	64,912.90 €
705000 Income EACCME	1,612,667.83 €
705100 Other Income - Flow Health (EBCOG)	14,000.00 €
705200 Other Income - CME Conference Meeting	67,650.00 €
705300 Income Legalisation of Medical Diplomas	6,454.85 €
705400 Income European Examination	1,526,658.73 €
705500 Income Certification Fee (Section)	25,564.83 €
71 - Stocks of Finished Goods and Work and Contracts in Progress: Increase (Decrease) (+)/(-)	
72 - Produced Fixed Assets	
73 - Membership Fees	650,825.49 €
730002 Section Membership Fee	608,057.04 €
730003 Section Membership Fee - Previous year(s)	42,768.45 €
74 - Other Operating Income	113,216.69 €
740000 Operating subsidies and compensatory amounts (from European Commission, Medical Societies,...)	90,817.75 €
743000 Reimbursement of staff expenses (educational leave)	1,765.60 €
746000 Cost Recovery	12,726.94 €
749000 Miscellaneous Report - Acerta (Social Secretariat)	299.40 €
749023 Compensation for previous professional periods equivalent to overtime hours	3,579.48 €
749030 Personal Contributions Meal Vouchers	4,027.52 €
76A - Non-Recurring Operating Income	
60/66A - Operating Charges	4,414,475.99 €
60 - Goods for Resale, Raw Materials and Consumables	-5,923.13 €
600/8 - Purchases	-5,923.13 €
600000 Purchases of raw materials	-5,923.13 €
609 - Stocks: Decrease (Increase) (+)/(-)	
61 - Services and Other Goods	2,804,576.09 €
610000 Domus - Rent and Rental Charges	5,851.53 €
611120 Multimedia Rental (AV equipment)	17,759.57 €
611130 Rental of facilities, machinery, and tools	5,198.12 €
611160 Meeting Room Rental	7,532.05 €
611240 Surveillance & Security Systems	1,547.46 €
611300 Domus - Maintenance and Repairs	1,613.57 €
611320 Domus - Building cleaning	19,400.07 €
611330 Maintenance and Repairs of facilities, machinery, and tools	3,620.14 €
612000 Domus - Municipal water	285.84 €
612010 Domus - Gas	948.93 €
612020 Domus - Electricity	9,854.57 €
612030 Miscellaneous beverages - (Coffee, Milk, Water, Water fountains,...)	5,578.61 €
612100 Postage fees (post office, DHL, FedEx, ...)	7,134.81 €

	2024 Balance
612200 Telephone subscriptions (Proximus, Orange,...)	6,009.13 €
612225 Cleaning products	14.34 €
612240 Printed materials and office supplies	11,833.34 €
612245 Small office equipment	866.57 €
612260 Internet & Fax	23.66 €
612410 Computer supplies	2,470.45 €
612420 Food & Meals expenses - Brussels Office	28,891.51 €
612421 Meals expenses - Sections	106,601.15 €
612430 Hotel expenses	342,687.56 €
612520 Expenses - CME Conference Meeting	48,012.55 €
612530 Conference expenses	255,000.57 €
612540 UEMS Council - Organisational expenses	75,111.81 €
613210 Legal fees (Lawyer)	20,169.20 €
613220 Notary fees	3,818.86 €
613251 EACCME dues - Accreditation fee retrocession	207,745.75 €
613260 Accounting fees	11,232.87 €
613265 Social secretariat fees (Acerta)	9,088.91 €
613266 Meal voucher management fees	1,913.32 €
613267 Gifts voucher management fees	51.16 €
613280 Miscellaneous fees	75.00 €
613290 Frais de Sections (Expenses)	177,800.85 €
613301 Administrative expenses (sections)	695,920.66 €
613305 Miscellaneous Section expenses	11,587.21 €
613310 Transportation expenses	1,466.14 €
613390 IT consultancy	101,120.52 €
613391 IT hosting - Cloud Hosting	59,805.73 €
613392 Website - E-commerce	510.10 €
613393 Software subscription (IT)	43,787.71 €
613510 Domus - Fire insurance	4,685.38 €
613511 All-risk electronic insurance	260.45 €
613512 Public liability insurance (operational)	1,554.98 €
613520 Theft insurance	209.82 €
613541 Travel insurance	794.18 €
613542 Recruitment expenses	4,350.00 €
614100 Travel & transport expenses (trains)	22,855.55 €
614200 Other transport expenses (boats, ferries, ...)	207.00 €
615100 Travel & transport expenses (airplane)	291,896.29 €
615101 Public transport expenses	2,767.16 €
615102 Taxi expenses	37,126.58 €
615103 Mileage allowance / Fuel / Toll expenses	20,236.85 €
615104 Parking expenses	9,956.96 €
615200 UEMS Council - Organisational Contribution	10,000.00 €
615203 CESMA meeting expenses	10,861.88 €
615240 Gifts, Flowers	3,183.39 €
615250 Miscellaneous meeting expenses	659.44 €
615400 Membership fees - Registration Fees	838.28 €
615600 Grant	72,190.00 €
62 - Remuneration, Social Security and Pensions (+)/(-)	1,222,836.08 €
620066 Hospitalisation insurance	22,835.89 €
620210 Gross salaries	727,828.20 €
620240 Year-end bonus for employees	58,172.69 €
620250 Severance pay for employees	3,714.23 €
620271 Home-to-work travel expenses	5,573.00 €
620272 Travel Expenses (Annual Subscription)	8,387.06 €
620291 Holiday allowance	81,001.23 €
620292 Holiday allowance provisions	1,818.91 €
621120 Employer's social security contributions	207,200.55 €
621260 Training expenses	2,160.00 €
621310 Accident insurance (statutory, public liability)	5,309.30 €
622000 Group insurance	51,056.40 €

	2024 Balance
623200 Employer's own expenses for employees	17,320.11 €
623210 Medical services	826.59 €
623211 Medical accessories	225.60 €
623234 Meal vouchers	28,766.32 €
623235 Gift vouchers	640.00 €
630 - Amortisations of and Other Amounts Written Down on Formation Expenses, Intangible and Tangible Fixed Assets	197,065.39 €
630200 Depreciation charge (Sections)	218.65 €
630210 Depreciation of buildings	648.28 €
630220 Depreciation charge	196,198.46 €
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	188,040.12 €
640200 Property tax	20,052.16 €
640610 Office space tax	15,333.15 €
640620 Parking space tax	842.45 €
640700 Non-deductible VAT	136,737.58 €
640900 Fines (Loss)	14,693.78 €
640920 Copyright fees	381.00 €
649 - Operating Charges Reported as Assets Under Restructuring Costs (-)	
66A - Non-Recurring Operating Charges	7,881.44 €
664000 Exceptional charges from previous years	7,881.44 €
9901 - Operating Profit (Loss) (+)/(-)	25,620.05 €

	2024 Balance
75/76B - Financial Income	59,109.38 €
75 - Recurring Financial Income	59,109.38 €
750 - Income From Financial Fixed Assets	
751 - Income From Current Assets	58,261.02 €
751300 Bank interest income	58,261.02 €
752/9 - Other Financial Income	848.36 €
754000 Positive exchange rate difference	54.45 €
757300 Positive payment discrepancies	793.91 €
76B - Non-Recurring Financial Income	
65/66B - Financial Charges	54,479.69 €
65 - Recurring Financial Charges	54,479.69 €
650 - Debt Charges	16,932.62 €
650010 Debt interest	14,263.56 €
650200 Other debt charges	2,669.06 €
651 - Amounts Written Down on Current Assets Other Than Stocks, Contracts in Progress and Trade Debtors: Additions (Write-Backs) (+)/(-)	
652/9 - Other Financial Charges	37,547.07 €
654000 Negative exchange rate difference	111.72 €
656000 Bank Fees	37,295.69 €
656200 Negative payment discrepancies	139.66 €
66B - Non-Recurring Financial Charges	
9903 - Profit (Loss) for the Period Before Taxes (+)/(-)	30,249.74 €
780 - Transfer From Deferred Taxes	
680 - Transfer to Deferred Taxes	
67/77 - Income Taxes on the Result (+)/(-)	17,478.32 €
670/3 - Taxes	17,478.32 €
670010 Withholding tax on investment income	17,478.32 €
77 - Adjustment of Income Taxes and Write-Back of Tax Provisions	
9904 - Profit (Loss) of the Period (+)/(-)	12,771.42 €
789 - Transfer From Untaxed Reserves	
689 - Transfer to Untaxed Reserves	
9905 - Profit (Loss) of the Period Available for Appropriation (+)/(-)	12,771.42 €

APPROPRIATION ACCOUNT

9906 - Profit (Loss) to Be Appropriated (+)/(-)	4,786,041.43 €
(9905) - Profit (Loss) of the Period Available for Appropriation (+)/(-)	12,771.42 €
14P - Profit (Loss) of the Preceding Period Brought Forward (+)/(-)	4,773,270.01 €
140000 Résultat reporté	5,207,511.63 €
141000 Pertes à reporter	-445,598.19 €
600000 Purchases of raw materials	-5,923.13 €
610000 Domus - Rent and Rental Charges	-2,875.58 €
611120 Multimedia Rental (AV equipment)	-5,780.00 €
611130 Rental of facilities, machinery, and tools	-3,795.54 €
611160 Meeting Room Rental	-4,002.70 €
611240 Surveillance & Security Systems	-658.14 €
611300 Domus - Maintenance and Repairs	-7,385.53 €
611320 Domus - Building cleaning	-15,545.20 €
611330 Maintenance and Repairs of facilities, machinery, and tools	-1,442.76 €
611360 Maintenance and Repairs of office equipment	-109.00 €
612000 Domus - Municipal water	-759.31 €
612010 Domus - Gas	-9,869.03 €
612020 Domus - Electricity	-17,510.28 €
612030 Miscellaneous beverages - (Coffee, Milk, Water, Water fountains,...)	-3,718.43 €
612100 Postage fees (post office, DHL, FedEx, ...)	-2,230.86 €
612200 Telephone subscriptions (Proximus, Orange,...)	-3,781.75 €
612240 Printed materials and office supplies	-4,920.75 €
612245 Small office equipment	-2,737.30 €
612300 Books, periodicals & documentation	-1,972.23 €
612410 Computer supplies	-121,122.02 €
612420 Food & Meals expenses - Brussels Office	-1,546.90 €
612430 Hotel expenses	-341,311.71 €
612510 Certification expenses (Sections)	-41,272.67 €
612530 Conference expenses	-69,494.25 €
612540 UEMS Council - Organisational expenses	-60,678.28 €
613110 Sales commissions	-17,769.31 €
613210 Legal fees (Lawyer)	-34,474.87 €
613251 EACCME dues - Accreditation fee retrocession	-160,614.03 €
613252 EACCME dues - Accreditation fee retrocession - E-learning (ELM)	-19,862.50 €
613260 Accounting fees	-11,622.75 €
613265 Social secretariat fees (Acerta)	-9,101.74 €
613266 Meal voucher management fees	-1,869.00 €
613280 Miscellaneous fees	
613290 Frais de Sections (Expenses)	-341,479.01 €
613301 Administrative expenses (sections)	-663,523.36 €
613305 Miscellaneous Section expenses	-329.12 €
613310 Transportation expenses	-2,736.70 €
613390 IT consultancy	-68,175.62 €
613391 IT hosting - Cloud Hosting	-82,727.13 €
613392 Website - E-commerce	-3,559.90 €
613393 Software subscription (IT)	-22,482.68 €
613510 Domus - Fire insurance	-3,055.79 €
613511 All-risk electronic insurance	-204.57 €
613512 Public liability insurance (operational)	-791.79 €
613520 Theft insurance	-150.04 €
613540 Professional risk insurance	-3,385.59 €
613541 Travel insurance	-794.47 €
614100 Travel & transport expenses (trains)	-17,526.64 €
615100 Travel & transport expenses (airplane)	-201,042.37 €
615101 Public transport expenses	-2,914.50 €
615102 Taxi expenses	-27,900.50 €
615103 Mileage allowance / Fuel / Toll expenses	-9,378.20 €

	2024 Balance
615104 Parking expenses	-6,518.16 €
615240 Gifts, Flowers	-1,220.34 €
615250 Miscellaneous meeting expenses	-78.91 €
615400 Membership fees - Registration Fees	-78.00 €
615600 Grant	-49,851.00 €
620066 Hospitalisation insurance	-23,409.82 €
620210 Gross salaries	-649,469.55 €
620271 Home-to-work travel expenses	-14,969.09 €
620291 Holiday allowance	-25,350.52 €
620292 Holiday allowance provisions	-53,717.12 €
620340 Bonuses & gratuities for workers	-58,120.35 €
621120 Employer's social security contributions	-168,905.11 €
621260 Training expenses	-1,995.00 €
621310 Accident insurance (statutory, public liability)	-557.49 €
622000 Group insurance	-36,607.80 €
623200 Employer's own expenses for employees	-17,071.81 €
623210 Medical services	-903.57 €
623211 Medical accessories	-60.00 €
623234 Meal vouchers	-29,136.00 €
630200 Depreciation charge (Sections)	-966.33 €
630210 Depreciation of buildings	-64,503.17 €
630215 Depreciation of building infrastructure	-73,019.28 €
630220 Depreciation charge	-36,578.72 €
640200 Property tax	-19,271.54 €
640400 Registration and legal publication fees	-130.10 €
640610 Office space tax	-14,963.78 €
640620 Parking space tax	-822.15 €
640700 Non-deductible VAT	-189,614.93 €
640920 Copyright fees	-84.80 €
642000 Realised losses on trade receivables	-55,035.15 €
650010 Debt interest	-20,478.86 €
650030 Bank interest	-70.00 €
656000 Bank Fees	-9,545.03 €
656200 Negative payment discrepancies	-588.48 €
656310 Interest on overdue taxes	-153.75 €
670010 Withholding tax on investment income	-260.95 €
700000 UEMS Membership Fee - Full Members	250,250.00 €
700001 UEMS Membership Fee - Associated Members and Observers	10,125.00 €
700210 Domus - Serviced Office	35,500.00 €
700211 Domus - Meeting Room Rentals	1,005.00 €
700212 Domus - Virtual Mailbox Service	6,225.00 €
700213 Domus - Parking Space Rental	9,450.00 €
704000 Miscellaneous Income	115,632.24 €
705000 Income EACCME	1,336,617.32 €
705100 Other Income - Flow Health (EBCOG)	10,000.00 €
705200 Other Income - CME Conference Meeting	3,150.00 €
705400 Income European Examination	1,573,973.10 €
705500 Income Certification Fee (Section)	71,960.39 €
730002 Section Membership Fee	571,526.20 €
730003 Section Membership Fee - Previous year(s)	34,305.45 €
746000 Cost Recovery	124.14 €
746300 Other Income	34,228.19 €
749023 Compensation for previous professional periods equivalent to overtime hours	3,561.49 €
749030 Personal Contributions Meal Vouchers	3,977.12 €
751300 Bank interest income	869.82 €
757300 Positive payment discrepancies	898.30 €
760000 Reversals of Depreciation and Impairment on Intangible Asset	
791/2 - Transfers From Equity	
791 - From Contributions	
792 - From Reserves	

691/2 - Appropriations to Equity	
691 - To Contributions	
6920 - To Legal Reserve	
6921 - To Other Reserves	
(14) - Profit (Loss) to Be Carried Forward (+)/(-)	4,786,041.43 €
794 - Shareholders' Contribution in Respect of Losses	
694/7 - Profit to Be Distributed	
694 - Compensation for Contributions	
695 - Directors or Managers	
696 - Employees	
697 - Other Beneficiaries	