



## **Financial report 2023**

# ***Europese Stichting voor Haematopathologie Amsterdam***

**February, 21st 2024**

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To the board of the  
**Europese Stichting voor Haematopathologie**  
Prinsessestraat 7  
2012 LR Haarlem

Leiden, February 21st, 2024

Dear members of the Executive Board,

### **Accountant's Compilation Report**

The financial statements of Europese Stichting voor Haematopathologie at Amsterdam have been compiled by us using the information provided by you. The financial statements comprise the balance sheet as at December 31st, 2023 and the profit and loss account for the year 2023 with the accompanying explanatory notes. These notes include a summary of the accounting policies which have been applied.

This compilation engagement has been performed by us in accordance with Dutch law, including the Dutch Standard 4410, "Compilation engagements", which is applicable to accountants. The standard requires us to assist you in the preparation and presentation of the financial statements in accordance with Part 9 of Book 2 of the Dutch Civil Code. To this end we have applied our professional expertise in accounting and financial reporting.

In a compilation engagement, you are responsible for ensuring that you provide us with all relevant information and that this information is correct.

Therefore, we have conducted our work, in accordance with the applicable regulations, on the assumption that you have fulfilled your responsibility. To conclude our work, we have read the financial statements as a whole to consider whether the financial statements as presented correspond with our understanding of Europese Stichting voor Haematopathologie. We have not performed any audit or review procedures which would be enable us to express an opinion or a conclusion as to the fair presentation of the final statements.

During this engagement we have complied with the relevant ethical requirements prescribed by the "Verordening Gedrags- en Beroepsregels Accountants" (VGBA). You and other users of these financial statements may therefore assume that we have conducted the engagement in a professional, competent and objective manner and with the due care and integrity and that we will treat all information provided to us as confidential.

## General

Europese Stichting voor Haematopathologie is located in Haarlem and is registered at the chamber of commerce under number 61632279.

## Activities

The foundation's objectives are :

- . To stimulate interest in, education in respect of exchange of information in the field of haematopathology
- . To promote scientific research in haematopathology
- . To organize conferences, workshops and educational gatherings in the field of haematopathology
- . To perform any and all further acts that are related to or that could promote the foregoing objectives, in the broadest sense of the words.

The foundation is operating as a service-organization for The European Association for Haematopathology. The balance of the yearly income and expenses is therefore added to the current-account of the association.

## Distribution circuit

The targeted distribution circle is limited to the board of the foundation and The European Association for Haematopathology. Without our permission is spreading not allowed outside this circle.

Signing of the account's report

We trust in this to have fulfilled your assignment. We are always willing to provide a more detailed explanation.

Yours sincerely,

Quality Company Support V.o.f.

on behalf of, *H.M. Borst*

Mrs. H.M. Borst, accounting

## **FINANCIAL STATEMENTS**

**Balance sheet as at December 31, 2023**

**Assets**

Valuta x € 1,-	<u>31 december 2023</u>	<u>31 december 2022</u>
<b>Current assets</b>		
Cash and cash equivalents	285.651	217.406
Debits	225	18
Prepaid expenses	<u>5.413</u>	<u>-</u>
	<u>291.289</u>	<u>217.424</u>

**Equity and liabilities**

Valuta x € 1,-	<u>31 december 2023</u>	<u>31 december 2022</u>
<b>Current liabilities</b>		
Other related parties	288.140	215.122
Accruals	<u>3.149</u>	<u>2.302</u>
	291.289	217.424
	<u>291.289</u>	<u>217.424</u>

**Profit and loss account for 2023**

Valuta x € 1,-	<u>2023</u>	<u>2022</u>
Other operating income	142.816	24.576
Cost of sales	<u>-</u>	<u>7.551</u>
<b>Gross margin</b>	142.816	17.025
<i>Other operating expenses</i>		
Sales related expenses	25.772	18.610
Office related expenses	6.452	12.471
General expenses	<u>38.527</u>	<u>38.893</u>
<b>Sum of expenses</b>	<u>70.751</u>	<u>69.974</u>
<b>Operating result</b>	72.065	52.949-
Financial income and expense	<u>953</u>	<u>634-</u>
<b>Result after tax</b>	<u><u>73.018</u></u>	<u><u>53.583-</u></u>

## **Accounting policies**

### **General policies**

The financial statements are drawn up in accordance with the Dutch Accounting Standards applicable to foundations.

### **Accounting policies for the valuation of assets and equity and liabilities**

Valuation of assets and liabilities and determination of the result takes place under the historical cost convention. Unless presented otherwise, the relevant principle for the specific balance sheet item, assets and liabilities are presented at face value.

### **Accounting policies for the income statement**

Income and expenses are accounted for an accrual basis. Profit is only included when realized on balance sheet date. Losses originating before the end of the financial year are taken into account if they have become known before preparation of the financial statements.

#### Accounting policies for assets

### **Cash and equivalents**

Cash at banks and in hand represent cash in hand, bank balances and deposits with terms of less than twelve months. Overdrafts at banks are recognised as part of debts to lending institutions under current liabilities. Cash at banks and hand is carried at nominal value.

#### Accounting policies for equity and liabilities

### **Current liabilities**

On initial recognition current liabilities are recognised at fair value. After initial recognition current liabilities are recognised at the amortised cost price, being the amount received, taking into account premiums or discounts, less transaction costs. This usually is the nominal value.

#### Accounting policies for the income statement

### **Other operating expenses**

Costs are determined on a historical basis and are attributed to the reporting year to which they relate.



**Notes to balance sheet**

Cash and cash equivalents

	<u>2023</u>	<u>2022</u>
Bank credits		
ABN AMRO current account	184.332	117.040
ABN AMRO savings account	<u>101.319</u>	<u>100.366</u>
	<u>285.651</u>	<u>217.406</u>

Current liabilities

Other related parties		
Initial money transfer	182.893	182.893
Balance Income minus Expenses 2015	25.350	25.350
Balance Income minus Expenses 2016	67.871	67.871
Balance Income minus Expenses 2017	19.956-	19.956-
Balance Income minus Expenses 2018	49.929-	49.929-
Balance Income minus Expenses 2019	43.449	43.449
Balance Income minus Expences 2020	15.588-	15.588-
Balance Income minus Expenses 2021	34.615	34.615
Balance Income minus Expenses 2022	53.583-	53.583-
Balance Income minus Expenses 2023	<u>73.018</u>	<u>-</u>
	<u>288.140</u>	<u>215.122</u>

Accruals

Accrual expenses accountant	<u>3.148</u>	<u>2.302</u>
	<u>3.148</u>	<u>2.302</u>

**Notes to income statement**

Revenu and gross margin

Valuta x € 1,-	<u>2023</u>	<u>2022</u>
Other operating income		
Membership fee	21.598	24.020
Conferences, workshops and educational gatherings	121.218	556
	<u>142.816</u>	<u>24.576</u>
<b>Operating income</b>		
Cost of sales		
Conference costs	-	7.551
	<u>142.816</u>	<u>17.025</u>
<b>Gross margin</b>		
<b>Other operating expenses</b>		
<i>Sales related expenses</i>		
Travelling, airline and taxi tickets	8.269	11.727
Meeting costs	1.356	-
Hotels	12.727	6.883
Awards	3.420	-
	<u>25.772</u>	<u>18.610</u>
<i>Office related expences</i>		
ICT expences	-	1.374
Website	4.213	9.954
Other office expences	2.239	1.143
	<u>6.452</u>	<u>12.471</u>
<i>General expenses</i>		
Administration costs	33.243	32.466
Accountant expenses	3.305	2.455
Legal costs	-	1.776
Costs payment services	1.666	1.988
Costs of bank account	313	208
	<u>38.527</u>	<u>38.893</u>
<b>Total</b>	<u>70.751</u>	<u>69.974</u>

**Financial income and expense**

Valuta x € 1,-	<u>2023</u>	<u>2022</u>
Interest income credit institutions	953	634-
	<u>-</u>	<u>-</u>
<b>Total</b>	<u><u>953</u></u>	<u><u>634-</u></u>

**Other notes**

Signature

Haarlem,.....

*Name*

*Signature*

E.G. Campo Güerri  
 (chairman)  
 D. de Jong  
 (secretary and treasury)