

# FINANCIAL REPORT 2023

euroCRIS



Adopted by the board,

The Hague,  
February, 20, 2024

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## I. FINANCIAL REPORT 2023

### 1. Balance sheet as at December 31, 2023

Balance sheet 31 december 2023 (after result allocation) in €

ASSETS (in €)	31-12-23	31-12-22	LIABILITIES (in €)	31-12-23	31-12-22
work in progress	0	0	Equity	114.920	115.344
<b>Total work in progress</b>	<b>0</b>	<b>0</b>	<b>Total equity</b>	<b>114.920</b>	<b>115.344</b>
Receivables	959	7.935	Payments in advance	0	0
<b>Total receivables</b>	<b>959</b>	<b>7.935</b>	Accrued expenses	2.894	2.515
Savings accounts	108.215	37.523	VAT	2.100	1.826
Bank accounts	10.740	74.227	<b>Total accrued expenses</b>	<b>4.994</b>	<b>4.341</b>
<b>Total cash</b>	<b>118.955</b>	<b>111.750</b>	<b>Total liabilities</b>	<b>119.914</b>	<b>119.685</b>
<b>Totaal current assets</b>	<b>119.914</b>	<b>119.685</b>			
<b>Total assets</b>	<b>119.914</b>	<b>119.685</b>			

### 2. Income statement for the year ended December 31, 2023

Income statement	in €	
	2023	2022
<b>Revenues</b>		
Subscriptions and contributions	54.417	59.748
Results projects	0	1.008
Other	800	1.085
<b>Total revenues</b>	<b>55.217</b>	<b>61.841</b>
<b>Expenditure</b>		
Staff & support costs	20.523	13.508
Website	28.371	16.921
Events	2.866	-4.545
General costs	4.573	6.122
Other costs	0	6.425
<b>Total expenditure</b>	<b>56.333</b>	<b>38.431</b>
Balance	-1.116	23.410
Interest	692	0
<b>Net result</b>	<b>-424</b>	<b>23.410</b>

### 3. Cash flow statement 2023

Cash flow statement (in €)	2023	2022
Balance revenues and expenses	-1.116	23.410
Interest	<u>692</u>	<u>0</u>
	-424	23.410
Account movement AR	6.976	-1.885
Account movement AP	653	-3.947
Account movement WIP	<u>0</u>	<u>-1.008</u>
	7.629	-6.840
<b>Total cash flow</b>	<b>7.205</b>	<b>16.570</b>
Opening balance cash	111.750	95.180
Account movement cash	<u>7.205</u>	<u>16.570</u>
<b>Ending balance cash</b>	<b>118.955</b>	<b>111.750</b>

#### 4. Notes to the balance sheet

##### 4.1 General information

euroCRIS is a not-for-profit association with offices in Nijmegen, The Netherlands, that brings together experts on research information in general and research information systems (CRIS) in particular. The organization has 96 paying members (2022: 307 paying and non paying members), mainly coming from Europe, but also from some countries outside of Europe.

Breakdown of the 96 (2022 between brackets) members:

79 (171) institutional members, number of paying members 2022 is 63 members

17 (136) personal members, number of paying members is 2022 is 15

96 (307)

Since the beginning of 2023 only actual paying members are considered to be Eurocris members..

On top of that there are 6 honorary members and 12 strategic partners .

##### 4.2 Summary accounting policies

Assets and liabilities are in general valued at historical cost. If no specific valuation principle has been stated, valuation is at historical cost.

Work in progress is valued at cost incurred at year end, minus invoiced amounts.

The result is the difference between the realizable value of the goods/services provided and the costs and other charges during the year.

##### 4.3 Notes to the balance sheet (details)

###### 1. Work in progress

The work in progress can be broken down as follows:

Work in progress (in €)	costs	advance payments	31-12-2023 balance
-------------------------	-------	------------------	--------------------

Dris +	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Provision projects			0
<b>Total balance</b>			<b>0</b>

The project was finalized in 2021 and closed from an administrative point of view in 2022. The CERIF refactoring project is justified on page 10.

## 2. Receivables

At the end of 2023 the receivables can be specified as follows:

<b>Receivables (in €)</b>	<b>31-12-23</b>	<b>31-12-22</b>
Centraal beheer	959	917
Prepaid expenses (4 Science)	0	7.018
<b>Total</b>	<b>959</b>	<b>7.935</b>

## 3. Cash at hand

Details are as follows:

<b>Cash (in €)</b>	<b>31-12-2023</b>	<b>31-12-2022</b>
ING	10.740	74.227
<i>total bank accounts</i>	<i>10.740</i>	<i>74.227</i>
ING ( Vermogen)	42.551	12.286
ING ( Zakelijk)	65.664	25.237
<i>total savings accounts</i>	<i>108.215</i>	<i>37.523</i>
<b>total</b>	<b>118.955</b>	<b>111.750</b>

## 4. Equity

The summary is as follows:

<b>Equity (in €)</b>	<b>2023</b>	<b>2022</b>
Opening	115.344	91.934
Net result	-424	23.410
<b>Balance</b>	<b>114.920</b>	<b>115.344</b>

## 5. Accrued expenses

At the end of the year the following items are to be paid:

<b>Accrued expenses (in €)</b>	<b>31-12-23</b>	<b>31-12-22</b>
Radboud University	<b>519</b>	<b>2.514</b>
Profesionales	<b>1.440</b>	<b>0</b>
Elonisas	<b>935</b>	<b>0</b>
<b>Total</b>	<b>2.894</b>	<b>2.514</b>



## 5 Notes to the income statement

### 1.Revenues

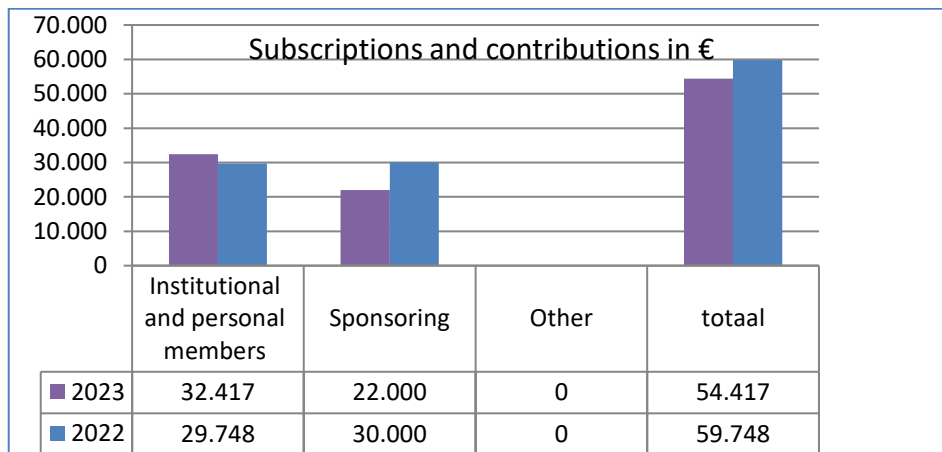
Divided into subscriptions/contributions and results projects:

Revenues	in €	
	2023	2022
Subscriptions and contributions	54.417	59.748
Results projects	0	1.008
Other	800	1.085
<b>Total revenues</b>	<b>55.217</b>	<b>61.841</b>

#### 1.1 subscriptions and contributions

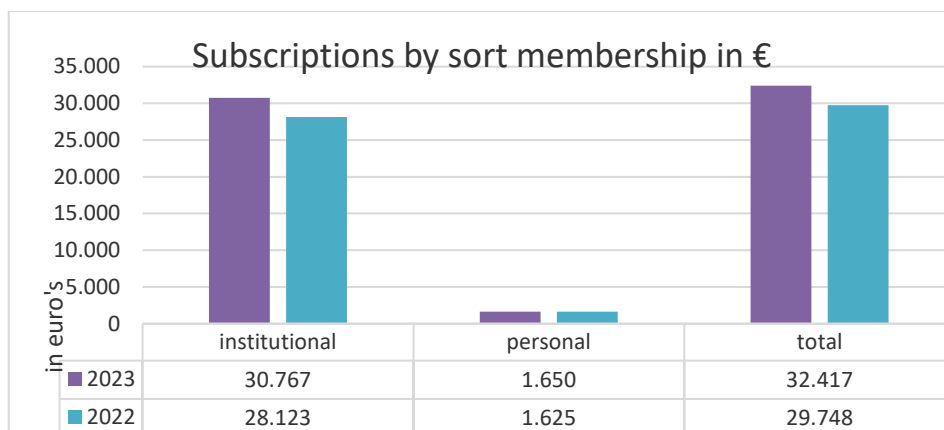
Subscriptions and contributions (in €)	2023	2022
Institutional and personal members	32.417	29.748
Sponsoring	22.000	30.000
Other	0	0
<b>totaal</b>	<b>54.417</b>	<b>59.748</b>

In a graphic this is as follows:



#### 1.1.1 Subscriptions

Breakdown by membership:



Due to more intensive accounts receivable management there is an overall increase in the total subscription income (+9%)

### 1.1.2 Sponsoring

<b>Sponsoring (in €)</b>	<b>2023</b>	<b>2022</b>
Clarivate	0	10.000
Elsevier	12.000	10.000
4Science (website)	10.000	10.000
<b>totaal</b>	<b>22.000</b>	<b>30.000</b>

### 1.2 Results projects

<b>Results projects (in €)</b>	<b>2023</b>	<b>2022</b>
DRIS+	0	1.008
<b>totaal</b>	<b>0</b>	<b>1.008</b>

The result of projects in 2022 concerns an adjustment regarding VAT, payable to the tax authorities, which is not funded by Athina.

## 2 Staff and support costs

<b>Staff costs (in €)</b>	<b>2023</b>	<b>2022</b>
Other costs board	2.608	708
Secretary	17.915	12.800
<b>totaal</b>	<b>20.523</b>	<b>13.508</b>

#### Secretary:

Eurocris has a one year contract with the Radboud University regarding secretary and office support (0,1 fte) and a one year contract with Pablo de Castro regarding secretary activities for the board (0,2 fte).

The costs in 2023 are higher, compared to 2022. In 2022 the costs of the administrative secretary re 2021 were not charged tot Eurocris, although the costs were taken into account in 2021. On top of that in 2022 the costs consists of 7 months the administrative secretary and 3 months a student assistant . In 2023 there is a normal cost level to be seen.



The other board cost include cost incurred by changing statutes ( €1.166) and a honorary badge for the former president (€ 1.090).

### 3 Website

<b>Website (in €)</b>	<b>2023</b>	<b>2022</b>
4Science	17.018	16.050
Elonisas	11.353	871
Other	0	0
<b>totaal</b>	<b>28.371</b>	<b>16.921</b>

4Science hosts the euroCRIS website, but at the same time is kind enough to sponsor these activities to a certain extend (see sponsoring).

Elonisas's costs relate to several activities, amongst others adjustments of the Eurocris website and mail.

### 4 Events

<b>Events (in €)</b>	<b>2023</b>	<b>2022</b>
Dubrovnik, CRIS 2022	0	-14.765
Nijmegen SMM	0	10.220
Brussels	751	0
Pamplona, SMM	2.115	0
<b>totaal</b>	<b>2.866</b>	<b>-4.545</b>

Dubrovnik had a surplus ad € 14.765 and Nijmegen had a deficit of € 10.220, for a part caused by the fact that the event was in a hotel instead of the university and no sponsors were contracted.

### 5 General costs

<b>General costs (in €)</b>	<b>2023</b>	<b>2022</b>
General costs	2.073	5.250
Subscriptions	2.500	872
<b>totaal</b>	<b>4.573</b>	<b>6.122</b>

The general costs include the Zoom account costs (€ 506) , insurance (€907) , EOSC membership (€ 2.000) and in 2022 cost of the notary ( € 2.360)

### 6. Other costs

<b>Other costs (in €)</b>	<b>2023</b>	<b>2022</b>
Cerif refactoring	0	6.425
<b>totaal</b>	<b>0</b>	<b>6.425</b>

The project, carried out by Jan Dvorak and Dragan Ivanovic, was finalized in 2022.

## **6. Profit appropriation and adoption annual accounts**

### **6.1 Profit appropriation**

The board proposes to deduct the net profit ad € 424 from the equity.

### **6.2 Adoption annual accounts 2023**

The Eurocris board has adopted the annual accounts 2023 in the meeting of February 20, 2024 in a board meeting.

## **II. MEMBERS OF THE BOARD**

*Name Board members, tasks and country of origin (during 2023)*

Sadia Vancauwenbergh	President (until February 21, 2023)	Belgium
Jan Dvorak Republic	President (from February 21, 2023)	Czech
Pablo de Castro	Secretary	Spain
Peter Leijten Netherlands	Treasurer	The
Hanna-Mari Puuska	Events	Finland
Sebastian Herwig	Infrastructure	Germany
Anna Guillaumet	Strategy	Spain
Joachim Schöpfel	Communications	France
Sofie Biesenbender	Outreach	Germany
Ils de Bal	Partnerships (from November 1, 2023)	Belgium
Michael Greil	Events	Austria
Dragan Ivanovic	Cerif	Serbia
<i>Office &amp; support</i>		
Yvonne Cremers Netherlands	Office & support	The

### *Remuneration*

The members of the board, except for Pablo de Castro, did not receive any remuneration in 2023 regarding their board activities.

### III. AUDITOR'S REPORT 2023

# EuroCRIS Audit Committee

## Financial year 2023

**Audit date:** Friday April 26th 2024, 11:30h – 12:30h in Gent,

**Belgium Present:**

**Pascale Blancquaert, Ghent University, EuroCRIS member**

**Peter Leijten, Radboud Universiteit, treasurer EuroCRIS**

### **Available information**

Binder with invoices

Binder with project documentation/invoices and claims

Bank accounts (ING)

Conscribo, accounting system

In the meeting the year report (adopted by the board on February 20, 2024) over 2023 was discussed and controlled and found okay.

### **Additional information**

No cash is available according to the treasurer, only electronic banking has taken place.

Therefore no check needs to be done on cashbooks. Next to that there are no inventory so depreciation is not taken into consideration.

There is now a computerised accounting system operational, Conscribo, as recommended in the earlier audit reports.

The AC has agreed to do check all booking on amount, current account and placeholder.

### **The AC has the following recommendations and conclusions:**

Invoices are now traceable in the archives of invoices and ordered by booking date or numbered as recommended last year.

For all checked bookings the invoices were available the exchange rates were mentioned where applicable.

The start- and end amounts of the accounts and savings have been checked and were okay

There was one running project: DRIS+. In 2022 is the project closed.

## Recommendation of the Audit Committee 2023

### Recommendations to the Board

Internal audits should continue to be held annually.

### To do in 2025

No remarks

### Recommendation to the membership

The book-keeping system is in order and spending was according to budget. Formal discharge of treasurer and Board is recommended.