

Jaarrekening in detail : Verkort schema VZW
0718.756.736 - European Calcified Tissue Society

1 / 5

		31/12/2025	31/12/2024
ASSETS			
FIXED ASSETS	21/28	0,00	100,00
Intangible fixed assets	21	0,00	100,00
210500 Standard software		23.108,00	23.108,00
210509 Booked depreciation of standard software		-23.108,00	-23.008,00
CURRENT ASSETS	29/58	879.148,74	964.686,08
Amounts receivable within one year	40/41	114.044,74	120.237,88
Trade debts	40	107.303,19	113.477,03
400000 Trade receivables		45.240,00	1.945,00
400500 Te ontvangen creditnota's		11.495,94	0,00
404001 Invoices to be issued		50.567,25	111.532,03
Other amounts receivable	41	6.741,55	6.760,85
411000 VAT to be claimed black		6.741,55	3.444,85
411400 VAT TO RECOVER – FRANCE		0,00	3.316,00
Cash at bank and in hand	54/58	754.808,59	816.680,65
550000 BNP BE89 0018 6039 0985		85.928,86	135.192,97
550010 BNP BE89 0018 6039 0985 GBP		668.879,73	681.487,68
Accruals and deferred income	490/1	10.295,41	27.767,55
490000 Charges to be carried forward		10.295,41	12.767,55
491000 Income obtained		0,00	15.000,00
TOTAL ASSETS	20/58	879.148,74	964.786,08

Jaarrekening in detail : Verkort schema VZW
0718.756.736 - European Calcified Tissue Society

2 / 5

		31/12/2025	31/12/2024
LIABILITIES			
EQUITY	10/15	809.243,88	875.810,75
Association or foundation Funds	10	745.182,92	745.182,92
101100 Permanent fund received in cash		745.182,92	745.182,92
Allocated funds and other reserves	13	64.060,96	130.627,83
139000 ECTS reserves		49.045,10	124.202,99
139002 Academy reserves		8.744,68	0,00
139003 Patient Group Leader reserves		6.271,18	6.424,84
AMOUNTS PAYABLE	17/49	69.904,86	88.975,33
Amounts payable within one year	42/48	49.483,59	52.346,97
Trade debts	44	49.483,59	44.281,97
Suppliers	440/4	49.483,59	44.281,97
440000 Suppliers		29.091,69	36.862,46
444000 Invoices receivable		20.391,90	5.563,45
444010 Credit notes to be made		0,00	1.856,06
Advances on contracts in progress	46	0,00	8.065,00
460000 Advances received		0,00	8.065,00
Accruals and deferred income	492/3	20.421,27	36.628,36
493000 Income to be carried forward		10.695,14	22.764,28
497000 Negative conversion difference		9.726,13	13.864,08
TOTAL LIABILITIES	10/49	879.148,74	964.786,08

Jaarrekening in detail : Verkort schema VZW
0718.756.736 - European Calcified Tissue Society

3 / 5

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INCOME STATEMENT			
Operating income and charges			
Gross operating margin ((70/74 + 76A) - 60/61)	9900	-65.060,27	-99.220,25
Turnover	70	355.644,33	336.960,11
700000 Membership fees		37.399,55	34.288,51
700002 Corporate Membership fees		90.000,00	54.635,00
700004 ECTS Meetings/Congress		50.067,25	121.271,70
700005 Academy		75.000,00	15.000,00
700007 PhD Training		32.305,61	31.368,19
700010 Clinical Training		10.871,92	14.396,71
700011 Elearning		30.000,00	45.000,00
700012 Grants		30.000,00	21.000,00
Raw materials, consumables, services and other goods	60/61	-420.704,60	-436.180,36
Raw materials, consumables	60	-601,97	-601,97
Purchases	600/8	-601,97	-601,97
606400 Insurance		601,97	601,97
Services and other goods	61	-420.102,63	-435.578,39
611000 Office & Material		736,40	710,95
611050 Computer software		82,40	0,00
612110 Communication/Website		6.974,00	6.295,00
615200 Fees for bookkeepers and accountants		10.784,40	14.010,00
615600 Fees service providers		231.106,50	238.156,95
616000 Communication		25.636,67	35.382,80
616650 Professional contributions and membership fees		1.878,85	8.075,97
616653 ECTS Membership handling		401,15	738,36
616660 Grants		43.298,35	42.007,80
616720 ECTS Meetings/Congress		28.171,30	13.620,78
616740 Academy		18.755,32	28.438,92
616750 Patient Group Leader		153,66	20,30
616760 PhD Training		20.467,25	37.506,73
616770 Clinical Training		9.757,80	756,66
616780 Elearning		16.719,71	2.910,24
616900 Board and Committees expenses		4.893,87	6.881,98
616910 Staff expenses		285,00	64,95
Depreciation of and amounts written off formation expenses, intangible and tangible fixed assets	630	-100,00	-300,00
630100 Depreciation of intangible fixed assets		100,00	300,00
Other operating charges	640/8	-120,19	-215,60
640500 Registration fees and statutory publications		120,19	215,60
Operating profit (loss)	9901	-65.280,46	-99.735,85
Financial income	75/76B	1.665,43	362,95
Recurring financial income	75	1.665,43	362,95
754000 Exchange results - advantageous exchange rate differences		1.665,43	333,64
758000 Advantageous payment differences		0,00	29,31
Financial charges	65/66B	-2.951,84	-2.995,96
Recurring financial charges	65	-2.951,84	-2.995,96
654000 Exchange results - disadvantageous exchange rate differences		93,61	0,00
655000 Results from conversion of foreign currency		13,02	0,32
657000 Bank charges without VAT		2.090,28	1.818,35
657100 Bank charges with VAT		754,93	1.177,29
Profit (loss) for the period before taxes	9903	-66.566,87	-102.368,86
Profit (loss) for the period	9904	-66.566,87	-102.368,86

Jaarrekening in detail : Verkort schema VZW
0718.756.736 - European Calcified Tissue Society

4 / 5

		31/12/2025	31/12/2024
Profit (loss) for the period available for appropriation	9905	-66.566,87	-102.368,86

Jaarrekening in detail : Verkort schema VZW
 0718.756.736 - European Calcified Tissue Society

5 / 5

		31/12/2025	31/12/2024
APPROPRIATION ACCOUNT			
Profit (loss) to be appropriated	9906	-66.566,87	-102.368,86
Profit (loss) for the period available for appropriation	(9905)	-66.566,87	-102.368,86
Transfers from equity, funds, designated funds and other reserves	791	-66.566,87	-102.368,86
791000 Other reserves		66.566,87	102.368,86