



European Society for Evolutionary Biology
Settled in Wageningen

Annual report 2014



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The board of
European Society for Evolutionary Biology
Keesomstraat 19
6717 AH Ede

Ede, 7 August 2015,

Handled by: H.W.F. (Huub) Rutten
Our reference: 220640/EW/RV

We hereby offer you the rapport concerning the annual report 2014 for European Society for Evolutionary Biology, Ede.

REVIEW REPORT VAN DE ONAFHANKELIJKE ACCOUNTANT

We have reviewed the accompanying financial statements of European Society for Evolutionary Biology, Wageningen, which comprise the balance sheets per 31 December 2014, the report of benefits and expenses for the year then ended and the notes, comprising a summary of the accounting policies and other explanatory information.

Boards responsibility

The board of the society is responsible for the preparation and fair presentation of these financial statements that give a true and fair view. Furthermore the board of the society is responsible for such internal control as it determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Scope

Our responsibility is to express a conclusion on the accompanying financial statements. We conducted our review in accordance with Dutch law, including the Dutch Standard 2400 'Engagements to review financial statements'. This requires that we comply with ethical requirements and that we plan and perform the review to be able to conclude whether anything has come to our attention that causes us to believe that the financial statements are not prepared in all material respects in accordance with the applicable reporting framework.

A review of financial statements in accordance with the Dutch Standard 2400 is a limited assurance engagement. The performed procedures consisted primarily of making inquiries of management and others within de vennootschap, as appropriate, applying analytical procedures and evaluating the evidence obtained.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with the Dutch Standards on Auditing. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that these financial statements do not give a true and fair view of the financial position of European Society for Evolutionary Biology as at 31 December 2014, and of its result in the amount of € 147.702 for the year then ended in accordance with Dutch generally accepted accounting principles.



GENERAL

General information

The European Society for Evolutionary Biology was founded in the year 1987. On January 27, 2010 the society placed its constitution on record in an notarial act. The society is registered at the Dutch Chamber of Commerce with registration number 09216606.

Purpose

The purpose of the European Society for Evolutionary Biology is to support the study of organic evolution. For this reason the society:

- releases The Journal of Evolutionary Biology;
- organises congresses and scientific meetings;
- supports scientific research concerning organic evolution;
- supports activities to get a scientific view about organic evolution in education and research.

Board

On December 31 2014, the board of the European Society for Evolutionary Biology consisted of the following members:

- L.W. Beukeboom,
- M.G. Ritchie,
- R.K. Butlin,
- D. Ebert,
- J.H. Graf von der Schulenburg,
- N. Perrin,
- L. Keller.

Should you have any questions regarding this annual report, please do not hesitate to contact H.W.F. (Huub) Rutten.



i.o.
B. Bos
Accountant-Administratieconsulent



ANNUAL ACCOUNT


BALANCE SHEETS PER 31 DECEMBER 2014

	<u>31 December 2014</u>		<u>31 December 2013</u>	
	€	€	€	€
ASSETS				
Current assets				
<i>Amounts receivable</i>				
Taxes	90		245	
Other amounts receivable	<u>342.831</u>		<u>254.283</u>	
		342.921		254.528
<i>Funds available</i>		923.528		856.971
Total of assets		<u><u>1.266.449</u></u>		<u><u>1.111.499</u></u>



	<u>31 December 2014</u>		<u>31 December 2013</u>	
	€	€	€	€
LIABILITIES				
Capital and reserves		1.246.190		1.098.488
Current liabilities				
Other debts and liabilities		20.259		13.011
Total of liabilities		<u>1.266.449</u>		<u>1.111.499</u>


REPORT OF BENEFITS AND EXPENSES OVER 2014

	2014		2013	
	€	€	€	€
Benefits		291.638		252.549
JEB related costs	254		6.283	
Congress costs	51.781		150.292	
Support of projects	20.000		24.633	
Officers related costs	2.940		20.571	
General costs	79.423		54.823	
		154.398		256.602
Total of expenses				
Operating income		137.240		-4.053
Financial benefits	11.194		21.028	
Financial expenses	-732		-801	
		10.462		20.227
Financial benefits and expenses				
Result		147.702		16.174



ACCOUNTING PRINCIPLES

Principles for the balance sheets and the report of benefits and expenses

In general

The currency of the annual account is Euro. The annual account is in accordance with Dutch generally accepted accounting principles.

Principles for the valuation of assets and liabilities

Assets and liabilities are valued at nominal value, unless an other value is mentioned.

Result

The balance sheets are drawn up after appropriation of the surplus over the year 2014.

Principles for the calculation of benefits and expenses

Costs are calculated using the historical cost principle. Costs are matched to the year that they are connected with (accrual principle).



DISCLOSURE TO THE BALANCE SHEETS

Current assets

Amounts receivable

	<u>31-12-2014</u>	<u>31-12-2013</u>
	€	€
<i>Taxes</i>		
Sales tax	<u>90</u>	<u>245</u>
<i>Other amounts receivable</i>		
Interest	11.193	14.588
Amounts to be received	291.638	239.695
Amounts paid in advance	40.000	-
	<u>342.831</u>	<u>254.283</u>
Funds available		
ING Bank account NL19 INGB 0007 8274 81 'zakelijke rekening'	15.513	8.544
ING Bank account NL19 INGB 0007 8274 81 'zakelijke spaarrekening'	221	2
ING Bank account NL19 INGB 0007 8274 81 'zakelijke bonus spaarrekening'	<u>907.794</u>	<u>848.425</u>
	<u>923.528</u>	<u>856.971</u>



Capital and reserves

	<u>2014</u>	<u>2013</u>
	€	€
<i>Capital and reserves</i>		
Capital and reserves as of 1 January	1.098.488	1.082.314
Surplus	<u>147.702</u>	<u>16.174</u>
Capital and reserves as of 31 December	<u><u>1.246.190</u></u>	<u><u>1.098.488</u></u>

The capital consists of the next components:

	<u>31-12-2014</u>	<u>31-12-2013</u>
	€	€
Reservation Congress 2019	200.000	-
Reservation Congress Montpellier 2018	200.000	200.000
Reservation Congress Groningen (2013: Maastricht) 2017	200.000	200.000
Reservation Congress Lausanne 2015	200.000	200.000
Salary office manager	60.000	-
Reservation Outreach Initiative	15.000	15.000
Reservation Travel Awards	15.000	10.000
Reservation JMS Prize	5.000	5.000
Godfrey Hewitt Mobility Grant	10.000	-
Emerging Evolutionary Biology Communities Initiative	12.000	-
ESEB Special Topic Networks	60.000	-
Reservation PhD Student Meetings	15.000	15.000
Free Reserves	254.190	453.488
	<u><u>1.246.190</u></u>	<u><u>1.098.488</u></u>

Current liabilities

Other debts and liabilities

Accountant costs	3.250	3.250
Sponsoring Outreach	2.950	9.400
Support to EMPSEB	5.000	-
GHMA Funds	2.000	-
Costs book vouchers editorial board members	-	361
Declarations of board members	984	-
Salary secretary	5.157	-
Advisory costs	918	-
	<u><u>20.259</u></u>	<u><u>13.011</u></u>

Off balance sheet rights and liabilities

Congresses

The European Society for Evolutionary Biology has agreed to sponsor congresses that will take place in the future. The society will also cover losses on congresses up to an agreed maximum. If some congresses will produce a profit, the society is entitled to a part of these profits.


DISCLOSURE TO THE REPORT OF BENEFITS AND EXPENSES

	<u>2014</u>	<u>2013</u>
	€	€
Benefits		
Profit share	271.760	220.523
Membership fees	19.878	19.172
Congress benefits	-	12.854
	<u>291.638</u>	<u>252.549</u>
JEB related costs		
Subscription fee	-	4.604
Costs Book Vouchers Editorial Board Members	254	1.679
	<u>254</u>	<u>6.283</u>
Congress costs		
ESEB travel awards	11.322	10.292
ESEB mobility awards	10.747	-
Support to ESEB congress	-	125.000
Support to JMS Prize	5.000	-
Sponsoring EMPSEB congress	15.000	15.000
Costs of workshops	9.712	-
	<u>51.781</u>	<u>150.292</u>
Support of projects		
Sponsoring Outreach	20.000	19.326
Support to other projects	-	5.307
	<u>20.000</u>	<u>24.633</u>
Officers related costs		
Costs meetings officers	3.529	15.575
Registration costs congress	-	4.905
Presents	-	91
	<u>3.529</u>	<u>20.571</u>
Reimbursements of costs of meetings by third parties	-589	-
	<u>2.940</u>	<u>20.571</u>
General costs		
Salary secretary	61.346	49.488
Accountant costs	5.900	4.033
Advisory costs	9.537	-
Contributions and subscriptions	-	880
Web access	420	422
Costs of website	2.111	-
Differences in payments	102	-
Various costs	7	-
	<u>79.423</u>	<u>54.823</u>



Average number of employees

During the years 2014 and 2013 the society employed no employees.

	<u>2014</u>	<u>2013</u>
	€	€
Financial benefits		
Interest yield	11.194	21.006
Tax interest	-	22
	<u>11.194</u>	<u>21.028</u>
Financial expenses		
Banking costs	<u>732</u>	<u>801</u>

Ede, 7 August 2015

R.K. Butlin
President

L.W. Beukeboom
Executive Vice-President

D. Ebert
Vice-President

L. Keller
President Elect

J.H. Graf von der Schulenburg
Secretary

N. Perrin
Congress Organizer

M.G. Ritchie
Editor in Chief



OTHER INFORMATION



Auditing

Because of the size of the society, the Dutch law does not oblige the society to have its annual figures audited by an auditor. For this reason no auditing has been applied.

Surplus over the year 2014

Anticipating to the determination of the annual account by the board, the surplus over the year 2014 has been added to the capital and reserves.

Financial report 2014



	2014
Expenses:	actual costs
OFFICE	
Manager ESEB office	€ 61'348
Officers related costs (board meetings, travel)	€ 2'751
Accountant office (Accounting, Bookkeeping, Tax assistance)	€ 7'139
JOURNAL	
Dryad membership	€ -
Evolution Letters	€ 8'620
Reviewing editor's dinner tickets	
Vouchers editorial board members	€ 647
COMMITTEES	
PhD meeting EMPSEB	€ 10'000
Outreach Fund Initiative	€ 24'450
JMS Prize	€ 8'440
Conference Travel Awards	€ 7'782
Global Training Initiative	€ 9'070
Godfrey Hewitt Mobility Grant	€ 8'747
Distinguished fellow	€ -
Stearns Graduate Students Prize	€ -
CONGRESS	
ESEB biennial congress	€ 20'000
Joint meeting Montpellier	€ 20'000
Miscellaneous costs	
- banking costs	€ 3'299
- web site	€ 680
- new website design	€ 508
- miscellaneous	€ 2'111
-	€ -
Total expenses	€ 192'293
Income:	
Profit share JEB	€ 291'638
Membership fees	€ 20'273
Interest	€ 11'194
Tax refund	€ 1'489
Credit Ottawa meeting	
Total income	€ 324'594
Result	€ 132'301

Place, Date

Lausanne, 14.08.15

Name

Signature

Laurent Keller

ESEB President

Nina Wedell

ESEB President-Elect

Roger Butlin

ESEB Past President

Juha Merilä

ESEB Vice President

Jacintha Ellers

ESEB Executive Vice President

Michael Ritchie

JEB Editor-in-Chief

Hinrich Schulenburg

ESEB Secretary

Leo Beukeboom

Congress Organizer

Account balance (31 December)

€ 918'984