



**European Society for Evolutionary Biology**  
Settled in Wageningen

Annual report 2017



## **Inhoudsopgave**

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European Society for Evolutionary Biology  
Molenstraat 156  
6712 CW Ede

Ede, 21th of August 2018

We hereby offer you the rapport concerning the annual report 2017 for European Society for Evolutionary Biology, Ede.

### **REPORT**

The financial statements of European Society for Evolutionary Biology, Wageningen, have been compiled by us using the information provided by you. The financial statements comprise the balance sheets per 31 December 2017 and the report of benefits and expenses for the year then ended on 31 December 2017 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 Richtlijnen voor de jaarverslaggeving voor micro- en kleine rechtspersonen (RJK C1), which is applicable to accountants. The standard requires us to assist you in the preparation and presentation of the financial statements RJK C1. 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 European Society for Evolutionary Biology.

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 due care and integrity and that we will treat all information provided to us as confidential.



## **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,
- releases the magazine Evolution Letters together with the Society for the Study of Evolution (first issue in 2017);
- 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 2017, the board of the European Society for Evolutionary Biology consisted of the following members:

- J. Pannell (secretary),
- W. Blanckenhorn (JEB editor in chief),
- L. Keller (past president)
- C. Primmer (congress organizer)
- N. Wedell (president)
- A.L. Laine( vice president),
- O.Ronce (president-elect),
- J. Ellers (Executive Vice-President)

### **Approval annual report**

The annual report over the year 2016 was approved during the ESEB Members' Meeting of august, 2017.

Should you have any questions regarding this annual report, please do not hesitate to contact H. (Henk) van den Oever.

Your sincerely,

Boschland Accountants & Adviseurs

S.S. Gummer AA



**MANAGEMENT BOARD'S REPORT**

The management report for 2017 is available for those who are interested.



## **ANNUAL ACCOUNT**


**BALANCE SHEETS PER 31 DECEMBER 2017**

	<u>31 December 2017</u>		<u>31 December 2016</u>	
	€	€	€	€
<b>ASSETS</b>				
<b>Current assets</b>				
<i>Amounts receivable</i>				
Taxes	280		-	
Other amounts receivable	325.143		307.516	
Accrued assets	<u>8.786</u>		<u>8.002</u>	
		334.209		315.518
<i>Funds available</i>		684.279		940.441
Total of assets		<u><u>1.018.488</u></u>		<u><u>1.255.959</u></u>



	31 December 2017		31 December 2016	
	€	€	€	€
<b>LIABILITIES</b>				
<b>Capital and reserves</b>		164.159		692.524
<b>Current liabilities</b>				
Banks	281		-	
Creditors	363		-	
Taxes	-		127	
Other debts and liabilities	853.685		563.308	
		854.329		563.435
Total of liabilities		1.018.488		1.255.959

The balance sheets are drawn up after appropriation of the deficit over the year 2017.




**REPORT OF BENEFITS AND EXPENSES OVER 2017**

	2017		2016	
	€	€	€	€
<b>Benefits</b>		313.356		301.729
JEB related costs	8.862		7.760	
Congress costs	633.156		279.495	
Support of projects	106.099		75.577	
Officers related costs	13.076		5.429	
General costs	<u>80.290</u>		<u>74.789</u>	
<b>Total of expenses</b>		<u>841.483</u>		<u>443.050</u>
<b>Operating income</b>		-528.127		-141.321
Financial benefits	1.035		3.749	
Financial expenses	<u>-1.273</u>		<u>-593</u>	
<b>Financial benefits and expenses</b>		<u>-238</u>		<u>3.156</u>
<b>Result</b>		<u><u>-528.365</u></u>		<u><u>-138.165</u></u>

**Appropriation of the result**

The board supposes to deduct the result over the year 2017 from the capital and reserves. In anticipation of the adoption of the annual accounts this proposal has been processed in the annual report over the year 2017.

The deficit over the year 2016 was equally deducted from the capital and reserves.



## **ACCOUNTING PRINCIPLES**

### **Entity information**

#### ***Registered address and registration number trade register***

The actual address of European Society for Evolutionary Biology is Molenstraat 156, 6712 CW in Ede, the registered place of business is Wageningen. European Society for Evolutionary Biology is registered at the trade register under number 09216606.

### **General notes**

#### ***The most important activities of the entity***

The activities of European Society for Evolutionary Biology consist mainly of supporting the study of organic evolution. For this reason the society:

- releases The Journal of Evolutionary Biology,
- releases the magazine Evolution Letters together with the Society for the Study of Evolution (first issue in 2017);
- 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.

### **General accounting principles**

#### ***The accounting standards used to prepare the financial statements***

The financial statement is drawn up in accordance with the Dutch Accounting Standards, as published by the Dutch Accounting Standards Board ('Raad voor de Jaarverslaggeving'). Especially the Standard RJK C1 'Kleine Organisaties-zonder-winststreven' for small, non profit organisations has been used.

Assets and liabilities, profits and losses are generally valued using historical costs. Unless another method of valuation is mentioned, assets and liabilities are valued at nominal value.

#### ***Conversion of amounts denominated in foreign currency***

Items included in the financial statements of European Society for Evolutionary Biology are valued with due regard for the currency in the economic environment in which the society carries out most of its activities (the functional currency). The financial statements are denominated in euros; this is both the functional currency and presentation currency of European Society for Evolutionary Biology.

Assets and liabilities in foreign currencies are translated at the rates as at the balance sheet date.

#### ***Foreign currency translation for the balance sheet***

Items included in the financial statements of European Society for Evolutionary Biology are valued with due regard for the currency in the economic environment in which the society carries out most of its activities (the functional currency). The financial statements are denominated in euros; this is both the functional currency and presentation currency of European Society for Evolutionary Biology.

Assets and liabilities in foreign currencies are translated at the rates as at the balance sheet date.



## **Accounting principles**

### ***Receivables***

Receivables are valued at the fair value of the consideration to be received, usually the nominal value. Provisions for bad debts are deducted from the carrying amount of the receivable.

### ***Cash and cash equivalents***

Cash at banks and in hand represent cash in hand, bank balances and deposits with terms of less than twelve months. Cash at banks and in hand is valued at nominal value.

### ***Current liabilities***

Current liabilities are recognised at fair value. This is usually the nominal value.

### ***Accounting principles for determining the result***

The result is the difference between the realisable value of the services provided and the costs and other charges during the year. The results on transactions are recognised in the year in which they are realised. Costs are calculated using the historical cost principle. Costs are matched to the year that they are connected with (accrual principle) and are taken into account when they are foreseeable before the financial statement has been drawn up.



## **DISCLOSURE TO THE BALANCE SHEETS**

### **Current assets**

#### **Amounts receivable**

	<u>31-12-2017</u>	<u>31-12-2016</u>
	€	€
<i>Taxes</i>		
VAT	280	-
<i>Other amounts receivable</i>		
Amounts to be received concerning the Journal of Evolutionary Biology	317.461	301.729
Trust Account	6.647	1.814
Interest	1.035	3.723
Other amounts receivable	-	250
	<u>325.143</u>	<u>307.516</u>
<i>Accrued assets</i>		
Amounts paid in advance	<u>8.786</u>	<u>8.002</u>
<b>Funds available</b>		
ING Bank account NL19 INGB 0007 8274 81 'zakelijke rekening'	31.048	20.934
ING Bank account NL19 INGB 0007 8274 81 'vermogen spaarrekening'	<u>653.231</u>	<u>919.507</u>
	<u>684.279</u>	<u>940.441</u>



## Capital and reserves

	<u>2017</u>	<u>2016</u>
	€	€
<i>Capital and reserves</i>		
Capital and reserves as of 1 January	692.524	830.689
Deficit	<u>-528.365</u>	<u>-138.165</u>
Capital and reserves as of 31 December	<u><u>164.159</u></u>	<u><u>692.524</u></u>

## Current liabilities

	<u>31-12-2017</u>	<u>31-12-2016</u>
	€	€
<i>Banks</i>		
Creditcard	<u>281</u>	<u>-</u>
<i>Creditors</i>		
Creditors	<u>363</u>	<u>-</u>
<i>Taxes</i>		
VAT	<u>-</u>	<u>127</u>

## *Other debts and liabilities*

ESEB-Congress Groningen 2017	-	180.000
Joint Congress Montpellier 2018	120.000	120.000
ESEB-Congress Turku 2019	200.000	200.000
Accountant costs	5.500	5.500
Sponsoring Outreach	2.335	2.600
Support to EMPSEB	-	10.000
JMS Prize	2.500	1.250
Equal Opportunities Fund	3.000	2.160
Stearns Prize	250	1.500
Costs book vouchers editorial board members	-	61
Special Topic Networks	120.000	40.000
Staff costs	100	237
Congress Prague 2021	200.000	-
Congress 2023	<u>200.000</u>	<u>-</u>
	<u><u>853.685</u></u>	<u><u>563.308</u></u>

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. Assets, liabilities, profits and losses related to sponsored congresses are stated at the best estimate.



## **Off balance sheet rights and liabilities**

### **Disclosure of off-balance sheet commitments**

Journals:

The society has contracts with a publisher about the publication of journals. ESEB is entitled to a part of the profits of the journals. When the journals result in a loss, ESEB is reliable for a similar part of these losses.


**DISCLOSURE TO THE REPORT OF BENEFITS AND EXPENSES**

	<u>2017</u>	<u>2016</u>
	€	€
<b>Benefits</b>		
Profit share	277.933	268.061
Membership fees	15.186	14.433
Reimbursement of editorial costs	<u>20.237</u>	<u>19.235</u>
	<u><u>313.356</u></u>	<u><u>301.729</u></u>
<b>JEB related costs</b>		
Subscription fee	8.862	7.327
Costs Book Vouchers Editorial Board Members	-	433
	<u>8.862</u>	<u>7.760</u>
<b>Congress costs</b>		
ESEB travel awards	44.377	8.160
ESEB mobility awards	13.158	9.371
Support to ESEB congress	476.913	200.581
Support to JMS Prize	3.769	2.500
Sponsoring EMPSEB congress	94.939	30.000
Support to Stearns Prize	-	250
Costs of workshops	<u>-</u>	<u>28.633</u>
	<u><u>633.156</u></u>	<u><u>279.495</u></u>

The costs of support to ESEB congress over the year 2017 consist of a commitment of € 80.000 for the congress Montpellier 2018 and a commitment of € 200.000 for the congress Prague 2021 and a commitment of € 200.000 for congress in 2023 and other cost and an adjustment together € 3.087.

	<u>2017</u>	<u>2016</u>
	€	€
<b>Support of projects</b>		
Sponsoring Outreach	23.281	15.577
Sponsoring to other projects	2.818	-
Special Topic Networks	<u>80.000</u>	<u>60.000</u>
	<u><u>106.099</u></u>	<u><u>75.577</u></u>

Over the years 2017 and 2016 amounts of € 7.481 respectively € 4.528 are deducted from the costs of sponsoring Outreach because of returned fundings that were paid before.



	2017	2016
	€	€
<b>Officers related costs</b>		
Porti	20	-
Costs meetings officers	6.247	4.930
Registration costs congress	6.350	499
Presents	459	-
	<u>13.076</u>	<u>5.429</u>
<b>General costs</b>		
Accountant costs	9.141	7.196
Office manager	54.820	47.298
Salary administration	1.797	1.490
Free editors of editors fee	14.214	-
Staff insurance	-	146
Web access	318	240
Currency translation differences	-	17.734
Differences in payments	-	-1
Advisory costs	-	686
	<u>80.290</u>	<u>74.789</u>

Average number of employees

In the years 2017 and 2016 the society hired one employee.


**Financial benefits**

Interest yield	<u>1.035</u>	<u>3.749</u>
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**Financial expenses**


Tax interest	43	-
Banking costs	<u>1.230</u>	<u>593</u>
	<u>1.273</u>	<u>593</u>

Ede, 21 August 2018

  
N. Wedell  
President

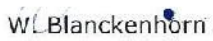
*absent with  
valid excuse*  
J. Ellers  
Executive Vice-President

  
A.L. Laine  
Vice-President

  
O. Ronce  
President Elect

J. Pannell  
Secretary

C. Primmer  
Congress Organizer

  
W. Blanckenhorn  
Editor in Chief

L. Keller  
Past President



**Overview of new projects sponsored by ESEB**

Name of project/conference eligible for sponsorship	Execution project in which period or date?	Contribution in Euro's	Approval by board and / or members meeting, promised on (date)	Other comments
Sponsoring small "Ad hoc meetings" Extra travel expenses for Stearns Prize winner	2018 and ongoing 2019	2000 2000	approved by exec. committee on April 19, 2018	
Dryad subscription fee for JEB and EL	2019 and ongoing	10000	approved by exec. committee on April 19, 2018	
Earmarked funds for possible congress losses	2018 and ongoing	250000	approved by exec. committee on April 19, 2018	
Travel expenses of student representatives to EMPSEB meetings	2018 and ongoing	2000	approved by exec. committee on April 19, 2018	

**Further projects financed by ESEB are detailed in the budget plan**

26-7-18

Date

Jacintha Ellers, Executive Vice President

**Overview of projects and conferences sponsored by ESEB**

Name of project/conference eligible for sponsorship	Execution project in which period or date?	Contribution in Euro's	Approval by board and / or members meeting, promised on (date)	Other comments
Budget Plan 2018 JEB-ESEB sponsored short meetings	2017 and ongoing 2018	15000	Council Aug 2017 Council Aug 2017	

Signed by...Jacintha Ellers.....

Function: ...Executive Vice President.....

Date: ...26-7-2018.....

**Overview of new projects sponsored by ESEB**

Name of project/conference eligible for sponsorship	Execution project in which period or date?	Contribution in Euro's	Approval by board and / or members meeting, promised on (date)	Other comments
HR service for conferences	2018 and ongoing	1000.- per annum		

*Further projects financed by ESEB are detailed in the policy plans and budget plans*

20.08.2018

Date

John Pannell, ESEB Secretary

## ESEB Annual Report 2017

	2017*	2017	
Expenses:	projected	actual costs	balance
<b>OFFICE</b>			
Manager ESEB office	€ 60,000	€ 61,587	-1,587
Officers related costs ( <i>board meetings, travel</i> )	€ 27,000	€ 25,541	1,459
Accountant office	€ 7,500	€ 10,698	-3,198
<b>JOURNALS</b>			
Dryad membership	€ 10,000	€ 6,286	3,714
Evolution Letters	€ 8,000	€ 14,214	-6,214
Reviewing JEB editor's dinner tickets	€ 2,000	€ -	2,000
Vouchers JEB editorial board members	€ 1,500	€ 592	908
<b>INITIATIVES &amp; PRIZES</b>			
Conference Travel Awards	€ 15,000	€ 15,517	-517
Equal Opportunities Initiative	€ 15,000	€ 10,825	4,175
Global Training Initiative	€ 12,000	€ 1,200	10,800
Godfrey Hewitt Mobility Grant	€ 10,000	€ 13,158	-3,158
JMS Prize	€ 5,000	€ 6,356	-1,356
Outreach Fund initiative	€ 20,000	€ 22,316	-2,316
Presidents' Award	€ 2,000	€ -	2,000
Special Topics Networks	€ 20,000	€ 100,000	-80,000
Stearns Graduate Student Prize	€ 1,000	€ 1,128	-128
EMPSEB	€ 15,000	€ 5,504	9,496
<b>CONGRESS</b>			
ESEB 2017 Groningen	€ 180,000	€ 236,913	-56,913
Joint meeting 2018 Montpellier	€ -	€ -	0
ESEB 2019 Turku	€ 20,000	€ 20,000	0
<b>MISCELLANEOUS COSTS</b>			
Banking costs	€ 1,000	€ 1,268	-268
Web site hosting	€ 300	€ 266	34
Miscellaneous	€ 3,500	€ 6,904	-3,404
<b>Total Expenses</b>	<b>€ 435,800</b>	<b>€ 560,272</b>	<b>-124,472</b>
<b>Income:</b>			
Profit share JEB 2016	€ 297,873	€ 283,625	-14,248
Profit Share Evolution Letters 2016	€ -	€ -	0
Membership fees 2016	€ 20,000	€ 14,249	-5,751
Profit Share ESEB2017	€ -	€ -	0
Interest	€ 2,500	€ 3,723	1,223
Tax refund	€ 2,000	€ 2,222	222
<b>Total Income</b>	<b>€ 322,373</b>	<b>€ 303,819</b>	<b>-18,554</b>

<b>Result</b>	€ -113,427	€ -256,453	<b>-143,026</b>
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balance saving account (Vermogen Spaarrekening)	€	653,231
balance regular account	€	31,048
<b>Account balance (31 December 2017)</b>	€	<b>684,279</b>

\*due to budget plan signed in May 2017

**Approved at the Steering Committee meeting 2018**

*Place & Date:*

*Signatures:*

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*Nina Wedell, President*

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*Ophelie Ronce, President-Elect*

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*Laurent Keller, Past President*

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*Jacintha Eller, Executive Vice-President*

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*Wolf Blanckenhorn, JEB Editor-in-Chief*

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*John Pannell, Secretary*

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*Craig Primmer, Congress Organizer*