



*Het gevoel  
van een  
comfortabele  
stoel*

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

Annual report 2013

...voor de juiste balans



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

Annual report 2013



## **INHOUDSOPGAVE**

### Pagina

1 Unqualified review report	2
2 General	3

## **ANNUAL ACCOUNT**

Balance sheets of 31 december 2013	5
Report of benefits and expenses of 2013	7
Accounting principles	8
Disclosure to the balance sheets	9
Disclosure to the report of benefits and expenses	11

<b>OTHER INFORMATION</b>	<b>14</b>
--------------------------	-----------



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

Ede, 16 mei 2014

Behandeld door: R.A. (Roland) van den Bergh  
Referentie: 220640/LK/RvV

Dear board,

Hereby you find the annual account of the European Society for Evolutionary Biology.

## **1 REVIEW REPORT**

### *Opdracht*

We have reviewed the financial statements of European Society for Evolutionary Biology, Wageningen, for the year 2013. These financial statements are the responsibility of the society's officers. Our responsibility is to issue a report on these financial statements based on our review.

### *Scope*

We conducted our review in accordance with Dutch law, including Standard 2400 'Engagements to review financial statements'. This law requires that we plan and perform the review to obtain moderate assurance about whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and therefore provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

### *Bevestiging*

Based on our review, nothing has come to our attention that causes us to believe that the accompanying financial statements do not give a true and fair view of the financial position in the amount of € 1.098.488 of European Society for Evolutionary Biology as at december 31, 2013, and of its result in the amount of € 16.174 for the year then ended in accordance with the applicable standards.

## **2 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 2013, the board of the European Society for Evolutionary Biology consisted of the following members:

- B. Charlesworth,
- 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 R.A. (Roland) van den Bergh.

Boschland Accountants & Adviseurs



H.J. van den Oever  
Accountant-Administratieconsulent



## **ANNUAL ACCOUNT**



**BALANCE SHEETS OF 31 DECEMBER 2013**

<b>Assets</b>	<u>31 december 2013</u>		<u>31 december 2012</u>	
	€	€	€	€
<b>Current assets</b>				
<i>Amounts receivable</i>				
Taxes	245		428	
Other amounts receivable	<u>254.283</u>		<u>246.543</u>	
		254.528		246.971
<i>Funds available</i>		856.971		844.628
		<u>1.111.499</u>		<u>1.091.599</u>





Liabilities	31 december 2013		31 december 2012	
	€	€	€	€
<b>Capital and reserves</b>				
Capital and reserves		1.098.488		1.082.314
<b>Current liabilities</b>				
Creditors	-		145	
Other debts and liabilities	<u>13.011</u>		<u>9.140</u>	
		13.011		9.285
		<u>1.111.499</u>		<u>1.091.599</u>


**REPORT OF BENEFITS AND EXPENSES 2013**

	<u>2013</u>		<u>2012</u>	
	€	€	€	€
<b>Benefits</b>	252.549		206.480	
JEB related costs	6.283		1.619	
Congress costs	150.292		55.923	
Support of projects	24.633		13.800	
Wages office secretaries	-		35.162	
Other expenses	<u>75.394</u>		<u>68.001</u>	
<b>Total of expenses</b>		<u>256.602</u>		<u>174.505</u>
<b>Operating income</b>		-4.053		31.975
Financial benefits	21.028		16.012	
Financial expenses	<u>-801</u>		<u>-898</u>	
<b>Financial benefits and expenses</b>		<u>20.227</u>		<u>15.114</u>
<b>Result</b>		<u>16.174</u>		<u>47.089</u>

## **ACCOUNTING PRINCIPLES**

### ***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.

### ***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**

	<u>31-12-2013</u> €	<u>31-12-2012</u> €
<b>CURRENT ASSETS</b>		
<b>Amounts receivable</b>		
<i><u>Taxes</u></i>		
Sales tax	<u>245</u>	<u>428</u>
<i><u>Other amounts receivable</u></i>		
Interest	14.588	10.064
Amounts paid in advance	-	30.000
Amounts to be received	<u>239.695</u>	<u>206.479</u>
	<u>254.283</u>	<u>246.543</u>
<b>Funds available</b>		
ING Bank account 7827481 'zakelijke rekening'	8.544	5.265
ING Bank account L 794-64847 'zakelijke deposito'	-	200.000
ING Bank account 7827481 'zakelijke spaarrekening'	2	39.206
ING Bank account 7827481 'zakelijke bonus spaarrekening'	<u>848.425</u>	<u>600.157</u>
	<u>856.971</u>	<u>844.628</u>



**CAPITAL AND RESERVES**

	<u>Capital and reserves</u> €
Capital and reserves 1 januari 2013	<u>1.082.314</u>
Surplus	<u>16.174</u>
Total	<u>16.174</u>
Capital and reserves 31 december 2013	<u>1.098.488</u>
The capital as of December 31, 2012 consists of the next components:	<u>31-12-2012</u> €
Reservation Congress Montpellier 2018	200.000
Reservation Congress Maastricht 2017	200.000
Reservation Congress Lausanne 2015	200.000
Reservation JMS Prize	5.000
Reservation Outreach Initiative	15.000
Reservation Travel Awards	10.000
Reservation PhD Student Meetings	15.000
Free Reserves	453.488
	<u>1.098.488</u>

**CURRENT LIABILITIES**

	<u>31-12-2013</u> €	<u>31-12-2012</u> €
<b>Creditors</b>		
Creditors	<u>-</u>	<u>145</u>
<b>Other debts and liabilities</b>		
Accountant costs	3.250	3.250
Costs book vouchers editorial board members	361	1.437
Sponsoring Outreach	9.400	-
Various costs	-	3.979
Wages	-	474
	<u>13.011</u>	<u>9.140</u>

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

	<u>2013</u> €	<u>2012</u> €
<b>Benefits</b>		
Profit share	220.523	189.067
Membership fees	19.172	17.413
Congress benefits	12.854	-
	<u>252.549</u>	<u>206.480</u>
<b>JEB related costs</b>		
Subscription fee	4.604	-
Costs Book Vouchers Editorial Board Members	1.679	1.619
	<u>6.283</u>	<u>1.619</u>
<b>Congress costs</b>		
ESEB travel awards	10.292	26.978
Support to ESEB congress	125.000	11.445
Support to JMS Prize	-	2.500
Sponsoring EMPSEB congress	15.000	15.000
	<u>150.292</u>	<u>55.923</u>
<b>Support of projects</b>		
Sponsoring Outreach	19.326	13.800
Support to other projects	5.307	-
	<u>24.633</u>	<u>13.800</u>
<b>Wages office secretaries</b>		
Wages	-	34.367
Social security costs	-	795
	<u>-</u>	<u>35.162</u>
<b><u>Wages</u></b>		
Salary editorial assistant	-	4.367
Redundancy payments	-	30.000
	<u>-</u>	<u>34.367</u>

Average number of employees

During the year 2013 the society employed no employees (2012: 1).

	<u>2013</u>	<u>2012</u>
	€	€
<u><b>Social security costs</b></u>		
Social security costs	-	752
Payments social insurance	-	43
	<u>-</u>	<u>795</u>
 <b>Other expenses</b>		
Officers related costs	20.571	4.731
General costs	<u>54.823</u>	<u>63.270</u>
	<u>75.394</u>	<u>68.001</u>
 <u><b>Officers related costs</b></u>		
Costs meetings officers	15.575	2.481
Presents	91	402
Registration costs congress	<u>4.905</u>	<u>1.848</u>
	<u>20.571</u>	<u>4.731</u>
 <u><b>General costs</b></u>		
Web access	422	412
Accountant costs	4.033	6.343
Salary administration	-	390
Editorial office costs	-	200
Office accessories	-	67
Salary secretary	49.488	55.834
Contributions and subscriptions	<u>880</u>	<u>24</u>
	<u>54.823</u>	<u>63.270</u>



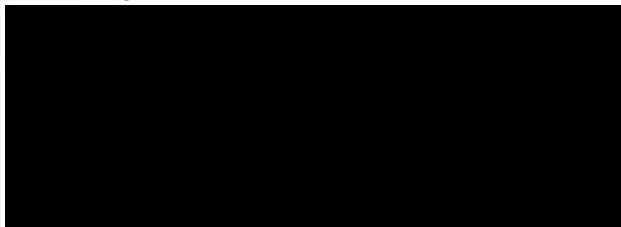
	<u>2013</u> €	<u>2012</u> €
<b>Financial benefits and expenses</b>		
<i>Financial benefits</i>		
Interest yield	21.006	16.012
Tax interest	<u>22</u>	<u>-</u>
	<u>21.028</u>	<u>16.012</u>
<i>Financial expenses</i>		
Banking costs	<u>801</u>	<u>898</u>

Ede, 16 mei 2014

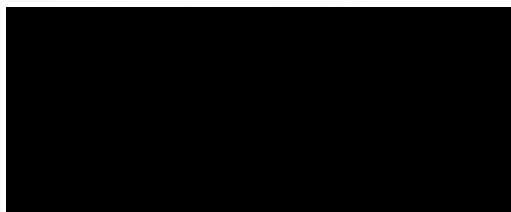


L.W. Beukeboom  
Executive vice-president





( HINRICH SCHULENBURG, KIEL, GERMANY;  
ESCB SECRETARY )



( ROGER BUTLIN, SHEFFIELD, UK ; 4 JULY 2014 ;  
ESCB PRESIDENT ) .



( MICHAEL G. RITCHIE, ST ANDREWS, SCOTLAND, UK,  
21<sup>st</sup> JULY 2014: EDITOR (IN CHIEF) ).



## **OTHER INFORMATION**

### ***Auditing***

Because of the size of the society, the Dutch law (section 396, subsection 1 Boek 2 Burgerlijk Wetboek) 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 2013***

Anticipating to the determination of the annual account by the board, the surplus over the year 2013 has been added to the capital and reserves.



Keesomstraat 19  
 Postbus 418  
 6710 BK Ede  
 t. (0318) 69 11 11

Hengelosestraat 28  
 Postbus 12  
 7255 ZG Hengelo  
 t. (0575) 46 13 91

De Hofstede 44  
 Postbus 53  
 4033 ZH Lienden  
 t. (0344) 60 32 15

Molenveld 3  
 Postbus 4  
 7390 AA Twello  
 t. (0571) 27 26 43

[www.boschland.nl](http://www.boschland.nl)