



European Society for Evolutionary Biology

Settled in Wageningen

Annual report 2015



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European Society for Evolutionary Biology
Molenstraat 156
6712 CW Ede

We hereby offer you the rapport concerning the annual report 2015 for European Society for Evolutionary Biology, Ede.

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

We have reviewed the accompanying financial statements of European Society for Evolutionary Biology, Wageningen, which comprise the balance sheets per 31 December 2015, 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 2015, and of its result in the amount of € 38.823 -/- 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 2015, the board of the European Society for Evolutionary Biology consisted of the following members:

- L.W. Beukeboom,
- M.G. Ritchie,
- J.H. Graf von der Schulenburg,
- L. Keller,
- J. Ellers,
- N.M.L. Wedell,
- J.K.K. Merilä.

J. Ellers, N.M.L. Wedell and J.K.K. Merilä joined the board during 2015. N. Perrin, D. Ebert and ~~R.H. Bultin~~ left the board.

Approval annual report

The annual report over the year 2014 was approved during the ESEB Members' Meeting of August 14, 2015.

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

Your sincerely,
Boschland Accountants & Adviseurs



S.S. Gummer AA

ANNUAL ACCOUNT

**BALANCE SHEETS PER 31 DECEMBER 2015**

	<u>31 December 2015</u>	<u>31 December 2014</u>
	€	€
ASSETS		
Current assets		
<i>Amounts receivable</i>		
Taxes	1.915	90
Other amounts receivable	<u>429.362</u>	<u>342.831</u>
	431.277	342.921
<i>Funds available</i>	785.541	923.528
 Total of assets	 <u><u>1.216.818</u></u>	 <u><u>1.266.449</u></u>

	<u>31 December 2015</u>		<u>31 December 2014</u>	
	€	€	€	€
LIABILITIES				
Capital and reserves		1.207.367		1.246.190
Current liabilities				
Creditors	40	-	-	-
Other debts and liabilities	<u>9.411</u>		<u>20.259</u>	
		9.451		20.259
Total of liabilities		<u>1.216.818</u>		<u>1.266.449</u>

REPORT OF BENEFITS AND EXPENSES OVER 2015

	<u>2015</u>		<u>2014</u>	
	C	€	€	€
Benefits		275.808		291.638
JEB related costs	15.001		254	
Congress costs	183.216		51.781	
Support of projects	19.749		20.000	
Officers related costs	18.496		2.940	
General costs	<u>82.359</u>		<u>79.423</u>	
Total of expenses		<u>318.821</u>		<u>154.398</u>
Operating income		-43.013		137.240
Financial benefits	5.244		11.194	
Financial expenses	<u>-1.054</u>		<u>-732</u>	
Financial benefits and expenses		<u>4.190</u>		<u>10.462</u>
Result		<u>-38.823</u>		<u>147.702</u>

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.
The balance sheets are drawn up after appropriation of the deficit over the year 2015.

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>31-12-2015</u>	<u>31-12-2014</u>
	€	€
<u>Taxes</u>		
Sales tax	1.915	90
<u>Other amounts receivable</u>		
Amounts to be received concerning the Journal of Evolutionary Biology	275.808	291.638
Amounts paid in advance	100.000	40.000
Refund Congress Lausanne	50.000	-
Refund Outreach	274	-
Trust Account	411	-
Interest	2.869	11.193
	<u>429.362</u>	<u>342.831</u>

Funds available

ING Bank account NL19 INGB 0007 8274 81 'zakelijke rekening'	13.959	15.513
ING Bank account NL19 INGB 0007 8274 81 'zakelijke kwartaalrekening'	742.375	-
ING Bank account NL19 INGB 0007 8274 81 'zakelijke spaarrekening'	223	221
ING Bank account NL19 INGB 0007 8274 81 'zakelijke bonus spaarrekening'	28.984	907.794
	<u>785.541</u>	<u>923.528</u>

Capital and reserves

	2015	2014
	€	€
<i>Capital and reserves</i>		
Capital and reserves as of 1 January	1.246.190	1.098.488
Deficit / surplus	-38.823	147.702
Capital and reserves as of 31 December	<u>1.207.367</u>	<u>1.246.190</u>

The capital consists of the next components:

	<u>31-12-2015</u>	<u>31-12-2014</u>
	€	€
Reservation Congress Turku 2019	200.000	200.000
Reservation Congress Montpellier 2018	200.000	200.000
Reservation Congress Groningen 2017	200.000	200.000
Reservation Congress Lausanne 2015	-	200.000
Salary office manager	42.000	60.000
Reservation Outreach Initiative	20.000	15.000
Reservation Travel Awards	15.000	15.000
Reservation JMS Prize	5.000	5.000
Godfrey Hewitt Mobility Grant	10.000	10.000
Global Training Initiative (2014: Emerging Evolutionary Biology Communities Initiative)	12.000	12.000
ESEB Special Topic Networks	60.000	60.000
Reservation PhD Student Meetings	15.000	15.000
Equal Opportunities Initiative	15.000	-
Stearns Prize	1.500	-
Free Reserves	<u>411.867</u>	<u>254.190</u>
	<u>1.207.367</u>	<u>1.246.190</u>

Current liabilities

	<u>31-12-2015</u>	<u>31-12-2014</u>
	€	€
<i>Creditors</i>		
Creditors	<u>40</u>	-

Other debts and liabilities

Accountant costs	3.250	3.250
Sponsoring Outreach	1.500	2.950
Support to EMPSEB	-	5.000
GHMA Funds	-	2.000
JMS Prize	2.500	-
Costs book vouchers editorial board members	71	-
Declarations of board members	2.044	984
Salary secretary	-	5.157
Staff costs	46	-
Advisory costs	-	918
	<u>9.411</u>	<u>20.259</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>2015</u>	<u>2014</u>
	€	€
Benefits		
Profit share	260.214	271.760
Membership fees	15.594	19.878
	<u>275.808</u>	<u>291.638</u>
JEB related costs		
Subscription fee	13.754	-
Costs Book Vouchers Editorial Board Members	1.247	254
	<u>15.001</u>	<u>254</u>
Congress costs		
ESEB travel awards	20.906	11.322
ESEB mobility awards	10.800	10.747
Support to ESEB congress	130.000	-
Sponsoring EMPSEB congress	15.000	15.000
Support to JMS Prize	2.500	5.000
Support to Stearns Prize	250	-
Costs of workshops	3.760	9.712
	<u>183.216</u>	<u>51.781</u>
Support of projects		
Sponsoring Outreach	<u>19.749</u>	<u>20.000</u>
Officers related costs		
Costs meetings officers	14.503	3.529
Registration costs congress	2.742	-
Inventory costs	2.044	-
Presents	16	-
	<u>19.305</u>	<u>3.529</u>
Reimbursements of costs of meetings by third parties	-809	-589
	<u>18.496</u>	<u>2.940</u>
General costs		
Accountant costs	7.146	5.900
Salary secretary	65.714	61.346
Salary administration	1.290	-
Staff insurance	49	-
Web access	366	420
Costs of website	2.433	2.111
Differences in payments	-	102
Advisory costs	3.150	9.537
Costs of logo	1.462	-
Costs of online voting system	750	-
Various costs	-1	7
	<u>82.359</u>	<u>79.423</u>



Average number of employees

In the year 2015 the society hired an (one) employee. During the year 2014 the society employed no employees. Nevertheless, before the employment started in 2015, the employee, who was hired in 2015, used to work for the society in another capacity during 2014 and 2015.

2015	2014
€	€

Financial benefits

Interest yield

5.244	11.194
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Financial expenses

Banking costs

1.054	732
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Ede, 22 November 2016

L. Keller
President
~~Vice-President~~

J. Ellers
Executive
Vice-President

J.K.K. Merilä
Vice-President

N.M.L. Wedell
President Elect

J.H. Graf von der Schulenburg
Secretary

L.W. Beukeboom
Congress Organizer

M.G. Ritchie
Editor in Chief

R. Butlin
Past President

JK had been
excused to the
meeting. J.

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.

Appropriation of the year 2015

Anticipating to the determination of the annual account by the members' meeting, the deficit over the year 2015 has been deducted from the capital and reserves.