

Balance Sheet (in EUR)

ASSETS		2025	2024
Fixed assets		17 228.97	15 113.00
Immaterial assets (trademark)	21	337.50	450.00
Office equipment	24	7 039.33	9 810.86
Guarantees in cash	288000	9 852.14	4 852.14
Liquid assets		344 048.83	223 317.64
Receivables up to 1 year		35 421.79	81 075.65
<i>Regular activity</i>	40	24 194.75	20 077.38
<i>Provision doubtful debtors</i>	400009	0.00	0.00
<i>VAT receivable</i>	411	714.84	3 006.34
<i>EU grants: amount receivable</i>	414001	765.64	57 991.93
<i>Provision social security</i>	416454	9 746.56	0.00
Cash in bank	55	303 542.02	137 516.49
Adjustment accounts		5 085.02	4 725.50
<i>Deferred expenses</i>	490000	3 935.52	4 725.50
<i>Accrued revenues</i>	491000	1 149.50	0.00
TOTAL		361 277.80	238 430.64

Source table:

DATA

DATA-PREV

LIABILITIES AND EQUITY		2025	2024
Own funds		180 941.53	179 696.54
Accumulated profit/loss	14	6 441.53	5 196.54
<i>Profit/loss previous years</i>	690000	5 196.54	-56 365.62
<i>Deferred Loss current year</i>	793000		0.00
<i>Result current year (see overleaf)</i>		1 244.99	61 562.16
Reserves	130000	174 500.00	174 500.00
<i>Extraordinary meetings</i>		25 000.00	25 000.00
<i>External evaluation of EQAR</i>		0.00	0.00
<i>Operational Reserve</i>		149 500.00	149 500.00
Provisions	16	0.00	0.00
Payables		180 336.27	58 734.10
Payables up to 1 year		180 336.27	58 734.10
<i>Regular activity</i>	44	58 404.36	4 431.20
<i>Tax, salary, social security</i>	45	43 769.93	45 328.04
<i>Other payables</i>	489000	21 353.00	21 353.00
<i>EU grants: pre-financing</i>	489002	56 808.98	-12 378.14
<i>EU grants: to be paid to partners</i>	489003	0.00	0.00
Adjustment accounts		0.00	0.00
<i>Accrued expenses</i>	492000	0.00	0.00
<i>Deferred revenues</i>	493000	0.00	0.00
TOTAL		361 277.80	238 430.64

DATA

DATA-PREV

Profit and Loss Account

Income	2025 budget	2025 results	yearly basis
Membership fees	533 966.00	538 910.50	1%
701011 <i>Founding Members</i>	28 777.00	28 777.00	0%
701012 <i>Social Partners</i>	3 396.00	3 396.00	0%
701021 <i>Individual governments</i>	501 793.00	506 737.50	1%
Fees by quality assurance agencies	74 010.00	79 464.70	7%
701111 <i>Application fees</i>	14 160.00	15 576.00	10%
701121 <i>Annual fees</i>	59 850.00	63 888.70	7%
Project income	14 000.00	17 852.96	28%
701211 <i>Erasmus+ grant</i>	14 000.00	17 852.96	28%
Donations and other income	3 500.00	10 236.24	192%
701240 <i>Reimbursed costs (mostly external travel)</i>	3 500.00	5 245.24	50%
740000 <i>Donations (software licenses)</i>	0.00	0.00	
740900 <i>Reduction on tax pre-payment</i>	0.00	365.00	
749000 <i>Other income and fees</i>	0.00	3 798.00	
749100 <i>Employee in-kind benefits</i>	0.00	828.00	
Operational income	625 476.00	646 464.40	3%
Expenditure	2025 budget	2025 results	yearly basis
Travel and subsistence	37 110.00	47 638.70	28%
612111 <i>Register Committee meetings</i>	18 760.00	15 132.81	-19%
612112 <i>Executive Board meetings</i>	300.00	149.72	-50%
612114 <i>General Assembly meetings</i>	4 050.00	2 964.69	-27%
612115 <i>Appeals Committee meetings</i>	0.00	0.00	
612116 <i>Other internal events (MD etc.)</i>	3 000.00	17 428.37	481%
612117 <i>Mobility budget</i>	0.00	0.00	
612120 <i>External meetings and events</i>	11 000.00	11 963.11	9%
612130 Project costs (direct, w/o staff)	0.00	2 009.53	
Office and administration	102 570.00	109 039.68	6%
612211 <i>Office rent and utilities</i>	62 000.00	70 356.69	13%
612213 <i>Phone</i>	4 100.00	3 598.62	-12%
612214 <i>Internet + hosting eqar.eu</i>	2 500.00	2 664.28	7%
612215 <i>Office supplies and equipment</i>	4 000.00	3 995.53	0%
612216 <i>Software licenses</i>	3 800.00	4 323.16	14%
612217 <i>Postal charges</i>	70.00	13.75	-80%
612219 <i>Banking charges</i>	500.00	394.14	-21%
612221 <i>Publication layout and printing</i>	100.00	208.78	109%
612222 <i>Website & DEQAR support and development</i>	13 000.00	12 028.92	-7%
612231 <i>Insurance office and employees</i>	12 000.00	11 248.81	-6%
612233 <i>Travel insurance</i>	500.00	207.00	-59%
Expenditure	2025 budget	2025 results	yearly basis
Staff	423 253.25	423 265.37	0%
620200 <i>Employee salaries</i>	243 605.16	248 252.59	2%
620210 <i>Employee paid holidays</i>	42 520.17	30 863.95	-27%
620220 <i>Employee year-end premiums</i>	22 145.92	21 886.68	-1%
620700 <i>Provision for paid holidays</i>	0.00	10 497.20	
621200 <i>Social security contributions</i>	72 911.76	68 797.56	-6%
621201 <i>Soc.Sec. Group insurance 8,86%</i>	0.00	1 343.64	
621202 <i>621202 Augmentations ONNS</i>	0.00	464.08	
622000 <i>Extra-legal benefits (pension plan)</i>	16 774.01	15 165.12	-10%
623100 <i>Employee expenses reimbursed</i>	12 951.09	12 362.40	-5%
623130 <i>Contribution home-to-work travel</i>	2 442.13	3 183.70	30%
623150 <i>other wage costs</i>	0.00	0.00	0%
623530 <i>Lunch vouchers</i>	9 903.02	8 948.45	-10%
623550 <i>Ecocheques</i>	0.00	1 500.00	
Other	58 750.00	62 531.47	6%
612000 <i>Social Secretariat</i>	4 000.00	7 662.04	92%
612001 <i>Lunch voucher administrative costs</i>	1 000.00	1 304.89	30%
612013 <i>Staff training</i>	3 500.00	3 276.11	-6%
612311 <i>Legal advice, notary</i>	1 000.00	742.21	-26%
612312 <i>External auditor</i>	4 000.00	4 437.65	11%
612313 <i>Accounting</i>	1 000.00	1 769.32	77%
612314 <i>Volunteer contributions (RC members)</i>	15 000.00	15 000.00	0%
612315 <i>Consultancy fees (incl. President's fee)</i>	25 000.00	25 000.00	0%
612316 <i>Membership in organisation</i>	250.00	270.00	8%
612321 <i>External evaluation of EQAR</i>	0.00	0.00	
612410 <i>Gifts with 21% Vat</i>	0.00	185.22	
612420 <i>Gifts with 6% VAT</i>	0.00	0.00	
630 <i>Depreciation of fixed assets</i>	3 900.00	2 884.03	-26%
637 <i>Provisions for other risks and costs</i>	0.00	0.00	
640100 <i>Property tax</i>	100.00	0.00	
649000 <i>Various organisational costs</i>	0.00	0.00	
660 <i>Capital losses</i>	0.00	0.00	
Operational expenditure	621 683.25	644 484.75	4%
Operational result	3 792.75	1 979.65	2%
Financial income	0.00	93.99	
751 <i>Interests</i>		0.00	
754 <i>Profit from currency conversion</i>		0.00	
759 <i>Payment differences credit</i>		93.99	
Financial costs and taxes	2 000.00	828.65	-9%
650 <i>Interests (negative bank int., on liabilities)</i>		229.31	
655 <i>Loss from currency conversion</i>		0.00	
654 <i>Course differences</i>		265.08	
659 <i>Payment differences debit</i>		334.26	
670 <i>Tax on interests</i>		0.00	
Total result	1 792.75	1 244.99	
Addition (+) or withdrawal (-) from reserves	0.00	0.00	0.00
Operational reserve	0.00		
External evaluation of EQAR	0.00		
Result reported: income - expenditure +/- reserves	1 792.75	1 244.99	-31%