

CASH AUDIT EASC e.V. for 2023

Location: Zoom conference with the EASC office

Date: 01.07.2024

Participants: Mechthild Müller (Treasurer); Constanze Schröder (employee of the office); Ulrike Bischoff (cash auditor, according to the EASC statutes)

Absent: Nike Fischer (employee of the office) and Daniela Minig (second cash auditor) due to illness

1. General information

- a) The year 2023 is the first year in which the new tax advisor Schomerus & Partner from Hamburg - specializing in non-profit organizations - has prepared the tax return for EASC; the change from SPS-Berlin to Schomerus has thus taken place;
 - Note: there were new account assignments that had to be changed during the year due to this change; these were carried out by Nike Fischer;
- b) Personnel
 - Lilly Szabo's contract must be converted, i.e. reverse charge procedure
 - Different sales taxes in Germany and Hungary and, in this context, freelance activities require this approach;
 - Payroll accounting: the statements are available
- c) Reverse charge procedure
 - According to the former tax office SPS, there is no VAT ID for non-profit organizations, so the invoices were shown with Hungarian VAT; this information was incorrect; according to Schomerus & Partner, this is required, so some things have to be "reassigned";
- d) EASC now has a VAT ID
- e) Travel expenses
 - The flat rate assigned by the Federal Ministry of Finance in Germany is €28 per day;
 - This amount is not enough for members who volunteer their time or work on a voluntary basis, as they have to cover all their travel expenses themselves.
 - Mechthild Müller is working on a proposal to ensure that this is better for the volunteers in the future;

2. Responsible bank

- As already mentioned in the last minutes, the complete changeover from Postbank to GLS Bank has taken place;
- The year 2023 is the first complete year in which everything has been transferred to the new account at GLS Bank; the remaining conversions will take place in 2024;
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3. New Sewobe software

- In 2023, a first invoice run was made via Sewobe
- Sewobe is the interface for Datev
- In 2024, everything is connected and deposited with GLS bank

4. Tax audit documents:

- a) The following documents were available for review:
 - Annual financial statements 2023
 - Balance sheet 2023
 - Profit and loss account 2023
 - Account access
 - Account statements
- b) The association's accounts for 2023 were kept in the form of computerized accounting (DATEV Online); total and balance lists/closing entries, fixed asset register;
- c) The corresponding booking documents were made available;
- d) The annual financial statements were prepared using a cash flow statement;
- e) The tax consultancy's report was available;

5. Result of the audit:

- a) All items have been assigned and posted to the best of our knowledge and belief; the receipts have been allocated, income and expenses have been properly recorded and in the correct amount;
- b) The cash balances (accounts/cash) listed in the annual report corresponded to the balances of the account statements inspected;
- c) Due to the new tax consulting company, the account assignments are new, i.e. Some items cannot be clearly allocated because it is not yet readily apparent under which accounts (names) they are now booked; specific statements on

this can only be made or checked with the 2024 tax return;

- d) Mechthild Müller still needs clarification regarding: office space costs (the office in Berlin was closed at the beginning of 2023);
- e) Daniela Ming will arrange another date for the examination with Mechthild Müller,
Among other things, to obtain the outstanding information required to complete this audit;

6. Membership fees

- The association is growing: sales revenues have increased thanks to new members and the issue of quality certificates;
- Higher membership figures: 893 members on 01.01.24 compared to 626 members on 01.01.23
- Members as of 01.07.24: 931
- Current cash balance: 01.07.24: € 177,000
- Only 10 open items (7 individuals and 1 institution)

7. Profit and Loss

The cash box was dissolved at the end of 2022; the office as a physical location was dissolved at the beginning of January 2023

Revenues 2023 : 217,764.86 €

Revenue 2022: € 171,753.44

Net profit for 2023: € 34,113.38

Net profit for 2022: € -7,349.03

Allocations to revenue reserves: € 53,955.46

8. Congresses

Attendance congresses always require a minus. This year (Prague) this will be lower than in 2022 (Barcelona). There are currently more registrations (110) than two years ago (94 in total);

200 registrations are required to hold the congress with a +/- 0 balance.

Ulrike Bischoff's comment: we should think about a general sponsorship concept to minimize losses;

9. Conclusion:

- Due to the new chart of accounts, there is no comparability with the previous year, so a more detailed audit is not possible until 2025
- When it comes to travel expenses, the treasurer is concerned with establishing a system so that volunteers do not have to pay out of their own pockets
- The plan is to set up a controlling system for non-profits, with possible support;

10. Recommendation:

It is proposed to the General Assembly that the actions of the Executive Board be approved.

Place. Signature. name and address of the auditors:

Stade, 05.07.2024
signed . Ulrike
Bischoff!, Dachsbau
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21682 Stade



Braunschweig 07.08.2024

signed. Daniela Minig

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