

EASC e.V. AUDIT for 2024

Location: Zoom conference with the EASC office

Date: July 30, 2025

Participants:

Mechthild Müller (Treasurer); Nike Fischer (Office staff member); Jana Stamm (Office staff member); Ulrike Bischof (Cash auditor, in accordance with the EASC statutes); Daniela Minig (Cash auditor, in accordance with the EASC statutes)

Audit results:

1. General information

- a) Sewobe booking system
 - The office presented the booking system and its functions, explained the functions, and showed booking processes. Nike and Constanze in particular work with the system in practice. It was offered to provide the cash auditors with appropriate, customized display interfaces if necessary, but this was not considered necessary by the cash auditors, as the existing interfaces display the information well.

2. Clarified questions

- a) Volunteer allowance:
 - The volunteer allowance is €840 per person (volunteer allowance without liability) per year, with the exception of the CQS as an auditing and therefore independent body of the organization. Susanne Richter receives a higher amount as expense allowance (€300 per month) because she does most of the work.
 - Previously, €200 per person per month was paid for this purpose; with the new tax office, this regulation was – and is still being – reviewed with the aim of making an exception for some volunteers, as they do significantly more for the EASC; the exceptions must, of course, comply with the requirements of the tax office.

b) Consulting activities

- These entries include various forms of invoicing by the persons issuing the invoices. On the one hand, individual services are listed, and on the other hand, total invoices are created. It has been confirmed at this point that the invoices are always based on the same hourly rate, thus complying with the principle of equal treatment.

c) Settlement of accounts for regional groups:

- The billing modalities were explained and the plausibility of the billing was checked with reference to some invoices.

d) Travel expenses cost center 6301

- Excerpts from the travel expenses were presented and discussed. The flat rate for travel expenses is €65 per day. This deviation from the flat rate of €28 per day set by the German tax office was decided at the general meeting in the last financial year.
- There is a communication problem between Schomerus and the EASC accounting department; travel expenses for employees are recorded under this cost center; however, the highest travel expenses are incurred by volunteer members.

e) Cost center admission fees 4070

- It was noted that the cost center for admission fees 4070 was recorded at €0.00 in the previous fiscal year; this is due, among other things, to the general conversion of accounts by the new tax consulting firm. The admission fees include fees for certificates for members, universities, and institutes.

3. Points under clarification

- a) Cost center 6110
 - It must be clarified exactly which social expenses are hidden behind cost center 6110 and for whom they are paid.
- b) Cost center 6301
 - Travel expenses: there was a communication problem between Schomerus and the EASC accounting department, which is being investigated and clarified.
- c) Cost center 6805
 - It must be clarified which costs are incurred under this cost center.
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- f) Cost center 6837
 - Expenses for licenses; these expenses must be clarified in detail.

4. Documents for tax audit:

a) The following documents were available for the audit:

- Annual financial statements for 2024
- Balance sheet as of December 2024
- Profit and loss statement for 2024
- Account statement for the 2024 balance sheet
- Account statement for the 2024 income statement
- Account access
- Account statements
- Annual financial statements 2024
- EASC completeness statement
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b) The tax advisory firm's report was available

5. Result of the audit:

- All items have been accounted for and posted to the best of our knowledge and belief; the supporting documents could be allocated, and income and expenses were recorded correctly and in the correct amounts.
- The cash holdings (accounts/cash) listed in the annual report corresponded to the balances of the account statements inspected.

6. P + L

Sales revenue 2024: €280,930.75

Revenue 2023: €217,764.86

Net income 2024: €25,424.54

Net income 2023: €34,113.38

Retained earnings 2024: €11,657.23

Retained earnings 2023: €11,339.39

7. Recommendation:

It is proposed that the general meeting grant discharge to the board.

Cash auditor:

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August 19, 2025

Cash auditor:

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August 16, 2025