Financial Report 2025

Vereniging CMTC-OVM
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Financial position

	31 dec 2025		31 dec 2024	
	€		€	
Assets				
Liquid assets	9.489	100,0%	2.047	100,0%
	9.489	100,0%	**2.047**	100,0%
Liabilities				
Equity	9.489	100,0%	1.547	75,6%
Current Liabilities	0	0,0%	500	24,4%
	9.489	100,0%	**2.047**	100,0%

Workflow
Based on the preceding balance sheet, a statement of working capital can be prepared.
Working capital is defined as current assets minus current liabilities.
The amount of working capital provides information about the company's liquidity position.

	31 dec 2025	31 dec 2024	difference
Liquid assets	9.489	2.047	7.442
	9.489	**2.047**	**7.442**
Off: Current Liabilities	0	-500	500
Net Working Capital	**9.489**	**1.547**	**7.942**

The positive change in working capital in 2025 compared to 2024, amounting to €7,942, can be attributed to the net income for the fiscal year.

Balance Sheet - 31 december 2025

	31 december 2025		31 december 2024	
	€		€	
ASSETS				
Liquid assets				
Bank account	9.488		2.047	
		9.488		**2.047**
		9.488		**2.047**
LIABILITIES				
Continuity capacity				
Other Reserves	8		8	
Retained earnings from the previous fiscal year	1.539		0	
Undistributed profits	7.942		1.539	
		9.489		**1.547**
Current Liabilities				
Other debts	0		500	
		0		**500**
		9.489		**2.047**

Profit & Loss Account - 2025

	2025		2024	
	€		€	
Revenu	108.669		101.101	
Total benefits		**108.669**		**101.101**
Peer Support	44.648		40.927	
Provision of Information	15.516		14.115	
Advocacy	24.588		21.608	
Back-office, management, and administrat	15.058		21.181	
Enabling	897		1.009	
Financial Income and Expenses	20		722	
Total costs		**100.727**		**99.562**
Operating Income		**7.942**		**1.539**
Allocation of Net Income		**7.942**		**1.539**

Cash flow - 2025

	2025		2024	
	€		€	
Net financial income and expenses		**7.921**		**2.261**
Decrease in other liabilities	-500		-274	
Cash Flow from Financing Activities		-500		-274
		7.421		1.987
Financial income and expenses for the fiscal year	20		-722	
		20		-722
Cash Flow from Operating Activities		**7.441**		**1.265**
Net Cash Flow		7.441		1.265
Change in Cash and Cash Equivalents		**7.441**		**1.265**
Composition of Cash and Cash Equivalents				
Cash Equivalents at 01-01		2.047		782
Change in Cash and Cash Equivalents		7.441		1.265
Cash Equivalents at 31-12		**9.488**		**2.047**

Statement of Balance Sheet - 31 december 2025

	31-dec-25	31-dec-24

ASSETS

Liquid assets

	31-dec-25	31-dec-24
Bank account		
Bank account ING	7.801	697
Savingsaccount ING	1.687	1.350
	9.488	**2.047**

The cash and cash equivalents are at the association's free disposal.

LIABILITIES

Continuity capacity

	31-dec-25	31-dec-24
Other Reserves	8	8
Retained earnings from the previous fiscal year	1.539	0
Financial Results for the fiscal year	7.942	1.539
	9.489	1.547

Current Liabilities

	31-dec-25	31-dec-24
Accounting fees	0	500
	0	**500**

Statement of Profit & Loss - 2025

	2025	2024
Revenu		
Net income		
Ministry VWS	80.984	78.150
Donateurs en sponsors	0	10.015
Membership Dues	5.247	6.572
Patient advocates - the next step	0	5.064
Video Interviews	0	1.000
Family Day Participant Fee	1.564	300
Other incomes	20.874	0
	108.669	**101.101**
Peer Support		
Members' Meeting	22.721	16.530
Family weekend	8.171	11.218
Familyday Netherlands	7.879	5.767
Patient Advocates	4.237	4.268
Personal Support	1.640	3.144
	44.648	**40.927**
Provision of Information		
Website	10.071	9.929
Communication	5.445	4.186
	15.516	**14.115**
Advocacy		
External Conferences	9.568	7.716
Social media campaigns	5.478	7.335
Memberships	9.542	6.557
	24.588	**21.608**
Back-office, management, and administrative costs		
Hosting, licenses, domains	6.229	7.197
Graphic design, print materials	3.533	7.100
Marketing & communicatie	0	2.701
AdGrants Maintenance	1.876	2.117
Administrative and Accounting Expenses	2.954	2.025
Norton, MSOffice, etc.	466	41
	15.058	**21.181**

Statement of Profit & Loss - 2025

	2025	2024
Enabling		
Insurance	633	407
Educatie	0	334
Joys and Sorrows	204	160
Board Meeting	0	90
Chamber of Commerce	18	18
Expenses for Board Members	42	0
	897	**1.009**
Financial Income and Expenses		
Interest income and similar revenues	-612	0
Interest Expenses and Similar Costs	632	-722
	20	**-722**

Explanation:
Revenue: reversal of a provision for 2020 accounting fees in the amount of €500 and interest received in the amount of €112
Expenses: bank fees totaling €632

Based on the specifications mentioned earlier, the following percentages can be calculated:

- Expense Utilization Rate: Total expenditures toward the objective / total expenses

	Realisatie 2025	Budget 2025	Realisatie 2024
Expenditure Rate for Expenses - Costs	84,14%	86,92%	76,99%
Expenditure Rate for Expenses - Income	83,83%	86,92%	75,82%