

Introduction to 2025 Financial Report

- New format based on the accounting software used by the Office.
- Easier to assess the result.
- Allows for comparison between the years.
- Reflects the accrual of project funding to be spent and funding still to be received.

Profit & Loss Account

Total income	Total expenditure	Surplus for the year
EUR 86,825.87	EUR 73,635.29	EUR 13,190.58

Income	2025
Membership and other recurring income, net	EUR 13,427.50
Conference income	EUR 38,514.33
Project income recognised	EUR 34,884.04
Total income	EUR 86,825.87

Expenditure	2025
Project delivery	EUR 36,264.04
Conference and governance	EUR 15,756.50
Secretary General, communication	EUR 12,640.78
Office administration	EUR 8,973.97
Total expenditure	EUR 73,635.29

Result	2025
Surplus / (deficit) for the year	EUR 13,190.58

Balance Sheet

Total assets	Liabilities	Closing balance
EUR 196,146.23	EUR 42,817.01	EUR 153,329.22

Assets	2025
Income receivable	EUR 3,095.00
Conference income receivable	EUR 38,514.33
Bank account at end of year	EUR 154,536.90
Total Assets at end of year	EUR 196,146.23

Liabilities	2025
Accounts payable	EUR 9,368.32
Designated funds	EUR 33,448.69
Liabilities at end of year	EUR 42,817.01

Cash at bank / closing balance	2025
Opening balance at 1 January	EUR 140,138.64
Surplus / (deficit) for the Year	EUR 13,190.58
Closing balance at end of year	EUR 153,329.22
Net Assets at end of year	EUR 196,146.23

Budget Comparison

Budget result	Actual result	Result variance
(EUR 42,303.70)	EUR 13,190.58	EUR 55,494.28

Reporting line	Budget	Actual 2025	Fav. / (unfav.)
Membership and other recurring income, net	EUR 14,400.00	EUR 13,427.50	(EUR 972.50)
Conference income	EUR 17,500.00	EUR 38,514.33	EUR 21,014.33
Project income recognised	EUR 42,794.08	EUR 34,884.04	(EUR 7,910.04)
Total income	EUR 74,694.08	EUR 86,825.87	EUR 12,131.79
Project delivery	EUR 41,355.31	EUR 36,264.04	EUR 5,091.27
Conference and governance	EUR 21,000.00	EUR 15,756.50	EUR 5,243.50
Secretary General, communication	EUR 49,834.48	EUR 12,640.78	EUR 37,193.70
Office administration	EUR 4,808.00	EUR 8,973.97	(EUR 4,165.97)
Total expenditure	EUR 116,997.79	EUR 73,635.29	EUR 43,362.50
Annual result	(EUR 42,303.70)	EUR 13,190.58	EUR 55,494.28

Auditors Report

Auditors:

Jan Engelen
Susanne Dirks

KU LEUVEN

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To the board of AAATE
 JE/AAATE

September 18, 2026

AAATE: audit of the financial report covering the year 2025

LS,

OND KENMERK
 UW KENMERK
 HEVERLEE

I have received from the AAATE secretariat a series of financial sheets covering the fiscal year 2025 incorporated into a large XSLX file.

The file is called AAATE_2025_Financial_Report_GA_Editable.xlsx and contains all the documents (reports, bank statements, membership details, overviews) used to produce the main results:

As explained in previous reviews, AAATE uses to have strongly fluctuating financial results, mainly due to the biennial conferences.

In order to improve transparency of the bookkeeping, it was decided in 2024 to switch to double-entry bookkeeping on the income side.

Project income is now allocated to the year in which it is expected to be used. Conference income is allocated the year the conference took place.

Some details.

Referring to the "Profit and Loss" sheet in the above mentioned overview file, it can be seen that - there is on the income side a positive difference of almost 50 000 euros in comparison to 2024, due to the conference income and an increase in membership fees.

- expenditures have increased by appr. 6 000 euros, mainly due to the higher cost for implementing the conferences.

The "Balance" sheet shows that the assets at the end of 2025 amount to 196 146 euros i.e. almost 28 000 euro higher than at the end of 2024

In my opinion, the figures of the financial report are correct and represent the true financial position of the Association at the end of the year 2025 and are indicative of almost a nearly status quo.

Setting additional goals for association can be envisaged if new sources of income, e.g. (European) projects, can be acquired.

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Rehabilitationstechnologie

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To the AAATE Board

Audit of the AAATE financial report 2025

Datierung	Ort	Thema	Themenbereich
Dortmund	20. September 2026	EF 50; Raum 4.452	

To whom it may concern,

I am writing to respond to the request to review the financial report for 2025. I have checked the following document, which I received from the treasurer of AAATE:

AAATE_2025_Financial_Report_GA_Editable.xlsx

This document contains all the reports, bank statements, membership details and overviews used to produce the main results.

I have also checked the following files:

- Konto_5357 A14H 2025
- Copy of Kontoauszug_001_2026.pdf
- Copy of Kontoauszug_002_2026.pdf
- Copy of Kontoauszug_003_2026.pdf
- Journal_BA Bank Account 2025.pdf
- Konto_5100 Implementing our conferences 2025
- Konto_7500 AAATE Office 2025
- Konto_5800 Communication & Dissemination Team 2025
- Konto_5700 Secretary General 2025
- Konto_4155 A14H income new 2025
- Konto_4151 SEURO income 2025
- Konto_5354 SEURO 2025
- Saldenliste Sachkonten Jahresvergleich 2022_2025
- Betriebserfolg 2025
- Saldenliste Sachkonten 2025

The balance sheet as of 31 December (part of the 2025 financial report) shows net assets of €168,840.37 at the end of the year. The profit and loss account shows a positive change in profit of €41,501.34 compared to 2024.

The budget comparison sheet shows a positive result of €13,190.58, mainly due to positive income from the AAATE conference, as well as secretary general and communication expenditure.

After careful review, I conclude that the financial report provided is accurate and reflects the true financial position of AAATE at the end of 2025.

Susanne Dirks

Auditors' conclusions

In my opinion, the figures of the financial report are correct and represent the true financial position of the Association at the end of the year 2024 and are indicative of almost a nearly status quo.

Setting additional goals for association can only be envisaged if new sources of income, e.g. (European) projects, can be acquired.

Jan Engelen, 19.09.2026

After careful review, I conclude that the financial report provided is accurate and reflects the true financial position of AAATE at the end of 2025.

Susanne

Susanne Dirks, 20.09.2026