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International Union of Microbiological Societies

Uppsalalaan 8

3564 CT Utrecht

The Netherlands

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**Executive Board at date of signing:**

R Rappuoli	President
P R Young	President-Elect
A Ventosa	Vice-President
R A Samson	Secretary-General
E Ron	Member at Large

**Bank at date of signing:**

**Rabobank**

Croeselaan 18  
3521 CB Utrecht  
The Netherlands

**Correspondence address at date of signing:**

Uppsalalaan 8  
3564 CT Utrecht  
The Netherlands

## Responsibilities of the Executive Board

The Executive Board is responsible for preparing the financial statements in accordance with applicable law under Dutch laws and regulations.

The Executive Board is required to prepare financial statements for each financial year which give a true and fair view of the situation of the organization and of the income and expenditure for that period.

In preparing these financial statements, the Executive Board is required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- indicate whether the applicable Dutch accounting standards have been followed; subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statement on the going concern basis unless it is inappropriate to presume that the organization will continue in business.

The Executive Board is responsible for keeping adequate accounting records that are sufficient to show and explain the organization's transactions and that disclose with reasonable accuracy at any time the financial position of the organization and enable them to ensure that the financial statements comply with the constitution of the organization.

They are also responsible for safeguarding the assets of the organization and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**To the management of:**

Stichting International Union of Microbiological Societies  
Uppsalalaan 8  
3584CT Utrecht

## **Composition statement of Het online Kantoor.nu**

The Financial Statements 2022 van Stichting International Union of Microbiological Societies te Utrecht is compiled by us based on your information received. The annual accounts consist of the balance sheet as of 31 December 2022 and the income statement with the accompanying explanation. This explanation includes an overview of the methods used accounting policies.

This compilation assignment has been performed by us in accordance with Dutch law, "Compilation assignments."

Based on this standard, we are expected to support you in the preparation and presentation of the annual accounts in accordance with Part 9, Book 2 of the Dutch Civil Code (BW)

2.

We have our expertise in the field of administrative processing and financial reporting applied.

In a compilation assignment, you are responsible for ensuring that the information is correct and that you provide us with all relevant information. We have our work, in accordance with the applicable regulations, therefore carried out on the assumption that you have fulfilled this responsibility. As a final piece of our work, we have broadly verified that the image of the financial statements matched our knowledge of Stichting International Union of Microbiological Societies We have not performed any audit or review procedures that enable us to make an opinion. give or draw a conclusion regarding the fairness of the annual accounts.

You and other users of these annual accounts may therefore assume that we carry out the assignment professionally have performed professionally and carefully, with integrity and objectivity and that we deal confidentially with the by information you provide.

Trusting that we have carried out our assignment properly, we remain,

Den Haag 10 may 2023

Yours sincerely  
**Het Online Kantoor.nu**

**Rob van der Graaf MBA**



## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

### **1. Accounting Policies**

#### **1.1 Basis of preparation of financial statements**

The financial statements have been prepared to give a 'true and fair' view under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

#### **1.2 Income**

All income is recognised once reliably committed to or received. It is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

#### **1.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party. It is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity.

#### **1.4 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably; this is normally upon notification of the interest paid or payable by the Bank.

#### **1.5 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### **1.6 Cash at Bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

### **1.7 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event. It is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount anticipated to settle the debt or the amount received as an advanced payment for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

### **1.8 Financial instruments**

The foundation only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

### **1.9 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Executive Board Members in furtherance of the general objectives of the entity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Executive Board Members for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

**INCOME AND EXPENDITURE ACCOUNTS**  
**YEAR ENDED 31 DECEMBER 2022**

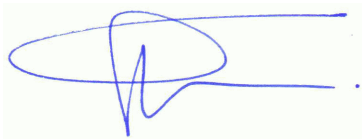
	<b>2022</b>	<b>2022</b>	<b>2021</b>	<b>2021</b>
	<b>USD\$</b>	<b>USD\$</b>	<b>USD\$</b>	<b>USD\$</b>
<b>Income</b>				
Contributions from members	37,588		40,443	
Bank interest			3	
Congress Income	4,179		-	
<b>Total income</b>		<b>41,767</b>		<b>40,446</b>
<b>Expenditure</b>				
Scientific activities:				
- Representation at scientific meetings	-		-	
- Outreach programme	-		-	
- Other contributions (ICTV)	-		-	
		-		-
Routine meetings:				
- Executive Board		-		-
		-		-
Other activities				
- Contribution to ICSU	1,577		1,636	
- Contribution to other ICSU bodies	-		-	
		<b>1,577</b>		<b>1,636</b>
Administrative expenses				
- Secretariat, accountancy, audit & legal costs	29,159		28,470	
- General office and IT expenses	1,048		1,320	
- Bank charges	958		1,093	
- Exchange rate (gains)/losses	3,310		224	
- Congress meetings and review costs	2,735		-	
		<b>37,210</b>		<b>31,107</b>
<b>Total expenditure</b>		<b>38,787</b>		<b>32,743</b>
<b>Surplus/deficit of income over expenditure before distribution of designated reserves</b>		<b>2,980</b>		<b>7,703</b>
Accumulated fund balance at start of year		<b>186,281</b>		<b>178,578</b>
<b>Accumulated fund balance at end of year</b>		<b>189,261</b>		<b>186,281</b>



**BALANCE SHEET AT 31 DECEMBER 2022**

	<b>2022 USD\$</b>	<b>2021 USD\$</b>
<b>Balance at bank</b>	202,592	194,160
<b>Debtors</b>		
- Contributions due	(617)	(1,245)
- Accrued income	-	-
- Prepayments	-	-
	<hr/>	<hr/>
<b>Creditors</b>		
- Accruals	6,571	6,637
- Creditors	6,145	-
	<hr/>	<hr/>
	<u>189,259</u>	<u>186,279</u>
 <b>Represented by</b>		
General funds	141,290	138,310
Designated funds		
- Arima funds	25,549	25,549
- Mudd funds	22,420	22,420
	<hr/>	<hr/>
<b>Total</b>	<u><b>189,259</b></u>	<u><b>186,279</b></u>

These financial statements were approved by the Executive Board and authorized for issue on and signed on their behalf by:



R A Samson  
Secretary General

Date: June 14 2023

## **2021 - 2022 Activities**

### Future IUMS congresses

The Executive Board in several meetings discussed the frequency of the IUMS congresses and decided that IUMS would deviate from the 3-year cycle to two years. The IUMS Congress was held in Rotterdam (online) in July 2022. The organization, together with the Professional Congress Organiser; Kenes, started immediately after the Rotterdam congress and the venue and the programme was discussed in several video conferences. On 4-15 November the Executive Board carried out a site visit in Florence, where the next congress will be held in 2024.

### Executive Board meetings

The Executive Board was not able to meet in 2022. However, in several zoom meetings the board discussed the current and urgent matters.

### ComCofs

Several commission and committees organized meetings in 2022. For example, the ICFM (International commission on Food Mycology) organized a 3 day workshop together with ICPA (International commission on Aspergillus and Penicillium) in Utrecht on 17–19 July 2022.