ANSE financial audit 2020/2021.
Report of auditors Kerstin Lammer and Sigita Simkiene
for the General Assembly in Tallin, 29-30 October, 2022

1. Regularity of accounting: All relevant records and documents were available:

- Cashbook: cash transactions and receipts
- Accounting Journal / records of expenses, and of the membership fees and other takings
- Bank statements
- Accounting documents of the year (copies of invoices and receipts)
- The annual financial statements (Jahresabschluss)

All the above criteria were being met for 2020 and 2021.

2. The use of funds was in accordance with the ANSE-statutes, saying the goals of ANSE are:

- To promote co-operation and exchange of information between national organizations for supervision in the various European countries.
- To promote co-operation on a professional level and of exchange of information between the members of national organizations for supervision.
- To promote and disseminate supervision and coaching and its forms of application in the various fields of work in all European countries.
- The development of comparable standards and curricula of education for supervision and coaching in Europe and therefore adaptation of professional standards used by the various national organizations for supervision.
- To promote the further development of the theoretical basis and methodology for supervision and coaching and for research and teaching concerning this subject in the European region.
- To promote the exchange of ideas between institutions of education for supervision and coaching and organizations which make use of supervision and coaching.
- To shape and foster contacts and the exchange of ideas with national organizations for supervision in non-European countries and on other continents.
- To promote supervision and coaching on a European level and to attach it to political institutions of the European Union.

Checking multiple samples of records and documents, we could not find any expenses being used for other than the goals named above in the ANSE statutes.

3. The financial management was economic, efficient and effective. No unnecessary payments could be identified, the Board apparently executed a money-saving approach and also took care of future liquidity.

The revenues increased (mostly due to increase of membership numbers) from

47.035,00 EUR in 2019 to

48.835,00 EUR in 2020 to

58.815,00 EUR in 2021.

The expenses decreased from

38.472,20 EUR in 2019 to 8.562,80 EUR, in 2020 mainly due to the pandemic – the expenses for travelling of board members, lodging and catering and for the summer-university sank, dramatically; the expenditure allocated to projects, ANSE networking has also decreased.

The expenses for internet use increased and there were new expenses for IT licences, cloud based services due to zoom meetings which were held instead of meetings in presence.

The carry-over from 2019 to 2020 was 8.562,80 EUR.

The carry-over from 2020 to 2021 was 41.781,85 EUR.

The carry-over from 2021 to 2022 was 32.534,15 EUR.

The net profit of 2020 was 91.253,32 EUR.

The net profit of 2021 was 123.171,52 EUR.

The question arises, whether refunds to the National Organizations should be made, since 86% of the revenues payed by them have not been needed in 2020. Only 14 % of the collected funds from NO were used.
In 2021 42 % of the collected funds from NO were used.

In 2021 expenses increased due to the restored opportunities to travel, the intensification of activities.

It should be noted that in both 2020 and 2021 office and administration expenses are very low, they consist only of internet and telephone fees. Also, costs for ANSE networking and projects were very low, in both years.

For 2020, the only seemingly unnecessary expense we could find were 22,59 EUR in 2020 for late payment interest and dunning fee of the tax consultant.

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