ESNO Financial Report 2025 & Budget 2026

Business Model Aligned | Financial Report 2025/2026

Balance December 31,2025

Assets:
Members: These are members who have not yet paid the contribution for 2025.
Sponsors: two sponsors have not yet paid. We assume we will receive it in 2026
Accruals: office rental deposit
Bank accounts: This amount is on the bank account at ING bank and ABN AMRO bank.

Liabilities:
Creditors: This amount still had to be paid to suppliers on 31.12.2025.
Projects: These were the projects that started in 2023 and have continued in 2025. Apart of the costs and revenues booked on these have been released in 2025.

ESN
EUROPEAN SPECIALIST NURSES ORGANISATION

	Balance			
	31-12-2025		31-12-2024	
	€		€	
Assets				
Current assets				
Members	1.800		6.000	
Sponsor	6.050		6.050	
Accruals	243		549	
Bankaccounts	7.035		31.071	
		€ 15.128		43.670
		€ 15.128		43.670
Liabilities				
Equity		€ -37.727		-15.639
Current liabilities				
Creditors	11.903		8.958	
Projects	40.951		50.351	
		€ 52.855		59.309
		€ 15.128		43.670

Profit and loss account December 31, 2025

Revenue Streams: Contribution fees of the full members and associate members. Sponsor fees and EU Projects.

Costs:

Staff/CEO costs: a monthly allowance of €1,000 as well as other staff costs (travel, accommodation, office supplies, etc.).

Administration: Financial- and members administration

Office costs: Rent office, board meetings (travel and accommodation), board allowance (compensation for board members), EHPA/FENC/EPSF memberships. the amount spent on the compensation for board members is 1,800 EUR

Policy costs: budgetted for policy officers and lobbying for policies that improve working conditions, patient care, and healthcare standards, ensuring that legislation supports both nurses' rights and public health.

Visibility costs: to create a new website and be more present on social media. we are going to continue this process in 2026.

Project costs:

- Health Program
- Microben/ Vaccination
- Science, Research & Development
- Public Relations, Congres & Events

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Profit and loss account December 31, 2025

	Actual 12.31.2025	Budget 2025	Actual 12.31.2024
Revenue Streams	€	€	€
Full members	€ 5.000	€ 5.500	€ 7.400
Associates	€ 2.460	€ 2.000	€ 1.500
Sponsor & EU projects	€ 116.205	€ 100.000	€ 185.832
Income	€ 123.665	€ 107.500	€ 194.732
Costs			
ESNO:			
Staff	€ 13.849	€ 25.000	€ 16.559
Administration	€ 7.594	€ 7.500	€ 6.750
Office	€ 15.788	€ 34.000	€ 17.844
Policy costs	€ 3.098	€ 17.500	€ 24.800
Visibility	€ 6.601	€ 20.000	€ 11.946
Other Costs	€ -	€ -	€ -
Provision for doubtful debts	€ 2.500	€ 2.000	€ 1.000
Total Expenditures ESNO	€ 49.429	€ 106.000	€ 78.899
Project costs:			
Health program	€ 3.960	€ -	€ -
Microben/ Vaccination	€ 1.230	€ -	€ 7.665
Science, Research & Development	€ 20.007	€ -	€ 20.744
Public Relations, Congres & Events	€ 71.128	€ -	€ 85.784
VAT return	€ -	€ -	€ -
Total Project expenditures	€ 96.325	€ -	€ 114.193
TOTAL Expenditures	€ 145.754	€ 106.000	€ 193.092
Result	**€ -22.088**	**€ 1.500**	**€ 1.640**

Revenue Streams (Business Model Perspective)

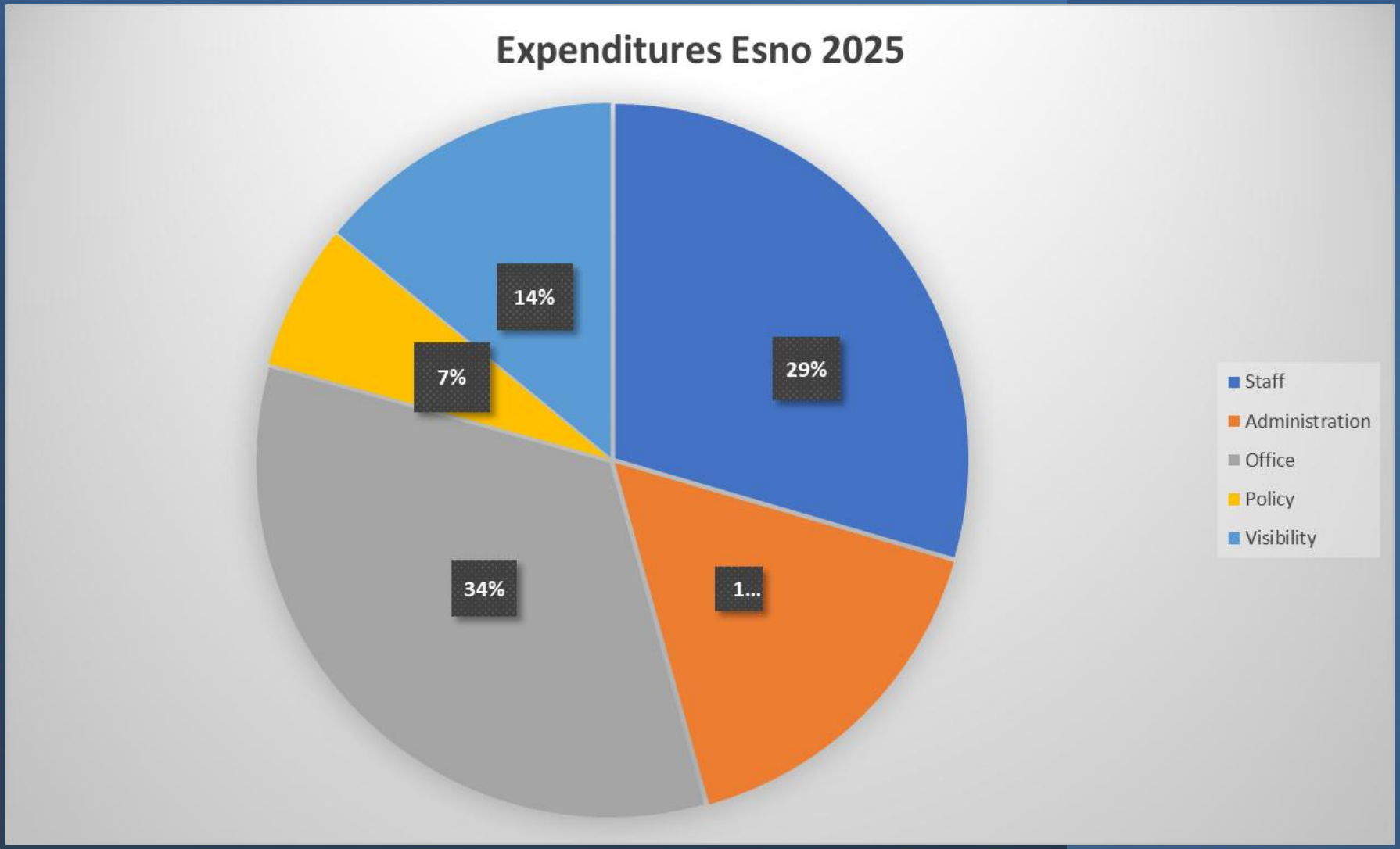
ESNO – Financial Report 2025/2026 | Business Model Framework

Revenue Category	2025 (€)
Total Income	123,665
Membership Income (structural)	7,460
Sponsorship & Congress Income	116,205

Cost Structure (Key Activities Alignment)

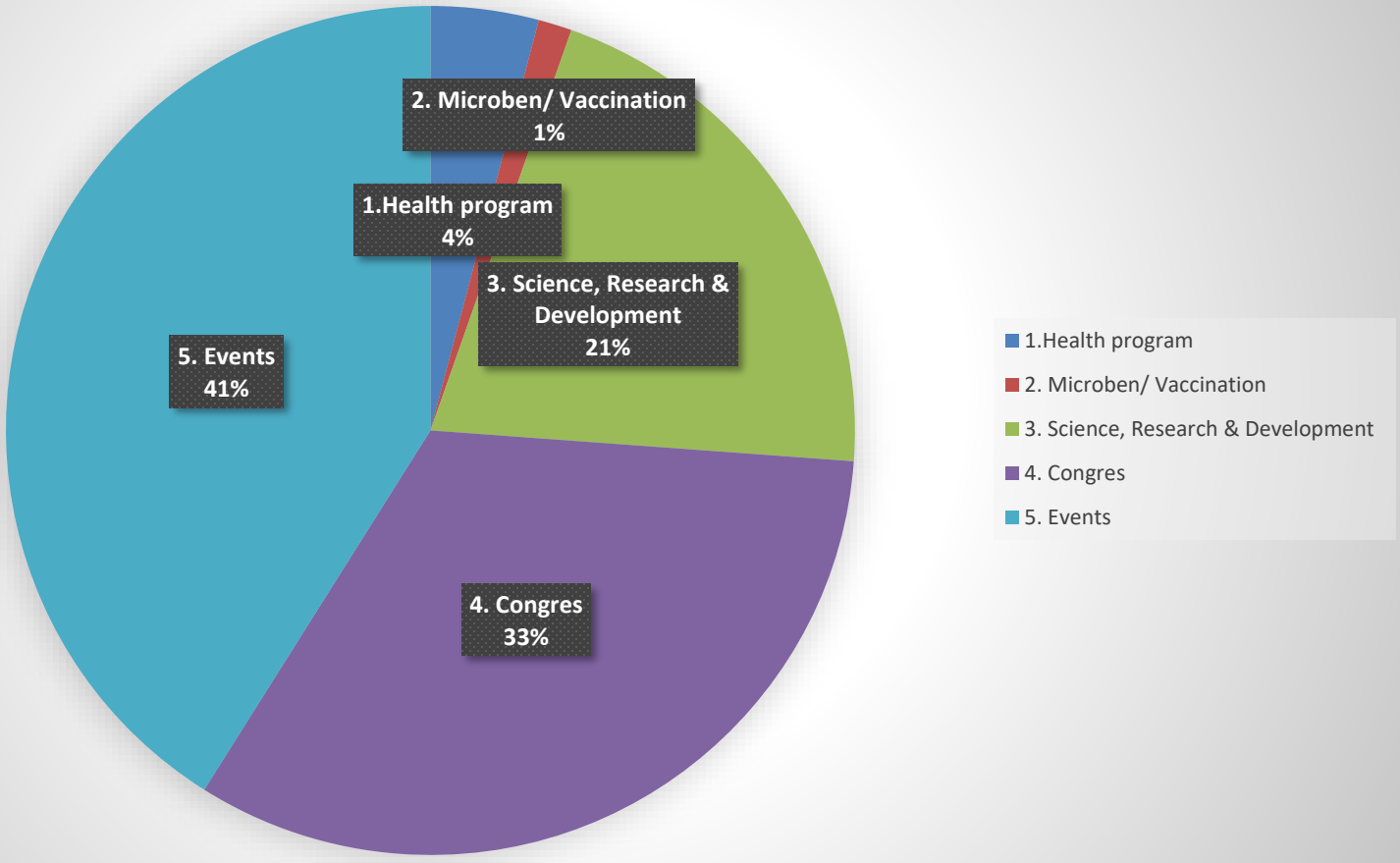
ESNO – Financial Report 2025/2026 | Business Model Framework

Cost Category	2025 (€)
Operational & Administrative (ESNO)	49,429
Project & Event Costs	96,325
Total Expenditures	145,754
Result	-22,088


Expenditures Esno 2025
14%
7%
29%
34%
1...
Staff
Administration
Office
Policy
Visibility

Cost Structure Projects

ESNO – Financial Report 2025/2026 | Business Model Framework

Projects 2025 vs 2024				
Health program	Income			€ -
	Expenditure	€ 3.960		€ -
	Result			€ -
Microben/ Vaccination	Income	€ 17.500		€ 10.083
	Expenditure	€ 1.230		€ 6.257
	Result	€ 16.270		€ 3.826
Science, Research & Development	Income	€ 6.000		€ 36.534
	Expenditure	€ 20.007		€ 37.487
	Result	€ -14.007		€ -953
Public Relations, Congres & Events	Income	€ 92.705		€ 71.262
	Expenditure	€ 71.128		€ 68.122
	Result	€ 21.577		€ 3.140

Project costs 2025