

Financial Report (2024-2025) & Budget (2025-2026)

The Financial Report (see Table 1) shows that the last financial year (July 2024 – June 2025) was slightly negative. ICLHE ended with a **deficit of € 237.89**.

Explanation:

1. Comparison to previous financial years (2022-2024):

- In 2022-2023, ICLHE ended with a positive balance of EUR 3415.25.
- In 2023-2024, ICLHE managed to end with a small surplus of EUR 318.83.
- In 2024-2025, ICLHE has run up a small deficit of EUR 237.89. If we add outstanding webinar honoraria payments of EUR 750, which were due in this financial year, to the deficit, **the total deficit for ICLHE is EUR 987.89**. This result, at first glance, is better than the expected deficit for 2024-2025 (-EUR 3790), but see (3) for details.

2. Development of membership revenue:

- 2022-2024: Membership payments went down from EUR 5590.50 in 2022-2023 to EUR 4114.34 in 2023-2024.
- As a result, lower revenues of EUR 4500 for membership fees were budgeted for the year 2024-2025. The financial result of 2024-2025 is in line with the budget: Membership revenue is EUR 4527.7.

3. Reasons for the deficit and for the deviation from the budget:

- ICLHE has standing costs of approximately EUR 5500-6000 per year. The revenue in 2024-2025 was EUR 4527.7. Membership payments have increased slightly from the previous year but ICLHE is still unable to cover its operational costs through membership fees alone.
- Costs for website maintenance and development have gone up significantly over the past few years as the website has become more complex and services have become more expensive. In 2024-2025, ICLHE spent EUR 2313 on the website alone.
- Revenue from organizing events has not materialised since the last ICLHE conference in Maastricht (2022). The main reason for this is the fact that the conference in Porto Alegre, originally planned for 2024, had to be postponed to 2025.
- The deficit for 2024-2025 has been more modest than budgeted. The reason for this difference can be explained as follows:
 1. Only RG South Asia claimed their ICLHE contribution (EUR 250 instead of EUR 750 budgeted);
 2. An onsite pre-conference visit by an ICLHE board member was budgeted (EUR 1000), which did not materialise;
 3. Webinar honoraria, budgeted for 2024-2025, were carried over for payment in 2025-2026 (EUR 750);
 4. Other initiatives and activities (EUR 500) was not claimed;
 5. Other budget items were not (fully) used or reallocated (notably e-mail renewal & cloud solution: EUR 500).

If all items in the budget 2024-2025 had been fully used, the deficit would have amounted to the budgeted deficit of EUR 3790.

4. Options to consider for the medium term:

- ICLHE might consider charging a percentage on the registration fees for ICLHE symposia and conferences.
- ICLHE might consider an increase in membership fees. Membership fees have not increased since the formal establishment of ICLHE.

Table 1: Financial Report 2025 ICLHE Financial Activities July 2024 – June 2025 (in €)

Overall Financial Summary (PayPal and ABN AMRO), 1 July 2024 – 30 June 2025	
Opening balance 01/07/24	14853.77
Closing balance 30/06/25	14615.88
Balance increase	-237.89

Account No. 53.60.06.172 (ABN AMRO), 1 July 2024 – 30 June 2025		
Opening balance 01/07/24		11.693,27
Closing balance 30/06/25		11.715,93
Balance increase ABN AMRO Account		22.66
	Debited	Credited
ABN-AMRO account maintenance fee	265.16	
Bank transfer charges (international)	42	
BEA charges (postage)	20.8	
WIX VIP Package Subscription (2 years)	1080.00	
WIX Marketing Plan (2 years)	233	
Development of ICLHE Website	1000	
Travel awards (PhD), 3	750	

ICLHE RG Spain (2024-2025)	Not claimed	
ICLHE RG Germany (2024-2025)	Not claimed	
ICLHE RG Italy (2024-2025)	Not claimed	
ICLHE RG East Asia (2024-2025)	250	
Honorarium webinars	Carried forward to 25/26	
Domain and Email renewal	Not applicable in 24/25	
Board Liability Insurance	363	
WBTR Seminar Participation (Dutch Law, 2 years)	302.38	
Direct bank membership payments (full & student membership)		745
Membership payments via Credit Card (full & student membership)		1867.7
Membership payments carried forward (PayPal)		2000
Board Expenses (dinner, 9 October 2024)	283.70	

Total amount debited	4590.04	
Total amount credited		4612.7

Notes:

- WBTR has been paid twice in 2024-2025
- WIX subscription will not be renewed in 2025-2026
- RGs need to actively claim their annual ICLHE subsidy
- 43 full and 8 student membership payments via credit card (note that in the credit card report from WIX it says 44 full and 7 student memberships, which is due to the time it takes for cc payments to be displayed in the bank account)
- 18 full and 1 student membership payments via direct bank transfer
- 3 PhD / early career awards at EUR 250 each
- Webinar honoraria at EUR 250 have been carried forward to 25/26

Account (PayPal), 1 July 2024 – 30 June 2025		
Opening balance 01/07/24		3160.50
Closing balance 30/06/25		2899.95
Balance increase PayPal Account		-260.55
	Debited	Credited
Membership payments (gross)		1915
PayPal payment fees	97.71	
Membership refunds sent	77.84	
Transfer to ABN AMRO No. 53.60.06.172	2000	
Total amount debited	2175.55	
Total amount credited		1915

Notes:

- In total, 41 full memberships, 11 student memberships)

Auditing reports (see below)

The ICLHE books were audited by **Prof Vicent Beltran-Palanques** and **Prof Magnus Gustafsson** and found to be in order.

Table 2: ICLHE Budget 2025-2026

(1 July 2025 - 30 June 2026)

Credited	in €	
Conference fee charges	0	1
Membership July 2025-June 2026	4500	2
Total credited	4500	
Debited	in €	
E-mail hosting costs, domain renewal (iclhe.org and .com)	400	3
Cloud solution (cozy.cloud)	150	4
Website Wix VIP two-year renewal (due in July 2026)	1080	5
Website development	0	6
Account standing fees	270	
WBTR seminar participation fee	200	7
Liability insurance	360	
Office costs (materials, copying, postage, etc.)	100	
Conference Porto Alegre 2025	500	8
Symposium planning 2026	0	9
PhD awards (Porto Alegre 2025)	1000	10
Support for RGs, SIGs	750	11
Webinars (in total 6, 3 carried forward from 24/25)	1500	12
Other activities & initiatives	0	13
Total debited	6310	
Expected deficit for 2025-2026	1810	14
Estimated starting balance on 1 July 2026 (ABN AMRO and PayPal)	12805.88	

-
- 1: No revenue is expected from Symposia. ICLHE normally charges 4% of the registration fees for ICLHE conferences (estimated at € 30,000). For the conference in Porto Alegre, no revenue for ICLHE is expected.
 - 2: Some 2025 memberships are expected to be paid in 2nd half of year (budgeted: EUR 4500 as in 2024- 2025).
 - 3: E-mail hosting fees increased in 2023 (charge per e-mail address); We paid domain fees for 5 years in March 2022 (renewal in 2027); standing position in the budget.
 - 4: A cloud subscription (cozy.cloud) has been budgeted for 2025-2026 for safe storage of files and data and exchange between board members.
 - 5: A two-year renewal of WIX will be due in the next financial year (2026-28).
 - 6: No website development is planned for 2025-2026.
 - 7: WBTR seminar annual participation fee of EUR 150 for 25-26 will be paid before end of ICLHE financial year. EUR 50 allow for increase in fee.
 - 8: Ear-marked for onsite expenses in Porto Alegre if necessary.
 - 9: Planning for the 2026 symposium.
 - 10: In order to support early career researchers, ICLHE awards PhD Presentation Prizes at the 2026 Symposium. Will be relevant to budget 26-27. Note: M.Gustafsson's webinar honorarium has been donated to students.
 - 11: ICLHE wants to offer some support for the activities of our Special Interest Groups and Research Groups, budgeting for a maximum of € 250 per group (presently there are four).
 - 12: Presenters of an ICLHE webinar receive a remuneration of €250.
 - 13: To support further initiatives that might come up during this financial year.
 - 14: ICLHE operates with a minimum of € 6000 starting balance for a financial year in order to be viable.

Membership Report (30 June 2025)

Current membership:

In the financial year 2024-2025, ICLHE recorded the following subscription payments (Table 1):

Table 1: Paid ICLHE members 2024-2025

Financial Year 24-25	123	
2024	57	
2025	66	
Full membership	103	
	In 2024	48
	In 2025	55
Student membership	20	
	In 2024	9
	In 2025	11

As can be seen in Table 1, membership subscriptions are evenly distributed over the two six-month periods. 16% of all membership payments are student memberships; 84% are full memberships. Membership subscription payments have been unevenly distributed over the financial year. Most payments (renewals) were executed in October 2024, following an invitation by ICLHE to its members to renew their membership, and in January / February 2025.

Payment by PayPal is still the most popular payment method by a very small margin (41 full and 11 student memberships), but payment by credit card has become very popular (43 full and 8 student memberships). 19 members preferred bank transfer (18 full and 1 student members).

In comparison to the previous financial year, membership subscriptions appear to be gradually recovering. Table 2 provides an overview of paid and active ICLHE members from 2022 to 2025. In 2024-2025, ICLHE recorded a plus of 14 subscriptions compared to 2023-2024.

In the previous membership report, a discrepancy between paid-up members and active members (marked as active in the system), and an overall reduction in membership payments, were noted. Active members are paid-up members and all former members who are in the ICLHE database who have never canceled their membership ('silent' members). Only paid-up members, though, have access to the membership zone and enjoy membership privileges. Since ICLHE has switched to a rolling membership that is managed automatically, the category 'active member' will become obsolete. The category of active members is included in this report as it provides insight into the development of ICLHE's membership.

As can be seen in Table 2, there has been a continuous increase in the number of active members between 2022 and 2025, but the total number of paid-up members in 2024-2025 has gone down. This means that an increasing number of members have not renewed their membership over the past 4 years. In the financial year 2024-2025, the discrepancy between active members and paid-up members has increased by another 13 from the previous financial year. Total active members on record as per 30 June 2024 were 234. This means that there is a considerable pool of 'silent' members who have not renewed their membership. Reasons for not renewing membership may be varied, including retirement, new professional or research focus, or disinterest in ICLHE.

In the membership report 2023-2024, it was announced that the board would investigate reasons for the overall reduction in revenue through membership payments and put measures in place to address the problem. As a result, ICLHE has adjusted its automatic reminder system and sent out additional invitations to members by e-mail to renew their membership. These immediate actions seem to have had a positive effect. As a result of these actions, membership subscriptions have stabilized and even increased since the previous report. As ICLHE still has a significant number of silent members, additional reminders and invitations will be sent out to members going forward.

Table 2. Paid and active ICLHE members 2022-2025

	Financial Year 2024-2025		Financial Year 2023-2024		Financial Year 2022-2023
103	Paid up full members	89	Paid up full members	117	Paid up full members
20	Paid up student members	26	Paid up student members	29	Paid up student members
123	Total paid members	115	Total paid members	146	Total paid members
111	Total active members not paid*	98	Total active members not paid*	43	Total active members not paid*
234	Total active members on record	213	Total active members on record	189	Total active members on record

* Note that members whose fees were waived because they received a PhD travel award are also included in this list. Double payments are also included.

Membership development:

Our association is highly international. European countries continue to make up the largest part of the membership, followed by Asia and particularly Japan. Spain still tops the list with 60 active members, followed by Italy, Japan and Germany. During the financial year 2024-2025, ICLHE welcomed 26 new members. New colleagues from Germany, Japan and Spain top the list.

6	Germany
4	Japan
3	Spain
2	Netherlands
2	Algeria
1	Italy
1	China
1	UK
1	Canada
1	Colombia
1	USA
1	Brazil
1	Greece
1	Sweden

Since 2022, a slight downward trend in new members can be observed as can be seen in Table 3:

Table 3: Membership growth 2022-2025

New members 2024-2025	New members 2023-2024	New members 2022-2023
Total: 26	Total: 30	Total: 34