

Finance report 2022

Ju Jitsu European Union



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1 FINANCIAL MANAGEMENT

For financial management the JJEU has been using an electronic online accounting system ONEXMA for years. That way two person rules apply and an overview of the submitting and approval process is clearer. When a person requests a payment (submit) with necessary supporting documents (like invoices etc.) General secretary checks the eligibility of the cost (based on the annual program, board decision, special orders etc.) - if everything is good to go, he approves the claim; after the first step the treasurer checks the approval, checks the proper budget allocation, and approves the claim, which is then electronically transferred to the bank. This system also allows easier preparation of the financial report and allows on-time and on-line financial monitoring. For the final financial report to the tax office, we use an outside professional accounting company.

2 FINANCIAL RESULTS 2022 AND BUDGET 2023 TILL 2025

2016 the JJEU changed the system of bookkeeping. Since this time, we have had more actives. 2016 was the first year with a positive financial result. The years before we have had a negative financial result.

2020 the Covid Pandemic started, so we could not run activities as usual. 2022 was the year after "Covid", so that we could start our activities as usual again. We have had European Championships in Israel (adults) and Crete (youth) and some JJIF Ranking tournaments as well.

The following sheet shows the results of the years 2015 till 2022 in Euro (31.12).

chart 1: Bank results in Euro 2015 till 2022

Banken	2015	2016	2017	2018	2019	2020	2021	2022
Volksbank #1397249	27.945,21	12.282,15	7.422,61	16.668,48	14.745,82	1.502,74	4.979,88	6.470,76
Volksbank #37583766	-	30.000,00	40.000,00	40.000,00	40.000,00	40.000,00	34.997,00	34.997,00
Volksbank #37654540	-	0	0	0	4.900,00	2.900,00	398,5	397,00
Volksbank VISA	-	0	0	0	0	0	0	0,00
Cash	3.295,54	0	0	0	0	0	0	0,00
Bank total	31.240,75	42.282,15	47.422,61	56.668,48	59.645,82	44.402,74	40.375,38	41.864,76
Result		11.041,40	5.140,46	9.245,87	2.977,34	-15.243,08	-4.027,36	1.489,38

In the years 2016 till 2019 we were able to reach a surplus of 28.405,07 Euro in total. During 2020 till 2022 we have had the Corona Pandemic (Covid19). 2020 we have had a lost from - 15.243,08 Euro and 2021 from -4.027,36 Euro. 2022 we have had a surplus about 1.489,38 Euro.

The next chapters and cheats show the results of the years 2021 and 2022 and the plan for the next years (2023 and 2025).

3 RESULT AND ACTIVITIES 2021

In covid year 2021 we have a loss of -4.027,36 Euro. We generated an income of only 15.165,76 Euro and we had expenses of 19.193,12 Euro.

chart 2: result 2021

Income	15.165,76
Expenses	19.193,12
Result 2021	-4.027,36

The next chart will show the Income 2021.

chart 3: Income 2021

Activities (Sports activities) (Zweckbetrieb) and Bank	10.165,76
Business Operation (Sponsoring, Merchandising) (Wirtschaftlicher Geschäftsbetrieb)	5.000,00
Income total	15.165,76

In 2021 we had two European Championships in Maintal (Adults and youth) – all the other tournaments have been postponed because of covid19. With our sponsors we made an agreement, that we will charge the sponsoring fee for two years, instead of one for each year. JuSports paid 2020 for 2020 and 2021. Matsuru paid 2021 for 2020 and 2021.

The next charts show the expenses 2021.

chart 4: Expenses 2021 in Euro

Expenses	
Administration, Board and Committees (ideller Bereich)	10.406,93
Investment Management (Vermögensverwaltung)	125,03
Activities (Sports activities) (Zweckbetrieb)	8.106,93
Business Operation (Sponsoring, Merchandising) (Wirtschaftlicher Geschäftsbetrieb)	554,23
Expenditure total	19.193,12

4 RESULT AND ACTIVITIES 2022

In 2022 we have a surplus of 1.450 Euro. We generated an income of 38.088,50 Euro and we had expenses of 36.599,12 Euro.

chart 2: result 2022

Income	38.088,50
Expenses	36.599,12
Result 2022	1.489,38

The next chart will show the income 2022.

chart 3: Income 2022 in Euro

Activities (Sports activities) (Zweckbetrieb) and Bank	32.588,50
Business Operation (Sponsoring, Merchandising) (Wirtschaftlicher Geschäftsbetrieb)	5.500,00
<u>Income total</u>	<u>38.088,50</u>

In 2022 we had two European Championships (adults and youth) and several ranking list tournaments in France, Germany and Greece.

The next charts show the expenses 2022.

chart 4: Expenses 2022 in Euro

<u>Expenses</u>	
Administration, Board and Committees (ideller Bereich)	13.501,81
Investment Management (Vermögensverwaltung)	91,81
Activities (Sports activities) (Zweckbetrieb)	21.245,44
Business Operation (Sponsoring, Merchandising) (Wirtschaftlicher Geschäftsbetrieb)	1.759,06
<u>Expenditure total</u>	<u>36.599,12</u>

5 THE BUDGET 2023, 2024 AND 2025

In 2023 we expect a normal year, without any restrictions. The next chart shows the Budget 2023 - 25.

chart 5: Budget in Euro for the years 2023/24/25 (overview)

<u>Income</u>	plan 2023	plan 2024	plan 2025
Activities (Sportactivities) (Zweckbetrieb)	35.000,00 €	40.600,00 €	40.600,00 €
Business Operation (Sponsoring, Merchandising) (Wirtschaftlicher Geschäftsbetrieb)	11.000,00 €	6.500,00 €	6.500,00 €
<u>Income total</u>	46.000,00 €	47.100,00 €	47.100,00 €
<u>Expenses</u>			
Administration, Board and Committees (ideller Bereich)	23.750,00 €	22.600,00 €	18.100,00 €
Investment Management (Vermögensverwaltung)	200,00 €	100,00 €	100,00 €
Activities (Sportactivities) (Zweckbetrieb)	16.900,00 €	22.600,00 €	23.900,00 €
Business Operation (Sponsoring, Merchandising) (Wirtschaftlicher Geschäftsbetrieb)	2.100,00 €	1.800,00 €	1.800,00 €
<u>Expenditure total</u>	42.950,00 €	47.100,00 €	43.900,00 €
Income	46.000,00 €	47.100,00 €	47.100,00 €
Expenses	42.950,00 €	47.100,00 €	43.900,00 €
<u>Result</u>	3.050,00 €	0,00 €	3.200,00 €