

# European Democracy Consulting Stiftung

## Statement of accounts

### Financial year 2025 (1 Jan.-31 Dec.)

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## Context

The European Democracy Consulting Stiftung (hereafter, “the foundation”) was created at its founding meeting on 23 June 2023, and was subsequently registered with Austrian authorities on 26 July.

In August 2023, the Board appointed, Mr Maxime Drounau and Mr François-Régis Drounau as auditors of the foundation for the financial year 2023. They subsequently submitted audit report for the financial years 2023 and 2024.

In 2025, as in preceding years, the foundation received financial donations, as well as in-kind contributions and free services, to carry out its activities.<sup>1</sup>

With regards to in-kind contributions and free services, the foundation continued to receive free IT services from European Democracy Consulting, including hosting services, domains names, etc., and also received VPS access from VPSBG, an IT service provider from Bulgaria.

Conversely, the foundation incurred expenses linked to its operations, mostly in relation to the contract signed in 2023 with TULP Interactive for the further development of the European Party

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<sup>1</sup> In 2025, donations were made directly. In previous years, they were also made via the crowdfunding platform BetterPlace.org, based in Germany. This crowdfunding was enabled by the Maecenata Stiftung, also located in Germany, which has a partnership with BetterPlace.org, whereby the Maecenata Stiftung collects donations made via BetterPlace.org and transfers them to charitable entities abroad, such as the foundation. This process is required, as BetterPlace.org can otherwise only broadcast projects of non-profit organisations registered in Germany.

Funding Observatory (EPFO, Phase 2), which led to issues being fixed and to two pillars of work being actively worked on throughout 2025. As of end of 2025, work continues on those two pillars.

These income and expenses are detailed in the sections below.

All financial transactions were carried out using the bank account of the foundation, held by Bank Austria.

## Income and expenses

### Income

In the financial year 2025, the income received by the foundation stemmed exclusively from private sources. This income was made up of financial donations and in-kind contributions and free services, for a total amount of €2,808.40, which is slightly less than in 2024.

Type of income	2025	Share	2024
Donations	€2,000.00	71.2%	€3,487.40
In-kind contributions and free services	€808.40	28.8%	€183.42
Business income	€0.00	0.0%	€18.70
<b>Total</b>	<b>€2,808.40</b>		<b>€3,689.52</b>

### Donations

This year, the foundation only received financial donations from legal entities, for a total amount of €2,000.00.

Origin of donations	2025	Share	2024
Private individuals	€0.00	0.0%	€484.00
Legal entities	€2,000.00	100.0%	€3,003.40
<b>Total</b>	<b>€2,000.00</b>		<b>€3,487.40</b>

In February 2025, the foundation received a financial donation of €2,000.00 from Volt There, a political foundation based in the Netherlands. This donation had been pledged in 2024 and marked as accounts receivable in last year’s financial statement. It was earmarked for the development of the EPFO’s Phase 2 and wired directly to the foundation’s developer.

In October, the foundation placed a payout request for the €3.40 remaining on the BetterPlace platform to our bank account, via the Maecenata Stiftung.<sup>2</sup> Fees from the Maecenata Stiftung applied to this withdrawal.

Fundraising efforts for the EPFO’s Phase 2 continue.

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<sup>2</sup> As indicated in the “Expenses” section, a fee of €0.17 was applied by the Maecenata Stiftung.

## ***In-kind contributions and free services***

The foundation received in-kind contributions and free services for a total amount of €808.40.

<b>Contrib.</b>	<b>In-kind contribution/ free service</b>	<b>2025</b>	<b>Share</b>	<b>2024</b>
EDC	WordPress Hosting Basic (via Strato)	€108.90	13.5%	€108.90
EDC	SSL certificates (via Strato)	€36.30	4.5%	€33.28
EDC	Domain names (via Strato)	€24.20	3.0%	€29.24
	<i>edcstiftung.eu</i>	<i>inclusive</i>		
	<i>epfo.eu</i>	€12.10		
	<i>europeanconstitution.eu</i>	€12.10		
EDC	Online storage (via Strato)	€0.00	0.0%	
EDC	CDN (via BunnyCDN)	€12.00	1.5%	€12.00
VPS BG	VPS	€627.00	77.9%	
<b>Total</b>		<b>€808.40</b>		<b>€183.42</b>

The value of free services is calculated “at arms’ length”, as if the foundation had had to incur these costs by itself.

In-kind contributions and free services provided by European Democracy Consulting comprised:

- Online hosting for the website of the foundation, EPFO, and EuropeanConstitution.eu (via Strato): €9.08 x 12 = €108.90;
- SSL certificates (via Strato): €3.03 x 12 = €36.30;
- Online storage (via Strato): free with hosting package; and
- Three domain names (via Strato): €24.20;
  - edcstiftung.eu: inclusive with hosting package;
  - epfo.eu: €1.01 x 12 = €12.10;
  - europeanconstitution.eu: €1.01 x 12 = €12.10; and
- CDN services (via BunnyCDN): €1.00 x 12 = €12.00.<sup>3</sup>

In addition, the foundation started receiving free access to a VPS by VPSBG, as of mid-October:

- VPS: €250.80 x 2.5 = €627.00.

## ***Categorisation of income***

By law, the foundation is required to list, in its statutes, its potential sources of income. Article 3.3 lists the following potential sources of income:<sup>4</sup>

1. membership fees and membership dues
2. subsidies and grants
3. donations, collections, legacies and other contributions

<sup>3</sup> With an estimate of EUR 1 = USD 1, as BunnyCDN charges in USD.

<sup>4</sup> As a mere negative business expense, business income derived from reimbursements is exempt from this categorisation.

4. contributions in kind and free services
5. proceeds from foundation events
6. sponsorship money

In line with the information provided above, the income of the foundation can therefore be categorised as follows:

Categories of income	2025	Share	2024
Donations (incl. fees)	€2,000.00	71.2%	€3,487.40
In-kind contributions and free services	€808.40	28.8%	€183.42
<b>Total</b>	<b>€2,808.40</b>		<b>€3,670.82</b>

## Expenses

In the financial year 2025, the expenses incurred by the foundation derived from its operations, banking services, and administrative functioning (including donations management and transfer fees). These amounted to €2,183.02.

Type of expenses	2025	Share	2024
Administrative functioning	€0.17	0.0%	€87.33
Banking fees	€182.85	8.4%	€108.47
Operations	€2,000.00	91.6%	€3,101.80
<b>Total</b>	<b>€2,183.02</b>		<b>€3,297.60</b>

### *Administrative functioning*

The foundation paid only €0.17 in administrative functioning, as transfer fee to the Maecenata foundation in transfer fees from Germany to Austria (paid when donations are transferred).

### *Banking fees*

The foundation paid €182.85 to Bank Austria in regular banking fees, paid on a quarterly basis.

### *Operations*

The foundation paid €2,000.00 for its operations, to TULP Interactive for the development of additional features to the European Party Funding Observatory.

### *Categorisation of expenses*

By law, the foundation is required to list, in its statutes, the “idealistic means” by which it fulfils its purpose – i.e. the tasks it is allowed to carry out and, therefore, spend its resources on. Article 3.2 lists the following idealistic means:

1. carrying out research work
2. issuing of publications
3. creation of websites
4. public relations
5. lectures and meetings
6. discussion events

In line with the information provided above, the expenses of the foundation can therefore be categorised as follows:

Categories of expense	2025	Share	2024
<i>Administrative expenses and charges</i>	€183.02	8.4%	€211.92
Carrying out research work (#1)	€0.00	0.0%	€85.68
Creation of websites (#3)	€2,000.00	91.6%	€3,000.00
<b>Total</b>	<b>€2,183.02</b>		<b>€3,297.60</b>

## Assets and liabilities

### Assets

As of 31 December 2025, the assets of the foundation amounted to €26,772.48.

Assets	2025	Share	2024
Current assets	€1,369.54	5.1%	€3,552.56
Long-term assets	€25,402.94	94.9%	€25,403.53
<b>Total</b>	<b>€26,772.48</b>		<b>€28,956.09</b>

### Current assets

As of 31 December, the current assets of the foundation amounted to €1,369.54, held in its bank account.

Current assets	2025	Share	2024
Cash in checking	€1,369.54	100.0%	€1,549.16
Accounts receivable	€0.00	0.0%	€2,000.00
Pledges receivable	€0.00	0.0%	€3.40
<b>Total</b>	<b>€1,369.54</b>		<b>€3,552.56</b>

## ***Long-term assets***

As of 31 December, the long-term assets of the foundation amounted to €25,403.53.

<b>Long-term assets</b>	<b>2025</b>	<b>Share</b>	<b>2024</b>
Building and immaterial long-term assets	€12,275.00	48.3%	€12,275.00
Furniture	€2.94	0.0%	€3.53
Long-term assets receivable	€10,000.00	39.4%	€12,000.00
Pre-paid expenses	€3,125.00	12.3%	€1,125.00
<b>Total</b>	<b>€25,402.94</b>		<b>€25,403.53</b>

The Observatory was estimated at its building cost, €12,275.00:

- €11,400.00 for its initial cost when transferred to the foundation; and
- €875.00 for the fixing of various issues of the EPFO, already completed.

The foundation also holds long-term assets receivable due to the on-going work on the EPFO:

- €4,000.00 for the development of two new tabs (member states and membership);
- an estimated €10,000 for the development of the EPFO's public funding simulator; and
- -€4,000.00 already paid out and accounted as pre-paid expenses (€2,000 both in 2024 and 2025).

In addition, the foundation pre-paid €3,125 for the further development of the EPFO (€4,000 wired minus €875 covering work delivered).

The foundation also held furniture comprised of its domain names, amounting to €5.17 for the domain name epfo.eu owned until 16/04/2026 and for edcstiftung.eu owned until 21/03/2026.<sup>5</sup>

## **Liabilities**

As of 31 December, the liabilities of the foundation amounted to €10,875 to be paid to TULP Interactive, made up as follows:

- €4,000.00 for the development of two new tabs (members state and membership);
- an estimated €10,000 for the development of the EPFO's public funding simulator; and
- -€3,125 already pre-paid since the beginning of the contract.

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<sup>5</sup> The foundation also holds the domain name europeanconstitution.eu until 30 September 2026, but it holds it as per the agreement reached with the EuropeanConstitution.eu NGO and this is therefore not considered an asset of the foundation.