



# WUSV

## Cash Auditor Analysis General Assembly 2024 (Jahr/Year/Año: 2023)



# GEWINN & VERLUST PROFIT & LOSS GANANCIA Y PÉRDIDA



# A

## MITGLIEDSVEREINE

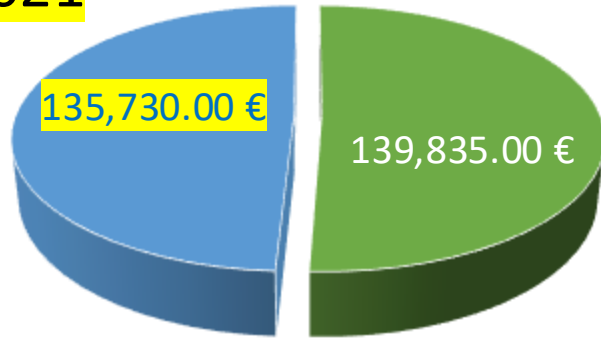
## MEMBER ASOCIATION

## ASOCIACIÓN MIEMBRO



## 1. Mitgliedsbeiträge - Membership fees – Cuota de miembros

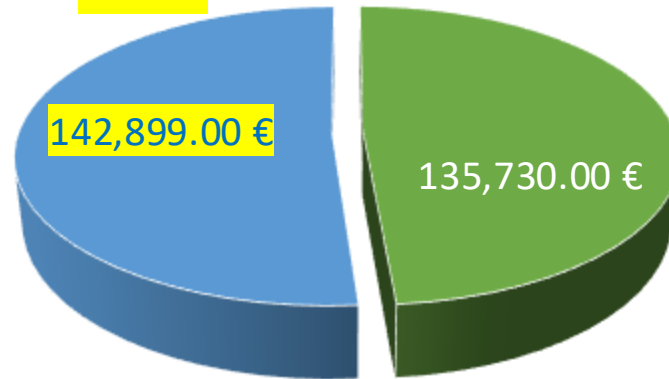
2021



■ 2020 ■ 2021

**Decrease = 2,93%**

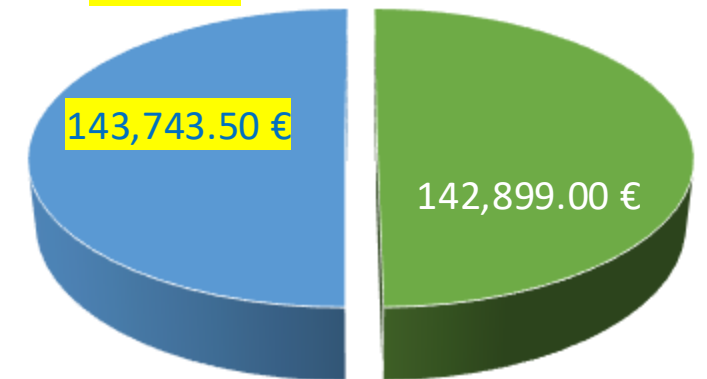
2022



■ 2021 ■ 2022

**Increase = 5,28%**

2023

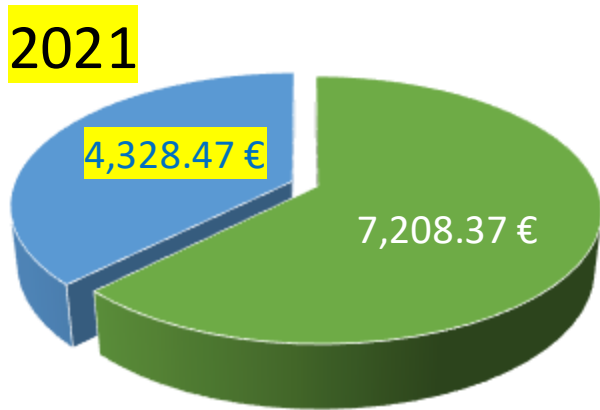


■ 2022 ■ 2023

**Increase = 0,59%**

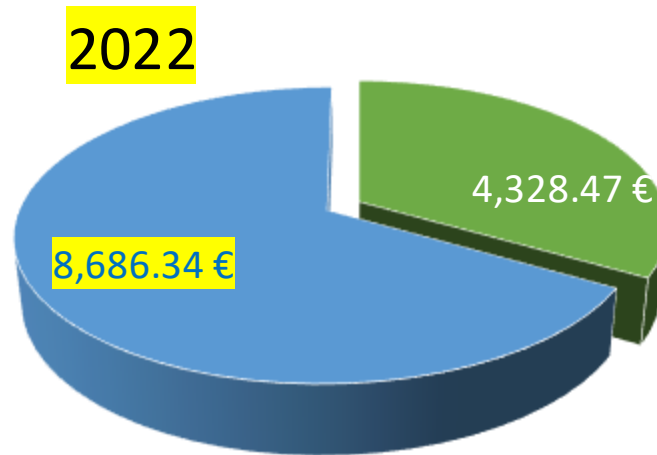


## 2. Übrige Erträge – Other income – Otros ingresos



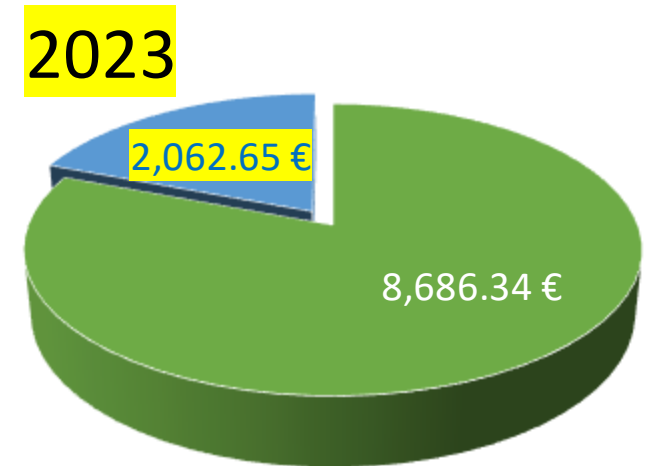
■ 2020 ■ 2021

**Decrease = 39,95%**



■ 2021 ■ 2022

**Increase = 100,68%**

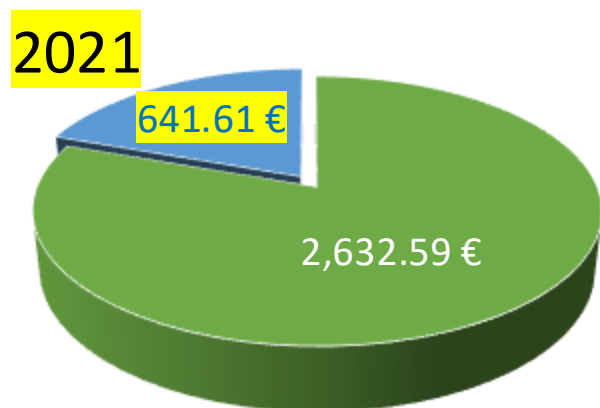


■ 2022 ■ 2023

**Decrease = 76,25%**

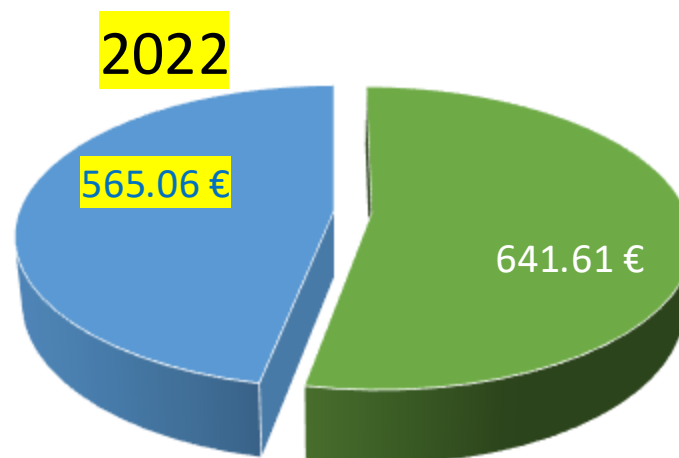


## 1. Materialaufwand und bezogene Leistungen – Cost of materials and purchased services – Coste de material y servicios adquiridos



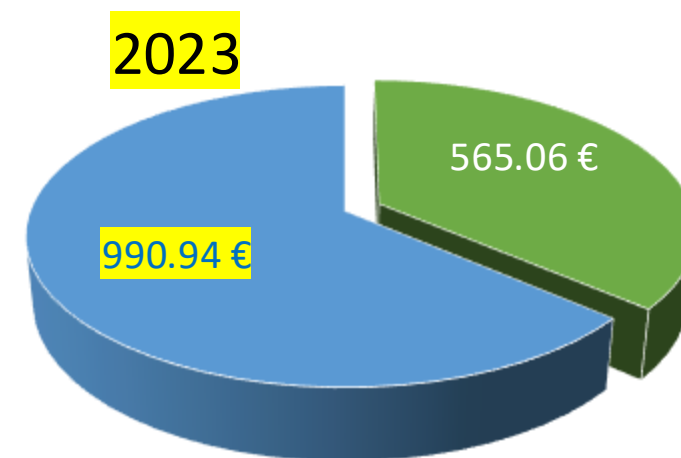
■ 2020 ■ 2021

**Decrease = 75,63%**



■ 2021 ■ 2022

**Decrease = 11,93%**

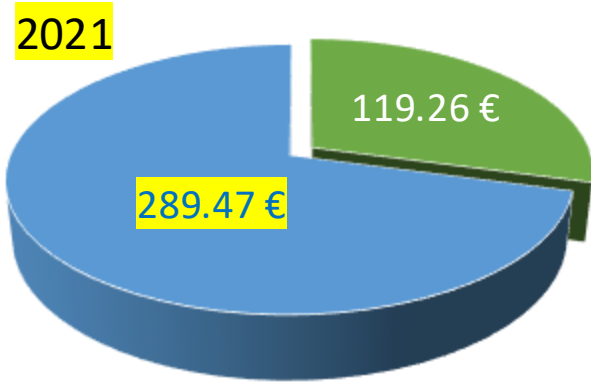


■ 2022 ■ 2023

**Increase = 75,37%**

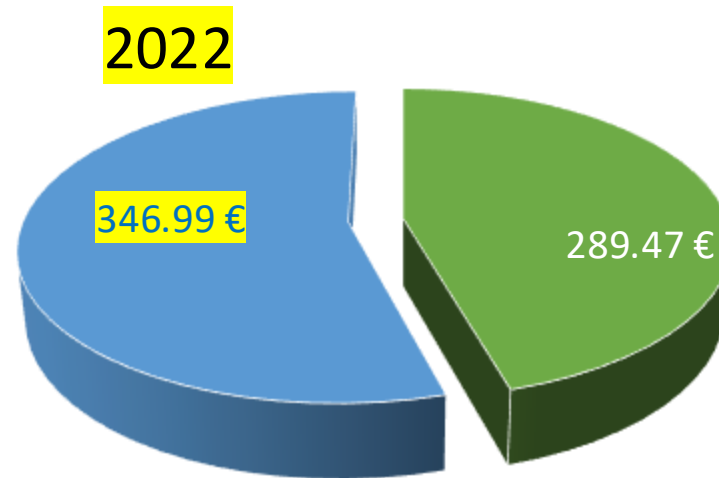


## 2. Abschreibungen – Depreciation – Depreciación



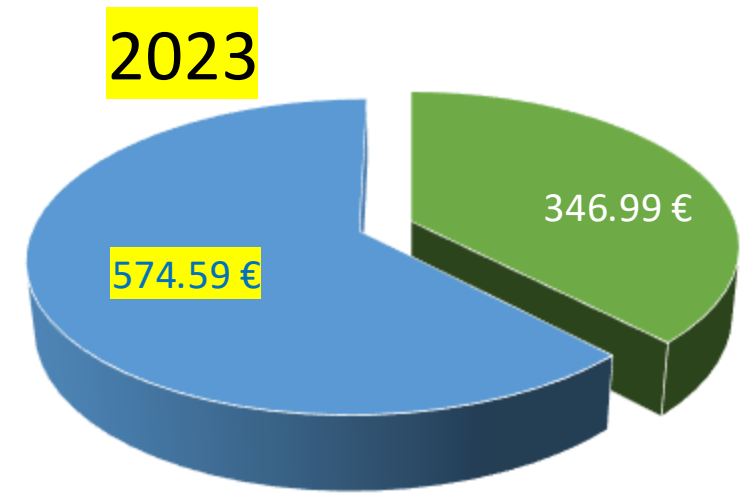
■ 2020 ■ 2021

**Increase = 142,72%**



■ 2021 ■ 2022

**Increase = 16,42%**

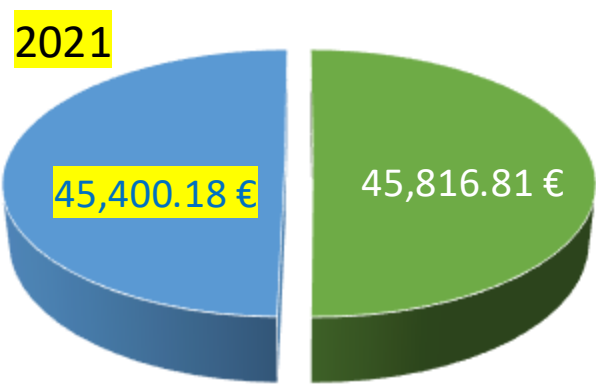


■ 2022 ■ 2023

**Increase = 65,59%**

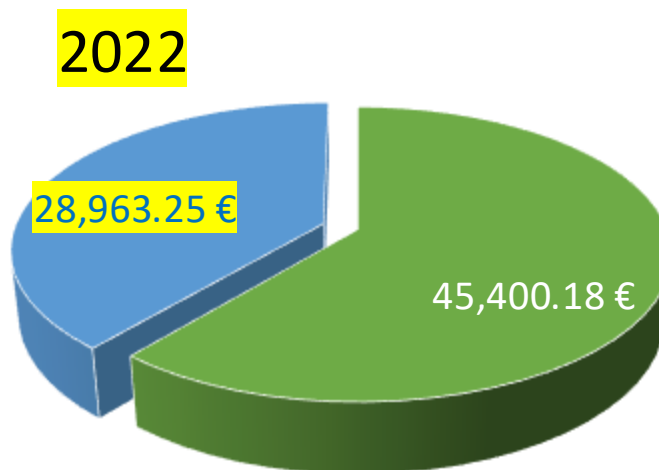


### 3. Personalkosten – Staff cost – Coste de personal



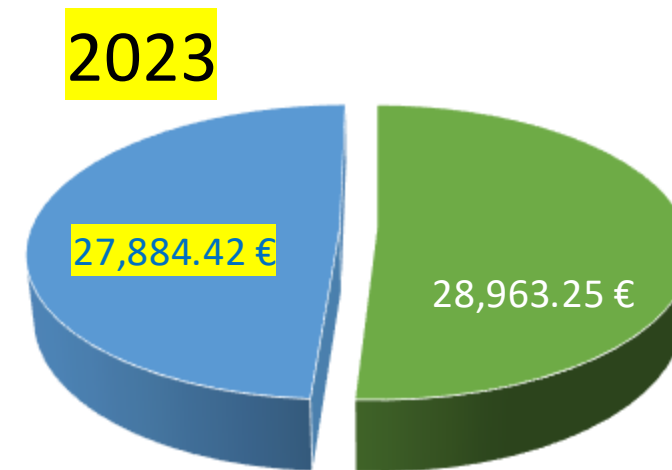
■ 2020 ■ 2021

Decrease = 0,91%



■ 2021 ■ 2022

Decrease = 36,20%



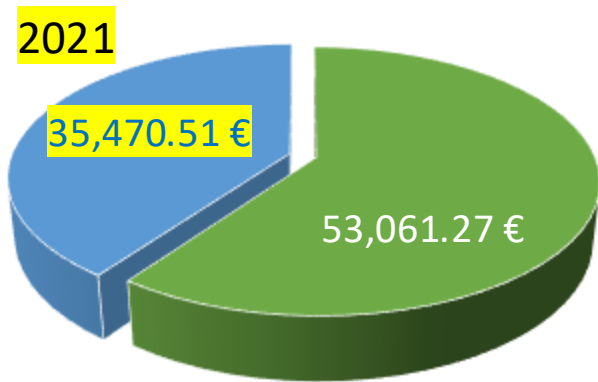
■ 2022 ■ 2023

Decrease = 3,72%



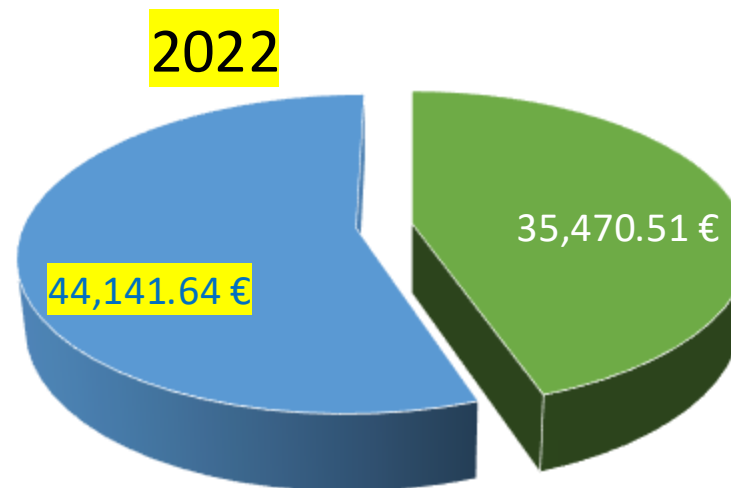


### 4. Übrige Ausgaben – Other expenses – Otros gastos



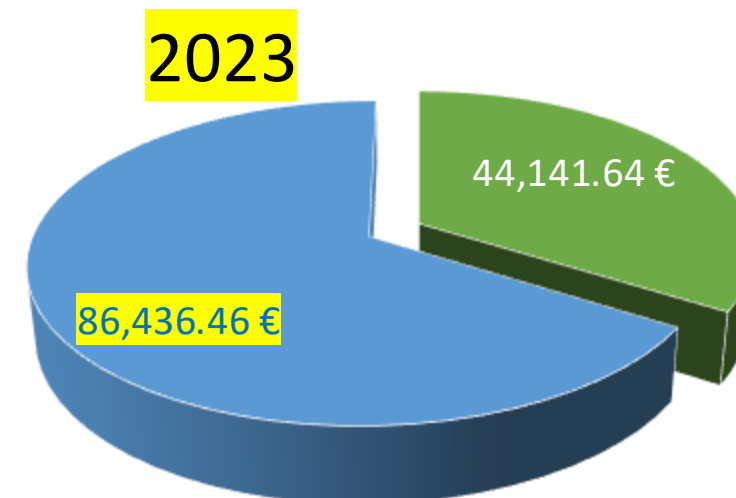
■ 2020 ■ 2021

**Decrease = 416,63%**



■ 2021 ■ 2022

**Increase = 24,45%**



■ 2022 ■ 2023

**Increase = 95,82%**

**GEWINN/VERLUST (Mitgliedsvereine) – PROFIT/LOSS (Member association) –  
GANANCIA/PÉRDIDAS (Asociaciones miembros)**



**A**

Jahr/Year/Año	Profit/Loss	Difference	%
2019	50.847,41€	8.810,98 €	20,96
2020	45.413,44 €	-5.433,97 €	-10,69
2021	58.256,70 €	12.843,26 €	28,28
2022	77.578,40 €	19.321,70 €	33,17
2023	29.919,74 €	-47.658,66 €	-61,43



**Gesamtgewinn in 5 Jahren / Profit 5 years /Beneficio total en 5 años = 262.015,69 €**

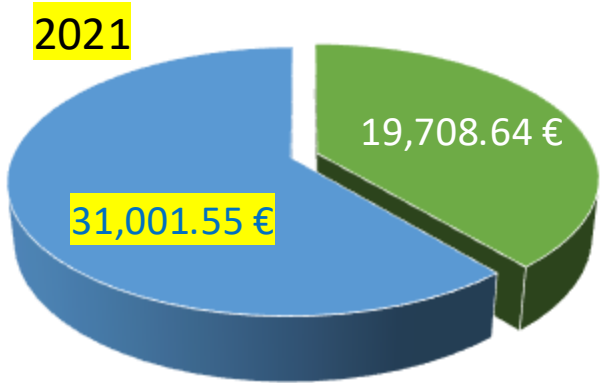


## B

# VERANSTALTUNGEN/PRÜFUNGEN/ZUCHT EVENTS/TRIALS/BREED EXHIBITIONS EVENTOS/PRUEBAS/EXPOSICIONES DE CRÍA

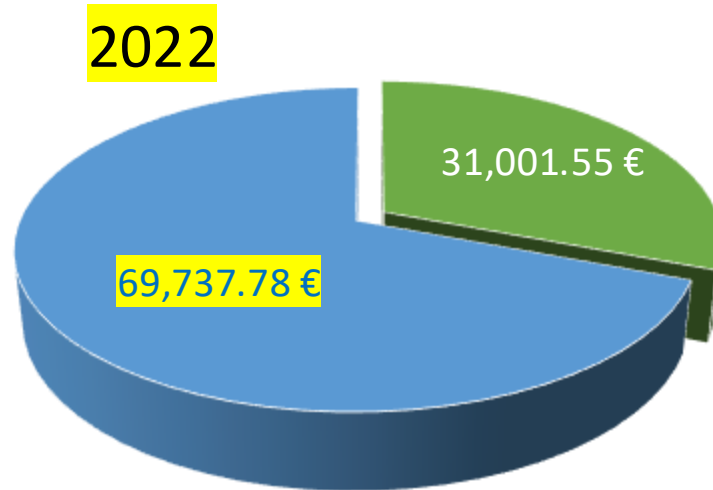


## 1. Umsatzerlöse – Sales - Ventas



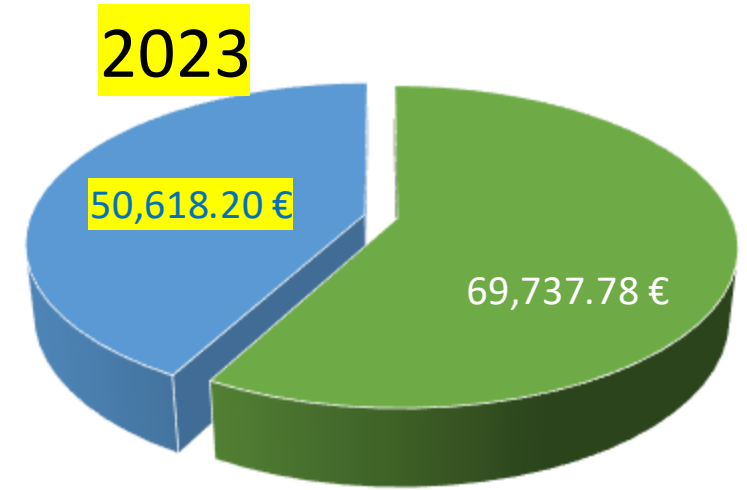
■ 2020 ■ 2021

Increase = 57,30%



■ 2021 ■ 2022

Increase = 124,95%

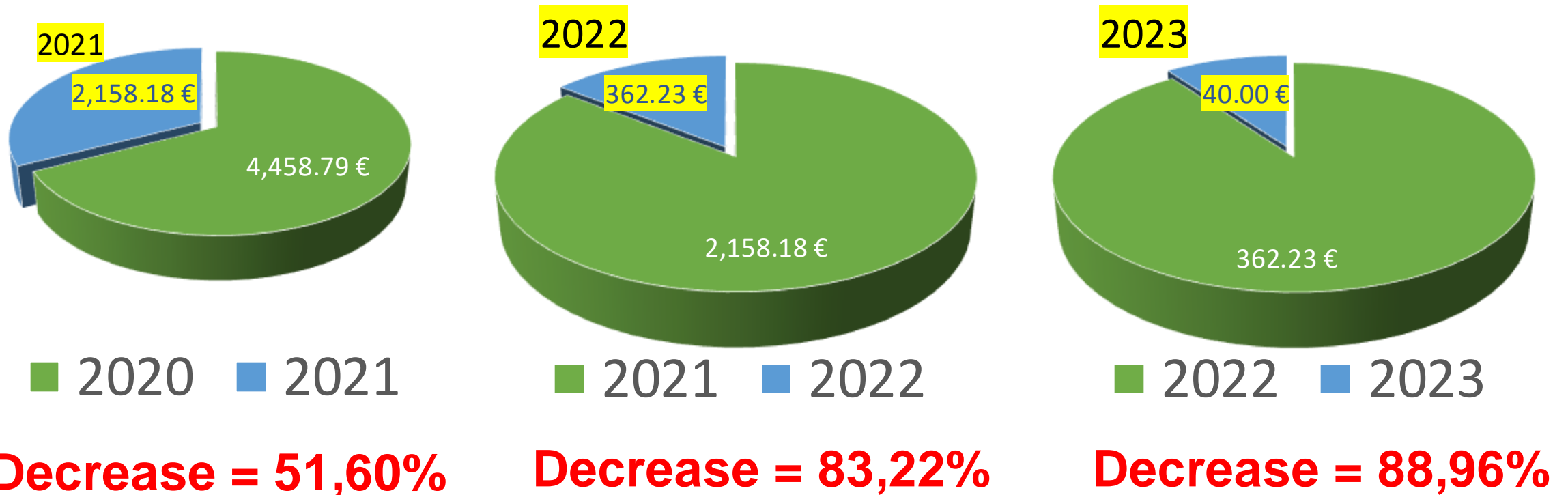


■ 2022 ■ 2023

Decrease = 27,42%

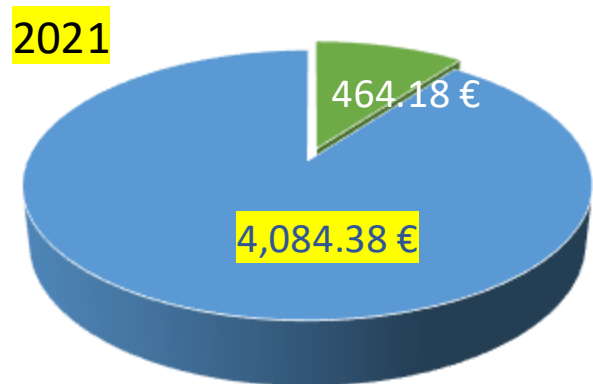


## 2. Sonstige betriebliche Erträge – Other operating income – Otras operaciones



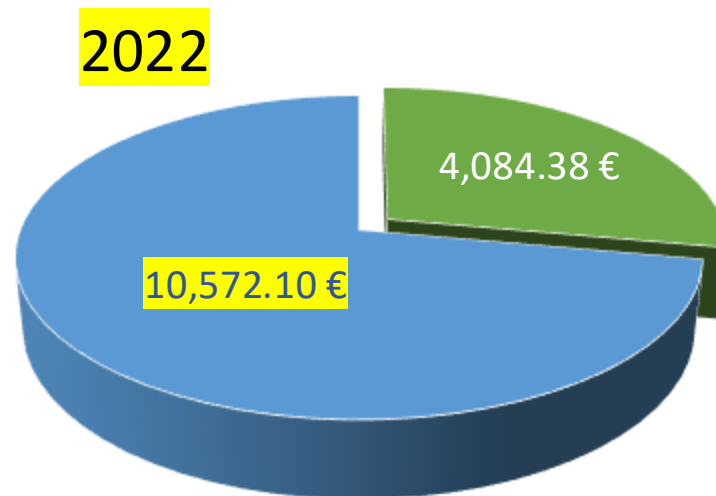


## 1. Materialaufwand und bezogene Leistungen – Cost of materials and services purchased – Coste de materiales y servicios.



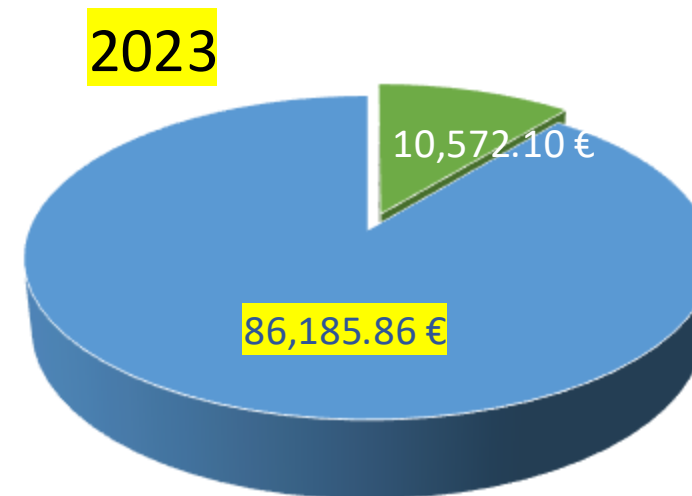
■ 2020 ■ 2021

**Increase = 779,91%**



■ 2021 ■ 2022

**Increase = 158,84%**

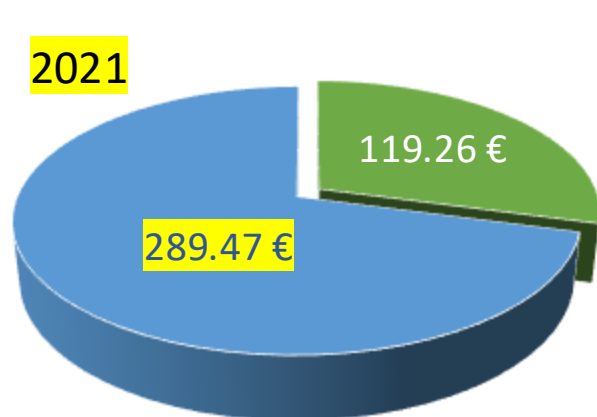


■ 2022 ■ 2023

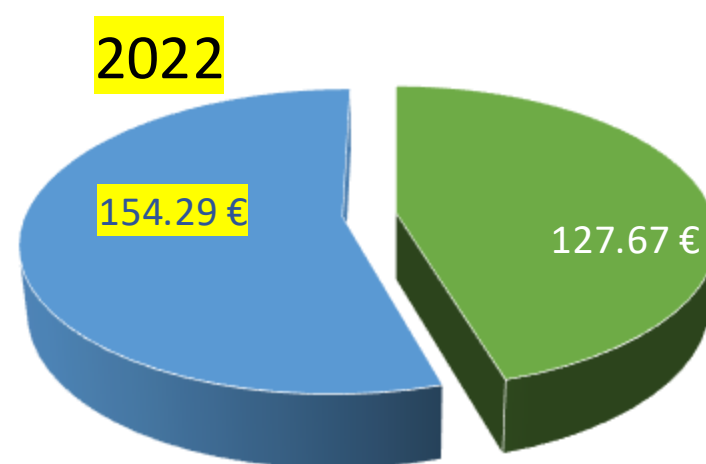
**Increase = 715,22%**



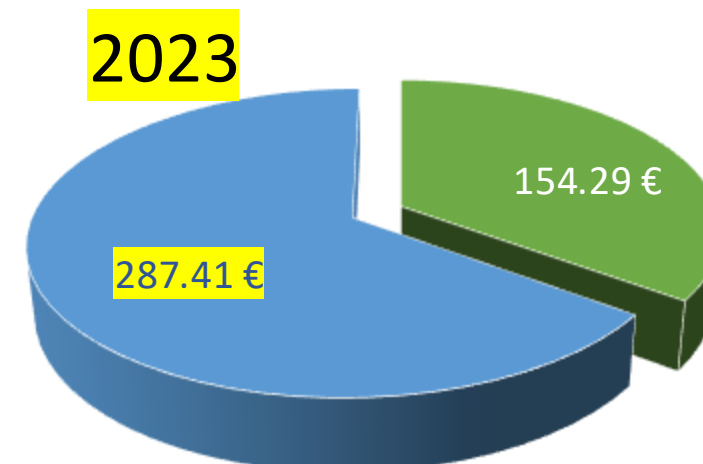
## 2. Abschreibungen – Depreciation – Depreciación



■ 2020 ■ 2021



■ 2021 ■ 2022



■ 2022 ■ 2023

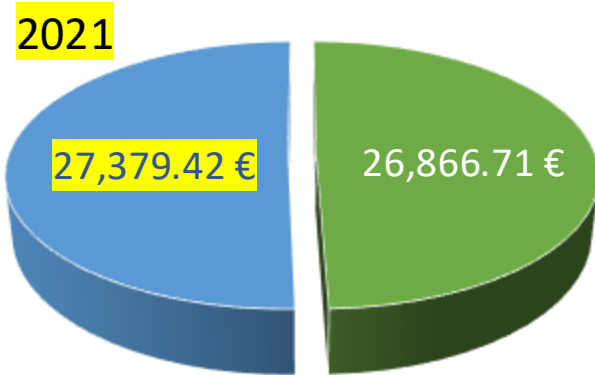
**Increase = 142,72%**

**Increase = 20,85%**

**Increase = 86,28%**

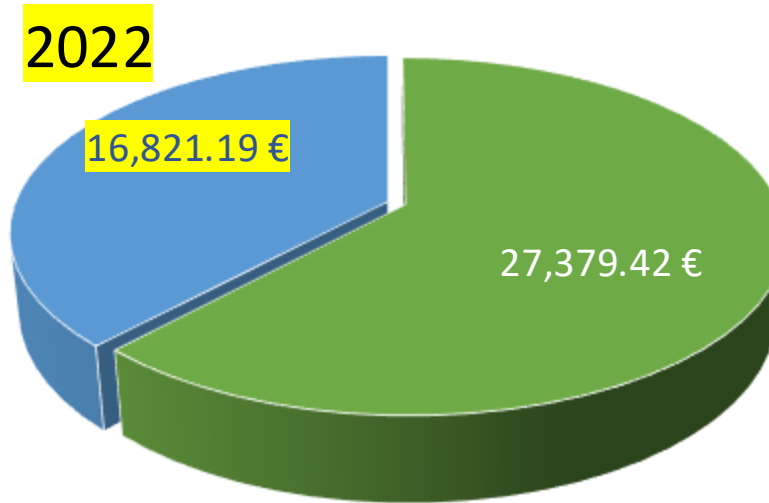


### 3. Personalkosten – Staff cost – Coste de personal



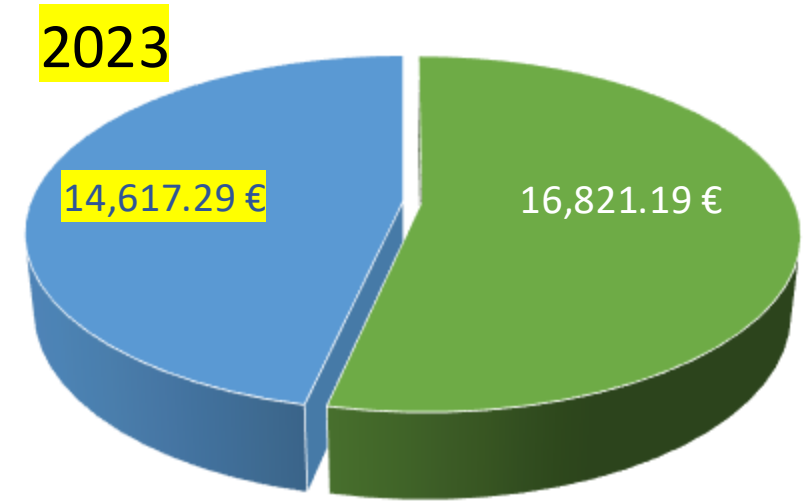
■ 2020 ■ 2021

**Increase = 1,91%**



■ 2021 ■ 2022

**Decrease = 38,56%**



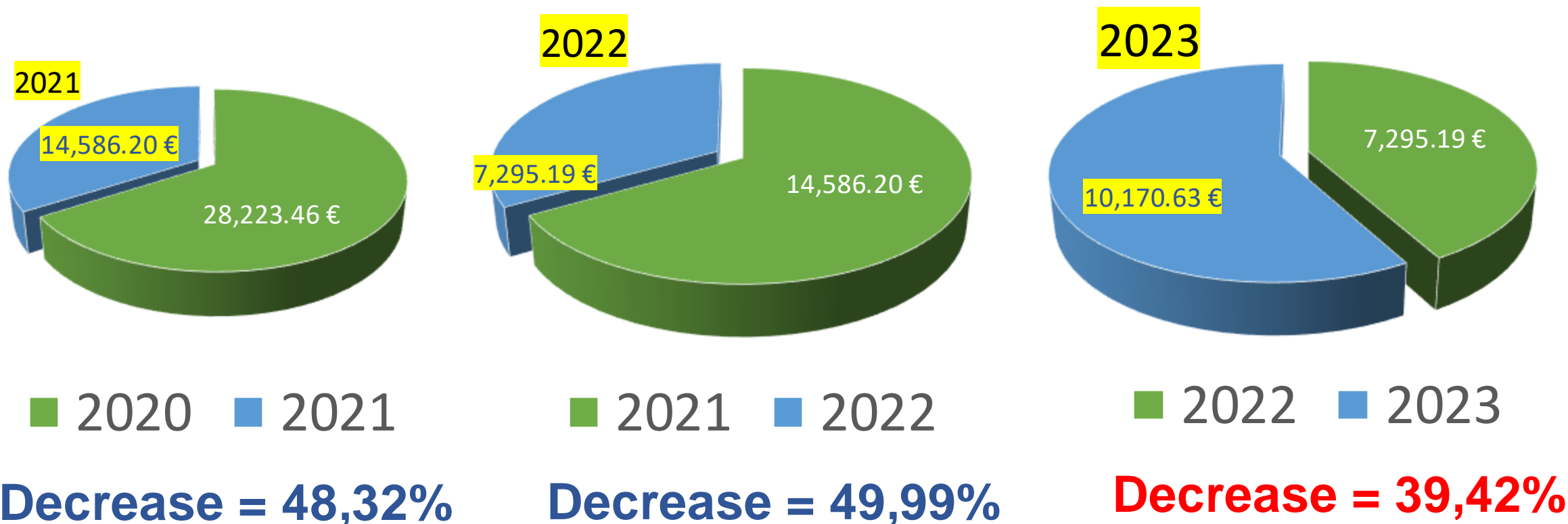
■ 2022 ■ 2023

**Decrease = 13,10%**





### 4. Übrige Ausgaben – Other expenses – Otros gastos





## GEWINN/VERLUST (VERANSTALTUNGEN/PRÜFUNGEN/ZUCHT) – PROFIT/LOSS (EVENTS/TRIALS/BREED EXHIBITIONS) – GANANCIA/PÉRDIDAS (EVENTOS/PRUEBAS/EXPOSICIONES DE CRÍA)



**B**

Jahr/Year/Año	Profit/Loss	Difference	%
2019	15.197,98 €	24.386,01 €	-265,41
2020	-31.419,23 €	-46.617,21 €	-306,73
2021	-13.017,94 €	18.401,29€	58,57
2022	35.257,24 €	48.275,18€	370,84
2023	-60.602,99 €	-95.860,93 €	-271,89



Gewinn/Verlust in 5 Jahren / Profit/Loss 5 years /Ganancia/Pérdida total en 5 años = -54.584,94 €

## GEWINN/VERLUST (ALLGEMEIN) – PROFIT/LOSS (GENERAL) – GANANCIA/PÉRDIDAS (GENERAL)

**A**  
**+**  
**B**

Jahr/Year/Año	Profit/Loss	Difference	%
2019	66.045,39 €	33.245,39 €	101,36
2020	13.994,21 €	-52.051,18 €	-78,81
2021	45.238,76 €	31.244,55 €	223,27
2022	112.835,64 €	67.596,00 €	149,42
2023	<b>-30.683,25 €</b>	-143.518,89 €	-127,19

Gewinn/Verlust in 5 Jahren / Profit/Loss 5 years /Ganancia/Pérdida total en 5 años = 207.430,25 €



## ENTNAHME/ZUFÜHRUNG RÜCKLAGEN TO RESERVES A RESERVAS VOLUNTARIAS



Jahr/Year/Año	Profit/Loss	Difference	%
2019	66.045,39 €	33.245,39 €	101,36
2020	13.994,21 €	-52.051,18 €	-78,81
2021	45.238,76 €	31.244,55 €	223,27
2022	112.835,64 €	67.596,88 €	149,42
2023	-30.683,25 €	-143.518,89 €	-127,19



**WUSV**

**GA2024**  
Cash Auditor Analysis



**2023**

# **BILANZ BALANCE**

2023

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## AKTIVA/ASSET/ACTIVO

### A. ANLAGEVERMÖGEN/FIXED ASSETS/ACTIVOS FIJOS

#### I. Sachanlagen/Property, plant and equipment/Activos tangibles

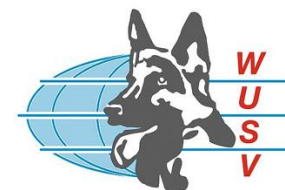
	2023	2022	DIFFERENCE	DIFF %
<b>1. Andere Anlagen, Betriebs- und Geschäftsausstattung/ Other equipment, Factory and office equipment/Otro equipamiento, producción y oficina</b>	<b>1.359,14 €</b>	<b>2.221,14 €</b>	<b>862,00 €</b>	<b>-38,81%</b>

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## AKTIVA/ASSET/ACTIVO

### B. UMLAUFVERMÖGEN/CURRENT ASSETS/ACTIVOS CORRIENTES

#### I. Forderungen und sonstige Vermögensgegenstände/Receivables and other assets/Cuentas a cobrar y otros activos

	2023	2022	DIFFERENCE	DIFF %
1. Forderungen aus Lieferungen und Leistungen / Trade receivables / Cuentas comerciales por cobrar	34.096,50 €	30.779,30 €	3.317,20€	10,78%
2. Sonstige Vermögensgegenstände / Other Assets / Otros activos	0 €	0,5 €	-0,5 €	-100,00%

2023

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## AKTIVA/ASSET/ACTIVO

### B. REHNUNGSABGRENZUNG/CURRENT ASSETS/ACTIVOS CORRIENTES

#### II. Kassenbestand und Guthaben bei Kreditinstituten/ Cash and bank balances/ Efectivo en caja y saldos bancarios

II. ALLGEMEIN/GENERAL	2022	2022	DIFFERENCE	DIFF %
	414.072,12 €	450.795,39 €	-36.723,27 €	-8,15%
Kasse/Cash/Caja	5.657,13 €	2.360,52 €	3.296,61€	139,66%
Sparkasse	312.179,34 €	352.199,22 €	-40.019,88 €	-11,36%
KSK Sparkonto	96.235,65 €	96.235,65 €	0,00 €	0,00%



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## AKTIVA/ASSET/ACTIVO

### C. UMLAUFVERMÖGEN/RECEIVABLE/DELIMITACIÓN RECLAMACIONES

C. UMLAUFVERMÖGEN/ RECEIVABLE/ DELIMITACIÓN RECLAMACIONES	2023	2022	DIFFERENCE	DIFF %
	0,00 €	0,00 €	0,00 €	0,00%

2023

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## SUMME AKTIVA/TOTAL ASSET/TOTAL ACTIVO

2023	2022	Difference	Diff %
449.527,76 €	483.796,33 €	-34.268,57 €	-7,08%

2023

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## PASSIVA/LIABILITIES/PASIVO

### A. EIGENKAPITAL/OWN CAPITAL/CAPITAL PROPIO

	2023	2022	DIFFERENCE	DIFF %
I. Rücklagen/Reserves/ Reservas	381.046,26 €	411.729,51 €	-30.683,25 €	-7,45%
II. Ergebnisvortrag/ Profit carried forward/ Ganancias acumuladas	0,00 €	0,00 €	0,00 €	0,00%

### B. RÜCKSTELLUNGEN/RESET/DISPOSICIONES

I. Sonstige Rückstellungen/ Other provisions/ Otras disposiciones	4.100 €	3.250,00 €	850,00€	26,15%
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**2023****WUSV****GA2024**  
Cash Auditor Analysis**PASSIVA/LIABILITIES /PASIVO****C. VERBINDFICHKEITEN/OBLIGATIONS/DÉBITOS**

	<b>2023</b>	<b>2022</b>	<b>DIFFERENCE</b>	<b>DIFF %</b>
1. Verbindlichkeiten aus Lieferungen und Leistungen/ Trade payables/ Acreedores comerciales	<b>3.667,45 €</b>	<b>4.610,99 €</b>	<b>-943,54 €</b>	<b>-20,46%</b>
2. Sonstige Verbindlichkeiten/ Other liabilities/ Otros pasivos	<b>60.714,05 €</b>	<b>64.205,83 €</b>	<b>-3.491,78 €</b>	<b>-5,44%</b>

**D. RECHNUNGSABGRENZUNGSPOSTEN/ACCOUNTING EXPENSES/GASTOS CONTABLES**

Passive/Liabilities/ Pasivo	<b>0,00 €</b>	<b>0,00 €</b>	<b>0,00 €</b>	<b>0,00%</b>
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2023

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**SUMME PASSIVA/ TOTAL LIABILITIES/ TOTAL PASIVO**

<b>2023</b>	<b>2022</b>	<b>Difference</b>	<b>Diff %</b>
<b>449.527,76 €</b>	<b>483.796,33 €</b>	<b>-34.268,57 €</b>	<b>-7,08%</b>

2023

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Die Gewinn- und Verlustrechnung der WUSV für das Geschäftsjahr 2023 **weist ein Minus von 127,19% gegenüber dem Vorjahr aus.**

Das Generalsekretariat hat uns jederzeit die Daten, Belege und detaillierten Informationen zu den von diesen Prüfern während der Rechnungsprüfung gestellten Fragen zur Verfügung gestellt.

**Wir bitten die Mitgliederversammlung der W.U.S.V. um ein positives Abstimmungsverhalten zur Jahresrechnung 2023.**

The profit and loss of WUSV's accounting and financial statements for fiscal year 2023 **shows a minus of -127,19% compared to the previous fiscal year.**

The General Secretariat has provided us with all the data, evidence and detailed information on the consultations generated by these auditors during the review of the accounts.

**We request the Assembly of members of the W.U.S.V. the favorable vote to the account of 2023 year.**

El resultado de los estados contables y financieros de la WUSV durante el ejercicio 2023 **muestra un déficit del -127,19% comparado con el ejercicio anterior.**

La Secretaría General nos ha facilitado en todo momento los datos, evidencias e informaciones detalladas sobre las consultas generadas por estos auditores durante la revisión de las cuentas.

**Solicitamos a la Asamblea de miembros de la W.U.S.V. el voto favorable a las cuentas del ejercicio 2023.**