
Financial Report 2024

Stichting voor Lever en Maag-Darm
Onderzoek
At ROTTERDAM, The Netherlands



216
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Accountant's compilation report

The financial statements of Stichting voor Lever en Maag-Darm Onderzoek in Rotterdam have been compiled by us using the information provided by you. The financial statements comprise the balance sheet as at 31 December 2024 and the statement of income and expenditure for the year 2024, with the accompanying explanatory notes. These notes include a summary of the accounting policies which have been applied.

This compilation engagement has been performed by us in accordance with Dutch law, including the Dutch Standard 4410, 'Compilation engagements', which is applicable to accountants. The standard requires us to assist you in the preparation and presentation of the financial statements in accordance with accounting principles as determined by the board of the foundation. To this end we have applied our professional expertise in accounting and financial reporting.

In a compilation engagement, you are responsible for ensuring that you provide us with all relevant information and that this information is correct. Therefore, we have conducted our work, in accordance with the applicable regulations, on the assumption that you have fulfilled your responsibility. To conclude our work, we have read the financial statements as a whole to consider whether the financial statements as presented correspond with our understanding of Stichting voor Lever en Maag-Darm Onderzoek.

We have not performed any audit or review procedures which would enable us to express an opinion or a conclusion as to the fair presentation of the financial statements.

During this engagement we have complied with the relevant ethical requirements prescribed by the 'Verordening Gedrags- en Beroepsregels Accountants' (VGBA, Dutch Code of Ethics). You and other users of these financial statements may therefore assume that we have conducted the engagement in a professional, competent and objective manner and with due care and integrity and that we will treat all information provided to us as confidential.

For further information on the nature and scope of a compilation engagement and the VGBA we refer you to www.nba.nl/uitleg-samenstellingsverklaring.

Breda, 27 June 2025

216 Accountants B.V.

L. van den Eijnden AA

Breda, 27 June 2025

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Report of the board for the year 2024

Rotterdam, 27 June 2025

Aim of the SLO Foundation is to promote scientific research on gastrointestinal and liver disorders.

In 2024 we have continued the various research lines of and new research projects have been started. In 2024 contracts for new research projects, representing a value of EUR 2.550.000, were signed.

In 2024 dr. Dave Sprengers, gastroenterologist and hepatologist at the Erasmus MC, joined the board. The focus of his research is the immunopathology of liver cancer and chronic liver diseases. Also, prof. Maikel Peppelenbosch joined the board. He is professor of experimental gastroenterology and focusses on the pathogenesis of diseases of the gastrointestinal tract. With the return of Melek Polatto the Clinical Research Bureau (CRB), the CRB is staffed with three trial nurses to coordinate and conduct the numerous clinical studies in which the Foundation is active.

A total of 187 peer-reviewed articles have been published in international journals and 11 PhD students have finished their thesis in 2024. The Foundation has played a key role in these successes.

In 2024 the 39th Erasmus Liver Day took place in congress center De Doelen. A total of 200 participants attended the meeting. Robert-Jan Pierik received the 17th SLO-Mark van Blankenstein Student Award for his research on Crohn's disease. This annual award is given to students who have made an exceptional contribution to scientific research in the field of gastroenterology and hepatology.

The SLO holds an operating financial reserve to cover the continued payment of contracted CRB research staff and to absorb potential losses on general expenses. This buffer is particularly important in case of long-term absence of research staff or a (temporary) decline in the number of studies requiring CRB support. The previous board decision setting a minimum reserve of EUR 200,000 dates back over 15 years and had not been reviewed since. Given current staffing levels and financial risks, the board deemed this amount insufficient. In the September 2024 meeting, it was decided to raise the minimum to EUR 400,000. As a result, the SLO still has room to grow the reserve by EUR 76,962 in the coming years.

The SLO Foundation is a financially healthy Foundation with an ANBI-status, and will continue to invest in translational and clinical research within the Erasmus MC, according the vision of the foundation and in line with the Erasmus MC research policy.

The Board expresses their gratitude to the Supervisory Board for their input and advice.

Manon Spaander, chairman
Adriaan van der Meer, treasurer
Andre Boonstra, secretary

Balance sheet as at 31 December 2024

(after appropriation of result)

	2024	2023
Assets		
	€	€
Current assets		
Research projects	6.382.169	6.129.941
Instalments on research projects	-9.702.359	-8.414.796
Receivables and accruals	594.043	903.909
Cash at bank and in hand	4.141.275	3.136.152
	1.415.128	1.755.206
Current liabilities	-79.912	-502.272
Working Capital	<u>1.335.216</u>	<u>1.252.934</u>
Foundation Equity	1.335.216	1.252.934

Statement of income and expenditure 2023

	2024	2023
Revenue from investigations	€ 2.838.130	€ 2.284.617
Investigate change in capitalized costs in progress	-1.035.335	-297.494
Sum of revenues	1.802.795	1.987.123
Investigate direct costs	1.603.762	1.748.322
General expenses:		
- Personnel costs	116.101	44.669
- Other operating costs	<u>78.931</u>	<u>85.987</u>
Sum of costs	<u>-1.798.794</u>	<u>-1.878.978</u>
Operating result before interest	4.001	108.145
Financial income and expenses	<u>78.281</u>	<u>27.224</u>
Net result	82.282	135.369

Notes to the annual accounts 2024

Principles of valuation and determination of the result

ANBI status

The Foundation for Liver Gastrointestinal Research has its registered office at 3065 RD Rotterdam, Kralingseweg 369.

The Foundation aims to:

- a) promoting scientific research in the field of gastrointestinal and liver diseases, including diseases of the bile ducts, pancreas and esophagus;
- b) promoting an adequate infrastructure for the specialism of Gastrointestinal and Liver Diseases and related surgery, mainly in the Erasmus MC and the Rotterdam region.

The Foundation has included in the ANBI register at the Dutch tax authorities.

General

The annual accounts are drawn up on the basis of the accounting principles as chosen by the board of the foundation.

Tangible fixed assets are charged to a project directly or to the statement of income and expenditure.

Unless stated otherwise, all assets and liabilities are stated at nominal value.

Receivables and short-term debts are receivables and debts due within one year.

Research projects in progress

These are valued at attributable costs of third parties, attributable personnel costs and a surcharge for indirect costs.

In case of an expected loss on a research project, a provision is formed for the entire amount of the expected loss.

Operating result

The results on research projects (contributions and donations minus costs attributable to them) are recognized in the statement of income and expenditure according the percentage of completion method. The revenue from research projects consists of contributions received on the completed projects, less revenues which have already been accounted for in previous years.

Taking into account of these accounting principles, the operating result is determined as difference between research revenues and attributable costs and other income and expenses in the year, determined on the basis of historical costs.

Balance as at 31 December 2024

Current assets

Research projects in progress

	2024 EUR	2023 EUR
Costs projects in progress	7.588.274	7.485.643
Less: Provision for foreseen losses on projects	-1.206.105	-1.355.702
	<hr/> <hr/> <hr/> 6.382.169	<hr/> <hr/> <hr/> 6.129.941

The movements in the Costs projects in progress during the year can be specified as follows:

	2024 EUR	2023 EUR
Balance as at January 1	7.485.643	6.134.083
Research expenses:		
Personnel costs	796.473	1.231.480
External research agencies	46.080	3.404
Laboratory costs	95.793	27.280
Travel expenses	141.731	90.046
Conferences	62.704	141.452
Phone/Internet	2.524	7.136
Purchase equipment	5.382	4.775
Legal support	19.512	7.620
METC costs	86.613	50.577
Course costs	85.421	0
Miscellaneous expenses	261.529	184.552
	<hr/> 1.603.762	<hr/> 1.748.322
Allocated overhead expenses	192.436	209.797
	<hr/> 1.795.763	<hr/> 1.958.119
	<hr/> 9.281.406	<hr/> 8.092.202
Completed research projects	-1.693.132	-606.559
Balance as at December 31	7.588.274	7.485.643

Stichting voor Lever en Maag-Darm Onderzoek

Instalments on projects

This concerns instalments received from clients with respect to research projects that have not yet been completed. These amounts are released to the statement of income and expenditure under the heading "Revenue from research projects", according to the percentage of completion of the research project.

	2024 EUR	2023 EUR
Invoiced instalments	10.305.069	8.949.139
Released due to statement of income and expenditure	-602.710	-534.343
	<hr/>	<hr/>
	9.702.359	8.414.796
	<hr/>	<hr/>

The movements in the Invoiced instalments during the year can be specified as follows:

	2024 EUR	2023 EUR
Balance as at January 1		
Invoiced instalments	8.949.139	7.497.778
Released to statement of income and expenditure	-534.343	-806.153
	<hr/>	<hr/>
	8.414.796	6.691.625
	<hr/>	<hr/>

	2024 EUR	2023 EUR
Movements in the financial year		
Invoiced instalments	2.838.130	2.283.218
Completed research projects	-1.482.200	-831.857
To statement of income and expenditure	-68.367	271.810
	<hr/>	<hr/>
	1.287.563	1.723.671
	<hr/>	<hr/>

	2024 EUR	2023 EUR
Balance as at December 31		
Invoiced instalments	10.305.069	8.949.139
Released to statement of income and expenditure	-602.710	-534.343
	<hr/>	<hr/>
	9.702.359	8.414.796
	<hr/>	<hr/>

Stichting voor Lever en Maag-Darm Onderzoek

Receivables and accruals

	2024 EUR	2023 EUR
Debtors	545.320	699.757
Other receivables	48.723	125.981
VAT	-	78.171
	<hr/>	<hr/>
	594.043	903.909
	<hr/>	<hr/>

Liquid assets

	2024 EUR	2023 EUR
ABN AMRO, Current account	313.275	175.924
ABN AMRO, Capital market index account	112	110
ABN AMRO, Bonus savings account	59.698	635.597
ABN AMRO, Business deposit	529	522
ABN AMRO, Term deposit I	1.500.000	1.500.000
ABN AMRO, Term deposit II	750.000	0
Rabobank, Current account	712.655	423.999
Rabobank, Savings account	805.006	400.000
	<hr/>	<hr/>
	4.141.275	3.136.152
	<hr/>	<hr/>

Current liabilities

	2024 EUR	2023 EUR
Creditors	63.976	498.777
Accrued expenses	3.999	3.495
VAT	11.937	0
	<hr/>	<hr/>
	79.912	502.272
	<hr/>	<hr/>

Foundation equity

	2024 EUR	2023 EUR
Balance as at Januari 1	1.252.934	1.117.565
Result for the year	82.282	135.369
Balance as at December 31	1.335.216	1.252.934

The foundation's equity consists of a General Reserve and cluster reserves related to active clusters within the foundation. The cluster reserves are at disposal of the respective clusters to be used autonomously for the costs of research projects to be initiated within the clusters. The positive or negative results of a year are allocated to the cluster's reserves as follows:

The movement of the cluster reserve is determined annually on the basis of the total of the positive or negative balances of the research projects within the cluster and consists partly of the General reserve of the Foundation's equity from the deficit/surplus on the allocated overhead expenses to projects.

The movements in 2024 are as follows:

	As at January 1 EUR	Movements EUR	As at December 31 EUR
General	323.038	75.252	398.290
Cluster 1	17.029	-25	17.004
Cluster 2	405	30.276	30.681
Cluster 3	83.933	25.390	109.323
Cluster 4	146.838	13.369	160.207
Cluster 5	125.615	73.390	199.005
Cluster 6	2.934	3.785	6.719
Cluster 7	242.567	-117.576	124.991
Cluster 8	107.334	-35.439	71.895
Cluster 9	5.514	78.433	83.947
Cluster 10	197.031	-73.722	123.309
Cluster 11	696	4.465	5.161
Cluster 12	-	3.661	3.661
Cluster 13	-	1.020	1.020
Cumulative rounding differences	0	3	3
	1.252.934	82.282	1.335.216

Statement of income and expenses 2024

Direct costs

	2024 EUR	2023 EUR
Personnel expenses	796.473	1.231.480
External research agencies	46.080	3.404
Laboratory expenses	95.793	27.280
Travel expenses	141.731	90.046
Conferences	62.704	141.452
Phone/Internet	2.524	7.136
Purchase equipment	5.382	4.775
Legal support	19.512	7.620
METC costs	86.613	50.577
Course costs	85.421	0
Miscellaneous expenses	261.529	184.552
	1.603.762	1.748.322

The personnel expenses are charged by Erasmus MC for personnel that has been deployed to research projects.

Travel expenses

	2024 EUR	2023 EUR
Study-related travel expenses	18.301	14.040
Travel expenses for professors for recruitment of new studies	22.500	12.861
Travel expenses for staff members to attend conferences and presentation of the result studies	100.930	63.145
	141.731	90.046

General expenses

Personnel expenses

	2024 EUR	2023 EUR
Personnel expenses - indirect	106.646	37.973
Travel expenses	9.455	6.696
	116.101	44.669

The personnel expenses are charged by Erasmus MC for personnel of the Clinical Research Bureau, which performs support and administrative tasks.

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Other operating costs

	2024 EUR	2023 EUR
Accounting expenses	63.000	63.000
Accountant fees	4.316	3.107
Other general expenses	11.615	19.880
	78.931	85.987

Financial income and expenses

	EUR	EUR
Interest expenses	78.281	27.224

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PhD defences 2024

1. 14-02-2024 Jeanine Arkenbosch. Improving the outcome of surgery in patients with Crohn's disease: New perspectives. Supervisor: C.J. van der Woude. Cosupervisors: A.C. de Vries, O. van Ruler.
2. 16-02-2024 Agnes Reijm. New insights of stent placements for malignant upper gastrointestinal cancers. Supervisor: M.C.W. Spaander, M.J. Bruno.
3. 09-04-2024. Yining Wang. Developing pan-coronavirus therapeutics: Targeting viral replication and inflammation. Supervisor: M. Peppelenbosch. Cosupervisors: Q. Pan, A.C. de Vries.
4. 11-04-2024. Sebastiaan ten Bokkel Huinink. Optimization and de-escalation of biologicals in patients with Crohn's disease. Supervisor: C.J. van der Woude. Cosupervisor: A.C. de Vries.
5. 12-04-2024. Iris Levink: Early detection of pancreatic cancer: the juicy details Supervisor: M.J. Bruno. Cosupervisor: D. Cahen, G. Fuhler.
6. 17-04-2024. Luke Terlouw: Towards early detection and durable treatment of chronic mesenteric ischemia. Supervisor: M.J. Bruno. Cosupervisors: D. van Noord, A. Moelker.
7. 29-05-2024. Laurelle van Tilburg. Detection and endoscopic treatment of esophageal neoplasia. Supervisor: M.J. Bruno. Cosupervisor: A.D. Koch.
8. 05-06-2024. Midas Mulder: Optimizing drug therapy in liver transplantation. For better patient outcomes. Supervisors: H.J. Metselaar, B. de Winter.
9. 08-10-2024. Nicolien Schepers: Optimal Treatment of Acute Biliary Pancreatitis. Supervisor: M.J. Bruno, M.G.H. Besselink. Cosupervisor: O.J. Bakker.
10. 29-10-2024. Shanshan Li. How ZNRF3 and AXIN1 mutations drive tumor formation: Molecular insight. Supervisors: M. Peppelenbosch. Cosupervisor: R. Smits.
11. 30-10-2024. Michiel Mommersteeg: Gastric cancer as an infectious disease: Helicobacter Pylori : pathogenesis, risk factors, diagnosis. Supervisors: M. Peppelenbosch, V.M.C.W. Spaander. Cosupervisor: G. Fuhler.

Events

39th Erasmus Liver Day, 29 November 2024, Congress center De Doelen, Rotterdam

Awards

Mark van Blankenstein student award (€500), presented to Robert-Jan Pierik on 19 November 2024.