

Financial report 2019

Result 2019

- A total of roughly €3300,- as booked as unforeseen expenses. Roughly €2900,- of the total were invoices that should have been paid in 2018. Either these invoices were received too late or were forgotten to be paid. Among these invoices are two GMM drinks, two Christmas drinks and the BBQ of 2018. The other roughly €400,- was used to compensate for the negative balances in the creditor accounts of 2018. Somehow, these were negative without any reasonable explanation and the GMM accepted these results. The creditor accounts should never be negative, because this would indicate that an invoice was paid before it was received, which should be impossible. At the beginning of 2019 a completely new bookkeeping was started in GnuCash using the results of 2018 as a starting balance, so there was no point in looking for what actually happened in the 2018 bookkeeping. In the new bookkeeping, the creditor accounts make sense again. See the balance sheet for more information about the creditor accounts.
 - The active member reimbursements were slightly higher than budgeted. These expenses are used for the weekly lunches and the biweekly pizza. Apparently, these were busier than previous year. Furthermore, board presents were also booked here, but it might be better to book these separately under board costs in the future.
 - The lustrum committee used roughly half of the available budget, the other half will remain in the lustrum reserve.
 - The IoT committee did not spend any money. As of 2020 the committee is inactive due to lack of committee members.
 - This year, new server hardware was purchased, but roughly €2500,- of it was not budgeted. Almost all purchases were storage related. The server reserve was used to compensate these expenses.
 - No new workstations were bought even though they were budgeted, so the workstation reserve remains untouched this year.
 - The license costs of services used by Hornet and the cloud project are now known, these were still unknown when the budget was made.
 - No new Gamescom hardware was purchased even though there was a budget available, so the Gamescom reserve will remain untouched this year.
 - Some bounties were completed in 2018 and paid in 2019, so some of the remaining IPv6 money was used. The board has decided to stop doing bounties and the remaining roughly €1100,- will be used to replenish the server reserve. See the reserves and balance sheet for more information.
 - The Helpdesk made no hardware, software or stationary expenses, so the expenses and income from declarations were both lower than was possible according to the contract with LISA.
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- The replenishing and use of reserves increased due the extra server expenses and mentioned above. It also includes the moving of the IPv6 prize money from its own reserve to the server reserve, but the use and replenishment obviously cancel each other out.
 - In total, SNT will end the year with a loss of roughly €2900,-, due to the unforeseen expenses. See the balance sheet for more information about how this affects the equity.
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Debit					Credit				
	Budget 2018	Result 2018	Budget 2019	Result 2019		Budget 2018	Result 2018	Budget 2019	Result 2019
4000 Expenses					8099 Income				
4099 General expenses					8000 Other income	€ -	€ 81.69	€ -	€ 0.28
4010 Administrative	€ 325.00	€ 314.28	€ 445.00	€ 442.14	8010 Association reimbursement LISA	€ 21,375.00	€ 21,375.00	€ 21,375.00	€ 21,375.00
4020 Unforeseen expenses	€ 500.00	€ 556.25	€ 500.00	€ 3,368.57	8020 Income services	€ -	€ -	€ -	€ -
4030 Meeting costs committees	€ -	€ -	€ -	€ -	8030 Income goods	€ -	€ -	€ -	€ -
4040 Active member reimbursement	€ 2,200.00	€ 2,705.61	€ 2,800.00	€ 2,880.23	8090 Interest	€ 350.00	€ 13.43	€ 20.00	€ 13.43
4050 Lustrum	€ -	€ -	€ 4,484.34	€ 2,748.30	Total 8099 Income	€ 21,725.00	€ 21,470.12	€ 21,395.00	€ 21,388.71
4060 Promotion	€ 1,800.00	€ 411.60	€ 1,000.00	€ 833.89					
4070 Rent costs	€ 5,000.00	€ 5,055.96	€ 5,000.00	€ 5,226.00					
4080 Books/magazines	€ 150.00	€ 278.75	€ 200.00	€ 123.65					
4090 Stock	€ 800.00	€ 713.41	€ 250.00	€ 252.66					
4093 IoT committee	€ 450.00	€ 119.99	€ 450.00	€ -					
Total 4099 General expenses	€ 11,225.00	€ 10,155.85	€ 15,129.34	€ 15,875.44					
4199 Board									
4110 Meeting costs board	€ 550.00	€ 497.58	€ 450.00	€ 378.16					
4120 Board reimbursement	€ 2,500.00	€ 2,499.84	€ 2,500.00	€ 2,499.84					
Total 4199 Board	€ 3,050.00	€ 2,997.42	€ 2,950.00	€ 2,878.00					
4299 Syscom									
4211 Purchase of servers	€ -	€ -	€ 200.00	€ 2,725.26					
4216 Purchase of workstations	€ 500.00	€ 1,831.85	€ 500.00	€ -					
4230 Hardware non-depreciable	€ -	€ -	€ -	€ -					
4231 Backups	€ -	€ -	€ -	€ -					
4240 License costs	€ 150.00	€ 11.13	€ -	€ 375.60					
4250 Meeting costs Syscom	€ 200.00	€ 74.74	€ 200.00	€ 154.78					
Total 4299 Syscom	€ 850.00	€ 1,917.72	€ 900.00	€ 3,255.64					
4399 Axiecom									
4310 Events	€ 4,000.00	€ 3,027.50	€ 3,000.00	€ 2,709.72					
Total 4399 Axiecom	€ 4,000.00	€ 3,027.50	€ 3,000.00	€ 2,709.72					
4499 Gamescom									
4411 Purchase of servers	€ -	€ -	€ 680.00	€ -					
Total 4499 Gamescom	€ -	€ -	€ 680.00	€ -					
4599 IPv6 prize money									
4511 Payout prize money	€ -	€ -	€ 1,500.00	€ 970.00					
Total 4599 IPv6 prize money	€ -	€ -	€ 1,500.00	€ 970.00					
Total 4000 Expenses	€ 19,125.00	€ 18,098.49	€ 24,159.34	€ 25,688.80					

5099 Helpdesk					5099 Helpdesk				
5010 Management reimbursement	€ 2,500.00	€ 2,499.84	€ 2,500.00	€ 2,499.84	5090 To be declared at LISA	€ 4,750.00	€ 3,501.98	€ 4,550.00	€ 3,452.08
5020 Yearly Helpdesk event	€ 500.00	€ 400.00	€ 600.00	€ 327.50					
5030 Promotion Helpdesk	€ 600.00	€ 370.20	€ 600.00	€ -					
5035 Office supplies	€ 50.00	€ 6.10	€ 50.00	€ -					
5060 Software	€ 400.00	€ -	€ 100.00	€ -					
5070 Meeting costs Helpdesk	€ 500.00	€ 150.65	€ 500.00	€ 84.20					
5080 Purchase of Helpdesk hardware	€ 200.00	€ 75.19	€ 200.00	€ -					
Total 5099 Helpdesk	€ 4,750.00	€ 3,501.98	€ 4,550.00	€ 2,911.54	Total 5099 Helpdesk	€ 4,750.00	€ 3,501.98	€ 4,550.00	€ 3,452.08
5199 Hornet					5199 Hornet				
5130 Expenses Hornet	€ -	€ 1,700.35	€ -	€ -	5110 Income Hornet	€ 1,050.00	€ 1,022.50	€ 300.00	€ 510.00
Total 5199 Hornet	€ -	€ 1,700.35	€ -	€ -	Total 5199 Hornet	€ 1,050.00	€ 1,022.50	€ 300.00	€ 510.00
5299 Virtual colo					5299 Virtual colo				
5220 Expenses virtual colo	€ -	€ -	€ -	€ -	5210 Income virtual colo	€ 750.00	€ 878.75	€ 650.00	€ 1,124.02
Total 5299 Virtual colo	€ -	€ -	€ -	€ -	Total 5299 Virtual colo	€ 750.00	€ 878.75	€ 650.00	€ 1,124.02
5399 Backups					5399 Backups				
5330 Expenses backups	€ -	€ 1,150.71	€ -	€ -	5310 Income backups	€ 600.00	€ 614.60	€ 600.00	€ 632.80
Total 5399 Backups	€ -	€ 1,150.71	€ -	€ -	Total 5399 Backups	€ 600.00	€ 614.60	€ 600.00	€ 632.80
6099 Reserves					6099 Reserves				
6000 Replenishment reserves	€ 6,600.00	€ 11,054.18	€ 6,450.00	€ 9,367.38	6000 Use reserves	€ 1,600.00	€ 10,024.53	€ 7,614.34	€ 7,933.59
Total 6099 Reserves	€ 6,600.00	€ 11,054.18	€ 6,450.00	€ 9,367.38	Total 6099 Reserves	€ 1,600.00	€ 10,024.53	€ 7,614.34	€ 7,933.59
Profit	€ -	€ 2,006.77			Loss			€ -	€ 2,926.52
Total	€ 30,475.00	€ 37,512.48	€ 35,159.34	€ 37,967.72	Total	€ 30,475.00	€ 37,512.48	€ 35,109.34	€ 37,967.72

Reserves 2019

In total, most of the reserve accounts were replenished or used according to the budget. The biggest deviations from the budget are the lustrum and IPv6 reserves, as explained above. Furthermore, the estimated balance at the beginning of the year did not match the real balance.

Result 2019

Reserve name	01-01-2019	Replenish	Use	Total	31-12-2019	Limit
0520 Reverse servers	€ 2,942.48	€ 5,667.38	€ 2,725.26	€ 2,942.12	€ 5,884.60	€ 15,000.00
0525 Reserve workstations	€ 1,688.25	€ 500.00	€ -	€ 500.00	€ 2,188.25	€ 5,000.00
0530 Reserve lustrum	€ 4,484.34	€ 750.00	€ 2,817.29	€ -2,067.29	€ 2,417.05	€ 4,500.00
0540 Reserver Hornet	€ 1,311.06	€ 350.00	€ -	€ 350.00	€ 1,661.06	€ 5,000.00
0550 Reserve stock	€ 1,202.63	€ 250.00	€ 253.66	€ -3.66	€ 1,198.97	€ 4,000.00
0555 Reserve IPv6	€ 2,137.38	€ -	€ 2,137.38	€ -2,137.38	€ -	€ -
0560 Reserve virtual colo	€ 3,571.27	€ 600.00	€ -	€ 600.00	€ 4,171.27	€ 5,000.00
0565 Reserve software	€ 906.47	€ -	€ -	€ -	€ 906.47	€ 1,000.00
0570 Reserve Gamescom	€ 914.56	€ 300.00	€ -	€ 300.00	€ 1,214.56	€ 3,000.00
0575 Reserve books	€ 114.23	€ 150.00	€ -	€ 150.00	€ 264.23	
0580 Reserve backups	€ 3,967.85	€ 300.00	€ -	€ 300.00	€ 4,267.85	€ 750.00
0585 Reserve lectures	€ 250.00	€ -	€ -	€ -	€ 250.00	€ 5,000.00
0590 Reserve calamaties	€ 6,102.86	€ 500.00	€ -	€ 500.00	€ 6,602.86	€ -
Total	€ 29,593.38	€ 9,367.38	€ 7,933.59	€ 1,433.79	€ 31,027.17	

Budgeted 2019

Reserve name	01-01-2019	Replenish	Use	Total	31-12-2019	Limit
0520 Reverse servers	€ 5,580.81	€ 3,000.00	€ -	€ 3,000.00	€ 8,580.81	€ 15,000.00
0525 Reserve workstations	€ 3,020.10	€ 250.00	€ 500.00	€ -250.00	€ 2,770.10	€ 5,000.00
0530 Reserve lustrum	€ 4,484.34	€ 750.00	€ 4,484.34	€ -3,734.34	€ 750.00	€ 4,500.00
0540 Reserver Hornet	€ 1,988.91	€ 350.00	€ -	€ 350.00	€ 2,338.91	€ 5,000.00
0550 Reserve stock	€ 1,116.04	€ 250.00	€ 250.00	€ -	€ 1,116.04	€ 4,000.00
0555 Reserve IPv6	€ 2,671.78	€ -	€ 1,500.00	€ -1,500.00	€ 1,171.78	€ -
0560 Reserve virtual colo	€ 1,660.57	€ 600.00	€ -	€ 600.00	€ 2,260.57	€ 5,000.00
0565 Reserve software	€ 917.60	€ -	€ -	€ -	€ 917.60	€ 1,000.00
0570 Reserve Gamescom	€ 914.56	€ 300.00	€ 680.00	€ -380.00	€ 534.56	€ 3,000.00
0575 Reserve books	€ 242.98	€ 150.00	€ 200.00	€ -50.00	€ 192.98	
0580 Reserve backups	€ 3,953.25	€ 300.00	€ -	€ 300.00	€ 4,253.25	€ 750.00
0585 Reserve lectures	€ 250.00	€ -	€ -	€ -	€ 250.00	€ 5,000.00
0590 Reserve calamaties	€ 6,102.86	€ 500.00	€ -	€ 500.00	€ 6,602.86	€ -
Total	€ 32,903.80	€ 6,450.00	€ 7,614.34	€ -1,164.34	€ 31,739.46	

Balance sheet 2019

All major differences between the start and end of the year have already been explained above, but in summary:

- Equity decreased by roughly €2900,-.
- Reserve servers increased by €3000,-.
- Reserve IPv6 was moved entirely to reserve servers.
- Reserve lustrum decreased by €2000, due to the lustrum.
- Several other reserves were replenished.

The accrued assets and liabilities were as follows:

- The amounts to be received were invoices for backups, vColo and Hornet that were sent in February of 2020.
 - The expenses to be paid were the food for the Christmas drink and the yearly Helpdesk event.
 - The invoices to be paid is an invoice for DigitaleFactuur..
 - The board reimbursements to be paid were for December 2019.
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Assets			Liabilities		
	01-01-2019	31-12-2019		01-01-2019	31-12-2019
1099 Liquid assets			0599 Equity		
1000 Cash	€ 9.25	€ 9.25	0500 Equity	€ 21,813.56	€ 18,887.04
1010 Payment account	€ 136.31	€ 2,840.60	0520 Reserve servers	€ 2,942.48	€ 5,884.60
1020 Savings account	€ 50,654.08	€ 47,367.51	0525 Reserve workstations	€ 1,688.25	€ 2,188.25
1030 PayPal	€ 7.27	€ -	0530 Reserve lustrum	€ 4,484.34	€ 2,417.05
Total 1099 Liquid assets	€ 50,806.91	€ 50,217.36	0540 Reserve Hornet	€ 1,311.06	€ 1,661.06
1299 Debtors			0550 Reserve inventory	€ 1,202.63	€ 1,198.97
1200 Amounts to be received	€ 156.66	€ 943.09	0555 Reserve IPv6	€ 2,137.38	€ -
1210 LISA	€ -	€ -	0560 Reserve virtual colo	€ 3,571.27	€ 4,171.27
Total 1299 Debtors	€ 156.66	€ 943.09	0565 Reserve software	€ 906.47	€ 906.47
			0570 Reserve Gamescom	€ 914.56	€ 1,214.56
			0575 Reserve books	€ 114.23	€ 264.23
			0580 Reserve backups	€ 3,967.85	€ 4,267.85
			0585 Reserve lectures	€ 250.00	€ 250.00
			0590 Reserve calamities	€ 6,102.86	€ 6,602.86
			Total 0599 Equity	€ 51,406.94	€ 49,914.21
			1599 Creditors		
			1510 Expenses to be paid	€ -4.06	€ 817.50
			1520 Invoices to be paid	€ -439.31	€ 12.10
			1520 Board reimbursement to be paid	€ -	€ 416.64
			Total 1599 Creditors	€ -443.37	€ 1,246.24
Total	€ 50,963.57	€ 51,160.45	Total	€ 50,963.57	€ 51,160.45