

## **Policy Plan 'European Society for Organ Transplantation' (hereinafter referred to as: "Vereniging ESOT") 2025-2027**

This Policy Plan consists of an Introduction and background to Vereniging ESOT and the initiatives it employs, commentary on its Bylaws in light of the applicable Dutch ANBI rules and regulations, a summary of the Activities of Vereniging ESOT and several key notes Vereniging ESOT's Finance and its Governance structure. The Policy Plan is sub-divided into the following sections:

1. General introduction
2. About Vereniging ESOT and its purpose
3. Governance structure of Vereniging ESOT
4. Organization management
  - 4.1 The role of the volunteer leads
  - 4.2 ESOT Executives
5. ANBI-related matters
6. Methods of fundraising
7. Management and allocation of financial means

In 2022 ESOT started a reorganizational process to ensure full and continued compliance with ANBI status requirements. The process, managed in close cooperation with DLA Piper, includes (i) an update of the bylaws and (ii) restructuring and proper allocation of human resources activities. This ANBI Policy Plan is intended to be a “living document” which reflects the Board’s decision to apply and preserve ANBI status in the long run and which permits the Foundation Board to have the Policy Plan reviewed and revised – which shall occur at least once in a 2-year cycle, or sooner, if material changes within the organization require Vereniging ESOT to do so.

### **1. GENERAL INTRODUCTION**

The European Society for Organ Transplantation (ESOT) is a medical and scientific not-for-profit organization dedicated to exchanging knowledge in organ donation and transplantation. The aim of the organization is to improve the health and well-being of a broad range of patients affected by end-stage organ diseases. ESOT is a platform for professionals volunteering in the field of transplantation, to whom it provides an extensive education programme and best-practice guidelines.

ESOT's non-for-profit (and ANBI) status relies on a structure based on the activities of two distinct entities:

- ‘Vereniging ESOT’ (RSIN: 8205.09.498, which seeks to conduct the aforementioned activities aimed at the public benefit, and
- the ‘Steunstichting ESOT’ (RSIN: 8221.62.313), which seeks to conduct activities aimed at financially supporting Vereniging ESOT.

As of March 9, 2010, the Board of Steunstichting ESOT consists of both Dutch and international governors of various distinct (educational) institutions and distinguished professionals from the private business sector that support the public benefit-oriented goal of ESOT.

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#### **ESOT Headquarters**

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Several Sections and Committees within ESOT represent expert knowledge on the respective organs and specialty fields.

*The objectives of ESOT are achieved by:*

- Creating a forum for discussions and networking about clinical and scientific experiences and innovations, legal and ethical frameworks related to donation and/or transplantation, and experimental research;
- Supporting and encouraging participation in multi-center studies;
- Collaborating with other organizations, societies or authorities dealing with organ donation and/or transplantation;
- Creating a wide-reaching platform for education and training;
- Contributing to and supporting quality guidelines concerning donation and/or transplantation;
- Creating an open forum for discussions between transplant health professionals and patients/patient supporting organizations;
- Publishing a peer-reviewed scientific journal (Transplant International).

## **2. ABOUT VERENIGING ESOT AND ITS PURPOSE**

Vereniging ESOT is focused on the pursuit of scientific knowledge and best clinical practice in the field of transplantation and acts as the main organization for all expert groups in solid organ donation and transplantation in Europe.

*The purpose of the Vereniging ESOT is (in line with its articles of association):*

- a. to promote sustainable scientific advancement through multidisciplinary communities of healthcare professionals;
- b. to deliver first-class education, training and career advancement opportunities to all healthcare professionals, with specific training programs for low-income countries;
- c. to work with partner organisations, professional bodies, and competent authorities to improve public and institutional awareness of organ donation and the latest research in the field; and
- d. to develop and promote policies for equitable access to transplantation and related therapeutic strategies.

In short, Vereniging ESOT ultimately strives to promote and facilitate access to organ transplantation and other specialistic medical and therapeutic care that comes with organ transplantation.

Its membership comprises the majority of European physicians, surgeons, scientists and other healthcare professionals involved in donation and/or transplantation and who want to benefit from the platform, exchange of best practices, scientific network and education program provided by Vereniging ESOT.

Vereniging ESOT has a membership of approximately 1600 members (individuals) and is recognized to be the main transplant organization in Europe. It offers expertise and independent advice to European bodies and authorities seeking help on questions related to donation and transplantation and facilitates European individuals in acquiring skills, techniques, and knowledge in the field of organ transplantation.

Vereniging ESOT trains and supports its members through a dedicated clinical and basic science program, planning various educational courses and seminars throughout the year. In addition, every other year, all the Key Opinion Leaders on the European and International transplant scene are invited to attend a biennial congress held in a key European city, which attracts an average of 3500-4000 participants, all with the purpose of improving the health and well-being of patients affected by end-stage organ diseases.

In 2010 ESOT was incorporated as a Vereniging with charitable status under Dutch Law and has qualified for the ANBI-status as of February 27, 2009. All activities to financially support Vereniging ESOT to achieve its goals in science and education ought to be handled by a separate legal entity, the aforementioned Dutch Steunstichting ESOT that is linked to Vereniging ESOT according to its bylaws (statutair gerelateerd in de vorm van een Steunstichting) with the exclusive goal to support the Vereniging ESOT.

### 3. GOVERNANCE STRUCTURE OF VERENIGING ESOT

The Council represents the Vereniging ESOT. The representation power is also ascribed to the executive board of Vereniging ESOT, which consists of the President, the President-elect, the Past President, the Secretary and the Treasurer. The Council consists of the Executive, eight elected Councillors and Elected chairs (or deputies) of the Sections and Committees. The Councillors - except the chairs of the sections as referred to in Article 10, who as such are members of the Council are appointed from the regular members.

The Executive may propose changes in the number of Councillors according to the Vereniging ESOT's needs. These have to be approved at the earliest General Assembly.

The Chair of a section and committee can be a Councilor for at most four years.

If the number of Councillors has dropped beneath the minimum mentioned in section 1, the Council will nevertheless remain authorised. The Council is then obligated to convene a General Assembly as soon as possible, in which the provision of vacancies is raised.

Within the Vereniging ESOT (see Figure 1. below) the General Assembly of the membership is the highest governing body. To prepare, execute and follow up on decisions of the General Assembly as well as act on behalf of the membership, the Vereniging ESOT elects a Council (consisting of a President, President-Elect, Past President, Secretary, Treasurer, and eight to ten Councilors) that sets out plans in relation to policies, educational programs and grants, membership and governance.

All members and officers of the Council are volunteers. None of them are remunerated for their activities and none of them receive a salary.

The strategic planning is devolved to the Executive Committee (formed by the President, President-Elect, Past President, Secretary, Treasurer and Executive Officer, an employed professional) that deals with day-to-day decisions and monitors the execution of assigned tasks.

The various sections and committees of Vereniging ESOT are each governed by a group of 5 to 8 medical and/or scientific transplant professionals who are all volunteers and represent expert knowledge on the respective topic of the section or committee.

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There are currently eight sections focusing on organ-specific specialties, vascular composite tissues, organ regeneration, ethics and psychological aspects, and organ donation. Vereniging ESOT also has four Committees that supervise a range of key transversal activities, such as education, basic science, allied healthcare transplant professionals and young professionals in transplantation.

### Officers and Council Members - Term: 2025-2027

<p><b>Executive</b></p> <p><i>President</i> Olivier Thaunat</p> <p><i>Past President</i> Gabriel Oniscu</p> <p><i>President-Elect</i> Umberto Cillo</p> <p><i>Secretary</i> Ekaterine Berishvili</p> <p><i>Treasurer</i> Frank Dor</p> <p><i>Executive Officer</i> Devi Mey</p>	<p><b>Councillors</b></p> <p>Roberta Angelico Amedeo Carraro Anna Forsberg Maria Speranta Iacob Sandra Lindstedt Malgorzata Nowosad Nina Pilat Annemarie Weissenbacher</p>
<p><b>Section Chairs</b></p> <p>ECTTA Irene Bello</p> <p>EKITA Lorna Marson</p> <p>ELITA Hermien Hartog</p> <p>EPITA Joana Ferrer</p> <p>EDTCO Giuseppe Feltrin</p> <p>ECTORS Fotios Sampaziotis</p> <p>ELPAT Christina Papachristou</p> <p>VCA Franka Messner</p>	<p><b>Committee Chairs</b></p> <p><i>Basic Science Committee Chair</i> William Scott</p> <p><i>Education Committee Chair</i> Liset Pengel</p> <p><i>YPT Committee Chair</i> Caroline Dudreuilh</p> <p>ETHAP Coby Annema</p> <p><b>Non-Voting Members</b> Transplant International Editor-in-Chief Thierry Berney</p>

## **Sections**

ECTTA -European Cardio Thoracic Transplant Association  
EKITA – European Kidney Transplant Association  
ELITA – European Liver &Intestine Association  
EPITA – European Pancreas & Islets Association Transplantation  
EDTCO – European Donation and Transplant Coordination Organisation  
ECTORS – European Cell Therapy and Organ Regeneration  
ELPAT- Ethical, Legal, Psychosocial Aspects of Organ  
VCA – Vascularized Composite Allotransplantation

## **Committees**

BSC –Basic Science Committee  
Education Committee  
ETHAP – European Transplant Allied Healthcare Professionals  
YPT - Young Transplant Professionals

## **Figure 1. Structure of the Vereniging ESOT**

### **The functional bodies of the Vereniging ESOT are:**

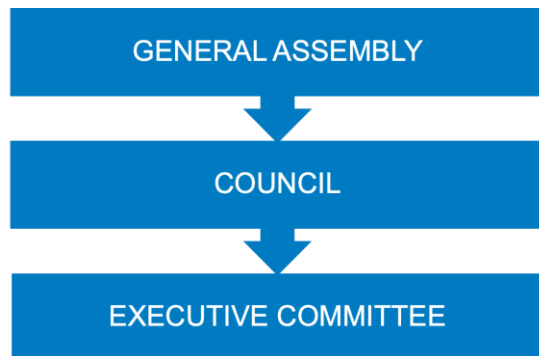
- a) ESOT Members General Assembly
- b) Executive Committee
  - i. President
  - ii. President-Elect
  - iii. Secretary
  - iv. Treasurer
  - v. Past-President
  - vi. Chief Executive Officer (non-voting rights)
- c) ESOT Council
  - i. Executive Committee
  - ii. Eight elected Councillors
  - iii. Chairs of the Sections and Committees
  - iv. TI Editor in Chief (non-voting rights)
  - v. CET Director (non-voting rights)
  - vi. ESOT Foundation Chair
- d) Sections and Committees:
  - I. European Liver and small intestine Transplant Association (ELITA)
  - II. European Pancreas and Islets Transplant Association (EPITA)
  - III. European Cardio-Thoracic Transplant Association (ECTTA)
  - IV. European Kidney Transplant Association (EKITA)
  - V. European Donation and Transplant Coordination Organisation (EDTCO)
  - VI. Ethical, legal, and psychosocial aspects of transplantation (ELPAT)
  - VII. Vascularised Composite Allotransplantation (VCA)
  - VIII. European Cell Therapy and Organ Regeneration Section (ECTORS)
  - IX. Basic science committee (BSC)

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- X. Education Committee (EC)
- XI. Young professionals in transplantation (YPT)
- XII. European Transplant Allied Healthcare Professionals (ETAHP)



All Vereniging ESOT members in good standing can participate.  
Only members residing in Europe can vote. Held every two years at the ESOT Congress.

(8) Councillors Elected by Vereniging ESOT members residing in Europe + (5) Executive + (12) S&C chairs.  
TI editor-in-chief and CET representative attend with no voting rights.

6 members: President, Past President, President-elect, Secretary, Treasurer, CEO

#### 4. ORGANISATION MANAGEMENT

The governance arrangements are regulated by the Bylaws that describe clearly the duties and responsibilities of the officer and the members. The Bylaws can be amended by the Vereniging ESOT 's members by democratic vote during the annual General Assembly, or by summoning extraordinary assemblies.

##### 4.1 The role of the volunteer leads

Volunteers and their leads play a major role within the Vereniging ESOT. They are a wide range of clinicians, scientists, coordinators, nurses and other transplant professionals who contribute to Vereniging ESOT in many different ways. The terms of the volunteers depend on their role and are established in the ESOT Internal regulations which are currently under review.

Tasks of volunteers cover three main areas of intervention:

- Support in organization management, including the preparation and attendance of Council, sub-groups and board meetings, fund raising and administrative activities;
- Provide specific expertise and scientific content for the preparation and the development of all education events (as described at tables 1. and 2.), in addition they offer tutorial assistance during the onsite program, sometime for few consecutive days;
- Organize specialty meetings, including the major event, offering know-how and presentations of medical trails and clinical cases.

## 4.2. Vereniging ESOT Executives

### President duties

2-year position. He/She automatically becomes Past-President for a period of 2 years after having served for one term.

- General representation of ESOT with the industry
- General representation of ESOT with “sister” societies
- General representation of ESOT for EU Advocacy activities
- Relationship with Transplant International (editor in chief and publisher)
- Weekly meetings with the CEO for operational purposes
- Regular meetings with the President-elect for operational purposes
- Chair of the ESOT Council
- Direct involvement in sponsorship and fundraising for the Association
- Regular meetings with the ESOT Executives
- Daily operations and decision-making
- General administration

### President-elect duties

The President-elect serves for 2 years in close collaboration with the President and becomes President after him/her.

- Representation of ESOT with the industry
- Relationship with “sister” societies
- Relationship with Transplant International (editor in chief and publisher)
- Scientific Programme Committee and congress co-chair
- Regular meetings with the President for operational purposes
- Design and organisation of the scientific programme for the ESOT Congress
- Weekly meetings with the ESOT Executives

### Secretary duties

- Record-keeping: The secretary maintains accurate records of the organisation's meetings, decisions, and activities. This includes taking minutes at meetings and ensuring that all important information is recorded.
- Communication: The secretary serves as the main point of contact for the organisation's members and stakeholders. They are responsible for communicating important information, such as meeting agendas and minutes, to all relevant parties.
- Compliance: The secretary ensures that the organisation is in compliance with all relevant laws and regulations. They may be responsible for filing necessary paperwork with government agencies, such as tax returns and incorporation documents.
- Governance: The secretary works closely with the CEO and the Head of Education and Governance to ensure that the organisation is operating effectively and efficiently. They may be responsible for scheduling board meetings, preparing agendas, and providing necessary information to board members.
- As a member of the ESOT Executive Committee, the Secretary collaborates with key stakeholders to formulate and refine the strategic goals and objectives of ESOT.



### **Treasurer duties**

- Financial planning: The treasurer is responsible for creating and implementing a financial plan for the organisation. This includes developing a budget and ensuring that the organisation's financial resources are used effectively.
- Record-keeping: The treasurer maintains accurate financial records for the organisation, including bank statements, receipts, and invoices. They also prepare financial reports and present them to the Executive Committee.
- Grants and Awards: The treasurer may be responsible for overseeing grant and award applications.
- Financial reporting: The treasurer is responsible for ensuring that the organisation is in compliance with all financial reporting requirements. This may include filing tax returns and financial reports with government agencies.
- Oversight: The treasurer oversees the organisation's financial transactions and ensures that they are conducted transparently and ethically. They may also work with an external auditor to ensure the organisation's financial records are accurate.

### **Past-president duties**

- Serves as adviser to the current president and to the Executive Committee. They can provide guidance and insight based on their experience leading the organisation.
- Represents ESOT at the CDPTO committee of the Council of Europe
- Supports the delivery of the strategy of ESOT towards external stakeholders
- Sustain the activities related to policy and advocacy plans

### **Chief Executive Officer (CEO)**

The Chief Executive Officer is an employee of the organisation and has as its main objective to support the design of the ESOT strategy and drive its implementation. The main tasks of the CEO are:

- Head of ESOT Office
- ExCom Member
- Project management of ESOT Congress
- Strategic planning: anticipate and identify emerging issues and challenges.
- Oversee Compliance
- Corporate relations: ensure excellence and relationship with the industry and donors
- Finances & investment: tax, risks, facilities investment portfolio and reserves
- Representation
- Human Resources management
- Coordinate the Transplant International Strategy with the Editorial Board
- ESOT registries supervision

### **Financial tasks operated by the ESOT CEO**

- Overseeing the organisation's financial operations, including accounting, financial planning and analysis, budgeting, and reporting.
- Providing strategic financial guidance and support to the Executive Committee.
- Developing and implementing financial strategies that support the organisation's goals and objectives.



## 5. ANBI ACTIVITIES

Vereniging ESOT is committed to promoting advancements in organ donation and transplantation practices across Europe. Our mission is not only to support professionals in the field but also to serve the public interest by fostering ethical, accessible, and equitable transplantation systems.

The activities of Vereniging ESOT as ANBI include:

- 1. Developing Education and Training Programmes:** Vereniging ESOT is dedicated to providing accessible and comprehensive education and training opportunities for organ donation and transplantation professionals. By equipping practitioners with the knowledge and skills necessary to deliver high-quality care, Vereniging ESOT contributes to improved patient outcomes and public satisfaction with transplantation services. Vereniging ESOT's Online Education Transplant Live is an educational platform developed by Vereniging ESOT to encourage the building and exchange of knowledge, skills and best practices in the field of organ transplantation. Some ESOT Courses offered are the Hesperis course, the Split Liver Course and the Basic Course in Liver Transplantation (BCLT). The year-round education and meeting program of ESOT consists of a number of educational, research, and scientific activities as well as policy and advocacy activities as described in the ESOT Manual.
- 2. Facilitating Discussion and Networking:** Vereniging ESOT serves as a central hub for professionals, policymakers, and stakeholders to engage in discussions and share experiences, innovations, and best practices in organ donation and transplantation. This fosters collaboration and ensures the dissemination of knowledge across the field, ultimately leading to improved patient outcomes and enhanced public trust.
- 3. Publishing Peer-Reviewed Research:** Through the scientific journal, Transplant International, Vereniging ESOT contributes to the dissemination of cutting-edge research and advancements in organ transplantation. By promoting transparency, accountability, and evidence-based practice, ESOT enhances public understanding of transplantation science and reinforces confidence in the integrity of transplantation research and practice.
- 4. Supporting Quality Guidelines:** Vereniging ESOT contributes to the development and dissemination of quality guidelines pertaining to organ donation and transplantation: Consensus Guidelines, White Papers, Clinical Practice Guidelines and Recommendations. By promoting adherence to these standards, ESOT ensures that transplantation practices are conducted ethically, safely, and effectively, thereby safeguarding the well-being of both donors and recipients and fostering public trust in the transplantation process.
- 5. Supporting Multi-Centre Studies:** By supporting and encouraging participation in multi-centre studies, Vereniging ESOT contributes to the generation of robust scientific evidence that informs transplantation practices. This not only enhances the quality of care provided to patients but also promotes transparency and accountability within the field, benefiting both professionals and the public.

6. **Collaborating with (EU-) Stakeholders (Advocacy and Policy):** Vereniging ESOT actively collaborates with other organisations (e.g., World Health Organisation, Council of Europe, European Commission), societies, and authorities involved in organ donation and transplantation. These partnerships facilitate the development of comprehensive, coordinated approaches to address challenges such as organ shortages, regulatory frameworks, and ethical considerations, thereby promoting public confidence in transplantation systems. Some examples of EU Policy-activities by Vereniging ESOT include the WHO-project in the Balkan regions, a project with the European Center for Disease Control, and a collaboration with the European Public Health Alliance and the European Kidney Health Alliance.
7. **Facilitating Patient-Professional Dialogue:** Vereniging ESOT provides an open forum for constructive dialogue between transplant health professionals and patients, as well as patient-supporting organisations. This ensures that the perspectives and needs of patients are integrated into decision-making processes, ultimately leading to more patient-centred transplantation policies and practices that enhance public confidence in the healthcare system.
8. **Promoting Research and Innovation:** Vereniging ESOT actively promotes research initiatives and innovation in organ transplantation. This includes fostering collaboration among researchers, supporting EU-funded projects aimed at advancing transplantation science and technology, and facilitating access to research funding and resources. Vereniging ESOT also coordinates the ESOT Grants Programme and the ESOT Awards Programme. By driving innovation, Vereniging ESOT contributes to the development of new treatments, technologies, and therapies that improve patient outcomes and enhance public confidence in transplantation.
9. **Funding and Maintaining Registries:** Vereniging ESOT supports the funding and maintenance of transplantation registries, which play a crucial role in monitoring and evaluating transplantation outcomes, identifying trends and disparities, and informing evidence-based practice and policy decisions. By investing in registries, Vereniging ESOT ensures the availability of comprehensive, reliable data that enhances transparency, accountability, and quality in transplantation care, ultimately benefiting patients and the public.
10. **Other:** marketing and communication, management of memberships, and maintaining governance, managing operational expenses and organizational sustainability.

## 6. METHODS OF FUNDRAISING

The financial sustainability of Vereniging ESOT is essential for the organisation to effectively fulfil its mission and advance its goals in the field of organ donation and transplantation. By diversifying its funding sources and leveraging contributions from members, donors, sponsors, and partners, Vereniging ESOT ensures its continued ability to drive positive change, foster innovation, and improve outcomes for patients and communities across Europe.

### Source of funds for Vereniging ESOT:

1. Funds raised at the level of Steunstichting ESOT through its fundraising activities and annually distributed to Vereniging ESOT:  
Steunstichting ESOT is obligated to annually distribute the funds raised through the fundraising activities to Vereniging ESOT. Vereniging ESOT then allocates these funds to its ANBI-activities. The fundraising activities of Steunstichting ESOT are the organizing of a biannual conference on organ transplantation for medical professionals in the broad sense, and coordinating projects in collaboration with or sponsored by industry partners (pharmaceutical companies, biotechnology companies, medical technology companies).
2. Annual Membership Contributions to Vereniging ESOT:  
Vereniging ESOT relies on the financial support of its members to sustain its operations and initiatives. Members contribute through annual membership fees, the amount of which is determined by the General Assembly. These contributions form a source of funding for the organisation, enabling it to fulfil its mission and objectives.
3. Donations, Sponsor Contributions, Inheritances, and Legacies to Vereniging ESOT:  
Vereniging ESOT welcomes donations and sponsors contributions, as well as inheritances and legacies from individuals, organisations, and philanthropic entities. These forms of financial support provide Vereniging ESOT with additional resources to expand its programs, advance research initiatives, and enhance the impact of its activities in the field of organ donation and transplantation.
4. Earnings from Education Activities conducted by Vereniging ESOT:  
Vereniging ESOT receives funds through various education activities, including workshops, training programs, and publications. These earnings are reinvested into the organisation to develop educational resources further, facilitate knowledge exchange, and support the professional development of members and stakeholders.
5. Unrestricted Grants and Direct Sponsorship to Vereniging ESOT:  
Vereniging ESOT may receive unrestricted grants and direct sponsorship from corporate partners, foundations, and governmental agencies. These contributions provide Vereniging ESOT with flexible funding that can be allocated to specific projects, research endeavours, or operational needs based on the organisation's strategic priorities and objectives.
6. (Inter)governmental Grants (EU Funded Projects) to Vereniging ESOT:  
Vereniging ESOT actively seeks funding opportunities from (inter)governmental entities, including the European Union (EU), for projects and initiatives related to organ donation and transplantation. EU-funded projects enable Vereniging ESOT to collaborate with international partners, conduct research, implement innovative solutions, and address pressing challenges in the field on a broader scale.

ESOT intends to support with financial means education activities that do not receive direct earnings but are of importance for the curriculum of the associates. Further, ESOT supports individual and group research grants, as well as fellowship and exchange programmes, to enhance the possibilities for members to access extensive training and good clinical practice. Funds are also allocated to finance working groups dedicated to the preparation of guidelines concentrated on long-term patient and graft survival

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## 7. MANAGEMENT AND ALLOCATION OF FINANCIAL MEANS

Vereniging ESOT is committed to ensuring that the funds it receives are utilised in a transparent, accountable, and efficient manner to advance its mission and objectives in the field of organ donation and transplantation. The organisation employs a strategic approach to resource allocation, prioritising initiatives that impact patient care, research advancement, education, and advocacy. The funds received by Vereniging ESOT are utilised strategically to advance its mission of promoting excellence in transplantation. By investing in research, education, patient care, advocacy, and organisational sustainability, Vereniging ESOT aims to drive positive change, foster innovation, and improve outcomes for patients and communities across Europe and beyond. Therefore, the funds received are used to for the ANBI-activities as included in section 5.

Vereniging ESOT will not maintain more funds than is required for planned or ongoing projects. Any potential surplus exceeding the adequate reserve needed to run operations and safeguard continuity will be reinvested in activities aimed at serving the public benefit, in line with the purpose of the Vereniging ESOT. This includes the upscaling of projects.

- Support for Research Initiatives
- Develop Education and Training Programmes
- Support for Patient Care Initiatives
- Development
- Operational Expenses and Organizational Sustainability

Any positive balance remaining after completion liquidation process should such occur, shall be used on behalf of a public benefit institution within the meaning of article 5b paragraph 3 sub a of the Dutch State Tax Act (*ANBI*) or on behalf of a foreign institution for which at least ninety percent (90%) is focused on the public benefit, in both cases provided that such institution has a similar objective as the objective of the Vereniging ESOT. Reference is made to article 19 paragraph 4 of the articles of association of the Vereniging ESOT, dated February 9, 2024.

All members of Vereniging ESOT (except the CEO) involved in internal policymaking activities are acting in such capacity on a voluntary basis with no financial compensation. The Vereniging ESOT CEO receives a remuneration only for its tasks that are executive in nature (i.e., not policy-making – They are explicitly not remunerated for their board membership, and remuneration is fully separate and independent from that board membership). Vereniging ESOT covers the travel and accommodation expenses of the Executive Committee members when related to Vereniging ESOT activities.

Vereniging ESOT will ensure that its management expenditures are appropriate and proportionate in relation to its purpose.

The Council deliberates on the activities budget, which is prepared annually for approval. The budget includes overheads, cost of the employed staff and management costs. The budget for fundraising activities is coordinated with Steunstichting ESOT.

The performance in 2025 will ensure that the current activities can continue in 2026 and beyond. Further details can be obtained from the Statement of Financial Activities & Balance Sheet published on ESOT's website.

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### **Administration in relation to annual accounts**

The Executive Board shall be required to keep administrative records of the Vereniging ESOT's assets and liabilities activities, and to file the related accounts and records and other data carriers in such a manner as to allow the Vereniging ESOT's rights and obligations to be known at all times.

Annually, within six months close of the financial year, except where an extension of a maximum of four months is granted by the Council due to special circumstances, the Executive Board shall prepare the annual accounts and deposit them for inspection by the members at the Vereniging ESOT's offices. Within the same term, the Executive Board shall deposit the director's report for inspection by the members, unless Vereniging ESOT is subject to article 396 paragraph 6, first full sentence, or article 403, Book 2 of the Dutch Civil Code. The annual accounts shall consist of a balance sheet and a profit and loss account plus notes.

The annual accounts shall be signed by the Executive Board members; if the signature of any of them is lacking, this fact and the reasons for it shall be stated.

Vereniging ESOT shall ensure that the annual accounts, the director's report and the information to be added under article 392 paragraph 1, Book 2 of the Dutch Civil Code are available at its offices as from the date of convocation of the Council at which the accounts are to be discussed. Councilors may inspect the documents there and obtain a copy at no cost.

Further reference is made to article 16 of the articles of association of the Vereniging ESOT, dated February 9, 2024.

Annual financial reports are reviewed by Valkering Accountants BVB.V.

This policy plan has been last updated on 25 September, 2025.