

Annual Report
for
Jönköpings Studentkår
826000-9041

Financial year
2023-07-01 - 2024-06-30



The Board of Directors for Jönköpings Studentkår hereby submit the annual financial statement for the financial year 2023-07-01 - 2024-06-30.

All amounts in the annual report are presented in Swedish kronor, SEK. Unless otherwise stated, all amounts are posted in Swedish kronor (SEK). Data in parentheses refer to the previous year.

Directors' Report

Operations

General Information about the Enterprise

The association is headquartered in Jönköping.

Important Occurrences during the Fiscal Year

| Multi-year overview (Tkr) | 2023/24 | 2022/23 | 2021/22 | 2020/21 |
|-----------------------------------|----------------|----------------|----------------|----------------|
| Net turnover | 23 901 | 24 290 | 17 236 | 10 049 |
| Profit/loss after financial items | -1 452 | -324 | -404 | -367 |
| Equity/assets ratio (%) | 47,7 | 58,3 | 57,8 | 67,6 |

For definitions of key ratios, see Note 1 Accounting principles.

Change in equity

| | Paid-up contrib. | Revaluation | Retained profit/loss | Profit/loss this year | Total |
|--|-------------------------|--------------------|-----------------------------|------------------------------|-------------------|
| Amount at the opening of the year | 106 888 | 28 696 | 4 589 955 | -323 657 | 4 401 882 |
| Increase of contribution capital | 1 908 | 511 | | | 2 419 |
| Allocation of the previous year's profits: | | | -323 657 | 323 657 | 0 |
| Profit/loss for the year | | | | -1 451 727 | -1 451 727 |
| Amount at the closing of the year | 108 796 | 29 207 | 4 266 298 | -1 451 727 | 2 952 574 |

Proposals for profit allocation

The Board of Directors recommends that the profit/loss and brought forward profits available for disposition (SEK):

| | |
|------------------------|------------|
| profit carried forward | 4 266 298 |
| year's loss | -1 451 727 |
| funds | 138 003 |

2 952 574

be distributed so that they are

| | |
|--------------|-----------|
| carried over | 2 952 574 |
|--------------|-----------|

2 952 574

The association's earnings and financial position in general are indicated in the following income statement and balance sheet with notes.

Income Statement

| | Note | 2023-07-01 -2024-06-30 | 2022-07-01 -2023-06-30 |
|---|------|---------------------------|---------------------------|
| Revenue, changes in stock etc | | | |
| Net turnover | 2 | 23 901 283 | 24 290 313 |
| Other operating income | 3 | 150 656 | 187 163 |
| Total operating income, change of stock goods etc. | | 24 051 939 | 24 477 476 |
| Operating expenses | | | |
| Goods for resale | 4 | -8 635 339 | -9 506 225 |
| Other external costs | 4 | -7 154 314 | -6 281 248 |
| Personnel costs | 5 | -9 473 751 | -8 664 772 |
| Depreciation/amortisation and impairment of property, plant and equipment and intangible assets | | -330 123 | -381 980 |
| Total operating costs | | -25 593 527 | -24 834 225 |
| Operating profit/loss | | -1 541 588 | -356 749 |
| Financial items | | | |
| Other interest income and similar profit/loss items | | 91 534 | 34 627 |
| Interest expense and similar profit/loss items | | -1 673 | -1 535 |
| Total profit/loss from financial items | | 89 861 | 33 092 |
| Profit/loss after financial items | | -1 451 727 | -323 657 |
| Pre-tax profit/loss | | -1 451 727 | -323 657 |
| Net profit/loss for the year | | -1 451 727 | -323 657 |

| Balance Sheet | Note | 2024-06-30 | 2023-06-30 |
|---|-------------|-------------------|-------------------|
| ASSETS | | | |
| Fixed assets | | | |
| <i>Intangible fixed assets</i> | | | |
| Franchise, patents, licences, trademarks and other similar rights | 6 | 4 000 | 20 000 |
| Total intangible fixed assets | | 4 000 | 20 000 |
| <i>Tangible fixed assets</i> | | | |
| Equipment, tools and installations | 7 | 1 303 214 | 1 101 651 |
| Total tangible fixed assets | | 1 303 214 | 1 101 651 |
| Total fixed assets | | 1 307 214 | 1 121 651 |
| Current assets | | | |
| <i>Inventories etc</i> | | | |
| Finished goods and goods for resale | | 691 691 | 793 716 |
| Total inventories, etc. | | 691 691 | 793 716 |
| <i>Current receivables</i> | | | |
| Accounts receivable | | 373 886 | 459 527 |
| Other receivables | | 645 | 31 813 |
| Deferred expenses and accrued income | | 896 977 | 1 014 875 |
| Total current receivables | | 1 271 508 | 1 506 215 |
| <i>Cash on hand and in bank</i> | | | |
| Cash on hand and in bank | | 2 925 888 | 4 131 096 |
| Total cash on hand and in bank | | 2 925 888 | 4 131 096 |
| Total current assets | | 4 889 087 | 6 431 027 |
| TOTAL ASSETS | | 6 196 301 | 7 552 678 |

| Balance Sheet | Note | 2024-06-30 | 2023-06-30 |
|--------------------------------------|------|------------|------------|
| EQUITY AND LIABILITIES | | | |
| Equity | | | |
| <i>Non-restricted equity</i> | | | |
| Accumulated profit/loss | | 2 952 574 | 4 401 882 |
| Total non-restricted reserves | | 2 952 574 | 4 401 882 |
| Total equity | | 2 952 574 | 4 401 882 |
| Current liabilities | | | |
| Accounts payable | | 439 613 | 439 857 |
| Other liabilities | | 600 316 | 660 749 |
| Accrued expenses and deferred income | | 2 203 798 | 2 050 190 |
| Total current liabilities | | 3 243 727 | 3 150 796 |
| TOTAL EQUITY AND LIABILITIES | | 6 196 301 | 7 552 678 |



Notes

Note 1 Accounting principles

General Information

The annual report is prepared in accordance with the Swedish Annual Accounts Act and the Swedish Accounting Standards Board (BFNAR 2016:10) Annual Reporting in Smaller Companies.

Fixed assets

The following depreciation time is applied:

Intangible fixed assets

Franchise, patents, licences, trademarks 5 year

Tangible fixed assets

Cars 7 year

Computers and workwear 3 year

Equipment, tools and installations 5-10 year

Definition of Key Business Ratios

Net turnover

Main operating revenues, invoiced expenses, side income and revenue adjustments.

Profit/loss after financial items

Profits after financial items and costs but before appropriations and taxes.

Equity/assets ratio (%)

Adjusted equity (equity and untaxed reserves with deductions for deferred tax) as a percent of the balance sheet total.

Note 2 Net Turnover Distribution

| | 2023-07-01 -2024-06-30 | 2022-07-01 -2023-06-30 |
|--|---------------------------|---------------------------|
| Net turnover per line of business | | |
| Membership income | 4 018 508 | 3 942 235 |
| Operating income | 15 648 616 | 15 819 912 |
| Grants received | 2 941 026 | 2 915 906 |
| Other income | 1 293 133 | 1 612 260 |
| | 23 901 283 | 24 290 313 |

Note 3 Exceptional income

| | 2023-07-01 -2024-06-30 | 2022-07-01 -2023-06-30 |
|------------------------|---------------------------|---------------------------|
| | | 0 |
| Other operating income | 150 656 | 187 163 |
| | 150 656 | 187 163 |

Note 4 Exceptional expenses

| | 2023-07-01 -2024-06-30 | 2022-07-01 -2023-06-30 |
|------------------------------|---------------------------|---------------------------|
| Direct costs due to business | 72 459 | 63 590 |
| Operating expenses | 11 025 707 | 9 506 225 |
| External costs | 4 691 485 | 6 200 496 |
| | 15 789 651 | 15 770 311 |

Note 5 Average number of employees

| | 2023-07-01 -2024-06-30 | 2022-07-01 -2023-06-30 |
|-----------------------------|---------------------------|---------------------------|
| Average number of employees | 10 | 11 |

Note 6 Franchise, Patents, Licences, Trademarks and Similar Rights

| | 2024-06-30 | 2023-06-30 |
|---|----------------|----------------|
| Acquisition value, opening balance | 80 000 | 80 000 |
| Accumulated acquisition value, closing balance | 80 000 | 80 000 |
| Depreciation, opening balance | -60 000 | -44 000 |
| Depreciation for the year | -16 000 | -16 000 |
| Accumulated depreciation, closing balance | -76 000 | -60 000 |
| Book value, closing balance | 4 000 | 20 000 |

Note 7 Equipment, Tools and Installations

| | 2024-06-30 | 2023-06-30 |
|---|-------------------|-------------------|
| Acquisition value, opening balance | 8 493 697 | 8 364 671 |
| Purchasing | 515 686 | 129 026 |
| Sales/discards | -175 500 | 0 |
| Accumulated acquisition value, closing balance | 8 833 883 | 8 493 697 |
| Depreciation, opening balance | -7 392 046 | -7 026 066 |
| Sales/discards | 175 500 | 0 |
| Depreciation for the year | -314 123 | -365 980 |
| Accumulated depreciation, closing balance | -7 530 669 | -7 392 046 |
| Book value, closing balance | 1 303 214 | 1 101 651 |

Note 8 Contingent liability

| | 2024-06-30 | 2023-06-30 |
|----------------------|----------------|----------------|
| Contingent liability | 150 000 | 150 000 |
| | 150 000 | 150 000 |

On the day shown in my electronic signature

Jönköping 14/4/2025

Julia de Geus



Ebba Hyltmark



Tim Granstrand



Hugo Jacobsson



Jorja Janssen



Ha Vy Ngo



Helen Emily Coca Lazaro



Isaias Morales



Auditor's Endorsement

My audit report was submitted

Andreas Lidhed
Authorized Public Accountant





Verification

Transaction 09222115557544020173

Document

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Signatories

| | |
|---|---|
| <p>President Jönköping Student Union (PJSU) Jönköping Student Union ordf@js.ju.se +46707666241</p>  <p>Signed 2025-04-11 09:29:54 CEST (+0200)</p> | <p>Ebba Hyltmark (EH) vicepresident@js.ju.se</p>  <p>Signed 2025-04-11 14:05:02 CEST (+0200)</p> |
| <p>Helen Coca (HC) cohe23uo@student.ju.se</p>  <p>Signed 2025-04-12 01:25:09 CEST (+0200)</p> | <p>Jorja Janssen (JJ) jajo22in@student.ju.se</p>  <p>Signed 2025-04-11 17:35:37 CEST (+0200)</p> |
| <p>Tim Granstrand (TG) grti22ic@student.ju.se</p>  <p>Signed 2025-04-13 15:43:19 CEST (+0200)</p> | <p>Isaias Morales (IM) mois18iw@student.ju.se</p>  <p>Signed 2025-04-11 14:56:04 CEST (+0200)</p> |



Verification

Transaction 09222115557544020173

Ha Vy Ngo (HVN)
ngha23te@student.ju.se



Signed 2025-04-11 13:22:16 CEST (+0200)

HUGO JACOBSSON (HJ)
jahu22xy@student.ju.se



Signed 2025-04-11 10:07:57 CEST (+0200)

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