

**RAPPORT**

WISHINGWELLWEST

UTRECHT

**Verkorte Jaarrekening 2019**

* **BALANS per 31 december 2019**

**ACTIVA**

**2019** 2018



€ € € €

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Materiële vaste activa** |  |  |  |  |
| Verbouwing etages | 3.228 | | 5.073 | |
| **Vorderingen en overlopende activa** |  |  |  |  |
| Geblokkeerde subsidies | 21.402 |  | 21.322 |  |
| Te ontvangen subsidies | 716 |  | - |  |
| Waarborgsommen | 2.600 |  | 2.600 |  |
|  | 24.718 | | 23.922 | |
| **Liquide middelen** | 95.573 | | 47.642 | |



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| --- | --- | --- | --- |
| **Totaal activa** | 123.519 | 76.637 | |
|  |  |  |  |



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|  |  |  |  |  | **PASSIVA** | | |
|  | 2019 | |  | 2018 | | |  |
|  | € | | € |  | € | | € |
| **Vermogen** |  |  |  |  |  |  |  |
| Stichtingsvermogen | 21.569 |  |  | 16.989 | |  |  |
| Egalisatiereserve gemeente Utrecht | 34.622 |  |  | 10.670 | |  |  |
|  |  |  | 56.191 |  |  |  | 27.659 |
| **Voorzieningen** |  |  |  |  |  |  |  |
| Calamiteiten en onderhoud |  |  | 6.157 |  |  |  | 4.957 |
| **Langlopende schulden** |  |  |  |  |  |  |  |
| Waarborgsommen |  |  | 2.645 |  |  |  | 2.620 |
| **Kortlopende schulden en overlopende passiva** |  |  |  |  |  |  |  |
| Nog te besteden subsidie | 40.618 |  |  | 16.538 | |  |  |
| Te betalen pensioenpremie | 6.454 |  |  | 11.287 | |  |  |
| Te betalen posten | 8.404 |  |  | 9.003 | |  |  |
| Belastingen | 454 |  |  | 624 | |  |  |
| Overige kortlopende schulden | - |  |  | - | |  |  |
| en overlopende passiva | 2.596 |  |  | 3.949 | |  |  |
|  |  |  | 58.526 |  |  |  | 41.401 |



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| **Totaal passiva** | 123.519 |  | 76.637 |



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| **II** | | | | **STAAT VAN BATEN EN LASTEN over 2019** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2019 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 2018 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | € | | | | | | | | | | | |  | | | | € | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | € | | | | | | | | | | | |
| **BATEN** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Gerealiseerde subsidies | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 165.881 | | | | | | | | | | | | | |  | |  | |  |  |  |  | |  |  | |  |  | | |  |  |  | |  | |  |  | | 145.650 | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |  |  |  | | |  |  | |  |  | |  |  | |  | |  |  | |  |
| Overige opbrengsten | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 17.580 | | | | | | | | | | | | | |  | |  | |  |  |  |  | |  |  | |  |  | | |  |  |  | |  | |  |  | | 14.719 | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |  |  |  | | |  |  | |  |  | |  |  | |  | |  |  | |  |
| Gebruik "om niet" Kanaalstraat 159 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | 9.600 | | | | | | | | | | | | | |  | |  | |  |  |  |  | |  |  | |  |  | | |  |  |  | |  | |  |  | |  | | | | 9.600 | | | | | | | | | | | | | | | | | | | | |  |  |  |  |  |  |  | | |  |  | |  |  | |  |  | |  | |  |  | |  |
| **Totaal baten** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | |  |  | |  | |  |  |  | | |  |  |  | |  | |  |  |  |  | | 193.061 | | | | | | | | | | | | | | | |  |  |  | |  |  |  | | |  |  |  | |  | |  |  | |  | |  |  |  | | |  |  |  | 169.969 | | | | | | | | | | | | | | | | | | | | |
| **LASTEN** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Activiteitenkosten | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | |  |  | |  | |  |  |  | | |  |  |  | |  | |  |  |  |  | | 86.981 | | | | | | | | | | | | | | | |  |  |  | |  |  |  | | |  |  |  | |  | |  |  | |  | |  |  |  | | |  |  |  | 91.135 | | | | | | | | | | | | | | | | | | | | |
| **Baten en lasten van projecten** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | |  |  | |  | |  |  |  | | |  |  |  | |  | |  |  |  |  | | 106.080 | | | | | | | | | | | | | | | |  |  |  | |  |  |  | | |  |  |  | |  | |  |  | |  | |  |  |  | | |  |  |  | 78.834 | | | | | | | | | | | | | | | | | | | | |
| **Overige lasten** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Personeelskosten | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 29.993 | | | | | | | | | | | | | |  | |  | |  |  |  |  | |  |  | |  |  | | |  |  |  | |  | |  |  | | 30.035 | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |  |  |  | | |  |  | |  |  | |  |  | |  | |  |  | |  |
| afschrijvingen | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1.845 | | | | | | | | | | | | | | | |  | |  |  |  |  | |  |  | |  |  | | |  |  |  | |  | |  |  | | 1.845 | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |  |  |  | | |  |  | |  |  | |  |  | |  | |  |  | |  |
| Huisvestingskosten | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 31.914 | | | | | | | | | | | | | |  | |  | |  |  |  |  | |  |  | |  |  | | |  |  |  | |  | |  |  | | 32.531 | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |  |  |  | | |  |  | |  |  | |  |  | |  | |  |  | |  |
| Organisatiekosten | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 13.796 | | | | | | | | | | | | | |  | |  | |  |  |  |  | |  |  | |  |  | | |  |  |  | |  | |  |  | | 16.389 | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |  |  |  | | |  |  | |  |  | |  |  | |  | |  |  | |  |
|  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | | | | | | | | | | | | | | | | | | |  | 77.548 | | | | | | | | | | | | | | | | | | | |  | | | |  | | | | | | | | | | | | | | | | | | | | | | |  | 80.800 | | | | | | | | | | | | | | | | | | | | |
| **Exploitatieresultaat** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | |  |  | |  | |  |  |  | | |  |  |  | |  | |  |  |  |  | | 28.532 | | | | | | | | | | | | | | | |  |  |  | |  |  |  | | |  |  |  | |  | |  |  | |  | |  |  |  | | |  |  |  | -1.966 | | | | | | | | | | | | | | | | | | | | |
| Incidentele baten | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | - | | | | | | | | | | | |  |  |  | |  | |  |  |  |  | |  |  | |  |  | | |  |  |  | |  | |  |  | | 195 | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |  |  |  | | |  |  | |  |  | |  |  | |  | |  |  | |  |
| Incidentele lasten | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | - | | | | | | | | | | | |  |  |  | |  | |  |  |  |  | |  |  | |  |  | | |  |  |  | |  | |  |  | |  | | | | -3.317 | | | | | | | | | | | | | | | | | | | | |  |  |  |  |  |  |  | | |  |  | |  |  | |  |  | |  | |  |  | |  |
| **Resultaat** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | |  |  | |  | |  |  |  | | |  |  |  | |  | |  |  |  |  | | 28.532 | | | | | | | | | | | | | | | |  |  |  | |  |  |  | | |  | -3.122,00 |  | |  | |  |  | |  | |  |  |  | | |  |  |  | -5.088 | | | | | | | | | | | | | | | | | | | | |
| **Resultaatbestemming** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | | | | | | | | | | | | | | | | |  | | | | | | | | | | | | | | | | | | | | |  | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | | | | | | | | | | | | | | | | | | | | |
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| Ten gunste van het eigen vermogen | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 4.580 | | | | | | | | | | | | | |  | |  | |  |  |  |  | |  |  | |  |  | | |  |  |  | |  | |  |  | | 576 | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |  |  |  | | |  |  | |  |  | |  |  | |  | |  |  | |  |
| Ten gunste van de egalisatiereserve | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 23.952 | | | | | | | | | | | | | |  | |  | |  |  |  |  | |  |  | |  |  | | |  |  |  | |  | |  |  | | - | | | | | | | | | | | | | | | | | | | | |  |  | | |  |  |  |  |  |  |  | | |  |  | |  |  | |  |  | |  | |  |  | |  |
| Onttrokken aan de egalisatiereserve | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | - | | | | | | | | | | | |  |  |  | |  | |  |  |  |  | |  |  | |  |  | | |  |  |  | |  | |  |  | |  | | | | -5.664 | | | | | | | | | | | | | | | | | | | | |  |  |  |  |  |  |  | | |  |  | |  |  | |  |  | |  | |  |  | |  |
| **Totaal bestemd resultaat** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | |  |  | |  | |  |  |  | | |  |  |  | |  | |  |  |  |  | | 28.532 | | | | | | | | | | | | | | | |  |  |  | |  |  |  | | |  |  |  | |  | |  |  | |  | |  |  |  | | |  |  |  | -5.088 | | | | | | | | | | | | | | | | | | | | |
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| --- | --- | --- | --- | --- | --- | --- | --- |
| Overige opbrengsten - in natura | 164.675 |  |  | 85.681 | |  |  |
| Activiteitenkosten - in natura | -164.675 |  |  |  | -85.681 |  |  |
| **Totaal bijdragen in natura** | - | | | - | | | |
|  |  |  |  |  |  |  |  |
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**IV** **TOELICHTING ALGEMEEN**

**ALGEMENE INFORMATIE**

De jaarrekening betreft Stichting Wishingwellwest. Deze Stichting is per notariële akte opgericht per 15 mei 2008 te Utrecht en heeft haar zetel in Utrecht. Ze is ingeschreven onder nummer 30240742 bij de Kamer van Koophandel te Utrecht.

**GRONDSLAGEN VOOR WAARDERING VAN DE BALANS**

Voor zover niet anders vermeld zijn de activa en passiva gewaardeerd tegen nominale waarde. De waarderingsgrondslagen zijn ten opzichte van het voorgaande jaar niet gewijzigd. De jaarrekening is opgesteld op basis van de richtlijnen voor de jaarrekening voor micro en kleine rechtspersonen “C1 Kleine organisaties zonder winststreven”.

De stichting heeft in 2017 het verzoek aan de belastingdienst gedaan voor toepassing btw-vrijstelling fondswervende activiteiten en verhuur van ruimtes (en heeft deze inmiddels gekregen). Stichting Wishingwellwest beschikt sinds 24 juni 2019 over de ANBI-status.

**Materiële vaste activa**

De materiële vaste activa worden gewaardeerd tegen verkrijgingsprijs of vervaardigingsprijs, verminderd met een lineaire afschrijving. Deze afschrijving is gebaseerd op de verwachte economische levensduur.

**Vorderingen en overlopende activa**

De vorderingen worden gewaardeerd tegen nominale waarde. Voor eventuele oninbaarheid wordt een voorziening getroffen.

**Liquide middelen**

De liquide middelen worden gewaardeerd tegen nominale waarde en bestaan uit kas- en banktegoeden. Indien niet anders is vermeld, staan deze ter vrije beschikking.

**Stichtingsvermogen**

Het stichtingsvermogen is opgebouwd uit de overschotten en tekorten van voorgaande jaren, voor zover het niet de subsidies van gemeente Utrecht betreft. Dit kan vrij besteed worden binnen de doeleinden van de Stichting.

**Egalisatiereserve**

De egalisatiereserve betreffen de overschotten en tekorten op de subsidies van de gemeente Utrecht in de resultaten met ingang van 2016. Dit saldo kan alleen gebruikt worden om tekorten aan te zuiveren op projecten waar gemeente Utrecht subsidie voor geeft.

**Voorzieningen**

De voorziening betreft een reserve voor calamiteiten en onderhoud, zowel voor het buurthuis aan de Kanaalstraat 194, als voor de verhuurde etages.

**Overige activa en passiva**

Alle overige posten in de balans worden gewaardeerd tegen nominale waarde.



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**GRONDSLAGEN VOOR RESULTAATBEPALING**

**Baten en lasten in natura**

De organisatie waardeert baten in natura in de vorm van goederen of diensten tegen de reële waarde (voor zover deze betrouwbaar kan worden vastgesteld en materieel is) en verwerkt deze tegen de reële waarde in de staat van baten en lasten. Dit betreft met name het gebruik “om niet” van de ruimte Kanaalstraat 159.

Vrijwilligerswerk wordt niet financieel verantwoord, d.w.z. niet opgenomen in de staat van baten en lasten. Het wordt wel direct daarna toegelicht.

**Subsidies**

Onder subsidie wordt verstaan: de aanspraak op financiële middelen, door een (bestuurs)orgaan verstrekt met het oog op bepaalde activiteiten van de aanvrager, anders dan als betaling voor aan het (bestuurs)orgaan geleverde goederen of diensten. Dit betreft nadrukkelijk uitsluitend de financiële middelen, het gebruik “om niet” van de ruimte aan de Kanaalstraat 159 is derhalve geen subsidie.



**Overige opbrengsten**

De overige opbrengsten betreffen de inkomsten die niet als subsidie zijn toegekend. Dat betreft de inkomsten uit verhuur van de etages, de giften, donaties en bijdragen van diverse instanties. Het gebruik “om niet” van de Kanaalstraat 159 en de onbetaalde inzet van vrijwilligers en coördinatoren, wordt hier tevens onder begrepen.



**Activiteitenkosten t.l.v. subsidies**

De activiteitenkosten zijn de kosten die direct betrekking hebben op de uitgevoerde activiteiten waarvoor subsidie of bijdragen voor zijn verkregen.

**Kosten**

De kosten worden bepaald met inachtneming van de hiervoor reeds vermelde grondslagen voor waardering. De kosten worden toegerekend aan het verslagjaar waarop zij betrekking hebben. Resultaten worden verantwoord in het jaar waarin de resultaten zijn behaald.

**Afschrijvingen**

De afschrijvingen geschieden tijdsevenredig op basis van de verwachte economische levensduur. Op aanschaffingen in het verslagjaar wordt naar tijdsbeslag afgeschreven.



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