

via E-Mail

ELACTA Europäische Laktationsberaterinnen  
Allianz  
attn Mrs. Andrea Hemmelmayr, IBCLC  
Wigretsberg 15  
4175 Herzogsdorf

Linz, 19 July 2023  
Jürgen Dornhofer ext 500  
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**Confirmation  
Review of cash accounting as of 31 December 2022**

Dear Mrs. Hemmelmayr,

ELACTA Europäische Laktationsberaterinnen Allianz is a nonprofit association („gemeinnütziger Verein“) established in 1997 and registered with the Austrian Register of Associations (“Vereinsregister“). As such, ELACTA is obliged to maintain books and to record income and expenses on a cash basis. As the usual income and usual expenses did not exceed the relevant threshold of EUR 3 Mio and donations did not exceed EUR 1 Mio as stipulated in Sec 22 VerG, ELACTA is to be considered a small association and no financial statements had to be drawn up.

Kindly note that publishing of a magazine at cost (“zum Selbstkostenpreis“) may have different tax consequences from the Austrian perspective depending on the circumstances (cf No 370 of the Guidelines of Associations, “VereinsR“).

As long as the contents of the magazine relate to a maximum of 25% to contents not related to ELACTA and advertising revenue is below a threshold of 25% of the overall income (we understand this is the case), this activity would not be detrimental to the tax status of a nonprofit association (a so-called “unentbehrlicher Hilfsbetrieb“ would be deemed given; no VAT or CIT liability would be triggered, furthermore no cash register obligation would result).

As agreed, we have reviewed the excel file showing the income and expenses generated during the year 2022 which ended in a net income (profit) of EUR 7.276,47. We have cross-checked the data with the records you sent us. The liquidity as at 31 December 2022 as shown in the excel file ties to the submitted records. We took samples and cross-checked the records with the excel file, these matched.

Summarizing, we do not have any objections to be raised with respect to the cash accounting file.

We remain at your disposal if any questions should arise.

Yours sincerely,

  
Deloitte ~~Ö~~berösterreich Wirtschaftsprüfungs GmbH