

## **Formal session**

### **Agenda Item F3: Members approval**

Document F3.1.2: Financial closure 2022 – official accounts for the Belgian authorities

## Internal year statement - Extensive report (Association)

	Code	2022	2021
		01-01-2022 - 31-12-2022	01-01-2021 - 31-12-2021
<b>BALANCE SHEET AFTER APPROPRIATION</b>			
<b>ASSETS</b>			
<b>FORMATION EXPENSES (explanation 6.1)</b>			
<b>FIXED ASSETS</b>	20		
<b>Intangible fixed assets (explanation 6.2)</b>	21		
<b>Tangible fixed assets (explanation 6.3)</b>	22/27	50.665,14	59.087,68
Land and buildings	22		
Plant, machinery and equipment	23		
Furniture and vehicles	24	5.813,06	9.179,79
240110 - FURNITURE (D)		6.574,00	6.574,00
240119 - DEPRECIATION ON FURNITURE (D)		-2.629,60	-1.972,20
240120 - OFFICE EQUIPMENT (D)		696,19	696,19
240129 - DEPRECIATION ON OFFICE EQUIPMENT (D)		-696,19	-696,19
240130 - COMPUTER EQUIPMENT (D)		11.557,44	11.557,44
240139 - DEPRECIATION ON COMPUTER EQUIPMENT (D)		-9.688,78	-6.979,45
Leasing and similar rights	25		
Other tangible fixed assets	26	44.852,08	49.857,89
261000 - ACCOMMODATION RENTED OFFICE (D)		70.955,65	68.865,89
261009 - DEPRECIATION ACCOMODATION RENTED OFFICE (D)		-26.103,57	-19.008,00
Assets under construction and advance payments	27		
<b>Financial fixed assets (explanation 6.4/6.5.1)</b>	28		50,00
Affiliated enterprises (explanation 6.14)	280/1		
Participations in affiliated companies	280		
Amounts receivable	281		
Enterprises linked by participating interests (explanation 6.14)	282/3		
Participating interests	282		
Amounts receivable	283		
Other financial assets	284/8		50,00
Shares	284		
Amounts receivable and cash guarantees	285/8		50,00
288040 - CASH GUARANTEES SECUREX (D)			50,00
<b>CURRENT ASSETS</b>	29/58	914.780,82	1.091.036,36
<b>Amounts receivable after more than one year</b>	29		
Trade debtors	290		
Other amounts receivable	291		
<b>Stocks and contracts in progress</b>	3		
Stocks	30/36		
Raw materials and consumables	30/31		
Work in progress	32		
Finished goods	33		
Goods purchased for resale	34		
Immovable property intended for sale	35		
Advance payments	36		
Contracts in progress	37		
<b>Amounts receivable within one year</b>	40/41	20.331,25	43.536,61
Trade debtors	40	20.331,25	43.536,61
400000 - CUSTOMERS (D)		16.693,75	39.030,75
400100 - CREDIT NOTES TO BE RECEIVED (D)			4.505,86
400101 - INCOME RECEIVABLE (D)		3.637,50	
Other amounts receivable	41		
<b>Current investments (explanation 6.5.1/6.6)</b>	50/53		
<b>Cash at bank and in hand</b>	54/58	889.722,62	1.045.417,02
550000 - BNP BE47 0016 9598 5180 (D)		664.301,96	819.996,36
550001 - BNP BE71 0359 1068 7369 (D)		225.420,66	225.420,66

## Internal year statement - Extensive report (Association)

	Code	2022	2021
		01-01-2022 - 31-12-2022	01-01-2021 - 31-12-2021
<b>Deferred charges and accrued income</b> (explanation 6.6)	490/1	<u>4.726,95</u>	<u>2.082,73</u>
<i>490000 - DEFERRED CHARGES (D)</i>		4.726,95	2.082,73
<b>GL accounts not in the standard Belgian schema</b>	AXX		
<b>TOTAL ASSETS</b>	20/58	965.445,96	1.150.124,04

## Internal year statement - Extensive report (Association)

	Code	2022	2021
		01-01-2022 - 31-12-2022	01-01-2021 - 31-12-2021
<b>EQUITY AND LIABILITIES</b>			
<b>CAPITAL AND RESERVES</b>	10/15	879.267,36	1.135.147,95
<b>Funds of the association or foundation (explanation 6.7)</b>	10		
<b>Revaluation surpluses</b>	12		
<b>Allocated funds and other reserves (explanation 6.7)</b>	13		
<b>Accumulated profits (losses)</b>	(+)/(-) 14	879.267,36	1.135.147,95
140000 - ACCUMULATED PROFITS (LOSSES (-)) (C)		879.267,36	1.135.147,95
<b>Investment grants</b>	15		
<b>PROVISION AND DEFERRED TAXES</b>	16		
<b>Provisions for liabilities and charges</b>	160/5		
Pensions and similar obligations	160		
Taxation	161		
Major repairs and maintenance	162		
Environmental obligations	163		
Other liabilities and charges (explanation 6.7)	164/5		
<b>Provisions for repayable subsidies, bequests and for donations with repossession rights (explanation 6.7)</b>	167		
<b>Deferred taxes</b>	168		
<b>AMOUNTS PAYABLE</b>	17/49	86.178,60	14.976,09
<b>Amounts payable after more than one year (explanation 6.8)</b>	17		
Financial debts	170/4		
Subordinated loans	170		
Unsubordinated debentures	171		
Leasing and other similar obligations	172		
Credit institutions	173		
Other loans	174		
Trade debts	175		
Suppliers	1750		
Bills of exchange payable	1751		
Prepayments on orders	176		
Other debts	178/9		
<b>Amounts payable within one year</b>	42/48	86.178,60	14.976,09
Current portion of amounts payable after more than one year falling due within one year (explanation 6.8)	42		
Financial debts	43		
Credit institutions	430/8		
Other loans	439		
Trade debts	44	36.023,04	-9.650,40
Suppliers	440/4	36.023,04	-9.650,40
440000 - SUPPLIERS (C)		34.540,57	-14.960,81
444000 - Invoice to be received (C)		1.482,47	5.310,41
Bills of exchange payable	441		
Prepayments on orders	46		
Taxes, remuneration and social security (explanation 6.8)	45	50.155,56	24.626,49
Taxes	450/3	-5.542,74	-6.765,58
451900 - Current VAT account (C)		-5.542,74	-6.765,58
Remuneration and social security	454/9	55.698,30	31.392,07
456000 - HOLIDAY PAY (C)		55.698,30	31.392,07
Other debts	48		
<b>Accruals and deferred income (explanation 6.8)</b>	492/3		
<b>GL accounts not in the standard Belgian schema</b>	BXX		
<b>TOTAL LIABILITIES</b>	10/49	965.445,96	1.150.124,04

## Internal year statement - Extensive report (Association)

	Code	2022	2021
		01-01-2022 - 31-12-2022	01-01-2021 - 31-12-2021
<b>INCOME STATEMENT</b>			
<b>Operating income</b>	70/76A	<u>445.103,32</u>	<u>830.463,35</u>
Turnover (explanation 6.9)	70	414.204,09	516.390,38
705000 - MEMBER FEES (C)		378.500,00	378.500,00
705001 - EXTERNAL PROJECTS (C)		35.704,09	137.890,38
Stocks of finished goods and work and contracts in progress: increase (decrease)	(+)/(-) 71		
Own work capitalised	72		
Contributions, gifts, legacies and grants (explanation 6.9)	73	29.150,20	311.305,89
736000 - SUBSIDIES (C)		29.150,20	311.305,89
Other operating income	74	1.749,03	1.627,42
749000 - MISCELLANEOUS OPERATION INCOME (C)		9,81	
749002 - PERSONAL CONTRIBUTION MEAL VOUCHERS (C)		1.188,10	1.104,17
749024 - RECUPERATION ANTICIP. TAX (C)		407,12	379,25
749049 - ADVANTAGES EMPLOYEES (C)		144,00	144,00
Non-recurring operating income (explanation 6.11)	76A		1.139,66
764000 - Other non-recurring operating income (C)			1.139,66
<b>Operating charges</b>	60/66A	<u>698.454,91</u>	<u>734.034,72</u>
Raw materials, consumables	60		
Purchases	600/8		
Stocks: decrease (increase)	(+)/(-) 609		
Services and other goods	61	228.710,26	329.758,10
611123 - RENT CONFERENCE HALLS + EQUIPMENT (D)		1.382,00	
612011 - RELOCATION EXPENSES (D)		2.000,00	
612210 - MAINTENANCE PRODUCTS (D)		22,30	18,72
612300 - BOOKS, MAGAZINES AND DOCUMENTATION (D)			24,86
612400 - PRINTS (D)		4.580,15	12.898,35
612500 - OFFICE SUPPLIES (D)		550,73	189,54
612511 - COMPUTER EQUIPMENT (D)		1.087,57	247,94
612513 - SOFTWARE (D)		5.887,34	5.022,68
612514 - COSTS EXACT ON LINE (D)		2.483,03	2.061,97
613210 - LAWYER FEES (D)		6.466,00	17.128,00
613230 - ACCOUNTANT FEES (D)		7.877,75	15.300,51
613240 - OTHER PERFORMANCE FEES (D)		13.064,55	73.576,75
613242 - FEES BUCH OCEAN (D)		3.575,00	58.207,50
613245 - FEES SECRETARY GENERAL (D)		124.983,40	124.983,37
613310 - PAYROLL ADMINISTRATION OFFICE (D)		2.848,42	2.951,94
613311 - FILE CHARGE (D)		580,00	16,53
613312 - FEES MEAL VOUCHERS (D)		624,66	536,39
613315 - YOUNG RESEARCHER AWARD (D)		3.017,00	3.000,00
613540 - INSURANCE ETHIAS 45 414 025 (D)		331,35	-73,53
613541 - INSURANCE CHUBB BEDRNA04110 (D)		1.569,92	1.569,92
613580 - INSURANCES MISCELLANEOUS (D)		434,96	144,76
614105 - SHIPMENTS (D)		4,13	
615101 - TRAVEL COSTS PER DIEM (D)		2.744,65	
615110 - TRAVEL COSTS ABROAD (D)		26.462,81	522,47
615111 - TRAVEL COSTS AT HOME (D)		431,50	60,17
615115 - TRAVEL COSTS OFFICE SECRETARY GENERAL (D)		2.098,81	457,95
615120 - RESTAURANT (D)		1.502,90	
615210 - PUBLICITY AND ADVERTISEMENT (D)		600,00	
615220 - FAIRS, EXPOSITIONS (D)		3.259,16	7.215,02
615310 - SEMINARS (D)		2.400,00	1.100,00
615400 - MEMBERSHIPS (D)			65,02
615710 - FOOD AND BEVERAGE (D)		3.466,42	29,09
616100 - POST OFFICE (D)		43,90	59,18
616200 - TELEPHONE /MOBILE/INTERNET (D)		1.668,25	1.626,71
616302 - DOMAINNAME (D)		51,60	46,29
616800 - HOSTING (D)		610,00	770,00
Remuneration, social security costs and pensions (explanation 6.9)	(+)/(-) 62	457.250,22	387.863,27
620200 - REMUNERATION EMPLOYEES (D)		320.461,03	284.789,57
620201 - ADVANTAGES EMPLOYEES (D)		144,00	144,00
620400 - SALARIES OTHER CATEGORIES (D)		18.660,00	31.100,00
621120 - EMPLOYERS' SOCIAL SECURITY (D)		70.194,27	50.625,25

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	Code	2022		2021	
		01-01-2022 - 31-12-2022		01-01-2021 - 31-12-2021	
621310 - HOSPITALISATION INSURANCE DKV (D)		2.033,48		1.151,08	
621400 - OTHER CATEGORIES SOCIAL SECURITY (D)				-4.204,60	
622200 - ACCIDENT INSURANCE (D)		1.885,69		1.319,97	
623210 - EXTERNAL MEDICAL SERVICES (D)		371,16		486,45	
623221 - MEAL VOUCHERS (D)		8.720,00		8.104,00	
623230 - TRANSPORT DU PERSONNEL (D)		499,39			
623241 - AGREED DAILY ALLOWANCE (D)		4.799,20		217,50	
623242 - COSTS OWN EMPLOYER (D)		4.727,33		8.039,54	
623310 - ADDITION PROVISION HOLIDAY PAY (D)		55.698,30		41.184,39	
623330 - TAKE BACK PROVISION HOLIDAY PAY (D)		-31.392,07		-35.706,63	
623400 - COSTS OWN EMPLOYER - OTHERS (D)		448,44		612,75	
Depreciation of and other amounts written off formation expenses, intangible and tangible fixed assets	630	10.462,30		10.485,39	
630201 - DEPRECIATION ON OFFICE EQUIPMENT (D)				232,07	
630202 - DEPRECIATION ON COMPUTER EQUIPMENT (D)		2.709,33		2.709,33	
630203 - DEPRECIATION ACCOMADATION RENTED OFFICE (D)		7.095,57		6.886,59	
630204 - DEPRECIATION FURNITURE (D)		657,40		657,40	
Amounts written off stocks, contracts in progress and trade debtors: Appropriations (write-backs) (explanation 6.9)	(+)/(-) 631/4				
Provisions for liabilities and charges: Appropriations (uses and write-backs) (explanation 6.9)	(+)/(-) 635/9				
Other operating charges (explanation 6.9)	640/8	892,45		5.927,96	
640100 - TAXES ON PATRIMONY (D)		512,00		686,76	
640101 - REPROBEL (D)		65,00		130,00	
640400 - LEGAL PUBLICATIONS (D)		315,45		111,20	
642000 - Capital Losses on disposal of trade debtors (D)				5.000,00	
Operating charges carried to assets as restructuring costs	(-) 649				
Non-recurring operating costs (explanation 6.11)	66A	1.139,68			
664000 - Other non -recurring operating charges (D)		1.139,68			
<b>Operating profit (loss)</b>	(+)/(-) 9901	<b>-253.351,59</b>		<b>96.428,63</b>	
<b>Financial income</b>	75/76B	<b>21,91</b>		<b>126,67</b>	
Recurring financial income	75	21,91		126,67	
Income from financial fixed assets	750				
Income from current assets	751				
Other financial income (explanation 6.10)	752/9	21,91		126,67	
756100 - PAYMENT DIFFERENCES (C)		21,90		111,70	
757010 - Payment differences on purchase (C)		0,01		14,97	
Non recurring financial income (explanation 6.11)	76B				
<b>Financial charges</b>	65/66B	<b>2.550,91</b>		<b>1.815,22</b>	
Recurring financial costs (explanation 6.10)	65	2.550,91		1.815,22	
Debt charges	650				
Amounts written off current assets except stocks, contracts in progress and trade debtors: appropriations (write-backs)	(+)/(-) 651				
Other financial charges	652/9	2.550,91		1.815,22	
656100 - FINANCIAL COSTS (D)		2.534,28		1.415,95	
656200 - PAYMENT DIFFERENCES (D)		-14,57		360,96	
657100 - VAT Default interest (D)		31,20		38,31	
Non recurring financial costs (explanation 6.11)	66B				
<b>Profit (Loss) of the financial year before taxes</b>	(+)/(-) 9903	<b>-255.880,59</b>		<b>94.740,08</b>	
<b>Withdrawal from deferred taxes</b>	780				
<b>Transfer to deferred taxes</b>	680				
<b>Taxes on the result (explanation 6.12)</b>	(+)/(-) 67/77				
Taxes	670/3				
Adjustment of taxes and write-back of tax provisions	77				
<b>Gain (loss) of the period available for appropriation</b>	(+)/(-) 9904	<b>-255.880,59</b>		<b>94.740,08</b>	
<b>Withdrawal from untaxed reserves</b>	789				
<b>Transfer to untaxed reserves</b>	689				
<b>GL accounts not in the standard Belgian schema</b>	WXX	<b>879.267,36</b>		<b>1.135.147,95</b>	
692000 - Positive result to be carried forward (D)		879.267,36		1.135.147,95	
<b>Profit (loss) of the financial year available to be appropriated</b>	(+)/(-) 9905	<b>623.386,77</b>		<b>1.229.888,03</b>	

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	Code	2022	2021
		01-01-2022 - 31-12-2022	01-01-2021 - 31-12-2021
<b>PROCESS PROFIT / LOSS</b>			
<b>Profit (loss) to be appropriated</b>	(+)/(-) 9906	1.758.534,72	2.270.295,90
Gain (loss) of the period available for appropriation	(+)/(-) (9905)	623.386,77	1.229.888,03
Profit (loss) brought forward	(+)/(-) 14P	1.135.147,95	1.040.407,87
790000 - Positive result of the preceding period brought forward (C)		1.135.147,95	1.040.407,87
<b>Withdrawal from equity: funds, allocated funds and other reserves</b>	791		
<b>Addition to allocated funds and other reserves</b>	691		
<b>Profit (loss) to be carried forward</b>	(+)/(-) (14)	1.758.534,72	2.270.295,90

## Internal year statement - Extensive report (Association)

	Code	2022		2021	
		01-01-2022 - 31-12-2022		01-01-2021 - 31-12-2021	
<b>List of controls performed on the complete scheme for associations</b>					
<u>BALANCE</u>					
Fixed assets					
22/27 = 22 + 23 + 24 + 25 + 26 + 27		OK		OK	
280/1 = 280 + 281		OK		OK	
282/3 = 282 + 283		OK		OK	
284/8 = 284 + 285/8		OK		OK	
21/28 = 21 + 22/27 + 28		OK		OK	
Current assets					
29 = 290 + 291		OK		OK	
30/36 = 30/31 + 32 + 33 + 34 + 35 + 36		OK		OK	
3 = 30/36 + 37		OK		OK	
40/41 = 40 + 41		OK		OK	
29/58 = 29 + 3 + 40/41 + 50/53 + 54/58 + 490/1		OK		OK	
Capital and reserves					
10/15 = 10 + 12 + 13 + 14 + 15		OK		OK	
Provisions					
160/5 = 160 + 161 + 162 + 163 + 164/5		OK		OK	
16 = 160/5 + 167 + 168		OK		OK	
Creditors					
170/4 = 170 + 171 + 172 + 173 + 174		OK		OK	
175 = 1750 + 1751		OK		OK	
17 = 170/4 + 175 + 176 + 178/9		OK		OK	
43 = 430/8 + 439		OK		OK	
44 = 440/4 + 441		OK		OK	
45 = 450/3 + 454/9		OK		OK	
42/48 = 42 + 43 + 44 + 45 + 46 + 48		OK		OK	
17/49 = 17 + 42/48 + 492/3		OK		OK	
Balance total					
20/58 = 20 + 21/28 + 29/58		OK		OK	
10/49 = 10/15 + 16 + 17/49		OK		OK	
20/58 = 10/49		OK		OK	
<u>INCOME STATEMENT</u>					
70/76A = 70 + 71 + 72 + 73 + 74 + 76A		OK		OK	
60 = 600/8 + 609		OK		OK	
60/66A = 60 + 61 + 62 + 630 + 631/4 + 635/9 + 640/8 + 649 + 66A		OK		OK	
9901 = 70/76A - 60/66A		OK		OK	
75 = 750 + 751 + 752/9		OK		OK	
75/76B = 75 + 76B		OK		OK	
65 = 650 + 651 + 652/9		OK		OK	
65/66B = 65 + 66B		OK		OK	
9903 = 9901 + 75/76B - 65/66B		OK		OK	
67/77 = 670/3 - 77		OK		OK	
9904 = 9903 + 780 - 680 - 67/77		OK		OK	
9905 = 9904 + 789 - 689		Not (OK)		Not (OK)	
		623.386,77	-255.880,59	1.229.888,03	94.740,08
<u>PROCESS PROFIT / LOSS</u>					
9906 = 9905 + 14P		OK		OK	
(14) = 9906 + 791 - 691		OK		OK	



## Internal year statement - Extensive report (Association)

	Code	2022	2021
		01-01-2022 - 31-12-2022	01-01-2021 - 31-12-2021
<b>Non-connected accounts</b>	XXX		