

**ANNUAL ACCOUNTS AND OTHER DOCUMENTS  
TO BE FILED UNDER BELGIAN COMPANIES  
AND ASSOCIATIONS CODE**

**IDENTIFICATION DETAILS (on date of deposit)**

NAME: *European Huntington Association*

Legal form: *Non-profit organization*

Address: *Spelonckvaart* Nr.: *30* Box:

Postal code: *9180* Municipality: *Moerbeke-Waas*

Country: *Belgium*

Register of legal persons - Commercial court of: *Gent, Division Gent*

Website address<sup>1</sup>:

Company identification number

0763.684.166

DATE 16 / 02 / 2021 of filing the memorandum of association OR of the most recent document mentioning the date of publication of the memorandum of association and of the act amending the articles of association.

ANNUAL ACCOUNTS EURO

approved by the general meeting of<sup>2</sup> 30 / 06 / 2023

Regarding the financial year from 01 / 01 / 2022 to 31 / 12 / 2022

Preceding financial year from 01 / 01 / 2021 tot 31 / 12 / 2021

The amounts for the preceding period ~~are~~ <sup>are not</sup> identical to the ones previously published

Total numbers of pages filed: *9* Numbers of sections of the standard form not filed because they serve no useful purpose: *6.1.1, 6.1.2, 6.1.3, 6.2, 6.3, 6.4, 7, 8*

*Astri Arnesen*  
Director

*Danuta Lis*  
Director

- 1 Optional information.
- 2 By the board of directors in the case of a foundation / by the general management in case of an international non-profit association
- 3 Strike out what is not applicable.

**LIST OF THE DIRECTORS, BUSINESS MANAGERS AND AUDITORS****LIST OF THE DIRECTORS, BUSINESS MANAGERS AND AUDITORS**

COMPLETE LIST with surname, first names, profession, place of residence (address, number, postal code and municipality) and position within the company

*Astri Arnesen*  
*Vognsneset 30, 4643 Sogne, Belgium*

*Director*  
*16/02/2021 -*

*Beatrice De Schepper*  
*Spelonckvaart 30, 9180 Moerbeke-Waas, Belgium*

*Director*  
*16/02/2021 - 15/09/2022*

*Danuta Lis*  
*Rekodzielnica 17 box A, 02-267 Warszawa, Belgium*

*Director*  
*16/02/2021 -*

*Giorgis Papantoniou*  
*Portobello Harbour, Grove Streed 44 box Dublin, 6 Ireland, Ireland*

*Director*  
*25/09/2021 -*

*Saija Ristolainen-Kotimäki*  
*Mylynkiventie 10 box B9, 21100 Naantali, Finland*

*Director*  
*25/09/2021 -*

*Leopoldina De Sousa*  
*Station Road 34, EH224NB Newtongrange, United Kingdom*

*Director*  
*25/09/2021 -*

*Filipa Lima Ramos Santos Júlio*  
*Rua Luis de Camoes 28 box 3º, 3000-251 Coimbra, Portugal*

*Director*  
*25/09/2021 -*

*Svein Olsen*  
*Sjølystveien 58, 4610 Kristiansand, Norway*

*Director*  
*25/09/2021 -*

*Rob Haselberg*  
*Apollovlinder 45, 1113 LM Diemen, Netherlands*

*Director*  
*15/09/2022 -*

## ANNUAL ACCOUNTS

## BALANCE SHEET AFTER APPROPRIATION

	Discl.	Codes	Period	Preceding period
<b>ASSETS</b>				
<b>FORMATION EXPENSES</b> .....		20	.....	.....
<b>FIXED ASSETS</b> .....		21/28	.....	.....
<b>Intangible fixed assets</b> .....	6.1.1	21	.....	.....
<b>Tangible fixed assets</b> .....	6.1.2	22/27	.....	.....
Land and buildings .....		22	.....	.....
Plant, machinery and equipment .....		23	.....	.....
Furniture and vehicles .....		24	.....	.....
Leasing and similar rights .....		25	.....	.....
Other tangible fixed assets .....		26	.....	.....
Assets under construction and advance payments .....		27	.....	.....
<b>Financial fixed assets</b> .....	6.1.3	28	.....	.....
<b>CURRENT ASSETS</b> .....		29/58	162.246,62	168.741,12
<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	.....	.....
Contracts in progress .....		37	.....	.....
<b>Amounts receivable within one year</b> .....		40/41	29.389,54	300,00
Trade debtors .....		40	26.755,24	300,00
Other amounts receivable .....		41	2.634,30	.....
<b>Current investments</b> .....		50/53	.....	.....
<b>Cash at bank and in hand</b> .....		54/58	132.857,08	168.441,12
<b>Deferred charges and accrued income</b> .....		490/1	.....	.....
<b>TOTAL ASSETS</b> .....		20/58	162.246,62	168.741,12

	Discl.	Codes	Period	Preceding period
<b>EQUITY AND LIABILITIES</b>				
<b>EQUITY</b> .....		10/15	74.606,38	93.741,12
<b>Association or foundation Funds</b> .....		10	.....	.....
<b>Revaluation surpluses</b> .....		12	.....	.....
<b>Allocated funds</b> .....		13	.....	.....
<b>Accumulated profits (losses)</b> .....(+)/(-)		14	74.606,38	93.741,12
<b>Investment grants</b> .....		15	.....	.....
<b>PROVISIONS AND DEFERRED TAXES</b> .....				
<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 .....		164/5	.....	.....
<b>Provisions for grants and legacies to reimburse and gifts with a recovery right</b> .....		167	.....	.....
<b>Deferred taxes</b> .....		168	.....	.....
<b>AMOUNTS PAYABLE</b> .....		17/49	87.640,24	75.000,00
<b>Amounts payable after more than one year</b> .....		17	.....	.....
Financial debts .....		170/4	.....	.....
Credit institutions, leasing and other similar obligations ...		172/3	.....	.....
Other loans .....		174/0	.....	.....
Trade debts .....		175	.....	.....
Advances received on contracts in progress .....		176	.....	.....
Other amounts payable .....		178/9	.....	.....
<b>Amounts payable within one year</b> .....		42/48	140,24	.....
Current portion of amounts payable after more than one year falling due within one year .....		42	.....	.....
Financial debts .....		43	.....	.....
Credit institutions .....		430/8	.....	.....
Other loans .....		439	.....	.....
Trade debts .....		44	140,24	.....
Suppliers .....		440/4	140,24	.....
Bills of exchange payable .....		441	.....	.....
Advances received on contracts in progress .....		46	.....	.....
Taxes, remuneration and social security .....		45	.....	.....
Taxes .....		450/3	.....	.....
Remuneration and social security .....		454/9	.....	.....
Miscellaneous amounts payable .....		48	.....	.....
<b>Accruals and deferred income</b> .....		492/3	87.500,00	75.000,00
<b>TOTAL LIABILITIES</b> .....		10/49	162.246,62	168.741,12

## INCOME STATEMENT

	Discl.	Codes	Period	Preceding period
<b>Operating income and charges</b>				
Gross operating margin .....(+)/(-)		9900	126.231,23	95.535,70
Non-recurring operating income .....		76A	.....	.....
Turnover* .....		70	.....	.....
Contributions, gifts, legacies and grants* .....		73	.....	.....
Raw materials, consumables, services and other goods* .....		60/61	.....	.....
Remuneration, social security costs and pensions .....(+)/(-)		62	.....	.....
Depreciation of and other amounts written off formation expenses, intangible and tangible fixed assets .....		630	.....	.....
Amounts written off stocks, contracts in progress and trade debtors: Appropriations (write-backs) .....(+)/(-)		631/4	.....	.....
Provisions for liabilities and charges: Appropriations (uses and write-backs) .....(+)/(-)		635/9	.....	.....
Other operating charges .....		640/8	145.197,24	1.560,00
Operating charges carried to assets as restructuring costs (-)		649	.....	.....
Non-recurring operating charges .....		66A	.....	.....
<b>Operating profit (loss) .....(+)/(-)</b>		9901	-18.966,01	93.975,70
<b>Financial income</b> .....		75/76B	.....	.....
Recurring financial income .....		75	.....	.....
Non-recurring financial income .....		76B	.....	.....
<b>Financial charges</b> .....		65/66B	168,73	234,58
Recurring financial charges .....		65	168,73	234,58
Non-recurring financial charges .....		66B	.....	.....
<b>Gain (loss) for the period before taxes .....(+)/(-)</b>		9903	-19.134,74	93.741,12
<b>Transfer from deferred taxes</b> .....		780	.....	.....
<b>Transfer to deferred taxes</b> .....		680	.....	.....
<b>Income taxes</b> .....(+)/(-)		67/77	.....	.....
<b>Gain (loss) of the period .....(+)/(-)</b>		9904	-19.134,74	93.741,12
<b>Transfer from untaxed reserves</b> .....		789	.....	.....
<b>Transfer to untaxed reserves</b> .....		689	.....	.....
<b>Gain (loss) of the period available for appropriation ..(+)/(-)</b>		9905	-19.134,74	93.741,12

\* Optional information.

**APPROPRIATION ACCOUNT**

	Codes	Period	Preceding period
<b>Profit (loss) to be appropriated</b> .....(+)/(-)	9906	74.606,38	93.741,12
Gain (loss) of the period available for appropriation .....(+)/(-)	(9905)	-19.134,74	93.741,12
Profit (loss) brought forward .....(+)/(-)	14P	93.741,12	.....
<b>Withdrawals from capital and reserves</b> .....	791	.....	.....
<b>Appropriations to allocated funds</b> .....	691	.....	.....
<b>Profit (loss) to be carried forward</b> .....(+)/(-)	(14)	74.606,38	93.741,12

**VALUATION RULES**

## SUMMARY OF VALUATION RULES - FOR INFORMATION PURPOSE ONLY

## General

Valuation rules are drawn up in accordance with the provisions of the Royal Decree of 29 April 2019 implementing the Belgian Companies and Organisations Code.

In accordance with the criteria of the Belgian Companies and Organisations Code, the organisation is a micro organisation.

The organisation keeps its accounts and draws up financial statements in accordance with the Belgian Companies and Organisations Code and the provisions of Book 3 of the Royal Decree of 29 April 2019 implementing the Belgian Companies and Organisations Code.

In accordance with the criteria of the Belgian Companies and Organisations Code, the organisation is a micro or small organisation entitled to keep simplified accounts in accordance with Book 3, title 4, of the Royal Decree of 29 April 2019 to implement the Belgian Companies and Organisations Code. In the financial year 2021, the organisation has voluntarily resolved, even though not legally required to do so, to keep complete accounts and to draw up the financial statements in accordance with Book 3, title 3 of the Royal Decree of 29 April 2019 implementing the Belgian Companies and Organisations Code for the following reasons: request of the accountant.

With respect to the previous financial year, the valuation rules regarding accountability or application have not been amended.

Each element of the capital was appraised individually.

## Specific valuation rules

Depreciation booked during the financial year:

Assets	Method	Basis	Depreciation rate	
	L (linear)	NR (not revalued)	Principal sum	
Additional costs	D (declining)	R (revalued)	Min. - max.	
Min. - max.	O (other)			
1 Formation expenses :				
2 Intangible fixed assets :				
3 Industrial, administrative or commercial buildings (*) :				
4 Plant, machinery and equipment (*)	L	NR	20%-33,33%	20%-33,33%
5 Rolling stock (*)	L	NR	20%	20%
6 Office equipment and furniture (*)	L	NR	10%-33,33%	10%-33,33%
7 Other tangible fixed assets :				

(\*) Including the leased assets and assets of which the organisation has full ownership but of which it does not have free use or of which it does not have free access due to the requirements imposed as well as the rights of use concerning these fixed assets that have been granted to it free of charge or against payment; where applicable, these are specified on a separate line.

## Tangible fixed assets

Purchases of which the purchase price is lower than 1.000,00 EUR, excluding VAT, are not entered as assets but included in the costs for the current financial year. The purchase price is the price of

each individual element included on the purchase price invoice regardless of the total amount of the relevant purchase invoice. The purchase price includes, in addition to the purchase price, the additional costs, such as taxes that are not redeemable and transport costs.

In the course of the year, no tangible fixed assets were revalued.

The 'renewal accounting' method was not used for the valuation of the tangible fixed assets.

Financial fixed assets

In the course of the financial year, no participating interests were revalued.

Stock

Stock is valued at the acquisition value calculated in accordance with the method of FIFO.

If the market value of an element is lower than the value obtained in accordance with the aforementioned valuation method, this element is included at market value.

The valuation at this lower market value may not be used if, subsequently, the market value is higher than the lower market value at which the stocks were valued.

Receivables

There are no receivables, either short-term or long-term, without interest or with an abnormally low interest.

Trade receivables that have not been paid after one year shall be regarded as irrecoverable unless, on the basis of specific elements characteristic of the claim, the claim may still be regarded as recoverable, either partially or wholly.

Capital of the organisation

If the organisation receives a gift or legacy in coins that amounts to more than ..... percent of the balance sheet total of the previous financial year and where the donor, i.e. the testator, did not determine any clear and unambiguous purpose, this shall be regarded as 'Permanent financing'.

Earmarked funds

An earmarked fund can only be started if the result of the current financial year plus the reversed results from previous financial years and repossessed appropriated funds is positive.

The organisation has the following earmarked funds with a maximum per earmarked fund of:

.....

If the earmarked funds or a portion thereof have not yet reached their maximum amount, the following priority rules shall be used: .....

With the exception of specific earmarked funds, in the financial year in which an event for which an earmarked fund existed occurred, the earmarked fund shall not be repossessed unless, due to this event, the earmarked fund would no longer have an object.

Debts

There are no debts, either short-term or long-term, without interest or with an abnormally low interest.

#### Foreign currency

The conversion into euros of credit balances, debts and receivables expressed in foreign currency occurs on the following bases: currency rate on transaction date or balance sheet date.

The results from the conversion of foreign currency have been processed in the financial statements as follows: on account 655 or 755 exchange rate difference.

#### Gifts and legacies

Goods that were gifted or left to the organisation are valued at their acquisition value.

The organisation received the following goods that it uses for its operation but of which it does not have full ownership and that are not included in the assets of the balance sheet: not applicable.

The organisation received the following goods that it does not use for its operation and that are earmarked to be realised but of which, at the time of inventory, the probable realisation value is nil: not applicable.

The organisation does not have recorded goods at its disposal.