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

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

NAME: .... *European Forum for Restorative Justice*.....

Legal form: .... *Non-profit organization*.....

Address: .... *Herbert Hooverplein*..... Nr.: ..10..... Box:

Postal code: .... *3000*..... Municipality: .. *Leuven*.....

Country: .. *Belgium*.....

Register of legal persons - Commercial court of :.... *Leuven*.....

Website address<sup>1</sup>: *www.euforumrj.org*.....

Company identification number

**BE 0474.656.137**

DATE 19 / 04 / 2001 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 ANNUAL ACCOUNTS IN EUROS

approved by the general meeting of<sup>2</sup> 16 / 06 / 2021

Regarding the financial year from 01 / 01 / 2020 to 31 / 12 / 2020

Preceding financial year from 01 / 01 / 2019 tot 31 / 12 / 2019

The amounts for the preceding period ~~are~~ <sup>are</sup> identical to the ones previously published

Total numbers of pages filed: ..... *12*..... Numbers of sections of the standard form not filed because they serve no useful purpose: ....*6.1.1, 6.1.3, 6.2, 6.3.8*.....

*Thimothy Chapman*  
(name and position)

Signature  
(name and position)

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 OCR9002

3 Strike out what is not applicable.

**LIST OF THE DIRECTORS, BUSINESS MANAGERS AND AUDITORS  
AND STATEMENT REGARDING AN ADDITIONAL  
ORDER FOR REVIEW OR CORRECTION**

**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

<i>Timothy Chapman</i> Knockdene Park 34, BT57AD Belfast - Northern Ireland, United Kingdom	<i>Chairman of the board of directors</i>
<i>Maia Chochua</i> Herbert Hooverplein 10, 3000 Leuven, Belgium	<i>Director</i>
<i>Bart Claes</i> Heirbaan 12, 1570 Galmaarden, Belgium	<i>Director</i>
<i>Lars Justad</i> Myrehagen 14, 3035 Drammen, Norway	<i>Director</i>
<i>Petra Sachova Masopust</i> Herbert Hooverplein 10, 3000 Leuven, Belgium	<i>Director</i>
<i>Brunilda Pali</i> Familie De Bayostraat 67, 3000 Leuven, Belgium	<i>Director</i>
<i>Aikaterina Soulou</i> Aristeidou Street 1, 16231 Vironas, Greece	<i>Director</i>
<i>Annemarieke Wolthuis</i> Obrechtstraat 57, 3572 ED Utrecht , Netherlands	<i>Vice-chairman of the board of directors</i>
<i>Patrizia Patrizi</i> Via Michele Coppino 3, 00135 Rome , Italy	<i>Director</i>

## AUDITING OR ADJUSTMENT MISSION

Optional information:

- if the annual accounts were audited or corrected by an external accountant or by a company auditor who is not the statutory auditor, mention name, surnames, profession and address of each external accountant or company auditor and his membership number with his institute, as well as the nature of his assignment:
  - A. Bookkeeping of the association or foundation,
  - B. Preparing the annual accounts,
  - C. Auditing the annual accounts and/or
  - D. Correcting the annual accounts.
- if the tasks mentioned under A or B are executed by certified accountants or certified bookkeepers – tax specialists, you can mention hereafter: name, surnames, profession, address of each certified accountant or certified bookkeeper – tax specialist and the nature of his hereafter: name, surnames, profession, address of each certified accountant or certified bookkeeper – tax specialist and the nature of his assignment.

Name, surnames, profession and address	Membership number	Nature of the assignment (A, B, C and/or D)
<i>De kleine prins bv</i> <i>Nr.: BE 0466.721.042</i> <i>Zwartzustersstraat 14, 3000 Leuven, Belgium</i>	50.296.924	AB
<i>Represented by:</i>  <i>Bruno Deprins</i> <i>(Accountant)</i> <i>Pastoor Legrandstraat 57, 3012 Wilsele, Belgium</i>	10.413.150	
<i>Dominique Vaes</i> <i>Nr.: BE 0548.827.483</i> <i>Hazendreef 11, 3140 Keerbergen, Belgium</i>	A01898	C

<b>ANNUAL ACCOUNTS</b>
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**BALANCE SHEET AFTER APPROPRIATION**

	Discl.	Codes	Period	Preceding period
<b>ASSETS</b>				
<b>FORMATION EXPENSES</b>		20	.....	.....
<b>FIXED ASSETS</b>		21/28	1.017	2.421
<b>Intangible fixed assets</b>	6.1.1	21	.....	.....
<b>Tangible fixed assets</b>	6.1.2	22/27	1.017	2.421
Land and buildings		22	.....	.....
Plant, machinery and equipment		23	1.017	2.421
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	686.993	605.017
<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	645	680
Trade debtors		40	.....	.....
Other amounts receivable		41	645	680
<b>Current investments</b>		50/53	.....	.....
<b>Cash at bank and in hand</b>		54/58	685.570	602.758
<b>Deferred charges and accrued income</b>		490/1	778	1.579
<b>TOTAL ASSETS</b>		20/58	688.010	607.438

	Discl.	Codes	Period	Preceding period
<b>EQUITY AND LIABILITIES</b>				
<b>EQUITY</b> .....		10/15	237.062	259.401
<b>Association or foundation Funds</b> .....		10	21.550	21.550
<b>Revaluation surpluses</b> .....		12	.....	.....
<b>Allocated funds</b> .....		13	.....	.....
<b>Accumulated profits (losses)</b> .....(+/-)		14	215.512	237.851
<b>Investment grants</b> .....		15	.....	.....
<b>PROVISIONS 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 .....		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	450.949	348.037
<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	60.468	43.453
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	22.671	18.024
Suppliers .....		440/4	22.671	18.024
Bills of exchange payable .....		441	.....	.....
Advances received on contracts in progress .....		46	.....	.....
Taxes, remuneration and social security .....		45	37.797	25.429
Taxes .....		450/3	.....	.....
Remuneration and social security .....		454/9	37.797	25.429
Miscellaneous amounts payable .....		48	.....	.....
<b>Accruals and deferred income</b> .....		492/3	390.481	304.584
<b>TOTAL LIABILITIES</b> .....		10/49	688.011	607.438

**INCOME STATEMENT**

	Discl.	Codes	Period	Preceding period
<b>Operating income and charges</b>				
Gross operating margin .....	(+)/( -)	9900	280.534	249.337
Non-recurring operating income .....		76A	.....	.....
Turnover* .....		70	.....	.....
Contributions, gifts, legacies and grants* .....		73	355.753	412.856
Raw materials, consumables, services and other goods*		60/61	75.219	163.519
Remuneration, social security costs and pensions .....	(+)/( -)	62	299.327	210.002
Depreciation of and other amounts written off formation expenses, intangible and tangible fixed assets .....		630	1.403	1.400
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	.....	.....
Operating charges carried to assets as restructuring costs(-)		649	.....	.....
Non-recurring operating charges .....		66A	.....	.....
<b>Operating profit (loss)</b> .....	(+)/( -)	9901	-20.196	37.935
<b>Financial income</b> .....		75/76B	10	94
Recurring financial income .....		75	.....	9
Non-recurring financial income .....		76B	10	85
<b>Financial charges</b> .....		65/66B	2.153	2.522
Recurring financial charges .....		65	2.153	782
Non-recurring financial charges .....		66B	.....	1.740
<b>Gain (loss) for the period before taxes</b> .....	(+)/( -)	9903	-22.339	35.507
<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	-22.339	35.507
<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	-22.339	35.507

**APPROPRIATION ACCOUNT**

	Codes	Period	Preceding period
<b>Profit (loss) to be appropriated .....</b> (+)(-)	9906 (9905) 14P	215.512 -22.339 237.851	237.850 35.507 202.343
<b>Withdrawals from capital and reserves .....</b>	791 691 (14)	..... ..... 215.512	..... ..... 237.851
<b>Appropriations to allocated funds .....</b>			
<b>Profit (loss) to be carried forward .....</b> (+)(-)			

	Codes	Period	Preceding period
<b>TANGIBLE FIXED ASSETS</b>			
<b>Acquisition value at the end of the period .....</b>	8199P	xxxxxxxxxxxxxx	14.797
<b>Movements during the period</b>			
Acquisitions, including produced fixed assets .....	8169	.....	
Sales and disposals .....	8179	.....	
Transfers from one heading to another .....	8189	.....	
<b>Acquisition value at the end of the period .....</b>	8199	14.797	
<b>Revaluation surpluses at the end of the period .....</b>	8259P	xxxxxxxxxxxxxx	.....
<b>Movements during the period</b>			
Recorded .....	8219	.....	
Acquisitions from third parties .....	8229	.....	
Cancelled .....	8239	.....	
Transferred from one heading to another .....	8249	.....	
<b>Revaluation surpluses at the end of the period .....</b>	8259	.....	
<b>Depreciations and amounts written down at the end of the period .....</b>	8329P	xxxxxxxxxxxxxx	12.376
<b>Movements during the period</b>			
Recorded .....	8279	1.404	
Written back .....	8289	.....	
Acquisitions from third parties .....	8299	.....	
Cancelled owing to sales and disposals .....	8309	.....	
Transferred from one heading to another .....	8319	.....	
<b>Depreciations and amounts written down at the end of the period .....</b>	8329	13.780	
<b>NET BOOK VALUE AT THE END OF THE PERIOD .....</b>	(22/27)	1.017	
<b>OF WHICH</b>			
<b>Owned by the association or the foundation in full property .....</b>	8349	.....	

**SOCIAL BALANCE SHEET**

Number of joint industrial committee: .....

**EMPLOYEES FOR WHOM THE ASSOCIATION OR THE FOUNDATION SUBMITTED A DIMONA DECLARATION OR WHO ARE RECORDED IN THE GENERAL PERSONNEL REGISTER**

<b>During the current and preceding period</b>	<b>Codes</b>	<b>1. Full-time (period)</b>	<b>2. Part-time (period)</b>	<b>3. Total (T) or Total full-time equivalents (FTE) (period)</b>	<b>3P. Total (T) or Total full-time equivalents (FTE) (preceding period)</b>
Average number of employees .....	100	1,0	7,7	4,7 (FTE)	3,5 (FTE)
Number of hours actually worked .....	101	1.778	6.889	8.667 (T)	6.072 (T)
Personnel costs .....	102	.....	.....	299.326 (T)	210.002 (T)

**At the closing date of the period****Number of employees** .....

<b>Codes</b>	<b>1. Full-time</b>	<b>2. Part-time</b>	<b>3. Total full-time equivalents</b>
105	1	8	4,9
110	1	2	2,3
111	.....	6	2,6
112	.....	.....	.....
113	.....	.....	.....
120	.....	3	1,4
1200	.....	.....	.....
1201	.....	2	1,3
1202	.....	.....	.....
1203	.....	1	0,1
121	1	5	3,5
1210	.....	.....	.....
1211	1	1	1,3
1212	.....	.....	.....
1213	.....	4	2,2
130	.....	.....	.....
134	1	8	4,9
132	.....	.....	.....
133	.....	.....	.....

**By professional category**

Management staff .....

Employees .....

Workers .....

Others .....

**LIST OF PERSONNEL MOVEMENTS DURING THE PERIOD****ENTRIES**

Number of employees for whom the association or the foundation submitted a DIMONA declaration or who have been recorded in the general personnel register during the financial year .....

Codes	1. Full-time	2. Part-time	3. Total full-time equivalents
205	.....	2	0,8
305	.....	.....	.....

**DEPARTURES**

Number of employees whose contract-termination date has been entered in DIMONA declaration or in the general personnel register during the financial year .....

**INFORMATION ON TRAINING PROVIDED TO EMPLOYEES DURING THE PERIOD****Total of initiatives of formal professional training at the expense of the employer**

Number of employees involved .....  
 Number of actual training hours .....  
 Costs for the association or the foundation .....  
     of which gross costs directly linked to training .....  
     of which fees paid and payments to collective funds .....  
     of which grants and other financial advantages received (to deduct) .....

Codes	Men	Codes	Women
5801	.....	5811	.....
5802	.....	5812	.....
5803	.....	5813	.....
58031	.....	58131	.....
58032	.....	58132	.....
58033	.....	58133	.....
5821	.....	5831	.....
5822	.....	5832	.....
5823	.....	5833	.....
5841	.....	5851	.....
5842	.....	5852	.....
5843	.....	5853	.....

**Total of initiatives of less formal or informal professional training at the expense of the employer**

Number of employees involved .....  
 Number of actual training hours .....  
 Costs for the association or the foundation .....

**Total of initiatives of initial professional training at the expense of the employer**

Number of employees involved .....  
 Number of actual training hours .....  
 Costs for the association or the foundation .....

## VALUATION RULES

De waarderingsregels worden opgesteld door de Raad van Bestuur van de vereniging en beantwoorden aan de eisen van voorzichtigheid, oprechtheid en goede trouw. Er wordt rekening gehouden met de beginselen van continuïteit, voorzichtigheid, bestendigheid, individuele waardering, en toekeuring van kosten en opbrengsten aan het jaar waarop deze betrekking hebben. De regels worden jaar na jaar bestendig en stelselmatig toegepast. Zij hangen niet af van het resultaat van het boekjaar.

Afwijkingen worden in de toelichting van de jaarrekening vermeld en toegelicht.

Waarderingsregels afschrijvingen:

- algemeen: uitgangspunt van de waardering is de aanschaffingswaarde. Elk actiefbestanddeel wordt gewaardeerd tegen aanschaffingswaarde en voor dat bedrag in de balans opgenomen onder aftrek van de geboekte afschrijvingen, behalve indien de toepassing van deze waarderingsregel niet leidt tot een waar en getrouw beeld, in welk geval hier kan worden van afgeweken. Onder aanschaffingswaarde wordt verstaan aanschaffingsprijs, dewelke naast aankoopprijs ook bijkomende kosten kan bevatten, zoals vervoerkosten, registratierechten, installatiekosten enz... Indien de aanschaffingswaarde niet bekend is, vb. in geval van een gift in natura, dan wordt het goed geboekt tegen marktwaarde. Er kan tot herwaardering van bepaalde vaste activa worden overgegaan indien de waarde van het actief op vaststaande en duurzame wijze boven de boekwaarde uitstijgt. Indien een actief vaststaand en duurzaam onder de boekwaarde belandt, dan mag worden overgegaan tot aanvullende of uitzonderlijke afschrijving of tot waardevermindering.
- er wordt tot activering overgegaan vanaf een aankoopwaarde van 1.000 EUR. Indien verschillende onderdelen van een groter geheel elk een kleinere waarde hebben dan 1.000 EUR, maar samen meer waarde hebben dan dit grensbedrag, dan mogen zij gebundeld en op deze wijze alsnog geactiveerd worden (vb. inrichting van een bureau met tafels, stoelen en kasten; aankoop van scherm, pc, printer en scanner die samen één werkstation vormen enz...).
- IT wordt afgeschreven op 3 jaar (pro rata vanaf maand van aanschaffing in volle maanden)
- alle afschrijvingen gebeuren lineair
- kapitaalsubsidies worden opgenomen in de opbrengsten tegen dezelfde snelheid als de investeringen worden afgeschreven waaraan ze gelinkt zijn

Waarderingsregels vorderingen:

- op vorderingen worden waardeverminderingen toegepast, zo er voor het geheel of een gedeelte van de vordering onzekerheid bestaat over de betaling hiervan op vervaldag. Op deze vorderingen mogen eveneens waardeverminderingen worden toegepast wanneer hun realisatiewaarde op datum van de jaarafsluiting lager is dan hun boekwaarde. Concreet worden bij het afsluiten van het boekjaar de openstaande klantenfacturen en vorderingen op hun betaalbaarheid bekeken. De vorderingen en facturen die al van het voorgaande boekjaar openstaan en in hun geheel of deels niet meer geïnd kunnen worden, worden afgeboekt voor het niet langer inbare gedeelte.

De waarderingsregels werden niet gewijzigd ten opzichte van het vorige boekjaar.

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

**MANAGEMENT REPORT**