



Bedrijfsrevisoren
Réviseurs d'Entreprises
Registered Auditors
Betriebsrevisoren

Kortemansstraat 2a • B-1731 Zellik

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**AUDITOR'S REPORT FOR THE FINANCIAL YEAR
STARTED ON THE 1ST JANUARY 2022 AND
ENDED ON THE 31ST DECEMBER 2022 OF
THE ASSOCIATION INTERNATIONAL DIABETES
FEDERATION EUROPEAN REGION
(IDF EUROPEAN REGION)**



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International Diabetes Federation European
Region AISBL
Av. du Bourg, Etienne Demunter 5b 10
1090 Jette

**AUDITOR'S REPORT FOR THE FINANCIAL YEAR STARTED ON
THE 1ST JANUARY 2022 AND ENDED ON THE 31ST DECEMBER 2022 OF
THE ASSOCIATION INTERNATIONAL DIABETES FEDERATION EUROPEAN REGION
(IDF EUROPEAN REGION) – RPR 0476.458.258**

Objective and scope of the review

In accordance with our assignment defined below and confirmed by the Engagement letter of the 22nd of March 2023, we report to you on the audit of the financial statements for the year ended 31st of December 2022. The intended users are the members of the Board of Directors.

We have audited the financial statements of the association INTERNATIONAL DIABETES FEDERATION EUROPEAN REGION (IDF EUROPEAN REGION) AISBL for the year ended 31st of December 2022, prepared in accordance with the accounting legislation applicable in Belgium, which show a balance sheet total of € 834.866,34 and a surplus for the year of € 29.096,90.

The Board of Directors of IDF EUROPEAN REGION AISBL is responsible for the preparation of financial statements that give a true and fair view in accordance with the accounting legislation applicable in Belgium, and for implementing the internal control that the board of directors believes is necessary to draw up financial statements that do not contain any significant anomalies.

In accordance with our Engagement Letter, our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the standard relating to the contractual audit of SME's and small (international) not-for-profit associations and foundations and the shared legally reserved tasks in SME's and small (international) not-for-profit associations and foundations.

This standard requires that we plan and perform the audit to ensure that the financial statements are free from material misstatement. We have complied with all deontological requirements relevant to the contractual audit of the financial statements in Belgium, including those related to independence as provided for in the aforementioned standard.

Our audit includes activities as provided for in the standard with regard to the contractual audit of SME's and small (international) non-profit organizations and foundations and the shared legally reserved tasks in SME's and small (international) non-profit organizations and foundations in order to obtain audit information about the amounts and notes included in the financial statements.

The selected activities depend on the professional judgement of the auditor, including a limited assessment of the risks of a material misstatement of the financial statements. We have designed audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of INTERNATIONAL DIABETES FEDERATION EUROPEAN REGION (IDF EUROPEAN REGION) AISBL internal control.



Registered Auditors

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, in accordance with the provisions of the standard concerning the contractual audit of SME's and small (international) non-profit organizations and foundations and the shared legally reserved tasks of SME's and small (international) non-profit organizations and, the attached financial statements give a true and fair view of the assets and financial situation of the association INTERNATIONAL DIABETES FEDERATION EUROPEAN REGION (IDF EUROPEAN REGION) AISBL as of 31st December 2022, and of its results for the financial year then ended, in accordance with the accounting legislation applicable in Belgium.

This report is not suitable for other purposes and its distribution is limited to the intended use as provided in the Engagement letter

Zellik, April 7th, 2023

A handwritten signature in blue ink, consisting of a large, stylized 'S' followed by a horizontal line and a small mark below it.

L&S Registered Auditors

represented by

Saskia Luteijn

Partner

Values EUR

	Note	**/2022 - 12/2022	**/2021 - 12/2021
FORMATION EXPENSES	20		
FIXED ASSETS	21/28	325,01	325,01
I. Intangible assets	21		
211000 LOGICIEL INFORMATIQUE	21	955,90	955,90
211009 AMORT.LOGICIEL INFORMATIQUE	21	(955,90)	(955,90)
II. Tangible assets	22/27		
A. Land and buildings	22		
B. Plant, machinery and equipment	23		
230000 MACHINES	23	2.099,66	2.099,66
230009 Amort.Machines	23	(2.099,66)	(2.099,66)
C. Furniture and vehicles	24		
240000 Mobilier	24	6.924,01	6.924,01
240009 Amort s/Matériel	24	(6.924,01)	(6.924,01)
240100 Matériel informatique	24	12.319,37	12.319,37
240109 Amort s/Matériel informatique	24	(12.319,37)	(12.319,37)
D. Leasing and similar rights	25		
E. Other tangible assets	26		
F. Assets under construction and advance payments	27		
III. Financial fixed assets	28	325,01	325,01
A. Affiliated companies	280/1		
1. Participating interests	280		
2. Amounts receivable	281		
B. Other companies linked by participating interests	282/3		
1. Participating interests	282		
2. Amounts receivable	283		
C. Other financial fixed assets	284/8	325,01	325,01
1. Shares and interests	284		
2. Amounts receivable and cash guarantees	285/8	325,01	325,01
288300 Provision PARTENA	285/8	325,01	325,01
CURRENT ASSETS	29/58	834.541,33	712.056,37
IV. Amounts receivable after more than one year	29		
A. Trade debtors	290		
B. Other amounts receivable	291		
V. Stocks and orders in progress	3		
A. Stocks	30/36		
1. Raw materials and consumables	30/31		
2. Work in progress	32		
3. Finished goods	33		
4. Goods purchased for resale	34		
5. Immovable property acquired or constructed for resale	35		
6. Advance payments	36		
B. Orders in progress	37		
VI. Amounts receivable within one year	40/41	11.135,00	30.000,00
A. Trade debtors	40	11.135,00	30.000,00
400000 Clients	40	6.135,00	30.000,00
404100 Facture à émettre	40	5.000,00	

Values EUR

	Note	**/2022 - 12/2022	**/2021 - 12/2021
B. Other amounts receivable	41		
VII. Short-term investments	50/53	585.332,52	546.519,15
A. Own shares	50		
B. Other investments and deposits	51/53	585.332,52	546.519,15
532100 Livret Triodos 97-47	51/53	39.741,10	39.741,10
532910 Livret vert BE25 3754 2652 878	51/53	545.591,42	506.778,05
VIII. Cash at bank and in hand	54/58	178.963,67	81.728,61
550000 ING BE82 6300 1273 7068 EUR	54/58	178.606,42	81.371,21
550010 ING BE82 6300 1273 7068 CHF	54/58	154,67	154,82
570000 Caisses-especes	54/58	64,66	64,66
570100 Caisse USD	54/58	63,49	63,49
570110 Caisse CAD	54/58	56,92	56,92
570200 Caisse CHF	54/58	5,81	5,81
570550 Caisse AED	54/58	8,77	8,77
570800 Caisse GBP	54/58	2,93	2,93
IX. Deferred charges and accrued income	490/1	59.110,14	53.808,61
490000 Charges a reporter	490/1	3.643,22	2.973,91
491000 Produits acquis	490/1	55.466,92	50.834,70
TOTAL ASSETS		834.866,34	712.381,38

Values EUR

	Note	**/2022 - 12/2022	**/2021 - 12/2021
CAPITAL AND RESERVES	10/15	235.559,63	206.462,73
I. Capital	10		
A. Issued Capital	100		
B. Uncalled capital	101		
II. Share premium account	11		
III. Revaluation surplus	12		
IV. Reserves	13	155.000,00	155.000,00
A. Legal reserve	130		
B. Reserves not available for distribution	131	155.000,00	155.000,00
1. In respect of own shares held	1310	155.000,00	155.000,00
131000 Fonds affectes pour passif social	1310	155.000,00	155.000,00
2. Other	1311		
C. Non-taxable reserves	132		
D. Reserves available for distribution	133		
V. Accumulated profits (losses)	14	80.559,63	51.462,73
140000 Résultat reporté (+) (-)	14	51.462,73	51.462,73
* 140000 Net income of the current period	14	29.096,90	
VI. Investment grants	15		
VII. Advance to associates on distribution of net assets	19		
PROVISIONS AND DEFERRED TAXATION	16		
VIII. A Provisions for liabilities and charges	160/5		
1. Pensions and similar charges	160		
2. Tax charges	161		
3. Major repairs and maintenance	162		
4. Environmental obligations	163		
5. Other liabilities and charges	164/5		
B. Deferred taxation	168		
CREDITORS	17/49	599.306,71	505.918,65
IX. Amounts payable after more than one year	17		
A. Financial debts	170/4		
1. Subordinated loans	170		
2. Unsubordinated debentures	171		
3. Leasings and similar obligations	172		
4. Credit institution	173		
5. Other loans payable	174		
B. Trade debts	175		
1. Suppliers	1750		
2. Bills of exchange payable	1751		
C. Advances received on orders in progress	176		
D. Other amounts payable	178/9		
X. Amounts payable within one year	42/48	99.042,97	63.360,38
A. Current portion of amounts payable after more than one year	42		
B. Financial debts	43		
1. Credit institution	430/8		
2. Other loans	439		
C. Trade debts	44	42.016,74	33.303,59

Values EUR

	Note	**/2022 - 12/2022	**/2021 - 12/2021
1. Suppliers	440/4	42.016,74	33.303,59
440000 Fournisseurs	440/4	32.778,39	13.405,74
444000 Factures a recevoir	440/4	9.238,35	19.897,85
2. Bills of exchange payable	441		
D. Advances received on orders in progress	46		
E. Taxes, salaries and social security	45	57.026,23	30.056,79
1. Income taxes	450/3	22.776,09	13.089,08
451000 T.V.A. a payer	450/3	15.328,03	7.289,12
453000 Precomptes retenus	450/3	7.448,06	5.799,96
2. Salaries and social security charges	454/9	34.250,14	16.967,71
454000 Office National de la Securite Sociale	454/9	7.411,26	1.949,12
456100 Provision pour pecules de vacances	454/9	26.838,88	15.018,59
F. Other amounts payable	47/48		
XI. Accrued charges and deferred income	492/3	500.263,74	442.558,27
493000 Produits a reporter	492/3	500.263,74	442.558,27
TOTAL LIABILITIES		834.866,34	712.381,38

Values EUR

	Note	**/2022 - 12/2022	**/2021 - 12/2021
I. Sales and services	70/76A	738.156,55	495.769,77
A. Turnover	70	737.957,32	494.951,49
700000 Partnership fees	70	240.000,00	252.500,00
700100 Contributions Membres	70	15.000,00	30.000,00
700300 Autres Revenus	70	482.957,32	212.451,49
B. Variation in stocks of orders and goods in progress and finished goods (increase +, decrease -)	71		
C. Own construction capitalised	72		
D. Other operating income	74	199,23	818,28
740000 Autres produits d'exploitation	74		301,35
743000 Produits d'exploitation divers	74	199,23	516,93
E. Non-recurring operating income	76A		
II. Costs on sales and services	60/66A	707.741,93	368.113,16
A. Raw materials, consumables and goods for resale	60		
1. Purchases	600/8		
2. Stock variation (increase -, decrease +)	609		
B. Miscellaneous goods and services	61	447.234,31	189.923,86
610000 Loyer	61	6.751,15	3.011,61
610200 Location d'espace séminaire &	61	2.767,45	
612130 Frais de téléphonie/Fax/Internet	61	439,08	453,25
612400 Imprimés et fournitures de bureau	61	3.263,52	5.595,35
612430 Prest informatique & Site internet	61	7.622,28	7.600,10
613100 Assurance incendie	61		0,58
613110 Assurance voyage Global Assistance	61	1.851,87	
613120 Assurance RC	61	1.583,79	256,36
613200 Honoraires comptabilité	61	14.036,00	14.840,65
613210 Honoraires avocats	61	6.185,52	1.161,60
613240 Honoraires réviseurs	61	4.658,50	2.885,85
613280 Honoraires divers	61	156.627,53	42.896,75
613281 Honoraires Dupont Sabine	61	90.713,70	85.073,89
613500 Publications legales	61	(75,90)	209,98
613600 Redevances diverses	61	16.713,75	3.200,00
614100 Cotisations professionnelles	61	13.415,38	16.156,89
614310 Frais de formations & séminaires	61	2.963,81	2.960,90
615000 Frais de restaurants, cantine & lunch	61	17.810,07	411,35
615100 Frais de représentation	61	160,55	
615200 Frais de voyages	61	67.854,44	2.617,16
615210 Frais de taxi	61	2.867,92	38,19
615240 Frais de transport en commun	61	769,76	553,40
615250 Frais d'hôtel & location flats	61	28.254,14	
C. Salaries and wages, social security costs and pensions	62	259.546,07	178.189,30
620200 Salaires employés	62	180.670,41	128.941,44
621000 Cotisations ONSS Patronales	62	28.590,00	17.847,48
621001 Cotisations ONSS Paronales - Ex. préc.	62		1.027,39
621450 Réduction Précompte Professionnel	62	(219,34)	
623000 Frais de gestion	62	5.334,01	4.788,50
623301 Dotations provision pécule de vacances	62	26.838,88	15.018,59
623302 Utilisation provision pécule de vacances	62	(15.018,59)	(10.685,27)
623400 Service médical	62	833,26	477,19
623410 Assurance accident du travail	62	2.304,69	1.432,60
623411 Participation Assurances Groupe	62	8.303,72	1.744,50
623415 Assurance DKV	62	539,76	624,08
623500 Frais propre à l'emp./Interv deplcmt	62	9.413,08	6.920,00

Values EUR

	Note	**/2022 - 12/2022	**/2021 - 12/2021
623800 Intervention voyage maison/travail	62	788,70	
623900 Tickets restaurant participat.	62	(1.316,30)	(1.400,00)
623901 Tickets restaurant	62	10.572,94	11.181,62
623950 Eco-chèques	62	711,84	271,18
624020 Activité	62	1.199,01	
D. Depreciations and amounts written down on formation expenses, intangible and tangible fixed	630		
E. Amounts written down on stocks, orders in progress and trade debtors (increase +, decrease -)	631/4		
F. Provisions liabilities and charges (increase +, decrease -)	635/7		
G. Other operating charges	640/8	961,55	
640000 Charges fiscales d'exploitation	640/8	961,55	
H. Operating charges capitalised as reorganization costs	649		
I. Non-recurring operating charges	66A		
III. Operating profit (losses)	9901	30.414,62	127.656,61
IV. Financial income	75/76B	0,80	27,48
A. Recurring financial income	75	0,80	27,48
1. Income from financial fixed assets	750		
2. Income from current assets	751		
3. Other financial income	752/9	0,80	27,48
756000 Produits financiers divers	752/9		27,48
756100 Différence de paiement	752/9	0,80	
B. Non-recurring financial income	76B		
V. Financial charges	65/66B	1.318,52	498,56
A. Financial charges	65	1.318,52	498,56
1. Debt charges	650	161,10	
650010 Frais bancaires ING	650	161,10	
2. Amounts written down on current assets other than mentioned under II.E. (increase +, decrease -)	651		
3. Other financial charges	652/9	1.157,42	498,56
657000 Charges financieres diverses	652/9	1.157,42	498,56
B. Non-recurring financial charges	66B		
VI. Profit (losses) before tax current year	9903	29.096,90	127.185,53
VII. Transfers from deferred taxation	780		
VIII. Transfer to deferred taxation	680		
IX. Income taxes	67/77		
A. Income taxes	670/3		
B. Income tax adjustments and write-back of tax provisions	77		
X. Profit (losses) current year	9904	29.096,90	127.185,53
XI. Transfers from non-taxable reserves	789		
XII. Transfers to non-taxable reserves	689		
XIII. Distributable profit (losses) current year	9905	29.096,90	127.185,53

Values EUR

	Note	**/2022 - 12/2022	**/2021 - 12/2021
A Distributable profit (losses)	9906	80.559,63	(133.537,27)
1. Distributable profit (losses) current year	(9905)	29.096,90	127.185,53
2. Accumulated profits (losses) former year	14P	51.462,73	(260.722,80)
690000 Transfert au resultat reporte	14P		312.185,53
B. Transfers from capital and reserves	791/2		185.000,00
1. to capital and share premium account	791		185.000,00
791000 Prelevements sur les fonds affectes	791		185.000,00
2. from reserves	792		
C. Transfers to capital and reserves	691/2		
1. to capital and share premium account	691		
2. to legal reserve	6920		
3. to other reserves	6921		
D. Profit (losses) to be carried forward	(14)	80.559,63	51.462,73
E. Shareholders' contribution against the loss	794		
F. Profit to be distributed	694/7		
1. Dividends	694		
2. Directors' emoluments	695		
3. Employees	696		
4. Other beneficiaries	697		
OFF BALANCE SHEET			