



ASSOCIATION LEADER'S TOOLKIT

AN INITIATIVE OF:

European Society of Association Executives (ESAE)

DEVELOPED WITH:

EY Law

Kadrant Law



ABOUT

A GUIDE FOR NEW ASSOCIATION LEADERS

The Association Leader's Toolkit aims to provide new Association leaders with the essential knowledge and tools to manage and lead their organisations in the best possible way.

Our mission is to support leaders in building high-performing Associations by equipping them with the tools and information they need to succeed.

Each section of this toolkit addresses a critical aspect of Association leadership, ensuring that they are well-prepared to face the challenges and seize the opportunities of their role.

While this toolkit has been prepared based on the reality of Belgium-based Associations, the authors trust that the strategic elements to consider for Association leaders would likely be similar in other jurisdictions and adapted accordingly to the local legal reality.



THE AUTHORS

The toolkit has been developed by experts in their fields. **Rafael Plata** and **Margaret Walker**, co-chairs of the ESAE Leadership Circle, have leveraged their experience in Association leadership to shape the **Strategy** section of this toolkit. The sections on **Accounting & Tax**, **Legal**, **Governance**, and **HR** have been co-developed by legal professionals from **EY Law Belgium** and **Kadrant**, ensuring comprehensive and practical coverage of these critical aspects of Association management. Together, these contributors provide a well-rounded, expert perspective on the essential functions necessary for effective and compliant Association leadership.



RAFAEL PLATA

ESAE Board Member
Co-Chair, ESAE
Leadership Circle



MARGARET WALKER

Co-Chair, ESAE
Leadership Circle



ANTOINE DRUETZ

Partner,
EY Law Belgium



GIULIA MAURI

Founder and Partner,
Kadrant

Project coordination: Ioannis Pallas, Managing Director, ESAE
Design: Amélie Trémolières, Communications & Events Operations Lead, ESAE

STRATEGY

THE GUIDING LIGHT OF YOUR ASSOCIATION

Your strategy is a guide for the work of your Association during a certain period. The Strategy should be in line with the defined Mission and Vision of the association. The Mission refers to the high-level objectives of the organisation and how it intends to meet them. The Vision refers to what the association aspires, its ultimate future or goal. Although there are exceptions, most Associations work based on a strategy that is in place for **3 to 5 years**, allowing for **agility** and **flexibility**.

It can be the remit of the **Association leader** to work on the strategy, with the input as outlined below. In small Associations, where the **Executive Committee** and **Board** are more operationally involved, the strategy may come from them. It should be taken to the **General Assembly** for approval before implementation by the **Secretariat** or **Office**.

DEFINING A STRATEGY

GATHERING INFORMATION FROM...

- **Members** - A **survey** is a good way to allow all to provide feedback.
- **Executive/Management Committee & Board** - All governing bodies and committee should give their input. It is important to **ensure their buy-in**.
- **Your team** - Ask them what they think the Association should focus on in the future.
- **Yourself** - You probably have more than a **gut feeling** about what the Association should focus on. Make suggestions, while not imposing your views.
- **External sources** - private or public stakeholders you may be close to.

ALLOCATING RESOURCES

- **Budget** - Consider your current resources and whether you need any extra budget. In the latter case, consider ways of further **diversifying income sources**.
- **Staff** - With regards to staff resources, ensure there is **capacity** and **skills** to allow delivery of the strategy. Put in place a **capacity or skill-building plan** if needed and possible.

SETTING MILESTONES

- Define milestones towards the completion of your strategy.

TIPS FOR IMPLEMENTATION

- **Review** - A strategy should not change dramatically, given that it is long-term planning. However, ensure it is adapted in case of major events (e.g. COVID-19)
- **Align with your Executive Committee and Board** - Ensure your views regarding strategy and implementation are in sync.
- **Be clear on what success means for you** - Creating **short-term goals** and **targets** will help you meet your **long-term strategic goals**. It will also help you keep your Executive Committee and Board updated about milestones met.
- **Ensure your team is aligned, understands the strategy, and plans for meeting its objectives** - Get to know your new team and **their specific role** in the implementation. Find out **their views** on the current strategy, and listen to **their suggestions** for improvement.

CORPORATE GOVERNANCE

BOARD OF DIRECTORS

Form, composition, functioning, and powers are defined in the **Code for Companies and Associations (ASBL/VZW)**. For AISBL/IVZW, the **statutes** can determine those elements.

- All powers except those reserved for the **general assembly**;
- For ASBL, the Code contains rules on decisions taken **in writing**;
- **Liability of directors**;
- Rules on **conflict of interest** for ASBL in the Code.

GENERAL ASSEMBLY

- **Composed of members** who have rights and obligations;
- **Powers** given to the general assembly by the law and the statutes;
- **Rules on the convening** of the general assembly and the rules of votes;
- Rules on **general assembly meetings** held remotely and in writing;
- **Votes** in advance of the general assembly.

OTHER OPTIONAL BODIES

Either provided in the **statutes** or **internal rules**, they may be:

- **Committees**;
- **Working groups**;
- **Panels of experts**;
- **Any other** body **deemed useful** for the life of the Association.

PERSON CHARGED WITH DAILY MANAGEMENT

Daily management includes the **acts** or **decisions** which do not exceed the **day-to-day needs** of the Association.

- Delegation by the board
- Often the Secretary-General or CEO
- Publication of the appointment and dismissal of the person charged with daily management on the [Moniteur Belge/Belgische Staatblad](#)



HUMAN RESOURCES

EMPLOYMENT OF STAFF MEMBERS

If an Association employs staff members, various and specific obligations must be complied with, a.o.:

- Be registered with the **Belgian National Office for Social Security**;
- Have **work accident insurance**;
- Be affiliated with an **external health and safety** service and have an **internal health and safety** service.

SOCIAL DOCUMENTS

- An employer must draft and keep social documents in accordance with legal requirements. These can be: **individual accounts, documents regarding part-time work, up-to-date work regulations implemented through the official procedure provided by law**, documents regarding health and safety regulations for employees;
- An employer must declare the start and end of each **employment relationship** through the **Dimona online application**;
- Generally, an employer must comply with obligations related to **health and safety at work, working time, holidays and special leaves, payment of salary and benefits**, etc.

WORK PERMIT

Work permit in Belgium – criteria: [Work](#) | [IBZ](#)

- Non-European citizens need a work permit (single or work permit) to work as employees and a professional card if they want to work as self-employed professionals;
- Third-country nationals who have obtained a work permit (single or work permit) must also apply for authorisation to stay in Belgium for more than 90 days (long residence).



LEGAL

INCORPORATION

LEGAL BASIS UNDER BELGIAN LAW

[Code of companies and associations](#) (books 2, 9 and 10 contain the rules on Associations (ASBL/VZW and AISBL/IVZW) :

- **Book 2** is common to **all Belgian legal** entities;
- **Book 9** is for **ASBL** (stricter rules); and
- **Book 10** is for **AISBL** (lighter rules).

DRAFTING THE STATUTES

In **Dutch**, **French** or **German** they must include certain mandatory elements such as the **purpose**, **structure**, **governance**, and **functioning** of the Association.

FOUNDING MEMBERS

Minimum 2, who will establish the Association.

FOUNDING GENERAL ASSEMBLY

Where the founding members **adopt the statutes**, appoint **initial directors**, and establish any other necessary **administrative procedures**.

NOTARIAL DEED (IF AISBL)

This deed (which includes the statutes) is typically prepared by a **notary public** and must be signed by the **founding members** in the presence of the notary (during the General Assembly).

REGISTRATION

To the [Banque-carrefour des Entreprises \(« BCE »\)/Kruispuntbank van Ondernemingen \(« KBO »\)](#).

PUBLICATION

Of the incorporation deed to the [Moniteur Belge/Belgische Staatblad](#).

OPENING OF A BANK ACCOUNT

In **Belgium** or in the **EEA** in the name of the Association.

CORPORATE COMPLIANCE

PUBLICATION TO THE MONITEUR BELGE/BELGISCHE STAATBLAD

Every time there are **appointments** or **dismissals** of **directors** or **statutory auditor** or when there is **dissolution**, **liquidation** or **amendments** of the **statutes**.

UBO (ULTIMATE BENEFICIAL OWNERS) REGISTER

UBOs are the **directors**, **founders**, and **persons charged with daily management**. They have to be included in the **UBO register**, which needs to be **confirmed** annually or **updated** every time there is a change.

FILING OF THE ANNUAL ACCOUNTS

To the **Belgian National Bank** or the clerk's office of the Enterprise court.

END OF AN ASSOCIATION

DISSOLUTION & LIQUIDATION

- Voluntary dissolution;
- Automatic dissolution;
- Judicial dissolution

INSOLVENCY

[Book XX Code of Economic Law](#)

- Procedure of judicial reorganisation
- Bankruptcy

ACCOUNTING & TAX

ACCOUNTING OBLIGATIONS

ANNUAL ACCOUNTS/ACCOUNTING

- **Bookkeeping:** Depending on the size of the Association, it will be simplified or double-entry accounting;
- **Format of the annual accounts:** **Annual accounts** according to **microformat**; annual accounts according to **abbreviated format**; annual accounts according to **complete format**;
- **Additional obligations:** Appointment of a **statutory auditor**; **annual management report** to be drafted by the management body.

ANNUAL BUDGET

TAX

DIRECT TAX

- Assess if the Association is subject to the **legal entities tax** or the **corporate income tax**;
- Yearly tax return.

INDIRECT TAX: VAT

- **Assessment of the exact VAT status:** Fully VAT liable; **mixed VAT liable**; or exempted from VAT.
- **Verify if intra-EU and non-EU supplies:** Verify the VAT obligation following the acquisition of goods by the association from taxable persons established in another Member State than Belgium, or services from EU and non-EU suppliers.
- **Obligation to submit several VAT documents on a monthly/quarterly/annual basis:** submission of various documents.

ASSET TAX

- Yearly tax return to be filed.

OBLIGATIONS RELATED TO INHERITANCE AND GIFTS

- Upon receipt of inheritance and/or gifts, special tax to pay and possible approval by Ministerial Decree.

SUMMARY

RECURRENT OBLIGATIONS



Annual Accounts



Annual Budget



Tax Obligations



UBO Confirmation

LINKS & MORE INFORMATION

- [Code of Companies and Associations](#)
- [Banque-Carrefour des Entreprises \(BCE\)/Kruispuntbank van Ondernemingen \(« KBO »\)](#)
- [Moniteur Belge/Belgische Staatblad](#)
- [Model Format of the Annual Accounts](#)
- [Assessment of the Exact VAT Status](#)

ADDITIONAL RESOURCES

- [“Financial audit for associations: all that you need to know”, Antoine Druetz, Eef Naessens and Didier Bernard \(ESAE – September 2022\).](#)
- [“Keep calm and don’t miss the deadlines - A clear overview of 2023 major deadlines for non-profit organisations” Antoine Druetz \(ESAE – January 2023\).](#)
- [“Newsflash - One small increase of the wealth tax rate, one giant impact for your non-profit organisation”, Antoine Druetz, Valérie Havaux and Pauline Vansteenkiste \(January 2024\).](#)

ESAE LEADERSHIP CIRCLE

The **ESAE** Leadership Circle is a service exclusively designed for top Association Executives (Director Generals, Secretary Generals, CEOs). It provides a platform for these leaders to discuss management and strategic issues in the face of growing challenges and opportunities for Associations in Europe.

Members of the **ESAE** Leadership Circle benefit from specialised events like workshops, seminars, and gain valuable insights from their peers through our online platform. [More information.](#)

KADRANT

Kadrant is a specialist Brussels-based independent law firm that offers legal support to Associations and is active in the areas of corporate and commercial law, dispute resolution, including arbitration and mediation, GDPR and data protection, and EU, regulatory and international trade law. [More information.](#)