

How can I adapt the articles of association of my ASBL to conform to the new 2023 law ?



1. General

- **My association's current articles of association refer to the law of 21 April 1928. Do I change this reference?**

Yes, I need to change this so that they now refer to the law of 7 August 2023 on not-for-profit associations and foundations.

- **My association's current articles of association refer to one or more articles of the law of 21 April 1928. Do I need to adapt these references ?**

Yes. I must then either delete the references to the sections of the 1928 law or amend them to include the corresponding sections of the new 2023 law.

2. Name - Purpose - Registered office of the association

- **Do I still have to include the name of my association in the articles of association?**

Yes, I still have to state the precise name of the association in the articles of association. This obligation will not change with the new 2023 law.

- **My association's current articles of association only state the purpose or purposes for which it was constituted. Do I need to change this?**

Yes, I need to adapt my association's articles of association because they must include a precise description of the purpose for which the association was incorporated, as well as an indication of the activities it intends to carry out to achieve that purpose.

Example: "The purpose of the association is to maintain and strengthen the bonds of friendship and collegiality between its various members. To this end, it may organise events, excursions or friendly meetings such as dancing or bingo afternoons, museum visits, etc."

- **Do I have to include the precise address of my association's registered office in the articles of association?**

No. The new 2023 law requires only that the indication of the municipality, in which the association's registered office is located, be mentioned in the articles of association. In fact, it is preferable that only this indication be included.

3. Full members ("associates") & subscription

- **The old 1928 law referred to "associates", but this term is no longer used in the new 2023 law. Should I now refer to the term "member"?**

Yes, the new 2023 law no longer refers to associates but to members. The law also stipulates that the minimum number of members cannot be less than two.

- **My association's articles of association list the precise identity, profession, address and nationality of its members. Do I still need to include this information?**

No. I am no longer obliged to include this information in my association's articles of association. The new 2023 law no longer requires me to do so. It is therefore preferable for me to remove this information when I update the articles of association.

However, a register of members must be kept at the registered office of my association which includes:

1. in the case of individuals :
 - a) their name ;
 - b) their first names ;
 - c) their precise private or professional address ;
2. In the case of legal entities :
 - a) their company name ;
 - b) their legal form;
 - c) the precise address of their registered office and the registration number in the trade and companies register and name of its register.

- **Concerning the minimum number of members provided by the 1928 law, do I still need to state this in my association's articles of association ?**

Yes. I still have to specify the minimum number of members in my association's articles of association, but the new 2023 law stipulates that this number cannot be less than two (as opposed to three under the old 1928 law).

- **My association's articles of association specify the maximum rate of contributions or payments to be made by the members. Should I always include this information in my association's articles of association?**

Yes. I must at least indicate in my association's articles of association the maximum amount of annual fees that members need to pay for their registration in the members' register. This requirement has been rephrased accordingly in the new 2023 law.

- **Under the 1928 law, the conditions for admitting and withdrawing members had to be specified in my association's articles of association. Do I still have to include this information under the 2023 law?**

Yes, I must always indicate the conditions of admission and discharge of members in my association's articles of association. I must also specify the formalities for admission and discharge members.

4. Members

What are associate members?

The new 2023 law allows for the creation of a new category of association members, the associate members. This category was not provided for in the previous 1928 law, but existed in practice. In fact, many associations gave the title of "honorary member" or "benefactor member" to people who participated in the association without wanting to become "associates" of the association.

This particular category of members is now incorporated into the law and associations can provide for it in their articles of association.

Associate members are not effective members of the association and remain third parties to the association, even though they maintain a privileged relationship with the association. Their rights and obligations must therefore be determined by the association's articles of association.

- **Do I need to include this new category of member in my association's articles of association?**

No. This is a possibility left to the association. If my association already has this type of member or wishes to have them, then it is preferable that I adapt the articles of association, in particular to indicate the rights and obligations of these members.

5. Notice & Decision of the General Meeting

- **My association's articles of association refer to the method of convening the general meeting as well as the conditions under which the resolutions passed will be brought to the attention of members and third parties. Do I still have to include this information under the new 2023 law ?**

No. I no longer have to refer to these provisions in my association's articles of association. I may or may not retain this information in the articles of association.

6. Director ("Members of the Management Body")

- **As far as the directors are concerned, my association's current articles of association mention their method of appointment and their powers. Do I need to include any other information under the new 2023 law?**

Yes, I always have to include these provisions in my association's articles of association, but I also have to specify the conditions of termination of their functions and revocation as well as the duration of their mandate, which can no longer exceed 6 years but is renewable.

7. Person(s) responsible for the day-to-day management of the association

- **If my association plans to appoint a person delegated to day-to-day management, do I need to provide for this in my association's articles of association ?**

Yes, in this case I must indicate in my association's articles of association their method of appointment, the conditions of termination of their functions and revocation as well as the extent of their powers.

8. Person(s) authorised to represent the association

- **If my association plans to appoint one or more people to represent it in legal proceedings, do I need to provide for this in my association's articles of association?**

Yes, in this case I must indicate in my association's articles of association their method of appointment, the conditions for termination of their functions or revocation as well as the extent of their powers.

9. Approved statutory auditor ("large" associations)

- **According to the classification established by the 2023 law, my association qualifies as a "large*" association. An approved statutory auditor must therefore be appointed to audit the accounts. Should I provide for this in my association's articles of association ?**

Yes, in this case an approved statutory auditor (réviseur d'entreprise agréé) must be appointed and I must indicate in my association's articles of association only the method of appointment.

** Any association which, for two consecutive financial years, exceeds at least two of the following three criteria at the end of its financial year:*

- *number of full-time equivalent staff: more than fifteen ;*
- *total income: 1,000,000 euros ;*
- *total assets: 3,000,000 euros ;*

A public interest ASBL also belongs to the category of "large associations".

10. Location of assets (Dissolution)

- **My association's current articles of association mention the use of its assets in the event of its dissolution. Do I need to adjust this?**

Yes, I need to adapt my association's articles of association and specify the location of its assets in the event of dissolution or the method for determining the location of its assets. For example, the assets must be transferred to another non-profit organisation or foundation whose registered office is in a Member State of the European Union or the European Free Trade Association, to a social impact company whose share capital is made up of one hundred percent social impact shares, or to the State, a municipality or a public establishment.

11. Duration of the association

- **My association's articles of association do not indicate the duration for which it was constituted. Do I now have to include this information?**

No, not necessarily. I am only obliged to specify the duration of my association in the articles of association if it is constituted for a limited period.