



RCS

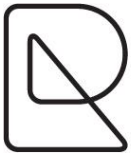
REGISTRE DE COMMERCE
ET DES SOCIÉTÉS

ASBL AND FOUNDATION

Guidelines - Accounts



VERSION 1.1



RCS

REGISTRE DE COMMERCE
ET DES SOCIÉTÉS

ASBL AND FOUNDATION

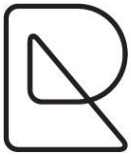
Guidelines - Accounts



Foreword :

Notes presented by the Luxembourg Trade and Companies Register ("RCS") manager:

- ***Are of a general nature and are not aimed at any particular situation of a natural person or legal entity ;***
 - ***Are of an explanatory and documentary nature ;***
 - ***Aim at answering a number of questions raised by "RCS" users, are of no legal value, and no liability may be imparted to the "RCS" manager following these notes ;***
 - ***Are not necessarily complete, exhaustive or completely up to date ;***
 - ***May not be used as a substitute for legal or professional advice ;***
 - ***Reflect only the opinion of the "RCS" manager on a number of issues, and is subject to any interpretation issued by Courts and Tribunals.***
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RCS

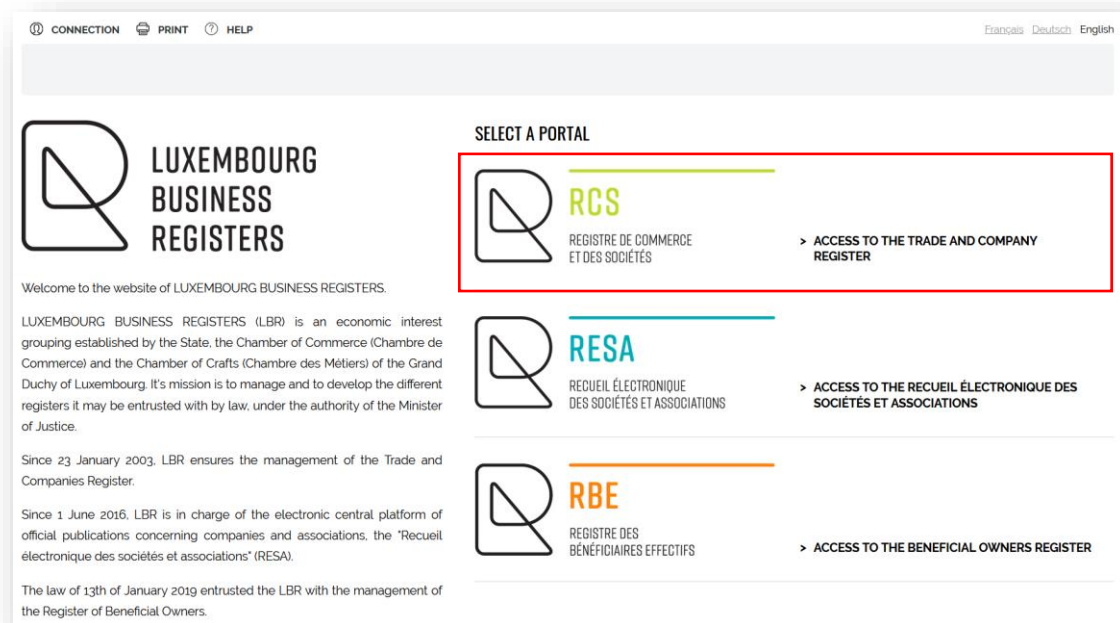
REGISTRE DE COMMERCE
ET DES SOCIÉTÉS

Summary :

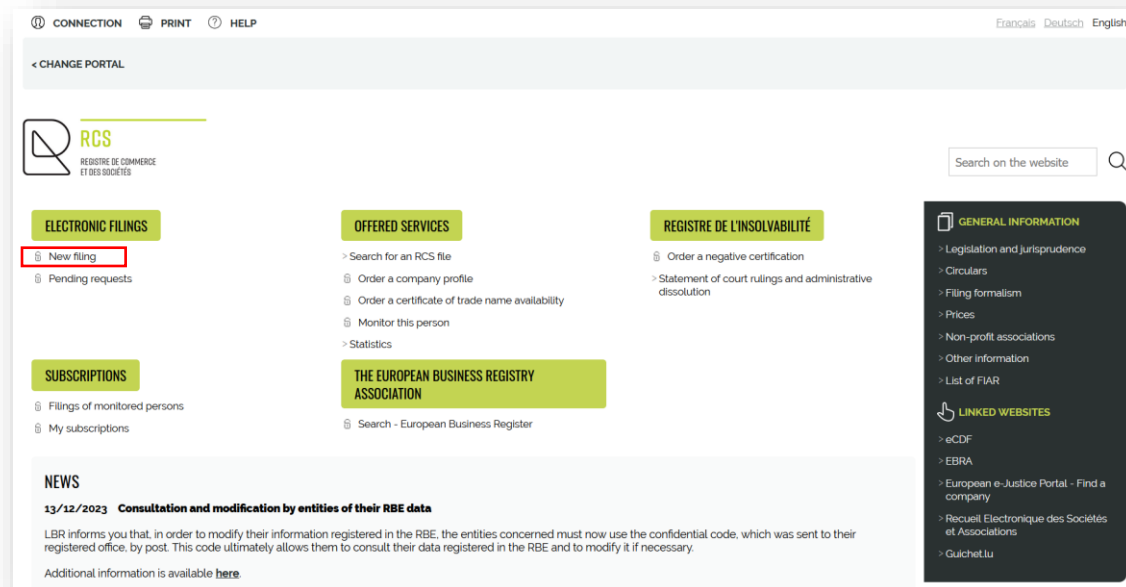
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1. Choice of service on the LBR website

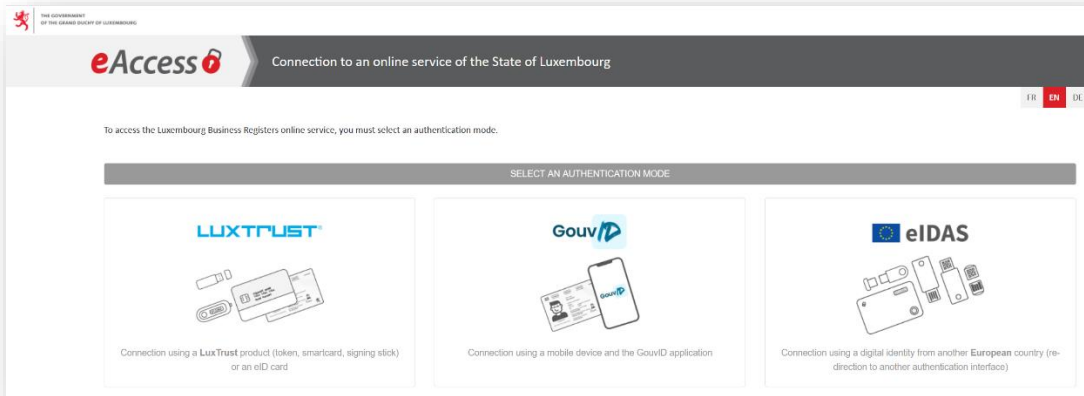
When I access the [LBR](#) site, I click on the “green” RCS heading:



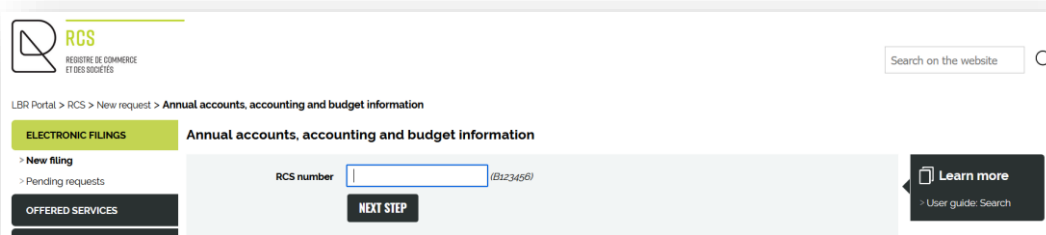
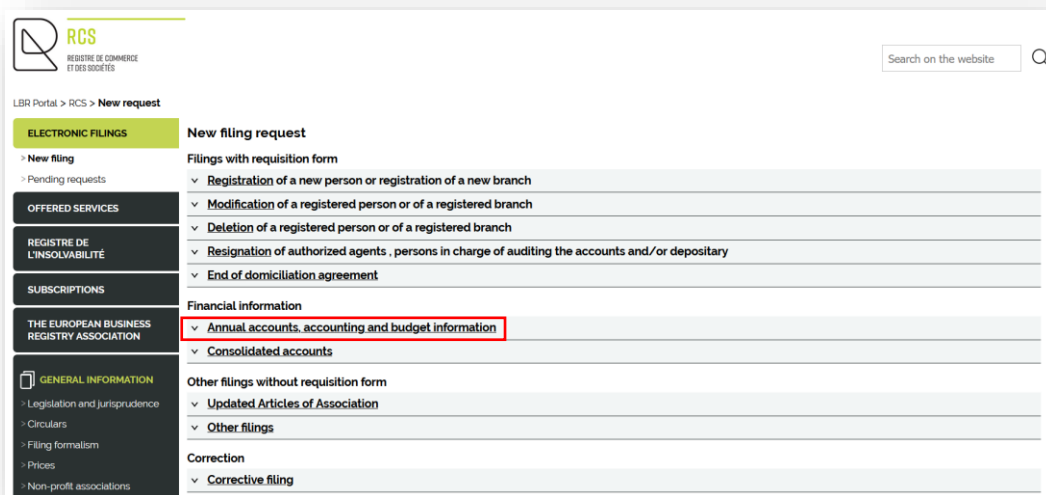
I click on "New filing":



Once authenticated via a product issued by Luxtrust S.A. or a Luxembourg eID card, or an eIDAS electronic certificate (see [connection procedure here](#)) :



I click on "Annual accounts, accounting and budget information" and fill in the RCS number of my association or foundation:



I continue by clicking on the "NEXT STEP" button

2. Data to be entered

I then fill in the dates of my financial year :

The screenshot shows the LBR Portal interface for filing annual accounts. The breadcrumb trail is 'LBR Portal > RCS > New request > Annual accounts, accounting and budget information'. The main heading is 'ASBL Test 123 F9138' with a sub-heading 'Annual accounts, accounting and budget information'. There are two input fields: 'Exercise starting date (*)' and 'Exercise end date (*)', both with red minus signs to the right. Below these fields is a 'NEXT STEP' button. On the right, there is a 'Learn more' sidebar with links to 'Guidelines Accounts ASBL', 'New filing procedures', 'Law of the 19th of December 2002 on the RCS as well as the accounting and the annual company accounts', and 'Grand-Ducal regulation of the 14th of December 2011'. The left sidebar contains navigation options like 'ELECTRONIC FILINGS', 'OFFERED SERVICES', and 'GENERAL INFORMATION'.

I click on the "NEXT STEP" button and I enter to the e-filing request screen.

As with any application, I can enter a personal reference to find my way around my current applications (for example: 2022 Accounts).

The screenshot shows the LBR Portal interface for the 'Electronic filing request : Annual accounts'. The breadcrumb trail is 'LBR Portal > RCS > Pending requests > Filing request'. The main heading is 'ABC Test 123 F9138' with a sub-heading 'Electronic filing request : Annual accounts'. There is a 'My filing reference' field (highlighted in red) with the value '2022 Accounts' and '(optional)'. To its right are 'Exercise' (from 01/01/2022 to 31/12/2022) and 'Status' (Pending request) fields. Below this is a 'Publication' section stating 'This filing is not intended for publication.' and an 'Attached document(s) (not to be published)' table. The table has columns for 'Status (1)', 'Document type Name (size) (2)', 'Available for consultation by third parties (3)', 'View', and 'Delete'. There is one row with 'Annual accounts (mandatory)' and 'Yes'. An 'ATTACH' button is below the table. At the bottom right, there is a 'Cost of request' section showing '12.00 €'. The left sidebar is similar to the previous screenshot.

Status (1)	Document type Name (size) (2)	Available for consultation by third parties (3)	View	Delete
	Annual accounts (mandatory)	Yes		

I can attach my accounting documents.

3. Documents to attach

3.1 What accounting documents should I attach with my application ?

3.1.1. For ASBL and foundations whose articles of association comply with the law of 7 August 2023 :

The annual accounting documents to be filed depend on the size of the association:

◦ Small ASBL

Definition :

Any association which, for two consecutive financial years, does not exceed, on the closing date of its financial year, the quantified limits of at least two of the following three criteria:

1. number of full-time equivalent staff : less than 3 ;
2. total income: 50 000 euros ;
3. total assets : 100 000 euros ;

Accounting documents to transmit to LBR :

1. statement of account ;
2. appendix, the form and content of which are determined by Grand-Ducal regulation and relate to the following information : :
 - total cash assets ;
 - the total bank assets ;
 - the number of members defined by member groups ;
 - the percentage of fund transfers to other countries of the European Union and the European Economic Area and outside the European Union and the European Economic Area.

◦ Medium-sized ASBL.

Definition :

Any association that is not a small association and that, for two consecutive financial years, does not exceed, on the closing date of its financial year, the quantified limits of at least two of the following three criteria:

1. Number of full-time equivalent staff : more than 15 ;
2. total income : 1 000 000 euros ;
3. total assets : 3 000 000 euros ;

Accounting documents to transmit to LBR :

1. annual accounts (balance sheet, profit and loss account) ;
3. appendix whose form and content are determined by Grand-Ducal regulation and relate to the following information :
 - the number of members defined by member groups ;
 - the amount of funding from other entities ;

- the estimated percentage of activities carried out in the Grand-Duchy of Luxembourg, in other countries of the European Union or the European Economic Area and outside the European Union and the European Economic Area ;
- the percentage of fund transfers to other countries of the European Union and the European Economic Area and outside the European Union and the European Economic Area.

◦ **Large ASBL, public interest ASBL and foundations**

Definition :

Any association that, for two consecutive financial years, exceeds, on the closing date of its financial year, the quantified limits of at least two of the following three criteria :

1. Number of full-time equivalent staff : more than 15 ;
2. total income : 1 000 000 euros ;
3. total assets : 3 000 000 euros ;

Public interest ASBL and foundations are subject to the same accounting regime as large ASBLs.

Accounting documents to transmit to LBR :

1. annual accounts (balance sheet, profit and loss account) ;
2. report of the approved statutory auditor ;
3. appendix containing additional information determined by Grand-Ducal regulation and relating to :
 - the number of members defined by member groups ;
 - the amount of funding of other entities ;
 - the estimated percentage of activities carried out in the Grand Duchy of Luxembourg, in other countries of the European Union or the European Economic Area and outside the European Union and the European Economic Area ;
 - the percentage of fund transfers to other countries of the European Union and the European Economic Area and outside the European Union and the European Economic Area

Since the law 2023, the budget is no longer required for foundations !

3.1.2. for ASBL and foundations whose articles of association are governed by the law of 21 April 1928 :

During the transitional period of 24 months from 23 September 2023, ASBLs are only required to file their accounts under Article 16 of the law of 21 April 1928 on non-profit associations and foundations. Foundations are required to publish their accounts and budgets in full.

From 24 September 2025, the law of 7 August 2023 will apply to all ASBL and foundations.

3.2 Format and presentation of documents

My accounting documents are compliant with the :

1. Format : PDF/A (see [tutorial here](#)) in **A4**;
2. Presentation :

- I reserve a horizontal white area of at least 35 millimetres at the top of each page, allowing LBR to affix a virtual label representing the electronic filing receipt ;
- I write in one of the three administrative languages (Luxemburgish, French or German) or in English ;
- I must include the following information in my documents: Trade name, RCS number of my ASBL.

Once my document has been attached, its status is validated by the 🟡 icon and the words "Accepted", which means that the check on the technical form of the document has been successful: the process can continue.

I can check it by clicking on the icon 📄 .

4. Send my application to RCS

Finally, I add my accounting filing request to the cart. The deposit formalities are free! I therefor only have to pay for the automatic registration of my accounts: I must select "Yes" in the "To be recorded by LBR (3)" menu (€12 service).

Electronic filing request : Annual accounts

My filing reference <input type="text" value=""/> (optional) ⓘ	Exercise from 01/01/2022 to 31/12/2022	Status Pending request
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Publication
This filing is not intended for publication.

Attached document(s) (not to be published)

Status (1)	Document type Name (size) (2)	Available for consultation by third parties (3)	View	Delete
🟡	Annual accounts (mandatory) AAA - BBB.pdf (86 k) (Accepted) ⓘ	Yes	📄	🗑️

The documents **have to** be submitted with this formatting PDF/A

DELETE THE REQUEST
SAVE
ADD TO CART

Learn more

- > Guidelines Accounts ASBL
- > New filing procedures
- > User guide : electronic filing
- > Create a new PDF/A file

Prices excluding VAT

- Filing formality : 0.00 €
- Registration fees : 12.00 €

Cost of request
12.00 €

I then need to go to my shopping basket to make the payment.

Cart content All None

Reference	Date	RCS Nr	Trade name/Name	Details	Price	Price excluding VAT	Exempt from VAT	
D_24_14619	08/01/2024	F9138	ASBL Test 123	Filing : Annual accounts	Administrative fees Registration fees	0.00 € -	- 12.00 €	<input type="checkbox"/>
Cart grand total						0.00€	12.00€	

[DELETE](#)

Payment
The **only payment method** for LBR to process online requests is the **online payment with a credit card** via the secured Worldline Financial Services (Europe) SA platform.

Total excluding VAT	0.00 €
VAT (17%)	0.00 €
Total exempt from VAT	12.00 €
Grand total due	12.00 €

My order reference (optional) ⓘ

PAY

Learn more
User guide: Payment method


Grand total
12.00 €

PCI-DSS SAQ

Payment will be made in two steps: first the card will be authorised, and then it will be debited only if the request is validated. In the case of a regularization request (non-compliant data), the amount will not be debited and a new payment procedure must be initiated.

5. Publication of the accounts of my ASBL in the RESA

Once filed with the RCS, my documents will be published by mention in the RESA to indicate that my accounts have been filed:



RESA
RECUEIL ÉLECTRONIQUE
DES SOCIÉTÉS ET ASSOCIATIONS

RESA_2023_
28/08/2023

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A

<p>ASBL Test 123 F9138</p>	<p>Comptes annuels du 01/01/2022 au 31/12/2022 Référence de publication : RESA_2023_ Déposée au RCS le 28/08/2023 Référence de dépôt RCS L230000001</p>
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The accounts will be available for consultation in the file kept at the RCS.

6. Contact

Should you experience technical issues or have any further questions related to the use of the website of the LBR, please contact the helpdesk on the LBR using the following contact information :

Tel : (+352) 26 428 -1

Fax : (+352) 26 42 85 55

E-mail : helpdesk@lbr.lu

Opening hours of the helpdesk are Monday to Friday from 8:00 am to 5:30 pm.