# **Activities Report 2021**





# INDEX

MESSAGE FROM THE PRESIDENT	5
EVENTS	7
IMPROVEMENTS TO THE FARM	17
VISITS TO THE FARM	21
PARTNERSHIPS/PROTOCOLS	25
THE FARM TEAM HAS GROWN	29
THE FARM'S EDUCATIONAL PROGRAM	31
THE ANIMALS	33
CALENDAR 2022	37
ONLINE SHOP	40
MEDIA	43
NUMBERS	47





## MESSAGE FROM THE PRESIDENT Ivone Ingen Housz

In 2021 the pandemic continued to take its toll on everyone's lives and the functioning of our Association Quinta das Águias (AQA) was no exception. On one hand it limited activities, especially in person meetings and visits, but on the other hand it opened new perspectives. The mission of our association, promoting sustainable living in harmony with nature and preserving biodiversity and all forms of life is more actual than ever. This year marked the start of three important projects that will contribute substantially to the realization of our mission: our educational project for sustainability and nature conservation, our social partnership project that aims at the preservation of traditional seeds and the promotion of their use in the local economy and our project to improve our installations to host the children and the community and better care for the animals we shelter.

In 2021 AQA engaged in several important partnerships and became a member of the European Coordination of Let's Liberate Diversity (EC-LLD), an association of European organizations that strive for the preservation of seed diversity and sovereignty. Also, AQA became a supporter of No Patents on Seeds, a European initiative to avoid the threat to the public ownership of seeds. On a national level we continued as an active a member of the Forum for Sustainable Tourism of CETS Alto Minho. We continued our partnership with Associação Vegetariana Portuguesa (AVP) for the promotion of a sustainable plant-based diet. AQA also engaged as an ambassador in the national project of the University of Aveiro for the protection of the Stag Beetle. Since Quinta is home to these large insects in threat of extinction, the project serves as an example of the protection of biodiversity. Building partnerships internationally and nationally, and working together with like-minded projects helps to reinforce the fulfillment of our mission. It is a path we will strengthen in the future.

Since an in-person annual seed exchange was not possible due to the pandemic, we decided to organize an online version that was a big success and allowed people from far away to participate.

2021, notwithstanding all the difficulties, was a very prolific year for AQA and our mission to pass the message about the importance of preserving nature and its biodiversity.

We end this letter with a special thank you to all the people and organizations that helped us achieve these great milestones in these challenging times: Fundação BPI La Caixa, Portugal Inovação Social, Norte 2020, Município de Paredes de Coura, Agrupamento de Escolas de Paredes de Coura, Blue File, Mindset – Social Consulting, Lda., and last, but not least, to our incredible team of highly motivated and competent volunteers that share the values of Quinta and support our mission are essential for the realization of our activities.







### A good start to the year

In January, Chef Joep, was present at the "Healthy Food" roundtable of the Food with Conscience Summit, raising awareness of the importance of affordable and ethical food, safe and healthy, environmentally friendly, and minimizing food waste.

The Quinta das Águias Association is since 2015 a member of the Permanent Forum of Sustainable Tourism of Alto Minho to promote sustainable tourism in the region.

In this context, it participated on February 9 and 10 in the 7th forum, this time online, for evaluation and setting new goals. In 2021, the established goals were evaluated, and new ones were established for further improvement program until 2024.



## Seed Exchange Fair

Despite the current constraints caused by the Covid-19 pandemic, the usual Seed Exchange Fair took place on March 6 and 7, in an online version.

The Quinta das Águias Association, in partnership with the Municipality of Paredes de Coura, the local School Grouping, and the herbalist Rita Roquette, author of the Bloom Sativum blog, was very proud to organize the 7th edition of this event so relevant to our native cultures.

The program of this first virtual edition included some direct messages from several personalities such as Cocoon Cooks, Kitchen Dates, Luísa Ferreira, and Luísa Mafei, responsible for the projects Sardine Out of the Can (Sardinha Fora da Lata) and Affectionate Cuisine (Cozinha Afetiva), respectively, and, despite being via Facebook, had a fantastic participation not only from all over the country but also from Galicia, which made us thrilled.

Exchanges and shipments were arranged directly between participants, with only organically produced seeds being accepted and sales being left out.

Aware of the importance of preserving older varieties, we were able to maintain in this way our annual tradition of getting together to share this precious source of life.





ATIVIDADE RECENTE

https://m.facebook.com/story.php? story\_fbid=482040543151402&id=770235476402226







Associação Quinta das Águias esteve em direto.

## Webinar ADRIMAG e AGA

In April, we received a special invitation from the associations ADRIMAG (Integrated Rural Development Association of the Saws from Montemuro, Arada e Gralheira) and AGA (Auroca Agricola) from the region of Arouca to participate in an online webinar on best practices with farm tours and touristic experiences.





#### Permanent Forum on Sustainable Tourism

We closed the month of May with the 8th meeting of the Permanent Forum on Sustainable Tourism, which took place on the 31st in the Auditorium of Vila Nova de Cerveira.

This meeting was attended by about 66 public and private agents of the CETS territory of Alto Minho (43 inperson and 23 through the online transmission on YouTube and Facebook) and had as objective the plenary presentation of the re-evaluation dossier of the Alto Minho CETS delivered to EUROPARC with particular focus on sustainable tourism development strategy and its Action Plan defined for the period 2021-2024.

It also included the signing of the principles of the European Charter for Sustainable Tourism as a demonstration of the commitment of the Alto Minho territory and its agents to the process.







## Vaca-loura Event @ QA

During the month of June, Quinta das Águias joined the project Vaca-Loura (www.vacaloura.pt/vaca-loura) (www.facebook.com/vacalourapt), and a visit to the Quinta was organized to provide the observation of this species in its habitat.

Due to the cold weather, it was not possible to observe this species, but during the trip, they found another rare and also protected species... the Gerês slug!

https://www.wilder.pt/historias/lesma-do-geres-especie-protegida-descoberta-no-parque-das-serras-do-porto/.

The biologist Joana Carvalho Soto, who guided this visit, infected the whole group with the joy of having made this discovery, sharing with everyone information about this species, thus proving that in a biodiverse environment, with native and non-native species, paradoxically from an academic point of view, these species find a safe place.

It was also possible to enjoy a delicious meal lovingly prepared by Ivone and Chef Joep during this visit.





July starts with an invitation from Mother Earth to participate in an online discussion with Heitor Lourenço about Zero Waste practices.

Quinta das Águias and Associação Animais de Rua got together to start September with a glorious Yoga/ Ayurveda retreat weekend. In perfect symbiosis with nature, in a relaxed environment, and with a total break from the daily life rhythm, everyone was gifted with the wisdom and knowledge of this extraordinary philosophy.





Dia 10 - 6° feira Welcome OA - Ivone & Joep - 18h00/18h15 Yoga Boas-vindas - Chico go' - 18h30/20h00 Jantar - 2oh30 Descanso

Dia 11 - Săbado Pequeno almoço - 7h30/8h00 Yoga - Chico 90° - 8h30/10h00 Team building AdR/QA - 11h00/12h30 Almoço - 13h00 Workshop Ayurveda - Thany 120° - 15h30/17h30 Yoga restaurativa - Thany 60° - 18h30/19h30 Jantar - 20h30

#### Dia 12 - Domingo

Descanso

Pequeno almoço - 7h30/8h00 Yoga - Chico 90° - 8h30/10h00 Workshop Ayurveda - Thany 90° - 10h30/12h00 Almoço - 13h00 Tempo livre até ao check out Check out - 16h00







# **3rd Agroecology Europe Forum - EC LLD (Lets Liberate Diversity)**

The Association Quinta das Águias was represented at the Agroecology Europe Forum 2021, in the general assembly of EC-LLD, between 17 and 19 November, in Barcelona!

This movement aims to regenerate our food systems and communities, emphasizing the importance of biodiversity.

Since 2021, the Quinta das Águias Association has become a formal member of the international consortium for the preservation of seed diversity and sovereignty, participating in monthly online dialogues on seed policies, in which issues such as the European seed legislation being drafted and the threat imposed by the lobby of giant seed companies were discussed by experts.



#### Presentation of the book "Alice in Lentilland"

Also in December, Associação Quinta das Águias attended the presentation event of the book "Alice in the Lentilland" by Nuno Alvim, invited by the Portuguese Vegetarian Association (PVA).

A children's tale that portrays metaphorically the happiness of discovering vegetarian food and developing a respect for the environment and animals, in a fun retelling of Lewis Carol's classic, where legumes replace wonders!

The book is aimed at all Portuguese families with children between 4 and 12 years old and intends to demystify the vegetarian diet in a fun and figurative way to kids and grown-ups.

The event was also attended by Bruno Teixeira, a pediatrician, to help explain the myths surrounding this type of food, and Bebiana Cunha, a psychologist and representative of Parliament.

And despite another challenging year for all of us on the farm and in the world in general, due to the pandemic reality that we are still going through, we managed to close the year with much gratitude, light, and hope for 2022!





# IMPROVING THE QUINTA'S SPACES



#### The Best for the Farm

In January, we received two boxes with lots of blankets, some good quality cat houses, and cash donations to buy some more to protect the Farm's cats during this cold winter.





#### The third edition of the BPI "La Caixa" **Foundation Rural Award**

With unrestrained joy, we received the news that the Association Quinta das Águias was one of the winners of the 3rd edition of the BPI "la Caixa" Foundation Rural Award - it was a celebration day at Quinta das Águias!

With this award, we will be able to rebuild a workshop space that will serve the educational project Seeds of Future, which we develop in partnership with the Municipality of Paredes de Coura and the School Grouping of Paredes de Coura, as well as users of social support entities that regularly visit us for activities in nature.

We feel this award as the recognition of a hard work, which fills us with pride for feeling that we give an effective contribution to the quality of life of the community of Paredes de Coura and its surroundings, especially bringing moments of conviviality, personal enrichment, and communion with nature to children and populations in vulnerable situations.









# **VISITS TO THE FARM**



Still in June, we visited the theater group Atomic Ant (Formiga Atómica) from Lisbon, which, together with Comédias do Minho, is developing an educational project about sustainability. We were delighted to welcome them since promoting sustainable development is also part of our values. It seemed to us that this meeting was the beginning of a beautiful and lasting friendship.

We closed the first semester of 2021 with the visit of 10 users of the Portuguese Association of Parents and Friends of the Mentally Handicapped Citizen of Ponte da Barca, accompanied by three employees. Our visitors had much fun with our animals and also enjoyed the famous vegan muffins from Chef Joep!

In September, we received a visit from the Kindergarten of the Paredes de Coura School Grouping, with the Cherry group in the morning and the Blackberry group in the afternoon! It was a fantastic day, with lots of learning, and everyone was delighted with life on the Farm!

In November, the Quinta das Águias Association received the visit of the 1st year class of Rural and Nature Tourism of the Higher Technical Professional Course of the School of Agriculture of the IPVC.



#### "Quinta das Águias, in Paredes de Coura, gives us a feeling of great harmony, with a deep respect for animal and plant life. Zacharias, a very friendly sheep, is missed! Some people already want to come back, maybe for an internship."

During November, the 9th A class from Escola EB2,3/S de Paredes de Coura also visited us, and the feedback couldn't have been better!

With the greatest enthusiasm, attention, and interest in the world, they listened to our story, interacted with our animals, and even tasted some wonderful orange muffins from our Chef decorated with the most beautiful flowers and accompanied by herbal tea from the Farm!

As part of the BPI "La Caixa" Rural Foundation Award won by the Farm, and in celebration mode before the arrival of Christmas, we received a visit from the JI finalist students of the Ousam Primary School from Rubiães.

After they arrived, we welcomed them with muffins and hot tea, then they went for a walk around the Quinta, marveling at our animals, and they could still listen to the reading of the story "Pimpão, a friendship story." Afterward, they all went to our magnificent vegetable garden to put pea seeds in a bed!

At the end of the activity, they identified where they had placed their seeds with a little flag and their respective names, and it was a lively morning!







# PARTNERSHIPS | PROTOCOLS



With the arrival of the most romantic month of the year, February also comes news that could not make us happier - a new partnership established with YOGAtv, a platform dedicated to yoga spoken in Portuguese from Portugal, launched during the pandemic by Catarina Henriques.

We were also pleased to end June by signing a protocol with the Associação Animais de Rua. This protocol involves the shelter and rehoming of animals at risk identified by AdR, the provision of space at Quinta das Águias for educational activities, training, and capacity building, and joint awareness implementation training campaigns for the promotion of animal welfare.



& Partilhar

A.

8 comentários 1 partilha

#### **Gaia Education Protocol**

Quinta das Águias has established a protocol with Gaia Education, an international organization that promotes and creates tools to implement the Sustainable Development Goals (SDGs).

Gaia Education is proud to be a leader in Education for Sustainable Development; this partnership was established, together with Associação Animais de Rua, to carry out SDG - Training of Multiplier and thus be able to continue its work following the collective goals set by the UN.



Our collaborative projects are a direct and positive contribution towards the implementation of the UN Sustainable Development Goals across Europe and the Global South



**Our Team** 

#### Pedro Pedrosa

#### **Co-Chief Executive Officer**

Pedro is an Astronomer with broad experience in Volunteer and NGO Management, who has participated in several humanitarian missions. The last two were as part of a rescue team in the Aegean Sea supporting the emergency refugee crisis in Greece. Pedro has also managed a homeless support centre in Portugal with more than 400 volunteers and is part of the board of several organisations, among them the environmental organisation, Quinta das Águias and the animal welfare organisation, Animais de Rua.

Pedro's goals in Gaia Education are to create and promote a progressive working environment, supporting students and staff members with the technological aspect of our programmes, managing the Courses and Course Development team and also supporting the wellbeing of Gaia Education team





# THE QUINTA TEAM GREW

In April, we started the recruitment process, under the +CO3SO application, in partnership with IEFP, for the AQA's Educational Project team.

In this process, the AQA team grew, and we now have a Pedagogical Coordinator, a Project Manager, and an Operational Assistant.





# EDUCATIONAL PROGRAM OF THE FARM

## Birth and Start of Seeds of the Future

November started with the presentation meeting of the Project Sementes de Futuro (Seeds of the Future) to the Municipality and the School Grouping of Paredes de Coura.

The most important achievement of Quinta das Águias in 2020 - the Educational Project of Quinta das Águias - has finally started to germinate!

Sementes de Futuro (Seeds of the Future) will have as its mission the promotion of a sustainable lifestyle, the preservation of nature and its biodiversity through the respect for all forms of life and natural resources while promoting harmony and balance with Nature.

Our dream is to inspire children and the entire community to become guardians of nature and proactive to the environment and animal welfare and participate together in defense of a more harmonious, healthy, ethical, sustainable, and... happy world!

Pioneer and Innovative, Sementes de Futuro officially started with the realization of its first activity - "Nature's Keeper" - with three classes in the 2nd year of School EB1/JI of Paredes de Coura, who came to the farm for their first sowing.





# **THE ANIMALS**





In 2021, the family grew, and we welcomed five turtles, three she-cats, one goose, and one rooster, and the felines are still the dominant inhabitants of the farm!

Turtles: Rafaela and Miguel Angelo; Polly and Molly; Tattoo

Goose

Kittens: Minnie, Farrusca, and a white one

Galo Pretinho was rescued from the street in terrible conditions by Associação Midas on October 15 and was soaked in alcohol and olive oil. He was sponsored by Associação Midas until the end of his days and will live at the farm free and safe.







#### Calendário Solidário Calendar

2022

Ana Marta Marques · Ana Seixas · David Penela Disco.Voador · Francisco Badilla · João Jesus Luis Barbosa · Mafalda Luis de Castro Rancho de Rubiães · Renata Correia Botelho Xico Gaivota · Simone Nico · Sofia Dinis Fânia Cunha · Teresa Palma Pereira












mmmm

















September, once again, in partnership with "Associação Animais de Rua," was the light month for the Farm, with the launch of the planner and calendar that we prepare every year with so much dedication.

With the help of 15 artists, including Diogo Infante, Mafalda Luís de Castro, David Penela, and Sofia Dinis, their magnificent individual works that reflect their interpretations of the animal cause, enter with us in 2022. They were joining once again the mission of animal protection and promotion of well-being to the celebration of Art, this time in its various aspects - music, writing, photography, acting, illustration, urban art, ceramics, and plastic arts.

For the first time, in addition to the physical format of the planner, it will be possible to appreciate the artists' works and access more content, such as their performances, in digital format by reading the QR codes present throughout the planner.







# **ONLINE STORE**

### https://shop.quintadasaguias.org/gb/

Near the end of November, we inaugurated our online Store, in which everyone will be able to contribute and help the Quinta by making charitable purchases!









April comes to us with a delicious invitation to chat on the podcast "Café na Praça," which we were able to share with everyone who saw and heard us a little more about our history.

In May, besides becoming, with great pride, ambassadors of the project vacaloura.pt, we were invited to participate in the documentary promoted by Alto Minho Greenways, where Chef Joep prepared a delicious meal in communion with Nature that nourished body, soul, and heart.

The month of June begins with an invitation to participate in an episode of Da Comida e do Amor, a conversation place promoted by Associação Comédias do Minho, a cultural network from Melgaço, Monção, Paredes de Coura, Valença, and Vila Nova de Cerveira.

Luís Filipe Silva, from the comfort of his kitchen, prepared the Bean stew a la Quinta das Águias while chatting with our Chef Joep and our sweet Ivone about how cooking can be considered one of the most beautiful gestures of love as well as about the importance of a sustainable, plant-based and animal-free diet.



[14] Café na Praca - Ivone e Je











Da Comida e do Amor - Ep. 6 - Parte I - Feljoada à Quinta das Águias, uma receita sustentável А 1 П мал слета. А рарти нар. У сное та снартар

July begins with the invitation to participate in a report made by Porto Canal with the theme "Tourism in Nature."

It was an honor for us to be able to tell the story of the Farm and to share our daily life, our animals, our food, our philosophy of life, and all our projects to promote biodiversity and sustainability, leaving an invitation to all those who follow us to visit us and, if they prefer, to spend a few days of rest in communion and balance with Nature.

As disclosed by Sapo Viagens website in August, Associação Vegetariana Portuguesa (Portuguese Vegetarian Association) has put together a list of 20 accommodations with vegetarian and vegan meal options, including some accommodations 100% vegan, to facilitate the process of choosing accommodations for vacations for vegetarians, vegans or flexitarians. We are there as a quality reference!

In December, we received the photojournalist from Expresso newspaper, Gonçalo Delgado, to capture all the smiles of the finalist students of the JI of Rubiães Ousam, who came to the Quinta to celebrate the award they won in the scope of the BPI Rural "La Caixa" Foundation project.





SAPOVIAGENS VIAJAR PLANEAR FICAR S

#### OS MELHORES ALOJAMENTOS PARA VEGETARIANOS QUE NÃO ABDICAM DE VIAJAR EM PORTUGAL





# NUMBERS



### Balanço

BALANÇO INDIVIDUAL (Modelo ESNL)	Valores em euro		
em 31 de dezembro de 2021		2021	2020
ΑΤΙVΟ			
Ativo não corrente:			
Investimentos financeiros	16	22,11	4,80
		22,11	4,80
Ativo corrente:			
Inventários	7	372,61	391,81
Créditos a receber	11	137.313,47	-
Estado e outros entes públicos	11	98,10	392,29
Diferimentos		44,65	-
Caixa e depósitos bancários	11	39.972,28	18.782,40
		177.801,11	19.566,50
Total do A	tivo	177.823,22	19.571,30
FUNDOS PATRIMONIAIS E PASSIVO			
Fundos:			
Fundos	11	542,18	542,18
Reservas	11	108,45	108,45
Resultados transitados	11	14.739,12	24.877,71
		15.389,75	25.528,34
Resultado líquido do período		7.277,21	(10.138,59)
Table das foundas autoimas		00.000.00	45 000 75
Total dos fundos patrimor	lais	22.666,96	15.389,75
Passivo			
Passivo corrente:			
Fornecedores	11	5.123,28	2.194,36
Estado e outros entes públicos	11	1.609,34	246,69
Outros passivos correntes	11	8.552,63	1.740,50
Diferimentos	10	139.871,01	-
		155.156,26	4.181,55
Total do passivo		155.156,26	4.181,55
Total dos Fundos Patrimoniais e do Pas	ivo	177.823,22	19.571,30

## Demonstração dos resultados por natureza

DEMONSTRAÇÃO INDIVIDUAL DOS RESULTADOS POR NATUREZA (Modelo ESNL)		Va	alores em euro
a 31 de dezembro de 2021		2021	2020
RENDIMENTOS E GASTOS			
Vendas e serviços prestados	8	2.525,93	4.044,90
Subsídios, doações e legados à exploração	10	44.333,39	-
Custo das mercadorias vendidas e das matérias consumidas	7	(362,13)	(1.301,68)
Fornecimentos e serviços externos	16	(16.361,69)	(20.422,30)
Gastos com o pessoal	12	(48.297,89)	(13.192,01)
Outros rendimentos e ganhos	16	25.450,38	20.732,50
Outros gastos e perdas	16	(10,78)	-
Resultados antes de dep., gastos de financ.e impostos		7.277,21	(10.138,59)
Resultado operacional (antes de gastos de financ. e impostos)		7.277,21	(10.138,59)
Resultado antes de impostos		7.277,21	(10.138,59)
Resultado líquido do período	00000	7.277,21	(10.138,59)

## Demonstração dos Fluxos de Caixa

RUBRICAS	2021
Fluxos de caixa das actividades operacionais - método directo	
Recebimentos de clientes	471,09
Pagamentos a fornecedores	30.675,37
Pagamentos ao pessoal	10.882,24
Caixa gerada pelas operações	(41.086,52)
Pagamento/recebimento do imposto sobre o rendimento	392,29
Outros recebimentos/pagamentos	55.134,47
Fluxos de caixa das actividades operacionais (1)	14.440,24
Fluxos de caixa das actividades de investimento	
Pagamentos respeitantes a:	
Activos fixos tangíveis	
Activos intangíveis	
Investimentos financeiros	54,81
Outros activos	
<b>Recebimentos provenientes de:</b> Activos fixos tangíveis	
Activos intangíveis	
Investimentos financeiros	
Outros activos	
Subsídios ao investimento	
Juros e rendimentos similares	
Dividendos	
- Fluxos de caixa das actividades de investimento (2)	(54,81)
- Fluxos de caixa das actividades de financiamento	
Recebimentos provenientes de:	
Financiamentos obtidos	6.804,45
Realizações de capital e de outros instrumentos de capital próprio	
Cobertura de prejuízos	
Doações	
Outras operações de financiamento	
Pagamentos respeitantes a:	
Financiamentos obtidos	
Juros e gastos similares	
Dividendos	
Reduções de capital e de outros instrumentos de capital próprio	
Outras operações de financiamento	
Fluxos de caixa das actividades de financiamento (3)	6.804,45
Variação de caixa e seus equivalentes (1+2+3)	21.189,88
Efeito das diferenças de câmbio	
Caixa e seus equivalentes no início do período	18.782,40
Caixa e seus equivalentes no fim do período	39.972,28
=	

## Demonstração das alterações nos fundos patrimoniais

DEMONSTRAÇÃO INDIVIDUAL DAS ALTERAÇÕES NOS FUNDOS PATRIMONIAIS NO PERÍODO 2021										
M ontantes expressos em Euro										
MOVIMENTOS NO PERÍODO		Notas	Fundos	Excedentes Técnicos	Reservas	Resultados Transitados	Ajustamento s em ativos financeiros	Outras variações nos fundos patrimoniais	Resultado líquido do período	TOTAL
POSIÇÃO NO INÍCIO DO PERÍODO 2020	6		542,18	0,00	108,45	24.877,71	0,00	0,00	-10.138,59	15.389,75
Alterações do período:										
Primeira adopção do referencial contabilístico										
Alterações de políticas contabilísticas										
Diferenças de conversão de dem.financeiras										
Realização do exced.revalor.AFT e AI										
Exced.revalor.AFT e Al e respectivas variações										
Ajustamentos por impostos diferidos										
Outras alterações reconhecidas no CP						-10.138,59		0,00	10.138,59	
	7		0,00	0,00	0,00	-10.138,59	0,00	0,00	10.138,59	0,00
Resultado líquido do período	8								7.277,21	7.277,21
Resultado extensivo	9 = 7+8									7.277,21
Operações com instituidores no período:										
Fundos										0,00
Subsídios, do ações e legados										
Outras operações										
	10		0.00	0,00	0,00	0,00	0,00	0.00	0.00	0,00
POSIÇÃO NO FIM DO PERÍODO 2020	6+7+8+10		542,18	0,00	108,45			0,00	7.277,21	22.666,96

Notes for the period ended December 31, 2021 (ESNL Model)

#### 1 - Identification of the Entity

The Association Quinta das Águias with NIF/NIPC 513254048 is a non-profit organization, with headquarters at Caminho de Moreira, N.664, Lugar de Silverto, 4940-692 Paredes de Coura. Its primary purpose is the promotion of healthy, ethical, ecological, and self-sustainable lifestyles in harmony with the environment and biodiversity.

### 2 - Accounting reference for the preparation of the financial statements

2.1 - Accounting Referential adopted.

In 2021, the Financial Statements were prepared on a going concern basis from the Entity's accounting books and records and following the Accounting and Financial Reporting Standard for Non-Profit Sector Entities (NCRF-ESNL) approved by Decree-Law 158/2009 of July 13, as amended by Decree-Law 98/2015 of June 2. By order 262/2015-XIX of the Secretary of Fiscal Affairs of July 16, published in the DR 2nd series of July 29, 2015, the NCRF-ESNL was approved. This standard replaced the NCRF-ESNL contained in Notice 6726-B/2011 published in DR 2nd series, no. 51 of March 14, 2011.

## 2.2 - Indication and justification of the provisions in the accounting standard for ESNL, which, in exceptional cases, have been derogated from.

No accounting provisions for ESNL have been derogated.

## **2.3** - Indication and commentary of the balance sheet and income statement accounts whose contents are not comparable with those of the previous period and the prior period amounts that have been adjusted.

There are no accounts in the balance sheet or in the income statement that are comparable with those of the previous period since the association was not under the organized accounting regime.

#### 3 - Accounting policies, changes in accounting estimates, and errors.

#### 3.1 - Principal accounting policies:

The Financial Statements were prepared following the Basis of Presentation of Financial Statements (BADF).

#### 3.1.1 Continuity

Based on available information and future expectations, the Entity will continue to operate for the foreseeable future, assuming there is neither the intention nor the need to liquidate or considerably reduce its operations. For Non-Profit Sector Entities, this assumption does not correspond to an economic or financial concept but rather to the maintenance of activity or the ability to fulfill its purposes.

#### 3.1.2 Accrual Regime (economic accrual basis)

The effects of transactions and other events are recognized when they occur (satisfying the definitions and recognition criteria following the conceptual framework, regardless of the time of payment or receipt) and are recorded in the accounts and reported in the financial statements of the periods to which they relate. The differences between the amounts received and paid and the corresponding income and expenses are recorded in the respective accounts under "Debtors and creditors by accruals" and "Deferrals."

#### 3.1.3 Consistency of Presentation

The Financial Statements are consistent from one period to the next, both in terms of presentation and the accounting movements that give rise to them, except when there are significant changes in nature which, in this case, are duly identified and justified in this Annex. In this way, reliable and more relevant information is provided for users.

#### 3.1.4 Materiality and Aggregation

The relevance of information is affected by its nature and materiality. Materiality depends on the quantification of the omission or error. Information is material if its omission or inaccuracy influences the economic decisions made by users based on the financial statements. Items that are not materially relevant to justify their separate presentation in the financial statements may be material so that they are itemized in the notes to this appendix.

#### 3.1.5 Offsetting

Because of the importance of assets and liabilities being reported separately and expenses and income, these should not be offset.

#### 3.1.6 Comparative information

Comparative information should be disclosed in the Financial Statements concerning the prior period. Respecting the Entity Continuity Principle, accounting policies shall be carried out consistently throughout the Entity and over time and consistently.

In making changes in accounting policies, the comparative amounts affected by the reclassification should be disclosed, taking into account:

(a) The nature of the reclassification.

(b) the amount of each item or class of items that have been reclassified, and

(c) the reason for the reclassification.

#### 3.1.7. Receivables

Receivables from customers are initially recognized at their nominal value and subsequently reduced, if necessary, by impairment losses.

Impairment of receivables is established when there is objective evidence that the Association will not receive all amounts due on the original terms of receivables.

The amount of the impairment loss is the difference between the amount presented and the estimated present value of future cash flows. The amount of the impairment loss is recognized in the income statement.

#### 3.1.8. Cash and Bank Deposits

Cash and bank deposits include the amounts of cash, demand deposits, and term deposits that can be immediately mobilized with insignificant risk of change in value.

#### 3.1.9. Suppliers and Other Debts

Debts to suppliers and other third parties are registered at their nominal value since they do not bear interest, and the discount effect is considered immaterial.

These accounts are recognized at the amortizable amount of the respective debts.

#### 3.1.10. Subsidies and Other Support from Public Entities

Subsidies and other support from Public Entities are only recognized

when there is a reasonable certainty that the Association will comply with the conditions

and that they will be received. Subsidies and support, for example, are generally recognized as income in a systematic manner over the periods necessary to match them with the expenses they are supposed to compensate. Subsidies

intended to compensate for losses already incurred or which do not have associated future costs are recognized as income in the period in which they become receivable.

#### 3.1.11. Revenue

Revenue is measured at the fair value of the consideration received or receivable.

- Revenue from the sale of goods is recognized when all the following conditions are met:
- All risks and rewards of ownership of the goods have been transferred to the buyer;
- The entity retains no control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that future economic benefits associated with the transaction will flow to the entity;
- The costs incurred or to be incurred with the transaction can be measured reliably.

Revenue from services rendered is recognized net of tax, at the fair value of the amount receivable. Revenue from the provision of services is recognized by reference to the stage of completion of the transaction at the reporting date, provided that all the following conditions are met:

- The amount of revenue can be measured reliably;
- It is probable that future economic benefits associated with the transaction will flow to the entity;
- The costs incurred or to be incurred in respect of the transaction can be measured reliably;
- The transaction completion stage at the reporting date can be reliably valued.

Interest revenue is recognized using the effective interest method, provided it is probable that economic benefits will flow to the entity, and its amount can be reliably valued.

#### 3.1.12. Income and Expense

Expenses and income are recognized in the period they relate on an accrual basis, irrespective of the date/ time at which the transactions are invoiced or settled.

The expenses and income imputable to the current period and whose expenses and income will only occur in future periods, as well as the expenses and income which have already occurred, but which respect to future periods and which will be imputed to the results of each of these periods, for the value which corresponds to them, are registered under the items of accruals and deferrals.

#### 3.1.13. Provisions, contingent liabilities, and contingent assets

> Provisions

Provisions are recognized only when the Association has a present obligation (legal or implicit) resulting from a past event; it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and the amount of the obligation can be reasonably estimated.

The amount of provisions recognized is the present value of the best estimate on the reporting date of the resources required to settle the obligation.

This estimate is determined considering the risks and uncertainties associated with the obligation.

Provisions are reviewed on the reporting date and are adjusted to reflect the best estimate at that date.

#### 3.2 - Changes in accounting policies

The accounting policies presented were applied consistently with the NC-ESNL. On each balance sheet date, an assessment is made of the existence of objective evidence of impairment, namely those resulting in an adverse impact on estimated future cash flows whenever it can be reliably measured.

#### 3.3 - Changes in accounting estimates

The financial statements were prepared on a going concern basis, and the entity has no intention or needs to liquidate or drastically reduce the level of its operations.

#### 3.4 - Corrections of prior period errors

There are no situations that affect or place any materially relevant degree of uncertainty in the estimates provided for in the financial statements presented.

#### 3.5 - First-time adoption of NC-ESNL (transitional disclosure)

The adoption of NCRF-ESNL occurred for the first time on 01.01.2018.

#### 4 - Tangible fixed assets:

Not applicable.

#### 5 - Intangible assets:

Not applicable.

#### 6 - Borrowing costs:

Not applicable.

#### 7 - Inventories:

#### 7.1. Accounting policies and costing method used

Inventories were measured using the cost method, and the FIFO costing system was used. In allocating costs to inventories, the whole costing system was used.

#### 7.2. Total amount of inventories carried in accordance with the appropriate classifications.

As of 31.12.2021 and 31.12.2020, the inventories of the Entity are detailed as follows:

	31-12-2021		
Rubricas	Quantia bruta	Perdas por imparidade	Quantia líquida
Mercadorias	372,61		372,61
TOTAL	372,61	0,00	372,61

	31-12-2020		
Rubricas	Quantia bruta	Perdas por imparidade	Quantia líquida
Mercadorias	391,81		391,81
TOTAL	391,81	0,00	391,81

#### 7.3. Amount of inventories recognized as an expense during the period

The amount of inventories recognized as an expense during the period was 362.13 Euros.

A	APURAMENTO DO CUSTO DAS MERCADORIAS VENDIDAS E DAS MATÉRIAS CONSUMIDAS				
	DESCRIÇÃO Mercado	orias			
1	Inventários iniciais	372,61 €			
2	Compras Reclassificação e regularização de	342,93 €			
3	inventários	38,40 €			
4	Inventários finais	391,81€			
5	Custo das mercadorias vendidas e das matérias consumidas (5=1+2+3-4)	362,13€			
	Outra informação relativa a mercadorias, matérias primas, subsidiárias	e de consumo:			
6	Ajustamentos/perdas por imparidade do período em inventários Ajustamentos/perdas por imparidade				
7	acumuladas em inventários Reversão de ajustamentos/perdas por				
8	imparidade do período em inventários Inventários escriturados pelo justo valor menos os custos de vender				
9	(corretores/negociantes) Inventários dados como penhor de garantia a				
10	passivos Inventários que se encontram fora da				
11	empresa				
12	Adiantamentos por conta de compras				

#### 8 - Revenue

#### 8.1. Amount of each significant category of revenue recognized during the periods

As of December 31, 2021 and December 31, 2020, the following revenue was recognized as follows:

Rubricas	31-12-2021	31-12-2020
Réditos reconhecidos no periodo:	0,00	0,00
Vendas de Bens	405.93	139,90
Prestação de Serviços	2.120,00	3.905,00
Juros	0,00	0,00
Royalties	0,00	0,00
Dividendos	0,00	0,00
Total	2.525,93	4.044,90

#### 9 - Provisions, contingent liabilities, and contingent assets

Not applicable.

#### 10 - Subsidies and other support from public entities

SUBSÍ	DIOS DO GOVERNO E APOIOS DO GOVERNO		
		Subsídios do Es	stado e outros
	DESCRIÇÃO	Valor atribuído no período ou em períodos anteriores	Valor imputado ao período
1	Subsídios relacionados com ativos/ao investimento: (1 = 1.1 + 1.	0,00	0,00
1.1	Ativos fixos tangíveis (1.1 = 1.1.1 + 1.1.2 + + 1.1.7)	0,00	0,00
1.1.1	Terrenos e recursos naturais		
1.1.3	Edifícios e outras construções		
1.1.4	Equipamento de transporte		
1.1.5	Equipamento administrativo		
1.1.6	Equipamentos biológicos		
1.1.7	Outros		
1.2	Ativos intangíveis (1.2 = 1.2.1+ 1.2.2 + + 1.2.4)	0,00	0,00
1.2.1	Projetos de desenvolvimento		
1.2.2	Programas de computador		
1.2.3	Propriedade industrial		
1.2.4	Outros		
1.3	Outros ativos		
2	Subsídios relacionados com rendimentos/à exploração	184 204,40	44 333,39
3	Valor dos reembolsos no período respeitantes a: (3 = 3.1 + 3.2)	0,00	0,00
3.1	Subsídios relacionados com ativos/ao investimento		
3.2	Subsídios relacionados com rendimentos/à exploração	0,00	0,00
4	TOTAL (4 = 1 + 2 - 3)	184 204,40	44 333,39

The difference between the value attributed and the value allocated for the period is recorded under the deferrals item. This income will be recognized in the future when the associated expenses are recognized.

The amount received as subsidies from public entities totaled 51,490.50€, broken down by the following entities:

Entidade	Verba
Associação Animais de Rua	10.000,00€
Municipio Paredes de Coura	4.000,00€
IEFP	84,50€
Fundação BPI La Caixa	30.600,00€
Portugal 2020 - Projeto +Coeso	6.806,00€

We point out that the amount received from the BPI La Caixa Foundation was not recognized as income for the year because no expenses associated with this project yet occurred in 2021. This amount was recognized in deferrals.

#### **11 - Financial Instruments**

#### 11.1 - Equity funds

In "equity funds," the following changes have occurred:

Descrição	Saldo em 01- 01-2021	Aumentos	Diminuições	Saldo em 31-12- 2021
Fundos	542,18	0,00	0,00	542,18
Excedentes Técnicos	0,00	0,00	0,00	0,00
Reservas	108,45	0,00	0,00	108,45
Resultados transitados	24.877,71	0,00	10.138,59	14.739,12
Excedentes de revalorização	0,00	0,00	0,00	0,00
Outras variações nos fundos patrimoniais	0.00	0,00	0,00	0,00
Resultado Líquido	10.138,59	-10.138.59	7.277,21	7.277,21
Total	15.389,75	10.138,59	17.415,80	22.666,97

#### 11.2 - Cash and Bank Deposits

The item "cash and bank deposits" as of December 31, 2021, and December 31, 2020, had the following balance:

Descrição	2021	2020
Caixa	0,00	0,00
Depósitos à ordem	37.472,28	16.282,40
Outros depósitos bancários	2.500,00	2.500,00
Total de caixa e depósitos bancários	39.972,28	18.782,40

#### 11.3 - Trade accounts receivable, suppliers, other accounts payable and other accounts receivable

The balance of the item "customers, suppliers, founders, benefactors, sponsors, donors, associates, members, other accounts receivable and other accounts payable", as of 12.31.2021 and 12.31.2020 had the following balances:

Descrição	31-12-2021			31-12-2020			
	Corrente	Não corrente	Total	Corrente	Não corrente	Total	
Ativos:							
Clientes	24,99	0.00	24.99	-	00.0	0,00	
Outros crédito a receber	137.288,48	0,00	137.288,48	17	00,00	0,00	
Perdas por imparidade	0.00	0.00		0.00	0.00		
	0.00	0.00		0.00	0.00		
Total do Ativo	137.313,47	0,00	137.313.47	0,00	0,00	0,00	
Passivos:							
Fornecedores	5.123,28	0,00	5.123,28	2.194,36	00,00	6.258,25	
Outras contas a pagar	8.522,63	0,00	8.522,63	1.740,50	00,0	1.740.50	
Total do Passivo	13.645,91	0,00	13.645,91	3.934,86	0,00	7.998,75	

#### 11.4 - State and other public entities

The balance of the caption "State and other public entities" on December 31, 2021, and December 31, 2020, was as follows:

	31-12-2021			31-12-2020			
Descrição	Corrente	Não corrente	Total	Corrente	Não corrente	Total	
Estado e outros entes públicos							
Ativos:	0,00	0,00	0,00	0,00	0,00	0,00	
Retenção de impostos sobre rendimentos	0,00	0,00	0,00	392,29	0,00	392,29	
Imposto sobre o valor acrescentado	98,10	0,00	98,10	0,00	0,00	0,00	
Total do Ativo	98,10	0,00	98,10	392.29	0,00	392.29	
Passivos:							
Retenção de impostos sobre rendimentos	308,75	0,00	308,75	0,00	0,00	0,00	
Imposto sobre o valor acrescentado	0,00	0,00	3.219,72	0,00	0,00	0,00	
Contribuições para a segurança social	1.300,59	0,00	1.300,59	246,69	0,00	246,69	
Imposto sobre o rendimento	0,00	0,00	0,00	·			
Total do Passivo	1.609,34	0,00	1.609,34	246,69	0,00	246,69	

#### 12 - Employee benefits

#### 12.1 - Average number of employees

PESSOAS AO SERVIÇO E HORAS TRABALHADAS		
	Número	Número de
Descrição	médio de	horas
	pessoas	trabalhadas
Pessoas ao serviço da empresa, remuneradas e não remuneradas:	4	5111
Pessoas REMUNERADAS ao serviço da empresa	4	5111
Pessoas NÃO REMUNERADAS ao serviço da empresa	0	0
Pessoas ao serviço da empresa, por tipo de horário:		
Pessoas ao serviço da empresa a TEMPO COMPLETO	4	5111
Das quais: Pessoas remuneradas ao serviço da empresa a tempo completo	4	5111
Pessoas ao serviço da empresa a TEMPO PARCIAL		
Das quais: Pessoas remuneradas ao serviço da empresa a tempo parcial		
Pessoas ao serviço da empresa, por sexo:		
Homens	1	1277
Mulheres	3	3834
Pessoas ao serviço da empresa, das quais:		
Pessoas ao serviço da empresa, afectas à Investigação e Desenvolvimento	0	
Prestadores de serviços	0	0
Pessoas colocadas através de agências de trabalho temporário	0	

Personnel expenses during the fiscal year 2021 are as shown in the attached table.

GASTOS COM O PESSOAL	
Descrição	Valor
Gastos com o pessoal	48.297,89
Remunerações dos órgãos sociais	0,00
Das quais: Participação nos lucros	0,00
Remunerações do pessoal	39.556,29
Das quais: Participação nos lucros	0,00
Benefícios pós-emprego	0,00
Prémios para pensões	0,00
Outros benefícios	0,00
Dos quais:	
Para planos de contribuições definidas - órgãos sociais	0,00
Para planos de contribuições definidas - outros	0,00
Indemnizações	0,00
Encargos sobre remunerações	8.250,33
Seguros de acidentes de trabalho e doenças profissionais	491,07
Gastos de ação social	0,00
Outros gastos com pessoal	0,00
Dos quais:	
Gastos com formação	0,00
Gastos com fardamento	0,00

#### 13 - Events after the Balance Sheet date

At the end of February 2022, a conflict arose between Russia and Ukraine, and it is difficult to predict how long this conflict will last and whether it will spread to other blocs, namely with the direct involvement of NATO.

We are already seeing an exponential increase in the prices of cereals, oil, and other raw materials, areas in which these countries are major world producers.

The Board of the Association is monitoring the development of this conflict; however, it considers that this event will not present any impact on the activity of the Association.

#### 14 - Agriculture

Not applicable.

#### 15 - Disclosures required by other legislation:

#### 15.2 - Other disclosures required by legal diplomas

The Direction informs that the Entity does not have any debts to the State in a situation of arrears, in terms of the Decree-Law 534/80, of November 7.

In compliance with Decree 411/91 of October 17, the Management informs that the Entity's situation before Social Security is regularized within the legally stipulated time limits.

#### 16 - Other Disclosures:

#### 16.1 - Other income

The balance of the item "other income" on 12.31.2021 and 12.31.2020 had the following balances:

Descrição	2021	2020	
Subsidios de outras entidades	0,00	0,00	
Doações	0.00	0.00	
Heranças	0,00	0,00	
Legados	0.00	0,00	
Donativos	25.450,38	20.732,50	
Total	25.450,38	20.732,50	

The amounts under the item donations refer specifically to the amounts donated by associates or benefactors to pursue the Entity's various purposes.

#### 16.2 - Supplies and external services

The balance of the item "External supplies and services" as of December 31, 2021, and December 31, 2020, was as follows:

Fornecimentos e serviços externos	2021	2020	
Serviços especializados:	10.154,01	15.225,13	
Trabalhos especializados	10.020,41	6.883,11	
Conservação e Reparação	0,00	8.260,90	
Comissões	9,84	0,00	
Serviços Bancários	123,76	81,12	
Outros	0,00	0,00	
Materiais:	5.991,68	4.803,25	
Ferramentas e utensílios de desgaste rápido	320,43	0,00	
Livros e documentação técnica	0,00	0,00	
Material de escritório	259,01	566,73	
Artigos para oferta	0,00	0,00	
Outros	5.412,24	4.236,52	
Energia e fluidos:	0,00	0,00	
Outros	0,00	0,00	
Deslocações, estadas e			
transportes:	0,00	0,00	
Deslocações e estadas	0,00	0,00	
Serviços diversos:	216,00	393,92	
Rendas e alugueres	0,00	0,00	
Comunicação	43,05	174,00	
Seguros	0,00	0,00	
Royalties	0,00	0,00	
Contencioso e notariado	152,65	52,00	
Despesas de representação	0,00	0,00	
Limpeza, higiene e conforto	0,00	0,00	
Outros serviços	20,30	167,92	
Total	16.361,69	20.422,30	

#### 16.3 - Other Expenses

The balance of the caption "other expenses" on 12.31.2021 and 12.31.2020 was as follows:

Outros Gastos e Perdas	2021	2020	
Impostos	0,00	0,00	
Quotizações	0,00	0,00	
Outros não especificados	10.78	0,00	
Total	10,78	0,00	

#### **16.4 - Financial Investments**

The balance of the caption "financial investments" as of December 31, 2021, and December 31, 2020, was as follows:

	31-12-20	21	31-12-2022	
Descrição	Não corrente	Total	Não corrente	Total
Activos				
Fundos de Compensação	22,11	22,11	4,80	4,80
Total liquido	22,11	22,11	4,80	4,80

#### 16.5 - Application of Results

The Board of Directors proposes that the positive Net Result for the year, which amounted to 7,277.21 euros, be applied as follows: Retained Earnings: €7,277.21

Paredes de Coura, May 11, 2022

#### The Chairman of the Board of Directors,

Ivone Housz

#### The Vice President of the Board,

Josephus Houzs

#### The Certified Accountant,

Henrique Jorge Antunes Marques



#### **RELATÓRIO DE AUDITORIA**

#### RELATO SOBRE A AUDITORIA DAS DEMONSTRAÇÕES FINANCEIRAS Opinião

Auditámos as demonstrações financeiras anexas de ASSOCIAÇÃO QUINTA DAS ÁGUIAS (a Entidade), que compreendem o balanço em 31 de dezembro de 2021 (que evidencia um total de 177.823 euros e um total de fundos patrimoniais de 22.667 euros, incluindo um resultado líquido de 7.277 euros), a demonstração dos resultados por naturezas, a demonstração dos fluxos de caixa relativas ao ano findo naquela data, e o Anexo que inclui um resumo das políticas contabilísticas significativas.

Em nossa opinião, as demonstrações financeiras anexas apresentam de forma verdadeira e apropriada, em todos os aspetos materiais, a posição financeira de ASSOCIAÇÃO QUINTA DAS ÁGUIAS em 31 de dezembro de 2021 e o seu desempenho financeiro e fluxos de caixa relativos ao ano findo naquela data de acordo com a Norma Contabilística e de Relato Financeiro para Entidades do Setor Não Lucrativo adotada em Portugal através do Sistema de Normalização Contabilística.

#### **BASES PARA A OPINIÃO**

A nossa auditoria foi efetuada de acordo com as Normas Internacionais de Auditoria (ISA) e demais normas e orientações técnicas e éticas da Ordem dos Revisores Oficiais de Contas. As nossas responsabilidades nos termos dessas normas estão descritas na secção "Responsabilidades do auditor pela auditoria das demonstrações financeiras" abaixo. Somos independentes da Entidade nos termos da lei e cumprimos os demais requisitos éticos nos termos do código de ética da Ordem dos Revisores Oficiais de Contas.

Estamos convictos de que a prova de auditoria que obtivemos é suficiente e apropriada para proporcionar uma base para a nossa opinião.

#### **OUTRAS MATÉRIAS**

As demonstrações financeiras da Entidade relativas ao período findo em 31 de dezembro de 2020 não foram auditadas.

Inscrita na OROC sob o n.º 23 Inscrita na CMVM sob o n.º 20161381 Capital Social E 15000 N.º de Matricula/NIPC 501266257 Contervatória do Registo Comercial de Listos

SEDE - HEAD OFFICE Avenida Columbana Bordalo Pinheiro, nº 75, 8º piso, Fracio 8.02 1070-061 Lisboa, Portugal Tr+S51 217.271 197 -Fr-451 217.273.129 www.arstrc.ct - E-mail:genel@orastoc.ct DELEGAÇÃO CENTRO - CENTER BRANCH Avenida 22 de Maio, n.º 24, Escritório 3 2415-396 Leiris, Portugal T:+351 244 822 175





#### RESPONSABILIDADES DO ÓRGÃO DE GESTÃO E DO ÓRGÃO DE FISCALIZAÇÃO PELAS DEMONSTRAÇÕES FINANCEIRAS

O órgão de gestão é responsável pela:

- preparação de demonstrações financeiras que apresentem de forma verdadeira e apropriada a posição financeira, o desempenho financeiro e os fluxos de caixa da Entidade de acordo com a Norma Contabilística e de Relato Financeiro para Entidades do Setor Não Lucrativo adotada em Portugal através do Sistema de Normalização Contabilística;
- elaboração do relatório de gestão nos termos legais e regulamentares aplicáveis;
- criação e manutenção de um sistema de controlo interno apropriado para permitir a preparação de demonstrações financeiras isentas de distorções materiais devido a fraude ou a erro;
- adoção de políticas e critérios contabilísticos adequados nas circunstâncias; e
- avaliação da capacidade da Entidade de se manter em continuidade, divulgando, quando aplicável, as matérias que possam suscitar dúvidas significativas sobre a continuidade das atividades.

O órgão de fiscalização é responsável pela supervisão do processo de preparação e divulgação da informação financeira da Entidade.

#### RESPONSABILIDADES DO AUDITOR PELA AUDITORIA DAS DEMONSTRAÇÕES FINANCEIRAS

A nossa responsabilidade consiste em obter segurança razoável sobre se as demonstrações financeiras como um todo estão isentas de distorções materiais devido a fraude ou a erro, e emitir um relatório onde conste a nossa opinião. Segurança razoável é um nível elevado de segurança mas não é uma garantia de que uma auditoria executada de acordo com as ISA detetará sempre uma distorção material quando exista. As distorções podem ter origem em fraude ou erro e são consideradas materiais se, isoladas ou conjuntamente, se possa razoavelmente esperar que influenciem decisões económicas dos utilizadores tomadas com base nessas demonstrações financeiras.

Como parte de uma auditoria de acordo com as ISA, fazemos julgamentos profissionais e mantemos ceticismo profissional durante a auditoria e também:

- identificamos e avaliamos os riscos de distorção material das demonstrações financeiras, devido a fraude ou a erro, concebemos e executamos procedimentos de auditoria que respondam a esses



riscos, e obtemos prova de auditoria que seja suficiente e apropriada para proporcionar uma base para a nossa opinião. O risco de não detetar uma distorção material devido a fraude é maior do que o risco de não detetar uma distorção material devido a erro, dado que a fraude pode envolver conluio, falsificação, omissões intencionais, falsas declarações ou sobreposição ao controlo interno;

- obtemos uma compreensão do controlo interno relevante para a auditoria com o objetivo de conceber procedimentos de auditoria que sejam apropriados nas circunstâncias, mas não para expressar uma opinião sobre a eficácia do controlo interno da Entidade;
- avaliamos a adequação das políticas contabilísticas usadas e a razoabilidade das estimativas contabilísticas e respetivas divulgações feitas pelo órgão de gestão;
- concluímos sobre a apropriação do uso, pelo órgão de gestão, do pressuposto da continuidade e, com base na prova de auditoria obtida, se existe qualquer incerteza material relacionada com acontecimentos ou condições que possam suscitar dúvidas significativas sobre a capacidade da Entidade para dar continuidade às suas atividades. Se concluirmos que existe uma incerteza material, devemos chamar a atenção no nosso relatório para as divulgações relacionadas incluídas nas demonstrações financeiras ou, caso essas divulgações não sejam adequadas, modificar a nossa opinião. As nossas conclusões são baseadas na prova de auditoria obtida até à data do nosso relatório. Porém, acontecimentos ou condições futuras podem levar a que a Entidade descontinue as suas atividades;
- avaliamos a apresentação, estrutura e conteúdo global das demonstrações financeiras, incluindo as divulgações, e se essas demonstrações financeiras representam as transações e acontecimentos subjacentes de forma a atingir uma apresentação apropriada;
- comunicamos com os encarregados da governação, entre outros assuntos, o âmbito e o calendário planeado da auditoria, e as conclusões significativas da auditoria incluindo qualquer deficiência significativa de controlo interno identificada durante a auditoria.

A nossa responsabilidade inclui ainda a verificação da concordância da informação constante do relatório de gestão com as demonstrações financeiras.



riscos, e obtemos prova de auditoria que seja suficiente e apropriada para proporcionar uma base para a nossa opinião. O risco de não detetar uma distorção material devido a fraude é maior do que o risco de não detetar uma distorção material devido a erro, dado que a fraude pode envolver conluio, falsificação, omissões intencionais, falsas declarações ou sobreposição ao controlo interno;

- obtemos uma compreensão do controlo interno relevante para a auditoria com o objetivo de conceber procedimentos de auditoria que sejam apropriados nas circunstâncias, mas não para expressar uma opinião sobre a eficácia do controlo interno da Entidade;
- avaliamos a adequação das políticas contabilísticas usadas e a razoabilidade das estimativas contabilísticas e respetivas divulgações feitas pelo órgão de gestão:
- concluímos sobre a apropriação do uso, pelo órgão de gestão, do pressuposto da continuidade e, com base na prova de auditoria obtida, se existe qualquer incerteza material relacionada com acontecimentos ou condições que possam suscitar dúvidas significativas sobre a capacidade da Entidade para dar continuidade às suas atividades. Se concluirmos que existe uma incerteza material, devemos chamar a atenção no nosso relatório para as divulgações relacionadas incluídas nas demonstrações financeiras ou, caso essas divulgações não sejam adequadas, modificar a nossa opinião. As nossas conclusões são baseadas na prova de auditoria obtida até à data do nosso relatório. Porém, acontecimentos ou condições futuras podem levar a que a Entidade descontinue as suas atividades;
- avaliamos a apresentação, estrutura e conteúdo global das demonstrações financeiras, incluindo as divulgações, e se essas demonstrações financeiras representam as transações e acontecimentos subjacentes de forma a atingir uma apresentação apropriada;
- comunicamos com os encarregados da governação, entre outros assuntos, o âmbito e o calendário planeado da auditoria, e as conclusões significativas da auditoria incluindo qualquer deficiência significativa de controlo interno identificada durante a auditoria.

A nossa responsabilidade inclui ainda a verificação da concordância da informação constante do relatório de gestão com as demonstrações financeiras.



#### RELATO SOBRE OUTROS REQUISITOS LEGAIS E REGULAMENTARES

#### SOBRE O RELATÓRIO DE ATIVIDADES

Em nossa opinião, o relatório de atividades foi preparado de acordo com os requisitos legais e regulamentares aplicáveis em vigor e a informação nele constante é concordante com as demonstrações financeiras auditadas e, tendo em conta o conhecimento e a apreciação sobre a Entidade, não identificámos incorreções materiais.

Porto, 11 de maio de 2022

OLIVEIRA, REIS & ASSOCIADOS, SROC, LDA. Representada por

tos lauro

João Carlos Cruzeiro, ROC nº 1363, Registado na CMVM sob o nº 20160973

