

**INTERNATIONAL MEDICAL CORPS CROATIA - MEĐUNARODNI
MEDICINSKI ZBOR HRVATSKA, Split
FINANCIJSKI IZVJEŠTAJI ZA GODINU KOJA JE ZAVRŠILA 31.12.2020.
S IZVJEŠĆEM NEOVISNOG REVIZORA**

U Splitu, svibanj 2021. godine

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Izjava o odgovornosti za financijske izvještaje

Sukladno Zakonu o financijskom poslovanju i računovodstvu neprofitnih organizacija i Pravilniku o izvještavanju u neprofitnom računovodstvu i registru neprofitnih organizacija, zakonska zastupnica neprofitne organizacije (NPF) je dužna pobrinuti se da za svaku financijsku godinu budu sastavljeni financijski izvještaji u skladu sa Zakonom, kao i za one interne kontrole koje odredi da su potrebne za omogućavanje sastavljanja financijskih izvještaja koji su bez značajnog pogrešnog prikazivanja uslijed prijevare ili pogreške za navedenu godinu.

Nakon provedbe odgovarajućeg istraživanja, zakonska zastupnica opravdano očekuje da će neprofitna humanitarna organizacija INTERNATIONAL MEDICAL CORPS CROATIA - MEĐUNARODNI MEDICINSKI ZBOR HRVATSKA raspolagati odgovarajućim resursima, te stoga i dalje usvaja načelo vremenske neograničenosti poslovanja pri sastavljanju godišnjih financijskih izvještaja.

Odgovornosti Zakonske zastupnike pri izradi financijskih izvještaja obuhvaćaju sljedeće:

- odabir i dosljednu primjenu odgovarajućih računovodstvenih politika
- davanje opravdanih i razboritih prosudbi i procjena
- postupanje u skladu s važećim računovodstvenim standardima, uz objavu i obrazloženje svih materijalno značajnih odstupanja u financijskim izvještajima i
- sastavljanje godišnjih financijskih izvještaja pod pretpostavkom vremenske neograničenosti poslovanja, osim ako pretpostavka da će organizacija nastaviti poslovanje nije primjerena.

Zakonska zastupnica neprofitne humanitarne organizacije je odgovorna za vođenje odgovarajućih računovodstvenih evidencija, koje u svakom trenutku s opravdanom točnošću prikazuju financijski položaj neprofitne organizacije. Također, zakonska zastupnica je dužna pobrinuti se da financijski izvještaji budu u skladu sa Zakonom o financijskom poslovanju i računovodstvu neprofitnih organizacija.

Pored toga, zakonska zastupnica je odgovorna za čuvanje imovine neprofitne organizacije, te za poduzimanje opravdanih koraka za sprječavanje i otkrivanje prijevare i drugih nepravilnosti.

U Splitu, 20.05.2021. godine

Zakonska zastupnica

Višnja Čipčić



INTERNATIONAL MEDICAL CORPS CROATIA-MEĐUNARODNI MEDICINSKI ZBOR HRVATSKA
21000 Split
Trondheimska 4A
OIB 71194935559
Republika Hrvatska



REVIZIJA I POSLOVNE USLUGE
Hrvatska, Split, Hrvojeva 12

**INTERNATIONAL MEDICAL CORPS
CROATIA - MEĐUNARODNI
MEDICINSKI ZBOR HRVATSKA**
Split, Trondheimska 4A
OIB 71194935559
Zakonskoj zastupnici

IZVJEŠĆE NEOVISNOG REVIZORA

Mišljenje

Obavili smo reviziju priloženih godišnjih financijskih izvještaja neprofitne organizacije **INTERNATIONAL MEDICAL CORPS CROATIA - MEĐUNARODNI MEDICINSKI ZBOR HRVATSKA** (u daljnjem tekstu: MMZHR ili Organizacija) za 2020. godinu, koji obuhvaćaju Bilancu na 31. prosinca 2020. godine na obrascu BIL-NPF, Izvještaj o prihodima i rashodima za tada završenu godinu na obrascu PR-RAS-NPF i Bilješke koje su dopuna podataka iz Balance i Izvještaja o prihodima i rashodima.

Prema našem mišljenju, godišnji financijski izvještaji neprofitne organizacije **INTERNATIONAL MEDICAL CORPS CROATIA - MEĐUNARODNI MEDICINSKI ZBOR HRVATSKA** za godinu završenu 31. prosinca 2020. sastavljeni su, u svim značajnim odrednicama, u skladu sa Zakonom o financijskom poslovanju i računovodstvu neprofitnih organizacija.

Osnova za mišljenje

Obavili smo našu reviziju u skladu sa Zakonom o reviziji i Međunarodnim revizijskim standardima. Naše odgovornosti prema tim standardima su detaljnije opisane u našem izvješću neovisnog revizora u odjeljku o revizorovim odgovornostima za reviziju godišnjih financijskih izvještaja. Neovisni smo od neprofitne organizacije **INTERNATIONAL MEDICAL CORPS CROATIA - MEĐUNARODNI MEDICINSKI ZBOR HRVATSKA** u skladu s Kodeksom etike za profesionalne računovođe (IESBA Kodeks) i ispunili smo naše ostale etičke odgovornosti u skladu sa IESBA Kodeksom. Vjerujemo da su revizijski dokazi koje smo dobili dovoljni i primjereni da osiguraju osnovu za naše mišljenje.

Ostala pitanja

Zakon o financijskom poslovanju i računovodstvu neprofitnih organizacija primijenjen pri sastavljanju financijskih izvještaja MMZHR za godinu završenu 31. prosinca 2020. godine i na koje se odnosi naše Izvješće neovisnog revizora, predstavlja okvir sukladnosti kojim se zahtjeva objavljivanje samo onih informacija koje propisuje taj Zakon. Taj Zakon ne zahtjeva objavljivanje u Bilješkama svih informacija koje su inače nužne za pružanje objektivne i realne slike financijskog položaja i poslovanja MMZHR, kao što su primjerice informacije o primijenjenom okviru financijskog izvještavanja, primijenjenim računovodstvenim politikama, povezanim strankama, događajima nakon datuma bilance, primjenjivosti i primjeni temeljne računovodstvene pretpostavke vremenske neograničenosti poslovanja, značajnim neizvjesnostima povezanih s primjenom temeljne računovodstvene pretpostavke vremenske neograničenosti poslovanja kao i druge informacije nužne za fer prezentaciju godišnjih financijskih izvještaja, a koje je MMZHR u Bilješkama objavila.

Odgovornost neprofitne organizacije za financijske izvještaje

Zakonska zastupnica neprofitne organizacije INTERNATIONAL MEDICAL CORPS CROATIA - MEĐUNARODNI MEDICINSKI ZBOR HRVATSKA je odgovorana za financijske izvještaje sastavljene u skladu sa Zakonom o financijskom poslovanju i računovodstvu neprofitnih organizacija, kao i za one interne kontrole za koje odredi da su potrebne za omogućavanje sastavljanja financijskih izvještaja koji su bez značajnog pogrešnog prikazivanja uslijed prijevare ili pogreške. Oni koji su zaduženi za upravljanje MMZHR su odgovorni za nadziranje procesa financijskog izvještavanja kojeg je utvrdio INTERNATIONAL MEDICAL CORPS CROATIA - MEĐUNARODNI MEDICINSKI ZBOR HRVATSKA.

Revizorove odgovornosti za reviziju godišnjih financijskih izvještaja

Naši su ciljevi steći razumno uvjerenje jesu li godišnji financijski izvještaji kao cjelina bez značajnog pogrešnog prikaza uslijed prijevare ili pogreške i izdati izvješće neovisnog revizora koje uključuje naše mišljenje. Razumno uvjerenje je viša razina uvjerenja, ali nije garancija da će revizija obavljena u skladu s MRevS-ima uvijek otkriti značajno pogrešno prikazivanje kad ono postoji. Pogrešni prikazi mogu nastati uslijed prijevare ili pogreške i smatraju se značajni ako se razumno može očekivati da, pojedinačno ili u zbroju, utječu na ekonomske odluke korisnika donijete na osnovi tih godišnjih financijskih izvještaja.

Kao sastavni dio revizije u skladu sa MRevS-ima, stvaramo profesionalne prosudbe i održavamo profesionalni skepticizam tijekom revizije. Mi također:

- prepoznamo i procjenjujemo rizike značajnog pogrešnog prikaza godišnjih financijskih izvještaja, zbog prijevare ili pogreške, oblikujemo i obavljamo revizijske postupke kao reakciju na te rizike i pribavljamo revizijske dokaze koji su dostatni i primjereni da osiguraju osnovu za naše mišljenje. Rizik ne otkrivanja značajnog pogrešnog prikaza nastalog uslijed prijevare je veći od rizika nastalog uslijed pogreške, jer prijevare može uključiti tajne sporazume, krivotvorenje, namjerno ispuštanje, pogrešno prikazivanje ili zaobilaženje internih kontrola.
- stječemo razumijevanje internih kontrola relevantnih za reviziju kako bismo oblikovali revizijske postupke koji su primjereni u danim okolnostima, ali ne i za svrhu izražavanja mišljenja o učinkovitosti internih kontrola neprofitne organizacije.
- ocjenjujemo primjerenost korištenih računovodstvenih politika i razumnost računovodstvenih procjena i povezanih objava koje je stvorila uprava.
- zaključujemo o primjerenosti korištene računovodstvene osnove utemeljene na vremenskoj neograničenosti poslovanja koju koristi uprava i, temeljeno na pribavljenim revizijskim dokazima, zaključujemo o tome postoji li značajna neizvjesnost u vezi s događajima ili okolnostima koji mogu stvarati značajnu sumnju u sposobnost organizacije da nastavi s poslovanjem po vremenski neograničenom poslovanju. Ako zaključimo da postoji značajna neizvjesnost, od nas se zahtjeva da skrenemo pozornost u našem izvješću neovisnog revizora na povezane objave u godišnjim financijskim izvještajima ili, ako takve objave nisu odgovarajuće, da modificiramo naše mišljenje. Naši zaključci se temelje na revizijskim dokazima pribavljenim sve do datuma našeg izvješća neovisnog revizora. Međutim, budući događaji ili uvjeti mogu uzrokovati da organizacija prekine s nastavljanjem poslovanja po vremenski neograničenom poslovanju.
- ocjenjujemo cjelokupnu prezentaciju, strukturu i sadržaj godišnjih financijskih izvještaja, uključujući i objave, kao i odražavaju li godišnji financijski izvještaji transakcije i događaje na kojima su zasnovani na način kojim se postiže fer prezentacija.

Mi komuniciramo s onima koji su zaduženi za upravljanje u vezi s, između ostalih pitanja, planiranim djelokrugom i vremenskim rasporedom revizije i važnim revizijskim nalazima, uključujući i pitanja u vezi sa značajnim nedostacima u internim kontrolama koji su otkriveni tijekom naše revizije.

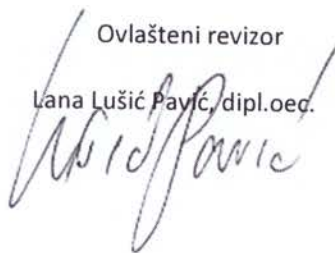
Split, 20.05.2021 godine

U ime i za


Split, Hrvojeva 12
Hrvatska

Ovlašteni revizor

Lana Lušić Pavčić, dipl.oec.



Član uprave – ovlašteni revizor

Josip Tomazović, dipl.oec.



revizija i poslovne usluge
Split Hrvojeva 12/II

MEĐUNARODNI MEDICINSKI ZBOR HRVATSKA, Split
BILANCA NA DAN 31.12.2020.

Račun iz rač. plana	BILANCA – IMOVINA	31.12.2019	31.12.2020
	IMOVINA	5.559.263	76.937.659
0	Nefinancijska imovina	0	4.922
01	Neproizvedena dugotrajna imovina	0	0
011	Materijalna imovina - prirodna bogatstva	0	0
0111	Zemljište	0	0
012	Nematerijalna imovina	0	0
0124	Ostala prava	0	0
019	Ispravak vrijednosti neproizvedene dugotrajne imovine	0	0
02	Proizvedena dugotrajna imovina	0	4.922
021	Građevinski objekti	0	0
0211	Stambeni objekti	0	0
0212	Poslovni objekti	0	0
0213	Ostali građevinski objekti	0	0
022	Postrojenja i oprema	0	51.260
0221	Uredska oprema i namještaj	0	51.260
0222	Komunikacijska oprema	0	0
0223	Oprema za održavanje i zaštitu	0	0
0225	Instrumenti, uređaji i strojevi	0	0
0226	Sportska i glazbena oprema	0	0
0227	Uređaji, strojevi i oprema za ostale namjene	0	0
023	Prijevozna sredstva	0	0
0231	Prijevozna sredstva u cestovnom prometu	0	0
0232	Ostala prijevozna sredstva	0	0
029	Ispravak vrijednosti proizvedene dugotrajne imovine	0	46.338
04	Sitni inventar	0	0
041	Zalihe sitnog inventara	0	21.847
042	Sitni inventar u uporabi	0	0
049	Ispravak vrijednosti sitnog inventara	0	21.847
05	Nefinancijska imovina u pripremi	0	0
051	Građevinski objekti u pripremi	0	0
062	Proizvodnja i proizvodi	0	0
0621	Proizvodnja u tijeku	0	0
0622	Gotovi proizvodi	0	0
063	Roba za daljnju prodaju	0	0
1	Financijska imovina	5.559.263	76.932.737
11	Novac u banci i blagajni	4.377.192	51.000.926
111	Novac u banci	4.377.192	51.000.926
1111	Novac na računu tuzemnih poslovnih banaka	4.377.192	168.629
1112	Novac na računu kod inozemnih poslovnih banaka	0	50.832.297
113	Novac u blagajni	0	0
12	Depoziti, jamčevni polozi i potraživanja od radnika te za više plaćene poreze i ostalo	1.019.863	25.463.333
121	Depoziti u bankama i ostalim financijskim institucijama	0	4.051.836
Račun iz rač. plana	BILANCA – IMOVINA	31.12.2019	31.12.2020

1211	Depoziti u tuzemnim bankama i ostalim finansijskim institucijama	0	4.051.836
122	Jamčevni polozi	0	0
123	Potraživanje od radnika	0	0
1245	Potraživanje za više plaćene doprinose	0	0
129	Ostala potraživanja	1.019.863	21.411.497
1291	Potraživanja za naknade koje se refundiraju	0	0
1292	Potraživanja za naknade štete	0	0
1293	Potraživanja za predujmove	0	0
1294	Ostala nespomenuta potraživanja	1.019.863	21.411.497
159	Ispravak vrijednosti dionica i udjela u glavnici	0	0
16	Potraživanja za prihode	161.842	0
161	Potraživanja od kupaca	0	0
162	Potraživanja za članarine i članske doprinose	0	0
163	Potraživanja za prihode po posebnim propisima	0	0
164	Potraživanja za prihode od imovine	0	0
1641	Potraživanja za prihode od finansijske imovine	0	0
1642	Potraživanja za prihode od nefinansijske imovine	0	0
165	Ostala nespomenuta potraživanja	161.842	0
169	Ispravak vrijednosti potraživanja	0	0
19	Rashodi budućih razdoblja i nedospjela naplata prihoda	366	468.478
191	Rashodi budućih razdoblja	366	468.478
192	Nedospjela naplata prihoda	0	0
Račun iz rač. plana	BILANCA – OBVEZE	31.12.2019	31.12.2020
	OBVEZE I VLASTITI IZVORI	5.559.263	76.937.659
2	Obveze	4.946.130	74.881.219
24	Obveze za rashode	4.944.520	426.080
241	Obveze za radnike	270.492	425.580
2411	Obveze za plaće - neto	36.045	101.419
2412	Obveze za naknade plaća – neto	0	0
2413	Obveze za plaće u naravi – neto	0	0
2414	Obveze za porez i prirez na dohodak iz plaća	7.451	31.649
2415	Obveze za doprinose iz plaća	10.874	21.648
2416	Obveze za doprinose na plaće	8.971	25.533
2417	Ostale obveze za radnike	207.151	245.331
242	Obveze za materijalne rashode	4.830	500
2421	Naknade troškova radnicima	880	44
2422	Naknade članovima u predstavničkim i izvršnim tijelima, povjerenstvima i slično	0	0
2423	Naknade volonterima	0	0
2424	Naknade ostalim osobama izvan radnog odnosa	0	0
2425	Obveze prema dobavljačima u zemlji	3.950	456
2426	Obveze prema dobavljačima u inozemstvu	0	0
2429	Ostale obveze za financiranje rashoda posl.	0	0
249	Ostale obveze	4.669.198	0
Račun iz rač. plana	BILANCA – OBVEZE	31.12.2019	31.12.2020

2491	Obveze za poreze	0	0
2492	Obveze za porez na dodanu vrijednost	0	0
2493	Obveze za predujmove, depozite, primljene jamčevine i ostale nespomenute obveze	4.669.198	0
26	Obveze za kredite i zajmove	0	0
261	Obveze za kredite banaka i ostalih kreditora	0	0
2611	Obveze za kredite u zemlji	0	0
2612	Obveze za kredite iz inozemstva	0	0
262	Obveze za robne i ostale zajmove	0	0
2621	Obveze za zajmove u zemlji	0	0
2622	Obveze za zajmove iz inozemstva	0	0
269	Ispravak vrijednosti obveza za kredite i zajmove	0	0
29	Odgođeno plaćanje rashoda i prihodi budućih razdoblja	1.610	74.455.139
291	Odgođeno plaćanje rashoda	1.610	88.058
292	Naplaćeni prihodi budućih prihoda	0	74.367.081
2921	Unaprijed plaćeni prihodi	0	0
2922	Odgođeno priznavanje prihoda	0	74.367.081
5	Vlastiti izvori	613.133	2.056.440
51	Vlastiti izvori	0	0
511	Vlastiti izvori	0	0
512	Revalorizacijska rezerva	0	0
52	Rezultat poslovanja	0	0
522	Višak/manjak prihoda	0	0
5221	Višak prihoda	613.133	2.056.440
5222	Manjak prihoda	0	0
Račun iz rač. plana IZVANBILANCNI ZAPISI		Stanje 1.siječnja	Stanje 31.prosinca
6	Izvanbilančni zapisi	0	0
61	Izvanbilančni zapisi – aktiva	0	0
62	Izvanbilančni zapisi – pasiva	0	0

MEĐUNARODNI MEDICINSKI ZBOR HRVATSKA, Split
IZVJEŠTAJ O PRIHODIMA I RASHODIMA za razdoblje 01.01.2020. do 31.12.2020.

Račun iz rač. plana	PR-RAS – PRIHODI	2019	2020
3	PRIHODI	973.637	93.992.444
31	Prihodi od prodaje roba i pružanja usluga	0	0
311	Prihodi od prodaje roba i pružanja usluga	0	0
3111	Prihodi od prodaje roba	0	0
3112	Prihodi od pružanja usluga	0	0
34	Prihodi od imovine	3.553	2.974
341	Prihodi od financijske imovine	3.553	2.974
3411	Prihodi od kamata za dane zajmove	0	0
3412	Prihodi od kamata po vrijednosnim papirima	0	0
3413	Kamate na oročena sredstva i depozite po viđenju	0	83
3414	Prihodi od zateznih kamata	0	0
3415	Prihodi od pozitivnih tečajnih razlika	3.553	2.891
3416	Prihodi od dividendi	0	0
3417	Prihodi od dobiti trgovačkih društava, banaka i ostalih financijskih institucija po posebnim propisima	0	0
3418	Ostali prihodi od financijske imovine	0	0
342	Prihodi od nefinancijske imovine	0	0
3421	Prihodi od zakupa i iznajmljivanja imovine	0	0
3422	Ostali prihodi od nefinancijske imovine	0	0
35	Prihodi od donacija	161.842	92.678.573
351	Prihodi od donacija iz proračuna	0	0
3511	Prihodi od donacija iz državnog proračuna	0	0
3512	Prihodi od donacija iz proračuna jedinica lokalne i područne (regionalne) samouprave	0	0
352	Prihodi od inozemnih vlada i međunarodnih organizacija	161.842	92.678.568
3521	Prihodi od inozemnih vlada i međunarodnih organizacija	161.842	17.092.150
3522	Prihodi od institucija i tijela EU	0	75.586.418
353	Prihodi od trgovačkih društava i ostalih pravnih osoba	0	0
3531	Prihodi od trgovačkih društava i ostalih pravnih osoba	0	0
3551	Ostali prihodi od donacija	0	0
354	Prihodi od građana i kućanstava	0	5
36	Ostali prihodi	0	0
361	Prihodi od naknade štete i refundacija	0	0
3611	Prihodi od naknade štete	0	0
3612	Prihodi od refundacija	0	0
362	Prihodi od prodaje dugotrajne imovine	0	0
3621	Prihodi od prodaje dugotrajne nematerijalne i materijalne imovine	0	0
363	Ostali nespomenuti prihodi	0	0
3631	Otpis obveza	0	0
3632	Neplaćena otpisana potraživanja	0	0
3633	Ostali nespomenuti prihodi	0	0
37	Prihodi od povezanih neprofitnih organizacija (AOP 042+043)	808.242	1.310.897
3711	Tekući prihodi od povezanih neprofitnih organizacija	808.242	1.310.897
3712	Kapitalni prihodi od povezanih neprofitnih organizacija	0	0

Račun iz rač. plana	PR-RAS – RASHODI	2019	2020
4	RASHODI	360.504	92.549.137
41	Rashodi za radnike	117.559	1.264.595
411	Plaće	96.370	1.048.597
4111	Plaće za redovan rad	96.370	1.048.597
412	Ostali rashodi za radnike	5.288	42.979
413	Doprinosi na plaće	15.901	173.019
4131	Doprinosi za zdravstveno osiguranje	15.901	173.019
4132	Doprinosi za zapošljavanje	0	0
4134	Posebni doprinos za poticanje zapošljavanja osoba s invaliditetom	0	0
42	Materijalni rashodi	82.090	338.323
421	Naknade troškova zaposlenima	29.002	3.366
4211	Službena putovanja	27.418	0
4212	Naknade za prijevoz, za rad na terenu i odvojeni život	1.584	3.366
4213	Stručno usavršavanje radnika	0	0
422	Naknade članovima u predstavničkim i izvršnim tijelima	0	0
4221	Naknade za obavljanje djelatnosti	0	0
4222	Naknade troškova službenih putovanja	0	0
424	Naknade ostalim osobama izvan radnog odnosa	0	0
4241	Naknade ostalim osobama izvan radnog odnosa	0	0
4244	Naknade ostalih troškova	0	0
425	Rashodi za usluge	52.868	309.399
4251	Usluge telefona, pošte i prijevoza	4.533	6.657
4252	Usluge tekućeg i investicijskog održavanja	0	4.507
4253	Usluge promidžbe i informiranja	0	6.500
4254	Komunalne usluge	288	1.667
4255	Zakupnine i najamnine	2.058	12.487
4256	Zdravstvene i veterinarske usluge	0	0
4257	Intelektualne i osobne usluge	0	274.939
4258	Računalne usluge	1.200	200
4259	Ostale usluge	44.789	2.442
426	Rashodi za materijal i energiju	220	23.030
4261	Uredski materijal i ostali materijalni rashodi	0	691
4262	Materijal i sirovine	0	0
4263	Energija	220	492
4264	Sitni inventar i auto gume	0	21.847
429	Ostali nespomenuti materijalni rashodi	0	2.528
4291	Premije osiguranja	0	0
4292	Reprezentacija	0	0
4293	Članarine	0	0
4295	Ostali nespomenuti materijalni rashodi	0	2.528
43	Rashodi amortizacije	0	1.477
44	Financijski rashodi	8.050	159.390
442	Kamate za primljene kredite i zajmove	0	0
4421	Kamate za primljene kredite banaka i ostalih kreditora	0	0
443	Ostali financijski rashodi	8.050	159.390
4431	Bankarske usluge i usluge platnog prometa	3.384	159.108

Račun iz rač. plana	PR-RAS – RASHODI	2019	2020
4432	Negativne tečajne razlike i valutna klauzula	4.666	0
4433	Zatezne kamate	0	7
4434	Ostali nespomenuti financijski rashodi	0	275
45	Donacije	152.805	87.122.635
451	Tekuće donacije	152.805	87.122.635
4511	Tekuće donacije	152.805	16.786.740
4513	Tekuće donacije iz EU sredstava	0	70.335.895
46	Ostali rashodi	0	0
462	Ostali nespomenuti rashodi	0	0
4621	Neotpisana vrijednost i drugi rashodi otuđene i rashodovane dugotrajne imovine	0	0
4622	Otpisana potraživanja	0	0
4624	Ostali nespomenuti rashodi	0	0
47	Rashodi vezani uz financiranje povezanih neprofitnih organizacija (AOP 140 do 143)	0	3.662.717
4711	Tekući rashodi vezani uz financiranje povezanih neorofitnih organizacija	0	3.662.717
	UKUPNI RASHODI	360.504	92.549.137
	VIŠAK PRIHODA	613.133	1.443.307
	MANJAK PRIHODA	0	0
5221	Višak prihoda - preneseni	0	613.133
5222	Manjak prihoda - preneseni	0	0
	Višak prihoda raspoloživ u sljedećem razdoblju	613.133	2.056.440
	Manjak prihoda za pokriće u sljedećem razdoblju	0	0
Račun iz rač. plana	PR-RAS - DODATNI PODACI		
11	Stanje novčanih sredstava na početku godine	0	4.377.192
11-dugovno	Ukupni priljevi na novčane račune i blagajne	4.446.400	198.062.769
11-potražno	Ukupni odljevi s novčanih računa i blagajni	69.208	151.439.035
11	Stanje novčanih sredstava na kraju razdoblja	4.377.192	51.000.926
	Prosječan broj radnika na osnovi stanja krajem izvještajnog razdoblja	0	3
	Prosječan broj zaposlenih na osnovi sati rada	0	3
Račun iz rač. plana	VRIJEDNOST OSTVARENIH INVESTICIJA U NOVU DUGOTRAJNU IMOVINU	2019	2020
051	Građevinski objekti u pripremi	0	0

BILJEŠKE UZ FINANCIJSKE IZVJEŠTAJE ZA 2020. GODINU

1. OPĆENITO O INTERNATIONAL MEDICAL CORPS CROATIA – MEĐUNARODNI MEDICINSKI ZBOR HRVATSKA

INTERNATIONAL MEDICAL CORPS CROATIA – MEĐUNARODNI MEDICINSKI ZBOR HRVATSKA (skraćeno MMZHR) je neprofitna humanitarna organizacija sa sjedištem u Splitu, Hrvatska, osnovana 1. studenoga 2018. godine, i upisana u registar udruga Republike Hrvatske 7. veljače 2019. godine pod registarskim brojem 17005962. Matični broj poslovnog subjekta je 5051932.

MMZHR je dobrovoljna, samostalna i neprofitna organizacija koja, u suradnji sa međunarodnim neprofitnim organizacijama International Medical Corps US i International Medical Corps UK, djeluje na području pružanja humanitarne pomoći, međunarodne suradnje, socijalne djelatnosti i zaštite zdravlja. Sve tri humanitarne organizacije dijele istu misiju, viziju i temeljne vrijednosti, kao i operativne resurse za provedbu programskih aktivnosti.

MMZHR ima neovisnu upravljačku strukturu i vlastiti model donošenja odluka o programima za koje izravno odgovara.

MMZHR je osnovana sa ciljem prikupljanja i pružanja humanitarne pomoći drugima, promicanja i razvoja volonterstva, međunarodne suradnje, socijalne pomoći i podrške najugroženijim skupinama, te zaštite zdravlja.

Organizacija MMZHR svoje djelovanje temelji na sljedećim načelima:

- Ljudskost
- Neutralnost
- Nepristranost
- Operativna samostalnost

Sukladno ciljevima zbog kojih je osnovana, MMZHR je tijekom 2020. godine prikupila donacije od institucionalnih donatora i međunarodnih humanitarnih organizacija za provedbu projekata u više zemalja. Projekti se provode u suradnji sa donatorima i partnerskim humanitarnim organizacijama, lokalnom zajednicom te ostalim relevantnim dionicima.

Organizacija je u 2020. godini ugovorila sa donatorima projekte u Libiji, Iraku, Libanonu i Hrvatskoj u vrijednosti od oko 245 milijuna kuna.

Zakonska predstavница neprofitne organizacije u Republici Hrvatskoj je tijekom 2020. godine bila Ivana Petković, tajnica. Predsjednica organizacije je bila Nancy Ann Aossej, obje s mandatom do 25.02.2021. godine.

U 2021. godini dolazi do promjene zakonskih predstavnika organizacije, te su od 25.02.2021. godine zakonske predstavnice MMZHR Stanka Babić, tajnica, te Višnja Čipčić, predsjednica, obje s mandatom do 25.02.2023. godine.

2. SAŽETAK NAJVAŽNIJIH RAČUNOVODSTVENIH POLITIKA

Sažetak najvažnijih računovodstvenih politika, koje su dosljedno primjenjivane u tekućoj i prošloj godini, izložen je u nastavku.

2.1. Izjava o usklađenosti

Financijski izvještaji sastavljeni su sukladno Zakonu o financijskom poslovanju i računovodstvu neprofitnih organizacija (NN RH 121/14) i Pravilniku o neprofitnom računovodstvu i računskom planu (NN 1/15, 25/17 i 96/18), Pravilniku o izvještavanju u neprofitnom računovodstvu i registru neprofitnih organizacija (NN 31/15 i 67/17, pročišćeni tekst od 1.08.2019), te Pravilniku o sustavu financijskog upravljanja i kontrola te izradi i izvršavanju financijskih planova neprofitnih organizacija (NN 119/15).

2.2. Osnova za sastavljanje izvještaja

Financijski izvještaji sastavljeni su po načelu temeljne računovodstvene pretpostavke nastanka poslovnog događaja, po kojem se učinci poslovnih transakcija priznaju kada su nastali i iskazuju u financijskim izvještajima za razdoblje na koje se odnose, načela konzistentnosti, odnosno dosljednosti, gdje se računovodstvena pravila i politike dosljedno primjenjuju prilikom sastavljanja financijskih izvještaja, te uz primjenu temeljne računovodstvene pretpostavke vremenske neograničenosti poslovanja.

Računovodstveno načelo nastanka događaja znači da se:

- Recipročni prihodi (prihodi na temelju isporučenih dobara i usluga) priznaju u izvještajnom razdoblju na koje se odnose pod uvjetom da su mjerljivi, neovisno o naplati,
- Ne recipročni prihodi (prihodi po posebnim propisima, donacije, članarine, pomoći, doprinosi i ostali slični prihodi) priznaju u izvještajnom razdoblju na koje se odnose pod uvjetom da su raspoloživi (naplaćeni) u izvještajnom razdoblju, a mogu se priznati u izvještajnom razdoblju ako su naplaćeni najkasnije do trenutka predočavanja financijskih izvještaja za isto razdoblje
- Donacije povezane s izvršenjem ugovorenih programa (projekata i aktivnosti) priznaju u bilanci kao odgođeni prihod uz priznavanje u prihode izvještajnog razdoblja razmjerno troškovima provedbe ugovorenih programa (projekata i aktivnosti)
- Donacije povezane s nefinancijskom imovinom koja se amortizira priznaju u bilanci kao odgođeni prihod uz priznavanje u prihode izvještajnog razdoblja na sustavnoj osnovi razmjerno troškovima upotrebe nefinancijske imovine u razdoblju korištenja
- Rashodi priznaju u izvještajnom razdoblju na koje se odnose neovisno o plaćanju
- Rashodi za utrošak kratkotrajne nefinancijske imovine priznaju u trenutku stvarnog utroška, odnosno prodaje, i
- Troškovi nabave dugotrajne imovine kapitaliziraju, a u rashode priznaju tijekom korisnog vijeka upotrebe.

2.3. Izvještajna valuta

Financijski izvještaji neprofitne organizacije su sastavljeni u hrvatskim kunama kao funkcionalnoj i izvještajnoj valuti. Na 31.12.2020. godine tečaj hrvatske kune bio je 7,536898 kn za 1 EUR (31. prosinca 2019. godine 7,442580 kn). Istovremeno, tečaj kune u odnosu na dolar na dan 31.12.2020. je bio USD 1 = 6,139039 (31.12.2019. godine 1USD = 6,649911 kn).

2.4. Iskazivanje imovine i obveza

Imovina, obveze i vlastiti izvori određuju financijski položaj neprofitne organizacije. Imovina i obveze iskazuju se po računovodstvenom načelu nastanka događaja. Imovinu čine resursi koje neprofitna organizacija kontrolira kao rezultat prošlih događaja i od kojih se očekuju buduće koristi u obavljanju djelatnosti.

Imovina se klasificira po vrsti, trajnosti i funkciji u obavljanju djelatnosti.

Obveze su neizmirena dugovanja proizišla iz prošlih događaja za čije podmirenje se očekuje odljev resursa. Obveze se klasificiraju prema namjeni i ročnosti.

Vlastiti izvori su ostatak vrijednosti nakon odbitka svih obveza.

Tuđa imovina se prati u izvanbilančnoj evidenciji.

2.5. Dugotrajna nefinancijska imovina

Ova vrsta imovine obuhvaća: neproizvedenu dugotrajnu imovinu, proizvedenu dugotrajnu imovinu, sitni inventar i dugotrajnu nefinancijsku imovinu u pripremi.

Neproizvedena dugotrajna imovina se odnosi na nematerijalnu imovinu: patenti, licence i ostala slična prava.

Proizvedena dugotrajna imovina se odnosi na građevinske objekte, postrojenja i opremu – uredsku opremu i namještaj, komunikacijsku opremu i uređaje, strojeve i opremu za ostale namjene, te prijevozna sredstva.

Sitni inventar se sastoji od zaliha sitnog inventara. To je dugotrajna imovina pojedinačne vrijednosti manje od 3.500 kn koja se prati izdvojeno od ostale dugotrajne imovine i koja se otpisuje jednokratno, stavljanjem u upotrebu. Sitni inventar u upotrebi se zadržava u evidenciji i iskazuje u bilanci do trenutka otuđenja.

Nefinancijska imovina u pripremi sadrži ulaganja u tijeku izrade ili nabave proizvedene dugotrajne imovine.

Sva dugotrajna nefinancijska imovina početno se iskazuje po trošku nabave. Trošak nabave čini kupovna cijena uvećana za sve zavisne troškove koji se mogu izravno dodati troškovima nabave radi stavljanja u upotrebu.

Ulaganja kojima se produžuje vijek upotrebe, povećava kapacitet, mijenja namjena i poboljšavaju funkcionalna svojstva, evidentiraju se kao povećanje vrijednosti imovine na kojoj je ulaganje izvršeno.

Svi naknadni troškovi priznaju se kao rashod u razdoblju kada su nastali.

Dobici ili gubici od otuđenja dugotrajne nefinancijske imovine priznaju se unutar ostalih prihoda i rashoda u PR-RAS-NPF.

Vrijednost pojedine dugotrajne nefinancijske imovine amortizira se, odnosno ispravlja linearnom metodom u korisnom vijeku trajanja imovine. Osnovica za ispravak je početni ili revalorizirani trošak nabave (nabavna vrijednost).

Stope amortizacije razvrstane su prema skupinama i procijenjenom korisnom vijeku upotrebe dugotrajne imovine kao slijedi:

	2019.	2020.
Postrojenja i oprema	20-25%	20-25%
Nematerijalna proizvedena imovina	25%	25%

2.6 Potraživanja za prihode

Potraživanja za prihode uključuju potraživanja od kupaca, za članarine i članske doprinose, za prihode po posebnim propisima, za prihode od imovine, te ostala nespomenuta potraživanja, a iskazuju se u nominalnom iznosu usklađenom za procijenjene nenadoknadle iznose.

3. IZVJEŠTAJ O PRIHODIMA I RASHODIMA

Ukupni prihodi i rashodi za razdoblje 01.01.2020.-31.12.2020. (referentna stranica):

AOP	Naziv	2020. godina
001	PRIHODI	93.992.444
054	UKUPNI RASHODI	92.549.137
151	Višak prihoda – preneseni (iz prethodnog razdoblja)	613.133
149	Višak prihoda – ostvaren u 2020	1.443.307
154	Višak prihoda koji se prenosi u slijedeće razdoblje	2.056.440

Na poziciji AOP 149 – višak prihoda nad rashodima je iskazan iznos od 1.443.307 kn kao rezultat aktivnosti u 2020. godini. Na poziciji AOP 151 – preneseni višak prihoda je proknjižen na iznos od 613.133 kn i na poziciji AOP 154 – višak prihoda raspoloživ u slijedećem razdoblju je **2.056.440 kn**.

Poslovanje udruge se odvija tako da se tekući troškovi poslovanja financiraju sredstvima donatora te doznakama povezanog društva IMC US. Prihodi su iskazani po načelu primitaka koji su doznačeni na žiro račun MMZHR.

Istovremeno, sukladno hrvatskim propisima, rashodi poslovanja evidentiraju se prema računovodstvenom načelu nastanka događaja, odnosno u trenutku njihova nastanka - bez obzira na plaćanje.

Uz to, rashodi amortizacije, tečajne razlike i sl. se smatraju općim troškovima.

3.1. PRIHODI (AOP 001 – OBRAZAC PR-RAS-NPF)

Prihodi u iznosu od **93.992.444** kn imaju slijedeću strukturu:

	2019. godina	2020. godina
	u kn	u kn
Prihodi od financijske imovine	3.553	2.974
Prihodi od donacija	161.842	92.678.573
Prihodi od povezanih neprofitnih organizacija	808.242	1.310.897
31. prosinca	973.637	93.992.444

Prihodi od donacija u 2020. godini iznose 92.678.573 kuna, a odnose se na prihode od inozemnih vlada i međunarodnih organizacija u iznosu 17.092.150 kn, prihode od institucija i tijela EU u iznosu od 75.586.418 kn, te ostale prihode u iznosu od 5 kn.

Razrada prihoda od inozemnih vlada i organizacija po projektima:

- AICS projekti #303829 Libya 10.302.458 kn
- CESVI projekti #303897 Libya 3.996.256 kn
- ACF projekt #303880 Iraq 2.793.436 kn

Razrada prihoda od institucija i tijela EU

- EC projekt #303888 Libanon 70.991.943 kn
- EC projekt #303966 Libya 4.594.475 kn

3.2. RASHODI (AOP 054 OBRASCA PR-RAS-NPF)

Rashodi u iznosu od 92.549.137 kn imaju sljedeću strukturu:

	2019. godina	2020. godina
	u kn	u kn
Rashodi za radnike	117.559	1.264.595
Materijalni rashodi	82.090	338.323
Rashodi amortizacije	0	1.477
Financijski rashodi	8.050	159.390
Donacije	152.805	87.122.635
Rashodi vezani uz financiranje povezanih neprofitnih organizacija	0	3.662.717
31. prosinca	360.504	92.549.137

Sukladno zakonima i propisima Republike Hrvatske, rashodi poslovanja evidentiraju se prema računovodstvenom načelu nastanka događaja, odnosno u trenutku njihovog nastanka – bez obzira na plaćanje.

Rashodi za zaposlene u iznosu od **1.264.595 kn** se odnose na:

	2019. godina	2020. godina
	u kn	u kn
Plaće za redovan rad	96.370	1.048.597
Ostali rashodi za radnike	5.288	42.979
Doprinosi na plaće	15.901	173.019
31. prosinca	117.559	1.264.595

Materijalni rashodi iznose **338.323 kn** i odnose se na:

	2019. godina	2020. godina
	u kn	u kn
Naknade troškova radnicima	29.002	3.366
Rashodi za usluge	52.868	309.399
Rashodi za materijal i energiju	220	23.030
Ostali nespomenuti materijalni rashodi	0	2.528
31. prosinca	82.090	338.323

Među rashodima za usluge iskazanim u iznosu od 309.399 kn, najveći dio se odnosi na intelektualne i osobne usluge u iznosu od 274.939 kn, na zakupnine i najamnine u iznosu 12.487 kn. Nadalje slijede troškovi promidzbe i informiranja, usluge tekućeg i investicijskog održavanja, usluge telefona, pošte i prijevoza, računalne usluge i neke druge usluge manje značajnih iznosa, neophodnih za odvijanje djelatnosti.

Rashodi za materijal i energiju u iznosu od 23.030 kn se odnose na uredski materijal, energiju, te sitni inventar i auto gume.

Rashodi amortizacije iznose 1.477 kn i obračun je izvršen sukladno usvojenoj računovodstvenoj politici i korisnom vijeku upotrebe grupe sredstava.

Ostali financijski rashodi iznose 159.390 kn i odnose se najvećim dijelom na bankarske usluge i usluge platnog prometa u iznosu 159.108 kn.

Donacije su iskazane u ukupnom iznosu od 87.122.635 kn.

4. BILANCA

4.1. IMOVINA (AOP 001 – OBRAZAC BIL-NPF)

Imovina MMZHR iznosi **76.937.659 kn**. Sastoji se od:

	2019. godina	2020. godina
	u kn	u kn
Nefinancijska imovina	0	4.922
- Od toga neproizvedena:	-	0
- Od toga proizvedena:	-	4.922
Financijska imovina	5.559.263	76.932.737
31. prosinca	5.559.263	76.937.659

Proizvedena imovina iznosi 4.922 kn i odnosi se na postrojenja i opremu.

Financijska imovina u 2020. godini iznosi 76.932.737 kn i odnosi se na:

	2019. godina	2020. godina
	u kn	u kn
Novac u banci i blagajni	4.377.192	51.000.926
Jamčevni polozi, potraž. za naknade koje se refundiraju, ostala nespomenuta potraživanja	1.019.863	25.463.333
Potraživanja za prihode	161.842	0
Rashodi budućih razdoblja i nedospjela naplata prihoda	366	468.478
31. prosinca	5.559.263	76.932.737

Novac na računu i blagajni u iznosu 51.000.926 kn potvrđen je inventurom i odnosi se na:

- Novčana sredstva na kunskom računu Zagrebačke banke u iznosu 168.629 kn
- Novčana sredstva na deviznom računu Citibank, Brussels u iznosu 48.451 kn (6.428 EUR)
- Novčana sredstva na deviznom računu kod Citibank, Brussels u iznosu 29.234.188 kn (3.878.809 EUR)
- Novčana sredstva na deviznom računu Citibank, Brussels u iznosu 21.549.658 kn (3.510.266 USD)

Jamčevni polozi i ostala potraživanja iznose 25.463.333 kn i odnose se na:

- Interkompanijska potraživanja u ukupnom iznosu 21.411.497 kn (3.487.760 USD). Potraživanja od IMC US u iznosu 21.403.045 kn, te IMC UK u iznosu 8.451 kn.
- Jamčevni depozit kod Zagrebačke banke d.d. za projekt AICS – Libya u iznosu 4.051.836 kn (537.600 EUR)

Plaćeni rashodi budućih razdoblja iznose 468.478 kn.

4.2. OBVEZE I VLASTITI IZVORI (AOP 145 – OBRAZAC BIL-NPF)

Obveze i vlastiti izvori MMZHR iznose **76.937.659 kn**. Sastoje se od:

	2019. godina	2020. godina
	u kn	u kn
Obveze za rashode	4.944.520	426.080
- Za radnike	270.492	425.580
- Za materijalne rashode	4.830	500
- Ostale obveze	4.669.198	0
Odgođeno plaćanje rashoda i prihodi budućih razdoblja	1.610	74.455.139
- Odgođeno plaćanje rashoda	1.610	88.058
- Naplaćeni prihodi budućih razdoblja	0	74.367.081
Vlastiti izvori	613.133	2.056.440
- Od toga vlastiti izvori	-	-
- Od toga višak prihoda	613.133	2.056.440
- Od toga manjak prihoda	-	-
31. prosinca	5.559.263	76.937.659

Navedeni višak prihoda se prenosi u slijedeće razdoblje.

5. OBVEZE ZA POREZE

Organizacija MMZHR nije obveznik poreza na dobit, niti poreza na dohodak od poslovanja, budući se bavi isključivo humanitarnim radom i ne nastupa na tržištu.

Obveze za javna davanja - poreze i doprinose proizlaze iz obračuna plaća.

U skladu sa poreznim propisima, Porezna uprava može u bilo koje doba pregledati poslovne knjige Organizacije u razdoblju od tri godine nakon isteka godine u kojoj je porezna obveza iskazana, te može obračunati dodatne poreze i odrediti kazne.

Organizaciji nisu poznate nikakve okolnosti koje bi mogle dovesti do značajnijih poreznih obveza u odnosu na iskazane.

Na dan 31.12.2020. godine sve pozicije obveza za poreze i doprinose usklađene su s Poreznom upravom.

6. OBVEZE PO KREDITIMA

Organizacija na dan 31.12.2020. nema dugoročnih ni kratkoročnih kredita, kao ni robnih kredita i financijskih najмова.

7. UGOVORNI ODNOSI I POTENCIJALNE OBVEZE

Organizacija nema značajnih ugovornih odnosa ni potencijalnih obveza na dan 31.12.2020. godine koji, uz ispunjenje određenih uvjeta, mogu postati obveza ili imovina (dana kreditna pisma, hipoteke, sporovi na sudu koji su u tijeku).

8. TRANSAKCIJE S POVEZANIM ORGANIZACIJAMA

Organizacija je 1. srpnja 2019. sklopila Ugovore o administrativnim uslugama s obje povezane humanitarne organizacije IMC US i IMC UK, u cilju zajedničke provedbe humanitarnih projekata kojima su nositelji. IMC US je implementacijski partner za sve projekte MMZHR. IMC UK nema ulogu implemetacijskog partnera vec se javlja u ulozi programske (ili tehničke) podrške. Svaki pojedinačni trošak se detaljno i prema računovodstvenim nacelima bilježi, te se na kraju kalendarske godine kompenziraju međusobni tijekovi potraživanja i dugovanja.

Na dan 31.12.2020. godine, MMZHR u svojoj bilanci bilježi potraživanja od IMC US u iznosu 21.403.045 kn, te od IMC UK u iznosu 8.451 kn.

9. DOGAĐAJI NAKON DATUMA BILANCE

Nije bilo nikakvih značajnih događaja nakon datuma bilance koji bi zahtijevali usklađenje ili objavu u financijskim izvještajima ili u bilješkama uz financijske izvještaje MMZHR.

10. USVAJANJE FINACIJSKIH IZVJEŠTAJA

Financijske izvještaje International Medical Corps Croatia – Međunarodni Medicinski Zbor Hrvatska za 2020. godinu odobrila je zakonska zastupnica Ivana Petković dana 01.03.2021. godine.

Za INTERNATIONAL MEDICAL CORPS CROATIA –
MEĐUNARODNI MEDICINSKI ZBOR HRVATSKA:

Zakonska zastupnica

Višnja Čipčić



**INTERNATIONAL MEDICAL CORPS CROATIA –
MEĐUNARODNI MEDICINSKI ZBOR HRVATSKA
FINANCIAL STATEMENTS FOR THE YEAR THAT ENDED ON 31 DECEMBER 2020
WITH REPORT BY AN INDEPENDENT AUDITOR**

In Split, May 2021

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Pursuant to the Act on Financial Operations and Accounting of Not-for-Profit Organisations and the Rules on Reporting in Not-for-Profit Accounting and in the Register of Not-for-Profit Organisations, a legal representative of a not-for-profit organisation (NPO) is responsible for drafting financial statements for each financial year. They are also responsible for those internal controls that they deem necessary for compiling financial statements for the stated year without misrepresentations due to fraud or error.

Following the implementation of appropriate research, the legal representative justifiably expects that the organisation INTERNATIONAL MEDICAL CORPS CROATIA - MEĐUNARODNI MEDICINSKI ZBOR HRVATSKA shall allocate appropriate resources, and therefore continue to adopt the principle of indefinite operation of business in preparing annual financial statements

The duties of the legal representative in compiling financial statements include the following:

- Selection and consistent application of applicable accounting policies
- Providing justifiable and prudent judgements and assessments
- Acting in accordance with the valid accounting standards with disclosure and explanation of all materially significant deviations in financial statements, and
- Compiling annual financial statements by applying the going concern principle unless the assumption that the organisation shall continue with its business activities is not applicable.

The legal representative for the not-for-profit organisation is responsible for managing corresponding accounting records which shall, at all times, represent the financial position of the not-for-profit organisation with reasonable accuracy. Also, the legal representative shall make sure that the financial statements are in accordance with the Act on Financial Operations and Accounting of the Not-for-Profit Organisation.

In addition, the legal representative shall be held accountable for safeguarding the assets of the not-for-profit organisation and is responsible for undertaking all measures necessary for the prevention and disclosure of fraud and other irregularities.

In Split on 20 May 2021

Legal representative

Višnja Čipčić

MEĐUNARODNI MEDICINSKI ZBOR HRVATSKA
21000 Split
Trondheimska 4A
Personal Identification Number /OIB/: 71194935559
Republic of Croatia



REVIZIJA I POSLOVNE USLUGE
Hrvatska, Split, Hrvojeva12

**INTERNATIONAL MEDICAL CORPS
CROATIA - MEĐUNARODNI
MEDICINSKI ZBOR HRVATSKA**
Split, Trondheimska 4A
Personal Identification Number
/OIB/: 71194935559
Attn: legal representative

REPORT BY AN INDEPENDENT AUDITOR

Opinion

We have conducted an audit of the submitted annual financial statements of the not-for-profit organization **INTERNATIONAL MEDICAL CORPS CROATIA-MEĐUNARODNI MEDICINSKI ZBOR HRVATSKA** (hereinafter: International Medical Corps Croatia - or Organization) for 2020 which include a Balance Sheet as of 31 December 2020 on the BIL-NPF form, Revenue and Expenditure Statement for the then completed year on the PR-RAS-NPF form and Notes which supplement the data from the Balance Sheet and the Revenue and Expenditure Statement.

We are of the opinion that the annual financial statements of the not-for-profit organization INTERNATIONAL MEDICAL CORPS CROATIA-MEĐUNARODNI MEDICINSKI ZBOR HRVATSKA for the year that ended on 31 December 2020 have been drafted in accordance with the Act on Financial Business Operations and Accounting of Not-for-Profit Organisations with respect to all significant guidelines.

The basis for our opinion

We have conducted our audit pursuant to the Audit Act and the International Standards on Auditing. Our responsibilities stemming from these standards are described in more detail in our report by an independent auditor in the section on auditor's responsibilities for auditing of annual financial statements. We are independent from the not-for-profit organization **INTERNATIONAL MEDICAL CORPS CROATIA-MEĐUNARODNI MEDICINSKI ZBOR HRVATSKA** in accordance with the Code of Ethics for Professional Accountants (IESBA Code) and we have met all our other ethical responsibilities in accordance with the IESBA Code. We believe that the auditing results that we obtained are sufficient and adequate for providing a basis for our opinion.

Other issues

The Act on Financial Operations and Accounting of Not-for-Profit Organisations applied to the compilation of the annual financial statements for International Medical Corps Croatia for the year that ended on 31 December 2020 and which our report by an independent auditor refers to, represents a compliance framework that requires the publishing of only the information prescribed by the aforementioned Act. This Act does not stipulate publishing all the information that is usually necessary for providing an objective and realistic picture of the financial standings and business operations of the Association in the notes, such as, for example, information on the applied framework of financial reporting, applied accounting policies, affiliated parties, events following the date of the balance sheet, applicability and application of the basic accounting principle of going concern, significant uncertainty relating

to the application of the basic accounting principle of going concern as well as other information necessary for the fair presentation of the annual financial statements which International Medical Corps Croatia has published in the Notes to the financial statements.

Responsibility of a not-for-profit organization for the annual financial statements

The legal representative of INTERNATIONAL MEDICAL CORPS CROATIA-MEĐUNARODNI MEDICINSKI ZBOR HRVATSKA CORPS is responsible for the annual financial statements to be compiled in accordance with the Act on Financial Operations and Accounting of Not-for-Profit Organisations as well as for those internal controls which such legal representative deems necessary for drafting the financial statements and ensuring that they are free from any significant misrepresentation due to fraud or error. The persons in charge of managing International Medical Corps Croatia are also responsible for controlling the process of financial reporting that was defined by INTERNATIONAL MEDICAL CORPS CROATIA-MEĐUNARODNI MEDICINSKI ZBOR HRVATSKA.

Auditor's responsibilities for auditing the annual financial statements

The goal of the audit is to obtain reasonable assurance about whether the annual financial statements as a whole are free from significant material misstatements due to fraud or error and to issue the independent auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a significant material misstatement when it exists. Misstatements can also arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of the users made on the basis of these annual financial statements.

As an integral part of the audit with regard to ISAs, we formulate professional judgements and maintain professional scepticism during the audit. We also:

- Recognise and appraise the risks of significant material misstatements in the annual financial statements due to fraud or error, formulate and conduct auditing procedures as a reaction to such risks and obtain auditing evidence that is sufficient and adequate to form a basis for our opinion. The risk of non-disclosure of significant material misstatements due to fraud is higher than the risk due to error because fraud can include secret agreements, falsification, deliberate omission, misrepresentation or circumventing internal controls;
- acquire an understanding of the internal controls that are relevant for auditing in order to organise auditing procedures that are appropriate in given circumstances but not for the purpose of expressing opinion on the effectiveness of the internal controls of the organisation.
- Appraise the appropriateness of the used accounting policies and published notifications created by the Management Board;
- Appraise the reasonability of the accounting basis determined on the principle of going concern used by the management and acquired audit evidence; we also appraise the possibility of significant uncertainty with regard to events or circumstances that might create significant doubt in the ability of the organization to continue with operations as per the going concern principle. If we find that a significant uncertainty exists, we are required to, in our independent auditor's report, draw attention to the related declarations in the annual financial statements or, if such declarations are not appropriate, to modify our opinion. Our conclusions are based on the audit evidence that was obtained up to the date of drafting of the statements by an independent

auditor. However, future events or conditions may cause the organization to terminate its business operations as per the going concern principle.

- Evaluate the complete presentation, structure and the content of the annual financial statements, including notifications, as well as to evaluate if the annual financial statements are based on transactions and events that allow for fair presentation.

We communicate with the persons responsible for management, among other issues, on our planned scope of activity and schedule of audit and significant auditing results, including the issues pertaining to any significant failures in internal controls that were detected during our audit.

In Split, on 20 May 2021

In the name and on behalf of



Split, Hrvojeva 12
Croatia

Authorised auditor

Lana Lušić Pavić, dipl.oec.

Member of the Board - authorised auditor

Josip Tomasović, dipl.oec.

**INTERNATIONAL MEDICAL CORPS CROATIA -
MEĐUNARODNI MEDICINSKI ZBOR HRVATSKA
BALANCE SHEET AS AT 31 DECEMBER 2020
(amounts in Croatian Kuna)**

Account from accounting plan	BALANCE SHEET - ASSETS	31/12/2019	31/12/2020
	ASSETS	5,559,263	76,937,659
0	Non-financial assets	0	4,922
01	Non-produced non-current assets	0	0
011	Tangible assets – natural resources	0	0
0111	Land	0	0
012	Intangible assets	0	0
0124	Other rights	0	0
019	Value adjustment of non-produced non-current assets	0	0
02	Produced non-current assets	0	4,922
021	Buildings	0	0
0211	Residential buildings	0	0
0212	Commercial buildings	0	0
0213	Other buildings	0	0
022	Facilities and equipment	0	51,260
0221	Office equipment and furniture	0	51,260
0222	Communication equipment	0	0
0223	Maintenance and safety equipment	0	0
0225	Instruments, devices and machines	0	0
0226	Sports and music equipment	0	0
0227	Devices, machinery and equipment for other purposes	0	0
023	Means of transport	0	0
0231	Means of road transport	0	0
0232	Other means of transport	0	0
029	Value adjustment of produced non-current assets	0	46,338
04	Small inventory	0	0
041	Supplies of small inventory	0	21,847
042	Small inventory in use	0	0
049	Value adjustments of small inventory	0	21,847
05	Non-financial assets under preparation	0	0
051	Buildings under preparation	0	0
062	Production and products	0	0
0621	Ongoing production	0	0
0622	Finished products	0	0
063	Goods for sale	0	0
1	Financial assets	5,559,263	76,932,737
11	Cash in bank and in hand	4,377,192	51,000,926
111	Cash in bank	4,377,192	51,000,926
1111	Cash in accounts at domestic commercial banks	4,377,192	168,629
1112	Cash in accounts at foreign commercial banks	0	50,832,297
113	Cash in hand	0	0
12	Deposits, guarantee deposits and receivables from employees for overpaid taxes and other	1,019,863	25,463,333
121	Deposits at banks and other financial institutions	0	4,051,836

Account from accounting plan	BALANCE SHEET - ASSETS	31/12/2019	31/12/2020
1211	Deposits at domestic banks and other financial institutions	0	4,051,836
122	Guarantee deposits	0	0
123	Receivables from employees	0	0
1245	Receivables for overpaid contributions	0	0
129	Other receivables	1,019,863	21,411,497
1291	Receivables for compensations that are refunded	0	0
1292	Receivables for damage compensations	0	0
1293	Receivables for advance payments	0	0
1294	Other unspecified receivables	1,019,863	21,411,497
159	Value adjustment of shares and equity shares	0	0
16	Revenue receivables	161,842	0
161	Trade receivables	0	0
162	Receivables for membership fees and contributions	0	0
163	Receivables for revenue under special regulations	0	0
164	Receivables for revenue from assets	0	0
1641	Receivables for revenue from financial assets	0	0
1642	Receivables for revenue from non-financial assets	0	0
165	Other unspecified receivables	161,842	0
169	Value adjustment of receivables	0	0
19	Prepayments and accrued income	366	468,478
191	Prepayments	366	468,478
192	Accrued revenues	0	0
Account from accounting plan	BALANCE SHEET - LIABILITIES	31/12/2019	31/12/2020
	LIABILITIES AND OWN SOURCES	5,559,263	76,937,659
2	Liabilities	4,946,130	74,881,219
24	Liabilities for expenditures	4,944,520	426,080
241	Liabilities for employees	270,492	425,580
2411	Liabilities for salaries – net	36,045	101,419
2412	Liabilities for salary allowances – net	0	0
2413	Liabilities for salaries in kind – net	0	0
2414	Liabilities for tax and surtax on income from salaries	7,451	31,649
2415	Liabilities for contributions from salaries	10,874	21,648
2416	Liabilities for contributions on salaries	8,971	25,533
2417	Other liabilities for employees	207,151	245,331
242	Liabilities for material expenditures	4,830	500
2421	Reimbursement of expenses to employees	880	44
2422	Allowances to the members of representative and executive bodies, committees and similar	0	0
2423	Allowances to volunteers	0	0
2424	Allowances to other persons who are not employed	0	0
2425	Domestic trade payables	3,950	456
2426	Foreign trade payables	0	0
2429	Other liabilities for financing operating expenses	0	0
249	Other liabilities	4,669,198	0

Account from accounting plan	BALANCE SHEET - LIABILITIES	31/12/2019	31/12/2020
2491	Tax liabilities	0	0
2492	Value added tax liabilities	0	0
2493	Liabilities for advance payments, deposits, received guarantees and other unspecified liabilities	4,669,198	0
26	Liabilities for credits and loans	0	0
261	Liabilities for bank credits and credits granted by other creditors	0	0
2611	Liabilities for domestic credits	0	0
2612	Liabilities for foreign credits	0	0
262	Liabilities for trade loans and other loans	0	0
2621	Liabilities for domestic loans	0	0
2622	Liabilities for foreign loans	0	0
269	Adjustment of liabilities for credits and loans	0	0
29	Accrued expenses and deferred income	1,610	74,455,139
291	Accrued expenses	1,610	88,058
292	Collected deferred revenue	0	74,367,081
2921	Prepaid revenue	0	0
2922	Deferred revenue recognition	0	74,367,081
5	Own resources	613,133	2,056,440
51	Own resources	0	0
511	Own resources	0	0
512	Revaluation reserve	0	0
52	Operating results	0	0
522	Revenue surplus/deficit	0	0
5221	Revenue surplus	613,133	2,056,440
5222	Revenue deficit	0	0
Account from accounting plan	OFF-BALANCE SHEET ITEMS	Balance on 1 Jan	Balance on 31 Dec
6	Off-balance sheet items	0	0
61	Off-balance sheet items- assets	0	0
62	Off-balance sheet items-liabilities	0	0

**INTERNATIONAL MEDICAL CORPS CROATIA -
MEĐUNARODNI MEDICINSKI ZBOR HRVATSKA**
STATEMENT ON REVENUE AND EXPENDITURE for the period between 01 Jan 2020 and 31 Dec 2020

Account from accounting plans	PR-RAS – REVENUE	2019	2020
3	REVENUE	973,637	93,992,444
31	Revenue from the sale of goods and provision of services	0	0
311	Revenue from the sale of goods and provision of services	0	0
3111	Revenue from the sale of goods	0	0
3112	Revenue from the provision of services	0	0
34	Revenue from assets	3,553	2,974
341	Revenue from financial assets	3,553	2,974
3411	Revenue from interest on granted loans	0	0
3412	Revenue from interest on securities	0	0
3413	Interests on funds deposited for a fixed-term and sight deposits	0	83
3414	Revenue from default interest	0	0
3415	Revenue from positive exchange rate differences	3,553	2,891
3416	Revenue from dividends	0	0
3417	Revenue from profit of companies, banks and other financial institutions under special regulations	0	0
3418	Other revenue from financial assets	0	0
342	Revenue from non-financial assets	0	0
3421	Revenue from leasing and renting of assets	0	0
3422	Other revenue from non-financial assets	0	0
35	Revenue from donations	161,842	92,678,573
351	Revenue from budgetary donations	0	0
3511	Revenue from donations from the state budget	0	0
3512	Revenue from donations from the budget of self-government local and regional units	0	0
352	Revenue from foreign governments and international organisations	161,842	92,678,568
3521	Revenue from foreign governments and international organisations	161,842	17,092,150
3522	Revenue from EU institutions and bodies	0	75,586,418
353	Revenue from companies and other legal persons	0	0
3531	Revenue from companies and other legal persons	0	0
3551	Other revenue from donations	0	0
354	Revenue from citizens and households	0	5
36	Other revenue	0	0
361	Revenue from reimbursements for damages and refunds	0	0
3611	Revenue from reimbursement for damages	0	0
3612	Revenue from refunds	0	0
362	Revenue from sales of non-current assets	0	0
3621	Revenue from sales of non-current intangible and tangible assets	0	0
363	Other unspecified revenue	0	0
3631	Write-off of liabilities	0	0
3632	Paid written-off receivables	0	0
3633	Other unspecified revenue	0	0
37	Revenue from affiliated not-for-profit organisations (AOP 042+043)	808,242	1,310,897
3711	Current revenue from affiliated not-for-profit organisations	808,242	1,310,897
3712	Capital revenue from affiliated not-for-profit organisations	0	0

Account from accounting plans	PR-RAS –EXPENDITURE	2019	2020
4	EXPENDITURE	360,504	92,549,137
41	Expenditure for employees	117,559	1,264,595
411	Salaries	96,370	1,048,597
4111	Salaries for regular work	96,370	1,048,597
412	Other expenditures for employees	5,288	42,979
413	Contributions on salaries	15,901	173,019
4131	Contributions for health insurance	15,901	173,019
4132	Contributions for employment	0	0
4134	Special contribution for promoting employment of persons with disabilities	0	0
42	Material expenditures	82,090	338,323
421	Reimbursement of expenses to employees	29,002	3,366
4211	Business travels	27,418	0
4212	Allowances for transportation, field work and living-away-from-home	1,584	3,366
4213	Employee training	0	0
422	Remunerations to the members of representative and executive bodies, committees and similar	0	0
4221	Remunerations for performing activities	0	0
4222	Reimbursement of business travel expenses	0	0
424	Remuneration to other persons who are not employed	0	0
4241	Remuneration to other persons who are not employed	0	0
4244	Reimbursement of other expenses	0	0
425	Expenditure for services	52,868	309,399
4251	Telephone, postal and transportation services	4,533	6,657
4252	Services of current and investment maintenance	0	4,507
4253	Advertising and informing services	0	6,500
4254	Utility services	288	1,667
4255	Leases and rents	2,058	12,487
4256	Health and veterinary services	0	0
4257	Intellectual and personal services	0	274,939
4258	Computer services	1,200	200
4259	Other services	44,789	2,442
426	Material and energy expenditures	220	23,030
4261	Office supplies and other tangible expenditures	0	691
4262	Material and raw materials	0	0
4263	Energy	220	492
4264	Small inventory and car tires	0	21,847
429	Other unspecified tangible expenditures	0	2,528
4291	Insurance premiums	0	0
4292	Entertainment expenses	0	0
4293	Membership fees	0	0
4295	Other unspecified tangible expenditures	0	2,528
43	Depreciation expenditures	0	1,477
44	Financial expenditure	8,050	159,390
442	Interests on received credits and loans	0	0
4421	Interests on received bank credits and credits from other creditors	0	0
443	Other financial expenditure	8,050	159,390
4431	Banking services and payment services	3,384	159,108

Account from accounting plans	PR-RAS –EXPENDITURE	2019	2020
4432	Negative exchange rate differences and foreign currency clause	4,666	0
4433	Default interests	0	7
4434	Other unspecified financial expenditures	0	275
45	Donations	152,805	87,122,635
451	Current donations	152,805	87,122,635
4511	Current donations	152,805	16,786,740
4513	Current donations from EU funds	0	70,335,895
46	Other expenditures	0	0
462	Other unspecified expenditure	0	0
4621	Value that was not written-off and other expenditures of alienated and written-off non-current assets	0	0
4622	Written off receivables	0	0
4624	Other unspecified expenditure	0	0
47	Expenditure pertaining to financing of associated not-for-profit organisations (AOP 140 to 143)	0	3,662,717
4711	Current expenditure pertaining to financing of associated not-for-profit organisations	0	3,662,717
	TOTAL EXPENDITURE	360,504	92,549,137
	REVENUE SURPLUS	613,133	1,443,307
	REVENUE DEFICIT	0	0
5221	Revenue surplus– brought forward	0	613,133
5222	Revenue deficit – brought forward	0	0
	Available revenue surplus in the following period	613,133	2,056,440
	Deficit cover revenue in the following period	0	0
Account from accounting plans	PR-RAS - ADDITIONAL DATA		
11	Cash balance at the start of the year	0	4,377,192
11-owed	Total inflow on cash accounts and cash in hand	4,446,400	198,062,769
11-receivable	Total outflow from cash accounts and cash in hand	69,208	151,439,035
11	Cash balance at the end of the period	4,377,192	51,000,926
	Average number of workers based on the balance at the end of the reporting period	0	3
	Average number of employees based on work hours	0	3
Account from accounting plans	VALUE OF REALISED INVESTMENTS IN THE NEW NON-CURRENT ASSETS	2019	2020
051	Construction buildings under preparation	0	0

NOTES TO THE FINANCIAL STATEMENTS FOR 2020

1. GENERAL INFORMATION ABOUT INTERNATIONAL MEDICAL CORPS CROATIA

INTERNATIONAL MEDICAL CORPS CROATIA – MEĐUNARODNI MEDICINSKI ZBOR HRVATSKA (abbreviated International Medical Corps Croatia) is a not-for-profit humanitarian organization with registered seat in Split, Croatia, which was founded on 01 November 2018 and which, on 07 February 2019, was entered in the Register of Associations under number 17005962. The registration number of the entity is 5051932.

International Medical Corps Croatia is a voluntary, independent and non-for-profit organization which, in collaboration with the international non-for-profit organizations International Medical Corps US and International Medical Corps UK, operates in the field of humanitarian aid, international cooperation, social activities and health care. All three humanitarian organisations share the same mission, vision and core values, as well as operational resources for the implementation of programme activities.

International Medical Corps Croatia maintains an independent governance structure and decision-making in relation to the programs for which it is directly responsible.

International Medical Corps Croatia was founded with the aim of obtaining funding for and providing humanitarian assistance to those in need, promoting and developing volunteering, international cooperation, providing social assistance and support to the most vulnerable groups and health protection.

The operations of International Medical Corps Croatia are based on the following principles:

- Humanity
- Neutrality
- Impartiality
- Operational independence

In accordance with the goals for which it was founded, in 2020 International Medical Corps Croatia gathered donations from institutional donors and international humanitarian organisations for the implementation of projects in several countries. Projects are carried out together with donors and partner humanitarian organisations, local communities and other relevant stakeholders.

In 2020, the organization signed agreements with donors for projects in Libya, Iraq, Lebanon and Croatia in the amount of approximately HRK 245 million.

In 2020, Ivana Petković, the organization Secretary, was appointed the legal representative of the not-for-profit organization in the Republic of Croatia while the President was Nancy Ann Aossey, both with terms until 25 February 2021.

In 2021, the legal representatives of the organization changed and as of 25 February 2021, Stanka Babić, Secretary and Višnja Čipčić, President, were appointed legal representatives of International Medical Corps Croatia, with terms until 25 February 2023.

2. SUMMARY OF KEY ACCOUNTING POLICIES

The summary of key accounting policies, which have been consistently applied in the current and previous year, is listed below.

2.1. Compliance statement

The financial statements are compiled pursuant to the Act on Financial Business Operations and Accounting of Not-for-Profit Organisations (NN Republic of Croatia No. 121/14) and the Rules on Not-for-profit Accounting and Accounting Plan (NN Nos. 1/15 and 96/18), the Rules on Reporting in Not-for-Profit Accounting and the Register of Not-for-Profit Organisations (NN Nos. 31/15 and 67/17, amended text of 01 August 2019) and the Rules on the Financial Management and Controls System and Drafting and Performing of Financial Plans for Not-for-Profit Organisations (NN No. 119/15).

2.2. Basis for compiling statements

The financial statements are prepared on the accrual basis of accounting under which the effects of business transactions are recognised when incurred and are stated in the financial statements for the period that they are referring to, the principle of consistency, where the accounting rules and policies are consistently applied in the preparation of financial statements and by applying the going concern principle.

Recognition of revenue and expenditure

The accrual basis of accounting principle means that:

- reciprocal revenue (revenue based on delivered goods and services) is recognised in the relevant reporting period under the condition that it can be measured regardless of the moment of its collection
- non-reciprocal revenue (revenue based on special regulations, donations, membership fees, contributions and other revenue) is recognised in the relevant reporting period under the condition that it is available (paid) in the reporting period, and it can only be recognised in the reporting period if it is paid no later than by the moment of submission of the financial statements for the same period
- donations relating to the performance of agreed programmes (projects and activities) are recognised in the balance sheet as deferred revenue with their recognition as part of the revenue of the reporting period in proportion to the expenses relating to the implementation of agreed programmes (projects and activities)
- donations relating to non-financial assets that are depreciated in the balance sheet as the revenue brought forward with the recognition in revenue of the reporting period on the system basis in proportion with the costs of use of non-financial assets during the use period
- expenditures are recognised in the relevant reporting period regardless the moment of their payment

- expenditures for the use of short-term non-financial assets are recognised at the time of actual consumption or sale, and

the costs of acquisition of long-term assets are capitalised and the expense is recognised over the useful life of the assets

2.3. Reporting currency

The financial statements are compiled in Croatian kuna as the functional and reporting currency. The Croatian Kuna exchange rate as at 31 December 2020 was HRK 7.536898 for EUR 1 (31 December 2019 HRK 7.442580). At the same time, the Croatian Kuna exchange rate for USD 1 as at 31 December 2020 was HRK 6.139039 (31 December 2019; USD 1 = HRK 6.649911).

2.4. Recognition of assets and liabilities

Assets, liabilities and equity determine the financial position of a not-for-profit organisation. Assets and liabilities are reported on the accrual basis of accounting. Assets are resources that a not-for-profit organisation controls as a result of past occurrences and which are expected to have future benefits in the performance of activities.

Assets are classified according to type, durability and function in pursuit of business activities.

Liabilities are unpaid debts stemming from past occurrences where outflow of funds is expected for their settlement. The liabilities are classified according to their purpose and maturity.

Own sources are the remaining value of assets after deduction of all liabilities.

Other assets are listed in off-balance records.

2.5. Non-current non-financial assets

Non-current non-financial assets include unproduced non-current assets, produced non-current assets, small inventory and non-current non-financial assets under preparation.

Non-produced non-current assets include intangible assets such as patents, licences and other similar rights.

Produced non-current assets include buildings, facilities and equipment – office equipment and furniture, communication equipment and devices, machinery and equipment for other purpose and means of transport.

Small inventory are non-current tangible assets of individual value under HRK 3,500 which can be reported separately from other non-current tangible assets and which can be written off on a one-time basis, by putting it into use. Small inventory in use is kept in records and in the balance sheet until disposal.

Non-financial assets under preparation comprise investment during production or acquisition of produced non-current assets.

The entire non-current non-financial assets are initially reported at the acquisition cost (purchase value), i.e. assessed value. Purchase cost (purchase value) of non-financial assets is the purchase price

increased by associated costs that might be directly added to the purchase costs for putting the asset into use.

Investments that extend the useful life, increase the capacity, change purpose and significantly improve the functional features are reported as an increase of the value of assets on which the investment was made.

All subsequent costs are recognised as expenditure in the period in which they were incurred.

Profit or losses from disposal of non-current non-financial assets are recognised within other revenues and expenditure in the Statement on Revenues and Expenditures.

The value of each item of non-current non-financial assets is depreciated, i.e. adjusted using the linear method over the useful life of the assets. The basis for value adjustment of non-current assets is their initial or revaluated purchase cost (purchase value).

Depreciation rates are determined in accordance with the groups of non-current assets and in accordance with the estimated useful life of non-current assets as follows:

	2019	2020
Facilities and equipment	20-25%	20-25%
Intangible produced assets	25%	25%

2.6 Receivables for revenue

Receivables for revenues include the following receivables: trade receivables, receivables for membership fees and membership contributions, for revenues under special regulations, for revenues from assets and other unspecified receivables, and are expressed in nominal amounts adjusted for estimated non-collectible amounts.

3. REVENUE AND EXPENDITURE STATEMENT

Total revenues and expenditures for the period between 01/01/2020 and 31/12/2020 (reference page)

AOP	Item	2020
001	REVENUE	93,992,444
054	TOTAL EXPENDITURE	92,549,137
151	Revenue surplus – brought forward	613,133
149	Revenue surplus generated in 2020	1,443,307
154	Revenue surplus transferred into the next period	2,056,440

Item 149 – revenue surplus over expenditure amounts to HRK 1,443,307 as the result of 2020 activity. Item 151 – revenue surplus brought forward was recognised in the amount of HRK 613,133 and item 154 – revenue surplus available in the next period amounts to **HRK 2,056,440**.

The organisation's operations are conducted so that all current operating costs are financed by its donors and remittances from the affiliated entity International Medical Corps US. Revenue is recognized as received to the International Medical Corps Croatia's bank account.

At the same time, in accordance with Croatian regulations, operating expenditures are recorded according to the accrual basis of accounting, i.e. at the time of their occurrence – regardless of when payment is made.

In addition to this, depreciation expenses, exchange rate differences etc. are recorded as common costs.

3.1. REVENUES (AOP 001 – FORM PR-RAS-NPF)

Revenues in the amount of **HRK 93,992,444** have the following structure:

	2019	2020
	in HRK	in HRK
Revenue from financial assets	3,553	2,974
Revenue from donations	161,842	92,678,573
Revenue from affiliated not-for-profit organisations	808,242	1,310,897
31 December	973,637	93,992,444

In 2020, the revenue from donations amounted to HRK 92,678,573, and they pertain to revenue from foreign governments and international organisations in the amount of HRK 17,092,150, revenue from EU institutions and bodies in the amount of HRK 75,586,418 and other revenue of HRK 5.

Elaboration of revenue from foreign governments and organisations per projects:

- AICS project #303829 in Libya HRK 10,302,458
- CESVI project #303897 in Libya HRK 3,996,256
- ACF project #303880 in Iraq HRK 2,793,436

Elaboration of revenue from EU institutions and bodies

- EC project #303888 in Lebanon HRK 70,991,943
- EC project #303966 in Libya HRK 4,594,475

3.2. EXPENDITURES (AOP 054 FORM PR-RAS-NPF)

Expenditures in the amount of HRK 92,549,137 have the following structure:

	2019	2020
	in HRK	in HRK
Expenditures for employees	117,559	1,264,595
Operational expenditures	82,090	338,323
Depreciation expenditures	0	1,477
Financial expenditures	8,050	159,390
Donations (Grants)	152,805	87,122,635
Expenditures pertaining to financing of affiliated not-for-profit organisations	0	3,662,717
31 December	360,504	92,549,137

In accordance with Croatian laws and regulations, operating expenditures are recorded according to the accrual basis of accounting, i.e. at the time of their occurrence – regardless of when payment is made.

Expenditures for employees in the amount of **HRK 1,264,595** pertain to:

	2019	2020
	in HRK	in HRK
Salaries for regular employment	96,370	1,048,597
Other expenditures for employees	5,288	42,979
Employer Contributions to salaries	15,901	173,019
31 December	117,559	1,264,595

Material expenditures amount to **HRK 338,323** and comprise:

	2019	2020
	in HRK	in HRK
Reimbursement of expenses to employees	29,002	3,366
Expenditures for services	52,868	309,399
Expenditures for materials and energy	220	23,030
Other not specified material expenditures	0	2,528
31 December	82,090	338,323

Expenditures for services in the amount of HRK 309,399 for the most part refer to intellectual and personal services (HRK 274,939) and then to leases and rents (HRK 12,487). Furthermore, they include costs of promotional services and information, services of current and investment maintenance, telephone, post and transport services, computer services and other services of less significant amounts, necessary for business operations.

Expenditures for materials and energy in the amount of HRK 23,030 pertain to office supplies, energy, small inventory and car tires.

Depreciation expenditures amount to HRK 1,477 and they are calculated as per the adopted accounting policy and useful life of the group of assets.

Other financial expenditures amount to HRK 159,390, out of which HRK 159,108 pertain to banking services and payments.

Donations (Grants) are recognised in the total amount of HRK 87,122,635.

4. BALANCE SHEET

4.1. ASSETS (AOP 001 –BIL-NPF FORM)

Assets of International Medical Corps Croatia amount to **HRK 76,937,659** and consist of:

	2019	2020
	in HRK	in HRK
Non-financial assets	0	4,922
- of which unproduced	-	0
- of which produced	-	4,922
Financial assets	5,559,263	76,932,737
31 December	5,559,263	76,937,659

The produced assets amount to HRK 4,922 and include facilities and equipment.

Financial assets in 2020 amount to HRK 76,932,737 and consist of:

	2019	2020
	in HRK	in HRK
Cash in bank and in hand	4,377,192	51,000,926
Guarantee deposits, receivables for fees that are reimbursed, other not specified receivables	1,019,863	25,463,333
Revenue receivables	161,842	0
Prepayments and accrued income	366	468,478
31 December	5,559,263	76,932,737

Cash in bank and in hand in the amount of HRK 51,000,926 was confirmed by bank reconciliation and it includes:

- Funds in a HRK account at Zagrebačka banka in the amount of HRK 168,629
- Funds in a foreign currency account at Citibank, Brussels in the amount of HRK 48,451 (EUR 6,428)
- Funds in a foreign currency account at Citibank, Brussels in the amount of HRK 29,234,188 (EUR 3,878,809)
- Funds in a foreign currency account at Citibank, Brussels in the amount of HRK 21,549,658 (USD 3,510,266)

Guarantee deposits and other receivables amount to HRK 25,463,333 and pertain to:

- Intercompany receivables in the total amount of HRK 21,411,497 (USD 3,487,760). Receivables from International Medical Corps US in the amount of HRK 21,403,045 and International Medical Corps UK in the amount of HRK 8,451
- Guarantee deposit with Zagrebačka banka d.d. for the project AICS – Libya in the amount of HRK 4,051,836 (EUR 537,600)

Prepayments amount to HRK 468,478.

4.2. LIABILITIES AND OWN SOURCES (AOP 145 – FORM BIL -NPF)

The liabilities and own sources of International Medical Corps Croatia amount to **HRK 76,937,659** and have the following structure:

	2019	2020
	in HRK	in HRK
Liabilities for expenditures	4,944,520	426,080
- of which for employees	270,492	425,580
- of which for material expenditures	4,830	500
- other liabilities	4,669,198	0
Accrued expenses and deferred income	1,610	74,455,139
- Accrued expenses	1,610	88,058
- Collected deferred revenue	0	74,367,081
Own sources	613,133	2,056,440
- of which own sources	-	-
- of which revenue surplus	613,133	2,056,440
- of which revenue deficit	-	-
31 December	5,559,263	76,937,659

The stated revenue surplus is brought forward.

5. TAX LIABILITIES

International Medical Corps Croatia is not a payer of income tax or revenue tax since it is engaged solely in humanitarian work and does not undertake any commercial activities. Contributions for public levies – taxes and contributions stem from salary calculations.

In accordance with tax regulations, the Tax Administration may, at any moment, inspect the business records of the organization for a period of three years after the end of the year in which the tax liability was stated and can charge additional taxes and issue penalties.

The organization is not aware of any circumstances which could lead to significant tax liabilities in addition to the already declared ones.

As at 31 December 2020, all liabilities for taxes and contributions were settled with the Tax Administration.

6. LIABILITIES UNDER CREDITS

As at 31 December 2020, International Medical Corps Croatia does not have any short-term and long-term credits, merchandise credits or financial leases.

7. CONTRACTUAL RELATIONSHIPS AND POTENTIAL LIABILITIES

As at 31 December 2020, International Medical Corps Croatia does not have any significant contractual relationships or potential liabilities which, if certain conditions are met, could become a liability or asset (issued letters of credit, mortgages, and ongoing court disputes).

8. TRANSACTIONS RELATED TO AFFILIATED ENTITIES

On 01 July 2019 the organization entered into an administrative services agreement with both affiliated humanitarian organisations International Medical Corps US and International Medical Corps UK, with the aim of joint implementation of humanitarian projects for which it is directly responsible. International Medical Corps US is the implementing partner for all International Medical Corps Croatia projects. International Medical Corps UK is not the implementing partner but it provides programme (or technical) support. Each individual cost is recorded in detail and per accounting principles, while the receivables and liabilities are settled at the end of a calendar year.

As at 31 December 2020, International Medical Corps Croatia records receivables in the amount of HRK 21,403,045 from International Medical Corps US and HRK 8,451 from International Medical Corps UK.

9. EVENTS AFTER THE BALANCE DATE

There were no significant events after the balance date which would require adjustment or disclosure in the financial statements or notes accompanying International Medical Corps Croatia's financial statements.

10. ADOPTION OF FINANCIAL STATEMENTS

Financial statements of International Medical Corps Croatia – Međunarodni Medicinski Zbor Hrvatska for the year 2020 have been approved by legal representative Ivana Petković on 01 March 2021.

For INTERNATIONAL MEDICAL CORPS CROATIA-
MEĐUNARODNI MEDICINSKI ZBOR HRVATSKA:

Legal representative

Višnja Čipčić