

**INTERNATIONAL MEDICAL CORPS CROATIA –  
MEĐUNARODNI MEDICINSKI ZBOR HRVATSKA**

**FINANCIJSKI IZVJEŠTAJI ZA GODINU KOJA JE ZAVRŠILA 31.12.2021.**

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## Odgovornost za finansijske izvještaje

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Sukladno Zakonu o finansijskom poslovanju i računovodstvu neprofitnih organizacija (Zakon) i Pravilniku o izvještavanju u neprofitnom računovodstvu i registru neprofitnih organizacija, zakonski zastupnici neprofitne organizacije su dužni pobrinuti se da za svaku finansijsku godinu finansijski izvještaji budu sastavljeni u skladu sa Zakonom, kao i za one interne kontrole koje odrede da su potrebne za omogućavanje sastavljanja finansijskih izvještaja koji su bez značajnog pogrešnog prikazivanja uslijed prijevare ili pogreške za navedenu godinu.

Zakonski zastupnici opravdano očekuje da će neprofitna humanitarna organizacija INTERNATIONAL MEDICAL CORPS CROATIA - MEĐUNARODNI MEDICINSKI ZBOR HRVATSKA (Organizacija) raspolagati odgovarajućim resursima, te stoga i dalje usvaja načelo vremenske neograničenosti poslovanja pri sastavljanju godišnjih finansijskih izvještaja.

Odgovornosti zakonskih zastupnika pri izradi finansijskih izvještaja obuhvaćaju sljedeće:

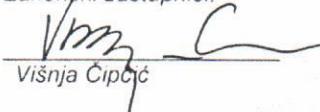
- odabir i dosljednu primjenu odgovarajućih računovodstvenih politika
- davanje opravdanih i razboritih prosudbi i procjena
- postupanje u skladu s važećim računovodstvenim okvirom, uz objavu i obrazloženje svih materijalno značajnih odstupanja u finansijskim izvještajima i
- sastavljanje godišnjih finansijskih izvještaja pod prepostavkom vremenske neograničenosti poslovanja.

Zakonski zastupnici neprofitne humanitarne organizacije su odgovorni za vođenje odgovarajućih računovodstvenih evidencija, koje u svakom trenutku s opravdanom točnošću prikazuju finansijski položaj neprofitne organizacije. Također, zakonski zastupnici su dužni pobrinuti se da finansijski izvještaji budu u skladu sa Zakonom o finansijskom poslovanju i računovodstvu neprofitnih organizacija.

Pored toga, zakonski zastupnici su odgovorni za čuvanje imovine neprofitne organizacije, te za poduzimanje opravdanih koraka za sprječavanje i otkrivanje prijevare i drugih nepravilnosti.

*U Splitu, 24.6.2022. godine*

Zakonski zastupnici:

  
Višnja Čipčić

  
Stanka Babić

INTERNATIONAL MEDICAL CORPS CROATIA – MEĐUNARODNI MEDICINSKI ZBOR  
HRVATSKA  
21000 Split  
Trondheimska 4A  
Republika Hrvatska

## IZVJEŠĆE NEOVISNOG REVIZORA

Zakonskim predstavnicima Međunarodnog medicinskog zbora Hrvatska

### Mišljenje

Obavili smo reviziju godišnjih finansijskih izvještaja Međunarodnog medicinskog zbora Hrvatska (Organizacija), koji obuhvaćaju izvještaj bilanču na 31. prosinca 2021. godine, izvještaj o prihodima i rashodima za tada završenu godinu te bilješke uz finansijske izvještaje, uključujući i sažetak značajnih računovodstvenih politika.

Prema našem mišljenju, priloženi godišnji finansijski izvještaji istinito i fer prikazuju finansijski položaj Organizacije na 31. prosinca 2021. godine i njegovu finansijsku uspješnost za tada završenu godinu u skladu s računovodstvenim okvirom navedenim u Zakonu o finansijskom poslovanju i računovodstvu neprofitnih organizacija.

### Osnova za mišljenje

Obavili smo našu reviziju u skladu s Međunarodnim revizijskim standardima (MRevS-ima). Naše odgovornosti prema tim standardima su podrobnije opisane u našem izvješću neovisnog revizora u odjeljku o revizorovim odgovornostima za reviziju godišnjih finansijskih izvještaja. Neovisni smo od Organizacije u skladu s Međunarodnim kodeksom etike za profesionalne računovođe, uključujući Međunarodne standarde neovisnosti (IESBA Kodeks), Odbora za međunarodne standarde etike za računovođe (IESBA), i ispunili smo naše ostale etičke odgovornosti u skladu s tim zahtjevima i IESBA Kodeksom.

Vjerujemo da su revizijski dokazi koje smo dobili dostatni i primjereni da osiguraju osnovu za naše mišljenje.

### Ostala pitanja

Reviziju finansijskih izvještaja Organizacije za godinu završenu 31. prosinca 2020. obavio je drugi revizor koji je dana 20. svibnja 2021. godine izdao revizorsko mišljenje bez rezerve.

### Odgovornosti uprave za godišnje finansijske izvještaje

Uprava je odgovorna za sastavljanje godišnjih finansijskih izvještaja koji daju istinit i fer prikaz u skladu sa Zakonom o finansijskom poslovanju i računovodstvu neprofitnih organizacija, i za one interne kontrole za koje uprava odredi da su potrebne za omogućavanje sastavljanja godišnjih finansijskih izvještaja koji su bez značajnog pogrešnog prikaza uslijed prijevare ili pogreške.

U sastavljanju godišnjih finansijskih izvještaja, uprava je odgovorna za procjenjivanje sposobnosti Organizacije da nastavi s vremenski neograničenim poslovanjem, objavljivanje, ako je primjenjivo, pitanja povezanih s vremenski neograničenim poslovanjem i korištenjem računovodstvene osnove utemeljene na vremenskoj neograničenosti poslovanja, osim ako uprava ili namjerava likvidirati Organizaciju ili prekinuti poslovanje ili nema realne alternative nego da to učini.

### Odgovornosti revizora za reviziju godišnjih finansijskih izvještaja

Naši ciljevi su steći razumno uvjerenje o tome jesu li godišnji finansijski izvještaji kao cjelina bez značajnog pogrešnog prikaza uslijed prijevare ili pogreške i izdati izvješće neovisnog revizora koje uključuje naše mišljenje. Razumno uvjerenje je visoka razina uvjerenja, ali nije garancija da će revizija obavljena u skladu s MRevS-ima uvijek otkriti značajno pogrešno prikazivanje kada 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 finansijskih izvještaja.



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#### **Odgovornosti revizora za reviziju godišnjih finansijskih izvještaja (nastavak)**

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

- Prepoznajemo i procjenjujemo rizike značajnog pogrešnog prikaza godišnjih finansijskih izvještaja, zbog prijevare ili pogreške, oblikujemo i obavljamo revizijske postupke kao reakciju na te rizike i pribavljamo revizijske dokaze koji su dostačni i primjereni da osiguraju osnovu za naše mišljenje. Rizik neotkrivanja značajnog pogrešnog prikaza nastalog uslijed prijevare je veći od rizika nastalog uslijed pogreške, jer prijevara može uključiti tajne sporazume, krivotvorene, namjerno ispuštanje, pogrešno prikazivanje ili zaobilaženje internih kontrola.
- Stječemo razumijevanje internih kontrol relevantnih za reviziju kako bismo oblikovali revizijske postupke koji su primjereni u danim okolnostima, ali ne i za svrhu izražavanja mišljenja o učinkovitosti internih kontrol Organizacije.
- Ocjenjujemo primjerenošć korištenih računovodstvenih politika i razumnost računovodstvenih procjena i povezanih objava koje je stvorila uprava.
- Zaključujemo o primjerenošći korištenje 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 vremenski neograničenim poslovanjem. Ako zaključimo da postoji značajna neizvjesnost, od nas se zahtijeva da skrenemo pozornost u našem izvješću neovisnog revizora na povezane objave u godišnjim finansijskim 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 ne bude u mogućnosti nastaviti s vremenski neograničenim poslovanjem.
- Ocjenjujemo cjelokupnu prezentaciju, strukturu i sadržaj godišnjih finansijskih izvještaja, uključujući i objave, kao i odražavaju li godišnji finansijski izvještaji transakcije i događaje na kojima su zasnovani na način kojim se postiže fer prezentacija.

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

*Ivana Krajinović*

Ivana Krajinović  
Član Uprave i ovlašteni revizor

Ernst & Young d.o.o.  
Radnička cesta 50  
10000 Zagreb, Republika Hrvatska  
24. lipnja 2022. godine

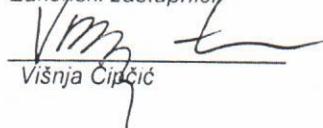
**MEĐUNARODNI MEDICINSKI ZBOR HRVATSKA, Split**  
**BILANCA NA DAN 31.12.2021.**  
 (iznosi u kunama)

Račun iz rač. plana	BILANCA – IMOVINA	Bilješka	31.12.2020	31.12.2021
	<b>IMOVINA</b>	<b>4.1.</b>	<b>76.937.659</b>	<b>69.328.043</b>
0	Nefinancijska imovina		4.922	61.282
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		4.922	61.282
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		51.260	117.888
0221	Uredska oprema i namještaj		51.260	111.890
0222	Komunikacijska oprema		0	5.998
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		(46.338)	(56.606)
04	Sitni inventar		0	0
041	Zalihe sitnog inventara		21.847	58.757
042	Sitni inventar u uporabi		0	0
049	Ispravak vrijednosti sitnog inventara		(21.847)	(58.757)
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		76.932.737	69.266.761
11	Novac u banci i blagajni		51.000.926	36.874.183
111	Novac u banci		51.000.926	36.874.183
1111	Novac na računu tuzemnih poslovnih banaka		168.629	251.962
1112	Novac na računu kod inozemnih poslovnih banaka		50.832.297	36.622.221
113	Novac u blagajni		0	0
12	Depoziti, jamčevni polozi i potraživanja od radnika te za više plaćene poreze i ostalo		25.463.333	21.744.209

<b>Račun iz rač. plana</b>	<b>BILANCA – IMOVINA</b>	<b>Bilješka</b>	<b>31.12.2020</b>	<b>31.12.2021</b>
121	Depoziti u bankama i ostalim finansijskim institucijama		4.051.836	4.041.233
1211	Depoziti u tuzemnim bankama i ostalim finansijskim institucijama		4.051.836	4.041.233
122	Jamčevni polozi		0	0
123	Potraživanje od radnika		0	0
1245	Potraživanje za više plaćene doprinose		0	0
129	Ostala potraživanja		21.411.497	17.702.976
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		21.411.497	17.702.976
159	Ispravak vrijednosti dionica i udjela u glavnici		0	0
16	Potraživanja za prihode		0	10.636.562
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		0	10.636.562
169	Ispravak vrijednosti potraživanja		0	0
19	Rashodi budućih razdoblja i nedospjela naplata prihoda		468.478	11.807
191	Rashodi budućih razdoblja		468.478	11.807
192	Nedospjela naplata prihoda		0	0
<b>Račun iz rač. plana</b>	<b>BILANCA – OBVEZE</b>	<b>Bilješka</b>	<b>31.12.2020</b>	<b>31.12.2021</b>
	<b>OBVEZE I VLASTITI IZVORI</b>	<b>4.2.</b>	<b>76.937.659</b>	<b>69.328.042</b>
2	Obveze		74.881.219	67.180.830
24	Obveze za rashode		426.080	728.013
241	Obveze za radnike		425.580	593.592
2411	Obveze za plaće - neto		101.419	120.677
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		31.649	37.678
2415	Obveze za doprinose iz plaća		21.648	26.038
2416	Obveze za doprinose na plaće		25.533	30.425
2417	Ostale obveze za radnike		245.331	378.774
242	Obveze za materijalne rashode		500	19.064
2421	Naknade troškova radnicima		44	66
2422	Naknade članovima u predstavničkim i izvršnim tijelima, povjerenstvima i slično		0	0

Račun iz rač. plana	BILANCA – OBVEZE	Bilješka	31.12.2020	31.12.2021
2423	Naknade volonterima		0	0
2424	Naknade ostalim osobama izvan radnog odnosa		0	0
2425	Obveze prema dobavljačima u zemlji		456	18.364
2426	Obveze prema dobavljačima u inozemstvu		0	0
2429	Ostale obveze za financiranje rashoda posl.		0	634
249	Ostale obveze		0	115.357
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		0	115.357
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		74.455.139	66 452.817
291	Odgođeno plaćanje rashoda		88.058	698.620
292	Naplaćeni prihodi budućih prihoda		74.367.081	65.754.197
2921	Unaprjed plaćeni prihodi		0	0
2922	Odgođeno priznavanje prihoda		74.367.081	65.754.197
5	Vlastiti izvori		2.056.440	2.147.212
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		2.056.440	2.147.212
5222	Manjak prihoda		0	0
Račun iz rač. plana	IZVANBILANČNI ZAPISI	Bilješka	Stanje 1.siječnja	Stanje 31.prosinca
6	Izvanbilančni zapisi		0	0
61	Izvanbilančni zapisi – aktiva		0	0
62	Izvanbilančni zapisi – pasiva		0	0

Zakonski zastupnici:

  
Višnja Čipčić

  
Slanka Babić

**MEĐUNARODNI MEDICINSKI ZBOR HRVATSKA, Split**  
**IZVJEŠTAJ O PRIHODIMA I RASHODIMA za razdoblje od 1.1.2021. do 31.12.2021.**

Račun iz rač. plana	PR-RAS – PRIHODI	Bilješka	2020	2021
<b>3</b>	<b>PRIHODI</b>	<b>3.1.</b>	<b>93.992.444</b>	<b>202.261.022</b>
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		2.974	183
341	Prihodi od financijske imovine		2.974	183
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		83	183
3414	Prihodi od zateznih kamata		0	0
3415	Prihodi od pozitivnih tečajnih razlika		2.891	0
3416	Prihodi od dividendi		0	0
3417	Prihodi od dobiti trgovackih 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		92.678.573	202.260.839
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		92.678.568	196.117.568
3521	Prihodi od inozemnih vlada i međunarodnih organizacija		17.092.150	63.047.749
3522	Prihodi od institucija i tijela EU		75.586.418	133.069.819
353	Prihodi od trgovackih društava i ostalih pravnih osoba		0	6.134.251
3531	Prihodi od trgovackih društava i ostalih pravnih osoba		0	6.134.251
3551	Ostali prihodi od donacija		0	0
354	Prihodi od građana i kućanstava		5	9.020
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

Račun iz rač. plana	PR-RAS – PRIHODI	Bilješka	2020	2021
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)		1.310.897	0
3711	Tekući prihodi od povezanih neprofitnih organizacija		1.310.897	0
3712	Kapitalni prihodi od povezanih neprofitnih organizacija		0	0
Račun iz rač. plana	PR-RAS – RASHODI	Bilješka	2020	2021
<b>4</b>	<b>RASHODI</b>	<b>3.2.</b>	<b>92.549.137</b>	<b>202.170.250</b>
41	Rashodi za radnike		1.264.595	2.439.563
411	Plaće		1.048.597	2.007.138
4111	Plaće za redovan rad		1.048.597	2.007.138
412	Ostali rashodi za radnike		42.979	101.247
413	Doprinosi na plaće		173.019	331.178
4131	Doprinosi za zdravstveno osiguranje		173.019	331.178
4132	Doprinosi za zapošljavanje		0	0
4134	Posebni doprinos za poticanje zapošljavanja osoba s invaliditetom		0	0
42	Materijalni rashodi		338.323	408.628
421	Naknade troškova zaposlenima		3.366	616
4211	Službena putovanja		0	0
4212	Naknade za prijevoz, za rad na terenu i odvojeni život		3.366	616
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		309.399	310.408
4251	Usluge telefona, pošte i prijevoza		6.657	9.161
4252	Usluge tekućeg i investicijskog održavanja		4.507	0
4253	Usluge promidžbe i informiranja		6.500	10.625
4254	Komunalne usluge		1.667	1.604
4255	Zakupnine i najamnine		12.487	12.471
4256	Zdravstvene i veterinarske usluge		0	0
4257	Intelektualne i osobne usluge		274.939	266.082
4258	Računalne usluge		200	9.219
4259	Ostale usluge		2.442	1.246
426	Rashodi za materijal i energiju		23.030	40.433

<b>Račun iz rač. plana</b>	<b>PR-RAS – RASHODI</b>	<b>Bilješka</b>	<b>2020</b>	<b>2021</b>
4261	Uredski materijal i ostali materijalni rashodi		691	3.368
4262	Materijal i sirovine		0	0
4263	Energija		492	155
4264	Sitni inventar i auto gume		21.847	36.910
429	Ostali nespomenuti materijalni rashodi		2.528	57.171
4291	Premije osiguranja		0	17.773
4292	Reprezentacija		0	0
4293	Članarine		0	39.398
4295	Ostali nespomenuti materijalni rashodi		2.528	0
43	Rashodi amortizacije		1.477	10.268
44	Financijski rashodi		159.390	774.414
442	Kamate za primljene kredite i zajmove		0	0
4421	Kamate za primljene kredite banaka i ostalih kreditora		0	0
443	Ostali financijski rashodi		159.390	774.414
4431	Bankarske usluge i usluge platnog prometa		159.108	229.809
4432	Negativne tečajne razlike i valutna klauzula		0	541.303
4433	Zatezne kamate		7	0
4434	Ostali nespomenuti financijski rashodi		275	3.302
45	Donacije		87.122.635	188.886.086
451	Tekuće donacije		87.122.635	188.886.086
4511	Tekuće donacije		16.786.740	58.838.016
4513	Tekuće donacije iz EU sredstava		70.335.895	130.048.070
<b>Račun iz rač. plana</b>	<b>PR-RAS – RASHODI</b>	<b>Bilješka</b>	<b>2020</b>	<b>2021</b>
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)		3.662.717	9.651.291
4711	Tekući rashodi vezani uz financiranje povezanih neprofitnih organizacija		3.662.717	9.651.291
	<b>UKUPNI RASHODI</b>		<b>92.549.137</b>	<b>202.170.250</b>
	<b>VIŠAK PRIHODA</b>		<b>1.443.307</b>	<b>90.772</b>
	<b>MANJAK PRIHODA</b>		<b>0</b>	<b>0</b>
5221	Višak prihoda - preneseni		613.133	2.056.440
5222	Manjak prihoda - preneseni		0	0
	Višak prihoda raspoloživ u sljedećem razdoblju		2.056.440	2.147.212
	Manjak prihoda za pokriće u sljedećem razdoblju		0	0

Račun iz rač. plana	PR-RAS - DODATNI PODACI	Bilješka	2020	2021
11	Stanje novčanih sredstava na početku godine		4.377.192	51.000.926
11- dugovno	Ukupni priljevi na novčane račune i blagajne		198.062.769	334.449.485
11- potražno	Ukupni odjeljevi s novčanih računa i blagajni		151.439.035	348.576.228
11	Stanje novčanih sredstava na kraju razdoblja		51.000.926	36.874.183
	Prosječan broj radnika na osnovi stanja krajem izvještajnog razdoblja		3	5
	Prosječan broj zaposlenih na osnovi sati rada		3	5
Račun iz rač. plana	VRIJEDNOST OSTVARENIH INVESTICIJA U NOVU DUGOTRAJNU IMOVINU	Bilješka	2020	2021
051	Građevinski objekti u pripremi		0	0

Zakonski zastupnici:

  
Višnja Lipčić

  
Stanka Babić

## **BILJEŠKE UZ FINANCIJSKE IZVJEŠTAJE ZA 2021. 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. Osobni identifikacijski broj (OIB): 71194935559

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 programske 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.

Sukladno ciljevima zbog kojih je osnovana, MMZHR je tijekom 2021. godine prikupila donacije od institucionalnih donatora i međunarodnih humanitarnih organizacija za provedbu projekata u više zemalja (Libija, Libanon, Irak, Mali, Centralno Afrička Republika, Jordan, Jemen, Somalija, Sudan, Kamerun). Projekti se provode u suradnji sa donatorima i partnerskim humanitarnim organizacijama, lokalnom zajednicom te ostalim relevantnim dionicima.

Zakonske predstavnice neprofitne udruge u Republici Hrvatskoj su od osnivanja do 25.2.2021. godine bile Ivana Petković, tajnica i Nancy Ann Aossey, predsjednica. U 2021. godini dolazi do promjene zakonskih predstavnika udruge, te su od 25.2.2021. godine zakonske predstavnice MMZHR-a Stanka Babić, tajnica udruge, te Višnja Čipčić, predsjednica udruge, obje s mandatom do 25.2.2023. godine.

## **2. SAŽETAK NAJAVAŽNIJIH 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 121/14) i Pravilniku o neprofitnom računovodstvu i računskom planu (NN 1/15, NN 25/17, NN 96/18 i NN 103/18), Pravilniku o izvještavanju u neprofitnom računovodstvu i registru neprofitnih organizacija (NN 31/15, NN 67/17, NN 115/18 i NN 21/2021), te Pravilniku o sustavu financijskog upravljanja i kontrola te izradi i izvršavanju finansijskih planova neprofitnih organizacija (NN 119/15).

### **2.2. Osnova za sastavljanje izvještaja**

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

### **2.3. Izvještajna valuta**

Financijski izvještaji neprofitne organizacije su sastavljeni u hrvatskim kunama kao funkcionalnoj i izvještajnoj valuti. Na 31.12.2021. godine tečaj hrvatske kune bio je 7,517174 kn za 1 EUR (31. prosinca 2020. godine 7,536898 kn). Istovremeno, tečaj kune u odnosu na dolar na dan 31.12.2021. je bio USD 1 = 6,643548 (31.12.2020. godine 1USD = 6,139039 kn).

### **2.4. Iskazivanje imovine i obveza**

Imovina, obveze i vlastiti izvori određuju finansijski 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 odjlev 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 nefinansijska imovina**

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

## **2.5. Dugotrajna nefinancijska imovina (nastavak)**

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 ili nabavu proizvedene dugotrajne imovine koja još nije stavljena u upotrebu.

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 nabavna vrijednost.

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

	<b>2020.</b>	<b>2021.</b>
Postrojenja i oprema	20-25%	20-25%
Nematerijalna proizvedena imovina	25%	25%

## **2.6. Novac i novčani ekvivalenti**

Novac i novčani ekvivalenti obuhvaćaju gotovinu, depozite po viđenju i kratkoročna, visoko likvidna ulaganja koja se lako pretvaraju u poznate iznose novca s prвobitnim dospijećima od tri mjeseca ili manje i koja podliježu neznatnom riziku promjene vrijednosti.

## **2.7. Aktivna vremenska razgraničenja**

Rashodi budućih razdoblja i nedospjela naplata prihoda (aktivna vremenska razgraničenja) sadrže:

- unaprijed plaćene rashode koji se ne odnose na izvještajno razdoblje i
- prihode koji pripadaju određenom obračunskom razdoblju, ali u tom razdoblju nije dospjela njihova naplata ili nisu mogli biti izdani računi.

## **2.8. Pasivna vremenska razgraničenja**

Odgođeno plaćanje rashoda i prihodi budućih razdoblja (pasivna vremenska razgraničenja) sadrži:

- rashode koji nisu fakturirani, a terete tekuće razdoblje te
- prihode koji su naplaćeni i obračunani u tekućem razdoblju, a odnose se na iduće obračunsko razdoblje.

## **2.9. Priznavanje prihoda i troškova**

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,
- Nerecipročni 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 finansijskih izvještaja za isto razdoblje,
- Prihodi od donacija u naravi priznaju se u izvještajnom razdoblju u kojem su donirana sredstva predana organizaciji te organizacija priznaje rashod od donacije u naravi u trenutku kada to isto sredstvo je zaprimljeno od IMC tima na lokaciji na koje je namijenjeno da se iskoristi. Organizacija priznaje rashod u iznosu prihoda, odnosno u iznosu donacije koju je izmjerio originalni donor i koje je u skladu s metodama vrednovanja koje primjenjuje MMZHR,
- 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 nefinansijskom imovinom koja se amortizira priznaju u bilanci kao odgođeni prihod uz priznavanje prihoda na sustavnoj osnovi razmjerno troškovima upotrebe nefinansijske imovine u razdoblju korištenja,

## **2.9. Priznavanje prihoda i troškova (nastavak)**

- Rashodi priznaju u izvještajnom razdoblju na koje se odnose neovisno o plaćanju,
- Rashodi za utrošak kratkotrajne nefinansijske imovine priznaju u trenutku stvarnog utroška, odnosno prodaje, i
- Troškovi nabave dugotrajne imovine kapitaliziraju, a u rashode priznaju tijekom korisnog vijeka upotrebe.

## **2.10. Događaji nakon datuma bilance**

Događaji nakon datuma bilance su oni događaji koji imaju povoljne ili nepovoljne posljedice, a koji su nastali između datuma bilance i datuma na koji je odobreno izdavanje finansijskih izvještaja. Vrste događaja nakon datuma bilance:

- Događaji koji zahtijevaju usklađenje - potvrđuju okolnosti koje su postojale na datum bilance;
- Događaji koji ne zahtijevaju usklađenje - potvrđuju okolnosti koje su nastale nakon datuma bilance;

Finansijski izvještaji se moraju uskladiti u sljedećim slučajevima:

- Sudska presuda donesena nakon datuma bilance potvrđuje da je na datum bilance postojala sadašnja obveza;
- Primitak nove informacije nakon datuma bilance koja upućuje na to da je vrijednost nekog sredstva na datum bilance bila umanjena ili da je iznos prethodno priznatog gubitka od umanjenja tog sredstva potrebno uskladiti;
- Otkrivanje prijevare ili pogrešaka zbog kojih su finansijski izvještaji neispravni.

### 3. IZVJEŠTAJ O PRIHODIMA I RASHODIMA

Ukupni prihodi i rashodi za razdoblje 01.01.2021.-31.12.2021.:

AOP	Naziv	2020. godina	2021. godina
		u kn	u kn
001	PRIHODI	93.992.444	202.261.022
054	UKUPNI RASHODI	92.549.137	202.170.250
151	Višak prihoda – preneseni (iz prethodnog razdoblja)	613.133	2.056.440
149	Višak prihoda	1.443.307	90.772
154	Višak prihoda koji se prenosi u sljedeće razdoblje	2.056.440	2.147.212

Poslovanje udruge se odvija tako da se tekući troškovi poslovanja financiraju sredstvima donatora te doznakama povezanog društva IMC US.

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 ili prihodima (npr. prihodima od pozitivnih tečajnih razlika).

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

Prihodi u iznosu od **202.261.022** kn se sastoje od sljedećeg:

	2020. godina	2021. godina
	u kn	u kn
Prihodi od finansijske imovine	2.974	183
Prihodi od donacija	92.678.573	202.260.839
Prihodi od povezanih neprofitnih organizacija	1.310.897	0
<b>Ukupno</b>	<b>93.992.444</b>	<b>202.261.022</b>

Razrada prihoda od inozemnih vlada i organizacija po projektima:

<b>Zemlja</b>	<b>Donor</b>	<b>Oznaka projekta</b>	<b>Prihod (kn)</b>
Libija	AICS	05/RSSDLIBYA/T05.437/2019 Lot 1	4.867.844
Libija	CESVI	AFLBY0031	10.023.492
Irak	ACF Spain	TF-MADAD/2019/T04.183	5.207.151
Somalia	ACF Spain	ECHO/-HF/BUD/2021/91029	7.841.709
Sudan	DRC	ECHO/-AF/BUD/2021/91034	7.942.771
Jordan	Intersos	ECHO/SYR/BUD/2021/91006	12.481.244
Mali	ACF Spain	ECHO/-AF/BUD/2021/92010	4.513.864
CAR	Tearfund	ECHO/-AF/BUD/2021/92113	4.469.156
Jemen	Solidarite Int.	SI/IMC-2021	3.385.618
Kamerun	Intersos	ECHO/-AF/BUD/2021/92054	1.739.457

Razrada prihoda od institucija i tijela EU

<b>Zemlja</b>	<b>Donor</b>	<b>Oznaka projekta (project reference)</b>	<b>Prihod (kn)</b>
Libanon	EC	TF-MADAD/2020/T04.210	104.124.897
Libija	EC	T05-EUTF-NOA-LY-01-T05.1357	2.438.116
Libija	EC	T05-EUTF/NOA-LY-12-T05.1778	7.170.802
Libanon	EC	TF-MADAD/2021/T04.281	19.336.004

Organizacija je zabilježila prihod u naravi u iznosu 6.709.695 kn (2020: 0 kn) koji se je ponajvećim dijelom odnosio na medicinske i farmaceutske potrepštine za potrebe projekata.

Do povećanja prihoda u odnosu na ostvarenje prethodne godine došlo je zbog povećanja broja humanitarnih projekata, kao i vrijednosti samih projekta, koji su se tijekom godine provodili.

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

Rashodi u iznosu od 202.170.250 kn se sastoje od:

	<b>2020. godina</b>	<b>2021. godina</b>
	<b>u kn</b>	<b>u kn</b>
Rashodi za radnike	1.264.595	2.439.563
Materijalni rashodi	338.323	408.628
Rashodi amortizacije	1.477	10.268
Financijski rashodi	159.390	774.414
Donacije	87.122.635	188.886.086
Rashodi vezani uz financiranje povezanih neprofitnih organizacija	3.662.717	9.651.291
<b>Ukupno</b>	<b>92.549.137</b>	<b>202.170.250</b>

Do povećanja rashoda u odnosu na ostvarenje prethodne godine došlo je zbog povećanja broja humanitarnih projekata koji su se tijekom godine provodili. **Donacije** su iskazane u ukupnom iznosu od 188.886.086 kn u 2021. godini:

Zemlja	Donor	Prime Donor	Project ID	Iznos troškova u HRK
Libanon	EC	EC	303888.100	96.518.671
Libanon	EC	EC	304176.100	18.012.982
Jordan	INTERSOS	ECHO	304134.100	11.664.714
Libija	CESVI	EC	303897.100	9.367.750
Sudan	DRC	ECHO	304143.100	7.423.150
Somalija	ACF Spain	ECHO	304091.100	7.328.700
Libija	EC	EC	304138.100	6.701.685
Irak	Action Contre La Faim	EC	303880.100	4.866.496
Libija	AICS	EC	303829.100	4.296.061
Mali	ACF Spain	ECHO	304161.100	4.298.918
Centralnoafrička Republika	Tearfund	ECHO	304188.100	4.216.185
Jemen	Solidarites International	ECHO	304192.100	3.153.764
Libija	EC	EC	303966.100	2.278.613
Kamerun	INTERSOS	ECHO	304172.100	1.625.660
Libanon	EC	EC	303888.100.50	0
Libija	AICS	EC	303829.100.50	286.531
Libanon	EC	EC	304176.100.50	0
<b>Troškovi privatnih projekata</b>				136.511
<b>Troškovi donacija u naravi</b>				6.709.695
<b>Ukupni troškovi donacija</b>				<b>188.886.086</b>

Rashodi za zaposlene u iznosu od **2.439.563 kn** se odnose na:

	2020. godina u kn	2021. godina u kn
Plaće za redovan rad	1.048.597	2.007.138
Ostali rashodi za radnike	42.979	101.247
Doprinosi na plaće	173.019	331.178
<b>Ukupno</b>	<b>1.264.595</b>	<b>2.439.563</b>

Organizacija zapošljava 5 zaposlenika na 31.12.2021. (31.12.2020: 4).

**Materijalni rashodi** iznose **408.628 kn** i odnose se na:

	<b>2020. godina</b>	<b>2021. godina</b>
	<b>u kn</b>	<b>u kn</b>
1) Naknade troškova radnicima	3.366	616
2) Rashodi za usluge	<b>309.399</b>	<b>310.408</b>
2a) Knjigovodstvene, bilježničke i revizijske usluge	233.827	136.100
2b) Troškovi za usluge prevođenja	9.463	118.750
2c) Troškovi za ostale usluge	66.109	55.558
3) Rashodi za materijal i energiju	23.030	40.433
4) Ostali nespomenuti materijalni rashodi	2.528	57.171
<b>Ukupno</b>	<b>338.323</b>	<b>408.628</b>

Rashodi za materijal i energiju u iznosu od 40.433 kn se odnose na uredski materijal, energiju, te sitni inventar i auto gume.

#### 4. BILANCA

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

Imovina MMZHR-a iznosi **69.328.043 kn**. Sastoji se od:

	<b>31.12.2020.</b>	<b>31.12.2021.</b>
	<b>u kn</b>	<b>u kn</b>
Nefinancijska imovina	4.922	61.282
- Od toga neproizvedena:	0	0
- Od toga proizvedena:	4.922	61.282
Financijska imovina	76.932.737	69.266.761
<b>Ukupno</b>	<b>76.937.659</b>	<b>69.328.043</b>

Proizvedena imovina iznosi 61.282 kn i odnosi se na postrojenja i opremu.

Financijska imovina u 2021. godini iznosi 69.266.761 kn i odnosi se na:

	<b>31.12.2020.</b>	<b>31.12.2021</b>
	<b>u kn</b>	<b>u kn</b>
Novac u banci i blagajni	51.000.926	36.874.183
Jamčevni polozi, potraž. za naknade koje se refundiraju, ostala nespomenuta potraživanja	25.463.333	21.744.209
Potraživanja za prihode	0	10.636.562
Rashodi budućih razdoblja i nedospjela naplata prihoda	468.478	11.807
<b>Ukupno</b>	<b>76.932.737</b>	<b>69.266.761</b>

Jamčevni polozi i ostala potraživanja iznose 21.744.209 kn i odnose se na:

- Potraživanja od IMC US u ukupnom iznosu 17.702.976 kn (31.12.2020: 21.411.497 kn).
- Jamčevni depozit kod Zagrebačke banke d.d. za projekt AICS – Libya u iznosu 4.041.233 kn (31.12.2020: 4.051.836 kn)

Potraživanja za prihode od donatora po ugovorima iznose 10.636.562 kn i odnose se na troškove koje je Organizacija imala po tekućim projektima, a za njih još nije zaprimila donacije od donora. Na kraju prethodne godine Organizacija nije imala potraživanja prema donorima za nastale troškove za koje još nije zaprimljena donacija.

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

Obveze i vlastiti izvori MMZHR-a iznose **69.328.042 kn**. Sastoje se od:

	<b>2020. godina</b>	<b>2021. godina</b>
	<b>u kn</b>	<b>u kn</b>
<b>Obveze za rashode</b>	<b>426.080</b>	<b>728.013</b>
- Za radnike	425.580	593.592
- Za materijalne rashode	500	19.064
- Ostale obveze	0	115.357
<b>Odgođeno plaćanje rashoda i prihodi budućih razdoblja</b>	<b>74.455.139</b>	<b>66.452.817</b>
- Odgođeno plaćanje rashoda	88.058	698.620
- Naplaćeni prihodi budućih razdoblja	74.367.081	65.754.197
<b>Vlastiti izvori</b>	<b>2.056.440</b>	<b>2.147.212</b>
- Od toga vlastiti izvori	-	-
- Od toga višak prihoda	2.056.440	2.147.212
- Od toga manjak prihoda	-	-
<b>31. prosinca</b>	<b>76.937.659</b>	<b>69.328.042</b>

Navedeni višak prihoda se prenosi u sljedeće 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 31.12.2021. godine sve pozicije obveza za poreze i doprinose usklađene su s Poreznom upravom.

## 6. OBVEZE PO KREDITIMA

Organizacija na dan 31.12.2021. nema dugoročnih ni kratkoročnih kredita, kao ni robnih kredita i finansijskih najmova.

## 7. UGOVORNI ODNOSSI I POTENCIJALNE OBVEZE

Organizacija nema značajnih ugovornih odnosa ni potencijalnih obveza na dan 31.12.2021. 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 implementacijskog partnera već se javlja u ulozi programske i tehničke podrške. Svaki pojedinačni trošak se detaljno i prema računovodstvenim načelima bilježi, te se na kraju kalendarske godine kompenziraju međusobna potraživanja i obveze. U sljedećoj tablici dan je prikaz salda s povezanim organizacijama na kraju godine u kunama:

Datum	IMC US		IMC UK	
	31.12.2021.	31.12.2020.	31.12.2021.	31.12.2020.
Potraživanja	17.702.976	21.403.045	0	8.451
Obveze	0	0	115.357	0

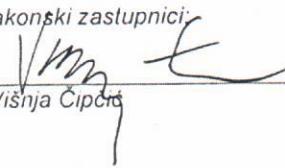
## 9. DOGAĐAJI NAKON DATUMA BILANCE

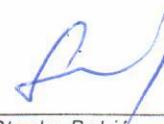
Nije bilo nikakvih značajnih događaja nakon datuma bilance koji bi zahtijevali usklađenje ili objavu u finansijskim izvještajima ili u bilješkama uz finansijske izvještaje MMZHR.

## 10. USVAJANJE FINANSIJSKIH IZVJEŠTAJA

Finansijske izvještaje International Medical Corps Croatia – Međunarodni Medicinski Zbor Hrvatska za 2021. godinu odobrile su zakonske zastupnice Višnja Čipčić i Stanka Babić dana 24.6.2022. godine.

Za INTERNATIONAL MEDICAL CORPS CROATIA – MEĐUNARODNI MEDICINSKI ZBOR HRVATSKA:

Zakonski zastupnici:  
  
Višnja Čipčić

  
\_\_\_\_\_  
Stanka Babić

**INTERNATIONAL MEDICAL CORPS CROATIA –  
MEĐUNARODNI MEDICINSKI ZBOR HRVATSKA**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021**

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Revenue and Expenditure Statement (PR-RAS-NPF form)	8-11
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### Responsibility for financial statements

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

The legal representatives justifiably expect that the organisation INTERNATIONAL MEDICAL CORPS CROATIA - MEDUNARODNI MEDICINSKI ZBOR HRVATSKA (Organization) shall have adequate resources, and therefore continue to adopt the going concern principle in preparing annual financial statements.

The duties of the legal representatives in preparing financial statements include the following:

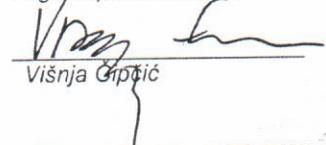
- Selection and consistent application of applicable accounting policies
- Providing justifiable and prudent judgements and estimates
- Acting in accordance with the valid accounting framework with disclosure and explanation of all materially significant deviations in financial statements, and
- Preparation of annual financial statements by applying the going concern principle.

Legal representatives for the not-for-profit organisation are responsible for managing of appropriate accounting records which shall, at all times, represent the financial position of the not-for-profit organisation with reasonable accuracy. Also, the legal representatives 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 representatives shall be held accountable for safeguarding the assets of the not-for-profit organisation and are responsible for undertaking all measures necessary for the prevention and detection of fraud and other irregularities.

*In Split on 24 June 2022*

*Legal representatives*

  
Višnja Čipčić



Stanka Babic

MEDUNARODNI MEDICINSKI ZBOR HRVATSKA  
21000 Split  
Trondheimska 4A  
Republic of Croatia



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working world**

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### **Independent auditor's report**

To the legal representatives of International Medical Corps Croatia

#### **Opinion**

We have audited the financial statements of International Medical Corps Croatia (the Organization), which comprise the balance sheet as at 31 December 2021, revenue and expenditure statement for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Organization as at 31 December 2021 and of its financial performance for the year then ended in accordance with accounting framework stated in the Act on financial operations and accounting for non-for-profit organizations.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Organization in accordance with the International Ethics Standards Board of Accountants' (IESBA) International Code of Ethics for Professional Accountants, including International Independence Standards (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Other matter**

Financial statements of the Organization for the year ended 31 December 2020 were audited by another auditor who expressed an unmodified opinion on those statements on 20 May 2021.

#### **Responsibilities of management for the financial statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the Act on financial operations and accounting for non-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 ISAs will always detect a material misstatement when it exists. Misstatements can 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 users taken on the basis of these financial statements.



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#### **Auditor's responsibilities for the audit of the financial statements (continued)**

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Ivana Krajinović  
Management Board member and certified auditor

Ernst & Young d.o.o.  
Radnička cesta 50  
10000 Zagreb, Republic of Croatia  
24 June 2022

**INTERNATIONAL MEDICAL CORPS CROATIA -**  
**MEĐUNARODNI MEDICINSKI ZBOR HRVATSKA**  
**BALANCE SHEET AS AT 31 DECEMBER 2021**  
(amounts in Croatian Kuna)

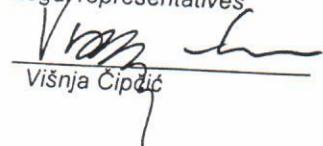
Account from accounting plan	BALANCE SHEET - ASSETS	Note	31/12/2020	31/12/2021
	<b>ASSETS</b>	<b>4.1.</b>	<b>76,937,659</b>	<b>69,328,043</b>
0	Non-financial assets		4,922	61,282
01	Non-produced non-current assets		0	0
011	Tangible assets – natural resources		0	0
0111	Land		0	0
012	Intangible assets		0	0
0124	Other rights		0	0
019	Value adjustment of non-produced non-current assets		0	0
02	Produced non-current assets		4,922	61,282
021	Buildings		0	0
0211	Residential buildings		0	0
0212	Commercial buildings		0	0
0213	Other buildings		0	0
022	Facilities and equipment		51,260	117,888
0221	Office equipment and furniture		51,260	111,890
0222	Communication equipment		0	5,998
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		(46,338)	(56,606)
04	Small inventory		0	0
041	Supplies of small inventory		21,847	58,757
042	Small inventory in use		0	0
049	Value adjustments of small inventory		(21,847)	(58,757)
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		76,932,737	69,266,761
11	Cash in bank and in hand		51,000,926	36,874,183
111	Cash in bank		51,000,926	36,874,183
1111	Cash in accounts at domestic commercial banks		168,629	251,962
1112	Cash in accounts at foreign commercial banks		50,832,297	36,622,221

<b>Account from accounting plan</b>	<b>BALANCE SHEET - ASSETS</b>	<b>Note</b>	<b>31/12/2020</b>	<b>31/12/2021</b>
113	Cash in hand		0	0
12	Deposits, guarantee deposits and receivables from employees for overpaid taxes and other		25,463,333	21,744,209
121	Deposits at banks and other financial institutions		4,051,836	4,041,233
1211	Deposits at domestic banks and other financial institutions		4,051,836	4,041,233
122	Guarantee deposits		0	0
123	Receivables from employees		0	0
1245	Receivables for overpaid contributions		0	0
129	Other receivables		21,411,497	17,702,976
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		21,411,497	17,702,976
159	Value adjustment of shares and equity shares		0	0
16	Revenue receivables		0	10,636,562
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		0	10,636,562
169	Value adjustment of receivables		0	0
19	Prepayments and accrued income		468,478	11,807
191	Prepayments		468,478	11,807
192	Accrued revenues		0	0
<b>Account from accounting plan</b>	<b>BALANCE SHEET - LIABILITIES</b>		<b>31/12/2020</b>	<b>31/12/2021</b>
	<b>LIABILITIES AND OWN SOURCES</b>	<b>4.2.</b>	<b>76,937,659</b>	<b>69,328,042</b>
2	Liabilities		74,881,219	67,180,830
24	Liabilities for expenditures		426,080	728,013
241	Liabilities for employees		425,580	593,592
2411	Liabilities for salaries – net		101,419	120,677
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		31,649	37,678
2415	Liabilities for contributions from salaries		21,648	26,038

<b>Account from accounting plan</b>	<b>BALANCE SHEET - LIABILITIES</b>	<b>Note</b>	<b>31/12/2020</b>	<b>31/12/2021</b>
2416	Liabilities for contributions on salaries		25,533	30,425
2417	Other liabilities for employees		245,331	378,774
242	Liabilities for material expenditures		500	19,064
2421	Reimbursement of expenses to employees		44	66
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		456	18,364
2426	Foreign trade payables		0	0
2429	Other liabilities for financing operating expenses		0	634
249	Other liabilities		0	115,357
2491	Tax liabilities		0	0
2492	Value added tax liabilities		0	0
2493	Liabilities for advance payments, deposits, received guarantees and other unspecified liabilities		0	115,357
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		74,455,139	66,452,817
291	Accrued expenses		88,058	698,620
292	Collected deferred revenue		74,367,081	65,754,197
2921	Prepaid revenue		0	0
2922	Deferred revenue recognition		74,367,081	65,754,197
5	Own resources		2,056,440	2,147,212
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		2,056,440	2,147,212
5222	Revenue deficit		0	0
<b>Account from accounting plan</b>	<b>OFF-BALANCE SHEET ITEMS</b>		<b>Balance on 1 Jan</b>	<b>Balance on 31 Dec</b>
6	Off-balance sheet items		0	0
61	Off-balance sheet items- assets		0	0

Account from accounting plan	OFF-BALANCE SHEET ITEMS		Balance on 1 Jan	Balance on 31 Dec
62	Off-balance sheet items-liabilities		0	0

Legal representatives



Višnja Čiparić



Stanka Babić

**INTERNATIONAL MEDICAL CORPS CROATIA -  
MEĐUNARODNI MEDICINSKI ZBOR HRVATSKA**  
**STATEMENT ON REVENUE AND EXPENDITURE for the period between 01 Jan 2021 and  
31 Dec 2021**

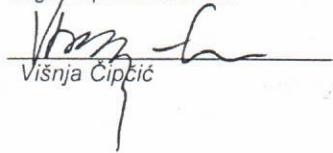
Account from accounting plans	PR-RAS – REVENUE	Note	2020	2021
<b>3</b>	<b>REVENUE</b>	<b>3.1.</b>	<b>93,992,444</b>	<b>202,261,022</b>
31	Revenue from the sale of goods and provision of services		0	0
311	Revenue from the sale of goods and provision of services		0	0
3111	Revenue from the sale of goods		0	0
3112	Revenue from the provision of services		0	0
34	Revenue from assets		2,974	183
341	Revenue from financial assets		2,974	183
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		83	183
3414	Revenue from default interest		0	0
3415	Revenue from positive exchange rate differences		2,891	0
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		92,678,573	202,260,839
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		92,678,568	196,117,568
3521	Revenue from foreign governments and international organisations		17,092,150	63,047,749
3522	Revenue from EU institutions and bodies		75,586,418	133,069,819
353	Revenue from companies and other legal persons		0	6,134,251
3531	Revenue from companies and other legal persons		0	6,134,251
3551	Other revenue from donations		0	0
354	Revenue from citizens and households		5	9,020
36	Other revenue		0	0
361	Revenue from reimbursements for damages and refunds		0	0

<b>Account from accounting plans</b>	<b>PR-RAS – REVENUE</b>	<b>Note</b>	<b>2020</b>	<b>2021</b>
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)		1,310,897	0
3711	Current revenue from affiliated not-for-profit organisations		1,310,897	0
3712	Capital revenue from affiliated not-for-profit organisations		0	0
<b>Account from accounting plans</b>	<b>PR-RAS –EXPENDITURE</b>	<b>Note</b>	<b>2020</b>	<b>2021</b>
<b>4</b>	<b>EXPENDITURE</b>	<b>3.2.</b>	<b>92,549,137</b>	<b>202,170,250</b>
41	Expenditure for employees		1,264,595	2,439,563
411	Salaries		1,048,597	2,007,138
4111	Salaries for regular work		1,048,597	2,007,138
412	Other expenditures for employees		42,979	101,247
413	Contributions on salaries		173,019	331,178
4131	Contributions for health insurance		173,019	331,178
4132	Contributions for employment		0	0
4134	Special contribution for promoting employment of persons with disabilities		0	0
42	Material expenditures		338,323	408,628
421	Reimbursement of expenses to employees		3,366	616
4211	Business travels		0	0
4212	Allowances for transportation, field work and living-away-from-home		3,366	616
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		309,399	310,408
4251	Telephone, postal and transportation services		6,657	9,161

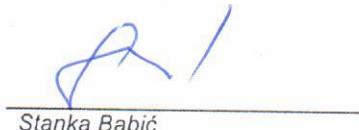
<b>Account from accounting plans</b>	<b>PR-RAS –EXPENDITURE</b>	<b>Note</b>	<b>2020</b>	<b>2021</b>
4252	Services of current and investment maintenance		4,507	0
4253	Advertising and informing services		6,500	10,625
4254	Utility services		1,667	1,604
4255	Leases and rents		12,487	12,471
4256	Health and veterinary services		0	0
4257	Intellectual and personal services		274,939	266,082
4258	Computer services		200	9,219
4259	Other services		2,442	1,246
426	Material and energy expenditures		23,030	40,433
4261	Office supplies and other tangible expenditures		691	3,368
4262	Material and raw materials		0	0
4263	Energy		492	155
4264	Small inventory and car tires		21,847	36,910
429	Other unspecified tangible expenditures		2,528	57,171
4291	Insurance premiums		0	17,773
4292	Entertainment expenses		0	0
4293	Membership fees		0	39,398
4295	Other unspecified tangible expenditures		2,528	0
43	Depreciation expenditures		1,477	10,268
44	Financial expenditure		159,390	774,414
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		159,390	774,414
4431	Banking services and payment services		159,108	229,809
4432	Negative exchange rate differences and foreign currency clause		0	541,303
4433	Default interests		7	0
4434	Other unspecified financial expenditures		275	3,302
45	Donations		87,122,635	188,886,086
451	Current donations		87,122,635	188,886,086
4511	Current donations		16,786,740	58,838,016
4513	Current donations from EU funds		70,335,895	130,048,070
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)		3,662,717	9,651,291
4711	Current expenditure pertaining to financing of associated not-for-profit organisations		3,662,717	9,651,291
	<b>TOTAL EXPENDITURE</b>		<b>92,549,137</b>	<b>202,170,250</b>

Account from accounting plans	PR-RAS -EXPENDITURE	Note	2020	2021
	REVENUE SURPLUS		1,443,307	90,772
	REVENUE DEFICIT		0	0
5221	Revenue surplus– brought forward		613,133	2,056,440
5222	Revenue deficit – brought forward		0	0
	Available revenue surplus in the following period		2,056,440	2,147,212
	Deficit cover revenue in the following period		0	0
Account from accounting plans	PR-RAS - ADDITIONAL DATA		2020	2021
11	Cash balance at the start of the year		4,377,192	51,000,926
11- debit	Total inflow on cash accounts and cash in hand		198,062,769	334,449,485
11- credit	Total outflow from cash accounts and cash in hand		151,439,035	348,576,228
11	Cash balance at the end of the period		51,000,926	36,874,183
	Average number of workers based on the balance at the end of the reporting period		3	5
	Average number of employees based on work hours		3	5
Account from accounting plans	VALUE OF REALISED INVESTMENTS IN THE NEW NON-CURRENT ASSETS		2020	2021
051	Construction buildings under preparation		0	0

Legal representatives



Višnja Čipčić



Stanka Babić

## **NOTES TO THE FINANCIAL STATEMENTS**

### **1. GENERAL INFORMATION ABOUT INTERNATIONAL MEDICAL CORPS CROATIA**

INTERNATIONAL MEDICAL CORPS CROATIA – MEĐUNARODNI MEDICINSKI ZBOR HRVATSKA (abbreviated IMC 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. Personal Identification Number (OIB): 71194935559

IMC 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.

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

IMC 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.

In accordance with the goals for which it was established, in 2021 IMC Croatia collected donations from institutional donors and international humanitarian organizations for the implementation of projects in several countries (Libya, Lebanon, Iraq, Mali, Central African Republic, Jordan, Yemen, Somalia, Sudan, Cameroon). The projects are implemented in cooperation with donors and partner humanitarian organizations, the local community, and other relevant stakeholders.

The legal representatives of the non-profit association in the Republic of Croatia from the establishment until 25.02.2021. were Ivana Petković, secretary, and Nancy Ann Aossey, president. In 2021, there was a change in the legal representatives of the association, and from 25.02.2021. IMC Croatia legal representatives are Stanka Babić, secretary of the association, and Višnja Čipčić, president of the organization, both with a mandate until February 25, 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 prepared pursuant to the Act on Financial Business Operations and Accounting of Not-for-Profit Organisations (NN 121/14) and the Rules on Not-for-profit Accounting and Accounting Plan (NN 1/15, NN 25/17, 96/18 and NN 103/18), the Rules on Reporting in Not-for-Profit Accounting and the Register of Not-for-Profit Organisations (NN 31/15, NN 67/17, NN 115/18 and NN 21/2021) and the Rules on the Financial Management and Controls and Preparation and Execution of Financial Plans for Not-for-Profit Organisations (NN 119/15).

### **2.2. Basis for preparation**

The financial statements are prepared on the accrual basis of accounting under which the effects of business transactions are recognised when incurred and are included in the financial statements in the period that they relate 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.

### **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 2021 was HRK 7.517174 for EUR 1 (31 December 2020 HRK 7.536898). At the same time, the Croatian Kuna exchange rate for USD 1 as at 31 December 2021 was HRK 6.643548 (31 December 2020; USD 1 = HRK 6.139039).

### **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, duration 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 sheet 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.

## **2.5. Non-current non-financial assets (continued)**

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 attributable 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 the purpose and/or 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:

	<b>2020</b>	<b>2021</b>
Facilities and equipment	20-25%	20-25%
Intangible produced assets	25%	25%

## **2.6. Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand, demand deposits and short-term, highly liquid investments that are readily convertible to known amounts of cash with original maturities of three months or less and which are subject to an insignificant risk of change in value.

## **2.7. Prepaid expenses and accrued income**

Prepaid expenses and accrued income consists of:

- Prepaid expenses which are not related to the reporting period and
- Revenues which relate to the reporting period, but in which amounts were not due, or invoices were not issued.

## **2.8. Accrued expenses and deferred income**

Accrued expenses and deferred income consists of:

- Expenses which are not invoiced, but relate to the reporting period and
- Revenues which are billed and accounted for in the reporting period but relate to the next period.

## **2.9. Recognition of revenue and expenditure**

The accrual basis of accounting 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
- Income from donation in kind is recognised in the reporting period in which the donated asset has been committed by the donor and the organization recognises the expenditure from the donation in kind in the moment when the same asset is received by IMC team in the location where the donation is intended to be used. The organization recognises expenditure in the amount of income, i.e. in the amount that was measured by the original donor and supported by IMC valuation methods
- 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)
- Income from donations relating to non-financial assets that are depreciated in the balance sheet is recognized in the reporting period on the systematic basis in proportion with the costs of use of non-financial assets during the same period
- Expenditures are recognised in the relevant reporting period regardless the moment of their payment

## **2.9. Recognition of revenue and expenditure (continued)**

- 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

## **2.10. Subsequent events**

Subsequent events are those events that have favourable or unfavourable consequences, which occurred between the balance sheet date and the date on which the annual financial statements are approved. The types of events after the balance sheet date:

- Adjusting events – corroborate circumstances which existed at the balance sheet date;
- Non adjusting events - corroborate circumstances which occurred after the balance sheet date;

Financial statements must be adjusted in the following cases:

- a court judgment made after the balance sheet date corroborates the fact that a liability existed at the balance sheet date;
- receipt of new information after the date of the balance sheet, which indicates that the value of an asset on the balance sheet date was reduced or that the amount of a previously recognized impairment loss for that asset needs to be amended;
- Detecting fraud or errors due to which the financial statements are incorrect.

### 3. REVENUE AND EXPENDITURE STATEMENT

Total revenues and expenditures for the period between 01/01/2021 and 31/12/2021:

AOP	Item	2020	2021
		In HRK	In HRK
001	REVENUE	93,992,444	202,261,022
054	TOTAL EXPENDITURE	92,549,137	202,170,250
151	Revenue surplus – brought forward	613,133	2,056,440
149	Revenue surplus generated	1,443,307	90,772
154	Revenue surplus transferred into the next period	2,056,440	2,147,212

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.

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 general costs or income (e.g. in the case of favourable exchange rate differences).

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

Revenues in the amount of **HRK 202,261,022** are comprised of:

	2020	2021
	in HRK	in HRK
Revenue from financial assets	2,974	183
Revenue from donations	92,678,573	202,260,839
Revenue from affiliated not-for-profit organisations	1,310,897	0
<b>Total</b>	<b>93,992,444</b>	<b>202,261,022</b>

Disaggregation of revenue from foreign governments and organisations per project is presented in the following table:

<b>Country</b>	<b>Donor</b>	<b>Project reference</b>	<b>Revenue (HRK)</b>
Libya	AICS	05/RSSDLIBYA/T05,437/2019 Lot 1	4,867,844
Libya	CESVI	AFLBY0031	10,023,492
Iraq	ACF Spain	TF-MADAD/2019/T04,183	5,207,151
Somalia	ACF Spain	ECHO/-HF/BUD/2021/91029	7,841,709
Sudan	DRC	ECHO/-AF/BUD/2021/91034	7,942,771
Jordan	Intersos	ECHO/SYR/BUD/2021/91006	12,481,244
Mali	ACF Spain	ECHO/-AF/BUD/2021/92010	4,513,864
CAR	Tearfund	ECHO/-AF/BUD/2021/92113	4,469,156
Yemen	Solidarite Int,	SI/IMC-2021	3,385,618
Cameroon	Intersos	ECHO/-AF/BUD/2021/92054	1,739,457

Disaggregation of revenue from EU institutions and bodies per project is presented in the following table:

<b>Country</b>	<b>Donor</b>	<b>Project reference</b>	<b>Revenue (HRK)</b>
Lebanon	EC	TF-MADAD/2020/T04,210	104,124,897
Libya	EC	T05-EUTF-NOA-LY-01-T05,1357	2,438,116
Libya	EC	T05-EUTF/NOA-LY-12-T05,1778	7,170,802
Lebanon	EC	TF-MADAD/2021/T04,281	19,336,004

The organization recorded revenue in kind in the amount of HRK 6,709,695 (2020: HRK 0), which mainly related to medical and pharmaceutical supplies for the needs of projects.

The increase in revenues compared to the previous year was due to an increase in the number of humanitarian projects that were implemented during the year, as well as in the average value of the projects.

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

Expenditures in the amount of HRK 202,170,250 are comprised of the following:

	<b>2020</b>	<b>2021</b>
	<b>in HRK</b>	<b>in HRK</b>
Expenditures for employees	1,264,595	2,439,563
Operational expenditures	338,323	408,628
Depreciation expenditures	1,477	10,268
Financial expenditures	159,390	774,414
Donations (Grants)	87,122,635	188,886,086
Expenditures pertaining to financing of affiliated not-for-profit organisations	3,662,717	9,651,291
<b>Total</b>	<b>92,549,137</b>	<b>202,170,250</b>

The increase in expenditures compared to the previous year was due to an increase in the number of humanitarian projects implemented during the year. **Donations (Grants)** are recognised in the total amount of HRK 188,886,086 in 2021:

Country	Donor	Prime Donor	Project ID	Expenses in HRK
Lebanon	EC	EC	303888.100	96.518.671
Lebanon	EC	EC	304176.100	18.012.982
Jordan	INTERSOS	ECHO	304134.100	11.664.714
Libya	CESVI	EC	303897.100	9.367.750
Sudan	DRC	ECHO	304143.100	7.423.150
Somalia	ACF Spain	ECHO	304091.100	7.328.700
Libya	EC	EC	304138.100	6.701.685
Iraq	Action Contre La Faim	EC	303880.100	4.866.496
Libya	AICS	EC	303829.100	4.296.061
Mali	ACF Spain	ECHO	304161.100	4.298.918
Central African Republic	Tearfund	ECHO	304188.100	4.216.185
Yemen	Solidarites International	ECHO	304192.100	3.153.764
Libya	EC	EC	303966.100	2.278.613
Cameroon	INTERSOS	ECHO	304172.100	1.625.660
Lebanon	EC	EC	303888.100.50	0
Libya	AICS	EC	303829.100.50	286.531
Lebanon	EC	EC	304176.100.50	0
<b>Private projects expenses</b>				136.511
<b>Donation in kind</b>				6.709.695
<b>Total donations</b>				<b>188.886.086</b>

**Expenditures for employees** in the amount of **HRK 2,439,563** pertain to:

	2020		2021
	in HRK		in HRK
Salaries for regular employment		1,048,597	2,007,138
Other expenditures for employees		42,979	101,247
Employer Contributions to salaries		173,019	331,178
<b>Total</b>	<b>1,264,595</b>		<b>2,439,563</b>

The organization employs 5 employees on 31 December 2021 (31 December 2020: 4).

**Material expenditures** amount to **HRK 408,628** and comprise of:

	2020	2021
	in HRK	in HRK
1) Reimbursement of expenses to employees	3,366	616
2) Expenditures for services	<b>309,399</b>	<b>310,408</b>
2a) Bookkeeping, notary and audit services	233,827	136,100
2b) Translation services	9,463	118,750
2c) Expenditure for other services	66,109	55,558
3) Expenditures for materials and energy	23,030	40,433
4) Other not specified material expenditures	2,528	57,171
<b>Total</b>	<b>338,323</b>	<b>408,628</b>

Expenditures for materials and energy in the amount of HRK 40,433 pertain to office supplies, energy, small inventory and car tires.

#### 4. BALANCE SHEET

##### 4.1. ASSETS (AOP 001 –BIL-NPF FORM)

Assets of IMC Croatia amount to **HRK 69,328,043** and consist of:

	2020	2021
	in HRK	in HRK
Non-financial assets	4,922	61,282
- of which unproduced	0	0
- of which produced	4,922	61,282
Financial assets	76,932,737	69,266,761
<b>Total</b>	<b>76,937,659</b>	<b>69,328,043</b>

The produced assets amount to HRK 61,282 and include facilities and equipment.

Financial assets in 2021 amount to HRK 69,266,761 and consist of:

	31/12/2020	31/12/2021
	in HRK	in HRK
Cash in bank and in hand	51,000,926	36,874,183
Guarantee deposits, receivables for fees that are reimbursed, other not specified receivables	25,463,333	21,744,209
Revenue receivables	0	10,636,562
Prepayments and accrued income	468,478	11,807
<b>Total</b>	<b>76,932,737</b>	<b>69,266,761</b>

Guarantee deposits and other receivables amount to HRK 21,744,209 and pertain to:

- Receivables from IMC US in the total amount of HRK 17,702,976 (HRK 21,411,497 as of 31 December 2020)
- Guarantee deposit with Zagrebačka banka d.d. for the project AICS – Libya in the amount of HRK 4,041,233 (HRK 4,051,836 as of 31 December 2020)

Receivables for revenues from donors under contracts amount to HRK 10,636,562 and relate to costs incurred by the Organization under current projects, for which it has not yet received donations from donors. At the end of the previous year, the Organization had no receivables from donors for expenses incurred for which a donation has not yet been received.

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

The liabilities and own sources of IMC Croatia amount to **HRK 69,328,042** and comprise of the following:

	<b>31/12/2020</b>	<b>31/12/2021</b>
	<b>in HRK</b>	<b>in HRK</b>
<b>Liabilities for expenditures</b>	<b>426,080</b>	<b>728,013</b>
- of which for employees	425,580	593,592
- of which for material expenditures	500	19,064
- other liabilities	0	115,357
<b>Accrued expenses and deferred income</b>	<b>74,455,139</b>	<b>66,452,817</b>
- Accrued expenses	88,058	698,620
- Collected deferred revenue	74,367,081	65,754,197
<b>Own sources</b>	<b>2,056,440</b>	<b>2,147,212</b>
- of which own sources	-	-
- of which revenue surplus	2,056,440	2,147,212
- of which revenue deficit	-	-
<b>Total</b>	<b>76,937,659</b>	<b>69,328,042</b>

The stated revenue surplus is brought forward.

#### **5. TAX LIABILITIES**

IMC 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 2021, all liabilities for taxes and contributions were settled with the Tax Administration.

## 6. LIABILITIES UNDER CREDITS

As at 31 December 2021, IMC 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 2021, IMC 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 WITH RELATED ENTITIES

On 01 July 2019 the organization entered into an administrative services agreement with both related 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 sole implementing partner for all IMC Croatia projects. International Medical Corps UK is not an implementing partner, but it provides programme and 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. The following table presents the balance with related organizations at the end of the year in HRK:

Date	International Medical Corps US		International Medical Corps UK	
	31/12/2021	31/12/2020	31/12/2021	31/12/2020
Receivables	17.702.976	21.403.045	0	8.451
Liabilities	0	0	115.357	0

## 9. EVENTS AFTER THE BALANCE SHEET DATE

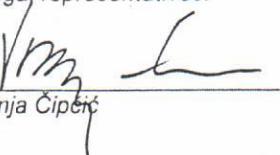
There were no significant events after the balance sheet date which would require adjustment or disclosure in the financial statements or notes accompanying IMC Croatia's financial statements.

## 10. ADOPTION OF FINANCIAL STATEMENTS

The financial statements of International Medical Corps Croatia – Međunarodni Medicinski Zbor Hrvatska for the year 2021 have been approved by legal representatives Višnja Čipčić and Stanka Babić on 24 June 2022.

For INTERNATIONAL MEDICAL CORPS CROATIA - MEĐUNARODNI MEDICINSKI  
ZBOR HRVATSKA:

Legal representatives:

  
Višnja Čipčić

  
Stanka Babić