

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

**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**

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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 - MEĐUNARODNI 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 27 June 2024*

*Legal representatives*

*Višnja Čipčić*

*Višnja Čipčić*



*Stanka Babić*

**MEĐUNARODNI MEDICINSKI ZBOR HRVATSKA  
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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 2023, revenue and expenditure statement for the year then ended and notes to the financial statements, including 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 2023 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), together with the ethical requirements that are relevant to our audit of the financial statements in Republic of Croatia, 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.

### 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 the 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  
Member of the Management Board and Certified auditor

Ernst & Young d.o.o.  
Radnička cesta 50  
10000 Zagreb  
Republic of Croatia  
27 June 2024

**INTERNATIONAL MEDICAL CORPS CROATIA**  
**BALANCE SHEET AS AT 31 DECEMBER 2023**  
(amounts in EUR)

Account from accounting plan	BALANCE SHEET - ASSETS	Note	31.12.2022.	31.12.2023.
	<b>ASSETS</b>	<b>4.1.</b>	<b>9,250,407</b>	<b>27,532,902</b>
0	Non-financial assets		13,017	10,238
01	Non-produced non-current assets		-	-
011	Tangible assets – natural resources		-	-
0111	Land		-	-
012	Intangible assets		-	-
0124	Other rights		-	-
019	Value adjustment of non-produced non-current assets		-	-
02	Produced non-current assets	<b>4.1.</b>	13,017	10,238
021	Buildings		-	-
0211	Residential buildings		-	-
0212	Commercial buildings		-	-
0213	Other buildings		-	-
022	Facilities and equipment		23,450	24,949
0221	Office equipment and furniture		22,654	24,153
0222	Communication equipment		796	796
0223	Maintenance and safety equipment		-	-
0224	Medical and laboratory equipment		-	-
0225	Instruments, devices and machines		-	-
0226	Sports and music equipment		-	-
0227	Devices, machinery and equipment for other purposes		-	-
023	Means of transport		-	-
0231	Means of road transport		-	-
0232	Other means of transport		-	-
029	Value adjustment of produced non-current assets		(10,433)	(14,711)
04	Small inventory		-	-
041	Supplies of small inventory		12,968	12,968
042	Small inventory in use		-	-
049	Value adjustments of small inventory		(12,968)	(12,968)
05	Non-financial assets under preparation		-	-
051	Buildings under preparation		-	-
062	Production and products		-	-
0621	Ongoing production		-	-
0622	Finished products		-	-
063	Goods for sale		-	-
1	Financial assets	<b>4.1.</b>	9,237,390	27,522,664
11	Cash in bank and in hand		433,216	20,196,760
111	Cash in bank		433,216	20,196,760
1111	Cash in accounts at domestic commercial banks		9,404	17,998
1112	Cash in accounts at foreign commercial banks		423,812	6,867,592

1113	Cash in transit		-	13,311,170
<b>Account from accounting plan</b>	<b>BALANCE SHEET - ASSETS</b>	<b>Note</b>	<b>31.12.2022.</b>	<b>31.12.2023.</b>
12	Deposits, guarantee deposits and receivables from employees for overpaid taxes and other	4.1.	2,708,919	188
121	Deposits at banks and other financial institutions		-	-
1211	Deposits at domestic banks and other financial institutions		-	-
122	Guarantee deposits		-	-
123	Receivables from employees		-	-
1245	Receivables for overpaid contributions		-	-
129	Other receivables	8.	2,708,919	188
1291	Receivables for compensations that are refunded		-	188
1292	Receivables for damage compensations		-	-
1293	Receivables for advance payments		-	-
1294	Other unspecified receivables	8.	2,708,919	0
159	Value adjustment of shares and equity shares		-	-
16	Revenue receivables	4.1.	6,093,368	7,322,637
161	Trade receivables		-	-
162	Receivables for membership fees and contributions		-	-
163	Receivables for revenue under special regulations		-	-
164	Receivables for revenue from assets		-	-
1641	Receivables for revenue from financial assets		-	-
1642	Receivables for revenue from non-financial assets		-	-
165	Other unspecified receivables		6,093,368	7,322,637
169	Value adjustment of receivables		-	-
19	Prepayments and accrued income		1,887	3,078
191	Prepayments		1,887	3,078
192	Accrued revenues		-	-
<b>Account from accounting plan</b>	<b>BALANCE SHEET - LIABILITIES</b>	<b>Note</b>	<b>31.12.2022.</b>	<b>31.12.2023.</b>
	<b>LIABILITIES AND OWN SOURCES</b>	<b>4.2.</b>	<b>9,250,407</b>	<b>27,532,902</b>
2	Liabilities	4.2.	7,689,537	25,744,899
24	Liabilities for expenditures	4.2.	186,259	2,608,219
241	Liabilities for employees		122,415	149,783
2411	Liabilities for salaries – net		24,093	32,506
2412	Liabilities for salary allowances – net		-	-
2413	Liabilities for salaries in kind – net		-	-
2414	Liabilities for tax and surtax on income from salaries		6,671	8,428
2415	Liabilities for contributions from salaries		5,473	8,080

2416	Liabilities for contributions on salaries		5,979	7,799
2417	Other liabilities for employees		80,199	92,971
242	Liabilities for material expenditures		22,681	26,666
2421	Reimbursement of expenses to employees		899	458
2422	Allowances to the members of representative and executive bodies, committees and similar		-	-
<b>Account from accounting plan</b>	<b>BALANCE SHEET - LIABILITIES</b>	<b>Note</b>	<b>31.12.2022.</b>	<b>31.12.2023.</b>
2423	Allowances to volunteers		-	-
2424	Allowances to other persons who are not employed		-	-
2425	Domestic trade payables		21,782	25,584
2426	Foreign trade payables		-	-
2429	Other liabilities for financing operating expenses		-	-
249	Other liabilities		41,163	2,431,771
2491	Tax liabilities		-	-
2492	Value added tax liabilities		-	-
2493	Liabilities for advance payments, deposits, received guarantees and other unspecified liabilities		41,163	2,431,771
26	Liabilities for credits and loans		-	-
261	Liabilities for bank credits and credits granted by other creditors		-	-
2611	Liabilities for domestic credits		-	-
2612	Liabilities for foreign credits		-	-
262	Liabilities for trade loans and other loans		-	-
2621	Liabilities for domestic loans		-	-
2622	Liabilities for foreign loans		-	-
269	Adjustment of liabilities for credits and loans		-	-
29	Accrued expenses and deferred income	<b>4.2.</b>	7,503,277	23,136,680
291	Accrued expenses		86,876	91,757
292	Collected deferred revenue		7,416,401	23,044,923
2921	Prepaid revenue		-	-
2922	Deferred revenue recognition		7,416,401	23,044,923
5	Own resources	<b>4.2.</b>	1,560,870	1,788,003
51	Own resources		-	-
511	Own resources		-	-
512	Revaluation reserve		-	-
522	Revenue surplus/deficit		-	-
5221	Revenue surplus		1,560,870	1,788,003
5222	Revenue deficit		-	-
<b>Account from accounting plan</b>	<b>OFF-BALANCE SHEET ITEMS</b>	<b>Note</b>	<b>31.12.2022.</b>	<b>31.12.2023.</b>

6	Off-balance sheet items	-	-
61	Off-balance sheet items- assets	-	-
62	Off-balance sheet items-liabilities	-	-

*Legal representatives:*

*Višnja Čipčić*

Višnja Čipčić

*Stanka Babić*

Stanka Babić

**INTERNATIONAL MEDICAL CORPS CROATIA**  
**STATEMENT ON REVENUE AND EXPENDITURE**  
**for the period between 01 January 2023 and 31 December 2023**  
(amounts in EUR)

Account from accountin g plan	PR-RAS – REVENUE	Note	2022	2023
<b>3</b>	<b>REVENUE</b>	<b>3.1.</b>	<b>34,748,679</b>	<b>33,333,166</b>
31	Revenue from the sale of goods and provision of services		-	-
3111	Revenue from the sale of goods		-	-
3112	Revenue from the provision of services		-	-
34	Revenue from assets	<b>3.1.</b>	2,890	8,521
341	Revenue from financial assets		2,890	8,521
3411	Revenue from interest on granted loans		-	-
3412	Revenue from interest on securities		-	-
3413	Interests on funds deposited for a fixed-term and sight deposits		2,890	8,521
3414	Revenue from default interest		-	-
3415	Revenue from positive exchange rate differences		-	-
3416	Revenue from dividends		-	-
3417	Revenue from profit of companies, banks and other financial institutions under special regulations		-	-
3418	Other revenue from financial assets		-	-
342	Revenue from non-financial assets		-	-
3421	Revenue from leasing and renting of assets		-	-
3422	Other revenue from non-financial assets		-	-
35	Revenue from donations	<b>3.1.</b>	<b>32,081,136</b>	<b>32,206,875</b>
351	Revenue from budgetary donations		-	-
3511	Revenue from donations from the state budget		-	-
3512	Revenue from donations from the budget of self-government local and regional units		-	-
352	Revenue from foreign governments and international organisations		<b>32,014,722</b>	<b>32,206,403</b>
3521	Revenue from foreign governments and international organisations		<b>10,974,003</b>	<b>11,840,696</b>
3522	Revenue from EU institutions and bodies		<b>21,040,719</b>	<b>20,365,707</b>
353	Revenue from companies and other legal persons		<b>66,005</b>	-
3531	Revenue from companies and other legal persons		<b>66,005</b>	-
3551	Other revenue from donations		-	-
354	Revenue from citizens and households		<b>409</b>	<b>471</b>
36	Other revenue		-	-

361	Revenue from reimbursements for damages and refunds		-	-
3611	Revenue from reimbursement for damages		-	-
3612	Prihodi od refundacija		-	-
362	Prihodi od prodaje dugotrajne imovine		-	-
3621	Prihodi od prodaje dugotrajne nematerijalne i materijalne imovine		-	-
363	Other unspecified revenue		-	-
3631	Write-off of liabilities		-	-
3632	Paid written-off receivables		-	-
3633	Other unspecified revenue		-	-
37	Revenue from affiliated not-for-profit organisations	3.1.	2,664,653	1,117,771
3711	Current revenue from affiliated not-for-profit organisations		2,664,653	1,117,771
3712	Capital revenue from affiliated not-for-profit organisations		-	-
<b>Account from accounting plan</b>	<b>PR-RAS – EXPENDITURE</b>	<b>Note</b>	<b>2022</b>	<b>2023</b>
<b>4</b>	<b>EXPENDITURE</b>	<b>3.2.</b>	<b>33,472,793</b>	<b>33,106,033</b>
41	Expenditure for employees	3.2.	451,462	581,314
411	Salaries		373,872	483,063
4111	Salaries for regular work		373,872	483,063
412	Other expenditures for employees		15,901	21,249
413	Contributions on salaries		61,689	77,003
4131	Contributions for health insurance		61,689	77,003
4132	Contributions for employment		-	-
4134	Special contribution for promoting employment of persons with disabilities		-	-
42	Material expenditures	3.2.	146,223	150,418
421	Reimbursement of expenses to employees		15,382	27,210
4211	Business travels		5,671	10,906
4212	Allowances for transportation, field work and living-away-from-home		1,556	6,285
4213	Employee training		8,156	10,019
422	Remunerations to the members of representative and executive bodies, committees and similar		-	-
4221	Remunerations for performing activities		-	-
4222	Reimbursement of business travel expenses		-	-
424	Remuneration to other persons who are not employed		-	-
4241	Remuneration to other persons who are not employed		-	-
4244	Reimbursement of other expenses		-	-
425	Expenditure for services	3.2.	116,011	107,719
4251	Telephone, postal and transportation services		1,527	2,648
4252	Services of current and investment maintenance		236	-

4253	Advertising and informing services		1,812	7,765
4254	Utility services		160	1,272
4255	Leases and rents		3,501	7,920
4256	Health and veterinary services		-	-
4257	Intellectual and personal services		107,401	83,665
4258	Computer services		738	1,217
4259	Other services		637	3,232
426	Material and energy expenditures	<b>3.2.</b>	5,606	1,885
<b>Account from accounting plan</b>	<b>PR-RAS – EXPENDITURE</b>	<b>Note</b>	<b>2022</b>	<b>2023</b>
4261	Office supplies and other tangible expenditures		145	1,269
4262	Material and raw materials		-	-
4263	Energy		292	616
4264	Small inventory and car tires		5,169	-
429	Other unspecified tangible expenditures	<b>3.2.</b>	9,223	13,605
4291	Insurance premiums		4,177	5,797
4292	Entertainment expenses		946	1,477
4293	Membership fees		3,968	6,091
4294	Registration fees		131	238
4295	Other unspecified tangible expenditures		-	2
43	Depreciation expenditures		2,920	4,278
44	Financial expenditure		249,711	161,022
442	Interests on received credits and loans		-	-
4421	Interests on received bank credits and credits from other creditors		-	-
443	Other financial expenditure		249,711	161,022
4431	Banking services and payment services		9,864	7,682
4432	Negative exchange rate differences and foreign currency clause		239,402	152,656
4433	Default interests		-	3
4434	Other unspecified financial expenditures		444	681
45	Donations	<b>3.2.</b>	29,942,166	30,256,995
451	Current donations		29,942,166	30,256,995
4511	Current donations		10,365,201	11,301,621
4513	Current donations from EU funds		19,576,965	18,955,374
46	Other expenditures		-	-
462	Other unspecified expenditure		-	-
4621	Value that was not written-off and other expenditures of alienated and written-off non-current assets		-	-
4622	Written off receivables		-	-
4624	Other unspecified expenditure		-	-
47	Expenditure pertaining to financing of associated not-for-profit organisations	<b>3.2.</b>	2,680,310	1,952,006
4711	Current expenditure pertaining to financing of associated not-for-profit organisations		2,680,310	1,952,006
	<b>TOTAL EXPENDITURE</b>	<b>3.2.</b>	<b>33,472,793</b>	<b>33,106,033</b>

	REVENUE SURPLUS		1,275,886	227,133
	REVENUE DEFICIT		-	-
5221	Revenue surplus– brought forward		284,984	1,560,870
5222	Revenue deficit – brought forward		-	-
	Available revenue surplus in the following period		1,560,870	1,788,003
	Deficit cover revenue in the following period		-	-
<b>Account from accountin g plan</b>	<b>PR-RAS - ADDITIONAL DATA</b>	<b>Note</b>	<b>2022</b>	<b>2023</b>
11	Cash balance at the start of the year		4,894,045	433,216
11-dugovno	Total inflow on cash accounts and cash in hand		54,229,628	47,355,416
11-potražno	Total outflow from cash accounts and cash in hand		58,690,456	27,591,872
11	Cash balance at the end of the period		433,216	20,196,760
	Average number of workers based on the balance at the end of the reporting period		7	10
	Average number of employees based on work hours		7	8
<b>Account from accountin g plan</b>	<b>VALUE OF REALISED INVESTMENTS IN THE NEW NON-CURRENT ASSETS</b>	<b>Note</b>	<b>2022</b>	<b>2023</b>
051	Construction buildings under preparation		-	-
052	Plants and equipment under preparation		-	-
053	Means of transport in preparation		-	-
055	Other intangible manufactured assets in preparation		-	-

Legal representatives

Višnja Čipčić

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 2023 IMC Croatia collected donations from institutional donors and international humanitarian organizations for the implementation of projects in several countries (Libya, Lebanon, Democratic Republic of Congo, Mali, Central African Republic, Jordan, Yemen, Somalia, Sudan, Cameroon, South Sudan, Ethiopia, Morocco, Ukraine, Syria). 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 are Višnja Čipčić, president of the association and Stanka Babić, secretary of the association, both with a mandate until February 23, 2025.

## **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 114/22) and the Rules on Not-for-profit Accounting and Accounting Plan (NN 1/15 – NN134/22), the Rules on Reporting in Not-for-Profit Accounting and the Register of Not-for-Profit Organisations (NN 31/15, NN 67/17 and 115/18) and the Rules on the Financial Management and Controls and Preparation and Execution of Financial Plans for Not-for-Profit Organisations (NN 119/15 and 134/22).

### **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 items included in the financial statements of the Organization are presented in the currency of the primary economic environment in which the Organization operates (functional currency). Given that the Republic of Croatia has introduced the euro as the official currency as of 1 January 2023, in accordance with the Act on the Introduction of the Euro as the Official Currency in the Republic of Croatia, the Organization has changed the presentation currency from kuna to euro for the purpose of preparing financial statements for the year ended 31 December 2023, and the financial statements for the year ended 31 December 2023 were the first to be prepared in euro. From 1 January 2023, the euro is also the functional currency of the Organization (until 1 January 2023 it was the kuna). In accordance with Article 72. The Introduction of the Euro as a official currency in the Republic of Croatia, the Organization converted the comparative data from previous reporting periods in kuna using the fixed conversion rate (EUR 1 = HRK 7.5345).

### **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.

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 EUR 665 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>2022</b>	<b>2023</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 consist 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 01/01/2023 and 31/12/2023:

Item	2022	2023
	in EUR	in EUR
REVENUE	34,748,679	33,333,166
TOTAL EXPENDITURE	33,472,793	33,106,033
Revenue surplus – brought forward	284,984	1,560,870
Revenue surplus generated	1,275,886	227,133
Revenue surplus transferred into the next period	1,560,870	1,788,003

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

Revenues in the amount of **33,333,166 EUR** (34,748,679 EUR in 2022) are comprised of:

	2022	2023
	in EUR	in EUR
Revenue from financial assets	2,890	8,521
Revenue from donations	32,081,136	32,206,875
Revenue from affiliated not-for-profit organisations	2,664,653	1,117,771
<b>Total</b>	<b>34,748,679</b>	<b>33,333,166</b>

Disaggregation of revenue from donations (Grants) per region:

Region	2022	2023
	in EUR	in EUR
Africa	7.254.036	9.875.567
Middle East and Europe	24.507.581	21.876.190
<b>Total</b>	<b>31.761.517</b>	<b>31.751.757</b>

The organization recorded revenue in kind in the amount of EUR 454,646 (319,210 EUR in 2022), which mainly related to medical and pharmaceutical supplies for the needs of projects and revenue from citizens in the amount of EUR 471 (1,197 EUR in 2022).

In the year 2023 there was not significant deviation in the amount of revenue compared to the previous year.

### 3.2. EXPENDITURES

Expenditures in the amount of **33,106,033 EUR** (33,472,793 EUR in 2022) are comprised of the following:

	<b>2022</b>	<b>2023</b>
	<b>in EUR</b>	<b>in EUR</b>
Expenditures for employees	451,462	581,314
Operational expenditures	146,223	150,418
Depreciation expenditures	2,920	4,278
Financial expenditures	249,711	161,022
Donations	29,942,166	30,256,995
Expenditures pertaining to financing of affiliated not-for-profit organisations	2,680,310	1,952,006
<b>Total</b>	<b>33,472,793</b>	<b>33,106,033</b>

In the year 2023 there was not significant deviation in the amount of expenses compared to the previous year.

**Donations (Grants)** are recognised in the total amount of 30,256,995 EUR in 2023 (29,942,166 EUR in 2022):

Region	<b>2022</b>	<b>2023</b>
	<b>in EUR</b>	<b>in EUR</b>
Africa	6,806,466	10,586,743
Middle East and Europe	22,816,490	19,215,606
	<b>29,622,956</b>	<b>29,802,349</b>

The organization recorded expenses that are in relation to revenue in kind in the amount of 454,646 EUR (319,210 EUR in 2022).

Expenditures for employees in the amount of **581,314 EUR** (451,462 EUR in 2022) pertain to:

	<b>2022</b> <b>in EUR</b>	<b>2023</b> <b>in EUR</b>
Salaries for regular employment	373,872	483,063
Other expenditures for employees	15,901	21,249
Employer Contributions to salaries	61,689	77,003
<b>Total</b>	<b>451,462</b>	<b>581,314</b>

The organization employs 10 employees on 31 December 2023 (31 December 2022: 7).

Material expenditures amount to **150,418 EUR** (146,223 EUR in 2022.) and comprise of:

	<b>2022</b> <b>in EUR</b>	<b>2023</b> <b>in EUR</b>
Reimbursement of expenses to employees	15,382	27,210
Expenditures for services	116,011	107,719
Expenditures for materials and energy	5,606	1,885
Other not specified material expenditures	9,223	13,605
<b>Total</b>	<b>146,223</b>	<b>150,418</b>

#### 4. BALANCE SHEET

##### 4.1. ASSETS

Assets of IMC Croatia amount to **27,532,902 EUR** (31.12.2022: 9,250,407 EUR) and consists of:

	<b>31/12/2022</b> <b>in EUR</b>	<b>31/12/2023</b> <b>in EUR</b>
Non-financial assets	13,017	10,238
- of which unproduced	0	0
- of which produced	13,017	10,238
Financial assets	9,237,390	27,522,664
<b>Total</b>	<b>9,250,407</b>	<b>27,532,902</b>

The produced assets amount to 10,238 EUR (31.12.2022: 13,017 EUR) and include facilities and equipment.

Financial assets in 2023 amounts to 27,522,664 EUR (31.12.2022: 9,237,390 EUR) and consist of:

	<b>31/12/2022</b> <b>in EUR</b>	<b>31/12/2023</b>
Cash in bank and in hand	433,216	20,196,760
Guarantee deposits, receivables for fees that are reimbursed, other not specified receivables	2,708,919	188
Revenue receivables	6,093,368	7,322,637
Prepayments and accrued income	1,887	3,078
<b>Total</b>	<b>9,237,390</b>	<b>27,522,664</b>

Receivables for revenues from donors under contracts amount to 7,322,637 EUR (31.12.2022: 6,093,368 EUR) and relate to costs incurred by the Organization under current projects, for which it has not yet received donations from donors.

Out of the amount 20,196,760 EUR in the line Cash in the bank and in hand, 13,311,170 EUR relate to cash in transit on 31.12.2023.

#### **4.2. LIABILITIES AND OWN SOURCES**

The liabilities and own sources of IMC Croatia amount to **27,532,902 EUR** (31.12.2022: 9,250,407 EUR) and comprise of the following:

	<b>31/12/2022</b> <b>in EUR</b>	<b>31/12/2023</b> <b>in EUR</b>
<b>Liabilities for expenditures</b>	<b>186,259</b>	<b>2,608,219</b>
- of which for employees	122,415	149,783
- of which for material expenditures	22,681	26,666
- other liabilities	41,163	2,431,771
<b>Accrued expenses and deferred income</b>	<b>7,503,277</b>	<b>23,136,680</b>
- Accrued expenses	86,876	91,757
- Collected deferred revenue	7,416,401	23,044,923
<b>Own sources</b>	<b>1,560,870</b>	<b>1,788,003</b>
- of which own sources	-	-
- of which revenue surplus	1,560,870	1,788,003
- of which revenue sufficite	-	-
<b>Total</b>	<b>9,250,407</b>	<b>27,532,902</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 2023, all liabilities for taxes and contributions were settled with the Tax Administration.

## **6. LIABILITIES UNDER CREDITS**

As at 31 December 2023, 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 2023, 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 balances with related organizations at the end of the year in HRK:

Date	International Medical Corps US		International Medical Corps UK	
	31.12.2023	31.12.2022	31.12.2023	31.12.2022
Receivables	0	2,708,919	0	0
Liabilities	2,417,606	0	14,165	41,163

## **9. EVENTS AFTER THE BALANCE SHEET DATE**

There were no events after the reporting period that would have a significant impact on the Organization's financial statements as of 31 December 2023 or for the year then ended.

## **10. ADOPTION OF FINANCIAL STATEMENTS**

The financial statements of International Medical Corps Croatia – Međunarodni Medicinski Zbor Hrvatska for the year 2022 have been approved by legal representatives Višnja Čipčić and Stanka Babić on 27 June 2023.

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

**FINANCIJSKI IZVJEŠTAJI ZA GODINU KOJA JE ZAVRŠILA 31.12.2023.**

*Stranica*

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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 očekuju 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 pretpostavkom 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, 27. lipnja 2024. godine*

*Zakonski zastupnici:*

*Višnja Čipčić*

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*Višnja Čipčić*

---

*Stanka Babić*

**INTERNATIONAL MEDICAL CORPS CROATIA – MEĐUNARODNI MEDICINSKI ZBOR  
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## IZVJEŠĆE NEOVISNOG REVIZORA

Zakonskim predstavnicima Međunarodnog medicinskog zbora Hrvatska

### Mišljenje

Obavili smo reviziju finansijskih izvještaja Međunarodnog medicinskog zbora Hrvatska (Organizacija), koji obuhvaćaju bilancu na 31. prosinca 2023., izvještaj o prihodima i rashodima za tada završenu godinu te bilješke uz finansijske izvještaje, uključujući i značajne računovodstvene politike.

Prema našem mišljenju, priloženi finansijski izvještaji istinito i fer prikazuju finansijski položaj Organizacije na 31. prosinca 2023. 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 u odjeljku *Odgovornosti revizora za reviziju 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), kao i u skladu s etičkim zahtjevima koji su relevantni za našu reviziju finansijskih izvještaja u Republici Hrvatskoj i ispunili smo naše ostale etičke odgovornosti u skladu s tim zahtjevima i IESBA Kodeksom.

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

### Odgovornosti uprave za finansijske izvještaje

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

U sastavljanju 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 finansijskih izvještaja

Naši ciljevi su steći razumno uvjerenje o tome jesu li finansijski izvještaji kao cjelina bez značajnog pogrešnog prikaza uslijed prijevare ili pogreške i izdati izvješće 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 finansijskih izvještaja.



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#### Odgovornosti revizora za reviziju 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 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, namjerne propuste, lažna predstavljanja 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.
- Ocenjujemo 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 revizora na povezane objave u 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 revizora. Međutim, budući događaji ili uvjeti mogu uzrokovati da Organizacija prekine s vremenski neograničenim poslovanjem.
- Ocenjujemo cjelokupnu prezentaciju, strukturu i sadržaj finansijskih izvještaja, uključujući i objave, kao i odražavaju li 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  
Član Uprave i ovlašteni revizor

Ernst & Young d.o.o.  
Radnička cesta 50  
10000 Zagreb  
Republika Hrvatska  
27. lipnja 2024.

**MEĐUNARODNI MEDICINSKI ZBOR HRVATSKA**  
**BILANCA NA DAN 31.12.2023.**  
 (iznosi u EUR)

Račun iz rač. plana	BILANCA – IMOVINA	Bilješka	31.12.2022.	31.12.2023.
	<b>IMOVINA</b>	<b>4.1.</b>	<b>9.250.407</b>	<b>27.532.902</b>
0	Nefinancijska imovina		13.017	10.238
01	Neproizvedena dugotrajna imovina		-	-
011	Materijalna imovina - prirodna bogatstva		-	-
0111	Zemljište		-	-
012	Nematerijalna imovina		-	-
0124	Ostala prava		-	-
019	Ispravak vrijednosti neproizvedene dugotrajne imovine		-	-
02	Proizvedena dugotrajna imovina	<b>4.1.</b>	13.017	10.238
021	Građevinski objekti		-	-
0211	Stambeni objekti		-	-
0212	Poslovni objekti		-	-
0213	Ostali građevinski objekti		-	-
022	Postrojenja i oprema		23.450	24.949
0221	Uredska oprema i namještaj		22.654	24.153
0222	Komunikacijska oprema		796	796
0223	Oprema za održavanje i zaštitu		-	-
224	Medicinska i laboratorijska oprema		-	-
0225	Instrumenti, uređaji i strojevi		-	-
0226	Sportska i glazbena oprema		-	-
0227	Uređaji, strojevi i oprema za ostale namjene		-	-
023	Prijevozna sredstva		-	-
0231	Prijevozna sredstva u cestovnom prometu		-	-
0232	Ostala prijevozna sredstva		-	-
029	Ispravak vrijednosti proizvedene dugotrajne imovine		(10.433)	(14.711)
04	Sitni inventar		-	-
041	Zalihe sitnog inventara		12.968	12.968
042	Sitni inventar u uporabi		-	-
049	Ispravak vrijednosti sitnog inventara		(12.968)	(12.968)
05	Nefinancijska imovina u pripremi		-	-
051	Građevinski objekti u pripremi		-	-
062	Proizvodnja i proizvodi		-	-
0621	Proizvodnja u tijeku		-	-
0622	Gotovi proizvodi		-	-
063	Roba za daljnju prodaju		-	-
1	Financijska imovina	<b>4.1.</b>	9.237.390	27.522.664
11	Novac u banci i blagajni		433.216	20.196.760
111	Novac u banci		433.216	20.196.760
1111	Novac na računu tuzemnih poslovnih banaka		9.404	17.998

1112	Novac na računu kod inozemnih poslovnih banaka		423.812	6.867.592
1113	Prijelazni račun		-	13.311.170
<b>Račun iz rač. plana</b>	<b>BILANCA – IMOVINA</b>	<b>Bilješka</b>	<b>31.12.2022.</b>	<b>31.12.2023.</b>
12	Depoziti, jamčevni polozi i potraživanja od radnika te za više plaćene poreze i ostalo	4.1.	2.708.919	188
121	Depoziti u bankama i ostalim finansijskim institucijama		-	-
1211	Depoziti u tuzemnim bankama i ostalim finansijskim institucijama		-	-
122	Jamčevni polozi		-	-
123	Potraživanje od radnika		-	-
1245	Potraživanje za više plaćene doprinose		-	-
129	Ostala potraživanja	8.	2.708.919	188
1291	Potraživanja za naknade koje se refundiraju		-	188
1292	Potraživanja za naknade štete		-	-
1293	Potraživanja za predujmove		-	-
1294	Ostala nespomenuta potraživanja	8.	2.708.919	0
159	Ispravak vrijednosti dionica i udjela u glavnici		-	-
16	Potraživanja za prihode	4.1.	6.093.368	7.322.637
161	Potraživanja od kupaca		-	-
162	Potraživanja za članarine i članske doprinose		-	-
163	Potraživanja za prihode po posebnim propisima		-	-
164	Potraživanja za prihode od imovine		-	-
1641	Potraživanja za prihode od finansijske imovine		-	-
1642	Potraživanja za prihode od nefinansijske imovine		-	-
165	Ostala nespomenuta potraživanja		6.093.368	7.322.637
169	Ispravak vrijednosti potraživanja		-	-
19	Rashodi budućih razdoblja i nedospjela naplata prihoda		1.887	3.078
191	Rashodi budućih razdoblja		1.887	3.078
192	Nedospjela naplata prihoda		-	-
<b>Račun iz rač. plana</b>	<b>BILANCA – OBVEZE</b>	<b>Bilješka</b>	<b>31.12.2022.</b>	<b>31.12.2023.</b>
	<b>OBVEZE I VLASTITI IZVORI</b>	<b>4.2.</b>	<b>9.250.407</b>	<b>27.532.902</b>
2	Obveze	4.2.	7.689.537	25.744.899
24	Obveze za rashode	4.2.	186.259	2.608.219
241	Obveze za radnike		122.415	149.783
2411	Obveze za plaće - neto		24.093	32.506
2412	Obveze za naknade plaća – neto		-	-
2413	Obveze za plaće u naravi – neto		-	-
2414	Obveze za porez i prirez na dohodak iz plaća		6.671	8.428
2415	Obveze za doprinose iz plaća		5.473	8.080
2416	Obveze za doprinose na plaće		5.979	7.799
2417	Ostale obveze za radnike		80.199	92.971
242	Obveze za materijalne rashode		22.681	26.666
2421	Naknade troškova radnicima		899	458

2422	Naknade članovima u predstavničkim i izvršnim tijelima, povjerenstvima i slično			-	-
<b>Račun iz rač. plana</b>	<b>BILANCA – OBVEZE</b>	<b>Bilješka</b>	<b>31.12.2022.</b>	<b>31.12.2023.</b>	
2423	Naknade volonterima			-	-
2424	Naknade ostalim osobama izvan radnog odnosa			-	-
2425	Obveze prema dobavljačima u zemlji		21,782	25,584	
2426	Obveze prema dobavljačima u inozemstvu		-	-	
2429	Ostale obveze za financiranje rashoda poslovanja		-	-	
249	Ostale obveze		41,163	2,431,771	
2491	Obveze za poreze		-	-	
2492	Obveze za porez na dodanu vrijednost		-	-	
2493	Obveze za predujmove, depozite, primljene jamčevine i ostale nespomenute obveze		41,163	2,431,771	
26	Obveze za kredite i zajmove		-	-	
261	Obveze za kredite banaka i ostalih kreditora		-	-	
2611	Obveze za kredite u zemlji		-	-	
2612	Obveze za kredite iz inozemstva		-	-	
262	Obveze za robne i ostale zajmove		-	-	
2621	Obveze za zajmove u zemlji		-	-	
2622	Obveze za zajmove iz inozemstva		-	-	
269	Ispravak vrijednosti obveza za kredite i zajmove		-	-	
29	Odgođeno plaćanje rashoda i prihodi budućih razdoblja	4.2.	7,503,277	23,136,680	
291	Odgođeno plaćanje rashoda		86,876	91,757	
292	Naplaćeni prihodi budućih razdoblja		7,416,401	23,044,923	
2921	Unaprijed plaćeni prihodi		-	-	
2922	Odgođeno priznavanje prihoda		7,416,401	23,044,923	
5	Vlastiti izvori	4.2.	1,560,870	1,788,003	
51	Vlastiti izvori		-	-	
511	Vlastiti izvori		-	-	
512	Revalorizacijska rezerva		-	-	
522	Višak/manjak prihoda		-	-	
5221	Višak prihoda		1,560,870	1,788,003	
5222	Manjak prihoda		-	-	
<b>Račun iz rač. plana</b>	<b>IZVANBILANČNI ZAPISI</b>	<b>Bilješka</b>	<b>Stanje 31.prosinca</b>	<b>Stanje 31.prosinca</b>	
6	Izvanbilančni zapisi		-	-	
61	Izvanbilančni zapisi – aktiva		-	-	
62	Izvanbilančni zapisi – pasiva		-	-	

Zakonski zastupnici:

*Višnja Ćipčić*

Višnja Ćipčić

Stanka Babić

**MEĐUNARODNI MEDICINSKI ZBOR HRVATSKA**  
**IZVJEŠTAJ O PRIHODIMA I RASHODIMA za razdoblje od 1.1.2023. do 31.12.2023.**  
 (iznosi u EUR)

Račun iz rač. plana	PR-RAS – PRIHODI	Bilješka	2022	2023
<b>3</b>	<b>PRIHODI</b>	<b>3.1.</b>	<b>34.748.679</b>	<b>33.333.166</b>
31	Prihodi od prodaje roba i pružanja usluga		-	-
3111	Prihodi od prodaje roba		-	-
3112	Prihodi od pružanja usluga		-	-
34	Prihodi od imovine	<b>3.1.</b>	2.890	8.521
341	Prihodi od financijske imovine		2.890	8.521
3411	Prihodi od kamata za dane zajmove		-	-
3412	Prihodi od kamata po vrijednosnim papirima		-	-
3413	Kamate na oročena sredstva i depozite po viđenju		2.890	8.521
3414	Prihodi od zateznih kamata		-	-
3415	Prihodi od pozitivnih tečajnih razlika		-	-
3416	Prihodi od dividendi		-	-
3417	Prihodi od dobiti trgovачkih društava, banaka i ostalih financijskih institucija po posebnim propisima		-	-
3418	Ostali prihodi od financijske imovine		-	-
342	Prihodi od nefinancijske imovine		-	-
3421	Prihodi od zakupa i iznajmljivanja imovine		-	-
3422	Ostali prihodi od nefinancijske imovine		-	-
35	Prihodi od donacija	<b>3.1.</b>	<b>32.081.136</b>	<b>32.206.875</b>
351	Prihodi od donacija iz proračuna		-	-
3511	Prihodi od donacija iz državnog proračuna		-	-
3512	Prihodi od donacija iz proračuna jedinica lokalne i područne (regionalne) samouprave		-	-
352	Prihodi od inozemnih vlada i međunarodnih organizacija		<b>32.014.722</b>	<b>32.206.403</b>
3521	Prihodi od inozemnih vlada i međunarodnih organizacija		<b>10.974.003</b>	<b>11.840.696</b>
3522	Prihodi od institucija i tijela EU		<b>21.040.719</b>	<b>20.365.707</b>
353	Prihodi od trgovачkih društava i ostalih pravnih osoba		<b>66.005</b>	-
3531	Prihodi od trgovackih društava i ostalih pravnih osoba		<b>66.005</b>	-
3551	Ostali prihodi od donacija		-	-
354	Prihodi od građana i kućanstava		<b>409</b>	<b>471</b>
36	Ostali prihodi		-	-
361	Prihodi od naknade štete i refundacija		-	-
3611	Prihodi od naknade štete		-	-
3612	Prihodi od refundacija		-	-
362	Prihodi od prodaje dugotrajne imovine		-	-
3621	Prihodi od prodaje dugotrajne nematerijalne i materijalne imovine		-	-

Račun iz rač. plana	PR-RAS – PRIHODI	Bilješka	2022	2023
363	Ostali nespomenuti prihodi		-	-
3631	Otpis obveza		-	-
3632	Neplaćena otpisana potraživanja		-	-
3633	Ostali nespomenuti prihodi		-	-
37	Prihodi od povezanih neprofitnih organizacija	3.1.	2.664.653	1.117.771
3711	Tekući prihodi od povezanih neprofitnih organizacija		2.664.653	1.117.771
3712	Kapitalni prihodi od povezanih neprofitnih organizacija		-	-
Račun iz rač. plana	PR-RAS – RASHODI	Bilješka	2022	2023
<b>4</b>	<b>RASHODI</b>	<b>3.2.</b>	<b>33.472.793</b>	<b>33.106.033</b>
41	Rashodi za radnike	3.2.	451.462	581.314
411	Plaće		373.872	483.063
4111	Plaće za redovan rad		373.872	483.063
412	Ostali rashodi za radnike		15.901	21.249
413	Doprinosi na plaće		61.689	77.003
4131	Doprinosi za zdravstveno osiguranje		61.689	77.003
4132	Doprinosi za zapošljavanje		-	-
4134	Posebni doprinos za poticanje zapošljavanja osoba s invaliditetom		-	-
42	Materijalni rashodi	3.2.	146.223	150.418
421	Naknade troškova radnicima		15.382	27.210
4211	Službena putovanja		5.671	10.906
4212	Naknade za prijevoz, za rad na terenu i odvojeni život		1.556	6.285
4213	Stručno usavršavanje radnika		8.156	10.019
422	Naknade članovima u predstavničkim i izvršnim tijelima i slično		-	-
4221	Naknade za obavljanje djelatnosti		-	-
4222	Naknade troškova službenih putovanja		-	-
424	Naknade ostalim osobama izvan radnog odnosa		-	-
4241	Naknade ostalim osobama izvan radnog odnosa		-	-
4244	Naknade ostalih troškova		-	-
425	Rashodi za usluge	3.2.	116.011	107.719
4251	Usluge telefona, pošte i prijevoza		1.527	2.648
4252	Usluge tekućeg i investicijskog održavanja		236	-
4253	Usluge promidžbe i informiranja		1.812	7.765
4254	Komunalne usluge		160	1.272
4255	Zakupnine i najamnine		3.501	7.920
4256	Zdravstvene i veterinarske usluge		-	-
4257	Intelektualne i osobne usluge		107.401	83.665
4258	Računalne usluge		738	1.217
4259	Ostale usluge		637	3.232
426	Rashodi za materijal i energiju	3.2.	5.606	1.885

Račun iz rač. plana	PR-RAS – RASHODI	Bilješka	2022	2023
4261	Uredski materijal i ostali materijalni rashodi		145	1.269
4262	Materijal i sirovine		-	-
4263	Energija		292	616
4264	Sitni inventar i auto gume		5.169	-
429	Ostali nespomenuti materijalni rashodi	3.2.	9.223	13.605
4291	Premije osiguranja		4.177	5.797
4292	Reprezentacija		946	1.477
4293	Članarine		3.968	6.091
4294	Kotizacije		131	238
4295	Ostali nespomenuti materijalni rashodi		-	2
43	Rashodi amortizacije		2.920	4.278
44	Financijski rashodi		249.711	161.022
442	Kamate za primljene kredite i zajmove		-	-
4421	Kamate za primljene kredite banaka i ostalih kreditora		-	-
443	Ostali financijski rashodi		249.711	161.022
4431	Bankarske usluge i usluge platnog prometa		9.864	7.682
4432	Negativne tečajne razlike i valutna klauzula		239.402	152.656
4433	Zatezne kamate		-	3
4434	Ostali nespomenuti financijski rashodi		444	681
45	Donacije	3.2.	29.942.166	30.256.995
451	Tekuće donacije		29.942.166	30.256.995
4511	Tekuće donacije		10.365.201	11.301.621
4513	Tekuće donacije iz EU sredstava		19.576.965	18.955.374
46	Ostali rashodi		-	-
462	Ostali nespomenuti rashodi		-	-
4621	Neotpisana vrijednost i drugi rashodi otuđene i rashodovane dugotrajne imovine		-	-
4622	Otpisana potraživanja		-	-
4624	Ostali nespomenuti rashodi		-	-
47	Rashodi vezani uz financiranje povezanih neprofitnih organizacija	3.2.	2.680.310	1.952.006
4711	Tekući rashodi vezani uz financiranje povezanih neprofitnih organizacija		2.680.310	1.952.006
	UKUPNI RASHODI	3.2.	33.472.793	33.106.033
	VIŠAK PRIHODA		1.275.886	227.133
	MANJAK PRIHODA		-	-
5221	Višak prihoda - preneseni		284.984	1.560.870
5222	Manjak prihoda - preneseni		-	-
	Višak prihoda raspoloživ u sljedećem razdoblju		1.560.870	1.788.003
	Manjak prihoda za pokriće u sljedećem razdoblju		-	-

<b>Račun iz rač. plana</b>	<b>PR-RAS - DODATNI PODACI</b>	<b>Bilješka</b>	<b>2022</b>	<b>2023</b>
11	Stanje novčanih sredstava na početku godine		4,894,045	433,216
11-dugovno	Ukupni priljevi na novčane račune i blagajne		54,229,628	47,355,416
11-potražno	Ukupni odljevi s novčanih računa i blagajni		58,690,456	27,591,872
11	Stanje novčanih sredstava na kraju razdoblja		433,216	20,196,760
	Prosječan broj radnika na osnovi stanja krajem izvještajnog razdoblja		7	10
	Prosječan broj zaposlenih na osnovi sati rada		7	8
<b>Račun iz rač. plana</b>		<b>VRIJEDNOST OSTVARENIH INVESTICIJA U NOVU DUGOTRAJNU IMOVINU</b>	<b>Bilješka</b>	
			<b>2022</b>	<b>2023</b>
051	Građevinski objekti u pripremi		-	-
052	Postrojenja i oprema u pripremi		-	-
053	Prijevozna sredstva u pripremi		-	-
055	Ostala nematerijalna proizvedena imovina u pripremi		-	-

Zakonski zastupnici:

*Višnja Ćipčić*

Višnja Ćipčić

*Stanka Babić*

## **BILJEŠKE UZ FINANCIJSKE IZVJEŠTAJE ZA 2023. 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 2023. godine prikupila donacije od institucionalnih donatora i međunarodnih humanitarnih organizacija za provedbu projekata u više zemalja (Libija, Libanon, Demokratska Republika Kongo, Mali, Centralno Afrička Republika, Jordan, Jemen, Somalija, Sudan, Kamerun, Južni Sudan, Etiopija, Maroko, Ukrajina, Syria). 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 Višnja Čipčić, predsjednica udruge te Stanka Babić, tajnica udruge, obje s mandatom do 23.2.2025. 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 114/22) i Pravilniku o neprofitnom računovodstvu i računskom planu (NN 1/15 – NN134/22), Pravilniku o izvještavanju u neprofitnom računovodstvu i registru neprofitnih organizacija (NN 31/15,NN 67/17 i 115/18), te Pravilniku o sustavu financijskog upravljanja i kontrola te izradi i izvršavanju financijskih planova neprofitnih organizacija (NN 119/15 i 134/22).

### **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.

### **2.3. Izvještajna valuta**

Stavke uključene u financijski izvještaj Organizacije iskazane su u valuti primarnog gospodarskog okruženja u kojem Organizacija posluje (funkcijska valuta). Obzirom da je Republika Hrvatska od 1. siječnja 2023. godine sukladno Zakonu o uvođenju eura kao službene valute u Republici Hrvatskoj, uvela euro kao službenu valutu, Organizacija je za potrebe pripreme financijskih izvještaja za godinu završenu 31. prosinca 2023. godine, promijenila prezentacijsku valutu iz kuna u eure, te su financijski izvještaji za godinu završenu 31. prosinca 2023. godine prvi pripremljeni u eurima. Euro je od 1. siječnja 2023. godine također i funkcijska valuta Organizacije (do 1. siječnja 2023. godine to je bila kuna). Sukladno članku 72. Zakona o uvođenju eura kao službene valute u Republici Hrvatskoj, Društvo je usporedne podatke iz prethodnih izvještajnih razdoblja u kunama preračunalo koristeći fiksni tečaj konverzije (1 EUR = 7,5345 HRK).

### **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 EUR 665 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>2022.</b>	<b>2023.</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),

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

- Donacije povezane s nefinancijskom imovinom koja se amortizira priznaju u bilanci kao odgođeni prihod uz priznavanje prihoda 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.

## **2.10. 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 01.01.2023.-31.12.2023.:

AOP	Naziv	2022. godina	2023. godina
		u EUR	u EUR
001	PRIHODI	34.748.679	33.333.166
054	UKUPNI RASHODI	33.472.793	33.106.033
151	Višak prihoda – preneseni (iz prethodnog razdoblja)	284.984	1.560.870
149	Višak prihoda	1.275.886	227.133
154	Višak prihoda koji se prenosi u sljedeće razdoblje	1.560.870	1.788.003

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 **33,333,166 EUR** se sastoje od sljedećeg:

	2022. godina	2023. godina
	u EUR	u EUR
Prihodi od finansijske imovine	2.890	8.521
Prihodi od donacija	32.081.136	32.206.875
Prihodi od povezanih neprofitnih organizacija	2.664.653	1.117.771
<b>Ukupno</b>	<b>34.748.679</b>	<b>33.333.166</b>

Razrada prihoda od donacija u novcu po regiji:

Regija	2022. godina u EUR	2023. godina u EUR
Afrika	7.254.036	9.875.567
Bliski Istok	24.507.581	21.876.190
	<b>31.761.517</b>	<b>31.751.757</b>

Organizacija je zabilježila prihod u naravi u iznosu 454,646 EUR (319,210 EUR u 2022.) koji se je ponajvećim dijelom odnosio na medicinske i farmaceutske potrepštine za potrebe projekata, te prihod od građana u iznosu 471 EUR (1,197 EUR u 2022.).

U 2023. godini nije bilo značajnog odstupanja visine prihoda u odnosu na prethodnu godinu.

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

Rashodi u iznosu od 33,106,033 EUR se sastoje od:

	2022. godina u EUR	2023. godina u EUR
Rashodi za radnike	451.462	581.314
Materijalni rashodi	146.223	150.418
Rashodi amortizacije	2.920	4.278
Financijski rashodi	249.711	161.022
Donacije	29.942.166	30.256.995
Rashodi vezani uz financiranje povezanih neprofitnih organizacija	2.680.310	1.952.006
<b>Ukupno</b>	<b>33.472.793</b>	<b>33.106.033</b>

U 2023. godini nije bilo značajnog odstupanja visine rashoda u odnosu na prethodnu godinu.

**Donacije** su iskazane u ukupnom iznosu od 30,256,995 EUR u 2023. godini:

Regija	2022. godina u EUR	2023. godina u EUR
Afrika	6.806.466	10.586.743
Bliski Istok	22.816.490	19.215.606
	<b>29.622.956</b>	<b>29.802.349</b>

Organizacija je zabilježila troškove vezane za prihode u naravi u iznosu 454.646 EUR (319.210 EUR u 2022.)

**Rashodi za zaposlene** u iznosu od **581.314 EUR** se odnose na:

	<b>2022. godina</b> <b>u EUR</b>	<b>2023. godina</b> <b>u EUR</b>
Plaće za redovan rad	373.872	483.063
Ostali rashodi za radnike	15.901	21.249
Doprinosi na plaće	61.689	77.003
<b>Ukupno</b>	<b>451.462</b>	<b>581.314</b>

Organizacija zapošljava 10 zaposlenika na 31.12.2023. (31.12.2021: 7).

**Materijalni rashodi** iznose **150.418 EUR** i odnose se na:

	<b>2022. godina</b> <b>u EUR</b>	<b>2023. godina</b> <b>u EUR</b>
1) Naknade troškova radnicima	15.382	27.210
2) Rashodi za usluge	116.011	107.719
3) Rashodi za materijal i energiju	5.606	1.885
4) Ostali nespomenuti materijalni rashodi	9.223	13.605
<b>Ukupno</b>	<b>146.223</b>	<b>150.418</b>

#### 4. BILANCA

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

Imovina MMZHR-a iznosi **27.532.902 EUR** (31.12.2022: 9.250.407 EUR). Sastoji se od:

	<b>31.12.2022.</b> <b>u EUR</b>	<b>31.12.2023.</b> <b>u EUR</b>
Nefinancijska imovina	13.017	10.238
- Od toga neproizvedena:	0	0
- Od toga proizvedena:	13.017	10.238
Financijska imovina	9.237.390	27.522.664
<b>Ukupno</b>	<b>9.250.407</b>	<b>27.532.902</b>

Proizvedena imovina iznosi 10.238 EUR (31.12.2022: 12.017 EUR) i odnosi se na postrojenja i opremu.

Finansijska imovina u 2023. godini iznosi 27.522.664 EUR (31.12.2022: 9.237.390 EUR) i odnosi se na:

	<b>31.12.2022.</b> <b>u EUR</b>	<b>31.12.2023</b> <b>u EUR</b>
Novac u banci i blagajni	433.216	20.196.760
Jamčevni polozi, potraž. za naknade koje se refundiraju, ostala nespomenuta potraživanja	2.708.919	188
Potraživanja za prihode	6.093.368	7.322.637
Rashodi budućih razdoblja i nedospjela naplata prihoda	1.887	3.078
<b>Ukupno</b>	<b>9.237.390</b>	<b>27.522.664</b>

Potraživanja za prihode od donatora po ugovorima iznose 7.322.637 EUR (31.12.2022: 6.093.368 EUR) i odnose se na troškove koje je Organizacija imala po tekućim projektima, a za njih još nije zaprimila donacije od donora.

Od iznos 20.196.760 EUR na stavci Novac u banci i blagajni, 13.311.170 EUR se odnosi na novac koji je na dan 31.12.2023. bio na putu (u tranzitu).

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

Obveze i vlastiti izvori MMZHR-a iznose **27.532.902 EUR** (31.12.2022: 9.250.407 EUR). Sastoje se od:

	<b>2022. godina</b> <b>u EUR</b>	<b>2023. godina</b> <b>u EUR</b>
<b>Obveze za rashode</b>	<b>186.259</b>	<b>2.608.219</b>
- Za radnike	122.415	149.783
- Za materijalne rashode	22.681	26.666
- Ostale obveze	41.163	2.431.771
<b>Odgođeno plaćanje rashoda i prihodi budućih razdoblja</b>	<b>7.503.277</b>	<b>23.136.680</b>
- Odgođeno plaćanje rashoda	86.876	91.757
- Naplaćeni prihodi budućih razdoblja	7.416.401	23.044.923
<b>Vlastiti izvori</b>	<b>1.560.870</b>	<b>1.788.003</b>
- Od toga vlastiti izvori	-	-
- Od toga višak prihoda	1.560.870	1.788.003
- Od toga manjak prihoda	-	-
<b>31. prosinca</b>	<b>9.250.407</b>	<b>27.532.902</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 31.12.2023. godine sve pozicije obveza za poreze i doprinose usklađene su s Poreznom upravom.

## **6. OBVEZE PO KREDITIMA**

Organizacija na dan 31.12.2023. nema dugoročnih ni kratkoročnih kredita, kao ni robnih kredita i finansijskih najmova.

## **7. UGOVORNI ODNOŠI I POTENCIJALNE OBVEZE**

Organizacija nema značajnih ugovornih odnosa ni potencijalnih obveza na dan 31.12.2023. 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	
	31.12.2023.	31.12.2022.	31.12.2023.	31.12.2022.
Potraživanja	0	2.708.919	0	0
Obveze	2.417.606	0	14.165	41.163

## **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 2023. godinu odobrile su zakonske zastupnice Višnja Čipčić i Stanka Babić dana 27. lipnja 2024. godine.