

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

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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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.

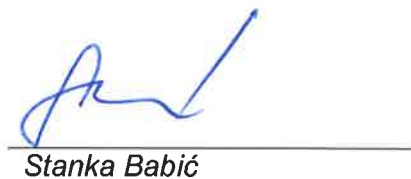
In addition, the legal representatives shall be held accountable for safeguarding the assets of the not-for-profit organisation and are responsible for undertaking all measures necessary for the prevention and detection of fraud and other irregularities.

In Split on 20 June 2023

Legal representatives



Višnja Čipčić



Stanka Babić

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

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 2022, 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 2022 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.

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
20 June 2023

INTERNATIONAL MEDICAL CORPS CROATIA
BALANCE SHEET AS AT 31 DECEMBER 2022
(amounts in Croatian Kuna)

Account from accounting plan	BALANCE SHEET - ASSETS	Note	31/12/2021	31/12/2022
	ASSETS	4.1.	69,328,043	69,697,189
0	Non-financial assets		61,282	98,075
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	4.1.	61,282	98,075
021	Buildings		-	-
0211	Residential buildings		-	-
0212	Commercial buildings		-	-
0213	Other buildings		-	-
022	Facilities and equipment		117,888	176,682
0221	Office equipment and furniture		111,890	170,684
0222	Communication equipment		5,998	5,998
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		(56,606)	(78,607)
04	Small inventory		-	-
041	Supplies of small inventory		58,757	97,705
042	Small inventory in use		-	-
049	Value adjustments of small inventory		(58,757)	(97,705)
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	4.1.	69,266,761	69,599,114
11	Cash in bank and in hand		36,874,183	3,264,068
111	Cash in bank		36,874,183	3,264,068
1111	Cash in accounts at domestic commercial banks		251,962	70,854

Account from accounting plan	BALANCE SHEET - ASSETS	Note	31/12/2021	31/12/2022
1112	Cash in accounts at foreign commercial banks		36,622,221	3,193,214
113	Cash in hand		-	-
12	Deposits, guarantee deposits and receivables from employees for overpaid taxes and other	4.1.	21,744,209	20,410,347
121	Deposits at banks and other financial institutions		4,041,233	-
1211	Deposits at domestic banks and other financial institutions		4,041,233	-
122	Guarantee deposits		-	-
123	Receivables from employees		-	-
1245	Receivables for overpaid contributions		-	-
129	Other receivables	8.	17,702,976	20,410,347
1291	Receivables for compensations that are refunded		-	-
1292	Receivables for damage compensations		-	-
1293	Receivables for advance payments		-	-
1294	Other unspecified receivables	8.	17,702,976	20,410,347
159	Value adjustment of shares and equity shares		-	-
16	Revenue receivables	4.1.	10,636,562	45,910,483
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		10,636,562	45,910,483
169	Value adjustment of receivables		-	-
19	Prepayments and accrued income		11,807	14,216
191	Prepayments		11,807	14,216
192	Accrued revenues		-	-

Account from accounting plan	BALANCE SHEET - LIABILITIES	Note	31/12/2021	31/12/2022
	LIABILITIES AND OWN SOURCES	4.2.	69,328,042	69,697,189
2	Liabilities	4.2.	67,180,830	57,936,814
24	Liabilities for expenditures	4.2.	728,013	1,403,370
241	Liabilities for employees		593,592	922,337
2411	Liabilities for salaries – net		120,677	181,525
2412	Liabilities for salary allowances – net		-	-
2413	Liabilities for salaries in kind – net		-	-
2414	Liabilities for tax and surtax on income from salaries		37,678	50,260
2415	Liabilities for contributions from salaries		26,038	41,240
2416	Liabilities for contributions on salaries		30,425	45,049
2417	Other liabilities for employees		378,774	604,263
242	Liabilities for material expenditures		19,064	170,888
2421	Reimbursement of expenses to employees		66	6,773
2422	Allowances to the members of representative and executive bodies, committees and similar		-	-
2423	Allowances to volunteers		-	-
2424	Allowances to other persons who are not employed		-	-
2425	Domestic trade payables		18,364	164,115
2426	Foreign trade payables		-	-
2429	Other liabilities for financing operating expenses		634	-
249	Other liabilities		115,357	310,145
2491	Tax liabilities		-	-
2492	Value added tax liabilities		-	-
2493	Liabilities for advance payments, deposits, received guarantees and other unspecified liabilities		115,357	310,145
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	4.2.	66,452,817	56,533,444
291	Accrued expenses		698,620	654,570
292	Collected deferred revenue		65,754,197	55,878,874

Account from accounting plan	BALANCE SHEET - LIABILITIES	Note	31/12/2021	31/12/2022
2921	Prepaid revenue		-	-
2922	Deferred revenue recognition		65,754,197	55,878,874
5	Own resources	4.2.	2,147,212	11,760,375
51	Own resources		-	-
511	Own resources		-	-
512	Revaluation reserve		-	-
522	Revenue surplus/deficit		-	-
5221	Revenue surplus		2,147,212	11,760,375
5222	Revenue deficit		-	-
Account from accounting plan	OFF-BALANCE SHEET ITEMS		Balance on 1 Jan	Balance on 31 Dec
6	Off-balance sheet items		-	-
61	Off-balance sheet items- assets		-	-
62	Off-balance sheet items-liabilities		-	-

Legal representatives


Višnja Čipčić


Stanka Babić

INTERNATIONAL MEDICAL CORPS CROATIA
STATEMENT ON REVENUE AND EXPENDITURE
for the period between 01 January 2022 and 31 December 2022
(amounts in Croatian Kuna)

Account from accounting plans	PR-RAS – REVENUE	Note	2021	2022
3	REVENUE	3.1.	202,261,022	261,813,920
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	3.1.	183	21,771
341	Revenue from financial assets		183	21,771
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		183	21,771
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	3.1.	202,260,839	241,715,320
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		196,117,568	241,214,920
3521	Revenue from foreign governments and international organisations		63,047,749	82,683,622
3522	Revenue from EU institutions and bodies		133,069,819	158,531,298
353	Revenue from companies and other legal persons		6,134,251	497,316
3531	Revenue from companies and other legal persons		6,134,251	497,316
3551	Other revenue from donations		-	-
354	Revenue from citizens and households		9,020	3,084
36	Other revenue		-	-
361	Revenue from reimbursements for damages and refunds		-	-
3611	Revenue from reimbursement for damages		-	-

Account from accounting plans	PR-RAS – REVENUE	Note	2021	2022
3612	Revenue from refunds		-	-
362	Revenue from sales of non-current assets		-	-
3621	Revenue from sales of non-current intangible and tangible assets		-	-
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.	-	20,076,829
3711	Current revenue from affiliated not-for-profit organisations		-	20,076,829
3712	Capital revenue from affiliated not-for-profit organisations		-	-
Account from accounting plans	PR-RAS –EXPENDITURE	Note	2021	2022
4	EXPENDITURE	3.2.	202,170,250	252,200,757
41	Expenditure for employees	3.2.	2,439,563	3,401,541
411	Salaries		2,007,138	2,816,937
4111	Salaries for regular work		2,007,138	2,816,937
412	Other expenditures for employees		101,247	119,809
413	Contributions on salaries		331,178	464,795
4131	Contributions for health insurance		331,178	464,795
4132	Contributions for employment		-	-
4134	Special contribution for promoting employment of persons with disabilities		-	-
42	Material expenditures	3.2.	408,628	1,101,717
421	Reimbursement of expenses to employees		616	115,899
4211	Business travels		-	42,727
4212	Allowances for transportation, field work and living-away-from-home		616	11,720
4213	Employee training		-	61,452
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.	310,408	874,085
4251	Telephone, postal and transportation services		9,161	11,503
4252	Services of current and investment maintenance		-	1,775

Account from accounting plans	PR-RAS –EXPENDITURE	Note	2021	2022
4253	Advertising and informing services		10,625	13,650
4252	Services of current and investment maintenance		-	1,775
4253	Advertising and informing services		10,625	13,650
4254	Utility services		1,604	1,202
4255	Leases and rents		12,471	26,380
4256	Health and veterinary services		-	-
4257	Intellectual and personal services		266,082	809,211
4258	Computer services		9,219	5,563
4259	Other services		1,246	4,801
426	Material and energy expenditures	3.2.	40,433	42,242
4261	Office supplies and other tangible expenditures		3,368	1,094
4262	Material and raw materials		-	-
4263	Energy		155	2,200
4264	Small inventory and car tires		36,910	38,948
429	Other unspecified tangible expenditures	3.2.	57,171	69,491
4291	Insurance premiums		17,773	31,475
4292	Entertainment expenses		-	7,126
4293	Membership fees		39,398	29,900
4294	Registration fees		-	990
4295	Other unspecified tangible expenditures		-	-
43	Depreciation expenditures		10,268	22,000
44	Financial expenditure		774,414	1,881,449
442	Interests on received credits and loans		-	-
4421	Interests on received bank credits and credits from other creditors		-	-
443	Other financial expenditure		774,414	1,881,449
4431	Banking services and payment services		229,809	74,322
4432	Negative exchange rate differences and foreign currency clause		541,303	1,803,777
4433	Default interests		-	1
4434	Other unspecified financial expenditures		3,302	3,349
45	Donations	3.2.	188,886,086	225,599,251
451	Current donations		188,886,086	225,599,251
4511	Current donations		58,838,016	78,096,606
4513	Current donations from EU funds		130,048,070	147,502,645
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	3.2.	9,651,291	20,194,799
4711	Current expenditure pertaining to financing of associated not-for-profit organisations		9,651,291	20,194,799

	TOTAL EXPENDITURE	3.2.	202,170,250	252,200,757
	REVENUE SURPLUS		90,772	9,613,163
	REVENUE DEFICIT		-	-
5221	Revenue surplus– brought forward		2,056,440	2,147,212
5222	Revenue deficit – brought forward		-	-
	Available revenue surplus in the following period		2,147,212	11,760,375
	Deficit cover revenue in the following period		-	-
Account from accounting plans	PR-RAS - ADDITIONAL DATA		2021	2022
11	Cash balance at the start of the year		51,000,926	36,874,183
11- debit	Total inflow on cash accounts and cash in hand		334,449,485	408,593,129
11- credit	Total outflow from cash accounts and cash in hand		348,576,228	442,203,244
11	Cash balance at the end of the period		36,874,183	3,264,068
	Average number of workers based on the balance at the end of the reporting period		5	7
	Average number of employees based on work hours		5	7
Account from accounting plans	VALUE OF REALISED INVESTMENTS IN THE NEW NON-CURRENT ASSETS		2021	2022
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


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 2022 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, South Sudan, Ethiopia). 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. In February 2023 their mandates were prolonged until February 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 and the Rules on Not-for-profit Accounting and Accounting Plan, the Rules on Reporting in Not-for-Profit Accounting and the Register of Not-for-Profit Organisations and the Rules on the Financial Management and Controls and Preparation and Execution of Financial Plans for Not-for-Profit Organisations.

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 2022 was HRK 7.5345 for EUR 1 (31 December 2021 HRK 7.517174). At the same time, the Croatian Kuna exchange rate for USD 1 as at 31 December 2022 was HRK 7,064035 (31 December 2021; USD 1 = HRK 6.643548).

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:

	2021	2022
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

2.9. Recognition of revenue and expenditure (continued)

- Expenditures are recognised in the relevant reporting period regardless the moment of their payment
- Expenditures for the use of short-term non-financial assets are recognised at the time of actual consumption or sale, and
- The costs of acquisition of long-term assets are capitalised and the expense is recognised over the useful life of the assets

2.10. 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 01/01/2022 and 31/12/2022:

Item	2021	2022
	in HRK	in HRK
REVENUE	202,261,022	261,813,920
TOTAL EXPENDITURE	202,170,250	252,200,757
Revenue surplus – brought forward	2,056,440	2,147,212
Revenue surplus generated	90,772	9,613,163
Revenue surplus transferred into the next period	2,147,212	11,760,375

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 **HRK 261,813,920** are comprised of:

	2021	2022
	in HRK	in HRK
Revenue from financial assets	183	21,771
Revenue from donations	202,260,839	241,715,320
Revenue from affiliated not-for-profit organisations	-	20,076,829
Total	202,261,022	261,813,920

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

Region	2021	2022
	in HRK	in HRK
Africa	51,007,211	54,655,534
Middle East	144,534,913	184,651,612
	195,542,124	239,307,146

The organization recorded revenue in kind in the amount of HRK 2,405,090 (2021: HRK 6,709,695), which mainly related to medical and pharmaceutical supplies for the needs of projects and revenue from citizens in the amount of HRK 3.084 (2021: HRK 9.020).

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

Expenditures in the amount of HRK 252,200,757 are comprised of the following:

	2021	2022
	in HRK	in HRK
Expenditures for employees	2,439,563	3,401,541
Operational expenditures	408,628	1,101,717
Depreciation expenditures	10,268	22,000
Financial expenditures	774,414	1,881,449
Donations	188,886,086	225,599,251
Expenditures pertaining to financing of affiliated not-for-profit organisations	9,651,291	20,194,799
Total	202,170,250	252,200,757

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 225,599,251 in 2022:

Region	2021	2022
	in HRK	in HRK
Africa	47,959,764	51,283,317
Middle East	134,216,627	171,910,844
	182,176,391	223,194,161

The organization recorded expenses that are in relation to revenue in kind in the amount of HRK 2,405,090 (2021: HRK 6,709,695),

Expenditures for employees in the amount of HRK 3,401,541 (2021: 2,439,563) pertain to:

	2021	2022
	in HRK	in HRK
Salaries for regular employment	2,007,138	2,816,937
Other expenditures for employees	101,247	119,809
Employer Contributions to salaries	331,178	464,795
Total	2,439,563	3,401,541

The organization employs 9 employees on 31 December 2022 (31 December 2021: 5).

Material expenditures amount to HRK 1,101,717 (2021: 408,628) and comprise of:

	2021	2022
	in HRK	in HRK
Reimbursement of expenses to employees	616	115,899
Expenditures for services	310,408	874,085
Expenditures for materials and energy	40,433	42,242
Other not specified material expenditures	57,171	69,491
Total	408,628	1,101,717

Expenditures for materials and energy in the amount of HRK 42,242 (2021: HRK 40,433) pertain to office supplies, energy, small inventory and car tires.

4. BALANCE SHEET

4.1. ASSETS

Assets of IMC Croatia amount to HRK 69,697,189 (31.12.2021: 69,328,043) and consists of:

	2021	2022
	in HRK	in HRK
Non-financial assets	61,282	98,075
- of which unproduced	-	-
- of which produced	61,282	98,075
Financial assets	69,266,761	69,599,114
Total	69,328,043	69,697,189

The produced assets amount to HRK 98,075 (31.12.2021: 61,282) and include facilities and equipment.

Financial assets in 2022 amounts to HRK 69,599,114 (31.12.2021: HRK 69,266,761) and consist of:

	31/12/2021	31/12/2022
	in HRK	in HRK
Cash in bank and in hand	36,874,183	3,264,068
Guarantee deposits, receivables for fees that are reimbursed, other not specified receivables	21,744,209	20,410,347
Revenue receivables	10,636,562	45,910,483
Prepayments and accrued income	11,807	14,216
Total	69,266,761	69,599,114

Guarantee deposits and other receivables amount to HRK 20,410,347 (31.12.2021: HRK 17,702,976).

Receivables for revenues from donors under contracts amount to HRK 45,910,483 (31.12.2021: 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.

4.2. LIABILITIES AND OWN SOURCES

The liabilities and own sources of IMC Croatia amount to HRK 69,697,189 (31.12.2021: HRK 69,328,042) and comprise of the following:

	31/12/2021	31/12/2022
	in HRK	in HRK
Liabilities for expenditures	728,013	1,403,370
- of which for employees	593,592	922,337
- of which for material expenditures	19,064	170,888
- other liabilities	115,357	310,145
Accrued expenses and deferred income	66,452,817	56,533,444
- Accrued expenses	698,620	654,570
- Collected deferred revenue	65,754,197	55,878,874
Own sources	2,147,212	11,760,375
- of which own sources	-	-
- of which revenue surplus	2,147,212	11,760,375
Total	69,328,042	69,697,189

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 2022, all liabilities for taxes and contributions were settled with the Tax Administration.

6. LIABILITIES UNDER CREDITS

As at 31 December 2022, 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 2022, 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	
	31.12.2022	31.12.2021	31/12/2022	31/12/2021
Receivables	20,410,347	17,702,976	-	-
Liabilities	-	-	310,145	115,357

9. EVENTS AFTER THE BALANCE SHEET DATE

In accordance with the Law on the Introduction of the Euro as the official currency in the Republic of Croatia, effective 1 January 2023, the EUR became the official currency and legal tender in the Republic of Croatia. The fixed rate of conversion is HRK 7.5345 for 1 EUR.

The introduction of the EUR as the official currency in the Republic of Croatia represents a change in the functional currency, which will be calculated prospectively and does not represent an event after the reporting period that requires adjustment. Apart from the change in the functional currency, there were no other events after the reporting period that would have a significant impact on the Organization's financial statements as of 31 December 2022 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 20 June 2023.



Stanka Babić, Legal Representative



Višnja Čipčić, Legal Representative

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

FINANCIJSKI IZVJEŠTAJI ZA GODINU KOJA JE ZAVRŠILA 31.12.2022.

	<i>Stranica</i>
Odgovornost za financijske izvještaje	1
Izvešće neovisnog revizora	2-3
Bilanca (Obrazac BIL-NPF)	4-6
Izveštaj o prihodima i rashodima (Obrazac PR-RAS-NPF)	8-11
Bilješke uz financijske izvještaje	12-22

Sukladno Zakonu o financijskom 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 financijsku godinu financijski izvještaji budu sastavljeni u skladu sa Zakonom, kao i za one interne kontrole koje odrede da su potrebne za omogućavanje sastavljanja financijskih izvještaja koji su bez značajnog pogrešnog prikazivanja uslijed prijave 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 financijskih izvještaja.

Odgovornosti zakonskih zastupnika pri izradi financijskih izvještaja obuhvaćaju sljedeće:

- odabir i dosljednu primjenu odgovarajućih računovodstvenih politika
- davanje opravdanih i razboritih prosudbi i procjena
- postupanje u skladu s važećim računovodstvenim okvirom, uz objavu i obrazloženje svih materijalno značajnih odstupanja u financijskim izvještajima i
- sastavljanje godišnjih financijskih 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 financijski položaj neprofitne organizacije. Također, zakonski zastupnici su dužni pobrinuti se da financijski izvještaji budu u skladu sa Zakonom o financijskom 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 prijave i drugih nepravilnosti.

U Splitu, 20. lipnja 2023. godine

Zakonski zastupnici:


Višnja Čipčić


Stanka Babić

**INTERNATIONAL MEDICAL CORPS CROATIA – MEĐUNARODNI MEDICINSKI ZBOR
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**Building a better
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IZVJEŠĆE NEOVISNOG REVIZORA

Zakonskim predstavnicima Međunarodnog medicinskog zbora Hrvatska

Mišljenje

Obavili smo reviziju financijskih izvještaja Međunarodnog medicinskog zbora Hrvatska (Organizacija), koji obuhvaćaju bilancu na 31. prosinca 2022., izvještaj o prihodima i rashodima za tada završenu godinu te bilješke uz financijske izvještaje, uključujući i značajne računovodstvene politike.

Prema našem mišljenju, priloženi financijski izvještaji istinito i fer prikazuju financijski položaj Organizacije na 31. prosinca 2022. i njegovu financijsku uspješnost za tada završenu godinu u skladu s računovodstvenim okvirom navedenim u Zakonu o financijskom 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 detaljnije opisane u našem izvješću u odjeljku *Odgovornosti revizora za reviziju financijskih 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 financijskih 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 financijske izvještaje

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

U sastavljanju financijskih 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 financijskih izvještaja

Naši ciljevi su steći razumno uvjerenje o tome jesu li financijski 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 financijskih izvještaja.

Odgovornosti revizora za reviziju financijskih izvještaja (nastavak)

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

- Prepoznamo i procjenjujemo rizike značajnog pogrešnog prikaza financijskih izvještaja, zbog prijevare ili pogreške, oblikujemo i obavljamo revizijske postupke kao reakciju na te rizike i pribavljamo revizijske dokaze koji su dostatni i primjereni da osiguraju osnovu za naše mišljenje. Rizik neotkrivanja značajnog pogrešnog prikaza nastalog uslijed prijevare je veći od rizika nastalog uslijed pogreške, jer prijevaramo može uključiti tajne sporazume, krivotvorenje, namjerne propuste, lažna predstavljanja ili zaobilaženje internih kontrola.
- Stječemo razumijevanje internih kontrola relevantnih za reviziju kako bismo oblikovali revizijske postupke koji su primjereni u danim okolnostima, ali ne i za svrhu izražavanja mišljenja o učinkovitosti internih kontrola Organizacije.
- Ocjenjujemo primjerenost korištenih računovodstvenih politika i razumnost računovodstvenih procjena i povezanih objava koje je stvorila uprava.
- Zaključujemo o primjerenosti korištene računovodstvene osnove utemeljene na vremenskoj neograničenosti poslovanja koju koristi uprava i, temeljeno na pribavljenim revizijskim dokazima, zaključujemo o tome postoji li značajna neizvjesnost u vezi s događajima ili okolnostima koji mogu stvarati značajnu sumnju u sposobnost Organizacije da nastavi s vremenski neograničenim poslovanjem. Ako zaključimo da postoji značajna neizvjesnost, od nas se zahtijeva da skrenemo pozornost u našem izvješću revizora na povezane objave u financijskim izvještajima ili, ako takve objave nisu odgovarajuće, da modificiramo naše mišljenje. Naši zaključci se temelje na revizijskim dokazima pribavljenim sve do datuma našeg izvješća revizora. Međutim, budući događaji ili uvjeti mogu uzrokovati da Organizacija prekine s vremenski neograničenim poslovanjem.
- Ocjenjujemo cjelokupnu prezentaciju, strukturu i sadržaj financijskih izvještaja, uključujući i objave, kao i odražavaju li financijski 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 ovlašten revizor

Ernst & Young d.o.o.
Radnička cesta 50
10000 Zagreb, Republika Hrvatska
20. lipnja 2023. godine

MEĐUNARODNI MEDICINSKI ZBOR HRVATSKA
BILANCA NA DAN 31.12.2022.
 (iznosi u kunama)

Račun iz rač.plana	BILANCA – IMOVINA	Bilješka	31.12.2021.	31.12.2022.
	IMOVINA	4.1.	69.328.043	69.697.189
0	Nefinancijska imovina		61.282	98.075
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	4.1.	61.282	98.075
021	Građevinski objekti		-	-
0211	Stambeni objekti		-	-
0212	Poslovni objekti		-	-
0213	Ostali građevinski objekti		-	-
022	Postrojenja i oprema		117.888	176.682
0221	Uredska oprema i namještaj		111.890	170.684
0222	Komunikacijska oprema		5.998	5.998
0223	Oprema za održavanje i zaštitu		-	-
0224	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		(56.606)	(78.607)
04	Sitni inventar		-	-
041	Zalihe sitnog inventara		58.757	97.705
042	Sitni inventar u uporabi		-	-
049	Ispravak vrijednosti sitnog inventara		(58.757)	(97.705)
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		-	-

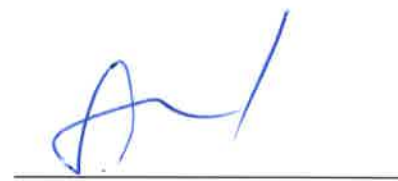
Račun iz rač.plana	BILANCA – IMOVINA	Bilješka	31.12.2021.	31.12.2022.
1	Financijska imovina	4.1.	69.266.761	69.599.114
11	Novac u banci i blagajni		36.874.183	3.264.068
111	Novac u banci		36.874.183	3.264.068
1111	Novac na računu tuzemnih poslovnih banaka		251.962	70.854
1112	Novac na računu kod inozemnih poslovnih banaka		36.622.221	3.193.214
113	Novac u blagajni		-	-
12	Depoziti, jamčevni polozi i potraživanja od radnika te za više plaćene poreze i ostalo	4.1.	21.744.209	20.410.347
121	Depoziti u bankama i ostalim financijskim institucijama		4.041.233	-
1211	Depoziti u tuzemnim bankama i ostalim financijskim institucijama		4.041.233	-
122	Jamčevni polozi		-	-
123	Potraživanje od radnika		-	-
1245	Potraživanje za više plaćene doprinose		-	-
129	Ostala potraživanja	8.	17.702.976	20.410.347
1291	Potraživanja za naknade koje se refundiraju		-	-
1292	Potraživanja za naknade štete		-	-
1293	Potraživanja za predujmove		-	-
1294	Ostala nespomenuta potraživanja	8.	17.702.976	20.410.347
159	Ispravak vrijednosti dionica i udjela u glavnici		-	-
16	Potraživanja za prihode	4.1.	10.636.562	45.910.483
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 financijske imovine		-	-
1642	Potraživanja za prihode od nefinancijske imovine		-	-
165	Ostala nespomenuta potraživanja		10.636.562	45.910.483
169	Ispravak vrijednosti potraživanja		-	-
19	Rashodi budućih razdoblja i nedospjela naplata prihoda		11.807	14.216
191	Rashodi budućih razdoblja		11.807	14.216
192	Nedospjela naplata prihoda		-	-

Račun iz rač. plana	BILANCA – OBVEZE	Bilješka	31.12.2021.	31.12.2022.
	OBVEZE I VLASTITI IZVORI	4.2.	69.328.042	69.697.189
2	Obveze	4.2.	67.180.830	57.936.814
24	Obveze za rashode	4.2.	728.013	1.403.370
241	Obveze za radnike		593.592	922.337
2411	Obveze za plaće - neto		120.677	181.525
2412	Obveze za naknade plaća – neto		-	-
2413	Obveze za plaće u naravi – neto		-	-
2414	Obveze za porez i prirez na dohodak iz plaća		37.678	50.260
2415	Obveze za doprinose iz plaća		26.038	41.240
2416	Obveze za doprinose na plaće		30.425	45.049
2417	Ostale obveze za radnike		378.774	604.263
242	Obveze za materijalne rashode		19.064	170.888
2421	Naknade troškova radnicima		66	6.773
2422	Naknade članovima u predstavničkim i izvršnim tijelima, povjerenstvima i slično		-	-
2423	Naknade volonterima		-	-
2424	Naknade ostalim osobama izvan radnog odnosa		-	-
2425	Obveze prema dobavljačima u zemlji		18.364	164.115
2426	Obveze prema dobavljačima u inozemstvu		-	-
2429	Ostale obveze za financiranje rashoda poslovanja		634	-
249	Ostale obveze		115.357	310.145
2491	Obveze za poreze		-	-
2492	Obveze za porez na dodanu vrijednost		-	-
2493	Obveze za predujmove, depozite, primljene jamčevine i ostale nespomenute obveze		115.357	310.145
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.	66.452.817	56.533.444
291	Odgođeno plaćanje rashoda		698.620	654.570
292	Naplaćeni prihodi budućih razdoblja		65.754.197	55.878.874
2921	Unaprijed plaćeni prihodi		-	-
2922	Odgođeno priznavanje prihoda		65.754.197	55.878.874

Račun iz rač. plana	BILANCA – OBVEZE	Bilješka	31.12.2021.	31.12.2022.
5	Vlastiti izvori	4.2.	2.147.212	11.760.375
51	Vlastiti izvori		-	-
511	Vlastiti izvori		-	-
512	Revalorizacijska rezerva		-	-
522	Višak/manjak prihoda		-	-
5221	Višak prihoda		2.147.212	11.760.375
5222	Manjak prihoda		-	-
Račun iz rač. plana	IZVANBILANČNI ZAPISI	Bilješka	Stanje 31.prosinca	Stanje 31.prosinca
6	Izvanbilančni zapisi		-	-
61	Izvanbilančni zapisi – aktiva		-	-
62	Izvanbilančni zapisi – pasiva		-	-

Zakonski zastupnici:


 Višnja Čipčić


 Stanka Babić

MEĐUNARODNI MEDICINSKI ZBOR HRVATSKA
IZVJEŠTAJ O PRIHODIMA I RASHODIMA za razdoblje od 1.1.2022. do 31.12.2022.
 (iznosi u kunama)

Račun iz rač. plana	PR-RAS – PRIHODI	Bilješka	2021	2022
3	PRIHODI	3.1.	202.261.022	261.813.920
31	Prihodi od prodaje roba i pružanja usluga		-	-
3111	Prihodi od prodaje roba		-	-
3112	Prihodi od pružanja usluga		-	-
34	Prihodi od imovine	3.1.	183	21.771
341	Prihodi od financijske imovine		183	21.771
3411	Prihodi od kamata za dane zajmove		-	-
3412	Prihodi od kamata po vrijednosnim papirima		-	-
3413	Kamate na oročena sredstva i depozite po viđenju		183	21.771
3414	Prihodi od zateznih kamata		-	-
3415	Prihodi od pozitivnih tečajnih razlika		-	-
3416	Prihodi od dividendi		-	-
3417	Prihodi od dobiti trgovačkih 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	3.1.	202.260.839	241.715.320
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		196.117.568	241.214.920
3521	Prihodi od inozemnih vlada i međunarodnih organizacija		63.047.749	82.683.622
3522	Prihodi od institucija i tijela EU		133.069.819	158.531.298
353	Prihodi od trgovačkih društava i ostalih pravnih osoba		6.134.251	497.316
3531	Prihodi od trgovačkih društava i ostalih pravnih osoba		6.134.251	497.316
3551	Ostali prihodi od donacija		-	-
354	Prihodi od građana i kućanstava		9.020	3.084
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		-	-

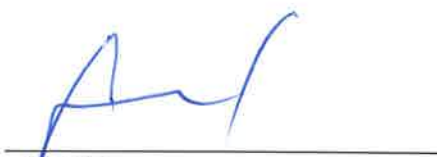
Račun iz rač. plana	PR-RAS – PRIHODI	Bilješka	2021	2022
363	Ostali nespomenuti prihodi		-	-
3631	Otpis obveza		-	-
3632	Neplaćena otpisana potraživanja		-	-
3633	Ostali nespomenuti prihodi		-	-
37	Prihodi od povezanih neprofitnih organizacija	3.1.	-	20.076.829
3711	Tekući prihodi od povezanih neprofitnih organizacija		-	20.076.829
3712	Kapitalni prihodi od povezanih neprofitnih organizacija		-	-
Račun iz rač. plana	PR-RAS – RASHODI	Bilješka	2021	2022
4	RASHODI	3.2.	202.170.250	252.200.757
41	Rashodi za radnike	3.2.	2.439.563	3.401.541
411	Plaće		2.007.138	2.816.937
4111	Plaće za redovan rad		2.007.138	2.816.937
412	Ostali rashodi za radnike		101.247	119.809
413	Doprinosi na plaće		331.178	464.795
4131	Doprinosi za zdravstveno osiguranje		331.178	464.795
4132	Doprinosi za zapošljavanje		-	-
4134	Posebni doprinos za poticanje zapošljavanja osoba s invaliditetom		-	-
42	Materijalni rashodi	3.2.	408.628	1.101.717
421	Naknade troškova radnicima		616	115.899
4211	Službena putovanja		-	42.727
4212	Naknade za prijevoz, za rad na terenu i odvojeni život		616	11.720
4213	Stručno usavršavanje radnika		-	61.452
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.	310.408	874.085
4251	Usluge telefona, pošte i prijevoza		9.161	11.503
4252	Usluge tekućeg i investicijskog održavanja		-	1.775
4253	Usluge promidžbe i informiranja		10.625	13.650
4254	Komunalne usluge		1.604	1.202
4255	Zakupnine i najamnine		12.471	26.380
4256	Zdravstvene i veterinarske usluge		-	-
4257	Intelektualne i osobne usluge		266.082	809.211
4258	Računalne usluge		9.219	5.563
4259	Ostale usluge		1.246	4.801
426	Rashodi za materijal i energiju	3.2.	40.433	42.242

Račun iz rač. plana	PR-RAS – RASHODI	Bilješka	2021	2022
4261	Uredski materijal i ostali materijalni rashodi		3.368	1.094
4262	Materijal i sirovine		-	-
4263	Energija		155	2.200
4264	Sitni inventar i auto gume		36.910	38.948
429	Ostali nespomenuti materijalni rashodi	3.2.	57.171	69.491
4291	Premije osiguranja		17.773	31.475
4292	Reprezentacija		-	7.126
4293	Članarine		39.398	29.900
4294	Kotizacije		-	990
4295	Ostali nespomenuti materijalni rashodi		-	-
43	Rashodi amortizacije		10.268	22.000
44	Financijski rashodi		774.414	1.881.449
442	Kamate za primljene kredite i zajmove		-	-
4421	Kamate za primljene kredite banaka i ostalih kreditora		-	-
443	Ostali financijski rashodi		774.414	1.881.449
4431	Bankarske usluge i usluge platnog prometa		229.809	74.322
4432	Negativne tečajne razlike i valutna klauzula		541.303	1.803.777
4433	Zatezne kamate		-	1
4434	Ostali nespomenuti financijski rashodi		3.302	3.349
45	Donacije	3.2.	188.886.086	225.599.251
451	Tekuće donacije		188.886.086	225.599.251
4511	Tekuće donacije		58.838.016	78.096.606
4513	Tekuće donacije iz EU sredstava		130.048.070	147.502.645
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.	9.651.291	20.194.799
4711	Tekući rashodi vezani uz financiranje povezanih neprofitnih organizacija		9.651.291	20.194.799
	UKUPNI RASHODI	3.2.	202.170.250	252.200.757
	VIŠAK PRIHODA		90.772	9.613.163
	MANJAK PRIHODA		-	-
5221	Višak prihoda – preneseni		2.056.440	2.147.212
5222	Manjak prihoda – preneseni		-	-
	Višak prihoda raspoloživ u sljedećem razdoblju		2.147.212	11.760.375
	Manjak prihoda za pokriće u sljedećem razdoblju		-	-

Račun iz rač. Plana	PR-RAS - DODATNI PODACI	Bilješka	2021	2022
11	Stanje novčanih sredstava na početku godine		51.000.926	36.874.183
11- dugovno	Ukupni priljevi na novčane račune i blagajne		334.449.485	408.593.129
11- potražno	Ukupni odljevi s novčanih računa i blagajni		348.576.228	442.203.244
11	Stanje novčanih sredstava na kraju razdoblja		36.874.183	3.264.068
	Prosječan broj radnika na osnovi stanja krajem izvještajnog razdoblja		5	7
	Prosječan broj zaposlenih na osnovi sati rada		5	7
Račun iz rač. plana	VRIJEDNOST OSTVARENIH INVESTICIJA U NOVU DUGOTRAJNU IMOVINU	Bilješka	2021	2022
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 Čipčić


Stanka Babić

BILJEŠKE UZ FINANCIJSKE IZVJEŠTAJE ZA 2022. 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 s međunarodnim neprofitnim organizacijama International Medical Corps US i International Medical Corps UK, djeluje na području pružanja humanitarne pomoći, međunarodne suradnje, socijalne djelatnosti i zaštite zdravlja. Sve tri humanitarne organizacije dijele istu misiju, viziju i temeljne vrijednosti, kao i operativne resurse za provedbu programskih aktivnosti.

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

MMZHR je osnovana s 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 2022. 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, Južni Sudan, Etiopija). Projekti se provode u suradnji s 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 Aossej, 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. U veljači 2023. godine mandati su produženi do veljače 2025. godine.

2. SAŽETAK NAJVAŽNIJIH RAČUNOVODSTVENIH POLITIKA

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

2.1. Izjava o usklađenosti

Financijski izvještaji sastavljeni su sukladno Zakonu o financijskom poslovanju i računovodstvu neprofitnih organizacija i Pravilniku o neprofitnom računovodstvu i računskom planu, Pravilniku o izvještavanju u neprofitnom računovodstvu i registru neprofitnih organizacija te Pravilniku o sustavu financijskog upravljanja i kontrola te izradi i izvršavanju financijskih planova neprofitnih organizacija.

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

Financijski izvještaji neprofitne organizacije su sastavljeni u hrvatskim kunama kao funkcionalnoj i izvještajnoj valuti. Na 31.12.2022. godine tečaj hrvatske kune bio je 7,5345 kn za 1 EUR (31. prosinca 2021. godine 7,517174 kn). Istovremeno, tečaj kune u odnosu na dolar na dan 31.12.2022. je bio USD 1 = 7,064035 (31.12.2021. godine 1 USD = 6,643548 kn).

2.4. Iskazivanje imovine i obveza

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

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

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

Vlastiti izvori su ostatak vrijednosti nakon odbitka svih obveza.

Tuđa imovina se prati u izvanbilančnoj evidenciji.

2.5. Dugotrajna nefinancijska imovina

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

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

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

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

Nefinancijska imovina u pripremi sadrži ulaganja u tijeku 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:

	2021.	2022.
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 prvobitnim 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 financijskih 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 trenutka 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 donator 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 financijskih 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;

Financijski 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 financijski izvještaji neispravni.

3. IZVJEŠTAJ O PRIHODIMA I RASHODIMA

Ukupni prihodi i rashodi za razdoblje 01.01.2022.-31.12.2022.:

Naziv	2021. godina u kn	2022. godina u kn
PRIHODI	202.261.022	261.813.920
UKUPNI RASHODI	202.170.250	252.200.757
Višak prihoda – preneseni (iz prethodnog razdoblja)	2.056.440	2.147.212
Višak prihoda	90.772	9.613.163
Višak prihoda koji se prenosi u sljedeće razdoblje	2.147.212	11.760.375

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 приходima (npr. приходima od pozitivnih tečajnih razlika).

3.1. PRIHODI

Prihodi u iznosu od **261.813.920** kn se sastoje od sljedećeg:

	2021. godina u kn	2022. godina u kn
Prihodi od financijske imovine	183	21.771
Prihodi od donacija	202.260.839	241.715.320
Prihodi od povezanih neprofitnih organizacija	-	20.076.829
Ukupno	202.261.022	261.813.920

Razrada prihoda od donacija u novcu po regiji:

Regija	2021. godina u kn	2022. godina u kn
Afrika	51.007.211	54.655.534
Bliski Istok	144.534.913	184.651.612
	195.542.124	239.307.146

Organizacija je zabilježila prihod u naravi u iznosu 2.405.090 kn (6.709.695 kn) koji se najvećim dijelom odnosio na medicinske i farmaceutske potrepštine za potrebe projekata, te prihod od građana u iznosu 3.084 kn (2021: 9.020 kn).

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

3.2. RASHODI

Ukupni rashodi u iznosu od 252.200.757 kn se sastoje od:

	2021. godina u kn	2022. godina u kn
Rashodi za radnike	2.439.563	3.401.541
Materijalni rashodi	408.628	1.101.717
Rashodi amortizacije	10.268	22.000
Financijski rashodi	774.414	1.881.449
Donacije	188.886.086	225.599.251
Rashodi vezani uz financiranje povezanih neprofitnih organizacija	9.651.291	20.194.799
Ukupno	202.170.250	252.200.757

Do povećanja rashoda u odnosu na ostvarenje prethodne godine došlo je zbog povećanja broja i vrijednosti humanitarnih projekata koji su se tijekom godine provodili. **Donacije** su iskazane u ukupnom iznosu od 225.599.251 kn u 2022. godini:

Regija	2021. godina u kn	2022. godina u kn
Afrika	47.959.764	51.283.317
Bliski Istok	134.216.627	171.910.844
	182.176.391	223.194.161

Organizacija je zabilježila troškove vezane za prihode u naravi u iznosu 2.405.090 kn (2021: 6.709.695 kn).

Rashodi za zaposlene u iznosu od 3.401.541 kn (2021: 2.439.563) se odnose na:

	2021. godina	2022. godina
	u kn	u kn
Plaće za redovan rad	2.007.138	2.816.937
Ostali rashodi za radnike	101.247	119.809
Doprinosi na plaće	331.178	464.795
Ukupno	2.439.563	3.401.541

Organizacija zapošljava 9 zaposlenika na 31.12.2022. (31.12.2021: 5).

Materijalni rashodi iznose 1.101.717 kn (2021: 408.628 kn) i odnose se na:

	2021. godina	2022. godina
	u kn	u kn
Naknade troškova radnicima	616	115.899
Rashodi za usluge	310.408	874.085
Rashodi za materijal i energiju	40.433	42.242
Ostali nespomenuti materijalni rashodi	57.171	69.491
Ukupno	408.628	1.101.717

Rashodi za materijal i energiju u iznosu od 42.242 kn (2021: 40.433) se odnose na uredski materijal, energiju, te sitni inventar i auto gume.

4. BILANCA

4.1. IMOVINA

Imovina MMZHR-a na 31.12.2022. iznosi 69.697.189 kn (31.12.2021: 69.328.043).

Sastoji se od:

	31.12.2021.	31.12.2022.
	u kn	u kn
Nefinancijska imovina	61.282	98.075
- Od toga neproizvedena:	-	-
- Od toga proizvedena:	61.282	98.075
Financijska imovina	69.266.761	69.599.114
Ukupno	69.328.043	69.697.189

Proizvedena imovina iznosi 98.075 kn (31.12.2021: 61.282 kn) i odnosi se na postrojenja i opremu.

Financijska imovina na 31.12.2022. godine iznosi 69.599.114 kn (31.12.2021: 69.266.761 kn) i odnosi se na:

	31.12.2021.	31.12.2022
	u kn	u kn
Novac u banci i blagajni	36.874.183	3.264.068
Jamčevni polozi, potraž. za naknade koje se refundiraju, ostala nespomenuta potraživanja	21.744.209	20.410.347
Potraživanja za prihode	10.636.562	45.910.483
Rashodi budućih razdoblja i nedospjela naplata prihoda	11.807	14.216
Ukupno	69.266.761	69.599.114

Jamčevni polozi i ostala potraživanja iznose odnose se na potraživanja od IMC US u ukupnom iznosu 20.410.347 kn (31.12.2021: 17.702.976 kn).

Potraživanja za prihode od donatora po ugovorima iznose 45.910.483 kn (31.12.2021: 10.636.562 kn) i odnose se na troškove koje je Organizacija imala po tekućim projektima, a za njih još nije zaprimila donacije.

4.2. OBVEZE I VLASTITI IZVORI

Obveze i vlastiti izvori MMZHR-a na 31.12.2022. godine iznose 69.697.189 kn (31.12.2021: 69.328.042 kn). Sastoje se od:

	2021. godina	2022. godina
	u kn	u kn
Obveze za rashode	728.013	1.403.370
- Za radnike	593.592	922.337
- Za materijalne rashode	19.064	170.888
- Ostale obveze	115.357	310.145
Odgođeno plaćanje rashoda i prihodi budućih razdoblja	66.452.817	56.533.444
- Odgođeno plaćanje rashoda	698.620	654.570
- Naplaćeni prihodi budućih razdoblja	65.754.197	55.878.874
Vlastiti izvori	2.147.212	11.760.375
- Od toga vlastiti izvori	-	-
- Od toga višak prihoda	2.147.212	11.760.375
Ukupno	69.328.042	69.697.189

Navedeni višak prihoda se prenosi u sljedeće razdoblje.

5. OBVEZE ZA POREZE

Organizacija MMZHR nije obveznik poreza na dobit ni 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 s 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 31.12.2022. godine sve pozicije obveza za poreze i doprinose usklađene su s Poreznom upravom.

6. OBVEZE PO KREDITIMA

Organizacija na dan 31.12.2022. nema dugoročnih ni kratkoročnih kredita, kao ni robnih kredita i financijskih najмова.

7. UGOVORNI ODNOSI I POTENCIJALNE OBVEZE

Organizacija nema značajnih ugovornih odnosa ni potencijalnih obveza na dan 31.12.2022. 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	
	31.12.2022.	31.12.2021.	31.12.2022.	31.12.2021.
Potraživanja	20.410.347	17.702.976	-	-
Obveze	-	-	310.145	115.357

9. DOGAĐAJI NAKON DATUMA BILANCE

Na temelju Zakona o uvođenju eura kao službene valute u Republici Hrvatskoj, od 1. siječnja 2023. godine službena novčana jedinica i zakonsko sredstvo plaćanja u Republici Hrvatskoj je euro. Fiksni tečaj konverzije je 7,5345 kuna za 1 euro.

Uvođenje eura kao službene valute u Republici Hrvatskoj predstavlja promjenu funkcionalne valute koja će se obračunavati prospektivno te ne predstavlja događaj nakon datuma bilance koji nalaže usklađivanje. Osim promjene funkcionalne valute, nije bilo drugih događaja nakon datuma bilance koji bi imali značajan utjecaj na financijske izvještaje Organizacije na dan ili za razdoblje završeno 31. prosinca 2022. godine.

10. USVAJANJE FINACIJSKIH IZVJEŠTAJA

Financijske izvještaje International Medical Corps Croatia – Međunarodni Medicinski Zbor Hrvatska za 2022. godinu odobrile su zakonske zastupnice Višnja Čipčić i Stanka Babić dana 20. lipnja 2023. godine.



Stanka Babić, zakonski zastupnik



Višnja Čipčić, zakonski zastupnik