

REVIEW REPORT TO DIRECTOR OF

The association "Djeca prva"

Dear Ms. Stanković,

We have reviewed the accompanying balance sheet of association "Djeca prva" at December 31, 2023 and the Income and Expenses Statement for the year then ended. These financial statements are the responsibility of the association's management. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the International Standard on Review Engagements 2400 and Law on financial operations and accounting for nonprofit organizations, issued in National gazette No. 121/2014. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit, and, accordingly, we do not express an audit opinion.

Based on our review, nothing has come to our attention that causes us to believe that the accompanying financial statements are not presented fairly, in all material respects in accordance with Law on financial operations and accounting for nonprofit organizations.

Zagreb, 18 March 2024

*Revizija Finar d.o.o.
Zinke Kunc 3. 10000 Zagreb*

R. Krnjeta 

R. Krnjeta

Rade Krnjeta, authorized auditor

Rade Krnjeta, director

The association "Djeca prva"			
Income and Expenses Statement for the year 2023			
	Y2022	Y2023	Index
	EUR	EUR	2023/2022
Revenues			
<i>Income from sales goods and services</i>	1.789	161	9
<i>Income from memberships</i>	0	0	-
<i>Income from assets</i>	344	3	1
<i>Income from donations</i>	532.509	493.183	93
<i>Other income</i>	2.818	1.719	61
<i>Income from connected NGO's</i>	3.854	16.430	426
Total revenues	541.314	511.496	95
Expenses			
<i>Expenses for employees</i>	198.002	193.941	98
<i>Material, energy and services</i>	85.907	101.748	118
<i>Depreciation</i>	3.463	3.244	94
<i>Financial expenses</i>	878	999	114
<i>Donations</i>	196.207	156.463	80
<i>Other expenses</i>	428	125	29
<i>Expmses to connected NGO's</i>	48.429	54.409	112
Total expenses	533.314	510.928	96
<i>Surplus income</i>	200.594	38.865	19
<i>Loss for the year</i>			
<i>Surplus income brought forward</i>	78.652	86.474	110
<i>Loss of income brought forward</i>			
<i>Income tax liability</i>	179	13	7
Surplus income available in future period	86.474	87.029	101

R. Kujeta

The association "Djeca prva"			
Balance Sheet on 31 December 2023			
	Y2022	Y2023	Index
	EUR	EUR	2023/2022
Assets			
Non-financial assets	7.434	5.559	75
<i>Financial assets</i>			
Cash	274.790	301.189	110
Deposits	1.668	2.005	120
Loans	0	0	-
Receivables	17.889	19.050	106
Prepaid expenses and accrued income	240	250	104
Total financial assets	294.586	322.494	109
Total Assets	302.021	328.054	108,6
Liabilities and Sources			
Liabilities for employees	17.667	14.935	85
Liabilities for material expenses	1.423	1.252	88
Liabilities for collected aid funds			
Other liabilities			
Deferred income	196.456	224.838	114
Total current liabilities	215.546	241.025	111,8
<i>Source of funding</i>			
Surplus income	86.474	87.029	101
Loss of income	0	0	-
Total Liabilities and Sources	302.021	328.054	108,6

R. Kujeta