

Translation from Romanian

Control amount: 0

Year: 2014

Financial report type: OL

Legal entity: ASOCIAȚIA CARITATEA UMANITAR INTERNAȚIONALĂ

Address: Cluj, Cluj-Napoca, Str. Nichita Stănescu, No. 3

Sole Registration Code: 4723450; No. of operating months in the accounting year: 12

Reference no.: 67344469

Non-profit activities (NACE class code and title):

9499 Activities of other membership organizations n.e.c.

Financial or economic activities: N/A

9499 Activities of other membership organizations n.e.c.

Non-profit activities personnel: 6 Financial or economic activities personnel: 6

CAR military unit: N/A

Annual financial report finished by 31st of December 2014 by non-profit legal person

F10 - Short version balance sheet

F20 - Profit and loss account

F21 - Distribution of the Tax Year Result

F25 - Record of the Fixed Assets for Non-Profit Activities

F26 - Record of the Fixed Assets for Economic Activities

Indicators:

Total capital: 586.381

Profit/loss: -38.139

Administrator:

Full name

MALUTAN IOSIF

Signature: Cornelia Campean

Digitally signed by Cornelia Campean

DN: c=RO, I=Cluj Napoca, cn=Cornelia Campean,
2.5.4.20=0744409744

Serial number=2006051670CC37

Name=Cornelia Campean

Given name=Cornelia, SN= Campean

Date: 2015.03.02 10:31:54 +2.00

Drafted by:

Full name

CAMPEAN CORNELIA

Quality: 11 - Economic Manager



III. RESERVES (acc. 106)	26	79.383	79.383
IV. RETAINED SURPLUS/PROFIT OR C Balance (acc.117) lines (29+31+33+35+37+39)- (30+32+34+36+38+40)	27	75.133	35.856
RETAINED DEFICIT/LOS D Balance (acc.117) lines (30+32+34+36+38+40) - (29+31+33+35+37+39)	28	0	0
Profit carried forward or C Balance (acc.1171.01)	29	143.435	123.329
Loss carried forward regarding non-profit activities D Balance(acc.1171.01)	30		
Profit carried forward or C Balance (acc. 1171.0)	31		
Loss carried forward regarding activities with special destination D Balance (acc.1171.02)	32		
Profit carried forward or C Balance (acc. 1172)	33		
Loss carried forward regarding economic activities D Balance (acc. 1172)	34	68.302	87.473
Retained earnings resulting from the correction of C Balance (acc. 1174)	35		
accounting errors regarding non-profit activities****)D Balance (acc.1174)	36		
Retained earnings resulting from the correction of C Balance (acc. 1174)	37		
accounting errors regarding special destination activities****) D Balance (acc.1174)	38		
Retained earnings resulting from the correction of C Balance (acc. 1174)	39		
accounting errors regarding economic activities****) D Balance (acc.1174)	40		
V. PROFIT for the period or C Balance(acc.121) (lines 43+45+47) - (44+46+48)	41	0	0
LOSS for the perD Balance(acc. 121) (lines 44+46+48) - (43+45+47)	42	39.278	38.139
Surplus regarding non-profit activities or C Balance (acc. 1211.01)	43		
Loss regarding non-profit activities D Balance (acc. 1211.01)	44	20.106	56.059
Surplus regarding special destination activities or C Balance (acc. 1211.02)	45		
Loss regarding special destination activities D Balance (acc. 1211.02)	46		
Profit regarding economic activities or C Balance (acc. 1212)	47		17.920
Loss regarding economic activities D Balance (acc. 1212)	48	19.172	
PROFIT/SURPLUS APPROPRIATION (acc. 129) (lines 50+51)	49		
Profit appropriation regarding non-profit activities (acc. 1291.01)	50		
Profit appropriation regarding economic activities (acc. 1292)	51		
Social fund of the C.A.R. (Mutual Aid Fund) members (acc.113)	52		
Help fund in case of decease of a C.A.R. member (acc. 114)	53		
Working capital for the Association of Owners' members (acc. 115)	54		
Other funds regarding the non-profit activities (acc. 116)	55		
CAPITALS - TOTAL (lines 23+52+53+54+55)	56	624.519	586.381

F10 Control amount: 9273769/21201299

*) Accounts to be assign regarding the nature of their elements

***) Debit balance of the accounts

****) Credit balance of the accounts

*****) Distinct analytical account 1174

Administrator:

Full name

MALUTAN IOSIF

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Drafted by:

Full name

CAMPEAN CORNELIA

Quality: 11 Economic Manager



Other taxes, duties and similar expenses (acc. 635)	22	5.782	5.552	5.782
Personnel expenses (accounts group 64), of which:	23	63.909	58.264	63.909
- social security contributions (acc. 645)	24	22.188	17.498	22.188
Other operating expenses (accounts group 65), of which:	25	169.807	211.807	169.807
- contributions due by the non-profit legal person (acc. 655)	26			
- aids and non-refundable loans transferred to other non-profit legal persons (acc. 657)	27	169.807	211.807	169.807
Financial expenses (accounts group 66), of which:	28	2.818	2.951	2.818
-Foreign exchange losses (acc. 665)	29	2.818	2.951	2.818
-Interest expense (acc. 666)	30			
Expenses related to natural disasters and other extraordinary events (acc.671)	31			
Depreciation and provisions; adjustments for impairment losses (accounts group 68) (lines 33+34), total of which:	32	22.276	29.416	22.276
- depreciation and provisions; adjustments for impairment losses - operating expenses (acc. 681)	33	22.276	29.416	22.276
- impairment losses and write down of financial assets (acc. 686)	34			
III. NON-PROFIT ACTIVITIES RESULT				
Surplus (lines 01 - 17)	35	0	0	0
Loss (lines 17 - 01)	36	56.059	20.106	56.059
IV. INCOME FROM SPECIAL DESTINATION ACTIVITIES - TOTAL	37			
V. EXPENSES RELATED TO SPECIAL DESTINATION ACTIVITIES - TOTAL	38			
VI. SPECIAL DESTINATION ACTIVITIES RESULT				
Surplus (lines 37 - 38)	39	0	0	0
Loss (lines 38 - 37)	40	0	0	0
VII. INCOME FROM ECONOMIC ACTIVITIES - TOTAL (lines 42+44+45+46+47+48+49+52+53)	41	135.344	118.501	135.344
Turnover (accounts group 70), total of which:	42	134.130	117.043	134.130
- sale of goods purchased for resale (acc. 707)	43			
Stock variation (acc. 711) C Balance	44			
Stock variation (acc. 711) D Balance	45			
Own work capitalized (accounts group 72)	46			
Subsidies for operating activities (acc. 741)	47			
Other operating revenues (accounts group 75)	48	1.214	1.458	1.214
Financial revenues (accounts group 76), total of which:	49			
- foreign exchange gains (acc. 765)	50			
- interest income (acc. 766)	51			
Revenues from subsidies for extraordinary events and other similar revenues (acc. 771)	52			
Write back of provisions and adjustments for depreciation or impairment losses (accounts group 78)	53			
VIII. EXPENSES RELATED TO ECONOMIC ACTIVITIES - TOTAL (lines 55+57+58+60+61+63+64+67+68+71)	54	117.424	137.673	117.424
Expenses related to inventories (accounts group 60), total of which:	55	74.573	93.133	74.573
- goods for resale (acc. 607)	56			
Third party services (accounts group 61)	57	252	39	252



DISTRIBUTION OF FINANCIAL YEAR RESULT
On the 31st of December 2014

Form 21

RON

Index	Line	Financial year		
		Non-profit activities	Special destination activities	Economic activities
A	B	1	2	3
Distribution of the net surplus/profit (lines 02 to 04)	01	0	X	0
- Legal reserve	02		X	
- Covering the accounting deficit/loss	03		X	
- Other legal distributions	04		X	
Undistributed surplus/profit	05			17.920
CONTROL TOTAL (lines 01 +05)	06	0		17.920

F21 Control amount: 35840/21201299

Administrator:
Full name
MALUTAN IOSIF

Drafted by:
Full name
CAMPEAN CORNELIA
Quality: 11 - Economic Manager

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SHORT VERSION BALANCE SHEET
As at 31st of December 2014

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Form 10

Item	Line	Balance as at	
		01.01.2014	31.12.2014
A	B	1	2
A. FIXED ASSETS - TOTAL (rd. 02 + 05 + 08)	01	532.582	514.564
I. INTANGIBLE ASSETS (rd. 03 +04)	02		
-regarding non-profit activities (acc. 2011+2031+2051+2081+2331+234-2801.01-2803.01 -2805.01 - 2808.01 - 290 - 293*)	03		
-regarding economic activities (acc. 2012+2032+2052+207+2082+2332 + 234-2801.02-2803.02 -2805.02 - 2807.02 - 2808.02 - 290 - 293*)	04		
II. TANGIBLE ASSETS (lines 06 + 07)	05	532.453	514.435
-regarding non-profit activities (acc.2111.01+2112.01+2121.01+2131.01+2132.01+2133.01+2134.01+2141.01+2311+232-2811.01-2812.01-2813.01-2814.01-2815.01-2816.01-2817.01-291-293*)	06	532.453	514.435
-regarding economic activities (acc.2111.02+2112.02+2121.02+2131.02+2132.02+2133.02+2134.02+2141.02+2312+232-2811.02-2812.02-2813.02-2814.02-2815.02-2816.02-2817.02-291-293*)	07		
III. FINANCIAL ASSETS (acc. 261+263+265+267-296)	08	129	129
B. CURRENT ASSETS - TOTAL (lines 10 + 11 +12 + 13)	09	108.035	91.418
I. STOCKS (acc. 301+302+303+/-308+331+332+341+345+346+/-348+351+354+356+357+358+361+/-368+371+/-378+381+/-388-391-392-393-394-395-396-397-398+4091-4428)	10	552	9
II. DEBTS (acc. 267* -296*+4092+411+413+418+425+4282+431**+437**+4382+441**+4424+4428**+444**+445+446**+447**+4482+451**+453**+4582 +461 +473**.-491 -495 -496 +5187)	11	2.253	2.727
III. SHORT TERM FINANCIAL INVESTMENTS (acc. 501+505+506+508+5113+5114-591-595-596-598)	12		
IV. CASH ON HAND AND CASH AT BANKS (acc. 5112+5121+5124+5125+ 531+ 532+ 541+ 542+5501+5509)	13	105.230	88.682
C. PRE-PAID EXPENSES (acc. 471)	14		
D. DEBTS TO BE PAID IN ONE YEAR TERM (acc. 161+ 162+ 166+ 167+168-169+269+401+403+404+405+408+419+421+422+423+424+426+427+4281+431***+437***+4381+441***+4423+4428***+444***+446***+447***+4481+451***+453***+4581+462+473***+509+5186+ 519)	15	16.098	19.601
E. NET CURRENT ASSETS, RESPECTIVELY NET CURRENT DEBTS (lines 09+14-15-22)	16	91.937	71.817
F. TOTAL ASSETS MINUS CURRENT DEBTS (lines01+16-21)	17	624.519	586.381
G. DEBTS TO BE PAID IN MORE THAN A YEAR TERM (acc. 161+162+166+167+168-169+269+401+403+404+405+408+419+421+423+424+426+427+4281+431***+437***+4381+441***+4423+4428***+444***+446***+447***+4481+451***+453***+4581+462+473***+509+5186+ 519)	18		
H. PROVISIONS (acc. 151)	19		
I. REVENUES IN ADVANCE (lines 21+22)	20		
- Investment subsidies (acc. 131+132+133+134+138)	21		
- Revenue received in advance (acc. 472)	22		
J. CAPITAL AND RESERVES - TOTAL (lines 24+25+26+27-28+41-42-49)	23	624.519	586.381
I. CAPITAL (acc. 101)	24	0	0
II. REEVALUATION RESERVES (acc. 105)	25	509.281	509.281



PROFIT AND LOSS ACCOUNT
On the 31st of December 2014

F20 page 1

FORM 20

RON

Item	Line	Annual provisions	Fiscal year	
			31.12.2013	31.12.2014
A	B	1	2	3
I. REVENUES FROM NON-PROFIT ACTIVITIES -TOTAL (lines 02 to 16)	01	248.235	335.065	248.235
Income from membership dues and contributions in cash or in kind from members and sympathizers (acc. 731)	02		264	
Income from registration fees established by the in force legislation (acc. 732)	03			
Income from donations (acc. 7331)	04	230.625	286.504	230.625
Income from amounts or goods received as sponsorship (acc. 7332)	05	16.668	41.696	16.668
Income from interest earned from placing cash obtained from non-profit activities (acc. 7341)	06			
Income from dividends earned from placing cash obtained from non-profit activities (acc. 7342)	07			
Income for which tax is due on shows (acc. 735)	08			
Resources from the state or/and local budgets and income subsidies (acc. 736)	09		5.998	
Income from occasional activities, used in social or professional purpose, according to the Articles of Association (acc. 737)	10			
Income from assigning tangible assets owned by non-profit natural persons, other than those that are or were used in the economic activity (acc. 738)	11			
Income from shares received under statute (acc. 7391)	12			
Aids and loans from the country and abroad and income subsidies (acc. 7392)	13			
Income from insurance compensation - damages and subsidies for extraordinary events and other similar (acc. 7393)	14			
Income from exchange rate differences resulting from non-profit activities, income from provisions and from adjusting for impairments regarding operating activity, financial income from impairment adjustment, income from visa, fees and sportive penalties or from participation to competitions and sports demonstrations and income from advertising and publicity according to the in force legislation (acc. 7394+7395+7396+7397+7398)	15	942		942
Other income from non-profit activities (acc. 7399)	16		603	
II. EXPENSES RELATED TO NON-PROFIT ACTIVITIES - TOTAL (lines 18+19+20+22+23+25+28+31+32)	17	304.294	355.171	304.294
Expenses related to inventories (accounts group 60)	18	21.629	21.406	21.629
Third party services (accounts group 61)	19	2.354	6.771	2.354
Other third party services (accounts group 62), of which:	20	15.719	19.004	15.719
-externally contracted manpower (acc. 621)	21			



Other third party services (accounts group 62), total of which:	58	324	263	324
- externally contracted manpower (acc. 621)	59			
Other taxes, duties and similar expenses (acc. 635)	60	176	442	176
Personnel expenses (accounts group 64), total of which:	61	38.686	43.796	38.686
- Social security contributions (acc. 645)	62	7.624	12.070	7.624
Other operating expenses (accounts group 65)	63			
Financial expenses (accounts group 66), total of which:	64			
- Foreign exchange losses (acc. 665)	65			
- Interest expense (acc. 666)	66			
Expenses related to natural disasters and other extraordinary events (acc. 671)	67			
Depreciation and provisions; adjustments for impairment losses (accounts group 68) (lines 69+70), total of which:	68	0	0	0
- Depreciation and provisions; adjustments for impairment losses - operating expenses (acc. 681)	69			
- Impairment losses and write down of financial assets (acc. 686)	70			
Income tax (acc. 691)	71	3.413		3.413
IX. ECONOMIC ACTIVITIES RESULT				
Profit (lines 41-54)	72	17.920	0	17.920
Loss (lines 54-41)	73	0	19.172	0
X. TOTAL REVENUES (lines 01+37+41)	74	383.579	453.566	383.579
XI. TOTAL EXPENSES (lines 17+38+54)	75	421.718	492.844	421.718
XII. SURPLUS/PROFIT (lines 74 - 75)	76	0	0	0
DEFICIT/LOSS (lines 75 - 74)	77	38.139	39.278	38.139

F20 Control amount: 8696972/21201299

*) Accounts to be assign regarding the nature of their elements

Line 19 – this line also contains the right of the collaborators, established according the work legislation, taken from debit ofacc 621 “Expenses with collaborators”, analytic “Collaborators natural persons”.

Administrator:
Full name
MALUTAN IOSIF
Quality: 11 – Economic Manager

Drafted by:
Full name
CAMPEAN CORNELIA

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FIXED ASSETS STATUS FOR NON-PROFIT ACTIVITIES
On the 31st of December 2014

Form 25

RON

Assets elements	No	GROSS VALUE				
		Balance on the 1 st of Jan	Increases	Discounts		Balance on the 31 st of December (column 5 = 1+2-3)
				Total	Of which: scrapping & dismantling	
A	B	1	2	3	4	5
Fixed assets - total (lines 02+07+16)	01	532.453		18.018		514.435
I. INTANGIBLE ASSETS - total (lines 03+04+05+06)	02				X	
Set-up costs and development costs	03				X	
Concessions, patents, licenses, trademarks and similar rights and assets	04				X	
Other intangible assets	05				X	
Intangible assets in transit	06				X	
II. TANGIBLE ASSETS - total (lines 08 to 15)	07	532.453		18.018		514.435
Freehold land and land improvements	08					
Buildings	09					
Technological equipment (plant and machinery)	10	532.453		18.018		514.435
Measurement, control and adjustment devices	11					
Motor vehicles	12					
Animals and plantations	13					
Fixtures and fittings	14					
Tangible assets in transit	15					
III. FINANCIAL ASSETS	16				X	

