

Translation IN EXTRACT from Romanian

Control amount: 0

Year: 2018

Financial report type: OL

Reference no.: 166710576/26.02.19

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

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

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

Non-profit activities personnel: 4

Economic activities: N/A

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

Economic activities personnel: 4

Annual financial report finished by 31st of December 2018 by non-profit legal person

F10/1 - Short version balance sheet

F20/1 - 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: 546.031

Profit/loss: 15.910

Administrator:

Full name

MALUTAN IOSIF

Signature: Cornelia Campean

Digitally signed by Cornelia Campean

Date: 2019.02.26 11:16:36 +2.00

The annual financial reports have been approved in compliance with the law. ☒

Drafted by:

Full name

CAMPEAN CORNELIA

Quality: 11 - Economic Manager

Does the entity have the legal obligation to audit the annual financial reports? ☐ YES ☒ NO

Did the entity choose voluntarily to audit the annual financial reports? ☐ YES ☒ NO



SHORT VERSION BALANCE SHEET
As at 31st of December 2018

Form 10/1

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Item	Line	Balance as at	
		01.01.2018	31.12.2018
A	B	1	2
A. FIXED ASSETS - TOTAL (rd. 02 + 05 + 08)	01	464.780	449.650
I. INTANGIBLE ASSETS (rd. 03 +04)	02		
-regarding non-profit activities (acc.201*+203*+205*+208*+4094* - 2801.01 -2803.01-2805.01-2808.01-2903.01-2905.01-2908.01)	03		
-regarding economic activities (acc.201*+203*+205*+207*+208*+4094* -2801.02 -2803.02-2805.02-2807.02-2808.02-2903.02-2905.02-2908.02)	04		
II. TANGIBLE ASSETS (lines 06 + 07)	05	464.780	449.521
-regarding non-profit activities (acc. 2111.01+2112.01+212.01+2131.01 +2132.01+2133.01+214.01+217.01+223*+224*+227*+231*+4093*- 2811.01 -2812.01-2813.01-2814.01-2817.01-2911.01-2912.01-2913.01- 2914.01 -2917.01-293*)	06	464.780	449.521
-regarding economic activities (acc. 2111.02+2112.02+212.02+2131.02 +2132.02+2133.02+214.02+217.02+223*+224*+227*+231*+4093*- 2811.02 -2812.02-2813.02-2814.02-2817.02-2911.02-2912.02-2913.02- 2914.02 -2917.02-293*)	07		
III. FINANCIAL ASSETS	08		129
B. CURRENT ASSETS - TOTAL (lines 10 + 11 +12 + 13)	09	88.293	117.888
I. STOCKS (acc. 301+302+303+308+321+322+323+326+327+328+331+ 332+341+345+346+347+348+351+354+356+357+358+361+368+371+378 +381+388-391-392-393-394-395-396-397-398+4091-from acc. 4428)	10	1.099	9.755
II. DEBTS**) (acc. 267-296+4092+411+413+418+425+4284+431**+ 436**+437**+4382+441**+4424+from acc. 4428**+444**+445+446**+ 447**+4482+451**+453**+4582+461+473**-491-495*-496+5187)	11	1.417	3.477
III. SHORT TERM FINANCIAL INVESTMENTS (acc. 501+506 + from acc. 508 +5113 +5114 -591 -596 -598)	12		
IV. CASH ON HAND AND CASH AT BANKS (from acc. 508+ 5112+ 512+ 531+ 532+ 541+ 542+5501+5508)	13	85.777	104.656
C. PRE-PAID EXPENSES (ln. 15+16)	14		
DEBTS TO BE PAID IN ONE YEAR TERM (from acc. 471*)	15		
DEBTS TO BE PAID IN MORE THAN A YEAR TERM (from acc. 471*)	16		
D. DEBTS: AMOUNTS TO BE PAID IN ONE YEAR TERM (acc. 162 +166+167+168- 169+269+401+403+404+405+408+419+421+422+423+ 424+426+427+4281+431***+436***+437***+4381+441***+4423+ 4428***+444***+446***+447***+4481+451***+453***+4581+462+ 473***+509+5186+519)	17	22.952	21.507
E. NET CURRENT ASSETS, RESPECTIVELY NET CURRENT DEBTS (lines 09+15-17-24-27)	18	65.341	96.381
F. TOTAL ASSETS MINUS CURRENT DEBTS (lines 01+16+18)	19	530.121	546.031
G. DEBTS TO BE PAID IN MORE THAN A YEAR TERM (acc. 162 +166+167+168-169+269+401+403+404+405+408+419+421+422+423+ 424+426+427+4281+431***+436***+437***+4381+441***+4423+ 4428***+444***+446***+447***+4481+451***+453***+4581+462+ 473***+509+5186+519)	20		
H. PROVISIONS (acc. 151)	21		

I. REVENUES IN ADVANCE (lines 23+26)	22		
1. Investment subsidies (acc. 475) (lines 24+25)	23		
Amounts to be taken in a period of time up to a year (from acc. 475*)	24		
Amounts to be taken in a period of time over a year (from acc. 475*)	25		
2. Revenue received in advance (acc. 472) (lines 27+28)	26		
Amounts to be taken in a period of time up to a year (from acc. 472*)	27		
Amounts to be taken in a period of time over a year (from acc. 472*)	28		
J. CAPITAL and RESERVES			
I. CAPITAL (acc. 101)	29	0	0
II. REEVALUATION RESERVES (acc.105)	30	509.281	509.281
III. RESERVES (acc. 106)	31	79.383	79.383
IV. RETAINED RESULT REPRESENTING			
RETAINED SURPLUS/PROFIT OR C Balance (acc.117) lines (34+36+38+40+42+44+46+48+49+50+52)- (35+37+39+41+43+45+47+51+53)	32	0	0
RETAINED DEFICIT/LOSS D Balance (acc. 117) lines (35+37+39+41+43+45+47+51+53) - (34+36+38+40+ 42+44+46+48+49+50+52)	33	57.898	58.543
Profit carried forward or C Balance	34	26.066	44.068
Loss carried forward regarding non-profit activities (acc. 1171.01) D Balance	35		
Profit carried forward or C Balance	36		
Loss carried forward regarding activities with special destination (acc.1171.02) D Balance	37		
Profit carried forward or C Balance	38		
Loss carried forward regarding economic activities (acc. 1172) D Balance	39	83.964	102.611
Retained earnings resulting from the changing of C Balance	40		
accounting policies regarding non-profit activities (acc.1173.01) D Balance	41		
Retained earnings resulting from the changing of C Balance	42		
accounting policies regarding economic activities (acc.1173.01) D Balance	43		
Retained earnings resulting from the correction of C Balance	44		
accounting errors regarding non-profit activities (acc.1174.01) D Balance	45		
Retained earnings resulting from the correction of C Balance	46		
accounting errors regarding economic activities (acc. 1174.02) D Balance	47		
Retained earnings representing profit resulted from reevaluation reserves related to non-profit activities (acc. 1175.01) C Balance	48		
Retained earnings representing profit resulted from reevaluation reserves related to economic activities (acc. 1175.02) C Balance	49		
Retained earnings due to the switch to adoption of Accounting Regulations for legal persons regarding C Balance	50		
The non-profit activities (acc. 1176.01) D Balance	51		
Retained earnings due to the switch to adoption of Accounting Regulations for legal persons regarding C Balance	52		
The economic activities (acc. 1176.01) D Balance	53		
V. PROFIT for the period or C Balance (lines 56+58+60)-(57+59+61)	54	0	15.910
LOSS for the period D Balance (lines 57+59+61)-(56+58+60)	55	645	0
Surplus regarding non-profit activities or (acc. 1211) C	56	18.002	9.360

Balance			
Loss regarding non-profit activities (acc.1211) D	57		
Balance			
Surplus regarding special destination activities (acc. 1212) C Balance	58		
Loss regarding special destination activities (acc. 1212) D	59		
Balance			
Profit regarding economic activities or (acc. 1213) C	60		6.550
Balance			
Loss regarding economic activities (acc. 1213) D Balance	61	18.647	
PROFIT/SURPLUS APPROPRIATION (acc. 129) (lines 63+64)	62		
Profit appropriation regarding non-profit activities (acc. 1291)	63		
Profit appropriation regarding economic activities (acc. 1292)	64		
OWN CAPITAL - TOTAL (ln. 29+30+31+32-33+54-55-62)	65	530.121	546.031
Social fund of the C.A.R. (Mutual Aid Fund) members (acc.113)	66		
Help fund in case of decease of a C.A.R. member (acc. 114)	67		
Working capital for the Association of Owners' members (acc. 115)	68		
Other funds regarding the non-profit activities (acc.116)	69		
Private fund (acc. 107)	70		
CAPITALS - TOTAL (lines 65+66 to 70) (ln. 01+09+14-17-20-21-22)	71	530.121	546.031
F10 Control amount: 8209752/18888333			
<p>*) Accounts to be assign regarding the nature of their elements</p> <p>**) Debit balance of the accounts</p> <p>***) Credit balance of the accounts</p>			
Administrator: Full name MALUTAN IOSIF Signature: Company seal:		Drafted by: Full name CAMPEAN CORNELIA Quality: 11 Economic Manager Signature:	
VALID FORM		Registration no in the professional register: N/A	

PROFIT AND LOSS ACCOUNT
On the 31st of December 2018

F20/1 page 1

FORM 20/1

RON

Item A	Line B	Annual provisions 1	Fiscal year	
			31.12.2017 2	31.12.2018 3
I. REVENUES FROM NON-PROFIT ACTIVITIES -TOTAL (lines 02 to 22)	01	234.959	407.222	434.959
Income from membership dues and contributions in cash or in kind from members and sympathizers (acc. 731)	02	288	430	288
Income from registration fees established by the in force legislation (acc. 732)	03			
Income from donations (acc. 7331)	04	226.833	381.179	226.833
Income from amounts or goods received as sponsorship (acc. 7332)	05	6.336	25.573	6.336
Income from help (acc. 73330)	06			
Income from interest earned from placing cash obtained from non-profit activities (acc. 7341)	07	1.295		1.295
Income from dividends earned from placing cash obtained from non-profit activities (acc. 7342)	08			
Income from the currency difference obtained from non-profit activities (acc. 7343)	09		40	
Income from adjustments for value loss (acc. 7344)	10	207		207
Other incomes (acc. 7348)	11			
Income for which tax is due on shows (ACC. 735)	12			
Resources from the state or/and local budgets and income subsidies (acc. 736)	13			
Income from occasional activities, used in social or professional purpose, according to the Articles of Association (acc. 737)	14			
Income from compensation (acc. 7381)	15			
Income from subvention for investment (acc. 7382)	16			
Income from selling tangible/intangible assets (acc. 7383)	17			
Income from provisions and adjustments for impairment regarding the operating activity (acc. 7384)	18			
Income from reevaluating the tangible assets (acc. 7385)	19			
Income from visa, fees and sportive penalties or from participation to competitions and sports demonstrations (acc. 7386)	20			
Income from advertising and publicity according to the in force legislation (acc. 7387)	21			
Other income from non-profit activities (acc. 7388)	22			
II. EXPENSES RELATED TO NON-PROFIT ACTIVITIES TOTAL (ln. 24+25+26+28+29+31+34+37)	23	225.599	389.220	225.599
Expenses related to inventories (acc. 601+602+603+604+605+606+608-609)	24	11.662	56.797	11.662
Third party services (acc. 611+612+613+614+615)	25	3.554	91.097	3.554

Other third party services (acc. 621+622+623+624+625+ 626+627+628), of which:	26	17.688		17.688
-externally contracted manpower (acc. 621)	27			
Other taxes, duties and similar expenses (acc. 635)	28	6.162	5.320	6.162
Personnel expenses(acc. 641+642+645+646), of which:	29	60.926	74.964	60.926
- social security contributions (acc.645+646)	30	9.962	24.892	9.962
Other operating expenses (acc. 652+653+654+655+656+657+658), of which:	31	109.605	138.334	109.605
- contributions due by the non-profit legal person (acc.653)	32		138.334	
- aids and non-refundable loans transferred to other non-profit legal persons (acc. 657)	33			
Financial expenses (acc. 663+664+665+666+667+668), of which:	34	872	4.324	872
-Foreign exchange losses (acc. 665)	35		4.324	
-Interest expense (acc. 666)	36			
Depreciation and provisions; adjustments for impairment losses (lines 38+39):	37	15.130	18.384	15.130
- depreciation and provisions; adjustments for impairment losses - operating expenses (acc. 681)	38	15.130	18.384	15.130
- impairment losses and write down of financial assets (acc. 686)	39			
III. NON-PROFIT ACTIVITIES RESULT				
Surplus (lines 01 - 23)	40	9.360	18.002	9.360
Loss (lines 23 - 01)	41	0	0	0
IV. INCOME FROM SPECIAL DESTINATION ACTIVITIES - TOTAL	42			
V. EXPENSES RELATED TO SPECIAL DESTINATION ACTIVITIES - TOTAL	43			
VI. SPECIAL DESTINATION ACTIVITIES RESULT				
Surplus (lines 42-43)	44	0	0	0
Loss (lines 43-42)	45	0	0	0
VII. INCOME FROM ECONOMIC ACTIVITIES - TOTAL (lines 47+49-50+51+52+53+54+55+59)	46	135.363	122.043	135.363
Turnover (acc. 701+702+703+704+705+706+707+708-709+7411), total of which:	47	135.363	122.043	135.363
- sale of goods purchased for resale (acc. 707)	48			
Income from production C Balance	49			
On going production (acc. 711+712) D Balance	50			
Own work capitalized (acc. 721+722)	51			
Income from reevaluation for tangible assets (acc. 755)	52			
Income from operating subsidies (acc.7412+7413+7414+7415+7416+7417+7419)	53			
Other operating revenues	54			
Financial revenues (acc. 7418+761+762+764+765+766+767+768+786), total of which:	55			
- foreign exchange gains (acc. 765)	56			
- interest income (acc. 766)	57			
-Other financial income (acc.768+786)	58			
Write back of provisions and adjustments for depreciation or impairment losses (acc. 781)	59			
VIII. EXPENSES RELATED TO ECONOMIC	60	128.813	140.690	128.813

ACTIVITIES - TOTAL (lines 61+63+64+66+67+69+70+74+77)				
Expenses related to inventories (acc.601+602+603+604+605+606+607+608-609), total of which:	61	70.691		70.691
- goods for resale (acc. 607)	62			
Third party services (acc. 611+612+613+614+615)	63	1.663		1.663
Other third party services (acc. 621+622+623+624+ 625+626+627+628), total of which:	64		80.059	
- externally contracted manpower (acc.621)	65			
Other taxes, duties and similar expenses (acc.635)	66	30	203	30
Personnel expenses (acc. 641+642+644+645+646), total of which:	67	55.181	60.428	55.181
- Social security contributions (acc.645)	68	959	11.902	959
Other operating expenses (acc. 652+653+654+655+656+657+658)	69			
Financial expenses (acc. 663+664+665+666+667+668), total of which:	70			
- Foreign exchange losses (acc.665)	71			
- Interest expense(acc. 666)	72			
-Other financial expenses (acc. 668)	73			
Depreciation and provisions; adjustments for impairment or value losses (lines 75+76)	74	0	0	0
- Depreciation and provisions; adjustments for impairment losses - operating expenses (acc. 681)	75			
- Impairment losses and write down of financial assets (acc. 686)	76			
Income tax and other taxes (acc. 691 + 698)	77	1.248		1.248
Income tax specific for certain activities (acc.695)	78			
IX. ECONOMIC ACTIVITIES RESULT				
Profit (lines 46-60)	79	6.550	0	6.550
Loss (lines 60-45)	80	0	18.648	0
X. TOTAL REVENUES (lines 01+42+46)	81	370.322	529.265	370.322
XI. TOTAL EXPENSES (lines 23+43+60)	82	354.412	529.910	354.412
XII. SURPLUS/PROFIT (lines 81-82)	83	15.910	0	15.910
DEFICIT/LOSS (lines 82-81)	84	0	645	0

F20 Control amount: 7876801/18888333

Administrator:
Full name
MALUTAN IOSIF
Signature:
Signature:
VALID FORM

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

DISTRIBUTION OF FINANCIAL YEAR RESULT
On the 31st of December 2018

F21 – page 1

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	6.550		
CONTROL TOTAL (lines 01 +05)	06	6.550		0

F21 Control amount: 13100/18888333

Administrator: Full name MALUTAN IOSIF Signature: VALID FORM	Drafted by: Full name CAMPEAN CORNELIA Quality: 11 – Economic Manager Signature:
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FIXED ASSETS STATUS FOR NON-PROFIT ACTIVITIES
On the 31st of December 2018

Note 25 – page 1

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	464.780		15.259		449.521
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	464.780		15.259		449.521
Freehold land and land improvements	08					
Buildings	09					
Technological equipment (plant and machinery)	10	464.780		15.259		449.521
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	

F25 Control amount: 2788680/18888333

Administrator:
Full name
MALUTAN IOSIF
Signature:

Drafted by:
Full name
CAMPEAN CORNELIA
Quality: 11 – Economic Manager
Signature:

VALID FORM

FIXED ASSETS STATUS FOR ECONOMIC ACTIVITIES
On the 31st of December 2018

F26 - page 1

Form 26

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					
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					
Freehold land and land improvements	08					
Buildings	09					
Technological equipment (plant and machinery)	10					
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	

F26 Control amount: 0/18888333

Administrator:
Full name
MALUTAN IOSIF
Signature:

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

VALID FORM

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Balance/Amounts to take from the balance sheet in F10 and F20, column 2 (current year)

Long accounts: 101 SC (+) F10L.R24 OK

1.	Fill in row	
No.	Account	Amount
1.		

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I, the undersigned, **TOMA Ioana**, certified translator and interpreter for the foreign languages **French, Spanish, English**, on the grounds of the authorization n° **7267**, from 29.01.2003, issued by the Ministry of Justice of Romania, hereby certify this to be an exact translation from **Romanian** into **English**.

CERTIFIED TRANSLATOR
TOMA Ioana
cert. n° 7267



Cluj-Napoca, 16/05/2019