

MARK ONLY IF APPLICABLE:	<input type="checkbox"/>	MILITARY UNITS' MUTUAL AID FUND	<input type="checkbox"/>	EMPLOYEES' MUTUAL AID FUNDS SET UP ACCORDING TO THE LAW 122/1996	
	<input type="checkbox"/>	PUBLIC UTILITY NON-PROFIT LEGAL PERSON	<input type="checkbox"/>	EMPLOYEES' TERRITORIAL UNIONS SET UP ACCORDING TO THE LAW 122/1996	
	<input type="checkbox"/>	TRADE UNION AND EMPLOYERS' ORGANIZATIONS	<input type="checkbox"/>	UNCARS MUTUAL AID FUNDS SET UP ON THE GROUNDS OF THE LAW 122/1996	
	Attention! On the receipts there shall appear the codes 51014, 51016, 51062, 51064, 51066, 51068 (in long form) and 51015, 51017, 51063, 51065, 51067, 51069 (in short form)			<input type="checkbox"/>	UNCARSC MUTUAL AID FUNDS SET UP IN A CENTRALISED MANNER, ON THE GROUNDS OF THE LAW 122/1996
THE TYPE OF THE FINANCIAL STATEMENTS: OS			YEAR: 2018		
The entity: ASOCIAȚIA ANA ȘI COPIII (ANA AND THE CHILDREN ASSOCIATION)					
The address:					
County	District	Locality			
Bucharest	District 1	Bucharest			
Street	Number	Building	Entrance	Ap. Phone number	
PETRU RAREŞ	1	---	---	---	
Sole registration number:	22489189	The effective period of operation in the reported year (no. of months): 12			
Non-profit activities – NPA (NACE code and name)			The NPA staff number:		
8899 - Other social work activities without accommodation n.e.c.			11		
Economic activities – EA (NACE code and name)			EA staff number:		
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Financial statement as of December 31 st , 2018, filled in by the non-profit legal persons					
F10 – BALANCE SHEET					
F20 – THE SHORT ACCOUNT OF THE FISCAL YEAR'S RESULTS					
F21 – THE DISTRIBUTION OF THE FISCAL YEAR'S RESULTS					
F25 – THE SITUATION OF THE IMMOBILIZED ASSETS FOR THE NON-PROFIT ACTIVITIES					
F26 – THE SITUATION OF THE IMMOBILIZED ASSETS FOR THE ECONOMIC ACTIVITIES					

Indicators:

Own capitals:	2,306,083
Profit / loss	687,855

ADMINISTRATOR

Name and Surname:
VOIVOZEANU MIHAELA



The signature becomes visible after a correct validation

The annual financial statements have been validated according to the Law:

VALIDATED FORM

PREPARED BY:

Name and Surname:
BEST AUDIT EXPERT SRL

Capacity:

22 – CECCAR MEMBER, AUTHORISED LEGAL PERSONS

Professional Body Registration Number: A6680

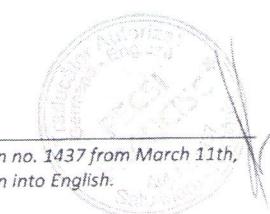
The entity has the legal obligation to auditing the annual financial statements?	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO
The entity has voluntarily opted for auditing the annual financial statements	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO

AUDITOR,

Surname and name of the auditor/name of the audit company:

Registration number in the CAFR Register:

Taxpayer number:



SHORT BALANCE SHEET
as of December 31st, 2018

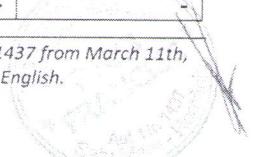
F10-PAGE 1

Form 10

-RON-

Indicator designation	Row no.	BALANCE ON:	
		January 01, 2019	December 31, 2018
A	B	1	2
A. FIXED ASSETS			
I. INTANGIBLE ASSETS (accounts 201+ 203+ 205+ 207+ 208+ 4094-280-290)	01	5,377	2,538
II. TANGIBLE ASSETS (accounts 211+ 212+ 213+ 214+ 215+ 217+ 223+ 224+ 227+ 231+ 4093-281-291-293*)	02	553,879	545,640
III. FINANCIAL ASSETS (accounts 261+ 262+ 265+ 267*- 296*)	03	-	-
FIXED ASSETS - TOTAL (rows 01+02+03)	04	559,256	548,178
B. CIRCULATING ASSETS			
I. STOCKS (accounts 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+ 409 – from the account 4428))	05	-	-
II. RECEIVABLES (accounts 267* - 296* + 4092+ 411+ 413+ 418+ 425+ 4282+ 431***+436**+ 437**+ 4382 + 441**+ 4424 + from the account 4428***+ 444***+ 445+ 446***+ 447***+ 4482+ 451***+ 453***+ 4582 + 461+ 473**- 491- 495- 496+ 5187)	06	-	-
III. SHORT TERM INVESTMENTS (accounts 501+ 506+ from the account 508+ 5113+ 5114- 591- 596- 598)	07	-	-
IV. PETTY CASH AND BANK ACCOUNTS (accounts from 508+ 5112+ 512+ 531+ 532+ 541+ 542+ 550)	08	1,082,798	1,762,645
CIRCULATING ASSETS - TOTAL (rows 05+06+07+08)	09	1,082,798	1,762,645
C. PREPAID EXPENSES (accounts 471) (rows 11+12)	10	-	-
Amounts to be received in less than a year (from account 471*)	11	-	-
Amounts to be received in more than a year (from account 471*)	12	-	-
D. DEBTS: AMOUNTS TO BE PAID WITHIN ONE YEAR (accounts 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)	13	23,825	4,740
E. NET CIRCULATING ASSETS/NET CURRENT DEBTS (rows 09 + 11 • 13 - 20 -23)	14	1,058,973	1,757,905
F. TOTAL ASSETS MINUS CURRENT DEBTS (rows 04 +12 + 14)	15	1,618,229	2,306,083
G. DEBTS: AMOUNTS PAYABLE IN A PERIOD LARGER THAN 1 YEAR (accounts 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)	16	-	-
H. PROVISIONS (account 151)	17	-	-
I. DEFERRED INCOMES (rows 19+22)	18	-	-
1. Allowances for investments (account 475) (rows 20+21)	19	-	-
Amounts to be resumes in less than a year (from account 475*)	20	-	-
Amounts to be resumed in more than a year (from account 475*)	21	-	-
2. Deferred income (account 472) (rows 23+24):	22	-	-
Amounts to resume within a term up to one year (account 472*)	23	-	-
Amounts to resume within a term longer than one year (account 472*)	24	-	-
J. CAPITAL AND RESERVES			
I. CAPITAL (account 101)	25	450	450
II. RESERVES FROM REVALUATION (account 105)	26	-	-

Me, Pecsi Francisc, an authorized translator and interpreter for the languages German and English, based on authorization no. 1437 from March 11th, 1999, issued by the Romanian Ministry of Justice, I do certify the accuracy of this translation from Romanian into English.



III. RESERVES (account 106)	27	-	-
IV. REPORTED PROFIT OR LOSS (A)			
BALANCE C (account 117)	28	929,422	1,617,778
BALANCE D (account 117)	29	-	-
VI. PROFIT OR LOSS OF THE FINANCIAL YEAR			
BALANCE C (account 121)	30	688,357	687,855
BALANCE D (account 121)	31	-	-
Profit distribution (account 129) (rows 33 +34)	32	-	-
The distribution of the profit resulting from the non-profit activities (account 1291)	33	-	-
The distribution of the profit resulting from the economic activities (account 1292) ¹⁾	34	-	-
OWN CAPITAL – TOTAL (rows 25 +26 +27 +28 -29 +30 -31 -32)	35	1,618,229	2,306,083
The social fund of the mutual aid fund's members (account 113)	36	-	-
The death aid fund for the mutual aid fund's members (account 114)	37	-	-
The working capital for the owner associations' members (account 115)	38	-	-
Other funds for the activities of the mutual aid fund's members (account 106)	39	-	-
Private patrimony (account 107)	40	-	-
CAPITAL - TOTAL (rows 35 +36 +37 +38 +39 +40) (rows 04 +09 +10 -13 -16 -17 -18)	41	1,618,229	2,306,083

Amount of control F10: 26448445/ 49399844

*) Accounts to be distributed in terms of the nature of such elements.

**) Debtor balance due of such accounts

***) Creditor balance of such accounts

1) This row shall be filled in only by the trade union and employers' organizations

ADMINISTRATOR

PREPARED BY:

Name and Surname:

VOIVOZEANU MIHAELA

Name and Surname:

BEST AUDIT EXPERT SRL

Capacity:

22 – CECCAR MEMBER, AUTHORISED LEGAL PERSONS

Signature: [signature]

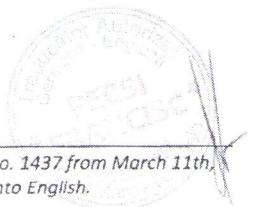
Signature: [signature]



Professional Body Registration Number: A6680

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F20-PAGE 1

THE SHORT ACCOUNT OF THE FISCAL YEAR'S RESULTS
AS OF DECEMBER 31st, 2018,

Form 20

-RON-

Indicator designation	Row number	Annual provisions	Financial Year	
			December 31, 2017	December 31, 2018
A	B	1	2	3
I. Incomes from the non-profit activities (rows 02+06), including:	01	-	1,637,633	1,679,035
1. Subventions (grants) (rows 03 +04 +05)	02	0	0	0
Incomes from operating subventions	03	-	-	-
Incomes from subventions for investments	04	-	-	-
Incomes from compensations	05	-	-	-
2. Incomes from donations, amounts of goods received by sponsorship and aids	06	-	1,624,142	1,568,687
II. Expenditures related to the non-profit activities	07	-	949,276	991,180
III. The result of the non-profit activities				
Profit (rows 01-07)	08	0	688,357	687,855
Loss (rows 07-01)	09	0	0	0
IV. Incomes from the special purpose activities	10	-	-	-
V. Expenditures related to the special purpose activities	11	-	-	-
VI. The result of the special purpose activities				
Profit (rows 10-11)	12	0	0	0
Loss (rows 11-10)	13	0	0	0
VII. Incomes from the economic activities *)	14	-	-	-
VIII. Expenditures related to the economic activities *)	15	-	-	-
IX. The result of the economic activities				
Profit (rows 14-15) *)	16	0	0	0
Loss (rows 15-14) *)	17	0	0	0
X. Total incomes (rows 01 +10 +14)	18	0	1,637,633	1,679,035
XI. Total expenditures (rows 07+ 11 +15)	19	0	949,276	991,180
XII. The net result of the fiscal year				
Profit (rows 18-19)	20	0	688,357	687,855
Loss (rows 19-18)	21	0	0	0

Amount of control F20: 16452501/43399844

*) rows 14-17 are only for trade union and employers' organizations

ADMINISTRATOR

Name and Surname:

VOIVOZEANU MIHAELA



Signature: [signature]

PREPARED BY:

Name and Surname:

BEST AUDIT EXPERT SRL

Capacity:

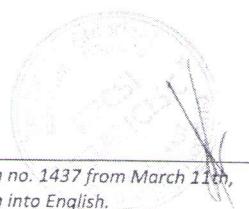
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VALIDATED FORM

Signature: [signature]



Professional Body Registration Number: A6680



Me, Pesci Francisc, an authorized translator and interpreter for the languages German and English, based on authorization no. 1437 from March 11th, 1999, issued by the Romanian Ministry of Justice, I do certify the accuracy of this translation from Romanian into English.

F21-PAGE 1

THE DISTRIBUTION OF THE FISCAL YEAR'S RESULTS

AS OF DECEMBER 31st, 2018,

Form 21

-RON-

Indicator designation	Row number	Financial Year		
		Non-profit activities	Special purpose activities	Economic activities
A	B	1	2	3
Net profit to be distributed (row 01 – 04)	01	0	X	0
- Legal reserve	02	-	X	-
- Covering the accounting losses	03	-	X	-
- Other distributions provided by the law	04	-	X	-
Non-distributed profit	05	687,855	-	-
CONTROL TOTAL (rows 01 + 05)	06	687,855	-	0

Amount of control F21: 1375710 / 49399844

*) rows 14-17 are only for trade union and employers' organizations

ADMINISTRATOR

Name and Surname:

VOIVOZEANU MIHAELA



Signature: [signature]

VALIDATED FORM

PREPARED BY:

Name and Surname:

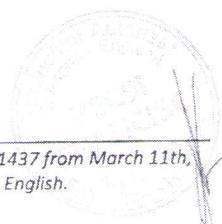
BEST AUDIT EXPERT SRL

Capacity:

22 – CECCAR MEMBER, AUTHORISED LEGAL PERSONS

Signature: [signature]

Professional Body Registration Number: A6680



F25-PAGE 1

THE SITUATION OF THE IMMOBILIZED ASSETS FOR THE NON-PROFIT ACTIVITIES
AS OF DECEMBER 31st, 2018,

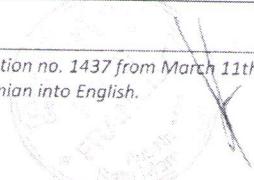
Form 25

-RON-

Elements of assets	Row number	GROSS VALUE				
		Balance on January 01	Increases	Depletions	Including: dismantling and cassations	Balance on December 31 (column 5 = 1+2-3)
A	B	1	2	3	4	5
FIXED ASSETS – TOTAL (rows 02 +07 +16)	01	700,438	-	-	-	700,438
I. INTANGIBLE ASSETS – TOTAL (rows 03 +04 +05 +06)	02	5,377	-	-	-	5,377
Construction expenses and development expenses	03	5,377	-	-	X	5,377
Concessions, patents, licenses, trademarks and similar rights and values	04	-	-	-	X	-
Other intangible assets	05	-	-	-	X	-
Intangible assets in process	06	-	-	-	X	-
II TANGIBLE ASSETS - TOTAL (rows 08 - 15)	07	695,061	-	-	-	695,061
Lands and landscaping	08	534,260	-	-	-	534,260
Constructions	09	-	-	-	-	-
Technological equipment (machinery, equipment and work installations)	10	-	-	-	-	-
Apparatus and measuring, control and setting equipment	11	-	-	-	-	-
Means of transport	12	107,374	-	-	-	107,374
Animals and plantings	13	-	-	-	-	-
Furniture, office equipment, other protective equipment and other body parts	14	53,427	-	-	-	53,427
Tangible assets in process	15	-	-	-	-	-
III. FINANCIAL ASSETS	16	-	-	-	X	-

Elements of assets	Row number	DEPRECIATION (amortization and adjustments)			
		Balance on January 01	Depreciation recorded during the fiscal year	Discounts or reps	Balance on December 31 (column 9 =6+7-8)
A	B	6	7	8	9
FIXED ASSETS – TOTAL (rows 02 +07 +16)	01	141,182	11,078	-	152,260
I. INTANGIBLE ASSETS – TOTAL (rows 03 +04 +05 +06)	02	-	2,839	-	2,839
Construction expenses and development expenses	03	-	2,839	-	2,839
Concessions, patents, licenses, trademarks and similar rights and values	04	-	-	-	-
Other intangible assets	05	-	-	-	-
Intangible assets in process	06	-	-	-	-

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II TANGIBLE ASSETS - TOTAL (rows 08 - 15)	07	141,182	8,239	-	149,421
Lands and landscaping	08	-	-	-	-
Constructions	09	-	-	-	-
Technological equipment (machinery, equipment and work installations)	10	-	-	-	-
Apparatus and measuring, control and setting equipment	11	-	-	-	-
Means of transport	12	107,374	-	-	107,374
Animals and plantings	13	-	-	-	-
Furniture, office equipment, other protective equipment and other body parts	14	32,808	8,239	-	42,047
Tangible assets in process	15	-	-	-	-
III. FINANCIAL ASSETS	16	-	-	-	-

Amount of control F25: 5116188/49399844

*) rows 14-17 are only for trade union and employers' organizations

ADMINISTRATOR

Name and Surname:

VOIVOZEANU MIHAELA

Signature: [signature]

PREPARED BY:

Name and Surname:

BEST AUDIT EXPERT SRL

Capacity:

22 – CECCAR MEMBER, AUTHORISED LEGAL PERSONS

VALIDATED FORM

Signature: [signature]

Professional Body Registration Number: A6680

THE SITUATION OF THE IMMOBILIZED ASSETS FOR THE ECONOMIC ACTIVITIES
AS OF DECEMBER 31st, 2018,

F26-PAGE 1

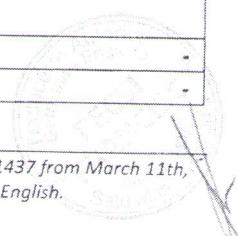
Form 26

-RON-

Elements of assets	Row number	GROSS VALUE				
		Balance on January 01	Increases	Depletions	Including: dismantling and cassations	Balance on December 31 (column 5 = 1+2-3)
A	B	1	2	3	4	5
FIXED ASSETS – TOTAL (rows 02 +07 +16)	01	-	-	-	-	-
I. INTANGIBLE ASSETS – TOTAL (rows 03 +04 +05 +06)	02	-	-	-	-	-
Construction expenses and development expenses	03	-	-	-	X	-
Concessions, patents, licenses, trademarks and similar rights and values	04	-	-	-	X	-
Other intangible assets	05	-	-	-	X	-
Intangible assets in process	06	-	-	-	X	-
II TANGIBLE ASSETS - TOTAL (rows 08 - 15)	07	-	-	-	-	-
Lands and landscaping	08	-	-	-	-	-
Constructions	09	-	-	-	-	-
Technological equipment (machinery, equipment and work installations)	10	-	-	-	-	-
Apparatus and measuring, control and setting equipment	11	-	-	-	-	-
Means of transport	12	-	-	-	-	-
Animals and plantings	13	-	-	-	-	-
Furniture, office equipment, other protective equipment and other body parts	14	-	-	-	-	-
Tangible assets in process	15	-	-	-	-	-
III. FINANCIAL ASSETS	16	-	-	-	X	-

Elements of assets	Row number	DEPRECIATION (amortization and adjustments)			
		Balance on January 01	Depreciation recorded during the fiscal year	Discounts or reps	Balance on December 31 (column 9 =6+7-8)
A	B	6	7	8	9
FIXED ASSETS – TOTAL (rows 02 +07 +16)	01	-	-	-	-
I. INTANGIBLE ASSETS – TOTAL (rows 03 +04 +05 +06)	02	-	-	-	-
Construction expenses and development expenses	03	-	-	-	-
Concessions, patents, licenses, trademarks and similar rights and values	04	-	-	-	-
Other intangible assets	05	-	-	-	-
Intangible assets in process	06	-	-	-	-

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II TANGIBLE ASSETS - TOTAL (rows 08 - 15)	07	-	-	-	-	-
Lands and landscaping	08	-	-	-	-	-
Constructions	09	-	-	-	-	-
Technological equipment (machinery, equipment and work installations)	10	-	-	-	-	-
Apparatus and measuring, control and setting equipment	11	-	-	-	-	-
Means of transport	12	-	-	-	-	-
Animals and plantings	13	-	-	-	-	-
Furniture, office equipment, human and material protective equipment and other tangible assets	14	-	-	-	-	-
Tangible assets in process	15	-	-	-	-	-
III. FINANCIAL ASSETS	16	-	-	-	-	-

Amount of control F26: 0/49399844

*) rows 14-17 are only for trade union and employers' organizations

ADMINISTRATOR

Name and Surname:

VIVOZEEANU MIHAELA

Signature: [signature]



VALIDATED FORM

PREPARED BY:

Name and Surname:

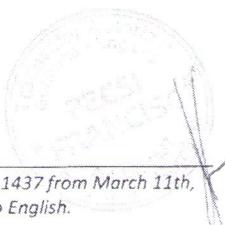
BEST AUDIT EXPERT SRL

Capacity:

22 – CECCAR MEMBER, AUTHORISED LEGAL PERSONS

Signature: [signature]

Professional Body Registration Number: A6680



Specifications

on the closure of the financial year 2018

To the attention of legal entities without patrimonial purpose (non-profit)

I. Legal Framework - Incident Provisions of the Accounting Law no. 82/1991, republished with the subsequent amendments and completions:

1. The Non-profit legal entities are required to prepare annual financial statements, in accordance with the applicable accounting regulations*, financial statements that comprise the balance sheet and the profit and loss account (Article 5 paragraph (1) and Article 28 paragraph (6) accounting law).
2. For the employers' and trade union organizations and for other categories of non-profit organizations that do not carry out economic activities, the Ministry of Public Finance approves a simplified financial reporting system (Article 5 (3) of the Accounting Act).
3. The non-profit legal entities shall submit a copy of the annual financial statements to the territorial units of the Ministry of Public Finance within 120 Days after the end of the financial year (Article 36 paragraph (1) of the Accounting Act).
4. The non-profit legal persons who have not carried out an activity since their establishment have to file in a statement in this regard within 60 days from the end of the financial year at the territorial units of the Ministry of Public Finance (Article 36 paragraph (2) of the accounting law).
5. The failure to file in, according to the accounting law, the annual financial statements or of the statement mentioned in paragraph 4 above, as the case may be, constitutes a contravention (Article 41, point 8 and point 2, letter g) of the accounting law) and shall be sanctioned with the fine stipulated by the law.

II. Clarifications regarding the preparation of annual financial statements by the non-profit legal entities - Incident provisions of the Order of the Minister of Public Finance no. 3103/2017 regarding the approval of the Accounting Regulations for legal entities without patrimonial purpose, as subsequently amended and supplemented (applicable from 1 January 2018):

6. The non-profit legal entities shall prepare annual financial statements that include the followings:
 - A balance sheet.
 - The short result account for the fiscal year (point 81 of Annex 1 of the Order).
The annual financial statements are accompanied by the proposal for the distribution of the financial result or covering the accounting loss, as well as the other documents provided by the law (point 80, paragraphs (1) and (2) of Annex 1 to the order)
7. The employers' organizations and the trade unions organizations, as well as other categories of non-economic patrimonial organizations, shall prepare simplified annual financial statements that include:
 - A short balance sheet.
 - The short result account for the fiscal year (point 81 of Annex 1 of the Order).
8. The non-profit legal entities shall prepare the annual financial statements referred to in paragraph 6 above, regardless of the nature of the activity carried out (non-patrimonial or economic activities) (point 85 of Annex 1 to the Order).
9. For the economic activities carried out by non-profit legal entities, the accounting regulations for legal persons without patrimonial purpose shall be supplemented, as the case may be, by the Accounting Regulations on the individual annual financial statements and the consolidated annual financial statements approved by the Minister Order of Public Finances no. 1.802 / 2014, as consequently amended and supplemented (Article 1 paragraph (3) of the Order)
10. The financial statements prepared by the non-profit legal entities on December 31, 2018 shall be signed by the legal persons as well as by the administrator or the person who is liable to manage the entity (item 338 paragraph (2) of Annex 1 to the Order, respectively Article 28 (13) of the Accounting Law).
11. The financial statements prepared by the non-profit legal entities at 31 December, 2018 shall be accompanied by the Company Administrators' report, by the auditor's report / the audit company's report, and the censors' report as appropriate (point 339 of Annex 1 to the Order)
12. The financial statements prepared by the non-profit legal entities at 31 December 2016 shall be accompanied by a written statement of the liability of the administrator for the preparation of the annual financial statements in accordance with the Accounting Regulations for non-profit legal entities (paragraph 83 of Annex 1 to the Order).
13. The financial statements prepared by non-profit legal persons on 31 December 2018 shall be accompanied by the following forms:
 - Distribution of the financial result,
 - Statement on the Fixed Assets for non-profit activities,
 - Statement on the Fixed Assets for Economic Activities.
14. During the duration of the public utility status, the annual financial statements of legal entities without a public utility patrimonial purpose, according to the law, are subject to statutory audit carried out by financial auditors or audit firms authorized under the law (art. 6 of the Order)

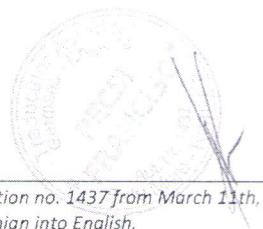
III. General specifications related to the electronic format and submission of annual financial statements by the non-profit legal entities

15. The electronic format of the financial statements prepared by the non-profit legal entities at 31 December 2018 is obtained by using the assistance program developed by the Ministry of Public Finance, which generates a PDF file with an xml file and a file with .zip extension.
The zip file will contain the Report of the Company Administrators, the auditor's report / the auditing company's report, respectively the censors' report, as appropriate, the proposal for distribution of the financial result or covering the accounting loss mentioned in paragraph 6 above, the statement of assumption of liability referred to in paragraph 12 above and the minutes of the general meeting on the approval of the annual financial statements, scanned in black and white and with legible resolution, in order to allow the 9.5 MB limit of the PDF file to which the zip file is attached. The zip file attached to the Annual Financial Statements will not contain a password.
16. The assistance program is made available to the non-profit legal entities free of charge by the territorial units of the Ministry of Public Finance or can be downloaded from the website of the Ministry of Public Finance at www.mfinante.ro.
17. The non-profit legal entities shall file in the financial statements as at 31 December 2018, together with the documents mentioned at points 6, 11, 12 and 13 above, at the registry of the territorial units of the Ministry of Public Finance or at the post offices through letters of declared value, or only in electronic form, on the e-government portal, with an extended electronic signature attached.
18. The non-profit legal entities submitting the financial statements to the territorial units of the Ministry of Public Finance or to the post offices through registered letters shall deposit them on magnetic support together with the financial statements listed with the assistance program developed by the Ministry of Public Finance, accompanied by the documents stipulated at the points 11, 12 and 13, signed, according to the law.
19. The errors recorded in the accounts subsequent to the filing in of the annual financial statements are corrected at the date of their establishment, according to the applicable accounting regulations.
20. The non-profit legal persons will complete the activity code, according to the Classification of Activities in the National Economy - NACE.
21. The electronic format of the statement referred to in section 4 above is obtained by using the assistance program developed by the Ministry of Public Finance.
22. The Statement referred to in paragraph 4 above shall be filed in at the registry of the territorial units of the Ministry of Public Finance or at the post offices, by letters of declared value, or only in electronic form, on the portal www.e-governare.ro, having attached an extended electronic signature.

IV. Specification for non-profit legal entities who keep simple bookkeeping. - Incident provisions in the Order of the Minister of Public Finance no. 3103/2017 regarding the approval of the Accounting Regulations for non-profit legal entities, as subsequently amended and supplemented (applicable from January 1, 2018)

23. The non-profit legal persons who organize and perform the accounting activity in single-entry bookkeeping are: cult units, owners' associations and non-profit legal persons, which through the normative act of establishment, by special laws or by other normative acts, have the obligation of single-entry bookkeeping (Article 2 paragraph (2) of the Order)
24. The categories of non-profit legal entities that can organize and direct single-entry bookkeeping are as follows:
 - a) units of worship,
 - b) associations of owners.The non-profit legal persons which, by the normative act of establishment, by special laws or by other normative acts, have the obligation of single-entry bookkeeping are liable to organize and maintain single-entry bookkeeping (points 1 and 2 of Annex 2 to Order)
25. The non-profit legal persons conducting single-entry bookkeeping (listed under item 24) shall not prepare annual financial statements (Article 2 (3) of the Order).

* Starting with January 1, 2018, the Accounting Regulations for non-profit legal entities, approved by the Order of the Minister of Public Finance no. 3103/24 in November 2017 became applicable (published in the Official Gazette of Romania, Part I, No. 984/12 December 2017). On that date the Order of the Minister of Economy and Finance no. 1969/2007 regarding the approval of the accounting regulations for non-profit legal persons, with the subsequent amendments and completions.



The company: **ASOCIAȚIA ANA ȘI COPILII (ANA AND THE CHILDREN ASSOCIATION)**
 Taxpayer number: **22489189**
 Address: **1, Petru Rareș street, District 1, 11101 Bucharest, Romania**
 Registration number with the Trade Register: **-/-/-/-**

SYNTHETIC BALANCE SHEET

Period: from January 01, 2018 to December 31, 2018

Account symbol	Account name	Initial balance		Current turnovers		Total amounts		Final balance	
		Debtor	Creditor	Debtor	Creditor	Debtor	Creditor	Debtor	Creditor
10	CAPITALS AND RESERVES	0.00	450.00	0.00	0.00	450.00	0.00	450.00	450.00
101	Capital	0.00	450.00	0.00	0.00	450.00	0.00	450.00	450.00
1012	Subscribed and paid capital	0.00	450.00	0.00	0.00	450.00	0.00	450.00	450.00
11	REPORTED RESULT	0.00	929,421.18	0.00	688,357.32	0.00	1,611,778.50	0.00	1,611,778.50
117	Reported result	0.00	929,421.18	0.00	688,357.32	0.00	1,611,778.50	0.00	1,611,778.50
1171	The reported result representing the undistributed profit or the uncovered loss	0.00	929,421.18	0.00	688,357.32	0.00	1,611,778.50	0.00	1,611,778.50
1171.01	The reported result for the undistributed surplus or the uncovered deficiency – non-profit activities	0.00	688,357.32	1,679,537.79	1,679,035.34	1,679,537.79	2,367,392.66	0.00	687,854.87
12	THE RESULT OF THE FISCAL YEAR	0.00	688,357.32	1,679,537.79	1,679,035.34	1,679,537.79	2,367,392.66	0.00	687,854.87
121	Profit or loss	0.00	688,357.32	1,679,537.79	1,679,035.34	1,679,537.79	2,367,392.66	0.00	687,854.87
1211	Surplus or deficiency – non-profit activities	0.00	688,357.32	1,679,537.79	1,679,035.34	1,679,537.79	2,367,392.66	0.00	687,854.87
TOTAL PER 1 – CAPITAL ACCOUNTS CLASS		0.00	1,618,228.50	1,679,537.79	2,367,392.66	1,679,537.79	3,985,621.16	0.00	2,306,083.37
20	INTANGIBLE ASSETS	5,377,00	0.00	0.00	0.00	5,377,00	0.00	5,377,00	0.00
203	Development expenditures	5,377,00	0.00	0.00	0.00	5,377,00	0.00	5,377,00	0.00
2031	Development expenditures related to the non-profit activities	5,377,00	0.00	0.00	0.00	5,377,00	0.00	5,377,00	0.00
21	TANGIBLE ASSETS	695,060.51	0.00	0.00	0.00	695,060.51	0.00	695,060.51	0.00
211	Lands and Landscaping activities	534,259.88	0.00	0.00	0.00	534,259.88	0.00	534,259.88	0.00
2111	Lands	534,259.88	0.00	0.00	0.00	534,259.88	0.00	534,259.88	0.00
2111.01	Lands for the non-profit activities	107,373.72	0.00	0.00	0.00	107,373.72	0.00	107,373.72	0.00
213	Technical equipment and means of transportation	107,373.72	0.00	0.00	0.00	107,373.72	0.00	107,373.72	0.00
2133	Means of transportation	107,373.72	0.00	0.00	0.00	107,373.72	0.00	107,373.72	0.00
2133.01	Means of transportation for the non-profit activities	107,373.72	0.00	0.00	0.00	107,373.72	0.00	107,373.72	0.00
214	Furniture, office equipment, human and material protective equipment and other tangible assets	53,426.91	0.00	0.00	0.00	53,426.91	0.00	53,426.91	0.00

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28	DEPRECIATION ON FIXED ASSETS	0.00	141,182.13	0.00	11,077.54	0.00	152,259.67	0.00	152,259.67
280	Depreciation on intangible assets	0.00	0.00	0.00	2,839.06	0.00	2,839.06	0.00	2,839.06
2803	Depreciation of the development expenditures	0.00	0.00	0.00	2,839.06	0.00	2,839.06	0.00	2,839.06
2803.01	Depreciation of the development expenditures for the non-profit activities	0.00	0.00	0.00	2,839.06	0.00	2,839.06	0.00	2,839.06
281	Depreciation on tangible assets	0.00	141,182.13	0.00	8,238.48	0.00	149,420.61	0.00	149,420.61
2813	Depreciation on technical equipment and means of transportation	0.00	107,373.72	0.00	0.00	0.00	107,373.72	0.00	107,373.72
2813.01	Depreciation of the technical equipment (machines, work machines and work equipment) - for the non-profit activities	0.00	107,373.72	0.00	0.00	0.00	107,373.72	0.00	107,373.72
2814	Depreciation on other tangible assets	0.00	33,808.41	0.00	8,238.48	0.00	42,046.89	0.00	42,046.89
TOTAL FOR THE CLASS	2 – FIXED ASSETS ACCOUNTS	700,437.51	141,182.13	0.00	11,077.54	700,437.51	152,259.67	700,437.51	152,259.67
40	PROVIDERS AND ASSIMILATED ACCOUNTS	0.00	23,825.18	160,454.57	141,369.13	160,454.57	165,194.31	0.00	4,739.74
401	Providers	0.00	23,825.18	160,454.57	141,369.13	160,454.57	165,194.31	0.00	4,739.74
42	STAFF AND ASSIMILATED ACCOUNTS	0.00	319,891.00	319,891.00	319,891.00	319,891.00	319,891.00	0.00	0.00
421	Staff – owned salaries	0.00	0.00	319,891.00	319,891.00	319,891.00	319,891.00	0.00	0.00
43	SOCIAL INSURANCES, SOCIAL PROTECTION AND ASSIMILATED ACCOUNTS	0.00	0.00	173,296.00	173,296.00	173,296.00	173,296.00	0.00	0.00
431	Social insurances	0.00	0.00	111,894.00	111,894.00	111,894.00	111,894.00	0.00	0.00
4315	Social insurance contributions	0.00	0.00	79,929.00	79,929.00	79,929.00	79,929.00	0.00	0.00
4316	Health insurance contributions	0.00	0.00	31,965.00	31,965.00	31,965.00	31,965.00	0.00	0.00
436	Work insurance contributions	0.00	0.00	7,198.00	7,198.00	7,198.00	7,198.00	0.00	0.00
44	STATE BUDGET, SPECIAL FUNDS AND ASSIMILATED ACCOUNTS	0.00	0.00	18,760.00	18,760.00	18,760.00	18,760.00	0.00	0.00
444	Tax for the salary type incomes	0.00	0.00	18,760.00	18,760.00	18,760.00	18,760.00	0.00	0.00
46	DIFFERENT DEBTORS AND CREDITORS	0.00	0.00	1,300.00	1,300.00	1,300.00	1,300.00	0.00	0.00
462	Different creditors	0.00	0.00	1,300.00	1,300.00	1,300.00	1,300.00	0.00	0.00
TOTAL FOR THE CLASS	4. THIRD PARTY ACCOUNTS	0.00	23,825.18	673,701.57	654,616.13	673,701.57	678,441.31	0.00	4,739.74
51	BANK ACCOUNTS	1,059,186.21	0.00	1,990,545.21	1,322,085.38	3,049,731.42	1,322,085.38	1,727,646.00	0.00
512	Current bank accounts	1,059,186.21	0.00	1,990,545.21	1,322,085.38	3,049,731.42	1,322,085.38	1,727,646.00	0.00
5121	Current bank accounts is RON currency	911,560.84	0.00	1,800,423.42	1,322,052.61	2,711,984.26	1,322,085.38	1,389,931.65	0.00
5124	Current bank accounts in foreign currencies	147,625.37	0.00	190,121.79	32.77	337,747.16	32.77	337,747.16	0.00
53	PITY CASH	23,612.09	0.00	366,982.88	355,595.74	390,594.97	355,595.74	34,999.23	0.00
531	Pity cash	23,612.09	0.00	366,982.88	355,595.74	390,594.97	355,595.74	34,999.23	0.00

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5311	Pity cash in RON currency	23,612.09	0.00	366,982.88	355,595.74	390,594.97	355,595.74	34,999.23	0.00
58	INTERNAL TRANSFERS	0.00	0.00	825,812.05	825,812.05	825,812.05	825,812.05	0.00	0.00
581	Internal transfers	0.00	0.00	825,812.05	825,812.05	825,812.05	825,812.05	0.00	0.00
TOTAL FOR THE 5. TREASURY ACCOUNTS		1,082,798.30	0.00	3,183,340.14	2,503,493.17	4,268,138.44	2,503,493.17	1,762,645.27	0.00
60 EXPENDITURES REGARDING THE STOCKS CLASS		0.00	0.00	241,801.17	241,801.17	241,801.17	241,801.17	0.00	0.00
602	Expenditures regarding the consumables	0.00	0.00	35,334.17	35,334.17	35,334.17	35,334.17	0.00	0.00
6021	Expenditures with the auxiliary materials	0.00	0.00	195.77	195.77	195.77	195.77	0.00	0.00
6022	Expenditures with the fuels	0.00	0.00	34,260.12	34,260.12	34,260.12	34,260.12	0.00	0.00
6024	Expenditures with the spare parts	0.00	0.00	874.00	874.00	874.00	874.00	0.00	0.00
603	Expenditures with the inventory object type materials	0.00	0.00	9,351.80	9,351.80	9,351.80	9,351.80	0.00	0.00
604	Expenditures with the non-stored materials	0.00	0.00	181,371.98	181,371.98	181,371.98	181,371.98	0.00	0.00
605	Expenditures with the energy and the water	0.00	0.00	15,743.22	15,743.22	15,743.22	15,743.22	0.00	0.00
61 EXPENDITURES WITH THE SERVICES PERFORMED BY THIRD PARTIES		0.00	0.00	96,760.34	96,760.34	96,760.34	96,760.34	0.00	0.00
612	Expenditures with the royalties, the commercial leasings and the rents	0.00	0.00	96,292.34	96,292.34	96,292.34	96,292.34	0.00	0.00
613	Expenditures with the insurance premiums	0.00	0.00	468.00	468.00	468.00	468.00	0.00	0.00
62 EXPENDITURES WITH OTHER SERVICES PERFORMED BY THIRD PARTIES		0.00	0.00	113,724.99	113,724.99	113,724.99	113,724.99	0.00	0.00
624	Expenditures with the transportation of goods and staff	0.00	0.00	25,148.66	25,148.66	25,148.66	25,148.66	0.00	0.00
625	Expenditures with the business trips, detachments and transfers	0.00	0.00	29,800.00	29,800.00	29,800.00	29,800.00	0.00	0.00
626	Expenditures with the postal and telecommunication services	0.00	0.00	6,846.38	6,846.38	6,846.38	6,846.38	0.00	0.00
627	Expenditures with the bank and the assimilated services	0.00	0.00	5,162.66	5,162.66	5,162.66	5,162.66	0.00	0.00
628	Other expenditures with the services performed by third parties	0.00	0.00	46,767.29	46,767.29	46,767.29	46,767.29	0.00	0.00
63 EXPENDITURES WITH OTHER TAXES AND ASSIMILATED INSTALMENTS		0.00	0.00	430.61	430.61	430.61	430.61	0.00	0.00
635	Expenditures with other taxes and assimilated instalments	0.00	0.00	430.61	430.61	430.61	430.61	0.00	0.00
64 EXPENDITURES WITH THE PERSONNEL		0.00	0.00	327,089.00	327,089.00	327,089.00	327,089.00	0.00	0.00
641	Expenditures with the staff's salaries	0.00	0.00	319,891.00	319,891.00	319,891.00	319,891.00	0.00	0.00
646	Expenditures with the insurance work contributions	0.00	0.00	200,264.03	200,264.03	200,264.03	200,264.03	0.00	0.00
65 OTHER OPERATIONAL EXPENDITURES		0.00	0.00	200,264.03	200,264.03	200,264.03	200,264.03	0.00	0.00
658	Other operational expenditures	0.00	0.00	250.00	250.00	250.00	250.00	0.00	0.00
6581	Compensations, fines and penalties	0.00	0.00	197,631.41	197,631.41	197,631.41	197,631.41	0.00	0.00
6582	Granted donations	0.00	0.00	32.79	32.79	32.79	32.79	0.00	0.00
66 FINANCIAL EXPENDITURES		0.00	0.00						

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665	Expenditures with the currency exchange rates	0.00	0.00	32.77	32.77	32.77	32.77	0.00	0.00
6651	Unfavourable differences from the currency rates, related to the monetary elements expressed in foreign currency	0.00	0.00	32.77	32.77	32.77	32.77	0.00	0.00
666	Expenditures with the interests	0.00	0.00	0.02	0.02	0.02	0.02	0.00	0.00
68	EXPENDITURES WITH THE DEPRECIATIONS, PROVISIONS AND ADJUSTMENTS FOR DEPRECIATIONS OR VALUE-LOSSES	0.00	0.00	11,077.54	11,077.54	11,077.54	11,077.54	0.00	0.00
681	Operational expenditures related to the depreciations, provisions and depreciation adjustments	0.00	0.00	11,077.54	11,077.54	11,077.54	11,077.54	0.00	0.00
TOTAL FOR THE CLASS	6. EXPENDITURE ACCOUNTS	0.00	0.00	991,180.47	991,180.47	991,180.47	991,180.47	0.00	0.00
73	INCOMES FROM THE NON-PROFIT ACTIVITIES	0.00	0.00	1,674,035.34	1,674,035.34	1,674,035.34	1,674,035.34	0.00	0.00
733	Incomes from donations and amounts and objects received by sponsorship	0.00	0.00	929,760.60	929,760.60	929,760.60	929,760.60	0.00	0.00
7331	Incomes from donations	0.00	0.00	283,812.45	283,812.45	283,812.45	283,812.45	0.00	0.00
7332	Incomes from the amounts and objects received by sponsorship	0.00	0.00	645,948.15	645,948.15	645,948.15	645,948.15	0.00	0.00
734	Incomes from the interests and dividends resulting from placing the liquidities from the non-profit activities	0.00	0.00	0.02	0.02	0.02	0.02	0.00	0.00
736	Resources from the state budget and/or from the local budgets	0.00	0.00	105,000.00	105,000.00	105,000.00	105,000.00	0.00	0.00
739	Other incomes from the non-profit activities	0.00	0.00	639,274.72	639,274.72	639,274.72	639,274.72	0.00	0.00
7392	Irredeemable aids and loans	0.00	0.00	633,926.51	633,926.51	633,926.51	633,926.51	0.00	0.00
7394	Incomes from the currency rate differences, resulting from the non-profit activities	0.00	0.00	5,348.21	5,348.21	5,348.21	5,348.21	0.00	0.00
75	OTHER OPERATIONAL INCOMES	0.00	0.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0.00
758	Other operational incomes	0.00	0.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0.00
7582	Incomes from received donations	0.00	0.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0.00
TOTAL FOR THE CLASS	7. INCOME ACCOUNTS	0.00	0.00	1,679,035.34	1,679,035.34	1,679,035.34	1,679,035.34	0.00	0.00
	TOTAL FOR THE BALANCE SHEET	1,783,235.81	1,783,235.81	8,206,795.31	8,206,795.31	9,990,031.12	9,990,031.12	2,463,082.78	2,463,082.78

Prepared by:
Baritz Laura
[signature]

Head of the financial-accounting department
Baritz Laura
[signature]

Manager
Voivozeanu Mihaela
[signature and round seal]

Me, Petri Francisc, an authorized translator and interpreter for the languages German and English, based on authorization no. 1437 from March 11th, 1999, issued by the Romanian Ministry of Justice, I do certify the accuracy of this translation from Romanian into English.

