



**NVO Udruženje za pomoć licima ometenim u psihofizičkom razvoju Nikšić tel.+382 40 244 255, /fax:+382 40 246 597 mob. +382 69 471 963,e-mail:cica-uzpd@t-com.me, www.nvouzpdniksic
<https://www.facebook.com/igrackoteka.niksic>**

STATEMENT OF FINANCIAL POSITION / BALANCE SHEET/ on December 31, 2023
STATEMENT NUMBER: 104530/2023

Completed by: Registration Number: 02226456 Activity Code: 9499 Completed by: Valentina Knezevic

Account Group, Account POSITION Serial Number Note - Number Current Year
Previous Year - Ending Balance Previous Year - Opening Balance

A S S E T S

00 A. UNPAID SUBSCRIBED CAPITAL 001

B. FIXED ASSETS (003+008+016) 002

01 I. INTANGIBLE INVESTMENTS (004 to 007) 003

010 1. Development Investments 004

011 and 014 2. Concessions, Patents, Licenses, and Similar Rights and Other Intangible Investments 005

012 3. Goodwill 006

016 and 015 4. Advances for Intangible Investments and Intangible Investments in Preparation 007

II. REAL ESTATE, PLANTS, EQUIPMENT, AND BIOLOGICAL ASSETS (009+010+011+015) 008

020 and 022 1. Land and Buildings 009

023 2. Plants and Equipment 010

3. Other Installed Equipment, Tools, and Equipment (012+013+014) 011

024 3.1. Investment Properties 012

021 and 025 3.2. Biological Assets 013

026 and 029 3.3. Other Unmentioned Material Fixed Assets 014

028 and 027 4. Advances for Real Estate, Plants, Equipment, and Biological Assets and Real Estate, Plants, Equipment, and Biological Assets in Preparation 015

III. LONG-TERM FINANCIAL INVESTMENTS AND LONG-TERM RECEIVABLES (017 to 023) 016

030, 039 (part) 1. Equity Participation in Subsidiary Legal Entities 017

033 (part), 039 (part) 2. Long-Term Loans to Parent and Subsidiary Legal Entities 018

031 (part), 032 (part), 039 (part) 3. Equity Participation in Legal Entities (except Subsidiary Legal Entities) 019



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033 (part), 039 (part) 4. Long-Term Loans to Legal Entities with Equity Participation (except Subsidiary Legal Entities) 020

031 (part), 032 (part) 5. Equity Participations Measured by the Equity Method 021

032 (part), 034, 035, 036, 039 (part) 6. Long-Term Financial Investments (Granted Loans and Securities) 022

038, 039 (part) 7. Other Long-Term Financial Investments and Receivables 023

288 C. DEFERRED TAX ASSETS 024

D. CURRENT ASSETS (026+031+039+043+044) 025 24,662 18,677

I. INVENTORIES (027 to 030) 026

10 1. Material Inventories (Raw Materials, Spare Parts, Small Inventory, and Car Tires) 027 11

2. Work in Progress 028

12 and 13 3. Finished Goods and Merchandise 029

15 4. Provided Advances 030

II. SHORT-TERM RECEIVABLES (032 to 035) 031 8,605 15,215

202, 203, 209 (part) 1. Receivables from Customers 032

200, 209 (part) 2. Receivables from Parent and Subsidiary Legal Entities 033

201, 209 (part) 3. Receivables from Other Related Entities 034

4. Other Receivables (036+037+038) 035 **8,605 15,215**

223 4.1. Receivables for Overpaid Income Tax 036

27 4.2. Receivables from Value-Added Tax 037

21, 22, except 223 4.3. Other Unmentioned Receivables 038

III. SHORT-TERM FINANCIAL INVESTMENTS (040 to 042) 039 1,515 1,515

236 (part) 1. Equity Participation in Subsidiary Legal Entities Intended for Trading 040

237 2. Own Shares and Own Stakes 041

23 except 236 (part) and except 237 3. Other Short-Term Financial Investments 042 **1,515 1,515**

24 IV. CASH AT BANK AND IN HAND 043 14,542 1,947

04 V. FIXED ASSETS HELD FOR SALE AND ASSETS OF DISCONTINUED OPERATIONS 044

28 except 288 **E. PREPAID EXPENSES 045**

F. TOTAL ASSETS (001+002+024+025+045) 046 24,662 18,677

LIABILITIES

A. EQUITY (102+103+104+105+111+116) 101 0 0

30 **I. SHARE CAPITAL 102**

31 **II. UNPAID SUBSCRIBED CAPITAL 103**

320 **III. SHARE PREMIUM 104**



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IV. RESERVES (106+107+108+109-110) 105

321 1. Legal Reserves 106

322 (part) 2. Statutory Reserves 107

322 (part) 3. Other Reserves 108

330 and positive balance of accounts 331-337 4. Positive Revaluation Reserves and Unrealized Gains on Financial Instruments and Other Components of Comprehensive Income 109 negative balance of accounts 331-337 5. Negative Revaluation Reserves and Unrealized Losses on Financial Instruments and Other Components of Comprehensive Income 110

VI. RETAINED EARNINGS OR LOSS (112+113-114-115) 111 0 0

340 1. Retained Earnings from Previous Years 112 **20,694 20,694**

341 2. Retained Earnings for the Current Year 113 **9,124 9,124**

350 3. Loss from Previous Years 114 **9,494 9,494**

351 4. Loss for the Current Year 115 **20,324 20,324**

G. TOTAL LIABILITIES (101+117+125+126+127+143) 144 24,662 18,677

Prepared in accordance with Article 4 of the Accounting Law ("Official Gazette of Montenegro" No. 052/16) and DIRECTIVE 2013/34/EU OF THE EUROPEAN PARLIAMENT AND THE COUNCIL.

Prepared by: **Valentina Knezevic**

Responsible Person: **Nina Vuksanovic** Date: **March 31, 2024**



Nina Vuksanovic