

ID: 02617927

Company: The Institute of Certified Accountants of Montenegro

Address: Podgorica

STATEMENT OF FINANCIAL POSITION
as of 31.12.2014

Group of accounts, account	POSITION	No	Note	Amount	
				2014	2013
1	2	3	4	5	6
	ASSETS				
00 (part)	UNPAID REGISTERED CAPITAL	001			
	B. NON-CURRENT ASSETS (003+004+005+009)	002		13,056.00 €	12,321.00 €
012	I. GOODWILL	003			
01	II. INTAGIBLE ASSETS	004		3,014.00 €	3,746.00 €
	III PROPERTY, PLANT AND EQUIPMENT AND BIOLOGICAL ASSETS (006+007+008)	005		10,042.00 €	8,575.00 €
020, 022, 023, 026, 027 (part), 028 (part), 029	1. Property, plant and equipment	006		10,042.00 €	8,575.00 €
024, 027(part), 028(part)	2. Investment Property	007		- €	- €
021, 025, 027(part), 028(part)	3. Biological assets	008		- €	- €
	IV Long-term financial investments (010+011+012)	009		- €	- €
030, 031(part), 032(part), 039(part)	1. Participations in Equity	010		- €	- €
031(part), 032(part)	2. Investments in affiliated companies, associated companies and other investments	011		- €	- €
032(part), 033, 038, 039(part)	3. Other long-term financial investments	012		- €	- €
288	C. DEFERRED TAXES	013		- €	- €
04	D. NON-CURRENT ASSETS HELD FOR SALE AND DISCONTINUED OPERATIONS ASSETS	014		- €	- €
	E. CURRENT ASSETS (016+017)	015		157,935.00 €	128,456.00 €
10 do 13, 15	I. INVENTORIES	016		10,734.00 €	11,103.00 €
	II. SHORT-TERM RECEIVABLES, INVESTMENTS AND CASH (018 do 022)	017		147,201.00 €	117,353.00 €
20, 21, 22	1. Receivables	018		133,613.00 €	107,304.00 €
223	2. Receivables from income taxes	019		1,476.00 €	1,476.00 €
23 minus 237	3. Short-term financial investments	020		- €	- €
24	4. Cash and cash equivalents	021		9,389.00 €	6,909.00 €
27 i 28 above 288	5. VAT and other prepayments	022		2,723.00 €	1,664.00 €
	F. TOTAL ASSETS (001+002+013+014+015)	023		170,991.00 €	140,777.00 €
	EQUITY AND LIABILITIES				
	A. EQUITY (from 102 to 109)	101		30,667.00 €	30,667.00 €
30	I. SHARE CAPITAL	102		- €	- €
31	II. UNPAID SUBSCRIBED CAPITAL	103		- €	- €
32	III. EQUITY RESERVES	104		- €	- €
330, 331 and 333	IV. POSITIVE REVALUATION RESERVES AND UNREALIZED GAIN ON FINANCIAL ASSETS AVAILABLE FOR SALE	105		- €	- €
332 and 334	IV. NEGATIVE REVALUATION RESERVES AND UNREALIZED LOSS ON FINANCIAL ASSETS AVAILABLE FOR SALE	106		- €	- €
34	VI. RETAINED EARNINGS	107		30,667.00 €	30,667.00 €
35	VII. ACCUMULATED LOSSES	108		- €	- €
237	VIII. PURCHASED OWN SHARES	109		- €	- €
	B. LONG-TERM PROVISIONS AND LONG-TERM LIABILITIES (111+112)	110		- €	- €
40 (part)	I. LONG-TERM PROVISIONS	111		- €	- €
41	II. LONG-TERM LIABILITIES (113+114)	112		- €	- €
414, 415	1. Long-term loans	113		- €	- €
41 without 414, 415	2. Other long-term liabilities	114		- €	- €
498	C. DEFERRED TAXES	115		114.00 €	114.00 €
	D. SHORT-TERM PROVISIONS AND SHORT-TERM LIABILITIES (117+124)	116		140,210.00 €	109,996.00 €
	I. SHORT-TERM LIABILITIES (118 do 123)	117		140,210.00 €	109,996.00 €
42, above 427	1. Short-term financial liabilities	118		- €	- €
427	2. Liabilities from assets held for sale and assets from discontinued operations	119		- €	- €
43 and 44	3. Operating liabilities	120		37,725.00 €	31,703.00 €
45, 46 i 49 above 498	4. Other short-term liabilities and accrued liabilities	121		85,018.00 €	67,119.00 €
47, 48 above 481	5. Liabilities for VAT and other taxes and contributions	122		17,467.00 €	11,174.00 €
481	6. Liabilities for income tax	123		- €	- €
40 (part)	II SHORT-TERM PROVISIONS	124		- €	- €
	E. TOTAL EQUITY AND LIABILITIES (101+110+115+116)	125		170,991.00 €	140,777.00 €

Date:

Responsible for preparation of Financial Statements



Executive director

