

FINDO REVIZIJA d.o.o. za reviziju

Razvorska 7a, 10 000 Zagreb

OIB: 75031954386

## **INDEPENDENT AUDITOR'S REPORT**

### **To founders of the association DOCUMENTA.**

Under a contract of revision we audited financial statements for DOCUMENTA, Selska cesta 112c, 10000 Zagreb, (hereinafter: "the Association") for the year ended 31 December 2013 in the period from 17/09/2014 to 20/10/2014.

The audit covered the Balance sheet as of that date; Income Statement of non-profit organisations for the year that ended and the accompanying Notes to the financial statements which concisely set out the principal accounting policies and other disclosures.

### **Responsibility of the Head of Association**

Head of Association is responsible for the preparation and fair presentation of these financial statements in accordance with the Croatian Financial Reporting Standards. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements, the selection of appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

### **Responsibility of Auditor**

Our responsibility is to express an opinion on the enclosed financial statements based on the audit performed. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance that the financial statements are free from material misstatements.

An audit includes performing of procedures to obtain audit evidence supporting the amounts and disclosures in the financial statements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Head of Association, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **Opinion**

In our opinion, the enclosed financial statements, in all material respects, truly and fairly present the financial position of the Association as of 31 December 2013 and the results of operations and the cash flows of the Association for the year 2013 in accordance with Regulation on the accounting of nonprofit organizations.

## **Report on other legal or regulatory requirements**

Pursuant to the Ordinance on the structure and content of the annual financial statements of 11 March 2013 ("National Gazette", 30/13) the Head of Association has prepared the annual financial statements in the prescribed form set out on pages 6 to 14 (for the purpose of public announcement called "standard annual financial statements") containing a balance sheet as at 31 December 2013, Income Statement of non-profit organisations for the year that ended. Steering committee and the Head of Association is responsible for the standard annual financial statements. Financial information in the Standard annual financial statements of the Association are identical to the annual financial statements of the Association in which we expressed an unqualified opinion.

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Zagreb, 20 October 2014.

Razvorska 7a

10110 Zagreb

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Nenad Adamović, certified auditor