### Financial Statements

(Translation)

CARE Österreich, Verein für Entwicklungszusammenarbeit und humanitäre Hilfe, Vienna

Financial Statements as of December 31, 2019, Auditor's Report and Report on Assurance Services Pursuant to Section 21 of the Austrian Associations Act (VerG)

We draw attention to the fact that the English translation of these financial statements and this auditor's report as well as this report on assurance services pursuant to Section 21 of the Austrian Associations Act (VerG) is presented for the convenience of the reader only and that the German wording is the only legally binding version.



# CARE ÖSTERREICH, VEREIN FÜR ENTWICKLUNGSZUSAMMENARBEIT UND HUMANITÄRE HILFE, VIENNA

# BALANCE SHEET AS OF DECEMBER 31, 2019 (compared to the previous year) (Translation)

	(Translation)		
		Dec. 31, 2019 EUR	Dec. 31, 2018 EUR
A S	SETS	LOIX	LOIX
A.	FIXED ASSETS		
	Intangible assets     Licenses and similar rights	36,126.22	31,636.57
	II. Tangible assets		
	Investments in rented office     Office equipment	224,275.65 89,494.92	167,378.34 87,160.92
	z. Onice equipment	313,770.57	254,539.26
	III. Financial assets 1. Long-term securities (loan stock rights)	45,500.00	45,500.00
	2. Investments	6,417.95	6,361.87
		51,917.95 <b>401,814.74</b>	51,861.87 <b>338,037.70</b>
_	OURDENIT LOCATO		
В.	CURRENT ASSETS  I. Accounts receivable and other assets		
	Accounts receivable from CARE project partners     of which with a remaining term of more than one year EUR 0.00 (2018: EUR 0.00)	5,861,080.75	5,935,594.75
	Accounts receivable from CARE member organisations	94,480.00	81,288.00
	of which with a remaining term of more than one year EUR 94,480.00 (2018: EUR 81,288.00)  3. Accounts receivable from Development and		
	Cooperation - EuropeAid	1,544,694.39	877,981.94
	of which with a remaining term of more than one year EUR 0.00 (2018: EUR 0.00)  4. Accounts receivable from European Community		
	Humanitarian Office	472,611.41	1,366,797.26
	of which with a remaining term of more than one year EUR 0.00 (2018: EUR 0.00)  5. Accounts receivable from Austrian Development		
	Agency	412,067.96	348,150.73
	of which with a remaining term of more than one year EUR 0.00 (2018: EUR 0.00)  6. Other receivables	727,400.10	48,527.47
	of which with a remaining term of more than one year EUR 3,851.49 (2018: EUR 3,720.00)		·
		9,112,334.61	8,658,340.15
	II. Cash on hand and bank balances	12,388,305.71	14,033,936.88
		21,500,640.32	22,692,277.03
C.	PREPAID EXPENSES AND DEFERRED CHARGES	97,738.04	26,784.82
тот	TAL ASSETS	22,000,193.10	23,057,099.55
A.	NET ASSETS  I. Uncommitted funds of Association  II. Statutory reserve	700,646.11 9,132,547.09 <b>9,833,193.20</b>	700,646.11 7,946,640.25 <b>8,647,286.36</b>
		0,000,100.20	0,041,200.00
В.	ACCRUALS AND PROVISIONS  1. Provision for signed contracts	1,584,392.21	1,024,182.45
	2. Other accruals and provisions	121,605.60	105,621.16
		1,705,997.81	1,129,803.61
C.	LIABILITIES of which with a remaining term of up to one year EUR 1,721,709.60 (2018: EUR 891,176.34)		
	of which with a remaining term of up to one year EUR 1,721,709.00 (2018: EUR 0.00)  of which with a remaining term of more than one year EUR 0.00 (2018: EUR 0.00)		
	<ol> <li>Trade accounts payable of which with a remaining term of up to one year EUR 54,785.45 (2018: EUR 99,172.43)</li> </ol>	54,785.45	99,172.43
	of which with a remaining term of up to one year EUR 34,785.45 (2016, EUR 99,172.43) of which with a remaining term of more than one year EUR 0.00 (2018; EUR 0.00)		
	<ol><li>Accounts payable to CARE project partners of which with a remaining term of up to one year EUR 1,564,714.75 (2018: EUR 550,837.39)</li></ol>	1,564,714.75	550,837.39
	of which with a remaining term of more than one year EUR 0.00 (2018: EUR 0.00)	22.222.42	470 707 00
	<ol> <li>Accounts payable to CARE member organisations of which with a remaining term of up to one year EUR 20,092.16 (2018: EUR 172,737.82)</li> </ol>	20,092.16	172,737.82
	of which with a remaining term of more than one year EUR 0.00 (2018: EUR 0.00)	20.447.04	00.400.70
	4. Other liabilities of which taxes: EUR 52.43 (2018: EUR 0.00)	82,117.24	68,428.70
	of which social security payables: EUR 52,684.35		
	(2018: EUR 53,517.08) of which with a remaining term of up to one year EUR 82,117.24 (2018: EUR 68,428.70)		
	of which with a remaining term of more than one year EUR 0.00 (2018: EUR 0.00)	4 704 700 00	
		1,721,709.60	891,176.34
D.	DEFERRED INCOME		
	Deferred income from Development and Cooperation - EuropeAid	2,750,269.95	3,294,886.80
	Deferred income from European Community	2,730,209.90	J,Z94,000.0U
	Humanitarian Office 3. Deferred income from Austrian Development Agency	1,122,091.05 3,861,686.71	4,875,730.62 2,025,133.90
	Deferred income normalism Development Agency     Deferred income other	1,005,244.78	2,193,081.92
		8,739,292.49	12,388,833.24
тот	TAL FUNDS AND LIABILITIES	22,000,193.10	23,057,099.55

#### CARE ÖSTERREICH, VEREIN FÜR ENTWICKLUNGSZUSAMMENARBEIT UND HUMANITÄRE HILFE, VIENNA

### INCOME STATEMENT FOR THE YEAR FROM JANUARY 1 TO DECEMBER 31, 2019

(compared to the previous year)
(Translation)

		2019 EUR	2018 EUR
1. 2. 3.	Membership fees Donations and other contributions Public grants of which domestic public funds EUR 6,426,037.43 (2018: EUR 2,788,503.37) of which EU funds EUR 10,904,806.77 (2018: EUR 15,950,270.83)	1,362.60 9,337,335.81 19,019,446.72	1,445.90 8,358,118.59 20,606,648.98
4.	of which other institutions EUR 1,688,602.52 (2018: EUR 1,867,874.78)  Change of the difference in the positions of project funds as well as of restricted donations and subsidies received (Assets B.I.36. as well as Funds and Liabilities D.)	4,164,804.78	3,045,389.68
5.	Other income	28,945.47	11,339.57
6.	Subtotal of lines 1 to 5	32,551,895.38	32,022,942.72
7.	Project expenses of which ICR for personnel and administrative expenses EUR -1,427,318.12 (2018: EUR -1,441,040.68) of which direct advertising and special events EUR -4,409,793.45 (2018: EUR -3,951,829.16) of which increase/decrease in the provision for signed contracts (B.1.) EUR -560,209.76 (2018: EUR 307,798.55)	-29,623,674.41	-28,690,983.34
8.	Personnel expenses  a) Salaries  b) Social expenses  of which contributions to severance provision funds EUR -29,600.23 (2018: EUR -27,816.98)  of which expenses for statutory social security, payroll-related taxes  and mandatory contributions EUR -467,603.35 (2018: EUR -443,358.37)  of which other social benefits EUR -36,794.85 (2018: EUR -24,645.69)	-1,790,453.76 -533,998.43	-1,692,145.36 -495,821.04
	c) Allocation of project based personnel expenses	1,070,488.59 -1,253,963.60	1,080,780.51 -1,107,185.89
9. 10.	Depreciation and amortization of fixed intangible and tangible assets Other expenses of which office operating expenses EUR -148,634.27 (2018: EUR -144,164.70) of which other expenses EUR -231,645.17 (2018: EUR -280,900.06) of which membership fees CARE association EUR -357,776.46 (2018: EUR -291,323.46) of which other membership fees EUR -29,093.84 (2018: EUR -29,138.28) of which allocation of project based administrative expenses EUR 356,829.53 (2018: EUR 360,260.17)	-80,089.76 -410,320.21	-62,416.40 -385,266.33
11.	Subtotal of lines 7 to 10	-31,368,047.98	-30,245,851.96
12.	Subtotal of lines 6 and 11	1,183,847.40	1,777,090.76
13.	Other interest and similar income	2,059.44	295.62
14.	Subtotal of line 13	2,059.44	295.62
15.	Result before taxation	1,185,906.84	1,777,386.38
<b>16.</b> 17.	Net income for the year Transfer to statutory reserve	<b>1,185,906.84</b> -1,185,906.84	<b>1,777,386.38</b> -1,777,386.38
18.	Profit for the year	0.00	0.00

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019 (TRANSLATION)

#### 1 PURPOSE OF THE ASSOCIATION

CARE Österreich, Verein für Entwicklungszusammenarbeit und humanitäre Hilfe, Vienna, has been registered as an association in Austria since May 14, 1986 under the registration number: XV-2156.

CARE Österreich, in addition to 11 other independent national CARE organisations, is a member of CARE International (based in Geneva, Switzerland).

The jointly formulated vision reads as follows:

"We seek a world of hope, tolerance and social justice where poverty has been overcome and people live in dignity and security. CARE will be a global force and partner of choice within a worldwide movement dedicated to ending poverty. We will be known everywhere for our unshakeable commitment to the dignity of people."

CARE Österreich in particular focuses on the areas

- Women's Empowerment and Gender Equality
- Emergency
- Environment & Development
- Social Empowerment

and operates mainly in the Middle East, East and North Africa, Southeast Asia, in the Caucasus and Southeast Europe.

#### **2 GENERAL ACCOUNTING PRINCIPLES**

The financial statements as of December 31, 2019 have been prepared in accordance with the financial reporting requirements of the Austrian Commercial Code (UGB) as amended as well as of the Austrian Associations Act (VerG).

In preparing these financial statements, the previous form of presentation has been maintained.

The financial statements have been prepared in accordance with Austrian generally accepted accounting principles and present a true and fair view of the assets and liabilities, the financial situation of the Company as of December 31, 2019, as well as of the results of its operations for the year then ended.

Accounting and valuation methods are based on generally accepted accounting principles. The provisions on classification and valuation set forth under §§ 195 to 211, §§ 222 to 226 (1) and §§ 226 (3) to 234 UGB were basically adhered to. § 226 (2) UGB is excluded according to VerG. The income statement was prepared using the total cost format. All figures are presented in euro.

The principle of completeness was observed in preparing the financial statements.

With regard to the valuation, the Company's ability to continue as a going concern was assumed.

The principle of individual valuation was applied in the valuation of assets and liabilities.

Taking into account the principle of prudence, the Company only reported the profits realized at the balance sheet date. All identifiable risks and impending losses occurred until the balance sheet date were taken into account.

Estimates are based on prudent assessment. If statistical experience exists for similar circumstances, it was taken into account by the Company in its estimates.

#### **3 ACCOUNTING AND VALUATION PRINCIPLES**

#### 3.1 Fixed assets

Purchased intangible assets are valued at cost less accumulated amortization. Amortization is provided for over the estimated useful life of the assets.

Tangible assets are recorded at cost less accumulated depreciation. Depreciation is provided for on a straight-line basis over the estimated useful life of the assets.

Low-value fixed assets amounting to less than EUR 400 each are fully written off in the year of acquisition and are disclosed as additions and disposals in the fixed asset movement schedule.

Financial assets are recorded at cost.

#### 3.2 Current assets

Accounts receivable and other assets are recorded at nominal value.

#### 3.3 Accruals and provisions

The provisions for signed contracts as well as other accruals and provisions were set up in accordance with the principle of prudence in the amount of the estimated costs.

#### 3.4 Liabilities

Liabilities are stated at the settlement amount.

#### 3.5 Currency conversion

Foreign currency accounts receivable are recorded at the lower of the spot rate at the date of original transaction or the foreign exchange rate at the balance sheet date; foreign currency liabilities are recorded at the higher of the spot rate at the date of original transaction or the foreign exchange rate at the balance sheet date.

#### **4 ACCOUNTING ENTRIES FOR PROJECTS**

In the fiscal year 2013, CARE Österreich adopted the international accounting entries, applied by the CARE member organisations, with regard to projects.

#### 4.1 Explanations of the accounting entries

Payments from donors received by CARE Österreich are in a first step booked in the balance sheet as deferred income.

The transfers of cash from CARE Österreich to the project partners, the CARE country offices, are then booked in the balance sheet as grant advances shown under accounts receivable.

Profit and loss entries are recognized when the project financial reports are submitted by the individual CARE country offices to CARE Österreich:

Grant advances for projects are booked as project expenses.

Payments from donors are booked as income. Revenue recognition consists of two parts:

"Revenue Recognition": Income is booked for the respective direct project expenses.

"Indirect Cost Recovery/ICR Recognition": Income is booked according to the relevant overheads.

If the payments made by the donors equal the project expenses and the ICRs, balances in the balance sheet too are zero at fiscal year-end. The same applies to the end of each project.

If the payments made by the donors exceed the project expenses and the ICRs, the balance is shown in deferred income in the balance sheet at fiscal year-end.

If the payments made by the donors are lower than the project expenses and the ICRs, the balance is shown under accounts receivable in the balance sheet at fiscal year-end. In this case the project expenses were pre-financed by CARE Österreich.

#### **5 NOTES ON BALANCE SHEET ITEMS**

#### 5.1 ASSETS

#### 5.1.1 FIXED ASSETS

#### 5.1.1.1 Intangible and tangible assets

The straight-line depreciation/amortization rates are based on the following useful lives:

Licenses and similar rights	3 years
Investment in rented office	10 years
IT equipment for end users	3 years
Homepage	3 years
Server	5 years
Furniture and fixtures	10 years

The licenses and similar rights reported under intangible assets primarily relate to software licenses and the CARE Österreich homepage.

#### 5.1.1.2 Fixed financial assets

Long-term securities (loan stock rights):

In 1998, CARE International in Geneva established a fund ("Revolving Fund") for the prefinancing of EU projects. After CARE Österreich had terminated its investment in the fund in 2008, it reinvested in the fund in the fourth quarter of 2009. The current portion of CARE Österreich amounts to EUR 45,500.00.

#### Investments:

The shares of the cooperative association "Einkaufs- und Wirtschaftsgenossenschaft für soziale Einrichtungen registrierte Genossenschaft mit beschränkter Haftung (P.E.G.)", Vienna, were purchased in 1991. These shares were purchased in order to enable a cheaper supply of medical goods and other relief goods. The shares are recorded at nominal value and amount to EUR 726.73.

In 2007, five shares of Oikocredit Austria were purchased at EUR 200.00 each, totalling EUR 1,000.00, and recorded at nominal value. In the years thereafter the amount of the shares have increased due to further purchases and reinvested dividend payments so that the total sum amounts to EUR 5,691.22 as at December 31, 2019.

Details of the development of fixed assets are to be found in the accompanying fixed asset movement schedule (Enclosure 1).

#### **5.1.2 CURRENT ASSETS**

#### 5.1.2.1 Accounts receivable and other assets (figures in euro)

		12/31/2019	12/31/2018
1.	Accounts receivable from CARE project partners <sup>1)</sup>	5,861,080.75	5,935,594.75
2.	Accounts receivable from CARE member organisations <sup>2)</sup>	94,480.00	81,288.00
3.	Accounts receivable from Development and Cooperation – EuropeAid <sup>3)</sup>	1,544,694.39	877,981.94
4.	Accounts receivable from European Community Humanitarian Office <sup>3)</sup>	472,611.41	1,366,797.26
5.	Accounts receivable from Austrian Development Agency <sup>3)</sup>	412,067.96	348,150.73
6.	Other receivables <sup>4)</sup>	727,400.10	48,527.47
	Total amount	9,112,334.61	8,658,340.15

The above figures 1. to 5. are derived from the accounting entries explained under section 4.

Except for accounts receivable from CARE member organisations, pre-financed travel expenses and deposit requirements, all receivables are due within one year.

Other receivables include income amounting to EUR 824.07 (PY EUR 513.51), which will affect the cash flow only after the balance sheet date.

<sup>&</sup>lt;sup>1)</sup> Comprises the payments made to project partners, which are the CARE country offices. These payments are payments from CARE Österreich. The respective expenses have not been spent by the CARE country offices so far.

<sup>&</sup>lt;sup>2)</sup> Comprises the portion of CARE Österreich in the Emergency Response Fund and the Revolving Fund of CARE International.

<sup>&</sup>lt;sup>3)</sup> These items comprise project expenses, which have already been spent by the CARE country offices. The respective payments from the donors to CARE Österreich are still outstanding.

<sup>&</sup>lt;sup>4)</sup> Other receivables include among other items accounts receivable from other donors, other domestic institutions and consortium partners relating to project grants as well as pre-financed travel expenses for employees.

#### 5.1.2.2 Cash on hand and bank balances (figures in euro)

	12/31/2019	12/31/2018
UniCredit Bank Austria AG, Vienna	11,750,928.32	13,405,327.42
Erste Bank der oesterreichischen Sparkassen AG,		
Vienna	141,228.22	140,441.16
BAWAG P.S.K. Bank für Arbeit und Wirt-		
schaft und Österreichische Postsparkasse		
Aktiengesellschaft, Vienna	290,165.82	285,426.56
Money in transit	200,426.80	196,616.60
SIX Payment Services (Europe) S.A., Luxembourg	2,588.37	2,621.61
(formerly SIX Payment Services (Austria) GmbH,		
Vienna)		
Cash on hand	2,968.18	3,503.53
Total amount	12,388,305.71	14,033,936.88

#### **5.2 FUNDS AND LIABILITIES**

#### 5.2.1 NET ASSETS

The detailed development is shown below (figures in euro):

	Balance 1/1/2019	Additions	Disposals	Transfers	Balance 12/31/2019
Uncommitted funds of Association	700,646.11	-	-	-	700,646.11
Statutory reserve	7,946,640.25	1,185,906.84	-	-	9,132,547.09
Total amount	8,647,286.36	1,185,906.84	-	-	9,833,193.20

General donations are donations not earmarked for certain activities. Since the Association is obliged to use donations not earmarked in accordance with the purpose defined in its statutes, they are presented in the statutory reserve, unless they have been used in the fiscal year 2019. The positive result for the year is allocated to the statutory reserve.

#### **5.2.2 ACCRUALS AND PROVISIONS**

### 5.2.2.1 Provisions for signed contracts (figures in euro)

PN	PN Name	required match funds 2020	required match funds 2019
ALITO17	Learning for change - Strengthening women's voices in East Africa	0.00	24 522 94
AUT917 AUT918	Policy Dialogue 2	0.00	24,532.84 5,946.95
AUT916 AUT922	Ashoka	54,548.67	0.00
AUT922 AUT924	ADA WAYREP - AUT (strategic partnership)	44,564.99	0.00
BGD910	Innovative approaches f. local nutrition governance	168,572.88	120,590.80
BIH959	YMI II Big	35,305.10	39,599.18
BIH963	FAIR III	41,147.77	0.00
BIH964	Enhancing social protection by empowering COS in B	14,489.92	0.00
EGY919	After 9/22/15	0.00	95,736.88
201010	Learning for change - Strengthening women's voices in	0.00	30,7 00.00
ETH919	East Africa	0.00	21,213.57
ETH923	SWEEP	84,762.76	120,000.00
ETH925	RESET Plus II	39,677.70	36,677.22
GEO940	ENPARD Lagodekhi Extension	0.00	55,958.50
GEO945	ENPARD III Samegrelo	42,647.77	16,000.00
JOR930	ADA Migration	0.00	25,148.53
JOR937	Building Resilience among the Crisis aff.in Jordan	30,000.00	0.00
KEN913	Siaya Maternal &ChildNutr	0.00	7,496.58
KSV903	Rural Economic Sustainability Initiative	0.00	29,825.75
NPL962	Udaan OFID II	42,965.35	82,273.08
RWA939	Learning for change	0.00	11,034.90
TCD910	Pastor	33,671.50	29,000.00
TCD912	SAN - Santé et Nutrition	30,000.00	0.00
THA902	Samutsakorn II	11,800.03	0.00
THA903	Samutsakorn III	60,000.00	0.00
UGA919	Learning for change - Strengthening women's voices in East Africa	0.00	13,761.44
UGA925	ADA WAYREP - UGA (strategic partnership)	188,529.89	13,106.82
AUT531	Intern.Proj.SyriaRegionEM	219,838.27	0.00
ETH926	WASH_FSL_2017drought_ECHO	0.00	41.82
ETH931	IDP ADA 2018 EM	2,761.19	0.00
HTI903	Haiti Pooled Fund 17	0.00	331.82
IDN907	Pooled Fund for Indonesia	50,000.00	0.00
JOR933	EIE Support for Syrian Refugees	0.00	27,177.14
JOR935	ECHO Education 2019	33,333.33	0.00
JOR938	ADA Emergency 2019	41,966.82	0.00
MOZ918	Disaster risk reduction in Mozambique	2,115.89	0.00
MOZ920	ADA Cyclone emergency assistance	17,547.17	0.00
MOZ922	NIN - Kenneth	31,695.14	0.00
NPL957	C-PooledFund NPL PFNER	181,940.07	181,940.07
NPL964	PRAYAAS II - DRR ECHO 2018	780.96	16,612.06
SYR909	EM Support Syria 2018	31,016.95	0.00
TUR910	Refugee Support Turkey 2019	48,713.09	50,176.50
Sum Total		1,584,392.21	1,024,182.45
		1,00 1,002121	.,02 1,102140

This item includes budgeted match funds needed in the forthcoming period for contracts already signed.

The provisions therefore amount to 1,584,392.21 (PY EUR 1,024,182.45).

#### 5.2.2.2 Other accruals and provisions

"Other accruals and provisions" contain the following items (figures in euro):

	12/31/2019	12/31/2018
Accrual for unconsumed vacations	69,951.68	64,536.04
Accrual for interest payments	300.00	300.00
Accrual for bonus payments	34,567.63	28,339.00
Accrual for overtime	10,786.29	7,838.65
Audit of financial statements and verification of the seal of approval for donations	6,000.00	4,607.47
Total amount	121,605.60	105,621.16

#### 5.2.3 LIABILITIES

#### 5.2.3.1 Trade accounts payable

Trade accounts payable are, as in the prior year, due within one year.

#### 5.2.3.2 Accounts payable to CARE project partners

This item includes project expenses of the CARE country offices and other project partners which have not yet been paid by CARE Österreich. Accounts payable to CARE project partners are, as in the prior year, due within one year.

#### 5.2.3.3 Accounts payable to CARE member organisations

	12/31/2019	12/31/2018
VK CARE International	-	74,536.72
VK CARE International Belgium	-	36,344.00
VK CARE International Chad	3,105.42	-
VK CARE Ethiopia	-	22,324.53
VK CARE Bangladesh	-	1,000.00
VK CARE Germany/Luxembourg	-128.49	9,222.94
VK CARE Georgia	17,115.23	28,670.39
VK CARE Mozambique	-	353.76
VK CARE USA	-	285.48
Total amount	20,092.16	172,737.82

Accounts payable to CARE member organisations are, as in the prior year, due within one year.

#### 5.2.3.4 Other liabilities (figures in euro)

	12/31/2019	12/31/2018
Vienna District Health Fund	52,684.35	53,517.08
Other 1)	29,432.89	14,911.62
Total amount	82,117.24	68,428.70

<sup>&</sup>lt;sup>1)</sup> Interest repayments to the Federal Government (ADA) as well as the compensatory tax in accordance with the Austrian Disability Employment Act (BEinstG) 2010, bank charges of the BAWAG P.S.K. and liabilities relating to the refund of travel expenses.

The total amount of other liabilities, as in the prior year, relates to expenses that will affect cash flow only after the balance sheet date.

Other liabilities are, as in the prior year, due within one year.

#### 5.2.4 Deferred income (in euro)

		12/31/2019	12/31/2018
1.	Deferred income from Development and Cooperation – EuropeAid	2,750,269.95	3,294,886.80
2.	Deferred income from European Community Humanitarian Office	1,122,091.05	4,875,730.62
3.	Deferred income from Austrian Development Agency	3,861,686.71	2,025,133.90
4.	Deferred income (Other/Privates/Companies/Donors) <sup>1)</sup>	1,005,244.78	2,193,081.92
	Total amount	8,739,292.49	12,388,833.24

Deferred income includes grants from donors for projects which have not been spent as project expenses so far. These excesses with regard to earmarked funds are reported as deferred income.

For a detailed breakdown of the development of current projects, reference is made to Enclosure 2 (Accounts receivable and deferred income from donors as well as from restricted donations and subsidies). The column "reclassification" relates to the non-income-affecting repatriation of funds that are no longer required with regard to various projects as well as the reclassification of the balances from receivables to deferred income and vice versa. This is performed in accordance with the original fund allocation to the projects.

For a detailed breakdown of the development of restricted donations and subsidies received and directly used for projects, reference is also made to Enclosure 2 (figures in euro).

<sup>&</sup>lt;sup>1)</sup> Deferred income other includes also deferred income from restricted donations and subsidies received, which will be directly used for projects.

### 5.3 Liabilities resulting from the utilization of tangible assets not included in the balance sheet

Liabilities resulting from lease contracts amount to EUR 82,800.00 (PY EUR 81,600.00) for the coming fiscal year and to EUR 414,000.00 (PY EUR 408,000) for the coming five fiscal years.

#### **6 COMMENTS ON INCOME STATEMENT ITEMS**

#### 6.1 Donations and other contributions

This item includes commodity contributions amounting to EUR 2,018,135.12 (PY EUR 1,747,143.13), which are reported at the current value at the date they are received. The corresponding expenses, which consist mainly of fundraising costs for TV spots, printed advertisements or campaigns and which do not result in any cash payments, were recognized at the same value.

#### 6.2 Public grants (in euro)

	2019	2018
of which domestic	8,114,639.95	4,656,378.15
of which foreign	10,904,806.77	15,950,270.83
Total amount	19,019,446.72	20,606,648.98

#### 6.3 Personnel expenses

Expenses for severance payments relate to the provision for severance payment entitlements made by the severance provision fund. In 2005, all "old" severance obligations were transferred to the severance provision fund.

#### 6.4 Expenses for the auditor

Expenses for the auditor according to Section 237 No. 14 UGB amount to EUR 30,100.00 (PY: EUR 17,500.00) and include the following:

Audit of the financial statements	<b>2019</b> 15,700.00	<b>2018</b> 14,200.00
Other audit services ("Spendengütesiegel" or seal of approval for donations, "Spendenbegünstigung" or	,	,
donation-related tax exemptions according to Section 4a EStG and project audits)	14,400.00	3,300.00
Total amount	30,100.00	17,500.00

Of the total amount, EUR 10,803.80 (PY EUR 5,678.23) was charged, the remaining amount was donated. In 2019, as in the prior year, project expenses were borne by CARE Österreich.

Overall expenditures for the additional audit of projects included above amount to EUR 11,000.00 in 2019, of which an amount of EUR 4,803.80 was charged.

#### 7 OTHER DISCLOSURES

#### 7.1 Statutory disclosure of boards and employees

#### 7.1.1 Average number of employees

	2019	2018
Permanent employees	36	37
Contractors ("freie Dienstnehmer")	1	1
External	1	1
Total amount	38	39

#### 7.1.2 Composition of the General Management

General manager: Andrea BARSCHDORF-HAGER

Deputy managers: Robert WOLFSBERGER

Reinhard TRINK

#### 7.1.3 Composition of the Board of Directors

Rudolf LENNKH, President
Wilfried HANREICH, Vice-President
Georg LENNKH
Ursula BAATZ
Otmar HÖLL until May 22, 2019
Norbert LILL, Cashier
Eva NOWOTNY
Heide SCHMIDT until May 22, 2019
Birgit NIESSNER
Michael OBROVSKY since May 22, 2019
Peter ZORN since May 22, 2019

#### 7.1.4 Total remuneration of the General Management and the Board of Directors

The Board of Directors acts on an honorary basis and is entitled to travel allowances. In 2019, travel allowances amounted to EUR 8,620.30. In the prior year (2018), travel allowances amounted to EUR 4,989.95.

Total remuneration of the General Management (incl. the deputy managers) amounts to EUR 280,527.99 for the year 2019 (PY EUR 265,304.79).

#### **8 SIGNIFICANT EVENTS AFTER THE CLOSING DATE**

The forthcoming fiscal year will be characterized by the effects of COVID-19 and the related global restrictions on social and economic life. The effects on the income from grants and donations cannot be presently estimated. Ongoing projects will keep on running, including possible delays or amendments in their content. Additional projects are likely to be granted in spite of COVID-19.

Vienna, May 12, 2020		
	General Management:	
Andrea Barschdorf-Hager m.p.	Robert Wolfsberger m.p.	Reinhard Trink m.p.

#### Fixed assets

Fixed asset movement schedule:

		At c	ost			Accumulated depre		Book value		
	Balance Jan. 1, 2019	Additions	Disposals	Balance Dec. 31, 2019	Balance Jan. 1, 2019	Additions	Disposals	Balance Dec. 31, 2019	Balance Dec. 31, 2019	Balance Dec. 31, 2018
	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR
I. Intangible assets										
Licenses and similar rights*)	115,602.91	25,740.55	-17,023.25	124,320.21	83,966.34	21,250.90	-17,023.25	88,193.99	36,126.22	31,636.57
	115,602.91	25,740.55	-17,023.25	124,320.21	83,966.34	21,250.90	-17,023.25	88,193.99	36,126.22	31,636.57
II. Tangible assets										
Investments in rented office	248,824.38	82,334.24	-34,184.18	296,974.44	81,446.04	25,436.93	-34,184.18	72,698.79	224,275.65	167,378.34
Office equipment**)	260,162.20	35,735.93	-84,413.13	211,485.00	173,001.28	33,401.93	-84,413.13	121,990.08	89,494.92	87,160.92
	508,986.58	118,070.17	-118,597.31	508,459.44	254,447.32	58,838.86	-118,597.31	194,688.87	313,770.57	254,539.26
III. Financial assets										
Long-term securities (loan stock rights)	45,500.00	0.00	0.00	45,500.00	0.00	0.00	0.00	0.00	45,500.00	45,500.00
Investments	6,361.87	56.08	0.00	6,417.95	0.00	0.00	0.00	0.00	6,417.95	6,361.87
	51,861.87	56.08	0.00	51,917.95	0.00	0.00	0.00	0.00	51,917.95	51,861.87
	676,451.36	143,866.80	-135,620.56	684,697.60	338,413.66	80,089.76	-135,620.56	282,882.86	401,814.74	338,037.70

<sup>\*)</sup> of which low-value assets according to §204 (1a) Austrian Commercial Code (UGB) 3,389.39 3,389.39 3,389.39 3,389.39

#### CARE Osterreich - Verein für Entwicklungszusammenarbeit und humanitäre Hilfe, Vienna 3/Enclosure 2/1

#### Assertate respirable and deferred income from denote as well as from restricted denotions and subsidiar

									ed income from donors as										
Proj-Nr/ FC	Project name	Donor	und. inc. acc.nr.	undeferred income account name	undeferred income 1/1/2019/ 12/31/2018	additions	revenue Recognition	ICR recognition	reclassification	undeferred income 12/31/2019	acc.rec. acc.nr.	acc.rec. acc. name	acc. receivables 1/1/2019/ 12/31/2018	additions	revenue recognition	ICR recognition	reclassification	acc. receivable 12/31/2019	comments
BGD907	Garment workers'right	Europe Aid, ADA, CARE AT	3910	PRA EC	0.00	10,713.30			10,713.30	0.00	2002	Ford EU	10,713.30				10,713.30	- project closed	
BGD910	JANO - Innovative approaches nutrition	Europe Aid, ADA, CARE AT	3910	PRA EC	1,921,246.76	1,740,242.48	1,200,858.20	86,376.42		2,374,254.62	2002	Ford EU						-	
EGY919	Towards socio-economic wellbeing and women	Europe Aid, ADA	3910	PRA EC	492,624.52	1,189,360.67	896,057.70	62,724.03	723,203.46		2002	Ford EU			897,400.71	62,818.04	723,203.46	237,015.29	
GEO930	ENPARD	Europe Aid, ADA	3910	PRA EC							2002	Ford EU	63.50				63.50	- project closed	
GE0945	Implementing LEADER in Georgia	Furone Aid, ADA, CARE AT	3910	PRA FC	304 210 77		189 487 21	13 264 12		101 459 44	2002	Ford FU	-					,,	
JOR921	Hemava II	Europe Aid, ADA		PRA EC	304,210.77		109,407.21	13,204.12		101,455.44	2002	Ford EU	1,828.52					1.828.52	
			3910							-									
KEN909	Maternal Health +Family	Europe Aid, ADA, CARE AT	3910	PRA EC	0.00	113,253.86	(3,802.82)	(266.20)	117,322.88	-	2002	Ford EU	240,468.98				240,468.98	- project closed	
KEN913	Siaya Maternal and Child Nutrition Project	Europe Aid, ADA, Sonstige	3910	PRA EC	(0.00)		(2.12)	(0.15)	2.27	(0.00)	2002	Ford EU	52,548.50		86,882.03	6,081.74	2.27	145,510.00	
KHM911	Labour Rights for Female Contruction Workers	Europe Aid, ADA	3910	PRA EC	(0.00)	90,653.09			90,653.09	-	2002	Ford EU	90,487.87		2,524.99	176.74	93,189.60	- project closed	
NER904	IPAD - Initiative Paix et Diversité au Sahel	Europe Aid, ADA	3910	PRA EC	-					-	2002	Ford EU	-					- project closed	
TCD905	FACER	Europe Aid, ADA	3910	PRA EC	83.15					83.15	2002	Ford EU	-					-	
TCD908	Pro ACT	Europe Aid	3910	PRA EC	-	1,818,365.63	893,889.29	62,572.25	861,904.09	-	2002	Ford EU	266,529.29		1,439,601.31	100,772.09	861,904.09	944,998.60	
TCD910	PASTOR - Projet d'Appui au Développement	Europe Aid, CARE AT	3910	PRA EC	576,701.62		282,475.58	19,773.28		274,452.76	2002	Ford EU							
TUR907	Livelihood Hasakeh, Syria	Europe Aid, ADA	3910	PRA EC	0.00					0.00	2002	Ford EU	197,730.44					197,730.44	
WBG938	Livestock support program	Europe Aid, ADA	3910	PRA EC	19.98					19.98	2002	Ford EU							
WBG942	Partnership for Peace	Europe Aid, ADA	3910	PRA EC							2002	Ford EU	17.611.54					17.611.54	
ETH926		ECHO	3920	PRA ECHO	0.00	159.999.50			159,999,50		2002	Ford ECHO	159,999,86				159,999,86	- project closed	
ETH927		ECHO	3920	PRA ECHO	(0.00)	240.000.00			240,000.00		2003	Ford ECHO	240,000.19		0.12	0.01	240.000.32		
IOR926				PRA ECHO		∠40,000.00			240,000.00 2.565.68			Ford ECHO	240,000.19		0.12	0.01	∠40,000.32	- project closed	
		ECHO	3920		2,565.68				2,565.68	0.00	2003		-					,	
JOR929		ECHO, Other	3920	PRA ECHO	-					-	2003	Ford ECHO	2,488.63				2,488.63	0.00 project closed	
JOR933	Increasing life-saving protection and resilience	ECHO, CARE AT	3920	PRA ECHO	1,360,309.90	476,903.00	1,271,317.66	88,992.24	476,903.00	-	2003	Ford ECHO	-		445,704.01	31,199.28	476,903.00	0.29	
JOR935	ECHO Education 2019	ECHO, Sonstige	3920	PRA ECHO		800,000.00	304,486.78	21,314.08		474,199.14	2003	Ford ECHO							
MOZ917	System strengthening for disaster preparedness	ECHO, ADA	3920	PRA ECHO	(0.00)	200,000.00			200,000.00	-	2003	Ford ECHO	193,790.19		5,790.93	418.81	199,999.93	- project closed	
MOZ918	Strengthening early action and response	ECHO, ADA, CARE AT	3920	PRA ECHO	418,698.50		390,537.40	28,161.10		(0.00)	2003	Ford ECHO	-		93,361.41	6,559.88		99,921.29	
NPL964	PRAYAAS II - DRR ECHO 2018	ECHO, ADA, CARE AT	3920	PRA ECHO	594,156.54		553,615.31	40,541.23		(0.00)	2003	Ford ECHO			140,077.63	9,997.63		150,075.26	
SYR908	Integrated, multi-sector response	ECHO, CARE AT	3920	PRA ECHO	0.00	694,441.10	(37,777.67)	(2,644.44)	734,863.21	-	2003	Ford ECHO	770,518.39				734,863.21	35,655.18	
SYR909	EM Support Syrien 2018	ECHO	3920	PRA ECHO		3,248,000.00	2,195,893.98	153,712.57	898,393.45		2003	Ford ECHO			1,017,058.51	71,194.10	901,293.22	186,959.39	
TUR910		ECHO, CARE AT	3920	PRA ECHO	2.500.000.00		1.730.942.13	121.165.96		647.891.91	2003	Ford ECHO							
AUT916		ADA, CARE AT	3930	PRA ADA	-,,	207.684.00	1,00,00		207.684.00		2004	Ford ADA	_					- project closed	
AUT917	Learning for change - Strengthening women	ADA, CARE AT	3930	PRA ADA	1,513.24	76,113.59	1,375.67	137.57	76,113.59		2004	Ford ADA			79,824.41	7.982.44	87.806.85	- project closed	
AUT920		ADA, CARE AT	3930	PRA ADA	1,013.24	1,050,000.00	1,375.67	137.07	1.050.000.00	·	2004	Ford ADA			79,024.41	7,502.44	67,000.00	- project closed	
		ADA				1,000,000.00			1,050,000.00	(0.00)									
AUT921			3930	PRA ADA	107,500.00		97,727.27	9,772.73		(0.00)	2004	Ford ADA			35,225.90	3,522.59		38,748.49	
AUT923	.,,	ADA	3930	PRA ADA		43,720.00	43,720.00			-	2004	Ford ADA			15,502.49		15,502.49	- project closed	
AUT924		ADA, Sonstige	3930	PRA ADA			(151,295.84)	51,975.43	5,197.53	94,122.88	2004	Ford ADA						•	
AUT925	·	ADA	3930	PRA ADA		45,000.00	15,255.54			29,744.46	2004	Ford ADA						•	
BGD907	Garment workers'right	Europe Aid, ADA, CARE AT	3930	PRA ADA	0.00	2,142.66			2,142.66	-	2004	Ford ADA	2,142.67				2,142.67	- project closed	
BGD910	JANO - Innovative approaches nutrition	Europe Aid, ADA, CARE AT	3930	PRA ADA	97,139.43		60,749.19	4,369.74		32,020.50	2004	Ford ADA	-					-	
BIH957	FAIR II - Active Incl.	ADA, CARE AT	3930	PRA ADA	0.00	81,800.98			81,800.98	-	2004	Ford ADA	81,632.07		153.58	15.36	81,801.01	- project closed	
BIH959	YMI II big	ADA, CARE AT	3930	PRA ADA	331,194.26	210,000.00	270,718.51	27,071.85		243,403.90	2004	Ford ADA							
BIH963	FAIR III	ADA, Sonstige	3930	PRA ADA		500,000.00	135,195.85	13,519.58		351,284.57	2004	Ford ADA	-						
BIH964	Enhancing social protection by empowering COS in B	ADA	3930	PRA ADA		80,000.00	5,635.31	676.21		73,688.48	2004	Ford ADA	-					-	
ETH919	Learning for change - Strengthening women	ADA, CARE AT	3930	PRA ADA	126,817.18		104,651.81	10,465.55	11,699.82	0.00	2004	Ford ADA	-					- project closed	
ETH923	SWEEP -Water for Food Securit	ADA, CARE AT	3930	PRA ADA	850,035.57	400,000.00	1,187,572.44	62,463.13		(0.00)	2004	Ford ADA	-		86,056.88	4,526.36		90,583.24	
ETH924		ADA, NIN	3930	PRA ADA	25,410.81				20,559.40	4,851.41	2004	Ford ADA	-					-	
ETH931	IDP ADA 2018 EM	ADA	3930	PRA ADA		630,000.00	434,219.32	43,421.94		152,358.74	2004	Ford ADA	-						
ETH934		ADA	3930	PRA ADA		1,000,000.00				1,000,000.00	2004	Ford ADA							
GE0930	ENPARD	Europe Aid, ADA	3930	PRA ADA	_	.,,				.,,	2004	Ford ADA	27.60				27.60	(0.00) project closed	
GEO935		Europe Aid, ADA, CARE AT	3930	PRA ADA		57,700.00	35,522.52	2,486.59	654.56	19,036.33	2004	Ford ADA	654.56				654.56	, project croads	
JOR921		Europe Aid, ADA, CARE AT	3930	PRA ADA	(0.00)	66,581.00	30,022.02	2,400.09	66,581.00	13,030.33	2004	Ford ADA	67,100.08				66,581.00	519.08	
					1 1				66,561.00				67,100.08				00,180,00		
JOR930		ADA, CARE AT	3930	PRA ADA	23,152.02	219,500.00	220,592.75	22,059.27		(0.00)	2004	Ford ADA	-		31,378.79	3,137.88		34,516.67	
JOR931	Support for vulnerable Syrian refugees	ADA, CARE AT	3930	PRA ADA	(0.00)	50,622.94			50,394.34	228.60	2004	Ford ADA	50,394.34				50,394.34	•	
JOR937	Building Resilience among the Crisis aff.in Jordan	ADA	3930	PRA ADA		235,000.00				235,000.00	2004	Ford ADA	-					-	
JOR938	ADA Emergency 2019	ADA	3930	PRA ADA		900,000.00	40,522.78	4,052.29		855,424.93	2004	Ford ADA	-					-	
KEN909	Maternal Health +Family	Europe Aid, ADA, CARE AT	3930	PRA ADA	86,605.34	35,271.75	(1,188.38)	(83.19)	123,148.66	-	2004	Ford ADA	-				T.	- project closed	
KEN913	Siaya Maternal and Child Nutrition Project	Europe Aid, ADA	3930	PRA ADA	(0.00)		(0.57)	(0.04)	0.61	(0.00)	2004	Ford ADA	13,908.39		23,164.92	1,621.54	0.61	38,694.24	-
KHM911	Labour Rights for Female Contruction Workers	Europe Aid, ADA	3930	PRA ADA	0.00	17,993.73			17,993.73		2004	Ford ADA	17,960.68		504.99	35.34	18,501.01	- project closed	
KSV903	Rural Economic Sustainability Initiative	ADA	3930	PRA ADA	257,334.39	120,000.00	353,504.94	23,829.45		0.00	2004	Ford ADA	-		150,866.57	13,909.90		164,776.47	
MOZ917	System strengthening for disaster preparedness	ECHO, ADA	3930	PRA ADA	-	23,500.00			23,500.00	0.00	2004	Ford ADA	22,788.67		681.01	49.25	23,518.93	- project closed	
MOZ918		ECHO, ADA, CARE AT	3930	PRA ADA	49.188.06		45.879.20	3,308.86		0.00	2004	Ford ADA			11.049.39	776.64		11.826.03	
MOZ920		ADA	3930	PRA ADA	,	450,000.00	228,571.62	22,857.16		198,571.22	2004	Ford ADA			,		+		
	.,			1		,		==,==7.10		,		1					L		

#### Assertate respirable and deferred income from denote as well as from restricted denotions and subsidiar

								unts receivable and deterr											
EUR					undeferred income								acc. receivables						
Proj-Nr/ FC	Project name	Donor	und. inc. acc.nr.	undeferred income account name	1/1/2019/ 12/31/2018	additions	revenue Recognition	ICR recognition	reclassification	undeferred income 12/31/2019	acc.rec. acc.nr.	acc.rec. acc. name	1/1/2019/ 12/31/2018	additions	revenue recognition	ICR recognition	reclassification	acc. receivable 12/31/2019	comments
NER904	Femmes, Paix et S?curit?	Europe Aid, ADA	3930	PRA ADA	15.80				15.80	0.00	2004	Ford ADA	-					-	project closed
NPL964	PRAYAAS II - DRR ECHO 2018	ECHO, ADA, CARE AT	3930	PRA ADA	55,850.71		52,039.83	3,810.88		0.00	2004	Ford ADA	-		13,167.30	939.77		14,107.07	
RWA937	Informal Economy	ADA	3930	PRA ADA	-					-	2004	Ford ADA	(0.00)					(0.00)	
RWA939	Learning for change - Strengthening women	ADA	3930	PRA ADA	13,377.09	52,829.43	13,377.09		52,829.43	-	2004	Ford ADA			52,829.43		52,829.43	-	project closed
TCD905	FACER	Europe Aid, ADA	3930	PRA ADA	-					-	2004	Ford ADA	297.06					297.06	
TUR907	Livelihood Hasakeh, Syria	Europe Aid, ADA	3930	PRA ADA	(0.00)					(0.00)	2004	Ford ADA	14,735.37					14,735.37	
UGA919	Learning for change - Strengthening women	ADA	3930	PRA ADA	-	78,740.98	(3,703.57)	(370.36)	82,814.91	-	2004	Ford ADA	13,245.01		69,569.92		82,814.93	-	project closed
UGA921	Integrated emergency response	ADA, CARE AT/C CZ	3930	PRA ADA	0.00	53,674.22	(5,750.75)	(575.08)	60,000.05	-	2004	Ford ADA	59,999.99				59,999.99	-	project closed
UGA924	Inception WAYREP - UGA (Strategische Partnersch.)	ADA	3930	PRA ADA		197,120.91	104,726.02		92,394.89	-	2004	Ford ADA	-					-	project closed
UGA925	ADA WAYREP - UGA (Strategische Partnersch.)	ADA	3930	PRA ADA		657,863.25	148,004.50	14,800.45	(76,892.39)	571,950.69	2004	Ford ADA							
WBG938	Livestock support program	Europe Aid, ADA	3930	PRA ADA	-					-	2004	Ford ADA	53.98					53.98	
WBG942	Partnership for Peace	Europe Aid, ADA	3930	PRA ADA	-					-	2004	Ford ADA	3,210.26					3,210.26	
AUT918	Policy Dialogue 2	Other	3940	PRA Sonstige	12,639.00		12,639.00			-	2005	Ford So Öff Don						-	
BDI927	Intore II	Other	3940	PRA Sonstige	-					-	2005	Ford So Öff Don						-	project closed
BGD904	Knowledge management, capacity building	Consortium	3940	PRA Sonstige	-					-	2005	Ford So Öff Don		(7,542.37)			(7,542.37)	-	project closed
BGD915	Safe Migration	Sonstige	3940	PRA Sonstige		66,723.02	951.32	66.59		65,705.11	2005	Ford So Öff Don						-	
ETH924	Drought Response	ADA. Nachbar in Not	3940	PRA Sonstige	10.979.14					10.979.14	2005	Ford So Öff Don							
ETH925	Family Planning for Resilience	Consortium, CARE AT	3940	PRA Sonstige	93,577.53	332,097.00	215,720.07	15,100.44	84,868.35	109,985.67	2005	Ford So Öff Don		+	79,316.21	5,552.14	84,868.35	-	
ETH928	Integrated Multi-sectoral Emergency Response	Nachbar in Not	3940	PRA Sonstige				,		.,,	2005	Ford So Off Don					,		
GEO940	ENPARD Lagodekhi Extension	Consortium	3940	PRA Sonstige	164,054.76	341,275.25	472.271.04	33,058.97		(0.00)	2005	Ford So Off Don			66.429.72	4,650.08		71,079.80	
GRC001	Refugee Assistence Greece	Nachbar in Not	3940	PRA Sonstige	676.63				676.63	0.00	2005	Ford So Öff Don				1,000.00			project closed
JOR928	Support to Syrian Refugees	NIN	3940	PRA Sonstige							2005	Ford So Öff Don							
JOR931	Support for vulnerable Syrian refugees	ADA CARE AT	3940	PRA Sonstige							2005	Ford So Öff Don							
JOR936	NIN_Azraq_2019_EM	Nachbar in Not	3940	PRA Sonstige		30,000.00	29,040.33		959.67	(0.00)	2005	Ford So Öff Don							
KSV903	Rural Economic Sustainability Initiative	ADA, CARE AT, Other	3940	PRA Sonstige	648.100.83	50,000.00	522,747.66		(304.00)	125.657.17	2005	Ford So Off Don							
MWI903	Provision of Technical Assistance	Consortium	3940	PRA Sonstige	040,100.00		522,747.00		(004.00)	125,057.17	2005	Ford So Off Don	8,728.42	(22,594.40)			(13,865.98)		
MOZ922	NIN - Kenneth	Nachhar in Not	3940	PRA Sonstige		260.500.00	194,560,76			65.939.24	2005	Ford So Off Don	0,720.42	(22,554.40)			(10,000.00)		
NPL962	Halone	OFID, CARE AT	3940	PRA Sonstige	29,958.76	88,347.03	101,888.79	10,188.87		6,228.13	2005	Ford So Öff Don							
PAK905	District Governance and Community Development	Consortium	3940	PRA Sonstige	29,900.76	80,347.03	101,000.79	10,100.07		0,220.13	2005	Ford So Off Don		(10.186.57)			(10.186.57)		project closed
TCD906	Trust Fund	Consortium		PRA Sonstige	213,400.95	500,000.00	449,521.58	22,476.08	241,403.29		2005	Ford So Öff Don		(10,100.07)	658,426.34	32,921.31	241,403.29	449,944.36	project clouded
7AF907	Provision of Project Management	Consortium	3940	PRA Sonstige	210,400.00	500,000.00	445,521.50	22,470.00	241,403.23		2005	Ford So Off Don	13,231,03	(13 231 (3)	000,420.04	02,021.01	241,400.23	440,344.00	project closed
ZMB901	TA to support the performance enhancement	Consortium	3940	PRA Sonstige							2005	Ford So Off Don	13,231.03	(8,500.31)			(8,500.31)		project closed
AUT917	Learning for change - Strengthening women	CARE AT	3950	PRA Private/FirmenDonoren	0.00					0.00	2005	Ford So Off Don		(0,500.51)			(0,000.01)		project closed
AUT924	ADA WAYREP - AUT (Strategische Partnersch.)	ADA, Sonstige	3950	PRA Private/FirmenDonoren	0.00	7,933.20	7,212.00	721.20		(0.00)	2005	Ford So Öff Don							project clouded
BDI927	Intere II	CARE AT	3950	PRA Private/FirmenDonoren	8 164 64	18 469 37	23 970 61	2 663 40		(0.00)	2005	Ford So Off Don							project closed
BGD904	SHARE	CARE AT	3950	PRA Private/FirmenDonoren	0,104.04	7,542.37	7,014.40	527.96	0.01	0.00	2005	Ford So Off Don							project closed
BGD914		CARE AT	3950	PRA Private/FirmenDonoren		6.612.00	7,014.40	527.50	0.01	6.612.00	2005	Ford So Off Don					(6.612.00)	8.812.00	double balance: tender+outstanding receivable donor 12/31
BGD907	Garment workers'right	Europe Aid, ADA, CARE AT	3950	PRA Private/FirmenDonoren	(0.00)					(0.00)	2000						(0,012.00)		project closed
BIH957	FAIR II - Active Incl	ADA CARE AT	3950	PRA Private/FirmenDonoren	(-1-1)					()									project closed
BIH959	YMI II big	ADA, CARE AT	3950	PRA Private/FirmenDonoren	0.00					0.00									project closed
BIH963	FAIR II	ADA, Sonstige	3950	PRA Private/FirmenDonoren	0.00	97.027.18	94.507.18			2.520.00									
EventACT75	Event ACT75 Thailand, Tschechien Österreich 2020	CARE AT	3950	PRA Private/FirmenDonoren		65.000.00	15,275.69			49,724.31									
ETH923	SWEEP -Water for Food Securit	ADA CARE AT	3950	PRA Private/FirmenDonoren	0.00	05,000.00	10,210.00			0.00									
GEO940	ENPARD Lagodekhi Extension	Consortium	3950	PRA Private/FirmenDonoren	2,002.52				2,002.52	(0.00)									
JOR929	Support to Syrian Refugees	ECHO. Other	3950	PRA Private/FirmenDonoren	0.00	<del>                                     </del>			2,002.02	0.00				+					project closed
JOR933	Increasing life-saving protection and resilience	ECHO, CARE AT	3950	PRA Private/FirmenDonoren	33,744.78		31,537.18	2,207.60		(0.00)									
JOR935	ECHO Education 2019	ECHO, Sonstige	3950	PRA Private/FirmenDonoren		5.134.60	4,798.69	335.91		(0.00)									
KEN909	Maternal Health +Family	Europe Aid, ADA, CARE AT	3950	PRA Private/FirmenDonoren	0.00	-,,,,,,,,,	1,			0.00									project closed
KEN913	Siava Maternal and Child Nutrition Project	Europe Aid. ADA. Sonstige	3950	PRA Private/FirmenDonoren		10.297.77	5,795,76	405.70		4.096.31									, , , , , , , , , , , , , , , , , , , ,
MCP909	FWC - Lot 7	Consortium	3950	PRA Private/FirmenDonoren	-					-									project closed
MOZ918	Strengthening early action and response	ECHO ADA CARE AT	3950	PRA Private/FirmenDonoren	11 985 62		11 186 23	799 39		(0.00)									, ,,
MWI903	Lidaan	OFID, CARE AT	3950	PRA Private/FirmenDonoren	8,728.42	13,865.98		1,581.61	21,012.80	(0.00)									
NPL962	Provision of Technical Assistance	OFID, CARE AT	3950	PRA Private/FirmenDonoren	0,. 20.42	4.117.95	3.743.59	374.36	,	(0.00)				+					
NPL969	PRAYAAS	ECHO, ADA, CARE AT	3950	PRA Private/FirmenDonoren	(0.00)	-21-1-1	-,			(0.00)				+					project closed
PAK905	TA contract	Consortium Lead	3950	PRA Private/FirmenDonoren	(2.00)	10,186.57	42.05	713.06	9,431.46	(0.00)									project closed
RWA937	Informal Economy	ADA .	3950	PRA Private/FirmenDonoren			12.00	. 10.00	0,10.140										
SYR905	Syria Emergency Assistance	ECHO, CARE AT	3950	PRA Private/FirmenDonoren	0.00					0.00									project closed
THA902	Samutsakorn II	CARE AT	3950	PRA Private/FirmenDonoren	0.00	3.750.00	3,750.00			3.00									ey
UGA921	Integrated emergency response	ADA. CARE AT/C CZ	3950	PRA Private/FirmenDonoren	(0.00)	5,750.05	0,750.00			(0.00)									project closed
WBG947	Enhanzing Food Security	OFID	3950	PRA Private/FirmenDonoren	(0.00)	<u> </u>				(2.00)									project closed
ZAF907	Pro-poor	Consortium	3950	PRA Private/FirmenDonoren															project closed
ZMB901	TA to support the performance enhancement	Consortium	3950	PRA Private/FirmenDonoren		4,547.67		595.02		3,952.65				+					
	11 1					.,				.,		1	1						

#### Accounts receivable and deferred income from donors as well as from restricted donations and subsidies

EUR																			
Proj-Nr/ FC	Project name	Donor	und. inc. acc.nr.	undeferred income account name	undeferred income 1/1/2019/ 12/31/2018	additions	revenue Recognition	ICR recognition	reclassification	undeferred income 12/31/2019	acc.rec. acc.nr.	acc.rec. acc. name	acc. receivables 1/1/2019/ 12/31/2018	additions	revenue recognition	ICR recognition	reclassification	acc. receivable 12/31/2019	comments
AT054	Syrien Generell Restricted	CARE AT	3950	PRA Private/FirmenDonoren	130,719.25	6,025.47	93,767.64	5,019.97	9,084.48	28,872.63								-	
AT067	Nepal Erdbeben 2015	CARE AT	3950	PRA Private/FirmenDonoren	189,254.53		118,848.09			70,406.44									
AT068	Schulaktion für Flüchtlingskinder (Ö)	CARE AT	3950	PRA Private/FirmenDonoren	-					-									
AT070	Emergency Generell Restricted	CARE AT	3950	PRA Private/FirmenDonoren	336,810.17	119,033.90	166,336.38	9,765.23	76,025.75	203,716.71									
AT072	Haiti	CARE AT	3950	PRA Private/FirmenDonoren	331.82				331.82	-									
AT073	Benefizkonzert für Ostafrika	CARE AT	3950	PRA Private/FirmenDonoren	29,735.94		(479.23)	(47.92)	30,263.09	-									
AT074	Flüchtlinge aus Myanmar	CARE AT	3950	PRA Private/FirmenDonoren	-					-									
AT075	Thailand - Migrant children learning center	CARE AT	3950	PRA Private/FirmenDonoren	-					-									
AT077	Tsunami Indonesien	CARE AT	3950	PRA Private/FirmenDonoren	195,531.04	120.00	8,016.76		4,159.19	183,475.09									
AT078	Thailand - Event 2018	CARE AT	3950	PRA Private/FirmenDonoren	72,685.59	6,420.45	36,122.05		20,899.16	22,084.83									
AT079	Zyklon Mozambik 2019	CARE AT	3950	PRA Private/FirmenDonoren		17,175.23	103,339.21	1,371.43	(132,824.77)	45,289.36									
Kontosalden la	aut Bilanz				01.01.2019/ 31.12.2018				Check=Null	12/31/2019			01.01.2019/ 31.12.2018				Check=Null	12/31/2019	
			3910	PRA EC	3,294,886.80				-	2,750,269.95	2002	Ford EU	877,981.94				-	1,544,694.39	
			3920	PRA ECHO	4,875,730.62				-	1,122,091.05	2003	Ford ECHO	1,366,797.26				-	472,611.41	
			3930	PRA ADA	2,025,133.90				-	3,861,686.71	2004	Ford ADA	348, 150.73				-	412,067.96	
			3940	PRA Sonstige	1,173,387.60				-	384,494.46	2005	Ford. So. Donoren	21,959.45				-	527,636.16	
			3950	PRA Private/FirmenDonoren	1,019,694.32				-	620,750.32									
Check			Kontosalden laut S	aldenliste															
			3910	PRA EC	3,294,886.80					2,750,269.95	2002	Ford EU	877,981.94					1,544,694.39	
			3920	PRA ECHO	4,875,730.62					1,122,091.05	2003	Ford ECHO	1,366,797.26					472,611.41	
			3930	PRA ADA	2,025,133.90					3,861,686.71	2004	Ford ADA	348, 150.73					412,067.96	
			3940	PRA Sonstige	1,173,387.60					384,494.46	2005	Ford. So. Donoren	21,959.45					527,636.16	
			3950	PRA Private/FirmenDonoren	1,019,694.32					620,750.32									

We draw attention to the fact that the English translation of this auditor's report according to Section 274 of the Austrian Commercial Code (UGB) is presented for the convenience of the reader only and that the German wording is the only legally binding version.

### **Auditor's Report**

#### **Audit Opinion**

We have audited the financial statements of CARE Österreich, Verein für Entwicklungszusammenarbeit und humanitäre Hilfe, Vienna, which comprise the balance sheet as of December 31, 2019, the income statement and the notes for the fiscal year then ended.

In our opinion, the accompanying financial statements comply with legal requirements and give a true and fair view of the financial position of the Association as of December 31, 2019, and of its financial performance for the fiscal year then ended in accordance with the Austrian Associations Act and with the provisions of the Austrian Commercial Code (UGB).

#### **Basis for Opinion**

We conducted our audit in accordance with Austrian generally accepted auditing standards. Those standards require the application of the International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are independent of the Association in accordance with Austrian Generally Accepted Accounting Principles and professional requirements and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Responsibilities of Management and the Board of Directors for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the Austrian Associations Act and with the provisions of the Austrian Commercial Code, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

The board of directors is responsible for overseeing the Association's financial reporting process.

#### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Austrian generally accepted auditing standards, which require the application of ISAs, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Austrian generally accepted auditing standards, which require the application of ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

#### We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risks of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the board of directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Vienna, May 12, 2020

PwC Wirtschaftsprüfung GmbH

Bettina Maria Szaurer Austrian Certified Public Accountant

This report is a translation of the original report in German, which is solely valid. Publication and sharing with third parties of the financial statements together with our auditor's report is only allowed if the financial statements are identical with the German audited version. This auditor's report is only applicable to the German and complete financial statements. For deviating versions, the provisions of Section 281 (2) UGB apply.

We draw attention to the fact that the English translation of this report on assurance services pursuant to Section 21 of the Austrian Associations Act (VerG) is presented for the convenience of the reader only and that the German wording is the only legally binding version.

# Report on Assurance Services Pursuant to Section 21 of the Austrian Associations Act (VerG)

We have performed assurance services pursuant to Section 21 VerG for CARE Österreich, Verein für Entwicklungszusammenarbeit und humanitäre Hilfe, Vienna, for the reporting year from January 1 to December 31, 2019.

#### Management's Responsibility for the Management of Finances

The management of the Association is responsible for the proper management of finances, i.e. to ensure that the accounting complies with Austrian Generally Accepted Accounting Principles and that funds received are used in accordance with the Association's statutes. This responsibility includes: implementing an appropriate accounting system and providing timely and sufficient information about the Association's financial situation.

#### **Assurance Practitioner's Responsibility**

Our responsibility is to make an assessment, based on our assurance services, as to whether the accounting system complies, in all material aspects, with Austrian Generally Accepted Accounting Principles and whether the Association's funds received have been used in accordance with the Association's statutes. In performing the audit, we will report on any deficiencies in the finance system or any risks of the Association's position as a going concern. Special emphasis will be put on unusual income and expenses, especially on self-dealing.

We conducted our assurance services pursuant to Section 21 VerG in accordance with laws and regulations applicable in Austria and Austrian Standards on Auditing of Associations. Those standards require that we comply with professional guidelines including independence rules and that we plan and perform the assurance services based on the principle of materiality to obtain reasonable assurance.

The procedures selected depend on the practitioner's judgment, including the assessment of the risks of material misstatement of the accounting, whether due to fraud or error. In making those risk assessments, the practitioner considers internal control relevant to the Association's accounting in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control. Funds received are used according to the statutes if the funds received are used for the fulfillment of the Association's purpose, especially for financing activities in order to achieve the purpose of planned activities. The assurance services carried out pursuant to Section 21 VerG did not assess the economy and profitability of the Association's management.

The purpose of the assurance services pursuant to Section 21 VerG was neither to audit or review the financial statements nor to disclose and solve criminal acts, such as e.g. acts of embezzlement or other cases of fraud.

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

#### **Opinion**

In our opinion, which is based on the results of our assurance services pursuant to Section 21 of the Austrian Associations Act (VerG) for the reporting year from January 1 to December 31, 2019, the Association's accounting complies, in all material aspects, with Austrian Generally Accepted Accounting Principles. Funds received have been used in accordance with the Association's statutes. We discovered no unusual income and expenses, in particular with regard to self-dealing.

Vienna, May 12, 2020

PwC Wirtschaftsprüfung GmbH

Bettina Maria Szaurer Austrian Certified Public Accountant

This report is a translation of the original report in German, which is solely valid. Publication and sharing with third parties of the financial statements together with our report on assurance services pursuant to Section 21 of the Austrian Associations Act (VerG) is only allowed if the financial statements are identical with the German audited version. This report on assurance services pursuant to Section 21 of the Austrian Associations Act (VerG) is only applicable to the German and complete financial statements. For deviating versions, the provisions of Section 281 (2) UGB apply.