

**FINANCIAL REPORTING PACKAGE (FRP)
OPEN SOCIETY BOSNIA AND HERZEGOVINA
FOUNDATION
AS AT DECEMBER 31, 2022**

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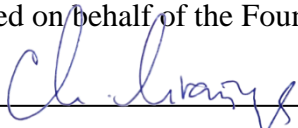
PART II : Other schedules, calculations and reconciliations

Sarajevo, 28.04.2023.

PART I : FINANCIAL STATEMENT
Open Society Foundation Bosnia and Herzegovina
Statement of Assets, Liabilities and Fund Balance as at 31 December 2022

	Note	USD 31.12.2021	USD 31.12.2022
ASSETS			
Current assets			
Cash and cash equivalents	3	454,392	1,008,427
Receivables	4	192,074	0
Advances/prepayments	5	1,375	57
Investments MC	7	<u>1,414</u>	<u>1,414</u>
		<u>649,255</u>	<u>1,009,898</u>
Non-current assets			
Property, Plant and Equipment	6	<u>220,777</u>	<u>184,266</u>
TOTAL ASSETS		<u>870,032</u>	<u>1,194,164</u>
LIABILITIES AND FUND BALANCES			
Current liabilities			
Liabilities	8	969	360,006
Accruals	9	493,787	31,581
Deferred Revenue	10	31,520	502,708
Finance lease liability-current portion	12	<u>7,376</u>	<u>0</u>
		<u>533,652</u>	<u>894,295</u>
Non-current liabilities			
Non-current grant liabilities	12	0	0
Non-current finance lease liability		<u>0</u>	<u>0</u>
		<u>0</u>	<u>0</u>
Fund balance			
Fund balance	13	<u>336,380</u>	<u>299,869</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>870,032</u>	<u>1,194,164</u>

The accompanying accounting policies and notes are an integral part of these financial statements.
Signed on behalf of the Foundation on 28 April 2023.

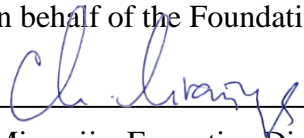


Mervan Mirascija, Executive Director

Open Society Foundation Bosnia and Herzegovina
Statement of Revenues, Expenses and Change in Fund Balance
For the year ended December 31, 2022

	Note	USD 31.12.2021	USD 31.12.2022
Contribution income			
OSF income	14	2,479,296	3,457,648
In-Kind Contribution	15	0	0
Third party income	16	<u>34,565</u>	<u>31,520</u>
		2,513,861	3,489,168
Expenses			
FPOS related expenses	17	(818,494)	(519,401)
FOSI related expenses	18	(1,674,805)	(2,972,122)
Third party related expenses	19	<u>(31,581)</u>	<u>(29,503)</u>
		<u>(2,524,880)</u>	<u>(3,521,026)</u>
(Deficit) of contribution income over expenses before other income		(11,019)	(31,858)
Other income			
FPOS foreign exchange gain/(loss)		(2,673)	8,971
FOSI foreign exchange gain/(loss)		(1,858)	(11,607)
Third party foreign exchange gain/(loss)		<u>(2,984)</u>	<u>(2,017)</u>
		(7,515)	(4,653)
Surplus / (deficit) for the year		(18,534)	(36,511)

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Signed on behalf of the Foundation on 28 April 2023.

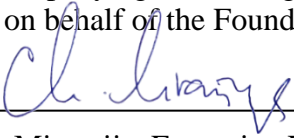


Mervan Mirascija, Executive Director

Statement of Cash Flow for the year ended December 31, 2022

	USD 31.12.2021	USD 31.12.2022
Cash flows from operating activities		
Surplus/(deficit) for the year	(18,534)	(36,511)
<i>Adjustments for :</i>		
Depreciation	22,471	38,450
Decrease/(increase) in receivables	(108,129)	192,074
Decrease/(increase) in prepayments	(56)	1,318
(Decrease)/increase in liabilities other	223	359,037
(Decrease)/increase in accruals etc.	159,593	(462,206)
(Decrease)/increase deferred revenue	(10,334)	471,188
Translation difference	0	0
Net cash flows from operating activities	45,234	563,350
Payments for fixed assets	(3,937)	(1,939)
In-Kind Contribution assets	<u>0</u>	<u>0</u>
Net cash flows from investing activities	(3,937)	(1,939)
(Decrease)/increase in finance lease liabilities (long-term and short-term)	<u>(12,604)</u>	<u>(7,376)</u>
Net cash flows from financing activities	(12,604)	(7,376)
Increase in cash and cash equivalents for the year	28,693	554,035
Cash and cash equivalents at the beginning of the year, 1 January	425,699	454,392
Cash and cash equivalents at the end of the year, 31 December	454,392	1,008,427

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Signed on behalf of the Foundation on 28 April 2023.



 Mervan Mirascija, Executive Director