

Annual report 2023.



Parents' Association „Step by step“ is a beneficiary of institutional support of National Foundation for Civil Society Development for Stabilization and / or development of the association

ABOUT PARENTS' ASSOCIATION „STEP BY STEP“

The Parents' Association „Step by Step“ is a non-government and non-profit association established in 1996, which supports the development of democratic relations in society through protection, respect for and advocacy of children and family rights and interests and strengthening parents' voices in policy and decision making concerning children and families.

Parents' Association „Step by Step“ in 2023.

STEERING COMMITTEE

- prim.dr.sc.mr. Nives Šikanić Dugić, chairman of the steering committee
- Gorana Hitrec, prof.psih., vicechairman of the steering committee
- prof.dr.sc. Renata Miljević – Ridički (until 13.12.2023.)
- prof.dr.sc. Maja Laklija
- Nives Milinović, prof. (until 13.12.2023.)
- Zvezdana Kuprešak, mag.iur.
- Vesna Orešković, dipl.uč.
- Daliborka Vuković, prof.def.
- Tarita Mašković, univ. bacc. paed.

EMPLOYEES

- Executive Director: Silvija Stanić, dipl.psih.univ.spec.iur.
- Administrative Secretary: Vesna Miličević
- Program Manager: Iva Buconjić, mag.psych.
- Program Manager: Matea Biloglav, mag.philol.russ, mag.paed.
- Expert Associate in Psychosocial activities: Lana Slavikovski, mag.psych.
- Expert Associate in programs: Karmen Stipeč, mag.act.soc.
- Program Manager and Expert Associate in programs: Anita Šolman, dipl.oec.
- Program Manager and Expert Associate in programs: Renato Vuk, bacc.oec.
- Program Manager and Expert Associate in programs: Bojan Krsnik, bacc.act.soc.



STRATEGIC DEVELOPMENT GUIDELINES 2021 – 2025

1. SOCIAL INCLUSION AND PROMOTION OF THE RIGHTS AND WELFARE OF CHILDREN AND YOUTH

- Identifying needs and monitoring the implementation of policies towards children and youth at the national and EU level
- Responding to problems and situations in society that are of interest to children and young people and their families
- Promoting a systematic approach to the prevention of child and youth abuse
- Promoting and encouraging responsible sexual behavior
- Promoting and protecting the mental health of children and young people
- Promoting the social inclusion of children and youth

2. FAMILY STRENGTHENING AND PARENTAL SUPPORT

- Identifying and monitoring the needs of parents and families, especially vulnerable groups of parents and families
- Strengthening the voice of parents in creating policies and decisions concerning children and families
- Improving the quality of life of parents and informing, educating and counseling parents
- Promoting positive parenting
- Protecting sexual and reproductive health and encouraging responsible sexual behavior and providing assistance and support to underage pregnant women, mothers and their families
- Protecting the mental health of parents and families, especially vulnerable groups

3. RESEARCH, ADVOCACY, INNOVATION DEVELOPMENT AND CAPACITY BUILDING OF RELEVANT STAKEHOLDERS FOR THE PROTECTION AND PROMOTION OF THE RIGHTS AND WELFARE OF CHILDREN, YOUTH AND FAMILIES

- Implementation of research and advocacy activities in the field of children, youth, families and parenthood, as well as education, protection and promotion of health and social inclusion and protection
- Development of innovations within strategically oriented projects at the national and international level
- Strengthening the capacity of relevant stakeholders through information, education and training

4. COMMUNICATION, COOPERATION AND NETWORKING AT THE EU, NATIONAL, REGIONAL AND LOCAL LEVEL

- Strengthening the visibility of the association's activities by disseminating information and increasing the visibility of the work
- Development of intra-sectoral and cross-sectoral cooperation and networking at EU, national, regional and local levels
- Participation in international and national campaigns that promote the rights and best interests of children, youth, parents and all families

5. ORGANIZATIONAL DEVELOPMENT AND FINANCIAL SUSTAINABILITY OF THE ASSOCIATION

- Human resources development and strengthening and development of volunteering
- Sustainability and financing
- Strengthening the communication capacities of the Association
- Continuous investment in improving the quality of work



CAP PROGRAM FOR THE PREVENTION OF VIOLENCE AGAINST AND AMONG CHILDREN AND YOUNG PEOPLE



CAP is a program of primary prevention of violence against and among children and starts from the idea that it is the human right of every child to be safe and protected from all forms of violence. At the initiative of the PA "Step by Step", the CAP program was introduced in 1999 in Croatian schools and kindergartens. In addition to children, CAP workshops are also attended by adults close to children, i.e. their parents, guardians, and employees of schools and kindergartens. With the successful initial training, the

Parents' Association "Step by Step" becomes a regional training center and still operates as such. The CAP program has been verified by the Ministry of Science and Education and the Agency for Education.

The CAP program covers over 15% of schools and over 10% of kindergartens in the entire Republic of Croatia. Every year, the Association establishes numerous partnerships and cooperation with educational institutions, civil society organizations for children and youth with the aim of strengthening the CAP network, programs and all those involved in the implementation and implementation of the program.

IMPLEMENTATION OF THE CAP PROGRAM IN 2023

The year will be remembered for the resumption of organizing live events, with all institutions returning to implementing the CAP program according to the pre-pandemic model. There was also great interest in participating in seminars, as evidenced by the highest number of seminars held in a single year.

The figures also show that 2023 was marked by a return to the usual way and pace of implementation, as seen through the indicators of the children, parents, and educational staff involved:

744	1702	5936	841
Educational staff through lectures for school staff	Parents who participated in lectures about CAP program	Students involved in CAP workshops	Students through individual conversations with CAP facilitators



The displayed figures were drawn from the CAPIS reporting system and include only the reported numbers of those involved in specific elements of the CAP program. In reality, these numbers are somewhat higher,

and we get a complete picture by adding the numbers received from individual educational institutions by mail through physical forms or via email.

CAP SEMINARS

Given the great interest in all forms of CAP seminars, **a total of 11 seminars for new CAP assistants were held last year.** The network of CAP assistants **expanded by about 250 members.** **Three preschool seminars were organized in Zagreb** for a total of 90 participants, conducted by trainers Tina Budić and Matea Dujmović. **In the Split-Dalmatia County, three seminars were organized**—in Split, Sutivan, and Jelsa—for a total of 50 participants. Additionally, a seminar for about 15 participants from kindergartens in the Dubrovnik-Neretva County was organized. These seminars were conducted by trainers Dalma Luketin and Asja Podrug.



Elementary CAP seminars were organized in Zagreb and Velika Gorica for about 60 participants, and were conducted by trainers and coordinators for Velika Gorica, Katarina Sikirić Lukić and Matea Steiner.



Teen CAP seminars were also held in Zagreb and Velika Gorica for more than 30 people, and were held by trainers for Velika Gorica Katarina Sikirić Lukić, Matea Steiner and trainer Dubravka Vulić.



In Velika Gorica, a pilot implementation of the integrated Elementary and Teen CAP seminar was held, through which educational workers, and therefore schools, are simultaneously capacitated for the implementation of both variants of the program.

COOPERATION WITH ICAP



The Child Assault Prevention (CAP) program model was developed in 1978 under the auspices of the National Center in Columbus, Ohio. Since 1991, administration and oversight of the CAP program has been transferred to New Jersey in 1991, forming the International Center for Assault Prevention (ICAP). After serving in other agencies for over twenty-five years, the Advisory Board recommended that it is time for ICAP to independently establish and establish a new non-profit organization to serve as the home of ICAP, established in August 2020 to support, enhance and expanded the work of 27 active Regional Training Centers in the US and around the world to implement the Assault Prevention Model (CAP) programs and services for children, parents and educators. Based on the long-term dedicated work of the Parents' Association Step by step and the entire CAP network, the CAP program in Croatia is one of the most successful training centers in the world, and arguably the best in Europe, and thus it is included in the **Board of Directors of ICAP, Inc.** in which the Association continues to work on the growth and development of the CAP program.

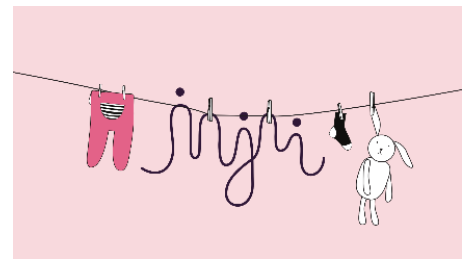
The MOM IS A MOM program



The MOM IS A MOM program is implemented with the aim of preventing risky sexual behavior of young people and providing psychosocial assistance and support to underage pregnant women, parents and their families. The program aims to reduce the vulnerability of underage pregnant women and parents, and empower them to actively and responsibly take on the role of a parent. Within the MOM IS A MOM program during 2023, two projects are being implemented - the MOM IS A MOM Counseling Center and the MALOLJETNI-RODITELJI.NET web portal. All services and activities of the program are completely free for users and are carried out with the financial support of the Ministry of Labour, the Pension System, Family and Social Policy, the City of Zagreb and the L'Oreal Fund for Women. In 2023, the third year of the implementation of the three-year program for the period from 2020-2023, carried out in partnership with the Zagreb Children's Home - Maternity Department, the Center for Social Welfare Zagreb and the Public Open University Zagreb, ended.

COUNSELING CENTER MAMA JE MAMA

The MOM IS A MOM counseling center is open to underage pregnant women, parents, as well as their friends and family members who want to support them. Part of the activities is carried out independently, and part in partnership with the Children's Home Zagreb, the Mother's Home, which provides accommodation for underage pregnant women and mothers with children in cases where accommodation outside their own family is needed.



During 2023, as part of the MOM IS A MOM Counseling Center, activities aimed at providing psychosocial support to underage pregnant women and mothers whose right to accommodation in a social welfare institution has expired or has expired, as well as activities of empowerment and preparation for independent living, were carried out. During the past year, due to more favorable epidemiological conditions, it was possible to continue conducting live activities, but a large number of activities are still conducted by phone and online.

In total, counseling and psychosocial support services included 34 users, with whom **57 telephone and 36 online consultations, 12 individual psychological and 4 legal consultations, 19 meetings of small educational groups, 8 meetings of support groups and a cycle of 3 self-care workshops were held.**

The education and training of mothers is carried out in partnership with the Public Open University Zagreb with the aim of improving the employability of the beneficiaries, their opportunities for independence and reducing the risk of poverty and social exclusion. During 2023, four beneficiaries, young mothers, are included in the high school program.

Support groups are intended for minors and young mothers, pregnant women and parents with the aim of improving knowledge and skills that will empower them to live independently and face the challenges of

parenthood. The topics of group meetings are adapted to the members themselves, their interests and needs, and during 2023, 8 support group meetings were held.



Additionally, in cooperation with the L'Oréal Fund for Women and L'Oréal in Croatia, a cycle of 3 self-care workshops was held aimed at additional empowerment and support for minors and young mothers. Through these workshops, the users received a lot of practical advice and skills on how to take better care of their skin and hair and learned everything about the basics of natural, moderate and business make-up.



Small educational groups are held continuously, every two weeks, with the aim of improving the knowledge and skills of minor pregnant women and mothers who are about to leave the institution in order to reduce the risk of exclusion and poverty, enable them to take better care of themselves and their children, and empower them to live independently. after leaving the institution.

In 2023, 19 meetings of a small educational group for mothers housed in the Mother's Home of the Children's Home Zagreb were held. At the end of the year, the beneficiaries and their children visited the Museum of Illusions as well as Zagreb Advent, in order to mark the end of another successful year with a pleasant walk and socializing.

In 2023, 5 program team meetings and 1 intervision meeting were held. 6 supervision meetings were also held for the executors of advisory activities, with the aim of improving the knowledge and skills of the executors of the activities, and ensuring the effectiveness and quality of the services provided. In cooperation with the Institute for Social Work Zagreb, meetings were held with the aim of presenting the activities of the program, specific services and identification of beneficiaries, and during January 2023 the program was presented in the branches of Dubrava, Peščenica, Novi Zagreb, Sesvete, Trnje, Medveščak, Maksimir and Črnomerec.

Expanding the support network - Strengthening of the experts to work with minor parents

In April, a **two-day seminar** was held in **Varaždin** on **MINOR PREGNANCY AND PARENTHOOD - Challenges in work and opportunities**, intended for experts in the field of protection of the rights of children and families who encounter minor pregnancies and parenting in their work, and local experts showed interest mainly from the Institute for Social Work from Varaždin County, Međumir County, Koprivnica-Križevačka and Krapina-Zagorje County. The seminar covered topics related to social risks related to underage pregnancies and parenting, the importance of preventing risky sexual behavior, the role of fathers, grandparents, and the specifics of foster care for underage mothers and parents with children.



During May, the **final conference of the three-year MAMA JE MAMA program for the period from 2020-2023** approved by the Ministry of Labour, Pension System, Family and Social Policy was held, with the aim of reviewing the activities carried out, reviewing achievements, exchanging experiences from implementation and drawing conclusions and recommendations for improvement, as well as plans for

continuing activities.

Cooperation and presentation of programs at gatherings

During April, in cooperation with the **Scout Detachment of Sljeme**, as part of the project - **Sljeme Stories**, a Teen Pregnancy lecture was held, where the web portal maloljetni-roditelji.net was presented.

Also, the activities of the program were presented at the **KOKOSS conference - interdisciplinarity as a resource - synergy and cooperation of experts for a more resilient and sustainable society**, held in Vodice, where a presentation was held on Support for underage pregnant women, parents and their families, and which was attended by numerous experts from different areas of family protection.

WEB PORTAL MALOLJETNI-RODITELJI.NET



The web portal www.maloljetni-roditelji.net is intended for underage pregnant women and parents and young adolescents who are at risk of unwanted pregnancy and social exclusion. The activities of the web portal include information and education through published articles and counseling of underage parents by experts, psychologists, social workers, lawyers and gynecologists. **During 2023, 222.206 page views were recorded, and a total of 153.124 visitors viewed the page.**

681 couselings were conducted through the section Pitaj STRUČNJAKA (Ask an EXPERT), which included 465 users. The most frequent inquiries through the portal refer to suspicions of pregnancy, concerns about risky sexual activities, difficulties related to damaged family or partner relationships. Also, 7 responses were published in the field of health care, exercising rights, psychological health and social protection, as well as 9 educational and informative texts. The most frequent inquiries through the portal refer to suspicions of pregnancy, concerns about risky sexual activities, difficulties related to damaged family or partner relationships.

Statistics on site visits show a significant increase in the number of visitors compared to the previous year (153,124 compared to 94,321 (from 2022)), which indicates the need for content for young people, such as that published by the web portal jujubni-roditelji.net.

MAMA 101 Project



In September 2023, the Association, in partnership with the Association RODA, started the implementation of the project - **MAMA 101**. The goal of the project is to provide support to mothers and pregnant women through the maintenance of peer support groups and education about the period after childbirth, and to sensitize the public about the importance of breastfeeding.

As part of the project, activities aimed at empowering experts were carried out and a three-day training was held on the topic of facilitating group work, with an emphasis on the topics of creating an environment of safety and trust, communication in the group, active listening, conflict resolution, and group building with the aim of more successful group management, psychosocial and peer support of young parents.

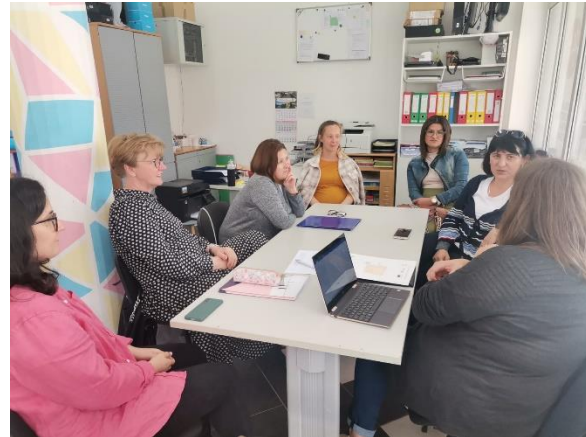


Also, at the end of 2023, 3 peer support group meetings were held for mothers and pregnant women experiencing pregnancy and motherhood for the first time, which provide a safe environment for sharing experiences, information, questions and emotions, as well as creating a social network to support parenting.

Through the project, educational articles focused on preparation for childbirth as well as support for young parents were published. The implementation of this project will continue in 2024.

Project OTPORAN RODITELJ – OTPORNO DIJETE

Through 2023, we implemented the **Otporan roditelj – Otporno dijete project**, the goal of which was to increase capacity and support parents and children in dealing with stressful life situations. The team of the Parents' Association Step by Step was educated in the field of mindfulness, the techniques of which were used in counseling work with these two groups, as well as support groups for parents and children that were conducted in cooperation with the Fran Krsta Frankopan Elementary School in Zagreb and the Dr. Franje Tuđman from Lički Osik. In the area of Lika-Senj County, a number of other schools also joined the implementation, as well as the Society our children Gospić.



This project also marked the innovative aspect of online counseling, for which great interest and need were expressed, considering the concentration of organizations that provide support in Zagreb, as well as the lack of them in other parts of Croatia.

Through the project, the **Little Book of Psychological Resilience** was created, which is available on the Association's website, and which contains reading materials on the topic of psychological resilience, as well as exercises to strengthen it in parents and their children.

Project PREVENCIJA U ZAJEDNICI – PHASE II



In April 2023, the implementation of the project **Prevenција u zajednici - phase II** began in partnership with the cities of Sveti Ivan Zelina and Jastrebarsko. The project is based on the Prevention in the Community project, which was implemented in 2018/2019. year, through which a needs analysis was carried out and a set of recommendations was made for preventive activities with young people in the area of these two local communities.

Through this project, activities were planned and implemented to strengthen the Prevention Council of these two cities through training on volunteering, cooperation between educational institutions and parents, positive parenting, and the implementation of the EMOZI basic prevention program. After the education of the key stakeholders, the implementation of the PUZ program was piloted with elementary school students who participated in workshops on teamwork and cooperation and conflict resolution, as well as volunteer actions.



The elementary schools of Dragutin Domjanić and Ksaver Šandor Đalski, as well as the organization Srce from Sveti Ivan Zelina, as well as the Ljubo Babić Elementary School from Jastrebarski, were actively involved in the implementation.

ERASMUS+ PROJECTS – STRATEGIC PARTNERSHIPS IN THE FIELD OF EDUCATION AND YOUTH

During 2023, the implementation of projects financed through the Erasmus+ program in the framework of strategic partnerships in the field of education and youth continues. In the Care2learn and Like Father Like Son projects, the Parents' Association „Step by Step“ is the coordinator, i.e. the project holder, while in the others it is a partner organization.

CARE2LEARN



During 2023, the implementation of the CARE2LEARN project continued, through which, together with its partners, the Association creates content for early intervention in order to improve learning by strengthening early key skills in children.

CARE2LEARN is a strategic partnership project that is implemented in partnership with the Faculty of Teachers from Zagreb, the Contemporary Elementary School from Serbia and the Emphasys Center from Cyprus.

The goal of the project is to lay quality foundations for children's education and chances for positive life



outcomes, but also to free parents, preschool and school systems from additional pressure. The project developed a curriculum of tools for the development of school readiness, a tool for assessing school readiness, and a mobile application for assessing, monitoring and developing children's school readiness through the digitization of activities that develop key competencies. In June 2023, a meeting of partner organizations was held in Nicosia, Cyprus, and the project implementation will continue into 2024. More information and materials developed as part of the project

are available on the project's website <https://care2learn.eu/>.

LIKE FATHER, LIKE SON – prevention of violence among children

Parents' Association „Step by Step“ is the owner of this project, and it is working on its implementation in partnership with 6 organizations from 5 European countries. The goal of the project is to empower parents and provide them with knowledge and skills, with the help of which it will be easier for children to approach sensitive topics such as diversity and tolerance, and in this way work on the prevention of peer violence.



During 2023, two meetings of the project partners were held, in May in Athens and in November in Monza. Additionally, in May, a trainer training session took place in Monza, where the developed educational program for parents was presented, along with an educational augmented reality game that parents and children can play together to prevent and combat abuse and discrimination. More information and materials developed as part of the project are available on the project's website. <https://likefatherlikeson.eu/>



Step In – prevention of violent behavior on the Internet



The STEPin project has been implemented since 2020, and the Association, together with 6 other countries, participates in it as a partner. The project holder is The Nottingham Trent University from Germany. The main goal of the project is to provide support to parents so that they can become role models for their children and serve as an example for constructive use of the Internet. A platform has been developed for parents where they can find various educational materials related to violent behavior on the Internet and it is completely free for all users. During January 2023, a trainer training session was held in Nicosia, Cyprus, where materials developed as part of the project were presented. In June, the final meeting of partner organizations took place in Novo Mesto, Slovenia, marking the completion of this project.

Say no to bullying – prevention of violence among young people in the NEET situation



During 2023, the "Say No to Bullying" project was completed, with the main goal of preventing violence and online abuse among the NEET (Not in Education, Employment, or Training) population. The Parent Association "Step by Step" participated in the project as one of the six partner organizations. The project resulted in the creation of a digital handbook containing relevant information on violence, prevention, digital competencies, and innovative teaching methods. Additionally, a platform was developed that, along with learning materials, allows for mutual interaction and collaboration among users. This platform is complemented by an interactive computer game aimed at the NEET population, addressing the issues of violence and online abuse, and offering guidance on how to protect oneself and prevent such issues. In June 2023, a trainer training session was held in Athens, where all available materials were presented. The project concluded with a final partner meeting in Budapest in July, marking the end of the project.

Re-Ability - improvement of social and emotional skills of women and mothers who are victims of violence



The implementation of the Re-Ability project, in which the Association participated as a partner along with five other organizations, concluded at the beginning of 2023. The main goal of the project was to improve the social and emotional skills of women and mothers who are victims of violence and are either temporarily housed in residential communities or placed in shelters and centers for combating violence. As part of the project, numerous educational materials were developed to promote and enhance the social and emotional skills of mothers, as well as materials to support positive parenting.

Di2Learn- Distance learning



In 2023, the implementation of the Di2Learn project ended, which was carried out with the aim of empowering teachers in digital and pedagogical skills in order to cope more successfully with distance learning and be more ready to support students in maintaining motivation, and guide parents on how to support children during the digital learning process. The project was implemented in 6 countries, and the Association participated as a partner organization. The final meeting in Warsaw in March 2023 marked the completion of this project.

roboSTEAMkids

RoboSTEAMkids is a project that started in 2022 and continued with the implementation of activities in 2023. In this project, the Association participates as one of a total of 7 partner organizations, with the aim of improving early education through the digital training of educators and the introduction of an inclusive program of STEAM and robotics.



In 2023, a meeting of project partners was held in Athens, work continued on the development of educational materials that will contribute to new challenges in upbringing and education both for experts who work with children and for children themselves in the period of early education. During November, the Association held a meeting for project partners in Zagreb, where new educational materials were presented, as well as plans for the implementation of activities in the next year.

GenZ4GreenDeal – Generation Z for community, development and sustainability

During 2023, the implementation of the project, GenZ4GreenDeal, whose holder is the Association for Development and Environment ADEMED from Romania, continued, while the Association participates as a partner organization.



The goal of the project is to increase the competencies of young people for positive action aimed at the development and sustainability of communities through the support of civil society organizations, local communities and peers from other cultural backgrounds. During the past period of implementation, through the project of training young people for active participation in the development of their (local) community, examples of good practice were developed as well as educational materials that were presented at the training and meeting of project partners in Valletta, Malta in April 2023, as well as at the meeting in Zagreb during November 2023.

StressOut



StressOut is a project whose active implementation began at the beginning of 2023. The association participates in the project as a partner along with 5 other partner organizations, and altogether 6 European countries are involved in the project. The project will last a total of 30 months, and the main goal of the project is to help with recognition, management and prevention of stress and burnout in the workplace. Through the project, StressOut training, a stress level assessment tool, a mobile application and a "first aid package" will be developed, and the "Stress Awareness Days" campaign will be conducted once a year.

During 2023, two meetings of project partners were held, in which representatives of the Association also participated, in January in Sofia and in July in The Hague. The implementation of the project will continue in 2024.

LEAF



LEAF is a project whose implementation began in 2022 and continued in 2023. In the LEAF project, the Association participates as a partner with 5 other partner organizations from a total of 6 different European countries. The aim of the project is to develop an innovative methodology in order, on the one hand, to strengthen the skills of teachers in the field of environmental education and, on the other hand, to develop a set of skills in students such as critical thinking, problem solving, creativity and teamwork. In 2023, through this project, training materials were developed and education was held for teachers and partner organizations.

Gender 101

Gender 101 is another in a series of projects that began to be implemented towards the end of 2022, in which the Association participates as a partner, along with 5 other partner organizations from a total of 6 European countries. The project deals with the topics of gender diversity and equality, and the goal is to provide support to parents and educators through various tools so that they themselves are as ready as possible to provide support to gender-different children. Throughout 2023, numerous activities were developed, from conducting research through focus groups, creating masterclasses to creating training for trainers. Project activities will continue during 20204 when the final project materials will be available.



GENDER 101
Developing innovative tools about Gender Diversity
for Parents and Adult Educators

COMMUNICATION WITH ASSOCIATION MEMBERS

The association regularly reports on all its activities on different platforms for the purpose of sharing information about project activities, workshops, educations and campaigns. **The Facebook page @Ur.KpK** has been active since 2013, and today has around 2,600 followers, with posts reaching an average of around 450 users.

In addition to the Facebook page, the Association has been reporting on its activities for years through a Newsletter that is published every three months. In this way, more than 400 users are covered, and with each new **Newsletter**, positive interaction is achieved, which shows that subscribers read the news and use the materials..

MEMBERSHIP IN ORGANIZATIONS AND INTERNATIONAL COOPERATION

European Parents' Association – EPA



Parents' association "Step by Step" continued its regular membership in the European Parents' Association (EPA), established to support democratic principles and promote greater participation of parents and the local community in the upbringing and education of children. During 2023, the executive director of the Association, Silvija Stanić, participated in three annual assemblies and 2 conferences held in April in Ljubljana, in November in Rome, and in an extraordinary assembly held online in June. In addition, the representative of the Association is a member of the Board of Directors and vice-president of the EPA, and during 2023 she participated in 8 meetings of the Board of Directors, held in Brussels, Ljubljana, Frankfurt, Rome and online.

COFACE Families Europe



The Association continued with active membership within COFACE Families Europe - a network that brings together civil society organizations from across Europe with the aim of advocating family rights, monitoring the implementation of family and social policy in member states, and creating recommendations at the European level. COFACE Families Europe advocates family rights, monitors the implementation of family and social policy in member states, monitors the sustainable development goals defined by the United Nations and focuses on achieving a balance between work commitments and family life. The representative of the Association, Silvija Stanić, is a member of the governing bodies of the Executive Bureau and Administrative Council within this network and participated in 7 meetings held during 2023, partly online, and live in March in Monza, in October in Madrid and in November in Athens.

In addition to the aforementioned meetings, representatives of the association participated in the initiatives and meetings of COFACE Families Europe focused on early education and education, family diversity, prevention of peer violence, as well as the initiative to introduce EU regulations for the prevention of sexual abuse of children.

European Digital Learning Network - DLEARN



At the beginning of 2020, the Parents' Association „Step by Step“ became a full member of the European Network for Digital Learning - DLEARN, a non-profit organization that aims to develop digital skills and learning opportunities in response to the challenges brought by digital transformation. The representative of the Association participated in the sessions of the Assembly, held online during April and May, and in the meeting held live in Milan. During 2023, the employees of the Association participated in numerous online trainings held by Dlearn with the aim of strengthening the capacity to launch new projects as part of the Project lab.

COOPERATION AND PARTICIPATION IN PROJECTS AND INITIATIVES

TEMCO – Thematic network for lifelong learning



During 2023, the Association continued to participate in the work of the national thematic network "Lifelong education accessible to all" - TEMCO as part of a project led by the Institute for the Development of Education, and co-financed by the EU from the European Social Fund. The goal of the project is to ensure the coordinated action of experts and civil society organizations in shaping public policies to solve social inequalities, from preschool to higher education, in Croatia.

Through this thematic network, made up of experts from 10 organizations, research was conducted and recommendations were made for the design of new public policies to reduce educational inequality, which ended the project over the past year with the possibility of creating better educational opportunities during lifelong education.

Network of psychosocial counseling for users at risk

In 2023, the Association continued its work as part of the Network of Psychosocial Counseling Centers for users at risk, which was formed with the aim of improving the availability and quality of psychosocial support services for vulnerable citizens through the establishment of a network of psychosocial counseling centers in local communities for citizens at risk. Through participation in this Network, the Association, in cooperation with numerous partner organizations, continues with the development of social services, quality assurance and networking with other organizations at the local and national level.

Network of cooperation for the realization of children's welfare and rights

During 2023, the Association actively participated in the Cooperation Network for the realization of children's well-being and rights. Through a project financed by the Active citizens fund, and under the leadership of Djece Prva in partnership with Hrabra telefono, Udrug Ardura, SOS Children's Village Croatia and SOS Children's Village Norway, the Network of Associations for the Protection of Children's Rights was formed. Over the past year, following a series of capacity-building activities, the network has analyzed and monitored the scope of the policy for children with a focus on reducing poverty and social exclusion and preventing violence by conducting research on the needs of children and parents, analyzing and monitoring the selected scope of the policy, and presenting the results to institutions dealing with protection rights of children and the general public.

Participation in national meetings and cooperation

The Parents' Association continuously invests in cooperation with key stakeholders at the national level, and representatives of the Association participate in numerous expert meetings with the aim of improving the system of protection of children and families, as well as the environment for civil society. In 2023, representatives of the association also participated in numerous expert meetings in the field of prevention of sexual violence, implementation of counseling and psychological support for children and parents, cooperation with small organizations for a lasting impact in society, as well as the creation of guidelines for public policies for harmonizing private and business life.

ASSOCIATION IN THE MEDIA

The media continuously show interest in the activities of the Association and, as before, the cooperation with the media was successful. In 2023, the Parents' Association "Step by Step" presented its activities 25 times via radio, television, print and electronic media.

2 APPEARANCES IN RADIO SHOWS	12 ARTICLES ON INTERNET PORTALS	4 NEWSPAPER ARTICLES	7 APPEARANCES IN TV SHOWS AND TV REPORTS	TOTAL: 25
------------------------------------	--	----------------------------	---	-----------

LIST OF MEDIA RELEASES IN 2023.

8.1.2023.	srednja.hr	O maloljetničkoj trudnoći ne govori se dovoljno: 'Nedostaje podrška, edukacija profesora i seksualni odgoj'
11.1.2023.	Dobro jutro Hrvatska	Predstavljanje projekta MJM
25.1.2023.	HRT 1 Emisija Civilno društvo	Predstavljanje projekta MJM
1.2.2023.	HRT Dobro jutro Hrvatska	Predstavljanje projekta MJM
18.2.2023.	Bravo radio	Roditelji - Ravnoteža privatnog i poslovnog
30.3.2023.	HRT Dobro jutro Hrvatska	Jedna od nas - prevencija zlostavljanja djece
30.3.2023..	HRT / Youtube live stream	Jedna od nas - prevencija zlostavljanja djece (CAP)
3.4.2023.	Novi list	Psiholozi i roditelji sumnjaju u eksperiment s cjelodnevnom školom: 'Pustimo Skandinaviju, ima dobar model i u Rijeci'
3.4.2023.	N1info	Psiholozi i roditelji sumnjaju u eksperiment s cjelodnevnom školom: 'Pustimo Skandinaviju, ima dobar model i u Rijeci'
07.04.2023.	srednja.hr	Mreža stručnjaka o cjelodnevnoj školi: Nije stavljen dovoljan naglasak na jedan od najvažnijih ciljeva
13.4.2023.	Nova TV	Dnevnik NOVE TV - Utjecaj društvenih mreža na mentalno zdravlje djece i mladih
15.4.2023.	OŠ Mirka Pereša	Edukacija Osnovnog CAP programa
5.6.2023.	Nova TV	Dnevnik NOVE TV - Prilog o maloljetničkim trudnoćama
5.6.2023.	Dnevnik.hr	Mlade muče i veliki problemi o kojima se šuti: "Ispada da smo još veća tabula rasa nego što smo bili unatrag 10, 20 ili 50 godina"
20.6.2023.	DV Dugopoljski maslačak	CAP program (Child Assault Prevention) od sljedeće godine i u našem vrtiću
29.9.2023.	Samohrani.hr	Maloljetne trudnice
19.10.2023.	Pregrada.hr	Dječji vrtić "Naša radost" uspješno završio projekt „Ti i ja zajedno! 2“
14.11.2023.	VCZ.HR	POČETAK OVOG TJEDNA OBILJEŽEN JE JOŠ JEDNOM EDUKACIJOM!
28.11.2023.	OŠ Dragutina Domjanića, Sv. Ivan Zelina	PREVENCIJA U ZAJEDNICI - II. FAZA
1.12.2023.	OŠ Ksavera Šandora Gjalskog, Donja Zelina	Učenici naše škole sudjelovali u projektu Prevencija u zajednici – II. faza

FINANCING THE ACTIVITIES OF THE ASSOCIATION

The Association's projects and programs in 2023 are mostly financed from the state budget for EU projects, the state budget, local self-government units, companies and other legal entities.

The projects Care2Learn and Like Father, Like son, which the Association is the holder of, as well as the partner projects StepIn, Re-Ability, Say No to Bullying, Di2Learn, GenZforGD, CARE, StressOut, Gender101 and LEAF, are financed by the European Commission through the Erasmus+ program.

The activities of the MAMA JE MAMA program and related projects (MALOLJETNI-RODITELJI.NET portal) are financed by MRMSOSP and the City of Zagreb. In 2023, the implementation of the three-year program for the period from 2020-2023 approved by MRMSOSP ended. Also, in 2023, financing of the program was provided by the L'Oreal Fund for Women.

The Central State Office for Demography and Youth provided financial support for the Resilient Parent - Resilient Child and MAMA 101 projects.

The CAP child abuse prevention program is carried out throughout Croatia, and funds for the implementation of the activities are partly provided by the cities and counties where the program is carried out (City of Zagreb, City of Rijeka, City of Velika Gorica, Koprivnica-Križevačka County, Split-Dalmatia County). Part of the activities within this program was also financed by the Central State Office for Demography and Youth. As part of the CAP program, self-financing activities are carried out through the organization of seminars, which represents an important contribution to the self-sustainability of the Association.



FINANCIAL REPORT - INCOME AND EXPENDITURE ACCOUNT FOR 2023.

No.	Count	Item Title	Total EUR
1	3	A) INCOME	250.230
2	31	Income from provided services	19.267
3	34	Income from financial assets	1
4	35	Income from donations	225.417
	3511	Income from the State budget donations	34.859
	3512	Income from the Local self-government units	17.974
	3513	Income from the State budget donations – EU projects	57.510
	352	Income from foreign governments and international organizations	13.642
	3531	Income from companies and other legal entities	35.491
	3532	Income from companies and other legal entities - EU projects	65.919
	354	Income from citizens and households	20
5	36	Income from other sources	5.543
6	4	B) EXPENDITURES	376.992
7	41	Expenditures for employees	161.105
	411	Salaries for regular work	139.122
	412	Other expenditures for employees	4.824
	413	Contributions on salaries	17.158
8	42	Material expenditures	97.892
	421	Fees for costs of employees	34.390
	424	Fees for other persons outside employment	1.680
	425	Expenditures for services	43.773
	4251	Expenditure for phone, post and transportation services	3.088
	4252	Investment maintenance services	2.885
	4253	Advertising and information services	500
	4254	Communal services	1.084
	4255	Rents and leases	1.445
	4257	Intellectual and personal services	17.520
	4258	IT services	1.715
	4259	Other services	15.470
	426	Expenditures for materials and energy	8.899
	429	Other unmentioned material expenditures	8.952
9	43	Depreciation expenditures	3.648
10	44	Financial expenditures	697
11	45	Donations (project partners)	113.441
12	46	Other expenditures	207
13		Excess of income passed from 2022.	158.582
14		Excess of income passed in 2024.	31.775
		ADDITIONAL DATA	
15	11	Balance of funds at the beginning of the year	202.983
16	11	Balance of funds at the end of the period	73.386
17		Average number of employees	6
18		Average number of employees based on working hours	6
19		Number of volunteers	234
20		Number of volunteering hours	620

REVIZIJA

UZOR

PARENTS' ASSOCIATION "STEP BY STEP"

ZAGREB, ILICA 73

(NON-PROFIT ORGANIZATION)

ANNUAL FINANCIAL REPORTS

**AND REPORT OF THE INDEPENDENT AUDITOR ON THE AUDIT INSIGHT FOR
THE YEAR ENDED DECEMBER 31, 2023.**

Zagreb, April 2024.

CONTENT

	Page
1. MANAGEMENT ACCOUNTABILITY LETTER FOR FINANCIAL STATEMENTS FOR 2023.	
2. INDEPENDENT AUDITOR'S REPORT ABOUT AUDIT INSIGHT INTO FINANCIAL STATEMENTS FOR 2023. (FOR THE NON-PROFIT ORGANIZATION PARENTS' ASSOCIATION STEP BY STEP)	3
3. FINANCIAL STATEMENTS FOR 2023.	
3.1. INCOME AND EXPENDITURE STATEMENTS (PR-RAS-NPF)	4-5
3.2. BALANCE SHEET (BIL-NPF)	6
3.3. NOTES TO THE FINANCIAL STATEMENTS FOR 2023.	7-17

PARENTS' ASSOCIATION STEP BY STEP

10 000 ZAGREB Ilica 73

018: 85852827713

LETTER FROM THE MANAGEMENT TO THE INDEPENDENT AUDITOR

(RESPONSIBILITY FOR FINANCIAL STATEMENTS FOR 2023.)

In accordance with the provisions of Article 11, Paragraph 1 of the Act on Financial Operations and Accounting of Non-Profit Organizations, the Board of Directors of the Step by Step Parents' Association, in accordance with Article 29 of the Statute, is obliged to ensure that the financial report for each financial year is prepared in accordance with legal regulations, so that it gives a true and fair view of the financial situation and business results of the Step by Step Parents' Association, Zagreb, Ilica 73 (hereinafter: the Step by Step Parents' Association) for that period.

The Assembly of the Step by Step Parents' Association, in accordance with Articles 22 to 25 of the Statute, as the highest governing body of the Association, adopts the Financial Plan and Annual Financial Reports, manages funds and assets, and decides on the material obligations of the Step by Step Parents' Association.

The Assembly of the Step by Step Association reasonably expects that the Association has adequate resources to continue its operations for the foreseeable future. For the above reason, the Board of Directors of the Step by Step Association continues to adopt the going concern principle in preparing its financial statements.

The Board of Directors of the Step by Step Association, in accordance with Articles 26 to 29 of the Statute, as the highest administrative and advisory body, ensures the legality of the work of the Step by Step Association and the fulfillment of the obligations stipulated by the Law and the Statute, and in this regard is collectively responsible to the Assembly of the Step by Step Association. The President of the

Board of Directors convenes the Board of Directors, chairs its sessions and proposes the agenda.

The Board of Directors of the Step by Step Association, in accordance with Article 29 of the Step by Step Association Statute, is responsible for the legality of the work of the Step by Step Association, as well as for submitting proposals for Financial Plans and Annual Financial Reports to the Assembly for adoption, submitting the Assembly report on the work of the Association, and implementing the conclusions and decisions of the Assembly.

The Executive Director of the Step by Step Association, in accordance with Article 30 of the Statute, represents the Association and implements the Association's program. He is responsible for organizing the work and operations of the Association, ensuring financial resources for the implementation of the Association's programs and projects. He is responsible for the legality of the Association's work, and is accountable for his work to the Board of Directors.

The Secretary of the Step by Step Association, in accordance with Article 31 of the Statute, represents the Association, replaces the Executive Director in all matters in case of his/her absence, performs and supervises the administrative and financial operations of the Association, and is responsible for keeping records of the financial and material status of the Association.

The governing bodies of the Association (Assembly, Board of Directors, Executive Director and Secretary) are responsible for safeguarding the assets of the Association, and therefore for taking reasonable measures to prevent and detect fraud and other illegalities.

The financial statements for 2023 were submitted to FINA on February 28, 2024, and were signed by the legal representative of the Step by Step founder:

INDEPENDENT AUDITOR'S REPORT ON THE AUDIT REVIEW

To the Founders and Management of the PARENTS' ASSOCIATION STEP BY STEP-- Zagreb, Ilica 73

Subject of the audit

We have audited the attached financial statements of the Non-profit organization PARENTS' ASSOCIATION STEP BY STEP, Zagreb,

Ilica 73 for 2023, which include the Balance Sheet as of December 31, 2023. on the form: BIL-NPF, the Income and Expenditure Report for the year then in the form: PR-RAS-NPF and Notes that supplement the data from the Balance Sheet and Income and Expenditure Report.

Responsibility of the STEP BY STEP PARENTS' ASSOCIATION for financial statements

The legal representative of the PARENTS' ASSOCIATION STEP BY STEP is responsible for the financial statements prepared in accordance with the Law on Financial Operations and Accounting of Non-Profit Organizations (Official Gazette, No. 121114 and 114122), as well as for such internal controls as he determines are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibility of the independent auditor

Our responsibility is to express a conclusion on the accompanying financial statements. We conducted our audit in accordance with International Standard on Review Engagements (ISA) 2400 (Revised) - Engagements on Reviews of Historical Financial Statements. ISA 2400 (Revised) requires us to conclude whether anything has come to our attention that causes us to believe that the financial statements, as a whole, are not prepared, in all material respects, in accordance with the applicable financial reporting framework. This standard also requires that we comply with relevant ethical requirements.

An audit of financial statements in accordance with ISA 2400 (Revised) is a limited assurance engagement because we perform procedures that primarily consist of making inquiries of the nonprofit organization's legal representative and others within the nonprofit organization, regarding the appropriateness and application of analytical procedures, and evaluating the evidence obtained.

The procedures performed in an audit review are significantly less than those performed in an audit conducted in accordance with International Standards on Auditing. Accordingly, we do not express an audit opinion on these audit reports, but express the following:

Conclusion

Based on our audit review, nothing has come to our attention that causes us to believe that the financial statements of the Non-Profit Organization PARENTS' ASSOCIATION STEP BY STEP for the year ended December 31, 2023 do not give a true and fair view of the financial position and compliance in accordance with the Law on Financial Compliance and Accounting of Non-Profit Organizations. (Narodne novine, br. 121/14 i 114/22).

Zagreb, April 12, 2024.

REVIZIJA UZOR d.o.o.

I Vranovinskiogranak 2

ZAGREB

Marija Zivkovic - certified auditor director

Revizija uzor d.o.o.

INCOME AND EXPENSE STATEMENT

for the period 01.01.2023. to 31.12.2023.

Financial statements for 2023.
for the non-profit organization
PARENTS' ASSOCIATION STEP BY STEP

INCOME AND EXPENDITURE STATEMENT
for the period 01.01.2023. to 31.12.2023.

Red. br.	Account from account.	DESCRIPTION	Achieved previous	Achieved in	Indeks
	plan		years	reporting period	5/4
	2		4	5	6
		EXPENSES - CONTINUED			
2.5.	426	Expenses for materials and energy	7.601,39	8.899,49	117,1
2.5.1.	4261	Office supplies and other material expenses	2.187,92	3.891,22	177,9
2.5.2.	4263	Energy	5.017,70	3.447,33	68,7

2.5.3.	4264	Small inventory and car tires	395,77	1.560,94	394,4
2.6.	429	Other unmentioned material expenses	5.592,58	8.952,09	160,1
2.6.1.	4291	Insurance premiums	334,97	694,18	207,2
2.6.2.	4292	National team	1 743,03	3.966,45	227,6
2.6.3.	4293	Clanarine	3.248,77	3.245,00	99,9
2.6.4.	4294	Registration fees	255,87	1.033,18	403,8
2.6.5.	4295	Other unmentioned material expenses	9,94	13,28	133,6
3.	43	Depreciation expenses	3.301,74	3.648,48	110,5
4.	44	Financial expenses (4.1.)	716,15	697,06	97,3
4.1.	443	Other financial expenses	716,15	697,06	97,3
4.1.1	4431	Banking and payment services	602,30	617,90	102,6
4.1.2.	4432	Negative current differences and currency clause	106,70	78,95	74,0

4.1.3.	4433	Default interest	5,830,21	3,6	
4.1.4.	4434	Other unmentioned financial expenses	1,320,00	0,0	
5.	45	Donations (5.1. to 5.2.)	146.978,82	113.441,80	77,2
5.1.	451	Ongoing donations	146.978,82	112.954,20	76,9
5.1.1.	4511	Ongoing donations	975,64	0,00	0,0
5.1.2.	4513	Ongoing donations from EU funds	146.003,18	112.954,29.	77,4
5.2.	452	Capital donations	0,00	487,60	
5.2.1.	4521	Capital donations	0,00	487,60	
6.	46	Other expenses (6.1.)	206,49	207,08	100,3
6.1.	462	Other unmentioned expenses	206,49	207,08	100,3
6.1.1.	4622	Written-off receivables	46,18	122,33	264,9
6.1.2.	4624	Other unmentioned expenses	160,31	84,75	82,9

		TOTAL EXPENSES	393.681,69	376.992,06	95,8
		INCOME SURPLUS	83.017,61	0,00	0,0
		REVENUE DEFICIENCY		0,00	126.761,8~
	5221	Surplus income - carried forward	75.625,96	158.582,93	209,7
	5222	Income shortfall - carried forward		0,00	0,00
		Income tax liabilities upon calculation	60,64	46,03	75,9
		Surplus income available for the next period	158.582,93	31.775,02	20,0
		Shortfall in revenue to cover the next period		0,00	0,00
		ADDITIONAL INFORMATION			
	11	Cash balance at the beginning of the year	122.844,08	202.983,18	165,2
	11-in debt	Total inflows to cash accounts and cash registers	558.423,34	262.609,59	47,0
	11-I will take	Total outflows from cash accounts and cash registers	478.284,24	392.206,41	82,0

The notes on pages 7 to 17 form an integral part of these financial statements.

BALANCE

balance as of 31.12.2023.

No.

Account from account plan 2

DESCRIPTION 3

State

January 1st 4

State December 31st

5

Indeks

5/4

6 ACTIVE

		PROPERTY (I + II)	213.067,64	81.519,34	38,3
	0	Non-financial assets (I. 1. + I. 2. + 1.3. + 1.4. + 1.5. + 1.6.)	7.015,76	5.029,68	71,7
1.	01	Non-produced fixed assets - '	0,00	0,00	
2.	02	Manufactured fixed assets (1.2.1. + 1.2.2. - 1.2.3.)	7.015,76	5.029,68	71,7
2.1.	022	Plants and equipment	16.625,69	18.223,69	109,6
2.1.1	0221	Office equipment and furnishings	16.625,69	18.223,69	109,6
2.2.	026	Intangible produced assets	8.021,04	8.021,04	100,0
2.2.1.	0263	Other intangible produced assets	8.021,04	8.021,04	100,0

2.3.	029	Impairment of manufactured fixed assets	17.630,97	21.215,05	120,3
3.	03	Precious metals and other stored values	0,00	0,00	
4.	04	Small inventory (1.4.1. - 1.4.2.)	0,00	0,00	
4.1.	042	Small inventory in use	7.249,29	8.584,74	118,4
4.2.	049	Correction of the value of small inventory	7.249,29	8.584,74	118,4
5.	05	Non-financial assets under construction	0,00	0,00	
6.	06	Manufactured current assets	0,00	0,00	
II		Financial assets (II. 1.+ 11.2.+ 11.3.+ 11.4+ 11.5+ 11.6+ 11.7.)	206.051,88	76.489,66	37,1
1.	11	Cash in bank and cash register (11.1. 1. + 11.1.2.)	202.983,18	73.386,36	36,2
1.1	111	The new ones are banned	202.983, 18	73.386,36	36,2
1.1.1.	1111	Money in accounts with domestic commercial banks	202.983, 18	73.375,09	36,1
1.2.	113	Cash in the cash register	0,00	11,27	
2.	12	Deposits, cash deposits and receivables from employees and for higher salaries	3.068,70		

		taxes and other (II. 2.1. + 11.2.2. + 11.2.3. + 11.2.4.)		3.103,30	101, 1
2.1.	122	Jarncevni positions	332,43	421,61	126,8
2.2.	123	Claims from employees	1.162,91	0,54	0,0
2.3.	124	Claims for overpaid taxes and contributions (11.2.3.1.+ 11.2.3.2.)	5,01	19,62	391,6
2.3.1.	1241	Claims for overpaid taxes	0,00	14,61	
2.3.2.	1245	Claims for overpaid contributions	5,01	5,01	100,0
2.4.	129	Other receivables (11.2.4.1.+ 11.2.4.2. + 11.2.4.3.)	1.568,35	2.661,53	169,7
2.4.1.	1291	Claims for refundable fees	1,05	0,00	0,0
2.4.2.	1293	Advance receivables	480,83	1.497,01	311,3
2.4.3.	1294	Other unmentioned receivables	1.086,47	1.164,52	107,2
3.	13	Loans	0,00	0,00	
4.	14	Securities	0,00	0,00	
5.	15	Shares and equity interests	0,00	0,00	

6.	16	Revenue_receivables _	0,00	0,00	
7.	19	Deferred expenses and uncollected revenue	0,00	0,00	
PASSIVE		LIABILITIES AND OWN SOURCES (I + II)	213.067,64	81.519,34	38,3
	2	Obligations	54.484,71	49.744,32	91,3
1.	24	Expenditure commitments (1.1.1. + 1.1.2. + 1.1.3. + 1.1.4.)	15.352,98	13.492,27	87,9
1.1.	241	Obligations for workers (1.1. 1. 1. to 1.1. 1.4.)	13.060,06	11.307,39	86,6
1.1.1.	2412	Liabilities for bird compensation - net	7.904,97	7.005,89	88,6
1.1.2.	2414	Tax and surtax obligations on income from salaries	1.063,24	953,93	88,0
1.1.3.	2415	Payroll contribution liabilities	2.242,09	1.985,48	88,6
1.1.4.	2416	Payroll contribution obligations	1.849,76	1.380,09	74,6
1.2.	242	Liabilities for material expenses (1.1.2. 1. to 1.1.2.2.)	2.202,27	2.134,12	96,9
1.2.1.	2421	Workers' compensation expenses	334,46	238,90	71,4
1.2.2.	2425	Liabilities to suppliers in the country	1.867,81	1.895,22	101,5
1.3.	244	Liabilities for financial expenses (1.1.3.1.)	59,73	50,76	85,0

1.3.1.	2443	Liabilities for other financial expenses	59,73	50,76	85,0
1.4.	249	Other liabilities (1.1 .4 1)	30,92	0,00	0,0
1.4. 1.	2491	Tax liabilities	30,92	0,00	0,0
2.	25	Securities liabilities	0,00	0,00	
3.	26	Liabilities for loans and advances (1.3.1.)	0,00	362,14	
3.1.	261	Liabilities for loans from banks and other creditors (1.3.1.1.)	0,00	362,14	
3.1.1	2611	Domestic loan obligations	0,00	362,14	
4.	29	Deferred payment of expenses and income of future periods (1.4. 1.)	39.131,73	35.889,91	91,7
4.1.	292	Accrued income (1.4.11.)	39.131,73	35.889,91	91,7
4.1.1.	2922	Deferred revenue recognition	31.1.131,73	35.889,91	91,7
II	5	Own sources (11.2.1.1.)	158.582,93	31.775,0 2	20,0
2.1.1.	5221	surplus income	158.582,93	31.775,02	20,0

The notes on pages 7 to 17 form an integral part of these financial statements.

Financial statements for 2023.

for the non-profit organization

PARENTS' ASSOCIATION STEP BY STEP

NOTES TO THE FINANCIAL STATEMENTS FOR 2023.

INTRODUCTION - GENERAL INFORMATION ABOUT THE PARENTS' ASSOCIATION STEP BY STEP

PARENTS' ASSOCIATION STEP BY STEP, (hereinafter: Step by Step Office) Zagreb, Ilica 73, was founded on 11.02.1998. at the CITY OFFICE FOR GENERAL ADMINISTRATION. According to an extract from the register of associations of the Republic of Croatia, Class: 230-01/24-09/41 and Reg. No.:

251-04-12-24-2 dated 05.03.2024. UR Korak po korak operates under the activity code

9499 and 018 85852827713. UR Step by Step has its own Statute and Financial Plan according to which the Association's activities are carried out.

The main activities of the Step by Step NGO are to organize joint appearances of members before central and local government bodies and other institutions, to cooperate with preschools, schools and other institutions that care for children and families, to organize seminars and public lectures, to provide children and parents with social services (information, counseling, holding lectures, workshops and education), to launch initiatives in the field of social protection and education, to collect and distribute humanitarian funds, in accordance with the Law, to cooperate with domestic and foreign organizations, to promote donations and sponsorships, to propose measures and implement programs in the field of human rights protection, to organize counseling and educational workshops for children and youth with special needs, and to perform other permitted activities.

In order to achieve its goals, the Association will, in accordance with special regulations, carry out economic activities: publishing scientific and professional publications, organizing seminars, lectures.

and counseling.

The Association's goal is to promote the values of a child-centered society - a society that considers children its most precious asset and therefore prioritizes their well-being, development and education, and sees the renewal of the values of parenthood as a source of opportunity for resolving the conflict between work and childcare, doing everything possible to value and facilitate the parental role.

The field of activity of the Step by Step NGO is education, science and research, human rights, social work, health protection, democratic political culture, and international cooperation.

The governing bodies of the Association are:

- Assembly
- Board of Directors
- Executive Director
- Secretary

The Association is represented by the Executive Director and the Secretary of the Association. The Executive Director and the Secretary of the Association participate in the sessions of the Board of Directors, but without the right to vote. The Executive Director of the Step by Step Parents' Association is Silvijia Stanic, and the Secretary is Vesna Milicevic.

The establishment and termination of the activities of the Step by Step NGO is regulated by the Law on Associations.

(N.N. 74/14 to 151/22). The cessation of the existence of the UR is regulated step by step in Art. 37-Art. 40

Statute of the Association.

On December 31, 2023, according to an extract from the employee register, UR Korak po korak has 6 employees in regular employment, of which 5 are women and 1 is a man, and by professional education, 5 have a university degree, 1 has a secondary education and are young.

1. BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements for 2023 were prepared in accordance with the Law on Financial Operations and Accounting of Non-Profit Organizations (Official Gazette No. 121/14 and 114/22) and the accounting principles: accuracy, truthfulness, reliability and individual presentation of positions.

Accounting for non-profit organizations is regulated by the following legislative framework:

- a) Act on Financial Operations and Accounting of Non-Profit Organizations (hereinafter: ZoFPiRNPO) Official Gazette 121/14 and 114/22,
- b) Regulations amending the Regulations on reporting in non-profit accounting and the register of non-profit organizations (Official Gazette from 31/15 to 21/21},
- c) Regulation on Amendments to the Regulation on Non-Profit Accounting and Chart of Accounts (Official Gazette from 01/15 to 134/22).
- d) Ordinance amending the Ordinance on the financial management and control system, preparation and implementation of financial plans of non-profit organizations (Official Gazette 119/15 and 134/22)

In accordance with the aforementioned Law, non-profit organizations shall keep financial statements prepared for the business year permanently and in original.

The law prescribes a chart of accounts for non-profit accounting, which further means that it is the task of the non-profit organization to develop detailed analytical accounts for the purpose of monitoring and financial reporting.

UR Step by Step, in accordance with the Register of Non-Profit Organizations maintained by the Ministry of Finance of the Republic of Croatia, is registered under RNO number 0005690 and is required to maintain double-entry bookkeeping.

In accordance with the Income Tax Act (Official Gazette 177/04 to 114/23), UR Step by Step, due to the performance of economic activities (Article 10 of the Statute), has completed the Income Tax Return for 2023 for part of the business, i.e. for the PROFIT CENTER.

2. ACCOUNTING POLICIES APPLIED IN PREPARING THE FINANCIAL STATEMENTS FOR 2023.

When preparing the financial statements of the Parents' Association Step by Step for 2023, the following accounting policies were applied:

2.1. Acknowledgement of arrival

Revenue recognition is made through the category of reciprocal revenue (donations, membership fees, interest on deposits and revenue from the sale of goods and services) which are recognized in the reporting period to which it relates, provided that they are collected by the time the financial statements for the same period are presented, within the stipulated period of 30 days from the end of the reporting period for semi-annual reporting, and 60 days for annual reporting.

The principle of equivalence in relation to the occurrence of an event requires that the income of the period

The related expenses must be comparable, i.e. the recognition of income and expenses must be comparable at the level of the operating period.

Receivables reported in the balance sheet at the reporting date may be recognized as income at the time of

Collection of receivables and LI balance sheets are reported as receivables for income and deferred recognition of income in deferred income accounts as income for future periods and are recognized as due.

Financial statements for 2023.

for the non-profit organization

PARENTS' ASSOCIATION STEP BY STEP

2.2. Recognition of expenses

The recognition of expenses is based on the accrual principle (i.e. expenses are recognized regardless of the time of payment).

In accordance with the provisions of the aforementioned Law, the recognition of expenses is determined through:

- expenses are recognized in the reporting period to which they relate, regardless of payment,
- expenses for the use of short-term non-financial assets are recognized at the time of actual use or sale,

- the acquisition costs of fixed assets are capitalized and recognized as expenses over their useful lives,

- long-term non-financial tangible assets whose individual acquisition cost is lower than 464.53 euros, is written off once, and those tangible assets with a higher acquisition cost than

464.53 euros are classified as long-term assets subject to depreciation and impairment.

Depreciation is performed using the straight-line method over the useful life of the asset, starting from the first day of the month following the month in which the asset is put into use. Depreciation is performed individually for each item of non-financial asset.

The basis for depreciation (adjustment) of the value of fixed assets is the purchase value or estimated value. The Minister of Finance prescribes depreciation rates by Ordinance.

on non-profit accounting and accounting plan (Official Gazette from 01/15 to 134/22).

In preparing the financial statements for 2023, the PA Step by Step applied the following depreciation rates:

Red. 0 PIS

2023.

br. _____ %

1. Plant and equipment (computer equipment)

20/25/100

2. Office equipment and furniture 20

2.3. Determining the results

Revenues for the period determined for reciprocal revenues on the accrual basis are matched by expenses recognized at the time of occurrence, which makes the recognition of revenues and expenses consistent and comparable at the period level. The resulting difference between revenues and expenses is the operating result that is entered into the financial statement - Income and Expense Account as a statement of revenues, expenses and operating results achieved in the operating period.

2.4. Financial assets

These assets are recognized and measured in accordance with the aforementioned Law. They are classified as: cash in banks and on hand, deposits, receivables for operating income and expenses of future periods and outstanding receivables.

Based on the Law on Fiscalization of Cash Transactions (Official Gazette 133/12 to 114/23), a Decision on the disposal of cash was adopted, i.e. a maximum cash limit was determined.

- Deposits are a form of receivables based on deposits of money with a bank or financial institution and are recorded as a debit to account 1211 and they only affect changes in balance sheet positions, they have no impact on the income and expense account. Interest on deposits is income.
- Revenue receivables are reported in account group 16 and consist of: receivables from customers and from assets (interest).

2.5. Time limits

Deferred items are receivables (account group 19) or liabilities (account group 29) for which the criteria for recognizing income or expenses have not been met in the accounting period, but these criteria are expected to be met in future periods based on the accrual basis.

2.6. Obligations

Liabilities are outstanding debts arising from past events for which an outflow of resources is expected to be required. They are classified according to purpose and maturity and are stated on an accrual basis. Liabilities are stated in account group 2, namely: liabilities for expenses and liabilities for deferred payment of expenses.

2.7. Own sources

Own resources (class 5 of the accounting plan of non-profit organizations) include: founding capital, revaluation reserves and operating results (surplus/deficit).

2.8. We have changed currency.

The financial statements for 2023 are presented in euros in accordance with the Act on the Introduction of the Euro as the Official Currency in the Republic of Croatia (Official Gazette 57/22 and 88/22).

2.9. Contractual obligations

Contractual obligations contain an overview of contractual relationships and other things, which, upon meeting certain conditions, may become liabilities or assets (mortgages, pending court disputes, etc.).

2.10. Responsibility for the organization and legal operations of the HR Step by step

In accordance with Article 8 of the Act on Financial Accounting and the Financial Accounting Act, accounting activities of the UR Step by Step are the collection and processing of data based on accounting documents, preparation and maintenance of business books, preparation and compilation of financial reports, and the collection and processing of financial data for statistical, tax and other needs.

The retention periods for accounting records are prescribed by the provisions of Article 7, Paragraph 3 of the Accounting Act (Official Gazette 78/15 to 82/23).

The legal representative of UR Korak po korak is responsible for the organization, legal operations and management of accounting affairs (Article 11, Paragraph 1 of the ZoFPiRNPO):

The management of accounting tasks in accordance with Article 1(1) of the Act on Accounting and Public Procurement, Step by Step, was entrusted by UR Korak po korak to the accounting service "K.N.K" from Zagreb, Ilica 87/2, with whom a Contract for the provision of accounting services was concluded.

Financial statements for 2023.

for the non-profit organization

PARENTS' ASSOCIATION STEP BY STEP

3. NOTES TO THE INCOME AND EXPENDITURE ACCOUNT FOR 2023.

3.1. REVENUES

Revenues in 2023 were generated in accordance with the Financial Plan for 2023 adopted by the Assembly of the Step by Step Regional Government. In 2023, revenues generated amounted to 250,230.18 euros, which is a decrease of 47.50% compared to 2022 and are structured as follows:

No.	DESCRIPTION	Year		Indeks 4/3
		2022.	2023.	
1	2	3	4	5
1.	Revenues from providing services	9.934,30	19.267,90	194,0
2.	Income from property	5,44	1, 12	20,6
3.	Income from donations	460.170,55	225.417,71	49,0
4.	Other income	6.589,01	5.543,45	84, 13
TOTAL		476.699,30	250.230,18	52,5

3.1.1. Revenue from services provided increased by 94.0% compared to 2022.

3.1.2. Income from assets (financial assets) was realized 79.40% less than in 2022 and is structured as follows:

No.	DESCRIPTION	Year		Indeks 4/3
		2022.	2023.	
1	2	3	4	5
1.	Interest on term deposits	2,52	1, 12	44,4
2.	Income from positive exchange rate differences	2,92	0,00	0,0
TOTAL		5,44	1,12	20,6

3.1.3. Income from donations was 51.00% less than in 2022 and is structured as follows:

No.	DESCRIPTION	Year		Indeks 4/3
		2022.	2023.	
1	2	3	4	5
1.	Revenue from donations from the budget	298.046,99	110.344,72	37,0

2.	Revenues from foreign governments and medical organizations	2.516,42	13.642,07	542,1
3.		159.461,14	101.410,92	63,6
4.	Revenues of joint-stock companies	146,00	20,00	13,7
	Income of citizens and households			
TOTAL		460.170,55	225.417,71	49,0

3.1.4. Other revenues were generated in 2023 in the amount of 5,543.45 euros (in 2022 in the amount of 6,589.01 euros), which represents a decrease of 15.87% in 2023. Structure of other revenues:

3,123.56 euros refers to income from damage compensation and refunds, and 2,419.89 euros to other income.

3.2. EXPENSES

In 2023, total expenditures amounted to EUR 376,992.06, which is 4.2% less than in 2022 and relate to the following items:

No.	DESCRIPTION	Year		Indeks 4/3
		2022.	2023.	
1	2	3	4	5
1.	Expenses for workers Material expenses . Depreciation expenses Financial expenses Donations	154.120,48	161.105,45	104,5

2.	Other expenses	88.358,01	97.892, 19	110,8
3.		3.301,74	3.648,48	110,5
4.		716,15	697,06	97,3
5.		146.978,82	113.441,80	77,2
6.		206,49	207,08	100,3
TOTAL		393.681,69	376.992,06	95,8

3.2.1. Employee expenses in 2023

No.	DESCRIPTION	2022.	Share	2023.	Share	Indeks 2023/2022
		EUR	%	EUR	%	
1.	Salaries for regular work	127.450,38	82,70	139.122,47	86,35	109,2
2.	Other expenses (compensations and awards)					
	Contributions to salaries	5.640,71	3,66	4.824,63	2,99	85,5
3.		21.029,39	13,64	17.158,35	10,66	81,6
TOTAL		154.120,48	100,00	161.105,45	100,00	104,5
Number of employees according to F.I. Non-profit		7	XXX	6	XXX	85,0

In 2023, gross salary expenses increased by 4.5% with a reduced number of employees. As of 31.12.2023, the Association has 6 employees.

3.2.2. Material expenses

No.	DESCRIPTION	Year		Indeks 2023/2022
		2022.	2023.	
1.	Workers' compensation expenses	24.510,03	34.390,01	140,3
2.	Membership fees in representative and executive bodies, committees and similar			
	Compensation to other persons outside of employment	0,00	196,39	-
3.	Expenses for services	3.518,74	1.680,47	47,8
4.	Expenses for materials and energy	47.135,27	43.773,74	92,9
5.	Other unmentioned material expenses	7.601,39	8.899,49	117, 1
6.		5.592,58	8.952,09	160, 1
TOTAL		88.358,01	97.892,19	110,80

In 2023, material expenses increased by 10.80% due to an increase in employee compensation, material and energy expenses, and other material expenses.

3.2.2.1. Employee expense reimbursements in 2023 increased by 40.30%, and relate to transportation and official travel expenses of employees.

3.2.2.2. Remuneration for members of representative and executive bodies, committees and the like was realized in 2023 in the amount of 196.39 euros (not realized in 2022).

3.2.2.3. Compensation to other persons outside of employment in 2023 decreased by 52,20%.

Financial statements for 2023.

for the non-profit organization

PARENTS' ASSOCIATION STEP BY STEP

3.2.2.4. Structure of expenditure for services

No.	DESCRIPTION	Year		Indeks 4/3
		2022.	2023.	
1	2	3	4	5
1.	Telephone, mail and transportation services	.	3.088,84	98,4
2.		3.137,68	2.885,70	880,3
3.	Current and investment maintenance services	327,82	500,00	42,7
4.	Promotion and information services	1.170,72	1.084,95	148,9
5.	Utilities	728,75	1.445,62	55,3
6.	Rents and leases	2 613,03	62,16	234,2
7.	Health and veterinary services	26,54	17.520,51	86,8
8.	Intellectual and personal services	20.174, 11	1.715,15	59,5
9.	Computer services	2.883,12	15.470,81	96,3
	Other services	16.073,50		
	TOTAL	47.135,27	43.773,74	92,9

These expenditures decreased by 7.10% compared to 2022.

3.2.2.5. Expenditures for materials and energy in 2023 were realized in the amount of 8,899.49 euros, which means that they increased compared to 2022 by 17.10%, and in the structure of these costs, the largest share relates to office supplies and other material expenses in the amount of 3,891.22 euros or 43.72%.

3.2.2.6. Other unmentioned material expenses were incurred in 2023 in the amount of

8,952.09 euros, or 60.10% more than in 2022. The largest share is held by the national team of

44,31 %.

3.2.3. Depreciation expenses

In 2023, depreciation expenses increased by 10.50%, and the depreciation calculation was performed using the linear method using the prescribed annual depreciation rates as stated in the accounting policies, Note 2.2. of this report, and amounts to EUR 3,648.48.

3.2.4. Financial expenses

In 2023, financial expenses decreased by 2.70% compared to 2022 due to a decrease in banking service costs and negative exchange rate differences.

3.2.5. Expenditures for donations

In 2023, expenditure on donations amounted to EUR 113,441.80 and relates to current donations from EU funds, recording a decrease of 22.80% compared to 2022.

3.2.6. Other expenses

These expenditures were realized in 2023 in the amount of 207.08 euros, or 0.30% more than in

2022. and they relate to written-off receivables and other expenses.

3.3. DIFFERENCE - Shortfall in income over expenses

The negative difference between income and expenses in the amount of 126,761.88 euros was realized in 2023 as a deficit of income over expenses. The resulting deficit of income reduces the surplus of income carried forward from the previous period and the difference is carried forward to the next business period as surplus of income available in the following period in the amount of 31,775.02 euros.

Financial statements for 2023.

for the non-profit organization

PARENTS' ASSOCIATION STEP BY STEP

4. NOTES TO THE BALANCE SHEET

4.1. ASSETS (PROPERTY)

In 2023, assets (property) amounted to EUR 81,519.34 and consisted of:

No.	DESCRIPTION	Year		Indeks 4/3
		2022.	2023.	
1	2	3	4	5
1.	Non-financial fixed assets Non-produced fixed assets Produced fixed assets Small inventory	7.015,76	5.029,68	71,7
1.1.		0,00	0,00	-
1.2.	Non-financial assets under construction	7.016,76	5.029,68	71,7
1.3.	Financial assets	0,00	0,00	-
1.4.	Money in the bank and cash register	0,00	0,00	-
2.	Deposits, cash and receivables	206.051,88	76.489,66	37, 1
2.1.		202.983, 18	73.386,36	36,2
2.2.		3.068,70	3.103,30	101, 1

TOTAL (1st + 2nd)	213.067,64	81.519,34	38,3
--------------------------	-------------------	------------------	-------------

4.1.1.1. Non-produced fixed assets LI 2023 were not realized.

4.1.1.2. Manufactured fixed assets

Long-term manufactured assets LI 2023. were realized in the amount of LI 5,029.68 euros and are structured as follows:

No.	DESCRIPTION	Year		Indeks 4/3
		2022.	2023.	
1	2	3	4	5
1.	Plant and equipment Office equipment	16.625,69	18.223,69	109,6
1.1.	and furnishings Intangible manufactured assets	16.625,69	18.223,69	109,6
2.	Other intangible manufactured assets	8.021,04	8.021,04	100,0
2.1.	Impairment of manufactured fixed assets	8,021,04	8.021,04	100,0
3.		(17.630,97)	(21.215,05)	120,3
TOTAL (1 minus2)		7.015,76	5.029,68	71,7

As of December 31, 2023, the total non-financial assets of UR Step by Step have the following structure:

1. Purchase value

2. Written-off value

3. Present value of non-financial assets

26,244.73 euros

(21,215.05) euros

5,029.68 euros

In 2023, there was an increase in non-current non-financial assets LI in the amount of 2,150.00 euros, and a decrease in non-current non-financial assets was carried out through regular depreciation calculation of 4,136.08 euros and a write-off of non-current assets LI in the amount of 552.00 euros.

4.1.1.3. Small inventory LI during 2023 was written off LI 100%, which is in accordance with the accounting policies of the Association.

Financial statements for 2023.

for the non-profit organization

PARENTS' ASSOCIATION STEP BY STEP

4.1.2.1. Structure of cash resources in 2023.

DESCRIPTION	Year		Indeks
	2022.	2023.	2023/2022
1. Money on bank accounts	202 983,18	73.375,09	36,1

2. Cash in hand 11.27

TOTAL 202,983.18 73,386.36 36.2

In 2023, there was a decrease in the money supply by 129,596.82 or 63.80%.

4.1.2.2. Deposits, receivables and accounts receivable

In 2023, this balance sheet item amounts to 3,103.30 euros and has increased by 1.10% compared to 2022 and relates to monthly deposits (421.61 euros), claims of employees (0.54 euros), claims for higher paid contributions (19.62 euros) and other claims (2,661.53 euros).

4.2. LIABILITIES (LIABILITIES AND OWN SOURCES)

In 2023, liabilities amounted to EUR 81,519.34 and were structured as follows:

No.	DESCRIPTION	Year		Indeks 2023/2022
		2022.	2023.	
1	2	3	4	5
1.	OBLIGATIONS	54.484,71	49.744,32	91,3
1.1.	Expenditure commitments	15.352,98	13.492,27	87,9
1.1.1.	Obligations for workers	13.060,06	11.307,39	86,6
1.1.2.	Liabilities for material expenses	2.202,27	2.134, 12	96,9
1 1	Compensation of employees Suppliers	334,46	238,90	71,4
2.1.	Liabilities for financial expenses	1.867,81	1.895,22	101,5
1.1.2.2.	Other obligations	59,73	50,76	85,0

1.1.3.	Commitment for loans	30,92	0,00	-
1 1.4.	Deferred payment of expenses and	0,00	362,14	-
1.2.	income of future periods	39.131,73	35.889,91	91,7
1.3.	OWN SOURCES			
	Income surplus and income deficit	158.582,93	31.775,02	20,0
2.		158.582,93	31.775,02	20,0
2.1.				
TOTAL (1 + 2)		213.067,64	51.519,34	38,3

In 2023, total liabilities were reduced by 8.70% compared to 2022 and amount to 49,744.32 euros, of which 27.12% relates to expenditure obligations, 0.73% to loan obligations and 72.15% to deferred payment of expenditure. Own sources in 2023 were realized as a surplus of revenues in the amount of 31,775.02 euros.

4.3. DIFFERENCE (OWN SOURCES - SURPLUS REVENUE)

In 2023, own resources were generated in the amount of EUR 31,775.02, consisting of EUR 31,775.02 in surplus revenue, which consists of EUR 158,582.93 in surplus revenue from

2022. reduced by the realized revenue deficit in the amount of 126,761.88 euros from 2023. and reduced by the profit tax liability of 46.03 euros.

Financial statements for 2023.

for the non-profit organization

PARENTS' ASSOCIATION STEP BY STEP

5. NOTES TO THE CASH FLOW IN 2023.

No.	DESCRIPTION	Cash receipts	Cash expenses
I	Balance 01.01.2023.	202.983, 18	-
II	FROM BUSINESS ACTIVITY	262.609,59	392.206,41
1.	Total cash receipts (1+11)	465.592,77	-
2.	Total cash outlays		392.206,41
	MONEY as of December 31, 2023 (1 minus 2)	73.386,36	
	MONEY REDUCTION in 2023.	(-) 129.596,82	

6. NOTE ON INCOME TAX

In accordance with the Decision of the Ministry of Finance of the Tax Administration, the PARENTS' ASSOCIATION STEP BY STEP from Zagreb is obliged to keep business books and prepare financial statements for the profitable part of the business in accordance with the Accounting Act (Official Gazette 78/15 to 47/20) and the Profit Tax Act (Official Gazette 177/04 to 138/20).

A PROFIT TAX RETURN has been prepared for 2023, as follows:

7. NOTE ON THE AUDIT OBLIGATION TO REVIEW THE FINANCIAL STATEMENTS

In accordance with the Law on Financial Operations and Accounting of Non-Profit Organizations (Official Gazette No. 121/14 and 114/22), Article 32, the conditions have been met for the PARENTS' ASSOCIATION STEP BY STEP from ZAGREB to be subject to an audit conducted in accordance with the MIS.

2400 (International Standard on Auditing).

8. NOTE ON REVENUE 12 EUROPEAN UNION FUNDS

In 2023, UR Step by Step generated 57,510.99 euros in revenue from state budget funds for EU projects.

9. RESPONSIBILITY FOR THE INDEPENDENCE OF THE AUDITOR'S WORK

In accordance with Articles 48 and 49 of the Audit Act (Official Gazette 127/17), the prescribed requirements for independence in the work of the auditor have been met for the audit of the financial statements for 2023 at the PARENTS' ASSOCIATION STEP BY STEP.

Financial statements for 2023.

for the non-profit organization

PARENTS' ASSOCIATION STEP BY STEP

10. AUDITOR'S FEE

Contracted fee for audit services for 2023. is 1,000.00 euros increased for POV.

11. NOTE ON EVENTS AFTER THE BALANCE SHEET DATE

In the period from 01.01.2023 until the date of preparation of the financial statements for 2023, the Step by Step Parents' Association did not have any business events that would affect the changes in the financial statements for 2023, i.e. for adjustments or disclosures in the financial statements that were reviewed.

12. NOTE - DISPUTES AND POTENTIAL LIABILITIES

In 2023, UR Korak po korak did not have any legal disputes, and therefore has no potential liabilities on this basis.

13. NOTE ON SELF-ASSESSMENT OF THE FUNCTIONING OF THE FINANCIAL MANAGEMENT AND CONTROL SYSTEM

Parents' Association Step by Step in accordance with Article 7 of the Regulations on the Financial Management System

and control and preparation and implementation of financial plans of non-profit organizations (N.N. 119/15 and

134/22), is obliged to prepare by April 1, 2024. SELF-ASSESSMENT OF BUSINESS PERFORMANCE for 2023. which it did, and which is carried out by completing the Questionnaire on the functioning of the financial management and control system. The retention period of this Questionnaire is 7 years. UR Step by Step completed the aforementioned Questionnaire and it was submitted to the auditor for review.

14. NOTE ON THE APPROVAL AND PUBLICATION OF FINANCIAL STATEMENTS

The financial statements for 2023 were approved on February 28, 2024, and certified and signed by the legal representative and submitted to FINA.

In Zagreb, April 5, 2024.