Republic of Latvia

Cabinet

Regulation No. 380

Adopted 21 June 2022

**Regulations Regarding Annual Statements and the Conduct of Accounting in a Single Entry System of Religious Organisations and their Institutions**

*Issued pursuant to*

*Section 10, Paragraph three, Clause 3 and Section 18, Paragraph two, Clause 1 of the Accounting Law*

**I. General Provisions**

1. The Regulation prescribes:

1.1. the procedures by which religious organisations and their institutions (hereinafter – the religious organisation) shall conduct accounting in a single entry system;

1.2. the structure, volume, and content of annual statements of the religious organisation as well as the procedures for drafting, examining, and submitting thereof.

2. Chapter II of this Regulation shall apply to the religious organisation which conforms to the criterion of turnover (revenues) from the economic transactions laid down in Section 10 of the Accounting Law and which has chosen to conduct accounting in a single entry system.

3. In determining the conformity of the religious organisation with the criterion referred to in Paragraph 2 of this Regulation, such economic transaction (for example, alienation of immovable property or receipt of an inheritance) or targeted funding received from the public sector (for example, State, local government, European Union funds, European Economic Area funds), foreign funds, and other organisations and institutions for renovation, restoration, or renewal of immovable property as part of a specific project, as a result of which the total amount of economic transactions in one of the two preceding reporting years has exceeded EUR 100 000, is not included in the turnover (revenues).

4. The turnover (revenues) of the religious organisation from economic transactions in the reporting year shall include all revenues of the religious organisation which are indicated in the revenue and expenditure account in accordance with the requirements of this Regulation.

5. The religious organisation shall conduct accounting in accordance with this Regulation, taking into consideration the Accounting Law, Cabinet Regulation No. 877 of 21 December 2021, Regulations Regarding the Conduct of Accounting, and Cabinet Regulation No. 625 of 14 September 2021, Requirements for the Source Documents of Cash Revenues and Cash Expenditures and for Arranging a Cash Book.

**II. Conduct of Accounting in a Single Entry System**

6. For the conduct of accounting in a single entry system, the religious organisation shall establish a cash flow recording journal for registering cash and non-cash contributions and costs, taking into consideration the parts of the annual statement – the revenue and expenditure items specified in the revenue and expenditure account (Annex 1) or two separate journals – a cash book and a book of credit institution accounts.

7. If the recording of cash flow is carried out in two separate journals – cash book and the book of credit institution accounts, then cash contributions received in the cashier’s office and cash disbursements from the cashier’s office shall be registered in the cash book, and non-cash revenues and expenditures existing in payment accounts – in the book of credit institution accounts.

8. Instead of the book of credit institution accounts referred to in Paragraphs 6 and 7 of this Regulation, data of the payment account statements may be used for recording non-cash transactions, systematically arranging them in chronological order, and, if necessary, supplementing them with accounting notes.

9. In order to register and compile the data required for the preparation of parts of the annual statement and for the calculation of taxes, and also to perform the control of property and settlements, relevant accounting registers may be set up in addition, freely choosing the type of registers (for example. journal, card) in which the information on economic transactions contained in the source documents is accumulated electronically or by entries in a paper register and grouped (systematised) according to specific characteristics, for example:

9.1. a recording register of materials, goods, and other inventories, indicating at least the name and quantity of the material value;

9.2. a recording register of debtors and a recording register of creditors;

9.3. a recording register of State or local government budget funding received from a State or local government institution, indicating at least the amount of the funding received, the amount used, and the balance amount of the unused funding;

9.4. a recording register of funding received from European Union funds, European Economic Area funds, or other foreign funds, indicating at least the amount of the funding received, the amount used, and the balance of the unused funding;

9.5. a recording register of immovable property objects recognised as cultural monuments, ceremonial objects, art and other values of the religious organisation;

9.6. other necessary recording registers (for example, for salary calculations).

10. In conducting accounting in a single entry system, the records on economic transactions made in the relevant journals referred to in Paragraphs 6, 7, 8, and 9 of this Regulation shall be based upon, and a revenue and expenditure account shall be prepared according to cash flow, i. e. the revenues relating to the reporting year shall be stated at the moment of their receipt and the expenditures at the moment of their payment.

11. In conducting accounting in a single entry system:

11.1. resources which are intended for long-term use (for more than one year) or invested in a long-term property and which have an initial value exceeding EUR 1000 shall be considered as long-term investments (intangible investments and fixed assets);

11.2. cash settlements and non-cash expenditures related to the acquisition of long-term investments shall be indicated in a separate expenditure column opened in the relevant journal entitled “Acquisition expenditures of long-term investments”. The abovementioned expenditures shall be indicated in the item “Acquisition expenditures of long-term investments” of the revenue and expenditure account;

11.3. the annual reduction in the value of intangible investments and depreciation of fixed assets shall not be calculated and the item “Depreciation and write-off of fixed assets and intangible investments” of the revenue and expenditure account shall not be binding;

11.4. a separate accounting recording register shall be kept for acquired long-term investments, indicating at least the name of the acquired long-term investments, the acquisition value, the number and date of the source document. Long-term investments shall be removed from the recording register if they are alienated (for example, sold or exchanged, donated or gifted, transferred to another religious organisation) or liquidated.

**III. Annual Statement and Parts Thereof**

12. If the religious organisation conducts accounting in a double entry system, the annual statement shall consist of the balance sheet, the revenue and expenditure account, the donations and gifts statement, the annual statement explanation, and the management report.

13. If the religious organisation conducts accounting in a single entry system, the annual statement shall consist of the following parts of the annual statement – the revenue and expenditure account, the donations and gifts statement, and the management report (hereinafter – the shortened annual statement). In such case, the procedures referred to in Chapters IV and VII of this Regulation shall not be applied.

14. The annual statement must provide a true and clear overview of the resources (sources) of the religious organisation, the liabilities and financial position as on the last day of the reporting year (hereinafter – the balance sheet date), and also of the economic transactions, revenues and expenditures of the religious organisation in the reporting year.

15. The currency unit euro shall be used in the annual statement, rounding up to whole numbers. The annual statement shall be prepared in Latvian.

16. The balance sheet and the revenue and expenditure account shall be prepared on the basis of the layouts referred to in Annexes 2 and 3 to this Regulation and in conformity with the following conditions:

16.1. the items shall be reflected each individually in the order referred to in the layouts;

16.2. the relevant data of the previous annual statement shall be indicated for each item;

16.3. items in which there are no figures shall be indicated only if there was a relevant item with an amount in the previous annual statement;

16.4. the items designated in the layouts with Arabic numerals may be divided into a more detailed manner, joined, or new items may be added to them if such corrections provide more clarity. Details on joined items shall be provided in the annual statement explanation;

16.5. the relevant sums total shall be indicated in the items. If information on the components of such sums total is necessary, a more detailed division shall be included in the annual statement explanation;

16.6. figures which can be supported by accounting documents such as source documents for economic transactions, accounting registers and summaries, documents of the closing inventory of the reporting year shall be indicated in the items.

**IV. Balance Sheet**

17. A balance sheet is a part of the annual statement in which the balances of resources and sources thereof (assets and liabilities) on the balance sheet date are indicated. The resources shall be indicated in the assets of the balance sheet, but their sources – in the liabilities of the balance sheet. The sum total of the assets of the balance sheet must be equal to the sum total of the liabilities of the balance sheet.

18. Long-term investments and current assets purchased and received by donation or gift, inheritance or other means shall be indicated in the assets of the balance sheet. Resources which are intended for long-term use (for more than one year) or invested in a long-term property and which have an initial value exceeding EUR 1000 shall be considered as long-term investments (intangible investments and fixed assets). If necessary, the initial value of long-term investments may be determined at less than EUR 1000 in the accounting policy of the organisation. Other assets are current assets.

19. The residual value of intangible investments (for example, the residual value of a computer program if its price is not included in the acquisition costs of the computer and the acquisition contract gives the right to use the computer program permanently) shall be indicated in the item “Intangible investments”.

20. The initial value of plots of land and also the residual value of buildings, engineering structures, and perennial plantings (if any) shall be indicated in the item “Immovable property”.

21. The residual value of vehicles and other fixed assets shall be indicated in the item “Other fixed assets”.

22. The residual value of intangible investments and fixed assets shall be calculated by deducting all write-offs of the value from the initial value, also the annual amounts of reduction in the value of intangible investments and the depreciation amounts for fixed assets recorded in the reporting year and the previous years.

23. The initial value for intangible investments and fixed assets shall be determined on the basis of:

23.1. the amount of cash for which they were acquired if they have been purchased or created by themselves;

23.2. the amount recorded in revenues if they have been received as a gift or donation, inheritance, or in another way.

24. The expenditures which are directly related to the establishment and preparation of a fixed asset and which are incurred up to the moment when the fixed asset is prepared for the intended purpose (for example, the building is put into operation) and the costs of improvements (renewal or reconstruction) which are incurred by adding to or replacing parts or components of the fixed asset and which significantly increase its useful potential and life shall be indicated in the item “Establishment of fixed assets and costs of unfinished building objects”.

25. Expenditures which are related to investments in cultural monuments or reconstruction (restoration) of cultural monuments and which, in accordance with Paragraph 27 of this Regulation, are not indicated in the balance sheet may be indicated in the item “Capital investments in cultural monuments”, if the management (management body) of the religious organisation so provides for in its accounting policy. For such capital investments, the useful life may be determined and the annual amount of depreciation may be calculated.

26. Intangible investments and fixed assets received as a donation or gift the value of which is not indicated in the attesting documents or if the value is not indicated in the documents of acceptance of the inheritance, the relevant intangible investment or fixed asset may be recorded in the relevant analytical accounting register in units of quantity without monetary evaluation if the object of the donation, gift, or inheritance is:

26.1. used movable property if the evaluation costs are significant in comparison with the probable fair value of such property. The procedures by which such used movable properties are evaluated shall be determined according to the procedures stipulated by the management (management body) of the organisation (for example, by using the market value of such used movable property);

26.2. an object which may have historical, scientific, artistic, or other cultural and historical value within the meaning of the law On Protection of Cultural Monuments.

27. The procedures laid down in Paragraphs 19, 20, 21, 22, and 23 of this Regulation shall not apply to houses of worship and other immovable property objects of the religious organisation recognised as cultural monuments, as well as to ceremonial objects, art and other values. Such properties of the religious organisation need not be evaluated and their value needs not be indicated in the balance sheet, but they shall be recorded in the relevant analytical accounting register.

28. The annual amounts of reduction in the value of intangible investments and the depreciation amounts for fixed assets shall be calculated by uniform division of the amounts to be written off during the period of useful life according to years which conform to the initial value of the accounting units of the relevant intangible investments or fixed assets. The period of useful life of the accounting units of intangible investments or fixed assets (in years) shall be determined by the management (management body) of the religious organisation.

29. Money lent by the organisation the return time period of which is determined to be more than 12 months after the end of the relevant reporting year, as well as debt of a lessee for a fixed asset leased with the right of pre-emption (finance lease) shall be indicated in the item “Long-term loans”.

30. Payments which were made in the current reporting year or the previous reporting years but refer to the next reporting years shall be indicated in the item “Next period costs” under the long-term or short-term balance sheet item, as appropriate.

31. Inventories and securities shall be indicated in the balance sheet on the basis of the amount of cash for which they have been acquired, if they have been purchased, or the amount of cash recorded in revenues, if they have been received as a donation or gift, inheritance, or in another way. In exceptional cases, if the market or exchange price of the relevant type of inventories or securities is significantly lower than the initially recorded value, the lowest value shall be indicated in the balance sheet. The difference shall be written off in expenditures.

32. The procedures laid down in Paragraph 31 of this Regulation shall not apply to objects, things, and substances necessary for the performance of religious rituals and ceremonies, the upkeep and practice of belief, and also for the acquisition of religious teachings. Such inventories of the religious organisation need not be evaluated and their value needs not be indicated in the balance sheet, but they shall be recorded in the accounting registers in the item “Expenditures of materials” at the time of acquisition. In order to carry out control of the abovementioned inventories, the management (management body) of the religious organisation shall establish a relevant analytical accounting register or ensure other recording procedures stipulated by the religious organisation.

33. In order to carry out control of inventories received as a donation or gift, inheritance or in another way the value of which is not indicated in the donation or gift agreement or other document certifying the donation or gift of such inventories, the relevant inventories shall be recorded in the analytical accounting register in units of quantity without monetary evaluation or by other recording procedures stipulated by the management (management body) of the religious organisation.

34. Claims from other persons (for example, purchasers, recipients of services, lessees, recipients of loans) regarding unpaid or loaned money or other items, and also taxes and fees overpaid to the State or local government budgets shall be indicated in the item “Debtors”. If the claim of debtors is to be paid in a foreign currency, its amount in the balance sheet shall be indicated being recalculated in euros according to the foreign currency exchange rate to be used in accounting which is in effect at the end of the last day of the reporting year. The increase in the evaluation obtained after recalculation of the balance of debts of debtors to be paid in a foreign currency in euros (hereinafter – the positive difference) shall be recorded in revenues, but the reduction in the evaluation in euros (hereinafter – the negative difference) shall be written off in expenditures.

35. Cash in the cashier’s office of the religious organisation and non-cash in payment accounts shall be indicated in the item “Cash”.

36. If there is cash in the cashier’s office or non-cash in a foreign currency in the account referred to in Paragraph 35 of this Regulation, the relevant amount of money shall be initially calculated in euros according to the foreign currency exchange rate to be used in accounting which is in effect at the beginning of the day of the transaction. Balance of cash or non-cash in a foreign currency shall be indicated in the balance sheet being recalculated in euros according to the foreign currency exchange rate to be used in accounting which is in effect at the end of the last day of the reporting (taxation) year. The positive difference obtained in recalculation of such balances shall be recorded in revenues, but the negative difference shall be written off in expenditures.

37. Funds as well as long-term and short-term liabilities (creditors) shall be indicated in the liabilities of the balance sheet. Such debts which are to be paid within a year after the balance sheet date shall be considered as short-term liabilities. Debts which are to be paid more than 12 months after the end of the relevant reporting year shall be considered as long-term creditor liabilities.

38. If the debt of creditors is to be paid in a foreign currency, its amount in the balance sheet shall be indicated being recalculated in euros according to the foreign currency exchange rate to be used in accounting which is in effect at the end of the last day of the reporting year. The positive difference obtained after recalculation of the balance of liabilities to be paid in a foreign currency shall be recorded in expenditures, but the negative difference – in revenues.

39. Payments received before the balance sheet date but referring to the next reporting year or further reporting years shall be indicated in the item “Next period revenue”. This item shall reflect financial assistance received from the State, a local government, a foreign country, the European Union, another international organisation and authority (hereinafter – the financial assistance) or support that is in the form of a direct cash payment and shall be included in the composition of long-term or short-term creditors if it complies with at least one of the conditions stipulated by the giver of such financial assistance:

39.1. the cash is intended for the acquisition, establishment, or construction of a long-term investment object;

39.2. the cash will be used only in the following reporting year (it is intended for covering certain current expenditures of the following reporting year or for ensuring the performance of functions);

39.3. the cash must be repaid in the next years if the relevant conditions are not fulfilled.

40. The amount of the financial assistance received or the financial support received in another way indicated in the item referred to in Paragraph 39 of this Regulation shall be included in the revenues of the relevant annual statement if the usage time of the long-term investment object acquired, established, or constructed with the cash obtained or the long-term investment object received is limited and:

40.1. the amount received covers the value of the abovementioned object, according to the amounts of depreciation and write-offs of value for the current year;

40.2. the amount received covers only part of the value of the abovementioned object, according to the parts of the amounts of depreciation and write-offs of value for the current year of such object which relate to the amount received.

41. Excess of revenue over expenditure shall be transferred to a reserve fund. Excess of expenditure over revenue shall be written off from the reserve fund resources in the amount of the balance thereof. The amount of expenditure not covered by the resources of the reserve fund shall be indicated in the balance sheet item “Reserve fund” as a negative number.

42. The religious organisation may establish a single fund intended for unlimited use – the reserve fund – or, on the basis of the articles of association or decisions of the management (management body), redistribute the resources of this fund to funds intended for limited use – the target funds and the basic fund. The basic fund shall usually be attributed to long-term investments.

43. A target fund shall also be established if a donation is received which can only be used for the purposes provided for in an agreement (hereinafter – the targeted donation). In such case, the unused balance of the targeted donation shall be indicated.

44. Resources and liabilities relating to funds intended for limited use shall be entered and recorded separately in the analytical accounting registers.

45. Revenues which have occurred from the selling or liquidation of the long-term investments or current assets kept in the fund intended for limited use, and also as a result of settling liabilities shall be entered in the analytical accounting registers as an increase in the balances of such fund. Expenditures and losses which have occurred after use of the resources of the fund intended for limited use or writing off of the value of the long-term investments or current assets kept in such fund, their selling or liquidation, and also after settling of liabilities shall be entered in the analytical accounting registers as a decrease in the balances of such fund.

46. The principal amounts of borrowings the time limit for the payment of which is determined to be longer than 12 months after the end of the relevant reporting year, and also the interest payments related to such borrowings for which the time limit for the payment is overdue (hereinafter – interest payments in arrears) shall be indicated in the item “Long-term borrowings from credit institutions”.

47. Long-term borrowings from other persons, and also debt of the religious organisation for an intangible investment or fixed asset taken on lease with the right of pre-emption (finance lease) shall be indicated in the item “Other borrowings”.

48. The principal amounts of borrowings the time limit for the payment of which will be within the year after the balance sheet date, and also the interest payments in arrears related to such borrowings shall be indicated in the item “Short-term borrowings from credit institutions”.

49. The sum total of liabilities in relation to the State budget and local government budgets for taxes and duties payable, the liability of the employer for the amounts calculated for employees in respect of the salary tax and the mandatory State social insurance contributions, and also the late payment charge and the sum total of fine related to these payments shall be indicated in the item “Taxes and mandatory State social insurance contributions”.

50. Liabilities against other persons for short-term borrowings, the goods received and services provided, and also liabilities in respect of employees for the salaries, remunerations, or other payments not transferred to their accounts in credit institutions or from the cashier’s office shall be indicated in the item “Other creditors”.

**V. Revenue and Expenditure Account**

51. The revenue and expenditure account is a part of the annual statement in which revenues, expenditures and the difference between them in a specific reporting period are indicated. The religious organisation which conducts accounting in a double entry system shall include in the revenue and expenditure account all revenues and expenditures, except for the expenditures directly relating to the acquisition, establishment, installation, or improvement (renovation or renewal) of a fixed asset and intangible investments, the acquisition expenditures of intangible investments, capital participatory shares, stocks, other securities and inventories, and also the use of funds in relation to loans of cash, advance payments, or other repayments of debts. Also expenditures for capital investments in cultural monuments or in restoration of cultural monuments which, in accordance with Paragraph 27 of this Regulation, are not indicated in the balance sheet and which are not capitalised according to a decision of the management (management body) of the religious organisation shall be indicated in the expenditures of the revenue and expenditure account.

52. Cash payments received which are intended for and transferred to another religious organisation (mediation) shall not be included in the revenue and expenditure account of the religious organisation.

53. Revenues and expenditures in a foreign currency shall be indicated in the revenue and expenditure account being recalculated in euros according to the foreign currency exchange rate to be used in accounting which is in effect at the beginning of the day when such revenues were received or expenditures were made.

54. If the religious organisation which has been granted the status of a public benefit organisation also performs economic activity, it shall ensure a separate recording of direct expenditures related to the economic activity.

55. Cash donations or gifts received in the cashier’s office or in the payment account in the reporting year, and also (material) donations or gifts of movable or immovable property received which are evaluated in cash on the basis of the value indicated in the donation or gift agreement or in another document certifying the property shall be indicated in the item “Donations and gifts received”.

56. The cash, movable or immovable property received in the form of an inheritance in the reporting year shall be indicated in the item “Inheritances received”. An inheritance of financial resources shall be evaluated on the basis of the amount of cash paid into the cashier’s office or payment account. The movable or immovable property inherited shall be evaluated on the basis of the value indicated in the inheritance acceptance documents.

57. The amount received from providing religious services and the revenues received from ceremonial objects, things, and substances which are necessary for the performance of rituals and ceremonies, the practice of belief, and the acquisition of religious teachings shall be indicated in the item “Revenues from the religious activity” (if such an item is determined in the accounting policy) if these amounts are not indicated in the item “Donations and gifts received”.

58. The following shall be indicated in the item “Revenues from economic activity”:

58.1. the amount which has been calculated from the revenues, deducting the trading discounts and other discounts granted and the amounts of claims of buyers reducing such revenues (if any), and also the value added tax and other taxes which are directly related to selling, if such have been included in the sum total of the abovementioned revenues, from selling of production or goods or provision of services received in the reporting year. Revenues received from the offering (in the form of a donation) in houses of worship of ceremonial objects, things, and substances which are closely related to the performance of rituals and ceremonies and which are necessary for the practice of belief and the acquisition of religious teachings (for example, Holy Scripture, candles, candlesticks, crucifixes, medallions, rosaries, prayer books, spiritual literature, and other items included in the list of ceremonial objects of the religious organisation which are approved by the head (management body) of the religious organisation) shall not be indicated in this item;

58.2. the amount which has not yet been paid up to the balance sheet date, if the religious organisation conducting accounting in a double entry system has, during the reporting year, sold production or goods or provided services with a post-payment or by determining a delayed time limit for the payment;

58.3. interest payments received from securities;

58.4. other revenues relating to the economic activity.

59. State or local government budget funding received from the State or local government institution during the reporting year, and also funds received for the execution of projects and unrequitable subsidies shall be indicated in the item “Subsidies and grants received”.

60. Funding received from European Union funds, European Economic Area funds, or other foreign funds during the reporting year shall be indicated in the item “Funding received from European Union funds, European Economic Area funds, and other foreign funds”.

61. The following shall be indicated in the item “Other revenues”:

61.1. the cash revenues from the received insurance remuneration, compensation, selling of fixed assets, other long-term investments, or current assets, and other cash revenues from the sources of financing which are not prohibited in laws and regulations;

61.2. the positive difference which has occurred after recalculation of the balance of debts of debtors to be paid in a foreign currency and the balance of a foreign currency from the relevant foreign currency in euros, and also the negative difference which occurred after recalculation of the balance of debts of creditors to be paid in a foreign currency from the relevant foreign currency in euros;

61.3. funding received from other religious organisations, non-governmental organisations, legal and natural persons during the reporting year which has not been indicated previously.

62. The actual use of resources for religious activity in the reporting year, and also the expenditures relating to the management of the religious organisation, the maintenance of the property of the religious organisation, and other expenditures relating to the needs of the religious organisation for itself or relating to the revenue acquisition necessary for the religious activity which relate to the reporting year shall be indicated in the item “Expenditures” in sum total, but in items which are designated with Arabic figures – by separate types of expenditure.

63. The materials, goods, and other inventories purchased, received as a donation, gift or inheritance, and used up in the reporting year shall be indicated in the item “Expenditures of materials”. The purchased materials, goods, and other inventories used up shall be evaluated on the basis of the amount of cash for which they were acquired, but inventories received as a donation or gift shall be evaluated on the basis of the amount recorded in revenues. In exceptional cases, if the balances of the inventories of the relevant types have been evaluated in the previous years according to the market price lower than the initially recorded value, they shall be evaluated on the basis of the evaluation existing in the accounting at the beginning of the reporting year. Within the meaning of this Regulation, goods are any item sold to a consumer (buyer) if the religious organisation performs the economic activity – trading of goods.

64. Salary, remuneration calculated in the reporting year, calculated payments provided for in the law for employees in cases of incapacity for work in gross amounts or other amounts of payments equivalent to remuneration before deduction of the salary tax and the amount of the mandatory State social insurance contributions (gross amounts) of the employee shall be indicated in the item "“Remuneration”.

65. The amounts of the mandatory State social insurance contributions calculated in the reporting year of the religious organisation as an employer and other payments of cash related to social insurance of employees shall be indicated in the item "“Social insurance payments”.

66. The religious organisation which conducts accounting in a single entry system shall indicate the expenditures for long-term investments (intangible investments and fixed assets) in the item “Acquisition expenditures of long-term investments”.

67. The religious organisation which conducts accounting in a double entry system shall indicate in the item “Depreciation and write-off of fixed assets and intangible investments” the amount of depreciation of fixed assets owned or leased with the right of pre-emption (finance lease) by the religious organisation and the amount of the annual reduction in the value of intangible investments calculated for the reporting year.

68. The following shall be indicated in the item “Other expenditures”:

68.1. the insurance payments for the property and the expenditures or losses which have occurred after selling or liquidation of fixed assets and other long-term investments;

68.2. the negative difference which occurred after recalculation of the balance of debts of debtors to be paid in a foreign currency and the balance of a foreign currency from the relevant foreign currency in euros, and also the positive difference which occurred after recalculation of the balance of debts of creditors to be paid in a foreign currency from the relevant foreign currency in euros. In exceptional cases, if the balances of the relevant securities at the end of the reporting year have been evaluated lower than the initially recorded value, the difference written off in expenditures shall be indicated in this item;

68.3 other expenditures, including payments of cash to persons, expenditures for services received from other persons, rent of premises, heating, lighting, and also chancellery, postal, telephone, official travel, advertising, and other current expenditures, fines (if any) and other payments.

69. Amounts of tax payments (for example, amount of immovable property tax payments on land, and also buildings and structures which are used in the economic activity of the religious organisation) calculated in the reporting year shall be indicated in the item “Taxes”.

70. The religious organisation which has been granted the status of a public benefit organisation shall indicate in the item “Expenditures for the performance of economic activity” the expenditures which are used to gain revenue from the economic activity (for example, expenditures of materials, salaries).

71. The exceedance of revenues in the reporting year over expenditures as a positive number or the exceedance of expenditures over revenues as a negative number shall be indicated in the item “Difference of revenues and expenditures”.

**VI. Donations and Gifts Statement**

72. The donations and gifts statement shall consist of the layout of the donations and gifts statement (Annex 4), Annex 1 to the donations and gifts statement “Givers of donations and gifts” (Annex 5), and Annex 2 to the donations and gifts statement “Detailed information on used donations and gifts in 20\_\_” (Annex 6).

73. The sum total of the balance of the amount of cash received in donations and gifts and of the balance of the value of material donations and gifts from the previous years at the beginning of the reporting year, separately indicating the cash balance, the non-cash balance, and the balance of the value of material donations and gifts, shall be indicated in the item “Balance at the beginning of the reporting year” of the layout of the donations and gifts statement. The sum total of the balance of the value of donations or gifts at the beginning of the reporting year shall also be indicated in division according to types: balance of general donations (donations and gifts for unlimited use) and balance of targeted donations (donations and gifts for specific objectives), including an indication of balance of anonymous donations and gifts.

74. The sum total of the cash donations and gifts received in donations and gifts and of the value of material donations and gifts received during the reporting year, separately indicating the sum total of cash donations and gifts, the sum total of non-cash donations and gifts, and the sum total of the value of material donations and gifts, shall be indicated in the item “Sum total of donations and gifts received during the reporting year” of the layout of the donations and gifts statement.

75. The religious organisation which has been granted the status of a public benefit organisation shall indicate in Annex 1 to the donations and gifts statement “Givers of donations and gifts” (Annex 5) the following information on the givers of donations and gifts, if they are known:

75.1. the name and taxpayer registration code of the legal person registered in the Republic of Latvia;

75.2. the name, registration number, and legal address of the foreign legal person;

75.3. the given name, surname, and taxpayer code (personal identity number) of the natural person who is a domestic taxpayer (resident);

75.4. the given name, surname, personal identification number in the country of residence and name of the country of the natural person who is a foreign taxpayer (non-resident).

76. The religious organisation which has not been granted the status of a public benefit organisation shall indicate the natural person (resident or non-resident) in Annex 1 to the donations and gifts statement “Givers of donations and gifts” (Annex 5) if the total amount donated by the natural person in the reporting year exceeds four minimum monthly salaries determined by the State. The identification data of the natural person shall be provided if known.

77. An anonymous (unknown) giver of a donation and gift shall be considered an unidentified person who has donated and provided a gift.

78. The amounts of donations and gifts received during the reporting year shall also be indicated in the donations and gifts statement in division according to types of donations and gifts:

78.1. donations or gifts in cash, including in a separate row – donations or gifts received in cash which were transferred to the payment account during the reporting year;

78.2. non-cash donations or gifts;

78.3. material donations or gifts (in monetary terms).

79. The use of donations and gifts shall be indicated according to types: general donations used (donations and gifts for unlimited use), targeted donations used (donations and gifts for specific objectives).

80. The sum total of the balance of the amount of cash received in donations and gifts in the previous years and in the reporting year and of the balance of the value of material donations and gifts at the end of the reporting year, separately indicating the cash balance, the non-cash balance, and the balance of the value of material donations and gifts, shall be indicated in the item “Balance at the end of the reporting year” of the layout of the donations and gifts statement.

81. If the giver of a donation or gift is a partnership or other group of natural or legal persons established on the basis of an agreement or arrangement without the rights of a legal person, regardless of whether or not this group of persons is registered as a taxpayer, it shall be indicated in the item “Other donors”.

82. The religious organisation which has not been granted the status of a public benefit organisation may indicate the use of donations and gifts in the total amount without any division into expenditures for public benefit activity and other objectives and tasks.

83. Annex 2 to the donations and gifts statement “Detailed information on used donations and gifts in 20\_\_” (Annex 6) shall be completed in the following order:

83.1. in column 1 “No.”, the sequence number of the entry for the project, event, or activity shall be indicated;

83.2. in column 2 “Description of the use of donations and gifts”, projects, events, and activities for which donations and gifts have been used up shall be indicated, identifying the sums total thereof in sub-items and indicating the specific activities of the project being implemented;

83.3. in column 3 “Use of donations and gifts”, the total amount of cash used for the project, event, and activity referred to in column 2, and also the amount of cash used according to the division of the positions of use referred of column 2 shall be indicated. At the end of the column, the sum total of the use of donations and gifts shall be calculated and indicated;

83.4. in columns 4–6 “Amount of use of donations and gifts”, the donations and gifts used up shall be indicated according to the types of receipt for each project, event, activity, and positions of use in accordance with column 2. At the end of the column, the sum total of the donations and gifts used shall be calculated and indicated;

83.5. in columns 7–10 “Amounts of use of donations and gifts by types”, the types of use of donations and gifts shall be indicated. At the end of the column, the sum total of each type of use of donations and gifts shall be calculated and indicated. These columns shall be completed by religious organisations which have been granted the status of a public benefit organisation;

83.6. in column 8 “for administrative expenditures (AE)”, the expenditures relating to the management, maintenance, advertising of the religious organisation and to the acquisition of revenue necessary for the fulfilment of the objectives and tasks of the religious organisation, and also the taxes relating to such expenditures shall be indicated. The following shall be included in the administrative expenditures:

83.6.1. materials, goods, and other inventories purchased, received as a donation or gift in the reporting year and used up for own needs;

83.6.2. expenditures for the acquisition, production, or installation of fixed assets, and also acquisition expenditures for computer software, other intangible investments, capital participatory shares, stocks, and other securities;

83.6.3. the amounts of payments of salaries, remuneration, or other amounts of payments equivalent to remuneration calculated for employees in the reporting year and the mandatory State social insurance contributions of the employer in relation thereto;

83.6.4. the amounts of the mandatory State social insurance contributions calculated in the reporting year of the religious organisation as an employer, the calculated payments provided for in the law for employees in cases of incapacity for work (in gross amounts), cash contributions in private pension funds, and other payments of cash related to social insurance of employees;

83.6.5. the amounts of immovable property tax calculated in the reporting year;

83.6.6. expenditures for services received from other persons, rent of premises, heating, lighting, telephone, postal services, chancellery expenditures, official travel expenditures, advertising expenditures, and also insurance payments for the property of the religious organisation;

83.7. the religious organisation which conducts accounting in a single entry system shall indicate the information referred to in Sub-paragraphs 83.6.3, 83.6.4, and 83.6.5 at the time of disbursement;

83.8. in determining administrative expenditures, the expenditures referred to in Sub-paragraph 83.6 of this Regulation may be reduced by those expenditures or part of expenditures which can be directly attributed to a specific task carried out to achieve a specific objective of the religious organisation;

83.9. in column 11 “Field of the public benefit activity”, the field of the public benefit activity for which the donations and gifts were used up shall be indicated. When indicating the field, a relevant code shall be used in accordance with the note to Annex 6 to this Regulation. This column shall be completed for donations and gifts the type of use of which is public benefit activity;

83.10. in column 12, “Target group of the public benefit”, the part of the society targeted by the public benefit activity shall be indicated. When indicating the part of the society, a relevant code shall be used in accordance with the note to Annex 6 to this Regulation. This column shall be completed for donations and gifts the type of use of which is public benefit activity;

83.11. religious organisations which have been granted the status of a public benefit organisation shall indicate the number of the public benefit beneficiaries for the total number of public benefit beneficiaries for each type of expenditure of the activity, project, and event indicated in column 2. These columns shall be completed for donations and gifts the type of use of which is public benefit activity. The number of public benefit beneficiaries shall be indicated as follows:

83.11.1. in column 13 “natural persons”;

83.11.2. in column 14 “object” (for example, a cultural and historical monument or architectural monument);

83.11.3. in column 15 “territory” – local, regional, nation-wide territory (for example, in preventing problems with stray animals, the territory affected by the activity of the public benefit organisation shall be indicated).

**VII. Annual Statement Explanation**

84. In the annual statement explanation (hereinafter – the explanation), a detailed explanation of the items of the balance sheet, revenue and expenditure account shall be provided.

85. The following information shall be provided in the explanation:

85.1. information on intangible investments and fixed assets (name of the group of fixed assets, the initial and residual value);

85.2. information on funds:

85.2.1. balances at the beginning and end of the reporting year;

85.2.2. the increase in the resources of funds in the reporting year in the sum total and in division according to the sources of their formation – from the difference of revenues and expenditures calculated in the revenue and expenditure account, from reallocation of the resources of funds, or from other sources;

85.2.3. the reduction in the resources of funds in the reporting year in the sum total and in division according to directions – reallocation to other funds, use of the resources kept in funds, or decrease in their value;

85.3. detailed information on all significant liabilities which are not included in the balance sheet, on guarantees (sureties) given by the religious organisation and on the circumstances in which liabilities could arise due to such guarantees (sureties), indicating the amounts of the loans, the interest, and the time limits for the payment. If borrowings are secured by a pledge, this fact shall be reported and the property object which is used as a security shall be indicated;

85.4. if the management (management body) of the religious organisation has received a salary or remuneration for expenditures of a specific type – the sum total of the salary or remuneration and explanation as to what type of expenditures have been reimbursed;

85.5. information on grants received and on the use thereof;

85.6. information on fixed assets received as a donation or gift (separately for each type of fixed assets):

85.6.1. balances at the beginning and end of the reporting year;

85.6.2. depreciation and write-off of value in the reporting year;

85.7. information on inventories received as a donation or gift:

85.7.1. balances at the beginning and end of the reporting year;

85.7.2. write-off of value in the reporting year;

85.8. information on the funding from European Union funds, European Economic Area funds, and other foreign funds used in the reporting year and the balance of such resources at the end of the reporting year;

85.9. information on intangible investments, fixed assets, and inventories which are recorded in kind (name of the fixed asset or the group of fixed assets, the initial and residual value).

86. The religious organisation may not provide information on target funds if such information is considered to be confidential by decisions of the management (management body) of the religious organisation.

**VIII. Management Report**

87. The management report (Annex 7) shall contain general information on the religious organisation, and also other information the content and scope of which shall be determined by the management (management body) of the religious organisation.

88. The following information shall be included in general information on the religious organisation:

88.1. the name and legal address;

88.2. the registration number and date;

88.3. whether or not the religious organisation has been granted the status of a public benefit organisation;

88.4. information on the accountant who signed the annual statement – given name, surname.

89. The religious organisation shall provide information on payments of cash received which were intended for and transferred to another religious organisation (mediation) and were not included in the revenue and expenditure account, indicating at least the name of the relevant religious organisation, the registration number, and the amount of the cash transferred.

90. The religious organisation which conducts accounting in a single entry system shall provide information on the immovable properties used for the achievement of the objectives and for the economic activity of the religious organisation (name of the group according to types and their initial value).

91. The religious organisation which has been granted the status of a public benefit organisation shall indicate the following information on the activity of the reporting year and the further activity:

91.1. the objective of activities of the public benefit organisation;

91.2. the field or fields of the public benefit activity granted by a decision;

91.3. the part of the society/target group to which the public benefit activity of the organisation is directed;

91.4. detailed information on the most significant achievements in the reporting year and on the development prospects, including on:

91.4.1. projects, events, and other activities of the religious organisation addressed to target groups in the reporting year (indicating not more than five significant projects and a short description, also indicating the venue and time, other projects shall only be listed);

91.4.2. results or achievements of the activity of the religious organisation in the reporting year in relation to the target group or in the relevant field (the results, impact, non-financial indicators achieved by the specific project, event, or other activity shall be indicated);

91.4.3. factors facilitating the activity of the religious organisation (for example, cooperation with State administration institutions, merchants);

91.4.4. factors hindering the activity of the religious organisation;

91.5. a plan for the further activity in relation to long-term projects, events, and other activities (implementation period – more than one year):

91.5.1. commenced (indicating not more than five significant projects and a short description, also indicating the venue and time, other projects shall only be listed);

91.5.2. planned (indicating not more than five significant projects and a short description, also indicating the venue and time, other projects shall only be listed);

91.6. a plan for the further activity in relation to short-term projects, events, and other activities (implementation period – up to one year):

91.6.1. commenced (indicating not more than five significant projects and a short description, also indicating the venue and time, other projects shall only be listed);

91.6.2. planned (indicating not more than five significant projects and a short description, also indicating the venue and time, other projects shall only be listed);

91.7. the sum total of the donations received during the reporting year;

91.8. the use of the donations received in the reporting year:

91.8.1. the sum total of the donations used during the reporting year;

91.8.2. the use of donations for public benefit activity;

91.8.3. the amount used for administrative expenditures from the sum total of general donations received during the reporting year;

91.8.4. the number of the public benefit beneficiaries, indicating the total number of the public benefit beneficiaries by positions.

**IX. Examination and Submission of the Annual Statement**

92. An audit commission shall examine the annual statement of the religious organisation within the meaning of the Law on Religious Organisations and prepare a report in free form.

93. The annual statement of the religious organisation shall be signed by the management (management body), and also a person (an accountant or outsourced accountant) who has entered into a written agreement with the religious organisation, in accordance with the Accounting Law, indicating the given name, surname and the full title of the position or the name of the company, or the firm name and the title of the position of the merchant.

94. The religious organisation shall, by 31 March of the following year, submit to the State Revenue Service (in the Electronic Declaration System) a derivative of the annual statement or of the shortened annual statement signed by the management (management body) of the religious organisation and a report of the audit commission or a report of the sworn auditor (if any). The religious organisation which has not been granted the status of a public benefit organisation may submit the annual statement or the shortened annual statement to the State Revenue Service also in paper form.

95. The State Revenue Service shall ensure that the information provided in the third part – “Information provided by a religious organisation which has been granted the status of a public benefit organisation” – of the annual statement component “The management report” (Annex 7) is published in a database publishable by the State Revenue Service in accordance with the Public Benefit Organisation Law.

96. The management (management body) of the religious organisation shall be responsible for the preparation, examination, and submission of the annual statement.

**X. Closing Provisions**

97. Cabinet Regulation No. 928 of 14 November 2006, Regulations Regarding Annual Statements of Religious Organisations (*Latvijas Vēstnesis*, 2006, No. 185; 2012, No. 53, 2013, No. 193, 2014, No. 241), is repealed.

98. The requirements laid down in Paragraphs 24, 25, 30, 39, 40, 70, and 95 of this Regulation, and also the requirements laid down in the Donations and Gifts Statement (Annex 4) to indicate separately the amounts of donations and gifts received in cash and non-cash and to indicate the cash and the non-cash balance at the beginning and end of the reporting year, as well as to divide separately the use of donations and gifts for the objectives and tasks provided for in the articles of association shall apply in relation to annual statements of religious organisations as from the reporting year of 2023.

99. The religious organisation which conducts accounting in a single entry system shall begin to use the item “Acquisition expenditures of long-term investments” from the reporting year of 2023. In the annual statement of 2022, the religious organisation which conducts accounting in a single entry system shall indicate the expenditures for long-term investments (intangible investments and fixed assets), if any, in another expenditure item, providing an explanation thereof in the management report.

100. For the annual statement of 2022, the religious organisations which have been granted the status of a public benefit organisation shall indicate in Annex 2 to the donations and gifts statement “Detailed information on used donations and gifts in 20\_\_” (Annex 6) the total number of the public benefit beneficiaries without dividing the beneficiaries by types – natural persons, object, territory.

101. For the annual statement of 2022, religious organisations shall prepare and submit to the State Revenue Service the information specified in “The management report”, Chapter VIII, in free form.

102. The religious organisation which has been granted the status of a public benefit organisation may submit to the State Revenue Service the annual statement or the shortened annual statement and the report of the audit commission or a report of the sworn auditor, if any, for the annual statement of 2022 also in paper form.

Prime Minister A. K. Kariņš

Minister for Finance J. Reirs

**Annex 1**

Cabinet Regulation No. 380

21 June 2022

**Cash Flow Recording Journal of Cash and Non-cash Contributions and Costs of Religious Organisations and their Institutions Conducting Accounting in a Single Entry System**

**(sample)**

Regarding \_\_\_\_\_\_\_\_\_\_\_\_ 20\_\_\_

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Person |  | |  |  |
|  |  |  | (name of the religious organisation) | |  |

Page 1

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Entry | | Name, number, and date of the source document | Author of the document, transaction partner (given name, surname of the natural person or name of the legal person) | Transaction description | Cashier’s office (EUR) | | Credit institution account (EUR) | |
| sequence number | date | received | paid | received | paid |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|  |  |  |  | **Balance (carry-over)** |  | x |  | x |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  | **turnover IN TOTAL** |  |  |  |  |
|  |  |  |  | **Balance (carry-over)** |  | x |  | x |

Page 2

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Contributions (EUR)** | | | | | | | |  |  |
| Donations and gifts received | Inheritances received | Revenues from the religious activity | Revenues from economic activity | | Subsidies and grants received | | Funding received from European Union funds, European Economic Area (EEA) funds, and other foreign funds | Other revenues | Contributions in total (columns 10–16) |
| 10 | 11 | 12 | 13 | | 14 | | 15 | 16 | 17 |
|  |  |  |  | |  | |  |  |  |
|  |  |  |  | |  | |  |  |  |
| **In total** |  |  |  | |  | |  |  |  |
|  | | | | | | | | | |
| **Costs (EUR) related to the achievement of the objectives specified in the articles of association** | | | | | | | **Costs (EUR) related to the economic activity (to be completed by public benefit organisations)** | | |
| Expenditures of materials | Remuneration | Social insurance payments | Acquisition expenditures of long-term investments | Other expenditures | | Taxes | Costs in total | | |
| 1 | 2 | 3 | 4 | 5 | | 6 | 7 | | |
|  |  |  |  |  | |  |  | | |

**Annex 2**

Cabinet Regulation No. 380

21 June 2022

**Layout of the Balance Sheet**

**Assets**

Long-term investments

I. Intangible investments.

II. Fixed assets.

1. Immovable property.

2. Other fixed assets.

3. Establishment of fixed assets and costs of unfinished building objects.

4. Capital investments in cultural monuments.

III. Long-term financial investments.

Next period costs.

Long-term loans.

Current assets

I. Inventories.

1. Materials.

2. Goods.

II. Debtors.

III. Next period costs.

IV. Securities.

V. Cash.

**Liabilities**

I. Funds.

1. Basic fund.

2. Target funds.

3. Reserve fund.

3.1. Reserve fund from previous years.

3.2. Reserve fund of the reporting year.

II. Long-term creditors.

1. Long-term borrowings from credit institutions.

2. Other borrowings.

3. Next period revenue.

III. Short-term creditors.

1. Short-term borrowings from credit institutions.

2. Taxes and mandatory State social insurance contributions.

3. Next period revenue.

4. Other creditors.

**Annex 3**

Cabinet Regulation No. 380

21 June 2022

**Layout of the Revenue and Expenditure Account**

I. Donations and gifts received.

II. Inheritances received.

III. Revenues from the religious activity.

IV. Revenues from economic activity.

V. Subsidies and grants received.

VI. Funding received from European Union funds, European Economic Area funds, and other foreign funds.

VII. Other revenues.

VIII. Revenues in total.

IX. Expenditures.

1. Expenditures of materials.

2. Remuneration.

3. Social insurance payments.

4. Acquisition costs of long-term investments (applies only to the religious organisations which conduct accounting in a single entry system).

5. Depreciation and write-off of fixed assets and intangible investments (applies only to the religious organisations which conduct accounting in a double entry system).

6. Other expenditures.

X. Taxes.

XI. Expenditures for the performance of economic activity (applies only to the religious organisations which have been granted the status of a public benefit organisation).

XII. Taxes.

XIII. Expenditures in total.

XIV. Difference of revenues and expenditures.

**Annex 4**

Cabinet Regulation No. 380

21 June 2022

**Layout of the Donations and Gifts Statement**

I. Balance at the beginning of the reporting year (sum total), including:

- cash;

- non-cash;

- value of material donations and gifts.

1. General donations (for unlimited use),

including anonymous donations and gifts.

2. Targeted donations (for specific objectives),

including anonymous donations and gifts.

II. Sum total of donations and gifts received during the reporting year, including:

- in cash;

- including donations or gifts received in cash which were transferred to the payment account during the reporting year;

- in non-cash;

- material donation or gift (in monetary terms).

1. General donations (for unlimited use):

1.1. legal persons registered in the Republic of Latvia;

1.2. foreign legal persons;

1.3. natural persons (residents);

1.4. natural persons (non-residents);

1.5. anonymous (unknown) givers of donations and gifts;

1.6. other donors.

2. Targeted donations (for specific objectives):

2.1. legal persons registered in the Republic of Latvia;

2.2. foreign legal persons;

2.3. natural persons (residents);

2.4. natural persons (non-residents);

2.5. anonymous (unknown) givers of donations and gifts;

2.6. other donors.

III. Sum total of the use of donations and gifts.

1. Use of general donations (for unlimited use),

including anonymous donations and gifts:

1.1. for the objectives and tasks provided for in the articles of association (constitution, by-law):

1.1.1. for public benefit activity;

1.1.2. for other objectives and tasks;

1.2. for administrative expenditures;

1.3. for other expenditures of economic activity.

2. Use of targeted donations (for specific objectives), including anonymous donations and gifts:

2.1. for the objectives and tasks provided for in the articles of association:

2.1.1. for public benefit activity;

2.1.2. for other objectives and tasks;

2.2. for administrative expenditures;

2.3. for other expenditures of economic activity.

IV. Balance at the end of the reporting year (sum total), including:

- cash;

- non-cash;

- the balance of the value of material donations and gifts.

1. Balance of general donations (for unlimited use),

including anonymous donations and gifts.

2. Balance of targeted donations (for specific objectives),

including anonymous donations and gifts.

**Annex 5**

Cabinet Regulation No. 380

21 June 2022

**Annex 1 to the Donations and Gifts Statement “Givers of Donations and Gifts”**

EUR

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No. | Name of the legal person or given name, surname of the natural person | Registration code (registration number) of the legal person (taxpayer) or code of the natural person (taxpayer) (for a foreign natural person – personal identification number in the country of residence) | Country, legal address of the foreign legal person | Amount of donation (in cash or in property) | Type of donation (general donation or targeted donation) |
| 1. | 2. | 3. | 4. | 5. | 6. |
| **I. Legal persons registered in the Republic of Latvia** | | | | | |
| 1. |  |  |  |  |  |
| 2. |  |  |  |  |  |
| 3. |  |  |  |  |  |
| **II. Foreign legal persons** | | | | | |
| 1. |  |  |  |  |  |
| 2. |  |  |  |  |  |
| 3. |  |  |  |  |  |
| **III. Natural persons who are domestic taxpayers (residents)** | | | | | |
| 1. |  |  |  |  |  |
| 2. |  |  |  |  |  |
| 3. |  |  |  |  |  |
| **IV. Natural persons who are foreign taxpayers (non-residents)** | | | | | |
| 1. |  |  |  |  |  |
| 2. |  |  |  |  |  |
| 3. |  |  |  |  |  |

**Annex 6**

Cabinet Regulation No. 380

21 June 2022

**Annex 2 to the Donations and Gifts Statement “Detailed Information on Used Donations and Gifts in 20\_\_”**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No. | Description of the use of donations and gifts | Use of donations and gifts (EUR) | Amount of use of donations and gifts (EUR) | | | Amounts of use of donations and gifts by types (EUR) | | | | Field of the public benefit activity\* | Target group of the public benefit\*\* | Number of public benefit beneficiaries | | |
| from general donations (for unlimited use) | from targeted donations (for specific objectives) | from anonymous donations and gifts | for public benefit activity | for administrative expenditures | for expenditures of economic activity | for other objectives and tasks | natural persons | object | territory |
| (PB) | (AE) | (EA) | (EO) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| In total | X |  |  |  |  |  |  |  |  | X | X |  |  | X |

Notes.

1. Columns 5, 6, 7, 8, 9, and 10 are to be completed by public benefit organisations.

2. \* The following codes shall be used when indicating the field of the public benefit activity:

**1**– charitable activities;

**2**– protection of human rights and individual rights;

**3**– development of civil society;

**4**– promotion of education;

**5**– promotion of science;

**6**– promotion of culture;

**7**– promotion of health;

**8**– disease prevention;

**9**– support for sports;

**10**– environmental protection;

**11**– provision of assistance in cases of disasters and extraordinary situations;

**12**– raising the social welfare of the society (especially for groups of low-income and socially disadvantaged persons).

3. \*\* The following codes shall be used when indicating the target group of the public benefit activity:

**1**– families raising three or more children;

**2**– lone-parent families;

**3**– persons with disability;

**4**– persons above the working-age;

**5**– young people from 15 to 25 years of age;

**6**– persons released from prisons;

**7**– long-term unemployed persons;

**8**– homeless persons;

**9**– victims of human trafficking;

**10**– politically repressed persons;

**11**– persons who have suffered damage caused from natural calamities or natural disasters and their families;

**12**– participants in the liquidation of the consequences of the accident at the Chernobyl atomic power plant and their families, persons who suffered due to the accident at the Chernobyl atomic power plant and their families;

**13**– persons with problems of addiction to alcohol, narcotic, psychotropic, toxic substances, gambling or computer games and their families;

**14**– families raising a child with disability;

**15**– children;

**16**– persons who have suffered from violence;

**17**– other.

**Annex 7**

Cabinet Regulation No. 380

21 June 2022

**Management Report**

**I. General Information on the Religious Organisation**

|  |  |
| --- | --- |
| 1. Name and legal address |  |
| 2. Registration number and date |  |
| 3. Status of a public benefit organisation (to be indicated, if there is such) |  |
| 4. Information on the accountant who signed the annual statement – given name, surname |  |
| 5. Information on payments of cash received which were intended for and transferred to another religious organisation (mediation) and were not included in the revenue and expenditure account: |  |
| - name, registration number of the religious organisation to which the cash was transferred |  |
| - amount of the cash transferred |  |
| 6. Other information, if necessary |  |

**II. Information Provided by the Religious Organisation which Conducts Accounting in a Single Entry System**

|  |  |
| --- | --- |
| 1. Name of the group of the immovable properties used for the achievement of the objectives and for the economic activity of the religious organisation according to types and their initial value |  |
| 2. Other information, if necessary |  |

**III. Information Provided by the Religious Organisation which has been Granted the Status of a Public Benefit Organisation**

|  |  |
| --- | --- |
| 1. Objective of activities of the public benefit organisation (no more than 500 characters) |  |
| 2. The field or fields of the public benefit activity | ▢ charitable activities  ▢ protection of human rights and individual rights  ▢ development of civil society  ▢ promotion of education  ▢ promotion of science  ▢ promotion of culture  ▢ promotion of health  ▢ disease prevention  ▢ support for sports  ▢ environmental protection  ▢ provision of assistance in cases of disasters and extraordinary situations  ▢ raising the social welfare of the society (especially for groups of low-income and socially disadvantaged persons) |
| 3. The part of the society/target group to which the public benefit activity of the organisation is directed | ▢ families raising three or more children  ▢ lone-parent families  ▢ persons with disability  ▢ persons above the working-age  ▢ young people from 15 to 25 years of age  ▢ persons released from prisons  ▢ long-term unemployed persons  ▢ homeless persons  ▢ victims of human trafficking  ▢ politically repressed persons  ▢ persons who have suffered damage caused from natural calamities or natural disasters or their families  ▢ participants in the liquidation of the consequences of the accident at the Chernobyl atomic power plant and their families, persons who suffered due to the accident at the Chernobyl atomic power plant and their families  ▢ persons with problems of addiction to alcohol, narcotic, psychotropic, toxic substances, gambling or computer games and their families  ▢ families raising a child with disability  ▢ children  ▢ persons who have suffered from violence  ▢ other (specify) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| 4. Detailed information on the most significant achievements of the activity in the reporting year and on the development prospects: |  |
| 4.1. projects, events, and other activities of the religious organisation addressed to target groups in the calendar year |  |
| 4.2. results or achievements of the activity of the religious organisation in the calendar year in relation to the target group or in the relevant field |  |
| 4.3. factors facilitating the activity of the religious organisation |  |
| 4.4. factors hindering the activity of the religious organisation |  |
| 5. Plan for the further activity regarding long-term projects, events, and other activities: |  |
| 5.1. commenced |  |
| 5.2. planned |  |
| 6. Plan for the further activity regarding short-term projects, events, and other activities: |  |
| 6.1. commenced |  |
| 6.2. planned |  |
| 7. Sum total of the donations received during the reporting year |  |
| 8. Use of the donations received in the reporting year: |  |
| 8.1. the sum total of the donations used during the reporting year |  |
| 8.2. the use of donations for public benefit activity |  |
| 8.3. the use for administrative expenditures from the sum total of general donations received in the reporting year |  |
| 8.4. the number of public benefit beneficiaries | Natural persons  Object  Territory |
| 9. Other information, if necessary |  |