



Quality Education Is for All!

## Foreword

“FRCCF revived in 2014 by opening (besides other projects focused around children’s and young people’s social and school inclusion) four day-care centres where children at high risk of dropping out are helped to cope with school and challenges of their family backgrounds, in order to finish compulsory education. Otherwise, they will not be able to prove a qualified status and their income as unskilled workers would likely make them adults addicted to social services since most of them will copy and their family model, a family with many children, as learned from their parents.

Although the *Europe 2020* agenda makes early school leaving prevention a priority, what a pity that more school-after-school projects are not financed, since so many children are lacking the necessary resources to do homework what causes their poor academic achievement. Should they be supported by school, many of them would be able to eliminate the gaps accumulated during kindergarten and primary grades and would continue their educational path.

Without intervention, as high as 20% of the child population in Romania - a country so willing to embrace economic reforms - who is more likely to drop out before finishing 10<sup>th</sup> grade will still remain the same or will even be increasing.

We wish to express our sincere thanks to all our supporters for understanding the urgency and importance of actions taken by FRCCF and who have decided to invest resources, human and financial, to make our projects possible, with such a significant positive impact both on children’s achievement and their families.”

Mihai-Florin Roșca  
FRCCF Executive Director

The community centres of the *Romanian Foundation for Children, Community and Family* provide assistance to the most vulnerable and marginalised children and their families preventing school abandonment and supporting them in crisis situations that occur in their life.

In our day-care centres, children feel cared, protected and supported to learn by a multidisciplinary team, made up of teachers, psychologists, school mediators, social workers, etc.

The 2014 Annual Meeting held at Valea Drăganului, Cluj county was attended by 43 employees from the day-care centres of FRCCF, Oradea office, and headquarters. The aim of the meeting was to stay up to date with the latest news, team working with specialists in order to unify procedures and foster exchange of good practices, and team building activities designed to create connections between the members of the organisation.

## Campaigns / Events

**Volleyball2Give** cup was a charity sports event organised by two big-hearted young people, Florentina Oprea and Mihai Sepsi. The money raised from the participation fee went directly to the children's food fund of FRCCF, partner in the event. The competition, held on 6-7 December 2014, enjoyed the biggest success among volleyball fans. The sum of 3,200RON was raised on this sports event.

**Portret de familie (Family Portrait)** was a campaign organised by Florian Hegheş, a professional photographer who, during the period 10-20 December 2014, donated half the price of a FRCCF family photo to the children's food in the community centres. The sum of 740RON was raised on this event.

**Carte**, a folk music concert held in the hall of the *Muzeul Etnografic al Transilvaniei (Ethnographic Museum of Transilvania)*, was organised by Georgiana Bălan and Oana Fontu, students at the *Facultatea de Stiințe Politice, Administrative și ale Comunicării (Faculty of Political, Administrative and Communication Sciences)*, Department of Communication and Public Relations. Access to the show required spectators holding a book in their hands. The concert was great and the event was worth: all the books have been donated to EveryChild and Clujul Are Suflet (Cluj Has a Soul) community centres.

**Poftiti si daruiti (Make a Present)** campaign held in December at the cultural teahouse *La Perne* ended with a concert of carols. The children from the community centre of Popești, Bihor county, were more than delighted to receive the 30 presents collected for them on that occasion.

The **Shoebox** project was launched in 2012 by FSPAC (*Facultatea de Stiințe Politice, Administrative și ale Comunicării - Faculty of Political, Administrative and Communication Sciences*), having each year a nongovernmental organisation as partner. In 2014, the partner was FRCCF, and the 250 gift boxes collected by the students reached the children from the community centres managed by FRCCF.

**Colindul bunicilor (Caroling with Grandparents)**. Following the partnership signed in 2014 with *Magic People, Christmas Grandchildren*, children from EveryChild community centre participated in social activities with grandparents from the *Day Centre for the Elderly no.1*. Children have the opportunity to play chess and backgammon, learn to dance and sing, and

spend three hours a week with grandparents from this centre. As a result of this collaboration, in December, the children were part of the show *Colindul Bunicilor (Caroling with Grandparents)* held at the Students' House; it was a concert of thanks to all the people of Cluj-Napoca who supported the activities of the two organisations. Adriana Berezovsky and Paul Jarda were the special guests. The host of the show was the mentalist Cristian Gog.

**Junior Pizza! Dacă e vineri, e More Pizza! (Junior Pizza! If it's Friday, it's More Pizza!)** A partnership greatly appreciated by children is the one with *Bistro More* from Cluj-Napoca, which made a special price for pizza, 5RON, and simultaneously, launched a fundraising campaign, so anyone can order a pizza which will be delivered on Fridays to the children from EveryChild.

**Mănâncă și hrănește (Eat to Nourish)** was a fundraising campaign organised in partnership with *Samsara FoodHouse* restaurant on the 20<sup>th</sup> November 2014. 10% of the restaurant bill in that day, almost 900RON, was donated to FRCCF.

**O masă caldă (A Hot Meal).** The partnership with *A Hot Meal* association started in September 2014. The volunteers of the association, most of them students and teachers of the *Facultatea de Științe Politice, Administrative și ale Comunicării (Faculty of Political, Administrative and Communication Sciences)*, cook every Thursday for the children from EveryChild.

**Impreună pentru sănătate (Together for Health)** was a social campaign run by *Iulius Mall*, Cluj-Napoca, in partnership with *Promedical Center*. 182 beneficiaries from Clujul Are Suflet (Cluj Has a Soul) community centre benefited from general medical checking, that is clinical examination, vestibular disorders test, chromatic sense test, visual acuity test, as well as blood tests and abdominal and cardiac echography. The campaign's goal was that of preventive healthcare since it revealed a number of eye, cardiac, hepatic, biliary, renal diseases, and even contagious bacterial infections. The identified disorders were treated and chronic diseases were monitored by family doctors. The total value of the medical services provided was over 20,000EUR.

**Fit to share** was a fundraising event organised in July 2014. Bianca Bogdan, BodyArt&deepWORK instructor and personal coach, coordinated an outdoor fitness session in the Central Park. The sum of 500RON was raised on this event.

## **Integrated Services for Disadvantaged Children**

The project, implemented in 2014 in the *Horea Gymnasium* from Cluj-Napoca, was designed to respond to the following objectives: (1) improve academic performance of the children who are at risk of early school leaving, (2) increase the children's and parents' motivation for education in general, and (3) provide support for a better school/ social adjustment and integration of disadvantaged children in order to prevent marginalisation and social exclusion.

## Activities

The activities of the project have contributed to the school inclusion of 41 children at high risk of dropping out and to the development of social skills that help them overcome critical situations they face in the family or at school; they also have improved their self-esteem, built up confidence in their ability to secure their future existence in order to prevent poverty and social exclusion:

- **homework supervision** for primary school children.
- **tutoring sessions** in Romanian language and Mathematics for the secondary school children.
- **individual and group counselling** provided both to children and their parents, based on their identified needs, and to the teachers involved in the project.
- **social counselling** for children and their parents, both at school and at home.
- **personal development groups** designed to increase self-esteem, respect for the others, and to gain motivation to do well in school.

These activities made a real difference to the children's lives whose school attendance highly increased while improving their attitudes to learning and social development. In addition, more than half of them do their homework at the centre, either by themselves or supported.

One conclusion emerges from project monitoring, namely, most of those included in the project will not be able to cope with educational requirements without sustained support from their teachers or parents, because these students have not received guidance from the beginning of their school activity, that is to create an autonomous work style in homeworking, and they have neither been sufficiently monitored, supported, and motivated by their parents.

### **Team of professionals:**

Flavia Bano – centre coordinator

Cristina Timiș - social worker

Pop Emilia – special education teacher

Felicia-Popa Stoican – primary school teacher

Monica Neag - Romanian language teacher

Elena Magdaș - Mathematics teacher

### **Financer:**

*Town Hall and Local Council of Cluj-Napoca*

*Star Lubricants*

### **Partner:**

*Kaufland*

## The Right Tools for Meaningful Lives

The **Right Tools for Meaningful Lives** project entered its second successful year of its success in providing exciting opportunities for young people in order to access a job and integrate into society.

Many young people specialise in professions that do not attract them or are lacking the necessary skills, since their wish is to graduate from an educational form or become a diploma holder. Very often, after graduation, they cannot find a job; their only alternative is six months unemployment before accepting any job or going to work abroad.

### Services provided by the project:

- Information, counselling;
- Personal development (psychological counselling, personal development groups and camp, educational and career guidance);
- Short-term training courses;
- Support in finding a job;
- Social work.

### 2014 for the counselling centre in Oradea

To run the project at the best, the counselling centre developed beneficial partnerships with five local educational units: *Vasile Voiculescu* Medical High School, *Roman Ciorogariu Bishop* Orthodox High School, *Constantin Brâncuși* Technical College, *BETEL* Pentecostal Theological High School, and *Andrei Saguna* Technical College.

The centre organised 15 information meetings for the young people in these schools to inform them on the project activities. The fact that this project is so successful among the centre beneficiaries is demonstrated by the feedback received from their relatives or friends who, facing the same issues related to family, school or choosing a profession, asked for our support to join the project.

486 young people from Oradea and the surrounding area, aged 14 through 21 years, accessed the services provided under this project in 2014.

### Activities:

**Vocational counselling** for 94 young people.

**Short-term training courses** (1-6 months). 54 beneficiaries received a certificate attesting to their vocational specialisation as waiters, catering staff (11 young people), hair stylists (11 young

people), cooks (10 young people), car mechanics (4 people), manicurist-pedicurists (4 people), professional nail technicians (5 young ladies), makeup artists (3 young ladies), florist-decorators (2 young ladies), and one beneficiary for each of the following vocational attestations: universal carpenter, technician masseur, commercial worker, and construction plumber.

**Information:** 41 young people have been informed about the project objectives, the conditions they have to meet to become beneficiaries of the project, and the short-term training courses they might attend.

**Individual psychological counselling:** 13 young people benefited from counselling sessions in order to better manage their emotional and/or behavioural difficulties.

**Personal development group:** 34 young people facing similar problems have attended these sessions in order to share their life experience and find joint solutions to some of their problems.

**Personal development camp.** In February and August 2014, the centre organised two personal development camps specifically designed for helping them discover their entrepreneurial abilities, interests, their motivation and even their ability to make plans for their life as independent and responsible adults as well.

**Social work:** 61 young people benefited from social counselling, mediation contacts both with school and/or short term training courses providers and potential employers.

**Support in finding a job:** 22 young people. The social worker and the psychologist helped school young people find a job, at least during school holidays. They were supported to contact employers and 15 of them have been able to get a job.

### ***Conscientiousness and Opportunities***

*Florin attends a technical college in the field of public administration and daily commutes 40 km to Oradea. His family is experiencing a lot of problems as his mother is unemployed and his father has serious health problems.*

*Florin came for the first time at FRCCF before his summer holidays, by the end of the eleventh grade. He both wanted to work during holidays to help his family and attend a waiter course. Supported by the centre in this undertaking, he soon began the course and also found a job as a waiter aid in a restaurant from Baile-Felix spa where he worked during the summer.*

*Florin's conscientiousness and responsibility showed during the training course made him acquire good waiter skills, being constantly vigilant, attentive, with an impeccable looking and conduct. He has been encouraged in his attitudes during the counselling sessions. At the end of his holidays when he finished his work as a waiter aid, the restaurant management team proposed him to collaborate with*

*them to weekend events and return as full-time waiter next summer after having completed his studies.*

### **Team of professionals:**

Adriana Diaconu – project coordinator

Ileana Pușcaș – social worker

Kiss Julien – psychologist

## Professional practice and the young people's outcomes

Our beneficiaries, invited to several demonstration events, show off their skills and talent

## **Quality Education Is for All!**

**Quality Education Is for All!** is a project implemented in four community centres by *Fundația Română pentru Copii, Comunitate și Familie (Romanian Foundation for Children, Community and Family)* that aligns with the mission of the foundation to support vulnerable and marginalised children so that they can grow in a safe family environment and benefit from the education and health care they need.

Project implemented during the period 1 August 2014-30 September 2015 and funded by SEE Grants 2009-2014 under the NGO Fund in Romania.

### **Objectives:**

1. Facilitate school inclusion of children belonging to disadvantaged families, who are exposed to multiple risk factors (poverty, school failure, behavioural problems, social isolation and marginalisation, discrimination, family conflict situations, physical and emotional abuse, juvenile delinquency, etc).
2. Support children develop better social skills in order to help them overcome difficult situations they have to deal with in their family and school environments, gain self-esteem and self-confidence in their ability to handle challenges and shape their own lives.
3. Uphold organisational development and capacity-building through expanded and differentiated social care activities, staff training and progress, improvement and implementation of new internal standard operating procedures, assessments of our

foundation performance and results in order to provide professional social care services, and a better transparency and visibility of FRCCF.

In order to achieve its policy goal, FRCCF has selected its target groups among the underprivileged communities from the towns of Cluj-Napoca and Câmpia Turzii, and the villages of Popești (Bihar County) and Vișoara (Cluj County).

Over 17 years of responsible experience demonstrated us that diversified community-based social services increased the children's chances for a healthy and successful future. And the most appropriate settings for providing such services are these community centres where children and their families benefit from quality service provision designed and delivered by experienced and responsible professionals.

### Who are the beneficiaries of our services?

The project addresses 150 children and 123 parents who are attending educational activities and counselling sessions held in the four community centres. The multidisciplinary team composed of 58 people, of whom 35 are experts, is committed to help and support the children's inclusive education, preventing therefore school abandonment. The children have the possibility to build up a more positive self-esteem, can improve their school performance and life management skills in order to avoid marginalisation and social exclusion.

The 150 children who are attending the project activities have been selected following detailed social inquiries carried out by the social workers from Cluj-Napoca, Câmpia Turzii, Vișoara, and Popești community centres. The selection criteria used to serve eligible children should meet the following items:

1. 6 – 18 age group;
2. children who belong to socially disadvantaged groups: household monthly income/ family member, poor living conditions, Roma ethnicity;
3. risk of early school leaving due to second examinations, grade retention, inadequate knowledge level with regard to their grade level, truancy, and low school/ education motivation;
4. behavioural problems due to marginalisation and discrimination.

The project targets two fields of intervention: one concerning *education* from early childhood, the aim of which is to equip children with learning skills and abilities they need to successfully meet school requirements and one which promotes *social inclusion* for building acceptable social behaviour.

Ensuring appropriate social services development, by the end of the project implementation, our outcomes will have a significant long term impact on our beneficiaries' life and make us expect the following issues:



- Reduced number of children who abandon school;
- Successful end of the school year for the students at risk of school failure;
- Making correct decisions in life, assume responsibility, social norms and rules, using non violent ways of resolving conflict situations, building connections with peer groups, school mates, and adults, and leading a healthy lifestyle;
- Improved social adjustment and integration of children and their families;
- Increased social cohesion and collaboration between parents, children, community centre professionals, school teachers, and local authorities.

## Community Centres

### EveryChild Community Centre, Cluj-Napoca

Based in Cluj-Napoca; address: strada Ilie Măcelaru Street nr.6.

**Beneficiaries:** 45 children (22 girls and 23 boys), aged between 7 and 15 from 34 families

#### Team of professionals:

1. Natașa-Alexandra Moldovan - centre coordinator
2. Sorina Giurca - social worker
3. Alexandrina-Diana Vereș - social worker
4. Richard-Cătălin Florea - psychologist
5. Ioana-Gianina Roșca - special educator teacher
6. Anca-Lucia Sârbu - Romanian language teacher
7. Florina-Teodora Chira - Mathematics teacher
8. Marius Gîdileanu - school mediator

### Popești Community Centre

*Prietenia (Friendship)*, the community centre based in the Town Hall of the village, provides an educational programme in order to meet the developmental, social, and educational needs of children in a caring and stimulating environment. The centre supports children from the placement centre and the families in need from the village in order to overcome communication barriers.

**Beneficiaries:** 30 children aged between 6 and 18.

#### Team of professionals

1. Ildiko-Marta Hundemer - centre coordinator
2. Mariana Toma – social worker
3. Adrian-Cosmin Araiman - psychologist
4. Eva Pintiuta - special educator teacher
5. Florentina Baci-Borz - Romanian language teacher
6. Florina-Daniela Baicu - Mathematics teacher

## Câmpia Turzii Community Centre

Based in the heart of the city; address: strada Liviu Rebreanu nr. 2

**Beneficiaries:** 45 children (17 girls and 13 boys), 16 of whom are in the 1<sup>st</sup> to 4<sup>th</sup> grades and 29 are 5<sup>th</sup> to 8<sup>th</sup> graders.

### **The team of professionals:**

1. Denisa-Gabriela Luduşan - centre coordinator
2. Sorina-Mirela Nemet – social worker
3. Teodora-Iuliana Dee – social worker
4. Valentina-Stanca Lazăr - psychologist
5. Elena-Mihaela Cuc - special educator teacher
6. Emilia Crişan - Romanian language teacher
7. Gabriela Pitic - Mathematics teacher
8. Alexandru Lacatoş - school mediator

## Viişoara Community Centre

Based in the Secondary School of the village.

**Beneficiaries:** 30 children (17 girls and 13 boys) in the 5<sup>th</sup> to the 8<sup>th</sup> grades.

### **Team of professionals:**

1. Claudiu Iclezan - centre coordinator
2. Loredana Pădureanu – social worker
3. Marcel Niţan - psychologist
4. Maria Lascău - special educator teacher
5. Larisa Lascău - Romanian language teacher
6. Iurian Gavrilă - Mathematics teacher
7. Gina Sabău - school mediator

## Activities provided by the community centres:

- Special education support and homework supervision to children with learning issues, in order to develop their learning abilities and increase their motivation for learning.
- Tutoring sessions for students who have difficulty in their Romanian language and literature and Mathematics subjects, in order to prevent second examination or grade retention.
- Social and psychological counselling to children with behavioural and school adjustment problems, and low motivation for school activities.

- Personal development as an approach of acquiring pro-social behaviours.
- Professional guidance to parents that is parental, educational, social, and psychological counselling on matters related to school, their children's academic performance, and awareness about the importance of education and the support given to their children.

## **Clujul Are Suflet (Cluj Has a Soul)**

**Clujul Are Suflet (Cluj Has a Soul)** offers support to young people from disadvantaged families in order to continue education, achieve good academic performance, develop personally, and build self-confidence. This process is fulfilled when young people, according to their interests, skills, and possibilities of development, get professional qualification, university admission or join another form of education, and successfully insert into the labour market.

The activities run in the community centre foster educational and vocational integration of young people, their school guidance based on self-awareness, emotional development teenage specific, professional qualification, and finding a job.

**In 2014, out of the 334 young people who crossed the threshold of the centre, 271 benefited from the activities carried out here, while the other ones received information on the available services.**

### **1. Educational activities**

- special education counselling
- academic performance monitoring
- school (re)guidance
- tutoring sessions (Mathematics, Physics, Romanian, English and French languages)
- homework supervision

### **2. Counselling activities**

- social work
- psychological counselling
- psychotherapy
- professional/ vocational counselling
- labour mediation
- school and professional guidance
- medical counselling
- education for health

### 3. Socialisation activities

- personal development groups (drama therapy groups, self-knowledge group, problem solving group, independent social skills development group, theatre group, painting and theatre workshops)
- sports and free time activities

### Achievements

**266 students** attended the educational activities of the centre with an average of 51.3 students/day (Romanian language: 173 students; Mathematics: 186 students; English language: 103 students; French language: 50 students; learning basic computer skills and searching for information: 64 students).

**20 students** promoted the baccalaureate in two sessions and other 24 eighth-grade students successfully passed their national tests in the end of the 2013-2014 school year.

**13 young people** of the 20 who passed the baccalaureate successfully managed to pass the **university** entrance exam in Cluj-Napoca and București and **5 students**, their **college** entrance exam. The fields they have chosen to study in are diverse, according to their own interests and skills: business management, accounting, engineering, economics, geography, theology, and nursery.

**182 students** of 187 successfully passed the 2013-2014 school year (97.32%).

**82 students** out of the 116 ones at risk (risk of second examination, grade retention, and school absenteeism) turned their academic failure into academic success by the end of the 2013-2014 school year (70.68%). Other 29 young people of the 116 ones passed their second examination in September 2013.

**138 students** have improved their academic performance and got higher grades in hard subjects.

**267 young people** benefited from psychological counselling, 47 of psychotherapy sessions and 69 benefited from individual medical counselling and joined the groups of sexual health education.

**200 young people** attended the socialisation and free time activities.

### *Mentor pentru Suflet (Mentor to Soul) Programme*

Thanks to this mentorship programme, teenagers are personally and/or professionally supported and guided. The programme takes into account the adolescents' basic needs, while connecting them individually with caring adults who listen to them, treasure them as they are, help them build personal and professional confidence, encourage improvements in adolescents' ability to

connect with others, that will give them the opportunity to develop healthy habits of independent life.

The programme achievements:

**31 young people** who benefited from short-term training courses received a professional qualification and a diploma as waiters, cooks, manicurists, hair-stylists or car mechanics.

**55 young people** have been supported in finding either a seasonal or a long-term job.

**58 young people** have been guided to forms of education through professional/ vocational counselling.

**44 young people** have benefited from labour mediation services.

### **Team of professionals:**

Maria Bora, Andreea Luca - centre coordinator, 2014

Diana Hener, Cristiana Pieptea - special education teachers

Ioana Ersen, Izabella Pokola, Violeta Iacobescu, Oana Crețu - social workers

Diana Hener - socio-educational animator

Adela Vidrean - medical adviser

Roxana Olariu - psychologist

Laura Budiu - psychotherapist

Cristina Pop - Romanian language teacher

Sonia Talpoș - English language teacher

Florina Chira - Mathematics teacher

### **Financer:**

*Transylvania* Bank

## **Profile of FRCCF Beneficiaries**

Each year, FRCCF conducts a sociological survey, collecting information about the families who benefit from socio-educational services offered through our school inclusion projects.

In 2014, there were interviewed 225 families from Cluj Has A Soul day-care centre (88), *Horea Gymnasium* project, Cluj-Napoca (15), EveryChild day-care centre (34), Câmpia Turzii day-care centre (38), Viișoara day-care centre (27), and Popești day-care centre (23).

For this study, the following indicators were used to characterise family socio-economic status and structure:

## Monthly income average per family member (RON)

The average monthly income per family member was in the amount of 247RON in 2014, the equivalent of 55.58EUR. Disaggregated data collected by family highlights that 7.8% of the mothers have salaries greater than or equal to the minimum wage (975RON), while 15.9% of the fathers have salaries greater than or equal to the minimum wage.

## Number of family members

In 2014, the multidisciplinary team of FRCCF supported 523 adults and 466 children, the average number of family members being 4.7

## Ethnicity

The children enrolled in the day-care community centres of FRCCF are Romanian, Roma, Hungarian and of mixed ethnicity.

## Parents' education

As for the parents' level of education, the survey indicates that the mothers have, on average, a little over eight school years, while the fathers a little over nine school years. Out of the 430 interviewed people, 35 have no education, while 8 have higher education. Most of them have finished secondary school (141).

# Independent Auditor's Report

On the *Romanian Foundation for Children, Community and Family's* financial statements  
as of 31 December 2014



## INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS AS OF DECEMBER 31, 2014

To the board of directors,  
**Romanian Foundation for Children, Community and Family**  
Cluj-Napoca, Romania

### 1. Report on the Financial Statements

We have audited the accompanying financial statements of **Romanian Foundation for Children, Community and Family** for the year ended December 31, 2014, containing a balance sheet, a profit and loss account and the explanatory notes.

The financial reports mentioned above concern:

- Total Shareholders' equity: 3.655.621 lei
- Total income: 1.497.827 lei
- Total expenses: 1.771.764 lei
- Deficit: 273.937 lei

### 2. Management's Responsibility for the Financial Statements

The management of foundation is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards (IFRS), respectively the Accounting Law no. 82/1991, republished (Law 82/1991) and the O.M.E.F. nr. 1969/2007 for the approval of accounting regulations for non-profit legal entities (O.M.E.F. 1969/2007). This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

### 3. Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing adopted by the Romanian Financial Auditor's Chamber. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.



## MDA GLOBAL AUDIT s.r.l.

Capital social: 15.000 lei

Audit financiar · Contabilitate · Taxe · Consultanță financiară · Evaluări

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

#### 4. Opinion

In our opinion, the financial statements give a true and fair view of (or "present fairly, in all material respects,") the financial position of the *Romanian Foundation for Children, Community and Family*, as of December 31, 2014, and their financial performance for the year then ended in accordance with Financial Reporting Standards (IFRS), respectively *L no. 82/1991* and *OMEF no. 1969/2007*.

#### 5. Administrator's report

In accordance with *OMEF no. 1969/2007* the auditor should express an opinion on the administrator's report and their consistence with the financial statements, even though the report is not part of the financial statements. Following the audit performed no inconsistencies were found between the administrator's report and the financial statements as of December 31, 2014.

Mircea DRAGOS

Partner

Registered in the Chamber of Financial Auditors of Romania with licence no. 719/2001



in the name of

**MDA GLOBAL AUDIT s.r.l.**

Registered in the Chamber of Financial Auditors of Romania with licence no. 116/2001

Cluj-Napoca, Romania, april 30, 2015