

Name of the reporting subject/football club:
FUDBALSKI KLUB MORNAR BAR

Balance sheet (Statement of financial position)
as at 31 December, 2022

No.	Name of position	Note number	Current year
			31.12.2022. Amount in EUR
	<i>Current assets</i>		959
1.	Cash and Cash Equivalents		0
2.	Accounts Receivable from clubs for Player Transfers		0
3.	Accounts Receivable from Group Entities and Related Parties		0
4.	Accounts Receivable from Intermediary/Agent		180
5.	Other Accounts Receivable		0
6.	Investments		0
7.	Tax assets		1247
8.	Inventories		0
9.	Other Current Assets and Accruals		2.386
10.	Total Current Assets		
	<i>Non Current Assets</i>		495
11.	Tangible Fixed Assets/Property, equipment and other		0
12.	Investment property		0
13.	Intangible Assets-acquisition of a player's registration		0
14.	Other Intangible Assets		0
15.	Investments/financial placements		0
16.	Accounts Receivable from clubs for Player Transfers		0
17.	Accounts Receivable from Group Entities and Related Parties		0
18.	Accounts Receivable from Intermediary/Agent		0
19.	Tax assets (deferred tax assets and other)		0
20.	Other Non Current Assets		0
21.	Total Non Current Assets		495
22.	TOTAL ASSETS		2.881
	<i>Current Liabilities</i>		0
23.	Bank Overdrafts		24409
24.	Bank and other loans		0
25.	Loans/Accounts Payable to Group Entities/Related Parties		0
26.	Accounts Payable relating to Player Transfers		0
27.	Accounts Payable to Intermediary/Agent		0
28.	Accounts Payable to Suppliers		21598
29.	Accounts Payable to employed and engaged staff (net) as defined in Article 101, paragraph 3 of FAM Club Licensing Regulations		0
30.	Accounts Payable to Social/Tax Authorities for employed and engaged staff as defined in Article 101, paragraph 3 of FAM Club Licensing Regulations		0
31.	Accruals and Deferred Income		0
32.	Other Tax Liabilities		42771
33.	Other Current Liabilities		23663
34.	Short-term Provisions		
35.	Total Current Liabilities		112.441

No.	Name of position	Note number	31.12.2022. Amount in EUR
	<i>Non Current Liabilities</i>		0
36.	Bank and other loans		0
37.	Loans/Accounts Payable to Group Entities/Related Parties		0
38.	Accounts Payable relating to Player Transfers		0
39.	Accounts Payable to Intermediary/Agent		0
40.	Accounts Payable to employed and engaged staff (net) as defined in Article 101, paragraph 3 of FAM Club Licencing Regulations		0
41.	Accounts Payable to Social/Tax Authorities for employed and engaged staff as defined in Article 101, paragraph 3 of FAM Club Licencing Regulations		0
42.	Accruals and Deferred Income		0
43.	Other Tax Liabilities		0
44.	Other Non Current Liabilities		0
45.	Long-term Provisions		0
46.	Total Non Current Liabilities		0
47.	TOTAL LIABILITIES		112.441
48.	Net Assets/(Liabilities)		-109.560
	<i>Equity and reserves</i>		
49.	Share/Fund Capital		0
50.	Retained earnings/Uncovered loss		-50935
51.	Profit/(loss) of the current year		-58625
52.	Revaluation Reserves		
53.	Other Reserves		
54.	Total equity and reserves		-109.560
55.	TOTAL EQUITY AND LIABILITIES		2.881

Statement is prepared in accordance with the FAM Club Licensing and Financial Sustainability Regulations in the UEFA Club Competitions and following Manual for the application of the financial criteria of the Financial Sustainability Regulations for Participation in the UEFA Club Competitions

Financial statement were adopted by the Management and approved for issuing/disclosure on the day:

30.01.2023

Director/President

Mitar Novaković



Person responsible for compiling f
Sanja

Check (Total Assets=Total Equity and Liabilities):

TRUE

Name of the Reporting subject/Football club:
FUDBALSKI KLUB MORNAR BAR

Profit and Loss Account (Income Statement)
for the year ended December 31, 2022

for the year ended December 31, 2022			Current year	Previous year
No.	Name of position	Note number	31.12.2022. Amount in EUR	31.12.2021. Amount in EUR
INCOME				
<i>Income from tickets</i>				
1.	Tickets for national competitions		369	450
2.	Tickets for UEFA club competitions		0	0
3.	Season/annual tickets		0	0
4.	Membership		28130	27922
5.	Other non-split income from tickets			
6.	Income from tickets-total		28.499	28.372
<i>Sponsorship and advertising income</i>				
7.	Sponsor-kit manufacturer		0	0
8.	Main sponsor		0	0
9.	Stadium sponsor		0	0
10.	Advertising tables around football fields		18550	39950
11.	Other non-split sponsorship and advertising income		0	0
12.	Sponsorship and advertising income-total		18.550	39.950
<i>Broadcasting rights income</i>				
13.	Broadcasting rights for national competitions		0	0
14.	Other non-split broadcasting rights income		0	0
15.	Broadcasting rights income-total		0	0
<i>Commercial income</i>				
16.	National competitions			
17.	Merchandising-sale of products and services		0	0
18.	Non-matchday usage of facilities and equipment		0	0
19.	Commercial income from Membership		0	0
20.	Other non-split commercial income		0	0
21.	Commercial income-total		0	0
<i>UEFA Solidarity and Prize Money</i>				
22.	UEFA Club Competitions - Broadcasting Rights, Commercial, Prize money			
23.	UEFA Club Competitions - Solidarity Payments		0	0
24.	UEFA Solidarity and Prize Money - Other/Non-Split		0	0
25.	UEFA Solidarity and Prize Money-total		0	0
<i>Other operating income</i>				
26.	Subsidies, donations and grants and other amounts from National Football Bodies			
27.	Subsidies, donations and grants and other amounts from the government or municipal body		141536	53516
28.	Donations from non related parties		311300	245123
29.	Contributions/Donations from related parties		0	0
30.	Income from Non-Football Operations		0	0
31.	Exceptional income		0	0
32.	Other operating income-non-split		0	0
33.	Other operating income-total		452.836	298.639
34.	Total-Income		499.885	366.961

No.	Name of position	Note number	31.12.2022. Amount in EUR	31.12.2021. Amount in EUR
	EXPENSES		-5251	-2132
35.	Expenses of purchase value of goods/materials		-5251	-2132
36.	Total Expenses of purchase value of goods/materials			
	<i>Staff Expenses (players and employee benefits)</i>		-242225	-98123,43
37.	Players Wages and Salaries		-45380	-15301,62
38.	Social/tax authorities expenses for players		-66984	-75118
39.	Other Players Benefits/Non-Split		-354.589	-188.543
40.	Total Players Wages and Salaries		-79072,08	-63532,35
41.	Other Employee Wages and Salaries		-17949,73	-24561,54
42.	Social/tax authorities expenses for Other Employee		-30942,82	-17426,57
43.	Other Non-Split Wages-Other Employee		-127.965	-105.520
44.	Total Wages and Salaries-Other Employee		-482.554	-294.064
45.	Total Staff Expenses			
	<i>Depreciation, Amortisation and Impairment</i>		-58	-24
46.	Depreciation of Tangible Fixed Assets		-58	-24
47.	Impairment of tangible fixed assets			
48.	Amortisation of Other Intangible Assets (excluding player registrations)			
49.	Impairment of other intangible assets (excluding player registrations)			
50.	Depreciation, Amortisation and Impairment-Total (excluding player registrations)		-58	-24
	<i>Other Operating Expenses</i>			
51.	Matchday expenses		-57713	-21282
52.	Sponsorship and advertising expenses		-1396	-953
53.	Commercial activities expenses		0	0
54.	Property and Facilities expenses		-2067	-1961
55.	Expenses of Non-Football Operations		-4736	-11182
56.	Exceptional expenses		0	0
57.	Other Non-Split operating expenses		0	0
58.	Total Other Operating Expenses		-65.912	-35.378
59.	Total Operating Expenses (excluding player registrations)		-553.775	-331.598
60.	Operating result (excluding player registrations)		-53.890	35.363



No.	Name of position	Note number	31.12.2022. Amount in EUR	31.12.2021. Amount in EUR
	Fill only if reporting body (club) uses method that capitalize the costs of acquiring a player's registration			
61.	Amortisation of intangible assets-player registrations		0	0
62.	Impairment of intangible assets-player registrations		0	0
63.	Profit on disposal of intangible fixed assets-player registrations		0	0
64.	Loss on disposal of intangible fixed assets (player registrations)		0	0
65.	Net result on disposal of player's registration when method that capitalize the costs of acquiring a player's registration is used		0	0

	Fill only if reporting body (club) uses method income and expenses for player's registration			
66.	Cost of acquiring player registrations (including Agent/Intermediary expenses)		0	0
67.	Income from disposal/alienation of player registrations		0	0
68.	Net result of disposal of player's registrations when method of income and expenses for player's registration is used		0	0

69.	Profit/(Loss) on Disposal/Alienation of Tangible Fixed Assets		0	0
70.	Profit/(Loss) on Disposal/Alienation of Other Intangible Assets (excluding player registration)		0	0
71.	Total Profit/(Loss) on Disposal/Alienation of Assets (excluding player registration)		0	0

	Finance result			
72.	Finance income			
73.	Finance expenses			
74.	Net Foreign Exchange Gains/(Losses)			
75.	Net Finance Income / (Expenses)		0	0

	Other Non-operating income/(expenses)			
76.	Other Income			
77.	Other Expenses			
78.	Net Non-Operating Income/(Expense)		-4736	-87584
			-4.736	-87.584

79.	Tax Income/ (Expense)		0	0
80.	Profit/(loss) after Tax		-58.626	-52.221

Statement is prepared in accordance with the FAM Club Licensing and Financial Sustainability Regulations for Participation in the UEFA Club Competitions and following Manual for the application of the financial criteria of the FAM Club Licensing and Financial Sustainability Regulations for Participation in the UEFA Club Competitions

Financial statement were adopted by the Management and approved for issuing/disclosure on the day:

30.01.2023

Bar

Director/President,
Mitar Novaković



Person responsible for compiling financial statement,
Sanja Prga

Name of the Reporting subject/Football club:
FUDBALSKI KLUB MORNAR BAR

Cash Flow Statement
for the year ended December 31, 2022

for the year ended December 31, 2022			Current year	Previous year
No.	Name of position	Note number	2022. Amount in EUR	2021. Amount in EUR
<i>Cash flows from Operating Activities</i>				
1.	Cash Inflow from income from tickets		189	450
2.	Cash Inflow from sponsorship and advertising		471386	338590
3.	Cash Inflow from broadcasting rights		0	0
4.	Cash Inflow from commercial activities		0	0
5.	Cash Inflow from UEFA Solidarity and Prize Money		0	0
6.	Cash Inflow from other operating activities		28130	27923
7.	Cash (Outflow) on suppliers for goods and services		-62702	-73546
8.	Cash (Outflow) on employee and other staff		-405663	-243994
9.	Cash (Outflow) on Intermediary		0	0
10.	Cash (Outflow) on profit and other tax		-40487	-3653
11.	Cash (Outflow) on Other Operating Activities		-18966	-42391
12.	Cash Inflow/(Outflow) from Operating Activities		-28.113	3.379
<i>Cash Flows from Investing Activities</i>				
13.	Cash Receipts from Sale of Player Registrations		0	0
14.	Cash (Payments) from Purchase of Player Registrations		0	0
15.	Cash Receipts from Sale of Tangible Fixed Assets		0	0
16.	Cash (Payments) from Purchase of Tangible Fixed Assets		0	0
17.	Other Non-Split Cash Inflows from investment activities		0	0
18.	Other Non-Split Cash (Outflows) from investment activities		0	0
19.	Cash Inflow/(Outflow) from Investing Activities		0	0
<i>Cash Flows from Financing Activities</i>				
20.	Cash Receipts from Borrowings-Shareholders and Related Party			
21.	Cash (Payment) on Borrowings-Shareholders and Related Party		25100	6220
22.	Cash Receipts from Borrowings-Financial Institutions		-691	-6220
23.	Cash (Payments) on Borrowings-Financial Institutions		0	0
24.	Cash Receipts from Increase in Capital/Equity		0	0
25.	Cash (Payments) on Dividends Paid to Owners/Shareholders		0	0
26.	Cash Inflow/(Outflow) from Financing Activities		0	0
27.	Other Non-Split Cash Inflow from Financing Activities		0	0
28.	Other Non-Split Cash (Outflow) on Financing Activities		0	0
29.	Cash Inflow/(Outflow) from Financing Activities		0	0
30.	Net increase/decrease of Cash in reporting period		-3.704	3.379

Cash flow statement

No.	Name of position	Note number	2022. Amount in EUR	2021. Amount in EUR
	<i>Crosscheck of Cash and Cash Equivalents</i>			
31.	Brought forward at the start of the period		4.663	1284
32.	Net Cash Inflow/(Outflow) in reporting period		-3.704	3.379
33.	Cash and Cash Equivalents at the end of reporting period		959	4.663

**CHECK WITH BALANCE SHEET*

TRUE

FALSE

TRUE

Statement is prepared in accordance with the FAM Club Licensing and Financial Sustainability Regulations for Participation in the UEFA Club Competitions and following Manual for the application of the financial criteria of the FAM Club Licensing and Financial Sustainability Regulations for Participation in the UEFA Club Competitions

Financial statement were adopted by the Management and approved for issuing/disclosure on the day:

30.01.2023

Bar

Director/President,
Mitar Novaković

Person responsible for compiling
financial statement,
Sanja Prga

