



Albanian Helsinki Committee

Audit Report

as of 31 December 2017

Fabel, Werner & Schnitzke GmbH

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Annex: Financial Statements 2017

Abbreviations

AHC	Albanian Helsinki Committee
ALL	Albanian Lek
CRD	Civil Rights Defenders
FPOS	Foundation to Promote Open Society
GBP	British Pound
LGBT	Lesbian, Gay, Bisexual, Transsexual
MFA	Ministry for Foreign Affairs
OSF	Open Society Foundation
SEK	Swedish Koruna



To the Board of Directors of the Albanian Helsinki Committee

Independent Auditor's Report

We have audited the accompanying balance sheet of the Albanian Helsinki Committee as of 31 December 2017 and the related statements of revenue and expenses and statement of cash flows for the year then ended.

Management's Responsibility for Financial Statements

Management is responsible for the preparation of these financial statements in accordance with International Financial Reporting Standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatements 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 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Opinion

In our opinion, the financial statements of the Albanian Helsinki Committee as of 31 December 2017 were prepared, in all material respects, in accordance with the Albanian Accounting Standards.

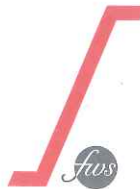
Tirana - München, 30 March 2018



Fabel, Werner & Schnittke GmbH

Thomas Werner
Certified Public Accountant

Etleva Dharmo
Auditor



1. Identification

1.1 Audit Assignment

Client: Albanian Helsinki Committee
Ms. Erida Skendaj, Executive Director
Rr. Brigada VIII, Pall. Teknoprojekt, Ap. 10
Tirana, Albania
Phone: +355/ 4/ 223 3671
E-mail: office@ahc.org.al

Contractor: Fabel, Werner & Schnittke GmbH
Thomas Werner, Executive Director
Pfarrer-Walleitner-Weg 48
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Phone: + 49/ 89/ 84 05 98 07
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E-mail: werner@fws-audit.com

Assignment: Audit of the comprehensive financial statements of
the AHC as of 31 December 2017

1.2 Audit Team in Charge

Tirana: 19 to 21 March 2018
Thomas Werner, Lead Auditor
Etleva Dhamo, Auditor

Report: 29 to 30 March 2018
Thomas Werner, Lead Auditor



1.3 Persons Contacted

at the AHC:

Ms. Erida Skendaj, Executive Director
Ms. Miriam Angoni, Programme Director
Ms. Katerina Sherko, Financial Manager
Ms. Valmira Kallushi, Project Coordinator
Ms. Klejda Ngjela, Project Manager
Ms. Angelina Polluqi, Office Administrator
Mr. Niazi Jaho, Legal Consultant



2. Financial Management and Internal Control System

2.1 Legal Structures

Registration

The Albanian Helsinki Committee is one of the oldest NGOs in Albania. The organisation was founded as “Forum for the Protection of Human Rights” on 16 December 1990. In 1992 the NGO joined the Helsinki International Federation and changed its name to Albanian Helsinki Committee.

Statutes

According to its statutes the Albanian Helsinki Committee has three organs: the General Assembly, the Board of Directors and the Executive Director. The General Assembly is defined as the highest decision-making body of the organisation. It should be composed of 11 to 15 members and convene at least once per year. The General Assembly has the competence to decide on the admission and dismissal of members, to review the financial reports and audit reports, to decide on changes of the organisation’s structure and to appoint the Executive Director.

The Board of Directors should be composed of five members, elected for a two-year term and convene at least twice per year. The Board has the competence to approve the annual and strategic plan, internal regulations and changes in the staff structure as well as to decide on the level of salaries.

The Executive Director is responsible for the implementation of programmes, has the right to hire employees and is the legal representative of the Albanian Helsinki Committee in national and international relationships.

General Assembly and Board of Directors

At the end of 2017 the Albanian Helsinki had 11 members. At the General Assembly of 15 February 2017 the members approved the activity report and the financial report for 2016, discussed the activities and projects of 2017 and decided on the withdrawal or acceptance of new members. The General Assembly was attended by seven members.



The Board of Directors had the following three members at the end of the year. Two other Board members (Mr. Florian Ballhysa, Mr. Elvis Koçi) had resigned formally in the course of 2017. Ms. Zota did not resign formally, but did not participate in the meetings.

Name	Function
Ms. Vjollca Meçaj	Chairperson, Lawyer
Mr. Sokol Sadushi	Member, Professor for Law
Ms. Zana Sota	Member, Professor of Sociology

There were no Board meetings in 2017. As the Executive Director, Ms. Erida Skendaj, explained, the necessary quorum of at least three Board members could not be reached.



2.2 Human Resources Management

Employment Contracts

The Albanian Helsinki Committee employed eight staff members at the end of 2017. Three new employees were hired in the first months of 2018. Three employees (two Project Managers, Financial Manager) have employment contracts of unlimited duration. The Executive Director was appointed for a period of five years by a decision of the General Assembly in 2016. All other employees have limited employment contracts.

There are job descriptions for every staff position.

The personnel files containing contracts, CV, job description, education certificates, passport copies and other documents are kept in the cabinet of the Executive Director.

Salaries

In 2017 the monthly gross salaries ranged between EUR 425 and EUR 1,592. The employees receive twelve salaries per year. The salaries were paid in line with a salary scale approved by the General Assembly in 2009.

Working Time

The regular office hours of the Albanian Helsinki Committee are from 9.00 a.m. to 5.30 p.m. Time sheets are applied when requested by donors, for example for the EU project.

Internal Regulation

The Albanian Helsinki Committee has a detailed internal regulation outlining the rules and procedures for working conditions, working environment, communication, use of assets, office security, working hours, recruitment, vacation, dress code and other topics. The internal regulation also includes a section on finance and administration.



2.3 Project Agreements

In the course of 2017 the Albanian Helsinki Committee carried out the following 17 projects financed by eleven donors:

No	Donor	Project Period	Project Title	Budget	
1	Foundation to Promote Open Society	1 June 2016 – 31 May 2018	Institutional Support No. OR2016-28187	USD	120,000
2	European Commission	20 Jan 2017 – 19 July 2018	Civil Society Countering Violent Extremism, no. 2016/382898	EUR	334,845
3	Ministry of Foreign Affairs, Netherlands	1 Oct 2016 – 1 Dec 2017	Contribution for a Better Respect of the Rights of Asylum Seekers and Refugees in Albania	EUR	79,996
4	Ministry of Foreign Affairs, Netherlands	1 Sept 2016 – 1 March 2017	Promoting Activism and Participation of Public and Civil Society in Justice System Reform, no. TIR/16/MATRA/02	EUR	24,998
5	Ministry of Foreign Affairs, Netherlands	20 Sept – 31 Dec 2017	LGBT Pride Photos Exhibition in Tirana	EUR	12,150
6	Open Society Foundation Albania	1 July 2017 – 31 July 2018	Increasing the Transparency, Inclusiveness and Accountability in the Vetting Process, no. 8169	USD	52,420
7	Open Society Foundation Albania	15 June 2017 – 30 June 2018	Strategic Litigation for Effective Protection of the Rights in the Field of Environment and Health, no. 8183	USD	32,000
8	Open Society Foundation Albania	1 July 2016 – 31 March 2017	For Transparency and High Participation of Stakeholders in the Process of Law-making and Decision-making of the Public Bodies, no. 8128	USD	19,800
9	Open Society Foundation Albania	13 Dec 2016 – 16 Oct 2017	Contribution for the Respect and Reestablishment of the Violated Rights of the Inhabitants of Visoko	USD	9,990



No	Donor	Project Period	Project Title	Budget	
10	Open Society Foundation Albania	21 Sept 2016 – 31 Oct 2017	Support to Stop the Inhuman and Deteriorating Treatment and to Restore the Violated Rights of the Citizens Deprived of Freedom in the Penitentiary System, no. 8137	USD	3,000
11	Civil Rights Defenders	1 Jan – 31 Dec 2017	Better Respect of Human Rights in Albania through Strengthening the Rule of Law (Legal Clinic XI), no. 171304	SEK	430,000
12	USAID	23 Nov 2016 – 31 Aug 2017	Working Together for Open and Transparent Hearing Sessions in the Courts of all Levels in Albania No. G-1318-16-205-2008-20	USD	34,142
13	US Department of State	30 Sept 2016 – 29 Sept 2017	Establishing and Promoting Positive Practices of Good Governance towards the Local Communities and Vulnerable Groups in Albania No. S-AL-600-16-GR-128	USD	22,800
14	Netherlands Helsinki Committee	1 June 2013 – 31 May 2016	Improvement of Prison Conditions for Reintegration of Juvenile Detainees in Albania	EUR	21,900
15	Foreign & Commonwealth Office	June 2017 – March 2018	Together with New Devoted Lawyers in Protection of Human Rights and Fighting Cases of Fraud and Corruption	GBP	13,000
16	European Roma Rights Center	2017	Legal Representation of Five Roma Individuals No. 50/2017/VB	EUR	8,130
17	CEE Bankwatch Network	1 Jan – 31 Dec 2017	Information of the Local Population about the Complaints Mechanisms at International Financial Institutions	EUR	4,800

The table shows that the Albanian Helsinki Committee received institutional support from the Foundation to Promote Open Society.



The EU project requires an own contribution of 5 % to the overall budget. It is being carried out together with the following four partners:

- Together for Life, Tirana
- Netherlands Helsinki Committee, The Hague
- Helsinki Odbor za Ljudska Prava u Srbiji, Belgrade
- Den Norske Helsingforskomite, Oslo

All projects are supported by written contracts.



2.4 Accounting System

Accounting Software

The Albanian Helsinki Committee utilizes the certified accounting software “Alpha”. The bookings in Alpha are split into cost centres in accordance with the different projects. This allows splitting expenses and remaining funds by projects. The financial project reports can be easily derived from Alpha by exporting the necessary accounting data into Excel.

Accounting Staff

The Finance Manager, Ms. Katerina Sherko, is responsible for the bookings in the accounting software, financial documentation and the preparation of tax declarations and annual financial statements. Since December 2017 she has been supported by the Office Administrator, Ms. Angelina Polluqi, who is responsible for the petty cash of the organisation.

Financial Policies

Section X of the internal policy outlines rules and regulations for financial management and accounting. According to the policy joint signatory power is to be agreed upon for the bank accounts of the organisation. The cash in hand should be kept in a safe and the Financial Manager controls the Administrator on a monthly basis. At least three offers have to be obtained for all purchases above EUR 1,000. The financial documentation has to be kept for a period of ten years. The financial report and the audit report are to be approved by the General Assembly.

Recognition of Income and Expenses

In the income statement project income was recognized only to the extent of project expenses. Project funds received from donors are booked as an increase of the balance sheet account “Project Funding”. The balance of this account is decreased by the project expenses. Non-project income and expenses on behalf of the AHC’s own funds are booked as an increase or decrease of the balance sheet account “Other Funds”.



2.5 Control of Expenses

Bank

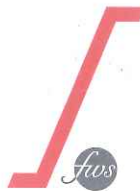
At the end of 2017 the Albanian Helsinki Committee kept the following five bank accounts:

Bank Account	Curr.	Used for	(Joint) Signatory Powers
BKT Bank AL25 2051 1014 0007 45CL TJCL ALLA	ALL	UK Embassy	Erida Skendaj, Katerina Sherko
Intesa San Paolo AL88 2081 1008 0000 0010 1133 1803	ALL	General	Erida Skendaj, Katerina Sherko
BKT Bank AL64 2051 1014 0007 45CL TJCF EURO	EUR	EU, CRD, NL Embassy	Erida Skendaj, Katerina Sherko
BKT Bank AL49 2051 1014 0007 45CL TJCF USDD	USD	Transfer Account	Erida Skendaj, Katerina Sherko
Intesa San Paolo AL45 2081 1008 0000 0010 1133 1803	USD	OSF, FPOS, USAID	Erida Skendaj, Katerina Sherko

The table shows that joint signatory power was agreed upon for all bank accounts. The joint signatory powers are confirmed by correspondence with the bank. Internet banking has not been applied so far.

Cash

Approx. 16 % of the overall expenses are paid from cash in hand. This includes fees of experts, office supplies, travel expenses and expenses for trainings. The cash sum is kept by the Office Administrator, Ms. Angelina Polluqi. The Financial Manager controls the cash balance in monthly intervals. The cash book is signed by the Office Administrator and the Financial Manager. A cash count performed in the course of the audit showed that the cash book was kept up to date and correctly reflected the amount of available cash.



Authorisation

The Albanian Helsinki Committee uses payment requests for the authorisation of expenses. The payment requests are to be signed by the Project Manager, the Executive Director and the Financial Manager before a payment is made. The requests indicate the project code and budget line of the respective expenses. The review of the documentation showed that they were consistently applied for all expenses of the AHC.

Procurement Procedures

In line with its internal policy the Albanian Helsinki Committee conducted procurement procedures for expenses above EUR 1,000. In 2017 the organisation received different offers for printing expenses as well as for hotel expenses (round table meetings).



2.6 Control of Assets

The fixed assets of the Albanian Helsinki Committee are recorded in an inventory list prepared as of 31 December 2017. The inventory numbers are tagged to the fixed assets items. There was a physical stock-taking of fixed assets by a commission of three employees at the end of the year. The value of the fixed assets indicated in the inventory list can be reconciled to the total value of fixed assets in the balance sheet.

A physical check during the audit showed that the inventory list correctly reflects the available fixed assets.

The Albanian Helsinki Committee owns a Mitsubishi Pajero, year of production: 2001. The vehicle was registered in the name of the organisation. The annual mileage was 15,861 km in the year 2017 and the mileage reading was 294,580 km as of 31 December 2017. The trips with the vehicle are accurately recorded in a log book.

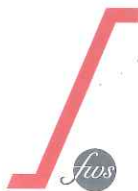


2.7 Planning and Budgeting

The Albanian Helsinki Committee has a strategic plan for the period from 2016 to 2018, which is published on the organisation's website. The strategic plan is not accompanied by a strategic budget.

There are activity plans and budgets on the level of the individual projects carried out by the Albanian Helsinki Committee. However, there is no comprehensive annual plan linked to the planning categories of the strategic plan.

A comprehensive budget was prepared for the first half-year of 2018.



3. Financial Control

3.1 Overview

The Albanian Helsinki Committee prepared the following three financial statements as of 31 December 2017:

Balance Sheet

Item	31 Dec 2017 in ALL	31 Dec 2016 in ALL
I. Assets		
1. Current Assets		
Bank and Cash	32,320,515	17,676,218
Receivables	284,646	360,926
Total Current Assets	32,605,161	18,036,943
2. Non-Current Assets		
Fixed Assets	5,251,311	4,743,254
Accumulated Depreciation	-2,588,214	-2,017,480
Total Non-Current Assets	2,663,097	2,725,774
Total Assets	35,268,258	20,762,717
II. Liabilities and Funds		
1. Liabilities	1,249,674	1,949,864
2. Programme Funds	28,388,050	13,354,678
3. Other Funds	5,630,533	5,458,175
Total Liabilities and Funds	35,268,258	20,762,717



Statement of Revenue and Expenses

Item	Year 2017 in ALL	Year 2016 in ALL
1. Revenue		
Funding from Donors	43,552,787	25,303,584
Miscellaneous Revenue	0	0
Total Revenue	43,552,787	25,303,584
2. Expenses		
Personnel Costs	16,036,284	11,650,681
Activities Direct Cost	22,117,412	9,358,986
Photocopies, Stationery and Supplies	460,467	133,546
Office Rent and Utilities	1,831,287	1,378,387
Telecommunication	510,465	701,430
Transport	208,763	114,722
Translation	668,678	312,653
Audit	188,495	744,199
Legal Services, Taxes	15,000	15,100
Banking Costs	172,251	100,162
Depreciation	570,734	0
Miscellaneous	772,950	793,716
Total Expenses	43,552,787	25,303,584
Result for the Year	0	0



Cash Flow Statement

	Year 2017 in ALL	Year 2016 in ALL
Result for the Year	0	0
Operational Activities		
Depreciation	570,734	0
Disposals of Assets	0	840,171
Decrease/Increase in Receivables	76,280	-360,926
Increase/Decrease in Liabilities	-700,190	17,843
Increase/Decrease in Project Funding	15,033,372	10,535,029
Increase/Decrease in Other Funds	172,359	-3,445,523
Net Cash Inflow from Operations Activities	15,152,555	7,586,594
Investing Activities		
Purchase of Fixed Assets	-508,057	-282,681
Decrease of Assets (Inventory Correction)	0	-1,305,386
Net Cash Inflow from Investments	-508,057	-1,588,067
Increase in Cash during the Year	14,644,497	5,998,527
Cash at the Beginning of the Year	17,676,018	11,677,491
Cash at the End of the Year	32,320,515	17,676,018



3.2 Notes to the Financial Statements

3.2.1 Balance Sheet

The opening balance as of 1 January 2017 is confirmed by last year's audit report. The detailed analysis of the closing balance as of 31 December 2017 showed the following results:

Bank and Cash

The Albanian Helsinki Committee kept the following amounts of cash and cash equivalents in its bank accounts and petty cash at the end of the year:

Bank and Cash		Amount in Original Curr.	Amount in ALL
1. Bank Accounts			
AL25 2051 1014 0007 45CL TJCL ALLA	ALL	606,470	606,470
AL88 2081 1008 0000 0010 1133 1803	ALL	446,396	446,396
AL64 2051 1014 0007 45CL TJCF EURO	EUR	122,548	16,292,698
AL49 2051 1014 0007 45CL TJCF USDD	USD	83	9,166
AL45 2081 1008 0000 0010 1133 1803	USD	134,478	14,940,541
2. Petty Cash			
Petty Cash EUR	EUR	33	4,441
Petty Cash USD	USD	114	12,621
Petty Cash ALL	ALL	8,184	8,184
Total Bank and Cash			32,320,515

The following exchange rates of the Albanian Central Bank were used for the conversion of EUR and USD into ALL at year-end:

ALL 111.10/USD

ALL 132.95/EUR

The closing balances of bank and cash are confirmed by original cash books as well as by bank statements of BKT Bank and Intesa San Paolo Bank as of 31 December 2017.



Receivables

The receivables of ALL 284,646 include prepaid office lease (January to March 2018) of EUR 1,800 as well as a prepaid flight ticket of EUR 341.

Fixed Assets

The closing balance of fixed assets is confirmed by an inventory list signed by a commission of three employees.

Fixed assets are depreciated on a straight-line basis over the following useful lifetimes:

- Equipment and furniture: 5 years
- Vehicles: 10 years

The additions to fixed assets of ALL 508,058 include seven new PCs, one laptop, a camera and office furniture. All purchases are confirmed by original invoices.

Liabilities

The following table gives an overview on the outstanding liabilities of the Albanian Helsinki Committee as of 31 December 2017:

Liabilities	Amount in ALL
Social Insurance Contributions	332,074
Income Tax	335,134
Suppliers	582,466
Total Liabilities	1,249,674

The liabilities for tax and social security are supported by social insurance and tax declarations. The liabilities to suppliers are confirmed by contracts and invoices. All liabilities were settled in January and February 2018.



Programme Funds

The following table shows the remaining programme funds that had not been spent yet at year-end.

Donor		Amount in Original Curr.	Amount in ALL
Foundation to Promote Open Society	USD	37,233	4,136,576
European Commission	EUR	151,520	20,144,617
MFA Netherlands (Asylum Seekers)	EUR	1,512	200,957
MFA Netherlands (LGBT)	EUR	5,594	743,687
OSF Albania (Vetting Process)	USD	13,408	1,489,599
OSF Albania (Strategic Litigation)	USD	14,586	1,620,542
OSF Albania (Visoko)	USD	392	43,527
OSF Albania (Penitentiary System)	USD	634	70,479
US Department of State	USD	4,954	550,413
Foreign & Commonwealth Office	ALL	-429,346	-429,346
European Roma Rights Center	EUR	951	126,374
CEE Bank Watch Network	EUR	-2,327	-309,375
Total Bank and Cash			28,388,050

The programme funds are restricted and either have to be spent on the project or returned to the donor.

Other Funds

The balance sheet account "Other Funds" increased by ALL 172,358 from 2016 to 2017. The increase was due to positive exchange rate differences and unrestricted income from services less expenses paid on behalf of AHC's own funds. A share of ALL 2,663,097 of "Other Funds" is bound in fixed assets, the remaining amount of ALL 2,967,436 is at the free disposal of the Albanian Helsinki Committee.



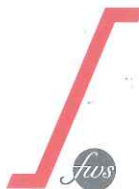
3.2.2 Statement of Revenue and Expenses

Income

The Albanian Helsinki Committee received the following project funds in 2017:

Date	Donor	Amount in Original Curr.		Equivalent in ALL
4 Jan 2017	US Department of State	USD	10,000	1,281,700
31 Jan 2017	European Commission	EUR	195,295	26,638,238
9 March 2017	CEE Bankwatch Network	EUR	600	43,815
25 May 2017	MFA Netherlands	EUR	4,700	237,371
1 June 2017	CEE Bankwatch Network	EUR	2,155	276,142
6 June 2017	OSF Albania	USD	4,670	598,554
8 June 2017	MFA Netherlands	EUR	28,861	3,708,983
21 June 2017	European Roma Rights Center	EUR	1,130	144,832
4 July 2017	USAID	USD	16,691	2,139,330
12 July 2017	OSF Albania	USD	30,760	3,942,509
12 July 2017	OSF Albania	USD	16,000	2,050,720
25 July 2017	OSF Albania	USD	1,200	153,804
28 July 2017	FPOS	USD	30,000	3,845,100
4 Sept 2017	MFA Netherlands	EUR	5,360	711,838
8 Sept 2017	Civil Rights Defenders	EUR	22,385	2,972,715
4 Oct 2017	European Roma Rights Center	EUR	298	39,574
10 Oct 2017	Foreign & Commonwealth Office	ALL	78,694	78,694
10 Nov 2017	FPOS	USD	30,000	3,615,000
17 Nov 2017	MFA Netherlands	EUR	12,150	1,622,025
22 Nov 2017	US Department of State	USD	10,000	1,205,000
30 Nov 2017	Civil Rights Defenders	EUR	21,525	2,873,523
14 Dec 2017	British Legal Studio	EUR	520	69,420
27 Dec 2017	Together for Life	ALL	5,000	5,000
29 Dec 2017	Foreign & Commonwealth Office	ALL	527,995	527,995
29 Dec 2017	USAID	USD	6,681	805,082
Total Inflow				59,586,964

In the statement of revenue and expenses revenue from donor funding is recognized to the extent of project expenses (ALL 43,552,787). The exceeding amount of ALL 16,034,177 was booked as an increase of the balance sheet account "Project Funding".



Expenses

In comparison to the year 2016 the total amount of expenses increased by 72.1 %. The expenses are completely supported by original source documents such as contracts, receipts, invoices, payment vouchers, cash books and bank statements. The Albanian Helsinki Committee accepted only legally valid invoices from suppliers. In detail the examination of expenditures showed the following results:

Salaries

The salaries were paid in accordance to the employment contracts. The Albanian Helsinki Committee correctly deducted income tax and social insurance contributions for its employees.

Service Fees

The Albanian Helsinki Committee correctly deducted 15 % tax on source for service fees. The fees were paid in line with the underlying service contracts.

Office Rent

The monthly office rent amounted to EUR 690. The organisation correctly deducted 15 % withholding tax from the lease payments to the tax authorities.

Activities, Direct Costs

All workshops, trainings and conferences organised by the Albanian Helsinki Committee are supported by signed lists of participants.

Travel and Transport Expenses

For business trips within Albania the Albanian Helsinki Committee pays a per diem of EUR 60 for meals and accommodation. If employees use their private cars, the organisation reimburses an amount of ALL 24 per km.

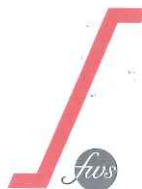


3.2.3 Cash Flow Statement

In accordance with the International Financial Reporting Standards the cash flows were classified into operating, investing or financing. The Albanian Helsinki Committee used the indirect method for the cash flow statement. The net cash flows were reconciled to the statement of activities by adjusting net income.

The cash flow relevant effects were correctly calculated in the cash flow statement. The increase or decrease of receivables, liabilities, project funds and other funds comply with the figures in the balance sheet. Depreciation and disposals of assets were correctly calculated.

Cash at the beginning of the year and at the end of the year is confirmed by original bank statements and cash books. The amount of available cash at year-end increased by 82.8 % in comparison to the previous year.



4. Conclusion

The examination of the internal control procedures of the Albanian Helsinki Committee showed the following results: The General Assembly regularly meets once per year. However, there were no Board meetings in 2017. All employees have valid employment contracts. The salaries were paid in line with a salary scale approved by the General Assembly. The accounting software "Alpha" is adequate to the needs of an NGO with multiple donors. Rules and procedures for financial management are outlined in an internal policy. The accounting documentation is orderly kept. Joint signatory power was agreed on for the AHC's bank accounts. Most payments were made through a bank account. All expenses were duly authorized. The functions of cash handling and accounting were separated and carried out by two different employees. The fixed assets of the Albanian Helsinki Committee are recorded in an inventory list. There was a stock-taking of fixed assets by a commission of employees at year-end. The trips with the AHC's vehicles are recorded in a log book. The organisation has a strategic plan for the period from 2016 to 2018.

As a consequence of this analysis the control risk, i.e. the risk that a material misstatement could not be prevented or detected on a timely basis by internal control, was assessed at a low level.

The financial statements were prepared in accordance with the Albanian Accounting Standards. Our examinations showed that assets, liabilities, project funds and other funds are correctly reflected in the balance sheet. Income and expenses are completely supported by original source documents such as receipts, invoices, delivery notes, contracts, bank and cash documents. The statement of revenue and expenses as well as the statement of cash flows correctly reflect the activities and transactions of the Albanian Helsinki Committee throughout the year.

As a result of our audit we issue an unconditional audit certificate for the financial statements of the Albanian Helsinki Committee, as of 31 December 2017.

Albanian Helsinki Committee

Albanian Helsinki Committee

Balance Sheet

As of 31 December 2017

(Currency: Lek)

	in Leke 2017	In EUR 2017	in Leke 2016	In EUR 2016
Assets:				
Current Assets				
Cash at Bank	32,295,269.62Lek	€ 242,912.90	17,655,980.10Lek	€ 130,562.60
Cash in hand	25,245.49Lek	€ 189.89	20,037.59Lek	€ 148.17
Receivables	284,645.95Lek	€ 2,141.00	360,925.73Lek	€ 2,668.98
	32,605,161.06Lek	€ 245,243.78	18,036,943.42Lek	€ 133,379.75
Non Current Assets				
Fixed Assets	5,251,311.41Lek	€ 39,498.39	4,743,253.93Lek	€ 35,075.46
Depreciation	-2,588,214.41Lek	-€ 19,467.58	-2,017,480.41Lek	-€ 14,918.88
	2,663,097.00Lek	€ 20,030.82	2,725,773.52Lek	€ 20,156.57
Total Assets	35,268,258.06Lek	€ 265,274.60	20,762,716.94Lek	€ 153,536.32

Liabilities, Project funding and Other Funds:

Liabilities	1,249,674.27Lek	€ 9,399.58	1,949,863.87Lek	€ 14,418.87
Project Funding	28,388,050.44Lek	€ 213,524.26	13,354,678.45Lek	€ 98,755.29
Other Funds	5,630,533.35Lek	€ 42,350.76	5,458,174.61Lek	€ 40,362.16
Total Liabilities	35,268,258.06Lek	€ 265,274.60	20,762,716.93Lek	€ 153,536.32

Executive director Erida SKENDAJ

Financial manager Katerina SHERKO

Albanian Helsinki Committee

Statement of Revenue and Expenses Year ended 31 December 2017 (Currency: Lek)

For Internal use

Account number
7,668
7661 & 7662 & 7666 & 7667 & 7681
641 & 644 & 621
6001-6009 & 6270,619, 606
604 & 613 & 614 & 615
626 & 6260 & 6261 & 6262 & 6263 & & 6264
627
629
630
633,638
628
6811
618 & 624 & 6781 & 666

	2017	2016	
Revenue			
Funding from donors	43,552,787	25,303,584	
Miscellaneous Revenue			
	43,552,787	25,303,584	
Expenses			
1 Personnel	16,036,284	11,650,681	
2 Activities Direct costs	22,117,412	9,358,986	
3 Photocopies, stationary and supply	460,467	133,546	
4 Office rent and utilities	1,831,287	1,378,387	
5 Telecommunication	510,465	701,430	
6 Transport	208,763	114,722	
7 Translation	668,678	312,653	
8 Audit	188,495	744,199	
9 Legal services, taxes	15,000	15,100	
10 Banking costs	172,251	100,162	
11 Depreciation	570,734	0	
12 Miscellaneous	772,950	793,716	
	43,552,787	25,303,584	172.12%
Result of the Year	0	0	

Executive director Erida SKENDAJ

Financial manager Katerina SHERKO

Albanian Helsinki Committee

Statement of Revenue and Expenses

Year ended 31 December 2017

(Currency: Lek)

For Internal use	2017	2016.02A	2016.04A	2016.06A	2016.07A	2016.08A	2016.09A	2016.10A	2016.11A	2016.12A	2017.005	2017.01	2017.03A	2017.04A	2017.05A	2017.0A	2013.07A	2016.05A	2008KSHH
Account number	43,552,787	1,526,994	7,657,021	1,773,894	7,372,020	1,833,732	4,127,659	641,391	1,223,300	23,844	873,543	5,821,177	174,827	1,970,181	1,036,035	5,862,656	718,496	216,457	699,461
7668																			
7667 & 7681																			
Revenue	43,552,787	1,526,994	7,657,021	1,773,894	7,372,020	1,833,732	4,127,659	641,391	1,223,300	23,844	873,543	5,821,177	174,827	1,970,181	1,036,035	5,862,656	718,496	216,457	699,461
Funding from donors																			
Miscellaneous Revenue																			
Expenses																			
1 Personnel	16,036,284	771,583	2,171,613	429,351	2,219,035	958,712	1,629,840	303,713	913,211		100,125	2,210,087		841,869	195,022	2,757,069	507,113	27,941	
2 Activities Direct costs	22,117,412	544,202	4,233,690	1,037,224	4,784,950	684,617	2,393,858	285,906	244,107	3,800	566,768	2,967,681	70,868	884,400	826,676	2,256,213	177,039	155,413	
Photocopies, stationary																			
3 and supply	460,467	43,871		67,699	42,937	76,858	38,707				76,685	113,710							
4 Office rent and utilities	1,831,287	150,119	790,384	70,015	154,696	71,453			63,446			131,635	71,901	166,640		50,240			110,760
5 Telecommunication	510,465	14,959	163,933	54,701	9,903	7,105	32,333		1,984		22,164	80,582	28,322	1,000	13,138	71,680		8,660	
6 Transport	208,763	350	19,510	44,603	2,710		2,260					50,637		4,190		25,716	34,345	24,443	
7 Translation	668,678		61,110		114,584		19,226	4,371		16,733		111,107		55,995		285,552			
8 Audit	188,495			67,500		28,175						92,820							
9 Legal services, taxes	15,000		15,000																
10 Banking costs	172,251	1,910	22,062	400	25,905	6,214	11,434	676	551	3,311	7,289	56,144	3,736	15,697	1,200	15,722			
11 Depreciation	570,734		142,300													380,740			47,594
12 Miscellaneous	772,950		37,418	2,500	17,300	600		46,725			100,511	6,774		380		19,725			541,007
	43,552,787	1,526,994	7,657,021	1,773,894	7,372,020	1,833,732	4,127,659	641,391	1,223,300	23,844	873,543	5,821,177	174,827	1,970,181	1,036,035	5,862,656	718,496	216,457	699,461

Result of the Year

Executive director Enida SKENDAJ

Financial manager Katerina SHERKO

Albanian Helsinki Committee

Statement of Cash Flows

For the year ended 31 December 2017

(Currency: LEK)

	2017	2016
Result for the year	0	0
Depreciation cost	570,734	-1,305,386
Net book value of assets disposed		840,171
Change in current assets, liabilities and project funding		
Decrease in debtors		
Decrease in receivables	76,280	-360,926
Increase in liabilities	-700,190	17,843
Decrease in project funding	15,033,372	10,535,029
Decrease in other funds	172,359	-3,445,523
Net cash outflow from operations (Vlera neto per shpenzime aktiviteti)	15,152,555	6,281,208
Investing Activities		
Fixed assets	(508,057)	(282,681)
Decrease of assets (inventory corrections)		
Net Cash Outflow from Investments	<u>(508,057)</u>	<u>(282,681)</u>
Decrease in cash during the year	14,644,497	5,998,527
Cash at the beginning of the year	17,676,018	11,677,491
Cash at the end of the year	<u><u>32,320,515</u></u>	<u><u>17,676,018</u></u>

31 December 2016

Cash on hand	Currency	Leke	Currency	Leke
Held in LEK	8,184Lek	8,184Lek	9,114Lek	9,114Lek
Held in USD	\$98	12,621Lek	\$6	782Lek
Held in EUR	€ 33	4,441Lek	€ 75	10,142Lek
		25,245Lek		20,038Lek
Cash at Bank				
Held in LEK	1,052,865.64Lek	1,052,866Lek	486,441.30Lek	486,441Lek
Held in USD(128.17	\$116,639.67	14,949,706Lek	\$79,335.03	10,168,371Lek
Held in EUR(135.23	€ 120,481.39	16,292,698Lek	€ 51,772.30	7,001,168Lek
		32,295,270Lek		17,655,980Lek

32,320,515Lek

17,676,018Lek

Executive director Erida SKENDAJ

Financial manager Katerina SHERKO

Albanian Helsinki Committee

Fixed Assets

For the year ended 31 December 2017

(Currency: EUR)

	Computer and Equipment	Furniture	Vehicles	Total /Leke
Historical Cost				
At 31 December 2016	1,936,010	979,300	1,827,944	4,743,254
Additions (purchases)	387,155	120,903		508,057
Outcome of basic fixed assets				
At 31 December 2017	2,323,165	1,100,203	1,827,944	5,251,311
Accumulated depreciation				
At 31 December 2016	601,904	849,735	565,842	2,017,481
Depreciation of the year	398,360	141,930	176,148	716,438
Reduction of depreciation for unusable fixed	-56,672	-110,273	21,241	-145,704
At 31 December 2017	943,592	881,392	763,231	2,588,215
Net Bookvalue				
At 31 December 2016	1,334,106	129,565	1,262,102	2,725,773
At 31 December 2017	1,379,573	218,811	1,064,713	2,663,097
Executive director Erida SKENDAJ	1,379,573	218,810	1,064,713	2,663,097
Financial manager Katerina SHERKO				

KOMITETI SHQIPTAR I HELSINKIT
ALBANIAN HELSINKI COMMITTEE
NIPT K41915012D

**Informata dhe sqarime te nevojshme mbi Pasqyrat financiare te
K.Sh.H se per Vitin 2017.**

Bilanci i Veprimtarise te K.Sh.H. si OJF (qe ka per mision vezhgimin e respektimit te lirive dhe te drejtave te shtetasve dhe reagimin ndaj shkeljeve me qellim rivendosjen e tyre etj brenda statutit te saj) per Vitin Kalendarik 2017 eshte perpiluar duke respektuar kerkesat e Ligjit " Per kontabilitetin", "Për konabilitetin dhe Pasqyrat financiare" Ligjin Nr. 8788 date 07.05.2001 " Per organizatatat Jofitimprurese" e te Ligjeve e Udhezimeve fiskale qe veprojne mbi kete veprimtari .

Per mbajtjen e kontabilitetit te Organizates perdoret kontabiliteti i programuar "ALPHA platinum" versioni per OJF te . Ky program perdor sistemin e mbajtjes te llogarive "me parti dyfishe "dhe lejon raportimin ne Projekte me monedhat sipas donacioneve, buxheteve e llogarive monetare (Euro USD, Leke) por edhe te treguesve te Bilancit te gjithë Organizates ne nje monedhe te vetme .

Treguesit e ketij Bilanci jane paraqitur ne leke , por ne pasqyra te vecanta, per te siguruar krahasime te disa treguesve te llogaritura ne Euro ne vitet e meparshme,(aseteve dhe likuiditeteve) kemi perdorur edhe vleresimet ne Euro dhe kemi rruajtur veprimet me llogarite bankare sipas monedhave, Euro, Leke, USD. Ne veprimet kontabele gjate vitit eshte bere ndryshimi i kurseve te kembimit ne programin ALPHA per çdo rast sipas dokumentave te transaksioneve. Te gjitha kembimet jane bere me kurs preferencial ne sportelet e Bankës. Ne treguesit e bilancit perfundimtar, ne 31.12.2017 rivleresimet, jane bere sipas kursit te kembimit zyrtar te Bankes te Shqiperise ne 31 Dhjetor 2016 dhe konkretisht ;

- 1 Euro = 132.95 Leke
- 1 USD = 111.10 Leke

Bilanci permban gjendjen e mjeteve monetare ne llogarite tona bankare dhe arke te K.Sh.H.se te kuadruara keto me gjendjen sipas nxjerrjeve te llogarive nga Bankat si dhe gjendjen e mjeteve themelore ne 31.12.2017 sipas inventarit.

Ne Bilanc rezultojne si detyrime;

Vlera e tatimeve mbi pagat e atyre ndalur ne burim e te honorareve te paguara dhe vlera e Sigurimeve shoqerore e shendetesore. Te dy keto detyrime i takojne pagesave te muajit Dhjetor 2017 dhe jane derdhur ne Janar 2018.

Ne vitin 2017 janë paguar Sigurime shoqerore e shendetsoree tatim mbi pagat **3.809.098.91 leke** dhe tatime sherbimesh **2.081.597.73 leke**.

KSHH ja derdh rregullisht e saktesisht Tatimet mbi pagat e ato ne burime dhe kontributet per Sigurimet shoqerore e shendetsore. Ajo respekton afatet ligjore per derdhjet duke plotesuar me te dhenat e liste pagesave e deklarimet specifike te leshuara nga Organi Tatimor .

Pasqyra e meposhtme i takon Bilancit te Vitit 2017 Ato janë përgatitur sipas standarteve ndërkombëtare. KSHH njih dhe zbaton këto standarte dhe vlerëson cilësinë e tyre nga një kompani auditimi per me shume se 14 vitesh. Të gjitha vlerësimet për to kanë qënë mjaft të mira .Pasqyrat janë përgatitur në dy monedha dhe me të dhëna krahasuese me ato të një viti më parë, pra të vitit 2017

Albanian Helsinki Committee

Balance Sheet As of 31 December 2017

(Currency: Lek)

	in Leke 2017	In EUR 2017	in Leke 2016	In EUR 2016
Assets:				
Current Assets				
Cash at Bank	32,295,269.62Lek	€ 242,912.90	17,655,980.10Lek	€ 130,562.60
Cash in hand	25,245.49Lek	€ 189.89	20,037.59Lek	€ 148.17
Receivables	284,645.95Lek	€ 2,141.00	360,925.73Lek	€ 2,668.98
	32,605,161.06Lek	€ 245,243.78	18,036,943.42Lek	€ 133,379.75
Non Current Assets				
Fixed Assets	5,251,311.41Lek	€ 39,498.39	4,743,253.93Lek	€ 35,075.46
Depreciation	-2,588,214.41Lek	-€ 19,467.58	-2,017,480.41Lek	-€ 14,918.88
	2,663,097.00Lek	€ 20,030.82	2,725,773.52Lek	€ 20,156.57
Total Assets	35,268,258.06Lek	€ 265,274.60	20,762,716.94Lek	€ 153,536.32
Liabilities, Project funding and Other Funds:				
Liabilities	1,249,674.27Lek	€ 9,399.58	1,949,863.87Lek	€ 14,418.87
Project Funding	28,388,050.44Lek	€ 213,524.26	13,354,678.45Lek	€ 98,755.29
Other Funds	5,630,533.35Lek	€ 42,350.76	5,458,174.61Lek	€ 40,362.16
Total Liabilities	35,268,258.06Lek	€ 265,274.60	20,762,716.93Lek	€ 153,536.32

Ne Paqyren e Bilancit te dates 31.12.2017 jane pasqyruar si detyrime per tu paguar shuma 1.249.674.27 Lek, sipas analizes te meposhtme, qe i takon detyrimit per fatura te Dhjetorit te evidentuara si Shpenzime dhe qe likuidohen ne 2017

Ne detyrime ne 31.12.2017 jane futur dhe sigurimet shoqerore e tatimet e llogaritura per muajin Dhjetor, por qe paguhen brenda dates 20 Janar 2018 se bashku me PDF te deklarimeve, ne leke si me poshte;

Sigurime Shoqerore	332.074.00
Shteti - Tatime dhe taksa te ndaluara	335.134.37
Per fatura te gateshme shpenzimesh	83.270.57
Si dhe detyrime per tu paguar (€ 3,754.76) ose	499,195.33Lek

Totali detyrime 31.12.2017 eshte 1.249.674.27 Leke

Po paraqesim me poshte pasqyren e "Te ardhura e Shpenzime" ne 31.12.2017

. Të gjitha shpenzimet e KSHH së janë kryer në kuadër të aktiviteteve të Projekteve, mbulohen nga Buxhetet e donatorëve sipas kontratave të lidhura me ta.

Albanian Helsinki Committee

Statement of Revenue and Expenses
Year ended 31 December 2017
(Currency: Lek)

	2017	2016	
Revenue			
Funding from donors	43,552,787	25,303,584	
Miscellaneous Revenue			
	43,552,787	25,303,584	
Expenses			
Personnel	16,036,284	11,650,681	
Activities Direct costs	22,117,412	9,358,986	
Photocopies, stationary and supply	460,467	133,546	
Office rent and utilities	1,831,287	1,378,387	
Telecommunication	510,465	701,430	
Transport	208,763	114,722	
Translation	668,678	312,653	
Audit	188,495	744,199	
Legal services, taxes	15,000	15,100	
Banking costs	172,251	100,162	
Depreciation	570,734	0	
Miscellaneous	772,950	793,716	
	43,552,787	25,303,584	172.12%

Shpenzimet në kuadër të projekteve janë mbuluar me donacione. Ato kryesisht janë dërguar nga donatorët menjëherë me nënshkrimin e kontratës ose pas raportimit të fazave të ndërmjetme.

Ne pasqyren Bilancit është vendosur dhe balanca e donacioneve të projekteve në 31.12.2017. Kjo vlerë është planifikuar të perdoret në vitin 2018 për mbulimin e shpenzimeve të aktiviteteve. Vlera totale e Donacioneve e paraqitur në kredi të llogarise 137 " Subvencione nga donatorët për investime e shpenzime" është 28.388.050.44 **Lek**

Në kemi llogaritur këto për çdo donator e projekt duke u nisur nga gjendja në fillim të vitit 2017, kemi shtuar arketimet (donacionet e mbritura brenda vitit 2017) dhe kemi zbritur shpenzimet. Këto të fundit janë kuadruar edhe me shpenzimet e evidentuara në Raportet financiare.

Periudha :01/01/2017- 31/12/2017				Kuri B.Shqiperse ne 31.12.2017		
				132.95		111.1
Kodi I Projektit		Totali I trasfertave 2016-2017	Shpenzime ne monedhe projekti 2016-2017	Euro Balance	Leke Balance	USD Balance
2016.10A	Per verifikime Bankwotch	2,478.00	4,805.00	-€ 2,327.00		
2017.0A	CE Pr. Kunder dhunes ekstreme dhe terorizmit	195,295.00	43,774.75	€ 151,520.25		
2017.05A	Mbeshtetje per Avokatet e rinj Ambasada Britanike	606,689.24	1,036,034.93		429,345.69Lek	
2017.04A	Per te rritur transparencen ne Proc e Vettingut SOROS	30,760.00	17,352.27			\$13,407.73
2016.12A	ERRC- komuniteti Rom ne Budapest	1,130.00	179.46	€ 950.54		
2017.005	LBTI Photo Award Exhibition Amb Hollandeze	12,150.00	6,556.26	€ 5,593.74		
2017.03A	Te ligjitomojme strategjiine per mbrojtje- SOROS	16,000.00	1,413.66			\$14,586.34
2016.07A	Pr. Azili dhe refugajtet Ambasada Hollandeze	60,936.00	59,424.48	€ 1,511.52		
2016.04A	Mbeshtetje institucionale OSI Budapest	120,000.00	82,767.09			\$37,232.91
2016.05A	Pr OSFA Avokati çeshtja Zaharia	3,120.00	2,485.63			\$634.37
2016.11A	Çeshtja e ujit ne Visoke SOROS	9,990.00	9,598.22			\$391.78
2017.01A	Pr Amb Amerikane Pjesmarje ne vendimmarje e publikut	20,000.00	15,045.79			\$4,954.21
				€ 157,249.05	429,345.69Lek	\$71,207.34
				20.906261.20Lek	429,345.69Lek	7,911,135.47Lek

Albanian Helsinki
Committee

Fixed Assets
For the year ended 31
December 2017
(Currency: EUR)

	Computer and Equipment	Furniture	Vehicles	Total /Leke
<i>Historical Cost</i>				
At 31 December 2016	1,936,010	979,300	1,827,944	4,743,254
Additions (purchases)	387,155	120,903		508,057
Outcome of basic fixed assets				
At 31 December 2017	2,323,165	1,100,203	1,827,944	5,251,311
<i>Accumulated depreciation</i>				
At 31 December 2016	601,904	849,735	565,842	2,017,481
Depreciation of the year	398,360	141,930	176,148	716,438
Reduction of depreciation for unusable fixed assets	-56,672	-110,273	21,241	-145,704
At 31 December 2017	943,592	881,392	763,231	2,588,215
<i>Net Bookvalue</i>				
At 31 December 2016	1,334,106	129,565	1,262,102	2,725,773
At 31 December 2017	1,379,573	218,811	1,064,713	2,663,097
	1,379,573	218,810	1,064,713	2,663,097

Albanian Helsinki Committee

Statement of Cash Flows

For the year ended 31 December 2017

(Currency: LEK)

	2017	2016
Result for the year	0	0
Depreciation cost	570,734	-1,305,386
Net book value of assets disposed		840,171
Change in current assets, liabilities and project funding		
Decrease in debtors		
Decrease in receivables	76,280	-360,926
Increase in liabilities	-700,190	17,843
Decrease in project funding	15,391,900	10,535,029
Decrease in other funds	-186,169	-3,445,523
Net cash outflow from operations	15,152,555	6,281,208
(Vlera neto per shpenzime aktiviteti)		
Investing Activities		
Fixed assets	(508,057)	(282,681)
Decrease of assets (inventory corrections)		
Net Cash Outflow from Investments	(508,057)	(282,681)
Decrease in cash during the year	14,644,497	5,998,527
Cash at the beginning of the year	17,676,018	11,677,491
Cash at the end of the year	32,320,515	17,676,018

31 December 2016

Cash on hand	Currency	Leke	Currency	Leke
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Held in LEK	8,184Lek	8,184Lek	9,114Lek	9,114Lek
Held in USD	\$98	12,621Lek	\$6	782Lek
Held in EUR	€ 33	4,441Lek	€ 75	10,142Lek
		25,245Lek		20,038Lek
Cash at Bank				
Held in LEK	1,052,865.64Lek	1,052,866Lek	486,441.30Lek	486,441Lek
Held in USD(128.17)	\$116,639.67	14,949,706Lek	\$79,335.03	10,168,371Lek
Held in EUR(135.23)	€ 120,481.39	16,292,698Lek	€ 51,772.30	7,001,168Lek
		32,295,270Lek		17,655,980Lek
		32,320,515Lek		17,676,018Lek

Ne pakesimin e fondeve te KSHH se kam kaluar edhe rivleresimin e vlerave monetare te KSHH se gjendje ne 31.12.2017. Ne 31.12.2017 kemi nje rrenie te vlerave te kembimit te lekut kundrejt monedhave Euro e USD, si me poshte :

1 Euro = 132.95 Leke nga 135.23 Leke qe ishte kursi zyrtar ne 31.12.2016

USD = 111.10leke nga 128.17 leke qe ishte kursi zyrtar ne 31.12.2016.

Per te shmangur efektet negative te veprimeve me kurset e kembimit per projekte donacionet e te cilave mbrijne tek ne ne monedhat Euro apo USD dhe duhet te raportohen po ne monedhat perkatese, ne shume nga shpenzimet e aktiviteteteve i paguajme ne monedhat e origjines (Euro, USD) dhe kujdesemi qe te reflektojme edhe tek rregjistrimet ne Alpha, ndyshimet e kurseve te kembimit sipas dites te terheqjes per pagesat cash apo te dites qe kryhet trasferta bankare.

Ne perfundim te vitit 2017 KSHH-ja ka mbetur nje Organizate e qendrueshme. Ajo ka nje fond rezerve 22.595 Euro. Mbajtja e qendrueshmërisë te Organizates kerkon dhe gjetjen e mundesive per te mbuluar edhe realizimin e bashkefinancimeve ne projekte qe mbeshteten nga donator si CE. Per forcimin e qendrueshmërisë te Organizates ne vitin 2017, jane perdorur kapacitete tona per realizimin e sherbimeve si ekspertiza, moderime, kordinime etj.

Pergatiti;

Menaxhere finance; Katerina Sherko