

**ASSOCIATION OF FIRST CHILDREN'S  
EMBASSY IN THE WORLD MEGJASHI  
REPUBLIC OF MACEDONIA, SKOPJE**

Financial statements for the year ending  
on 31<sup>st</sup> December, 2019 and Independent  
Auditor's Report

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## **INDEPENDENT AUDITOR’S REPORT TO THE ASSEMBLY, THE SUPERVISORY BOARD AND THE MANAGEMENT OF THE ASSOCIATION OF FIRST CHILDREN’S EMBASSY IN THE WORLD MEGJASHI, REPUBLIC OF MACEDONIA, SKOPJE**

We have performed an audit to the submitted financial statements (page 6-23) of the Association of First Children’s Embassy in the World Megjashi, Republic of Macedonia, Skopje (hereinafter referred to as: Association), which includes the Balance Sheet as at 31<sup>st</sup> December 2019, as well as the Balance of Revenues and Expenses and the audit of the significant accounting policies and other explanatory notes.

### ***Management’s responsibility about the financial statements***

The Association’s management is responsible for preparing and presenting objectively these financial statements, pursuant to the Law on Accounting for Non-Profit Organisations and Financial Reporting Standards under the Cash Basis. This responsibility includes: designing, implementing and maintaining an internal control that is relevant for the preparation and fair presentation of financial statements that are free of material misstatement, whether due to fraud or error, the selection and application of appropriate accounting policies, as well as making accounting estimates that are reasonable in the circumstances.

### ***Auditor’s responsibility***

It is our responsibility to express our opinion on these financial reports on the base of our audit. We performed our audit in accordance with the audit standards applicable in Republic of North Macedonia. These standards request to comply with the ethical requirements and to plan and perform the audit in a manner that will allow us to obtain reasonable confirmation that the financial statements do not contain any material misstatement.

The audit includes implementation of procedures for obtaining audit evidence on the amounts and disclosures in the financial statements. The selected procedures depend on the auditor’s judgment, including the assessment of the risks of significant misstatements of the financial statements whether due to fraud or error. When estimating these risks, the auditor takes into account the internal control relevant for preparation and objective presentation of the Association’s financial statements in order to design audit procedures that are appropriate to the circumstances, but not in order to express their opinion on the Association’s internal control effectiveness. The audit also includes evaluation of the appropriateness of the accounting policies used and of the reasonableness of the accounting estimates performed by the management, as well as evaluation of the overall presentation of the financial reports.

We believe that the auditor’s evidence we have obtained is sufficient and appropriate to provide foundation for our auditor’s opinion.

**INDEPENDENT AUDITOR'S REPORT (Continued) TO THE ASSEMBLY,  
THE SUPERVISORY BOARD AND THE MANAGEMENT OF THE  
ASSOCIATION OF FIRST CHILDREN'S EMBASSY IN THE WORLD  
MEGJASHI, REPUBLIC OF MACEDONIA, SKOPJE**

***Opinion***

In our opinion, the financial statements realistically and objectively, in all material aspects, display the financial standing of the Association of the First Children's Embassy in the World Megjashi, Republic of Macedonia, Skopje, as at 31<sup>st</sup> December 2019 and the results from its operation for the year ending on that same date, in accordance with the Law on Accounting for Non-Profit Organisations and the financial reporting standards under the cash basis adopted in Republic of North Macedonia.

***Report for compliance with signed donation agreement***

The Association of the First Children's Embassy in the World Megjashi, Republic of Macedonia, Skopje has entered into agreements with several donators, including the agreement with the Macedonian Centre for International Cooperation (MCIC) being: Agreement for Institutional Grant CIVIKA MOBILITAS CM-INS-04 with number 11-176/1-2019 dated 05.07.2019. The Agreement stipulates the obligations of the funds beneficiary.

***Opinion***

In our opinion, the Association of the First Children's Embassy in the World Megjashi, Republic of Macedonia, Skopje has used the funds of the institutional grant financed by Civika Mobilitas in the period 01.07.2019-31.12.2019 in accordance with the obligations defined in the signed agreement.

# MSFI AUDIT TP – SKOPJE

**MSFI**  
**Audit**

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**INDEPENDENT AUDITOR'S REPORT (Continued)**  
**TO THE ASSEMBLY, THE SUPERVISORY BOARD AND THE MANAGEMENT**  
**OF THE ASSOCIATION OF FIRST CHILDREN'S EMBASSY IN THE WORLD**  
**MEGJASHI, REPUBLIC OF MACEDONIA, SKOPJE**

*Report on other legal and regulatory requirements*

Association's management is responsible to prepare the annual report (appendix 2 to the financial statements) and the annual account (appendix 1 to the financial statements) pursuant to the Law on Accounting for Non-Profit Organisations and the same were accepted and approved by the Association's management on 26th February 2020.

It is our responsibility to provide opinion in connection to the consistency of the annual report with the annual account and the financial statements of the Association. We conducted our procedures in accordance with the Law on Audit of Republic of North Macedonia and the International Standard on Auditing 720 - the auditor's responsibilities relating to other information in documents containing audited financial statements. In our opinion, the historical financial information disclosed in the annual report are consistent with the final account and the presented audited financial statements of the Association for the year ending on 31st December 2019.

Skopje, 24th April 2020

MSFI Audit TP –  
Skopje  
Zharko Mihajlovski  
Manager  
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signature//*

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Audit TP – Skopje//*

Ivica Marcheviski  
Certified Auditor  
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signature//*

**BALANCE OF REVENUES AND EXPENSES**  
**for the year ending on**  
**31<sup>st</sup> December 2019**  
(in 000 MKD)

	Note	31 <sup>st</sup> December 2019	31 <sup>st</sup> December 2018
Total revenues	4	14,110	12,810
Total expenses	5	(13,873)	(14,201)
Transferred portion of the excess revenue from the previous year	4	348	1,739
<i>Excess of revenues –profit before tax</i>		585	348
Income tax		-	-
<b>EXCESS OF REVENUES EXPENSES AFTER TAX</b>		<b>585</b>	<b>348</b>

Notes represent an integral part of the financial statements

*Financial statements enclosed have been approved for publication by the Association's  
management on 26<sup>th</sup> February 2020 and have been signed  
in their name by:*

Responsible for preparing financial  
statements  
Ana Ikonomova

President  
Dragi Zmijanac

**BALANCE SHEET**  
**as at 31<sup>st</sup> December 2019**  
(in 000 MKD)

	Note	31 <sup>st</sup> December 2019	31 <sup>st</sup> December 2018
<b>A ASSETS</b>			
<b>NON-CURRENT ASSETS</b>			
Intangible assets	6	55	-
Real estate, plants and equipment	6	462	339
<i>Total non-current assets</i>		517	339
<b>CURRENT ASSETS</b>			
Cash assets	7	585	293
Operating receivables	8	91	404
Other receivables	9	-	55
Deferrals	10	80	101
Stock	11	35	15
<i>Total current assets</i>		791	868
<b>TOTAL ASSETS</b>		<b>1,308</b>	<b>1,207</b>
<b>B SOURCES OF BUSINESS</b>			
Business fund	12	552	354
Excess of revenues over expenses after tax		585	348
<i>Total sources of business assets</i>		1,137	702
<b>C LIABILITIES</b>			
Short-term liabilities	13	80	101
Accruals	14	91	404
<i>Total current liabilities</i>		171	505
<b>TOTAL SOURCES OF ASSETS AND LIABILITIES</b>		<b>1,308</b>	<b>1,207</b>

**Notes represent an integral part of the financial statements**

*Financial statements enclosed have been approved for publication by the Association's management on 26<sup>th</sup> February 2020 and have been signed in their name by:*

Responsible for preparing financial  
statements

Ana Ikonomova

President  
Dragi Zmijanac

## **1. GENERAL INFORMATION ON THE ASSOCIATION OF THE FIRST CHILDREN'S EMBASSY IN THE WORLD MEGJASHI REPUBLIC OF MACEDONIA, SKOPJE**

The Association First Children's Embassy in the World Megjashi Republic of Macedonia, Skopje, with short name Megjashi, hereinafter (the Association) has been established on 29.04.1992, and registered on 25.05.1992 as non-profit organisation pursuant to the Law on Associations and Foundations and has been registered in the Register of Associations and Foundations under Reg. No. 1.443.

Address: Str. Kosta Novakovikj No. 22a Skopje

Tax number: 4030995179890

Company Reg. No.: 4377249

Activity of the Association is Other social work activities without accommodation n.e.c.

The Association has the following goals and tasks:

- protection of children's rights
- building and keeping the peace;
- protecting the children from war conflicts and other conflicts;
- protecting the children from abuse for political, economic, war and sexual goals, as well as protecting them from all forms of child labour abuse;
- protecting, helping and supporting children with parents in crises, children with disabilities, children with low social status, street children, children without parents etc.

The mission of the First Children's Embassy in the World Megjashi Republic of Macedonia, Skopje is to represent and protect children's rights, to encourage responsible parenting and respect for the child's personality, to strengthen the civil movement for children's rights, children's participation and to advocate for the functionality of institutions in the best interest of the child. Megjashi promotes peace education, developing active citizenship based on the principle of non-violence and nurturing diversity and equal opportunities for all.

The vision of the First Children's Embassy in the World Megjashi Republic of Macedonia, Skopje is to provide a more just world for each child.

## **2. BASIS FOR PREPARATION OF FINANCIAL STATEMENTS**

### **2.1 Basis for preparation**

The Association prepares the financial statements in accordance with the legal regulations that apply in Republic of North Macedonia, referring to the work of non-



profit organisations, primarily the Law on Accounting for Non-Profit Organisations (Official Gazette of Republic of Macedonia No. 24/03...154/15) and the relevant by-laws adopted on that basis.

These Financial Statements show the assets and liabilities, revenues and expenses related to the operation of the Association.

Reliability is supported by the fact that the Association will continue to work in the future.

### **3. ACCOUNTING POLICIES**

The following is a summary of the significant accounting policies that were applied in the preparation of the Financial Statements of the Association for the year ending on 31<sup>st</sup> December 2019.

#### **3.1 Revenues and expenses**

The recognition of Association's revenues and expenses is implemented in accordance with Article 13 of the Law on Accounting for Non-Profit Organisations (Official Gazette of Republic of Macedonia No. 24/03 ... 154/15) and Article 18 of the Rulebook on Accounting for Non-Profit Organisations (Official Gazette of Republic of Macedonia No. 42/03, 08/09 and 175/11), i.e. in accordance with the accounting principle of modified occurrence of business changes, i.e. transactions.

According to the accounting principle of modified occurrence of business changes, i.e. transactions, revenues are recognized in the accounting period in which they occurred according to the criterion of measurability and availability. Revenues are measurable when they can be expressed in value. Revenues are available when they are generated in the accounting period or within 30 days after the expiration of the accounting period, provided that the revenues refer to the accounting period and serve to cover the liabilities from that accounting period.

According to the accounting principle of modified occurrence of business changes, i.e. transactions, expenses are recognized in the accounting period in which they occurred or within 30 days after the expiration of the accounting period, provided that the payment obligation have occurred during that accounting period.

#### **3.2 Tangible assets**

##### *3.2.1. Initial valuation*

Tangible assets (plants and equipment) are initially valued in accordance with

Article 14 of the Law on Accounting for Non-Profit Organisations, according to which treatment of long-term assets have the assets whose duration is longer than one year and whose individual value at the time of purchase was higher than EUR 300 in denar counter value.

The Association initially assesses the long-term assets at purchase value reduced by the total amount of the calculated depreciation. The purchase value of long-term assets consists of the purchase price increased for import customs duties, value added tax, transport expenses and all other expenditures that can be directly added to the purchase value, i.e. the purchase costs.

### *3.2.2. Subsequent expenditures*

Expenditures made for replacement of part of the tangible assets are recorded separately and are capitalized only if the future economic benefits that will represent inflows into the Association are probable.

### *3.2.3. Depreciation*

Depreciation is carried out with a straightforward write-off method that is consistently applied from one accounting period to another accounting period, applying the annual rates that are an integral part of the Rulebook on Accounting for Non-Profit Organisations. Depreciation is calculated individually for each asset within the groups prescribed by the Rulebook until the value of the long-term assets is fully reimbursed. The useful life, i.e. the deadline for writing off of the long-term assets is determined in accordance with the prescribed rates. In addition are given the annual rates for depreciation of tangible assets, applied to some more significant items:

Construction buildings	1%
Equipment	14%
Computer equipment and software	20%
Furniture	12%
Motor vehicles	15%

### *3.2.4. Revaluation*

The calculation of the revaluation of long-term assets (tangible and intangible assets) is performed by the Association in accordance with Article 15 of the Law on Accounting for Non-Profit Organisations and Articles 29 and 29-a of the Rulebook on Accounting for Non-Profit Organisations. According to the cited legal provisions, calculation of revaluation is performed in the following cases:

- 1) when withdrawing from use and alienation or
- 2) due to revaluation, with the rate of increase of the prices of the manufacturers of industrial products published by the State Statistical Office.

The basis for revaluation of long-term assets is the purchase value of assets and their accounting accumulated depreciation (impairment).

Revaluation of intangible and tangible assets (their purchase value and impairment), which have been procured in the past years (until 31.12.2018) and have not been alienated during 2019, i.e. they are expressed after the stock on 31.12.2019 and represent elements of the balance sheet composed under the same date (for which Form REV-1 is applied), is calculated because the only coefficient for revaluation for 2019 is positive and amounts 0.011.

### **3.3 Receivables**

The receivables are recognized according to the agreed amounts in the contract.

### **3.4 Stock**

Stock of small inventory is recognized in accordance with Article 14 paragraph 7 of the Law on Accounting for Non-Profit Organisations according to which long-term assets whose individual value at the time of procurement is less than EUR 300 in denar counter value are classified as small inventory.

Stock of trade goods is recognized in accordance with Article 14 paragraph 3 of the Law on Accounting for Non-Profit Organisations, according to which short-term assets are expressed at purchase value. The purchase value of stocks consists of the purchase price increased by import customs duties, value added tax, transport expenses and all other expenditures that can be directly added to the purchase value, i.e. the purchase costs.

### **3.5 Cash and cash equivalents**

Cash and cash equivalents consist of cash on hand, transaction accounts, bank deposits and highly liquid investments that can be quickly converted into money. Cash on hand and on the bank accounts in domestic currency are displayed in nominal amount, while in foreign currency they are displayed at the middle exchange rate of the National Bank of Republic of North Macedonia on the day of the balance sheet.

The value of the more significant currencies on 31.12.2019 was as follows:

<b>Currency designation</b>	<b>2019</b>	<b>2018</b>
<b>EUR</b>	61,4856	61,4950
<b>USD</b>	54,9518	53,6887

### **3.6 Liabilities**

NOTES TO THE FINANCIAL STATEMENTS  
31<sup>st</sup> DECEMBER, 2019

Liabilities are recognized according to the agreed amounts in the contract.

### 3.7 Tax liabilities

Taxes are calculated and paid in accordance with legal regulations in Republic of North Macedonia. The basic activities performed by the Association do not represent trade in terms of the Law on Value Added Tax and are not subject to VAT taxation. The profit tax in accordance with the amendments to the Law (item 4a) is calculated and paid on income generated from performing economic activity exceeding 1,000,000 denars at a rate of 1%. The income from the sale of New Year's Cards is 470,053 denars, and because it is below 1,000,000 denars there is no obligation for payment of tax on total income.

### 4. TOTAL INCOME

Total income consists of the following (in 000 MKD):

	<b>31<sup>st</sup> December 2019</b>	<b>31<sup>st</sup> December 2018</b>
Income from donations, grants and membership fees	13,640	12,300
Income from interest and exchange rate differences	-	1
Other income	470	509
<i>Total income</i>	<u>14,110</u>	<u>12,810</u>
Transferred portion of the excess income from the previous year	348	1,739
<i>Total</i>	<u><b>14,458</b></u>	<u><b>14,549</b></u>

The Association generates its income mainly from donations and grants. According to their purpose, donations are non-purpose assets, i.e. intended for realization of the programme activities of the Association or strictly purposeful, for the realization of a specific project. In addition to donation income, the Association also generates income from the sale of New Year's Cards, donations from citizens in money boxes placed at several locations in the country and other income.

#### 4.1. Income from donations

The income from donations for the year ending on 31<sup>st</sup> December, 2019 refers to the funds paid to the account of the Association for realization of its project activities. Income from donations per donor who provided the funds is displayed as follows (in 000 MKD):

	<b>31<sup>st</sup> December 2019</b>	<b>31<sup>st</sup> December 2018</b>
Ministry for Economic Cooperation and Development of Germany-Kurve Wustrow	7,592	5,538
Ministry of Culture	27	62
Peace Action Association-Prilep	-	307
Friedenskreise Halle-Germany	-	47

**ASSOCIATION OF THE FIRST CHILDREN'S EMBASSY IN THE WORLD MEGJASHI REPUBLIC OF  
MACEDONIA SKOPJE**

NOTES TO THE FINANCIAL STATEMENTS

31<sup>st</sup> DECEMBER, 2019

MCMS-Creating and implementing an internal organisational structure	83	332
MCMS-Institutional grant-Civika	750	200
Coalition SEGA	193	297
MOST Association	-	184
European Commission-RCD Vranje	-	-
Municipality of Gazi Baba	-	20
Arigatou International Kenya	-	771
Arigatou International Geneva	-	28
SAPI Bulgaria	481	527
Save the children Kosovo (SCI 0038)	2,871	3,168
Government of RM – STOP project	595	-
Income from donations from legal entities	40	83
Income from donations from natural entities	1,008	736
<i>Total income</i>	<b>13,640</b>	<b>12,300</b>

#### 4.2. Other income

Other income consists of the following (in 000 MKD):

	<b>31<sup>st</sup> December 2019</b>	<b>31<sup>st</sup> December 2018</b>
Income from the sale of New Year's Cards	470	509
Other income	-	-
<i>Total other income</i>	<b>470</b>	<b>509</b>

#### 4.3. Income per projects

Income per projects consists of the following (in 000 MKD):

	<b>31<sup>st</sup> December 2019</b>	<b>31<sup>st</sup> December 2018</b>
Peace Education Programme	7,594	5,539
Institutional grant-Civika	750	550
Implementation of the Convention on the Rights of the Child in Macedonia-Coalition SEGA	172	304
Transnational coalition STOP	-	403
Tolerance and respect for children's differences - Municipality of Gazi Baba	-	50
Empowering child's strengths for violence prevention -Sapi 1/2/3	481	485
Let's Take the Rights in Our Hands -SCI	3,001	3,626

**ASSOCIATION OF THE FIRST CHILDREN'S EMBASSY IN THE WORLD MEGJASHI REPUBLIC OF  
MACEDONIA SKOPJE**

NOTES TO THE FINANCIAL STATEMENTS  
31<sup>st</sup> DECEMBER, 2019

Volunteer service-Halle	-	90
Arigatou-conference	-	772
Child poverty-Arigatou	232	183
Promoting integrated education through peace activities	-	283
Protection of children's rights after divorce- MOST	-	184
Creating and implementing a development internal organisational structure-MCMS	211	332
Transnational coalition - Stop – cofounding – Government of Republic of Macedonia	594	-
Street dance theatre for social change	-	62
Donations and other income of the	953	1.177
New Year's Cards fund	470	509
<i>Total income per projects</i>	<b>14,458</b>	<b>14,549</b>

In the item of own income (Donations and other income of the Association) for realization of project activities, income that is used to cover expenses for the function of the SOS telephone, for a day-care centre for children who do not go to school and organisational costs, as well as for co-financing and advancing of project costs is recorded. The item New Year's Cards fund shows income from economic activities - sales of New Year's Cards and they are intended to cover the costs incurred to carry out these economic activities, as well as to cover the organisational costs necessary for the operation of the Association in order to implement programmes and objectives in accordance with the statute, as well as for co-financing and advancing of project costs. As of 01.07.2019, a new Rulebook and Annex for Distribution of Income from Non-Project Activities 50/50 was adopted, which regulates the spending of funds from non-project activities (1. Sales of greeting cards, 2. Money boxes for donations, 3. Special events 4. New ways of generating funds outside projects.) According to this Rulebook, Revenues under item 1, 3 and 4 are intended to cover 100% of the organisation's expenses, and income under item 2 will be distributed as a rule 50/50 or 50% for the needs of the target group and 50% for the needs of the organisation for sustainability and development.

## 5. TOTAL EXPENDITURES

Total expenditures consist of the following (in 000 MKD):

	<b>31<sup>st</sup> December 2019</b>	<b>31<sup>st</sup> December 2018</b>
1.Expenditures for materials	846	281
2.Consumed energy	90	77
3.Expenditures for maintenance of the assets	81	104
4.Other tangible costs	291	45

**ASSOCIATION OF THE FIRST CHILDREN'S EMBASSY IN THE WORLD MEGJASHI REPUBLIC OF  
MACEDONIA SKOPJE**

NOTES TO THE FINANCIAL STATEMENTS  
31<sup>st</sup> DECEMBER, 2019

5. Utilities	21	20
6. Postal services, telephone, internet	185	210
7. Transport services	473	380
8. Printing services	261	631
9. Non-production services	391	571
10. Advertising expenditures (for projects)	76	102
11. Hotels and catering services for projects	2,559	2,512
12. Purchase value of sold merchandise	51	17
13. Working contracts and authors fees	2,001	2,672
14. Gross salaries	5,746	6,120
15. Purchase of fixed assets	382	150
16. Other expenditures	419	309
<i>Total expenditures</i>	<b>13,873</b>	<b>14,201</b>

**5.1. Total expenditures by type of expenditure are as follows (in 000 MKD):**

	2019	2018
<b>1. Expenditures for materials</b>		
- Office supplies	85	181
- Material for event participants	662	-
- Spent raw materials and consumables	-	12
- Auxiliary materials	21	17
- Other materials spent per project	12	47
- Hygiene products	16	13
- Small inventory	43	11
- Auto tires	7	-
<b>Total:</b>	<b>846</b>	<b>281</b>
<b>2. Consumed energy</b>		
- Expenditures for electricity	10	8
- Fuel	80	69
<b>Total:</b>	<b>90</b>	<b>77</b>
<b>3. Expenditures for asset maintenance</b>		
- Repairs, service of assets	17	34
- Vehicle maintenance	61	67
- Vehicle wash	3	3
<b>Total:</b>	<b>81</b>	<b>104</b>
<b>4. Other tangible costs</b>		
- Court and administrative fees	10	12
- Vehicle registration	21	15
- Parking	3	2
- Other tangible costs	257	16

**ASSOCIATION OF THE FIRST CHILDREN'S EMBASSY IN THE WORLD MEGJASHI REPUBLIC OF  
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NOTES TO THE FINANCIAL STATEMENTS  
31<sup>st</sup> DECEMBER, 2019

	<b>Total:</b>	<b>291</b>	<b>45</b>
<hr/>			
<b>5. Utilities</b>			
- Costs for water consumption		21	20
	<b>Total:</b>	<b>21</b>	<b>20</b>
<hr/>			
<b>6. Postal services, telephone and internet</b>			
- Fixed-line telephones		29	29
- Mobile telephones		136	162
- Postal expenditures		20	19
	<b>Total:</b>	<b>185</b>	<b>210</b>
<hr/>			
<b>7. Transport services</b>			
- Transport services		382	343
- Travel costs (with personal tax calculated )		76	12
- Taxi		15	25
	<b>Total:</b>	<b>473</b>	<b>380</b>
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NOTES TO THE FINANCIAL STATEMENTS  
31<sup>st</sup> DECEMBER, 2019

**8. Printing services**

- Printing services	261	631
<b>Total:</b>	<b>261</b>	<b>631</b>

**9. Non-production services**

-Rent of hall and equipment	54	87
-Rent of an apartment for a volunteer	-	61
-Audit and assessment	72	73
-Lawyer services	14	-
-Notarial services	-	1
-Translation services	164	154
-Other non-production services	87	73
-Other intellectual services	-	114
-Photocopying	-	8
<b>Total:</b>	<b>391</b>	<b>571</b>

**10. Advertising expenditures (for projects)**

- Advertising and project announcement costs	-	31
- Advertising for projects	70	61
- Services for e-messages	6	10
<b>Total:</b>	<b>76</b>	<b>102</b>

**11. Hotel and catering services for projects**

- Hotel and catering services for projects	2,559	2,512
<b>Total:</b>	<b>2.559</b>	<b>2.512</b>

**12. Procurement value of sold merchandise**

- Procurement value of sold merchandise	51	17
<b>Total:</b>	<b>51</b>	<b>17</b>

**13. Working contracts and authors fees**

- Working contracts and authors fees	2,001	2,672
<b>Total:</b>	<b>2.201</b>	<b>2.672</b>

**14. Gross salaries**

- Net salary	3,826	4,098
- Personal income from salary	340	370
- Contributions	1,580	1,652
<b>Total:</b>	<b>5.746</b>	<b>6.120</b>

ASSOCIATION OF THE FIRST CHILDREN'S EMBASSY IN THE WORLD MEGJASHI REPUBLIC OF  
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NOTES TO THE FINANCIAL STATEMENTS

31<sup>st</sup> DECEMBER, 2019

**15. Purchase of fixed assets**

- Purchase of fixed assets	382	150
<b>Total:</b>	<b>382</b>	<b>150</b>

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**16. Other expenditures**

-Negative exchange rate differences	12	13
-Payment operations commission	51	45
-Reimbursement of employees for business trips	44	152
-Membership fees	2	25
-Insurance premiums	51	56
-Other intangible costs	73	9
-Additional expenditures from previous years	96	4
- Stamps manufactured	-	1
-Other personal-income-tax-related expenditures	84	-
-Expenses for VAT	6	4
<b>Total:</b>	<b>419</b>	<b>309</b>
<b>TOTAL:</b>	<b>13,873</b>	<b>14,201</b>

**5.2. Expenditures per projects**

Expenditures per projects consist of the following (in 000 MKD):

	<b>31<sup>st</sup> December 2019</b>	<b>31<sup>st</sup> December 2018</b>
Institutional grant	654	550
Piece education programme	7,432	5,538
Volunteer service-Halle	-	90
Child poverty-Arigatou	199	183
Child poverty-Arigatou 2	38	-
Implementation of the Convention on the Rights of the Child -Coalition SEGA	172	325
Protection of children's rights after divorce-MOST	-	184
Empowering child's strengths for violence prevention -SAPI 2	-	485
Empowering child's strengths for violence prevention -SAPI 3	454	-
Empowering child's strengths for violence prevention -SAPI 4	38	-
Transnational coalition STOP 1	294	677
Tolerance and respect for children's differences-Municipality of Gazi Baba	-	50
Arigatou conference	-	540
Street dance theatre for social change	-	89

**ASSOCIATION OF THE FIRST CHILDREN'S EMBASSY IN THE WORLD MEGJASHI REPUBLIC OF  
MACEDONIA SKOPJE**

NOTES TO THE FINANCIAL STATEMENTS  
31<sup>st</sup> DECEMBER, 2019

Creating and implementing a developmental internal organisational structure....MCMS	211	204
Let's Take the Rights in Our Hands -SCI	2,910	3496
Promoting integrated education through peace activities	-	283
New Year's Cards fund	270	509
General expenses of the Association for realization of project activities	1,201	998
<i>Total expenditures per project</i>	<b>13,873</b>	<b>14,201</b>

General expenditures of the Association for realization of project activities include expenditures made for activities of the SOS telephone, for the Day-Care Centre for children who do not go to school and organisational expenses necessary for the function of the organisation in order to implement the programmes and objectives according to the statute and co-financing and advancing project costs. Of the total amount of 1,201 thousand denars on 31<sup>st</sup> December, 2019, 278 thousand were spent on co-financing projects, as follows: 39 thousand denars for the MCMS project, 101 thousand denars for the STOP 1 project and 138 thousand denars for the Sapi 3 project. The item New Year's Cards fund shows the expenditures made for the realization of these economic activities, as well as for covering organisational costs necessary for the operation of the Association in order to implement the programmes and objectives according to the statute, as well as to cover organisational costs necessary for the operation of the association.

## 6. NON-CURRENT ASSETS

Non-current assets consist of the following (in 000 MKD):

2019	Plants and equipment	Intangible assets	TOTAL
<b>Revalued purchase value</b>			
<i>Balance as at 1<sup>st</sup> January 2019</i>	2,276	22	2,298
New procurements	327	55	382
Discarded	(17)	-	(17)
Revaluation	25	-	25
<i>Balance as at 31<sup>st</sup> December 2019</i>	2,611	77	2,688
<b>Revalued impairment</b>			
<i>Balance as at 1<sup>st</sup> January 2019</i>	1,937	22	1,959
Depreciation for 2019	206	-	206
Reduction	(17)	-	(17)
Revaluation of impairment	23	-	23
<i>Balance as at 31<sup>st</sup> December 2019</i>	2,149	22	2,171
<b><i>Net accounting value as at 31<sup>st</sup> December 2019</i></b>	<b>462</b>	<b>55</b>	<b>517</b>

ASSOCIATION OF THE FIRST CHILDREN'S EMBASSY IN THE WORLD MEGJASHI REPUBLIC OF  
MACEDONIA SKOPJE

NOTES TO THE FINANCIAL STATEMENTS  
31<sup>st</sup> DECEMBER, 2019

<i>Net accounting value as at 1<sup>st</sup> January 2019</i>			
	<b>339</b>	<b>-</b>	<b>339</b>
<b>2018</b>	<b>Plants and equipment</b>	<b>Intangible assets</b>	<b>TOTAL</b>
<b>Revalued purchase value</b>			
<i>Balance as at 1<sup>st</sup> January 2018</i>	2,245	22	2,267
New procurements	150	-	150
Discarded	(119)	-	(119)
Revaluation	-	-	-
<i>Balance as at 31<sup>st</sup> December 2018</i>	2,276	22	2,298
<b>Revalued impairment</b>			
<i>Balance as at 1<sup>st</sup> January 2018</i>	1,842	21	1,863
Depreciation for 2018	214	1	215
Reduction	(119)	-	(119)
Revaluation of impairment	-	-	-
<i>Balance as at 31<sup>st</sup> December 2018</i>	1,937	22	1,959
<i>Net accounting value as at 31<sup>st</sup> December 2018</i>			
	<b>339</b>	<b>-</b>	<b>339</b>
<i>Net accounting value as at 1<sup>st</sup> January 2018</i>			
	<b>403</b>	<b>1</b>	<b>404</b>

## 7. CASH ASSETS

Cash assets consist of the following (in 000 MKD):

	<b>31<sup>st</sup> December 2019</b>	<b>31<sup>st</sup> December 2018</b>
Denar accounts	570	290
Cash on hand in denars	15	3
<i>Total cash assets</i>	<b>585</b>	<b>293</b>

## 8. OPERATING RECEIVABLES

Operating receivables consist of the following (in 000 MKD):

	<b>31<sup>st</sup> December 2019</b>	<b>31<sup>st</sup> December 2018</b>
Trade receivables	91	83
Accounts receivable	-	321
<i>Total operating receivables</i>	<b>91</b>	<b>404</b>

Trade receivables in the amount of 91 thousand denars, as at 31<sup>st</sup> December, 2019, (31<sup>st</sup> December, 2018: 83 thousand denars) refer to the receivables for New Year's Cards sold.

## 9. OTHER RECEIVABLES

Other operating receivables consist of the following (in 000 MKD):

	<b>31<sup>st</sup> December 2019</b>	<b>31<sup>st</sup> December 2018</b>
Receivables for overpaid profit tax	-	-
<i>Total other operating receivables</i>	<b>-</b>	<b>-</b>

## 10. DEFERRALS

The deferrals consist of the following (in 000 MKD):

	<b>31<sup>st</sup> December 2019</b>	<b>31<sup>st</sup> December 2018</b>
Unpaid costs for projects	80	101
<i>Total deferrals</i>	<b>80</b>	<b>101</b>

NOTES TO THE FINANCIAL STATEMENTS  
31<sup>st</sup> DECEMBER, 2019

### 11. STOCK

Stocks consist of the following (in 000 MKD):

	31 <sup>st</sup> December 2019	31 <sup>st</sup> December 2018
Stocks of merchandise-New Year's Cards	35	15
<i>Total stock</i>	<b>35</b>	<b>15</b>

### 12. SOURCES OF BUSINESS ASSETS

The sources of business assets consist of the following (in 000 MKD):

2019	Business fund- fixed assets	Business fund- Stock	TOTAL
<i>Balance as at 1<sup>st</sup> January 2019</i>	<b>339</b>	<b>15</b>	<b>354</b>
New procurements	382	51	433
Sales/expenditures	-	(31)	(31)
Amortization	(206)	-	(206)
Revaluation	2	-	2
<i>Balance as at 1<sup>st</sup> January 2019</i>	<b>517</b>	<b>35</b>	<b>552</b>
<b>2018</b>			
<i>Balance as at 1<sup>st</sup> January 2018</i>	<b>404</b>	<b>12</b>	<b>416</b>
New procurements	150	17	167
Sales/expenditures	-	(14)	(14)
Amortization	(215)	-	(215)
Revaluation	-	-	-
<i>Balance as at 31<sup>st</sup> December 2018</i>	<b>339</b>	<b>15</b>	<b>354</b>

### 13. SHORT-TERM

The short-term liabilities consist of the following (in 000 MKD):

	31 <sup>st</sup> December 2019	31 <sup>st</sup> December 2018
Accounts payable	80	101
<i>Total short-term liabilities</i>	<b>80</b>	<b>101</b>

#### 14. ACCRUALS

The accruals consist of the following (in 000 MKD):

	31 <sup>st</sup> December 2019	31 <sup>st</sup> December 2018
Uncollected funds from donors	-	321
Uncollected income from sales of New Year's Cards	91	83
<i>Total accruals</i>	<b>91</b>	<b>404</b>

#### 15. POTENTIAL LIABILITIES

On 31.12.2019, the Association is not involved in court proceedings in which it appears as a plaintiff or as a defendant with legal and natural persons.

#### 16. SUBSEQUENT EVENTS

No material events occurred after the balance sheet date, which should be reported in the financial statements.



## **Appendix 1**

### **Annual Account for 2019**

**– Balance Sheet**

**- Balance of Revenue and Expenses**

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Period Controller

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
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Type of work Identification no.  
4030995179890

Reserve codes

NAME OF THE NON-PROFIT ORGANIZATION **Association of FCEW Megjashi R. of Macedonia, Skopje** **BALANCE SHEET**

on 31.12.2019

REGISTERED OFFICE Str. Kosta Novakovikj No. 22A Skopje Tel. 02/2465-316 \_\_\_\_\_

(in MKD)

No.	POSITION	Mark of AOP	Amount			
			Previous year	Current year		
				Gross	Impairment	Net (5-6)
1	2	3	4	5	6	7
	ASSETS	001	339119	2689682	2172654	517028
	A. FIXED ASSETS (002+003+008+009)					
1.	I. INTANGIBLE ASSETS	002	0	77472	22137	55335
	TANGIBLE ASSETS (004 to 007)	003	339119	2612210	2150517	461693
2.	Land and forests	004				
3.	Construction buildings	005				
4.	Equipment	006	339119	2612210	2150517	461693
5.	Other tangible assets	007				
	II. TANGIBLE AND INTANGIBLE INVESTMENTS IN PREPARATION	008				
6.	III. LONG-TERM FINANCIAL INVESTMENTS	009				
	B. CASH ASSETS, SHORT-TERM LIABILITIES AND DEFERRALS (011+018+019+020+021+022+023+024)	010	853275	756329		756329
	I. CASH ASSETS (012 to 017)	011	292742	584572		584572
7.	Bank account	012	289408	569472		569472
8.	Cash on hand	013	3331	15100		15100
9.	Foreign currency account	014	3			
10.	Allocated cash assets and letters of credit	015				

No.	POSITION	Mark of AOP	Amount			
			Previous year	Current year		
				Gross	Impairment	Net (5-6)
1	2	3	4	5	6	7
11.	Non-resident foreign currency account	016				
12.	Other cash assets	017				
13.	II. SECURITIES	018				
14.	III. BUYERS	019	82523	91210		91210
15.	IV. RECEIVABLES FOR GIVEN ADVANCES, DEPOSITS AND SAFETY DEPOSITS	020				
16.	V. SHORT-TERM FINANCIAL RECEIVABLES	021	4			
17.	VI. OTHER SHORT-TERM RECEIVABLES	022	322343			
18.	VII. RECEIVABLES FOR OVERPAID TAXES AND CONTRIBUTIONS	023	55049			
	VIII. DEFERRALS (025+026+027)	024	100614	80547		80547
19.	Deferred expenses	025				
20.	Transferred surplus of income from the previous year	026				
21.	Other deferrals	027	100614	80547		80547
	B. MATERIALS, SPARE PARTS, SMALL INVENTORY, PRODUCTION, PRODUCTS AND GOODS (029 to 034)	028	14637	1434357	1399499	34858
22.	Materials in stock	029				
23.	Spare parts	030				
24.	Small inventory	031	0	1399499	1399499	0
25.	Production	032				
26.	Products	033				
27.	Goods	034	14637	34858		34858
	D. UNCOVERED EXPENDITURES (036+037)	035				
28.	Uncovered expenditures – loss from previous years	036				
29.	Uncovered expenditures – loss from the current year	037				

No.	POSITION	Mark of AOP	Amount			
			Previous year	Current year		
				Gross	Impairment	Net (5-6)
1	2	3	4	5	6	7
	F. ASSETS ON RESERVES (039+040)	038				
30.	Cash assets on reserves	039				
31.	Placements and receivables from the reserve fund	040				
	E. ASSETS FOR OTHER PURPOSES	041				
32.	TOTAL ASSETS (001+010+028+035+038+041)	042	<b>1207031</b>	<b>4880368</b>	<b>3572153</b>	<b>1308215</b>
33.	OFF-BALANCE ASSETS	043				

No.	POSITION	Mark of AOP	Amount	
			Previous year (initial standing)	Amount as at the balance date (current year)
1	2	3	4	5
	LIABILITIES: I. SOURCES OF BUSINESS ASSETS	044	353756	551886
34.	a) Business fund	045	353756	551886
35.	II. REVALUATION RESERVE	046		
	III. LONG-TERM LIABILITIES (048 to 050)	047		
36.	Long-term loans from banks in the country	048		
37.	Long-term loans from abroad	049		
38.	Other long-term liabilities	050		
	IV. SHORT-TERM LIABILITIES AND PASSIVE ACCOUNTS	051	100614	80547
39.	Securities	052		
40.	Suppliers	053	100614	80547
41.	Liabilities towards the state and other institutions for taxes and contributions and other liabilities	054		
42.	Short-terms financial liabilities	055		
43.	Other short-term liabilities	056		
44.	Short-term liabilities towards international organizations	057		
45.	Liabilities for received donations in cash from international organizations	058		
46.	Liabilities for received donations in kind from international organizations	059		
47.	Other liabilities towards international organizations	060		
48.	Liabilities for salaries	061		
	V. ACCRUALS (063 to 065)	062	752661	675782
49.	Accruals calculated and undue income collection	063		
50.	Portion of the surplus of income transferred in the following year	064	347795	584572
51.	Other accruals	065	404866	91210
52.	VI. RESERVE FUND	066		
53.	VII. UNDISTRIBUTED PORTION OF THE SURPLUS INCOME – PROFIT	067		
54.	VIII. SOURCES OF FUNDS FOR OTHER PURPOSES	068		
	TOTAL LIABILITIES (044+046+047+051+062+066+067+068)	069	<b>1207031</b>	<b>1308215</b>
55.	OFF-BALANCE LIABILITIES	070		

Accountant: Name and surname: Ana Ikonomova, Certificate No. 0104603 dated 01.11.2016 (ISOS)  
Personal Identification No. 2412964455094

Accountant: Name of company \_\_\_\_\_  
Company Reg. No. \_\_\_\_\_

In Skopje Date <u>27.02.2020</u>	Person responsible for preparation of the Balance Sheet <i>//illegible handwritten signature//</i>	Head <i>//illegible handwritten signature//</i> <i>//round wet stamp of First Children's Embassy in the World Megjashi//</i>
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25.	c) Other assistance and grants	229		
	SALARIES AND COMPENSATION TO SALARIES (231+232)	230	6119920	5746105
26.	a) Calculated salaries	231	6119920	5746105
27.	b) Calculated compensations	232		
28.	Taxes and contributions independent of the result	233	4981	5539
29.	Extraordinary expenses	234		
	TOTAL EXPENSES (201+211+222+226+230+233+234)	235	<b>14201657</b>	<b>13873487</b>
30.	Generated surplus of revenue – profit before tax (250 minus 235) if 250>235	236	347818	584572
31.	Taxes, contributions and other payments from the profit	237	23	
32.	Generated net surplus – profit after tax (236 minus 237)	238	347795	584572
33.	Total (235+236) or (235+237) if 237 is higher than 236 = 252	239	14549475	14458059
	REVENUE FROM SALES OF PRODUCTS, GOODS AND SERVICES (241+242)	240		
34.	Revenue from sales of products and goods	241		
35.	Revenue from services	242		
36.	Revenue from interests and positive exchange rate differences	243	912	56
37.	Revenue from membership fees, gifts, donations and revenue from other sources	244	12300514	13639787
38.	Revenue from rents	245		
39.	Own revenue	246	509099	470053
40.	Other revenue	247	1	368
41.	Transferred portion from surplus of revenue from previous year	248	1738949	347795
42.	Extraordinary revenue	249		
	TOTAL REVENUE (240+243+244+245+246+247+248+249)	250	14549475	14458059
43.	Uncovered expenses (235 minus 250)	251		
	TOTAL (250+251) = 239	252	<b>14549475</b>	<b>14458059</b>

Accountant: Name and surname: Ana Ikonomova, Certificate No. 0104603 dated 01.11.2016 (ISOS)  
Personal Identification No. 2412964455094

Accountant: Name of company \_\_\_\_\_  
Company Reg. No. \_\_\_\_\_

In Skopje  
Date 27.02.2020

Person responsible for preparation  
of the Balance Sheet  
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Children's Embassy in the World  
Megjashi//*

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Period Controller

1	2	3	0	4	3	7	7	2	4	9	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
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Type of work Identification no.

Reserve codes

Name of the non-profit organization **Association of FCEW Megjashi R. of Macedonia, Skopje**  
 Registered Office **Str. Kosta Novakovikj No. 22A Skopje Tel. 02/2465-316**

**NOTE ON THE DISTRIBUTION OF RESULT**  
 for the period from 01.01.2019 to 31.12.2019

(in MKD)

No.	POSITION	Mark of AOP	Amount	
			Previous year	Current year
1	2	3	4	5
1.	A. GENERATED NET SURPLUS – PROFIT	351	347795	584572
2.	a) Portion of the surplus – profit for covering loss from previous years	352		
3.	B. REMINDER OF NET PROFIT FOR DISTRIBUTION (351 minus 352)	353	347795	584572
4.	a) Portion for the reserve fund	354		
5.	b) Portion for the business fund	355		
6.	c) Portion for salaries	356		
7.	d) Portion for other purposes	357		
8.	e) Portion for transfer into the following year	358	347795	584572
9.	f) Undistributed portion of the surplus of revenue – profit	359		
10.	A. UNCOVERED EXPENSES – LOSS IN THE CURRENT YEAR	360		
11.	B. UNCOVERED EXPENSES – LOSS FROM PREVIOUS YEARS	361		
12.	C. TOTAL LOSS TO BE COVERED (360+361) = (363+364+365+366)	362		
13.	a) Covering loss with subsidies	363		
14.	b) Covering loss by writing-off accounts payable	364		
15.	c) Covering loss by reducing the reserves	365		
16.	d) Uncovered expenses - loss	366		

Accountant: Name and surname: Ana Ikonomova, Certificate No. 0104603 dated 01.11.2016 (ISOS)

Personal Identification No. 2412964455094

Accountant: Name of company \_\_\_\_\_

Company Reg. No.

In Skopje

Date 27.02.2020

Person responsible for preparation of  
the Balance Sheet

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Head

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Embassy in the World Megjashi//*

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Period Controller

1	2	3	0	4	3	7	7	2	4	9	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
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Type of work Identification no.

Reserve codes



Name of the non-profit organization **Association of FCEW Megjashi R. of Macedonia, Skopje**  
 Address, Registered Office and Telephone **Str. Kosta Novakovikj No. 22A Skopje Tel. 02/2465-316**  
 E-mail **info@childrensembassy.org.mk**  
 Unique Tax Number **4030995179890**

**INCOME STRUCTURE PER ACTIVITY (SPD-SUMMARY)**  
 for the period **from 01.01.2019 to 31.12.2019**

NCEA (National Classification of Economic Activities)			Generated income (in MKD) <sup>3</sup>
No.	Class <sup>1</sup>	Title <sup>2</sup>	
1.	88.99	Other social work activities without accommodation n.e.c.	13987950
2.	46.90	Non-specialised wholesale trade	470053
3.	64.99	Other financial service activities, except insurance and pension funding n.e.c.	56
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
18.			

1) The "Class" contains the numerical designation for class, according to NCEA for the activity through which the entity generates income.

2) The "Title" column contains the descriptive title of the activity, according to NCEA through which the entity generates income.

3) The "Generated income" column contains the amount of generated income per activities.

REGISTERED MAIN ACTIVITY (By entering code and title of class of the activity determined by NCEA)

8	8	9	9
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INCOME GENERATED MAINLY FROM Other social work activities without accommodation n.e.c.

8	8	9	9
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(By entering code and title of class of the activity determined by NCEA)

Person responsible for preparation of the form:

Name and surname: Ana Ikonomova, Certificate No. 0104603 dated 01.11.2016 (ISOS)

Signature *//illegible handwritten signature//*

In Skopje  
 Date 27.02.2020

*//round wet stamp of First  
 Children's Embassy in the  
 World Megjashi//*

Name and surname of the legal representative  
 Dragi Zmijanac  
 Signature *//illegible handwritten signature//*

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\* For trade companies, use of official stamp is not compulsory pursuant to the Company Law.



		Current value of patents, licenses, concessions, trademarks and other similar goods development (< or = AOP 002 of BS)	616		
	002d	Purchase value of licensed software	617	21896	77231
	009d	Revaluation of licensed software	618		241
	028d	Impairment of licensed software	619	21896	22137
		Current value of licensed software (< or = AOP 002 of BS)	620		55335
	002d	Purchase value of computer software developed for own use	621		
	009d	Revaluation value of computer software developed for own use	622		
	028d	Impairment of computer software developed for own use	623		
		Current value of computer software developed for own use (< or = AOP 002 of BS)	624		
	002d	Purchase value of purchased databases	625		
	009d	Revaluation of purchased databases	626		
	028d	Impairment of purchased databases	627		
		Current value of purchased databases (< or = AOP 002 of BS)	628		
	002d	Purchase value of databases developed for own use	629		
	009d	Revaluation of databases developed for own use	630		
	028d	Impairment of databases developed for own use	631		
		Current value of databases developed for own use (< or = AOP 002 of BS)	632		
	009d	Purchase value of other intangible property	633		
	028d	Revaluation of other intangible property	634		
	028d	Impairment of other intangible property	635		
		Current value of other intangible property (< or = AOP 002 of BS)	636		
	010d	Lands	637		
	019d	Revaluation of lands	638		
		Current value of lands (< or = AOP 004 of BS)	639		
		<b>B. TANGIBLE ASSETS</b>			
	010d	Forests	640		
	019d	Revaluation of forests	641		
		Current value of forests (< or = AOP 004 of BS)	642		
		Purchase value of means of transport	643	1276727	1276727
	019d	Revaluation of means of transport	644		14044
	029d	Impairment of means of transport	645	1147481	1290771
		Current value of means of transport forests (< or = AOP 007 of BS)	646	129246	-
	013d and 014d	Purchase value of information and telecommunication equipment <sup>2</sup>	647	143628	53354
	019d	Revaluation of information and telecommunication equipment	648		587

<sup>2</sup> Electronic control devices, as well as electronic components that represent part of these devices (radio, television and communication equipment and appliances).

	029d	Impairment of information and telecommunication equipment	649	107084	52830
		Current value of information and telecommunication equipment (< or = AOP 006 of BS)	650	36544	1111
	014d	Purchase value of computer equipment	651	696864	934634
	019d	Revaluation of computer equipment	652		7341
	029d	Impairment of computer equipment	653	558979	575024
		Current value of computer equipment (< or = AOP 006 of BS)	654	137885	366951
	017d	Purchase value of perennial crops	655		
	019d	Revaluation of perennial crops	656		
	029d	Impairment of perennial crops	657		
		Current value of perennial crops (< or = AOP 007 of BS)	658		
	017d	Purchase value of principle herd	659		
	019d	Revaluation of principle herd	660		
	029d	Impairment of principle herd	661		
		Current value of principle herd (< or = AOP 007 of BS)	662		
		Books, works of art, cultural monuments	663		
		Precious metals and stones	664		
		Antiques and other works of art	665		
		Other valuables	666		
		<b>C. EXPENSES</b>			
		<b>I. Tangible expenses</b>			
	407d	Purchase value of materials and parts sold (< or = AOP 208 of BRE)	667		
	407d	Purchase value of goods sold (< or = AOP 208 of BRE)	668	16838	51370
	408d	Rent of land (< or = AOP 209 of BRE)	669		
		<b>II. Other expenses</b>			
	414д	Retirement severance pay (< or = AOP 216 of BRE)	670		
	414д	Gifts for children (< or = AOP 216 of BRE)	671		
	414d	Assistance for the employees' families (< or = AOP 216 of BRE)	672		
	414d	Assistance for employees (< or = AOP 216 of BRE)	673		
	414d	Jubilee rewards (< or = AOP 216 of BRE)	674		
	417d	Expenses for author's fees (< or = AOP 219 of BRE)	675	1513213	1078371
	417d	Expenses for occasional and temporary work (< or = AOP 219 of BRE)	676	1159189	922747
	450d	Grants, donations and other grants to the entities in goods and services (< or = AOP 227 of BRE)	677		
	451d	Reimbursements and grants to natural persons in goods and services (< or = AOP 228 of BRE)	678		
	455d	Other grants and grants in goods and services (< or = AOP 229 of BRE)	679		
		<b>IV. Salaries and compensation to salaries</b>			

<sup>3</sup> Hardware and peripheral units, data processing machines, printers, scanners etc.

	460d	Salaries (< or = AOP 231 of BRE)	680	4097666	5746105
	460d	Contributions to salaries (< or = AOP 231 of BRE)	681	1652225	1580085
	460d	Taxes to salaries (< or = AOP 231 of BRE)	682	370029	339654
	461d	Compensation to salaries (< or = AOP 232 of BRE)	683		
	461d	Taxes to compensations (< or = AOP 232 of BRE)	684		
	461d	Contributions to compensations (< or = AOP 232 of BRE)	685		
		<b>D. REVENUES</b>			
		Revenues from interests (< or = AOP 243 of BRE)	686	254	56
		Revenues from positive exchange rate differences (< or = AOP 243 of BRE)	687	658	
	730d	Revenues from membership fees (< or = AOP 244 of BRE)	688		
	730d	Revenues from contributions (< or = AOP 244 of BRE)	689		
	730d	Revenues from gifts (< or = AOP 244 of BRE)	690		
	730d	Revenues from donations (< or = AOP 244 of BRE)	691	818741	1048054
		Revenues from other sources (< or = AOP 244 of BRE)	692	11481773	12591733
	750d	Revenues from preparation of self-directed fixed assets sources (< or = AOP 246 of BRE)	693		
	750d	Revenues from self-directed preparation of parts and small inventory	694		
		<b>E. SPECIAL EXPENSES</b>			
9.		Average number of employees based on the standing at the end of the month		8	8

In Skopje  
Date 27.02.2020

Person responsible for preparation of  
the Form

*//illegible handwritten signature//*

Person responsible for the non-profit  
organization

*//illegible handwritten signature//  
//round wet stamp of First Children's  
Embassy in the World Megjashi//*

Date and stamp of reception at CRM \_\_\_\_\_

Controlled by:

**Annual Report for 2019**

# DESCRIPTIVE REPORT FOR 2019



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**Final annual report for 2019**

**Implemented activities**

# DESCRIPTIVE REPORT FOR 2019

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# DESCRIPTIVE REPORT FOR 2019

## **1. DIRECT SUPPORT TO THE CHILDREN AT RISK**

- SOS line for children and young people 2465-316
- Materials and funds to support socially disadvantaged families

### **1.1 SOS helpline for children and young people 2465-316**

**Duration:** in continuity

#### **General observations on the operation of the SOS helpline for children and youth people during 2019**

In the period from December 2018 to the end of November 2019, 113 cases were registered on the SOS helpline for children and young people<sup>1</sup>, with whom we later additionally communicated a total of 185 times, including the initial contact. The additional communication aims at informing the reporting persons what measures have been taken by us, what were the answers of the competent institutions, as well as their notifications to us about all the changes in the reported case.

Graph 1 below shows the time per-month distribution of calls from December 2018 until the end of November 2019.

Graph 1. Frequency of calls per month

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<sup>1</sup> The reporting is made by calling the fixed telephone number of the Children's Embassy Megjashi 02/246 5316, via e-mail [sos@childrensembassy.org.mk](mailto:sos@childrensembassy.org.mk), through social networks and by direct visit to our premises.

## DESCRIPTIVE REPORT FOR 2019

As can be seen from the timeline shown in Chart 1, more than half of the reports occurred between September and November 2019, with the largest number (34%) reported in September 2019.

This is due to the fact that in September almost all of the reports referred to problems in enrolling children in first grade as a result of not having a confirmation letter of reception of one of the mandatory vaccines (MMR) when submitting enrolment documents. More information is provided in the report below.

In the reporting period, the communication with the reporting persons was mainly realized through the administrative (fixed) number of the Children's Embassy Megjashi, or more precisely, 48 conversations were realized. Data show that citizens send electronic reports to us via e-mail or through social networks such as Facebook - in total we have received 43 reports/cases in one of these ways. The communication with the reporting persons also took place through a direct visit to the Children's Embassy Megjashi where the reporting persons were advised. 22 direct visits to the premises of Megjashi were realized.

Additionally, based on the expert analysis of the work of the SOS helpline and based on the recommendations that are part of the analysis, Megjashi in the coming period will take other measures to bring this service closer to children, using other communication channels that have proven to be more appropriate for children and youth.

Based on the information we have received about possible violations of children's rights and which are structured according to the **number of children covered in these cases**, it is a total number of **228<sup>1</sup>** children. The data show that most of the reports refer to the request for financial and material assistance, followed by reports for the violations of the child's rights during divorce proceedings, which is one of the biggest problems faced by children and their families, then problems with enrolment in the first grade due to incomplete vaccination status (Government's decision on compulsory immunization with the MMR vaccine due to the declaration of a measles epidemic), domestic violence, peer violence. The problem of child seeing both parents during divorce proceedings remains as a bitter problem as last reporting year. This year, the Children's Embassy Megjashi, with the support of the Joint Parenthood Initiative after Divorce, was one of the initiators of the public debate on the parliamentary Commission on Labour and Social Policy on legal amendments to the Family Law. The aim is to help create a system that will protect children who need to be stopped being used as a tool for parental conflict at the expense of neglecting one of the main responsibilities of divorced parents - child care.

From the obtained data we come to the conclusion that for the reporting persons, in the reporting period from December 2018 to November 2019, unfortunately, poverty is again one of the main problems that children face. At the same time, they are deprived of

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<sup>1</sup> This number does not include children who are subject to reports from a group of parents because the number of children covered by the report from the group of parents - one or more classes, for example, is not known.

# DESCRIPTIVE REPORT FOR 2019

the opportunity and the right to be educated and to have a comfortable life like their peers.

The resulting problems are violated children's rights to see one parent or children's rights to see their grandparents. In these cases, children become victims of the inability of their parents to reach an agreement, i.e. they become victims of the lack of communication that occurs between their parents who are in the process of divorce or have already divorced. The inability to see one of the parents is in the form of irregularity of the child's meetings with the parent, which creates a problem in the communication of both parents and can lead to alienation from one parent. With the inability of the child to see one parent, the child is deprived of the right to grow and develop healthily with both parents.

Children need to feel understood, accepted and most importantly protected. It is necessary for them to know and feel that someone cares for them; their parents, guardians, extended family, the system and the state.

As a kind of prevention of all problems and possible violations of children's rights is the parent-child or guardian-child relationship. Parents/guardians should be in constant communication with their children, actively listening to them and trusting them. They need to be interested in how the children really feel in order to show them care and thus prepare them to protect themselves in the environment, i.e. to nurture self-protection capacities in them.

In order to reduce and prevent aggression and violence, it is necessary to sensitize parents (adults) and children on ways of mutual communication, acquiring skills for nonviolent transformation of conflicts, developing skills for mutual understanding, empathy and introduction of peace education in schools.

## Recommendations prompted by the work of the SOS helpline for children and young people for coordinated cooperation of all stakeholders

From the work done so far, we believe that a closer and coordinated cooperation and joint action of all stakeholders is needed, to which citizens address in connection to violation of the rights of the child. The purpose of that cooperation is to raise the awareness of citizens about their rights, obligations and responsibility for the protection of children's rights, through various channels - media appearances, campaigns, informative meetings with parents and guardians of children, etc.

Since Megjashi's SOS helpline is part of the Global Helpline International, it is desirable that Megjashi's SOS helpline for children and young people to be harmonized with the European number 116111 and made available free of charge by all mobile and fixed operators. This requires the support of one of the operators in Macedonia.

### **1.2. Services for material assistance to socially disadvantaged families**

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- Procurement of food - food for children is procured through donations from companies in the business sector and other donors and projects.
- Collecting, selecting and distributing clothing and footwear

The First Children's Embassy Megjashi continues to accept, select and distribute donated clothes from the citizens. Many citizens donate second-hand clothes, shoes and other necessary items stored in Megjashi's premises. Children and their parents who need this kind of help can come every working day from 08:00 to 15:00 and pick up what they need.

## 2. PIECE EDUCATION PROGRAMME

**Name of the project/programme:** Piece education programme

**Goal of the project/programme:** The project aims to promote peace and non-violence as basic values in the education system to point out the need for more intensive integration of peace education (PE) in teaching curricula.

**Target group:** the project was first implemented in 3 high schools in Skopje: gymnasium: Nikola Karev, SGCES Zdravko Cvetkovski and SSMCS D-r Panche Karagjozov. During 2013-2016, we expanded this programme to new secondary schools in and outside of Skopje such as: SMS Vancho Prke – Vinica, SSCS Vlado Tasevski – Skopje, SSCS Arseni Jovkov and SSCS Zef Ljush Marku – Skopje and in the secondary schools CSVE Zdravko Chochkovski – Debar, SMS Kocho Racin Gymnasium – Veles, SMS Gostivar Gymnasium – Gostivar, as well as the secondary school Shaip Jusuf from Skopje.

**Duration of the project/programme:** 2011-2021.

**Donor:** German Federal Ministry for Economic Cooperation and Development.

**Partner organisation:** KURVE WUSTROW

### Activities implemented in 2019:

In the period to which the report refers, 5 trainings were conducted.

#### 1. Advocating Children's Rights

Advocating Children's Rights training was conducted for directors and professional services from the elementary schools in the municipality of Chair and representatives of the municipality of Chair.

Topics covered in this training were teamwork, prejudice, discrimination, introduction to children's rights and the principles of children's rights, advocating children's rights, peace education etc.

#### 2. First Peace Meeting

## DESCRIPTIVE REPORT FOR 2019

The first peace meeting was held with the purpose of gathering teachers involved in the Peace Education Programme in order to encourage and strengthen each other to build peace and the process of peace education, but also to be provided with recognition for their commitment and work. For the peace education programme, FCEW Megjashi signed a memorandum of cooperation with the Ministry of Education and Science, and the teachers included in the pilot peace education programme in cooperation with the Ministry of Education and Science for 2019 were awarded with certificates signed by the Ministry of Education and Science and Megjashi.

About 70 participants, trainers, MES representatives, including the Deputy Minister of Education and Science, were among the participants in the first peace meeting.

### 3. Training Working Meeting on Peace Education and Peacebuilding

At the proposal of the Ministry of Education and Science, training was conducted in order to introduce the principals, the management structures of the schools and the State Education Inspectorate with the Peace Education Programme. At the training they were introduced to the methodology and the topics important for peace education and the openness and cooperation with the schools and institutions was discussed. The topics covered in this training were nonviolent communication, violence and non-violence, conflicts, peace education in schools etc.

### 4. Peace Education and Peacebuilding Training for representatives of MES

Peace Education for Peacebuilding training for representatives of MES and the State Education Inspectorate were held from November 22nd to 24th in Struga. At this training, the representatives of the Ministry of Education and Science, BDE and SEI reflected that the trainings organized by the peace education programme are very welcome for them and are set as a priority when the training invitation is received. This is because they benefit from the methods and topics dealt by the peace education programme. Topics covered during this training were values, decision making, roles and the power in society to build peace.

### 5. Advocating Children's Rights Training

The Advocating and Promoting for Children's Rights training was conducted for a group of teachers who joined the peace education programme in January this year.

Topics covered in this training were teamwork, prejudice, discrimination, introduction to children's rights and the principles of children's rights, advocating children's rights, peace education etc.

A high school psychologist and a teacher took their children with them, one of the children was on a specific diet and one of the women was a single mother, which allowed them to participate in training. The presence of children gave additional value of solidarity and care for others in the group and training and educational discussion for wider gender support.

### 6. Working meeting with MES representatives

From 26th to 27th December, 2019, a working meeting was held with representatives of the Ministry of Education and Science in Hotel Gardenia, Veles as an idea of the Ministry of Education and Science to assess the previous year of the pilot programme in schools, lessons learned and what are the next steps for peace education to follow for the current period. Peace education in school curricula, the possibility and capacity of the peace education

## DESCRIPTIVE REPORT FOR 2019

programme to include more schools in the programme and how they will affect the peace education programme.

In order to involve more schools, but also to expand the formal cooperation between the Ministry of Education and Science and Megjashi, the representatives of the Ministry of Education and Science proposed to organize PE trainings for professional services in secondary schools, so that after the trainings they will be able to organize workshops with teachers and students in schools.

### 7. School activities

During the reporting period, schools continued to conduct activities and workshops with students. Due to the research conducted in the secondary schools involved in the programme, the peace education team visited all secondary schools. The meeting with the teachers and the management structures of the schools contributed to strengthening of the mutual cooperation.

#### SS Nikola Karev Skopje

The students involved in the "Mediation Group" continued their activities on this topic. In the reporting period, a workshop was held on the topic of Practicing Peer Mediation in School. They have shown interest in the topic and wanted to continue training to mediate in the school. Led by a mediation trainer, the students worked with the school psychologist on the topics of peace activism, helping and mediation. During the workshop, topics related to students were discussed, such as when is the right time to resolve a conflict and similar issues related to mediation.

Topics covered in this workshop were mutual mediation, peer mediation actors, peace activism, mediation steps, etc.

#### SS 28 Noemvri Debar

A workshop on Tolerance was held with the students of this secondary school, with the help of teachers involved in peace education. The students showed interest in the topic, and then an online survey was conducted on the topic by the teacher.

A presentation workshop on children's rights was held with first-year students. During the presentation of children's rights, children's rights were discussed and how well informed they are about their rights. Students completed a questionnaire and selected one of the description indicators.

The aim of this activity was to promote students' rights in a visual way through text, drawings, pictures, videos, discussion and how to encourage students to think and analyse their rights.

On the occasion of International Human Rights Day, students carried out activities related to children's rights and human rights, facilitated by teachers involved in peace education. For this workshop, pictures and messages were drawn, videos were made, and all this was followed by a discussion on the topic, what are human rights, whether they are respected, what should be done to respect the rights of all people etc.

The students of this secondary school, together with the teachers involved in peace education, carry out a humanitarian activity every year to support students from their school who have a lower income in the families, in order to cover some of their needs. Among

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other things, cakes and other things were prepared by students and teachers, and the New Year's cards donated by Megjashi were sold for symbolic amounts, and the money raised from this activity was donated to two students.

### SS Kocho Racin Veles

During the homeroom classes in December, a presentation and discussion of the Universal Declaration of the Rights of the Child was conducted. After the presentation, the students discussed the issues that concern them and seem important to them.

### SS Gostivar and SES Gostivar - Gostivar

Students from SEMS Gostivar together with the teachers involved in the peace education programme conducted an activity "Leave the computer keyboards and let's go for a walk". The purpose of this activity is to improve healthy living, to show interest, care and to discuss the environment and the importance of taking care for a clean environment.

Students from the SS Gostivar, with the help of teachers involved in peace education, marked December 10th, the International Human Rights Day, with a theatre forum on this topic. As teachers say, this is a good opportunity to encourage students to think and express their rights, obligations, relationships and communication. The theatre forum was attended by a large number of students as an audience and students who played roles.

Postcards donated by Megjashi and additionally designed and printed postcards from the students facilitated by the class teachers and the school psychologist, were sold for humanitarian purposes. During the process, empathy, solidarity and other issues related to the topic were discussed.

### SS Zef Ljush Marku Skopje

As a result of the earthquake that hit Albania on November 26th, many people were left without shelter and basic necessities of life, such as water, food, blankets, clothes and more. The students from this secondary school, together with their teachers, collected water, food, blankets and clothes and sent them to Durres. In this way, the empathy and humanity of the students and teachers of this secondary school was shown once again.

### SS Vancho Prke Vinica

Poverty is a mixture of social circumstances. Everyone can be in such a situation, and because of this, everyone should be helped, and everyone who is able should help. In this regard, October 17th – the International Day for the Eradication of Poverty was marked by the secondary school Vanco Prke from Vinica with a series of activities (workshops, documentary presentation, humanitarian action) under the motto: "Everyone needs what you need". These activities were successful, awakening the humanity of the students and the teaching staff who selflessly supported these activities. A donation stand was set up in the school hall where everyone could donate food, which after the activity was distributed to the students who need it.

Proving and discussing the documentary "Honolid" during the Peace Meeting in Berovo

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encouraged teachers to share their experience with students, who have since shown interest in watching the documentary. Many students watched it and after the documentary talked about the messages that the film sends and what lessons were learned from it.

On the occasion of the New Year holidays, the Peace Education team, in cooperation with the Youth Organisation, organized a New Year's charity bazaar where handicrafts, New Year's cards donated by Megjashi and food prepared by students facilitated by teachers (Christmas sweets, New Year's decorations and desserts) were put on sale. The program was enriched with music, a New Year's lottery etc. The money raised during this event was used for humanitarian purposes, i.e. to help and support some of the students in the school.

SS Dimitrija Chupovski

A workshop on conflict resolution and bullying was conducted with students and facilitated by teachers involved in peace education. Working in groups, brainstorming and discussing tolerance, discrimination, prejudice, conflict and harassment have helped students seek and discuss topics that affect them and want to have more information about them.

On the occasion of International Human Rights Day, a workshop was held, facilitated by teachers involved in peace education. Students had the opportunity to list on paper all the human rights they could list, and then read and discuss each one of them.

## 8. Research on interethnic relations and bullying in schools

The research, which will be conducted in nine schools included in the Peace Education Programme for students and teachers, was planned with the idea of providing insight into school violence and interethnic relations. The results, among other things, will be used in creating activities that will improve the situation in schools in relation to these problems.

Research that included students and teachers involved in the peace education programme and a number of students and teachers who were not involved in the peace education programme was conducted with the aim to compare the possible differences between these groups. The first phase (field operation/panel research) was completed in December, and in the next period the part of data processing, publication and promotion of the research will be continued.

## 1. Cooperation with institutions

Ministry of Education and Science (MES)

During the reporting period, the cooperation with the MES was continuous and intensive, regular meetings and communications took place via email and telephone conversations, and representatives of the MES were participants in several gatherings organized by PEP.

After many delays, the Memorandum of Cooperation was finally signed on October 10th, 2019. With this memorandum, certificates for "skills and competencies for conducting peace education in the academic year 2018/19" were issued to teachers who are actively involved



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in PEP, signed by a representative of the MES and FCEW Megjashi. These certificates were received with a very positive reaction, especially because they were the official lecture of the teachers of the First Peace Meeting by the Deputy Minister of Education and Science, State Education Inspector from MES and the President of Megjashi. At the First Peace Meeting, there was also a plenary session of questions and answers with the Deputy Minister of Education and Science, and this session is considered a rare opportunity for direct communication between teachers and MES representatives.

## 2. Megjashi team building

The peace education team organized a team building/retreat for Megjashi's team from 20 to 22.12.2019 in the hotel Izgrev, Struga, with the help of an external trainer. The main methodology of the work was Points of You tools for setting personal and team goals.

Two different tools for the Points of You methodology were used: coaching game and punctum. The methodology depends on the personal experience and perception of each participant, using photographs, music and stories that allow for a profound change in one's point of view. Through the Points of You tools, the topics for building the team's capacities, as well as personal development, were developed, while the effective communication was developed through the assessment tools based on SDI - Forces. It is an approach that helps people understand how our motives guide our behaviours and the behaviours of others that encourage developing stronger relationships and more effective teams.

An SDI test was given to the entire team prior to training and the results of each team member were discussed during the training. For the methodology and significance of SDI, read the link below <https://corestrengths.com/sdi-2-0-methodology-and-meaning-2/>

Team building has contributed to employee well-being, synergy in the Megjashi's team and to strengthening the institutional and individual staffing capacity for peacekeeping work. The opportunity to bring the children during the training gave additional motivation to the parents and the whole team.

## 3. Gender workshop

On November 5th and 6th, 2019, a gender workshop was held, organized by the regional coordinator of Kurve Wustrow. Members of Peace Education from Megjashi and partner organisations from Tetovo, Prilep, Gnjilan, Sarajevo and Zenica attended the meeting. This workshop was the next activity as a continuation of gender training and was focused on working on gender issues in our organisation and the opportunities for job creation in a gender-sensitive workplace.

## 4. Volunteering

Three members of the peace education team facilitated the training for the volunteers. Between December 3rd and 5th, 2019, a group of 9 participants - students of family studies, psychology and sociology from the universities of Skopje and Sveti Nikole - was formed from a three-day workshop for volunteers. During these three days, the students were trained

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to: 1. Volunteering goals and benefits; 2. Social justice; 3. Children's rights in the decision-making process and advocacy for children's rights and 4. SOS-facilitation work and skills. Five of these 9 trained students continued to volunteer.

### **9. 3. EMPOWERING CHILD'S STRENGTHS FOR VIOLENCE PREVENTION PROGRAMME**

From 01.10.2016, the First Children's Embassy in the World Megjashi started with the implementation of the project " Empowering child's strengths for violence prevention " which was implemented by a partnership between civil society organisations from several countries in the region, as follows: Social Activities and Practices Institute - SAPI from Bulgaria as the holder of the project in cooperation with the partners of the First Children's Embassy in the World Megjashi from Republic of Macedonia; Association for Child and Family Empowerment "Ave Copiii" from Moldova; Social Services Agency from Latvia; Federatia Organizatiilor Neguvernamentale pentru Copil from Romania; Network of Organisations for Children of Serbia – MODS from Serbia; The Association for a better world from Slovenia and Tirana Legal aid society (TLAS) from Albania.

The project is being implemented in the period from October 2016 to October 2021, and is funded by the Oak Foundation for the entire duration of the project.

The project itself has several goals that we are expected to achieve during its five-year implementation:

1. Establishing transnational and local networks to introduce a systemic approach to preventing child abuse and protection from all forms of violence, including sexual abuse. Networks involve including not only of professional protection systems, but also universal services such as education and health, and inclusion of children and parents is also expected. Creating functional networks is expected to lead to sustainable changes in attitudes and long-term commitment to all participants.
2. Building the capacity of adults - professionals and parents from the primary environment of the child, in order to understand and respect their needs, respect their views and protect their rights based on the resilience theory.
3. Improving the capacity of professionals and parents to provide a safe and secure family and school environment, with a focus on their abilities and potential.
4. Help and support to adolescents to identify their competencies in preventing violence.

### **4. IMPLEMENTATION OF THE CONVENTION ON THE RIGHTS OF THE CHILD IN REPUBLIC OF MACEDONIA**

The project "Implementation of the Convention on the Rights of the Child in Macedonia" was implemented by the Coalition of Youth Organisations SEGA in partnership with the

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First Children's Embassy in the World MEGJASHI and the Youth Educational Forum. The Children's Embassy Megjashi completed the activities within this project in June 2019. We believe that the goal of improving the participation of children and youth in the decision-making processes in school and social life in Macedonia has been partially achieved. The project is based on the recommendations of the United Nations Committee on the Rights of the Child (adopted in 2010) as well as on previous field experiences and insights.

Within this project, the Children's Embassy Megjashi, as a partner, has conducted several activities related to monitoring the work of the Assembly of Republic of Macedonia in terms of represented topics related to children's rights in the work of the Assembly and several linear Commissions.

### **5. CIVIKA MOBILITAS 2019 – INSTITUTIONAL GRANT**

In July 2019, the implementation of the new grant from CIVIKA Mobilitas started. Unlike the previous grant, which was focused on internal regulation, revision and classification of the organisation's operations, the new plan of activities for the new grant is focused on the outside world, especially in terms of cooperation with institutions, organisations and other social actors.

### **6. Creating and implementing a developmental internal organisational structure and optimization of internal processes and procedures for successful operation**

Within the project "Creating and Implementing a Developmental Internal Organisational Structure and Optimization of Internal Processes and Procedures for Successful Operation", the First Children's Embassy in the World Megjashi revised the internal operations and introduced many new ways of working, processes and procedures. We have established an internal developmental structure through which not only the positions and placement of employees in the organisation are defined but also communication channels are determined, the levels in the organisation are determined, each position is classified through job descriptions and salary classification, supplemented by employee evaluation with goal setting performance and focus on career development. The evaluation is additionally supported by a Protocol that sets out the rules for implementation, as well as a visual presentation of the relations for conducting the evaluation through structural relations - graphic presentation. The evaluation includes multiple levels of employee performance appraisal through various questionnaires such as self-evaluation with a career development section, peer evaluation conducted by at least two colleagues, a personal general task plan, and a performance record chart. It has been determined that the evaluation shall be conducted twice a year, in January and July, so the first evaluation was completed for the duration of the project, while the second is ongoing in the period after completion, i.e. during the reporting. Thanks to the

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project, the FCEW Megjashi has a clear picture of the internal structure, positions, salaries, communication channels, opportunities for employee advancement, job position criteria, reward and punishment criteria, rules of procedure of management bodies and operating office, and other documents to support the aforementioned.

The stated new practices, systems and ways of working have contributed to improved internal management structures of the organisation in accordance with the principles of good governance as well as to greater transparency and accountability in operations.

As products of the realized project we would also list:

- Rulebook on Labour Relations
- Internal Procurement Rulebook
- Rulebook on Allocation of Funds from Donor Activities
- Development Plan
- Revised Strategic Plan 2019-2020
- Organisational Pay Classification
- Organisational Communication Protocol
- Evaluation Protocol
- Developmental Classification with Defined Positions and Levels
- Evaluation

The implementation of the project was completed in June 2019.

### **7. LET'S TAKE THE RIGHTS IN OUR HANDS! PROJECT**

From August 2017 to December 2021, the Children's Embassy Megjashi is implementing the project "Let's take the rights in our hands!", which is financially supported by Save the Children - an office in Kosovo.

#### **Activities implemented in 2019:**

##### **Prevention of violence**

In order to increase awareness of peer violence in three schools: ES Stiv Naumov – Skopje, ES Slavcho Stoimenski – Vinica and ES Said Najdeni – Debar, theatre plays on the topic Peer Violence were performed during 2019. In the course of this activity, children had the opportunity to directly participate in writing screenplays for the play and thus encourage children's participation as an important principle in accordance with the Convention on the

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Rights of the Child.

## **Acting in emergency situations (EPP training)**

The protection of children as well as professionals working with children includes several aspects, including appropriate action in emergencies. In order to achieve readiness for proper planning and emergency response, we held meetings and consultations for representatives of the schools involved in this project, the local self-government (Municipality of Vinica and Municipality of Debar), conducted by experts in this field, thus participants had the opportunity to gain practical knowledge to prepare an EPP plan, to be trained on how to act in emergencies when children are directly at risk, and how to protect themselves and act preventively. Mentoring was agreed with the involved institutions in order to complete and finalize the plan. As a result of this activity, three EPP plans have been prepared.

## **Workshops and trainings for children's participation**

These workshops are in fact a continuation of children's training for children's rights. During 2019, a total of 2 two-day workshops and 3 one-day workshops were held, intended for students in the three schools involved, which were already part of the basic trainings held in 2017/18 for children's rights.

## **Monitoring and support of volunteers working on the SOS helpline 02 2465 316**

Monitoring is a particularly important element in supporting all those who are directly or indirectly involved in the operation of the SOS helpline. Its purpose is to adapt, verify and redesign the monitoring mechanism for reporting the cases on the SOS helpline for children and young people.

## **Principles that are important for the implementation of activities**

It is important to note that during 2019 as well as within the overall programme, the following principles were especially important to us:

- Indiscrimination and inclusion of children who had different educational and social needs
- Gender equality
- Healthy environment

When organizing various activities, we ask that children from different ethnic, educational and social backgrounds to be involved. It is especially important to include children from families at social risk who are involved in the regular educational process. The support of these children is important in the process of inclusion and re-socialization. At the same time, in all activities, the process of equal gender representation was encouraged. Considering the pollution and climate change in general, we want to encourage children and all participants in the workshops within this programme to think generally and change

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their perspective through personal examples in order to protect the environment.

## **8. FUNDRAISING ACTIVITIES**

### **New Year's cards**

The sale of New Year's cards for 2019 followed the practices of previous years and there were no changes in the manner of conducting the activity as well as in the offer. Companies, institutions, organisations and citizens could choose from the 5 new New Year's motifs or the additional 5 last year's motifs at the same price as the previous year. The situation remained unchanged in terms of revenues, sales and the number of supporters compared to the previous year.

### **Donation boxes**

During 2019, there was a significant increase in cash donations as well as a significant increase in the number of replaced donation boxes. Compared to the previous year, the contributions in donations have increased by about 25%, but a significantly larger number of cash boxes have also been replaced.