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Finexcellence

Youth Initiative for Human Rights Podgorica

Audit Report 2023
Period from 01.01.2023. to 31.12.2023.

„ Youth Initiative for Human Rights Podgorica“

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„Youth Initiative for Human Rights Podgorica“

INDEPENDENT AUDITOR'S REPORT

This statement is given relating to the audit of financial statements of Youth Initiative for Human Rights Podgorica as at 31.12.2023. for the purpose of expressing an opinion on whether the financial statements present fairly, in all material respects, the financial condition of Youth Initiative for Human Rights as at 31. December 2023, results of operations and cash flows for the year then ended in accordance with International Accounting Standards, International Financial Reporting Standards and regulations of Montenegro.

We accept our responsibility for true and fair presentation of financial statements in accordance with International Accounting Standards, International Financial Reporting Standards and the accounting regulations of Montenegro.

According to our best knowledge and belief, we hereby certify that:

- Management and persons who have a significant role in the internal control system, or persons who may have a material impact on the accounts have not been involved in illegal activities.
- We put at your disposal all the books and supporting documentation and all records from meetings of the Management for the year 2023, and also period for completion of the audit.
- We confirm the comprehensiveness of information provided regarding the identification of related entities.
- There is no material misstatement or omission expression in the financial statements.
- The Youth Initiative for Human Rights has acted in accordance with all aspects of contractual provisions which, if disregarded, could have a material effect on the financial statements.
- We report all incurred and contingent liabilities.
- We have no plans or intentions that may materially alter accounting value or classification of assets and liabilities in the financial statements.
- There were no events after the balance sheet date which would require adjustment or disclosure in the financial statements or in the notes to them.

On behalf of the management of Youth Initiative for Human Rights,
Edina Hasanaga Čobaj, Chairman of Board
Podgorica, 02.02.2024.

INDEPENDENT AUDITOR'S REPORT

Audit opinion

We have audited the accompanying financial statements of NGO Youth Initiative for Human Rights - Statement of financial position/balance sheet as at 31.12.2023, The statement of comprehensive income/Income statement for the period 01.01.2023. to 31.12.2023, and a summary of significant accounting policies and notes to the financial statements.

In our opinion, the attached financial statements, in all material respects, present truly and objectively the financial position of the NGO Youth Initiative for Human Rights *as at* 31.12.2023. and business success for the period 01.01. - 31.12.2023. in accordance with the accounting regulations of Montenegro.

○ **Basis of opinion**

The respective audit is harmonized with International Standards on Auditing (ISA) and is in accordance with the Code of Ethics for Professional Accountants Committee on International Ethical Standard for Accountants (IE BA). Our responsibility, in accordance with International Standards on Auditing (ISA) is described in the Responsibilities of the auditor for the audit of the financial statements. Independence and other ethical standards are fully met in relation to society, in what way are filled with the required ethical responsibility in this audit.

We consider that our audit provides a reliable base of information, knowledge and assessment of the financial statements that were the subject of a given opinion.

○ **The key audit questions**

The key audit questions are questions that have been of the most importance - according to our professional judgment - for the audit of the financial statements of the current period. These issues are addressed in the context of the audit of the financial statements as a whole and in forming opinions about them, and not as a private opinion on financial matters.

○ **The responsibility of management and persons authorized to manage the financial statements**

Management is responsible for the preparation and true presentation of these financial statements in accordance with International Financial Reporting Standards and the accounting regulations of Montenegro, as well as the framework for internal control as management determines as necessary to enable the preparation of financial statements that are free from material misstatement material statements whether due to fraud or error. The framework is based on the provisions of national law and the application of International Accounting Standard, namely International financial reporting standard. In preparing the financial statements, the Company's management is responsible for assessing the ability of the Company to continue in business in accordance with the business continuity principle, and, where applicable, with disclosure of facts relating to business continuity and the use of this principle as a basis for financial reporting, unless management intends to liquidate the Company or suspend its operations, or if it does not have the ability to continue operations. Persons authorized to manage are responsible for monitoring the Company's financial reporting process.

○ **Auditor responsibility for the audit of financial statements**

Our goal is to obtain a reasonable basis for believing whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue the audit report, which contains our opinion. Reasonable grounds for believing provides a significant level of security, but does not guarantee that the audit was conducted in accordance with International Standards on Auditing and can always find a material misstatement if it exists. These omissions may occur due to fraud or error and will be

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considered material of the individual or total can influence the economic decisions of users adopted on the basis of these financial statements.

As part of the audit in accordance with ISA standards, we are conducting professional judgment and we maintain professional skepticism throughout the audit process. We also do the following:

- identify and assess the risks of material misstatement in the financial statements, whether due to fraud or error prepared and perform audit procedures in response to these risks and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of material misstatement not being identified due to fraud is higher than due to error, because the criminal actions may include falsification of deliberate omissions, misrepresentations and bypass internal controls.
- gain understanding of internal controls relevant to the audit in order to prepare the audit procedures appropriate circumstances, but not for the purpose of expressing an opinion on the internal controls of the Company.
- estimate adequacy of adopted accounting policies and validity of accounting estimates made by management and related disclosures.
- except conclusion on the appropriateness of the accounting system driven in accordance with the principle of continuity of operations by the management; also, on the basis of evidence, make conclusions about the presentation of the principle of continuity of operations and whether there is vulnerability. If we determine a significant material uncertainty as to the preservation of this principle, we are obliged to point that out in this report.
- to belong to disclosures in the financial statements, or if such disclosures are not appropriate, modify our opinion on that basis. If we determine that there is material uncertainty about maintaining this principle, we are required to include in our report the related disclosures in our financial statements, or, if such disclosures are not appropriate, we modify our opinion on that basis. Our conclusions are based on the audit evidence obtained up to the date of our report, but future events or conditions may cause the Company's inability to continue operating in accordance with the principle of continuity.
- evaluate the overall presentation, structure and content of financial statements including their disclosure, and whether the financial statements are resulting from transactions and events in a manner that meets fair presentation.
- communicate with the persons authorized to manage, among other things, about the planned scope and timing of the audit, as well as, the significant audit findings including significant failures in the system of internal controls that determine the course of the audit.
- give a statement to those who are responsible for the management that we have complied with relevant ethical requirements relating to independence and that we communicate to them about all relations and other matters that could reasonably be considered to affect our independence and where applicable, the related measures of protection. Among the issues to communicate with those who are responsible for the management, we determine those issues that are the most important for the audit of the financial statements of the current period and are therefore a key audit issues. We describe these issues in our audit report unless a law or regulation prevents public disclosure of questions or when we decide, in very rare circumstances, the question should not be communicated in our report, as it can reasonably be expected that negative consequences of communication would outweigh the public interest benefits of such communication.

Društvo za reviziju FINEXCELLENCE d.o.o. Podgorica
Džordža Vašingtona street 44
In Podgorica, 02.02.2024.



Janković Zorka, Authorized auditor

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STATEMENT OF COMPREHENSIVE INCOME /INCOME STATEMENT/

For the period from 1 January 2023 to 31 December 2023

Position	Note	31.12.2023	31.12.2022
		€	€
OTHER OPERATION INCOME		122.603	134.876
Other operating income from regular operations	3.1.a.4	122.493	134.876
Other operating income	3.1.b.4	110	-
OPERATING EXPENSES	3.2.a.5.	(42.617)	(54.146)
a) Cost of goods sold and the cost of materials		(3.207)	(377)
b) Other operating expenses (provisions and other operating expenses)	3.2 6.	(38.665)	(52.794)
c) Depreciation	3.3 7.	(745)	(975)
WAGES EXPENSES, WAGE COMPESATION AND OTHER PERSONAL EXSPENSES	3.5 .8.	(79.986)	(80.730)
a) Net wage costs, wage compensation and personal expenses	3.5 .8	(63.037)	(66.490)
b) Tax and contribution costs	3.5 .8	(16.949)	(14.240)
1/ Tax costs	3.5 .8	(4.591)	(2.209)
2/ Pension contribution costs	3.5 .8	(11.026)	(11.200)
3/ Contribution costs	3.5 .8	(1.332)	(831)
Other operating expenses		-	-
OPERATING RESULT		0	0
Net Result of other Result items / related to capital		0	0
Net Comprehensive Result		0	0
Current corporate income tax		0	0
NET COMPREHENSIVE RESULT		0	0

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STATEMENT OF FINANCIAL POSITION /BALANCE SHEET/
As of 31 December 2023

Position	Note	31.12.2023.	31.12.2022
		€	€
ASSETS			
FIXED ASSETS			
INTANGIBLE ASSETS	3.3.9.	-	-
Concessions, patents, licenses and similar rights and other intangible assets			
PROPERTY, PLANTS, EQUIPMENT AND BIOLOGICAL ASSETS		2.563	3.307
Plant and Equipment	3.3.9.	2.563	3.307
Other installed equipment, tools and equipment		0	0
LONG-TERM FINANCIAL INVESTMENTS AND LONG-TERM RECEIVABLES		0	0
CURRENT ASSETS		68.787	63.214
INVENTORIES		0	0
SHORT-TERM RECEIVABLES	3.4.10	-	-
Other receivables		-	-
SHORT-TERM FINANCIAL INVESTMENTS			
CASH ON ACCOUNTS AND IN HAND	3.4.11	68.787	63.214
ACCRUALS		0	0
TOTAL ASSETS		0	0
LIABILITIES		71.350	66.521
CAPITAL		1	23.302
Retained earnings from previous years	12	0	23.302
Reserves		0	0
SHORT-TERM PROVISIONS AND SHORT-TERM LIABILITIES		1.068	1.068
Liabilities to suppliers	13	-	-
Other operating liabilities and other short-term liabilities	3.5.14	696	1.068
Other short-term liabilities		696	1.068
ACCRUALS	15	70.654	42.151
TOTAL LIABILITIES		71.350	66.521

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

Basic accounting policies

1.1 Activities and Organizations

1.1 Legal status

Youth Initiative for Human Rights (YIHR) is the regional network of nongovernmental organizations that has branches in Montenegro, Serbia, Croatia, Bosnia and Herzegovina and Kosovo.

YIHR – Montenegro was established in 2006 as the nonprofit and nongovernmental organization, whose work is based on conviction that human rights and civil values represent the grounds of the open and progressive society to which we all strive. Mission of the Initiative is to qualitatively and actively contribute to development of such society in Montenegro and the Western Balkan region, through the cooperation network with its partner organizations. In its work, YIHR is devoted to protection of victims of violation of human rights, promotion of the rule of law, and promotion of democratic political culture.

NGO "Youth Initiative for Human Rights" office in Montenegro was founded in July 2006 and is based in Podgorica, Petra Dedic, No.26. The organization was registered under number 30-01-07233-0 on 15.09.2006.

1.2. Organization

The mandate of YIHR in Montenegro includes activities aimed at:

- researching, monitoring and documenting human rights violations,
- providing free legal aid to victims of human rights violation and public representation in order to improve the position of victims,
- education and capacity building of target groups, especially socially active young people, through education programs,
- regional cooperation,
- facing the past and introducing young people to the past events.

The core values of YIHR are truth, justice, responsibility, political equality, freedom, democracy and peace.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

Basic accounting policies

2. Basis of preparation of the financial statements

2.1 Basis of preparation and presentation of the financial statements

The company prepares financial statements in accordance with applicable regulations of Montenegro and the International Accounting Standards, Accounting Law of Montenegro (Official Gazette of Montenegro No:145/21, 152/22), Profit Tax Law (Official Gazette of Montenegro No: 40/08, 86/09, 40/11, 14/12, 61/13, 55/16, 146/21; 152/22), Law on VAT (Official Gazette of Montenegro No:65/01, 12/02 (edited), 38/02, 72/02, 21/03, 76/05, 04/06, 16/07, 73/10, 40/11, 9/15, 53/16, 1/17, 50/17, 46/19, 73/19, 80/20, 8/21, 59/21, 146/21; 049/22;065/22;140/22). Youth Initiative for Human Rights maintains its accounting records in accordance with legal regulations in Montenegro applicable until 31.12.2023, which are generally based on the International Financial Reporting Standards ("IFRS") and Accounting Law of Montenegro (Official Gazette of Montenegro No: 52/16), Auditing Law of Montenegro (Official Gazette of Montenegro No: 01/17).

In the preparation of these financial statements the Company applied accounting policies described in Note 3, which are based on the accounting and tax regulations of Montenegro.

2.2 Comparative data

All amounts in the financial statements for the years 2023 and 2022 are presented in Euro.

2.3 Going concern concept

The financial statements have been prepared in accordance with the going concern concept, which assumes that Youth Initiative for Human Rights will continue its operations in the future. Financial Statements of Youth Initiative for Human Rights have been prepared in accordance with the recommendation of the historical cost basis, except as otherwise disclosed in the accounting policies below, which will be indicated, in accordance with IFRS.

Youth Initiative for Human Rights accomplished reclassification and correction of all the balances in accordance with IFRS as approved by the International Accounting Standards applicable on the date of the balance sheet. Also, Youth Initiative for Human Rights has made application and disclosure of all legal standards in compliance with IFRS.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

Basic accounting policies

3. BASIC ACCOUNTING POLICIES

The basic accounting policies applied in the preparation of the financial statements for the year 2023, were as follow:

3.1. INCOME

a) Income (grants)

Income from donations is basic income, originating from foreign donors, and as such, reduced for some taxes, duties, fees, etc.

b) Refund revenue

Revenue from refunds refer to income based on maternity leave and sick live in accordance with the law.

c) Interest income

Interest income is a regular income resulting as the income from a bank while calculating positive interest rate on demand deposits in bank accounts of Youth Initiative for Human Rights at NLB Montenegrobanka Podgorica.

3.2. EXPENSES

a) Operating expenses

Operating expenses include all costs directly related to the execution of the basic activities of Youth Initiative for Human Rights

b) Maintenance and repair costs

Maintenance and repair of fixed assets are covered by the revenues of the current accounting period of the amount actually incurred.

c) Calculation of foreign currencies

- Transactions in foreign currencies during the year are recalculated into EUR at the official exchange rates prevailing on the dates of transaction.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

Basic accounting policies

- All receivables and liabilities denominated in foreign currencies are converted into EUR using the exchange rates prevailing at the balance sheet date.
- Gains and losses arising from the recalculation of assets and liabilities denominated in foreign currencies and recalculation of business transactions during the year are recognized as income or expense in the period in which they arise.

(d) Financial income and expenses

Financial income and expenses include interest income on receivables and loans and interest expenses. Revenues and expenses are recognized in the accounting period to the contractual interest rate.

Financial income and expenses include positive and negative exchange differences from the conversion of foreign currency transactions and monetary assets and liabilities.

Also, the income on the basis of long-term funds invested in companies and banks are reported in the income statement as financial income in the period in which they were incurred.

3.3 PROPERTY AND EQUIPMENT

- Property and equipment are stated at cost less accumulated depreciation. If there is a significant deviation of net book value of fixed assets from market value, adjustment to fair value is done by assessing the compliance with the principles of assessment and international accounting standards.
- Purchases of property and equipment are recorded at cost value, which comprises the invoiced value of acquired assets, plus any costs relating to putting those into use.
- Reconstruction and adaptation which change the capacity or allocation of fixed assets or contribute to a significant diminishing operating costs are presented as an increase in the value of fixed assets.
- Gains on sale of fixed assets are recognized in other income. Net book value of sold and disposed fixed assets is compensated at the expense of other expenditures.

Tools and inventory are allocated in fixed assets, if the period is longer than one year, or if it was calculated depreciated.

Depreciation

Depreciation is calculated for each individual asset separately, the rates are determined by the cost or revalued value of fixed assets are amortized in equal annual amounts over the estimated useful life of the asset.

Depreciation is calculated starting from next month for newly acquired assets, or the calculation

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FINANCIAL STATEMENTS FOR THE YEAR ENDEED 31 DECEMBER 2023

Basic accounting policies

of the value of fixed assets, as determined at the end of last year, for other fixed assets.

The applicable rates of depreciation are as follows:

Fixed assets group	Useful life (Yers)	Depreciation rate	Recognized rate in the income tax
Equipment	3,33 -6,66	15-30 %	15-30%

In accordance with Article 13, para 6 of the Corporate Income Tax Law ("Official Gazette of Montenegro" no. 65/01, 12/02/ 80{04, 40/08, 86/09, 40/11, 14/12, 61/13, 55/16, 146/21; 152/22) a depreciation of buildings for tax purposes is calculated by using the proportional method, and for all other fixed assets using the digressive method.

3.4 RECEIVABLES, CASH AND CASH EQUIVALENTS

- a) Receivables are stated at the original invoiced amount, less value corrections based on their impairment.
- b) Cash and cash equivalents are recognized at nominal value.
For the purposes of the balance of cash flows Cash consists of cash on hand, funds in the account, deposits with banks and highly liquid investments with maturity of three months.

3.5 TAXES AND CONTIBUTION

○ **Income tax- current tax**

Considering the nature of activities and operations of Youth Initiative for Human Rights as a non-profit organization, it does not have the obligation to pay income tax, and as such it is tax free. The difference between reported income and expenses in the income statement is transferred each year to the account of deferred revenue from donations received (4950).

○ **Income tax - deferred tax assets and liabilities**

Tax effects relating to temporary differences between the bases on which the individual assets and liabilities are recognized for tax purposes and the carrying amount of the assets and liabilities reported in the financial statements, are presented as deferred tax assets or deferred tax liabilities. Deferred tax assets and liabilities are measured at the tax rates that are expected to be received during the period when the asset is realized or the liability is settled.

○ **Taxes, contributions and other legal obligations that do not depend on the results of operations**

Taxes, contributions and other legal obligations, which do not depend on the results of operations including property taxes and other taxes and fees are paid according to various national and local regulations. These taxes and contributions are included in the income statement within other operating expenses.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023
Basic accounting policies

The Tax Authorities have the right to control taxes retroactively for five years.

○ **Employee Benefits**

○ **Contributions for social security of employees**

In accordance with regulations prevailing in Montenegro, the Company has an obligation to pay contributions to state funds which provide social security of employees. These obligations involve the payment of contributions on behalf of employer according to prescribed rates. In addition, the Company has an obligation to pay contributions on behalf of employees as withheld amounts from gross salaries and in employees' benefit pay it to those funds. These contributions are payable on behalf of employee and employer and are charged to expenses in the period in which they occur.

3.6 FAIR VALUE

The policy of the Youth Initiative for Human Rights is to disclose information about fair values of assets and liabilities for which published market information exists and when the fair value differs from book value.

4. Income

A method of recording and disclosure of donations is regulated by International Accounting Standard 20. Income from donations should be recorded according to the principle of confrontation with expenditure for the period during which the donation is made. The difference between confronted income and expenditure, i.e. donations received in a higher amount from the expenses, should be registered to the benefit of postponed income on the donations basis, which has been done in the general ledger of Youth Initiative for Human Rights.

	Type of income	2023	2022
1.	Income from donations in Income statement	118.348	132.873
2.	Other income	4.255	2.003
	Total income	122.603	134.876
	Deferred income from grants	70.654	42.150
	Total:	193.257	177.026

The amount of actual income in 2023 of € 193.257 (€ 177.026 for 2022), which is in the income statement decreased by € 122.603 (€ 134.876 for 2021) from the liability of confrontation income and expenditure of the current year and given the amount of € 70.654 (€ 42.150 for 2022) is credited to an account Deferred income based on received donations (Acc 4950).

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

Basic accounting policies

5. Cost of goods sold and the cost of materials

	Type of cost	2023.	2022.
1.	Material costs	1.878	205
2.	Electricity costs	1.329	172
	Total:	3.207	377

6. Other operating expenses provisions and other operating expenses

	Type of cost	2023.	2022
1.	Phone costs	24	165
2.	Cost of renting office space	-	167
3.	Advertising expenses	-	-
4	Organizing conferences, seminars, workshops and study visit	36.751	14.662
5	Services printing publications	-	1.350
6	Other non-production services	-	6.997
7	Hotels cost	-	483
8	Costs of a joint project	-	25.844
9	Representation expenses	1.367	1.464
10	Administrative fees	-	333
11	Banking services expenses	520	485
12	Other operating expenses	3	1.010
	Total:	38.665	52.794

Organizing conferences, seminars, workshops and study visit in the total amount of 36.751 € for the most part relate to cost for organizing conferences in the amount of € 10.206, Organizing a two-day multicultural camp in the amount of € 3.200, hotel service cost in the amount of € 5.677, hall rent in the amount of € 995 and other operating cost in the amount of €5.952.

„Youth Initiative for Human Rights Podgorica“

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

Basic accounting policies

7. Depreciation

Total depreciation costs for 2023 in the amount of € 745 (€ 975 for 2022) include depreciation calculated in accordance with Note 3.3.

8. Wages expenses, wage compensation and other personal expenses

		2023.	2022
1.	Net salaries	43.032	44.235
2.	Net fee of service contract	19.503	19.355
3.	Per diem expenses for a business trip	502	900
	Net wage costs and personal expenses	63.037	64.490
4.	Tax from personal income	2.299	2.209
5.	Tax on service contract	2.292	2.000
	Tax costs	4.591	4.209
6.	Pension contribution costs	11.026	11.200
	Pension contribution costs	11.026	11.200
7.	Contribution costs	1.332	831
	Contribution costs	1.332	831
	Total tax and contribution	16.949	16.240
	Total wages expenses, wage compensation and other personal expenses	79.986	80.730

In December 2023 the Youth Initiative for Human Rights had 4 employees (2022: 4 employees). The costs of contracted services in the amount of € 19.503 (€ 19.355 for 2022) include the costs of consulting services for the purposes of implementation of projects, writing studies and other strategic documents for organisation needs.

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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

Basic accounting policies

9. Equipment

Values and changes	software	equipment	Total
Balance as at 1 January 2023	16.680	2.423	19.103
Purchase	-	-	-
Balance as at 31 December 2023	16.680	2.423	19.103
Accumulated depreciation property and equipment accumulated depreciation			
Balance as at 1 January 2023	14.204	1.592	15.796
Depreciation for the period	619	125	745
Balance as at 31 December 2023	14.823	1717	16.541
Net book value as at 31 December 2023	1.857	706	2.563

10. Cash and cash equivalents

		2023	2022
1.	Blagajna	615	615
2.	Giro account NLB banka	60.429	52.848
3.	Foreign currency account NLB EUR	7.743	9.752
Total		68.787	63.214

Youth Initiative for Human Rights has got above stated bank accounts at NLB Montenegro banka. Some of the bank accounts are in USD and some of them are in EUR. All bookkeeping information about bank accounts are denominated in EUR, and a conversion was made during recording in the books, with rates of exchange prevailing at that date.

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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

Basic accounting policies

11. Liabilities to suppliers

Account Payables from domestic and international vendors express the balance of 0,00 eur. All Payables in 2023 were paid and no payables existed as at 31.12.2023. from domestic and international vendors.

12. Short-term provisions and short-term liabilities

Other operating liabilities and other short-term liabilities in amount of € 695 relate to salary liabilities (€ 617) and liabilities to tax (€ 78).

13. Deferred income from grants

		2023	2022
1.	Deferred income from grants	70.654	42.150
	Total	70.654	42.150

A method of recording and disclosure of donations is regulated by International Accounting Standard 20.

Income from donations should be recorded according to the principle of confrontation with expenditure for the period during which the donation is made. The difference between confronted income and expenditure, i.e. donations received in a higher amount from the expenses, should be registered to the benefit of postponed income on the donations basis, which has been done in the general ledger of Youth Initiative for Human Rights.

On account Deferred tax income credited to the amount of reported income as reported in the current year.

Retained earnings from previous years in the total amount of € 23.302, relate by mistake in booking for the previous period and is corrected in 2023.

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FINANCIAL STATEMENTS FOR THE YEAR ENDEED 31 DECEMBER 2022
Basic accounting policies

14. Donations from period

Name of project	Donor	Approved amount from donors	period
Reintegration through education"	European Union	10.000,00	16.03.2020. – 15.03.2024
Tolerance in action	Coordinator Fund for the protection and realization of minority rights	11.000,00	15.12.2022 - 31.10.2023.
"Inclusion to work"	Coordinator Ministry of Human and Minority Rights	15.968,00	23.12.2022 -23.10.2023
"Human rights do not recognize sexual affiliation - discrimination has the same meaning for everyone"	Coordinator, Ministry of Human and Minority Rights	18486,17	
"Fostering public dialogue on transitional justice"	Koordinator National Endowment for Democracy-NED	31.000,00	01.10.2023. – 30.09.2024.
The right to peace- building a just society in the Balkan region through growing to know, remember and act eura	SmartBalkans partner Center for the Promotion of Civil Society Ministry of Foreign Affairs of	NOK 451,480.05 circa 40.000,00	01.12.2023. - 30.09.2025.
"Capacity Development of informal Green Parliamentary Groups from South-East Europe on EUcompliant energy and transnort goals"	GIZ	20.002,20	01.07.2021. - 30.11.2023.
School of transitional justice	Coordinator of the Embassy of Luxembourg	10.000,00	September-December

15. Litigation

According to management statement there were no litigations and the Youth Initiative for Human Rights does not expect significant changes in their operations.

16. Events after the balance sheet date

According to management statement there were no relevant events after the balance sheet.