

**Citizens association
Youth can Skopje**

**Financial statements
Year ended December 31, 2022 and**

Independent Auditor's report

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INDEPENDENT AUDITOR'S REPORT

**To the Management of the
Citizens association
Youth can Skopje**

We have audited the accompanying financial statements of the Citizens association Youth can Skopje (hereinafter: the Association) which comprise the statement of financial position as of December 31, 2022 and the income and expense statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the prevailing macedonian accounting regulations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with macedonian International Standards on Auditing and the macedonian Audit Law. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

(Continues)

INDEPENDENT AUDITOR'S REPORT

**To the Management of the
Citizens association
Youth can Skopje
(Continued)**

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Citizens association Youth can Skopje, as at December 31, 2022, and its financial performance for the year then ended in accordance with the prevailing macedonian accounting regulations, the Law on Accounting for non-profit organisations and the Rulebook for non-profit organisations.

Emphasis of Matter

The Association keeps its record and prepares its financial statements based on the accounting base of modified occurrence of business changes and transactions, in accordance with the Law on Accounting for non-profit organisations ("Official Gazette of Republic of Macedonia" 24/03 though amended) and the Rulebook for non-profit organisations ("Official Gazette of Republic of Macedonia" 42/03 though amended.) According to the articles of this Law, the Association is obligated to prepare and submit basic financial statements, consisted of: Statement of financial position, Income and expense statement and notes to the financial statements. According to this, the Association is not obligated to prepare Statement of cash flows.

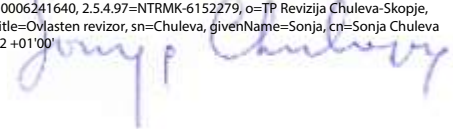
TP REVIZIJA CULEVA-Skopje
Sonja Čuleva, Manager

Sonja Čuleva



Sonja Čuleva, Certified auditor

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Skopje, March 13, 2023

INCOME AND EXPENSE STATEMENT
Year ended December 31, 2022
(In Denars)

	Notes	2022	2021
Revenues			
Revenues from grants (Projects)	4	7,482,817	2,287,484
Other revenues (own generated)	5	315,445	653,120
Other revenues	5	-	-
Financial revenues	10	-	51
Excess of revenues over expenses from the previous year	5	1,779,146	2,131,114
		9,577,408	5,071,769
Expenses			
Staff costs (engaged experts)	6	(1,977,840)	(1,069,402)
Operating expenses	7	(2,619,963)	(714,343)
Capital expenses	8	(136,097)	(34,999)
Other expenses	9	(2,644,118)	(1,467,609)
Financial (expenses)	10	(13,754)	(6,270)
		(7,391,772)	(3,292,623)
Excess of revenues over expenses for the year for transfer in next year		2,185,636	1,779,146

*The accompanying notes on the following pages
are an integral part of these financial statements.*

These financial statements have been approved and adopted by the Association's management on February 20, 2023.

Approved by,

Executive manager
Anita Nikolovska

Certified accountant
Cvetanka Shaurek

**STATEMENT OF FINANCIAL POSITION
As of December 31, 2022
(In Denars)**

	Notes	2022	2021
ASSETS			
Non-current assets			
Office equipment and furniture-net	11	166,118	35,035
Current assets			
Cash and cash equivalents	12	2,185,249	1,779,637
Other short term borrowings	13	10,084	4,484
Total current assets		2,195,333	1,784,121
TOTAL ASSETS		2,361,451	1,819,156
FUNDS AND LIABILITES			
Funds			
Business fund	14	150,598	34,619
Revaluation reserve		15,520	416
Total funds		166,118	35,035
Current liabilities			
Trade payables	15	7,132	3,151
Short Other liabilities and accruals	16	2,565	1,824
Liability for transfer in next year	15	2,185,636	1,779,146
Total current liabilities		2,195,333	1,784,121
TOTAL FUNDS AND LIABILITIES		2,361,451	1,819,156

*The accompanying notes on the following pages
are an integral part of these financial statements*

These financial statements have been approved and adopted by the Association's management on February 20, 2023.

Approved by,

Executive manager
Anita Nikolovska

Certified accountant
Cvetanka Shaurek

**NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022**

1. GENERAL INFORMATION

Citizens association YOUTH CAN Skopje (“Association”) is founded like non-profit organization on May 28, 2008 and it’s registered in the Central Registry of Republic of North Macedonia, or in the Register of associations and foundations under EMBS number 6487319.

Headquarters: Str.4, No.49, Stajkovci,Gazi Baba,Skopje

Executive director: Anita Nikolovska, Republic of North Macedonia

GOVERNING BOARD

Kamelija Janevska-President

Ilija Stankovski-Member

Ivana Atanasovska-Member

Executive Office

- Anita Nikolovska,Executive director
- Dijana Micevska, Networking and logistics coordinator
- Sofija Stojanovska, Membership coordinator
- Nikica Mandzukovski-Communication coordinator

On December 31, 2022 in the Association has 4 employees (31 December, 2021: 3 employees.)

**NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022**

1. GENERAL INFORMATION (Continues)

Priority activities: 94.99. Activities of other organization based on subscription, not mention in other places.

Priority goals of the Association:

- development of democracy, civil society, and human rights
- help and protection of people with physical or mental handicaps, people with developmental disabilities, and people with special needs
- protection of children and young people
- protection of marginalized people and their social inclusion
- protection from drug abuse, sexually transmitted diseases, juvenile delinquency, alcoholism, prostitution, and human trafficking, art, culture, and protection of cultural heritage
- amateur sport
- environmental protection and sustainable development
- science, education, and training in the educational process
- development of ethics and morality
- humanitarian and social aid, reduction of poverty
- promotion of charity and volunteerism and other activities of public interest determined by the Law on Citizens' Associations and Foundations.

**NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022**

1. GENERAL INFORMATION (CONTINUES)

1.1 Publications

1. Youth local banks - Project portfolio
2. Analysis of findings from a research questionnaire - Determination of degrading, discriminatory, and unscrupulous behavior of teachers towards students in the educational process
3. Research: Needs of young people at the level of Youth Local Banks
4. Youth Mental Health Care - Public Policy Document
5. High school students and access to mental health services – Current situation analysis
6. Hobbyz – Hobby for business – online magazine
7. Youth Activism and High-Level Volunteering – Public Policy Document
8. Promotion of youth policies for career development and youth employment – Public policy document
9. Research: Needs of young people at the level of Youth Local Banks
10. Perceptions of mental health among high school students - a survey

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022

1. GENERAL INFORMATION (Continues)

1.2 Projects implemented in 2022/2021

1. Project: All for the youth!

The main impact of the project "All for You(th)!" is a strengthened educational system in North Macedonia with adopted policies for mental health services, functional programs for career orientation and strengthened life skills among young people.

How did we live up to expectations? Through several programs with which we achieved this vision:

1. Mental health program

1.1 Comprehensive analysis of mental health services in education (the analysis is available at the following link)

1.2 Lobbying and introducing a mental health program for peer education in the secondary education system

- 20 trained peer educators for mental health
- 1 updated mental health peer education manual
- Signed memoranda of cooperation with 5 secondary schools
- Held peer education with 304 young people from secondary schools

1.3 Capacity development program for school psychologists in secondary education to work with students on the topic of mental health

- Organized consultative conference with over 80 attendees
- Organized training to strengthen the capacities of 20 teachers and 5 school psychologists
- 20 teachers and psychologists actively use the program during teaching

Budget:

2. Career Orientation Program

2.1 Career orientation program for high school students

2.2 Practicing the concept of job shadowing through a social day program for high school students

2.3 Developing the capacities of career counselors and school staff for the functioning of school career centers

- 18 high school students created a personal career plan and went through a process of individual career sessions
- 18 teachers acquired skills for career counselors within secondary schools
- A total of 260 high school students and 55 professors were covered through the dissemination process

3. Program for youth activism and youth participation

3.1 Mentorship program for capacity building of youth workers

- 20 trained mentors to work with young people
- 1 mentor manual created

3.2 Critical thinking and financial literacy program

- 20 young people participated in critical thinking training
- 20 young people participated in financial literacy training

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022

1. GENERAL INFORMATION (Continues)

1.2 Projects implemented in 2022/2021

3.3 Youth Local Banks Leadership Program

- 2 youth banks established in the municipalities of Kriva Palanka and Centar
- Memorandums of cooperation signed with the municipalities of Kriva Palanka and Centar

- Conducted research "Needs of young people at the local level in Kriva Palanka and Center" (available at the [following link](#))
- 22 young people from Kriva Palanka and Centar participated in capacity building training
- 2 youth projects supported by the fund of youth banks

Through the project "Everything for the young!" we have encouraged different actors such as teachers, career counselors, psychologists, local municipalities, various ministries and institutions, the business sector, civil society organizations, and parents to collaborate to develop capable, active, determined young people, fully aware of the importance of taking care of their mental health, employable and equipped with life skills.

The project is implemented by the Citizens' Association Youth can, and is financially supported by the European Commission, through the Delegation of the European Union in the Republic of North Macedonia.

Budget: 69.985 eur

2. Project: "More than...activism"

The experience that each year brings us, each project, leads us to constantly improve and look for new and better ways to approach young people. It also happened with the project More than...activism! . Through this project, we created teams of young people who volunteer and implement initiatives on topics that are currently relevant and that relate to a certain youth challenge in our society. We also inspired young people to be aware of their leadership potential and to act in their communities with activities that represent their current interests and talents. We created a special program that supported almost 100 young people to be active in their community, through at least 5 training that encourage the following:

Qualitative lifestyle habits (recreational activities, healthy lifestyle, zero-waste lifestyle, etc.);

- Development of critical thinking skills and attitude building;
- Capacity building of professionals who work with young people and for young people;
- Social responsibility and solidarity among young people, but also in their entire community;
- Strengthening civic spirit and leadership in the community at the local and national levels.

The unique approach and the creation of special programs that will focus on the interests and talents of the youth involved will help us to create and maintain a specific social environment that will ensure the creation of perhaps the largest platform for young activists who have skills and capacities in various types of subjects such as art, music, sports, science, debate, media, etc.

The project "More than...activism!" is implemented by the Citizens Association Youth Can, and supported by the largest German youth foundation Schuler Helfen Leben.

Budget: 20.000 eur

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022

1. GENERAL INFORMATION (Continues)

1.2 Projects implemented in 2022/2021

3. Project: From hobby to business

The project provided support for young entrepreneurs through the creation of innovative opportunities that led to the strengthening of the personal and entrepreneurial capacities of young people. We created a web platform that represents a virtual youth entrepreneurial environment (<https://karierenpat.mk/>), where young entrepreneurs will be able to build, promote and locate their businesses. In this way, young people were helped to become independent and skilled entrepreneurs, followed by mentoring support from mentors from the business community.

The main results of the project are:

- 20 young people developed personal and entrepreneurial skills
- 4 Implemented modules for acquiring skills for business development
- 3 months of mentoring support
- 16 created documents and templates for a business plan and starting a business
- 1 created web platform Career path. Mk

The project "From Hobby to Business" was financially supported by the European Union within the framework of the initiative "Balkan youth: connecting education, skills and partnership potential in regional employment practices" which is coordinated by Junior Achievement Serbia, and the partner from RS Macedonia is the National youth council of Macedonia.

Budget: 19.998 eur

4. Social day 2022!

The social day is a day when young people exchange a day at school for a job of their choice, that is, young people donate part of their time and their daily allowance to youth projects. On November 9, 2022, Social Day was realized for the second time in our country.

A day when 90 high school students were part of the social change and activist movement, where over 8 hours of work in different positions enabled change and contributed to the realization of projects created by and for young people.

The day when 30 socially responsible domestic companies and organizations joined in the formation of the youth fund by providing job positions for young people. All companies, organizations, and institutions were "in" step with the youth energy and granted a daily allowance for the establishment of a larger youth fund.

A day when the young participants earned 175,500 denars as per diems which they donated to the Social day fund, through which two youth projects are expected to be supported.

These are exactly the results of this year's SOCIAL DAY, which is taking place for the second time in North Macedonia, conducted by the Association of Citizens Young People can on November 9, 2022. On this day, about 30 domestic companies and organizations took part and secured positions for over 90 high school students, among them: Unet, Belina, Skala School, Civil Organization LEAD, It Labs, Decra, Crick, Trpenoski Law Firm, Ultra, Self-Jigsaw, Europe House Skopje /Strumica/Kriva Palanka, Smilevski Business Academy, Sugar Cube Corner, Novus Strumica, National Youth Council of Macedonia, Buchim Mine (Borov Dol), Macedonian Center for International Cooperation, Konrad Adenauer Foundation, Office of the UN Permanent Coordinator, Komercijalna Banka, Municipality of Butel, Municipality of Centar, Boutique for wedding dresses Lebed, Together Macedonia, ARNO.

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022

1. GENERAL INFORMATION (Continues)

1.2 Projects implemented in 2022/2021

"Today my position is Digital Marketing Assistant at Skala School. At the start of the day, I was hoping to get some real insight and practice into what it means to be a digital marketer. At the end of the day, I can say that all my expectations were met. I got to know the responsibilities and what challenges I can expect while working. The job position was creative, as I expected it to be." – Teodora Todorva, Social Day 2022 participant in the position of Digital Marketing Assistant at Skala School.

"I got to know in more detail the work of the municipality, what challenges they face and how a working day unfolds in the municipality of Centar. I really think that Social Day is an excellent opportunity to see how a job position we are interested in is practically developed." - Maja Trajkovska, participant of Social Day 2022 in the environment department in the Municipality of Centar

"I am very happy and grateful that I had the opportunity to work at least for one day and get new knowledge and experience that will help me a lot in my career. It was a great challenge for me to work in an organization that has its offices all over the world, but on the other hand, I felt a great motivation to successfully complete the work tasks." - Tamara Puneska, participant of Social Day 2022 in the position of human rights officer in Office of the UN Resident Coordinator.

5. Project: "How to: Hobby to business"

The youth exchange HOBBYZ is part of the Erasmus + program which is supported by the European Union. The goal of the project was to build the capacities of young people in the field of entrepreneurship and business. The focus of this exchange was intercultural exchange and learning of specific and measurable knowledge as well as social and practical skills. HOBBYZ enabled 30 participants, aged 18 to 29, to acquire an entrepreneurial spirit and create a foundation for starting their own businesses. In addition, the participants gained theoretical knowledge, accompanied by practical sales exercises, presenting a business plan, pitching ideas, etc.

The exchange took place from 25.05.2022 to 01.06.2022. in Ohrid, North Macedonia, with participants from 4 countries (Austria, Albania, Romania and Turkey).

After completing the exchange, the young national teams disseminated the acquired knowledge in their countries.

You can read how we spent each day of the exchange at the [following link](#).

The project is supported by the European Commission, through the Erasmus+ program.
Budget: 13.366 eur

6. Project: Engaging Marginalized Youth for Sustainability

Engaging Marginalized Youth for Sustainability (EMYS) is a two-year project whose main goal is to motivate and increase the capacities of young people to become change-makers and implement initiatives not only in their communities but also at the European level.

Objectives of the project:

- To create networks and coalitions between youth organizations, young people, and activists of youth movements across the EU
- To support young people in the creation of youth-led initiatives and projects

**NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022**

1. GENERAL INFORMATION (Continues)

1.2 Projects implemented in 2022/2021

- To encourage marginalized and underrepresented youth to become informed decision-makers and change-makers in their communities
- To promote transcultural cooperation as a solution to the global climate change crisis
- To research and develop methods and techniques for non-formal education
- To nurture the competencies for lobbying and advocacy among young people
- To improve intersectoral innovations and cooperation with young people

What took place?

- Focus groups at the local level during the month of October, in which 10 young people from different regions of the country participated, in order to obtain information about the needs and attitudes of marginalized young people, as well as to further develop a sustainability training program
- Sustainability training in Vienna, Austria, during the month of October, where a total of 5 youth leaders and ambassadors were trained in non-formal education methodologies, design thinking, and facilitation skills.
- As part of the sustainability training, a Sustainability Toolkit was developed, which includes facilitation techniques, idea generation and design, non-formal education techniques, advocacy and lobbying, and management skills, as well as advocacy and lobbying training. This sustainability handbook is to be used by members of local advocacy groups in the process of lobbying for their rights and needs.

What next?

- Local advocacy groups that will be composed of representatives and activists of youth community movements, who will be trained and empowered to start and/or improve their advocacy.
- Consultative meetings with decision-makers and politicians at the local level to explore their points of view on various issues related to youth participation in democratic life.
- Public debates: events will be organized on the meaning, benefits, and reality of active citizenship and youth participation for young people in the EU.
- A youth networking event whose goal will be to exchange good practices and facilitate the goal of creating networks among young people, implementing joint activities, and strengthening youth participation.

Who is this project for?

- Young people from 18 to 35 years old
- Youth ambassadors, youth workers, youth organizations/councils/centers, and youth community movements
- Policy/decision makers and public organizations

The project is supported by the European Commission, through the Erasmus+ program.

Budget: 14.499 eur

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022

1. GENERAL INFORMATION (Continues)

1.2 Projects implemented in 2022/2021

7. Project: "Building healthy lifestyle habits of boys in Gjorce Petrov"

"Building healthy lifestyle habits of boys in Gjorce Petrov" is a project that will last 8 months (01.12.2022 - 31.07.2023) and whose goal will be to positively transform the behavior of young boys with the aim of building tolerant societies and prevention of peer and gender-based violence.

The local government and local civil society organizations are involved in this initiative, which will mobilize young people aged 14-19 years to determine priorities and participate in the creation of local policy for young people through educational workshops and campaigns in the community.

In December 2022 the following activities were carried out:

1. Participation in the realization of research with 20 young men, following the method of participatory learning and action with young men to determine the dimensions of masculinity and perceptions of violence;
2. Participation in the adaptation of CARE Manual M (for positive behavior of boys) – at the national level and developing a peer education program;

Through involvement in the project activities, the youth can and the project participants will have the opportunity to:

1. To build the capacities and skills necessary to work with young men, so that they can develop healthy relationships based on gender equality, understand their physical, sexual, and emotional development and address all forms of violence in their daily lives. In this way, the youth will be able to establish strong relationships with their peers and young men to ensure effective participation in the planned workshops;
2. Within the project activities, young people can create a network of civil society organizations and be active in building fairer gender attitudes and behaviors among young people, which will reduce violence between boys against girls and peer violence (violence by boys against other boys) in Macedonia;
3. Young people can increase the organizational capacities and project implementation capacities of civil society organizations through the individual program and technical support, which will enable them to develop further programs and seek further financial support even after the completion of this project activity;

The project "Building healthy lifestyle habits of the boys in Gostivar and Gjorce Petrov" was implemented by the Center for Research and Policy Making together with CARE International Balkans with the support of the Embassy of the Kingdom of the Netherlands in Skopje. Young people can be implementing partners of the project in the municipality of Gjorce Petrov.

Budget: 650.000 mkd

8. #SayIt – Analysis of findings

Prompted by the cases of violence in secondary schools that were made public last year, we conducted an analysis of findings on the topic: Determination of degrading, discriminatory, and negligent behavior of teachers towards students in the educational process. We conducted a public questionnaire to map cases of the degrading, discriminatory, and negligent behavior of teachers toward students in the educational process. We also sent a request for access to information of a public nature to the State Educational Inspectorate about the number of reported complaints to teachers and the procedures implemented. Through these two activities, we wanted to achieve the following:

- To investigate how much misconduct by teaching staff is represented in schools and in what way
- To investigate how many students report the cases to the competent authorities and whether they are acted upon.

The full analysis is available at the [following link](#).

The analysis was made in partnership with the Association of Leaders for Education, Activism and Development.

Budget:

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022

1. GENERAL INFORMATION (Continues)

1.3 Events

1. [FINAL EVENT] MENTAL HEALTH - NOW IS THE MOMENT

On March 2, the final event for the presentation of the public policy document - Mental Health - now is the moment was held. A discussion was held between psychologist - Tiana Ivanovska, M.Sc., teacher - Dr. Fanche Joshevska, and Eva Cvetkovska - president of the USS of UKIM on topics that are covered in the public policy document as well as proposals for improving mental health among young people.

The event was opened by Mr. Marko Gjorgievski (director of the National Agency for European Educational Programs and Mobility) and Diana Micevska (project coordinator), and the author of the public policy document - Jasmina Mihajlovska - spoke.

From the cooperation with Youth can, I realized that young people really can, and with the appropriate support, they will be able to do even more. It is necessary to start from the base in order to be able to delve into more precise problems. – Jasmina Mihajlovska.

During the panel discussion, the attendees had the opportunity to hear the views of the stakeholders and their proposals for improving the state of mental health of young people in our country.

The final conclusion of the discussion was the need for all institutions to focus primarily on prevention. To teach young people what mental hygiene really is, in a way that will be adapted to their age.

"Mental health - now is the moment" is a project that the Association of Citizens, Young People, in partnership with Y-peer Macedonia, implements as part of the Erasmus Plus program supported by the European Union.

2. "DOES THE EDUCATION SYSTEM BUILD WHOLE PERSONALITIES?"

On June 22, 2022, a conference "Does the educational system build complete personalities?" was organized on the premises of Ragusa 360, where the analyzes conducted on the topic of mental health and career counseling were presented. Those present were familiar with the current situation in our country. In addition, the programs were presented, which aim to help high school students acquire new skills on one hand, and on the other hand to give guidance to teachers on how to approach students and to introduce new concepts of information sharing.

The following programs were presented at the conference itself:

- Program for better care of the mental health of students in the educational system, intended for teachers and psychologists in secondary schools
- Career counseling program for high school students, intended for high school students
- Program for building the capacities of career counselors within secondary schools

As a final conclusion of the conference, the importance of the involvement of all stakeholders to strengthen the educational system in North Macedonia with accepted policies for mental health services, functional programs for career counseling and strengthened life skills among young people is emphasized. Professors, school psychologists and school services are the ones who are most present in this period of young people's lives, and their education and ability to recognize and support young people is of key importance. At the same time, all present shared the view that mental health and career counseling programs should be part of the regular curriculum.

This conference is part of the All for YOU(th) project which is financially supported by the European Union.

**NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022**

1. GENERAL INFORMATION (Continues)

1.3 Events

3. [CONFERENCE] WISHING BETTER MENTAL HEALTH IN THE NEW SCHOOL YEAR

Mental health is a key part of the general well-being of children and adolescents. High school students, as a specific socio-demographic category that is going through a transformative phase of a psychological, social, and economic nature, are particularly vulnerable to acute and chronic disorders of their mental health. However, high school students access to services that would enable them to improve their mental health is limited.

On August 31, 2022, a conference "Let's wish ourselves better mental health in the new school year" was organized on the premises of Europe House Skopje. At the beginning of each school year, we wish students to have an excellent grade point average, academic success, pay attention in class, and so on. But for them to be able to achieve that, first of all, they need to have good mental health and know how to maintain proper mental hygiene. Therefore, before the beginning of the new school year, before September 1, we wished them success in better maintaining their mental health.

The conclusion of the whole process is that high school students have limited awareness regarding the availability of professional support, as a result of non-systematic information. In addition, the ability of high school students to financially afford to counsel is limited, without systemically providing support for access. All the recommendations that resulted from the analysis are aimed at the Ministry of Health, the Ministry of Education and Science, and the Ministry of Labor and Social Work, as the main actors needed for this type of systematization.

This conference is part of the All for YOU(th) project which is financially supported by the European Union.

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022

1. GENERAL INFORMATION (Continues)

1.4 Mobilities for Youth - Erasmus

1. "YOUTH EXCHANGE IN SPAIN "SMALL STEPS EVERYDAY"

I and 5 other young people from Macedonia had the honor to take part in the "Small steps every day" project, in Campano and Jerez de la Fontera, Spain. In a period of 12 days, we had the opportunity, in addition to the wonderful September climate in this southern region, to acquire new positive habits in our lives. - says Darko Milosevski.

The project was divided into two locations, Campano and Jerez. Campano, a small local campus, isolated from city centers and noise was a great start to the program. Every morning he started by finding peace within himself, through yoga, meditation, massage, and all kinds of relaxation. Although on the first day, we may have been embarrassed to practice this, on the second day we saw the positive changes in us. When we got rid of some tension in ourselves from the very morning, whether it was from the rich taste of the cultural dinners or the shaking of the hips at the Moroccan dance, yoga helped to maintain the positive energy in us.

Mostly the whole exchange was more focused on self-reflection and how we could get out of some circles of negative influences in our lives. Most of the time we had a mentor or facilitator trained in the topic, who gave us ideas and suggestions on how to gradually get out of some repetitive actions and procrastination. The best and most useful of all was working in a team and being able to hear and share experiences. As a group of young people who are at different stages in their lives, it was especially interesting to hear how we deal with different challenges. Quite unusual for me, who has several experiences with Erasmus exchanges, was the familiarity and openness between the participants. While at other exchanges it takes a few days to make strong connections, in Campano you could already feel that energy on the first night. Thanks to the organization AJ Inter, the logistics, and the schedule were perfected so that there was enough cohesion between the participants.

2. BACK2BASICS '22- EXPERIENCES OF THE YOUNG PEOPLE WHO MEET A NEW SIDE OF THEMSELVES IN 14 DAYS

Back2Basics '22, Holland again, Ommen again, adventure again, an experience to remember and life lessons that, I don't know where else can be learned - this is the general comment of the young people after returning from the youth exchange in the Netherlands that lasted 14 days .

We convey to you some of the experiences of the participants:

"This is not an ordinary exchange, B2B is something else, new and different. The exchange is an experience... an experience that is so unusual, yet so special and inspiring. An experience that can only be experienced, but not fully described" – Delfina Sazdovska

"Back 2 Basics is an exchange aimed at developing entrepreneurial and communication skills and building team spirit through cooperation and constant team activities. An exchange I wished I had been a part of for three years. An exchange that I thought I knew almost everything about, and that I was ready for whatever it might bring. However, Back 2 Basics was everything but what was expected" – Temjana Angjusheva

"The youth exchange Back to Basics contributed to my personal and professional development. During the fourteen days in the Netherlands, through various activities, I learned a lot about communication, teamwork, leadership and innovation. Living together with young people from 8 different countries has enriched my knowledge about the differences and similarities in the mosaic called Europe. This exchange made me richer for another memory and new friendships that I hope will last for a long time. I am grateful for the opportunity and recommend it to any young person who has an adventurous spirit." – Jana Ivanova

**NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022**

1. GENERAL INFORMATION (Continues)

1.4 Mobilities for Youth - Erasmus

3. "WE ARE ALL CONNECTED" – Lithuania

The exchange took place from July 7th to 15th. Some of the topics covered are:

- social culture of participating countries;
- current global social problems;
- leadership skills;
- sustainable projects;
- strengthening of underrepresented groups.

**NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022**

1. GENERAL INFORMATION (Continues)

1.5 Erasmus + training

1. DESIGN YOUR IMPACT IN OMEN, THE NETHERLANDS

From the 16th to the 23rd of October, an "Upstream Retreat" training was organized in Oomen, the Netherlands in partnership with Cherry International.

During the training, the young participants learned:

- how to work methodologically on a project
- what methods exist and how they can use them when working with groups
- how to make an impact on society through youth work
- how to work together with youth workers from other countries
- how to learn from best practices and examples from other youth workers
- many new things about new cultures and diversities

2. "DESIGN GAMING" – in Poland

The main goal of this training is to improve competencies in the area of creativity and innovation when using methods and tools for working with young people. By participating in this training, you will increase your skills and help your organization to offer a wider range of educational offers adapted to the needs and possibilities of the target group. The training took place from 11.08.-19.08.2022 in Poland. Skills that young people develop during the training:

- How to create and use different types of games in education
- Developing your creativity
- Managing and organizing events, including their promotion
- Working in an international team

3. LEADING BY FELLING – in Poland

The training took place from June 23 to July 2 and was intended to build useful leadership skills and create an international network of leaders.

At this training, young people had the opportunity to:

- Learn more different communication tools;
- Discover and practice the HEAL method of resilience (by Rick Hanson) as a way to care for yourself and others;
- Improved problem-solving skills through various creativity tools.

**NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022**

1. GENERAL INFORMATION (Continues)

1.6 Youth can Membership Activities

As an association that bases its work on activities by young people for young people, it is important that the young people who are part of our organization, first of all, develop their potential, and become active, independent, capable, and determined citizens who independently or jointly influence and participate in positive changes and development in society, but to know that they are acquiring skills, experiences, and knowledge as members of the Youth can.

The members are divided into juniors and seniors, i.e. new members who are less experienced and meeting the activities of the organization for the first time, and members who are experienced volunteers and activists who have been active in Youth can for a long time. In order for each of them to have the opportunity to upgrade and stand out in the area that interests them the most, 3 educational membership programs were additionally structured in the junior program in which young people had the opportunity to join one of the two public calls in January and September.

What will mark the most in 2022 for the membership is its expansion in most of the cities across the country.

SENIOR EDUCATIONAL PROGRAM

The main focus of the senior members in 2022 was their development as mentors and moderators of youth groups. Therefore, in addition to the activities based on a pre-prepared plan adapted to the needs and aspirations of the members, the program also organized training for mentors, which was attended by senior members and mentors from the Young People's base, who gave them an insight into what it's like to work as a mentor. of young people who are just starting to become active and contribute to positive changes in society.

ORION – VOLUNTEER STORY OF THE YOUNG PEOPLE IN OHRID

Eight young members of the Youth Can, inspired and motivated by the same reasons - the lack of desire among young people to develop themselves through non-formal education, but also perhaps the insufficient support of already existing activities by the institutions, participated in the two-day training for the promotion of activism and volunteerism in Ohrid. As a result of this training, they gained some initial knowledge about how they as teenagers should translate their ideas into a well-organized and structured plan of action for positive change in their society.

Starting from the beginning of the year, they managed to realize several activities through which they activate their peers on various topics. They prepared a video for the promotion of volunteering to young people, and held a meeting with other organizations from Ohrid, with whom they discussed how they can approach the young people of Ohrid to be more active in society. They cooperated with NU Center for Culture "Grigor Prlichev" and promoting cultural events that take place in Ohrid.

But their main goal was to reach out to other young people in the city and encourage them to volunteer and realize that through volunteering they have many benefits that they don't get so easily in their everyday lives. Therefore, they organized a public forum and a workshop to present the different forms of volunteering and how they affect their career, and then they also held a personal development workshop, followed by an online discussion about mental health among young people.

Young people can in networks

Youth can is part of 4 international and domestic networks:

- National Youth Council of Macedonia,
- Union for Youth Work,
- Brain drain prevention network,
- Solidarity action day movement in Europe.

**NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022**

1. GENERAL INFORMATION (Continues)

1.7 Public relations and conducted campaigns

In 2022, communication with our primary target group - young people, as well as with the general public, mostly took place through social networks. Our goal during 2022 was to improve the interaction with our target groups by sharing not only informative posts, but also preparing and sharing interactive and educational content that will keep the audience's attention, but also attract new audiences. We directed our creative thought to create a new type of content through which we will present our activities. In that way, we managed to increase the circle of people who are familiar with our projects and activities. And during this year we actively worked to increase the number of active followers on our Facebook and Instagram fan pages. In addition, we also used email communication, where we constantly informed new and old members about the opportunities offered by our organization, and at the same time, we communicated with our partners and associates.

Throughout the year, we have tried to regularly share posts related to our activities. All the promotional activities that were carried out showed their results. In the period January-December, the Instagram profile has more than 700 new followers, while the number of followers on the Facebook page exceeded the figure of 10,000. Paid promotion was also one of the ways through which we wanted to reach a greater reach among young people. Through 10 paid social media campaigns we managed to increase the reach of our activities by almost 50%. No less amazing are the statistics of announcements of our activities on TV, radio, and web portals. In the past 12 months, members of our organization were guests in 3 radio shows and 9 TV shows, with a total of 118 minutes. A total of 15 articles of conclusions and results of our activities, in Macedonian and Albanian, were made on Macedonian portals and websites. The fact that the Bosnian portal Perspektiva. plus prepared a report lasting almost 6 minutes about our activities on the topic of mental health speaks for the successful promotion of the activities. We also maintained regular communication with journalists and the media. So, we organized 2 press conferences the promotion the results of the research "The needs of young people at the local level" in the municipality of Centar and the municipality of Kriva Palanka. A total of 41 posts involving some type of opportunity, event, experience, etc. were published on our website. 25 email campaigns were created that reached approximately 5000 youth.

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022

2. BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS

2.1 Basis of preparation

The financial statements of the Association have been prepared in accordance with the Law on Accounting for Non - profit Organizations in order to provide true and fair presentation of the balance sheet positions, balance of assets, liabilities, sources of assets, income and expenses and the operating results.

The financial statements of Association have been prepared in accordance with the accepted macedonian legal regulations in relation to the work of the non-profit organizations, the Law on Accounting for Non-profit Organizations (“Official Gazette of Republic of Macedonia” 24/03 though amended) and the Rulebook for non-profit organizations (“Official Gazette of Republic of Macedonia“42/03 though amended.)

The Association’s financial statements are presented in macedonian Denars (“MKD”). All amounts in the financial statements and related notes are presented in Denars, unless otherwise stated.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies applied in the preparation of the financial statements are presented further in this report. The Association is requested to apply the accounting policies consistently.

3.1 Recognition of income and expenses

The recognition of the income and expenses is in accordance with article 13 from the Law on Accounting for Non-profit Organizations (“Official gazette of Republic of Macedonia” no.24/03 though amended) and article 18 from the Rulebook for Non-profit Organizations (“Official gazette of Republic of Macedonia” no.42/03 though amended), i.e. according the accounting base of modified occurrence of business changes and transactions.

According the accounting base for modified occurrence of business changes and transactions, the revenues are recognized in the accounting period in which have occurred according the criteria of measurability and availability. Revenues are earned when are generated in the accounting period or 30 days after the end of the accounting period, with condition they are related to the accounting period and are used to cover the liabilities related to that accounting period.

According the accounting base for modified occurrence of business changes and transactions, expenses are recognized in the accounting period in which have occurred or paid within 30 days after the end of the accounting period only if the obligation for payment has occurred in that accounting period. Expenses for used short term assets are recognized at the moment and in the amount of the actual cost incurred.

Other income (Rendering services)

Income from rendering services is recognized during the period in which customers paid for the delivered services.

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continues)

3.2 Foreign Exchange Transaction

Transactions denominated in foreign currencies have been translated into Denars at the rates set by the National Bank of Republic of North Macedonia applicable at the date of each transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the end of the reporting period using official rates of exchange ruling on that date.

Net foreign exchange gains or losses resulting from foreign currency translation are included in income and expense statement in the period in which they arise.

3.3 Taxation

According to the Law on Corporate Income Tax, non-profit organizations are exempt from paying income tax on the revenues generated from membership fees, sponsorships and donations that are collected and allocated for intended purposes and are not intended for business purposes.

Starting with the financial statements for the year ended 2022, current tax of 1% is paid to own generated revenues if exceeds Den 1,000 thousand.

3.4 Equipment and software

Equipment and software, if any are recorded at cost value. The cost value of the equipment comprises the purchase price plus import duties, value added tax, cost of transportation and all other expenses directly attributable to the cost value i.e. to the purchase cost. The value of purchased assets is presented as expense at the time of purchase with increasing the business fund of the Association.

Tangible and intangible assets are depreciated on a straight-line basis so that the cost or revaluation value of the fixed assets is depreciated in equal annual amounts over their estimated useful lives.

The depreciation charge for the year is recorded on the business fund accounts.

The annual depreciation rates applied are the following:

Equipment	10%-20%
Furniture	16%

**NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022**

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continues)

3.5 Cash and cash equivalents

Cash and cash equivalents comprise from cash in hand and cash on bank accounts in commercial banks.

Cash in hand and cash on bank accounts in Macedonian denars are recorded at their nominal value, and cash in foreign currencies are translated according to the foreign exchange rate of the Central Bank of Republic of North Macedonia on the reporting date.

3.6 Trade payables and other liabilities

Trade payables and other liabilities are stated at fair value on initial recognition and subsequently measured at amortized cost.

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022

4. REVENUES FROM GRANTS (PROJECTS)

	In Denars	
	Year Ended	
	December 31,	
	2022	2021
Revenues from grants (Projects 1.2)	7,482,817	2,287,484
	7,482,817	2,287,484

5. OTHER REVENUES

	In Denars	
	Year Ended	
	December 31,	
	2022	2021
Revenues transferred from previous year	1,779,146	2,131,114
Other revenues (own generated)	315,445	653,120
Other revenues	-	-
	2,094,591	2,784,234

6. STAFF COSTS

	In Denars	
	Year Ended	
	December 31,	
	2022	2021
Gross salaries	1,977,840	1,069,402
Allowances for the experts engaged	-	-
Per diems for business trips	-	-
	1,977,840	1,069,402

**NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022**

7. OPERATING EXPENSES

	In Denars	
	Year Ended	
	December 31,	
	2022	2021
Office materials	472,802	243,896
Energy (electricity & fuel)	90,560	18,001
Other services	1,084,700	234,485
Telephone and postal services	333,334	-
Advertising and entertainment	28,177	20,774
Rent	367,840	197,187
Bank charges	242,550	-
	2,619,963	714,343

8. CAPITAL EXPENSES

	In Denars	
	Year Ended	
	December 31,	
	2022	2021
Purchase of equipment	136,097	34,999
	136,097	34,999

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022

9. OTHER EXPENSES

	In Denars	
	Year Ended	
	December 31,	
	2022	2021
Bank charges	58,546	30,882
Membership	5,275	1,250
Intellectual services	188,804	74,586
Other expenses	2,360,119	1,347,136
Tax expense	31,374	13,755
	2,644,118	1,467,609

10. FINANCIAL REVENUES (EXPENSES) – net

	In Denars	
	Year Ended	
	December 31,	
	2022	2021
Interest gain	-	51
Interest loss	(13,754)	(6,270)
FOREX gain	-	-
FOREX loss	-	-
	(13,754)	(6,219)

11. NON CURRENT ASSETS (Equipment & furniture-net)

	In Denars	
	Year Ended	
	December 31,	
	2022	2021
Opening balance	35,035	-
Additions	136,097	34,999
Current year depreciation	(20,534)	(380)
Revalorization	15,520	416
Transfer to other NGOs	-	-
	166,118	35,035

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022

12. CASH AND CASH EQUIVALENTS

	In Denars	
	Year Ended	
	December 31,	
	2022	2021
Cash in banks - Denars	2,185,249	1,779,637
Cupons for gazoline	-	-
	2,185,249	1,779,637

13. OTHER SHORT-TERM ASSETS

	In Denars	
	Year Ended	
	December 31,	
	2022	2021
Receivables from buyers local	9,800	4,200
Overpaid Contributions and taxes payroll related	-	-
Other receivables	284	284
	10,084	4,484

**NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022**

14. BUSINESS FUND (In Denars)

	Business Fund	
As of		
January 1,2022	35,035	
Additions	136,097	
Current year depreciation	(20,534)	
Revalorization – additions and depreciation-net	15,520	
As of		
December 31, 2022	166,118	
As of		
January 1,2021	-	
Additions	34,999	
Current year depreciation	(380)	
Revalorization – additions and depreciation-net	416	
As of		
December 31, 2021	35,035	

15. CURRENT LIABILITIES

	In Denars	
	Year Ended	
	December 31,	
	2022	2021
Trade payables	7,132	3,151
Employee related short term loan	-	-
Employee related payables	-	-
Liability for transfer in next year	2,185,636	1,779,146
	2,192,768	1,782,297

**NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022**

16. OTHER LIABILITIES AND ACCRUALS

	In Denars	
	Year Ended	
	31 December,	
	2022	2021
Other liabilities-personal tax and contributions	2,565	1,824
Accruals	-	-
	2,565	1,824

17. FOREIGN EXCHANGE RATES

The official foreign exchange rate of significant currency used for transaction disclosure of items denominated in foreign currencies on December 31, 2022 and 2021 is as follows:

	December 31, 2022	December 31, 2021
EUR	61,4932	61,6270
USD	57,6535	50,3736