

**Citizens association
Youth can Skopje**

**Financial statements
Year ended December 31, 2023
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, 2023 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, 2023, 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 Culeva, Manager



Sonja Culeva, Certified auditor



Skopje, March 11, 2024

INCOME AND EXPENSE STATEMENT
Year ended December 31, 2023
(In Denars)

	Notes	2023	2022
Revenues			
Revenues from grants (Projects)	4	8,671,670	7,482,817
Other revenues (own generated)	5	305,598	315,445
Other revenues	5	184,477	-
Financial revenues	10	-	-
Excess of revenues over expenses from the previous year	5	<u>2,185,636</u>	<u>1,779,146</u>
		11,347,381	9,577,408
Expenses			
Staff costs (engaged experts)	6	(1,531,831)	(1,977,840)
Operating expenses	7	(2,825,266)	(2,619,963)
Capital expenses	8	-	(136,097)
Other expenses	9	(3,345,319)	(2,644,118)
Financial (expenses)	10	<u>(15,449)</u>	<u>(13,754)</u>
		<u>(7,717,865)</u>	<u>(7,391,772)</u>
Excess of revenues over expenses for the year for transfer in next year		<u>3,629,516</u>	<u>2,185,636</u>

*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 29, 2024.

Approved by,

Executive manager
Anita Nikolovska



Certified accountant
Cvetanka Shaurek



STATEMENT OF FINANCIAL POSITION
As of December 31, 2023
(In Denars)

	Notes	2023	2022
ASSETS			
Non-current assets			
Office equipment and furniture-net	11	137,206	166,118
Current assets			
Cash and cash equivalents	12	3,260,691	2,185,249
Other receivables and borrowings	13	375,873	10,084
Total current assets		3,636,564	2,195,333
TOTAL ASSETS		3,773,770	2,361,451
FUNDS AND LIABILITIES			
Funds			
Business fund	14	121,686	150,598
Revaluation reserve		15,520	15,520
Total funds		137,206	166,118
Current liabilities			
Trade payables	15	7,048	7,132
Short Other liabilities and accruals	16	-	2,565
Liability for transfer in next year	15	3,629,516	2,185,636
Total current liabilities		3,636,564	2,195,333
TOTAL FUNDS AND LIABILITIES		3,773,770	2,361,451

*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 29, 2024.

Approved by,

Executive manager
Anita Nikolovska



Certified accountant
Cvetanka Shaure



This is an official English translation of the Macedonian Auditors report.

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2023

1. GENERAL INFORMATION

Citizens association YOUTH CAN Skopje (“Association”) is founded like non-profit organization on May 28, 2009 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

Dijana Micevska-President
Kamelija Janevska-Member
Ivana Atanasovska-Member

Executive Office

- Anita Nikolovska,Executive director
- Filip Ivkovski, Program coordinator
- Nikica Mandzukovski, Program coordinator
- Sanja Matovska, Administration and logistics

On December 31, 2023 in the Association has 4 employees (31 December, 2022: 3 employees.)

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.

Vision statement

Young people to take an active part in the development of their communities and through youth and social activism, as powerful tools for social change, to respond to their needs in the community.

Mission statement

To enable young people to become active, independent, capable and determined citizens who believe that they can independently or jointly participate and influence positive changes and development in society.

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2023

1. GENERAL INFORMATION (Continues)

Strategic priorities of the Youth can in 2023.

STRATEGIC PRIORITY 1 – STRENGTHENING THE INTERNAL CAPACITIES OF THE ORGANIZATION

STRATEGIC PRIORITY 2 – ENCOURAGING AND ENABLING PERSONAL AND SOCIAL DEVELOPMENT AMONG YOUTH

STRATEGIC PRIORITY 3 - INCREASED YOUTH EMPLOYMENT

STRATEGIC PRIORITY 4 – SYSTEMASTIZING AND STRENGTHENING THE MEMBERSHIP OF THE YOUNG MOZ

STRATEGIC PRIORITY 5 – CONTRIBUTION TO AND STRENGTHENING THE COMMUNITY

Youth Can - Youth Participation Award Winner

On the International Youth Day, Youth Can also receive the Award for Youth Participation in the category for youth organizations, youth organizations and umbrella organizations.

Receiving this type of award, especially for the second time, was proof that young people still believe in us and that we have managed to respond to the problems and challenges they face.

With this award, we want to express our immense gratitude to all members, young people who over the years have passed through the Youth Can through various activities.

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2023

1. GENERAL INFORMATION (CONTINUES)

1.1 Projects

1.Project: All for youth!

The main impact of the project " **All for youth!**" 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 Lobbying and introducing a mental health program for peer education in the secondary education system

- Organized four-day training for peer educators in Krushevo
- 25 trained peer mental health educators
- Signed memoranda of cooperation with 4 secondary schools
- Held peer educations with 164 young people from secondary schools
- Received approval for the implementation of the program in all schools on the territory of RSM by the Ministry of Education and Science

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

- Organized panel discussion "Back to school desks - facing old mental health challenges" with over 30 attendees
- Organized training to strengthen the capacities of 17 teachers and 4 school psychologists
- 20 teachers and psychologists actively use the program in teaching
- Held over 30 workshops according to the program during the first half of 2023.
- Received approval for the implementation of the program in all schools on the territory of RSM by the Ministry of Education and Science

2. Career Orientation Program

2.1 Career orientation program for high school students

- A memorandum of cooperation was concluded with 3 secondary schools from the municipality of Bitola and 1 secondary school from the municipality of Demir Hisar
- Organized four-day training for 15 high school students from Bitola and Demir Hisar;
- 15 high school students created a personal career plan and went through a process of individual career sessions;

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

- 195 high school students participated in this year's cycle, gained new experience and got the opportunity to explore and learn new things.
- 60 different socially responsible companies and organizations joined the movement
- MKD 250,000 is the youth fund that will support youth projects next year

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

- A memorandum of cooperation was concluded with 3 secondary schools from the municipality of Bitola and 1 secondary school from the municipality of Demir Hisar
- Organized six-day training for 16 professors from Bitola and Demir Hisar
- 16 teachers acquired skills for career counselors within secondary schools;
- Through the process of dissemination, a total of 164 high school students were included who discussed and thought about the topic "My future career and career opportunities"

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2023

1. GENERAL INFORMATION (CONTINUES)

1.1 Projects

3. Program for youth activism and youth participation

3.1 Mentorship program for capacity building of youth workers

- 18 trained mentors to work with young people
- Updated guide for mentors
- Mentored over 10 groups of young people working on youth initiatives, youth activism and peer education.

3.2 Critical thinking and financial literacy program

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

3.3 Youth Local Banks Leadership Program

- 2 youth banks established in the municipalities of Veles and Strumica
- Conducted research "Needs of young people at the local level" in Veles and Strumica (available at [Macedonian language](#) and [Albanian language](#))
- 20 young people from Veles and Strumica participated in capacity building training

Through the project "Everything for the young!" we have encouraged various actors such as teachers, career counselors, psychologists, local municipalities, various ministries and institutions, business sector, civil society organizations, 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 Mladite pogo, and financially supported by the European Commission, through the Delegation of the European Union in the Republic of North Macedonia.

Project budget : 59,475 EUR

2.Project: Youth Local Bank - municipality of Kočani

Youth Local Bank is a project that offers a unique and unusual approach to solving one of the most pressing issues in Macedonian society - youth unemployment! It represents an innovative model and program for the creation of grants through which it is possible to finance local actions by informal groups of young people in order to improve the community. Young people had the opportunity to realize their ideas for a better quality of life in the communities using non-reimbursable funds for projects.

The project created a mechanism for cooperation between the local government, the youth and the local business community, resulting in the financing of youth projects by the municipality. The whole process of establishing the youth local bank lasted one year. By providing access and visibility to the daily functioning of the local government, the young people who were involved became even more motivated, began to understand things and developed a way of thinking with a dose of responsibility and accountability to the community.

The results achieved in the municipality of Kočani are as follows:

- A memorandum of cooperation with the municipality and the mayor was concluded
- Conducted research "Needs of young people at the local level" (available at [Macedonian language](#) and [Albanian language](#))
- 10 young people from Kočani participated in capacity building training
- Secured fund of the local youth bank of 120,000 denars
- 2 youth initiatives implemented

This is an official English translation of the Macedonian Auditors report.

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2023

1. GENERAL INFORMATION (CONTINUES)

1.1 Projects (continues)

Through the youth initiatives, smart desks were installed in secondary schools in the municipality of Kočani and a children's playground was reconstructed in the village of Gorni Podlog.

The project "Youth Local Bank Kochani!" is implemented by the Citizens Association Youth Can, and supported by the largest German youth foundation Schuler Helfen Leben.

Project budget: 18,000 EUR

3.Social day 2023!

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.

In 2022, on November 9th, Social Day was realized for the second time, where 90 high school students who were part of the social change and activist movement took part, and 30 socially responsible domestic companies and organizations joined in the formation of the youth fund by providing job positions. for young people. With that, they created a youth fund of a total of 175,500.00 denars, through which a 48-hour hackathon for youth solutions and 2 projects, initiated and led by young people, were supported.

Five teams made up of young people from all over the country within 48 hours had the task of creating a solution to solve a problem from their community within the hackathon #SolveProblem 2023 and presented them before an expert jury-commission, made up of a representative of the National the Youth Council of Macedonia (NMSM), the ARNO organization and the "Youth Can" association. The solutions referred to the improvement and enrichment of cultural content for young people in the community, youth corners, air filtration in schools, protection of personal data among young people and better information of young people.

Out of all the solutions, the solutions of the "Young Singing Velesani" and "Safe Gen" teams were awarded, which received support of 60,000 denars each for implementation, as well as mentoring support for the full project to be realized in the next 60 days.

4. SafeGen

The problem that the team wanted to solve, and which young people in the Republic of Macedonia face every day, was the protection of privacy on the Internet and raising awareness, educating young people and preventing incidents when using the Internet.

As reasons for the problem, they determined the lack of education and interest of young people about the dangers related to their privacy on the Internet, as well as the lack of interest of the teaching staff in schools and their lack of training to educate students on protecting privacy on the Internet. To solve the problem, and in order to address the lack and inadequate knowledge about the protection of privacy on the Internet, the team held a round table on the protection of the privacy of young people on the Internet, where the participants had the opportunity to find out through a two-hour discussion how they can protect themselves. , where they can report abuse of personal data and how violence that occurs online can affect young people. As part of the project, the team also created a profile on the Instagram social network to promote the campaign.

5. “Mladi raspeani Veleshani”

The insufficient development of young people in the field of culture and music in Veles was the problem that this team wanted to work on and find solutions to solve it. As the main reasons for its creation, they highlighted the insufficient development of music and culture in their city, the lack of space where young people can express their talent and the lack of motivation and support for young people to start their creative and artistic story. For this purpose, the team at the Veles Youth Center established a musical and cultural corner where young people have the opportunity to freely express themselves and express their

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2023

1. GENERAL INFORMATION (CONTINUES)

1.1 Projects (continues)

talent, where even after the end of the project, the corner continued to work, and the young people from Veles got the opportunity to constantly visit and devote their free time to what they love. The activities that the team successfully implemented were the purchase of tools for the corner, promotion in schools, a restoration workshop and a concert attended by 60 young people from Veles.

On November 8, 2023, Social Day was realized for the third time in Skopje, Bitola and Ohrid. A total of 195 high school students participated in this year's cycle in 60 different socially responsible companies and organizations, gained new experience and got the opportunity to explore and learn new things. The fund provided in this year's cycle is a total of 250,000,000 denars, with which young people will have the opportunity to change something in their environment through initiatives.

This year we had support from: Decra, IT Labs, Friedrich Ebert Foundation, Belina, Komercijalna Banka, Association of Doctors and Trainees, NMSM, EU House, Law Office Trpenovski, Law Firm Karanovc and Partners, Lawyer Lazarov, Law Office Lanski, LEAD, Law office Alexov and Memishi, Municipality of Centar, Office of the United Nations, Macedonian Association of Young Lawyers, AI Macedonia, MOF, Kara5, Kessler, Atelier Lebed, Step up, WayLand, Center for Legal Research and Analysis, Borov Dol, FD SN Finances DOO Bitola, Together Macedonia, Cafeteria Espresso / ILION - EXPORT, DOOEL Chorbevski Belvedere Restaurant, National Institution - University Library "St. Kliment Ohridski" - Bitola, PZU pharmacies Europharm, Association for sustainable development SPHERA International, PZU Dr. Kosturski, ZK Pelagonija AD Bitola, DOOEL Karpa na Europa, REK Bitola, Law office "Jasna Vretoska", Antica biser, Viksa Prom DOOEL, Confectionery "Palma", Accounting office "Factoring", STIS Company, Hair salon "Nena", Shilla - coffee & bar, Snack house - Villa "Jankuloski", Bograd Hotel, EM market DOOEL, Carmen Baucenter, Hotel Freja, Economics, Agro Drvo, Liquid, Fort Cafe and Coco Bar Ohrid.

"Bojana did a great job in the role of an administrative worker in the human resources department. She prepared invoices for payment, archived documents, we posted a job advertisement and even tried to recruit job candidates. For homework, I had her set up a LinkedIn profile and start building her CV. Bojana is a bright young person who knows what she wants in life. I wish her the best of luck! – says Deanna Saveski, Human Resources Manager at WayLand.

6.Project: Training "MIND - MENTORSHIP IN NEW DIMENSIONS"

The MIND youth training is part of the Erasmus + program which is supported by the European Union. The program aimed to develop the skills of youth workers to plan, implement, monitor / evaluate work with young people to help their personal development and promote their active participation in community life. The goal is to create mentoring plans for youth workers through which we will encourage them to continue improving their personal and professional profile and to spread that spirit among the youth. Youth workers were given knowledge, access and tools and were inspired to work with young people as young people who inspire change. Through the project, we provided knowledge and enabled the development of the personal skills of the participants and encouraged them to continue improving their personal and professional profile and to spread that spirit among the youth.

The training was held from 30.05.2023 to 05.06.2023. in Ohrid, North Macedonia, with participants from 4 countries (S. Macedonia, Serbia, Bulgaria and Turkey).

Project budget : 10,400 EUR

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2023

1. GENERAL INFORMATION (CONTINUES)

1.1 Projects (continues)

7.Project: Youth Exchange "EMOTIONS"

The EMOTIONS youth exchange is part of the Erasmus + program which is supported by the European Union.

The exchange with all its activities and program was planned in such a way that the participants connect first with their inner selves and then with each other. They had the greatest influence on each other by giving their best in their participation and being open-minded and open to change while doing so. During the exchange we had 20 young people who are fully aware of their level of emotional intelligence, can recognize their emotions indifferent situations in life and rationally act on them and are aware of the importance of their personal development as well as their mental health to achieve their goals in life. They also learned methods and developed skills in conflict resolution, anger management, leadership, campaigning and practicing yoga, meditation and similar exercises for stress relief and balance in life.

The training was held from 06.06.2023 to 06.12.2023. in Ohrid, North Macedonia, with participants from countries (S. Macedonia, Serbia and Bulgaria).

Project budget : 9,560 EUR

8.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
- 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 non-formal education methods and techniques
- To cultivate the competences for lobbying and advocacy among young people
- To improve intersectoral innovations and cooperation with young people

What took place?

- Sustainability training in Vienna where youth leaders and ambassadors were trained in non-formal education methodologies, design thinking and facilitation skills.
- Developing a Sustainability Toolkit that will include facilitation techniques, idea generation and ideation, informal education techniques, advocacy and lobbying, management skills, and advocacy and lobbying training.
- 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 point of view on various issues related to youth participation in democratic life.
- Public debates: events were organized on the benefits and realities of active citizenship and youth participation for young people in the EU.

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2023

1. GENERAL INFORMATION (CONTINUES)

1.1 Projects (continues)

- A youth networking event in Cyprus aimed at exchanging good practices and facilitating 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

Project budget: 14,499 EUR

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

"Building healthy lifestyle habits of boys in Gjorce Petrov" is a project that continued to be implemented this year and whose goal was to positively transform the behavior of young boys in order to build tolerant societies and prevent 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.

During this year, the following activities were carried out:

1. Research on dimensions of masculinity and perceptions of violence.
2. 10 workshops for piloting "Manual M" in the municipality of Gjorce Petrov.
3. Youth campaign and visual identity for the project.
4. Establishment of "Be a man" club for young men by Gjorce Petrov.

Through involvement in the project activities, the youth can and the project participants had 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 from boys against other boys) in S. Macedonia;
3. The youth can increase the organizational capacities and project implementation capacities of civil society organizations through individual programming and technical support, which allowed us to develop further programs.

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.

Project budget: 650,000 denars

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2023

1. GENERAL INFORMATION (CONTINUES)

1.1 Projects (continues)

10. Project "School Forum for Common Solutions"

"School Forum for Common Solutions" is a project that aims to encourage young people to be able to actively exercise their rights, and at the same time actively participate in decision-making that directly affects young people in secondary schools. The goal is for students to acquire knowledge, skills and techniques with the help of which they will learn how to be what they want and become the best version of themselves and create a positive environment for learning and growing. Through this approach, schools will be able to create a space in the form of a school forum for joint solutions, which will be a platform for generating solutions for the mapped problems and/or challenges. This approach overcomes the already perceived challenges from the field, i.e. the passivity of high school students in relation to the problems and challenges that directly or indirectly affect them, the "misunderstanding" or lack of hearing about the problems and challenges by the teaching staff and school management and overcoming the shared interests, perspectives and viewpoints of problems and challenges in schools.

Participants of the project are "**Vlado Tasevski**" SUGS and "**Shaip Yusuf**" SUGS from Skopje. Until now, within the framework of the project, a 3-day training for students was held, and the process of generating ideas for solving the detected problem by the students is ongoing.

- A three-day training was held in Krushevo with 20 students from both schools, during which they acquired skills in problem solving, effective communication, representation and lobbying, leadership and teamwork, youth activism, and truly perceived the meaning and impact of an active citizen and youth proactivity. After the completion of the training, a mentoring process was started by a facilitator who works individually with the schools. During this period, emphasis was placed on mapping problems faced by students in the above-mentioned secondary schools and ideas and ways of solving the detected problem were generated.

Project budget: 7,500 EUR

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2023

1. GENERAL INFORMATION (CONTINUES)

1.2 Events

1. MOTIVATION DAY 2023

After a break of 3 years, we again had the opportunity to feel the motivating pulse, this time of a successful and inspiring woman. In a slightly different concept, "Motivational Day" was held on October 14 at Salon 1919 (Cultural Information Center). A motivational day was completely dedicated to girls and women and through their success stories we wanted to motivate young people to work on themselves, on a private and professional level, and offer a different experience that will make a change and leave a positive impact on the young generations. Elena Bubalo, Jasmina Atanasova Simjanoska, Sladjana Vujošević and Aneta Pavlovska shared their life stories and through affirmation of the female role in society showed that nothing is impossible.

The workshops are a recognizable part of the Motivational Day. This year we had two interesting and really useful workshops. The first workshop "LET'S STRIVE TOGETHER FOR INCLUSION" and the second workshop "SELF DEFENSE SKILLS FOR WOMEN". And at the end of the day, together with the skilled hands of young girls and women, we organized a bazaar, where small businesses run by girls and women were presented and promoted.

In summary, the results of the Motivational Day look like this:

- 4 inspirational speakers
- 2 useful workshops
- 10 small businesses participated in the bazaar
- More than 60 guests present
- 6 hours of inspiring and creative program

The event "Motivational Day" was realized within the framework of the project "Equal opportunities for girls and young women in North Macedonia", which is implemented by the National Youth Council of Macedonia and Stella Network, with financial support from the British Embassy in Skopje. The goal of the project is to support and encourage girls and young women to be more active in society, to create equal access to opportunities in public life, in the private sector and in the decision-making process at the local and national level.

2. [PANEL DISCUSSION] BACK TO SCHOOL DESKS - TACKLING OLD MENTAL HEALTH CHALLENGES

The active role of our organization in improving mental health and well-being among young people this year took us on a mission to Bitola. Mental health programs are being implemented in four secondary schools that have shown ambition to become environments that take a nurturing approach to the well-being of their students.

Therefore, on September 20, 2023, a panel discussion was organized in the premises of Europe House Bitola under the title "Back to school desks - facing old challenges with mental health" where secondary school students, school psychologists and directors of schools involved in the programs had the opportunity to discuss together on the issue and challenges of the topic that affect them from different aspects. We are happy that young people are more and more aware of the importance of mental health, but the conclusion remains that systemic solutions and an offer of different services available to young people in all environments are needed.

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

This is an official English translation of the Macedonian Auditors report.

**NOTES TO THE FINANCIAL STATEMENTS
December 31, 2023**

1. GENERAL INFORMATION (CONTINUES)

YOUTH CAN MEMBERSHIP ACTIVITIES

Starting from our mission as an organization for young people to become active, independent, capable and determined citizens who independently or jointly influence and participate in positive changes and development in society, this year we have placed a special focus on our members.

CALENDAR OF ACTIVITIES

An innovation in the work of the members was the initiative to create, organize and implement activities on their part that resulted in an annual calendar of activities intended for all young people. Through the activities, we managed to reach more than 50 young people in Skopje, on a variety of topics related to mental health, personal development, career counseling, youth activism, etc. Many experts, professionals and organizations joined the activities as partners, offering their knowledge, experience and skills with young people.

PROGRAM FOR YOUTH WORKERS (MENTORS)

The building of young role models who will affirm the positive values of youth activism among their peers, this year we additionally did by training 18 new mentors. The participants of the training had the opportunity to develop appropriate skills, principles and values for different approaches in working with young people, supporting groups of young people and youth initiatives, but also an individual approach in mentoring young people. Through the interactive approach of the training, the participants became aware of the importance of their role in shaping the new generations of young people who are part of our organization and passing on the values that we as an organization have nurtured for more than 14 years.

These young mentors started their mentoring mission and by the end of the year they worked with over 10 groups of young people in the areas of mental health and youth activism and thus managed to contribute to positive changes in over 50 young people.

REGIONAL GROUP OF Youth Can

As an organization, our commitment is to reach as many young people as possible, although our office is located in Skopje, our work this year was also disseminated in Bitola, Ohrid, Struga, Veles, Kočani and Strumica.

Starting from this year, we want to offer forms of local organization to young people in action under our mission, and that's why we formed the first regional group that operates in Ohrid, Struga and Bitola and is united precisely by our most active members from that region. Through this form, we managed to organize over 10 events and reach over 100 young people from the region.

We appreciate that every young person should have the opportunity to use their potential and contribute to building a healthy community in which they live, so as an organization we want you to be there for every such young person, expanding our work across the country.

Youth 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, 2023

1. GENERAL INFORMATION (CONTINUES)

Public relations and conducted campaigns

In 2023, the communication with our primary target group - the young people, but also with the general public, mostly took place through social networks. At the beginning of the year, we opened a new profile of our organization on Instagram, and our goal was to increase the number of active followers and re-create the community with which we actively interacted. On the other hand, we also wanted to increase the circle of people who are familiar with our projects and activities. That is why, during 2023, we continued to share not only informative posts, but also interactive and educational content that will keep the attention of the audience, but at the same time we will also attract a new audience. We directed our creative thought to creating a new type of content through which we will present our activities. Analyzes show that a large part of young people follow YouTube content, so starting this year we published more actively on this platform. We created podcasts where we talked about current topics in the fields of mental health and career counseling. In that way, we managed to reach an audience that had not previously followed our activities. 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.

1,500 followers on Instagram

10,855 Facebook followers

8 paid ads

10 appearances on TV

26 published articles about our activities

34 posts on the website

10 email campaigns

During 2023, according to the needs of the organization and the project activities, several online campaigns were implemented. The campaigns that have attracted the most attention of our followers are the Motivation Day campaign and the Financial Literacy campaign

The campaign that was carried out for Motivation Day aimed at affirming the role of women in society. We wanted to show that the profession knows no gender and that nothing is impossible if you firmly believe in your goal and know the path to follow. How did we do it? We created multimedia content through which we tried to feel the motivating pulse of a successful and inspiring woman. The campaign had three phases. The first phase took place before the event and 20 different designs were created for her needs. Each design sent a different message, represented a different speaker, showed how the preparations took place and most importantly stimulated thinking and interest in the audience. The second phase was during the event itself, where in "real time" we published segments from the event, from the speeches, from the workshops and from the bazaar. The third phase was realized after the end of the event, i.e. we created short videos with the most important messages that our speakers wanted to send.

The financial literacy campaign aimed to encourage young people to think about their finances, while also educating them on the steps they need to take to have financial freedom. The posts that were created were interactive and educational. The moment why we decided to implement this campaign was the constant confusion of young people about what finances actually are and how they should manage them and what is the best way to invest them. As part of this campaign, the event "Financial Independence Days" was also promoted.

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2023

1. GENERAL INFORMATION (CONTINUES)

During the year 2023, we started in a completely different way to present the topics and areas for which we stand. We took advantage of the potential of the YouTube platform and started creating podcasts on the topics of mental health and career counseling. We managed to produce and publish 4 podcasts. We believe that this is a suitable way to reach an audience that has not previously followed our activities, but is currently active on Youtube, and at the same time to offer something new to young people who have been following our activities for a long time.

Podcast 01- Where were we and where are we now?

We talk to former and current members of Mladite Mozhat who talked about the beginnings of Mladite Mozhat, shared their personal stories, how much the organization influenced them, whether the organization has changed, what are the priorities of young people now.

<https://youtu.be/ygpOKH6KHgg?si=fvwCgoiPdXVCdtVM>

Podcast 02- What is the secret of a successful woman?

We talk to our guests about the secret of a successful woman. Through their personal life stories we tried to find out what it takes to add to the recipe for success.

<https://youtu.be/srZ9Lx0qc64?si=XsAts0JYYBhHHovG>

Podcast 03- How to get your dream salary?

We tried to find out what young people are looking for in employment: a job or a dream salary? Together with our guest, we discovered the secrets of how to "win" HR specialists at a job interview and how to get the job and salary of your dreams.

https://youtu.be/icnrL_iqTEw?si=8v0xXVDDpYI744PN

Podcast 04- New Year's Resolutions or Revolutions?

We talked with our guest about New Year's resolutions or goals for the new year. We touched on the topics of how they can affect us, what is the formula for their success, how to plan them so that there is no disappointment and whether it is possible to distinguish between a resolution and a revolution.

<https://youtu.be/kxwq4ldJo-M?si=YIEU5M1mL-wSWnPm>

**NOTES TO THE FINANCIAL STATEMENTS
December 31, 2023**

1. GENERAL INFORMATION (CONTINUES)

1.3 Publications

1. Research: The Needs of Youth locally-Youth local banks (Macedonian language)
2. Research: The Needs of Youth locally - Youth local banks (Albanian language)
3. EMYS Manifesto

**NOTES TO THE FINANCIAL STATEMENTS
December 31, 2023**

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.

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2023

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.

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 2023, current tax of 1% is paid to own generated revenues if exceeds Den 1,000 thousand.

**NOTES TO THE FINANCIAL STATEMENTS
December 31, 2023**

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continues)

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%

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, 2023

4. REVENUES FROM GRANTS (PROJECTS)

	In Denars	
	Year Ended	
	December 31,	
	2023	2022
Revenues from grants (Projects 1.2)	8,671,670	7,482,817
	8,671,670	7,482,817

5. OTHER REVENUES

	In Denars	
	Year Ended	
	December 31,	
	2023	2022
Revenues transferred from previous year	2,185,636	1,779,146
Other revenues (own generated)	305,598	315,445
Other revenues	184,477	-
	2,657,711	2,094,591

6. STAFF COSTS

	In Denars	
	Year Ended	
	December 31,	
	2023	2022
Gross salaries	1,528,141	1,977,840
Allowances for the experts engaged	-	-
Per diems for business trips	3,690	-
	1,531,831	1,977,840

**NOTES TO THE FINANCIAL STATEMENTS
December 31, 2023**

7. OPERATING EXPENSES

	In Denars	
	Year Ended	
	December 31,	
	2023	2022
Office materials	494,551	472,802
Energy (electricity & fuel)	62,787	90,560
Other services	677,497	1,084,700
Telephone and postal services	672,273	333,334
Advertising and entertainment	28,856	28,177
Rent	290,340	367,840
Bank charges	598,962	242,550
	2,825,266	2,619,963

8. CAPITAL EXPENSES

	In Denars	
	Year Ended	
	December 31,	
	2023	2022
Purchase of equipment	-	136,097
	-	136,097

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2023

9. OTHER EXPENSES

	In Denars	
	Year Ended	
	December 31,	
	2023	2022
Bank charges	72,033	58,546
Membership	5,275	5,275
Intellectual services	290,584	188,804
Other expenses	2,945,916	2,360,119
Tax expense	31,511	31,374
	3,345,319	2,644,118

10. FINANCIAL REVENUES (EXPENSES) – net

	In Denars	
	Year Ended	
	December 31,	
	2023	2022
Interest income	-	-
Interest expense	(15,449)	(13,754)
FOREX gain	-	-
FOREX loss	-	-
	(15,449)	(13,754)

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

	In Denars	
	Year Ended	
	December 31,	
	2023	2022
Opening balance	166,118	35,035
Additions	-	136,097
Current year depreciation	(28,912)	(20,534)
Revalorization effect	-	15,520
Transfer to other NGOs	-	-
	137,206	166,118

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2023

12. CASH AND CASH EQUIVALENTS

	In Denars	
	Year Ended	
	December 31,	
	2023	2022
Cash in banks - Denars	3,260,691	2,185,249
Cupons for gazoline	-	-
	3,260,691	2,185,249

13. OTHER SHORT-TERM ASSETS

	In Denars	
	Year Ended	
	December 31,	
	2023	2022
Receivables from buyers local	171,398	9,800
Overpaid Contributions and taxes payroll related	-	-
Other receivables	204,475	284
	375,873	10,084

**NOTES TO THE FINANCIAL STATEMENTS
December 31, 2023**

14. BUSINESS FUND (In Denars)

	Business Fund
As of January 1,2023	166,118
Additions	-
Current year depreciation	(28,912)
Revalorization – additions and depreciation-net	-
	137,206
As of December 31, 2023	137,206
As of January 1,2022	35,035
Additions	136,097
Current year depreciation	(20,534)
Revalorization – additions and depreciation-net	15,520
	166,118
As of December 31, 2022	166,118

15. CURRENT LIABILITIES

	In Denars	
	Year Ended	
	December 31,	
	2023	2022
Trade payables	7,048	7,132
Employee related short term loan	-	-
Employee related payables	-	-
Liability for transfer in next year	3,629,516	2,185,636
	3,636,564	2,192,768

**NOTES TO THE FINANCIAL STATEMENTS
December 31, 2023**

16. OTHER LIABILITIES AND ACCRUALS

	In Denars	
	Year Ended	
	31 December,	
	2023	2022
Other liabilities-personal tax and contributions	-	2,565
Accruals	-	-
	-	2,565

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, 2023 and 2022 is as follows:

	December 31, 2023	December 31, 2022
EUR	61,4950	61,4932
USD	55,6516	57,6535