

SOS CHILDREN'S VILLAGE ASSOCIATION LITHUANIA

AGGREGATED FINANCIAL STATEMENTS OF 2015



ANNUAL FINANCIAL STATEMENTS 2015

SOS Children's Villages Lithuania

ANNUAL FINANCIAL STATEMENTS

2015

Name of the Organisation:.....SOS Children's Villages Association in Lithuania

Type:.....Charity and Support Fund

Registration Code:.....192014985

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Fiscal Year:.....2015

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ANNUAL REPORT

Chairman's Report

2015 has been a year of change and development for SOS Children's Villages Lithuania.

To ensure that SOS Children's Villages Lithuania can reach self-sustainability by 2020, the board had decided to change the management at the national level, which led to a revision of SOS Lithuania sustainable path strategy. The overall goal is to expand services in municipalities which will be reforming children's care institutions for children under 3, as part of D-I action plan, and thus expand SOS Lithuania programs to at 3 locations which will increase the prevalence of SOS services in Lithuania and enhance funding opportunities.

At the end of 2015 SOS Lithuania had established an additional program location and is now fully active in two regions: Vilnius and South Lithuania. SOS Lithuania is focused on piloting alternative community based services to promote D-Institutionalisation strategy and action plan.

The organisation is now offering family strengthening services to 150 families and more than 230 of their children. SOS Lithuania was the first NGO to take over the work of municipal social services and be fully responsible for an agreed number of families at social risk. The aim of our work is to assess capabilities and resources for families to care for their children properly and ensure the necessary support and resources to prevent children from losing parental care. After a successful pilot in Vilnius, SOS Lithuania won a public tender to offer family strengthening services in South Lithuania. The development of family strengthening included opening a third day centre for children from low income families or families at risk as part of an EEA project.

SOS Village and Youth program teams are raising 85 children and youth and in 2015 provided temporary care for 16 children. SOS Vilnius Village celebrated 20th anniversary and also expanded services by adding additional short term placement home as this services brings back 80% of children back to their families of origin, which makes SOS very unique. SOS families remain the positive constant and are greatly trusted by our Lithuanian donors.

SOS Lithuania has begun recruitment and training of foster parents under the agreement with Vilnius municipality to have integrated foster families as an alternative to institutional care. SOS CV Lithuania professional foster care project is the first in the country. Most of advocacy efforts were dedicated in preparing the legal framework for professional foster care and advocating on national level to regulate such type of alternative care in order to ensure highest quality of care for children.

At the end of 2015, there were 82 employees (total of 71 FTE) at SOS Lithuania, 63 of them provide direct services to children and their families. High turnover of core care co-workers reflect the challenges and thus make employee engagement and retention a priority.

Looking ahead the main goals are to implement integrated professional foster families and the legal framework in Lithuania. It is also important to ensure quality and unified standards for family strengthening and to have the necessary resources to provide the needed services for families to prevent children losing parental care. To ensure sustainable fundraising, finding successful ways to increase the base of committed givers is also one of the top priorities as well as choosing fundraising campaigns with high return on investment.

We extend a huge thanks to all our supporters, who make it possible for us to care for children and families daily.

Progress Report of the National Director

2015 has been a year of changes and development. The country of Lithuania was in social turmoil due to public scandals of poor care in children care institutions, several were closed down or reorganised due to charges of child neglect, physical or emotional abuse. Though founded on good intentions, the D-I process has slowed under the lack of political legislation, pushed forward only by NGO's with SOS advocacy fighting for children's rights in Ministries, Parliament Committees and providing best practices for the President's Office.

The President of Lithuania has taken the lead for legislation and initiated a number of ground-breaking reforms for the Civil Code, limiting temporary care to 12 months and as importantly establishing a 3 months limit at the orphanage for the children until 3 years of age.

It has already taken a year for the Lithuanian parliament to discuss the changes for the Law on Fundamentals of Protection of the Rights of the Child and the law of Social Services, and both laws are still pending. Among many changes proposed, professional foster care is listed as an alternative to institutional care, one of the areas that SOS Lithuania advocacy has been fighting hard to keep in the law; we have also provided a framework of professional foster care to all governmental institutions, including the President's office as there is very little understanding of how professional foster care works and how it could be regulated. We are also fighting for the law to finally ban physical, emotional and psychological abuse against children, which even though Lithuania had approved the UN Convention for the Rights of the Child a decade ago was not implemented.

2015 ended with a tragedy, when an unstable father killed two of his children by throwing them into a freezing well. The tragedy revealed how inefficient are the prevention services for families at risk and how helpless are the children living in them. At the request of the President's office our organisation will be working with legislators to revise the family strengthening system in Lithuania, in order to protect children by offering timely and appropriate services to their families.

Unfortunately, the problem of children in families at risk is very grave, as Lithuania already has 1,7% children deprived of parental care, whilst the European average is 1%. In Lithuania, children constitute 19,4% from the estimated population of 2.9 mln and while the population is on a negative decline by 7% annually, the number of children deprived of parental care and families at social risk does not decline.

Children at social risk:

Social risk families & children	End of 2013	End of 2014	End of 2015
Number of families at social risk	10.228	9.909	9.768
Children in families at social risk	20.561	19.665	19.066

Children deprived of parental care:

Children deprived of parental care	End of 2013	End of 2014	End of 2015
Children without parental care	10.225	9.684	9.221
Children in institutional care	3.821	3.562	3.276
Children under 3 without parental care	796	606	729
Children under 3 in institutional care	N/A	404	359

Economically, the situation in Lithuania is stable and here is a comparative overview of the economy in numbers¹:

Measure	2007	2008	2009	2010	2011	2012	2013	2014	2015
Annual change in real GDP	11,1	2,8	-14,9	1,6	6,1	3,7	3,7	3,0	1,7
Annual change in inflation, %	8,1	8,5	1,3	3,8	3,4	2,8	0,4	-0,3	-0,1
Average monthly salary, EUR	594,3	671,7	613,5	614,4	629,9	646,4	677,8	714,5	735,1 (III Q)
Average unemployment rate, %	4,2	5,8	13,7	17,8	15,4	13,4	11,8	10,7	8,3 (III Q)

SOS Children's Villages Lithuania has developed several pilot projects in 2015 to answer the needs in municipalities and to be the flag bearer of new services and quality standards.

We have begun recruitment and training of foster parents under the agreement with Vilnius municipality to have integrated foster families as an alternative to institutional care. We hope this pilot project to be adopted by other municipalities as it ensures that integrated families under an umbrella organisation provide quality care for children very similar to SOS families.

SOS Vilnius village celebrated 20th anniversary and also expanded services by adding additional short term placement home as this services brings back 85% of children back to their families of origin, which makes SOS very unique. SOS families remain the positive constant, which we would be happy to expand, but are faced with difficulties in recruitment and long engagement of SOS mothers. Satisfaction and retention of SOS mothers is a priority as well as providing the best care for each child.

2015 witnessed the dedication of our Youth facility to motivate youth towards a career and of our youth from 16 were able to work during the summer thanks to a committed network of corporate partners. Throughout the year all of our youth are studying or working towards their independent futures and Youth facility celebrated 15th year of anniversary.

At the end of 2015 we were privileged to be raising 85 children and youth.

Family strengthening services, where SOS takes full responsibility for families and becomes a social service provider to a municipality was another pilot, which we expanded on in 2015. Vilnius first, and then municipality of Varena region in the South of Lithuania chose SOS family strengthening to bring about positive changes in lives of families at risk. By the end of 2015 we see that our family strengthening teams have succeeded in positively changing lives for 50% of the families we are responsible for. Our work consists of family assessment, creation and implementation of the family strengthening plan, providing the necessary services and referring to community services.

Part of family strengthening is often a day centre, where children can be informally educated in life skills, socials skills and learning skills. As part of an EEA grant SOS Lithuania opened a third day centre and now run one in Vilnius and two in South of Lithuania. We strongly believe that children attending day centres provide a mirror reflection of their life in families and enable us to offer the most appropriate service for individual families.

¹ Source Department of Statistics of the Republic of Lithuania

Overall, our family strengthening teams are now working with more than 150 families and more than 280 of their children.

The expansion of services has allowed SOS Lithuania create a second location, we are now present in Vilnius and South Lithuania and aim to expand to North West Lithuania. To ensure that we can be self-sustainable by 2020, SOS Lithuania revised its sustainable path strategy in 2015 and the overall goal is to offer services in municipalities which will be reforming orphanages for children under 3 to adhere to the changes in the Civil Code and thus expand our programs to 3 locations. An essential factor is the development of competences of our resources. At the end of 2015 we were a proud team of 82 employees, with 56 that are dedicated care co-workers. Ensuring engagement and retention of our team will be what leads to the successful fulfilment of our 2020 strategy.

Our overall income for 2015 was around 2.2 mln EUR. Our expenses for 2015 were covered by:

- 62%² was funded for services by municipal and governmental funds for programs,
- 23% raised by Fundraising including public funding,
- 15% came from SOS CV International.

The number of our corporate partners doubled and we are very grateful for their trust and support. We also saw a considerable growth in the number of people that chose to donate to SOS through via a 2% tax campaign and a variety of donation possibilities from donation boxes to donations via sms for special projects. It is very important that the number of committed givers, who donate monthly to SOS also doubled this year and we have over 600 people in our Friends club.

We extend a huge thank you to all our supporters, who make it possible for us to care for children daily.

Looking ahead main challenges are to implement integrated professional foster families and the legal framework in Lithuania. It is also important to ensure quality and unified standards for family strengthening and to have the necessary resources to provide the needed services for families. To ensure sustainable fundraising, finding successful ways to increase the base of committed givers is also one of the top priorities.

² 62% does not include public funding, because it was already included into SM F- AI (Fundraising gross income).

Treasurer's Report

SOS Children's villages Lithuania was registered under 22 January 1996 order No 5-L0 of the Ministry of Justice of the Republic of Lithuania, with registration code 9201498. On 16 March 2005, the entity was reregistered with the Register of Legal Entities, with new registration code 192014985, certificate No. 066655. SOS Children's villages Lithuania (hereinafter called the Fund) charity and support fund (hereinafter the Fund) is a membership-free, not-for-profit social care organization, established for implementation of the objectives and aims of the SOS Kinderdorf International organization (hereinafter the SOS – KDI), which supervises all the SOS Children's villages national societies around the world. The Fund was founded by SOS Kinderdorf International, international organization, with registered address at Hermann-Gmeiner-Str. 51 6021 Innsbruck, Austria. SOS Kinderdorf International has taken over the rights and obligations of the SOS Children's village society in Lithuania.

The Fund carries out its key functions by preventive projects and public organisations it has established, including childcare home SOS Children's village Lithuania (the entity was registered on 7 May 1997 with the Board of Vilnius City, Republic of Lithuania, registration No VŠ97-71, and registration code 2400915. On 7 March 2005 the entity was reregistered with the Register of Legal Entities, with new registration code 124009158, certification No. 055212), SOS Kindergarten Lithuania (the entity was registered on 25 July 1996 with the education department at Vilnius City Board, Republic of Lithuania, registration No. 346, registration code 9317908. On 7 March 2005 the entity was reregistered with the Register of Legal Entities, with new registration code 193179089, certification No. 055211). Since 1 March 2012 the entity stopped all activities and on 31 December 2012 was liquidated. All kindergarten activity was handover by Vilnius Municipality. SOS Children's summer camp Karkle (the entity was registered on 7 March 1999, registration code 63677251, on 24 November 2004 a new registration code of the entity was formed with the Register of Legal Entities – 163677251. On 4 May 2004 the entity was granted the status of support beneficiary.

The key functions of the Fund include:

- social development of orphans, children who have lost their parents and children in need of other care and to provide for their material needs;
- provide orphans, children who have lost their parents and children in need of other care with a home, in compliance with principles governing the establishment of an SOS children's village and those of SOS KDI;
- provide children with quality education, matching their needs and potentials;
- support and/or implement various programmes, plans, and projects for the purposes of social education, development, and vocational training of children;
- engage in fund raising and supervise the same, and seek to ensure both short term and long term financial stability of the Fund.

At the end of 2015 organisation had 82 employees. Along with them entity owned more than 914 thousands euro worth of fixed assets. Major of them are buildings and vehicles. The main non-current liabilities consist of funds held in trust, money gift from SPO – 107.168 EUR and money from HP – 36.486 EUR. Major current liabilities are to employees – 93.504 EUR and suppliers – 37.332 EUR.

All items of income and expenditure recognized in a period are included in the statement of financial activities.

Incoming resources:

1. income from PSA's for running cost – 705.356 EUR;
2. local income 1.605.365 EUR from:
 - 2.1 income from Fundraising – 458.572 EUR. This represents 99,7 % of planned revenue.
 - 2.2 Government subsidies 885.128 EUR and Grants 194.291 EUR;
 - 2.3 operational local income – 56.796 LTL. This is 132,8 % of planned revenue.
 - 2.4 other local incomes is miscellaneous revenue – 10.578 EUR.

Total expenditure increased 8 % and amounted 2.299.337 EUR current year. Mostly because of establishment of the new programs. The accumulated funds were reduced 4.729 EUR in 2015 and 8 EUR due to currency conversion discrepancies in previous periods (from 1.611.587 EUR in 2014 year to 1.606.850 EUR in 2015 year).

Major expenditures remain the same like in 2014 except publicity expenditures and were:

1. personnel expenditures – 1.110.435 EUR (1.030.860 EUR in 2014);
2. other current working expenses – 208.500 EUR (192.308 EUR in 2014);
3. family budget – 202.816 EUR (191.031 EUR in 2014);
4. maintenance & repair – 190.304 EUR (154.607 EUR in 2014);
5. publicity expenditures – 129.034 EUR (92.630 EUR in 2014);
6. administration costs – 117.733 EUR (114.280 EUR in 2014);
7. transportation costs – 39.109 EUR (42.885 EUR in 2014).

In order to maintain safe liquidity in the organization, according to SOS KDI rules, it keeps the amount of 1/3 of yearly running cost as a cash reserve.

BALANCE SHEET (in EUR)

ASSETS	Notes	31.12.2015	31.12.2014
Non-Current Assets			
Intangible assets	2.1	4.449	3.507
Property, plant and equipment	2.2	910.143	1.118.049
Total Non-Current Assets		914.592	1.121.556
Current Assets			
Inventories, stock	2.3	32.228	1.316
Receivables		205.512	303.829
Receivables from customers	2.4	150.921	227.745
Other short-term receivables	2.4	5.623	7.001
Deferred / Prepaid expenses	2.6	48.968	69.083
Prepayment of taxes	2.6	0	0
Other receivables		0	0
Cash and cash equivalents	2.5	768.560	521.803
Total Current Assets		1.006.300	826.948
TOTAL ASSETS		1.920.892	1.948.504
ACCUMULATED FUNDS AND LIABILITIES			
Accumulated Fund			
Unrestricted funds	4.1	1.606.850	1.611.587
Total Accumulated Fund		1.606.850	1.611.587
Non-Current Liabilities			
Funds held in trust	2.7	143.654	143.666
Long-term provisions	2.8	23.854	32.081
Total Non-Current Liabilities		167.508	175.746
Current Liabilities			
Accruals / Deferred income	2.10	11.405	60.454
Other Current Liabilities		135.129	100.717
Liabilities to Suppliers	2.9	37.332	19.629
Other short-term liabilities	2.9	3.855	3.664
Tax liabilities	2.9.1	438	784
Liabilities to employees	2.9.2	93.504	76.640
Total Current Liabilities		146.534	161.171
TOTAL ACCUMULATED FUNDS AND LIABILITIES		1.920.892	1.948.504

STATEMENT OF FINANCIAL ACTIVITIES (in EUR)

INCOMING RESOURCES	Notes	2015			2014		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Income from							
Abroad		705.356	0	705.356	741.784	0	741.784
Income from PSAs for RC	3.1.1	705.356		705.356	741.784		741.784
Local Income		1.605.365	0	1.605.365	1.340.836	0	1.340.836
Local Income from Fundraising	3.2	458.572		458.572	378.440		378.440
Local income from Government Subsidies and Grants	3.3	1.079.419		1.079.419	908.043		908.043
Operational Local Income	3.4	56.796		56.796	48.432		48.432
Other Local Income	3.5	10.578		10.578	5.922		5.922
Total Incoming resources		2.310.721	0	2.310.721	2.082.620	0	2.082.620
EXPENDITURE							
Programme/Project Expenses	3.6	-1.493.816		-1.493.816	-1.401.649		-1.401.649
Administrative Expenses	3.7	-320.272		-320.272	-270.018		-270.018
Fund-raising Expenses	3.8	-201.341		-201.341	-156.980		-156.980
Other Expenses	3.9	-283.908		-283.908	-293.254		-293.254
Total Expenditures		-2.299.337	0	-2.299.337	-2.121.901	0	-2.121.901
Net surplus/deficit on operating activities		11.384	0	11.384	-39.281	0	-39.281
Income/Expenditure from Financial Activities							
Interest Income	3.10			0			0
Bank Charges	3.10	-1.140		-1.140	-1.449		-1.449
Gain or Loss from Foreign Exchange rate	3.10	-14.973		-14.973	-6.781		-6.781
Total from Financial Activities		-16.113	0	-16.113	-8.229	0	-8.229
NET SURPLUS/DEFICIT BEFORE TAX		-4.729	0	-4.729	-47.510	0	-47.510
Income tax Expenses				0			0
SURPLUS/DEFICIT AFTER TAX				-4.729			-47.510

STATEMENT OF CHANGES IN THE ACCUMULATED FUNDS (in EUR)

Accumulated Funds	Notes	2015	2014
Unrestricted Funds	4.1		
January 1		1.611.587	1.659.097
Gain/Loss for the year		-4.729	-47.510
Currency convert from previous periods		-8	
Net transfer from restricted			
December 31		1.606.850	1.611.587
Restricted Funds	4.2		
January 1			
Gain/Loss for the year			
Net transfer to unrestricted			
December 31		0	0
Total Accumulated Funds (with Restricted Funds)		1.606.850	1.611.587

CASHFLOW STATEMENT (in EUR)

Cash flows from operating activities	Notes	2015	2014
Surplus before taxation		-4.729	-47.510
Currency convert from previous periods		-8	
Adjustments for:			
Depreciation	2.1, 2.2	297.724	292.834
Disposal of property Plant and Equipment	2.1, 2.2	1.202	420
Operating Surplus before working capital changes		294.189	245.744
Decrease in receivables	2.4, 2.6	98.318	-163.245
Increase in inventories	2.3	-30.913	-1.316
Decrease in payables	2.7-2.10	-22.875	63.416
Cash generated from operations		44.530	-101.144
Interest paid		0	0
Income taxes paid		0	0
Net cash from operating activities		338.719	144.600
Cash Flows from investing activities			
Purchase of property, plant and equipment	2.2	-89.265	-61.448
Purchase of Intangible assets	2.1	-2.697	-3.600
Net cash used in investing activities		-91.962	-65.048
Cash flows from financing activities			
Proceeds from long-term borrowings			
Net cash used in financing activities		0	0
Total Cash Flows		246.757	79.552
Net change in cash and cash equivalents		246.757	79.552
Cash and cash equivalents at the beginning of period	2.5	521.803	442.251
Cash and cash equivalents at the end of period	2.5	768.560	521.803

DISCLOSURES AND NOTES TO THE FINANCIAL STATEMENTS

1. Basis of preparation of the Annual Financial Statements

The aggregated annual financial statements of the entity, including financial data of the Charity fund of SOS children villages in Lithuania, SOS Vilnius children village, SOS non-governmental kindergarten and SOS Karkle summer camp. They are joint and provided in accordance with the requirements of the SOS Kinderdorf International General Secretariat Guideline for the SOS Children's Villages Organisation and in compliance with Accounting Standard – 1 for annual financial statements and according as well as legislation of the Republic of Lithuania governing accounting.

Accounting registers are kept in compliance with legislation of the Republic of Lithuania. However, differences exist regarding requirements for financial statements by the Republic of Lithuania and the SOS Kinderdorf International organisation. The entity keeps accounting on the basis of an account plan approved by the entity manager. The accounting documents are finalised and accounting registers done both in Lithuanian and foreign (English) languages. The entity keeps the accounting and provides all the amounts in the financial statements in litas, the national currency of the Republic of Lithuania.

Since 1 January 2015 there has been changed currency from litas to euro at fixed exchange rate 3,4528 litas for 1 euro, the exchange rate of the euro in relation to other currencies is set by the National Bank of Lithuania on a daily basis.

Since 1 January 2007 the accounting is kept under Navision accounting software, approved by SOS-KDI. STEKAS software is used for accounting of salary staff members.

At the end of the accounting period, stocktaking of stock, fixed intangible and tangible assets, cash received, amounts payable and receivable was carried out. The stock taking was carried out in compliance with legislation requirements of the Republic of Lithuania.

In some charts digits could not conform because of rounding. These rounding errors are insignificant to the appropriate financial data.

2. Notes and Disclosures to the Balance Sheet

2.1 Intangible assets (in EUR)

Intangible assets are recognised when it is likely that the entity will receive economic benefit in the future and provided the value of assets may be assessed reliably. Upon original recognition intangible assets are accounted at purchase price. Intangible assets are amortised in the straight-line method over their useful life.

Patents and licences. Amounts paid for patents and licences are capitalised and amortised over the period of patents and licences.

Software. New software acquisition costs are capitalised and recognised as intangible fixed assets, provided the costs are not included in the hardware. Amortisation period for software shall not exceed 3-4 years.

Expenses incurred for recovery or maintenance of prospective economic benefit from the activity of software available are recognised as costs in the period of support and maintenance work.

A property schedule is established for keeping the accounting of intangible assets item in computer files. Intangible assets appear in the balance sheet at purchase value, upon deduction of the accrued amortisation value. Amortisation is calculated in the straight-line method on a monthly basis.

Intangible Assets	Licences & Royalties	Others	2015	2014
Cost				
At 1 January	4.905	25.645	30.550	27.962
Additions	2.697	0	2.697	3.600
Disposals/Correction				-1
At 31 December	7.602	25.645	33.246	31.561
Amortisation and impairment losses				
At 1 January	-4.820	-22.222	-27.042	-26.273
Amortisation charge	-195	-1.559	-1.755	-1.781
Impairment losses				
Disposals				
Appreciation/Correction				
At 31 December	-5.016	-23.781	-28.797	-28.054
Carrying amount (net book value)				
At 1 January	85	3.422	3.507	1.689
At 31 December	2.586	1.863	4.449	3.507

2.2 Property, Plant and Equipment (in EUR)

Fixed tangible assets shall be assets managed and controlled by the Fund when prospective economic benefit concerns a period in excess of one year, provided the purchase cost may be reliably determined and the value exceeds the minimum asset value established. The residual value of fixed assets is 0,29 euro. Where an entity is not a VAT payer, the acquisition cost of fixed assets includes Value Added Tax paid. The original value of fixed tangible assets includes acquisition costs, including acquisitions charged not subject to return and every other directly attributed expense related to the preparation of assets for operation or transfer to the place of operation.

Expenses including those for repair and maintenance incurred upon operation of tangible assets are normally accounted in the statement of financial activities for the period when they were incurred.

When the entity can demonstrate that the expenses have contributed to economic benefit from use of the same fixed tangible assets and/or prolong economic useful life, the expenses shall be capitalised by adding them to the acquisition value of fixed value assets.

Depreciation shall be assessed based on straight line method over the following useful life:

Buildings and constructions	20 years
Furniture and inventory	6 years
Hardware and communication means	4 years
Vehicles and trailers	4-10 years
Other fixed tangible assets	4 years

The useful life shall be reviewed regularly to ensure that the depreciation period correspond to the planned useful life of fixed tangible assets. A property schedule is established for keeping accounting of the above items in computer files.

Inventory numbers shall be allocated for objects of fixed tangible assets.

Tangible assets are recognised in the balance sheet at acquisition value, upon deduction of accrued depreciation and impairment.

Depreciation of fixed assets of the entity in 2015 is included in operating costs. As of 31 December 2015 the entity held fully depreciated assets that were still in use.

Property, Plant & Equipment (In LCY)	Sites & Land	Buildings	Furniture	Equipment & machines	Vehicles	2015	2014
Cost							
At 1 January		5.064.000	134.920	253.950	167.345	5.620.215	5.587.746
Additions			21.361	67.904		89.265	61.448
Disposals			-3.826	-15.428	-30.926	-50.180	-419
Transfer from/to construction property							
At 31 December		5.064.000	152.455	306.426	136.419	5.659.300	5.648.775
Depr, Appr. and impairment losses							
At 1 January		-4.089.831	-122.543	-193.369	-96.423	-4.502.166	-4.239.673
Depreciation charge		250.165,61	-5.282,84	-28.409	-12.111	-295.969	-291.054
Impairment losses							
Disposals			3.824	14.230	30.925	48.978	
Appreciation							
At 31 December		-4.339.997	-124.002	-207.549	-77.609	-4.749.157	-4.530.727
Carrying amount (net book value)							
At 1 January		974.169	12.377	60.581	70.922	1.118.049	1.348.073
At 31 December		724.004	28.453	98.877	58.810	910.143	1.118.049

2.3 Inventories (in EUR)

Stock is recognised in the balance sheet at the acquisition value. Where the entity is not a VAT payer, the stock acquisition costs shall include Value Added Tax paid. The entity employs the evaluation method of specific prices for support received in items; the use of stock for the category is registered by the specific prices accounting method for accountable stock. Where the document does not specify the stock value, the acquisition cost of stock received is determined by a commission appointed by the manager, in accordance with the fair value of the stock. For the purpose of the registration of Christmas card accounting or sale stock costs, the FIFO stock evaluation method is applied on a regular basis.

Inventories	31.12.2015	31.12.2014
Consumables		
Raw materials	32.228	1.316
Work in progress		
Finished goods		
Total	32.228	1.316

2.4 Receivables (in EUR)

Customer debt shall be accounted by analytic accounts. Receivables are initially recorded at the fair value of the consideration given. Current receivables are subsequently carried at cost less impairment. Other current assets are documented in advance report and other documents.

Receivables	31.12.2015	31.12.2014
Advance Salary Payment	165	
Customers SOS Beneficiaries		
Customers SOS Employees	5.458	7.001
Customers non-SOS	150.921	227.745
Total	156.544	234.746

2.5 Cash and cash equivalents, transactions in foreign currency (in EUR)

Cash includes cash in hand and bank. Cash equivalent shall be current, highly liquid investment, easily convertible into a specific amount of cash.

Transactions expressed in foreign currency shall be accounted under the official currency exchange rate in effect on the transaction date. Profit (loss) of transactions and balance of assets and liabilities expressed in a foreign currency on the date of the revaluation balance sheet shall be accounted on the statement of financial activities. The balance shall be revaluated at the currency exchange rate at the end of the accounting period.

Cash and cash equivalents	31.12.2015	31.12.2014
Current Accounts RC	620.920	372.587
MG Deposit account	142.110	143.667
Cash RC	5.530	5.549
Current Accounts CC		
Total	768.560	521.803

2.6 Deferred/Prepaid expenses (in EUR)

The entity pays life insurance for thirteen SOS Mothers to ensure pension payments according to SOS KDI standard. After SOS Mother is retired life insurance company start to pay appropriate part of the pension. Investment life insurance is accounted at fair value.

Prepayments/Deferred Expenses	31.12.2015	31.12.2014
Prepayments NON-SOS	9.368	39.973
Deferred Expenses	4.339	4.393
Investment life insurance	24.490	23.539
Accrued income	10.771	1.178
Total	48.968	69.083

2.7 Funds held in Trust (in EUR)

For the purposes of accounting of the Fund, financial liabilities include obligations based on economic operations and economic events that have taken place, provided they can be objectively determined. The financial liabilities of the Fund include funds accumulated by foreign and local donors, intended for children that SOS takes care of.

Funds held in Trust		
Children's Money-Gifts & House Program		
	2015	2014
Balance at 01 January	143.666	139.691
Received SPO money-gifts during the year	113.827	33.497
Received HP money during the year	9.441	21.141
Disbursed SPO money-gifts during the year	-96.444	-21.701
Disbursed HP money during the year	-26.966	-31.089
Interests	131	2.127
Bank charges		
Total	143.654	143.666

2.8 Long-term provisions (in EUR)

Long-term provisions	31.12.2015	31.12.2014
Pension funds	23.427	29.787
Other funds	427	2.294
Total	23.854	32.081

Provision are only accounted where the entity has legal obligation due to past event or irrevocably undertaking and it is likely that performance of the obligation shall require resources of economic benefit provided the obligation amount maybe reliably assessed. Provisions are reviewed on every balance sheet date and adjusted to reflect correct current assessment. As a discount rate the entity is using annual average interest rate. In 2015 this rate was 2,51%. Given material effect of change in cash, the total provisions represent the current value of expenses that will likely be required to meet the obligation.

2.9 Current Liabilities (in EUR)

Supplier debt shall be accounted by analytic accounts. All creditors shall be included in the balance sheet. Supplier debt shall be accounted on transaction value.

Current Liabilities	31.12.2015	31.12.2014
Suppliers SOS	1.167	163
Suppliers non-SOS	36.165	19.466
Other Liabilities	3.855	3.664
Total	41.187	23.293

2.9.1 Tax Liabilities (in EUR)

The accounting of the enterprise ensures that the calculation and declaration of taxes and fiscal liability shall be prepared in accordance with requirements of fiscal laws and other regulations. The following taxes are calculated and declared:

- personal income tax are calculated and declared in accordance with the law on Personal Income Tax of the Republic of Lithuania;
- state social insurance premiums are calculated and declared in accordance with the law on State Social Insurance of the Republic of Lithuania;
- premiums to the guarantee fund are calculated in accordance with the law on the Guarantee Fund of the Republic of Lithuania;
- Real Estate tax is calculated in accordance with the law on the Real Estate Tax of the Republic of Lithuania.

Tax Liabilities	31.12.2015	31.12.2014
Income tax (Payroll)	-887	-188
Social Security tax	-1	-160
Unemployment tax	-7	-10
Real Estate tax	1.333	1.142
Total	438	784

2.9.2 Liabilities to employees (in EUR)

Liabilities to Employees	31.12.2015	31.12.2014
Salary		-115
Vacation Funds	93.504	76.755
Total	93.504	76.640

2.10 Accrual/Deferred Income (in EUR)

Accrual/Deferred Income	31.12.2015	31.12.2014
Accrued Expenses	8.892	58.377
Deferred Income		
Amounts received in advance	2.513	2.077
Total	11.405	60.454

3. Notes and Disclosures to the Statement of Financial Activities

3.1 Recognition of Restricted and Unrestricted Income

The entity did not have Restricted Funds this year, which are donations meant for a specific purpose based on a particular agreement with the donor and are obliged to prove to the donor that the obligation has been fulfilled at the end of a certain period as per agreement.

Financial sources of the Unrestricted Fund include:

- grants and target contributions by SOS Kinderdorf International, international fund and its offices – under approved annual programmes in place;
- support provided by the state and municipal budget;
- grants and target contributions by local donors;
- support in kind or other support where the provider does not specify the purpose for use;
- funds from various approved projects.

Grant is recognised in the accounting upon receipt of fixed assets free of charge or upon acquisition thereof from funds allocated for the programme. The grant is deemed used when assets received free of charge or purchased from the funds of target funding are depreciated. The balance sheet displays part of the grant not used.

Target contributions are recognised in accounting upon actual receipt in terms of target contributions. The target contributions shall be deemed used depending on the amount of costs declared eligible for compensation.

Where the provider does not specify the purpose of support use, the Fund uses the support in the framework of the annual estimate approved by SOS – KDI. The support received in goods is assessed in the fair value and appear as stock. That support is deemed used (with costs deemed eligible for compensation) in the accounting period where stock received is used. The support received in terms of services or volunteer work is not deemed as financing.

The income is recognised given that the entity shall probably receive economic benefit associated with transaction provided income may be assessed reliably. Amounts collected on account of third parties and Value Added Tax shall not be deemed income. Income for services provided and goods sold shall include the sale of Christmas cards. Other income shall include the result of transfer of used fixed tangible assets, interests, late payment fees and result of change in the foreign exchange rate. Income of economic commercial activity shall not include support by the state and municipal budget, support funds in Lithuania and abroad and other persons, target funds, and/or material support, used to finance purposes provided in the statutes of the Fund.

3.1.1 Income from PSAs for RC (in EUR)

Income from PSA for RC	2015			2014		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
HGFD	1.649		1.649	1.508		1.508
SOS Kinderdorf e.V.	413.117		413.117	416.876		416.876
SOS Norway	49.524		49.524	28.040		28.040
SOS Switzerland	18.991		18.991	45.681		45.681
SOS Kinderdorf International	0		0	34.099		34.099
Other SOS Associations	222.075		222.075	215.580		215.580
Total	705.356	0	705.356	741.784	0	741.784

3.2 Local Income from Fundraising (in EUR)

Local Income from Fundraising	2015			2014		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
General donations/Single Gifts	64.350		64.350	62.562		62.562
Local sponsors/Comm Giving	30.626		30.626	20.012		20.012
Companies and Major Donors	179.243		179.243	125.204		125.204
Legacies/Wills	0		0	0		0
Foundations and other Institutions	0		0	6.820		6.820
Events	69.418		69.418	110.202		110.202
Merchandising & Licencing	3.104		3.104	1.295		1.295
Donations in Kind from Private sources	111.831		111.831	52.343		52.343
Donations from sponsors abroad			0			0
Donations in Kind from Public Sources	0		0	0		0
Total	458.572	0	458.572	378.440	0	378.440

3.3 Local Income from Government Subsidies and Grants (in EUR)

Local Income from Government and other Institutions	2015			2014		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Subsidies from Government and Other Institutions	885.128		885.128	745.624		745.624
Grants	194.291		194.291	162.419		162.419
Total	1.079.419	0	1.079.419	908.043	0	908.043

3.4 Operational Income (in EUR)

Operational Income	2015			2014		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Fees from non SOS related Revenues	54.968		54.968	43.857		43.857
Fees from SOS facilities	0		0	2.896		2.896
	1.828		1.828	1.679		1.679
Total	56.796	0	56.796	48.432	0	48.432

3.5 Other local Income (in EUR)

Other Local income	2015			2014		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Sale of assets	2.630		2.630	261		261
Rent	151		151	203		203
Penalties	938		938	1.052		1.052
Other revenues	6.859		6.859	4.406		4.406
Total	10.578	0	10.578	5.922	0	5.922

3.6 Programme/Project Expenses (in EUR)

Recognition of Expenditure

The costs in accounting are recognised based on accrual and matching principles in the accounting period where income related thereto is earned, irrespective of when the cash is expended. Expenses not related to the earning of income in the accounting period, but intended to earn income in future periods are registered in the account and balance sheet as assets. Operating costs of the Fund include activity cost and operating costs of the accounting period. Activity costs in the Fund include Christmas card productions costs. Operating costs of the Fund include general and administrative costs.

Programme/Project Expenses	CWE	Personnel costs	Administrative Expenses	Total 2015	Total 2014
Location 1					
Long term Family Based Care	409.069	639.443	30.050	1.078.563	1.137.657
FSP	174.163	129.061	4.890	308.114	81.577
Educational programmes				0	0
Advocacy	6.681	43.667	8.168	58.516	104.023
Other facilities (except NA,NO, NA based GSC staff and FR)	31.581	14.207	2.834	48.623	78.392
Total Location 1	621.494	826.380	45.942	1.493.816	1.401.649
From Restricted Funds				0	0
From Unrestricted Funds				0	0
Total expenditure	621.494	826.380	45.942	1.493.816	1.401.649

3.7 Administrative Expenses (in EUR)

Administrative Expenses	2015	2014
CWE	28.575	37.880
Personnel Costs	214.175	163.724
Administrative costs	77.522	68.414
Total	320.272	270.018

3.8 Fund-raising Expenses (in EUR)

Fundraising Expenses	2015	2014
Fundraising Activities	119.628	90.644
CWE	9.297	6.289
Personnel Costs	69.880	55.341
Administrative Costs	2.536	4.706
Total	201.341	156.980

3.9 Other Expenses (in EUR)

Other Expenses	2015	2014
Depreciation expenses	297.724	292.834
Expenses on disposal of Property Plant and Equipment	329	420
Other Valuations & Bad debt		
Currency conversion	-14.145	
Total	283.908	293.254

3.10 Finance Income and Expenses (in EUR)

Finance Income and Expenses	2015	2014
Bank Interest		
Bank charges	-1.140	-1.449
Interest expenses on borrowings		
Exchange rate gain or loss	-14.973	-6.780
Total	-16.113	-8.229

4. Notes and Disclosures to the Statement of changes in Accumulated funds

4.1 Accumulated funds

Total income 2015 – 2.310.721 EUR (Income from PSA's for running cost – 705.356 EUR; local income – 1.605.365 EUR). Total expenditure incurred during the current year is 2.299.337 EUR.

Expenditure reduced the accumulated funds by 4.729 EUR in 2015 and 8 EUR due to currency conversion discrepancies in previous periods (from 1.611.587 EUR in 2014 year to 1.606.850 EUR in 2015 year)

4.2 Movement of Restricted funds

A lot of funds which are received by SOS association are for a specific location or specific purpose. In general, the usage of the funds is tracked by allocating them to a budget and to check regularly if the expenditures are in line with the budget.

The association earns the contribution through compliance with the conditions that have been laid down and meeting the envisaged obligations. Revenue should not therefore be recognised in the statement of financial activities, until there is reasonable assurance that the contribution will be received, and the conditions stipulated for its receipt have been complied with.

Funds held for such specified usage are restricted funds and have to be separately accounted for in the financial statements. Lithuania SOS association does not use restricted fund method for a specific location or specific purpose. There is referring to unrestricted funds when funds that are not tracked with the specific method for „restricted funds”. Most of the unrestricted funds are nevertheless for a specific location or purpose. The control of the correct usage of these funds is done with the usual method by comparing if the expenses were carried out according to the budgets and if the funds were used according to their defined purpose. Additional and specific revenue in Lithuania SOS association are Grant. For better control of the correct usage of these revenue the Navision program opportunity „Contract” is used. It is possible to account for each Grant and compare its incomes and expenditures.

5. Related-party transactions

Members of key management personnel, members of the board, close family members of above mentioned persons, the companies which are owned by the above mentioned persons or over which they have significant influence, employees may be related parties.

SOS Lithuania did not have in years 2014 and 2015 any transaction between related parties except the regular salaries for the employees.

Signature of the Chairwoman of the Board

The Annual Financial Statements of year 2015 of SOS Children's Villages Association in Lithuania have been approved by the Chairwoman of the Board on 2016 06 07 (date).

Chairwoman of the Board:

Name Eugenija Sutkienė


.....
signature

2016-06-07
.....
date

NA Finance Manager:

Name Gabrielė Mankauskaitė-Juknevičienė.....


.....
signature

2016 06 03
.....
date



INTERNATIONAL STANDARDISED AUDIT QUESTIONNAIRE FOR RUNNING COST

2015

Name of the audited association/SOS organisation	
SOS Children's Village Association Lithuania	
Address of the association/SOS organisation (with telephone and fax nos.):	
Ozo str. 37, Vilnius (tel. +370 5 274 2719, fax. +370 5 274 2718)	
Country: Lithuania	
Annual Accounts for the year: 2015 year	
Name of the Audit Company: Grant Thornton Baltic UAB	
Address of the audit company (with telephone number, fax number and e-mail address.):	
Grant Thornton Baltic UAB	
Goštautas 40B, LT-03163 Vilnius, Lithuania	
Tel. +370 5 2127 856, fax. +370 5 268 5831	
Year of last audit: Genadij Makušev	
Name of the Audit Company: Grant Thornton Baltic UAB	

International Standardised Audit Questionnaire is to be filled/ signed by the Auditor. All relevant information must be obtained by the auditor to complete this form.

International Standardised Audit Questionnaire is required for every Member Association and there is no need to issue separate questionnaire for every program.

A) Audit of annual accounts

		yes	no
1)	Have you performed a complete audit of the annual accounts?	X	
	Was there any restriction on scope of the audit?		X
	If yes, please provide detail		
2)	Have the Financial Statements been prepared according to generally accepted Accounting Principles and in compliance with country's Laws?	X	
3)	Is any other accounting system apart from Dynamics NAV in use? If so, please specify.	X	
	- double-entry book-keeping (Payroll accounting system "Stekas")	X	
4)	Are the financial statements prepared on the basis of Accrual Accounting system (Balance Sheet Accounting)?	X	
	If not, why?		
5)	Are the audited financial statements matching with trial balance generated from the books of accounts (NAV where it is applicable)?	X	
6)	Please mention which local currency has been used in Financial statements and what is its exchange rate to US\$/ Euro.		
	EUR		

B) Audit procedures

		yes	no
1)	Is any suggestion given by auditor which has not been accepted by the management?		X
	If so, please specify		
2)	Do the audit programs tailored to the needs of the association?	X	
3)	If so, when the audit programs last up-dated?		
	During the audit planning stage, November 2015		
4)	If no audit programs are tailored to the needs of the association, have you ensured that the necessary auditing activities were carried out?		
	N/A		
5)	Do the working papers include		
	- A record of auditing activities?	X	
	- An analysis and evaluation of the audit findings?	X	
	- A summary of the audit results?	X	
6)	Have you considered the legal framework by studying:		
	- the statutes of the country where NA is situated	X	
	- the minutes of the meetings of the association's governing bodies	X	
	- any relevant contracts	X	
	Did you find anything unusual?		X
	If so, what?		

		yes	no
7)	Is National Association complying with all the applicable laws and regulations of the country?	X	
8)	What is the amount of audit fee?		
	Please quote in US\$ or in EUR:		
	EUR 5700 plus EUR 1197 VAT		
9)	How many person days were required for the audit? (Number of days * Number person in audit team)		
	The audit was carried during May 2016. Totally 4 persons from audit was involved.		
10)	Were bank statements for all the programmes obtained?	X	
11)	Is the association actively or passively involved in litigation?	X	
12)	Has there been any development since closing date of accounts, which are particularly significant for the association?		X
	If so, please specify:		

C) Reporting

		yes	no
1)	How do you qualify the audit or which audit certificate do you award?		
	Positive, without restrictions:	X	
	Positive, with restrictions (please give reasons):		X
	Negative (qualified) (please give reasons):		X

		yes	no
2)	Are there any other facts or details SOS Children's Villages International should know about?		X
	If so, which?		

D) Correctness of accounting procedures

		yes	no
1)	Is there a proper separation of duties for handing cash and for doing cash accounting?	X	
2)	Are accounting records monitored through Internal Audit?	X	
3)	Is internal control system in place to safeguard the assets of organisation and to maintain financial discipline?	X	
4)	Has your examination of these aspects revealed any weaknesses?		X
	If so, which are the weak points?		
	Has the Board of the local SOS-Association been informed about these weaknesses?		
	Have measures been taken to improve the situation?		
5)	Has your audit shown that full and reliable accounts are kept on the basis of accepted accounting principles?	X	
	If not, explain your reservations:		
6)	Please confirm that all Assets/Liabilities; Income/ Expenses have been properly accounted for and fully reflected in the financial statement.	X	

E) Tangible fixed assets

		yes	no
1)	Has a schedule of real estate and inventories been maintained?	X	
2)	Is the association free to dispose of all items listed in the schedule of assets?	X	
	If there are any restrictions, please detail:		
3)	Are the title documents of real estate (Land and Building) available for verification?	X	

F) Debtors

		yes	no
1)	Is there a list of the association's accounts receivable?	X	
2)	Does the list include accounts receivable from employees (loans, advances on salary) or members of the Board?	X	
	If so, please indicate the amount of receivables and the number of such debtors.		
	Customers SOS Employees EUR 5623		

G) Liquid funds

		yes	no
1)	Has proof been presented of cash at bank and cash in hand to fully convince the auditors?	X	
	Please list the documents presented:		
	Cash books, bank statements, bank confirmation letters.		
2)	Does the association hold cash at bank in other countries?		X
	If so, please list the balances:		

		yes	no
3)	Does the association hold cash at bank which cannot be freely used?	X	
	If so, please list the balances, and explain the restrictions involved:		
	The association holds cash at bank in the name of children in ward. Which comprise EUR 142.110 as of 31 December 2015. This cash can only be disposed based on the written request of the children in ward.		
4)	Did you make the cash count?		X
5)	Is the cash book kept up to date and in due order?	X	

H) Liabilities

		yes	no
1)	Is the Children Money Gift (CMG) liability properly reflected in Financial Statements?	X	
	Are adequate funds available to support CMG liability?	X	
2)	Have any subsidies been received from any Government authorities / Public Funding Entity which have to be paid back under certain conditions after a certain period of time?		X
	If so, please indicate amount, duration and lender:		
3)	Does the association have any legal or contractual liabilities to pay any pensions or meet similar claims related to social security?	X	
	If so, please indicate the type of obligation and the calculation method:		

	According to the Law of the Republic of Lithuania, each employee of the association is entitled to 2 average monthly salary rate payments when leaving the job at or after the start of the pension period. Long-term employee benefits obligation is recognised in the balance sheet and reflects the present value of such benefits as of the balance sheet date. The above mentioned employee benefit obligation is calculated on the day of balance sheet based actuarial assumptions, using the projected unit credit method. Present value of the non-current obligation to employees is determined by discounting estimated future cash flow. Such benefit obligation amounted EUR 23.427 as at 31 December 2015.		
	Based on the Association's accounting policy, if the pension paid by the government to the retired SOS mothers is less than 60% of their last salary, the Association is obligated to compensate the deficient amount. The association is also obligated to compensate their accommodation expenses. In this purpose the association made the life insurance agreement with the insurance company "Aviva Lietuva" in order to accumulate the sufficient amount of cash for future presumptive obligations for SOS mothers. Such accrual amounted EUR 24.490 as of 31 December 2015.		
4)	Has due provision been made for these claims as mentioned above.		
	- In the form of a fund, what amount?		
	- By other means, what amount?		
	Please see above (item 3)		
5)	Has the association met all its liabilities for taxes and social contributions in full?		
	The liabilities for tax amounted EUR 1333 as at 31 December 2015. This is regular monthly liability settled the following months.		
	If not, is there any risk of additional payments being due?		X

I) Guarantees and other commitments

		yes	no
1)	Has the association accepted any guarantees or agreed to stand surety or in any other way accepted responsibility for third-party liabilities?		X
	If so, please list the amounts (in US\$ or EUR) and the parties involved:		

J) Use of funds

		yes	no

1)	Have the expenditures been made according to the approved budgets	X	
2)	Has the proper use of funds been made in accordance with the statutes of the local association and with the statutes of SOS Children's Villages International?	X	

Place and date

Vilnius, 3 June, 2016



Signature, Audit company stamp

Genadij Makušev
Director, auditor
Grant Thornton Baltic UAB

ANNEXURE

Statistics

Reporting year:	2015
Name of National Association:	SOS Children's Village Association Lithuania
A. Number of Mothers and Aunts	37
B. Number of Co-workers (other than mothers and aunts)	45
Total number of employees (A+B) (yearend value)	82
Number of beneficiaries in FBC (yearend value)	85
Number of beneficiaries in FSP (yearend value)	187
Number of Family Houses in CV	12
Number of vehicles (Four wheelers only)	6

Place and date

Vilnius, 3 June, 2016



Signature, Audit company stamp

Genadij Makušev
Director, auditor
Grant Thornton Baltic UAB



SPECIAL – PURPOSE INDEPENDENT AUDITOR'S REPORT

TO THE FOUNDERS OF SOS CHILDREN'S VILLAGE ASSOCIATION LITHUANIA

Report on the Aggregated Financial Statements

We have audited the accompanying set of aggregated financial statements of SOS Children's Village association Lithuania, a charity and support fund registered in the Republic of Lithuania and its trustees the Vilnius SOS Children's Village public enterprise, the SOS kindergarten public enterprise and the Karklė's SOS children summer camp public enterprise (hereinafter the Association), expressed in Euro as of 31 December 2015 and prepared solely for SOS-Kinderdorf International consolidation purposes.

Management's Responsibility for the Aggregated Financial Statements

The Association's Management is responsible for the preparation and fair presentation of these aggregated financial statements in accordance with the requirements of the SOS Kinderdorf International General Secretariat Guideline for the SOS Children's Villages Organization, and for such internal control as management determines is necessary to enable the preparation of the aggregated 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 aggregated financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing as set forth by International Federation of Accountants. 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 entity'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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the accompanying aggregated financial statements for the year ended 31 December 2015 have been properly prepared, in all material respects, in accordance with the requirements of the SOS Kinderdorf International General Secretariat Guideline for the SOS Children's Villages Organization.



Grant Thornton

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Basis of accounting and Restriction on Use

Without modifying our opinion, we draw attention to Note 1 to the aggregated financial statements, which describe the basis of accounting. These financial statements are prepared solely in conjunction with the preparation of the consolidated financial statements of SOS-Kinderdorf International. As a result, the financial statements may not be suitable for another purpose. Our report is solely for information and should not be used by anyone for any other purpose.

Auditor, Director
Genadij Makušev

3 June, 2016
Vilnius

Auditor's certification No. 000162

Grant Thornton Baltic UAB
Audit company's certification No. 001445

Account Schedule

3088 NA Lithuania AG

Period 15 01 01...C15 12 31

Fiscal Start Date 15 01 01

Account Schedule Z5-STD07

Column Layout Z5-ACT/YR2

INT: Balance Sheet for STD1-Accounting

2016-06-03

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SOSJukneviG

All amounts are in EUR.

Acc. Schedule Line: Schedule Name: Z5-STD07, Date Filter: 15 01 01...C15 12 31

Row No.	Description	Current year	Previous year
ASSETS			
Non current assets			
NCA1	Intangible assets	4 449,26	3 507,12
NCA2	Property, plant and equipment	910 142,59	1 118 048,63
R1	Total non current assets	914 591,85	1 121 555,75
Current assets			
CA1	Inventories, stock	32 228,46	1 315,69
CA2	Receivables	205 511,91	303 829,78
CA3	Cash and cash equivalents	768 559,93	521 802,67
R2	Total current assets	1 006 300,30	826 948,14
R3	TOTAL ASSETS	1 920 892,15	1 948 503,89
ACCUMULATED FUNDS AND LIABILITIES			
A1	Accumulated funds	-1 606 849,62	-1 611 586,77
Non current liabilities			
NCL1	Funds held in trust	-143 654,80	-143 666,83
NCL2	Long-term provisions	-23 854,19	-32 080,54
R4	Total non current liabilities	-167 508,99	-175 747,37
Current Liabilities			
CL1	Deferred income	-11 405,25	-60 453,97
CL2	Restricted funds		
CL3	Other current liabilities	-135 128,29	-100 715,78
R5	Total current liabilities	-146 533,54	-161 169,75
X1	Internal transfers		
	TOTAL ACCUMULATED FUNDS AND LIABILITIES	-1 920 892,15	-1 948 503,89

Lindonite Pako Ihaite - Juknevičienė

Vyr. buhalterė
Gabrielė Mankauskaitė-
Juknevičienė

Direktorius
Genadij Makušev

Account Schedule

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Account Schedule Z5-STD06 INT: Statem. of fin. activities for STD1-Accounting

Column Layout Z5-ACT/RCB

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All amounts are in EUR.

Acc. Schedule Line: Schedule Name: Z5-STD06, Date Filter: 15 01 01..15 12 31

Row No.	Description	Restricted	Unrestricted	Total
INCOMING RESOURCES				
Income from abroad				
I1	Income from PSAs for RC		705 355,78	705 355,78
I2	Income from PSAs for CC			
Local Income				
I3	Local Income from Fundraising		458 572,42	458 572,42
I4	Local Income from Government Subsidies and Grants		1 079 418,45	1 079 418,45
I5	Operational Local Income		56 795,87	56 795,87
I6	Other Local Income		10 578,04	10 578,04
R1	TOTAL INCOMING RESOURCES		2 310 720,56	2 310 720,56
EXPENDITURE				
E1	Progr/Admin/FR Expenses		-2 015 428,84	-2 015 428,84
E2	Other Expenses		-283 907,30	-283 907,30
R2	TOTAL EXPENDITURES		-2 299 336,14	-2 299 336,14
E3	Transfer of Funds to AU RC&CC			
R3	NET SURPLUS/DEFICIT ON OPERATING ACTIVITIES		11 384,42	11 384,42
X1	Income/Expenditure from financial activities		-1 139,65	-1 139,65
X11	1 Interest Income			
X12	2 Interest Expenditure		-1 139,65	-1 139,65
X13	3 Other Financial Income (Expenditure)			
X5	Gain or loss from Foreign Exchange rate		-14 973,63	-14 973,63
R4	NET SURPLUS/DEFICIT BEFORE TAX		-4 728,86	-4 728,86
X7	Income tax expenses			
R5	NET SURPLUS/DEFICIT AFTER TAX		-4 728,86	-4 728,86

Ludovika Pakelchaitė Juknevičienė

Vyr. buhalterė
Gabrielė Mankauskaitė-
Juknevičienė

Direktorius
Genadij Makušev

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Account Schedule Z5-ACCFUND INT: Changes in the Accumulated Funds

Column Layout Z5-ACCFUND

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All amounts are in EUR.

Acc. Schedule Line: Schedule Name: Z5-ACCFUND, Date Filter: 15 01 01..C15 12 31

Row No.	Description	Opening Balance	Net change	Closing balance
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Statement of changes in Accumulated Funds

A1 Accumulated Funds

A2 Surplus/deficit for the year	1 611 586,77	-4 737,15	1 606 849,62
Total Accumulated Funds	1 611 586,77	-4 737,15	1 606 849,62

Lindovites Pa k o l k a i t e J u s t o r k s

Vyk. buhalterė
Gabrielė Mankauskaitė
Juknevičienė

Direktorius
Genadij Makusev

Account Schedule

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Account Schedule Z5-STD08U INT: Cash Flow Statement - updated (audit recommendation)

Column Layout Z5-CURR/YR

All amounts are in EUR.

Acc. Schedule Line: Schedule Name: Z5-STD08U, Date Filter: 15 01 01..15 12 31

Row No.	Description	Current Year
CASH FLOW FROM OPERATING		
1	Surplus/deficit before taxation	18 874,32
2	Currency convert Acc.	-14 137,17
A1	Surplus/deficit before taxation	-4 737,15
Adjustments for:		
A2	Depreciation	297 724,13
A3	Disposal of Property Plant and	1 201,63
R1	Operating surplus before working	294 188,61
B1	Increase (decrease) in receivables	98 317,87
B2	Increase (decrease) in inventories	-30 912,77
B3	Decrease (increase) in payables	-22 874,59
R2	Cash generated from operations	338 719,12
P1	Interest paid	
P2	Income taxes paid	
R3	NET CASH FROM OPERATING	338 719,12
CASH FLOW FROM INVESTING		
D1	Purchase of property, plan and	-89 265,11
D2	Purchase of Intangible assets	-2 696,75
R4	NET CASH USED IN INVESTING	91 961,86
R5	TOTAL CASH FLOW	246 757,26
R6	Net change in cash and cash	246 757,26
R7	Cash and cash equivalents	-521 802,67
R8	Cash and cash equivalents (end of	-768 559,93

Difference

NB: In line R7-enter C& C equivalents

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Direktorius
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Account Schedule Z1-CHART-E INT: Chart of Accounts - English

Column Layout Z1-OB/CB

All amounts are in EUR.

Acc. Schedule Line: Schedule Name: Z1-CHART-E, Date Filter: 15 01 01..15 12 31

Row No.	Description	Opening Balance	Net Change	Closing Balance	Difference
	Assets				
	Fixed Assets				
	Sites & Land				
01110	Sites & Land RC				
01120	Sites & Land CC				
01130	Accumulated Dep'n Sites & Land				
01140	Appreciation Sites & Land				
01150	Disposal of Sites & Land				
01160	Write Down Sites & Land				
01199	Total Sites & Land				
	Buildings				
01210	Buildings RC	7 478 947,79		7 478 947,79	
01220	Buildings CC	260 280,73		260 280,73	
01230	Accumulated Dep'n Buildings	-4 824 042,53	-250 165,58	-5 074 208,11	
01240	Appreciation Buildings				
01250	Disposal of Buildings	-1 941 013,54		-1 941 013,54	
01260	Write Down Buildings				
01299	Total Buildings	974 172,45	-250 165,58	724 006,87	
	Furniture				
01310	Furniture RC	156 664,60	21 361,30	178 025,90	
01320	Furniture CC	5 905,11		5 905,11	
01330	Accumulated Dep'n Furniture	-148 310,44	-5 282,86	-153 593,30	
01340	Appreciation Furniture				
01350	Disposal of Furniture	-1 887,54	-2,32	-1 889,86	
01360	Write Down Furniture				
01399	Total Furniture	12 371,73	16 076,12	28 447,85	
	Vehicles				
01410	Vehicles RC	190 437,80		190 437,80	
01420	Vehicles CC				
01430	Accumulated Dep'n Vehicles	-109 721,65	-12 111,38	-121 833,03	
01440	Appreciation Vehicles				
01450	Disposal of Vehicles	-9 794,15	-0,58	-9 794,73	
01460	Write Down Vehicles				
01499	Total Vehicles	70 922,00	-12 111,96	58 810,04	
	Equipment & Machines				
01510	Equipment & Machines RC	280 484,32	43 613,19	324 097,51	
01511	Equ. & Mach ICT Hardware	79 217,23	24 290,62	103 507,85	
01512	Equ. & Mach ICT Software				
01513	Equ. & Mach ICT Internet Conn.				
01520	Equipment & Machines CC	1 010,77		1 010,77	
01530	Accumulated Dep'n Equ. & Mach.	-284 751,74	-28 409,70	-313 161,44	
01540	Appreciation Equ. & Mach.				
01550	Disposal of Equ. & Mach.	-15 378,13	-1 198,73	-16 576,86	
01560	Write Down Equ. & Mach.				
01599	Total Equipment & Machines	60 582,45	38 295,38	98 877,83	

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Account Schedule Z1-CHART-E INT: Chart of Accounts - English

Column Layout Z1-OB/CB

All amounts are in EUR.

Acc. Schedule Line: Schedule Name: Z1-CHART-E, Date Filter: 15 01 01..15 12 31

Row No.	Description	Opening Balance	Net Change	Closing Balance	Difference
Projects under Construction					
01610	CC Site & Development Costs				
01620	CC Arch. & Engineering Costs				
01630	CC Constr. Costs, Gen. Contr.				
01640	CC Material Purchases				
01650	CC External Works				
01660	CC Infrastructure & Connect.				
01670	CC Furniture				
01680	CC Equipments				
01690	CC Vehicles				
01698	CC Others				
01699	Total Projects under Constr.				
Biological assets					
01710	Biological assets RC				
01730	Accumulated Dep'n Biol. Assets				
01740	Appreciation Biological assets				
01750	Disposal of Biological assets				
01760	Write Down Biological assets				
01799	Total Biological assets				
01999	Total Fixed Assets	1 118 048,63	-207 906,04	910 142,59	
Intangible Assets					
Licences & Royalties					
02100	Licences & Royalties RC	27 624,37	2 696,75	30 321,12	
02120	Licences & Royalties CC				
02125	ICT Software	4 500,61		4 500,61	
02130	Accumulated Amort'n Lic.&Roy.	-28 482,67	-1 754,61	-30 237,28	
02140	Appreciation Licences&Royalt.				
02150	Disposal of Licences&Royalties	-135,19		-135,19	
02160	Write Down Licences&Royalties				
02199	Total Licences&Royalties	3 507,12	942,14	4 449,26	
02200	Leaseholds				
02999	Total Intangible Assets	3 507,12	942,14	4 449,26	
Stocks					
05100	Stocks	1 315,69	30 912,77	32 228,46	
05999	Total Stocks	1 315,69	30 912,77	32 228,46	
Receivables					
Refunds from another AU					
06110	Refunds from another AU				
Accrued Income/Revenue					
06210	Accrued Income/Revenue	69 083,97	-20 115,56	48 968,41	
Receivables from Staff					
06610	Advance Salary Payment		164,50	164,50	
06620	Advance Travel Expenses				
Other Receivables					
06910	Customers SOS Beneficiaries				
06920	Customers SOS Employees	7 001,05	-1 542,83	5 458,22	

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Column Layout Z1-OB/CB

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Row No.	Description	Opening Balance	Net Change	Closing Balance	Difference
06930	Customers Non-SOS	227 744,79	-76 824,97	150 919,82	
06940	VAT Output		0,96	0,96	
06950	Refund VAT	-0,03	0,03		
06960	Cash Shortage				
06970	SGIP Receivables				
06990	Other Receivables				
06999	Total Receivables	303 829,78	-98 317,87	205 511,91	
09990	Plan: Assets				
09999	Total Assets	1 426 701,22	-274 369,00	1 152 332,22	
	Bank & Cash				
	Bank & Cash Running Costs				
11100	Current Account Running Costs	372 587,35	248 332,39	620 919,74	
11200	Call Account Running Costs				
11300	Trust & Funds Running Costs	28 102,36	-20 877,20	7 225,16	
11400	Sponsorship Money Gifts	115 564,38	19 320,38	134 884,76	
11500	KDI-Account Running Costs				
11600	Cash Running Costs	5 548,58	-18,31	5 530,27	
	Bank & Cash Construction				
12100	Current Account Construction				
12200	KDI-Account Construction				
12300	Cash Construction				
19999	Total Bank and Cash	521 802,67	246 757,26	768 559,93	
	Transfers fr. SOS Associations				
	Sponsorship Contributions				
21100	Sponsorships IDS		-214 188,10	-214 188,10	
21200	Other Sponsorships				
	Subsidies for RC				
22110	Subsidies for RC HGFD				
22120	Subsidies for RC SOS-KDEV		-305 894,00	-305 894,00	
22130	Subsidies for RC SOS-DK				
22140	Subsidies for RC SOS-SE				
22150	Subsidies for RC SOS-NO				
22160	Subsidies for RC SOS-FR				
22170	Subsidies for RC SOS-NL				
22180	Subsidies for RC SOS-CH				
22190	Subsidies for RC SOS-LU				
22210	Subsidies for RC SOS-UK				
22220	Subsidies for RC SOS-AT				
22230	Subsidies for RC SOS-BE				
22240	Subsidies for RC SOS-CA				
22250	Subsidies for RC SOS-US				
22260	Subsidies for RC SOS-FI				
22270	Subsidies for RC SOS-IS				
22280	Subsidies for RC SOS-IT				
22290	Subsidies for RC SOS-ES				
22310	Subsidies for RC SOS-PL				

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Row No.	Description	Opening Balance	Net Change	Closing Balance	Difference
22910	Subsidies for RC KDI IO				
22920	Subsidies for RC Other SOS Ass				
	Subsidies for CC				
24110	Subsidies for CC HGFD				
24120	Subsidies for CC SOS-KDEV				
24130	Subsidies for CC SOS-DK				
24140	Subsidies for CC SOS-SE				
24150	Subsidies for CC SOS-NO				
24160	Subsidies for CC SOS-FR				
24170	Subsidies for CC SOS-NL				
24180	Subsidies for CC SOS-CH				
24190	Subsidies for CC SOS-LU				
24210	Subsidies for CC SOS-UK				
24220	Subsidies for CC SOS-AT				
24230	Subsidies for CC SOS-BE				
24240	Subsidies for CC SOS-CA				
24250	Subsidies for CC SOS-US				
24260	Subsidies for CC SOS-FI				
24270	Subsidies for CC SOS-IS				
24280	Subsidies for CC SOS-IT				
24290	Subsidies for CC SOS-ES				
24310	Subsidies for CC SOS-PL				
24910	Subsidies for CC KDI IO				
24920	Subsidies for CC Other Assoc.				
	Sponsorship Donations				
26100	Donations via IDS				
	Donations from Abroad				
27110	Don. from Abroad HGFD		-1 649,00	-1 649,00	
27120	Don. from Abroad SOS-KDEV		-107 223,00	-107 223,00	
27130	Don. from Abroad SOS-DK		-1 729,00	-1 729,00	
27140	Don. from Abroad SOS-SE		-3 056,00	-3 056,00	
27150	Don. from Abroad SOS-NO		-49 523,68	-49 523,68	
27160	Don. from Abroad SOS-FR				
27170	Don. from Abroad SOS-NL		-712,00	-712,00	
27180	Don. from Abroad SOS-CH		-18 991,00	-18 991,00	
27190	Don. from Abroad SOS-LU		-252,00	-252,00	
27210	Don. from Abroad SOS-UK		-174,00	-174,00	
27220	Don. from Abroad SOS-AT		-683,00	-683,00	
27230	Don. from Abroad SOS-BE		-97,00	-97,00	
27240	Don. from Abroad SOS-CA		-37,00	-37,00	
27250	Don. from Abroad SOS-US		-518,00	-518,00	
27260	Don. from Abroad SOS-FI		-47,00	-47,00	
27270	Don. from Abroad SOS-IS		-378,00	-378,00	
27280	Don. from Abroad SOS-IT		-204,00	-204,00	
27290	Don. from Abroad SOS-ES				
27310	Don. from Abroad SOS-PL				

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Account Schedule Z1-CHART-E INT: Chart of Accounts - English

Column Layout Z1-OB/CB

All amounts are in EUR.

Acc. Schedule Line: Schedule Name: Z1-CHART-E, Date Filter: 15 01 01..15 12 31

Row No.	Description	Opening Balance	Net Change	Closing Balance	Difference
Public Funds					
27601	Public funds HGFD				
27602	Public funds KDEV				
27603	Public funds DK				
27604	Public funds SE				
27605	Public funds NO				
27606	Public funds FR				
27607	Public funds NL				
27608	Public funds CH				
27609	Public funds LU				
27610	Public funds UK				
27611	Public funds AT				
27612	Public funds BE				
27613	Public funds CA				
27614	Public funds USA				
27615	Public funds FI				
27616	Public funds IS				
27617	Public funds IT				
27618	Public funds ES				
27619	Public funds IO				
27620	Public funds Others				
Donations from Abroad					
27910	Don. from Abroad KDI IO				
27920	Don. from Abroad Other Assoc.				
29999	Total Transf. fr. SOS Assoc.		-705 355,78	-705 355,78	
Local Revenues					
Local Revenues from Private S.					
31110	Sporadic donations from indiv.		-64 350,24	-64 350,24	
31115	Major & Mid-level Donations				
31120	Sponsorships by individuals				
31125	Other committed giving indiv.		-30 625,76	-30 625,76	
31130	Philanthropic donations				
31131	Cause-related marketing (CRM)		-33 631,10	-33 631,10	
31132	Other Corporate Donations				
31133	Corp. don. 1-to-1 interaction		-82 455,31	-82 455,31	
31134	Corp. don. mass marketing		-63 157,71	-63 157,71	
31140	Legacies & Bequests				
31150	Philanthropic Foundations				
31160	Events		-69 417,77	-69 417,77	
31170	Merchandising		-3 104,00	-3 104,00	
31180	Donations in kind/Individuals		-35 692,90	-35 692,90	
31181	Donations in kind/Corporate		-76 137,63	-76 137,63	
31190	Direct donations from abroad				
31995	Conditional Loc. Inc. Private				
Local Revenues from Public S.					
32110	Domestic Government Allowances		-885 127,61	-885 127,61	

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Account Schedule Z1-CHART-E INT: Chart of Accounts - English

Column Layout Z1-OB/CB

All amounts are in EUR.

Acc. Schedule Line: Schedule Name: Z1-CHART-E, Date Filter: 15 01 01..15 12 31

Row No.	Description	Opening Balance	Net Change	Closing Balance	Difference
32120	Donations in kind / Public				
32130	Public Grants		-194 290,84	-194 290,84	
32995	Conditional Loc. Rev. Public				
	Operational Revenues				
33100	Fees		-54 967,80	-54 967,80	
33200	Revenues (e.g. from TC)				
33300	Fees from Other SOS-Facilities		-1 828,07	-1 828,07	
33995	Conditional Operatl. Revenues				
	Other Local Revenues				
34100	Sale of Assets		-2 630,00	-2 630,00	
34200	Rent		-150,67	-150,67	
34300	Bank Interests				
34400	Refunds VAT (Value Added Tax)				
34900	Miscellaneous Revenues		-7 797,37	-7 797,37	
34995	Conditional other Local Rev.				
39990	Plan: Local Revenues				
39999	Total Local Revenues		-1 605 364,78	-1 605 364,78	
	Construction & Investments				
	Construction Projects (CC)				
41100	CC Site & Development Costs				
41200	CC Arch. & Engineering Costs				
41300	CC Constr. Costs, Gen.Contract				
41400	CC Material Purchases				
41500	CC External Works				
41600	CC Infrastructure & Connect.				
41700	CC Furniture				
41800	CC Equipments				
41900	CC Vehicles				
41990	CC Others				
41999	Total Constr. Projects (CC)				
	Investments				
45100	Investments Sites & Land				
45200	Investments Buildings				
45300	Investments Furniture				
45400	Investments Vehicles				
45500	Investments Equ. & Mach.				
45501	Investments ICT Hardware				
45502	Investments ICT Software				
45503	Inv. ICT Internet Connection				
45999	Total Investments				
	Low Value Investments				
46100	Low Value Investments		13 960,97	13 960,97	
46200	Low Value Investments ICT		247,80	247,80	
49999	Total Constr. & Investments		14 208,77	14 208,77	
	Current Working Expenditures				
	Maintenance & Repairs				

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Account Schedule Z1-CHART-E INT: Chart of Accounts - English

Column Layout Z1-OB/CB

All amounts are in EUR.

Acc. Schedule Line: Schedule Name: Z1-CHART-E, Date Filter: 15 01 01..15 12 31

Row No.	Description	Opening Balance	Net Change	Closing Balance	Difference
51100	Maintenance & Repairs (sum)				
51200	Maint. & Repairs Sites & Land		1 613,10	1 613,10	
51300	Maint. & Repairs Buildings		171 409,27	171 409,27	
51400	Maint. & Repairs Furniture		262,75	262,75	
51500	Maint. & Repairs Vehicles		2 370,06	2 370,06	
51600	Maint. & Repairs Equ. & Mach.		5 899,74	5 899,74	
51601	Maint. & Repairs ICT Hardware		802,08	802,08	
51602	Maint. & Repairs ICT Software		6 920,55	6 920,55	
51603	Maint. & Repairs ICT Connect.		1 026,17	1 026,17	
	Family Budget				
52100	Family Budget (sum)				
52200	Foodstuff		99 471,29	99 471,29	
52300	Cleaning Materials		4 737,14	4 737,14	
52400	Clothing, Sewing		19 066,39	19 066,39	
52500	School Expenditures		7 476,95	7 476,95	
52600	Pocket Money		19 056,33	19 056,33	
52900	Other Family Budget		53 008,34	53 008,34	
	Other Current Working Exp.				
53100	Other Curr. Working Exp. (sum)		9 391,48	9 391,48	
53200	Community Expenditures				
53300	School Fees				
53350	Fees International College				
53400	Activities		110 512,37	110 512,37	
53500	Public Services		55 127,14	55 127,14	
53600	Rent		12 468,62	12 468,62	
53700	Fees for External Services		11 320,23	11 320,23	
53900	Other CWE		9 680,51	9 680,51	
	Materials				
54100	Materials		1 236,81	1 236,81	
	Exp. for Medical Attendance				
55100	Exp. for Medical Attend. (sum)				
55200	Medical Exp. SOS Children		678,55	678,55	
55300	Med. Exp. SOS Mothers&Aunties		1 515,44	1 515,44	
55400	Medical Exp. Other SOS Staff		794,94	794,94	
55500	Medicine/Materials		201,24	201,24	
55900	Other Exp. f. Med. Attendance				
	Transportation				
56100	Transportation (sum)				
56200	Vehicles		7 795,05	7 795,05	
56300	Transportation		4 950,04	4 950,04	
56400	Travel Expenses		25 476,36	25 476,36	
56900	Other Exp. f. Transportation		887,77	887,77	
	Exp. for other SOS-assoc.				
59110	Exp. other SOS-asso. RC				
59120	Exp. other SOS-asso. CC				
59210	Exp. other SOS-asso. RC EP				

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Fiscal Start Date 15 01 01

Account Schedule Z1-CHART-E INT: Chart of Accounts - English

Column Layout Z1-OB/CB

All amounts are in EUR.

Acc. Schedule Line: Schedule Name: Z1-CHART-E, Date Filter: 15 01 01..15 12 31

Row No.	Description	Opening Balance	Net Change	Closing Balance	Difference
59220	Exp. other SOS-asso. CC EP				
59990	Plan: Current Working Exp.				
59999	Total Current Working Exp.		645 156,71	645 156,71	
	Personnel Expenditures				
	Current Personnel Expenditures				
	SOS-Mothers				
61110	SOS-Mothers Salaries		79 299,12	79 299,12	
61120	SOS-Mothers Taxes		158,02	158,02	
61130	SOS-Mothers Social Securities		24 943,78	24 943,78	
	SOS Aunts, Family Assistants				
61210	SOS-Aunts Salaries		179 277,23	179 277,23	
61220	SOS-Aunts Taxes		431,56	431,56	
61230	SOS-Aunts Social Securities		66 440,45	66 440,45	
	Educ., Social, Medical Staff				
61310	Educ. Staff Salaries		218 668,76	218 668,76	
61320	Educ. Staff Taxes		457,65	457,65	
61330	Educ. Staff Social Securities		70 975,94	70 975,94	
	Administrative Staff				
61410	Admin. Staff Salaries		262 777,07	262 777,07	
61420	Admin. Staff Taxes		524,70	524,70	
61430	Admin. Staff Social Securities		81 604,68	81 604,68	
	Maint., General Service Staff				
61510	Maint. Staff Salaries		16 622,66	16 622,66	
61520	Maint. Staff Taxes		37,96	37,96	
61530	Maint. Staff Social Securities		5 138,58	5 138,58	
	ICT Staff				
61610	ICT Staff Salaries				
61620	ICT Staff Taxes				
61630	ICT Staff Social Securities				
	Extraordinary Personnel Exp.				
62100	Redundancy Paymts/Indemnific.		7 706,46	7 706,46	
62200	Pension Payments		-6 359,28	-6 359,28	
62900	Other Extraordinary Pers. Exp.		63 771,67	63 771,67	
	HRD Expenditures				
63100	HRD Trainings, Ext. Trainers		35 731,32	35 731,32	
63101	HRD Trainings Ext.Trainers ICT				
63200	HRD Travel Expenses		2 226,92	2 226,92	
63201	HRD Travel Expenses ICT				
69990	Plan: Personnel Expenditures				
69999	Total Personnel Expenditures		1 110 435,25	1 110 435,25	
	Administration & Publicity Exp				
	Administration				
71100	Administration (sum)				
71200	Telecommunications		5 847,53	5 847,53	
71210	ICT Connection Fees		5 278,29	5 278,29	
71300	Postage		2 276,37	2 276,37	

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Column Layout Z1-OB/CB

All amounts are in EUR.

Acc. Schedule Line: Schedule Name: Z1-CHART-E, Date Filter: 15 01 01..15 12 31

Row No.	Description	Opening Balance	Net Change	Closing Balance	Difference
71400	Office Supplies		6 903,50	6 903,50	
71500	Bank Charges		1 139,65	1 139,65	
71600	Membership Fee SOS		54 085,00	54 085,00	
71610	Various Fees & Charges		2 989,86	2 989,86	
71611	ICT Consult./Outsourcing costs				
71620	Audit Fees		11 547,72	11 547,72	
71630	Professional Fees		116,00	116,00	
71700	Insurances		8 075,13	8 075,13	
71900	Other Administration Expend.		19 474,23	19 474,23	
	Publicity Expenditures				
72100	Publicity Expenditures (sum)				
72200	Advertising		9 077,13	9 077,13	
72300	Films & Pictures		71,73	71,73	
72400	PR Materials & Brochures		1 783,10	1 783,10	
72500	External Events		117 246,38	117 246,38	
72900	Other Publicity Expenditures		856,14	856,14	
79990	Plan: Admin. & Publ. Exp.				
79999	Total Admin. & Publ. Exp.		246 767,76	246 767,76	
	Non Cash Flow & Clearing Acc.				
	Depreciation				
81100	Depreciation		297 724,13	297 724,13	
	Disposal of Assets				
82100	Disposal of Assets		328,63	328,63	
	Valuations				
83100	Realized Gains/Losses FCY		-8 676,99	-8 676,99	
83200	Unrealized Gains/Losses FCY		23 650,62	23 650,62	
83900	Other Valuations & Bad Debts				
	Other Non Cash Flow Relev.Pos.				
84100	Other Non Cash Flow Relev.Pos.				
84200	Internal cost allocation				
	Clearing Accounts				
	Transfers from/to AU RC				
88110	Transfer of Funds to AU RC				
88120	Payments for AU RC				
88130	Salary Payments for AU RC				
	Transfers from/to AU CC				
88210	Transfers from/to AU CC				
	Internal Transfers				
88810	Internal Transfers				
88820	Internal Tr. Money Gifts SPO				
88830	Internal Tr. School Fees				
88880	Internal Tr./Special Donations				
89999	Total Non Cash Flow & Clear.		313 026,39	313 026,39	
	Accum. Funds & Liabilities				
	Accumulated Funds				
91100	Accumulated Funds				

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Column Layout Z1-OB/CB

All amounts are in EUR.

Acc. Schedule Line: Schedule Name: Z1-CHART-E, Date Filter: 15 01 01..15 12 31

Row No.	Description	Opening Balance	Net Change	Closing Balance	Difference
91200	Retained Earnings (P & L)	-1 611 595,06	8,29	-1 611 586,77	
91999	Total Accumulated Funds	-1 611 595,06	8,29	-1 611 586,77	
	Liabilities				
	Liabilities Money Gifts SPO				
92110	Liabilities Money Gifts SPO	-143 666,83	12,03	-143 654,80	
	Provisions & Reserves				
92210	Pension Funds	-29 786,28	6 359,28	-23 427,00	
92220	Redundancy Payment Fund	-76 754,82	-16 749,29	-93 504,11	
92230	Other Trusts & Special Funds	-2 294,26	1 867,07	-427,19	
92290	Other non-current liabilities				
	Accrued Exp./Deferr. Income				
92310	Accrued Exp./Deferr. Income	-60 453,97	49 048,72	-11 405,25	
	Liabilities Payroll				
92610	Payroll	115,50	-115,49	0,01	
92620	Income Tax (Payroll)	190,59	683,13	873,72	
92630	Social Security (Payroll)	160,35	-159,64	0,71	
	Refunds to another AU				
92710	Refunds to another AU	-3 663,95	-190,79	-3 854,74	
	Other Liabilities				
92910	Suppliers SOS	-163,11	-1 004,06	-1 167,17	
92920	Suppliers Non-SOS	-19 465,99	-16 698,59	-36 164,58	
92930	VAT Input		-0,03	-0,03	
92940	Other Tax Liabilities	-1 134,35	-177,75	-1 312,10	
92950	Cash Surplus				
92960	Retention Construction Project				
92970	SGIP Liabilities				
92990	Other Liabilities				
92999	Total Liabilities	-336 917,12	22 874,59	-314 042,53	
	Restricted Funds				
93110	Rest. Funds HGFD				
93120	Rest. Funds SOS-KDEV				
93130	Rest. Funds SOS-DK				
93140	Rest. Funds SOS-SE				
93150	Rest. Funds SOS-NO				
93160	Rest. Funds SOS-FR				
93170	Rest. Funds SOS-NL				
93180	Rest. Funds SOS-CH				
93190	Rest. Funds SOS-LU				
93210	Rest. Funds SOS-UK				
93220	Rest. Funds SOS-AT				
93230	Rest. Funds SOS-BE				
93240	Rest. Funds SOS-CA				
93250	Rest. Funds SOS-US				
93260	Rest. Funds SOS-FI				
93270	Rest. Funds SOS-IS				
93280	Rest. Funds SOS-IT				

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All amounts are in EUR.

Acc. Schedule Line: Schedule Name: Z1-CHART-E, Date Filter: 15 01 01..15 12 31

Row No.	Description	Opening Balance	Net Change	Closing Balance	Difference
93290	Rest. Funds SOS-ES				
93310	Rest. Funds SOS-PL				
93710	Rest. Funds KDI IO				
93720	Rest. Funds Other SOS Ass.				
93810	Rest. Funds Sponsorships SPO				
93820	Rest. Funds Other Sponsorships				
93910	Rest. Funds Local Income				
93990	Total Restricted Funds				
	Planning Positions				
99100	Opening Balance (Plan. Pos.)				
99200	Reserves (Plan. Pos.)				
99300	Non-avail. Funds (Plan. Pos.)				
99990	Total Planning Positions				
99999	Transfer of Balances	8,29	-14 145,46	-14 137,17	

Gudonika Pakalpaite Jusork
Vyr. buhalterė
Gabrielė Mankauskaitė-
Juknevičienė

Direktorius
Genadij Makušev

Trial Balance

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No.	Name	Net Change		Balance	
		Debit	Credit	Debit	Credit
					0
10000	NON-CURRENT ASSETS				
11000	Intangible Assets				
11109	Licenses, patents				
11110	Licenses, patents RC	2 696,75		7 601,70	
11120	Licenses, patents CC				
11130	Accumulated depreciation (-)		139,23		4 959,33
11140	Revaluation				
11150	Disposal, written off				
11160	Write Down				
11199	Total Licenses, patents	2 557,52		2 642,37	
11209	ICT software				
11210	Computer software RC			21 560,94	
11211	Computer software RC			4 500,61	
11220	Computer software CC				
11230	Accumulated depreciation (-)		1 349,95		24 119,71
11240	Revaluation				
11250	Disposal, written off				135,19
11260	Write Down				
11299	Total ICT software		1 349,95	1 806,65	
11309	Other intangible assets				
11310	Other intangible assets RC			1 158,48	
11320	Other intangible assets CC				
11330	Accumulated depreciation (-)		265,43		1 158,24
11340	Revaluation				
11350	Disposal, written off				
11360	Write Down				
11399	Total Other intangible assets		265,43	0,24	
11999	Total Intangible Assets	942,14		4 449,26	
12000	Tangible Assets				
12010	Land				
12011	Acquisition costs / RC				
12012	Acquisition costs / CC				
12014	Revaluation				
12015	Disposal, written off				
12019	Total land				
12100	Buildings				
12110	Acquisition costs / RC			7 478 947,79	
12113	Accumulated depreciation (-)		250 165,58		5 074 208,11
12114	Revaluation				
12115	Disposal, written off				1 941 013,54
12116	Write Down				
	Sub total	2 696,75	251 920,19	7 513 769,52	7 045 594,12

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		Net Change		Balance	
No.	Name	Debit	Credit	Debit	Credit
	Carry over	2 696,75	251 920,19	7 513 769,52	7 045 594,12
12120	Buildings /CC			260 280,73	
12199	Total Buildings		250 165,58	724 006,87	
12200	Furniture				
12210	Acquisition costs / RC	21 361,30		178 025,90	
12213	Accumulated depreciation (-)		5 282,86		153 593,30
12214	Revaluation				
12215	Disposal, written off		2,32		1 889,86
12216	Write Down				
12220	Furniture (CC)			5 905,11	
12299	Total Furniture	16 076,12		28 447,85	
12300	Vehicles				
12310	Acquisition costs / RC			190 437,80	
12313	Accumulated depreciation (-)		12 111,38		121 833,03
12314	Revaluation				
12315	Disposal, written off		0,58		9 794,73
12316	Write Down				
12320	Vehicles (CC)				
12399	Total Vehicles		12 111,96	58 810,04	
12400	Other property, equip.,mach.				
12409	Other property, equip.,mach.				
12410	Acquisition costs / RC	43 613,19		324 097,51	
12413	Accumulated depreciation (-)		20 043,09		247 456,90
12414	Revaluation				
12415	Disposal, written off		6,67		10 141,19
12416	Write Down				
12420	Other prop. & equipment (CC)			1 010,77	
12421	Total Other prop, equip,mach.	23 563,43		67 510,19	
12429	ICT Hardware				
12430	Acquisition costs / RC	24 290,62		103 507,85	
12433	Accumulated depreciation (-)		8 366,61		65 704,54
12434	Revaluation				
12435	Disposal, written off		1 192,06		6 435,67
12436	Write Down				
12440	ICT Hardware (CC)				
12441	Total ICT Hardware	14 731,95		31 367,64	
12449	Total other prop.,equip.,mach	38 295,38		98 877,83	
12499	Total tangible assets		207 906,04	910 142,59	
12500	Construction in progress				
12510	Site & Development Costs				
12520	Arch. & Engineering Costs				
12530	Constr.Costs, Gen. Contractors				
12540	Material Purchases				
12550	Externak works				
12560	Infrastructure & Connect.				
	Sub total	91 961,86	298 925,76	8 577 035,19	7 662 443,34

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G/L Account: Date Filter: 15 01 01..C15 12 31, Closing Entry Filter: No

No.	Name	Net Change		Balance	
		Debit	Credit	Debit	Credit
	Carry over	91 961,86	298 925,76	8 577 035,19	7 662 443,34
12570	Furniture				
12580	Equipments				
12590	Vehicles				
12591	Others				
12592	Prepayments				
12599	Total Construction in progress				
12999	Total Tangible assets		206 963,90	914 591,85	
13000	Financial assets				
13010	Receivables after one year				
13110	Other financial assets	950,94		24 490,13	
13999	Total Financial assets	950,94		24 490,13	
19999	Total NON-CURRENT ASSETS		206 012,96	939 081,98	
20000	CURRENT ASSETS				
20100	Inventories				
20110	Raw materials & components	30 912,77		32 228,46	
20120	Work in progress				
20130	Finished products				
20140	Goods for resale				
20170	Goods on the move				
20199	Total Inventories	30 912,77		32 228,46	
20200	Prepayments				
20210	Prepayments NON-SOS		30 605,74	9 368,14	
20220	Deferred expenses		53,31	4 339,40	
20221	Deferred expenses SOS Mothers				
20230	Accrued income	9 592,55		10 770,74	
20299	Total Prepayments		21 066,50	24 478,28	
21000	Amounts receiv. within 1 Year				
21010	Trade debtors (NON- SOS)	47 990,91		53 119,63	
21110	Receivables finansing(munic.)		124 815,88	97 800,19	
21160	Receivables finansing(project)				
21170	Input TAX	0,96		0,96	
21171	Refund VAT	0,03			
21172	Budget debt (taxes)				
21181	Customers SOS Employees		1 542,83	5 458,22	
21182	Customers SOS Beneficiaries				
21183	Advance Salary payment	164,50		164,50	
21184	Refunds fr.another AU/CO				
21185	Other receivables				
21190	Cash Shortage				
21191	Duobtful amount				
21999	Total receivable within 1 Year		78 202,31	156 543,50	
23000	Cash & cash equivalents				
23100	Bank & Cash RC				
23110	Current Account Running Costs	248 332,39		620 919,74	
	Sub total	429 906,91	455 943,52	9 435 695,30	7 662 443,34

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G/L Account: Date Filter: 15 01 01..C15 12 31, Closing Entry Filter: No

		Net Change		Balance	
		Debit	Credit	Debit	Credit
Carry over		429 906,91	455 943,52	9 435 695,30	7 662 443,34
23120	Call accounts in banks RC				
23130	Trust & Funds RC		20 877,20	7 225,16	
23140	Sponsorship Money gifts	19 320,38		134 884,76	
23160	Cash RC		18,31	5 530,27	
23199	Total Bank & Cash RC	246 757,26		768 559,93	
23200	Bank & Cash Construction				
23210	Current account Construction				
23220	Cash Construction				
23299	Total bank & cash (CC)				
23300	Internal Transfers				
23310	Internal Transfers				
23320	Internal Tr.Money Gifts SPO				
23399	Total Internal Transfers				
23999	Total Cash & cash equivalents	246 757,26		768 559,93	
29999	Total CURRENT ASSETS	178 401,22		981 810,17	
30000	EQUITY, GRANTS AND SUBSIDIES				
31000	Capital				
31100	Associated capital				
32100	Revaluation reserve				
32200	Other reserves				
32999	Total capital				
33000	Retained Earnings (Losses)				
33100	Profit (loss) reporting year	8,29			1 606 849,62
33200	Profit (loss) previous year				
33999	Total Profit (Loss)	8,29			1 606 849,62
34000	Objective Financing from KDI				
34100	Sponsorship Contribution				
34110	Sponsorships (SPO)		214 188,10		
34120	Other Sponsorships				
34200	Subsidies for RC				
34210	Subsidies for RC HGFD				
34211	Subsidies for RC SOS-KDEV		305 894,00		
34212	Subsidies for RC SOS-DK				
34213	Subsidies for RC SOS-SE				
34214	Subsidies for RC SOS-NO				
34215	Subsidies for RC SOS- FR				
34216	Subsidies for RC SOS- NL				
34217	Subsidies for RC SOS- CH				
34218	Subsidies for RC SOS- LU				
34219	Subsidies for RC SOS- UK				
34220	Subsidies for RC SOS-AT				
34221	Subsidies for RC SOS-BE				
34222	Subsidies for RC SOS-CA				
34223	Subsidies for RC SOS-US				
Sub total		449 235,58	996 921,13	9 583 335,49	9 269 292,96

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G/L Account: Date Filter: 15 01 01..C15 12 31, Closing Entry Filter: No

		Net Change		Balance	
		Debit	Credit	Debit	Credit
Carry over		449 235,58	996 921,13	9 583 335,49	9 269 292,96
34224	Subsidies for RC SOS-FI				
34225	Subsidies for RC SOS-IS				
34226	Subsidies for RC SOS-IT				
34227	Subsidies for RC SOS-ES				
34228	Subsidies for RC KDI IO				
34229	Other SOS Association				
34230	Subsidies for CC				
34231	Subsidies for CC HGFD e.V.				
34232	Subsidies for CC SOS-KDEV				
34233	Subsidies for CC SOS-DK				
34234	Subsidies for CC SOS-SE				
34235	Subsidies for CC SOS-NO				
34236	Subsidies for CC SOS-FR				
34237	Subsidies for CC SOS-NL				
34238	Subsidies for CC SOS-CH				
34239	Subsidies for CC SOS-LU				
34240	Subsidies for CC SOS-UK				
34241	Subsidies for CC SOS-AT				
34242	Subsidies for CC SOS-BE				
34243	Subsidies for CC SOS-CA				
34244	Subsidies for CC SOS-US				
34245	Subsidies for CC SOS-FI				
34246	Subsidies for CC SOS-IS				
34247	Subsidies for CC SOS-IT				
34248	Subsidies for CC SOS-ES				
34249	Subsidies for CC KDI IO				
34250	Subsidies for CC Other SOS Ass				
34260	Sponsorship Donation				
34261	Donation via IDS				
34270	Donation from Abroad				
34271	Don. from Abroad HGFD		1 649,00		
34272	Don. from Abroad SOS-KDEV		107 223,00		
34273	Don. from Abroad SOS-DK		1 729,00		
34274	Don. from Abroad SOS-SE		3 056,00		
34275	Don. from Abroad SOS-NO		49 523,68		
34276	Don. from Abroad SOS-FR				
34277	Don. from Abroad SOS-NL		712,00		
34278	Don. from Abroad SOS-CH		18 991,00		
34279	Don. from Abroad SOS-LU		252,00		
34280	Don. from Abroad SOS-UK		174,00		
34281	Don. from Abroad SOS-AT		683,00		
34282	Don. from Abroad SOS-BE		97,00		
34283	Don. from Abroad SOS-CA		37,00		
34284	Don. from Abroad SOS-US		518,00		
Sub total		449 235,58	1 181 565,81	9 583 335,49	9 269 292,96

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		Net Change		Balance	
		Debit	Credit	Debit	Credit
Carry over		449 235,58	1 181 565,81	9 583 335,49	9 269 292,96
34285	Don. from Abroad SOS-FI		47,00		
34286	Don. from Abroad SOS-IS		378,00		
34287	Don. from Abroad SOS-IT		204,00		
34288	Don. from Abroad SOS-ES				
34289	Don. from Abroad KDI IO				
34290	Don. from Abroad Other Assoc.				
34999	Total Financing from KDI		705 355,78		
35000	Used Financing (+)				
35100	Used Financing from SOS				
35200	Used Financing NON-SOS(privat)				
35300	Used fin. NON-SOS (governm.)				
35400	Used fin. from oth.budget inst				
35999	Total Used Financing (+)				
36000	Local Revenue				
36100	Local Revenue from Private S.				
36110	General Don. & Single Gifts				
36111	Messenger 1 (individuals)				
36112	Messenger 2 (individuals)				
36113	Co-branding mail (individuals)				
36114	Christmas Direct mails warm/in		1 488,00		
36115	Christmas Direct mails cold/in		3 536,10		
36116	Easter mail to individuals				
36117	Direct mail for school-cold		2 441,12		
361171	Direct mail for school-warm		189,00		
36118	Donation boxes		21 916,98		
36119	2% campaign		32 290,45		
36120	Individual sponsorship/ind				
36121	SOS fried club		27 281,90		
36122	Other donation (individuals)				
36123	Web page donation individuals		2 488,59		
361231	Crowd funding individuals				
36124	Children's day e-mail /ind.				
36125	February e-mail /ind				
36126	Mother's day email/ ind				
36127	Comm.givin-existing ind				
36128	Comm.givin-requitment ind		3 343,86		
361281	Other projects individuals				
36129	Total Gen. Don. & Single Gifts		94 976,00		
36130	Donation over 2500 USD/ind				
361300	Other corporate donations				
361301	Messenger 1 (companies)				
361302	Messenger 2 (companies)				
361303	Easter mail/comp				
361304	Children's day email/comp				
Sub total		449 235,58	1 277 170,81	9 583 335,49	9 269 292,96

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		Net Change		Balance	
		Debit	Credit	Debit	Credit
Carry over		449 235,58	1 277 170,81	9 583 335,49	9 269 292,96
361305	Christmas Direct mails warm/co				
361306	Christmas Direct mails cold/co				
361307	Mail for school year, 1st Aug.				
361308	Other donation (companies)				
361309	Personal approach companies				
361310	Web page donation (companies)				
361311	Comm.giving-exsisting/com				
361312	Comm.givin-reqruitment comp				
361313	February e-mail /comp				
361314	Mother's day email/comp				
361315	Messenger 1 (companies)				
361316	Messenger 2 (companies)				
361317	Easter mail/comp				
361318	Children's day email/comp				
361319	Christmas Direct mails warm/co				
361320	Christmas Direct mails cold/co				
361321	Mail for school year, 1st Aug.				
361322	Other donation (companies)				
361323	Personal approach companies				
361324	Web page donation (companies)				
361325	Comm.giving-exsisting/com				
361330	Cause-related marceting (CRM)				
361331	CRM campaign Nr1		16 074,24		
361332	CRM campaign Nr2		17 556,86		
361340	Philantropic donation from com				
361341	Family hause sponsors/comp				
361342	Sponsorship packages/comp				
361343	Personal meetings/corp				
361344	Personal meetings/ind.corp				
361345	Other general donation comp.				
361350	Corp.don. 1-to-1 interaction				
361351	Comp.-family house sponsors				
361352	Comp.-sponsorship packages				
361353	Personal meetings-corp.NEW		29 003,40		
361354	Personal meetings-corp.EXIST		52 711,91		
361355	Personal meetings-indvid.comp.				
361356	Other general donations comp.		740,00		
361360	Corp. don. mass marketing				
361361	Direct mailing-SMEs-Nr.1				
361362	Direct mailing-SMEs-Nr.2				
361363	Dir.mail.Children's day/warm		1 914,81		
361364	Dir.mail.Children's day/cold		1 944,80		
361365	Dir.mail.School camp./warm		7 510,00		
361366	Dir.mail.School camp./cold		18 878,10		
Sub total		449 235,58	1 423 504,93	9 583 335,49	9 269 292,96

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		Net Change		Balance	
		Debit	Credit	Debit	Credit
Carry over		449 235,58	1 423 504,93	9 583 335,49	9 269 292,96
361367	Dir.mail.Christmas/warm		8 970,00		
361368	Dir.mail.Christmas/cold		23 940,00		
361399	Total Corporate donation		179 244,12		
36140	Legacies & Beguests by ind.				
36141	Private person will				
36149	Philanthropic foundations				
36150	Private foundations				
36151	Family fundation				
36152	Corporate fundation				
36153	Hybrid fundation				
36154	Private foundations				
36159	Events				
36160	Events (birthday)				
36161	TV projects				
361611	Charity concerts(School camp.)		39 969,29		
361612	Charity concerts(Christ camp.)		29 448,48		
36162	Other events				
36163	Business breakfast				
36180	Donations in kind/indiv.(BR)		541,00		
361801	Donations in kind/indiv.(NBR)		1 355,20		
36181	Donations in kind/comp.(BR)		33 796,70		
361811	Donations in kind/comp.(NBR)		76 137,63		
36190	Direct Don. fr. Spons/Abroad				
36195	Conditional Loc. Inc. Private				
36199	Total Local Rev.from Private S		455 468,42		
36200	Local Revenues from Public S.				
36210	Revenue from municipality budg				
36211	Carer's Allowance		136 715,79		
36212	Allowance for children		430,00		
36213	Social benefits		700 305,20		
36214	Other benefits from municipal.		44 012,40		
36219	Total Rev. from municip. budg.		881 463,39		
36220	DiK from budget. institution				
36230	Government subsidies				
36240	Fr.State money fundation				
36251	Other local revenue fr.publ.s.		3 664,22		
36260	Projects				
36261	Projects from Municipality				
36262	Projects from Government		33 743,06		
36263	Projects from Other budg.inst.		220,00		
36264	Projects from Municipality				
36265	Projects from Government				
36266	Projects from Other budg.ins				
36267	Public funds				
Sub total		449 235,58	2 556 753,90	9 583 335,49	9 269 292,96

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		Net Change		Balance	
		Debit	Credit	Debit	Credit
Carry over		449 235,58	2 556 753,90	9 583 335,49	9 269 292,96
36268	Subprojects				
36269	Subprojects		160 327,78		
36270	Total Projects		194 290,84		
36295	Conditional Loc. Rev. Public				
36299	Total Local Rev. from Public S		194 290,84		
36999	Total Local Revenue		1 079 418,45		
40000	PAYABLE & LIABILITIES				
40100	Liabilities Money Gifts				
40110	Liabilities Money Gifts SPO		17 504,30		107 168,95
40120	Liabilities Money Gifts Hous.P	17 516,33			36 485,85
40199	Total Liabilities Money Gifts	12,03			143 654,80
40800	Provisions				
40810	Pension Funds	6 359,28			23 427,00
40820	Redundancy Payment Fund		16 749,29		93 504,11
40830	Other Trusts & Special Funds	1 867,07			427,19
40899	Total Provisions		8 522,94		117 358,30
40999	Total NON-CURRENT PAYABLE & L.				
41000	CURRENT AMOUNTS PAYAB.& LIABIL				
41200	Trade amounts payable				
41210	Suppliers SOS		1 004,06		1 167,17
41220	Suppliers NON-SOS		16 698,59		36 164,58
41299	Total Trade amounts payable		17 702,65		37 331,75
41300	Amounts received in advance				
41310	Amounts received in advance		436,89		2 513,44
41320	Accrued Expenses	49 485,61			8 891,81
41330	Deferred Income				
41399	Total Amounts received in adv.	49 048,72			11 405,25
41400	Liabilities Payroll				
41410	Payroll		115,49	0,01	
41420	Income Tax (Payroll)	685,39		866,40	
41430	Social Security (Payroll)		159,64	0,71	
41440	Guarantee fund (Payroll)		2,26	7,32	
41450	Other Employee benefits				
41499	Total Liabilities Payroll.	408,00		874,44	
41500	Other current liabilities				
41510	VAT Input		0,03		0,03
41520	Other Tax Liabilities				
41521	Income tax	13,54		20,87	
41522	Social security				
41523	Other taxes		191,29		1 332,97
41529	Total Other Tax Liabilities		177,75		1 312,10
41530	Other liabilities				
41531	Liabilities by writ of execut.				
41532	Other payables				
Sub total		525 162,80	2 769 943,52	9 584 230,80	9 580 376,06

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		Net Change		Balance	
		Debit	Credit	Debit	Credit
Carry over		525 162,80	2 769 943,52	9 584 230,80	9 580 376,06
41533	Account for Waiting				
41534	Interim account		190,79		3 854,74
41539	Total Other liabilities		190,79		3 854,74
41540	Cash surplus				
41550	Retention Construction Project				
41599	Total Other curr. liabilities		368,57		5 166,87
41999	Total CURRENT PAYABLE & LIAB.	31 385,50			53 029,43
50000	OPERATIONAL REVENUE				
50100	Services & Goods rendered				
50110	Fees (Non-SOS)		42 570,80		
50120	Fees (SOS)		1 828,07		
50130	Fees (Non-SOS-FSP)		1 256,00		
50140	Fees (other NGOs)		11 141,00		
50200	Revenue from goods rendered				
50210	Merchandising & Licencing/ind				
50211	Merchandising & Licencing/com		3 104,00		
50300	Returns of goods, allowanc (-)				
50995	Conditional Operatl. Revenues				
50999	Total Services & Goods		59 899,87		
52000	Other Local Revenue				
52100	Sale of Assets		2 630,00		
52200	Rent		150,67		
52300	Miscellaneous financial revenu		5 532,92		
52400	Bank interests				
52410	Bank interest NORDEA				
52500	Penalties		938,27		
52600	Realized Gains FCY		43 924,53		
52620	Unrealized Gains FCY		3 306,29		
52700	Other revenue		1 326,18		
52720	co SEMINAR FEE				
52800	Refunds VAT				
52995	Conditional other Local Rev.				
52999	Total Other Local Revenues		57 808,86		
59999	TOTAL OPERATIONAL REVENUE		117 708,73		
60000	EXPENSES				
61000	Operating Expenses				
61109	Admin., maint., publ.exp.				
61110	Maintenance & Repairs				
61111	Maintenance & Repairs (sum)				
61112	Maint. & Repairs Sites & Land	1 613,10			
61113	Maint. & Repairs Buildings	171 409,27			
61114	Maint. & Repairs Furniture	262,75			
61115	Maint. & Repairs Vehicle	2 370,06			
61116	Maint. & Repairs Equ. & Mach.	5 899,74			
Sub total		706 717,72	2 887 843,04	9 584 230,80	9 584 230,80

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		Net Change		Balance	
		Debit	Credit	Debit	Credit
Carry over		706 717,72	2 887 843,04	9 584 230,80	9 584 230,80
611170	Maint. & Repairs ICT				
611171	Maint. & Repairs ICT Hardware	802,08			
611172	Maint. & Repairs ICT Software	6 920,55			
611173	Maint. & Repairs ICT Conn.fee	1 026,17			
611179	Total Maint. & Repairs ICT	8 748,80			
61119	Total Maintenance & Repairs	190 303,72			
61120	Depreciation of Tangible Ass.	295 969,52			
61130	Depreciation of Intang.Ass.	1 754,61			
61140	Rent	6 061,77			
61141	Car rental fr.employees(bruto)	494 089,62			
611411	Car rental from employees	5 542,85			
611412	Car rental fr.employees/inc.15	864,00			
61149	Public services TOTAL				
61150	Trash removal,san.hygiene	8 174,86			
61151	Water	8 811,37			
61152	Electricity	18 092,24			
61153	Gas (heating)	28 223,53			
61154	Security service	2 128,05			
61155	Other (third person) service	1 017,32			
61159	Total Public services	66 447,37			
61160	Insurances				
61169	Administration exp.				
61170	Other administrative exp.	6 795,52			
61172	Telecommunications	5 847,53			
61173	Postage	2 276,37			
61174	Office Supplies	6 903,50			
61175	Bank Charges	1 139,65			
61176	Membership-Fee/SOS-KDI				
611761	Membership-Fee/SOS-KDI	54 085,00			
61177	Audit Fees	11 547,72			
61178	Professional Fees	116,00			
61179	ICT consulting fees				
61180	Tranlation exp.	617,88			
61181	Subscription,publication exp.	242,35			
61182	Permits, testing exp.	1 546,95			
61183	Insurances assets,buildings	4 476,66			
61184	Insurances vehicles	3 598,47			
61185	ICT internet connection fee	5 278,29			
61190	Expenses of doubtful amounts				
61200	Waste of Non-Current Assets				
61210	Waste of Current Assets				
61218	Total Administration exp.	104 471,89			
61219	Various tax expenses				
61220	Various tax expenses	1 352,00			
Sub total		1 197 930,53	2 887 843,04	9 584 230,80	9 584 230,80

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		Net Change		Balance	
		Debit	Credit	Debit	Credit
Carry over		1 197 930,53	2 887 843,04	9 584 230,80	9 584 230,80
61221	Land tax, land rent tax & oth.	1 591,88			
61222	Inseparable VAT				
61229	Total Various tax expenses	2 943,88			
61300	Donations to other Charity Org				
61310	Donation in money				
61320	Donation in kind (BR)	22 352,37			
613201	Donation in kind (NBR)	34 077,83			
61329	Total Donations	56 430,20			
61399	Total admin. mait.,publ.,exp	730 789,81			
61400	SOS Family Budget				
61410	Family Budget (sum)				
61420	Foodstuff	99 471,29			
61430	Cleaning Materials	4 737,14			
61431	Household equipment	9 078,92			
61440	Clothing, Sewing	19 066,39			
61450	School Expenditures, toys	5 495,95			
61451	After school activity	1 981,00			
61460	Pocket Money	7 851,53			
61461	Toys, books (not for school)	3 512,82			
61462	Entertainments, leisure	7 691,98			
61470	Health, hygiene	15 597,40			
61490	Other Family Budget	8 782,57			
61491	Transportation	12 452,67			
61492	Telecommunications	6 122,64			
61493	Addit.support hours(bruto)	974,14			
614931	Additional support hours	742,60			
614932	Additional supp./soc.ins.30,98	230,06			
614933	Additional supp./guar.f.0,02	1,48			
61494	Car rent from Mother's(bruto)				
614941	Car rent from SOS Mother's				
614942	Car rent from SOS Moth./inc.15				
61499	Total Family Budget	202 816,44			
61500	Other Current Working Exp.				
61510	Other Curr. Working Exp. (sum)				
61511	Foodstuff	5 706,79			
61512	Cleaning Materials	2 567,59			
61513	Clothing, Sewing	1 117,10			
61520	Community Expenditures				
61530	School Fees				
61535	Fees International College				
61540	Activities	1 927,37			
61541	Add.teaching (courses)	11 403,14			
61542	Excursions	1 470,50			
61543	Feasts	2 077,17			
Sub total		1 485 038,71	2 887 843,04	9 584 230,80	9 584 230,80

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		Net Change		Balance	
		Debit	Credit	Debit	Credit
Carry over		1 485 038,71	2 887 843,04	9 584 230,80	9 584 230,80
61544	Visitors & Meetings	2 494,75			
61545	Helth support	86,86			
61546	Education support	459,50			
61547	Psycho-social support	15 694,21			
61548	Parenting support				
61549	Community capacity support				
61550	Other activities	18 468,67			
61590	Other expenditure	9 680,51			
61591	Low Value Investments	13 960,97			
61592	Low Value Investments ICT	247,80			
61599	Total Other CWE	87 362,93			
61600	Materials				
61610	Materials	1 236,81			
61700	Exp. for Medical Attendance				
61710	Exp. for Medical Attend. (sum)				
61720	Medical Exp. SOS Children	678,55			
61730	Med.Exp. SOS Mothers&Aunties	1 515,44			
61740	Medical Exp. Other SOS Staff	794,94			
61750	Medicine/Material	201,24			
61790	Other Exp. f. Med. Attendance				
61799	Total Medical Attendance	3 190,17			
61800	Transportation				
61810	Transportation (sum)				
61820	Vehicles (sum)				
61821	Ford Transit TVS	2 598,10			
61822	Opel Vivara DCD	1 270,69			
61823	Opel Vectra NVY	425,73			
61824	Opel Zafira PVB	1 139,58			
61825	Opel Zafira DRA				
61826	Ford Trend EJM	748,21			
61827	Chevrolet Orlando EOF	1 119,14			
61828	Chevrolet Spark FJM	493,60			
61830	Transportation	3 619,64			
61831	Daily allowanses	1 330,40			
61840	Travel Expenses	19 629,21			
61841	Daily allowanses	5 847,15			
61890	Other Exp. f. Vehicles&Travels	887,77			
61899	Total Transportation	39 109,22			
61900	Personnel Expenditures				
61910	Personnel Salaries				
61911	SOS-Mothers salaries	79 299,12			
61912	SOS Aunts, Family Assist.salar	179 277,23			
61913	Educ.,Social,Medical Staff sal	218 668,76			
61914	Administrative Staff sal.	262 777,07			
Sub total		2 329 690,36	2 887 843,04	9 584 230,80	9 584 230,80

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		Net Change		Balance	
		Debit	Credit	Debit	Credit
Carry over		2 329 690,36	2 887 843,04	9 584 230,80	9 584 230,80
61915	Maint.,General Serv.Staff sal	16 622,66			
619169	Total Personnel Salaries	756 644,84			
619170	Staff taxes				
619171	SOS-Mothers Guar.f.	158,02			
619172	SOS Aunts, Family Assist.G.f.	431,56			
619173	Educ.,Social,Medical Staff G.f	457,65			
619174	Administrative Staff Guar.f.	524,70			
619175	Maint.,General Serv.Staff G.f.	37,96			
619179	Total Staff taxes	1 609,89			
619180	Staff social securities				
619181	SOS-Mothers soc.sec.	24 943,78			
619182	SOS Aunts, Family Assist.soc.s	66 440,45			
619183	Educ.,Soc,Med. Staff soc.sec	70 975,94			
619184	Administrative Staff soc.sec.	81 604,68			
619185	Maint.,Gen. Serv.Staff soc.sec	5 138,58			
619189	Total Staff social securities	249 103,43			
61919	Total Curr.Personnel Expend.	1 007 358,16			
61920	Extraordinary Personnel Exp.				
61921	Redundancy Paymts/Indemnific.	7 706,46			
61922	Pension Payments		6 359,28		
61923	Contracts for child support	23 173,56			
61924	Other Extraordinary Pers. Exp.	40 598,11			
61925	Foster parents earnings				
61929	Total Extr.Pers. Expenditure	65 118,85			
61930	HRD Expenditures				
61931	HRD Trainings, Ext. Trainers	35 731,32			
61932	HRD Travel Expenses	2 226,92			
61933	HRD Trainings,Ext.Trainers ICT				
61934	HRD Travel Expenses ICT				
61939	Total HRD Expenditures	37 958,24			
61949	Total Curr. personnel expend.	1 110 435,25			
61999	Total Operat.Exp. without FR	2 174 940,63			
62000	Other Operating expenses				
62100	Loss og disposal Assets	328,63			
62300	Loss of investing activities				
62400	Bank interests expenses				
62500	Penalties	45,98			
62600	Valuations				
62610	Realized Losses FCY	35 247,54			
62620	Unrealized Losses FCY	26 956,91			
62690	Other Valuations & Bad Debts				
62699	Total Valuations	62 204,45			
62700	Other Administration Exp.				
62710	Other administ. exp.	1 107,43			
Sub total		2 770 149,20	2 894 202,32	9 584 230,80	9 584 230,80

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No.	Name	Net Change		Balance	
		Debit	Credit	Debit	Credit
	Carry over	2 770 149,20	2 894 202,32	9 584 230,80	9 584 230,80
62720	CO seminar expenses	9 164,10			
62799	Total Other Administ. exp.	10 271,53			
62999	Total oth. Operat. Expenses	72 850,59			
63000	Profits tax				
64000	Compesated Expenses (-)				
64110	Used Subsidy for Investm. SOS				
64120	Used Subsidy for Inv. NON- SOS				
64210	Used Subsidy for RC SOS				
64220	Used Subsidy for RC NON-SOS				
64410	Oth.used Subs. for RC NON-SOS				
64999	Total Compesated Expenses (-)				
65000	Publicity Expenditures				
65100	Publicity Expenditures (sum)				
65200	Advertising	9 077,13			
65300	Films & Pictures	71,73			
65400	PR Materials & Brochures	1 783,10			
65500	External Events				
65510	Sporadic donation /individuals				
65511	Messenger 1 (individuals)				
65512	Messenger 2 (individuals)				
65513	Co-branding mail (individuals)				
65514	Christmas Direct mails warm/in				
65515	Christmas Direct mails cold/in	11 141,68			
65516	Easter mail to individuals				
65517	Direct mail for school-year/in				
65518	Donation boxes	4 514,51			
65519	2% campaign	4 953,47			
65520	Individual sponsorship				
65521	February e-mail/ind				
65522	Mother's day email/ind				
65523	Children's day email/ind				
65524	February email/ind				
65526	Comm.giving-exsisting/ind				
65527	Comm.giving-recruitment/ind	35 914,64			
65528	SOS friend club	11 380,49			
65529	Total Sporadic donation /ind	67 904,79			
65530	Donation over 2500 USD/ind				
65531	Special events /companies				
65532	Messenger 1 (companies)				
65533	Messenger 2 (companies)				
65534	Co-branding mail (companies)				
65535	Easter mail to companies				
65536	Christmas Direct mails warm/co				
65537	Christmas Direct mails cold/co				
	Sub total	2 858 150,05	2 894 202,32	9 584 230,80	9 584 230,80

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		Net Change		Balance	
		Debit	Credit	Debit	Credit
	Carry over	2 858 150,05	2 894 202,32	9 584 230,80	9 584 230,80
65538	Mail for school-year cold/co	8 378,04			
655381	Mail for school-year warm/co				
65539	Children's day e-mail cold/co	1 435,59			
655391	Children's day e-mail warm/co				
65540	February e-mail/comp				
65541	Comm. giving-recruitment comp				
65542	Comm. giving-existing comp				
65543	Mother's day email/comp				
65544	Cause realated marceting				
65545	CRM campaign Nr1				
65546	CRM campaign Nr.2				
65547	Philantropic donation from com				
65548	Family hause sponsors/comp				
65549	Sponsorship packag. /companies				
65550	Christmas cards/individuals-				
65551	Christmas cards/companies-				
65552	Personal meetings/comp				
65553	Personal meetings/ind.comp				
65554	Other general donations/comp				
65562	Legacies & bequests by individ				
65563	Private person will				
65564	Philantropic fundation				
65565	Private fundation				
65566	Family fundation				
65567	Corporate fundation				
65568	Hybrid fundation				
65570	Events				
65571	Events (birthday)	3 354,12			
65572	TV projects	15 542,00			
65573	Other events	7 148,19			
65574	Advocacy campaign	2 190,49			
65579	Merchandng				
65580	Christmas card individuals				
65581	Christmas card companies				
65582	Donation in kind individuals				
65583	Donation in kind companies	11 293,16			
65584	Donat.in kind public sources				
65585	Direct donation from abroad				
65599	Total External Events	49 341,59			
65900	Other Publicity Expenditures				
65910	Communication strategy				
65920	Costs to Website updates	856,14			
65930	Donation boxes-renovation				
65999	Total Publicity Expenditures	118 102,52			
	Sub total	2 908 347,78	2 894 202,32	9 584 230,80	9 584 230,80

Trial Balance

SOS NA Lietuva AGGR

3088 NA Lithuania AG

Period: 15 01 01..C15 12 31

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SOS\JukneviG

G/L Account: Date Filter: 15 01 01..C15 12 31, Closing Entry Filter: No

No. Name	Net Change		Balance	
	Debit	Credit	Debit	Credit
Carry over	2 908 347,78	2 894 202,32	9 584 230,80	9 584 230,80
69999 TOTAL EXPENSES	129 034,48			
88000 Clearing Accounts				
88100 Transfers from/to AU (for RC)				
88110 Transf of Funds to AU (for RC)				
88111 Transf of Funds to AUp(for RC)				
88120 Payments for AU RC				
88130 Payments for salaries AU RC				
88200 Transfers from/to AU (for CC)				
88210 Transfers from/to AU (for CC)				
88800 Internal Transfers				
88830 Internal Tr. School Fees				
88880 Internal Tr./Special Donations				
89999 Total Non Cash Flow & Clear.				
93000 Restricted Funds				
93110 Rest. Funds HGFD				
93120 Rest. Funds SOS-KDEV				
93290 Rest. Funds SOS-ES				
93710 Rest. Funds KDI IO				
93720 Rest. Funds Other SOS Ass.				
93810 Rest. Funds Sponsorships SPO				
93820 Rest. Funds Other Sponsorships				
93910 Rest. Funds Local Income				
93990 Total Restricted Funds				
99000 Planning Positions				
99100 Opening Balance (Plan. Pos.)				
99200 Reserves (Plan. Pos.)				
99300 Non-avail. Funds (Plan. Pos.)				
99310 Non-avail. Funds CMG				
99320 SGIP Liabilities				
99330 Deferred Payments				
99390 Receivables				
99990 Total Planning Positions				
99997 Currency convert Acc.		14 145,46		
99999 Transfer of Balances				
Total	2 908 347,78	2 908 347,78	9 584 230,80	9 584 230,80

Lindovitee Patel bank-junk

Vyr. buhalterė
Gabrielė Monkauskienė
Juknevičienė

Direktorius
Genadij Makušev