

SPECIAL – PURPOSE INDEPENDENT AUDITOR'S REPORT

TO THE FOUNDERS OF SOS CHILDREN'S VILLAGE ASSOCIATION LITHUANIA

Report on the Aggregated Financial Statements

Opinion

We have audited the 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 and the Karklė's SOS children summer camp public enterprise (hereinafter the Association), expressed in Euro as of 31 December 2020 and prepared solely for SOS-Kinderdorf International consolidation purposes.

In our opinion, the accompanying aggregated financial statements for the year ended 31 December 2020 are 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.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Aggregated Financial Statements section of our report. We are independent of the Association in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the requirements of the Law on Audit of Financial Statements of the Republic of Lithuania that are relevant to audit in the Republic of Lithuania, and we have fulfilled our other ethical responsibilities in accordance with the Law on Audit of Financial Statements of the Republic of Lithuania and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting and Restriction on Distribution and Use

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. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance 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.

In preparing the aggregated financial statements, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's aggregated financial reporting process.

Auditor's Responsibilities for the Audit of the Aggregated Financial Statements

Our objectives are to obtain reasonable assurance about whether the aggregated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

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As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the aggregated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the aggregated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the aggregated financial statements, including the disclosures, and whether the aggregated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Association to express an opinion on the aggregated financial statements. We are responsible for the direction, supervision and performance of the Association audit. We remain solely responsible for our audit opinion.

We shall communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Arvydas Ziziliauskas¹
Certified auditor
Auditor's certificate No. 000467
Jonavos str. 60C, Kaunas

09 July, 2021
Grant Thornton Baltic UAB
Audit firm certificate No. 001502

¹ An electronic document is signed with an electronic signature, has the same legal force as a signed written document and is a permissible means of proof. Only the independent auditor's report is signed with the electronic signature of the auditor.

This is unofficial translation into English of the Statutory Auditors' report and Financial statements issued in Lithuanian language. The financial statements originally issued in Lithuanian language have been audited.

ANNUAL FINANCIAL STATEMENTS 2020

SOS Children's Villages Lithuania

ANNUAL FINANCIAL STATEMENTS

2020

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

Type:.....Charity and Support Fund

Registration Code:.....192014985

Registered:.....22.01.1996

Address:.....Ozo str. 37, Vilnius, Lithuania

Telephone:.....+370 5 2705091

Board Members: Eugenija Sutkienė, Elzbieta Marzenna Krajnik-Janczur, Daiva Lialytė, Alo Tammsalu, Gintautas Savarauskas.

Fiscal Year:.....2020

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ANNUAL REPORT

Chairman's Report

2020 is the first year for the SOS CV Lithuania in self-sufficient path. It is also marked by the global COVID-19 crisis. Despite of these challenges, the organization managed to stabilise its finances without any revenue shortfalls and deliver services by adjusting to the changing environments.

The organization continued and increased cooperation with municipalities and Ministry of Social affairs which allowed to earn the planned amount of revenues. Moreover, the organisation used the governmental aid measures offered to NGOs to combat COVI-19 crisis: one-off subsidies and compensation for downtime.

New model of cooperation and investments into Committed Givers Project in 2020 was very successful and generated income which allowed the organisation not only survive the crisis but also increase the reserve level.

SOS CV Lithuania also underwent organisational changes in Y2020. The organisational setup was shifted from regional to functional which showed a positive impact on management of services. It especially helped to mobilise our human resources to deliver our serves under big constraints.

Like any other communities, SOS CV Lithuania had COVID-19 cases among employees and children. Fortunately, the organization took preventive measures and plans to localise the spread and avoided the large outbreak.

The integration process of CV families into the city community took a rapid pace in 2020. Four families moved from CV to the comfortable apartments in the city. The organization signed the agreement with Vilnius municipality on subsidy for acquisition of two apartments for SOS CV families. One apartment was purchased in 2020, the second will be ready for living in 2021.

In 2020, the organisation continued EQUASS certification process. The interim audit was conducted which showed the organisation's readiness to achieve the goal. The final audit will take place in 2021.

A Competence Centre was established in September 2020. Its function is to safeguard good mental health of children by coordinating specialists' support and building core competences in the organization.

In 2021 the organisation will continue to maintain sustainability and stability. The focus for the coming year will be drawn to polish internal processes, improve organisational digitalisation and keep financial balance.

Chair of the Board
Eugenija Sutkienė

Progress Report of the National Director

2020 marked a year of global pandemic, which by no means affected countries' national economic and social context. On organizational level, following the announcement of universal quarantine, SOS Lithuania continued providing all our services and consistent assistance to children and their families without interruption:

- provision of services remotely: by phone, online or by visits (with all the personal protective equipment in place), in compliance with all security requirements;
- provision of food rations and basic hygiene packages for struggling families;
- intensified individual consultations of our specialists;
- opened a telephone line for psychologists for our clients;
- social workers helped children in the distance learning process on a daily basis;
- strengthened cooperation between partners - municipalities, social partners, NGOs.

2020 also brought quite a few political and legislative changes. Parliament elections took place in October, new Government was formed in December. On 01/01/2020 amended legislation in the field of family strengthening came into force. In relation to it our FS co-workers were assigned to implement the full case management. In the middle of the year a new legal act of the Ministry of Social Security and Labour was enacted, establishing that every children day care center had to be accredited by 31/12/2020. Relatively SOS Lithuania worked towards and got accreditations for all day care centers of ours.

To sum 2020, SOS Lithuania maintained the beneficiaries at around 1000 children and 760 families. Financially, 2020 was favourable year for SOS Lithuania and we finished the year positive result which ensures stability of services and the organization itself.

Strategy implementation status

Achievements

- ☐ Internal structural change successfully led SOS Lithuania to clarified responsibilities between team members, unified the content of our services in different municipalities, rebuilt network of colleagues from different locations, and reduced administrative costs.
- ☐ SOS Lithuania managed to keep all programs and services running, kept the high level of governmental subsidies and increased fund development. This led to the achievement of the planned results and number of beneficiaries.

Challenges

- ☐ Home schooling due to pandemic restrictions was named as a major challenge among care co-workers in all SOS care units.
- ☐ Due to pandemic situation SOS Lithuania had to quickly react and adapt daily activities to online format, acquire the missing IT equipment, train employees on using virtual tools, think on unconventional ways of provision of services in online format. Moreover, the online communication has made it more difficult to effectively build and strengthen connections between team members and ensure smooth communication.

Lessons learned

□ Covid pandemic situation overcame – SOS Lithuania had the first internal cases of Covid-19 in October, 2020, so all daily work was reorganized to minimize number of possible contacts. There were several cases (NO, care units, FS) of Covid-19 since October. The second wave of Covid-19 brought new lockdown and restrictions on national level and has not ended yet. Education process was organized in a distance, mobility between municipalities is strongly regulated. However, SOS Lithuania managed to organize schooling and continue to provide services smoothly. Increased psychosocial support was accessible and consistently provided for both children and caregivers organisation-wide.

Cross-cutting topics

□ Implementation of EQUASS certification process in 4 different services (Alternative Care, Family Strengthening, Care Support Center, Day Care Centers) led SOS Lithuania to documenting and unifying the content of services and giving strong emphasis to improvement of individual's life quality, development of independent life skills and participatory approach.

□ SOS Lithuania strengthened the implementation of Child Safeguarding in all services by establishing full-time position, conducting preventative assessments, renewing and adapting CS documentation.

Sustainability actions

□ 2020 was the first year for SOS Lithuania as a self-sustainable MA. SOS Lithuania finished the year with positive result (including sponsorship received) and positive cash balance.

□ Fund development strategy was successfully renewed and updated due to Covid-19 situation and had a major role in retaining sustainability.

Year of 2020 and the Covid-19 pandemic has claimed SOS Lithuania's additional efforts and solidarity in order to ensure smooth and continuous provision of services. Nevertheless, our care givers, co-workers, administrative staff we so committed during those times full of uncertainty, that SOS Lithuania managed to keep all programs and services running, kept the high level of governmental subsidies and increased fund development. This led to the achievement of the planned results and number of beneficiaries. Additionally, 2020 was marked as a year of diving into the content and measurement of quality of the services of our programmes. SOS Lithuania was one of the first NGOs in our country to start measuring quality results in alternative care, family strengthening and day care centres on individual - child's - level in 2020. Achieved results showed: high level (90 %) of beneficiaries' participation in IDP process; 41% of children improved their life quality during the comparative period (half a year), 25% of children improved their self-sufficiency, 69% of Child Safeguarding cases opened in 2020 were closed in the same year.

National Director
Deimantė Laumytė

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 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. The fund has established three legal entities: child care home SOS Children's Village Lithuania, SOS Kindergarten Lithuania, and SOS Children's summer camp Karkle. SOS Children's Village Lithuania 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 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. Vilnius Municipality took over all kindergarten activities. SOS Children's summer camp Karkle 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 organisation 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;
- prepare youngsters for independent living;
- support families exposed to social risk in order to improve living conditions for children in biological families;
- 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 2020, the organisation had 139 employees and owned 434,2 kEUR worth of fixed assets. Major of them are buildings and equipment. In 2020, the organisation bought an apartment for one family from the subsidy received from Vilnius municipality. The main non-current liabilities consist of funds held in trust: money gifts from SPO – 64 664 EUR, additional pension accruals for SOS mothers – 74 045 EUR, and funds

received from SOS KDI for maintenance and repair cycle – 28 242 EUR. Major current liabilities are liabilities to employees – 137 510 EUR and suppliers – 83 066 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 costs – 276 606 EUR (decreased by 19.6% vs Y2019);
2. local income 3 388 030 EUR from:
 - 2.1 income from Fundraising – 1 678 974 EUR. The growth vs 2019 is 48.6% (862 600 EUR) and it was driven by the successful Committed Givers project.
 - 2.2 government subsidies and grants 2 936 324 EUR; income in this segment increased by 18.7 % vs. year 2019 (2 386 815 EUR). This was due to restricted funds increase by 295 330 EUR: subsidy for 2 apartments for families, as well as service expansion in family strengthening programme.
 - 2.3 operational local income – 61 379 EUR in Karkle summer camp.
 - 2.4 other local income from rent, sale of assets, etc. – 111 724 EUR.

Total unrestricted income in 2020 grew by 20% and reached 4 769 676 EUR (vs. 3 731 942 EUR in Y2019).

Total expenditure amounted to 4 252 090 EUR and increased by 15% vs Y2019 (3 622 737 EUR). The unrestricted accumulated funds increased by 786 876 in 2020 and total to 1 608 995 119 EUR and this growth was driven by fundraising results.

Major expenditure breakdown in 2020 are as follows:

1. personnel expenditures – 2 536 739 EUR (2 341 151 EUR in 2019);
2. other current working expenses – 693 176 EUR (692 046 EUR in 2019);
3. family budget – 237 186 EUR (260 495 EUR in 2019);
4. administration costs – 104 287 EUR (145 710 EUR in 2019);
5. fundraising activities – 609 967 EUR (80 573 EUR in 2019). Investment in new committed givers recruitments in 2020.

BALANCE SHEET (in EUR)

ASSETS	Notes	31.12.2020	31.12.2019
Non-Current Assets			
Intangible assets	2.1	1 124	3 411
Property, plant and equipment	2.2	433 064	343 221
Total Non-Current Assets		434 188	346 632
Current Assets			
Inventories, stock	2.3	0	867
Receivables		153 103	174 581
<i>Receivables from customers</i>	2.4	76 481	60 169
<i>Other short-term receivables</i>	2.4	13 112	2 893
<i>Deferred / Prepaid expenses</i>	2.6	63 511	111 519
Prepayment of taxes	2.6		0
Other receivables			0
Cash and cash equivalents	2.5	1 439 269	703 023
Total Current Assets		1 592 373	878 471
TOTAL ASSETS		2 026 561	1 225 103
ACCUMULATED FUNDS AND LIABILITIES			
Accumulated Fund			
Unrestricted funds	4.1	1 313 665	822 120
Restricted funds	4.2	295 330	
Total Accumulated Fund		1 608 995	822 120
Non Current Liabilities			
Funds held in trust	2.7	64 664	95 027
Long-term provisions	2.8	107 713	125 782
Total Non-Current Liabilities		172 377	220 809
Current Liabilities			
Accruals / Deferred income	2.10	18 698	11 010
Other Current Liabilities		88 981	68 943
<i>Liabilities to Suppliers</i>	2.9	83 066	40 850
<i>Other short-term liabilities</i>	2.9	0	4 419
<i>Tax liabilities</i>	2.9.1	5 914	23 674
Liabilities to employees	2.9.2	137 510	102 221
Total Current Liabilities		245 189	182 174
TOTAL ACCUMULATED FUNDS AND LIABILITIES		2 026 561	1 225 103

STATEMENT OF FINANCIAL ACTIVITIES (in EUR)

		2020			2019		
INCOMING RESOURCES	Notes	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Income from Abroad		276 606	0	276 606	343 912	0	343 912
Income from PSAs for RC	3.1.1	276 606		276 606	343 912		343 912
Local Income		4 493 070	295 330	4 788 400	3 388 030		3 388 030
Local Income from Fundraising	3.2	1 678 974		1 678 974	862 600		862 600
Local income from Government Subsidies and Grants	3.3	2 640 994	295 330	2 936 324	2 386 815		2 386 815
Operational Local Income	3.4	61 379		61 379	57 455		57 455
Other Local Income	3.5	111 724		111 724	81 160		81 160
Total Incoming resources		4 769 676	295 330	5 065 006	3 731 942	0	3 731 942
EXPENDITURE							
Program/Project Expenses	3.6	-2 851 237		-2 851 237	-2 875 177		-2 875 177
Administrative Expenses	3.7	-548 305		-548 305	-473 670		-473 670
Fund-raising Expenses	3.8	-781 813		-781 813	-185 457		-185 457
Other Expenses	3.9	-70 735		-70 735	-88 433		-88 433
Total Expenditures		-4 252 090	0	-4 252 090	-3 622 737	0	-3 622 737
				0			0
Net surplus/deficit on operating activities		517 587	295 330	812 917	109 206	0	109 206
Income/Expenditure from Financial Activities							
Interest Income	3.10			0			0
Bank Charges	3.10	-22 543		-22 543	-19 503		-19 503
Gain or Loss from Foreign Exchange rate	3.10	-3 498		-3 498	-361		-361
Total from Financial Activities		-26 041	0	-26 041	-19 863	0	-19 863
NET SURPLUS/DEFICIT BEFORE TAX		491 546	295 330	786 876	89 342	0	89 342
Income tax Expenses				0			0
SURPLUS/DEFICIT AFTER TAX				786 876	89 342	0	89 342

STATEMENT OF CHANGES IN THE ACCUMULATED FUNDS (in EUR)

Accumulated Funds	Notes	2020	2019
Unrestricted Funds	4.1		
January 1		822 119	732 776
Gain/Loss for the year		786 876	89 343
Currency convert from previous periods			
Net transfer from restricted			
December 31		1 608 995	822 119
Restricted Funds	4.2		
January 1			
Gain/Loss for the year		295 330	
Net transfer to unrestricted			
December 31		295 330	0
Total Accumulated Funds (with Restricted Funds)		1 904 325	822 119

CASHFLOW STATEMENT (in EUR)

Cash flows from operating activities	Notes	2020	2019
Surplus before taxation		786 876	96 566
Currency convert from previous periods		0	0
Adjustments for:			
Depreciation	2.1, 2.2	70 246	84 446
Disposal of property Plant and Equipment	2.1, 2.2	26	1 670
Operating Surplus before working capital changes		857 148	182 682
Decrease in receivables	2.4, 2.6	21 477	-25 774
Decrease in inventories	2.3	867	-567
Increase in payables	2.7-2.10	14 583	104 463
Cash generated from operations		36 927	78 122
Interest paid		0	0
Income taxes paid		0	0
Net cash from operating activities		894 075	260 805
Cash Flows from investing activities			
Purchase of property, plant and equipment	2.2	-157 829	-26 162
Purchase of Intangible assets	2.1	0	0
Net cash used in investing activities		-157 829	-26 162
Cash flows from financing activities			
Proceeds from long-term borrowings			
Net cash used in financing activities		0	0
Total Cash Flows		736 246	234 643
Net change in cash and cash equivalents		736 246	234 643
Cash and cash equivalents at the beginning of period	2.5	703 023	468 381
Cash and cash equivalents at the end of period	2.5	1 439 269	703 023

DISCLOSURES AND NOTES TO THE FINANCIAL STATEMENTS

1. Basis of preparation of the Annual Financial Statements

The aggregated annual financial statements of the entity include financial data of the Charity fund of SOS Children Villages in Lithuania, SOS Vilnius Children Village 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 (STD-1) for annual financial statements as well as legislation of the Republic of Lithuania on 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 the Chart of Accounts approved by the entity manager. The accounting documents are finalised and accounting registers done both in Lithuanian and foreign (English) languages.

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

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

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 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.

Intangible assets appear in the balance sheet at purchase value, upon deduction of the accumulated amortisation value. Amortisation is calculated in the straight-line method on a monthly basis.

Intangible Assets	Licences & Royalties	Others	2020	2019
Cost				
At 1 January	4 352	7 292	11 644	11 644
Additions				
Disposals/Correction				
At 31 December	4 352	7 292	11 644	11 644
Amortisation and impairment losses				
At 1 January	-3 351	-4 882	-8 233	-4 925
Amortisation charge	-413	-1 873	-2 286	-3 308
Impairment losses				
Disposals				
Appreciation/Correction				
At 31 December	-3 765	-6 755	-10 520	-8 233
Carrying amount (net book value)				
At 1 January	1 001	2 410	3 411	6 719
At 31 December	587	537	1 124	3 411

2.2 Property, Plant and Equipment (in EUR)

Fixed tangible assets are assets managed and controlled by the Fund when prospective economic benefit concerns a period over 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. The entity is not a VAT payer, so the acquisition cost of fixed assets includes Value Added Tax paid. The original value of fixed tangible assets includes acquisition costs and all other directly attributed expenses related to the preparation of assets for operation or transfer to the place of operation.

Expenses 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.

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

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

Depreciation of fixed assets of the entity in 2020 is included in operating costs. As of 31 December 2020 the entity held fully depreciated assets that were still in use.

Property, Plant & Equipment (In LCY)	Sites & Land	Buildings	Furniture	Equipment & machines	Vehicles	2020	2019
Cost							
At 1 January		5 064 003	84 656	318 992	120 851	5 588 503	5 573 395
Additions		150 000		7 829		157 829	26 162
Disposals			-7 796	-11 137		-18 933	-11 053
Transfer from/to construction property							
At 31 December		5 214 003	76 860	315 684	120 851	5 727 399	5 588 503
Depr, Appr. and impairment losses							
At 1 January		-4 789 380	-78 886	-276 618	-100 398	-5 245 283	-5 173 529
Depreciation charge		-40 283	-3 607	-17 894	-6 176	-67 960	-80 007
Impairment losses							
Additions						0	
Disposals			7 778	11 130		18 908	9 384
Appreciation							
At 31 December		-4 829 663	-74 715	-283 383	-106 574	-5 294 335	-5 245 283
Carrying amount (net book value)							
At 1 January		274 623	5 770	42 374	20 453	343 220	399 867
At 31 December		384 341	2 146	32 301	14 277	433 064	343 220

2.3 Inventories (in EUR)

Stock consist mostly of donations in kind. They are recognised in the balance sheet at specific prices indicated in the acceptance acts. Where the acceptance acts do not specify the stock value, the acquisition cost of stock received is determined in accordance with the fair value of the stock.

Inventories	31.12.2020	31.12.2019
Consumables		
Raw materials	0	867
Work in progress		
Finished goods		
Total	0	867

2.4 Receivables (in EUR)

Customer debts are 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	31.12.2020	31.12.2019
Advance Salary Payment		
Customers SOS Beneficiaries		
Customers SOS Employees	13 112	2 893
Customers non-SOS	76 481	60 168
Total	89 593	63 061

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

Cash includes cash in the bank. Cash equivalents 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. The balance shall be revaluated at the currency exchange rate at the end of the accounting period.

Cash and cash equivalents	31.12.2020	31.12.2019
Current Accounts RC	1 374 605	604 261
MG Deposit account	64 664	90 664
Cash RC	0	8 098
Internal transfer MG		
Total	1 439 269	703 023

2.6 Deferred/Prepaid expenses (in EUR)

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

Prepayments/Deferred Expenses/Accrued income	31.12.2020	31.12.2019
Prepayments NON-SOS	14 786	2 506
Deferred Expenses	1 339	506
Accrued income	47 386	65 269
Total	63 511	68 281

2.7 Funds held in Trust (in EUR)

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 entity 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	2020	2019
Balance at 01 January	95 027	90 455
Received SPO money-gifts during the year	6 115	6 972
Received HP money during the year	12 406	13 850
Disbursed SPO money-gifts during the year	-26 421	-5 802
Disbursed HP money during the year	-22 463	-10 448
Total	64 664	95 027

2.8 Long-term provisions (in EUR)

Provisions are only accounted where the entity has legal obligation due to past event or irrevocable 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.

Long-term provisions	31.12.2020	31.12.2019
Pension funds	11 428	7 781
Other funds	96 285	118 002
Total	107 713	125 782

2.9 Current Liabilities (in EUR)

Debts to supplier are accounted by analytic accounts on transaction values. All creditors shall be included in the balance sheet.

Current Liabilities	31.12.2020	31.12.2019
Suppliers SOS	718	538
Suppliers non-SOS	82 349	40 311
Other Liabilities	0	4 419
Total	83 066	45 268

2.9.1 Tax Liabilities (in EUR)

Calculation and declaration of taxes and fiscal liability are prepared in accordance with requirements of fiscal laws and other regulations. The following taxes are calculated and declared:

- personal income tax is 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;
- Real Estate tax is calculated in accordance with the law on the Real Estate Tax of the Republic of Lithuania.

Tax Liabilities	31.12.2020	31.12.2019
Income tax (Payroll)	296	6 578
Social Security tax	68	16 635
Other taxes	0	692
Output tax (VAT)	5 568	5
Real Estate tax	-18	-236
Total	5 914	23 674

2.9.2 Liabilities to employees (in EUR)

Liabilities to Employees	31.12.2020	31.12.2019
Salary		
Vacation Funds	137 510	102 221
Total	137 510	102 221

2.10 Accrual/Deferred Income (in EUR)

Accrual/Deferred Income	31.12.2020	31.12.2019
Accrued Expenses	7 097	9 531
Deferred Income	5 498	604
Amounts received in advance	6 104	876
Total	18 698	11 010

3. Notes and Disclosures to the Statement of Financial Activities

3.1 Recognition of Restricted and Unrestricted Income

The entity has received 295 330 EUR of restricted funds this year from Vilnius City Municipality. The subsidy was granted for purchasing 2 apartments for SOS families relocating from SOS Village to the city community. One apartment was purchased at the end of this year, and one SOS family of youngsters from 16 to 18 years old moved to this apartment. Another apartment should be purchased and used in 2021.

Financial sources of the unrestricted funds 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;
- support, grants and target contributions by local donors;
- donations 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 or upon acquisition thereof from funds allocated for the programme. The grant is deemed to be 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 entity 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. This support is deemed to be used in the accounting period where the stock received is used. The support received as 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. Operational income include revenue from accommodation services in Karkle camp. Income from services provided and goods sold in 2020 include rent of premises, sale of Christmas cards and recyclable shopping bags. Other income includes the result of transfer of used fixed tangible assets, result of change in the foreign exchange rate and some minor accidental activities. 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	2020			2019		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
HGFD			0			0
SOS Kinderdorf e.V.			0			0
SOS Norway			0			0
SOS Switzerland			0			0
SOS Kinderdorf International			0			0
Other SOS Associations	276 606		276 606	343 912		343 912
Total	276 606	0	276 606	343 912	0	343 912

3.2 Local Income from Fundraising (in EUR)

Local Income from Fundraising	2020			2019		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
General donations/Single Gifts	247 691		247 691	164 502		157 178
Local sponsors/Committed Giving	909 185		909 185	313 887		313 886
Companies and Major Donors	392 485		392 485	140 284		256 137
			0			0
Merchandising & Licencing	7 881		7 881	26 871		26 871
Donations in Kind from Private sources	121 731		121 731	108 529		108 529
Donations from sponsors abroad			0			0
Donations in Kind from Public Sources			0			0
Total	1 678 974	0	1 678 974	754 072	0	862 600

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

Local Income from Government and other Institutions	2020			2019		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Subsidies from Government and Other Institutions	2 562 966	295 330	2 858 296	2 268 383		2 261 159
Grants	78 028		78 028	125 656		125 656
Total	2 640 994	295 330	2 936 324	2 394 039	0	2 386 815

3.4 Operational Income (in EUR)

Operational Income	2020			2019		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Fees from non SOS related Revenues	61 379		61 379	57 455		57 455
Fees from SOS facilities			0			0
			0	25 446		0
Total	61 379	0	61 379	82 901	0	57 455

3.5 Other local Income (in EUR)

Other Local income	2020			2019		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Sale of assets						
Rent	109 972		109 972	78 470		78 470
Penalties			0			0
Other revenues	1 752		1 752	2 690		2 690
Total	111 724	0	111 724	81 160	0	81 160

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 entity include activity costs and operating costs of the accounting period. Operating costs include general and administrative costs.

Programme/Project Expenses	CWE	Personnel costs	Administrative Expenses	2020	2019
Location 1					
Long term Family Based Care	362 525	710 719	250	1 073 494	1 233 295
FSP	267 201	856 917	2 408	1 126 527	968 843
Educational programmes	0	0	0	0	0
Other facilities (except NA,NO, NA based GSC staff and FR)	170 579	473 935	6 704	651 217	673 038
Total Location 1	800 305	2 041 570	9 362	2 851 237	2 875 177

3.7 Administrative Expenses (in EUR)

Administrative Expenses	2020	2019
Current working expenses	90 627	138 382
Personnel Costs	364 472	282 962
Administrative costs	93 205	52 325
Total	548 305	473 670

3.8 Fund-raising Expenses (in EUR)

Fundraising Expenses	2020	2019
Fundraising Activities	609 967	80 573
Current working expenses	39 429	4 465
Personnel Costs	130 696	96 799
Administrative Costs	1 720	3 620
Total	781 813	185 456

3.9 Other Expenses (in EUR)

Other Expenses	2020	2019
Depreciation expenses	70 246	84 446
Expenses on disposal of Property Plant and Equipment	26	1 670
Other Valuations & Bad debt	463	2 317
Currency conversion		
Total	70 735	88 433

3.10 Finance Income and Expenses (in EUR)

Finance Income and Expenses	2020	2019
Bank Interest		
Bank charges	-22 543	-19 502
Interest expenses on borrowings		
Exchange rate gain or loss	-3 498	-361
Total	-26 041	-19 863

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

4.1 Accumulated funds

Unrestricted accumulated funds increased in 2020 by 786 876 EUR mostly due to successful committed givers project.

Restricted funds of 295 330 EUR received in 2020 from Vilnius City Municipality.

Accumulated Funds	Notes	2020	2019
Unrestricted Funds	4.1		
January 1		822 119	732 776
Gain/Loss for the year		786 876	89 343
Currency convert from previous periods			
Net transfer from restricted			
December 31		1 608 995	822 119

Restricted Funds	4.2		
January 1			
Gain/Loss for the year		295 330	
Net transfer to unrestricted			
December 31		295 330	0
Total Accumulated Funds (with Restricted Funds)		1 904 325	822 119

5. Related-party transactions

The Fund is the founder of the other two entities – SOS Vilnius Children’s Village and Karkle Summer Camp. This way the three entities are considered to be related parties.

The Fund was founded SOS Kinderdorf International and is a member of SOS Children Villages Association.

The transactions between the mentioned above related parties in 2020 are disclosed below.

I. Subsidy/support

Item	Name of the related party	Support provided in 2020, EUR	Support received in 2020, EUR
1	SOS Kinderdor International	276 606	
	Fund		276 606
2	Fund	382 726	51 941
	Children's Village	51 941	382 726
3	Fund	61	
	Karkle		61

6. Trial Balance

Trial Balance
SOS NA Lietuva AGGR
3068 NA Lithuania AG
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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			9 256,70	
11120	Licenses, patents CC				
11130	Accumulated depreceation (-)		413,47		9 046,88
11140	Revaluation				
11150	Disposal, written off				1,74
11160	Write Down				
11199	Total licenses, patents		413,47	208,08	
11209	ICT Software				
11210	ICT Software RC			20 501,04	
11211	ICT Software RC			11 792,62	
11220	ICT Software CC				
11230	Accumulated depreceation (-)		1 872,80		31 235,82
11240	Revaluation				
11250	Disposal, written off				141,57
11260	Write Down				
11299	Total ICT Software		1 872,80	916,27	
11309	Other Intangible assets				
11310	Other Intangible assets RC			1 158,48	
11320	Other Intangible assets CC				
11330	Accumulated depreciation (-)				1 158,24
11340	Revaluation				
11350	Disposal, written off				0,29
11360	Write Down				
11399	Total Other Intangible assets				0,05
11999	Total Intangible Assets		2 286,27	1 124,30	
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	150 000,00		7 628 947,79	
12113	Accumulated depreciation (-)		40 282,94		5 563 873,96
12114	Revaluation				
12115	Disposal, written off				1 941 013,54
12116	Write Down				
	Sub total	150 000,00	40 569,21	7 671 656,63	7 546 472,04

Trial Balance

SOS NA Lietuva AGGR

3088 NA Lithuania AG

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		Net Change		Balance	
		Debit	Credit	Debit	Credit
	Carry over	150 000,00	42 569,21	7 671 656,63	7 546 472,04
12120	Buildings /CC			260 280,73	
12199	Total Buildings	109 717,06		384 341,02	
12200	Furniture				
12210	Acquisition costs RC			146 807,67	
12213	Accumulated depreciation (-)		3 606,61		145 034,70
12214	Revaluation				
12215	Disposal, written off		18,85		5 533,68
12216	Write Down				
12220	Furniture /CC			5 905,11	
12299	Total Furniture		3 625,46	2 144,40	
12300	Vehicles				
12310	Acquisition costs RC			190 437,80	
12313	Accumulated depreciation (-)		6 176,06		166 365,84
12314	Revaluation				
12315	Disposal, written off				9 795,02
12316	Write Down				
12320	Vehicles /CC				
12399	Total Vehicles		6 176,06	14 276,94	
12400	Other property, equip., machines				
12409	Other property, equip., machines				
12410	Acquisition costs RC			337 376,59	
12413	Accumulated depreciation (-)		6 057,87		320 455,15
12414	Revaluation				
12415	Disposal, written off		5,51		14 163,28
12416	Write Down				
12420	Other prop. & equipment /CC			1 010,77	
12421	Total Other prop. equip., mach.		6 063,38	3 768,93	
12429	ICT Hardware				
12430	Acquisition costs RC	7 829,00		159 749,50	
12433	Accumulated depreciation (-)		11 836,50		123 283,19
12434	Revaluation				
12435	Disposal, written off		1,74		7 933,49
12436	Write Down				
12440	ICT Hardware /CC				
12441	Total ICT Hardware		4 009,24	28 532,82	
12449	Total other prop. & equipment		10 072,62	32 301,75	
12499	Total Tangible assets	89 842,92		433 064,11	
12500	Construction In progress				
12510	Site & Development Costs				
12520	Arch. & Engineering Costs				
12530	Constr. Costs, Gen. Contractors				
12540	Material Purchases				
12550	External works				
12560	Infrastructure & Connect.				
	Sub total	157 829,00	70 272,35	8 773 224,80	8 339 036,39

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No.	Name	Net Change		Balance	
		Debit	Credit	Debit	Credit
	Carry over	157 829,00	70 272,35	8 773 224,80	8 339 036,39
12570	Furniture				
12580	Equipments				
12590	Vehicles				
12591	Others				
12592	Prepayments				
12599	Total Construction in progress				
12999	Total Tangible assets	87 556,65		434 188,41	
13000	Financial assets				
13010	Receivables after one year				
13110	Other financial assets		43 237,42		
13999	Total Financial assets		43 237,42		
19999	Total NON-CURRENT ASSETS	44 319,23		434 188,41	
20000	CURRENT ASSETS				
20100	Inventories				
20110	Raw materials & components		867,00		
20120	Work in progress				
20130	Finished products				
20140	Goods for resale				
20170	Goods on the move				
20199	Total Inventories		867,00		
20200	Prepayments				
20210	Prepayments NON-SOS	12 279,73		14 785,79	
20220	Deferred expenses	832,68		1 338,62	
20221	Deferred expenses SOS Mothers				
20230	Accrued income		17 883,01	47 386,02	
20299	Total Prepayments		4 770,60	63 510,63	
21000	Amounts receiv. within 1 Year				
21010	Trade debtors (NON- SOS)		5 285,27	8 540,56	
21110	Receivables financing(municip)		33 678,68	12 664,90	
21160	Receivables financing(proj)	55 275,77		55 275,77	
21170	Input Tax				
21171	Refund VAT				
21172	Budget debt (taxes)				
21181	Customers SOS Employees	10 218,89		13 111,51	
21182	Customers SOS Beneficiaries				
21183	Advance Salary payment				
21184	Refunds fr.another AU /CO				
21185	Other receivables				
21190	Cash Shortage				
21191	Duobutai amount				
21999	Total receivable within 1 Year	26 530,71		89 592,74	
23000	Cash & cash equivalents				
23100	Bank & Cash RC				
23110	Current Account Running Costs	770 344,63		1 374 605,23	
	Sub total	1 006 780,70	171 223,73	10 300 993,40	8 339 036,39

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		Net Change		Balance	
No.	Name	Debit	Credit	Debit	Credit
	Carry over	1 006 780,70	171 223,73	10 300 933,40	8 339 036,39
23120	Call accounts in banks RC				
23130	Trust & Funds RC				
23140	Sponsorship Money gifts		26 000,36	64 664,12	
23160	Cash RC		8 096,18		
23199	Total Bank & Cash RC	736 246,09		1 439 269,35	
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	736 246,09		1 439 269,35	
29999	Total CURRENT ASSETS	757 139,20		1 532 372,72	
30000	EQUITY, GRANTS AND SUBSIDIES				
31000	Accumulated Funds				
31100	Associated capital				
32100	Revaluation reserve				
32200	Liquidity Reserve				
32300	Continuity Reserve				
32400	Other reserves				
32500	Municipal subsidy		295 330,00		295 330,00
32999	Total Accumulated Funds		295 330,00		295 330,00
33000	Retained Earnings (Losses)				
33100	Profit (loss) reporting year				1 313 664,92
33200	Profit (loss) previous year				
33999	Total Profit (Loss)				1 313 664,92
34000	Objective Financing from KDI				
34100	Sponsorship Contribution				
34110	Sponsorships (SPO)				
34120	Other Sponsorships				
34130	Transfer fr. SOS Ass.via STS		230 294,46		
34200	Subsidies for RC				
34210	Subsidies for RC HGFD				
34211	Subsidies for RC SOS-KDEV				
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				
	Sub total	1 006 780,70	730 946,73	10 365 597,52	9 948 031,31

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		Net Change		Balance	
		Debit	Credit	Debit	Credit
Carry over		1 006 780,70	730 946,73	10 365 597,52	9 948 031,31
34220	Subsidies for RC SOS-AT				
34221	Subsidies for RC SOS-BE				
34222	Subsidies for RC SOS-CA				
34223	Subsidies for RC SOS-US				
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				
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				
34272	Don. from Abroad SOS-KDEV				
34273	Don. from Abroad SOS-DK				
34274	Don. from Abroad SOS-SE				
34275	Don. from Abroad SOS-NO				
34276	Don. from Abroad SOS-FR				
34277	Don. from Abroad SOS-NL				
34278	Don. from Abroad SOS-CH				
34279	Don. from Abroad SOS-LU				
34280	Don. from Abroad SOS-UK				
Sub total		1 006 780,70	730 946,73	10 365 597,52	9 948 031,31

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		Net Change		Balance	
		Debit	Credit	Debit	Credit
Carry over		1 006 780,70	730 946,73	10 365 597,52	9 948 031,31
34281	Don. from Abroad SOS-AT				
34282	Don. from Abroad SOS-BE				
34283	Don. from Abroad SOS-CA				
34284	Don. from Abroad SOS-US				
34285	Don. from Abroad SOS-FI				
34286	Don. from Abroad SOS-IS				
34287	Don. from Abroad SOS-IT				
34288	Don. from Abroad SOS-ES				
34289	Don. from Abroad KDI IO				
34290	Don. from Abroad Other Assoc.				
34291	Don. from PSA for KDI MB fee		46 312,00		
34999	Total Financing from KDI		276 606,46		
35000	Used Financing (+)				
35100	Used Financing from SOS				
35200	Used Financing NON-SOS(privat)				
35300	Used fin. NON-SOS (govermm.)				
35400	Used fin. from oth budget inst				
35999	Total Used Financing (+)				
36000	Local Revenue				
36100	Local Revenue from Private S.				
36110	Sporadic donation from Ind.				
36111	Messinger 1 (Individuals)				
36112	Messinger 2 (Individuals)				
36113	Co-branding mail (Individuals)				
36114	SMS 1 warm/in				
36115	SMS 2 warm/in				
36116	SMS 3 warm/in				
36117	Direct mail for school-cold		9 849,95		
361171	Direct mail for school-warm				
36118	Donation boxes				
36119	2% campaign		69 877,14		
36120	Individual sponsorship				
36121	SOS friend club				
36122	Other donation Individuals		168 788,32		
36123	Web page donation Individuals				
361231	Crowd funding Individuals		300,00		
36124	Children's day e-mail/ind				
36125	February e-mail/ind				
36126	Mother's day e-mail/ind				
36127	Comm.giving-existing ind.				
36128	Comm.giving-recruitment ind.		909 185,39		
361281	Other projects individuals				
36129	Total Sporadic donat.from Ind.		1 158 000,80		
36130	Donation over 2500 USD/ind				
Sub total		1 006 780,70	1 935 259,53	10 365 597,52	9 948 031,31

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		Net Change		Balance	
		Debit	Credit	Debit	Credit
	Carry over	1 006 780,70	1 935 259,53	10 365 597,52	9 948 031,31
361300	Other corporate donations				
361301	Messenger 1 (companies)				
361302	Messenger 2 (companies)				
361303	Easter mail /comp				
361304	Children's day mail/comp				
361305	Christmas direct mails warm/co				
361306	Christmas direct mails cold/co				
361307	Mail for school year, 1st August				
361308	Other donation (companies)				
361309	Personal approach companies				
361310	Web page donation (companies)				
361311	Comm.giving-existing/com				
361312	Comm.giving-recruitment/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-existing/com				
361330	Cause-related marketing (CRM)				
361331	CRM campaign Nr1				
361332	CRM campaign Nr2				
361340	Philanthropic donation from com				
361341	Family house 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		51 976,27		
361354	Personal meetings-corp.EXIST		123 640,11		
361355	Personal meetings-Indvid.comp.				
361356	Other general donations comp.		7 143,77		
361360	Corp. don. mass marketing				
361361	Direct mailing-SMEs-Nr.1				
	Sub total	1 006 780,70	2 118 019,68	10 365 597,52	9 948 031,31

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		Net Change		Balance	
		Debit	Credit	Debit	Credit
	Carry over	1 006 780,70	2 118 019,68	10 365 597,52	9 948 031,31
361362	Direct mailing-SMEs-Nr.2				
361363	Dir.mail.Children's day/warm				
361364	Dir.mail.Children's day/cold				
361365	Dir.mail.School camp./warm				
361366	Dir.mail.School camp./cold				
361367	Dir.mail.Christmas/warm				
361368	Dir.mail.Christmas/cold		199 875,00		
361399	Total Companies & major Donors		382 635,15		
36140	Legacies & Bequests by Ind.				
36141	Private person will		8 726,01		
36149	Philanthropic foundations				
36150	Private foundations				
36151	Family foundation				
36152	Corporate foundation				
36153	Hybrid foundation				
36154	Private foundations				
36159	Events				
36160	Events (birthday)				
36161	TV projects				
361611	Charity concerts(School camp.)				
361612	Charity concerts(Christ camp.)				
36162	Other events				
36163	Business breakfast				
36180	Donations in kind/Indiv.(BR)				
361801	Donations in kind/Indiv.(NBR)				
36181	Donations in kind/comp.(BR)				
361811	Donations in kind/comp.(NBR)		121 412,87		
36190	Direct Don. fr. Spons/Abroad				
36195	Conditional Loc. Inc. Private				
36199	Local Revenue from Private s.		1 670 774,83		
36200	Local Revenues from Public s.				
36210	Revenue from municipality budg				
36211	Carer's allowance		184 684,30		
36212	Allowance for children				
36213	Social benefits		1 341 998,19		
36214	Other benefits from municipal.		1 026 118,47		
36219	Total from municipality budg.		2 552 800,96		
36220	DIK from budget institution				
36230	Government subsidies				
36240	Fr.State money foundation				
36251	Other local revenue fr.publ.s.		10 164,81		
36260	Public Grants domestic				
36261	Projects from Municipality				
36262	Projects from Government				
	Sub total	1 006 780,70	5 010 999,33	10 365 597,52	9 948 031,31

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		Net Change		Balance	
		Debit	Credit	Debit	Credit
	Carry over	1 006 780,70	5 010 999,33	10 365 597,52	9 948 031,31
36263	Projects from Other budget ins		78 028,00		
36264	Projects from Municipality				
36265	Projects from Government				
36266	Projects from Other budg.ins				
36267	Public funds				
36268	Subprojects				
36269	Subprojects				
36270	Public Grants foreign				
36271	Public funds from abroad				
36295	Conditional Loc. Rev. Public				
36299	Total Local Rev. from Public S				
36999	Total Local Revenue		78 028,00		
40000	PAYABLE & LIABILITIES				
40100	Liabilities Money Gifts				
40110	Liabilities Money Gifts SPO	20 305,73			50 436,89
40120	Liabilities Money Gifts Hous.P	10 057,14			14 227,23
40199	Total Liabilities Money Gifts	30 362,87			64 664,12
40800	Provisions				
40810	Pension Funds		3 647,58		11 428,28
40820	Redundancy Payment Fund		35 289,18		137 509,99
40830	Other Trusts & Special Funds	21 716,99			96 284,52
40899	Total Provisions		17 219,77		245 222,79
40999	Total NON-CURRENT PAYABLE & L.				
41000	CURRENT AMOUNTS PAYAB.& LIABIL				
41200	Trade amounts payable				
41210	Suppliers SOS		179,45		717,92
41220	Suppliers NON-SOS		42 037,28		82 348,54
41299	Total Trade amounts payable		42 216,73		83 066,46
41300	Amounts received in advance				
41310	Amounts received in advance		5 228,04		6 103,72
41320	Accrued Expenses	2 434,03			7 096,77
41330	Deferred Income		4 894,00		5 498,00
41399	Total Amounts received in adv.		7 688,01		18 698,49
41400	Liabilities Payroll				
41410	Payroll		316,05	55,65	
41420	Income Tax (Payroll)	6 598,01			352,06
41430	Social Security (Payroll)	16 566,22			68,28
41440	Guarantee fund (Payroll)				
41450	Other employee benefits				
41499	Total Liabilities Payroll	22 848,18			364,69
41500	Other current liabilities				
41510	Output Tax (VAT)		5 562,78		5 568,00
41520	Other Tax Liabilities				
41521	Income tax	692,25			
	Sub total	1 085 151,07	5 186 181,69	10 365 653,17	10 365 671,51

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No.	Name	Net Change		Balance	
		Debit	Credit	Debit	Credit
	Carry over	1 085 151,07	5 186 181,69	10 365 653,17	10 365 671,51
41522	Social security				
41523	Other taxes		217,66	18,34	
41529	Total Other Tax Liabilities	474,59		18,34	
41530	Other liabilities				
41531	Obligations under the orders				
41532	Other payables				
41533	Account for Waiting				
41534	Interim account	4 418,71			
41539	Total Other liabilities	4 418,71			
41540	Cash Surplus				
41550	Retention Construction Project				
41560	Impact fund for children liab.				
41599	Total Other curr. liabilities		669,48		5 549,66
41999	TOTAL CURRENT PAYABLE & LIAB.		27 726,04		107 679,30
50000	OPERATIONAL REVENUE				
50100	Services & Goods rendered				
50110	Fees (Non SOS)		61 378,65		
50120	Fees (SOS)				
50130	Fees (Non-SOS-FSP)				
50140	Fees (other NGOs)				
50200	Revenue from goods rendered				
50210	Merchandising & Licencing/Ind				
50211	Merchandising & Licencing/comp		7 881,00		
50300	Returns of goods, allowanc (-)				
50995	Conditional Operati. Revenues				
50999	Total Services & Goods		69 259,65		
52000	Other Local Revenue				
52100	Sale of Assets				
52200	Rent		109 971,57		
52300	Miscellaneous financial revenue				
52400	Bank interest				
52410	Bank interest (NORDEA)				
52500	Penalties				
52600	Realized Gains FCY		186,72		
52620	Unrealized Gains FCY	109,25			
52700	Other revenue		1 752,07		
52720	CO seminar fee				
52800	Refunds VAT				
52995	Conditional other Local Rev.				
52999	Total Other Local Revenues		111 801,11		
59999	TOTAL OPERATIONAL REVENUE		181 060,76		
60000	EXPENSES				
61000	Operating Expenses				
61109	Maintenance,public s.,admin.exp				
	Sub total	1 089 679,03	5 367 569,36	10 365 671,51	10 365 671,51

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		Net Change		Balance	
		Debit	Credit	Debit	Credit
Carry over		1 089 679,03	5 367 569,36	10 365 671,51	10 365 671,51
61110	Maintenance & Repairs				
61111	Maintenance & Repairs (sum)				
61112	Maint. & Repairs Sites & Land				
61113	Maint. & Repairs Buildings	38 454,85			
61114	Maint. & Repairs Furniture				
61115	Maint. & Repairs Vehicle	28 501,50			
61116	Maint. & Repairs Equ. & Mach.				
611170	Maint. & Repairs ICT				
611171	Maint. & Repairs ICT Hardware	126,70			
611172	Maint. & Repairs ICT Software	3 195,52			
611173	Maint. & Repairs ICT Conn.fee	1 816,61			
611179	Total Maint. & Repairs ICT	5 140,83			
61119	Total Maintenance & Repairs	72 097,18			
61120	Depreciation of Tangible Ass.	67 959,96			
61130	Depreciation of Intang.Ass.	2 286,27			
61140	Rent	57 959,77			
61141	Car rental fr.employees(bruto)	200 303,20			
611410	Car rental fr.employees(bruto)				
611411	Car rental from employees	35 855,89			
611412	Car rental fr.employees/inc.15				
611419	Total Car rental fr.employees	35 855,89			
61149	Public services total				
61150	Trash removal,san.hygiene	11 120,54			
61151	Water	4 474,35			
61152	Electricity	13 002,63			
61153	Gas (heating)	12 775,39			
61154	Security service	2 037,24			
61155	Other (third person) services	11 170,86			
61159	Total pulic service	54 581,01			
61160	Insurances				
61169	Administration exp.				
61170	Other Administrative Exp.				
61172	Telecommunications	7 147,68			
61173	Postage				
61174	Office Supplies	1 567,71			
61175	Bank Charges	22 543,02			
61176	Membership-Fee/SOS-KDI				
611761	Membership-Fee/SOS-KDI	46 312,00			
61177	Audit Fees	6 372,00			
61178	Professional Fees	28 577,20			
61179	ICT consulting fees	8 209,85			
61180	Translation exp.				
61181	Subscription, publication exp.				
61182	Permits, testing exp.	532,40			
Sub total		1 501 680,99	5 367 569,36	10 365 671,51	10 365 671,51

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		Net Change		Balance	
		Debit	Credit	Debit	Credit
	Carry over	1 501 680,99	5 367 569,36	10 365 671,51	10 365 671,51
61183	Insurances assets, bildings				
61184	Insurances vehicles				
61185	Internet connection fee				
61190	Expenses of doubtful amounts				
61200	Waste of Non-Current Assets				
61210	Waste of Current Assets				
61218	Total Administration expenses	121 261,86			
61219	Various tax expenses				
61220	Various tax expenses	34 533,68			
61221	Land tax, land rent tax & oth.	1 382,00			
61222	Irrecoverable VAT				
61229	Total Various tax expenses	35 915,68			
61300	Donations to other Charity Org				
61310	Donation in money				
61320	Donation in kind (BR)				
613201	Donation in kind (NBR)	122 279,87			
61329	Total Donations	122 279,87			
61399	Total mail, publ.s., admin.exp	570 197,51			
61400	SOS Family Budget				
61410	Family Budget (sum)				
61420	Foodstuff	63 069,78			
61430	Cleaning Materials	2 709,61			
61431	Household equipment				
61440	Clothing, Sewing	9 954,27			
61450	School Expenditures, toys	2 918,39			
61451	After school activity	9 949,36			
61460	Pocket Money	17 264,33			
61461	Toys, books (not for school)				
61462	Entertainments, leisure				
61470	Health, hygiene	208,51			
61490	Other Family Budget	131 111,86			
61491	Transportation				
61492	Telecommunications				
61493	Addit.support hours(bruto)				
614930	Add.support hours (bruto)				
614931	Additional support hours				
614932	Additional supp./soc.ins.30,98				
614933	Additional supp./guar.f.0,02				
614939	Total Add.support hours				
61494	Car rent from Mother's(bruto)				
614940	Car rent from Mother's(bruto)				
614941	Car rent from SOS Mother's				
614942	Car rent from SOS Moth./Inc.15				
614949	Total Car rent from Mother's				
	Sub total	1 807 062,85	5 367 569,36	10 365 671,51	10 365 671,51

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		Net Change		Balance	
		Debit	Credit	Debit	Credit
Carry over		1 897 062,85	5 367 569,36	10 365 671,51	10 365 671,51
61499	Total Family Budget	237 186,31			
61500	Other Current Working Exp.				
61510	Other Curr. Working Exp. (sum)				
61511	Foodstuff	8 817,59			
61512	Cleaning Materials	1 555,80			
61513	Clothing, Sewing	301,95			
61520	Community Expenditures				
61530	School Fees	12 477,44			
61535	Fees International College				
61540	Activities	7 140,77			
61541	Add.teaching (courses)		4 708,00		
61542	Excursions				
61543	Feasts				
61544	Visitors & Meetings	2 159,55			
61545	Helth support				
61546	Education support				
61547	Psycho-social support	183 300,46			
61548	Parenting support				
61549	Community capacity support				
61550	Other activities	18 780,23			
61590	Other expenditure	102 520,71			
61591	Low Value Investments	5 726,52			
61592	Low Value Investments ICT	6 922,82			
61599	Total Other CWE	344 995,84			
61600	Materials				
61610	Materials				
61700	Exp. for Medical Attendance				
61710	Exp. for Medical Attend. (sum)				
61720	Medical Exp. SOS Children				
61730	Med.Exp. SOS Mothers&Aunties				
61740	Medical Exp. Other SOS Staff				
61750	Pharmaceuticals				
61790	Other Exp. f. Med. Attendance				
61799	Total Medical Attendance				
61800	Transportation				
61810	Transportation (sum)				
61820	Vehicles (sum)				
61821	Ford Transit TVS				
61822	Opel Vivara DCD				
61823	Opel Vectra NVY				
61824	Opel Zafira PVB				
61825	Opel Zafira DRA				
61826	Ford Trend EJM				
61827	Chevrolet Orlando EOF				
Sub total		2 246 766,69	5 372 277,36	10 365 671,51	10 365 671,51

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		Net Change		Balance	
		Debit	Credit	Debit	Credit
	Carry over	2 246 766,69	5 372 277,36	10 365 671,51	10 365 671,51
61828	Chevrolet Spark FJM				
61830	Transportation (with children)	2 890,55			
61831	Daily allowances with children				
61840	Travel Expenses	2 197,59			
61841	Daily allowances business trip				
61890	Other Exp. f. Vehicles&Travels				
61899	Total Transportation	5 088,14			
61900	Personnel Expenditures				
61910	Personnel salaries				
61911	SOS-Mothers salaries	72 680,16			
61912	SOS Aunts, Family Assis.sal.	263 671,66			
61913	Educ., Social, Med. Staff sal	1 261 637,57			
61914	Administrative Staff salaries	524 906,01			
61915	Maint., Gen. Service Staff sal	21 650,71			
619169	Total Personnel salaries	2 184 546,11			
619170	Staff Taxes				
619171	SOS-Mothers taxes				
619172	SOS Aunts, Family Assis.taxes				
619173	Educ., Social, Med. Staff tax				
619174	Administrative Staff taxes				
619175	Maint., Gen. Service Stafftax				
619179	Total Staff Taxes				
619180	Staff social securities				
619181	SOS-Mothers soc.sec	1 669,81			
619182	SOS Aunts Family Assis.soc.sec	5 003,06			
619183	Educ.,Social,Med.Staff soc.sec	24 826,20			
619184	Administrative Staff soc.sec	9 729,42			
619185	Maint.,Gen.ServiceStaff soc.ce	767,82			
619189	Total Staff social securities	41 996,31			
61919	Total Curr.Personnel Expend.	2 226 542,42			
61920	Extraordinary Personnel Exp.				
61921	Redundancy Paymts/Indemnific.	7 809,34			
61922	Pension Payments	4 242,01			
61923	Contracts for child support				
61924	Other Extraordinary Pers. Exp.	43 347,09			
61925	Foster parents earnings	210 610,29			
61926	Endwmt prov. post-empl. pens.	6 574,80			
61929	Total Extr.Pers. Expenditure	272 583,53			
61930	HRD Expenditures				
61931	HRD Trainings, Ext. Trainers	37 613,27			
619310	HRD, supervisions				
61932	HRD Travel Expenses				
61933	HRD Trainings,Ext.Trainers ICT				
61934	HRD Travel Expenses ICT				
	Sub total	4 788 594,05	5 372 277,36	10 365 671,51	10 365 671,51

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		Net Change		Balance	
		Debit	Credit	Debit	Credit
Carry over		4 788 594,05	5 372 277,36	10 365 671,51	10 365 671,51
61939	Total HRD Expenditures	37 613,27			
61949	Total Personnel Expenditures	2 536 739,22			
61999	Total Operat.Exp. without FR	3 694 207,02			
62000	Other Operating expenses				
62100	Loss on disposal Assets	26,10			
62300	Loss on Investing activities				
62400	Bank Interest expenses				
62500	Penalties				
62600	Valuations				
62610	Realized Losses FCY	4 220,54			
62620	Unrealized Losses FCY		645,02		
62690	Other Valuations & Bad Debts	462,68			
62699	Total Valuations	4 038,20			
62700	Other Administration Exp.				
62710	Other administrat. exp.	17,95			
62720	CO seminar expenses				
62799	Total Other Admin. exp.	17,95			
62999	Total oth. Operat. Expenses	4 082,25			
63000	Profits tax				
64000	Compensated 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 Compensated Expenses (-)				
65000	Publicity Expenditures				
65100	Publicity Expenditures (sum)				
65200	Advertising	15 304,39			
65300	Films & Pictures				
65400	PR Materials & Brochures				
65500	External Events				
65510	Special Events/Individuals				
65511	Messenger 1 (Individuals)				
65512	Messenger 2 (Individuals)				
65513	Co-branding mail (Individuals)				
65514	SMS 1 wam/in				
65515	SMS 2 wam/in				
65516	SMS 3 wam/in				
65517	Direct mail for school year/in	3 593,96			
65518	Donation boxes	958,32			
65519	2% campaign	6 392,84			
65520	Individual sponsorship/ind				
65521	February e-mail/ind				
Sub total		4 819 570,83	5 372 922,38	10 365 671,51	10 365 671,51

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No.	Name	Net Change		Balance	
		Debit	Credit	Debit	Credit
	Carry over	4 819 570,83	5 372 922,38	10 365 671,51	10 365 671,51
65522	Mother's day email/Ind				
65523	Children's day email/Ind				
65524	February email/Ind				
65526	Comm.giving-existing/Ind				
65527	Comm.giving-recruitment/Ind				
65528	SOS friend club	532 939,02			
65529	Total special events /Ind	543 884,14			
65530	Donation over 2500 USD/Ind				
65531	Special events (companies)				
65532	Messinger 1 (companies)				
65533	Messinger 2 (companies)				
65534	Co-branding mail (companies)				
65535	E-mail to companies 1st June				
65536	Christmas Direct mails warm/co				
65537	Christmas Direct mails cold/co	19 189,44			
65538	Mail for school-year cold/co				
655381	Mail for school-year warm/co				
65539	Children's day e-mail cold/co				
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 related marketing (CRM)				
65545	CRM campaign Nr1				
65546	CRM campaign Nr 2				
65547	Philanthropic donation from com				
65548	Family house sponsors/comp				
65549	Sponsorship packag. /companies				
65550	Christmas card individuals -				
65551	Christmas card 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	Philanthropic fundation				
65565	Private fundation				
65566	Family fundation				
65567	Corporate fundation				
65568	Hybrid fundation				
65570	Events				
65571	Events (birthday)				
65572	TV projects				
	Sub total	5 371 690,29	5 372 922,38	10 365 671,51	10 365 671,51

G/L Account: Date Filter: 20-01-01..C20-12-31, Closing Entry Filter: No

No.	Name	Net Change		Balance	
		Debit	Credit	Debit	Credit
	Carry over	5 371 699,29	5 372 922,38	10 365 671,51	10 365 671,51
65573	Other events				
65574	Advocacy campaigns				
65579	Merchandising				
65580	Christmas card individuals				
65581	Christmas card companies				
65582	Donation in kind individuals				
65583	Donation in kind companies				
65584	Donat.in kind public sources				
65585	Direct donation from abroad				
65599	Total External Events	19 189,44			
65900	Other Publicity Expenditures				
65910	Communication strategy				
65920	Costs to Website updates	1 223,00			
65930	Donation boxes-renovation				
65999	Total Publicity Expenditures	564 296,58			
69999	TOTAL EXPENSES	579 600,97			
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				
88840	Internal Tr. Intern'l Subs.				
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 (PP)				
99200	Reserves (PP)				
99300	Non-avall. Funds Others (PP)				
99310	Non-avall. Funds CMG (PP)				
	Sub total	5 372 922,29	5 372 922,38	10 365 671,51	10 365 671,51

Trial Balance

SOS NA Lietuva AGGR

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Period: 20-01-01..C20-12-31

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G/L Account: Date Filter: 20-01-01..C20-12-31, Closing Entry Filter: No

No.	Name	Net Change		Balance	
		Debit	Credit	Debit	Credit
	Carry over	5 372 922,29	5 372 922,38	10 365 671,51	10 365 671,51
99320	SGIP Liabilities (PP)				
99330	Deferred Payments (PP)				
99340	Non-avall. Funds Loc Inc (PP)				
99390	Receivables (PP)				
99990	Total Planning Positions				
99997	Currency convert Acc.	0,09			
99999	Transfer of Balances				
Total		5 372 922,38	5 372 922,38	10 365 671,51	10 365 671,51

7. Fixed Assets

Fixed Asset - Analysis

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Depreciation Book: INTEGRATED

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Fixed Asset: Under Maintenance: No. FA Posting Group: B-RC-BUILD(B-RC-SITES, FA Posting Date Filter: 20-01-01..20-12-31
Group Totals: FA Posting Group

No.	Description	FA Class Code FA Location Code	Facility Code External Document No.	No. of Depreciation Years Annual Depreciation %	Acquisition Date	Disposal Date	Acquisition Cost before Starting Date	Acquisition Cost Net Change	Depreciation Net Change	Book Value before Starting Date	Book Value at Ending Date
B-RC-BUILD											
3028FA1075	SOS darželis/1 1C/Z	DARZELIS	R0066005	20,00 0,00	09-12-31		867 227,76			0,29	0,29
3028FA1076	Gyv.namas 55/001-112	KARKLE	R0066005	20,00 0,00	09-12-31		150 438,80		-7 521,90	15 670,91	8 149,01
3028FA1077	Pagalb.pastatas 5500-2021	KARKLE	R0066005	8,00 0,00	09-12-31		60 683,87			0,29	0,29
3028FA1078	Jaunimo namai 1JN	VILNIUS F5	R0066005	20,00 0,00	09-12-31		180 159,81		-9 007,98	18 016,08	9 008,11
3028FA1079	Jaunimo namai JN2	JN/NADRUV	R0066005	20,00 0,00	09-12-31		202 749,48		-10 137,48	70 962,41	60 824,93
3028FA1080	Tetų.svečių ZVZ	KAIMAS	R0066005	20,00 0,00	09-12-31		137 714,90			0,29	0,29
3028FA1081	Pirtis/Sauna/1 3L/Z	KAIMAS	R0066005	20,00 0,00	09-12-31		33 425,92			0,29	0,29
3028FA1082	Gyvenamas 4A/Z	KAIMAS	R0066005	20,00 0,00	09-12-31		210 583,29			0,29	0,29
3028FA1083	Gyvenamas 5A/Z	KAIMAS	R0066005	20,00 0,00	09-12-31		220 946,77			0,29	0,29
3028FA1084	Gyvenamas 6A/Z	KAIMAS	R0066005	20,00 0,00	09-12-31		221 280,12			0,29	0,29
3028FA1085	Pirtis/1 7L/Z	KAIMAS	R0066005	20,00 0,00	09-12-31		23 732,33			0,29	0,29
3028FA1086	Gyvenamas 8A/Z	KAIMAS	R0066005	20,00 0,00	09-12-31		221 282,73			0,29	0,29
3028FA1087	Gyvenamas 9A/Z	KAIMAS	R0066005	20,00 0,00	09-12-31		221 613,47			0,29	0,29
3028FA1088	Gyvenamas 10A/Z	KAIMAS	R0066005	20,00 0,00	09-12-31		210 583,29			0,29	0,29
3028FA1089	Gyvenamas 11A/Z	KAIMAS	R0066005	20,00 0,00	09-12-31		219 273,92			0,29	0,29
3028FA1090	Gyvenamas 12A/Z	KAIMAS	R0066005	20,00 0,00	09-12-31		210 583,29			0,29	0,29
3028FA1091	Gyvenamas 13A/Z	KAIMAS	R0066005	20,00 0,00	09-12-31		220 945,03			0,29	0,29
3028FA1092	Pirtis/1 14L/Z	KAIMAS	R0066005	20,00 0,00	09-12-31		23 602,00			0,29	0,29
3028FA1093	Gyvenamas 15A/Z	KAIMAS	R0066005	20,00 0,00	09-12-31		210 583,29			0,29	0,29
3028FA1094	Gyvenamas 16A/Z	KAIMAS	R0066005	20,00 0,00	09-12-31		210 583,29			0,29	0,29
3028FA1095	Gyvenamas 17A/Z	KAIMAS	R0066005	20,00 0,00	09-12-31		210 583,29			0,29	0,29
3028FA1096	Gyvenamas 18A/Z	KAIMAS	R0066005	20,00 0,00	09-12-31		114 650,43			0,29	0,29
3028FA1097	Administracinis 19B/Z	KAIMAS	R0066005	20,00 0,00	09-12-31		105 625,87			0,29	0,29

Fixed Asset - Analysis

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3028FA1098	Techinis		R0066005	20,00	09-12-31	88 244,61		0,29	0,29
	21H/Z	KAIMAS		0,00					
3028FA1099	Gyvenamasis		R0066005	20,00	09-12-31	214 594,24		0,29	0,29
	20A/Z	KAIMAS		0,00					
3028FA1100	Sargo		R0066005	20,00	09-12-31	12 030,82	-801,53	785,26	183,73
	22M/Z	KAIMAS		0,00					
3085FA1918	Butas		R0066003	20,00	20-12-16	150 000,00			150 000,00
				0,00					
Group Total: B-RC-BUILD						4 803 722,62	150 000,00	-27 268,89	105 228 441,05 172,16
Total						4 803 722,62	150 000,00	-27 268,89	105 228 441,05 172,16

Signature of the Chairwoman of the Board

The Annual Financial Statements of year 2020 of SOS Children's Villages Association in Lithuania have been approved by the Chairperson of the Board on (date).

Chairperson of the Board:

Name Eugenija Sutkienė
signature date

NA Director:

Name Deimantė Laumytė
signature date

NA Finance Manager:

Name Rita Kaziukonienė
signature date