

## INDEPENDENT AUDITOR'S REPORT

To the founders of SOS VAIKŲ KAIMŲ LIETUVOJE DRAUGIJA

### Report on the Aggregated Financial Statements

#### Opinion

We have audited the set of aggregated financial statements of SOS VAIKŲ KAIMŲ LIETUVOJE DRAUGIJA, a charity and support fund registered in the Republic of Lithuania and its trustees the Vilniaus SOS vaikų kaimas public enterprise and the Karklės SOS vaikų poilsiavietė public enterprise (hereinafter the Association), expressed in Euro as of 31 December 2021 and prepared solely for SOS Kinderdorf International consolidation purposes.

In our opinion, the accompanying aggregated financial statements for the year ended 31 December 2021 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 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.

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 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 Company'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 Company'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 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 Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

TaxLink auditas UAB  
Audit Company License No 001494

Mindaugas Dailyda  
Lithuanian Certified Auditor  
License No 000593

Vilnius, the Republic of Lithuania  
23 August 2022

# **ANNUAL FINANCIAL STATEMENTS 2021**

**SOS Children's Villages Lithuania**

# **ANNUAL FINANCIAL STATEMENTS**

## **2021**

**Name of the Organisation:..... LPF SOS VAIKŲ KAIMŲ LIETUVOJE DRAUGIJA**

**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:.....2021**

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# ANNUAL REPORT

## Chairman's Report

Year 2021 is the second year for the SOS CV Lithuania in self-sufficient path. COVID-19 crisis continued with not easy challenges, but organization maintained stable financing sources and ensured the delivery of very important services and the fulfilment of SOS CV Lithuania aims.

Financing throughout the year 2021 from State and municipalities was quite stable and allowed to partially insure our services' continuity. Also organization used some one-off subsidies from KDI and had sufficient support of our private financial donors (including individual persons and juridical organizations).

One of very important achievements in year 2021 was that the organization started to accumulate its financial reserves, that are crucial when reacting to global challenges and ensuring our services' continuity.

Organization with the whole team demonstrated commitment to strategic development plans and not only ensured the sustainability of services' provision, but started to develop and implement new directions (accredited trainings programs, etc.).

In 2021 the organization continued to maintain sustainability while providing services, growing the number of beneficiaries and keeping credible finance management.

Chair of the Board  
Eugenija Sutkienė

## Progress Report of the National Director

COVID-19 pandemic, which started in 2020, continued with all its challenges in year 2021.

Organization after the first pandemic year learned many important lessons and became more resilient to external challenges in 2021.

Nevertheless many new topics were emerging such as team burnout, post-pandemic tiredness and decreasing costs.

**I'm proud of the whole SOS Lithuania team, which despite of all challenges continued providing all our services and consistent assistance to children and their families without any interruptions.**

The integration process of CV families into the city community took a rapid pace in 2020 and was finished in 2021. All families moved from CV to the comfortable apartments in the city. Our families now live regular life as fully integrated community members.

At the end of year 2021, 66 kids were growing up in SOS families and throughout the year 9 kids were accepted as new families' members.

We also continued to prepare our youth for independent mature life experience and succeeded to find real loving home for several kids, as well.

New SOS family was established, where all 5 kids are growing up from the same biological family.

A Competence Center, which was established in September 2020, confidently was expanding and grew its activities in 2021 with focus on its main function to safeguard good mental health of children, parents and families. Competence Center specialists ensure support and building of the core competences in the whole organization.

One of the inspiring victories and important milestones of our Competence Center is the publishing of the book "The everyday life of parenthood. Therapeutic parenting". The book ensures and expands our professional organizational image from institutional partner to everyday parenting coach.

**To sum up 2021, SOS Lithuania maintained and successfully grewed the beneficiaries up to 1000 children and 1100 families. Every month almost 420 families in Vilnius, Šiauliai and Varėna were receiving family strengthening services ending the year with inspiring 87% of family self-sufficiency result.**

Financially, 2021 was favourable year for SOS Lithuania and we finished the year with positive result which ensures stability of services and the organization itself. Thus, organization was able to start building up financial reserve, which is crucial for tackling global challenges and ensures services' continuity.

After several years of intense preparation, in 2021, the organization has successfully passed EQUASS certification and showed its compliance to the best NGO management processes and practices. This achievement will lead to qualitative and mindset breakthrough within the organization and will let us to strengthen our image of professional partner for governmental and private stakeholders.

## ***Achievements***

- Organizational focus on employees' competencies upskilling, internal communication improvement and wellbeing cultivation led to higher employee satisfaction results. Those actions led to professional and competent candidates' flow and improved organizational culture.
- 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.
- Due to pandemic situation SOS Lithuania quite successfully adapted its internal processes to digital challenges and this increased organizational efficiency.

## ***Challenges***

- Lithuanian employment market is experiencing very rapid salaries' growth and this has to be taken into account while preparing new financial budgets and ensuring salary payments to our employees that fully correspond market level.
- We as an organization have to build up attractive benefits package for our employees and introduce motivational salary system, which could lead to continuous professional employees' upskilling and personal growth.

## ***Sustainability actions***

- 2021 was the second year for SOS Lithuania as a self-sustainable MA. SOS Lithuania finished the year with positive result and positive cash balance, what ensured the possibilities of sustainable financial reserve system formation.
- Fund development strategy was successfully renewed and updated due to COVID-19 situation and had a major role in retaining sustainability. Moreover, fundraising team started to implement donors' digitalization direction, which will lead to more friendly donor ship solutions.

The second year of 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, 2021 was marked as a year of diving into the content and measurement of quality of the services of our programs and became a part of our organization EQUASS experience.



**I'm inspired to see how we are growing as an organization, maintaining competences' leadership and ensuring the very safe place for our kids, youth, families and the very best place for our employees to work, by maintaining well-aligned life-work balance.**

**Our organization leaders and the whole team is the main essence and our core asset, which allows to develop inspiring SOS Kinderdorf International ideas that were started 30 years ago in Lithuania.**

*\*While I'm writing these words, Ukrainian people are suffering unseen Russian aggression in their country and fighting for their freedom with terrible innocent people losses.  
SOS Lithuania, ensuring its' mission fulfillment, could rapidly adapt, prepare emergency response plan and be ready to provide needed services for Ukrainian war refugees.*

***Slava Ukraini!***

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 organizations. 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 organization 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 programs, 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.

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 – EUR 354 472 (decreased by 28.2% vs Y2020);
2. local income 5 756 998 EUR from:
  - 2.1 income from Fundraising – EUR 2 555 436. The growth vs 2020 is 52.2% (EUR 876 463) and it was driven by the successful Committed Givers project.
  - 2.2 government subsidies and grants EUR 2 979 223; income in this segment increased by 1.5 % vs. year 2020 (EUR 2 936 324). This was due to restricted funds increase by EUR 287 830: subsidy for 2 apartments for families, as well as service expansion in family strengthening program.
  - 2.3 operational local income – EUR 87 539 in Karkle summer camp.
  - 2.4 other local income from rent, sale of assets, etc. – EUR 134 800.

Total unrestricted income in 2021 grew by 28.1% and reached EUR 6 111 470 (vs. EUR 4 769 676 in Y2020).

Total expenditure amounted to EUR 5 083 183 and increased by 19.6% vs Y2020 (EUR 4 252 090). The unrestricted accumulated funds increased by EUR 995 922 in 2021 and total to EUR 2 597 420 and this growth was driven by fundraising results.

Major expenditure breakdown in 2021 are as follows:

	2021	2020
Personnel expenditures	2 994 960	2 536 739
Family budget	265 504	237 186
Fundraising activities	424 322	609 967
<b>Total</b>	<b>3 684 786</b>	<b>3 383 892</b>

## BALANCE SHEET (in EUR)

ASSETS	Notes	31.12.2021	31.12.2020
<b>Non-Current Assets</b>			
Intangible assets	2.1	1 789	1 124
Property, plant and equipment	2.2	808 355	433 064
<b>Total Non-Current Assets</b>		<b>810 144</b>	<b>434 188</b>
<b>Current Assets</b>			
Inventories, stock	2.3	-	-
Receivables		233 287	<b>153 104</b>
<i>Receivables from customers</i>	2.4	<i>172 986</i>	<i>76 481</i>
<i>Other short-term receivables</i>	2.4	<i>6 773</i>	<i>13 112</i>
<i>Deferred / Prepaid expenses</i>	2.6	<i>53 528</i>	<i>63 511</i>
Prepayment of taxes	2.6	-	-
Other receivables		-	-
Cash and cash equivalents	2.5	1 959 470	1 439 269
<b>Total Current Assets</b>		<b>2 192 757</b>	<b>1 592 373</b>
<b>TOTAL ASSETS</b>		<b>3 002 901</b>	<b>2 026 561</b>
<b>ACCUMULATED FUNDS AND LIABILITIES</b>			
<b>Accumulated Fund</b>			
Unrestricted funds	4.1	2 309 590	1,313,665
Restricted funds	4.2	287 830	295,330
<b>Total Accumulated Fund</b>		<b>2 597 420</b>	<b>1,608,995</b>
<b>Non Current Liabilities</b>			
Funds held in trust	2.7	44 828	64,664
Long-term provisions	2.8	47 732	107,713
<b>Total Non-Current Liabilities</b>		<b>92 560</b>	<b>172,377</b>
<b>Current Liabilities</b>			
Accruals / Deferred income	2.10	12 256	18,698
Other Current Liabilities		115 106	88,981
<i>Liabilities to Suppliers</i>	2.9	<i>94 970</i>	<i>83,066</i>
<i>Other short-term liabilities</i>	2.9	<i>10 350</i>	-
<i>Tax liabilities</i>	2.9.1	<i>9 786</i>	<i>5,915</i>
Liabilities to employees	2.9.2	<i>185 559</i>	137,510
<b>Total Current Liabilities</b>		<b>312 921</b>	<b>245,189</b>
<b>TOTAL ACCUMULATED FUNDS AND LIABILITIES</b>		<b>3,002,901</b>	<b>3 002 901</b>

## STATEMENT OF FINANCIAL ACTIVITIES (in EUR)

INCOMING RESOURCES	Notes	Unrestricted	Restricted	2021	Unrestricted	Restricted	2020
				Total			Total
<b>Income from Abroad</b>		<b>354 472</b>	-	<b>354 472</b>	<b>276 606</b>	-	<b>276 606</b>
Income from PSAs for RC	3.1.1	354 472	-	354 472	276 606	-	276 606
<b>Local Income</b>		<b>5 756 998</b>	-	<b>5 756 998</b>	<b>4 493 070</b>	<b>295 330</b>	<b>4 788 400</b>
Local Income from Fundraising	3.2	2 555 436	-	2 555 436	1 678 973	-	1 678 973
Local income from Government Subsidies and Grants	3.3	2 979 223	-	2 979 223	2 640 994	295 330	2 936 324
Operational Local Income	3.4	87 539	-	87 539	61 379	-	61 379
Other Local Income	3.5	134 800	-	134 800	111 724	-	111 724
<b>Total Incoming resources</b>		<b>6 111 470</b>	-	<b>6 111 470</b>	<b>4 769 676</b>	<b>295 330</b>	<b>5 065 006</b>
<b>EXPENDITURE</b>							
Program/Project Expenses	3.6	(3 437 216)	-	(3 439 635)	(2 851 237)	-	(2 851 237)
Administrative Expenses	3.7	(972 306)	-	(969 887)	(548 305)	-	(548 305)
Fund-raising Expenses	3.8	(605 557)	-	(605 557)	(781 813)	-	(781 813)
Other Expenses	3.9	(68 104)	-	(68 104)	(70 735)	-	(70 735)
<b>Total Expenditures</b>		<b>(5 083 183)</b>	-	<b>(5 083 183)</b>	<b>(4 252 090)</b>	-	<b>(4 252 090)</b>
<b>Net surplus/deficit on operating activities</b>		<b>1 028 287</b>	-	<b>1 028 287</b>	<b>517 587</b>	<b>295 330</b>	<b>812 917</b>
<b>Income/Expenditure from Financial Activities</b>							
Interest Income	3.10	-	-	-	-	-	-
Bank Charges	3.10	(35 293)	-	(35 293)	(22 543)	-	(22 543)
Gain or Loss from Foreign Exchange rate	3.10	2 928	-	2 928	(3 498)	-	(3 498)
<b>Total from Financial Activities</b>		<b>(32 365)</b>	-	<b>(32 365)</b>	<b>(26 041)</b>	-	<b>(26 041)</b>
<b>NET SURPLUS/DEFICIT BEFORE TAX</b>		<b>995 922</b>	-	<b>995 922</b>	<b>491 546</b>	<b>295 330</b>	<b>786 876</b>
<b>Income tax Expenses</b>				-			-
<b>SURPLUS/DEFICIT AFTER TAX</b>				<b>995 922</b>			<b>786 876</b>

## STATEMENT OF CHANGES IN THE ACCUMULATED FUNDS (in EUR)

Accumulated Funds	Notes	2021	2020
<b>Unrestricted Funds</b>	4.1		
January 1		1 313 665	822 119
Gain/Loss for the year		995 922	491 546
Currency convert from previous periods		3	-
Net transfer from restricted		-	-
<b>December 31</b>		<b>2 309 590</b>	<b>1 313 665</b>
<b>Restricted Funds</b>	4.2		
January 1		295 330	-
Gain/Loss for the year		-	295 330
Net transfer to unrestricted		(7 500)	-
<b>December 31</b>		<b>287 830</b>	<b>295 330</b>
<b>Total Accumulated Funds (with Restricted Funds)</b>		<b>2 597 420</b>	<b>1 608 995</b>

## CASHFLOW STATEMENT (in EUR)

Cash flows from operating activities	Notes	2021	2020
<b>Surplus before taxation</b>		995 922	786 876
Currency convert from previous periods		-	-
Adjustments for:			
Depreciation	2.1, 2.2	67 137	70 246
Disposal of property Plant and Equipment	2.1, 2.2	759	26
<b>Operating Surplus before working capital changes</b>		<b>1 063 818</b>	<b>857 148</b>
Decrease in receivables	2.4, 2.6	(80 183)	21 477
Decrease in inventories	2.3	-	867
Increase in payables	2.7-2.10	(12 082)	14 583
<b>Cash generated from operations</b>		<b>(92 265)</b>	<b>36 927</b>
Interest paid		-	-
Income taxes paid		-	-
<b>Net cash from operating activities</b>		<b>971 553</b>	<b>894 075</b>
<b>Cash Flows from investing activities</b>			
Purchase of property, plant and equipment	2.2	(449 158)	(157 829)
Purchase of Intangible assets	2.1	(2 194)	-
<b>Net cash used in investing activities</b>		<b>(451 352)</b>	<b>(157 829)</b>
<b>Cash flows from financing activities</b>			
Proceeds from long-term borrowings		-	-
<b>Net cash used in financing activities</b>		<b>-</b>	<b>-</b>
<b>Total Cash Flows</b>		<b>520 201</b>	<b>736 246</b>
<b>Net change in cash and cash equivalents</b>		<b>520 201</b>	<b>736 246</b>
<b>Cash and cash equivalents at the beginning of period</b>	2.5	<b>1 439 269</b>	<b>703 023</b>
<b>Cash and cash equivalents at the end of period</b>	2.5	<b>1 959 470</b>	<b>1 439 269</b>

# 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 LPF SOS Vaikų Kaimų Lietuvoje Draugija, Vilniaus SOS vaikų kaimas public enterprise, Karklės SOS vaikų poilsiavietė public enterprise. They are joint and provided in accordance with the requirements of the SOS Kinderdorf International General Secretariat Guideline for the SOS Children's Villages Organization 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 organization. The entity keeps accounting on the basis of the Chart of Accounts approved by the entity manager. The accounting documents are finalized 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 recognized 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 amortized in the straight-line method over their useful life.

Patents and licenses. Amounts paid for patents and licenses are capitalized and amortized over the period of patents and licenses.

Software. New software acquisition costs are capitalized and recognized as intangible fixed assets, provided the costs are not included in the hardware. Amortization 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 recognized 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 amortization value. Amortization is calculated in the straight-line method on a monthly basis.



<b>Intangible Assets</b>	<b>Licenses &amp; Royalties</b>	<b>Others</b>	<b>2021</b>	<b>2020</b>
<b>Cost</b>				
At 1 January	11 643	-	11 643	11 643
Additions	2 196	-	2 196	-
Disposals/Correction				-
<b>At 31 December</b>	<b>13 839</b>	<b>-</b>	<b>13 839</b>	<b>11 643</b>
<b>Amortization and impairment losses</b>				
At 1 January	(10 519)	-	(10 519)	(8 232)
Amortization charge	(1 531)	-	(1 531)	(2 287)
Impairment losses	-	-	-	-
Disposals	-	-	-	-
Appreciation/Correction	-	-	-	-
<b>At 31 December</b>	<b>(12 050)</b>	<b>-</b>	<b>(12 050)</b>	<b>(10 519)</b>
<b>Carrying amount (net book value)</b>				
At 1 January	1 124	-	1 124	3 411
<b>At 31 December</b>	<b>1 789</b>	<b>-</b>	<b>1 789</b>	<b>1 124</b>

## 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 capitalized 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 recognized in the balance sheet at their acquisition value, upon deduction of accrued depreciation and impairment.

Depreciation of fixed assets of the entity in 2021 is included in operating costs. As of 31 December 2021 the entity held fully depreciated assets that were still in use.

Property, Plant & Equipment (In LCY)	Sites & Land	Buildings	Furniture	Equipment & machines	Vehicles	2021	2020
<b>Cost</b>							
At 1 January	-	5 214 003	77 149	315 684	120 851	5 727 687	5 588 503
Additions	-	362 783	736	34 589	51 050	449 158	157 829
Disposals	-	-	(6 023)	(21 441)	-	(27 464)	(18 933)
Transfer from/to construction property	-	-	-	-	-	-	-
<b>At 31 December</b>	-	<b>5 576 786</b>	<b>71 862</b>	<b>328 832</b>	<b>171 901</b>	<b>6 149 381</b>	<b>5 727 399</b>
<b>Depr, Appr. and impairment losses</b>							
At 1 January	-	(4 829 662)	(75 005)	(283 383)	(106 574)	(5 294 624)	(5 245 283)
Depreciation charge	-	(50 672)	(2 045)	(14 417)	(5 973)	(73 107)	(67 960)
Impairment losses	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-
Disposals	-	-	5 277	21 428	-	26 705	18 908
Appreciation	-	-	-	-	-	-	-
<b>At 31 December</b>	-	<b>(4 880 334)</b>	<b>(71 773)</b>	<b>(276 372)</b>	<b>(112 547)</b>	<b>(5 341 026)</b>	<b>(5 294 335)</b>
<b>Carrying amount (net book value)</b>							
At 1 January	-	384 341	2 144	32 301	14 277	433 063	343 220
<b>At 31 December</b>	-	<b>696 452</b>	<b>89</b>	<b>52 460</b>	<b>59 354</b>	<b>808 355</b>	<b>433 064</b>

## 2.3 Inventories (in EUR)

Stock consist mostly of donations in kind. They are recognized 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	31.12.2021	31.12.2020
Consumables	-	-
Raw materials	-	-
Work in progress	-	-
Finished goods	-	-
<b>Total</b>	-	-

## 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	31.12.2021	31.12.2020
Advance Salary Payment	55 275	-
Customers SOS Beneficiaries	-	-
Customers SOS Employees	6 773	13 112
Customers non-SOS	117 711	76 481
<b>Total</b>	<b>179 759</b>	<b>89 593</b>

## 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.

<b>Cash and cash equivalents</b>	<b>31.12.2021</b>	<b>31.12.2020</b>
Current Accounts RC	1 914 642	1 374 605
MG Deposit account	44 828	64 664
Cash RC	-	-
Internal transfer MG	-	-
<b>Total</b>	<b>1 959 470</b>	<b>1 439 269</b>

## 2.6 Deferred/Prepaid expenses (in EUR)

<b>Prepayments/Deferred Expenses/Accrued income</b>	<b>31.12.2021</b>	<b>31.12.2020</b>
Prepayments NON-SOS	48 096	14 786
Deferred Expenses	4 653	1 339
Accrued income	779	47 386
<b>Total</b>	<b>53 528</b>	<b>63 511</b>

## 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.

<b>Funds held in Trust: Children's Money-Gifts &amp; House Program</b>	<b>2021</b>	<b>2020</b>
Balance at 01 January	64 664	95 027
Received SPO money-gifts during the year	4 966	6 115
Received HP money during the year	5 075	12 406
Disbursed SPO money-gifts during the year	(17 032)	(26 421)
Disbursed HP money during the year	(12 845)	(22 463)
<b>Total</b>	<b>44 828</b>	<b>64 664</b>

## 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.

<b>Long-term provisions</b>	<b>31.12.2021</b>	<b>31.12.2020</b>
Pension funds	3	11 428
Other funds	47 729	96 285
<b>Total</b>	<b>47 732</b>	<b>107 713</b>

## 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.

<b>Current Liabilities</b>	<b>31.12.2021</b>	<b>31.12.2020</b>
Suppliers SOS	10 070	718
Suppliers non-SOS	84 900	82 348
Other Liabilities	-	-
<b>Total</b>	<b>94 970</b>	<b>83 066</b>

### 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.

<b>Tax Liabilities</b>	<b>31.12.2021</b>	<b>31.12.2020</b>
Income tax (Payroll)	-	296
Social Security tax	-	68
Other taxes	3 291	-
Output tax (VAT)	2 372	5 569
Real Estate tax	4 123	(18)
<b>Total</b>	<b>9 786</b>	<b>5 915</b>

### 2.9.2 Liabilities to employees (in EUR)

<b>Liabilities to Employees</b>	<b>31.12.2021</b>	<b>31.12.2020</b>
Salary	-	-
Vacation Funds	185 559	137 510
<b>Total</b>	<b>185 559</b>	<b>137 510</b>

## 2.10 Accrual/Deferred Income (in EUR)

<b>Accrual/Deferred Income</b>	<b>31.12.2021</b>	<b>31.12.2020</b>
Accrued Expenses	10 043	7 097
Deferred Income	500	5 498
Amounts received in advance	1 713	6 103
Interim account	-	-
<b>Total</b>	<b>12 256</b>	<b>18 698</b>

### 3. Notes and Disclosures to the Statement of Financial Activities

#### 3.1 Recognition of Restricted and Unrestricted Income

The entity has received EUR 295 330 of restricted funds 2020 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 2020, and one SOS family of youngsters from 16 to 18 years old moved to this apartment. Another apartment should be purchased and used this year 2021.

Financial sources of the unrestricted funds include:

- grants and target contributions by SOS Kinderdorf International, international fund and its offices – under approved annual programs 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;
- financing from various approved projects.

Grant is recognized in the accounting upon receipt or upon acquisition thereof from funds allocated for the program. 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 recognized 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 recognized 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 2021 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	2021			2020		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
HGFD	-	-	-	-	-	-
SOS Kinderdorf e.V.	-	-	-	-	-	-
SOS Norway	-	-	-	-	-	-
SOS Switzerland	-	-	-	-	-	-
SOS Kinderdorf International	-	-	-	-	-	-
Other SOS Associations	354 472	-	354 472	276 606	-	276 606
<b>Total</b>	<b>354 472</b>	<b>-</b>	<b>354 472</b>	<b>276 606</b>	<b>-</b>	<b>276 606</b>

### 3.2 Local Income from Fundraising (in EUR)

Local Income from Fundraising	2021			2020		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
General donations/Single Gifts	413 614	-	413 614	247 691	-	247 691
Local sponsors/Comm Giving	1 682 053	-	1 682 053	909 185	-	909 185
Companies and Major Donors	325 630	-	325 630	392 485	-	392 485
Merchandising & Licensing	(51)	-	(51)	7 881	-	7 881
Donations in Kind from Private sources	134 190	-	134 190	121 731	-	121 731
Donations from sponsors abroad	-	-	-	-	-	-
Donations in Kind from Public Sources	-	-	-	-	-	-
<b>Total</b>	<b>2 555 436</b>	<b>-</b>	<b>2 555 436</b>	<b>1 678 973</b>	<b>-</b>	<b>1 678 973</b>

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

Local Income from Government and other Institutions	2021			2020		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Subsidies from Government and Other Institutions	2 813 655	-	2 813 655	2 562 966	295 330	2 858 296
Grants	165 568	-	165 568	78 028	-	78 028
<b>Total</b>	<b>2 979 223</b>	<b>-</b>	<b>2 979 223</b>	<b>2 640 994</b>	<b>295 330</b>	<b>2 936 324</b>

### 3.4 Operational Income (in EUR)

Operational Income	2021			2020		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Fees from non SOS related Revenues	87 539	-	87 539	61 379	-	61 379
Fees from SOS facilities	-	-	-	-	-	-
<b>Total</b>	<b>87 539</b>	<b>-</b>	<b>87 539</b>	<b>61 379</b>	<b>-</b>	<b>61 379</b>

### 3.5 Other local Income (in EUR)

Other Local income	2021			2020		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Sale of assets	-	-	-	-	-	-
Rent	134 740	-	134 740	109 972	-	109 972
Penalties	-	-	-	-	-	-
Other revenues	60	-	60	1 752	-	1 752
<b>Total</b>	<b>134 800</b>	<b>-</b>	<b>134 800</b>	<b>111 724</b>	<b>-</b>	<b>111 724</b>

### 3.6 Program/Project Expenses (in EUR)

#### Recognition of Expenditure

The costs in accounting are recognized based on accrual and matching principles in the accounting period where income related thereto is earned, irrespectively 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.

Program/Project Expenses	CWE	Personnel costs	Administrative Expenses	2021	2020
<b>Location 1</b>					
Long term Family Based Care	567 839	825 590	1 402	1 394 831	1 073 494
FSP	221 910	1 039 788	2 879	1 264 577	1 126 527
Educational programs	-	-	-	-	-
Other facilities (except NA,NO, NA based GSC staff and FR)	249 683	306 989	221 136	777 808	651 216
<b>Total Location 1</b>	<b>1 039 432</b>	<b>2 172 367</b>	<b>225 417</b>	<b>3 437 216</b>	<b>2 851 237</b>

### 3.7 Administrative Expenses (in EUR)

Administrative Expenses	2021	2020
Current working expenses	139 950	90 627
Personnel Costs	675 830	364 472
Administrative costs	156 526	93 206
<b>Total</b>	<b>972 306</b>	<b>548 305</b>

### 3.8 Fund-raising Expenses (in EUR)

Fundraising Expenses	2021	2020
Fundraising Activities	424 322	609 967
Current working expenses	34 032	39 429
Personnel Costs	146 763	130 696
Administrative Costs	440	1 721
<b>Total</b>	<b>605 557</b>	<b>781 813</b>

### 3.9 Other Expenses (in EUR)

Other Expenses	2021	2020
Depreciation expenses	67 137	70 246
Expenses on disposal of Property Plant and Equipment	24	26
Other Valuations & Bad debt	943	463
Currency conversion	-	-
<b>Total</b>	<b>68 104</b>	<b>70 735</b>

### 3.10 Finance Income and Expenses (in EUR)

Finance Income and Expenses	2021	2020
Bank Interest	-	-
Bank charges	(35 293)	(22 543)
Interest expenses on borrowings	-	-
Exchange rate gain or loss	2 928	(3 498)
<b>Total</b>	<b>(32 365)</b>	<b>(26 041)</b>

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

### 4.1 Accumulated funds

Unrestricted accumulated funds increased in 2021 by 1 608 995 EUR mostly due to successful committed givers project.

Restricted funds of 287 830 EUR received in 2021 from Vilnius City Municipality.

Accumulated Funds	Notes	2021	2020
<b>Unrestricted Funds</b>	4.1		
January 1		1 313 665	822 119
Gain/Loss for the year		995 922	491 546
Currency convert from previous periods		3	-
Net transfer from restricted		-	-
<b>December 31</b>		<b>2 309 590</b>	<b>1 313 665</b>
<b>Restricted Funds</b>	4.2		
January 1		295 330	-
Gain/Loss for the year		-	295 330
Net transfer to unrestricted		(7 500)	-
<b>December 31</b>		<b>287 830</b>	<b>295 330</b>
<b>Total Accumulated Funds (with Restricted Funds)</b>		<b>2 597 420</b>	<b>1 608 995</b>

## 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 2021 are disclosed below.

### I. Subsidy/support provided/received

	Provided in 2021	Received in 2021
SOS Kinderdor International	354 472	
Fund	-	354 472
Fund	712 348	
Children's Village	-	712 348
Children's Village	406	
Karklės SOS vaikų poilsiavietė public enterprise	-	406
Fund	173 462	
Karklės SOS vaikų poilsiavietė public enterprise	-	173 462



## 6. Trial Balance

		International G/L					
No.	Name	Account No.	Balance at Date	Debit Amount	Credit Amount	Net Change	Balance
11110	Licenses, patents RC	02100	11,452.25	2,195.55	-	2,195.55	11,452.25
11120	Licenses, patents CC	02120	-	-	-	-	-
11130	Accumulated depreceation (-)	02130	(9,665.09)	-	618.21	(618.21)	(9,847.97)
11140	Revaluation	02140	-	-	-	-	-
11150	Disposal, written off	02150	(1.74)	-	-	-	(1.74)
11160	Write Down	02160	-	-	-	-	-
11210	ICT Software RC	02100	20,501.04	-	-	-	20,501.04
11211	ICT Software RC	02125	11,792.62	-	-	-	11,792.62
11220	ICT Software CC	02120	-	-	-	-	-
11230	Accumulated depreceation (-)	02130	(32,148.19)	-	912.37	(912.37)	(32,148.19)
11240	Revaluation	02140	-	-	-	-	-
11250	Disposal, written off	02150	(141.57)	-	-	-	(141.57)
11260	Write Down	02160	-	-	-	-	-
11310	Other intangible assets RC	02100	1,158.48	-	-	-	1,158.48
11320	Other intangible assets CC	02120	-	-	-	-	-
11330	Accumulated depreciation (-)	02130	(1,158.24)	-	-	-	(1,158.24)
11340	Revaluation	02140	-	-	-	-	-
11350	Disposal, written off	02150	(0.29)	-	-	-	(0.29)
11360	Write Down	02160	-	-	-	-	-
12011	Acquisition costs RC	01110	-	-	-	-	-
12012	Acquisition costs CC	01120	-	-	-	-	-
12014	Revaluation	01140	-	-	-	-	-
12015	Disposal, written off	01150	-	-	-	-	-
12110	Acquisition costs RC	01210	7,820,947.79	192,000.00	-	192,000.00	7,820,947.79
12113	Accumulated depreciation (-)	01230	(5,614,545.76)	2,854.80	53,526.60	(50,671.80)	(5,629,282.66)
12114	Revaluation	01240	-	-	-	-	-
12115	Disposal, written off	01250	(1,941,013.54)	-	-	-	(1,941,013.54)
12116	Write Down	01260	-	-	-	-	-
12120	Buildings /CC	01220	260,280.73	-	-	-	260,280.73
12210	Acquisition costs RC	01310	146,807.67	-	-	-	146,807.67
12213	Accumulated depreciation (-)	01330	(147,079.65)	-	2,044.95	(2,044.95)	(147,105.49)
12214	Revaluation	01340	735.69	735.69	-	735.69	2,597.89
12215	Disposal, written off	01350	(5,544.12)	6,012.30	6,022.74	(10.44)	(5,544.12)
12216	Write Down	01360	(735.69)	-	735.69	(735.69)	(735.69)
12220	Furniture /CC	01320	5,905.11	-	-	-	5,905.11
12310	Acquisition costs RC	01410	203,837.80	13,400.00	-	13,400.00	241,487.80
12313	Accumulated depreciation (-)	01430	(172,338.81)	-	5,972.97	(5,972.97)	(174,339.69)
12314	Revaluation	01440	-	-	-	-	-
12315	Disposal, written off	01450	(9,795.02)	-	-	-	(18,377.73)
12316	Write Down	01460	-	-	-	-	-
12320	Vehicles /CC	01420	-	-	-	-	-
12410	Acquisition costs RC	01510	362,913.44	25,536.85	-	25,536.85	403,045.44
12413	Accumulated depreciation (-)	01530	(323,179.10)	-	2,723.95	(2,723.95)	(326,158.25)
12414	Revaluation	01540	-	-	-	-	-
12415	Disposal, written off	01550	(14,171.66)	12,637.38	12,645.76	(8.38)	(14,171.66)
12416	Write Down	01560	-	-	-	-	-
12420	Other prop. & equipment /CC	01520	1,010.77	-	-	-	1,010.77
12430	Acquisition costs RC	01511	168,801.93	9,052.43	-	9,052.43	176,134.41
12433	Accumulated depreciation (-)	01530	(134,976.30)	-	11,693.11	(11,693.11)	(138,768.18)
12434	Revaluation	01540	-	-	-	-	-
12435	Disposal, written off	01550	(7,938.68)	8,790.77	8,795.96	(5.19)	(7,938.68)
12436	Write Down	01560	-	-	-	-	-
12440	ICT Hardware /CC	01520	-	-	-	-	-
12510	Site & Development Costs	01610	-	-	-	-	-
12520	Arch.& Engineering Costs	01620	-	-	-	-	-
12530	Constr.Costs, Gen. Contractors	01630	170,782.67	170,782.67	-	170,782.67	170,782.67
12540	Material Purchases	01640	-	-	-	-	-
12550	External works	01650	-	-	-	-	-
12560	Infrastructure & Connect.	01660	-	-	-	-	-
12570	Furniture	01670	-	-	-	-	-
12580	Equipments	01680	-	-	-	-	-
12590	Vehicles	01690	-	-	-	-	-
12591	Others	01698	-	-	-	-	-
12592	Prepayments	01698	37,650.00	37,650.00	-	37,650.00	-
13010	Receivables after one year	06210	-	-	-	-	-
13110	Other financial assets	06210	-	-	-	-	-
20110	Raw materials & components	05100	-	-	-	-	-
20120	Work in progress	05100	-	-	-	-	-
20130	Finished products	05100	-	-	-	-	-
20140	Goods for resale	05100	-	-	-	-	-
20170	Goods on the move	05100	-	-	-	-	-
20210	Prepayments NON-SOS	06210	40,489.17	31,126.82	5,423.44	25,703.38	11,715.29
20220	Deferred expenses	06210	4,653.47	59,833.85	56,519.20	3,314.65	0.01
20221	Deferred expenses SOS Mothers	06210	-	-	-	-	-
20230	Acerued income	06210	778.84	1,183,791.93	1,230,399.11	(46,607.18)	13,829.16
21010	Trade debtors (NON- SOS)	06930	21,379.25	241,342.26	228,503.57	12,838.69	52,715.89
21110	Receivables finansing(municip)	06930	96,331.31	1,621,001.54	1,537,335.13	83,666.41	146,135.43
21160	Receivables finansing(proj)	06930	55,275.77	-	-	-	55,275.77
21170	Input Tax	06940	-	-	-	-	-
21171	Refund VAT	06950	-	-	-	-	-
21172	Budget debt (taxes)	06990	-	-	-	-	-
21181	Customers SOS Employees	06920	6,773.29	280,996.07	287,334.29	(6,338.22)	8,298.24
21182	Customers SOS Beneficiaries	06910	-	-	-	-	-
21183	Advance Salary payment	06610	-	-	-	-	-
21184	Refunds fr.another AU /CO	06110	-	-	-	-	-
21185	Other receivables	06990	-	-	-	-	-
21190	Cash Shortage	06960	-	-	-	-	-
21191	Duobtful amount	06960	-	-	-	-	-
23110	Current Account Running Costs	11100	1,914,642.21	10,051,066.64	9,511,029.66	540,036.98	3,001,308.53
23120	Call accounts in banks RC	11200	-	-	-	-	-
23130	Trust & Funds RC	11300	-	-	-	-	-
23140	Sponsorship Money gifts	11400	44,827.23	7,914.40	27,751.29	(19,836.89)	30,974.69
23160	Cash RC	11600	-	-	-	-	-
23210	Current account Construction	12100	-	-	-	-	-
23220	Cash Construction	12300	-	-	-	-	-
23310	Internal Transfers	88810	-	3,317,091.13	3,317,091.13	-	-
23320	Internal Tr.Money Gifts SPO	88820	-	4,226.44	4,226.44	-	-
31100	Associated capital	91100	-	-	-	-	-
32100	Revaluation reserve	91100	-	-	-	-	-

		International G/L							
No.	Name	Account No.	Balance at Date	Debit Amount	Credit Amount	Net Change	Balance		
32200	Liquidity Reserve	91110	-	-	-	-	-	-	-
32300	Continuity Reserve	91120	-	-	-	-	-	-	-
32400	Other reserves	91100	-	-	-	-	-	-	-
32500	Municipal subsidy	92310	(287,830.00)	7,500.00	-	7,500.00	(285,330.00)	-	-
33100	Profit (loss) reporting year	91200	(1,313,664.92)	-	-	-	(2,309,586.87)	-	-
33200	Profit (loss) previous year	91200	-	-	-	-	-	-	-
34110	Sponsorships (SPO)	21100	-	-	-	-	-	-	-
34120	Other Sponsorships	21200	-	-	-	-	-	-	-
34130	Transfer fr. SOS Ass.via STS	23100	(284,591.40)	39,956.44	324,547.84	(284,591.40)	(83,756.02)	-	-
34210	Subsidies for RC HGFD	22110	-	-	-	-	-	-	-
34211	Subsidies for RC SOS-KDEV	22120	-	-	-	-	-	-	-
34212	Subsidies for RC SOS-DK	22130	-	-	-	-	-	-	-
34213	Subsidies for RC SOS-SE	22140	-	-	-	-	-	-	-
34214	Subsidies for RC SOS-NO	22150	-	-	-	-	-	-	-
34215	Subsidies for RC SOS- FR	22160	-	-	-	-	-	-	-
34216	Subsidies for RC SOS- NL	22170	-	-	-	-	-	-	-
34217	Subsidies for RC SOS- CH	22180	-	-	-	-	-	-	-
34218	Subsidies for RC SOS- LU	22190	-	-	-	-	-	-	-
34219	Subsidies for RC SOS- UK	22210	-	-	-	-	-	-	-
34220	Subsidies for RC SOS-AT	22220	-	-	-	-	-	-	-
34221	Subsidies for RC SOS-BE	22230	-	-	-	-	-	-	-
34222	Subsidies for RC SOS-CA	22240	-	-	-	-	-	-	-
34223	Subsidies for RC SOS-US	22250	-	-	-	-	-	-	-
34224	Subsidies for RC SOS-FI	22260	-	-	-	-	-	-	-
34225	Subsidies for RC SOS-IS	22270	-	-	-	-	-	-	-
34226	Subsidies for RC SOS-IT	22280	-	-	-	-	-	-	-
34227	Subsidies for RC SOS-ES	22290	-	-	-	-	-	-	-
34228	Subsidies for RC KDI IO	22910	-	-	-	-	-	-	-
34229	Other SOS Association	22920	-	-	-	-	-	-	-
34231	Subsidies for CC HGFD	24110	-	-	-	-	-	-	-
34232	Subsidies for CC SOS-KDEV	24120	-	-	-	-	-	-	-
34233	Subsidies for CC SOS-DK	24130	-	-	-	-	-	-	-
34234	Subsidies for CC SOS-SE	24140	-	-	-	-	-	-	-
34235	Subsidies for CC SOS-NO	24150	-	-	-	-	-	-	-
34236	Subsidies for CC SOS-FR	24160	-	-	-	-	-	-	-
34237	Subsidies for CC SOS-NL	24170	-	-	-	-	-	-	-
34238	Subsidies for CC SOS-CH	24180	-	-	-	-	-	-	-
34239	Subsidies for CC SOS-LU	24190	-	-	-	-	-	-	-
34240	Subsidies for CC SOS-UK	24210	-	-	-	-	-	-	-
34241	Subsidies for CC SOS-AT	24220	-	-	-	-	-	-	-
34242	Subsidies for CC SOS-BE	24230	-	-	-	-	-	-	-
34243	Subsidies for CC SOS-CA	24240	-	-	-	-	-	-	-
34244	Subsidies for CC SOS-US	24250	-	-	-	-	-	-	-
34245	Subsidies for CC SOS-FI	24260	-	-	-	-	-	-	-
34246	Subsidies for CC SOS-IS	24270	-	-	-	-	-	-	-
34247	Subsidies for CC SOS-IT	24280	-	-	-	-	-	-	-
34248	Subsidies for CC SOS-ES	24290	-	-	-	-	-	-	-
34249	Subsidies for CC KDI IO	24910	-	-	-	-	-	-	-
34250	Subsidies for CC Other SOS Ass	24920	-	-	-	-	-	-	-
34261	Donation via IDS	26100	-	-	-	-	-	-	-
34271	Don. from Abroad HGFD	27110	-	-	-	-	-	-	-
34272	Don. from Abroad SOS-KDEV	27120	-	-	-	-	-	-	-
34273	Don. from Abroad SOS-DK	27130	-	-	-	-	-	-	-
34274	Don. from Abroad SOS-SE	27140	-	-	-	-	-	-	-
34275	Don. from Abroad SOS-NO	27150	-	-	-	-	-	-	-
34276	Don. from Abroad SOS-FR	27160	-	-	-	-	-	-	-
34277	Don. from Abroad SOS-NL	27170	-	-	-	-	-	-	-
34278	Don. from Abroad SOS-CH	27180	-	-	-	-	-	-	-
34279	Don. from Abroad SOS-LU	27190	-	-	-	-	-	-	-
34280	Don. from Abroad SOS-UK	27210	-	-	-	-	-	-	-
34281	Don. from Abroad SOS-AT	27220	-	-	-	-	-	-	-
34282	Don. from Abroad SOS-BE	27230	-	-	-	-	-	-	-
34283	Don. from Abroad SOS-CA	27240	-	-	-	-	-	-	-
34284	Don. from Abroad SOS-US	27250	-	-	-	-	-	-	-
34285	Don. from Abroad SOS-FI	27260	-	-	-	-	-	-	-
34286	Don. from Abroad SOS-IS	27270	-	-	-	-	-	-	-
34287	Don. from Abroad SOS-IT	27280	-	-	-	-	-	-	-
34288	Don. from Abroad SOS-ES	27290	-	-	-	-	-	-	-
34289	Don. from Abroad KDI IO	27910	-	-	-	-	-	-	-
34290	Don. from Abroad Other Assoc.	27920	-	-	-	-	-	-	-
34291	Don. from PSA for KDI MB fee	27950	(69,881.00)	-	69,881.00	(69,881.00)	-	-	-
35100	Used Financing from SOS	84100	-	-	-	-	-	-	-
	Used Financing NON-								
35200	SOS(privat)	84100	-	-	-	-	-	-	-
35300	Used fin. NON-SOS (governm.)	84100	-	-	-	-	-	-	-
35400	Used fin. from oth.budget inst	84100	-	-	-	-	-	-	-
36111	Messenger 1 (individuals)	31110	-	-	-	-	-	-	-
36112	Messenger 2 (individuals)	31110	-	-	-	-	-	-	-
36113	Co-branding mail (individuals)	31110	-	-	-	-	-	-	-
36114	SMS 1 warm/in	31110	-	-	-	-	-	-	-
36115	SMS 2 warm/in	31110	-	-	-	-	-	-	-
36116	SMS 3 warm/in	31110	-	-	-	-	-	-	-
36117	Direct mail for school-cold	31110	-	-	-	-	-	-	-
361171	Direct mail for school-warm	31110	-	-	-	-	-	-	-
36118	Donation boxes	31110	-	-	-	-	-	-	-
36119	2% campaign	31110	(51,810.54)	5,434.88	57,245.42	(51,810.54)	-	-	-
36120	Individual sponsorship	31120	-	-	-	-	-	-	-
36121	SOS friend club	31125	-	-	-	-	-	-	-
36122	Other donation individuals	31110	(55,148.25)	46,214.10	101,362.35	(55,148.25)	(97,196.86)	-	-
36123	Web page donation individuals	31110	-	-	-	-	-	-	-
361231	Crowd funding individuals	31110	-	-	-	-	-	-	-
36124	Children's day e-mail/ind	31110	-	-	-	-	-	-	-
36125	February e-mail/ind	31110	-	-	-	-	-	-	-
36126	Mother's day e-mail/ind	31110	-	-	-	-	-	-	-
36127	Comm.giving-existing ind.	31125	-	-	-	-	-	-	-
36128	Comm.giving-recruitment ind.	31125	(1,682,052.56)	3,775.00	1,685,827.56	(1,682,052.56)	(604,687.49)	-	-
361281	Other projects individuals	31110	-	-	-	-	-	-	-
36130	Donation over 2500 USD/ind	31110	-	-	-	-	-	-	-
361301	Messenger 1 (companies)	31130	-	-	-	-	-	-	-
361302	Messenger 2 (companies)	31130	-	-	-	-	-	-	-
361303	Easter mail /comp	31130	-	-	-	-	-	-	-
361304	Children's day mail/comp	31130	-	-	-	-	-	-	-
361305	Christmas direct mails warm/co	31130	-	-	-	-	-	-	-
361306	Christmas direct mails cold/co	31130	-	-	-	-	-	-	-

		International G/L					
No.	Name	Account No.	Balance at Date	Debit Amount	Credit Amount	Net Change	Balance
361307	Mail for school year,1st Augus	31130	-	-	-	-	-
361308	Other donation (companies)	31130	-	-	-	-	-
361309	Personal approach companies	31130	-	-	-	-	-
361310	Web page donation (companies)	31130	-	-	-	-	-
361311	Comm.giving-exsisting/com	31130	-	-	-	-	-
361312	Comm.giving-requitment/comp.	31132	-	-	-	-	-
361313	February e-mail/comp	31132	-	-	-	-	-
361314	Mother's day email/comp	31132	-	-	-	-	-
361315	Messenger 1 (companies )	31132	-	-	-	-	-
361316	Messenger 2 (companies )	31132	-	-	-	-	-
361317	Easter mail/comp	31132	-	-	-	-	-
361318	Children's day email/comp	31132	-	-	-	-	-
361319	Christmas Direct mails warm/co	31132	-	-	-	-	-
361320	Christmas Direct mails cold/co	31132	-	-	-	-	-
361321	Mail for school year, 1st Aug.	31132	-	-	-	-	-
361322	Other donation (companies)	31132	-	-	-	-	-
361323	Personal approach companies	31132	-	-	-	-	-
361324	Web page donation (companies)	31132	-	-	-	-	-
361325	Comm.giving-exsisting/com	31132	-	-	-	-	-
361331	CRM campaign Nr1	31131	-	-	-	-	-
361332	CRM campaign Nr2	31131	-	-	-	-	-
361341	Family hause sponsors/comp	31130	-	-	-	-	-
361342	Sponsorship packages/comp	31130	-	-	-	-	-
361343	Personal meetings/corp	31130	-	-	-	-	-
361344	Personal meetings/ind.corp	31130	-	-	-	-	-
361345	Other general donation comp.	31130	-	-	-	-	-
361351	Comp.-family house sponsors	31133	-	-	-	-	-
361352	Comp.-sponsorship packages	31133	-	-	-	-	-
361353	Personal meetings-corp.NEW	31133	-	-	-	-	(113,969.73)
361354	Personal meetings-corp.EXIST	31133	(156,393.16)	-	156,393.16	(156,393.16)	(100,193.80)
361355	Personal meetings-indvid.comp.	31133	-	-	-	-	-
361356	Other general donations comp.	31133	(6,017.96)	-	6,017.96	(6,017.96)	-
361361	Direct mailing-SMEs-Nr.1	31134	-	-	-	-	-
361362	Direct mailing-SMEs-Nr.2	31134	-	-	-	-	-
361363	Dir.mail.Children's day/warm	31134	-	-	-	-	-
361364	Dir.mail.Children's day/cold	31134	-	-	-	-	-
361365	Dir.mail.School camp./warm	31134	-	-	-	-	-
361366	Dir.mail.School camp./cold	31134	-	-	-	-	-
361367	Dir.mail.Christmas/warm	31134	-	-	-	-	-
361368	Dir.mail.Christmas/cold	31134	(163,219.00)	-	163,219.00	(163,219.00)	(94,757.00)
36141	Private person will	31140	(306,655.05)	-	306,655.05	(306,655.05)	-
36150	Private foundations	31150	-	-	-	-	-
36151	Family fundation	31150	-	-	-	-	-
36152	Corporate fundation	31150	-	-	-	-	-
36153	Hybrid fundation	31150	-	-	-	-	-
36154	Private foundations	31150	-	-	-	-	-
36160	Events (birthday)	31160	-	-	-	-	-
36161	TV projects	31160	-	-	-	-	-
361611	Charity concerts(School camp.)	31160	-	-	-	-	-
361612	Charity concerts(Christ camp.)	31160	-	-	-	-	-
36162	Other events	31160	-	-	-	-	-
36163	Business breakfast	31160	-	-	-	-	-
36180	Donations in kind/indiv.(BR)	31180	-	-	-	-	-
361801	Donations in kind/indiv.(NBR)	31180	-	-	-	-	-
36181	Donations in kind/comp.(BR)	31180	(31,254.00)	-	31,254.00	(31,254.00)	-
361811	Donations in kind/comp.(NBR)	31181	(102,935.68)	4,189.42	107,125.10	(102,935.68)	(25,399.92)
36190	Direct Don. fr. Spons/Abroad	31190	-	-	-	-	-
36195	Conditional Loc. Inc. Private	31995	-	-	-	-	-
36211	Carer's allowance	32110	(174,884.24)	1,667.39	176,551.63	(174,884.24)	(74,245.53)
36212	Allowance for children	32110	-	-	-	-	-
36213	Social benefits	32110	(1,534,376.40)	905.80	1,535,282.20	(1,534,376.40)	(524,715.68)
36214	Other benefits from municipal.	32110	(1,097,208.52)	11,336.77	1,108,545.29	(1,097,208.52)	(670,056.05)
36220	DiK from budget institution	32120	-	-	-	-	-
36230	Government subsidies	32110	-	7,500.00	7,500.00	-	-
36240	Fr.State money fundation	32110	-	-	-	-	-
36251	Other local revenue fr.publ.s.	32110	(7,185.76)	130.10	7,315.86	(7,185.76)	(2,364.20)
36261	Projects from Municipality	32130	-	-	-	-	-
36262	Projects from Government	32130	-	-	-	-	-
36263	Projects from Other budget ins	32130	(165,567.72)	110.02	165,677.74	(165,567.72)	(50,871.55)
36264	Projects from Municipality	32130	-	-	-	-	-
36265	Projects from Government	32130	-	-	-	-	-
36266	Projects from Other budg.ins	32130	-	-	-	-	-
36267	Public funds	32130	-	-	-	-	-
36268	Subprojects	32110	-	-	-	-	-
36269	Subprojects	32130	-	-	-	-	-
36271	Public funds from abroad	32131	-	-	-	-	-
36295	Conditional Loc. Rev. Public	32995	-	-	-	-	-
40110	Liabilities Money Gifts SPO	92110	(38,370.93)	17,032.39	4,966.43	12,065.96	(28,540.96)
40120	Liabilities Money Gifts Hous.P	92110	(6,456.73)	12,845.00	5,074.50	7,770.50	(2,434.16)
40810	Pension Funds	92210	(4,069.43)	7,463.55	104.70	7,358.85	(4,069.43)
40820	Redundancy Payment Fund	92220	(185,360.25)	173,660.38	221,510.64	(47,850.26)	(264,092.52)
40830	Other Trusts & Special Funds	92230	(43,662.63)	151,470.33	98,848.44	52,621.89	(299,906.61)
41210	Suppliers SOS	92910	(10,069.92)	25,494.47	34,846.47	(9,352.00)	(33,188.92)
41220	Suppliers NON-SOS	92920	(84,904.87)	2,016,715.04	2,019,271.37	(2,556.33)	(96,838.40)
41310	Amounts received in advance	92310	(1,712.65)	6,103.72	1,712.65	4,391.07	-
41320	Accrued Expenses	92310	(10,043.00)	7,324.77	10,271.00	(2,946.23)	(19,643.00)
41330	Deferred Income	92310	(500.00)	1,226,515.44	1,221,517.44	4,998.00	9,275.00
41410	Payroll	92610	1,038.92	2,922,006.20	2,921,022.93	983.27	(179,331.75)
41420	Income Tax (Payroll)	92620	2,450.26	526,581.78	523,779.46	2,802.32	(46,952.54)
41430	Social Security (Payroll)	92630	3,918.81	664,946.54	660,959.45	3,987.09	(67,363.87)
41440	Guarantee fund (Payroll)	92620	-	-	-	-	-
41450	Other employee benefits	92610	-	-	-	-	-
41510	Output Tax (VAT)	92930	(2,372.00)	38,464.00	35,268.00	3,196.00	419.00
41521	Income tax	92940	(3,290.79)	16,090.63	19,381.42	(3,290.79)	(2,406.66)
41522	Social security	92940	-	-	-	-	-
41523	Other taxes	92940	(4,123.00)	1,209.00	5,350.34	(4,141.34)	(3,614.00)
41531	Obligations under the orders	92990	-	4,571.11	4,571.11	-	208.56
41532	Other payables	92990	-	-	-	-	-
41533	Account for Waiting	92990	-	17,351.50	17,351.50	-	3,608.55
41534	Interim account	92710	(10,350.00)	20,763.59	31,113.59	(10,350.00)	(8,833.77)
41540	Cash Surplus	92950	-	-	-	-	-
41550	Retention Construction Project	92960	-	-	-	-	-
41560	Impact fund for children liab.	92970	-	-	-	-	-
50110	Fees (Non SOS)	33100	(78,902.66)	105.00	79,007.66	(78,902.66)	-

		International G/L							
No.	Name	Account No.	Balance at Date	Debit Amount	Credit Amount	Net Change	Balance		
50120	Fees (SOS)	33300	(8,636.00)	-	8,636.00	(8,636.00)	-		
50130	Fees (Non-SOS-FSP)	33100	-	-	-	-	-		
50140	Fees (other NGOs)	33100	-	-	-	-	-		
50200	Revenue from goods rendered	33200	-	-	-	-	-		
50210	Merchandising & Licencing/ind	31170	-	-	-	-	-		
50211	Merchandising & Licencing/comp	31170	50.75	50.75	-	50.75	(1,356.00)		
50300	Returns of goods, allowanc (-)	33200	-	-	-	-	-		
50995	Conditional Operatl. Revenues	33995	-	-	-	-	-		
52100	Sale of Assets	34100	-	-	-	-	(14,500.00)		
52200	Rent	34200	(134,740.00)	-	134,740.00	(134,740.00)	(52,900.00)		
52300	Miscellaneous financial revenu	34900	-	-	-	-	-		
52400	Bank interest	34300	-	-	-	-	-		
52410	Bank interest (NORDEA)	34300	-	-	-	-	-		
52500	Penalties	34900	-	-	-	-	-		
52600	Realized Gains FCY	83100	(4,227.94)	-	4,227.94	(4,227.94)	(2,912.65)		
52620	Unrealized Gains FCY	83200	-	-	-	-	-		
52700	Other revenue	34900	(60.25)	-	60.25	(60.25)	-		
52720	CO seminar fee	34900	-	-	-	-	-		
52800	Refunds VAT	34400	-	-	-	-	-		
52995	Conditional other Local Rev.	34995	-	-	-	-	-		
61111	Maintenance & Repairs (sum)	51100	-	-	-	-	-		
61112	Maint. & Repairs Sites & Land	51200	-	-	-	-	-		
61113	Maint. & Repairs Buildings	51300	120,656.42	120,656.42	-	120,656.42	91,330.73		
61114	Maint. & Repairs Furniture	51400	-	-	-	-	-		
61115	Maint. & Repairs Vehicle	51500	41,530.98	45,002.45	3,471.47	41,530.98	18,475.93		
61116	Maint. & Repairs Equ. & Mach.	51600	1,053.61	1,053.61	-	1,053.61	1,012.20		
611171	Maint. & Repairs ICT Hardware	51601	100.00	100.00	-	100.00	-		
611172	Maint. & Repairs ICT Software	51602	1,312.04	1,312.04	-	1,312.04	36.30		
611173	Maint. & Repairs ICT Conn.fee	51603	1,358.75	1,479.75	121.00	1,358.75	540.47		
61120	Depreciation of Tangible Ass.	81100	65,606.78	75,961.58	10,354.80	65,606.78	21,034.65		
61130	Depreciation of Intang.Ass.	81100	1,530.58	1,530.58	-	1,530.58	182.88		
61140	Rent	53600	95,046.04	95,291.99	245.95	95,046.04	46,712.54		
611411	Car rental from employees	53600	50,767.33	51,273.20	505.87	50,767.33	18,688.10		
611412	Car rental fr.employees/inc.15	53600	-	-	-	-	-		
61150	Trash removal,san.hygiene	53700	8,950.51	8,950.51	-	8,950.51	2,818.56		
61151	Water	53500	3,934.48	3,934.48	-	3,934.48	1,224.83		
61152	Electricity	53500	24,635.73	24,840.86	205.13	24,635.73	15,920.36		
61153	Gas (heating)	53500	24,494.68	24,505.13	10.45	24,494.68	26,264.69		
61154	Security service	53700	2,013.40	2,013.40	-	2,013.40	875.08		
61155	Other (third person) services	53700	18,744.19	18,744.19	-	18,744.19	17,311.74		
61160	Insurances	71700	-	-	-	-	-		
61170	Other Administrative Exp.	71900	-	-	-	-	24,268.00		
61172	Telecommunications	71200	10,412.56	10,416.20	3.64	10,412.56	3,636.42		
61173	Postage	71300	18.15	18.15	-	18.15	-		
61174	Office Supplies	71400	3,943.97	4,168.85	224.88	3,943.97	1,898.09		
61175	Bank Charges	71500	35,292.66	39,946.61	4,653.95	35,292.66	14,430.45		
61176	Membership-Fee/SOS-KDI	71610	-	-	-	-	-		
611761	Membership-Fee/SOS-KDI	71600	69,881.00	69,881.00	-	69,881.00	-		
61177	Audit Fees	71620	6,286.05	10,158.05	3,872.00	6,286.05	9,600.00		
61178	Professional Fees	71630	268,873.97	269,412.72	538.75	268,873.97	80,426.24		
61179	ICT consulting fees	71611	9,884.90	10,748.80	863.90	9,884.90	3,455.60		
61180	Translation exp.	71900	-	-	-	-	-		
61181	Subscription, publication exp.	71900	-	-	-	-	-		
61182	Permits, testing exp.	71900	102.85	102.85	-	102.85	-		
61183	Insurances assets, bildings	71700	19.19	19.19	-	19.19	184.81		
61184	Insurances vehicles	71700	-	-	-	-	-		
61185	Internet connection fee	71210	-	-	-	-	-		
61190	Expenses of doubtful amounts	71900	123.98	123.98	-	123.98	-		
61200	Waste of Non-Current Assets	53900	-	-	-	-	-		
61210	Waste of Current Assets	53900	-	-	-	-	-		
61220	Various tax expenses	71610	34,404.00	34,404.00	-	34,404.00	1,767.00		
61221	Land tax, land rent tax & oth.	71610	5,350.34	5,350.34	-	5,350.34	4,819.00		
61222	Irrecoverable VAT	71610	-	-	-	-	-		
61310	Donation in money	53400	-	-	-	-	50,000.00		
61320	Donation in kind (BR)	53400	31,254.00	31,254.00	-	31,254.00	-		
613201	Donation in kind (NBR)	53400	102,935.68	107,125.10	4,189.42	102,935.68	25,399.92		
61410	Family Budget (sum)	52100	-	-	-	-	-		
61420	Foodstuff	52200	66,545.02	66,811.00	265.98	66,545.02	19,464.36		
61421	Sweets	52200	-	-	-	-	1,754.18		
61430	Cleaning Materials	52300	4,853.17	4,853.17	-	4,853.17	-		
61431	Household equipment	52900	-	-	-	-	7,874.38		
61440	Clothing, Sewing	52400	13,068.42	13,068.42	-	13,068.42	5,094.24		
61450	School Expenditures, toys	52500	4,752.07	4,752.07	-	4,752.07	1,282.74		
61451	After school activity	52500	6,354.59	6,354.59	-	6,354.59	1,702.69		
61452	Pets	52900	-	-	-	-	630.05		
61453	Cafe/Restaurant	52200	-	-	-	-	1,269.17		
61454	Hygiene/Beauty	52900	-	-	-	-	1,495.29		
61455	Gifts	52900	-	-	-	-	1,190.79		
61460	Pocket Money	52600	30,882.34	30,882.34	-	30,882.34	11,571.90		
61461	Toys, books (not for school)	52600	-	-	-	-	-		
61462	Entertainments, leisure	52600	10,350.00	10,350.00	-	10,350.00	1,534.80		
61470	Health, hygiene	52900	-	-	-	-	2,517.90		
61490	Other Family Budget	52900	152,689.92	156,714.56	4,024.64	152,689.92	31,432.54		
61491	Transportation	52900	-	-	-	-	2,700.03		
61492	Telecommunications	52900	36.30	36.30	-	36.30	1,181.68		
614931	Additional support hours	52900	-	-	-	-	-		
614932	Additional supp./soc.ins.30,98	52900	-	-	-	-	-		
614933	Additional supp./guar.f.0,02	52900	-	-	-	-	-		
614941	Car rent from SOS Mother's	52900	-	-	-	-	-		
614942	Car rent from SOS Moth./inc.15	52900	-	-	-	-	-		
61510	Other Curr. Working Exp. (sum)	53100	-	-	-	-	-		
61511	Foodstuff	53100	7,864.71	7,864.71	-	7,864.71	1,825.34		
61512	Cleaning Materials	53100	2,485.84	2,485.84	-	2,485.84	-		
61513	Clothing, Sewing	53100	-	-	-	-	-		
61520	Community Expenditures	53200	-	-	-	-	-		
61530	School Fees	53300	24,366.25	24,366.25	-	24,366.25	8,236.74		
61535	Fees International College	53350	-	-	-	-	-		
61540	Activities	53400	9,017.79	9,767.79	750.00	9,017.79	2,238.98		
61541	Add.teaching (courses)	53400	-	-	-	-	-		
61542	Excursions	53400	-	-	-	-	-		
61543	Feasts	53400	-	-	-	-	-		
61544	Visitors & Meetings	53400	2,944.06	2,944.06	-	2,944.06	1,162.52		
61545	Helth support	53400	-	-	-	-	-		

		International G/L					
No.	Name	Account No.	Balance at Date	Debit Amount	Credit Amount	Net Change	Balance
61546	Education support	53400	-	-	-	-	-
61547	Psycho-social support	53400	149,091.61	149,267.11	175.50	149,091.61	38,008.93
61548	Parenting support	53400	-	-	-	-	-
61549	Community capacity support	53400	-	-	-	-	-
61550	Other activities	53400	18,876.40	18,876.40	-	18,876.40	-
61590	Other expenditure	53900	148,237.36	149,766.33	1,528.97	148,237.36	52,572.89
61591	Low Value Investments	46100	7,797.39	7,797.39	-	7,797.39	7,940.80
61592	Low Value Investments ICT	46200	18,901.68	19,401.68	500.00	18,901.68	21,456.22
61610	Materials	54100	-	-	-	-	-
61710	Exp. for Medical Attend. (sum)	55100	-	-	-	-	-
61720	Medical Exp. SOS Children	55200	179.00	179.00	-	179.00	-
61730	Med.Exp. SOS Mothers&Aunties	55300	-	-	-	-	-
61740	Medical Exp. Other SOS Staff	55400	-	-	-	-	-
61750	Pharmaceuticals	55500	-	-	-	-	-
61790	Other Exp. f. Med. Attendance	55900	-	-	-	-	-
61810	Transportation (sum)	56100	-	-	-	-	-
61820	Vehicles (sum)	56200	-	-	-	-	-
61821	Ford Transit TVS	56200	-	-	-	-	-
61822	Opel Vivara DCD	56200	-	-	-	-	-
61823	Opel Vectra NVY	56200	-	-	-	-	-
61824	Opel Zafira PVB	56200	-	-	-	-	-
61825	Opel Zafira DRA	56200	-	-	-	-	-
61826	Ford Trend EJM	56200	-	-	-	-	-
61827	Chevrolet Orlando EOF	56200	-	-	-	-	-
61828	Chevrolet Spark FJM	56200	-	-	-	-	-
61830	Transportation (with children)	56300	3,000.64	3,000.64	-	3,000.64	205.20
61831	Daily allowances with children	56300	-	-	-	-	-
61840	Travel Expenses	56400	2,332.00	2,332.00	-	2,332.00	455.00
61841	Daily allowances business trip	56400	-	-	-	-	-
61890	Other Exp. f. Vehicles&Travels	56900	-	-	-	-	-
61911	SOS-Mothers salaries	61110	225,065.91	244,269.28	19,203.37	225,065.91	28,255.42
61912	SOS Aunts, Family Assis.sal.	61210	419,907.78	479,479.16	59,571.38	419,907.78	273,528.51
61913	Educ., Social, Med. Staff sal	61310	1,407,027.10	1,503,829.32	96,802.22	1,407,027.10	553,163.68
61914	Administrative Staff saaries	61410	801,674.27	866,241.47	64,567.20	801,674.27	339,113.45
61915	Maint., Gen. Service Staff sal	61510	17,470.21	21,363.59	3,893.38	17,470.21	-
619171	SOS-Mothers taxes	61120	-	-	-	-	-
619172	SOS Aunts, Family Assis.taxes	61220	-	-	-	-	-
619173	Educ., Social, Med. Staff taxe	61320	-	-	-	-	-
619174	Administrative Staff taxes	61420	-	-	-	-	-
619175	Maint., Gen. Service Stafftaxe	61520	-	-	-	-	-
619181	SOS-Mothers soc.sec	61130	4,263.22	4,597.18	333.96	4,263.22	505.75
619182	SOS Aunts Family Assis.soc.sec	61230	7,449.21	8,503.61	1,054.40	7,449.21	4,853.01
619183	Educ.,Social,Med.Staff soc.sec	61330	25,833.21	27,479.74	1,646.53	25,833.21	9,760.60
619184	Administrative Staff soc.sec	61430	14,920.79	16,023.48	1,102.69	14,920.79	5,974.08
619185	Maint.,Gen.ServiceStaff soc.ce	61530	511.33	527.63	16.30	511.33	-
61921	Redundancy Paymts/Indemnific.	62100	58,459.39	58,459.39	-	58,459.39	-
61922	Pension Payments	62200	(7,358.85)	104.70	7,463.55	(7,358.85)	-
61923	Contracts for child support	62900	-	-	-	-	-
61924	Other Extraordinary Pers. Exp.	62900	37,075.17	37,075.17	-	37,075.17	2,125.37
61925	Foster parents earnings	62900	-	-	-	-	-
61926	Endwmt prov. post-empl. pens.	64210	(60,622.05)	1,888.44	62,510.49	(60,622.05)	-
61931	HRD Trainings, Ext. Trainers	63100	38,322.67	38,322.67	-	38,322.67	10,964.57
619310	HRD Trainings Supervisions	63100	4,961.00	4,961.00	-	4,961.00	1,664.00
61932	HRD Travel Expenses	63200	-	-	-	-	-
61933	HRD Trainings,Ext.Trainers ICT	63101	-	-	-	-	-
61934	HRD Travel Expenses ICT	63201	-	-	-	-	-
62100	Loss on disposal Assets	82100	24.01	24.01	-	24.01	8,582.71
62300	Loss on investing activities	71610	-	-	-	-	-
62400	Bank interest expenses	71610	-	-	-	-	-
62500	Penalties	71610	1.60	1.60	-	1.60	0.63
62610	Realized Losses FCY	83100	1,299.87	1,299.87	-	1,299.87	251.98
62620	Unrealized Losses FCY	83200	-	-	-	-	-
62690	Other Valuations & Bad Debts	83900	942.76	942.76	-	942.76	-
62710	Other administrat. exp.	71900	-	-	-	-	-
62720	CO seminar expenses	71900	-	-	-	-	-
63000	Profits tax	71610	-	-	-	-	-
64110	Used Subsidy for Investm. SOS	84100	-	-	-	-	-
64120	Used Subsidy for Inv. NON- SOS	84100	-	-	-	-	-
64210	Used Subsidy for RC SOS	84100	-	-	-	-	-
64220	Used Subsidy for RC NON-SOS	84100	-	-	-	-	-
64410	Oth.used Subs. for RC NON-SOS	84100	-	-	-	-	-
65100	Publicity Expenditures (sum)	72100	-	-	-	-	-
65200	Advertising	72200	27,765.30	27,765.30	-	27,765.30	18,149.82
65300	Films & Pictures	72300	-	-	-	-	-
65400	PR Materials & Brochures	72400	-	-	-	-	-
65511	Messenger 1 ( individuals )	72500	-	-	-	-	-
65512	Messenger 2 (individuals)	72500	-	-	-	-	-
65513	Co-branding mail (individuals)	72500	-	-	-	-	-
65514	SMS 1 warm/in	72500	-	-	-	-	-
65515	SMS 2 warm/in	72500	-	-	-	-	-
65516	SMS 3 warm/in	72500	-	-	-	-	-
65517	Direct mail for school year/in	72500	-	-	-	-	-
65518	Donation boxes	72500	-	-	-	-	-
65519	2% campaign	72500	1,789.80	1,789.80	-	1,789.80	8,621.23
65520	Individual sponsorchip/ind	72500	-	-	-	-	-
65521	February e-mail/ind	72500	-	-	-	-	-
65522	Mother's day email/ind	72500	-	-	-	-	-
65523	Children's day email/ind	72500	-	-	-	-	-
65524	February email/ind	72500	-	-	-	-	-
65526	Comm.giving-exsisting/ind	72500	-	-	-	-	-
65527	Comm.giving-requitment/ind	72500	-	-	-	-	-
65528	SOS friend club	72500	349,539.32	349,539.32	-	349,539.32	27,404.44
65530	Donation over 2500 USD/ind	72500	-	-	-	-	-
65532	Messenger 1 (companies)	72500	-	-	-	-	-
65533	Messenger 2 (companies)	72500	-	-	-	-	-
65534	Co-branding mail (companies)	72500	-	-	-	-	-
65535	E-mail to companies 1st June	72500	-	-	-	-	-
65536	Christmas Direct mails warm/co	72500	-	-	-	-	-
65537	Christmas Direct mails cold/co	72500	3,362.31	3,362.31	-	3,362.31	330.55
65538	Mail for school-year cold/co	72500	-	-	-	-	2,717.15
655381	Mail for school-year warm/co	72500	-	-	-	-	-
65539	Children's day e-mail cold/co	72500	-	-	-	-	-
655391	Children's day e-mail warm/co	72500	-	-	-	-	-
65540	February e-mail/comp	72500	-	-	-	-	-

		International G/L						
No.	Name	Account No.	Balance at Date	Debit Amount	Credit Amount	Net Change	Balance	
65541	Comm.giving-recruitment comp.	72500	-	-	-	-	-	-
65542	Comm.giving-exsisting comp.	72500	-	-	-	-	-	-
65543	Mother's day email/comp	72500	-	-	-	-	-	-
65545	CRM compaign Nr1	72500	-	-	-	-	-	-
65546	CRM compaign Nr 2	72500	-	-	-	-	-	-
65548	Family hause sponsors/comp	72500	-	-	-	-	-	-
65549	Sponsorship packag. /companies	72500	-	-	-	-	-	-
65550	Christmas card individuals -	72500	-	-	-	-	-	-
65551	Christmas card companies -	72500	-	-	-	-	-	-
65552	Personal meetings/comp	72500	-	-	-	-	-	-
65553	Personal meetings/ind.comp	72500	-	-	-	-	-	-
65554	Other general donations/comp	72500	14,944.68	14,944.68	-	14,944.68	-	-
65563	Private person will	72500	-	-	-	-	-	-
65565	Private fundation	72500	-	-	-	-	-	-
65566	Family fundation	72500	-	-	-	-	-	-
65567	Corporate fundation	72500	-	-	-	-	-	-
65568	Hybrid fundation	72500	-	-	-	-	-	-
65571	Events (birthday)	72500	-	-	-	-	-	-
65572	TV projects	72500	-	-	-	-	-	-
65573	Other events	72500	-	-	-	-	-	-
65574	Advocacy campaigns	72500	-	-	-	-	-	-
65580	Christmas card individuals	72500	-	-	-	-	-	-
65581	Christmas card companies	72500	-	-	-	-	-	-
65582	Donation in kind individuals	72500	-	-	-	-	-	-
65583	Donation in kind companies	72500	-	-	-	-	-	-
65584	Donat.in kind public sources	72500	-	-	-	-	-	-
65585	Direct donation from abroad	72500	-	-	-	-	-	-
65900	Other Publicity Expenditures	72900	-	-	-	-	-	-
65910	Communication strategy	72900	-	-	-	-	-	-
65920	Costs to Website updates	72900	-	-	-	-	-	-
65930	Donation boxes-renovation	72900	-	-	-	-	-	-

## 7. Fixed Assets

No.	Description	FA Class Code	Facility Code	No. of Depreciation Years	Acquisition Date	Acquisition Cost before Starting Date	Acquisition Cost Net Change	Book Value before Starting Date	Book Value at Ending Date	Depreciation Net Change
3028FA1075	SOS darželis/1 1C/Z	DARZELIS	R0066005	20	2009-12-31	867,227.76	-	0.29	0.29	-
3028FA1076	Gyv.namas Karkle/1 55/001-112	KARKLE	R0066005	20	2009-12-31	150,438.80	-	8,149.01	627.11	(7,521.90)
3028FA1077	Pagalb.pastatas Karkle/1 5500-2021	KARKLE	R0066005	8	2009-12-31	60,683.87	-	0.29	0.29	-
3028FA1078	Jaunimo namai 1 Vilnius/1 1JN	VILNIUS FS	R0066005	20	2009-12-31	180,159.81	-	9,008.11	693.19	(8,314.92)
3028FA1079	Jaunimo namai 2 Vilnius/1 JN2	JN/NADRUV	R0066005	20	2009-12-31	202,749.48	-	60,824.93	50,687.45	(10,137.48)
3028FA1080	Tetų.svečių namas/1 2VZ	KAIMAS	R0066005	20	2009-12-31	137,714.90	-	0.29	0.29	-
3028FA1081	Pirtis/Sauna/1 3L/Z	KAIMAS	R0066005	20	2009-12-31	33,425.92	-	0.29	0.29	-
3028FA1082	Gyvenamasis namas/1 4A/Z	KAIMAS	R0066005	20	2009-12-31	210,583.29	-	0.29	0.29	-
3028FA1083	Gyvenamasis namas/1 5A/Z	KAIMAS	R0066005	20	2009-12-31	220,946.77	-	0.29	0.29	-
3028FA1084	Gyvenamasis namas/1 6A/Z	KAIMAS	R0066005	20	2009-12-31	221,280.12	-	0.29	0.29	-
3028FA1085	Pirtis/1 7L/Z	KAIMAS	R0066005	20	2009-12-31	23,732.33	-	0.29	0.29	-
3028FA1086	Gyvenamasis namas/1 8A/Z	KAIMAS	R0066005	20	2009-12-31	221,282.73	-	0.29	0.29	-
3028FA1087	Gyvenamasis namas/1 9A/Z	KAIMAS	R0066005	20	2009-12-31	221,613.47	-	0.29	0.29	-
3028FA1088	Gyvenamasis namas/1 10A/Z	KAIMAS	R0066005	20	2009-12-31	210,583.29	-	0.29	0.29	-
3028FA1089	Gyvenamasis namas/1 11A/Z	KAIMAS	R0066005	20	2009-12-31	219,273.92	-	0.29	0.29	-
3028FA1090	Gyvenamasis namas/1 12A/Z	KAIMAS	R0066005	20	2009-12-31	210,583.29	-	0.29	0.29	-
3028FA1091	Gyvenamasis namas/1 13A/Z	KAIMAS	R0066005	20	2009-12-31	220,945.03	-	0.29	0.29	-
3028FA1092	Pirtis/1 14L/Z	KAIMAS	R0066005	20	2009-12-31	23,602.00	-	0.29	0.29	-
3028FA1093	Gyvenamasis namas/1 15A/Z	KAIMAS	R0066005	20	2009-12-31	210,583.29	-	0.29	0.29	-
3028FA1094	Gyvenamasis namas/1 16A/Z	KAIMAS	R0066005	20	2009-12-31	210,583.29	-	0.29	0.29	-
3028FA1095	Gyvenamasis namas/1 17A/Z	KAIMAS	R0066005	20	2009-12-31	210,583.29	-	0.29	0.29	-
3028FA1096	Gyvenamasis namas/1 18A/Z	KAIMAS	R0066005	20	2009-12-31	114,650.43	-	0.29	0.29	-
3028FA1097	Administracinis namas/1 19B/Z	KAIMAS	R0066005	20	2009-12-31	105,625.87	-	0.29	0.29	-
3028FA1098	Techinis pastatas/1 21H/Z	KAIMAS	R0066005	20	2009-12-31	88,244.61	-	0.29	0.29	-
3028FA1099	Gyvenamasis namas/1 20A/Z	KAIMAS	R0066005	20	2009-12-31	214,594.24	-	0.29	0.29	-
3028FA1100	Sargo namelis/1 22M/Z	KAIMAS	R0066005	20	2009-12-31	12,030.82	-	183.73	0.29	(183.44)
3085FA1918	Butas Laisvės pr. 121-28, Vilnius	36	R0066003	20	2020-12-16	150,000.00	-	150,000.00	142,500.00	(7,500.00)
3085FA1948	Butas su rūsiu Gedvydydžių g.25-22, Vilnius 1099-5022-0010:0020	37	R0066003	20	2021-07-14	-	192,000.00		188,000.00	(4,000.00)
						<b>4,953,722.62</b>	<b>192,000.00</b>	<b>228,172.16</b>	<b>382,514.42</b>	<b>(37,657.74)</b>

## Signature of the Chairwoman of the Board

The Annual Financial Statements of year 2021 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 Aušra Lekečinskienė	.....	.....
	signature	date