

INDEPENDENT AUDITOR'S REPORT

**Association for protection of workers rights
GLASEN TEKSTILEC Shtip**

**Project:
"Institutional and economic empowerment of women
and girls from the eastern region 2"**

February 2024

knowing you.

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Kreston Macedonia dooel
Pandil Siskov str. no. 5-1/45, 1000 Skopje,
Republic of North Macedonia
Tax no. MK4032022552493 | ID 7569530
+389 79 263 220
kreston.mk | info@kreston.mk

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INDEPENDENT AUDITOR'S REPORT – FINANCIAL AUDIT

KVINNA TILL KVINNA FOUNDATION

***Non-governmental organization,
Sweden***

Auditor's Opinion

We have audited the expenditure and revenue as stated in the Financial Report of the project entitled "Institutional and economic empowerment of women and girls from the eastern region" with reference number MK01SID35-18603, the 'Project', for the period from 1 January 2023 – 31 December 2023, based on a Cooperation Agreement signed on 23 March 2022 between the Kvinna till Kvinna Foundation "Contracting Authority" and Association for protection of workers' rights GLASEN TEKSTILEC-Shtip, "the Entity".

In our opinion:

- The Annual Financial Report of the project for the period from 1 January 2023 to 31 December 2023 have been prepared in accordance with the requirements for financial reporting provided for in the annexes of the Cooperation Agreement, and presents fairly, in all material respects, the expenditure incurred and the revenue received for the Project, and
- The funds of the project have, in all material respects, been used in conformity with the agreed Project budget and applicable PIA.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing 800/805 and the Terms of Reference for Annual Audit of the Program "Strengthening women's rights and women's participation in North Macedonia".

Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statement in the Republic of North Macedonia, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We have taken into account all the available evidence presented to us during our fieldwork which we finalized on 08 February 2024, including the subsequent comments and information of the Entity. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Entity's management for the Financial Statements

Management is responsible for preparation and fair presentation of the financial statement in accordance with the cash receipts and disbursements basis of accounting described in the Notes to the financial statement; this includes determining that the cash receipts and disbursements basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances, and for such internal control as management determines is necessary to enable the preparation of a financial statement that is free from material misstatement, whether due to fraud or error. In preparing the financial statement, management is responsible for assessing the ability of the Entity to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

In accordance with the agreed conditions the Entity's management is responsible for the preparation of the Financial Report and for being satisfied that it presents fairly the actual expenditure incurred and revenue received for the Project in conformity with the applicable agreed conditions.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is 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 this financial statement.

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

- Identify and assess the risks of material misstatement of the financial statement, 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.
- 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 financial statement 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 Entity to cease to continue as a going concern.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the financial statements including the disclosures and whether the financial statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with management 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.

Distribution and use

The Kvinna till Kvinna Foundation has requested this report and it is intended solely for the information and use of the Kvinna till Kvinna Foundation and the Entity.

Date of the auditor's report: February 8, 2024

Auditors' address: Kreston Macedonia,
str. Pandil Siskov, no. 5/1-45, Skopje

Name of Auditor signing: Zvonko Kocovski, Certified Auditor



Agreed-Upon Procedures Report

KVINNA TILL KVINNA FOUNDATION

***Non-governmental organization,
Sweden***

In accordance with the engagement letter dated 20.12.2023, that we agreed with Kvinna till Kvinna Foundation, we provide our Agreed-Upon Procedures Report ("the Report") with respect to the accompanying Financial Report of the project entitled "Institutional and economic empowerment of women and girls from the eastern region 2" with reference number MK01SID35-18603, the 'Project', for the period from 1 January 2023 – 31 December 2023, based on a Cooperation Agreement signed on 23 March 2022 between the Kvinna till Kvinna Foundation "Contracting Authority" and Association for protection of workers' rights GLASEN TEKSTILEC - Shtip, "the Entity".

Objective

Our engagement was an expenditure verification which is an engagement to perform certain agreed-upon procedures with respect to the accompanying Financial Report of the project entitled "Institutional and economic empowerment of women and girls from the eastern region 2" based on a Cooperation Agreement between the Kvinna till Kvinna Foundation "Contracting Authority" and Association for protection of workers' rights GLASEN TEKSTILEC - Shtip, "the Entity".

The objective of this Report of factual findings is for us to carry out certain procedures to which we have agreed and to submit to you a report of factual findings with regard to the procedures performed.

Standards and Ethics

Our engagement was undertaken in accordance with:

- International Standard on Related Services ('ISRS') 4400 Engagements to perform Agreed-upon Procedures regarding Financial Information as promulgated by the International Federation of Accountants ('IFAC');
- the Code of Ethics for Professional Accountants issued by the IFAC. Although ISRS 4400 provides that independence is not a requirement for agreed-upon procedures engagements, the Contracting Authority requires that the auditor also complies with the independence requirements of the Code of Ethics for Professional Accountants.

Procedures performed

As requested, we have performed the procedures listed below.

These procedures have been performed in order to provide the Contracting Authority with a clear insight into the eligibility of the costs.

Because the procedures performed by us did not constitute either an audit or a review made in accordance with International Standards on Auditing or International Standards on Review Engagements, we do not express any assurance on the accompanying Financial Report.

Had we performed additional procedures or had we performed an audit or review of the financial statements of the Entity in accordance with International Standards on Auditing, other matters might have come to our attention that would have been reported to you.

Sources of Information

The Report sets out information provided to us by you in response to specific questions or obtained and extracted from your accounts and records.

Factual Findings

The total expenditures that are the subject of this expenditures verification amounts to 24.948 EUR. The Expenditure Coverage Ratio is 87 %. This ratio represents the total amount of expenditures verified by us expressed as a percentage of total expenditures which has been subject to this expenditures verification. This amount is equal to the total amount of expenditures reported by you in the Financial Report.

We report the details of our factual findings which result from the procedures that we performed in Chapter 2 of this Report.

Use of this report

This Report is solely for the purpose set forth in the above objective.

This Report is prepared solely for your confidential use and solely for the purpose of submission by you. This report may not be relied upon by you for any other purpose, nor may it be distributed to any other parties. This report is solely on the accounts and items which are mentioned above and it does not refer to the financial statements of the Association for protection of workers' rights GLASEN TEKSTILEC - Shtip, taken as a whole.

Date of the auditor's report: February 8, 2024

Auditors' address: Kreston Macedonia,
str. Pandil Siskov, no. 5/1-45, Skopje

Name of Auditor signing: Zvonko Kocovski, Certified Auditor



1. The Engagement Context

1.1. Contractual Conditions

The Project was financed through an Agreement signed on 23 March 2022 between the Kvinna till Kvinna Foundation and the Association for protection of workers' rights GLASEN TEKSTILEC-Shtip, for providing financial support for the action entitled "Institutional and economic empowerment of women and girls from the eastern region 2". The total cost of the Action estimated for financing by the Contracting Authority is SEK 301.857 (EUR 27.813), whereby the Contracting Authority undertakes to finance a maximum of SEK 301.857 (EUR 27.813) which is equivalent to 100% of the estimated total eligible costs. According to approved Reallocations, the total cost of the Action estimated for financing by the Contracting Authority is EUR 26.327.

The following Annexes (attachments) form an integral part of the present Agreement:

- Project proposal documents;
- Budget;
- Kvinna till Kvinna's Anticorruption policy for partner organizations and third parties;
- Kvinna till Kvinna's Procurement guidelines for partner organizations;
- Financial report template
- Kvinna till Kvinna's Guidelines for financial reports;
- Kvinna till Kvinna's Policy for sustainable partnership;
- Disbursement Request template

There were amendments (reallocations) regarding the budget and project activities which were made with previous approval from the Contracting Authority and according to the terms and conditions set out in the Grant Agreement and its Annexes.

Total period of the Project was set to be 24 months (starting 1 January 2022 to 31 December 2023). The implementation period of the project that is subject to this audit was set to be 12 months (starting 1 January 2023 to 31 December 2023).

1.2. Project subject to Audit

The Project subject to audit is "Institutional and economic empowerment of women and girls from the eastern region".

Project description:

With this project, APWR Glasen Tekstilec will continue their work from their previous project (2020-2021) with the overall goal to empower women textile workers to combat discrimination in the workplace and claim their rights. APWR Glasen Tekstilec will continue to monitor the prevalence of labor rights violations and discrimination in the workplace and support the legal empowerment of women and girls including provision of free legal aid and strategic litigation to workers whose rights have been violated. To achieve sustainable change, APWR Glasen Tekstilec will monitor the work of relevant state bodies responsible for the promotion and protection of labor rights. They will work to improve institutional response through advocacy and coordinated meetings between relevant duty bearers.

1.3. Entity subject to Audit

The Association Glasen Tekstilec Shtip is a voluntary, association of citizen workers in the garment industry established in 2017. The association implements activities that promote human and labor rights. The vision of the association is: citizens working in the garment industry with high awareness, educated and informed in order to enjoy their rights. Glasen Tekstilec mission is to be a leading organization for the rights of workers in the textile, shoe and leather industries.

2. Procedures Performed and Factual Findings

The procedures that we have performed are:

1. We observe whether the financial report is structured in a way that allows for direct comparison with the latest approved budget.
2. We observe and inspect whether the financial report provides information regarding:
 - a) All incomes from Kvinna till Kvinna for the reporting period and financial outcome per budget line for the reporting period.
 - b) When applicable, we compare if the open fund balance for the reporting period matches with what was stated as the closing balance in the previous reporting period.
 - c) A disclosure of exchange gains/losses. Inquire and confirm whether the disclosure includes the entire chain of currency exchange from Kvinna till Kvinna's disbursement to the handling of the project within the organization in local currency.
 - d) Accounting principles applied for the financial report.
3.
 - a) We inquire and inspect with what frequency salary costs during the reporting period are debited to the project
 - b) We inquire and inspect whether there is supporting documentation for debited salary costs.
 - c) We inquire and inspect whether the actual time worked is documented and verified by a manager. Inquire and inspect within which frequency reconciliations between debited time and actual worked time is performed.
 - d) We inspect whether the Partner Organizations comply with applicable tax legislation with regard to personal income taxes and social security fees.
4.
 - a) We inspect and confirm that the unspent fund balance (according to the financial report) at the end of the financial year is in line with the information provided in the accounting system and bank account.
 - b) We inspect whether the Partner Organization has adhered to the procurement guidelines annexed to the agreement.
 - c) We inspect and confirm the unspent balance (including exchange gains) in the financial report and confirm the amount that shall be repaid to Kvinna till Kvinna.
5. We inspect whether the expenditure was incurred by and pertains to the Partner Organization.
6. We inspect whether the expenditure incurred during the contractual eligibility period.
7. We inspect whether the expenditure is identifiable and verifiable.

We report our factual findings resulting from these procedures below:

1. We confirm that the financial report is structured in a way that allows for direct comparison with the latest approved budget.
2.
 - a) We confirm that the financial report provides information regarding all incomes from Kvinna till Kvinna for the reporting period and financial outcome per budget line for the reporting period.
 - b) We confirm that the open fund balance for the reporting period is 250 EUR and matches with what was stated as the closing balance in the previous reporting period.

- c) We confirm that the disclosure includes the entire chain of currency exchange from Kvinna till Kvinna's disbursement to the handling of the project within the organization in local currency.
We confirm that disclosure of exchange rate gains/losses is included in the Financial Report.
- d) We confirm that the Financial Report provides information regarding the accounting principles applied to the Financial Report.
- 3. a) We inspected with what frequency the salary costs are debited to the project. The salary costs are debited to the project monthly.
- b) We confirm that there is supporting documentation for debited salary costs.
- c) We confirm that actual time worked is documented and verified by a manager monthly.
- d) We confirm that Partner Organizations comply with applicable tax legislation with regard to personal income taxes and social security fees.
- 4. a) We confirmed that unspent fund balance (according to the financial report) at the end of the financial year is in line with information provided in the accounting system and/or bank account.
- b) We confirm that the Partner Organisation has adhered to the procurement guidelines annexed to the agreement.
- c) The unspent fund balance at the end of the project period that should be repaid to Kvinna till Kvinna. amount 1.379 EUR.
- 5. We verify that the actual expenditure for a selected item was incurred by and pertains to the Partner Organization. We take into consideration the detailed conditions for actual costs incurred. For this purpose, we examined supporting documents (e.g. invoices, contracts) and proof of payment. We also examined proof of work done, goods received, or services rendered and we verified the existence of assets. We verify that the costs incurred during the implementation period have effectively been paid at the moment of the verification;
- 6. We verify that the expenditure for a selected item was incurred during the implementation period of the Action.
- 7. We verify that the expenditure was identifiable and verifiable. The expenditure is substantiated by evidence and notably the supporting documents. The expenditures are backed up by sufficient supporting documentation and proof of payment. Where expenditure was apportioned, the applied allocation key was based on sufficient, appropriate and verifiable underlying information. The expenditure is backed up by evidence of works done, goods received, or services rendered. The existence of assets is verifiable;

The total expenditure verified by us amounts to 21.752 EUR, and is summarized in the table below. The overall Expenditure Coverage Ratio is 87%.

Budget heading	Expenditures incurred (EUR)	Expenditures verified (EUR)	Expenditure verified (in relative %)
1. Staff costs	9.788	9.788	100%
2. Office costs	4.836	3.092	64%
3. Technical equipment	1.091	1.091	100%
4. Activities	9.234	7.781	85%
Total expenditures	24.948	21.752	87%

We did not find any findings or weaknesses during the audit of the project "Institutional and economic empowerment of women and girls from the eastern region" implemented by the Association for protection of workers' rights GLASEN TEKSTILEC-Shtip that would result in a Management Letter. There were no identified weaknesses in the previous audit.

* * *



Fill in information in the coloured cells ONLY

Organisational information

Organisation:	Association for protection of workers rights "Glasen Tekstilec" - Shtip
Project name:	Institutional and economic empowerment of women and girls from the eastern region 2
Project ref. no.:	MK01SID35-18603
Project period:	01/01/2022-31/12/2023
Report period:	01/01/2023-31/12/2023

Disbursements	Date received	Income		Actual amount received	Exchange rate SEK/EUR, USD	Difference between budgeted amount and actual amount received
		SEK	EUR			
3rd payment	2023/01/20	179,535	16,538	16,005	11.22	-533
4th payment	2023/07/03	119,689	11,025	10,072	11.88	-953
Remaining amount from last year	2023/01/01	2,633	250	250	10.53	0
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					#DIV/0!	0
					#DIV/0!	0
Total and average exchange rate		301,857	27,813	26,327	11.47	-1486

Earned interest from the project funding

Date of the approved budget	Costs			
	EUR	EUR	MKD	EUR
Last approved budget	Total costs	Total costs	Deviation %	
11/28/2023				
1. Staff costs	9,763	9,788	603,021	0%
2. Office costs	4,878	4,836	297,913	1%
3. Technical equipment	992	1,091	67,190	-10%
4. Activities	10,694	9,234	568,844	14%
Subtotal	26,327	24,948	1,536,968	5%

Result

	SEK	EUR
Total amount received	301,857	26,327
Total costs	286,051	24,948
Outgoing Balance	15,806	1,379
Amount transferred to next year	15,806	1,379

Kvinna till Kvinna Financial Report - 3 currencies

Amount to be paid back to Kvinna till Kvinna	0	0
	0	0

Exchange rate on Dec 31 on xe.com 11.13

Exchange rate gain/loss -466

Accounting principle Accrual based principle

Signatures

Place, date:

Authorised Signatory

Blagojche Dishoski



Project Contact Person

Kristina Ampeva



DETAILED FINANCIAL REPORT

Date on the approved budget		Last approved budget	Supplement agreement budget	Total costs	Total costs	Deviation	Comments
28.11.2023		EUR	EUR	EUR	MKD		
1. Staff costs							
1.1.	Net Salary - Project Manager 37% [12 months x 327 EUR (January-December 2022)] and 30% [12 months x 257 EUR (January-December 2023)]	3,078		3,087	190,154	0%	
1.1.1.	Benefits - social, health, pension insurance and personal income tax 10% for Project Manager, 37% [12 months 169 EUR (January-December 2022)] and 30 % [12 months x 133 EUR (January-December 2023)]	1,596		1,597	98,412	0%	
1.2.	Net Salary - Financial Manager, 35% [2 months x 220 EUR (January-February 2022)], 44% [(10 months x 227 EUR (March-December 2022)] and 23% [12 months x 176 EUR (January-December 2023)]	2,107.30		2,102	128,475.00	0%	
1.2.1.	Benefits - social, health, pension insurance and personal income tax 10% for Financial Manager, 35% [2 months x 114 EUR [(January 2022 - February 2022)], 44% [(10 months x 114 EUR MKD) and 23% [12 months x 90 EUR (January-December 2023)]	1,056.37		1,081	66,596.00	-2%	
1.3.		0.00		0		#DIV/0!	
1.3.1.		0.00		0		#DIV/0!	
1.4.	Net Salary - Legal Advisor, 24% [12 months x 87 EUR, (January 2022 - December 2022)] and 25% [12 months x 108 EUR (January-December 2023)]	1,080.26		1,081	66,592.00	0%	
1.4.1.	Benefits - social, health, pension insurance, and personal income tax 10% for Legal Advisor, 24% [12 months x 43 EUR, (January-December 2022)] and 25% [12 months x 52 EUR, (January 2023 - December 2023)]	524.30		520	32,064.00	1%	
1.5.		0.00		0		#DIV/0!	
1.5.1.		0.00		0		#DIV/0!	
1.6.	Net Salary for Administration assistant, 24% [2 months x 108 EUR] (Nov-Dec, 2023)	216.00		216	13,316.00	#DIV/0!	
1.6.1.	Benefits - social, health, pension insurance, and personal income tax 10% for Administration assistant, 24% [2 months x EUR 108] (Nov-Dec, 2023)	104.00		104	6,412.00	#DIV/0!	
Subtotal		9,763	0	9,788	603,021	0%	
2. Office costs							
2.1.	Office Refreshments (24 months x 10 EUR)	120		133	8,181	-11%	
2.2.	Office supplies (12 months x 40 EUR and 12 months x 40 EUR)	480		595	36,650	-24%	We needed to purchase a larger amount of consumables (especially paper, toners, etc.) And here the prices were variable during the 2023 year.
2.3.	Office Hygiene material (12 months x 6 EUR)	72		72	4,460	-1%	
2.4.	Bank fees (12 x 21 EUR = 253 EUR for 2023).	253		264	16,264	-4%	Banking costs have increased, and we have noticed increased costs for monthly bank fees. Also, the fees for the foreign exchange account and the inflow from Kvinna till Kvinna were shared between Kvinna till Kvinna and Glasen Tekstleic.
2.5.	Transportation fot project team [Local and taxi tickets (24 months x 30 EUR)]	360		443	27,294	-23%	During 2023 year, the price of fuel was variable, increasing several times. And during 2022 we paid 10 denars per kilometer. We had more trips than usual!
2.6.	Express postal and communications 50% (24 months x 5 EUR)	60.07		27	1,668.00	55%	Cost shared with other projects
2.7.	Official phones, 64% (3 x 13 EUR x 24m)	467.73		450	27,702.00	4%	Cost shared with other projects
2.8.	Accountant 15% and final bill - 2022/2023 (2 f.b. x 50 EUR, 24 months x 40 EUR)	528.57		537	33,108.00	-2%	
2.9.	Office rent 50 % (22 months x 107 EUR)	1,292.76		1,277	78,690.00	1%	
2.10.	Office Internet 50% in 2022 and 33% Office (24 months x 5 EUR)	60.07		49	3,000.00	19%	The internet cost was included in budget line 2.7 for the second half of 2023.
2.11.	Office Electricity 50 % & 51% (24 months x 64 EUR)	777.60		637	39,229.00	18%	The electricity for the period from 13 of December to 12 of January 2024 we will pay in January 2024. We have accrual accounting principle.
2.12.	Office Water 50% & 51% (24 months x 4,5 EUR = 96 EUR)	47.63		30	1,854.00	37%	Cost shared with other projects
2.13.	Google-One Drive/Microsoft Office (1 year x 100 EUR)	99.89		19	1,189.00	81%	Cost shared with other projects
2.14.	Telekom Digital Certificate (2 years x 23 EUR)	22.68		39	2,378.00	-70%	The digital certificate is paid for 2023
2.15.	Zoom licence (1 year x 136 EUR)	136.08		140	8,646.00	-3%	
2.16.	Web page Hosting	100.00		123	7,600.00	-23%	We've increased the web disk space and buy email's adresses.
Subtotal		4,878	0	4,836	297,913	1%	
3. Technical equipment							
3.1.	Laptops (2 x 405 EUR)	405		443	27,296	-9%	Within the budget line 3.1. Glasen Tekstleic paid for the reinstallation/installation of softwer of the laptop and disk.
3.2.	Office closet (1 x 200 EUR)	200		268	16,500	-34%	Selected by public call
3.3.	External Hard-disks (1 x 49 EUR)	49		55	3,394	-13%	Selected by public call
3.4.	Office chairs for 5 Employees (5 x 162 EUR)	338		325	20,000	4%	
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				0		#DIV/0!	
Subtotal		992	0	1,091	67,190	-10%	
4. Activities							
Outcome 1. Improved institutional response to labor rights violations, mobbing and discrimination at workplace:							
4.1	Court proceedings for claiming employment rights, mobbing and discrimination in the workplace in 2022 and 2023:						
4.1.1.	Court cost - Lawyer cost and taxes, gross (2 lump sum x 1500 EUR)	1,500		1,488	91,700	1%	

DETAILED FINANCIAL REPORT

4.1.2.	Other - indirect cost (2 lump sum x 65 EUR, Administration cost, Notary Services)	65		4	260	93%	
				0		#DIV/0!	
				0		#DIV/0!	
4.1 Subtotal		1,565	0	1,493	91,960	5%	

4.2	Monitoring of the work of the Second Instance Commission in the field of Inspection and Misdemeanor Procedure:					
4.2.1.	Honoraria for Expert for monitoring [1 expert x 8 months (January 2023- August 2023) x 180 EUR], net	1,440		1,442	88,832	0%
4.2.1.1.	Personal income tax for Expert for monitoring [1 expert x 8 months (January 2023 - August 2023) x 20 EUR], 11,11 %	160		160	9,872	0%
4.2.2.	Honorary for Designer (1 x 100 EUR)	100		100	6,150	0%
4.2.2.1.	Personal income tax for Designer (1 x 11 EUR), 11,11%	11		11	683	-1%
4.2.3.	Proofreading on the Monitoring Report, net (1 x 30 EUR)	30		0		100%
4.2.3.1.	Tax for Proofreader (1 x 3 EUR)	3		0		100%
4.2.4.	Printing Monitoring Report (200 x 3 EUR)	0		0		100%
				0		#DIV/0!
				0		#DIV/0!
				0		#DIV/0!
4.2 Subtotal		1,744	0	1,713	105,537	2%
4.3	Meetings between the labor inspectors and members of the Commission:					
4.3.1.	Refreshments for the meetings (2 years x 80 EUR)	100		0		100%
4.3.2.	Transport for the participants (2 years x 80 EUR)	80		49	3,000	39%
4.3.3.	Meeting working materials (2 years x 32 EUR)	32		0		100%
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				0		#DIV/0!
4.3 Subtotal		212	0	49	3,000	77%
Outcome 2: Strengthened economic position of women textile workers through textile cooperatives and social dialogue:						
4.4	Non-Formal (Unofficial) Body - Representatives meetings, 2022/2023					
4.4.1.	Refreshments and food for the meetings (12 meetings x 10 participants x 6 EUR per participants)	28		0		100%
4.4.2.	Honorary for Expert for making of Action Plan and Strategic Plan (1 x 150 EUR), net	150		199	12,250	-33%
4.4.2.1.	Personal income tax for Expert (1 x 17 EUR) 11,11 %	17		22	1,361	-32%
4.4.3.	Transport for the participants (5 participants x 15 EUR)	75		49	3,000	35%
4.4.4.	Materials for the participants (folder, paper, notes, etd) 8 x 3 EUR = 24 EUR	24		0		100%
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4.4 Subtotal		293	0	270	16,611	8%
4.5	Market analysis of textile and fashion trends - with two meetings, 2022/2023 [Workshop on market analysis of textile and fashion trends and meeting					
4.5.1.	Accommodation for the participants in Shtip (3 participants x 2 nights - for two meetings)	0		0		#DIV/0!
4.5.2.	Transport for the participants and experts to Shtip (3 x 30 EUR x 2 meetings)	90		0		100%
4.5.3.	Renting hall (4 hours event x 2 meetings x 50 EUR MKD = 100 EUR)	50		0		100%
4.5.4.	Refreshments and lunch for the participants [10 participants x 10 EUR x 2 meetings]	100		0		100%
4.5.5.	Honorary for Expert/Event Moderator (2 expert x 100 EUR), net	0		0		100%
4.5.5.1.	Income tax for Expert/Event Moderator [2 expert x 11 EUR], 11,11 %	0		0		100%
4.5.6.	Honorary for Designer (1 x 100 EUR)	100		0		100%
4.5.6.1.	Personal income tax for Designer (1x 11 EUR), 11,11%	11		0		100%
4.5.7.	Proofreading on the Market Analysis, net (1 x 30 EUR)	30		0		100%
4.5.7.1.	Tax for Proofreader (1 x 3 EUR)	3		0		100%
4.5.8.	Honorary for Market Analysis Expert (Writing) (3 months x 300 EUR), net	900		901	55,521	0%
4.5.8.1.	Tax for Expert Writing (3 months x 33 EUR), 11,11%	100		100	6,168	0%
				0		#DIV/0!
4.5 Subtotal		1,384	0	1,001	61,689	28%

4.6	Education and trainings in skills for the 21 century, (2022/2023):						
4.6.1.	Accommodation for the participants [30 participants (15+15) x 2 nights x 53.34 EUR]	1,500		779	48,000	48%	
4.6.2.	Transport for the participants [30 participants (15+15) x approx. 26.33 EUR]			326	20,080	-45%	Travel expenses have risen this year. We also had participants from Delchevo and she was traveling to Veles.
4.6.3.	Materials [(folder, paper, pens, notebook, etc.) 30 (15+15) participants x 2 EUR = 60 EUR]	60		69	4,240	-15%	We bought markers, paper and flipchart.
4.6.4.	Refreshments and coffee breaks for the participants [15 part. x 4 coffee breaks and 4 breaks x 5.44 EUR per participant/day]	175		133	8,180	24%	
4.6.5.	Honorary for Experts (3 experts x 145 EUR), net	437		325	20,000	26%	
4.6.5.1.	Personal income tax for Experts for [3 experts x 16 EUR], 11,11 %	49		36	2,222	26%	
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				0		#DIV/0!	
				0		#DIV/0!	
4.6 Subtotal		2,445	0	1,667	102,722	32%	
Outcome 3: Increased organizational capacity and visibility of Glasen Tekstielec:							
4.7.	Promotional materials and visibility project's post on the social media:						
4.7.1.	Visibility materials cost - (Cups, Bags, Magnets, Pamflets, Badgets, Pens, Stickers, Notebook and etc.)	1,312		1,320	81,306	-1%	
4.7.2.	Boosting post on the Social Media	145		148	9,106	-2%	
4.7.3.	TV Broadcast (2 short videos x 121 EUR)	0		0		#DIV/0!	
4.7.4.	Fee for Making/Recording 2 short Videos (2 x 180 EUR)	0		0		100%	
4.7.5.	Fee for Video Editor (2 x 100 EUR)	0		0		100%	
4.7.6.	Honorary for Designer (1 x 100 EUR)	100		89	5,508	11%	
4.7.6.1.	Personal income tax for Designer (1 x 11 EUR), 11,11%	11		10	612	11%	
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				0		#DIV/0!	
4.7 Subtotal		1,568	0	1,567	96,532	0%	
4.8.	Two-day workshop for development of a strategy for visibility and communication:						
4.8.1.	Honorary for Expert (1 expert x 2 days x 100 EUR), net	0		0	0	#DIV/0!	
4.8.1.1.	Personal income tax for Expert for (1 expert x 2 working days x 22 EUR), 11,11 %	0		0	0	#DIV/0!	
4.8.2.	Accommodation for the Participants (1 expert x 1 night x 50 EUR)	0		0	0	#DIV/0!	
4.8.3.	Transport for the Participants - Expert (1 x 50 EUR)	0		0	0	#DIV/0!	
4.8.4.	Refreshments and coffee breaks for the participants (8 participants x 4 coffee breaks x 1.62 EUR)	0		0	0	#DIV/0!	
4.8.5.	Lunch for the participants (8 x 8,1 EUR)	0		0	0	#DIV/0!	
4.8.6.	Renting hall (2 days x 100 EUR)	0		0	0	#DIV/0!	
4.8.7.	Materials for the participants (folder, paper, notes, etc.) 8 x 3 EUR	0		0	0	#DIV/0!	
				0	0	#DIV/0!	
				0	0	#DIV/0!	
4.8 Subtotal		0	0	0	0	#DIV/0!	
4.9.	One-day workshop for preparation of an administrative manual guide:						
4.9.1.	Honorary for Expert (1 expert x 1 day x 151 EUR), net	501		500	30,800	0%	
4.9.1.1.	Personal income tax for Expert for (1 expert x 1 working day x 17 EUR), 11,11 %	52		56	3,422	-7%	
4.9.2.	Lunch for the participants (7 x 8,1 EUR)	57		63	3,880	-11%	More participants than planned
4.9.3.	Transport for the Expert (1 x 50 EUR)	50		24	1,500	51%	
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				0		#DIV/0!	
4.9 Subtotal		659	0	643	39,602	2%	
4.10.	Panel Discussion: "Women's rights, their economic empowerment and the influence of policies on them"						
4.10.1.	Event Moderator (1 moderator x 70 EUR = 70 EUR)	0		0	0	#DIV/0!	
4.10.1.1.	Tax for Event moderator (1 x 7,7 EUR = 8 EUR)	0		0	0	#DIV/0!	
4.10.2.	Transport for the participants (20 x 8.25 EUR=165 EUR)	0		0	0	#DIV/0!	
4.10.3.	Rent Event Hall (2 hours x 30 EUR = 60 EUR)	0		0	0	#DIV/0!	
4.10.4.	Technical equipment (microphone, camera, live broadcast on the social networks) (2h x 75 EUR=150 EUR)	0		0	0	#DIV/0!	
4.10.5.	Refreshments for the participants (50 part. x 5 EUR per participant = 250 EUR)	0		0	0	#DIV/0!	
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				0	0	#DIV/0!	
				0	0	#DIV/0!	
				0	0	#DIV/0!	
4.10 Subtotal		0	0	0	0	#DIV/0!	
4.11.	Panel Discussion on the topic: „Discrimination at work place together with Commission for Protection and Prevention of Discrimination“						
4.11.1.	Event Moderator (1 moderator x 90 EUR = 90 EUR)	90		133	8,200	-48%	We engaged a professional Moderator from the CSO Reactor-research in Action
4.11.1.1.	Tax for Event moderator (1 x 9 EUR = 9 EUR)	9		15	911	-64%	We engaged a professional Moderator from the CSO Reactor-research in Action
4.11.2.	Transport for the participants (15 x 5.29 EUR)	90		147	9,080	-64%	We had more event participants.
4.11.3.	Rent Event Hall (2 hours x 80 EUR = 80 EUR)	80		49	3,000	39%	
4.11.4.	Technical equipment (microphone, camera, live broadcast on the social networks), (2h x 102.5 EUR)	205		97	6,000	52%	

4.11.5.	Refreshemnts for the participants (50 part. x 7 EUR per participant = 350 EUR)	350		390	24,000	-11%	The cost of catering for one person was higher than the planned 7 euros per participant. This year all prices are variable.
				0	0	#DIV/0!	
				0	0	#DIV/0!	
4.10 Subtotal		824	0	831	51,191	-1%	
Subtotal		10,694	0	9,234	568,844	14%	
Total expenditures		26,327	0	24,948	1,536,968	5%	

List of equipment >1000 EUR/1000 USD funded by KTK	Date of purchase	Price EUR/USD
1.		
2.		
3.		

List of other sources of income	Period	Amount /Currency
1. Olof Palme International Center, project title: Organized citizens for an organized future 2023 ref.no: 76 507 W	1.1.2023-31.12.2023	600.000,00 SEK
2. Reactor - research in action and their partners from WB, EU-SIDA, project title: Report mobbing, do not be silent, we are not gender equal with mobbing!, ref. no: 36-0801-1	1.1.2022-30.04.2023	15.000,00 EUR
3. Municipality of Shtip, as a part of Tekstilijada 7	01.05.202-30.10.2023	300.000,00 MKD

Place, date: 29.01.2024 Shtip, North Macedonia

Authorised Signatory
Blagojche Dishoski



Project Contact Person
Kristina Ampeva



Проектот е имплементиран од Гласен
Текстилец.



Проектот е финансиски поддржан од Фондацијата Kvinna till
Kvinna и Шведска.

08.2.2024 11:05 | Shtip

Subject/Предмет: **Management Response**

MANAGEMENT RESPONSE

TO THE INDIPENDENT AUDITOR'S REPORT



Проектот е имплементиран од Гласен
Текстилец.

Проектот е финансиски поддржан од Фондацијата Kvinna till
Kvinna и Шведска.

08.2.2024 11:05 | Shtip

Organisation: **Association for protection of workers' rights Glasen Tekstilec – Shtip**

Project name: **Institutional and economic empowerment of women and girls from the eastern region 2**

Project reference number: **MK01SID35-18603**

Project period: **01/01/2022-31/12/2023**

Reporting period: **01/01/2023-31/12/2023**

Management Response

Association for protection of workers' rights Glasen Tekstilec – Shtip accept and agrees with the Audit report 2023 provided by the audit firm KRESTON Macedonia - Skopje concerning the project Institutional and economic empowerment of women and girls from the eastern Region 2, Project Reference number MK01SID35-18603, funded by the Kvinna till Kvinna Foundation.

Digitally signed by Blagojche Dishoski
DN: c=MK, 2.5.4.97=VATMK-4029017519525,
o=GLASEN TEKSTILEC Shtip, ou=GLASEN
TEKSTILEC Shtip:4029017519525, sn=Dishoski,
givenName=Blagojche,
serialNumber=CRT3628889, cn=Blagojche
Dishoski
Date: 2024.02.08 11:05:51 +01'00'
Adobe Acrobat Reader version: 2023.008.20470

Signature/Потпис: **Blagojche Dishoski | Благојче Дишошки**

Financial Coordinator/Координатор на финансии