



Advocacy Training and Resource Center

Independent Auditor's Report and financial statements
for the year ended December 31, 2016

ADVOCACY TRAINING AND RESOURCE CENTER

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of Advocacy Training and Resource Centre

We have audited the accompanying financial statements of Advocacy Training and Resource Centre (ATRC), which comprise the statement of financial position as at December 31, 2016, and the statement of revenue and expenditure, statement of changes in net assets and cash flow statement for the year then ended, and other explanatory notes.

Management's Responsibility

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Standards on Auditing. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

Scope of the Audit

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Auditor's Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of ATRC as of December 31, 2016 and the results of its operation for the year then ended in conformity with International Standards on Auditing.



ADVOCACY TRAINING AND RESOURCE CENTER
Statement of Financial Position
For the year ended December 31, 2016

	Notes	December 31, 2016 (in EUR)	December 31, 2015 (in EUR)
ASSETS			
Non-current assets			
Property and equipment	5	21,816	27,974
Total non-current assets		21,816	27,974
Current assets			
Accounts Receivable	6	7,455	12,602
Other Receivables	7	180	180
Advances	8	24,437	13,886
Cash and bank balances	9	140,076	21,254
Total current assets		172,147	47,922
TOTAL ASSETS		193,964	75,896
LIABILITIES AND RESERVES			
Current liabilities			
Accounts payable	10	8,418	2,477
Deferred Revenue	11	166,755	48,471
Donor Liabilities	12	23,503	29,660
Total current liabilities		198,676	80,608
Reserves			
Opening Balance Equity		-	-
Retained surplus		(4,712)	(4,712)
Net (deficit)/surplus for the year		-	-
Total reserves		(4,712)	(4,712)
TOTAL LIABILITIES AND RESERVES		193,964	75,896

The financial statements have been signed on March 2017 by:


Kushtrim Kaloshi
Executive Director




Gani Asllani
*Financial and Administrative
 Manager*

The accompanying notes from 1 to 25 form an integral part of these financial statements

ADVOCACY TRAINING AND RESOURCE CENTER
Statement of Revenue and expenditures
For the year ended December 31, 2016

		End Year 31 December 2016 (In EUR)	End Year 31 December 2015 (In EUR)
Incomes			
Incomes	13	1,314,278	591,458
Total income		1,314,278	591,458
Expenses			
Payroll expenses	14	282,396	74,031
Operations expenses	15	27,136	8,397
Utility expenses	16	2,777	911
Maintenance expenses	17	2,074	803
Fuel and travel expenses	18	4,713	1,188
Communication expenses	19	4,764	1,707
Project expenses	20	770,220	496,184
In-kind Contribution	21	220,199	8,237
Total expenses		1,314,278	591,458
Net (deficit)/surplus for the year		<u><u>-</u></u>	<u><u>-</u></u>

The accompanying notes from 1 to 25 form an integral part of these financial statements

ADVOCACY TRAINING AND RESOURCE CENTER
Statement of Changes in Net Assets
For the year ended December 31, 2016

	Retained surplus (in EUR)	Net deficit/ surplus (in EUR)	Total Equity (in EUR)
Balance as at January 01, 2015			
Balance carried forward	(4,712)	-	(4,712)
Net deficit/surplus for the year	-	-	-
Balance as at December 31, 2015	<u>(4,712)</u>	<u>-</u>	<u>(4,712)</u>
Balance as at January 01, 2016			
Balance carried forward	(4,712)	-	(4,712)
Net deficit/surplus for the year	-	-	-
Balance as at December 31, 2016	<u>(4,712)</u>	<u>-</u>	<u>(4,712)</u>

The accompanying notes from 1 to 25 form an integral part of these financial statements

ADVOCACY TRAINING AND RESOURCE CENTER**Statement of Cash Flows****For the year ended December 31, 2016**

	December 31, 2016	December 31, 2015
	(in EUR)	(in EUR)
Cash flows from operating activities		
(Deficit)/surplus for the year	-	-
Adjustment for:		
Depreciation	9,833	8,237
Change in receivables	5,146	(7,355)
Change in advances	(10,551)	(13,886)
Change in payables	5,941	(3,316)
Change in other payables	-	(2,050)
Change in deferred revenue	118,284	(42,831)
Change in donor liabilities	(6,158)	29,660
Net cash from operating activities	122,496	(31,541)
Cash flows from investing activities		
Acquisition of property and equipment	(3,675)	(29,738)
Net cash used in investing activities	(3,675)	(29,738)
Net increase in cash and cash equivalents	118,821	(61,278)
Cash and cash equivalents at 1 January	21,254	82,533
Cash and cash equivalents at 31 December	140,076	21,254

The accompanying notes from 1 to 25 form an integral part of these financial statements

ADVOCACY TRAINING AND RESOURCE CENTER

Notes to the Financial Statements

For the year ended December 31, 2016

1. INTRODUCTION

Advocacy Training and Resource Center (hereafter called the “Organization” or “ATRC”), a non-for-profit organization is established as a foundation, founded in accordance with Regulation No. 1999/22 of the United Nations Interim Administration Mission in Kosovo and after that in accordance with Law no. 04/L-057 on freedom of Association in Non-Governmental Organizations, approved from the Kosovo Assembly on 2011, under the registered number 5200095-5, PBS 6001014-5 and Fiscal number 600254594.

Advocacy Training and Resource Center (ATRC) focused on increasing citizen and civil society participation in decision-making, as a prerequisite for a developed democratic society and regional stability.

ATRC works with representatives of NGOs, civic initiatives, public administration, political institutions and media regardless of religion, political affiliation, ethnicity, age, gender, capability and sexual orientation.

ATRC accomplishes its goals through four main programs: Grant Administration, Advocacy, Capacity Building, Information exchange and networking in and out of Kosovo.

Since its establishment in 2001, ATRC in Prishtina has assisted numerous NGOs in Kosovo to professionalize their work, articulate their demands, and advocate to government structures about issues affecting Kosovo society.

ATRC is well known for providing a platform for discussion on the most pressing issues concerning the civil society and ordinary citizens by organizing and facilitating public dialogues and roundtables. ATRC has designed and implemented more than 100 roundtable/public discussion forums, participated in major electoral reforms, organized a number of advocacy campaigns as well, organized number of Town Hall meetings for different issues, such are: election, legalization of illegal buildings, census of population etc.

ATRC donors and supporters for the year 2016:

1. US Agency for International Development (USAID)
2. European Commission through Partnership Agreement with SEE Change Net (EC-SEE)
3. European Commission through Partnership Agreement with Fondazione punto.sud
4. Public International Law and Policy Group (PILPG)
5. NED
6. Other Donors

ADVOCACY TRAINING AND RESOURCE CENTER
Notes to the Financial Statements (continued)
For the year ended December 31, 2016

2. ADOPTION OF NEW AND REVISED INTERNATIONAL FINANCIAL REPORTING STANDARDS

2.1 Standards and Interpretations effective in the current period

Below are presented the amendments to the existing standards issued by the International Accounting Standards Board and interpretations issued by the International Financial Reporting Interpretations Committee which are effective for the current period:

Standard	Description	Effective date
IFRS 5	Non-current Assets Held for Sale and Discontinued Operations-Changes in methods of disposal	beginning on or after 1 January 2016
IFRS 7	Financial Instruments: Disclosures-Servicing Contracts and Applicability of the offsetting disclosures to condensed interim financial statements	beginning on or after 1 January 2016
IFRS 14	Regulatory Deferral Accounts	beginning on or after 1 January 2016
Amendment to IFRS 10	Consolidated Financial Statements	beginning on or after 1 January 2016
Amendment to IFRS 11	Joint Arrangements	beginning on or after 1 January 2016
Amendment to IFRS 12	Disclosure of Interests in other Entities	beginning on or after 1 January 2016
Amendment to IAS 1	Presentation of Financial Statements	beginning on or after 1 January 2016
Amendment to IAS 16	Property, Plant and Equipment	beginning on or after 1 January 2016
Amendments to IAS 19	Employee Benefits	beginning on or after 1 January 2016
Amendment to IAS 27	Separate Financial Statements	beginning on or after 1 January 2016
Amendment to IAS 28	Investments in Associates and Joint Ventures	beginning on or after 1 January 2016
IAS 34	Interim Financial reporting-Disclosure of Information elsewhere in the interim financial report	beginning on or after 1 January 2016
Amendment to IAS 38	Intangible Assets	beginning on or after 1 January 2016

ADVOCACY TRAINING AND RESOURCE CENTER
Notes to the Financial Statements (continued)
For the year ended December 31, 2016

Amendment to IAS 41	Agriculture-Bearer Plants	beginning on or after 1 January 2016
Amendment to different standards	Improvements to IFRS (2012-2014 Cycle)-resulting from the annual improvement project of IFRS (IFRS 5, IFRS 7, IAS 19 and IAS 34) primarily with a view to remove inconsistencies and clarifying wording	annual periods beginning on or after January 1, 2016
Amendment to different standards	Improvements to IFRS (2010-2012 Cycle) - The annual project resulting from improvements in quality of IFRS (IFRS 2, IFRS 3, IFRS 8, IFRS 13, IAS 16, IAS 24 and IAS 38) primarily with a view to remove inconsistencies and clarifying wording	beginning on or after 1 July 2014
Amendment to different standards	Improvements to IFRS (2011-2013 Cycle)-resulting from the annual improvement project of IFRS (IFRS 1, IFRS 3, IFRS 13 and IAS 40) primarily with a view to remove inconsistencies and clarifying wording	annual periods beginning on or after July 1, 2014

2.2 Standards and interpretations in issue not yet effective

In these financial statements the following standards, revisions and interpretations were in issue but not yet effective:

Standard	Description	Effective date
IFRS 2	Classification and Measurement of Share-based Payment transactions	beginning on or after 1 January 2018
IFRS 9	Financial Instruments	beginning on or after 1 January 2018
IFRS 15	Revenue from Contracts with Customers	beginning on or after 1 January 2017
IFRS 16	Leases	beginning on or after 1 January 2019

ADVOCACY TRAINING AND RESOURCE CENTER
Notes to the Financial Statements (continued)
For the year ended December 31, 2016

Amendment IAS 12	Recognition of Deferred Tax Assets for Unrealised Losses	beginning on or after 1 January 2017
Amendment IAS 7	Disclosure Initiative	beginning on or after 1 January 2017

The organization has elected not to adopt these standards, revisions and interpretations in advance of their effective dates. The entity anticipates that the adoption of these standards, revisions and interpretations will have no material impact on the financial statements of the entity in the period of initial application.

3. BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

3.1 Basis of preparation

The accompanying financial statements have been prepared in accordance with Kosovo Accounting Standards ("KAS").

3.2 Functional and presentation currency

The financial statements are presented in Euro ("EUR"), the local currency in Kosovo. Revenues are received in EUR and in US Dollar ("USD"), expenditures are made only in EUR. The EUR is the Organization's measurement currency as it reflects the economic substance of the underlying events and circumstances of the Organization.

3.3 Advances to Grantees

Advances to grantees are funds disbursed from the Organization to the grantees relating to projects yet to be implemented in the following year. Advances are measured at cost.

3.4 Fixed Assets

Fixed assets are presented at their historical cost net of accumulated depreciation, which is calculated on a straight-line basis over their estimated useful lives. Annual depreciation rates are as follows:

	In %
Computer equipment	20
Office equipment	20
Vehicles	16.66

3.5 Liabilities

Liabilities are carried at cost.

3.6 Income

The donors' funds are recognized as deferred income when received. Subsequently, when the projects are implemented the funds are recognized as income.

3.7 Foreign Currency transaction

Transactions in foreign currencies are translated into EUR at the exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are translated to EUR at the foreign exchange rate ruling at that date. Foreign exchange differences arising on translation are recognized in the statement of activities. Non-monetary assets

ADVOCACY TRAINING AND RESOURCE CENTER
Notes to the Financial Statements (continued)
For the year ended December 31, 2016

and liabilities denominated in foreign currencies, which are stated at historical cost, are translated at the foreign exchange rate ruling at the date of the transaction.

4. Taxation

The ATRC was established as a non-profit organization under article 10 of UNMIK 1999/22 regulation, with Public Beneficiary Status no. 6001014-5 and operates in accordance to the Law no. 04/L-57.

5. PROPERTY AND EQUIPMENT

Fixed assets of the Organization are composed of computers, office equipments, vehicles and intangible assets.

	Computers	Office equipment	Vehicles	Intangible assets	Total
Cost					
At 1 January 2015	29,900	16,778	42,938	-	89,616
Additions	20,678	1,474	5,075	2,511	29,738
Disposals	-	-	-	-	-
At 31 December 2015	50,578	18,252	48,012	2,511	119,354
At 1 January 2016	50,578	18,252	48,012	2,511	119,354
Additions	3,675	-	-	-	3,675
Disposals	-	-	-	-	-
At 31 December 2016	54,253	18,252	48,012	2,511	123,028
Accumulated depreciation					
At 1 January 2015	25,246	15,679	42,217	-	83,143
Depreciation charge for the year	5,456	569	1,582	630	8,237
Disposals	-	-	-	-	-
At 31 December 2015	30,702	16,249	43,799	630	91,379
At 1 January 2016	30,702	16,249	43,799	630	91,379
Depreciation charge for the year	7,477	885	841	630	9,833
Disposals	-	-	-	-	-
At 31 December 2016	38,178	17,134	44,640	1,260	101,212
Carrying amount					
At 31 December 2016	16,074	1,118	3,373	1,251	21,816
At 31 December 2015	19,876	2,003	4,213	1,881.26	27,974

ADVOCACY TRAINING AND RESOURCE CENTER
Notes to the Financial Statements (continued)
For the year ended December 31, 2016

6. ACCOUNTS RECEIVABLE

Accounts receivables are related with the payments to be received from the following projects.

	December 31, 2016	December 31, 2015
	(in EUR)	(in EUR)
USAID	-	3,926
EC - SEE	4,742	8,676
ENV.Net	2,714	-
Total Accounts Receivable	7,455	12,602

7. OTHER RECEIVABLES

Other receivables are related to payroll taxes and pension contributions that are double-paid by mistake in November 2011 which is corrected on January 2012. Balance on 2016 is still linked to same receivables.

	December 31, 2016	December 31, 2015
	(in EUR)	(in EUR)
Other receivable	180	180
Total Other Receivables	180	180

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Notes to the Financial Statements (continued)
For the year ended December 31, 2016

8. ADVANCES

Advances are related to prepayments made to beneficiary organizations for projects implementation.

	December 31, 2016	December 31, 2015
	(in EUR)	(in EUR)
NGO ACDC	-	473
NGO BIRN	-	227
NGO CECD	-	6,254
NGO CEL	2,089	108
NGO CREATE	-	697
NGO iChat	573	4,107
NGO KCBS	498	1,507
NGO Levizja FOL	1,344	514
NGO FAGJ	627	-
NGO CSD	969	-
NGO Handikos Mitrovica	433	-
NGO INPO	487	-
NGO SBUNKER	1,819	-
NGO SPRC	1,780	-
NGO YIHR	11,809	-
Other beneficiary advances	2,010	-
Total of the beneficiary advances	24,437	13,886

9. CASH AND CASH EQUIVALENTS

The Organization maintains all of its bank accounts at Pro Credit Bank of Kosovo, which are separated in accounts as per donor.

	December 31, 2016	December 31, 2015
	(in EUR)	(in EUR)
Cash on Hand	231	381
Cash on Bank	139,845	20,874
Total Cash and Cash Equivalents	140,076	21,254

ADVOCACY TRAINING AND RESOURCE CENTER
Notes to the Financial Statements (continued)
For the year ended December 31, 2016

10. ACCOUNTS PAYABLE

Payables relate to audit expenses and utilities costs which have occurred during 2016 and will be paid during the year 2017.

	December 31, 2016	December 31, 2015
	(in EUR)	(in EUR)
NGO Ec ma ndryshe	145	-
Electricity, Heating, Water	365	407
PTK Vala	98	70
Auditing	3,350	2,000
Hotel Sirius	673	-
SHVDPK	881	-
KRCT	280	-
Democracy Plus	1,595	-
Income tax	75	-
Pension contribution	84	-
Other payables	872	-
Total Accounts Payable	8,418	2,477

11. DEFERRED REVENUES

Deferred revenue as at 31 December 2016 represents the unspent funds donated in 2016 from the Organizations mentioned below. As per agreements between the ATRC and the donors the unspent funds in 2016 will be used during the year 2017 for program activities.

	December 31, 2016	December 31, 2015
	(in EUR)	(in EUR)
PILPG	-	4,101
USAID E4E	154,992	1,783
CARE	-	320
ENV.Net	-	7,594
IPA	-	21,517
CSSP	1,706	3,600
ATRC Funds	10,057	9,557
Total Deferred Revenue	166,755	48,471

ADVOCACY TRAINING AND RESOURCE CENTER
Notes to the Financial Statements (continued)
For the year ended December 31, 2016

12. DONOR LIABILITIES

Donor liabilities include the purchase of assets with donor funds during the year 2016. These assets are recognized as the property of the organization only in the value depreciated during the year.

	December 31, 2016	December 31, 2015
	(in EUR)	(in EUR)
Monitor purchase with the funds of IPA EU/PA EU	95	135
Computers and technical equipment donated from NCSC /USAID	1,905	2,701
Vehicle donated from Mercy Corps / USAID	4,563	6,473
Purchase of seats with the funds of USAID – E4E	1,046	1,484
Purchase of computers with the funds of IPA EU	821	1,164
Purchase of computers and technical equipment with the funds of USAID E4E	9,997	14,179
Purchase of QuickBooks with USAID funds E4E	2,221	3,150
Purchase of vehicle tires with USAID funds E4E	264	374
Server donation from the project E4E	2,591	-
Total of donor liabilities	23,503	29,660

13. INCOME FROM GRANTS

Below are listed the grants that ATRC has received through 2016:

	December 31, 2016	December 31, 2015
	(in EUR)	(in EUR)
OPIC - Olof Palme International Center	-	36,600
European Commission -ENV Net	30,259	20,429
PILPG	10,139	32,708
European Commission - SEE change	10,260	24,582
USAID-E4E Funds	952,558	181,611
USAID Funds	7,570	170,543
EU/IPA	35,724	100,334
EU CARE	18,775	22,993
BTD Fund	-	1,541
CSSP	1,894	-
NED	26,899	-
Other incomes	220,199	117
Total grant income	1,314,278	591,458

Other incomes represent the in-kind contributions made by the project beneficiaries and ATRC, which are related to the USAID E4E project.

ADVOCACY TRAINING AND RESOURCE CENTER
Notes to the Financial Statements (continued)
For the year ended December 31, 2016

14. PAYROLL EXPENSES

	December 31, 2016	December 31, 2015
	(in EUR)	(in EUR)
Salaries	269,405	70,510
Pension contribution	12,991	3,522
Total payroll expenses	<u>282,396</u>	<u>74,031</u>

15. OPERATIONS EXPENSES

	December 31, 2016	December 31, 2015
	(in EUR)	(in EUR)
Rent	13,002	3,297
Supplies	2,194	950
Bank charges	2,179	308
Office security service	600	150
Auditing	5,250	2,000
Fixed assets purchase	3,675	1,692
Other operations expenses	237	-
Total operations expenses	<u>27,136</u>	<u>8,397</u>

16. UTILITY EXPENSES

	December 31, 2016	December 31, 2015
	(in EUR)	(in EUR)
Electricity	1,402	790
Heating	676	-
Water	623	100
Garbage	76	22
Total utility expenses	<u>2,777</u>	<u>911</u>

ADVOCACY TRAINING AND RESOURCE CENTER
Notes to the Financial Statements (continued)
For the year ended December 31, 2016

17. MAINTENANCE EXPENSES

	December 31, 2016	December 31, 2015
	(in EUR)	(in EUR)
Office	65	-
Vehicle	1,539	658
Generator	238	-
IT	233	145
Total maintenance expenses	<u>2,074</u>	<u>803</u>

18. FUEL AND TRAVEL EXPENSES

	December 31, 2016	December 31, 2015
	(in EUR)	(in EUR)
Vehicle	3,010	947
Generator	658	-
Fuel	-	166
Taxi	176	75
Airplane ticket	241	-
Per Diem	628	-
Total fuel and travel expenses	<u>4,713</u>	<u>1,188</u>

19. COMMUNICATION EXPENSES

	December 31, 2016	December 31, 2015
	(in EUR)	(in EUR)
Telephone Land Line/Fax	664	260
Telephone Scratch Cards	2,510	1,140
Internet	1,216	304
Postage	94	3
Web page	280	-
Total communication expenses	<u>4,764</u>	<u>1,707</u>

ADVOCACY TRAINING AND RESOURCE CENTER
Notes to the Financial Statements (continued)
For the year ended December 31, 2016

20. PROJECT EXPENSES

Below are listed the grants provided in 2016 for capacity increase of local non-governmental organizations.

	December 31, 2016	December 31, 2015
	(in EUR)	(in EUR)
EU-CARE	3,354	17,268
USAID	24	158,832
PILPG	1,410	26,020
OPIC	-	30,070
EU/IPA	2,408	80,297
E4E	737,701	148,483
SEE Change	1,859	17,297
ENV .NET	6,288	16,378
BTD	-	1,541
NED	17,177	-
Total project expenses	<u>770,220</u>	<u>496,184</u>

21. IN-KIND CONTRIBUTION

	December 31, 2016	December 31, 2015
	(in EUR)	(in EUR)
ATRC depreciation expense	5,398	8,237
E4E depreciation expense	4,434	-
E4E beneficiary in-kind contribution	210,367	-
Total in-kind contribution	<u>220,199</u>	<u>8,237</u>

In-kind contribution represents the expenses made by the project beneficiaries and ATRC, which are related to the USAID E4E project.

ADVOCACY TRAINING AND RESOURCE CENTER
Notes to the Financial Statements (continued)
For the year ended December 31, 2016

22. FINANCIAL INSTRUMENTS

(ii) Credit risk

Financial instruments, which potentially subject the organization to concentrations of credit risk, consist primarily of receivables and advances given to NGO. The receivables and advances to NGO credit risk is controlled through approvals of receivables and budget expenditures that generate such receivables.

(iii) Foreign currency risk

The Organization is exposed to foreign currency risk as the funds except in EUR are received in USD also. Funds received in USD are translated in EUR, and are expensed only in EUR.

(iv) Fair value

The Organization has financial assets, which include receivables (advances to grantees) and cash and cash equivalents. The Organization has financial liabilities, which include payables and deferred revenue. The fair values of these financial instruments are not materially different from their stated value due to their short maturity and approximation of cash.

Trade and other receivables / payables

All group receivables / payables have a remaining life of less than one year, the notional amount is deemed to reflect the fair value.

(v) Interest rate risk

The Organization's revenues and operating cash flows are substantially independent of changes in market interest rates. There are no interest-bearing borrowings.

(vi) Liquidity risk

The following are the contractual maturities of financial liabilities excluding the impact of netting agreements:

	2016	2015
	Pay-down expected to be made in 1-12 months	Pay-down expected to be made in 1-12 months
	EUR	EUR
Payables	8,418	2,477
Total	8,418	2,477

ADVOCACY TRAINING AND RESOURCE CENTER
Notes to the Financial Statements (continued)
For the year ended December 31, 2016

23. RELATED PARTY DISCLOSURE

A related party is any party that has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions.

Related parties include the main donor USAID, European Commission and NED.

A summary of the related party transactions for 31 December 2016 and 2015 are as follows:

	2016	2015
<i>Transactions with main donor</i>		
USAID	960,129	352,155
EU/IPA	35,724	100,334
NED	26,899	-
ENV.Net	30,259	
The Olof Palme International Center (OPIC)	-	36,600
<i>Transactions with Board</i>		
Board members salary expenses	-	-

24. COMMITMENT AND CONTINGENCIES

There are no known commitments and contingency for the year ended 31 December 2016 (31 December 2015: There was no).

25. EVENTS AFTER THE STATEMENT OF FINANCIAL POSITION DATE

Management is not aware of any events subsequent to the statement of the financial position date that may have an effect on or require disclosure in the Organization's financial statements as at 31 December 2016 (31 December 2015: There was no).