

Organization:
Union "Sapari"

Auditor: Crowe
GE LLC

Union "Sapari"

**Project - East-West Management Institute (EWMI) –
Comprehensive approach to the violence against
women and girls**

**Project - UNDP-Supporting early marriage prevention in
Kakheti and Kvemo Kartli**

**Project - President's Fund-Supporting early marriage
prevention in Kakheti and Kvemo Kartli**

**Project - Open Society Foundation-Fighting against
discrimination through litigation and co-operation
with universities**

Project - ILGA_EUROPE

**Project - Human Right House – Strengthening Media Skills
of Georgian LGBT Human Rights Defenders-
Sharing Experience from Serbia**

Special Purpose Financial Statements and Independent Auditor's Report

For the period: 1 January 2018 till 31 December 2018

Projects: EWMI – Comprehensive approach to the violence against women and girls; UNDP – Supporting early marriage prevention in Kakheti and Kvemo Kartli; President's Fund – Supporting early marriage prevention in Kakheti and Kvemo Kartli; Open Society Foundation – Fighting against discrimination through litigation and co-operation with universities; ILGA_EUROPE; Human Rights House Foundation – Strengthening media skills of Georgian LGBT human rights defenders – sharing experience from Serbia
For the period: 1 January 2018 till 31 December 2018

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Independent auditor's report

To: Management of Union "Sapari"

Project: EWMI – Comprehensive approach to the violence against women and girls

Project: UNDP – Supporting early marriage prevention in Kakheti and Kvemo kartli

Project: President's Fund – Supporting early marriage prevention in Kakheti and Kvemo Kartli

Project: Open Society Fund – Fighting against discrimination through litigation and co-operation with universities

Project: ILGA_EUROPE

Project: Human Rights House Foundation – Strengthening media skills of Georgian LGBT human rights defenders – sharing experience from Serbia

Period covered by audit: 01 January 2018 till 31 December 2018

Opinion

We have audited the special purpose financial statements of the projects implemented by Union "Sapari" (the "Organization") which comprises the Expenditures Report, Income/Receipts statement, and Balance Project Funds for the period from January 1, 2018 till December 31, 2018 and notes to the special purpose financial statements, including a summary of significant accounting policies.

Basis of 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 Special Purpose Financial Statements section of our report. We are independent of the organization in accordance with the ethical requirements that are relevant to our audit of the special purpose financial statements in Georgia, and we have fulfilled our other ethical responsibilities in accordance with these requirements. 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 "summary of significant accounting policies and other explanatory notes" to the special purpose financial statement, which describes the basis of accounting and other explanatory notes.

The special purpose financial statement is prepared to assist the Union "Sapari" to comply with the financial reporting provisions of the contract referred to above. As a result, the special purpose financial statement may not be suitable for any other purpose. Our report is intended solely for the Union "Sapari" and the EWMI; UNDP; President's Fund; Open Society Foundation; ILGA_EUROPE; Human Rights House Foundation. Our opinion is not modified in respect of this matter.

Projects: EWMI – Comprehensive approach to the violence against women and girls; UNDP – Supporting early marriage prevention in Kakheti and Kvemo Kartli; President's Fund – Supporting early marriage prevention in Kakheti and Kvemo Kartli; Open Society Foundation – Fighting against discrimination through litigation and co-operation with universities; ILGA_EUROPE; Human Rights House Foundation – Strengthening media skills of Georgian LGBT human rights defenders – sharing experience from Serbia
For the period: 1 January 2018 till 31 December 2018

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the special purpose financial statement in accordance with the Financial Handbook of Union "Sapari" and other financial instructions and policies effective in the Organization and for such internal control as management determines is necessary to enable the preparation of special purpose financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the special purpose financial statement, management responsible for assessing the Organization's ability 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 Organization or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statement

Our Objectives are to obtain reasonable assurance about whether the special purpose financial statement as a whole are free from material misstatements, 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 special purpose 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 special purpose 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 Organization'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 Organization'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 special purpose 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.

Projects: EWMI – Comprehensive approach to the violence against women and girls; UNDP – Supporting early marriage prevention in Kakheti and Kvemo Kartli; President's Fund – Supporting early marriage prevention in Kakheti and Kvemo Kartli; Open Society Foundation – Fighting against discrimination through litigation and co-operation with universities; ILGA_EUROPE; Human Rights House Foundation – Strengthening media skills of Georgian LGBT human rights defenders – sharing experience from Serbia
For the period: 1 January 2018 till 31 December 2018

However, future events or conditions may cause the Organization to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matter, 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.

Magda Panchulidze

Engagement Partner

Crowe GE LLC

Axis Business Palace, floor IV,

2, D. Gamrekeli St., 0160 Tbilisi, Georgia

9 July 2019

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Projects: EWMI – Comprehensive approach to the violence against women and girls; UNDP – Supporting early marriage prevention in Kakheti and Kvemo Kartli; President's Fund – Supporting early marriage prevention in Kakheti and Kvemo Kartli; Open Society Foundation – Fighting against discrimination through litigation and co-operation with universities; ILGA_EUROPE; Human Rights House Foundation – Strengthening media skills of Georgian LGBT human rights defenders – sharing experience from Serbia
 For the period: 1 January 2018 till 31 December 2018

Income

Project:	EWMI-Comprehensive approach to the violence against women and girls
Project period:	15 May 2017 – 14 May 2019
Audit period:	1 January 2018 – 31 December 2018
Date of grant installment	Amount received from Donor organization (GEL)
02/02/2018	29,102.68
26/04/2018	31,644.22
25/07/2018	24,480.80
26/10/2018	31,100.77
Total	<u>116,328.47</u>

Project:	UNDP-Supporting early marriage prevention in Kakheti and Kvemo Kartli
Project period:	1 April 2018 – 13 July 2018
Audit period:	1 January 2018 – 31 December 2018
Date of grant installment	Amount received from Donor organization (GEL)
20/02/2018	12,042.50
18/04/2018	32,845.65
23/07/2018	1,785.36
Total	<u>46,673.51</u>

Projects: EWMI – Comprehensive approach to the violence against women and girls; UNDP – Supporting early marriage prevention in Kakheti and Kvemo Kartli; President's Fund – Supporting early marriage prevention in Kakheti and Kvemo Kartli; Open Society Foundation – Fighting against discrimination through litigation and co-operation with universities; ILGA_EUROPE; Human Rights House Foundation – Strengthening media skills of Georgian LGBT human rights defenders – sharing experience from Serbia
 For the period: 1 January 2018 till 31 December 2018

Project:	President's Fund-Comprehensive approach to the violence against Women and Girls
Project period:	21 February 2018 – 30 July 2018
Audit period:	1 January 2018 – 31 December 2018
Date of grant installment	Amount received from Donor organization (GEL)
16/03/2018	7,870.00
19/04/2018	12,830.00
Total	<u>20,700.00</u>

Project:	Open Society Foundation-Fighting against discrimination through litigation and co-operation with universities
Project period:	15 August 2018 – 15 June 2019
Audit period:	1 January 2018 – 31 December 2018
Date of grant installment	Amount received from Donor organization (EUR)
08/11/2018	21,779.10
Total	<u>21,779.10</u>

Project:	NESEHNUTI BRNO
Project period:	Year 2019
20/12/2018	Advance received from Donor organization (EURO)
Total	4,975.00
	<u>4,975.00</u>

Project:	ILGA - EUROPE
Project period:	1 July 2018 – 31 August 2018
Audit period:	1 January 2018 – 31 December 2018
Date of grant installment	Amount received from Donor organization (EUR)
27/07/2018	2,495.00
04/09/2018	2,495.00
Total	<u>4,999.00</u>

Projects: EWMI – Comprehensive approach to the violence against women and girls; UNDP – Supporting early marriage prevention in Kakheti and Kvemo Kartli; President's Fund – Supporting early marriage prevention in Kakheti and Kvemo Kartli; Open Society Foundation – Fighting against discrimination through litigation and co-operation with universities; ILGA_EUROPE; Human Rights House Foundation – Strengthening media skills of Georgian LGBT human rights defenders – sharing experience from Serbia
 For the period: 1 January 2018 till 31 December 2018

Project:	Human Rights House Foundation- Strengthening media skills of Georgian LGBT human rights defenders-sharing experience from Serbia
Project period:	22 November 2018 – 13 December 2018
Audit period:	1 January 2018 – 31 December 2018
Date of grant installment	Amount received from Donor organization (EUR)
21/11/2018	6,865.00
Total	<hr/> 6,865.00 <hr/>
Income from a commercial partner	m2 Real estate
	Amount received (GEL)
21/11/2018	1,921.20
Total	<hr/> 1,921.20 <hr/>

Projects: EWMI – Comprehensive approach to the violence against women and girls; UNDP – Supporting early marriage prevention in Kakheti and Kvemo Kartli; President's Fund – Supporting early marriage prevention in Kakheti and Kvemo Kartli; Open Society Foundation – Fighting against discrimination through litigation and co-operation with universities; ILGA_EUROPE; Human Rights House Foundation – Strengthening media skills of Georgian LGBT human rights defenders – sharing experience from Serbia
 For the period: 1 January 2018 till 31 December 2018

Expenditure

Project:

EWMI - Comprehensive approach to the violence
 against women and girls

Project period:

15 May 2017 – 14 May 2019

Audit period:

1 January 2018 – 31 December 2018

No.	Budget Line Items	Approved Budget			Expenditures in this Period from: 01.01.2018-03.31.2018		
		EWMI	Cost Share	TOTAL	EWMI	Cost Share	TOTAL
1	Salaries	336,000	67,200	403,200	41,951	900	42,851
2	Rent and Utilities	4,416	56,256	60,672	485	6,480	6,965
3	Supplies	400	824	1,224	60	-	60
4	Equipment	6,800	1,698	8,498	-	-	-
5	Communications/Postage	1,920	29	1,949	250	-	250
6	Travel and Per Diem	14,400	2,209	16,609	1,849	-	1,849
7	Contractual Services	15,200	5,770	20,970	399	-	399
8	Other Direct Costs	18,120	787	18,907	403	-	403
	Total:	397,256	134,774	532,030	45,398	7,380	52,778

Projects: EWMI – Comprehensive approach to the violence against women and girls; UNDP – Supporting early marriage prevention in Kakheti and Kvemo Kartli; President's Fund – Supporting early marriage prevention in Kakheti and Kvemo Kartli; Open Society Foundation – Fighting against discrimination through litigation and co-operation with universities; ILGA_EUROPE; Human Rights House Foundation – Strengthening media skills of Georgian LGBT human rights defenders – sharing experience from Serbia
 For the period: 1 January 2018 till 31 December 2018

Project:

UNDP-Supporting early marriage prevention in
 Kakheti and Kvemo Kartli

Project period:

1 April 2018 – 13 July 2018

Audit period:

1 January 2018 – 31 December 2018

Activity Title	Activity ID	Project ID	Fund	Account	Authorized Amount	Actual Project Expenditure
				Code		
					(A)	(B)
Prvnt. CM and GBSS in Kakheti	CMP_KAKHETI	GEO03CMP		71450		3,281.85
				71450		2,844.28
				72805		374.99
				74710		1,640.93
			UDJ29	Total	8,142.05	
Sub-Total by Activity	CMP_KAKHETI	GEO03CMP			8,142.05	8,142.05
Prvnt. CM&GBSS in Kvemo Kartli	CM_GBSS_KK	GEO03CMP		71450		9,480.90
				71450		12,762.75
				72120		366.08
				72505		639.57
				74710		505.25
				75710		580.00
			FPA90	Total	24,334.55	
Sub-Total by Activity	CM_GBSS_KK	GEO03CMP			24,334.55	24,334.55
Support Cost for NGO "Sapari"	SC_PN6724	GEO03CMP		75105		1,786.21
Sub-Total by Activity	SC_PN6724	GEO03CMP			64,953.20	1,786.21

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 For the period: 1 January 2018 till 31 December 2018

Project:

President's Fund-Supporting early marriage prevention in
 Kakheti and Kvemo Kartli

Project period:

21 February 2018 – 30 July 2018

Audit period:

1 January 2018 – 31 December 2018

Expenses	Per cost (GEL)	Per definition	Per amount	Total	Amount required by President's Fund (GEL.)	Expense (GEL)	Difference
1. Administrative staff						5625	0
1.1. Accountant	375	Month	5	1875	1875	1875	0
1.4. Communications manager	750	Month	5	3750	3750	3750	0
2. Contract services						7875	0
2.2. Honorarium of speakers (2 speaker in each school)	112.5	Honorarium	70	7875	7875	7875	0
4. Expenses for organizing event						5285	115
4.1. Two day training expense (Hotel and meal)	350	Participant	12	4200	4200	4235	-35
4.2. Transportation for participants of training	500	Mini bus	2	1000	1000	975	25
4.3. Office rent for final event	200	Day	1	200	200	75	125
5. Administration expenses						1173.37	180.76
5.2 Financial audit	750	Report	1	750	750	750	0
5.3 Unforeseen expenses	110	Month	5	550	550	369.24	180.76
5.4 Bank charges	100	Month	5	500	500	54.13	445.87
Total					24.4	19958.37	295.76

Projects: EVMI – Comprehensive approach to the violence against women and girls; UNDP – Supporting early marriage prevention in Kakheti and Kvemo Kartli; President's Fund – Supporting early marriage prevention in Kakheti and Kvemo Kartli; Open Society Foundation – Fighting against discrimination through litigation and co-operation with universities; ILGA_EUROPE; Human Rights House Foundation – Strengthening media skills of Georgian LGBT human rights defenders – sharing experience from Serbia
 For the period: 1 January 2018 till 31 December 2018

Project:

Open Society Foundation-Fighting against discrimination
 through litigation and co-operation with universities

Project period:

15 August 2018 – 15 June 2019

Audit period:

1 January 2018 – 31 December 2018

Budget Item	Total budget of the project (USD)	Reporting period (08.Nov.2018-31-Aug-2019)			Rate	Reporting period (08.Nov.2018-19.Apr-2019)			
		Required amount according period (USD)	Expense (USD)	Balance (USD)		Required amount according period (GEL)	Expense (GEL)	Balance (GEL)	
1	2	3	4	5(9/7)	6(4-5)	7	8(4*7)	9	10(8-9)
1	Salaries/Honorarium:								
1	Salary of accountant	1200	600	600.01	599.99	2.77	1659.36	1659.38	0.0
1	Salary of project's coordinator	5000	2500	2500.02	2499.98	2.77	6914	6914.04	0.0
1	Salary of lawyer	6000	3000	3000.02	2999.98	2.77	8296.8	8296.84	0.0
1	Public lecture honorarium	1200	600	600.01	599.99	2.77	1659.36	1659.38	0.0
	Salaries in total/Honorarium	13400.00	6700.00	6700.05	6699.95		18529.52	18529.64	-0.12
2	Operating expenses	-	-	-	-	-	-	-	-
2	Flyers	350	350	204.30	145.70	2.77	967.96	565.00	402.96
2	Administrative expenses	1000	600	407.37	592.63	2.77	1659.36	1126.61	532.75
2	Court expenses	210	210	0.00	210.00	2.77	580.776	0.00	580.78
2	Bank charges	30	15	4.06	25.94	2.77	41.484	11.22	30.26
	Total operating expenses	1590.00	1175.00	615.72	974.28		3249.58	1702.83	1546.75
	Total	14990.00	7875.00	7315.76	7674.24		21779.10	20232.48	1546.62

Projects: EWMI – Comprehensive approach to the violence against women and girls; UNDP – Supporting early marriage prevention in Kakheti and Kvemo Kartli; President's Fund – Supporting early marriage prevention in Kakheti and Kvemo Kartli; Open Society Foundation – Fighting against discrimination through litigation and co-operation with universities; ILGA_EUROPE; Human Rights House Foundation – Strengthening media skills of Georgian LGBT human rights defenders – sharing experience from Serbia
 For the period: 1 January 2018 till 31 December 2018

Project:

ILGA_EUROPE

Project period:

1 July 2018 – 31 August 2018

Audit period:

1 January 2018 – 31 December 2018

Line Item	Cost per Unit (EUR)	Unit	Unit Number	Total (EUR)
1. Honoraria				
1.1 Project Manager	100	day	11	1100
1.2 Training Facilitator	80	day	11	880
1.3 Finance Manager	15	hour	10	150
1.4 Invited Trainer 1	120	session	4	480
1.5 Invited Trainer 2	120	session	4	480
1.6 video operator	70	session	6	420
Subtotal for Honoraria:				3510
2. Rent and Utilities:				
2.1 Venue rent	50	day	4	200
Subtotal for rent and utilities:				200
3. Supplies:				
3.1 Paper	10	ream	2	20
3.2 Printer cartridge	80	unit	1	80
Subtotal for supplies:				100
4. Equipment:				
4.1 Tripod	80	unit	1	80
4.2 Memory card	40	unit	1	40
4.3 Extra rechargeable battery	40	unit	1	40
Subtotal for Equipment:				160
5. Communication and postage:				
5.1 communication costs (internet, mobile)	100	project	1	100
Subtotal for Communication and Postage:				100
6. Other Direct Costs				
6.1 coffee break for 15 persons	60	coffee break	8	480
6.2. Lunch for 15 persons	100	lunch	4	400
6.3 Bank charges	40	project	1	40
Subtotal for Other Direct Costs:				920
TOTAL BUDGET				4990

Projects: EWMI – Comprehensive approach to the violence against women and girls; UNDP – Supporting early marriage prevention in Kakheti and Kvemo Kartli; President's Fund – Supporting early marriage prevention in Kakheti and Kvemo Kartli; Open Society Foundation – Fighting against discrimination through litigation and co-operation with universities; ILGA_EUROPE; Human Rights House Foundation – Strengthening media skills of Georgian LGBT human rights defenders – sharing experience from Serbia
 For the period: 1 January 2018 till 31 December 2018

Project:

Human Rights House Foundation- Strengthening media skills of Georgian LGBT human rights defenders- Serbia experience from

Project period:

22 November 2018 – 13 December 2018

Audit period:

1 January 2018 – 31 December 2018

No	Budget line-Cost description	Unit	# of units	Unit rate (EUR)	Total cost (EUR)	Requested from HRHF (EUR)	Own/other donor contribution (EUR)	Actual Spent (EUR)
1	Human resources				750	750	-	150
1.1	Salaries				750	750	-	150
1.1.1	Coordinator	project	1	600	600	600		
1.1.2	Financial manager	project	1	150	150	150		150
2	Travel and Accommodation				4792	4792	-	4592
2.1	Per diems				80	80	-	
2.1.1	Per diem for international expert	day	4	20	80	80		
2.2.	Transportation, tickets, etc.				1500	1500	-	1561
2.2.1	International flight	person	2	500	1000	1000		1094
2.2.2	Transportation to from Tbilisi to the Hotel and back	minibus	2	150	300	300		467
2.2.3	Taxi for experts	lump sum	1	200	200	200		
2.3	Accommodation				3212	3212	-	3031
2.3.1	Hotel for 2 nights for participants (15) and experts (2) +1 from Sapari	nights x person	36	87	3132	3132		2944
2.3.2	Hotel in Tbilisi for international expert	night	2	40	80	80		87
3	Administrative cost				160	160	-	63
3.1	Bank fees	lump sum	1	50	50	50		4
3.2	Printer cartridge	cartridge	1	60	60	60		59
3.3	Communication costs	lump sum	1	50	50	50		
4	Other costs, services				2915	2915	-	2060
4.1	Fees for 2 experts from Serbia	session	5	150	750	750		
4.2	Simultaneous translation	hours	5	100	500	500		500

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No	Budget line-Cost description	Unit	# of units	Unit rate (EUR)	Total cost (EUR)	Requested from HRHF (EUR)	Own/other donor contribution (EUR)	Actual Spent (EUR)
4.3	Fees for 2 experts from Georgia	sessions	8	120	960	960		960
4.4	Training materials	persons	15	7	105	105		
4.5	Creation of training module, questioner and final document	lump sum	3	200	600	600		600
TOTAL COSTS					8617	8617	-	6865

Prepared by:
Giorgi Tushishvili

Accountant

9 July 2019

Approved by:
Babutsa Pataraiia

Executive Director

9 July 2019

Projects: EWMI – Comprehensive approach to the violence against women and girls; UNDP – Supporting early marriage prevention in Kakheti and Kvemo Kartli; President's Fund – Supporting early marriage prevention in Kakheti and Kvemo Kartli; Open Society Foundation – Fighting against discrimination through litigation and co-operation with universities; ILGA_EUROPE; Human Rights House Foundation – Strengthening media skills of Georgian LGBT human rights defenders – sharing experience from Serbia
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Summary of Significant Accounting Policies and Other Explanatory Notes

General Information

Union "Sapari" was established in 2001 as a rehabilitation center for victims of domestic violence. The following year, "Sapari" opened the first shelter for victims of domestic violence, where victims could get medical and psychosocial assistance as well as other clients of "Sapari". "Sapari" activities include not only providing free legal and psychological assistance to women victims of violence but also raising public awareness for the prevention of domestic violence, training of police and social workers and maximizing Georgian legislation in terms of elimination of gender equality and violence. "Sapari" has expanded its mandate and is working on all issues related to women's rights since 2013. Currently, "Sapari" in addition to working against the violence in the families and women in general, is focused on a fight against discrimination, increase women's political participation and strengthen women's movement.

The mission of "Sapari" is to create an equal, non-discriminatory and non-violent environment.

The Union "Sapari" address is:

11/a Kantaria St.

0161 Tbilisi, Georgia

Project Description

I. EWMI – Comprehensive approach to the violence against women and girls

The project aims to prevent and combat the violence against women and girls by addressing such problems as domestic violence and violation of women's property rights as well as to raise awareness of the society on female genital mutilation (FGM) problem. The project aims to provide legal aid, strategic litigation and build awareness of legal rights among women and girls from Tbilisi, Samegrelo, and Kakheti regions.

Expected Results:

As a result of the project:

- Discriminatory practices of state institutions against women in Tbilisi and Samegrelo are addressed
- Awareness of gender based violence, women's property rights and female genital mutilation (FGM) for addressing these problems among women in Tbilisi and Samegrelo increased.

II. UNDP – Supporting early marriage prevention in Kakheti and Kvemo Kartli

The project aims to support to prevention of harmful practices against women and girls in Kakheti and Kvemo Kartli regions and will operate in two main directions:

- a) IEC campaign for prevention of harmful practices of early/child marriage and gender-biased sex selection in 35 selected secondary schools of Kvemo Kartli and 9 secondary schools in Kakheti

Projects: EWMI – Comprehensive approach to the violence against women and girls; UNDP – Supporting early marriage prevention in Kakheti and Kvemo Kartli; President's Fund – Supporting early marriage prevention in Kakheti and Kvemo Kartli; Open Society Foundation – Fighting against discrimination through litigation and co-operation with universities; ILGA_EUROPE; Human Rights House Foundation – Strengthening media skills of Georgian LGBT human rights defenders – sharing experience from Serbia
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region, with the active involvement of the ethnic Azerbaijani adolescents/youth and their parents.

- b) Advocacy with the head of local municipalities of these regions for mobilizing their active support for prevention of harmful practices against woman and girls.

III. President's Fund – Supporting early marriage prevention in Kakheti and Kvemo Kartli

The project aims to support to prevention of harmful practices against women and girls in Kakheti and Kvemo Kartli regions and will operate in two main directions:

- a) IEC campaign for prevention of harmful practices of early/child marriage and gender-biased sex selection in 35 selected secondary schools of Kvemo Kartli and 9 secondary schools in Kakheti region, with the active involvement of the ethnic Azerbaijani adolescents/youth and their parents.
- b) Advocacy with the head of local municipalities of these regions for mobilizing their active support for prevention of harmful practices against woman and girls.

IV. Open Society Foundation – Fighting against discrimination through litigation and co – operation with universities

The aim of the project is to strengthen women against gender discrimination by increasing the access to the justice and raising awareness on invisible forms of discrimination such as sexual harassment.

Project framework:

- Empowering women against discrimination by increasing access to the justice.
- Raising awareness on invisible forms of discrimination such as sexual harassment.

V. ILGA_EUROPE

Subject of the contract is to assist ILGA-EUROPE in carrying out a four-day training on enhancing public speaking skills of Georgian LGBT activists within the re-granting scheme stronger movements – Confident steps for social change. The training is part of the capacity-building component of the scheme and aims at improving oratory skills, messaging and building self-confidence of the grantees to engage in public communications on behalf of their groups and organizations.

VI. Human Right House Foundation

The project aim is to "Strengthening Media Skills of Georgian LGBT Human Rights Defenders – Sharing Experience from Serbia", (hereafter "Project").

Projects: EWMI – Comprehensive approach to the violence against women and girls; UNDP – Supporting early marriage prevention in Kakheti and Kvemo Kartli; President's Fund – Supporting early marriage prevention in Kakheti and Kvemo Kartli; Open Society Foundation – Fighting against discrimination through litigation and co-operation with universities; ILGA_EUROPE; Human Rights House Foundation – Strengthening media skills of Georgian LGBT human rights defenders – sharing experience from Serbia
For the period: 1 January 2018 till 31 December 2018

Basis of Preparation

We have reviewed accounting and record keeping procedures of the Organization, based on our studies we conclude following:

The Organization performs its bookkeeping according to accounting the requirements of donor organizations. Financial Manager checks all incoming documents such as procurement package, payrolls, rent payments, expenses for office maintenance etc. Financial Manager is responsible to verify the existence of all required documents on file as well as mathematical correctness for the documents before making any kind of financial record. Financial Manager keeps expense register in excel spreadsheet, basis on which financial reports are prepared and sent to the donors. The organization uses bank transfer for payments and receipts. Special bank accounts are opened in TBC bank for each project. The functional currency for the Organization is Georgian Lari (GEL).

Cash

Cash includes cash balances at the Bank accounts.

Revenue and expense

Received grant amounts are recognized as revenue in accordance with the paid amounts by donors and are used for the project purposes, written confirmation, planned expenses and income schedules.

Expenses are recognized as soon as the service is done, using cash basis of accounting.

Taxation

The current tax charge is calculated in accordance with the regulations of Georgia. Organization pays income tax, which it withholds from salary. Generally, salary is paid from grants.