

BALKAN CIVIL SOCIETY DEVELOPMENT NETWORK



**Financial statements
For the year ending on December 31 2014
And Independent Auditor's Report**

Skopje, 8 April 2015

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INDEPENDENT AUDITOR'S REPORT

To the Management of BALKAN CIVIL SOCIETY DEVELOPMENT NETWORK

Report for the financial statements

We have performed an audit of the accompanied financial statements of **Balkan Civil Society Development Network** Skopje, which comprises the Balance Statement as of December 31, 2014, as well as the Statement of revenues and expenditures for the year ending then, together with the review of the significant accounting policies and other explanatory notes.

Responsibility of the management for the financial statements

The management is responsible for preparation and objective presentation of these financial statements in accordance with the Law for accounting of nonprofit organizations, and internal controls which are relevant for preparation and objective presentation of the financial reports freed from material faulty presentation, no matter if it is a result of fraud or mistake.

Responsibility of the Auditor

Our responsibility is to express an opinion for these financial statements on the basis of our audit. We have performed our audit in accordance with the International Audit Standards. These standards require us to respect the ethical requirements and plan and perform the audit in order to obtain reasonable assurance whether the financial statements are free from material faulty presentations.

The audit includes performance of procedures for gaining audit evidence for the amounts and disclosures in the financial statements. The procedures selected, depend on the judgment of the auditor, including also the assessment of risks from material wrongly presentations of the financial reports, no matter if they are result of fraud or error. When the auditor makes these assessments of the risk, the auditor takes in consideration the internal control relevant for preparation and objective presentation of the financial statements of the entity, in order to choose audit procedures relevant for the circumstances, not for the goal to express an opinion for the effectiveness of the internal control of the entity. The audit also includes estimation of the appropriateness of the accounting policies used, and the reasonableness of accounting valuations made by the management, as well as valuation of the presentation of financial statements.

We believe that the audit proofs, that we have gathered, are sufficient and appropriate in order to secure basis for our audit opinion.

Opinion

In our opinion, the financial statements of Balkan Civil Society Development Network, for the year ending on 31 December 2014, in all material aspects are prepared in accordance with the Law for Accounting of Non-profit Organizations.

Report on other legal and regulatory authorities

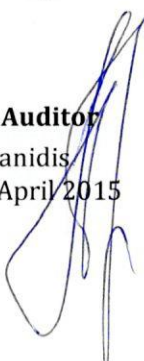
The management of the BCSDN is also responsible for preparing the Annual Report in accordance with the Law on Associations and Foundations. Our responsibility under the Audit Law is to express an opinion on whether the Annual Report is consistent with the Annual Accounts and Financial Statements for the year ended December 31, 2014. Our work in relation to the Annual Report is made in accordance with ISA 720 and is limited to information that historical financial information presented in the Annual Report are consistent with the annual accounts and audited financial statements.

The Annual Report is consistent, in all material respects, with the Annual Accounts and the audited Financial Statements of "Balkan Civil Society Development Network", for the year ended December 31, 2014.

Skopje, 8th April 2015

Certified Auditor

Ljubica Joandis
Skopje, 8 April 2015



Manager

Ljubica Joandis
JOANIDIS LLC, Skopje



BALKAN CIVIL SOCIETY DEVELOPMENT NETWORK

STATEMENT OF REVENUE AND EXPENDITURES

for the year ended December 31, 2014

REVENUE	Note	2014 mkd 000	2013 mkd 000
Revenue from donations and grants	4	36,492	20,739
Transfer of surplus from previous periods		3,361	1,495
Revenue from other services	5	261	514
Financial revenue	6	58	29
Total Revenues		40,172	22,777
EXPENDITURES			
Operating expenditures	7	22,868	19,765
Capital expenditures	8	159	170
Financial expenditures	9	74	94
Total Expenditures		23,101	20,029
SURPLUS OF REVENUES OVER EXPENDITURES BEFORE TAXATION		17,071	2,748
Income tax		9	7
SURPLUS OF REVENUES OVER EXPENSES FOR THE YEAR		17,062	2,741

These financial statements were adopted and approved by the Executive Director on March 16, 2015.

Executive Director
Tanja Hafner Ademi

BALKAN CIVIL SOCIETY DEVELOPMENT NETWORK

BALANCE SHEET

for the year ended December 31, 2014

	Note	2014 mkd 000	2013 mkd 000
ASSETS			
Non-current assets			
Property, plant and equipment	9	346	292
Total non-current assets		346	292
Current assets			
Trade and other receivables	10	4,222	2,304
Cash and cash equivalents	11	17,054	2,486
Total current assets		21,276	4,790
TOTAL ASSETS		21,622	5,082
FUND AND LIABILITIES			
Funds			
Funds	12	346	879
Surpluses of revenues over expenses		17,062	2,741
Total fund		17,408	3,620
Current liabilities			
Trade and other liabilities	13	4,177	1,430
Deferred revenue	14	37	31
Total current liabilities		4,214	1,461
TOTAL FUNDS AND LIABILITIES		21,622	5,081

These financial statements were adopted and approved by the Executive Director on March 16, 2015.

Executive Director
Tanja Hafner Ademi

BALKAN CIVIL SOCIETY DEVELOPMENT NETWORK

STATEMENT OF CHANGES IN FUNDS

for the year ended December 31, 2014
(in 000 mkd)

Description	Funds	Surpluses of revenues over expenses	Total funds
At January 1, 2013	767	1,495	2,262
Allocation of prior year surpluses of revenue over expenses	-	-	-
Surpluses of revenues over expenses for the year	-	1,246	1,246
Purchases during the year	160	-	160
Depreciation for the year	(48)	-	(48)
At December 31, 2013	879	2,741	3,620
At January 1, 2014	879	2,741	3,620
Allocation of prior year surpluses of revenue over expenses	(620)	620	-
Surpluses of revenues over expenses for the year	-	13,701	13,701
Purchases during the year	156	-	156
Depreciation for the year	(69)	-	(69)
At December 31, 2014	346	17,062	17,408

These financial statements were adopted and approved by the Executive Director on March 16, 2015.

Executive Director
Tanja Hafner Ademi

NOTES TO THE FINANCIAL STATEMENTS

For the year ending December 31, 2014

All amounts are expressed in (000) mkd, unless otherwise stated

1 ESTABLISHMENT AND ACTIVITY OF THE BCSDN

Balkan Civil Society Development Network (hereinafter called: BCSDN) is a non-profit and civil society organization, which works in the field of civil society development in the Balkan region.

BCSDN is registered in the Central Registry of Republic of Macedonia, Regional Registration Office in Skopje on July 6, 2009 with unique registration number 6524710. The office of the BCSDN is on Mitropolit Teodosij Gologanov street no.39-2/2, in Skopje municipality Center.

The basic activity of BCSDN is registered under the number 94.99 – Activities of other organizations on the basis of membership, not mentioned on other places. Total number of employees on 31 December 2014 year is 6, (31 December 2013 is 5). The accounting records were performed by authorized person employed in Marand Consultants.

According the Statute of BCSDN as of June 18, 2014, founders of the BCSDN are the following organizations:

1. Albanian Civil Society Foundation, Gjergj Fishta 5/1-K7-ap.29, Tirana, Albania, represented by Pandeli Theodori (PN Z1008591, Rr. Sh. Berxoli, pall. 59/2 ap.26 Tirana, Albania);
2. Center for Development of NGO's, Dalmatinska 78, 81000 Podgorica, Montenegro, represented by Goran Djurovic (PN 001327304, Djoka Mirsevisa 21, Podgorica, Montenegro);
3. Centre for Information Services, Cooperation and Development of NGO's, Povsetova 37, 1000 Ljubljana, Slovenia, represented by Kristina Michieli (PN P00958041, Smrtnikova 5, Ljubljana, Slovenia);
4. Center for Promotion of Civil Society, Visegradska 26, 71000 Sarajevo, Bosnia and Hercegovina, represented by Milan Mrdza (PN 5899272, Mliniste 21, Sarajevo, Bosnia and Hercegovina).
5. Cenzura Plus, Setaliste Bacvice 10, 21000 Split, Croatia, represented by Zeljana Buntic Pejakovic (PN 001627393, Kranjceviceva 22, Split, Croatia);
6. Civic Initiatives, Simina 9a, Belgrade, Serbia, represented by Miljenko Dereta (PN 006577365, Kralja Petra 80, Belgrade, Serbia)
7. Diakonia Agapes, Rruga Durrësit nn, Tirana, Albania, represented by Dorina Biti (PN Z1662923, Islam Alla 72/1, Tirana, Albania);
8. Kosovar Civil Society Foundation, Josip Reli 29, 10000 Pristina, Kosovo, represented by Venera Hajrullahu (UPIN 0511963915033, Dima Gavroski Kara 80, Tetovo, Macedonia);
9. Macedonian Center for International Cooperation, Nikola Parapunov nn, 1060 Skopje, Macedonia, represented by Saso Klekovski (UPIN 1304966450048, bul. Partizanski odredi 82/2-16, Skopje, Macedonia) and Aleksandar Krzalovski (UPIN 1906969450081, Isaija Mazhovski 44-2/4, Skopje, Macedonia);

NOTES TO THE FINANCIAL STATEMENTS

For the year ending December 31, 2014

All amounts are expressed in (000) mkd, unless otherwise stated

1 ESTABLISHMENT AND ACTIVITY OF THE FOUNDATION (Continued)

10. Opportunity Associates Romania, Mircea Zorileanu 70, 012056 Bucharest, Romania, represented by Dana Nikulescu (PN 10392388, Mircea Zorileanu 70, Bucharest, Romania);
11. Vesta Association, Djordja Mihajlovica 4, 75000 Tuzla, Bosnia and Herzegovina, represented by Selma Hukic (PN 6299495, Dragodol 11, Tuzla, Bosnia and Herzegovina).

BCSDN has the Council and the Board. Its executive organs are the Executive Office and the Executive Director. The Executive Office is composed of the Executive Director and needed number of staff.

- Executive director is Tanja Hafner Ademi with address on Briselska Street no. 8/4-3 from Skopje.

2 BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS

2.1. Basis for preparation

The Financial Statements of BCSDN have been prepared in accordance with the law regulations that are in use in Republic of Macedonia, and are related with the functioning of the nonprofit organizations, that is according the Law on Non-profit Organizations (Official Gazette of RM no. 24/03, 80/05, 17/11), and the Rules for Accounting of Non-profit Organizations (Official Gazette of RM no. 42/03, 11/09, 11/06, 08/09, 175/11) and the accepted accounting principles and accounting practice.

2.2. Principles for preparation and presentation of financial statements

The financial statements present assets and liabilities, revenues and expenditures that relate with the work of BCSDN. The financial statements truly present the financial condition, financial results as well as the inflow and outflow of the money of BCSDN in accordance with the accounting standards. The presentation and classification of items in financial statements is constant from period to period. Every significant item is resented separately in the financial statements. The assets and liabilities, as well as revenues and expenditures are not netted, except if it is requested or allowed by an accounting standard. In the presentation of the financial statements the comparability of data from the current with previous period is secured.

2.3. Going concern concept

The financial statements are prepared on the assumption for continuity of operations that BCSDN will continue to operate in the foreseeable future. BCSDN has neither intention, nor need to liquidate or materially to limit the range of its operations.

2.4. Accounting policies

Basic accounting policies and assessments used during the preparation of financial statements of BCSDN for 2014 are given below. The accounting policies applied while preparations of financial reports are used consistently during the period analyzed.

NOTES TO THE FINANCIAL STATEMENTS

For the year ending December 31, 2014

All amounts are expressed in (000) mkd, unless otherwise stated

2.5. Recognition of revenues and expenditures

The recognition of revenues and expenditures is conducted in accordance with Article 13 from the Law on Accounting of Non-profit Organization (Official Gazette of RM no.24/03, 80/05, 17/11) and Article 18 from the Rules for Accounting of Non-profit Organizations (Official Gazette of RM no. 42/03, 11/09, 11/06, 08/09, 175/11), that is according with the accounting principle of modified occurrence of business changes or transactions.

According to the accounting principle of modified occurrence of business changes or transactions, the revenues are recognized in the accounting period in which they have occurred according the criterion of measurement and availability. The revenues are available when they are generated in the accounting period or 30 days after the accounting period expires, under condition that they relate to the accounting period and serve to cover the liabilities of that accounting period.

According to the accounting principle of modified occurrence of business changes or transactions, the expenditures are recognized in the accounting period in which they were generated or are paid within 30 days after the accounting period expires, under condition the liability for payment was in that accounting period.

Expenditures for spending of short-term assets are recognized at the time and in the amount of occurrence of actual costs.

2.6. Classification of assets and liabilities

Assets and liabilities are valued according Article 14 from the Law on Accounting of Non-profit Organizations (Official Gazette of RM no.24/03, 80/05, 17/11) and Article 19 from the Rules for Accounting of Non-profit Organizations (Official Gazette of RM no. 42/03, 11/09, 11/06, 08/09, 175/11), according to which treatment of long-term assets have the assets who's useful life is longer than one year and who's separate value in the moment of supply is more than 100 Euro in Macedonian Denar equivalent.

Each asset and liability, which is expected to be affected or settled within 12 months after the balance sheet date are classified as short-term. Assets and liabilities that are expected to be affected or settled in period longer than 12 months after the balance sheet date are classified as long-term. BCSDN long-term assets are initially measured at their fair value decreased for the total amount of depreciation calculated. The fair value of long-term assets is consisted of the invoice value of assets increased for all the expenditures that have occurred for putting in use of the asset.

Basis for write-off of long-term assets (tangible or intangible) is corrected for subsequent expenditures with which the condition of the asset is improved over its useful life.

Long-term assets are classified as tangible and intangible.

- in tangible long-term assets are classified real estate, plant and equipment that:
 - are held for achievement of activity or giving services, for rent or administrative goals, and
 - are expected to be used in more than one financial period

NOTES TO THE FINANCIAL STATEMENTS

For the year ending December 31, 2014

All amounts are expressed in (000) mkd, unless otherwise stated

- in intangible assets are included all non-cash assets which can be identified and have no physical content.

Long-term assets are depreciated according straight-line method, during the estimated useful life, with application of prescribed rates given in the Rules for Accounting of Non-profit Organizations. The calculation is separate for each asset in the groups prescribed in the Rules as long as the value of the long-term assets is completely compensated. The assets are depreciated from the moment when they are put in use. Below are given the annual rates for depreciation of tangible assets, applied to some of the significant items:

Furniture	12-16%
Computers	20%

For the amount of calculated depreciation at the same time are decreased the assets and sources of assets.

2.7. Inventory

Inventory is recognized according Article 14 paragraph 7 from the Law on Accounting of Non-profit Organizations, according to which the separate value at the moment of supply is lower than 100 Euro in Macedonian Denars equivalent are classified as inventory and are written off no matter of their useful life.

2.8. Revaluation

Long-term assets are revaluated at their alienation and decommissioning or for re-evaluation if the annual inflation as measured by increase in prices of industrial production is greater than 30%. The result from revaluation of long-term assets is transferred in favor of or on the burden of the sources of the assets.

2.9. Money and money equivalents

Money and money equivalents are consisted of money on bank accounts and in treasury.

2.10. Trade receivables

The receivables for membership fees, according the Law on Accounting of Non-profit Organizations, are recognized at nominal value that is when they are realized (collected) in the accounting period to which they relate, or 30 days after the accounting period to which they are related, provided they relate to the accounting period and serve to cover the liabilities of that period.

2.11. Amount expressed in foreign currency

Transactions expressed in foreign currencies are recorded in the reporting currency with application of the official exchange rate on the date of transaction. The assets and liabilities expressed in foreign currencies, on the date of the report, are presented in the Macedonian Denars per middle rate of National Bank of Republic of Macedonia on the last day of the accounting period. Exchange rate differences arising from outstanding monetary items at rates different from those that were initially recorded are recognized as revenues or as expenditures in the period in which they occurred.

NOTES TO THE FINANCIAL STATEMENTS

For the year ending December 31, 2014

All amounts are expressed in (000) mkd, unless otherwise stated

2.12. Trade liabilities

Trade liabilities and other liabilities are presented according their fair value at initial recognition. These obligations are valued in the amount of the received documents in the performed transactions (invoices, contracts, interest lists).

2.13. Profit tax

According to Article 34 from the Law on Associations and Foundations revenues realized in respect of assets that are purpose-built, such as revenues from membership fees, sponsorships and donations of earmarked character are not included in the tax base for calculating the profit tax. Tax on surplus of revenues over expenditures are paid according tax balance for the accounting year, plus the amount of non-deductible expenditures for tax purposes for the current year.

2.14. Financial risks and their management

BCSDN is entering in different transactions arising from daily operations, and are related to customers, suppliers and donors. The main risks to which BCSDN is exposed and the policies for management of the same are the following:

➤ **Market risk**

The market risk can be defined as a possibility for losing the existing members. Having in mind the fact that BCSDN is working for long period of time and has a brand with good reputation, this risk is difficult to happen. In Republic of Macedonia no strategy for handling this kind of risk exists, that is why neither BCSDN has any special policy for managing with this risk.

➤ **Price risk**

The risk of equity prices is likely that the price will fluctuate and affect the fair value of investments in shares and other instruments that derive their value from specific investments in stocks or index of equity prices. BCSDN is not exposed on risk from changes in price of investments.

➤ **Risk from exchange rate differences**

BCSDN enters in transactions in foreign currencies, which originates from received donations from foreign donors, whereby it is exposed to changes in exchange rates of foreign currencies. BCSDN has no special policy for management with this risk, given that in Republic of Macedonia there are no special financial instruments for avoidance of this kind of risk. According to this BCSDN is exposed on possible fluctuations of foreign currencies, which is limited given the fact that mostly of the transactions are in Euro's, who's rates is considered as stabile.

➤ **Interest rate risk**

BCSDN is exposed to risk from changes in interest rates when they use loans and borrowings. Given the fact that BCSDN doesn't have this kind of financial assets or liabilities, we can say that they are not exposed to this kind of risk, but this depends on the movement of financial markets and BCSDN has no way to reduce the same.

NOTES TO THE FINANCIAL STATEMENTS

For the year ending December 31, 2014

All amounts are expressed in (000) mkd, unless otherwise stated

➤ **Liquidity risk**

The risk of illiquidity is when BCSDN will not be able with their monetary assets regularly to pay the obligations towards its creditors. This risk is exceeded by constantly providing the necessary cash to service its obligations and BCSDN has no problems with its operation.

➤ **Estimates of fair value**

BCSDN has policy for disclosure of fair value information of those components of assets and liabilities for which market prices are available and those whose fair value can be significantly different from the accounting value. In Republic of Macedonia there is no sufficient level of market experience, stability and liquidity for trade receivables and other financial assets or liabilities and they therefore are not available for sale. As a result of the absence of an active market, the objective basis cannot be credibly established. BCSDN's management believes that the reported accounting amounts are the most valid and most useful reporting values under present market conditions, given the fact that they have relatively short maturities within a maximum of one year from the date of the balance statement.

➤ **Tax risk**

The financial statements and the accounting records of BCSDN are subject to tax controls by the tax authorities in the period 5 years from the date of submission of the tax report for the financial year and can cause additional tax liabilities. As of the date of the auditor's report, no control of profit tax, personal tax and salary contributions was performed. According to this there is a tax risk for calculation of additional taxes and contributions, in case of future control by the tax authorities.

3 Financial reports

BCSDN in accordance with the Law prepares financial reports that give true, fair and whole review of assets, liabilities, sources of assets, revenues and expenditures. For 2013 they have prepared the following financial reports:

- Balance Statement
- Balance of revenues and expenditures
- Notes to the financial statements

The **Balance Statement** presents the condition of assets, liabilities, and sources of assets.

The **Balance of revenues and expenditures** presents the revenues and expenditures that is the surplus or deficit accomplished in the business year or any other period in the business year.

The **Notes to the financial statements** presents detailed elaboration and addition to the data from the Balance Sheet and Balance of revenues and expenditures.

NOTES TO THE FINANCIAL STATEMENTS

For the year ending December 31, 2014

All amounts are expressed in (000) mkd, unless otherwise stated

NOTES TO THE FINANCIAL STATEMENTS

4 Revenue from donations and grants	2014 mkd 000	2013 mkd 000
Donations and grants	36,492	20,739
Total donations and grants	36,492	20,739

Revenue generated from these donors	2014 mkd 000	2013 mkd 000
GMF - BTD	1,584	3,744
SlovakAid/Points Foundation	646	1,606
EC IPA FPA	32,529	13,115
FP7 MAXCAP FUB	1,263	1,340
ICNL/USAID-LIF	-	550
OSI TTF	470	274
ECF- Cenzura Plus	-	110
Total revenue generated from these donors	36,492	20,739

5 Revenue from other services	2014 mkd 000	2013 mkd 000
Membership fees	231	123
Own revenues	-	310
Reimbursement of costs	30	81
Total revenue from other services	261	514

6 Financial revenue	2014 mkd 000	2013 mkd 000
Interest income	12	-
Positive exchange differences	15	29
Other revenue	31	-
Total financial revenue	58	29

NOTES TO THE FINANCIAL STATEMENTS

For the year ending December 31, 2014

All amounts are expressed in (000) mkd, unless otherwise stated

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 Operating expenditures	2014 mkd 000	2013 mkd 000
Office materials	105	145
Office services	564	157
Utilities (electricity, water, cleaning etc.)	66	41
Postage	53	50
Communications	171	224
Transport	191	1,054
Advertising and entertainment	343	188
Office costs	399	485
Other costs	-	7
Bank fees	159	123
Air tickets	1,396	1,012
Accommodation	839	881
Other travel costs	171	12
Direct staff	3,272	2,575
Accounting, audit and consulting services	614	261
Intellectual services	919	1,852
Intellectual services-experts	13,354	10,105
Events	138	526
Other services	114	67
Total operating expenditures	22,868	19,765
8 Capital expenditure	2014 mkd 000	2013 mkd 000
Computer equipment and software	159	170
Total capital expenditures	159	170
8 Financial expenditure	2014 mkd 000	2013 mkd 000
Negative exchange differences	74	94
Total financial expenditures	74	94

NOTES TO THE FINANCIAL STATEMENTS

For the year ending December 31, 2014

All amounts are expressed in (000) mkd, unless otherwise stated

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9 Property, plant and equipment

	Equipment	Furniture	Total
Purchase value			
1 January 2013	110	95	206
Purchases during the year	73	87	160
Sales during the year	-	-	-
31 December 2013/01 January 2014	184	182	366
Purchases during the year	39	84	123
Sales during the year	-	-	-
31 December 2014	223	266	489
Accumulated depreciation			
1 January 2013	(18)	(8)	(26)
Depreciation for the year	(31)	(17)	(48)
Revaluation for the year	-	-	-
31 December 2013/01 January 2014	(50)	(24)	(74)
Depreciation for the year	(42)	(27)	(69)
Revaluation for the year	-	-	-
31 December 2014	(91)	(52)	(143)
Net current value			
On December, 31 2013	134	158	292
On December, 31 2014	132	214	346

10 Other receivables and accruals	2014 mkd 000	2013 mkd 000
Receivables for given advance	122	1,077
Receivables for prepaid taxes	42	31
Accruals collected revenues	4,058	1,196
Total other receivables	4,222	2,304

NOTES TO THE FINANCIAL STATEMENTS

For the year ending December 31, 2014

All amounts are expressed in (000) mkd, unless otherwise stated

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 Cash and cash receivables	2014 mkd 000	2013 mkd 000
Bank account	1,360	3
Foreign currency account	15,660	2,481
Cash in hand	34	2
Total cash and cash equivalents	17,054	2,486
12 Funds	2014 mkd 000	2013 mkd 000
Funds	346	879
Total funds	346	879
13 Trade and other liabilities	2014 mkd 000	2013 mkd 000
Suppliers	3,977	1,295
Tax liabilities	199	134
Payroll liabilities	1	1
Total trade and other liabilities	4,177	1,430
14 Deferred revenue	2014 mkd 000	2013 mkd 000
Revenue collected in advance	37	31
Total deferred revenue	37	31

NOTES TO THE FINANCIAL STATEMENTS

For the year ending December 31, 2014

All amounts are expressed in (000) mkd, unless otherwise stated

15 TRANSACTIONS WITH RELATED ENTITIES

As transactions with related parties, are considered the transactions with:

1. Center for Development of NGO's (CRNVO), Podgorica, Montenegro,
2. Centre for Information Services, Cooperation and Development of NGO's (CNVOS), Ljubljana, Slovenia,
3. Center for Promotion of Civil Society (CPCS), Sarajevo, Bosnia and Hercegovina
4. Cenzura Plus, Split, Croatia,
5. Civic Initiatives, Belgrade, Serbia,
6. Institute for Democracy and Mediation (IDM), Tirana, Albania,
7. Kosovar Civil Society Foundation (KCSF), Pristina, Kosovo,
8. Macedonian Center for International Cooperation (MCIC), Skopje, Macedonia,
9. Partners Albania, Tirana, Albania
10. Third Sector Foundation of Turkey (TUSEV), Istanbul, Turkey

In 2014, there was a transaction with above stated related entities, for realization of the Project no. 2012/ 306 – 577, IPA Balkan CS Acquis, financed by European Commission.

16 EVENTS WHICH HAVE OCCURRED AFTER THE DATE OF BALANCE STATEMENT

After the period ending on December 31, 2014 until the date of issuance of the Audit Report, events which by their significance would have caused a necessary change in the financial statements did not occur.

Назив на непрофитната организација:
 Фондација Балканска мрежа за развој на граѓанското општество Скопје
 Седиште:
 Скопје
 Матичен број:
06524710

Биланс на состојбата
 на ден _____ 20__ год.

Ред.бр.	Позиција	Ознака на АОП	Износ			
			Предходна година	Тековна година		
				Бруто	Исправка на вредноста	Нето
1	2	3	4	5	6	7
	Актива: А. Постојани средства (002+003+008+009)	001	291714	488738	142892	345846
1	I. Нематеријални средства	002				
	II. Материјални средства (004 до 007)	003	291714	488738	142892	345846
2	Земјишта и шуми	004				
3	Градежни објекти	005				
4	Опрема	006	291714	488738	142892	345846
5	Други материјални средства	007				
	III. Материјални и нематеријални вложувања во подготовка	008				
6	IV. Долгорочни финансиски вложувања	009				
	Б. Парични средства, краткорочни побарувања и активни пресметковни сметки (011+018+019+020+021+022+023+024)	010	4789932	21276339		21276339
	I. Парични средства (012 до 017)	011	2485232	17053687		17053687
7	Жиро сметка	012	2968	1359998		1359998
8	Благајна	013	1519	33591		33591
9	Девизна сметка	014	2480745	15660098		15660098
10	Издвоени парични средства и акредитиви	015				
11	Нерезидентна девизна сметка	016				
12	Други парични средства	017				
13	II. Хартии од вредност	018				
14	III. Купувачи	019				
15	IV. Побарувања за дадени аванси, депозити и кауции	020	1077301	105592		105592
16	V. Краткорочно - финансиски побарувања	021				
17	VI. Други краткорочни побарувања	022		5823		5823
18	VII. Побарувања за повеќе платени даноци и придонеси	023	31185	53021		53021
	VIII. Активни временски разграничувања (025+026+027)	024	1196214	4058216		4058216
19	Однапред платени разграничени трошоци	025				
20	Пренесен вишок на приходи од претходната година	026				
21	Други активни временски разграничувања	027	1196214	4058216		4058216
	В. Материјали, резервни делови, ситен инвентар, производство, производи и стоки (029 до 034)	028				
22	Материјали на залиха	029				
23	Резервни делови	030				
24	Ситен инвентар	031				
25	Производство	032				
26	Производи	033				
27	Стоки	034				
28	Г. Непокриени расходи (036+037)	035				
29	Непокриени расходи - од поранешни години	036				
30	Непокриени расходи - од тековна година	037				
	Д. Средства на резерви (039+040)	038				
31	Парични средства на резервите	039				
32	Пласмани и побарувања од резервниот фонд	040				
	Г. Средства за други намени	041				
33	Вкупна актива (001+010+028+035+038+041)	042	5081646	21765077	142892	21622185
34	Вонбилансна актива	043				

Ред.бр.		Позиција	Ознака на АОП	Износ	
				Предходна година	Износ на денот на билансирањето
1		2	3	4	5
		Пасива: I. Извори на деловните средства	044	878728	345846
35		а) Деловен фонд	045	878728	345846
36		II. Ревалоризациона резерва	046		
		III. Долгорочни обврски (048 до 050)	047		
37		Долгорочни кредити од банки во земјата	048		
38		Долгорочни кредити од странство	049		
39		Други долгорочни обврски	050		
		IV. Краткорочни обврски и пасивни пресметковни сметки (052 до 061)	051	1430371	4177046
40		Хартии од вредност	052		
41		Добавувачи	053	1295368	3977480
42		Обврски спрема државата и други институции за даноци и придонеси и други обврски	054	134136	198699
43		Краткорочни финасиски обврски	055		
44		Други краткорочни обврски	056	867	867
45		Краткорочни обврски спрема меѓународни организации	057		
46		Обврски за примени донации во пари од меѓународни организации	058		
47		Обврски за примени донации во натура од меѓународни организации	059		
48		Други обврски спрема меѓународни организации	060		
49		Обврски за плати	061		
		V. Пасивни временски разграничувања (063 до 065)	062	2772547	17099293
50		Пасивни временски разграничувања пресметани и однапред наплатени приходи	063	31185	36911
51		Дел од вишокот на приходите пренесен во наредна година	064	2741362	17062382
52		Други пасивни временски разграничувања	065		
53		VI. Резервен фонд	066		
54		VII. Нераспределен дел од вишокот на приходите - добивката	067		
55		VIII. Извори на средства за други намени	068		
		Вкупна пасива (044+046+047+051+062+066+067+068)	069	5081646	21622185
56		Вонбилансна пасива	070		

Сметководител (Име и презиме) : _____
ЕМБГ : _____

Сметководител (Име на фирма) : _____
ЕМБС : _____

Во _____
На ден _____ 20 ____ год.

Лице одговорно за составувањето на билансот _____

Раководител _____

Печат на ЦР и дата на приемот _____

Контролата ја извршиле: _____

Назив на непрофитна организација:
 Фондација Балканска мрежа за развој на граѓанското општество Скопје
 Седиште:
 Скопје
 Матичен број:
06524710

Биланс на приходи и расходи

во периодот од _____ до _____ 20__ год.

Ред.бр.	Позиција	Ознака на АОП	Износ	
			Предходна година	Тековна година
1	2	3	4	5
	I. Расходи: Материјални расходи, услуги и амортизација (202до 210)	201	2896807	2055252
1	Потрошени материјали	202	145255	105116
2	Потрошена енергија	203	40890	56208
3	Други услуги	204	440494	271814
4	Превозни - транспортни услуги	205	1054482	191083
5	Издатоци за реклама, пропаганда и репрезентација	206	645559	952885
6	Амортизација	207		
7	Набавна вредност на продадените материјали, стоки и услуги	208		
8	Наемнини	209	484929	398799
9	Други материјални расходи	210	85198	79347
	Други расходи (212 до 221)	211	14387383	17617975
11	Провизија за платниот промет	212	122547	159166
12	Камати на кредити и заеми	213		
13	Премии за осигурување	214		5137
14	Дневници за службено патување и патни трошоци	215	1905264	2387098
15	Надоместоци на трошоците на работниците и граѓаните	216		62860
16	Негативни курсни разлики	217	93959	74205
17	Членарини	218	6963	
18	Други расходи	219	12258650	14929509
19	Издатоци за меѓународна соработка	220		
20	Пренесени средства	221		
	Капитални и други средства (223+224+225)	222	169854	155937
21	а) Средства за градежни објекти	223		
22	б) Средства за опрема	224	169854	155937
23	в) Други капитални средства	225		
	Помошти, донации и други давачки (227+228+229)	226		
24	а) Помошти, донации и други давања на правни субјекти	227		
25	б) Надомести и помошти на физички лица	228		
26	в) Други помошти и давања	229		

		Плати и надомест на плати (231+232)	230	2575358	3272296
27		а) Вкалкулирани плати	231	2575358	3272296
28		б) Вкалкулирани надомести	232		
29		Даноци и придонеси кои не зависат од резултатот	233		
30		Вонредни расходи	234		
		Вкупно расходи (201+211+222+226+230+233+234)	235	20029402	23101460
31		Остварен вишок на приходи-добивка пред оданочување (250-235) ако 250 > 235)	236	2748189	17070804
32		Даноци, придонеси и други давачки од добивката	237	6827	8422
33		Остварен нето вишок-добивка по оданочувањето (236 - 237)	238	2741362	17062382
34		Вкупно (235+ 236) или (23+ 237) ако 237 > 236 =252	239	22777591	40172264
		Приходи од продажба на производи, стоки и услуги (241+242)	240		
35		Приходи од продажба на производи и стоки	241		
36		Приходи од услуги	242		
37		Приходи од камати и позиивни курсни разлики	243	29222	26559
38		Приходи од членарини, подароци, донации и приходи од други извори	244	20901421	36784343
39		Приходи од кирии и закупнини	245		
40		Сопствени приходи	246	352088	
41		Други приходи	247		620000
42		Пренесен дел од вишокот на приходите од претходната година	248	1494860	2741362
43		Вонредни приходи	249		
		Вкупно приходи (240+243+244+245+246+247+248+249)	250	22777591	40172264
44		Непокриени расходи (235 - 250)	251		
		Вкупно (250+251) = 239	252	22777591	40172264
		Просечен број на вработени	438	5	6

Сметководител (Име и презиме) : _____

ЕМБГ : _____

Сметководител (Име на фирма) : _____

ЕМБС : _____

Во _____

На ден _____ 20____ год.

Лице одговорно за составувањето на билансот _____

Раководител _____

Печат на ЦР и дата на приемот _____

Контролата ја извршиле: _____

Назив на непрофитната организација:

Фондација Балканска мрежа за развој на граѓанското општество Скопје

Седиште:

Скопје

Матичен број:

06524710

Распоредување на резултатот

Ред.бр.		Позиција	Ознака на АОП	Износ	
				Предходна година	Тековна година
1		2	3	4	5
1		А. Остварен нето вишок - добивка	351	2741362	17062382
2		а) Дел од вишокот-добивка за покривање на загуба од претходни години	352		
3		Б. Остаток од нето добивката за распоредување (351 - 352)	353	2741362	17062382
4		а) Дел за резервниот фонд	354		
5		б) Дел за деловниот фонд	355		
6		в) Дел за плати	356		
7		г) Дел за други намени	357		
8		д) Дел за пренос во наредната година	358	2741362	17062382
9		ѓ) Нераспределен дел од вишокот на приходите - добивката	359		
10		А. Непокриени расходи-загуба во тековната година	360		
11		Б. Непокриени расходи-загуба од поранешни години	361		
12		В. Вкупна загуба за покривање (360 + 361) = (363 + 364 + 365 + 366)	362		
13		а) Покривање на загубата од дотации	363		
14		б) Покривање на загубата со отпис на побарувањата на доверителите	364		

15		в) Покривање на загубата со намалување на резервите	365		
16		г) Непокриени расходи - загуба	366		

Сметководител (Име и презиме) : _____

ЕМБГ : _____

Сметководител (Име на фирма) : _____

ЕМБС : _____

Во _____

На ден _____ 20____ год.

Лице одговорно за составувањето на билансот _____

Раководител _____

Печат на ЦР и дата на приемот _____

Контролата ја извршиле: _____

Назив на субјектот:

Фондација Балканска мрежа за развој на граѓанското општество Скопје

Место:

Скопје

Матичен број:

06524710

Посебни податоци

Ред.бр.		Позиција	Ознака на АОП	Износ	
				Предходна година	Тековна година
1		2	3	4	5
1		А. НЕМАТЕРИЈАЛНИ СРЕДСТВА			
2		Основачки издатоци	601		
3		Издатоци за истражувања и развој	602		
4		Патенти, лиценци, концесии, заштитни знаци и останати слични добра	603		
5		Компјутерски софтвер	604		
6		Останат нематеријален имот	605		
7		Б. МАТЕРИЈАЛНИ СРЕДСТВА			
8		Земјишта	606		
9		Шуми	607		
10		Превозни средства	608		
11		Повеќегодишни насади	609		
12		Основно стадо	610		
13		Книги, уметнички дела, споменици на култура	611		
14		В. РАСХОДИ			
15		І. Материјални расходи			
16		Набавна вредност на продадени материјали и делови(< или = на АОП 208 од БПР)	612		

17	Набавна вредност на продадените трговски стоки(< или = на АОП 208 од БПР)	613		
18	Наемнини на земјиште(< или = на АОП 209 од БПР)	614		
19	II. Други расходи			
20	Отпремнини за пензија(< или = на АОП 216 од БПР)	615		
21	Подароци за деца(< или = на АОП 216 од БПР)	616		
22	Помош за семејствата на вработените(< или = на АОП 216 од БПР)	617		
23	Помош за вработените(< или = на АОП 216 од БПР)	618		
24	Јубилејни награди(< или = на АОП 216 од БПР)	619		
25	Издатоци за авторски хонорари(< или = на АОП 219 од БПР)	620		
26	Издатоци за повремени и привремени работи(< или = на АОП 219 од БПР)	621	1851759	919164
27	III. Помошти, донации и други давачки			
28	Помошти, донации и други давања на субјектите во добра и услуги(< или = на АОП 227 од БПР)	622		
29	Надомести и помошти на физичките лица во добра и услуги(< или = на АОП 228 од БПР)	623		
30	Други помошти и давања во добра и услуги(< или = на АОП 229 од БПР)	624		
31	IV. Плати и надомест на плати			
32	Плати(< или = на АОП 231 од БПР)	625	2575358	3272296
33	Придонеси на плати(< или = на АОП 231 од БПР)	626		
34	Даноци на плати(< или = на АОП 231 од БПР)	627		
35	Надомести на плати(< или = на АОП 232 од БПР)	628		
36	Даноци на надомести(< или = на АОП 232 од БПР)	629		
37	Придонеси на надомести(< или = на АОП 232 од БПР)	630		
38	Г. ПРИХОДИ			
39	Приходи од камати(< или = на АОП 243 од БПР)	631	175	11432
40	Приходи од позитивни курсни разлики(< или = на АОП 243 од БПР)	632	29047	15127
41	Приходи од членарини(< или = на АОП 244 од БПР)	633	123283	230761
42	Приходи од придонеси(< или = на АОП 244 од БПР)	634		
43	Приходи од подароци(< или = на АОП 244 од БПР)	635		
44	Приходи од донации(< или = на АОП 244 од БПР)	636	20739046	34908115
45	Приходи од други извори(< или = на АОП 244 од БПР)	637		
46	Приходи од изработка на основни средства во сопствена режија(< или = на АОП 246 од БПР)	638		

47		Приходи од изработка на делови и ситен инвентар во сопствена режија(< или = на АОП 246 од БПР)	639		
48		Д. ПОСЕБНИ ПОДАТОЦИ			
49		Просечен број на вработени врз основа на состојбата на крајот на месецот	640	5	6

Во _____

На ден _____ 20____ год.

Лице одговорно за составувањето на образецот _____

Раководител _____

Печат на ЦР и дата на приемот _____

Контролата ја извршиле: _____

Назив на субјектот:

Фондација Балканска мрежа за развој на граѓанското општество Скопје

Место:

Скопје

Матичен број:**06524710****СТРУКТУРА НА ПРИХОДИ ПО ДЕЈНОСТИ**

НКД (Национална класификација на дејности)			Остварен приход (во денари)
Ред. бр.	Класа/ поткласа	Назив	
1	01.11	Одгледување на жита (освен ориз), мешункасти растенија и маслодајно семе	
2	01.12	Одгледување на ориз	
3	01.13	Одгледување на зеленчук, дињи и лубеници, коренест и трупкаст зеленчук	
4	01.14	Одгледување на шеќерна трска	
5	01.15	Одгледување на тутун	
6	01.16	Одгледување на растенија за предиво	
7	01.19	Одгледување на останати едногодишни насади и посеви	
8	01.21	Одгледување на грозје	
9	01.22	Одгледување на тропско и суптропско овошје	
10	01.23	Одгледување на агруми	
11	01.24	Одгледување на јаболчесто и коскесто овошје	
12	01.25	Одгледување на јагодесто, јаткасто и друго овошје	
13	01.26	Одгледување на маслодајни плодови	
14	01.27	Одгледување на растенија за производство на пијалаци	
15	01.28	Одгледување на зачински, ароматични и лековити растенија и на растенија за употреба во фармацијата	
16	01.29	Одгледување на останати повеќегодишни посеви	
17	01.30	Одгледување на саден материјал	
18	01.41	Одгледување на молзни крави	
19	01.42	Одгледување на други говеда и биволи	

581	90.04	Дејности на објектите за културни манифестации	
582	91.01	Дејности на библиотеките и архивите	
583	91.02	Дејности на музеите	
584	91.03	Заштита на историски места и градби, како и слични знаменитости за посетители	
585	91.04	Дејности на ботанички и зоолошки градини и природни резервати	
586	92.00	Дејности на коцкање и обложување	
587	93.11	Работа на спортските објекти	
588	93.12	Дејности на спортските клубови	
589	93.13	Објекти за фитнес	
590	93.19	Останати спортски дејности	
591	93.21	Дејности на забавни и тематски паркови	
592	93.29	Останати забавни и рекреативни дејности, неспомнати на друго место	
593	94.11	Дејности на деловни организации и организации на работодавци врз база на зачленување	
594	94.12	Дејности на струковни организации врз база на зачленување	
595	94.20	Дејности на синдикатите	
596	94.91	Дејности на верски организации	
597	94.92	Дејности на политички организации	
598	94.99	Дејности на други организации врз база на зачленување, неспомнати на друго место	40172264
599	95.11	Поправка на компјутери и периферна (дополнителна компјутерска) опрема	
600	95.12	Поправка на опрема за комуникации	
601	95.21	Поправка на електронски уреди за широка потрошувачка	
602	95.22	Поправка на апарати за домаќинства како и опрема за домови и градини	
603	95.23	Поправка на обувки и производи од кожа	
604	95.24	Поправка на мебел и покуќнина	
605	95.25	Поправка на рачни часовници, саати и накит	
606	95.29	Поправка на други предмети за лична употреба и за домаќинствата	
607	96.01	Перење и хемиско чистење на текстилни и крзнени производи	
608	96.02	Фризерски салони и салони за разубавување	
609	96.03	Погребни и слични дејности	
610	96.04	Дејности за нега и одржување на телото	
611	96.09	Останати лични услужни дејности, неспомнати на друго место	

612	97.00	Дејности на домаќинствата кои вработуваат послуга (домашен персонал)	
613	98.10	Дејности на приватните домаќинства кои произведуваат разновидна стока за сопствени потреби	
614	98.20	Дејности на приватните домаќинства кои вршат различни услуги за сопствени потреби	
615	99.00	Дејности на екстратериторијални организации и тела	
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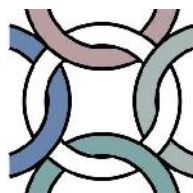
На ден _____ 20__ год.

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Раководител _____

Печат на ЦР и дата на приемот _____

Контролата ја извршиле: _____



BALKAN
CIVIL
SOCIETY
DEVELOPMENT
NETWORK

ANNUAL REPORT 2014

Skopje/Tirana
April, 2015

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VISION & MISSION

Balkan Civil Society Development Network (BCSDN) is a regional network of local civil society organizations (CSOs) from the Balkan region (Albania, Bosnia and Herzegovina, Bulgaria, Croatia, Kosovo, Macedonia, Montenegro, Romania, Serbia, Slovenia and Turkey).

Its vision is sustainable peace, harmony and prosperity of societies in the region.

Its mission is to empower civil society and influence European and national policies towards more enabling environment for civil society development in order to ensure sustainable and functioning democracies in the Balkans.

GOALS & OBJECTIVES

BCSDN goals and objectives are:

1. Increased role of civil society by **strengthening its voice in policy- and decision-making process** on national, regional and EU level;
2. Promoted **civil dialogue** between civil society actors, state institutions and the European Union in order to influence public policy;
3. Developed **advocacy knowledge** and **skills** of civil society actors as a base for achieving greater impact; and
4. Strengthened **communication, coordination** and **cooperation** between civil society actors in the Balkan region.

MID-TERM PRIORITIES

Priority 1: Monitoring EU & national policies on civil society through a common/regional framework on enabling environment for CSDev;

Priority 2: Improving funding policies & procedures for civil society at EU & national level;

Priority 3: Establishing structured dialogue between civil society in the Balkans, national & EU institutions;

Priority 4: Promoting alternative sources & models for supporting civil society;

Priority 5: Increasing opportunities for influencing EU & national policies & programmes for civil society;

Priority 6: Improving communication and increasing involvement throughout the region.

METHODS OF WORK

BCSDN realizes its goals mainly through advocacy and lobbying activities, by:

- Developing joint positions and statements on initiatives and areas of interest common to all member organizations and taking necessary action;
- Coordinating and cooperating with other organizations, networks and other actors on joint positions and initiatives;
- Coordinating cooperation between its members and developing joint projects and initiatives;
- Facilitating exchange of information and experience between its members and national and local state institutions and the EU;
- Coordinating and compiling researches and relevant information;
- Coordinating capacity-building and other events.

BCSDN is a registered foundation under the Macedonian Law on Citizens Associations and Foundations (Official Gazette of RM No. dated 31/98 and 29/2007) as of 30th September 2009 with the Decision no. 3012009172866 of the Central Register of the Republic of Macedonia (CRM).

BCSDN identification number: 6524710. Tax identification number: 4057009503419.

NETWORK MEMBERS & ORGANS

BCSDN consists of partner organizations, which are equal in their rights and duties as members of the network. Principle of cooperation, partnership, tolerance, dialogue and respect for others are the main working principles in the network. The network organs consist of the Council, the Board, the Executive Office and the Executive Director.

Members

1. Albanian Civil Society Foundation, Albania;
2. Center for Development of NGO's (CRNVO), Montenegro;
3. Centre for Information Services, Cooperation and Development of NGO's (CNVOS), Slovenia;
4. Center for Promotion of Civil Society (CPCS), Bosnia and Herzegovina;
5. Cenzura Plus, Croatia;
6. Civic Initiatives, Serbia;
7. Diakonia Agapes, Albania;
8. Ecumenical Humanitarian Organization (EHO), Serbia;
9. Institute for Democracy and Mediation (IDM), Albania;
10. Kosovar Civil Society Foundation (KCSF), Kosovo;
11. Macedonian Center for International Cooperation (MCIC), Macedonia;
12. Opportunity Associates Romania (OAR), Romania;
13. Partners-Albania, Center for Change and Conflict Management, Albania;
14. Third Sector Foundation of Turkey (TUSEV), Turkey;
15. Vesta Association, Bosnia and Herzegovina¹.

The Council is the highest of BCSDN and is composed of one authorized representative of each organization with member status. The Council is chaired by the Chairperson of the Council, which is selected on an annual, rotating basis.

The Board is the governing and supervisory organ body of BCSDN. It is composed of 7 members: Chairperson of the Board, Deputy Chairperson of the Board and 5 members. Mandate of the Board members is 3 years. The new Board mandate has started on 19th June, 2014.

Board members (mandate till 2017)

1. Venera Hajrullahu, Kosovo, Chair (elected as of 5th September, 2012) ;
2. Tina Divjak, Slovenia, Deputy-Chair (elected as of 29th August, 2014);
3. Aleksandar Krzalovski, Macedonia;
4. Slavisa Prorok, BiH;
5. Ana Novakovic, Montenegro;
6. Dubravka Velat, Serbia;
7. Gjergji Vurmo, Albania.

The Executive Office in Skopje, Macedonia, manages the daily functioning and coordination of the network.

The Executive Director is the major administrative and financial official and represents BCSDN with other institutions, networks and donors. The Executive Director is appointed by the Board and participates in Council and Board sessions without the right to vote. The current Executive Director Tanja Hafner Ademi has been re-appointed to the position after a successful e360 degree evaluation and has started a new 3-year mandate on 7th October, 2014.

¹ Organization with consultative status.

1. PROGRAMME FRAMEWORK

1.1. Goals

In the period 2012-2014, BCSDN is contributing to implementation of its mid-term priorities:

- Priority 1: Monitoring EU & National policies on civil society through a common/regional framework on enabling environment for CSDev
- Priority 2: Improving funding policies & procedures for civil society at EU & national level
- Priority 3: Establishing structured dialogue between civil society in the Balkans, national & EU institutions
- Priority 4: Promoting alternative sources & models for supporting civil society
- Priority 5: Increasing opportunities for influencing EU & national policies & programmes for civil society
- Priority 6: Improving communication and increasing involvement throughout the region

1.2. Target Group & Area

BCSDN target group are **CSOs** working on civil society development (CSDev) in the Balkan region. The direct beneficiaries are local civil society development and resource organizations.

With its activities, the network targets stakeholders such as national institutions and international governmental organizations (IGOs). Among **national institutions**, the focus is on national public bodies/offices for cooperation with CSOs in member countries. Among **IGOs**, in focus are the EU institutions, Council of Europe (CoE), Regional Cooperation Council (RCC) and related inter-governmental initiatives in the Balkan region.

BCSDN promotes the principle of inclusiveness of marginalized and vulnerable groups in the society (incl. Roma community, inhabitants of rural areas).

BCSDN works in countries of the Balkan region, Europe and internationally, according to its mission, vision and goals.

1.3. Planed Activities & Results

In 2014, the network continued with the implementation of its Mid-term Strategy 2012-2014, as approved by the 2012 Split ACM, and the Annual Plan 2014, approved on the 2014 Prishtina ACM. The Mid-term Strategy is based on and continues the network's efforts from the previous strategic period 2009-2011. The success of the network has been in its advocacy at the EU and regional level and creating synergies with efforts of its members on national and local level. In the mid-term period 2012-2014, the network remained devoted to the same but refined strategic priorities in the attempt to consolidate its efforts in the enabling environment for CSDev in member countries and the role of the sector in the EU integration process, while further strengthening information-sharing and the coordination in the civil society in creating synergies for cooperation and advocacy measures of its members.

Concretely, the Annual Plan 2014 included the following measures and activities, under:

- **Priority 1**, promotion of 1st regional and 8 country reports under the Monitoring Matrix for Enabling Environment for CSDev, preparation of 2014 country progress reports and advocacy on its recommendations vis-à-vis public institutions;
- **Priority 2**, mix of global European and country level actions to support improvement of tax regime and public funding support to civil society;
- **Priority 3**, mix of European and country actions in support of improved cooperation between public institutions and civil society and role of CSO in EU integration process;
- **Priority 4**, finalized and promoted findings of donor strategies and priorities qualitative study;
- **Priority 5**, continuation of Slovak and Balkan Public Policy Fund (SBPPF) by extending it to 6 Western Balkan countries and adding a pilot internship component;
- **Priority 6**, continuation of network's standard information and coordination activities.

2. IMPLEMENTED ACTIVITIES

2.1. Monitoring EU & National Policies

The Strategic choice/approach for this area defined in the Mid-term strategy 2012-2014 aims to consolidate the existing research and knowledge on enabling environment in a consistent and applicative Monitoring Matrix defining the basis of a so called Civil Society Acquis to identify gaps, weakness of regulatory framework and practice, devise measures and lead action to address them.

Immediate results and impact include:

- ✓ *MM findings reflected in EC Progress Reports 2014-2015*
- ✓ *Framing national discourses on national instrument and needs in CSDev (esp. Albania, Serbia)*
- ✓ *MM recognized and presented as unique and innovative monitoring mechanism (eg. CIVICUS ICSW, Black Sea Forum, Georgia)*

2.1.1. The Monitoring Matrix Setting the baseline: Developing and Promotion of Baseline Country and Regional Reports & Advocacy

In 2014, the **presentation of the Monitoring Matrix on Enabling Environment for Civil Society Development (the MM) Country reports** was organized in 8 Balkan countries² and Turkey by BCSDN members. Presentations were attended by approximately 300 participants from civil society, government institutions, and donors. The events presented a chance to communicate the reports' findings as

well as challenges of the enabling legal and practical environment for CSDev in Enlargement countries. Additionally, the first Regional Report on enabling environment prepared in partnership with ECNL on was presented on 27th May, 2014 to over 40 key representatives of the DG Enlargement, European networks, experts and civil society from WBT countries. The rationale behind the regional report was to identify key common issues across the region, which would serve as a basis and also as priorities for further intervention in the creation of more EE for CSDev, more concretely for identifying advocacy activities towards the EU. This event served as an opportunity to inform EU stakeholders of the monitoring findings, which as a result brought the EC representative to the acknowledgement that stronger support should be given to capacity building for both governments and CSOs.



The work on **advocacy actions** was launched with a joint workshop held in Pristina on 16th April, 2014. The workshop aimed at presenting diversification of tools used in support of communicating the findings and tracking progress in EE for CSDev in individual countries. The MM reports were also presented and guided the agenda in setting up the national benchmarks to be achieved under the Guidelines of the EU for Support to Civil Society in Enlargement Countries, 2014-2020 at the 1st EU-Government-CSO conference organized by TACSO in Tirana on 7th-9th May, 2014.



The 18th June, 2014 workshop in Skopje marked the **reflection of the first monitoring year** and revision of the approach in measuring the progress in monitoring cycles. Working groups, comprised of experts from the network, agreed on developing a joint sample questionnaire for surveys and interviews in all countries and defined **12 core standards** to be monitored in each country, while the rest 12 are to be monitored on biannual period and can be added based on

² Albania, BiH, Croatia, Kosovo, Macedonia, Montenegro, Serbia.

monitoring needs in each of the 7 monitoring countries. The 12 standards were selected according to importance, the EU CS Guidelines and the potential for change. In September, the **master questionnaire for e-survey** was developed. Although not standardized, the master presents the first step towards the unification of methodology in monitoring countries. The task for the master questionnaire for interviews/focus groups is currently under consideration and is pending its realization.

Different approaches to diversification of tools to be developed in support of communicating monitoring findings and measuring progress in EE in CSDev were considered and agreed to be tested in the form of a **scale for measuring progress**. Embracing quantitative methodology, namely the scaling, not only does adds on the already existing qualitative interpretation of the MM indicators, but it also gives possibility for easier interpretation and articulation of the monitoring findings, recommendations and ultimately improved advocacy approach.



In October, 2014, BCSDN published its 6th analysis on how the European Commission has treated the issue of civil society development and assessed the progress made in the Enlargement countries within the **Enlargement Strategy 2014-2015** and the country Progress Reports published in the beginning of the month. In brief, the analysis shows the Commission has unified its approach towards the issue of civil society and for the first time has structured it as separate section within the political criteria of the progress report for each country. It has furthermore mainstreamed civil society in Acquis chapters to some extent. Most importantly, the EC has used clear, strong and focused language in delivering the key messages to the governments and in highlighting the need for fostering enabling environment for civil society.

November 2014, saw a **kick-off workshop on Economic value of the civil society in the Balkans**. Based on one of the key recommendations from the Regional MM 2013 report, the aim of this workshop was to identify most important parameters of economic value of civil society (e.g. number of employees, volunteers, overall budgets) in WBT countries to advocate these to be included in official statistical measurements as a basis for sound and realistic measure towards CSDev.



The new monitoring cycle was launched and the **8 MM country monitoring reports for 2014** were prepared towards end of the year. Its promotion and presentation to the relevant stakeholders is expected in the first quarter of the same year.

2.2. Funding Policies and Procedures for civil society at EU and National level

The Strategic choice/approach for this area defined in the Mid-term strategy 2012-2014 includes influencing of European level funding policies and procedures (via a mix of involvement into existing efforts of European networks' advocacy efforts and promotion of support models synergies used by different foreign and local donors and the EC) and national level (advocacy on enabling support to participation to EU projects, state financing and tax regime for CSOs - Monitoring Matrix Area 2).

At the **EU level**, BCSDN continued its participation and support of monitoring and assessing IPA funding transparency via the Aid Transparency Index (ATI). BCSDN also continued with the comprehensive review of all IPA CSF funding support to include the years 2012 and 2013. Analysis of the state of play and the use of **IPA CSF** till 2014 was prepared and presented to BCSDN's members for brainstorming. The scope of the analysis was broadened to include a) data on the use of funds by CSOs from the IPA cross-border component



(managed by DG) in the IPA beneficiary countries; b) data on the state funding in three pilot countries (Macedonia, Montenegro, Serbia) as a comparison to EU funding available to CSOs. The analysis will serve for further advocacy points, while a policy brief with Infograph for visual presentation of the findings is to be published in the beginning of 2015.

Immediate results and impact include:

- ✓ DG Enlargement published Implementation Schedule and started publishing information on IPA funding to ATI standard as of September 2013
- ✓ Provided clear facts and argument towards the EC in improving its support to civil society and transparency of IPA funding (e.g. launch for 1st operating grants call for proposal)
- ✓ Enabled timely information and inclusion to civil society influencing IPA 2014-2020 priorities.

2.2.1. Improving Transparency and Inclusive Programming of CS within IPA Funding

In continuation of cooperation from 2013, BCSDN again this year provided analysis and assessment of DG Enlargement under the Aid Transparency Index (ATI), the **industry standard for assessing foreign assistance transparency** among the world's major donors. BCSDN role was in providing independent assessment against the PWYF and DG's own assessment, which were then analyzed and influence the final scoring.

In terms of programming of IPA civil society support, the focus in 2014 was on **monitoring and coordinating input of civil society to the**

new IPA 2014-2020 cycle while at the same time continuing regular monitoring of programming, awarding and contracting of IPA CSF assistance. Concretely, the review of all IPA CSF funding support 2007-2011 was expanded to provide a comprehensive analysis covering the whole period of IPA (2007-2013) that was used to give concrete recommendations for improvement in the programming of the IPA 2014- 2020. The research was closed with data as of 31st December, 2014 incl. comparison with the state funding mechanisms for support of CSOs to provide for strengthened and targeted basis for advocacy towards both EU commission as well as national governments.

BCSDN has used this analysis for actively contributing to the process of programming of the upcoming **IPA 2014-2020 assistance**. Contributions with concrete recommendations were prepared and sent to the relevant institutions on the Macedonian Country Strategy document 2014-2020 and the Multi-beneficiary Action Document 2014-2015. Additionally, initial analysis with suggestions for improvements was prepared and sent to the members for the other country strategic documents. In doing so, BCSDN cooperated and supported the CSO-lead IPA coordination mechanisms or initiatives where existent (e.g. Kosovo, Macedonia, Serbia).

2.2.2. Support to individual country advocacy activities

BCSDN supported several in-country advocacy activities directly or via its members under the MM Area 2 (CSO Financial Viability and Sustainability). In Albania, as a result of advocacy activities - lead by Partners Albania and including IDM – changes to the VAT law included clarifications and improvement in the tax treatment of CSOs. Advocacy on the transparency and accountability of state funding was launched with an IDM debate and policy brief. In Kosovo, activities were directed towards reforms related to state funding for civil society, in particular the revision of the antiterrorism law, whose restrictions directly impede the funding for CSOs. In Macedonia, updated version of guidelines on economic activity was published to promote the new measure with CSOs and both BCSDN and MCIC supported a CSO initiative to improve long-standing tax treatment issues (personal tax etc.). Similarly, in Serbia, the support was provided to initiatives directed towards the changes of tax laws.



2.3. Establishing structured dialogue between civil society in the Balkans, national and EU institutions

The strategic choice/approach for this area defined in the Mid-term strategy 2012-2014 is composed of advocacy for effective participation to existing structures for dialogue and programming, both at European and national level, under current, future IPA and Structural Funds.

Immediate results and impact include:

- ✓ The role of civil society and citizens perspective represented in key research on the EU integration capacity
- ✓ Boosting and supporting re-engagement of public institutions-civil society relations in several countries (e.g. Albania, Kosovo)
- ✓ Improved knowledge and capacities of CSOs and Government officials on (social) service provision regionally and esp. in Albania, Serbia

2.3.1. Strengthening the role of civil society in Enlargement process via research

As partner in the FP7 "Maximizing the Integration Capacity of the EU" project, BCSDN as the only WB partner provided the local context and particularly included **the perspective of the role and value of civil society actors in the project's activities and outputs, which are targeted to EU and Enlargement countries decision-makers.**

In 2014 BCSDN has contributed to 3 research activities:

1. Identifying national discourse on EU Enlargement in Macedonia and Serbia;
2. Mapping on EU efforts to promote the rule of law in Enlargement countries (the view of watchdog CSOs and media);
3. Organization on international workshop on the

Effects on Europeanization on the issue of minority rights protection in Enlargement countries (the role of CSOs).

The aim of the *Identifying national discourse on EU Enlargement* deliverable was to identify how the EU Enlargement is perceived by ordinary citizens in two enlargement countries: Macedonia and Serbia. BCSDN was tasked to prepare data for analysis using the Q method analysis foreseen by the coordinator of the task - Leiden University. For this purpose, BCSDN organized 3 focus groups in each country, whose results were used for complying Q sort interviews. BCSDN conducted 72 individual interviews in total with random respondents across Macedonia and Serbia. The aim of the research on *Mapping on EU efforts to promote the rule of law in Enlargement countries* was to map EU efforts to develop judicial independence and the rule of law in the Western Balkans. For this purpose, BCSDN was responsible for identifying and conducting 12 interviews with relevant watchdog civil society and media organizations in the Western Balkan countries active in addressing improper political influence in the judicial system.

The third deliverable BCSDN was involved as part of the MAXCAP project was the international workshop organized in partnership with Queen Mary University London on "*The Effects on Europeanization on the issue of minority rights protection in Enlargement countries*". The workshop was held on 20th-21st November, 2014 in Sarajevo. BCSDN was responsible for organizing the workshop and for bringing relevant CSOs from the region to present the practitioner's point of view and contribute with a bottom up insight in identifying EU's future agendas and priorities. Experience on the role of civil society and especially the enabling environment was presented within a MAXCAP seminar held in Tbilisi on 8th-9th October, 2014, Georgia before Georgian academia, decision-makers and civil society representatives.



2.3.2. Support to individual country advocacy activities

BCSDN supported several in-country advocacy activities directly or via its members under the MM Area 3 (Government-CSO Relationship). In Albania, advocacy in improved institutional set-

up for cooperation resulted in adoption of a Parliament declaration on the role of civil society on 24th December, 2014. Research on social procurement was conducted and published, advocating for development and implementation of social procurement and partnership between the CSOs and the State in the process. In Kosovo, support was provided to implementation of the new Strategy by supporting development of the rulebook and procedure for selection of civil society representatives to the Council. In Macedonia, a monitoring assessment on the implementation of the Strategy 2012-2017 was made so as to boost stalled process of implementation. In Serbia, social contracting concept with exchange of good practices was presented in Serbia which aimed at improving the implementation of the Law on social provision. Finally, a **regional study visit on service provision** was organized in Slovenia on 22nd-24th October, 2014 for representatives of governments and project with the purpose of presenting the Slovenian case of already established partnership between state and CSOs in the area of service provision.

2.4. Alternative sources & models for supporting civil society

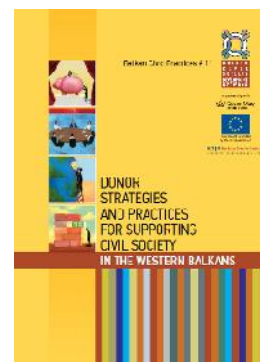
The strategic choice/approach for this area defined in the Mid-term strategy 2012-2014 is to inform and influence exit strategies of foreign donors supporting CSDev and effective transition to domestically-funded civil society.

Immediate results and impact include:

- ✓ Mapping donors cooperation and coordination with local stakeholders
- ✓ Influence on EU and other donor agendas to reflect the needs of local civil society actors

national donors/stakeholders in Bosnia and Herzegovina (20th November, 2014) and Macedonia (28th November, 2014), for consultation and feedback. Upon receiving the comments and remarks from the relevant stakeholders, the analysis was published in December 2014. This analysis delivers profile of strategies employed by donors in the WB region with the aim of providing comprehensive understanding of policies, decision making, coordination mechanisms and approaches taken by international donors in the region.

In 2014, field visit interviews were finalized with Kosovo being the 6th and final country within the framework of the donor strategies and practices research. With this, the field research phase was finalized with a total number of **84 donors interviewed**. Data collected from field research served as a basis for developing in-depth country specific analysis as well as the regional perspective, which was produced by Queen Mary University of London. The analysis was first presented to the



2.5. Opportunities for influencing EU and national policies and programmes for civil society

Immediate results and impact include:

- ✓ Tailor-made policy and advocacy support to 21 CSOs in 6 Balkan countries
- ✓ Piloted fellowship component to strengthen the SBPPF approach

The strategic choice/approach for this area defined in the Mid-term strategy 2012-2014 is to support advocacy capacities, develop skills and provide information on the existing civil society related policies and programmes.

2.5.1. Slovak Balkan Public Policy Fund - Widening the Network by Sharing Experiences and Knowledge



BCSDN, in cooperation with Pontis Foundation and support by Slovak Aid has administrating the 2nd cycle of the Fund with the aim to support civil society actors from the Western Balkans to develop their advocacy capacities and increase their engagement into the creation of public policy in regards to the EU integration process. The SBPPF has proved to be a successful support model for boosting the advocacy skills of civil society representatives, as the projects supported in both rounds have demonstrated tangible results from their policy work.

BCSDN in 2013 announced the successful candidates for funding under the Slovak and Balkan Public Policy Fund Programme. Out of 167 submitted project proposals from organizations and researchers from Albania, Bosnia and Herzegovina, Kosovo, Macedonia, Montenegro and Serbia, **21 proposals** were selected for funding. All selected grantees implemented their research and advocacy projects throughout 2014, all the papers have been publicly presented in front of relevant stakeholders at national level, organized by the grantees themselves and funded through SBPPF. The objective of the public presentations was to present the research data and the main policy recommendations set in the policy papers but also it served as an opportunity to raise public awareness about the addressed topic in each of the papers and advocate and lobby for improvement of public policies among the representatives of the CSOs, public institutions, donors and other relevant stakeholders who attended the presentations. A total of 21 public policy papers have been published in a joint SBPPF publication, prepared by BCSDN. Through this second round of the SBPPF programme, the grantees (organizations and individuals) prepared quality policy outputs, revolving around two priority themes 1) Democracy and the rule of law and 2) Non-majority communities.

From 1st-3rd October 2014, representatives of 5 SBPPF grantees attended a **study visit** in Brussels. The grantees participated on a tailor made study visit with relevant individual meetings that took place in Brussels, with the EU institutions, CSOs and businesses that are relevant for the field of their research. IDSCS and CEA from Macedonia, KCSS from Kosovo supported by Pontis Foundation and SlovakAid; Institute for Environmental Policy from Albania and CERD BIH supported by BCSDN through the IPA FPA project participated on the visit. Joint meetings were organized in the EP with MEP Kukan that has a long term experience with the WB countries with whom the grantees were able to discuss directly the enlargement process and the situation in their countries. The grantees also met with the units of the EP that deal directly with the Western Balkans, a meeting organized by Mr. Andre de Munter, policy advisor in the EP and the Slovak representation to the EU. They all had highly useful meetings with EC representatives dealing with their countries and the topics they have worked on, and specific organizations on EU level that work on similar issues.



The Fund results were **presented** at two occasions: at the 3rd Annual International Conference "Development and Democracy" held in Bratislava, Slovakia, 15th October, 2014 and in a meeting with the Slovak ambassador in Macedonia. H.E Martin Bezák held on 13th November, 2014.

2.5.2. New Internship Component-Young Researchers Programme



Under the Visegrad-Balkan Public Policy Fund, Young Researches Programme, BCSDN partnered with several CEE organizations (the Pontis Foundation (Slovakia), DEMAS (Czech Republic), Demnet (Hungary) and its member KCSF (Kosovo) to **pilot an internship component** to its capacity-building via the Fund. The aim of the programme was to provide fellows with a chance to get first-hand experience with successful stories of the transformation process and involvement of the civil society in policy making. Within the

framework of this programme, on the 24th of April 2014 in Skopje, the “Promotion of the selected IVF Fellowships from Macedonia” took place, organized by BCSDN. The event was an opportunity to inform the public about the possibilities offered through this programme through presentations of the selected research fellowships, and served as a platform for exchange of experiences and for discussion on the opportunities for further cooperation.

Immediate results and impact include:

- ✓ New innovative communication products (i.e. Infograph & photo-story) have engaged new audiences and made information more enticing.
- ✓ A more active communication strategy has seen the significant growth of BCSDN's audience

2.6. Communication and involvement through the region

The strategic approach/choice for this area defined in the Mid-term strategy 2012-2014 is focused on effective and sustainable functioning of BCSDN and effective internal and external communication.

When it comes to communication and outreach, 2014 has been an exciting and successful year for BCSDN, marked with numerous events, publications and products which have reached a wide target audience and have received positive feedback by

important stakeholders. BCSDN continued using and enhanced its existing outreach programs which include BCSDN's main website, the E-mail Alerts service, Newsletter and social media, but also expanded to other social networking channels, such as Twitter and LinkedIn, in order to effectively reach different audiences, and paid increased attention to branding and visualization in order to strengthen recognition and visibility of the network and its products. Especially exciting was the **launching of the new Monitoring Matrix website**, first of its kind focused on the region, aiming to engage the audience and capture the visitors' interest with better visual presentation of the comprehensive research..

2.6.1. Outreach and Communication

Last year's communication strategy was reviewed and refreshed, and a more comprehensive approach was developed, leading to a wider audience reach.

The main **BCSDN website** has attracted around 22.000 visits in 2014 made by 13.450 users, out of which more than 40% are returning visitors. Despite the fact that the number of visitors to the website has not shown an increase since last year, there has been an increased interaction of the visitors with the page based on the average length and number of pages viewed during a session which have increased since 2013. This confirms that balkanicsd.net is perceived as a relevant source for information, news and resources regarding civil society in the region, and has an established base of regular visitors. The **Monitoring Matrix website**, on the other hand, after seven months since its launch has attracted around 1.300 visitors, with a relatively high return rate of 45%, showing that about half of the visitors, have been visiting the website multiple times.



www.monitoringmatrix.net



Furthermore, BCSDN in 2014 used a more elaborate **social media** strategy and increased its activity on different social networking channels, namely Twitter and LinkedIn, apart of the already active Facebook page. BCSDN's **Facebook** page continued growing in 2014 and reached 2071 “likes”, which represents a notable 60% increase in number of fans since last year, but has also shown an increase in audience engagement with the page. In 2014 BCSDN used several sponsored ads catered to a desired demographic which has showed significant results in ensuring a wide reach of the target audiences and in increasing the engagement of users. Regarding other social

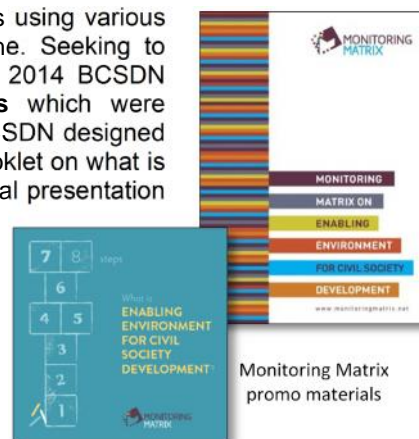
networking channels, BCSDN's **Twitter** profile has tripled its followers' base, reaching 289 followers (thus, tripling the followers base), while the newly opened **LinkedIn** profile, aiming to present more technical content and reach professionals in the field, is slowly building its expert audience and connections, and has reached more than 90 followers within a couple of months. While social media have been used effectively for reaching a wider audience, BCSDN's Email Alerts (EMA) service and the quarterly Newsletters have remained popular with the more expert audience, and are key to reaching BCSDN's most important stakeholders. The **E-mail Alerts** is a bi-weekly service that consolidates and disseminates interesting and up-to-date news and information about civil society in the region. The EMA's subscriber base has around 1400 registered users, and the number continues to grow. The **Newsletter** service, on the other hand, this year was refreshed and redesigned to put the focus solely on the network, in order to better communicate and promote BCSDN's activities and achievements and reach important stakeholders more effectively. In 2014, BCSDN published 24 E-mail Alerts and 3 Newsletters. In addition to the regular Newsletters, BCSDN prepared a special Newsletter edition on the topic of the EC Enlargement Strategy and Progress Reports, featuring BCSDN's background analysis and related publications, which was directly communicated to experts, media and relevant institutions.



Joint SBPPF publication

In 2014, BCSDN had several **publications** which were successfully presented and gained the attention of various stakeholders. The 10th published edition of the **Balkan Civic Practices** is the first Monitoring Matrix Regional Report and the 11th edition is the "Donor Strategies and Practices for supporting Civil Society in the Western Balkans" Report. In addition to the Balkan Civic Practices publications, BCSDN within the framework of the Slovak Balkan Public Policy Fund (**SPBBF**) prepared a joint publication of 21 public policy papers on various topics, and promoted the publication also at an international conference in Bratislava, as well as to the Slovak Ambassador in Macedonia.

In order to effectively reach the target audience, BCSDN is using various communication channels and tools, both online and offline. Seeking to increase the visibility of the network and its products, in 2014 BCSDN designed a number of **printed promotional materials** which were disseminated at different BCSDN events. In this regard, BCSDN designed a notebook, two leaflets for the Monitoring Matrix, and a booklet on what is an enabling environment for CSDev, providing a better visual presentation of BCSDN's products and engaging/reaching out also to a wider non-expert audience. In addition, for a more eye-catching experience online, BCSDN implemented a "photo-story" promotional campaign on Facebook for the Monitoring Matrix regional report during the summer. In order to engage the audience and keep the information "alive" for a longer time, quotes from the report were uploaded on the Facebook profile as images designed to reflect and promote the Monitoring Matrix branding and thus to increase recognition.



Monitoring Matrix promo materials

Altogether, BCSDN's communication activities have shown positive results, and the feedback and engagement by influential organizations and relevant individuals has confirmed that the **information was reaching key stakeholders within and outside of its operational region**. BCSDN will continue improving efforts in engaging the target audience and increasing visibility and recognition of the network, for which a communication strategy on a network level, instead of EO-level, is also planned for the next year.

3. ORGANISATION

Maturing organization put to the test

2014 has been the most successful year for the organization as such as it has grown to 5 full-time employed, biggest budget and adoption and testing of set of internal governance rules such as Board Rules of procedure, Executive Office, Financial and Working Relations rulebooks/policy. Finally, the elections of the Board and appointment of the Executive Director have taken place.

Transforming European to national success on enabling environment

Impact achieved on the Enlargement policy and IPA funding to civil society has been consolidated and key challenge worked on in 2014 was on how to transform this into effective and tangible advocacy success in EE in Enlargement countries, which are seeing tendencies in sidelining basic freedoms and role of civil society. Here, the roll-out of the Mid-term strategy 2015-2017 has been set in Budva strategic meeting.

Securing sustainability

While the financial funding for operation and all other planned activities have been secured (IPA FPA, BTD till end 2014), the network's sustainability depends on generating its own (incl. membership fee, services), long-term and institutional donors/partners.

4. EXTERNAL COOPERATION AND NETWORKING

BCSDN continued its cooperation and membership in **CIVICUS World Alliance for Citizen Participation**. The main identified areas for cooperation between BCSDN and CIVICUS are: (1) participating and contributing to CIVICUS's global civil society assessments via the Civil Society Rapid Assessment and State of Civil Society report for the Balkan region; (2) contributing to the development of CIVICUS's Enabling environment monitoring methodology based on the BCSDN Matrix for Enabling Environment for Civil Society Development; (3) providing input into a global survey on the quality of engagement between the intergovernmental sphere and the civil society; and (4) becoming an official partner on civil society related news from the Balkan region by providing relevant information on the country/regional context. Moreover, BCSDN became an associate in AGNA (Affinity Group of National Associations) and was present at the International Civil Society Week in Johannesburg, South Africa between 19th and 25th November with presentation of the network and the MM.



In September 2014, BCSDN also joined the CSDN partnered with the **Thomson Reuters Foundation through the TrustLaw Connect service**. TrustLaw is the Thomson Reuters Foundation's global pro bono legal service that connects NGOs and social enterprises with the best law firms around the world willing to provide their services free of charge.

BCSDN has participated or been presented on several global events in 2014. BCSDN's Executive Director, participated to the 2014 edition of the Black Sea NGO Forum (8th-9th December) in Kiev, Ukraine, in the panel devoted to the enabling environment for CSOs in the region. As partner in the [MAXCAP project](#) dealing with research on maximizing EU's integration capacity the Executive Director, featured as a panelist at a the expert panel discussion on the role of maximizing conditionality in Enlargement countries and the role civil society can play in this process on the 7th-8th October in Georgia.

5. MONITORING AND EVALUATION

Regular monitoring of project activities is secured through existing governing and management procedures. External institutional financial audit is conducted yearly on the basis of the Macedonian Law on No-profit Accountancy. Project audits are executed based on donor requirements.

The network activities have undergone 2 external evaluations (in 2003 and 2007) as part of the 3-year programme cycle. There was no evaluation planned for 2014.

6. FINANCIAL REPORT (in EUR)

BCSDN Budget 2013-2015 (in EUR)

Budgetlines		Financial report till 31st Dec	Budget (approved 16th April, Prishtina)	Budget (change) approved on 29th Aug 2014, Budva	Financial report till 31st Dec
		2013	2014	2014	2014
1	OFFICE COSTS (incl. overhead)	12.932	11.128	11.128	14.721
2	TRAVEL & MEETINGS (incl. netw organs)	13.548	13.940	13.940	14.567
3	COMMUNICATIONS	1.575	1.200	1.200	2.046
4	STAFF SALARIES	34.463	34.820	50.991	46.773
5	INFORMATION SERVICES (web, alerts etc.)	2.120	1.200	1.200	2.105
6	FINANCIAL SERVICES (incl. audit)	4.239	8.968	3.600	3.962
7	EXCHANGE RATE DIFFERENCES	1.527	1.527	1.527	1.207
8	DIRECT COSTS	255.217	345.312	345.312	290.366
TOTAL EXPENDITURE		<u>325.622</u>	<u>418.094</u>	<u>428.897</u>	<u>375.747</u>
9	Members	2.004	4.250	4.250	3.753
10	BTD	60.873	29.115	64.171	25.766
11	EC IPA CSF FPA 2012-2014	213.206	351.123	291.350	529.098
12	FP 7 MAXCAP	21.783	14.234	35.982	20.543
13	SlovakAid/Pontis (BPPF)	18.119		9.491	10.503
14	EACEA Europe for Citizens (CenzuraPlus)	1.788	6.437		
15	Intern'I Vishegrad Fund (IVF)/Pontis BPPF	5.132	1.058	0	
16	OSI TTF	4.463			7.640
17	Own revenues	4.754	4.800	4.800	1.430
TOTAL INCOME		<u>332.122</u>	<u>411.017</u>	<u>410.044</u>	<u>598.732</u>
BALANCE		6.500	-7.078	-18.853	222.984

Status up-date 31st March, 2015

Notes:

- 2 Costs realized with partners/members for which financial reports have not been submitted yet.
- 6 Incl. only accountancy costs as audit has been paid as part of project activity audit.
- 8 Only incl. project/activity costs for BCSDN EO as partner/members financial reports have not been submitted yet.
- 11 Originally planned at 366.960 EUR based on planned expected income (pre-financing + 2nd installment), realized at 246,605 EUR (pre-financing) as the only real income for the period 2013. In 2014, the income presented is in real currency as received on the account.
- 12 Previously not defined since no concrete info from lead partner on specific tasks/cost timing etc. and corrected to real income under pre-financing installment. In 2014, the income presented is in real currency as received on the account.
- 17 From 2012, this item also incl. funds from USAID/ICNL-LIF grant (18.095 EUR), EIDHR/MCIC grant (7.256 EUR)

1. BALANCE OF REVENUES AND EXPANDITURES						
Description	2013 (in MKD)	2013 (in EUR)		2014 (in MKD)	2014 (in EUR)	
Total revenues	22.777.591	370.299		39.552.264	643.321	
Total expenditures	20.029.402	325.622		23.101.460	375.747	
Difference between revenues and expenditures	2.748.189	44.678		16.450.804	267.574	
1.1. TOTAL REVENUES						
Description	2013 (in MKD)	2013 (in EUR)	%	2014 (in MKD)	2014 (in EUR)	%
<i>Donations and grants</i>						
GMF-BTD	3.744.402	60.873	16,4	1.584.102	25.766	4,0
SlovakAid/Pontis Foundation	1.605.673	26.104	7,0	645.744	10.503	1,6
EC IPA FPA	13.114.563	213.206	57,6	32.529.662	529.098	82,2
FP7 MAXCAP FUB	1.339.878	21.783	5,9	1.262.996	20.543	3,2
ICNL/USAID-LIF	550.036	8.942	2,4			
OSI TTF	274.532	4.463	1,2	469.713	7.640	1,2
EFC-CenzuraPlus	109.962	1.788	0,48			
Total donations and grants	20.739.046	337.158	91,05	36.492.217	593.549	92,3
Assets from the difference between revenues and expenditures carried-over	1.494.860	24.302	6,56	2.741.362	44.588	6,9
<i>Membership fees</i>	123.283	2.004	0,54	230.761	3.753	0,58
<i>Own revenues</i>	309.985	5.039	1,4	18	0,29	0,00
<i>Reimbursements of costs</i>	81.195	1.320	0,36	30.425	495	0,08
Total own revenues	514.463	8.364	2,3	261.204	4.249	0,66
<i>Interest rates</i>	29.222	475	0,13	26.559	432	0,07
<i>Extraordinary revenues</i>				30.922	503	0,08
TOTAL REVENUES	22.777.591	370.299	100	39.552.264	643.321	100

1.2. EXPANDITURES						
Description	2013 (in MKD)	2013 (in EUR)	%	2014 (in MKD)	2014 (in EUR)	%
OFFICE COSTS (incl. overhead)	795.441	12.932	4,0	905.080	14.721	3,9
TRAVEL & MEETINGS (incl. netw organs)	833.354	13.548	4,2	895.596	14.567	3,9
COMMUNICATIONS	96.898	1.575	0,5	125.794	2.046	0,54
STAFF SALARIES	2.119.866	34.463	10,6	2.875.670	46.773	12,4
INFORMATION SERVICES (web, alerts etc.)	130.416	2.120	0,7	129.446	2.105	0,56
FINANCIAL SERVICES (incl. audit)	551.064	8.959	2,8	243.564	3.962	1,1
EXCHANGE RATE DIFFERENCES	93.959	1.527	0,47	74.205	1.207	0,32
DIRECT COSTS	15.408.451	250.498	76,9	17.852.105	290.366	77,3
TOTAL EXPANDITURES	20.029.402	325.622	100	23.101.460	375.747	100
BALANCE	2.748.189	44.678		16.450.804	267.574	
Tax on profit	6.827	111		8.422	137	
Assets from the difference between revenues and expenditures carried-over	2.741.362	44.567		16.442.382	267.437	

2. BALANCE SHEET				
Description	2013 (in MKD)	2013 (in EUR)	2014 (in MKD)	2014 (in EUR)
Assets	5.081.646	82.613	21.622.185	351.687
Funds and liabilities	5.039.543	81.929	21.622.185	351.687
Difference between assets and funds and liabilities	42.103	684	0	0
Description	2013 (in MKD)	2013 (in EUR)	2014 (in MKD)	2014 (in EUR)
2.1. ASSETS				
Fixed assets	291.714	4.742	345.846	5.625
Cash and cash equivalents (bank and foreign currency)	2.485.232	40.403	17.053.687	277.380
Receivables from given advances	1.077.301	17.514	111.415	1.812
Receivables from membership fee				0
Receivables from taxes	31.185	507	53.021	862
Accrued delimitations (PVR)	1.196.214	19.447	4.058.216	66.007
TOTAL ASSETS	5.081.646	82.613	21.622.185	351.687
				0
2.2. FUNDS AND LIABILITIES				0
Assets from the difference between revenues and expenditures carried over	2.699.259	43.882	16.442.382	267.437
Liabilities for suppliers	1.295.368	21.059	3.977.480	64.694
Liabilities for personal tax	134.136	2.181	198.699	3.232
Liabilities for employees	867	14	867	14
Passive time divisions	31.185	507	36.911	600
Founding fund	878.728	14.286	965.846	15.710
TOTAL FUNDS AND LIABILITIES	5.039.543	81.929	21.622.185	351.687