

Financial Statements and Independent Auditor's Report

"PLAN & GO" Organization

As of and for the year ended in 31 December 2024

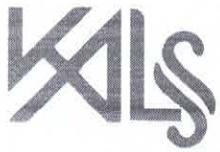
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Rruga e "Kavajës",
Kompleksi Park Konstruksion.
Godina A , Shk. 1. Ap23,Nj.B. 7.
Tirana-ALBANIA

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A handwritten signature in black ink, appearing to be a stylized 'H' or similar.



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Independent Auditor's Report

To the Board of Directors of "PLAN&GO" Organization
Sheshi "Skenderbej", Pallati I Kultures, Kati 2.
Tirana, Albania

Opinion

We have audited the financial statements of "PLAN&GO" Organization hereafter referred as the "Organisation"), which comprise the statement of financial position as at 31 December 2024, the statement of activities, and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the "PLAN&GO" Organization as at 31 December 2024, its financial performance and its cash flows for the year then ended in accordance with the National Financial Reporting Standards.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Albania, and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion,

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the National Accounting Standards on Non-Profit Organisations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organisation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either



intends to liquidate the Organisation or to cease operations, or has no realistic alternative but to do so.

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

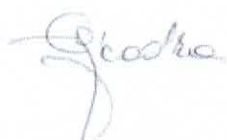
Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organisation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organisation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organisation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Tirana, 30 April 2025

Eglantina Kodra
Statutory Auditor
Lic. No 477 – 16/06/2021



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📍 Rruga e "Kavajës",
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“PLAN&GO” Organization
Notes to the Financial Statements
For the year ended 31 December 2024

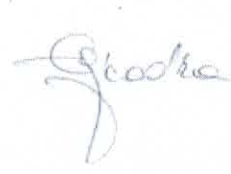
Statement of Financial Position

	Notes	31-Dec-24		31-Dec-23	
		ALL	EUR	ALL	EUR
Assets					
Current Assets					
Cash at bank & in hands		41,995,619	427,872	26,050,184	250,772
Receivables from Grand's		233,338	2,377	1,014,553	9,767
Prepayments		558,594	5,691	947,936	9,125
Total Current assets		42,787,551	435,940	28,012,673	269,664
			-		-
Non-Current Assets					
			-		-
Property, Plant and Equipment		1,472,449	15,002	556,475	5,357
Total Non-Current Assets		1,472,449	15,002	556,475	5,357
			-		-
Total Assets		44,260,000	450,942	28,569,148	275,021
			-		-
Liabilities					
			-		-
Accounts payable		1,940,115	19,767	3,199,719	30,802
Payable for Projects		787,817	8,027	3,629,643	34,941
Tax Liabilities		1,745,802	17,787	1,662,431	16,003
Deferred Grant		39,030,213	397,659	19,331,327	186,093
Total liabilities		43,503,947	443,239	27,823,120	267,839
Net Funds		756,053	7,703	114,567	1,103
Total Liabilities and Net Assets		756,053	7,703	746,028	7,182

Financial Statements of the Plan&Go on 30 March 2024 and signed on its behalf by:

Alma Grazhdani 
Financie

Malbora Shahini 
Executive Director



“PLAN&GO” Organization
Notes to the Financial Statements
For the year ended 31 December 2024

Statement of Financial Position should be read together with the notes on pages 9-14 which are integral part of the financial statements.

Statement of Financial Activities

	Notes	31/12/2024		31/12/2023	
		ALL	EUR	ALL	EUR
Income		136,723,172	1,357,707	127,775,237	1,172,343
Income from sale of Assets		0	-		-
Other Income		1,841,725	18,289	4,891,633	44,881
Total income and donations		138,564,897	1,375,996	132,666,870	1,217,224
Expenditure	7	138,564,897	1,375,996	132,666,870	1,217,224
the Israel forum for int 2		90,356	897	33,057,850	303,307
NISMA - UNICEF			-	2,463,808	22,606
SAVE - UNICEF		1,737,164	17,251	6,661,318	61,118
UNICEF		98,600,786	979,139	29,036,698	266,413
AC4S		-	-	17,702,494	162,421
Vital Voice 2			-	33,372,627	306,195
Vital Voice EID			-	554,000	5,083
Vital Voice 2024		25,793,693	256,140		
SWISS CONTACT		252,444	2,507	689,976	6,331
RPA			-	4,259,392	39,080
IOM		7,785,897	77,317		
Plan&Go + Co founding		4,304,557	42,746	4,868,707	44,671
Total expenditure	7	138,564,897	1,375,996	132,666,870	1,217,224
Financial Profits(Loss)		0	0	0	0
Total Income less expenditure for the year					

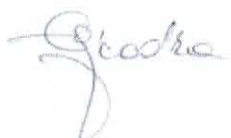
Statement of Sources and Uses of Funds should be read together with the notes on pages 9-14 which are integral part of the financial statements.

Notes to the Financial Statements

1. Background information

History of the Organization

The organization was established in June 2008, by a group of professionals invested in counter-trafficking in Albania. It came expanding the scope of its work from conducting awareness raising and sensitization to providing services that were key to prevention of trafficking, rehabilitation and reintegration of victims.




"PLAN&GO" Organization

Notes to the Financial Statements

For the year ended 31 December 2024

The Organization aim was to contribute to the change of social, economic and political context that creates vulnerability to abuse, violence, neglects and trafficking and to enable individuals and families fulfil their rights and realize their potential.

Members of organization have worked with the most vulnerable individuals and groups such as children and youth, whose life has been seriously at risk, families unable to provide basics and guidance for their children and communities unable to create protection mechanisms and to access public services.

Since its establishment, the organization has combined awareness raising with capacity building and direct service provision. The organization bases its interventions on careful assessment of the needs and on coordination with other public and non-public stakeholders in Albania.

Vision

Each individual is protected, reaches her/his maximum potential, participates and actively contributes to the society

Mission

To empower marginalized individuals and groups and promote their rights through:

- Providing direct services
- Capacity building for public and non-public agencies
- Advocacy and social policy development
- Research and studies

Plan & Go supports the following target groups

- Children 0-18 years old):
 - Victims of violence, trafficking, neglect, abuse, mistreatment and exploitation,
 - in street situation,
 - in contact and/or in conflict with the law,
 - without parental care,
 - those of Roma/Egyptian origin,
 - those involved in drug related activities
- Youth 18-26 years old):
 - living and working in street situation,
 - involved in drug related activities,
 - unskilled job seekers,
 - school drop-outs,
 - illiterate or semi-illiterate
- Underage pregnant, young and single mothers, girls in early marriages,
- Roma and Egyptian families and communities, migrants and refugees;
- State agencies related to the protection and development of children, youth, women and families.

Main areas of intervention:

1. Anti-trafficking

Our objective

The rights of trafficked persons are improved, implemented and protected in practice.

Our work

- Raising awareness of general public on identification and protection of children victims of trafficking.
- Providing support to improve the living conditions of families of children victims of trafficking.
- Providing multidisciplinary emergency accommodation for children victims of trafficking for a period of 21 days. Plan &Go has established and is operating the first emergency accommodation for children victims of trafficking for 21 days.
- Providing support to the state agencies to complement the training manual on foster care for children victims/potential victims of trafficking.
- Strengthening the capacities of state and non-state agencies and service providers to improve identification, protection and reintegration of Victims of Trafficking.

2. Child protection

Our objective

Promote the best interests and welfare of children through ensuring protection, care and development

Our work

- Raising awareness and working directly on preventing child abuse and neglect.

“PLAN&GO” Organization

Notes to the Financial Statements

For the year ended 31 December 2024

- Piloting the supervised “at home” protection for children victims of trafficking. Plan &Go staff works closely with the Child Protection Worker to support families of children victims of trafficking and to provide “at home” supervision.
- Providing life skills development, recreational and summer activities for children coming from marginalized communities.
- Facilitating access, follow up to education and periodic support for children coming from vulnerable categories
- Establishing cooperation ties between health institutions and communities – ensuring outreach and community visits from health workers as well as providing direct medical support.
- Facilitating vaccination and the issuance of health booklets, referring and accompanying beneficiaries to the public health care clinics.

3. Social economic empowerment

Our objective

To empower and promote sustainable social and economic independence for vulnerable groups

Our work

- Social empowerment
 - Organizing parenting support program focusing on two main streams:
 - a) Parenting skills
 - b) Civic education
- Economic empowerment
 - Supporting the establishment of a social business which employee's women victims of Trafficking and women Victims of Domestic Violence. The social enterprise is a dry-cleaning business. It is further establishing cooperation links between CSOs and vulnerable groups for their economic empowerment.
 - Increasing the employment skills of vulnerable individuals through coaching for employment training programme followed by structured on-the-job internship scheme.

4. Community development

Our objective

To provide early detection and prevention of social problems among children, young people and other vulnerable community members as early as possible.

Our work

- Ensuring participation and integration of vulnerable communities within the society.
- Raise awareness within the communities on the importance of preventative healthcare, immunizations and importance of education.
- Identification, assessment and service provision where the beneficiaries are situated.
- Ensuring effective coordination with Child Protection Workers, non-public service providers, communities and children.
- Provision of infrastructure interventions in those communities who are residing in difficult living conditions
- Conducting activities to facilitate and increase access to public services for individuals and vulnerable communities.

5. Advocacy

Our objective

Advocating to ensure that children are heard and provided with proper services

Our work

- Facilitate the promotion and protection of the rights of children, as formulated in the UN Convention on the Rights of the Child
- Establishing links and sharing information and strategies with state and non-state children's rights agencies.
- Conducting activities to inform children about their rights and to create awareness about children's priorities
- Conducting activities to increase the participation of children, young people, women and vulnerable communities and facilitate their participation in the decision-making process.



“PLAN&GO” Organization

Notes to the Financial Statements

For the year ended 31 December 2024

- Strengthening the capacity of duty-bearers to meet their obligations
- Using research evidence as a tool to persuade policy-makers to change or improve their policies, laws and their implementation based on the best interest of the child.
- 6. Case management approach for refugees

Our objective

Providing comprehensive case management support for Afghan evacuees in Albania through the Cash and Care ; initiative, aimed at ensuring their well- being, integration, and access to essential services.

Our work

- Conduct thorough assessments of each evacuee’s unique needs and develop tailored support plans, including financial aid, healthcare access, and social services.
- Provide timely and adequate cash support to meet basic needs such as housing, food, healthcare, and education, ensuring that evacuees maintain dignity and self-sufficiency.
- Facilitate access to training, job opportunities, and educational programs to help evacuees integrate into the labor market and gain skills for long-term self-reliance.
- Ensure evacuees are connected with essential public services, including healthcare, legal assistance, and education, while advocating for their rights and addressing barriers to access.
- Offer mental health services, counselling, and community-based activities to foster social inclusion and emotional

2. Basis of presentation and summary of significant accounting principles

The accompanying statement of income and expenditures was prepared for the purpose of complying with the provision of the Contracts and is intended to be a complete presentation of the Organization’s revenue and expenses.

The statement of income and expenditures is expressed in Euro, and ALL, into which are converted all the currencies utilized by the Organization in its operations. The accompanying statement of income and expenditures is prepared on a cash basis of accounting, and it presents receipts, disbursements, and changes in cash and bank balances.

For the period starting from 01 January 2023 till 31 December 2023 we found the cash book, bank journal and the reconciliations.

3. Summary of significant accounting policies

A summary of significant accounting policies in the preparation of these financial statements is presented below:

3.1 Foreign currency transactions continued)

The donation incomes are received in ALL and are converted into EURO at the rate of exchange established with the donors for reporting purposes, which approximates the average rate of exchange over the year. Monetary assets and liabilities denominated in ALL currencies are translated into EURO at the foreign exchange rate ruling at the balance sheet date. All resulting exchange differences are charged to the income statement.

The financial statements have been translated into Euro for the convenience of the donors of the Foundation on the following basis:

- assets and liabilities for each balance sheet presented i.e. including comparatives) are translated at the closing rate at the date of that balance sheet of 1 Euro to 103.88 ALL
- income and expenses for each income statement i.e. including comparatives) have been translated at the rate of exchange established with the donors for reporting purposes, of 1 Euro to 108.99 ALL, which approximates the average rate of exchange over the year; and
- resulting exchange differences are recognised as a separate component of equity.

Information displayed in Euro is considered as supplementary information and is not subject of an audit.

The annual average rate of exchange established with the donors and the year-end spot exchange rates of the currencies used by the Foundation to ALL and Euro were as follows:

	2024	2023
Annual average rate:		



“PLAN&GO” Organization
Notes to the Financial Statements
For the year ended 31 December 2024

EURO/ALL (Albanian Lek)	98.15	103.88
Year-end spot exchange rates:		
EURO/ALL	94.26	93.94

3.2 Cash and cash equivalents

Cash and cash equivalents include cash, and highly liquid financial assets. The organisation has not opened and kept separate cash & bank accounts for the transactions of this project. Separate accounts are kept for each donor.

3.3 Fixed assets

Fixed assets are stated at cost, less accumulated depreciation. Depreciation is calculated on a straight-line basis over the asset's estimated useful life at the following annual rates.

3.4 Income

Donation income is derived principally from, Vital Voices Global Partnership, Isra Aid, UNICEF, RPA, SWISS, IOM and local contribution. All donations are recognized as revenue when earned rather than when received.

3.5 Short term debt

Short term debt is stated at cost and any interests charged or accrued are capitalized to the principal amount. The original maturity is one year or less.

3.6 Receivables

Accounts receivable is stated at their cost.

3.7 Payables

Accounts payable are stated at their cost.

3.8 Revenue recognition

Funds to be received under budgets that have been approved by the donors are recognized as revenue when received.

3.9 Expense recognition

Program expenses

When the Foundation implements program activities, expenses are recognized in the income statement in the period in which they are incurred.

Administrative expenses

Administrative expenses are recognized in the statement of revenue and expenses in the period in which they are incurred.

3.10 Taxation

In Albania, not-for-profit organizations are exempt from tax on income. The Project is liable for personnel and social taxes and withholding tax for services rendered by non-residents and/or individuals not registered for tax purposes.



"PLAN&GO" Organization
Notes to the Financial Statements
For the year ended 31 December 2024

4. Cash and Bank Liquidity

The following Table submitted Cash and Bank balances in ALL and foreign currency EUR, USD on 31 December 2024 and on 31 December 2023

Description	Currency	Year ended 31.12.2024		Year ended 31.12.2023	
			ALL		ALL
Intesa San Paolo 1053631804	ALL				1,391.19
BKT - 428005070 PLAN & GO	ALL		26,288,345.09		75,282.14
BKT - 428005070 PLAN & GO	EUR	87.47	8,474.70	468.40	48,657.39
BKT - 428005070 PLAN & GO	USD	55,943.92	5,044,850.80	115,009.55	10,803,997.13
BKT - 428005070 KMOP	ALL		0.00		879,151.06
BKT - 428005070 REF ECD	ALL		746,390.13		329,940.88
BKT - 428005070 UNDOC	ALL		0.00		113,221.47
BKT - 428005070 UNICEF	ALL		7,856,933.56		13,098,464.21
BKT - 428005070 IOM	ALL		1,417,649.73		0.00
BKT - 428005070 IA	ALL		0.00		351,231.40
Cash on Hand					
Cash on hand	All		294,641.66		10,514.20
Cash on hand	EUR				
Total in ALL			41,657,285.67		25,711,851.07

5. Contributions

Funds received from donors are restricted for use in accordance with specific project agreements, and are composed as follows:

	Year 2024		Year 2023	
	ALL	EUR	ALL	EUR
PORTICUS		-	621,725	5,985
NISMA - UNICEF	207,491	2,060	1,853,132	17,839
SAVE - UNICEF	1,737,164	17,251	6,243,917	60,107
UNICEF	116,850,344	1,160,363	40,633,580	391,159
UNICEF 7%	1,488,235	14,779		
AC4S		-	17,774,488	171,106
GOETHE		-		-




“PLAN&GO” Organization
Notes to the Financial Statements
For the year ended 31 December 2024

IOM	8,036,100	79,801	-	-
ISR AID 2	692,021	6,872	36,672,982	353,032
Vital Voice 2024	31,726,436	315,054	-	-
Vital Voice 2	- 7,161,003	71,111	76,014,107	731,749
Vital Voice cash assistance			1,970,111	18,965
RPA			7,971,270	76,735
SWISS	231,000	2,294	700,333	6,742
SLOVAK EMBASSY			170,623	1,643
TE TJERA	50,083	497	-	-
	153,857,871	1,527,861	190,626,269	1,835,062

6. Fix Assets & Depreciation

Depreciation and disposals of fixed assets as at 31.12.2024 in Albanian Lek can be detailed as follows:

	Pajisje Informatike	Mjete transporti	Mobilje	Totali
Me 1 Janar 2024	411,532	174,000	156,241	741,773
Shtesa		800,000	115,974	915,974
Pakesime				
Me 31 Dhjetor 2024	411,532	974,000	272,215	1,657,747
Amortizimi I akumuluar				
Me 1 Janar 2024	103,412	48,720	33,167	185,299
Shtesa				
Pakesime				
Me 31 Dhjetor 2024	103,412	48,720	33,167	185,299
Me 1 Janar 2024	308,120	125,280	123,074	556,474
Me 31 Dhjetor 2024	308,120	925,280	239,048	1,472,448

Grada

[Signature]

"PLAN&GO" Organization
Notes to the Financial Statements
For the year ended 31 December 2024

7. Expenses

Expenses are composed as follows:

	Year 2024			Year 2023		
	EUR	USD	ALL	EUR	USD	ALL
RPA	-			39,080		4,259,392
NISMA	-			22,606		2,463,808
SAVE	17,251		1,737,164	61,118		6,661,318
UNICEF	979,139		98,600,786	266,413		29,036,698
SWISS CONTACT	2,507		252,444	6,331		689,976
AC4S	-			162,421		17,702,494
ISR AID 2	897		90,356	303,307		33,057,850
Vital Voice 2024	256,140		25,793,693	-		
Vital Voice 2	-			306,195		33,372,627
Vital Voice EID	-			5,083		554,000
IOM	77,317		7,785,897			
Plan&Go + Co founding	42,746		4,304,557	44,671		4,868,707
	1,375,996	-	138,564,897	1,217,225	-	132,666,870

All the expenses carried out by the Foundation are supported with regular and justifying documents

7.1. Save the Children

Strengthen children resilience overall the promotion of protection, socio social wellbeing and educational activities.

Continuum of psycho-social support through child friendly spaces for the Afghani children in emergency situation

	Year 2024 ALL		Year 2024 EUR	
	Budget	Expenses	Budget	Expenses 2024
Act 1.2 Provision of psychosocial, recreational, creative and sport activities for children and youth in Shengjin and Kolaveri	684,680	684,680	6,799.10	6,799.10




“PLAN&GO” Organization
Notes to the Financial Statements
For the year ended 31 December 2024

Act 1.4 Positive parenting sessions with children and caregivers to help children modify their behavior and enhance a positive communication parent/caregiver – child	20,800	20,800	206.55	206.55
Act 1.5 Provision of non-formal education activities for children and youth	500,000	500,000	4,965.17	4,965.17
Act 2.2 Psychological support for children/youth and family members on trauma relief, dealing with changing family dynamics, information related to services, positive parenting in an emergency context, and understanding children's needs and other related issues Every day support by the psychological staff. - salary of the staff	288,000	288,000	2,859.94	2,859.94
Act 3.1 In-country management & support staff salaries pro-rated to their contribution to the programme	243,684	243,684	2,419.86	2,419.86
	1,737,164	1,737,164	17,250.63	17,250.63

7.2 Assistance to Afghan individuals and their family members Refugees in Albania

Fund transactions according to the Project Agreement Name “Assistance to Afghan individuals and their family members Refugees in Albania” star dated at 15 November 2021 and end date between “IsraAid” and “PLAN & Go” Organization are composed as follows:

	Year 2024 ALL		Year 2024 EUR	
	Budget	Expenses	Budget	Expenses
Accommodation & food in Kolaveri, Providing water supply, Monthly stipends, Sim cards, medical care and transportation, other supplies (cloths, dignity kits, etc.)	90,356	90,356	897.27	897.27
	90,356	90,356	897.27	897.27

7.3 Kickstart project

Implementation of the Kickstart project elements “identifying the target group and providing the Business mentoring service for this target group.

SWISS

	Year 2024 ALL		Year 2024 EUR	
	Budget	Expenses	Budget	Expenses
Trainer	1,210,000	220,000	12,015.71	2,184.67

Giada

[Signature]

"PLAN&GO" Organization
Notes to the Financial Statements
For the year ended 31 December 2024

Meetings	66,000	32,444	655.40	322.18
	<u>1,276,000</u>	<u>252,444</u>	<u>2,671.11</u>	<u>2,506.85</u>

7.4 UNICEF Albania

Project Title: Cash plus assistance to promote child wellbeing outcomes and enhance living standards for the Afghan community Albania was one of the first countries to agree to take in at-risk Afghans, initially saying that it would house hundreds of them, later putting that figure at up to 4,000. A part of them were housed in Shëngjin, Lezhë and a part of them in Golem Durrës. Since taking control of the country, the Taliban have imposed rights-violating policies that have created huge barriers especially to women's and girls' health and education, curtailed freedom of movement, expression, and association, and deprived many of earned income. With the withdrawal international forces, human rights defenders, civil society leaders, journalists, and others are in even more vulnerable and dangerous positions as they are direct targets of the Taliban campaign. For this reason, safety is an issue of utmost urgency. The approach that was implemented to achieve the goal was Cash Plus; this approach focuses on providing comprehensive and holistic support to address the multifaceted needs of Afghan children and their families. This approach combines monetary assistance with a referral system for service providers in Albania, ensuring that their needs are met, they are treated with dignity and receive specialized security and support.

7.5 Vital Voices

In this sub-award, Plan&Go will partner with VV to coordinate the delivery of services to Afghan women leaders and their families, many of whom were at particular risk of violence, including GBV, from the Taliban and relocated to Albania in August 2021. Plan&Go will provide assistance and support through a dedicated case manager and designated GBV focal point to assess the ongoing needs of women and their families. This will be done on a daily basis to provide better services based on identified needs. Furthermore, the intervention will provide integrated, flexible, and needs-based services to target families/individuals.

The project will support the Afghan evacuees to maintain respectful and dignified living standards while they are accommodated in Albania through three interlinked streams of activities: 1. Provide direct support through a case management approach, 2. To strengthen Afghan women and their families' resilience through psychosocial and well-being activities, 3. To develop Afghan women's employability skills through vocational trainings.

VITAL VOICE 2024

	Year 2024 ALL		Year 2024 USD	
	Budget	Expenses	Budget	Expenses
A1 Personnel	8,664,500.00	6,440,789	77,869	69,577.00
B. Fringe Benefits	2,417,395.50	1,850,259	21,725	19,988.39
C Travel + Accommodation	566,280.00	625,870	5,148	6,755.96
D. Contractual subtotal	10,462,927.00	7,335,383	94,032	79,171.40
E. Other Direct Costs subtotal	23,667,024.73	9,481,634	212,699	102,150.60
Indirect Costs (10%)	4,577,812.72	60,000	41,147	646.41
	<u>50,355,939.95</u>	<u>25,793,936</u>	<u>452,620.93</u>	<u>278,289.75</u>

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“PLAN&GO” Organization

Notes to the Financial Statements

For the year ended 31 December 2024

7.6 IOM Albania: Support for the voluntary humanitarian admission and integration of Afghan Nationals in Albania 1 August 2024 – 30 April 2026

Under the contract with Award Number SPRMCO24VC0035 funded by the U.S Department of State for the implementation of the project “Support for the Voluntary Integration of Afghan Nationals in Albania” IOM will be entering in implementation agreement with two (2) NGOs facilitate and support the successful voluntary integration of Afghan migrants in Albania, to provide Afghan migrants with comprehensive support to access basic services and developing skills and capacity to successfully integrate into local Albanian communities and strengthen the capacities of government authorities and civil society organizations to support the sustainable integration of migrants in the country. As not all cases will be deemed admissible to the United States, IOM understands that the Governments of Albania and the United States are pursuing an arrangement to support a targeted group with local integration in Albania. These cases would receive national protection under Albanian asylum law (the same “temporary protected status” which they currently hold). This temporary protected status is applicable for one year and can be renewed by a decision of the Council of Ministers. Furthermore, there is potential that the U.S. Government and Albanian Ministry of Interior could fast track the asylum process for this group.

IOM 2024

	Year 2024 ALL		Year 2024 USD	
	Budget	Expenses	Budget	Expenses
A. Staff and Other Personnel Costs	15,249,734	3,359,876	168,580	37,142.06
B. Office Costs	3,780,056	461,873	41,787	5,240.96
C.1 Output 1: Accommodation Assistance	4,776,295	26,400	52,800	286.09
C.2 Output 2: Education/Social care Assistance	14,591,221	974,867	161,300	10,618.59
C.3 Output 3: Transportation assistance	3565251.222	670	39,412	7.18
C.4 Output 4: Legal aid assistance	2,000,345	380,556	22,113	4,173.51
C.5 Output 5: Cash Assistance	5,970,369	542,100	66,000	5,937.52
C.6 Output 6: NFI Assistance	7,033,276		77,750	
C.7 Output 7: Equipment Assistance	1,682,559		18,600	
C.9 Output 9: Job Placement/on-the-job training/Small Business Startup assistance	2,713,804		30,000	
C.10 Output 10: Provide community-based MHPSS during Integration	3,143,490		34,750	
C.11 Output 11: Integration Case management services	12302579.04	2,039,555	136,000	22,370.93
C.12 Output 12: Contingency plan	4,605,147		50,908	
	81,414,126	7,785,897	900,000	85,776.84

8. Payables

Accounts payable can be detailed as follows:

	Year 2024		Year 2023	
	EUR	ALL	EUR	ALL
Other payables	4,988	489,588	6,354	660,015
Staff salary	1,095	107,520	629	65,358

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"PLAN&GO" Organization
Notes to the Financial Statements
For the year ended 31 December 2024

Social insurance	12,231	1,200,424	9,252	961,132
Personal income taxes	4,629	454,383	3,668	381,058
Withholding Tax	-168	-16,527	3,083	320,238
Other payables (short term loans)	24,857	2,439,704	24,448	2,539,704
	<u>37,656</u>	<u>3,695,916</u>	<u>47,435</u>	<u>4,927,505</u>

9. Deferred Grand's

Deferred Income amounting to as at 31 December 2024.

	Year 2024			Year 2023		
	EUR	USD	ALL	EUR	USD	ALL
German Embassy	272	-	33,340	-272	-	-33,340
NISMA - UNICEF	-	-	-	-	-	-157,408
SWISS	-	-	-	-	-	21,444
UNICEF	-	-	29,846,440	-	-	11,596,882
IOM	-	10,279	853,839	-	-	-
Keshilli Rinor Kombetar	-	-	199,998	-	-	-199,998
ISR AID	-	-	-	-	-6,069	-623,807
Vital Voice 2	-	-	-	-	64357	7,161,003
Vital Voice 2024	-	69,145	6,239,617	-	-	-
Other	-	-	2,090,316	4,571	-	551,998
	<u>272</u>	<u>79,424</u>	<u>38,796,874</u>			<u>18,316,775</u>

10. Events after the reporting period

At the date of preparation of this financial statement accordingly, the financial position and results of operations as of and for the year ended 31 December 2024 have not been adjusted.

There are no other significant events after the reporting date that requires adjustment or additional disclosures to these financial statements.

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"PLAN&GO" Organization
Notes to the Financial Statements
For the year ended 31 December 2024

Eglantina Kodra
Statutory Auditor
Lic. No 477 – 16/06/2021



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