



Platforma Civikos

Independent Auditor's Report and Individual Financial Statements
for the year ended December 31, 2022

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INDEPENDENT AUDITOR'S REPORT

To the Management of Platforma Civikos

Opinion

We have audited the accompanying financial statements of Platforma Civikos, which comprise the statement of financial position as at December 31, 2022, the statement of profit or loss, statement of changes in fund balances and statement of cash flow for the year then ended, and other explanatory notes.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Platforma Civikos as of December 31, 2022, results of its operation and the cash flow for the year then ended in conformity with International 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 Project financial report section of our report. We are independent of the Business in accordance with International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and those charged with Governance for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the International Financial Reporting Standard and the internal controls that the management deems necessary to enable the preparation of financial statements without material misstatement due to fraud or error.

For the financial statements preparation, management is responsible for assessing the company's ability to sustainability in the future, disclosing, as necessary, future sustainability issues and using the accounting continuity principle unless management intends to liquidate the Company or Interrupt the operation, or there is no other possible alternative than to do it.

Those charged with governance are responsible for overseeing the Company'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

total, 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 skepticism 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 Company'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 Company'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 Company to cease to continue as a going concern.

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.



Armend Usaj – Statutory Auditor
ACA – Audit & Consulting Associates
Prishtina, Kosovo
28 March 2023

Platforma Civikos
Statement of Financial Position
For the year ended December 31, 2022

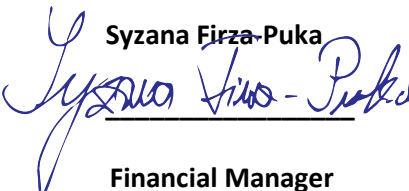
	Notes	December 31, 2022 (in EUR)	December 31, 2021 (in EUR)
ASSETS			
Current assets			
Cash and bank balances	3	76,069	128,823
Accounts receivable	4	-	-
Other receivables		-	557
Total current assets		<u>76,069</u>	<u>129,380</u>
Non-current assets			
Property and equipment	5	-	-
Total non-current assets		-	-
TOTAL ASSETS		<u>76,069</u>	<u>129,380</u>
LIABILITIES AND EQUITY			
Current liabilities			
Accounts payable	6	-	900
Other current liabilities	7	76,069	128,480
Total current liabilities		<u>76,069</u>	<u>129,380</u>
Non-current liabilities			
Total non-current liabilities		-	-
Equity			
Capital		-	-
Leftovers from previous years		-	-
Leftovers from the current year		-	-
Total Equity and Reserves		-	-
TOTAL LIABILITIES AND RESERVES		<u>76,069</u>	<u>129,380</u>

The financial statements have been signed on 28 March, 2023 by:

Donika Emini

Executive director



Syzana Firza-Puka

Financial Manager

The accompanying notes from 1 to 13 form an integral part of these financial statements

Platforma CiviKos
Statement of Profit or Loss
For the year ended December 31, 2022

		Period ended December 31, 2022 (in EUR)	Period ended December 31, 2021 (in EUR)
Income			
Income from Grants	8	<u>191,578</u>	<u>120,219</u>
Total income		191,578	120,219
Expenses			
Administrative expense	9	28,943	29,583
Program expenses	10	65,933	15,620
Salaries and benefits	11	96,702	75,016
Total expenses		<u>191,578</u>	<u>120,219</u>
The left part		<u>-</u>	<u>-</u>

The accompanying notes from 1 to 13 form an integral part of these financial statements

Platforma CiviKos
Statement of Changes in Net Assets
For the year ended December 31, 2022

	Remaining in (EUR)	The total of the remainder in (EUR)
Balance on January 1, 2021 The last balance of the year on December 31, 2021	-	-
Balance at December 31, 2021	-	-
Balance on January 1, 2022 The last balance of the year on December 31, 2022	-	-
Balance at December 31, 2022	-	-

The accompanying notes from 1 to 13 form an integral part of these financial statements

Platforma CiviKos
Statement of Cash Flows
For the year ended December 31, 2022

	Year ended December 31, 2022 (in EUR)	Year ended December 31, 2021 (in EUR)
Cash flows from operating activities		
Profit/ (Loss) for the year	-	-
Adjustment for:		
Depreciation	-	-
Change in receivables	-	5,630
Changes in other receivables	557	(557)
Changes in tax liabilities	(900)	900
Changes in deferred income	(52,411)	98,731
Net cash from operating activities	(52,754)	104,704
Cash flows from investing activities		
Acquisition of property and equipment	-	-
Net cash used in investing activities	-	-
Net increase in cash and cash equivalents	(52,754)	104,704
Cash and cash equivalents at 1 January	128,823	24,119
Cash and cash equivalents on 31 December	76,069	128,823

The accompanying notes from 1 to 13 form an integral part of these financial statements

Platforma CiviKos
Notes to the Financial Statements
For the year ended December 31, 2022

1. INTRODUCTION

The CIVIKOS platform is an initiative of civil society organizations in Kosovo, it started at the beginning of 2007 and was officially registered on September 2, 2007, in order to create a suitable environment for the cooperation of the official sector of civil society and the Government of Kosovo.

Supported by the Kosovo Open Society Foundation, with the participation of many CSO members and government officials, this initiative was officially launched in July 2007. Among other things, CIVIKOS Platform, after a long consultation process with the participation of over 130 civil society organizations, on November 9, 2007, signed a Memorandum of Cooperation between the Government of Kosovo and civil society (represented by CIVIKOS Platform). This memorandum represents the first official document that provides for a mutual commitment and institutional cooperation in genuine partnership between the government and civil society.

After a period of limited activities, during the month of May 2010 the Board of the CIVIKOS Platform decided to engage in very concrete activities to strengthen the Platform in order to promote the Memorandum of Cooperation in a Strategy for cooperation between the Government of Kosovo and civil society, which would present a basic document for the return of the promises received in concrete actions and results.

With this initiative, during 2010 and 2011 the CIVIKOS Platform focused on its internal strengthening, among other things by organizing the assembly of members, consolidating its documents for the successful functionality of the Platform and also choosing new leadership and management structures.

The CIVIKOS platform has been engaged in initiating dialogue with the Government of Kosovo towards the structuring of cooperation between civil society and the government sector. In this direction, the main obstacle was the institutional vacuum created in Kosovo at the end of 2010 and the beginning of 2011, as a result of the long election process and the delay in the creation of governmental institutions. During 2011, numerous meetings were organized with member organizations where the main issues that were addressed and discussed were on cooperation with the government sector. The main result derived from this preparatory phase is that the CIVIKOS Platform has drawn up the Strategy Framework for cooperation with the Government of Kosovo, an internal document of the Platform which reflects the consolidated position of its members for different components of this cooperation.

During these last two years, CIVIKOS Platform has organized a number of consultations with civil society organizations, mainly member organizations, not only for the objectives of the strategy, but also prepared a number of analyzes and studies on various issues which will be incorporated into the Cooperation Strategy, providing a professional base of information and knowledge to draft a serious document for cooperation.

The CiviKos platform is growing rapidly, this also reflects the willingness of new organizations to be part of CiviKos. Currently, CiviKos counts 293 member organizations.

CiviKos together with the Office for Good Governance/ Office of the Prime Minister lead the process of cooperation between civil society and public authorities.

The Council for Civil Society - Government Cooperation is the main mechanism that coordinates the process of government cooperation with civil society. The Council has 29 members, 15 members are

Platforma CiviKos
Notes to the Financial Statements
For the year ended December 31, 2022

from civil society democratically elected by the civil society organizations themselves through Platforma Civikos, and 14 members are directly appointed by the government.

CiviKos has continued with the activities within the USAID Transparent, Effective and Accountable Municipalities activity, offering workshops on applicable learning in public procurement monitoring for organizations. Likewise, during 2021, CiviKos has provided the information service for member organizations by distributing the weekly newsletter for each week.

Platforma CiviKos
Notes to the Financial Statements
For the year ended December 31, 2022

2. BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of preparation

The financial statements of the business have been prepared according to the measurement bases for each type of income, expense, liability and asset specified by the International Financial Reporting Standards (IFRS). The measurement bases are described more in detail in the accounting policies presented below:

2.2 Currency of presentation

The functional currency of the Company is the European Union currency unit Euro ("EUR"). The business financial statements are presented in Euro.

2.3 Foreign currency exchange

Foreign currency transactions are translated into the functional currency using the exchange rate prevailing on the dates of the transactions. Gains and losses in foreign currencies resulting from adjustments to transactions such as re-measurements of monetary items at year-end exchange rates are presented as gain or loss.

2.4 Trade receivables

Trade receivables are initially recognized at fair value and are subsequently carried at cost less provisions, if any. A provision is recognized when there is objective evidence that the Organization will not be able to collect all amounts due according to the initial terms of the receivables. Examples of objective evidence can be the customer's great financial difficulties, the high probability that the customer will go bankrupt, and persistent delays in payments.

2.5 Cash and cash equivalents

For the purpose of the statement of cash flows, cash and cash equivalents are considered to be cash on hand and at bank and in operating accounts at bank with an original maturity of three months or less.

2.6 Trade payables

Amounts payable are measured at cost, which is the fair value of the amount to be paid in the future for the goods and services received.

2.7 Taxes

The organization was founded as a non-governmental organization, therefore it has responsibilities and acts as an NGO according to the laws in force in Kosovo.

Platforma CiviKos
Notes to the Financial Statements
For the year ended December 31, 2022

2.8 Revenue recognition

Income from grants is recognized as income in the period when it is paid. At the end of the year, the excess amount of income over expenses is treated as a balance carried over to the next period.

2.9 Financial costs

The incurred expenses are recognized in the corresponding period on an accrual basis.

2.10 Employee benefits

The Company, in the normal course of business, makes payments to the State budget of on behalf of its employees. The majority of the Company's employees are members of the State pension plan. All such contributions to the mandatory government pension schemes are expensed when incurred. The Company does not operate any other pension scheme or postretirement benefit plan and, consequently, has no obligation in respect of pensions.

In addition, the Company has no material obligations to provide further benefits to current and former employees.

Platforma CiviKos
Notes to the Financial Statements
For the year ended December 31, 2022

3. CASH AND CASH EQUIVALENTS

	December 31, 2022 (in EUR)	December 31, 2021 (in EUR)
Cash bank account	347	131
Cash in hand	75,723	128,692
Total Cash and Bank Balances	76,069	128,823

4. ACCOUNTS RECEIVABLE

During the last two years, the organization had no receivables to disclose.

5. PROPERTIES, PLANT AND EQUIPMENT

The organization treats the acquisition of assets as expenses, therefore, they are not capitalized and are not depreciated.

6. TAX OBLIGATIONS

The tax obligations are related to withholding tax on wages, pension contributions of wages and withholding tax for December rent, which will be paid during 2022. At the end of 2022, there were no tax obligations

	December 31, 2022 (in EUR)	December 31, 2021 (in EUR)
Withholding tax	-	349
Pension contribution	-	496
Rent tax	-	55
Total accounts receivable	-	900

Platforma CiviKos
Notes to the Financial Statements
For the year ended December 31, 2022

7. DEFERRED REVENUES

	December 31, 2022 (in EUR)	December 31, 2021 (in EUR)
Membership	1,295	8,578
BTD	-	57,212
NED	18,214	15,790
SlovakAid	-	3,069
Team Project	-	43,831
Civikos Fund	29,690	-
GIZ	5,068	-
DEMOS	15,490	-
KCSF	6,312	-
Total deferred revenue	76,069	128,480

8. INCOME

	December 31, 2022 (in EUR)	December 31, 2021 (in EUR)
Membership income	1,416	135
ECNL	-	8182
UNDP	-	7800
NED	31,372	20432
SlovakAid	2,996	7000
RFB NO 0307-327-1/20	-	895
CDF	-	9818
BTD	-	62074
DAI	-	102615
KSCF	37,637	0
GIZ	13,057	0
Civikos fund	51,234	0
DEMOS	30,000	0
NED 2	23,985	0
Deferred income from the previous year	128,480	29,749
Deferred income	(76,069)	(128,480)
Total trade payables	191,578	120,219

Platforma CiviKos
Notes to the Financial Statements
For the year ended December 31, 2022

9. ADMINISTRATIVE EXPENSES

	December 31, 2022 (in EUR)	December 31, 2021 (in EUR)
Communication (internet, telephone)	81	48
Rent, Utilities	8,812	7,073
Office expenses	5,130	124
Car expenses	1,289	157
Bank charges	329	670
Others	13,303.00	21,510
Total other current liabilities	28,944	29,583

10. PROGRAM COSTS

	December 31, 2022 (in EUR)	December 31, 2021 (in EUR)
Translation	5,520	1,428
Program Expenses	60,413	14,192
Total payroll expense	65,933	15,620
