



Platforma Civikos

Independent Auditor's Report and Individual Financial Statements
for the year ended December 31, 2023

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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, 2023 and 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, 2023, results of its operation and the cash flow for the year then ended in conformity with actual laws.

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 statement's preparation, management is responsible for assessing the organization'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 Organization or Interrupt the operation, or there is no other possible alternative than to do it.

Those charged with governance are responsible for overseeing the Organization'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.

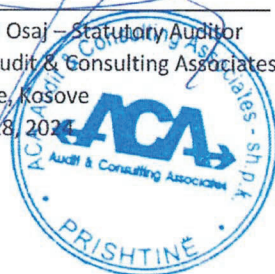
Misstatements can arise from fraud or error and are considered material if, individually or in total, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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 Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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 Organization 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.

Armend Osaj – Statutory Auditor
ACA – Audit & Consulting Associates
Prishtine, Kosove
March 18, 2024



Platforma CiviKos
Statement of financial position
As at 31 December 2023

(All amounts are presented in EUR)

	Notes	December 31 2023	December 31 2022
Assets			
Current assets			
Cash and cash equivalents	3	60,615	76,069
Total current assets		60,615	76,069
Non-current assets			
Property and equipment		-	-
Total non-current assets		-	-
TOTAL ASSETS		60,615	76,069
LIABILITIES AND FOUNDS			
Current liabilities			
Deferred revenues	4	60,615	76,069
Total current liabilities		60,615	76,069
Founds			
Retained surplus		-	-
Surplus/(shortage) for the year		-	-
Total founds		-	-
TOTAL LIABILITIES AND FOUNDS		60,615	76,069

The financial statements prepared and approved were signed on March 18, 2024 by:

Donika Emini
Donika Emini

Donika Emini
Executive Director



The accompanying notes from 1 to 11 form an integral part of these financial statements.

Platforma CiviKos
Statement of profit or loss
For the year ended 31 December 2023

(All amounts are presented in EUR)

		Year ended Dec-31 2023	Year ended Dec-31 2022
	Notes		
Income			
Grant Income	5	161,043	191,578
Total Income		161,043	191,578
Expenditure			
Salaries and Benefits	6	107,865	96,702
Program Expense	7	34,053	65,933
Administrative Expense	8	19,125	28,943
Total expenditure		161,043	191,578
Net Surplus / (Deficit) for the year		-	-

The accompanying notes from 1 to 22 form an integral part of these financial statements.

Platforma CiviKos
Statement of changes in funds balance
For the year ended 31 December 2023

(All amounts are presented in EUR)

Statements of surplus/shortages	Accumulated Surplus/Deficit	Total
On January 1, 2022		
Surplus (shortage) for the year	-	-
Balance on December 31, 2022	<u>-</u>	<u>-</u>
On January 1, 2023	-	-
Surplus (shortage) for the year	-	-
Balance on December 31, 2023	<u>-</u>	<u>-</u>

The accompanying notes from 1 to 22 form an integral part of these financial statements.

Platforma CiviKos
Statement of cash flow
For the year ended 31 December 2023

(All amounts are presented in EUR)

	Year ended Dec-31 2023	Year ended Dec-31 2022
Cash flows from operating activities		
(Deficit)/surplus for the period	-	-
Adjustment for:		
Depreciation	-	-
Change in receivables	-	-
Change in other receivables	-	557
Change in payables	-	-
Change in other liabilities	-	-
Change in tax liabilities	-	(900)
Change in deferred revenues	(15,454)	(52,411)
Net cash from operating activities	(15,454)	(52,754)
Cash flows from investing activities		
Acquisition of property and equipment	-	-
Net cash used in investing activities	-	-
Net increase in cash and cash equivalents	(15,454)	(52,754)
Cash and cash equivalents at 1 January	76,069	128,823
Cash and cash equivalents at 31 December	60,615	76,069

The accompanying notes from 1 to 22 form an integral part of these financial statements.

Platforma CiviKos

Notes to the Financial Statements as at and for the year ended 31 December 2023

(All amounts are presented in EUR)

1. GENERAL INFORMATION

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, the 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 the 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 282 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 from civil society democratically elected by the civil society organizations themselves through Platforma CiviKos, and 14 members are appointed directly by the government.

Platforma CiviKos
Statement of cash flow
For the year ended 31 December 2023

(All amounts are presented in EUR)

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. Also, 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 as at and for the year ended 31 December 2023

(All amounts are presented in EUR)

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES

2.1. Basis of preparation

2.1.1. Statement of compliance

The financial statements have been prepared on an accrual basis accounting for revenues and expenses. The basis of measurement is described in more detail in the accounting policies presented below.

2.1.2. Basis of measurement

The financial statements for the organization are prepared on a historical cost basis. Historical cost is generally based on the fair value of the value given in exchange for the goods and services.

2.1.3. Functional and presentation currency

The functional currency of the organization as well as the presentation of the financial statements is the Euro ("EUR"), which is the main currency in the Republic of Kosovo since January 1, 2002.

2.1.4. The Use of estimate and judgements

The preparation of Financial Statements in conformity with actual laws requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to estimates are recognized prospectively.

2.1.5. Going concern

The Statement of financial position and Statement of Comprehensive Income have been prepared on a going concern basis, which assumes the organization will be able to realize its assets and discharge its liabilities in the normal course activity.

2.2. Significant accounting policies

2.2.1 Cash and cash equivalents

Cash and cash equivalents include cash on hand, bank deposits and other highly liquid short-term investments with original maturities of three months or less..

Foreign currency transactions

Foreign currency transactions are transactions undertaken by the Organization in a currency other than in its functional currency. Foreign currency transactions are translated into the functional currency at the foreign exchange rate ruling at the date of the transaction. Foreign exchange differences arising on translation are recognised in profit or loss.

2.2.2 Income

Revenues are recognized as income on the accrual basis. At the end of the year, the excess amount of income over expenses is treated as a balance carried over to the next period.

Platforma CiviKos

Notes to the Financial Statements as at and for the year ended 31 December 2023

(All amounts are presented in EUR)

2.2.3 Grantet

Government grants are recognized in profit or loss on a systematic basis throughout the period in which the Organization recognizes as expenses the corresponding costs for which the grants are intended for compensation. Specifically, Government grants, for which the primary condition is that the Organization must acquire, construct or recognize non-current assets as deferred income in the statement of financial position and be transferred to profit or loss on a systematic basis and rational throughout the useful life of the relevant asset.

Grants are recognized only when there is reasonable assurance that:

- The organization will fulfill all the conditions attached to them; AND
- Grants will be accepted

Operating grants are recognized as income over the period necessary to relate them to the costs, for which they are intended to be compensated, on a systematic basis. Grants marked for the acquisition of assets are deferred and recognized as income over the period of use of the respective asset.

2.2.4 Expenses

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

Platforma Civikos

Notes to the Financial Statements as at and for the year ended 31 December 2023

(All amounts are presented in EUR)

3. CASH AND CASH EQUIVALENTS

	December 31, 2023	December 31, 2022
Cash on hand	162	347
Cash at bank	60,453	75,723
Total Cash and cash equivalents	60,615	76,069

4. DEFERRED REVENUES

	December 31, 2023	December 31, 2022
Civikos Found	26,804	29,690
KCSF - CEA 2126S002	15,655	6,312
NED 2023-0686	8,303	18,214
DEMOS	4,839	15,490
Smart balkans	3,013	-
Membership	1,386	1,296
CDF 043 RFA-002/01	615	-
GIZ 81281114	-	5,068
Total Deferred Revenues	60,615	76,069

Platforma CiviKos

Notes to the Financial Statements as at and for the year ended 31 December 2023

(All amounts are presented in EUR)

5. INCOME

	December 31, 2023	December 31, 2022
Deferred Revenues from last year	76,069	128,480
KCSF - CEA 2126S002	57,850	37,637
NED 2022-1123	29,115	31,372
NED 2023-0686	14,158	23,985
Smart Balkan	13,949	-
GIZ 81281114	11,077	13,057
DEMOS	9,400	30,000
CDF 043 RFA-002/01	5,000	-
UN LVG2023036	4,950	-
Civikos Found	90	51,234
Income from Membership	-	1,416
SlovakAid	-	2,996
Deferred Revenues	(60,615)	(76,069)
Total Income	161,043	191,578

6. SALARIES AND BENEFITS

	December 31, 2023	December 31, 2022
Gross salaries (Staff, Experts, Trainers etc)	102,729	92,097
Pension Contribution	5,136	4,605
Total salaries and Benefits	107,865	96,702

Platforma CiviKos

Notes to the Financial Statements as at and for the year ended 31 December 2023

(All amounts are presented in EUR)

7. PROGRAMME EXPENSES

	December 31, 2023	December 31, 2022
Translation	3,418	5,520
Program Expenses	30,635	60,413
Total Programme expenses	34,053	65,933

8. ADMINISTRATIVE EXPENSES

	December 31, 2023	December 31, 2022
Rent, Utilities	8,840	8,812
Office Supplies	6,604	5,130
Vehicle costs	1,741	1,289
Communication (internet, telephone)	878	81
Other	705	13,303
Bank costs	357	329
Total administrative expenses	19,125	28,943

Platforma Civikos

Notes to the Financial Statements as at and for the year ended 31 December 2023

(All amounts are presented in EUR)

9. TOTAL INCOME AND EXPENSES FROM PROJECT

Year 2023	CDF 043 RFA-002/01	DEMOS	Fondi Civikos	KCSF - CEA 21265002	GIZ 81281114	NED 2022- 1123	NED 2023- 0686	UN LVG202303 6	Smart Balkans	Total
Total income from Grands	€ 4,384.86	€ 20,051.01	€ 10,446.24	€ 43,123.64	€ 14,309.40	€ 47,234.18	€ 5,855.04	€ 4,702.88	€ 10,935.95	€ 161,043.20
Total income	€ 4,384.86	€ 20,051.01	€ 10,446.24	€ 43,123.64	€ 14,309.40	€ 47,234.18	€ 5,855.04	€ 4,702.88	€ 10,935.95	€ 161,043.20
Expenditure										
Administrative Expense	-	2,951	4,213	2,448	1,108	6,946	1,370	100	-	19,135
Programme Expense	302	2,921	170	10,719	1,682	14,124	-	4,003	1,550	35,471
Salaries and Benefits - program	-	14,179	-	5,473	4,500	26,164	-	600	1,900	52,816
Salaries and Benefits	4,082	-	6,063	24,484	7,020	-	4,485	-	7,486	53,621
Total expenditure	4,385	20,051	10,446	43,124	14,309	47,234	5,855	4,703	10,936	161,043
Net Surplus / (Deficit) for the year	-	-	-	-	-	-	-	-	-	-

Platforma CiviKos

Notes to the Financial Statements as at and for the year ended 31 December 2023

(All amounts are presented in EUR)

10 CONTINGENCIES AND COMMITMENTS

10.1. Legal issues

For the year ended December 31, 2023, the organization does not have any contingent liabilities that require disclosure in its financial statements.

11. EVENTS AFTER THE REPORTING PERIOD

There are no events after the reporting date that would require either adjustments or additional disclosures in the financial statements