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Independent Auditors' Report

To the council of LËVIZJA VETËVENDOSJE

Report on Special Purpose Financial Statement

Opinion

We have audited the financial statements of the Political Entity "Lëvizja Vetëvendosje" (hereinafter referred to as "Political Entity" or "LVV" or "PE"), which comprise the statement of financial position as at 27 November 2020, the statement of income and expenses for the period 12 November until 27 November 2020 and other explanatory information on pages 7-14.

In our opinion the financial statements present fairly, in all material respects, the financial position of the Political Entity as at 27 November 2020 and its income and expenses for the period 12 – 27 November in accordance with the law No.03/L-174 on Financing of Political Entities and Law 04/L-212 on amending and supplementing the Law No.03/L-174 on Financing of Political Entities, amended and supplemented by Law No.04/L-058, Article 15 Financial Reporting and the law no.03/L-257 on amending and supplementing the law no.03/L-073 on General Elections in the Republic of Kosovo.

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 Political Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Kosovo, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Codes.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion

Emphasis of matter

Without further qualifying our opinion we draw attention to the following findings:

- The Political Entity for the conducted purchases did not apply any procurement procedures which would enable a more efficient, cost-effective, transparent and fair use of political entity funds.
- Transactions completed with cash by branches with regards to paid expenses are not recorded nor specified in the accounting book of LVV branches according to the destination and the activity as it is foreseen by the internal regulation of the PE Vetevendosja.

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 Law No. 04/L-212 on amending and supplementing the Law no. 03/L-174 on the financing of Political Parties, amended and supplemented by law no. 04/L-058 and the law no.03/L-257 on amending and supplementing the law no.03/L-073 on General Elections in the Republic of Kosovo, 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 Organization'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 Political Party or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial 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 skepticism throughout the audit. We also:

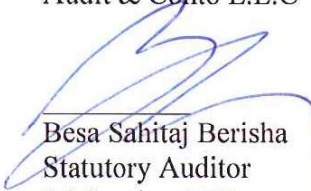
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting 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.

Audit & Conto L.L.C


Besa Sahitaj Berisha
Statutory Auditor
06 October 2021



Lëvizja Vetëvendosje

Notes on Campaign Financial Disclosure Report

Early local elections for the mayor of the municipality of North Mitrovica 12–27 November 2020

Note 2. Expenses

Expenses	Expenses in Euro	Payment in Euro	Outstanding amount in Euro
Wages and salaries			
Net wages and salaries	790.00	0.00	790.00
Payment for observers			
Pension contributions of the employee	680.00	0.00	680.00
Pension contributions of the employer	77.82	0.00	77.82
Personal Tax income	77.82	0.00	77.82
Other benefits	11.25	0.00	11.25
Total	1,636.89	0.00	1,636.89
Transportation expenses			
Borrowed motorized vehicles	30.00	30.00	0.00
Fuels	255.13	255.13	0.00
Airplane/bus/train/taxi etc. tickets	0.00	0.00	0.00
Car insurance and maintenance	2.00	2.00	0.00
Any other transportation expenses	0.00	0.00	0.00
Total transportation expenses	287.13	287.13	0.00
Advertising, representation and conferences			
Premises	219.78	200.00	19.78
Food	881.13	881.13	0.00
Cultural and recreation activities	0.00	0.00	0.00
Radio and TV advertisements	0.00	0.00	0.00
Newsstands and newspaper advertisements	179.90	179.90	0.00
Other advertising, representation and conferences expenses	0.00	0.00	0.00
Total advertising, representation and conferences expenses	1,280.81	1,261.03	19.78
Purchase of goods			
Supply of office	95.87	95.87	0.00
Small equipment	0.00	0.00	0.00
Total purchase of goods	95.87	95.87	
General expenses			
Rent of office space	174.40	174.40	0.00
Telephone, internet and mail			
Electricity and other utilities (water and waste)			

Lëvizja Vetëvendosje

Notes on Campaign Financial Disclosure Report

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Depreciation expenses of long-term assets			
Expenses related to in-kind contributions / goods and services			
Total general expenses	174.40	174.40	0.00
Other expenses			
Maintenance of office space and equipment			
Expenses not included in any other category			
Total other expenses			
Total expenses	3,475.10	1,818.43	1,656.67

Note 3: Donations and cash contributions

Accepted by			Date of contributions	Amount In Euros	Accepted by:	
Contributors	Address	ID Number			Bank	Cash
Total donations and cash contributions				////////	//////////	//////////

Lëvizja Vetëvendosje

Notes on Campaign Financial Disclosure Report

Early local elections for the mayor of the municipality of North Mitrovica 12–27 November 2020

Note 4: Contributions in kind / goods and services

Description of goods/services	Paid by			Date of contribution	Amount in Euro
	Contributor	Address	ID Number		
Total contributions in kind / goods and services					//////////

Note 5: Property, plant and equipmentFor the period: 25/September/2019 until 04/October/2019

	Purchases throughout the period
Land	0.00
Buildings	
Vehicles	
Office Equipment	
Information technology equipment	
Other Equipment	
Total Property, plant and equipment	0.00

Other notes

Note 6. Accounts Receivable	Balance at the end of the period Amount in Euro	Balance at the start of the period Amount in Euro

Lëvizja Vetëvendosje

Notes on Campaign Financial Disclosure Report

Early local elections for the mayor of the municipality of North Mitrovica 12–27 November 2020

Total Accounts Receivable and Others	//////////	//////////
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Note 7. Cash and cash equivalents	Balance at the end of the period Amount in Euro	Balance at the start of the period Amount in Euro
Cash in bank	289,053.02	345,135.21
Cash in hand	5,026.05	11,954.50
Total cash and cash equivalents	294,079.07	357,089.71

Note 8. Accounts payable and others	Balance at the end of the period Amount in Euro	Balance at the start of the period Amount in Euro
Other accounts payable		61,192.21
Total accounts payable and others		61,192.21

Note 9. Other current liabilities	Balance at the end of the period Amount in Euro	Balance at the start of the period Amount in Euro
Liabilities for salaries and taxes		
Liabilities for rent		
Liabilities for fines and punishment		
Other current liabilities	1,656.67	
Total other current liabilities	1,656.67	

Lëvizja Vetëvendosje

Notes on Campaign Financial Disclosure Report

Early local elections for the mayor of the municipality of North Mitrovica 12–27 November 2020
