



# Nisma Socialdemokrate

**Annual Financial Statements with Independent Auditors' Report  
thereon**

**01 January 2018 - 31 December 2018**



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# **Independent Auditors' Report**

To the council of NISMA SOCILADEMOKRATE

## **Report on Special Purpose Financial Statement**

### **Disclaimer of Opinion**

We have audited the financial statements of the Political Entity "Nisma Socialdemokrate" (hereinafter referred to as "Political Entity" or "NISMA" or "PE"), which comprise the statement of financial position as at December 31, 2018, the statement of income and expenses for the year then ended and other explanatory information on pages 7-17.

We do not express an opinion on the accompanying financial statements for the year 2018 of the Political Entity "Nisma Socialdemokrate". Because of the significance of the matter described in the Basis for Disclaimer of Opinion section of our report, we have not been able to obtain appropriate audit evidence sufficient to provide a basis for an audit opinion on these financial statements.

### **Basis for Disclaimer of Opinion**

- As disclosed in Note 5 of financial statements, the PE has stated property plant and equipment on the amount of 1,089.86 Euro as at 31 December 2018 (31 December 2017; 1,083.98). The political entity does not possess evidence nor supporting documentation for the value of the stated assets therefore, we were unable to evaluate the accuracy and existence or whether additional corrections were necessary regarding the value of the presented assets as at 31 December 2018 and 31 December 2017.
- During our audit we found out that the political entity has overestimated the income for the amount of 42,260.30 Euro for the year ended at 31 December 2018.
- As disclosed in Note 2 of financial statements, the PE has stated expenses on the total amount of 241,418.93 Euro for the year ended at 31 December 2018. Given the nature of notes maintained by the political entity and in absence of supporting documentation we were unable to verify whether the reported expenses on the amount of 63,959.70 Euro were accurate and fairly present the activity of the political entity. Furthermore, the expenses disclosed based on the categories of note 2 do not match the expenses stated in the Statement of Income and Expenses.
- In the absence of confirmation by banks, we were unable to verify whether the PE has only one bank account as required by law No.04/L-212 on amending and supplementing Law No.03/L-174 on the Financing of Political Entities amended and supplemented by Law No.04/L-058, Article 11, paragraph 3.

### **Emphasis of matter**

We draw attention to the following findings:

- The Political Entity has not applied any procurement procedures in purchasing which would enable a more efficient, less costly and more transparent usage of the political entity funds.



- The Political Entity has not maintained proper accounting to enable the recording of financial transactions and the preparation of financial statements according to the accounting standards applicable in Kosovo.
- The Political Entity has not defined in its Statute the possibility of exercising internal financial control and the right for its members to be informed of all revenues and expenses of political entities as well as the responsibility of relevant body for financial transaction as required by the law no. 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 17 Internal Control.
- The Political Entity has not complied with the legal requirements regarding the publication of annual financial reports and the campaign financial disclosure report according to law no. 04 / L-212 On supplementing and amending Law no. 03 / L-174 On the financing of political entities, amended and supplemented by law No.04 / L-058, article 15 Financial Reporting, paragraph 5.1 and 5.2

### **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 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

*Elmije Osmani - Shatri*

Elmije Osmani - Shatri

Statutory Auditor

06 October 2021



**NISMA SOCIALDEMOKRATE***Financial Statements 01 January 2018 until 31 December 2018***Statement of Financial Position**

<b>Assets</b>		<b>31 December 2018</b>	<b>31 December 2017</b>
<b>Long-term assets</b>	Notes	<b>Amount in Euros</b>	<b>Amount in Euros</b>
Property, plant and equipment	5	1,089.86	1,083.98
Intangible Assets			
Other long-term assets			
<b>Total long-term assets</b>		<b>1,089.86</b>	<b>1,083.98</b>
<b>Current assets</b>			
Accounts receivable		0.00	0.00
Prepayments			
Cash and cash equivalents	3	28,949.81	1,056.80
Other current assets			
<b>Total current assets</b>		<b>28,949.81</b>	<b>1,056.80</b>
<b>Total Assets</b>		<b>30,039.67</b>	<b>2,140.78</b>
<b>Equity</b>			
Accumulated Fund		1,056.80	70.88
Surplus / (deficit) of the year		9,052.56	985.92
<b>Total Equity</b>		<b>10,109.36</b>	<b>1,056.80</b>
<b>Liabilities</b>			
<b>Long-term liabilities</b>			
Loans payable			
Deferred revenue	5	1,089.86	1,083.98
<b>Total Long-term liabilities</b>		<b>1,089.86</b>	<b>1,083.98</b>
<b>Current liabilities</b>			
Accounts payable and others	8	18,580.30	0.00
Loans payable			
Other current liabilities	9	260.15	0.00
<b>Total current liabilities</b>		<b>18,840.45</b>	<b>0.00</b>
<b>Total Liabilities</b>		<b>19,930.31</b>	<b>1,083.98</b>
<b>Total equity and liabilities</b>		<b>30,039.67</b>	<b>2,140.78</b>

**NISMA SOCIALDEMOKRATE***Financial Statements 01 January 2018 until 31 December 2018***Statement of income and expenses**

	Notes	Year ending on 31 <sup>st</sup> December	
		2018	2017
<b>Income</b>			
Income from budget		198,000.00	156,750.00
Income from membership			
Donations and cash contributions	3	17,740.00	25,173.00
Contributions in kind / goods and services	4	0.00	20,360.00
Income from campaigns			
Income released from deferred revenues	5	1,471.19	207.43
Other income		42,260.30	1,317.00
<b>Total Income for the year</b>		<b>250,471.49</b>	<b>203,807.43</b>
<b>Expenses</b>			
Wages and salaries	2	73,611.55	86,963.48
Transportation expenses	2	6,597.06	5,664.95
Advertising, representation and conferences	2	4,533.60	22,860.00
Campaign expenses	2	0.00	27,358.66
Purchase of goods	2	18,862.26	58.30
General expenses	2	77,591.59	46,294.91
Other expenses	2	60,222.87	13,621.21
<b>Total expenses for the year</b>		<b>241,418.93</b>	<b>202,821.51</b>
<b>Surplus / (deficit) for the year</b>		<b>9,052.56</b>	<b>985.92</b>

## **1. General Information**

Name of Political Entity: Nisma Socialdemokrate

Acronym: NISMA

Council: Fatmir Limaj (Chairman)

Finance Representative: Albert Maxhuni

Address: Str. Mujo Ulqinaku, Prishtina

The financial statements of the PE Nisma Socialdemokrate have been prepared in accordance with the requirements of Law no. 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.

According to Article 19, Paragraph 2, Item 7 of Law no.04/L-212 on amending and supplementing Law Nr. 03/L-174 on Financing of Political Entities, amended and supplemented by Law Nr. 04/L-058, the registered political entity within five (5) business days from receiving the draft auditing reports has submitted the revised financial reports and explanations regarding errors and omissions identified by the auditors.

The Political entity maintains a main bank account in the NLB bank.

**NISMA SOCIALDEMOKRATE***Notes on Financial Statements 01 January 2018 until 31 December 2018***Note 2. Expenses**

<b>Expenses</b>	<b>Expenses in Euro</b>	<b>Payment in Euro</b>	<b>Outstanding amount in Euro</b>
<b>Wages and salaries</b>			
Net wages and salaries	59,748.00	59,748.00	0.00
Pension contributions of the employee	4,748.51	4,748.51	0.00
Pension contributions of the employer	4,734.61	4,734.61	0.00
Personal Tax income	3,987.16	3,987.16	0.00
Other benefits	393.27	393.27	0.00
<b>Total</b>	<b>73,611.55</b>	<b>73,611.55</b>	<b>0.00</b>
<b>Transportation expenses</b>			
Borrowed motorized vehicles	160.00	160.00	0.00
Fuels	3,602.06	1,848.54	1,753.52
Airplane/bus/train/taxi etc. tickets			0.00
Car insurance and maintenance	2,035.00	2,035.00	0.00
Any other transportation expenses	800.00	800.00	0.00
<b>Total transportation expenses</b>	<b>6,597.06</b>	<b>4,843.54</b>	<b>1,753.52</b>
<b>Advertising, representation and conferences</b>			
Premises			0.00
Food	4,533.60	1,338.90	3,194.70
Cultural and recreation activities			0.00
Radio and TV advertisements			0.00
Newsstands and newspaper advertisements			0.00
Other advertising, representation and conferences expenses	0.00	0.00	0.00
<b>Total advertising, representation and conferences expenses</b>	<b>4,533.60</b>	<b>1,338.90</b>	<b>3,194.70</b>
<b>Campaign Expenses</b>			

**NISMA SOCIALDEMOKRATE***Notes on Financial Statements 01 January 2018 until 31 December 2018*

Campaign expenses			0.00
<b>Total campaign expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Purchase of goods</b>			
Supply of office	18,537.20	5,743.50	12,793.70
Small equipment	325.06	326.06	0.00
<b>Total purchase of goods</b>	<b>18,862.26</b>	<b>6,068.56</b>	<b>12,793.70</b>
<b>General expenses</b>			
Rent of office space	64,107.22	64,107.22	0.00
Telephone, internet and mail	8,130.94	7,292.56	838.38
Electricity and other utilities (water and waste)	3,882.24	3,882.24	0.00
Depreciation expenses of long-term assets	1,471.19	////////////////////	////////////////////
Expenses related to in-kind contributions / goods and services		////////////////////	////////////////////
<b>Total general expenses</b>	<b>77,591.59</b>	<b>75,282.02</b>	<b>838.38</b>
<b>Other expenses</b>			
Maintenance of office space and equipment	10,066.00	10,066.00	0.00
Expenses not included in any other category	50,156.87	50,156.87	0.00
<b>Total other expenses</b>	<b>60,222.87</b>	<b>60,222.87</b>	<b>0.00</b>
<b>Total expenses</b>	<b>241,418.93</b>	<b>221,367.44</b>	<b>18,580.30</b>

**NISMA SOCIALDEMOKRATE***Notes on Financial Statements 01 January 2018 until 31 December 2018***Note 3: Donations and cash contributions**

Accepted by				Amount.	Accepted by:	
Contributors	Address	ID Number	Date of contributions	In Euros	Bank	Cash
Durim Limaj	Malisheve		01.01.2018	50.00	50.00	0.00
Heset Sahiti	Lipjan		03.01.2018	100.00	100.00	0.00
Vlora Hoti	Malisheve		03.01.2018	50.00	50.00	0.00
Cerkin Dukolli	Malisheve		03.01.2018	100.00	100.00	0.00
Mimoza Kqiku	Drenas		04.01.2018	50.00	50.00	0.00
Sami Hajdaraj	Suhareke		04.01.2018	100.00	100.00	0.00
Isa Xhemajlaj	Drenas		05.01.2018	115.00	115.00	0.00
Fatmir Bytyqi	Suhareke		05.01.2018	50.00	50.00	0.00
Veset Krasniqi	Malisheve		05.01.2018	100.00	100.00	0.00
Vllazimir Krasniqi	Malisheve		07.01.2018	45.00	45.00	0.00
Arbenita Halilaj	Prishtine		11.01.2018	52.00	52.00	0.00
Durim Limaj	Malisheve		01.02.2018	50.00	50.00	0.00
Mimoza Kqiku	Drenas		02.02.2018	50.00	50.00	0.00
Vlora Hoti	Malisheve		02.02.2018	50.00	50.00	0.00
Faton Thaci	Malisheve		02.02.2018	100.00	100.00	0.00
Heset Sahiti	Lipjan		05.02.2018	100.00	100.00	0.00
Afrim Bekteshi	Prizren		05.02.2018	100.00	100.00	0.00
Isa Xhemajlaj	Drenas		05.02.2018	115.00	115.00	0.00
Enver Hajrullahu	Gjilan		05.02.2018	50.00	50.00	0.00
Nysret Vojvoda	Yushtiri		05.02.2018	50.00	50.00	0.00
Sami Hajdaraj	Suhareke		05.02.2018	100.00	100.00	0.00
Fatmir Bytyqi	Suhareke		05.02.2018	50.00	50.00	0.00
Endrit Shala	Prishtine		05.02.2018	60.00	60.00	0.00
Nerxhivane Veseli	Prishtine		05.02.2018	150.00	150.00	0.00
Rexhep Mazreku	Malisheve		06.02.2018	121.00	121.00	0.00
Xhevdet Smakiqi	Skenderaj		07.02.2018	50.00	50.00	0.00
Leotrim Berisha	Malisheve		12.02.2018	50.00	50.00	0.00
Cerkin Dukolli	Malisheve		12.02.2018	100.00	100.00	0.00

**NISMA SOCIALDEMOKRATE**
*Notes on Financial Statements 01 January 2018 until 31 December 2018*

Vesel Krasniqi	Malisheve		13.02.2018	99.00	99.00	0.00
Hyzer Gashi	Shtime		15.02.2018	100.00	100.00	0.00
Mervan Rexhepi	Klllokot		20.02.2018	50.00	50.00	0.00
Bashkim Musliu	Drenas		22.02.2018	220.00	220.00	0.00
Bajram Tahiri	Ferizaj		26.02.2018	150.00	150.00	0.00
Hyzer Gashi	Shtime		01.03.2018	100.00	100.00	0.00
Arbenita Halilaj	Prishtine		01.03.2018	52.00	52.00	0.00
Enver Hajrullahu	Gjilan		01.03.2018	50.00	50.00	0.00
Nysret Vojvoda	Vushtrri		01.03.2018	50.00	50.00	0.00
Mervan Rexhepi	Klllokot		01.03.2018	50.00	50.00	0.00
Durim Limaj	Malisheve		01.03.2018	50.00	50.00	0.00
Arben Pajaziti	Lipjan		01.03.2018	50.00	50.00	0.00
Faton Thaci	Malisheve		02.03.2018	100.00	100.00	0.00
Vlora Hoti	Malisheve		02.03.2018	50.00	50.00	0.00
Bashkim Musliu	Drenas		02.03.2018	110.00	110.00	0.00
Isa Xhemajlaj	Drenas		05.03.2018	115.00	115.00	0.00
Afrim Bektashi	Prizren		05.03.2018	100.00	100.00	0.00
Sami Hajdaraj	Suhareke		05.03.2018	100.00	100.00	0.00
Endrit Shala	Prishtine		05.03.2018	60.00	60.00	0.00
Fatmir Bytyqi	Suhareke		05.03.2018	50.00	50.00	0.00
Arbenita Halilaj	Prishtine		05.03.2018	52.00	52.00	0.00
Leotrim Berisha	Malisheve		05.03.2018	50.00	50.00	0.00
Vesel Krasniqi	Malisheve		08.03.2018	100.00	100.00	0.00
Fehmi Hysenaj	Shtime		12.03.2018	50.00	50.00	0.00
Hyzer Gashi	Shtime		29.03.2018	100.00	100.00	0.00
Xhevdet Smakiqi	Skenderaj		30.03.2018	50.00	50.00	0.00
Durim Limaj	Malisheve		01.04.2018	50.00	50.00	0.00
Vlora Hoti	Malisheve		03.04.2018	50.00	50.00	0.00
Enver Hajrullahu	Gjilan		03.04.2018	50.00	50.00	0.00
Bashkim Musliu	Drenas		03.04.2018	110.00	110.00	0.00
Arben Pajaziti	Lipjan		04.04.2018	50.00	50.00	0.00
Sami Hajdaraj	Suhareke		04.04.2018	100.00	100.00	0.00
Bajram Tahiri	Ferizaj		04.04.2018	50.00	50.00	0.00
Nysret Vojvoda	Vushtrri		04.04.2018	50.00	50.00	0.00
Mervan Rexhepi	Klllokot		04.04.2018	48.00	48.00	0.00
Cerkin Dukolli	Malisheve		04.04.2018	100.00	100.00	0.00
Fatmir Bytyqi	Suhareke		05.04.2018	50.00	50.00	0.00
Afrim Bektashi	Prizren		05.04.2018	100.00	100.00	0.00



# **NISMA SOCIALDEMOKRATE**

*Notes on Financial Statements 01 January 2018 until 31 December 2018*

Isa Xhemajlaj	Drenas		05.04.2018	115.00	115.00	0.00
Agim Caka	Kacanik		05.04.2018	50.00	50.00	0.00
Mirnoza Kqiku	Drenas		10.04.2018	100.00	100.00	0.00
Endrit Shala	Prishtine		10.04.2018	60.00	60.00	0.00
Fehmi Hysenaj	Shtime		11.04.2018	50.00	50.00	0.00
Leotrim Berisha	Malisheve		17.04.2018	50.00	50.00	0.00
Shyqiri Bytyqi	Prishtine		18.04.2018	400.00	400.00	0.00
Arben Pajaziti	Lipjan		23.04.2018	50.00	50.00	0.00
ntp Adria - 7			25.04.2018	140.00	140.00	0.00
Vesel Krasniqi	Malisheve		30.04.2018	100.00	100.00	0.00
Hyzer Gashi	Shtime		30.04.2018	100.00	100.00	0.00
Nysret Vojvoda	Vushtrri		30.04.2018	50.00	50.00	0.00
Arbenita Halilaj	Prishtine		30.04.2018	52.00	52.00	0.00
Durim Limaj	Malisheve		01.05.2018	50.00	50.00	0.00
Bajram Tahiri	Ferizaj		02.05.2018	50.00	50.00	0.00
Faton Thaci	Malisheve		02.05.2018	100.00	100.00	0.00
Bashkim Musliu	Drenas		03.05.2018	110.00	110.00	0.00
Agim Caka	Kacanik		03.05.2018	50.00	50.00	0.00
Endrit Shala	Prishtine		03.05.2018	50.00	50.00	0.00
Sami Hajdaraj	Suhareke		04.05.2018	100.00	100.00	0.00
Isa Xhemajlaj	Drenas		05.05.2018	115.00	115.00	0.00
Afrim Bektashi	Prizren		05.05.2018	100.00	100.00	0.00
Fatmir Bytyqi	Suhareke		07.05.2018	50.00	50.00	0.00
Enver Hajrullahu	Gjilan		07.05.2018	50.00	50.00	0.00
Baton Dushi	Prishtine		08.05.2018	800.00	800.00	0.00
Leotrim Berisha	Malisheve		10.05.2018	50.00	50.00	0.00
Ragip Shala	Malisheve		10.05.2018	50.00	50.00	0.00
Fehmi Hysenaj	Shtime		11.05.2018	50.00	50.00	0.00
Mimoza Kqiku	Drenas		22.05.2018	50.00	50.00	0.00
Hyzer Gashi	Shtime		29.05.2018	100.00	100.00	0.00
Mer van Rexhepi	Klllokot		31.05.2018	50.00	50.00	0.00
Durim Limaj	Malisheve		01.06.2018	50.00	50.00	0.00
Nysret Vojvoda	Vushtrri		01.06.2018	50.00	50.00	0.00
Agim Caka	Kacanik		01.06.2018	50.00	50.00	0.00
Heset Sahiti	Lipjan		03.06.2018	100.00	100.00	0.00
Bashkim Musliu	Drenas		03.06.2018	110.00	110.00	0.00
Sarni Hajdaraj	Suhareke		04.06.2018	100.00	100.00	0.00
Rexhep Mazreku	Malisheve		04.06.2018	210.00	210.00	0.00
Enver Hajrullahu	Gjilan		04.06.2018	50.00	50.00	0.00

# NISMA SOCIALDEMOKRATE

Notes on Financial Statements 01 January 2018 until 31 December 2018

Isa Xhemajlaj	Drenas	05.06.2018	115.00	115.00	0.00
Afrim Bektashi	Prizren	05.06.2018	100.00	100.00	0.00
Fatmir Bytyqi	Suhareke	05.06.2018	50.00	50.00	0.00
Shkodran Imeraj	Decan	06.06.2018	100.00	100.00	0.00
Endrit Shala	Prishtine	07.06.2018	50.00	50.00	0.00
Fehmi Hysenaj	Shtirne	11.06.2018	50.00	50.00	0.00
Leotrim Berisha	Malisheve	13.06.2018	50.00	50.00	0.00
Hyzer Gashi	Shtirne	29.06.2018	100.00	100.00	0.00
Durim Limaj	Malisheve	01.07.2018	50.00	50.00	0.00
Nysret Vojvoda	Vushtri	02.07.2018	70.00	70.00	0.00
Mervan Rexhepi	Klllokot	02.07.2018	70.00	70.00	0.00
Enver Hajrullahu	Gjilan	02.07.2018	70.00	70.00	0.00
Arbenita Halilaj	Prishtine	02.07.2018	52.00	52.00	0.00
Bajram Tahiri	Ferizaj	02.07.2018	120.00	120.00	0.00
Arbenita Halilaj	Prishtine	02.07.2018	52.00	52.00	0.00
Bashkim Musliu	Drenas	03.07.2018	110.00	110.00	0.00
Fazli Hoxha	Gjakove	03.07.2018	500.00	500.00	0.00
Arben Pajaziti	Lipjan	03.07.2018	100.00	100.00	0.00
Rexhep Mazreku	Malisheve	03.07.2018	100.00	100.00	0.00
Heset Sahiti	Lipjan	03.07.2018	100.00	100.00	0.00
Sami Hajdaraj	Suhareke	04.07.2018	100.00	100.00	0.00
Isa Xhemajlaj	Drenas	05.07.2018	115.00	115.00	0.00
Afrim Bektashi	Prizren	05.07.2018	100.00	100.00	0.00
Fatmir Bytyqi	Suhareke	05.07.2018	50.00	50.00	0.00
Mimoza Kqiku	Drenas	05.07.2018	100.00	100.00	0.00
Endrit Shala	Prishtine	06.07.2018	50.00	50.00	0.00
Fehmi Hysenaj	Shtirne	11.07.2018	50.00	50.00	0.00
Leotrim Berisha	Malisheve	13.07.2018	100.00	100.00	0.00
Arbenita Halilaj	Prishtine	16.07.2018	100.00	100.00	0.00
Hyzer Gashi	Shtirne	30.07.2018	100.00	100.00	0.00
Durim Limaj	Malisheve	01.08.2018	50.00	50.00	0.00
Nysret Vojvoda	Vushtri	01.08.2018	70.00	70.00	0.00
Bashkim Musliu	Drenas	03.08.2018	110.00	110.00	0.00
Heset Sahiti	Lipjan	03.08.2018	100.00	100.00	0.00
Enver Hajrullahu	Gjilan	03.08.2018	70.00	70.00	0.00
Isa Xhemajlaj	Drenas	05.08.2018	115.00	115.00	0.00
Afrim Bektashi	Prizren	05.08.2018	100.00	100.00	0.00
Fatmir Bytyqi	Suhareke	06.08.2018	50.00	50.00	0.00
Sami Hajdaraj	Suhareke	06.08.2018	100.00	100.00	0.00

**NISMA SOCIALDEMOKRATE**
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Endrit Shala	Prishtine	08.08.2018	50.00	50.00	0.00
Mimoza Kqiku	Drenas	08.08.2018	50.00	50.00	0.00
Fehmi Hysenaj	Shtime	13.08.2018	50.00	50.00	0.00
Leotrim Berisha	Malisheve	22.08.2018	90.00	90.00	0.00
Arbenita Halilaj	Prishtine	29.08.2018	100.00	100.00	0.00
Hyzer Gashi	Shtime	29.08.2018	100.00	100.00	0.00
Mervan Rexhepi	Klllokot	30.08.2018	70.00	70.00	0.00
Enver Hajrullahu	Gjilan	30.08.2018	70.00	70.00	0.00
Durim Limaj	Malisheve	01.09.2018	50.00	50.00	0.00
Heset Sahiti	Lipjan	03.11.2018	100.00	100.00	0.00
Isa Xhemilaj	Drenas	05.11.2018	115.00	115.00	0.00
Fatmir Bytyqi	Suhareke	05.11.2018	50.00	50.00	0.00
Sami Hajdaraj	Suhareke	05.11.2018	100.00	100.00	0.00
Nysret Vojvoda	Vushtrri	07.11.2018	70.00	70.00	0.00
Fehmi Hysenaj	Shtime	12.11.2018	50.00	50.00	0.00
Endrit Shala	Prishtine	12.11.2018	100.00	100.00	0.00
Valmir Gashi	Malisheve	12.11.2018	70.00	70.00	0.00
Mimoza Kqiku	Drenas	13.11.2018	50.00	50.00	0.00
Leotrim Berisha	Malisheve	23.11.2018	90.00	90.00	0.00
Hyzer Gashi	Shtime	29.11.2018	100.00	100.00	0.00
Durim Limaj	Malisheve	01.12.2018	50.00	50.00	0.00
Bashkim Musliu	Drenas	03.12.2018	110.00	110.00	0.00
Heset Sahiti	Lipjan	03.12.2018	100.00	100.00	0.00
Sami Hajdaraj	Suhareke	04.12.2018	100.00	100.00	0.00
Isa Xhemilaj	Drenas	05.12.2018	115.00	115.00	0.00
Ragip Shala	Malisheve	05.12.2018	50.00	50.00	0.00
Endrit Shala	Prishtine	06.12.2018	100.00	100.00	0.00
Nysret Vojvoda	Vushtrri	07.12.2018	70.00	70.00	0.00
Fehmi Hysenaj	Shtime	07.12.2018	50.00	50.00	0.00
Bajram Tahiri	Ferizaj	19.12.2018	210.00	210.00	0.00
Ragip Shala	Malisheve	28.12.2018	50.00	50.00	0.00
Hyzer Gashi	Shtime	31.12.2018	100.00	100.00	0.00
Enver Hajrullahu	Gjilan	31.12.2018	70.00	70.00	0.00
<b>Total donations and cash contributions</b>			<b>17,740.00</b>	<b>17,740.00</b>	<b>0.00</b>

**Note 4: Contributions in kind / goods and services**

Description of goods/services	Paid by			Date of contribution	Amount in Euro
	Contributor	Address	ID Number		
<b>Total contributions in kind / goods and services</b>					<b>0.00</b>

**Note 5: Property, plant and equipment**

	Balance at the beginning of the year (historical costs)	Purchases during the year	Accumulated depreciation	Depreciation during the year	Balance at the end of the year (NET value)
Land					0.00
Buildings					
Vehicles					
Office Equipment	4,656.37		3,539.09	931.27	186.01
Information technology equipment	599.58	1,073.67	479.67	334.65	858.93
Other Equipment	970.19	56.15	776.15	205.27	44.92
<b>Total Property, plant and equipment</b>	<b>6,226.14</b>	<b>1,129.82</b>	<b>4,794.91</b>	<b>1,471.19</b>	<b>1,089.86</b>

**Other notes**

Note 6. Accounts Receivable	31 December 2018 Amount in Euros	31 December 2017 Amount in Euros
<b>Total Accounts Receivable and Others</b>	<b>0.00</b>	<b>0.00</b>

**NISMA SOCIALDEMOKRATE***Notes on Financial Statements 01 January 2018 until 31 December 2018*

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<b>Note 7. Cash and cash equivalents</b>	<b>31 December 2018 Amount in Euros</b>	<b>31 December 2017 Amount in Euros</b>
Cash in bank	27,704.66	1,056.80
Cash in hand	245.15	0.00
<b>Total cash and cash equivalents</b>	<b>28,949.81</b>	<b>1,056.80</b>

<b>Note 8. Accounts payable and others</b>	<b>31 December 2018 Amount in Euros</b>	<b>31 December 2017 Amount in Euros</b>
Euro Printy	12,793.70	12,793.70
HIB Petroll	1,753.52	0.00
Kosova Turizem	3,194.70	
Vala and Ipko	838.38	
Other accounts payable	0.00	
<b>Total accounts payable and others</b>	<b>18,580.30</b>	<b>12,793.70</b>

<b>Note 9. Other current liabilities</b>	<b>31 December 2018 Amount in Euros</b>	<b>31 December 2017 Amount in Euros</b>
Liabilities for salaries and taxes		
Liabilities for rent		
Liabilities for fines and punishment		
Other current liabilities	260.15	
<b>Total other current liabilities</b>	<b>260.15</b>	<b>0.00</b>

**NISMA SOCIALDEMOKRATE**

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**Note 10: Payment over 5,000.00 Euros**

Purpose of payment	Paid to:			Date of Payment	Amount
	Natural/Legal Person	Address	ID Number		
<b>Total payments over 5,000.00 Euro</b>					<b>0.00</b>