### **Community Building Mitrovica**

**CBM** 

Independent Auditor's Report and financial statements for the year ended December 31, 2012

### COMMUNITY BUILDING MITROVICA

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### INDEPENDENT AUDITORS' REPORT

### To the Management of Community Building Mitrovica - CBM

We have audited the accompanying financial statements of Community Building Mitrovica - CBM, which comprise the balance sheet as at December 31, 2012, and the statement of revenue and expenditure, statement of changes in net assets and cash flow statement for the year then ended, and other explanatory notes.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Kosovo Accounting Standards. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of CBM as of December 31, 2012 and the results of its operation for the year then ended in conformity with accounting principals generally accepted in Kosovo.

Armend Okaj – Statutory Auditor

Prishtine Kasovo America

April 2013

## COMMUNITY BUILDING MITROVICA - CBM Balance Sheet

For the year ended December 31, 2012

	Notes	31-Dec-12 (in EUR)	31-Dec-11 (in EUR)
ASSETS			
Non-current assets			
Property and equipment	3	7,084	9,445
Total non-current assets		7,084	9,445
Current assets			
Accounts receivable	4	40,025	45,992
Cash and bank balances	5	34,515	41,493
Other accounts receivable		4,078	350000000000000000000000000000000000000
Total current assets	15 <del>-</del>	78,618	87,485
TOTAL ASSETS	8	85,702	96,930
LIABILITIES AND RESERVES			
Current liabilities			
Accounts payable	6	10,878	13,879
Deferred revenues	7	46,459	
Total current liabilities		57,337	12.970
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	<del>5</del>	37,337	13,079
Non-current liabilities	le l	3/,33/	
Non-current liabilities Total non-current liabilities	b.	37,337	
Non-current liabilities Total non-current liabilities		83,051	3
Non-current liabilities Total non-current liabilities Reserves	25	9	3
Non-current liabilities Total non-current liabilities Reserves Retained surplus	es	83,051	135,174
Non-current liabilities Total non-current liabilities Reserves Retained surplus Excess of the income over expense	es -	83,051 -51,244	13,879 

The financial statements have been signed on April 26, 2013 by:

Afërdita Syla

**Executive Director** 

### COMMUNITY BUILDING MITROVICA - CBM Statement of Revenue and expenditures For the year ended December 31, 2012

		Year ended December 31, 2012	Year ended December 31, 2011
	Notes	(in EUR)	(in EUR)
Income			
Contributions	8	456,891	910,035
Other Income		41,450	24,982
Total Income		498,340	935,017
Expenditure			
Program Costs	9	380,301	810,632
Core staff costs and benefits		54,780	16,644
Project staff (project managers)		6,444	54,993
Running Costs	10	85,091	83,684
Travel Costs	11	10,405	9,231
Other	12	10,202	9,595
Total project expenditure		547,224	984,779
Depreciation		2,361	2,361
Total expenditure with depreciation		549,585	987,140
Excess of the income over expenses		-51,244	-52,123

### COMMUNITY BUILDING MITROVICA - CBM Statement of Changes in Net Assets For the year ended December 31, 2012

Balance as at December 31, 2010	135,174
Excess of the income over expenses for the year ended December 31, 2011	-52,123
Balance as at December 31, 2011	83,051
Correction of initial balance on January 01, 2012	-3,441
Excess of the income over expenses for the year ended December 31, 2013	-51,244
Balance as at December 31, 2012	28,365

## COMMUNITY BUILDING MITROVICA - CBM Statement of Cash Flows

For the year ended December 31, 2012

	Year ended December 31, 2012	Year ended December 31, 2011
	(in EUR)	(in EUR)
Cash flows from operating activities		
(Deficit)/surplus for the year	-51,244	-52,123
Adjustment for:		
Depreciation	2,361	2,361
Change in receivables	5,968	-42,506
Change in payables	-3,001	-3,982
Change in other receivables	-4,078	
Correction of initial balance	-3,441	
Change in deferred revenue	46,459	-11,030
Net cash from operating activities	-6,978	-107,281
Cash flows from investing activities		
Acquisition of property and equipment		-
Net cash used in investing activities	<u>-</u>	-
Net increase in cash and cash eqivalents	-6,978	-107,281
Cash and cash equivalents at 1 January	41,493	148,774
Cash and cash equivalents at 31 December	34,515	41,493

### COMMUNITY BUILDING MITROVICA - CBM Notes to the Financial Statements For the year ended December 31, 2012

### 1. INTRODUCTION

Community Building Mitrovica (CBM) is a local non-governmental organization (NGO) operating in the field of peace and community building in the wider region of Mitrovica in northern Kosovo. The overall aim of CBM is to facilitate contact and dialogue between citizens in the whole of Mitrovica municipality. CBMs staff consists of devoted citizens – both Serbs and Albanians – who grew up in this region and want to restore the previous confidence and even friendship that war and politics have destroyed.

By supporting many concrete projects which address the direct needs of the local communities, CBM contributes in a modest way to this aim. The work of the past years has gained the organization a strong reputation on both sides of the Iber/Ibar. Fields in which CBM works are: media, culture, youth, women, minorities, dialogue, and return of refugees and IDPs (Internally displaced Persons). CBMs projects are open to members of all communities living in Mitrovica, and wider. CBM often cooperates with other NGOs, helps out with local initiatives and works with local governmental institutions and international organizations in order to initiate, to develop and to implement activities, for the benefit of the communities, in Mitrovica, and wider.

### Vision of CBM

Mitrovica a safe, diverse place where accountable institutions, civil society and active citizens appreciate differences in a democratic culture.

### Mission of CBM

CBM is an interethnic grassroots organization that identifies, encourages and facilitates joint actions of citizens in the Mitrovica region in order to promote cooperation, co-existence and democratic values.

For the year ended December 31, 2012

### 2. BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

### 2.1 Basis of preparation

Financial Statements are prepared for reporting purposes in accordance with applicable laws of Kosova, and represent the entire picture that occurred in "CBM" during 2012.

### 2.2 Currency of presentation

The reporting currency of CBM is the European Union currency unit Euro ("EUR").

### 2.3 Significant accounting policies

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

### 2.3.1 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 banks and in operating accounts at banks with an original maturity of three months or less.

### 2.3.2 Account Receivables

The account receivables are recorded in the assets side of Balance sheet in the value as they are invoices, and they represent the amount due to CBM.

### 2.3.3 Revenue recognition

Revenues from grants are recognized as income on a straight-line basis over the period of the operation.

### 2.3.4 Expenses recognition

Expenses incurred for generation incomes are recognized in that period with the historical costs.

### 2.3.5 Taxation

The CBM was established as a non-profit organization with beneficiary status under Kosovo laws and regulations, therefore is exempted from corporate taxation on revenues generated and profits earned.

For the year ended December 31, 2012

### 3. PROPERTY AND EQUIPMENT

	Land (in EUR)	Equipment (in EUR)	Total (in EUR)
Cost			
As of 1st January 2012	-	31,499	31,499
Additions	-	-	-
Disposals			
As of 31st December 2012	-	31,499	31,499
Accumulated Depreciation			
As of 31st January 2012	•	22,054	22,054
Charge for the period	-	2,361	2,361
As of 31st December 2012	-	24,415	24,415
Net book value			
As of 31st December 2012	-	7,084	7,084
As of 31st December 2011		9,445	9,445

### 4. ACCOUNTS RECEIVABLE

	December 31, 2012 (in EUR)	December 31, 2011 (in EUR)
IKV PAX Christi the Netherlands	1,889	2,012
Mitrovica Rock School - Musicians Without Borders Nederland	3,966	12,017
Bridging the Divide - SPARK	24,404	31,238
Bridging the Divide - CRYM Own source revenues	1,000	
Woman Inovation - Athene Prosjektledelse	822	570
EULEX Kosovo	1,459	
Norwegian Helsinki Committee - Human rights School	6,422	
Employee Advances	63	155
Total Account Receivable	40,025	45,992

These are amounts spent but not yet received by donors.

# COMMUNITY BUILDING MITROVICA - CBM Notes to the Financial Statements (continued) For the year ended December 31, 2012

### 5. CASH AND BANK BALANCES

	December 31, 2012 (in EUR)	December 31, 2011 (in EUR)
Cash in hand		-
Cash at banks	34,515	41,493
Total Cash and Bank Balances	34,515	41,493

During this period "CBM" had five bank accounts opened in Procredit Bank Kosovo. CBM does not do cash payments, hence does not have any cash balances.

### 6. ACCOUNTS PAYABLE AND ACCRUED EXPENSES

	December 31, 2012 (in EUR)	December 31, 2011 (in EUR)
AM Petrol Bajraktari		80
Bamex Sh.P.K.	-	
Bislimi N.N.P.	3,913	
Fatmir Bytyqi	1	928
CRYM Coalition	327	-
Elektro Kosmet Pristina RS	1,010	-
IPKO	-	10
KEK	708	645
Informatika N.P.	95	-
Kontaktori	-	50
KUR Mitrovica - Ujesjellsi regjional	10	13
Loshi Company	-	2,656
Marconi C.O.	80	-
Miri Fotokopje	3	-
Melita & Partners	-	522
Mr. Xhevat Beka	47	-
Mr. Milan Kabasic	60	-
Ms. Majlinda Shipoli	102	
Ms. Valdete Idrizi	1,283	-
Mozart D.P.T.	-	10
P.U.P Soco Security	-	480
ProMusic.KS N.T.P.	-	20
PTK	127	480

For the year ended December 31, 2012

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PTK - Vala	95	58
Roloplast NPPT	-	126
Rrota Sh.P.K.	-	920
Radio Ylberi	50	-
RTV Mir	249	-
Sefçet Adana	-	30
Sherifi Com N.T.P.	-	40
Smart Tech Shop D.Sh.	-	675
Telenor d.o.o.	-	29
Termomontimi N.P.T.	-	5,672
Uniteti Sh.A.	15	15
VGN Computers	-	300
Viva Pro Team doo - sur Viva	-	120
Tax administration and contribution	2,705	<u>-</u>
Total Account Payables	10,878	13,879

Accounts payable are expenses spent in 2012 and expenses related to unpaid payroll taxes. Accrued expenses present the utility expenses unpaid at the end of the year.

### 7. DEFERRED REVENUE

	December 31, 2012 (in EUR)	December 31, 2011 (in EUR)
Musicians Without Borders -Mitrovica Rock school	1,562	-
Caritas Luxembourg Fondation - Mitrovica Rock School	8,100	
SOROS / KFOS - My needs, My decision	4,359	-
MOTT Foundation - Programmatic and institutional support 2012	16,386	-
US Embassy - Access Program	5,782	-
Netherlands Embassy - Supporting for CRYM	2,666	-
Other	7,605	
Total Deferred revenues	46,459	-

Deferred Revenues are related to the funds received from donors, which are to be held in the next fiscal year.

### For the year ended December 31, 2012

### 8. Contributions / Incomes

IKV PAX Christi The netherlands - Programatic and Institutional support 15,000 15,750 IKV PAX Christi The netherlands - Monitoring the local Institutions 15,519 2,245 IKV Pax Christi The netherlands - Remonstranten per Handikos 2012 488 - Royal Netherlands Embassy - Supporting CRYM 3,998 - Royal Netherlands Embassy - Rock shool 80,224 46,299 Finish Embassy - Rock summer school (coofunding) - 16,735 RAE International - Pro Peace Platform - 1,935 - 16,735 RAE International - Pro Peace Platform - 1,935 - 1,9		December	December
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IKV PAX Christi The netherlands - Programatic and Institutions 15,000 15,750 IKV Pax Christi The netherlands - Monitoring the local Institutions 15,519 2,245 IKV Pax Christi The netherlands - Remonstranten per Handikos 2012 488 - Royal Netherlands Embassy - Supporting CRYM 3,998 - WILL STAND - WILL STAN			
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Royal Netherlands Embassy - Supporting CRYM UN Habitat UN Habitat UN Habitat UN Habitat Musicitions Without Borders - Rock school MOTT Foundation - Programatic and institutional support Musicitions Without Borders - Rock school 80,224 46,299 Finish Embassy - Rock summer school (coofunding)	IKV Pax Christi The netherlands - Monitoring the local Institutions	15,519	2,245
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FIQ (Forum për Iniciativë qytetare) - 3,001 FIQ (Forum për Iniciativë qytetare) - campaign against fire arms 500 1,100 KFOS - Haifa Study Visit 2,080 KFOS - My needs, My decision 8,130 - EIDHR in partnership with CARITAS Kosovo - Women together for human rights 4,506 15,425 Ministry of Foreing affairs The Netherlands - Bridging the divide 255,596 543,904 Mitrovica Municipality - Infrastructure upgrade withing Bridging the Divide project 5,008 90,000 Rokefeler Brothers Fund - Institutional and Programatic Upgrade 5,008 90,000 French Embassy - Donation - 1,4632 FOL - Karl Popper Debate 250 1,100 French Embassy - Donation 13,236 49,101 OHCHR - Patients rights 500 OHCHR - Patients rights 500 CRLS - Istog project 300 CRLS - Istog project 300 CRLS - Istog project 300 CRLS - Initiative - ECO movement - International cleaning day - 2,088 Athene Prosjektledelse - Business Garden Mitrovica 500 Athene Prosjektledelse - Women innovation 4,231 Ministria e Administrimit te Pushtetit Lokal - Kosově 4,660 CSSP - Mediation Center 500 Drejtoria per Kulture, Rini dhe Sport - HandiKos 1,000 EULEX - Media Campaign 51,031 Deferred Incomes from previous year - 11,031 Deferred Incomes from previous year - 11,031 Deferred Incomes of current year (46,459) CBM - other - 51,358	CARE International - Mitrovica Youth Together for Human Rights	6,998	4,442
FIQ (Forum për Iniciativë qytetare) - campaign against fire arms  KFOS - Halfa Study Visit  KFOS - My needs, My decision  EIDHR in partnership with CARITAS Kosovo - Women together for human rights  Ministry of Foreing affairs The Netherlands - Bridging the divide  255,596  543,904  Mitrovica Municipality - Infrastructure upgrade withing Bridging the Divide project  Rokefeler Brothers Fund - Institutional and Programatic Upgrade  - 14,632  FOL - Karl Popper Debate French Embassy - Donation  Norwegian Helsinki Committee - Human Rights School  OHCHR - Patients rights  Royal Netherlands Embassy - Drug Prevention Campaign  OHCHR - Patients rights  ROSE - Annual Breast Cancer Walk  CRLS - Initiative - ECO movement - International cleaning day  Athene Prosjektledelse - Business Garden Mitrovica  Athene Prosjektledelse - Women innovation  Ministria e Administrimit te Pushtetit Lokal - Kosovë  CSSP - Mediation Center  Drejtoria per Kulture, Rini dhe Sport - HandiKos  EULEX - Media Campaign  Deferred Incomes from previous year  Deferred Incomes from previous year  CBM - other  Other  T,000  1,100  1,542  500  1,000	US Embassy - Access Program	7,661	*
KFOS - Haifa Study Visit  KFOS - My needs, My decision  RFOS - My needs, My decision  RFOS - My needs, My decision  RFOS - My needs, My decision  REIDHR in partnership with CARITAS Kosovo - Women together for human rights  Mitrovica Municipality - Infrastructure upgrade withing Bridging the Divide project  Rokefeler Brothers Fund - Institutional and Programatic Upgrade  Rokefeler Brothers Fund - Institutional Aprogramatic Upgrade  Royal Rotherlands Embassy - Donation  Royal Netherlands Embassy - Drug Prevention Campaign  Royal Netherland	FIQ (Forum për Iniciativë qytetare)		3,001
KFOS - My needs, My decision EIDHR in partnership with CARITAS Kosovo - Women together for human rights 4,506 EIDHR in partnership with CARITAS Kosovo - Women together for human rights 4,506 Ministry of Foreing affairs The Netherlands - Bridging the divide 255,596 S43,904 Mitrovica Municipality - Infrastructure upgrade withing Bridging the Divide project 5,008 Rokefeler Brothers Fund - Institutional and Programatic Upgrade 7.  Rokefeler Brothers Fund - Institutional and Programatic Upgrade 7.  FOL - Karl Popper Debate 7.  FOL - Karl Popper Debate 7.  Fonch Embassy - Donation 7.  Norwegian Helsinki Committee - Human Rights School 8.  OHCHR - Patients rights 7.  Royal Netherlands Embassy - Drug Prevention Campaign 9.  CSCE - Annual Breast Cancer Walk 9.  CRLS - Istog project 9.  CRLS - Initiative - ECO movement - International cleaning day 9.  Athene Prosjektledelse - Business Garden Mitrovica 9.  Athene Prosjektledelse - Women innovation 9.  Athene Prosjektledelse - Women innovation 9.  Ministria e Administrimit te Pushtetit Lokal - Kosově 9.  CSSP - Mediation Center 9.  Drejtoria per Kulture, Rini dhe Sport - HandiKos 9.  EULEX - Media Campaign 9.  Deferred Incomes from previous year 9.  CBM - other 9.  CBM - other 9.  Other 5.1,358	FIQ (Forum për Iniciativë qytetare) - campaign against fire arms	500	1,100
EIDHR in partnership with CARITAS Kosovo - Women together for human rights Ministry of Foreing affairs The Netherlands - Bridging the divide 255,596 543,904 Mitrovica Municipality - Infrastructure upgrade withing Bridging the Divide project S,008 80,000 Rokefeler Brothers Fund - Institutional and Programatic Upgrade - 14,632 FOL - Karl Popper Debate French Embassy - Donation Norwegian Helsinki Committee - Human Rights School Norwegian Helsinki Committee - Human Rights School OHCHR - Patients rights Royal Netherlands Embassy - Drug Prevention Campaign OSCE - Annual Breast Cancer Walk CRLS - Istog project RIS - Initiative - ECO movement - International cleaning day Athene Prosjektledelse - Business Garden Mitrovica Athene Prosjektledelse - Women innovation Athene Prosjektledelse - Women innovation Athene Prosjektledelse - Women innovation Foreit a Administrimit te Pushtetit Lokal - Kosove Afficial - Administrimit te Pushtetit Lokal - Kosove CSSP - Mediation Center Drejtoria per Kulture, Rini dhe Sport - HandiKos EULEX - Media Campaign Deferred Incomes from previous year Deferred Incomes from previous year CBM - other Stagss Other Stagss Stag	KFOS - Haifa Study Visit		2,080
Ministry of Foreing affairs The Netherlands - Bridging the divide Mitrovica Municipality - Infrastructure upgrade withing Bridging the Divide project S,008 90,000 Rokefeler Brothers Fund - Institutional and Programatic Upgrade FOL - Karl Popper Debate FOL - Karl Popper Debate French Embassy - Donation Norwegian Helsinki Committee - Human Rights School OHCHR - Patients rights Royal Netherlands Embassy - Drug Prevention Campaign OSCE - Annual Breast Cancer Walk CRLS - Istog project CRLS - Initiative - ECO movement - International cleaning day Athene Prosjektledelse - Business Garden Mitrovica Athene Prosjektledelse - Women innovation Ministria e Administrimit te Pushtetit Lokal - Kosovë CSSP - Mediation Center Drejtoria per Kulture, Rini dhe Sport - HandiKos EULEX - Media Campaign Deferred Incomes from previous year CBM - other Other S1,358	KFOS - My needs, My decision	8,130	350
Mitrovica Municipality - Infrastructure upgrade withing Bridging the Divide project Rokefeler Brothers Fund - Institutional and Programatic Upgrade	EIDHR in partnership with CARITAS Kosovo - Women together for human rights	4,506	15,425
Rokefeler Brothers Fund - Institutional and Programatic Upgrade FOL - Karl Popper Debate FOL - Karl Popper Debate FOL - Karl Popper Debate French Embassy - Donation French Embassy - Drug Prevention Compaign For Supal Netherlands Embassy - Drug Prevention Campaign Fold Royal Netherlands Fold Royal Ro	Ministry of Foreing affairs The Netherlands - Bridging the divide	255,596	543,904
FOL - Karl Popper Debate 250 1,100 French Embassy - Donation - 1,300 Norwegian Helsinki Committee - Human Rights School 13,236 49,101 OHCHR - Patients rights - 4,870 Royal Netherlands Embassy - Drug Prevention Campaign - 13,544 OSCE - Annual Breast Cancer Walk - 250 CRLS - Istog project 300 - CRLS - Initiative - ECO movement - International cleaning day - 2,088 Athene Prosjektledelse - Business Garden Mitrovica 500 - Athene Prosjektledelse - Women innovation 4,231 - Ministria e Administrimit te Pushtetit Lokal - Kosově 4,660 - CSSP - Mediation Center 500 - Drejtoria per Kulture, Rini dhe Sport - HandiKos 1,000 - EULEX - Media Campaign 16,488 - Deferred Incomes from previous year - 11,031 Deferred Incomes of current year (46,459) - CBM - other 51,358	Mitrovica Municipality - Infrastructure upgrade withing Bridging the Divide project	5,008	90,000
French Embassy - Donation  Norwegian Helsinki Committee - Human Rights School  OHCHR - Patients rights  Royal Netherlands Embassy - Drug Prevention Campaign  OSCE - Annual Breast Cancer Walk  OSCE - Annual Breast Cancer Walk  CRLS - Istog project  CRLS - Initiative - ECO movement - International cleaning day  Athene Prosjektledelse - Business Garden Mitrovica  Athene Prosjektledelse - Women innovation  Ministria e Administrimit te Pushtetit Lokal - Kosovë  CSSP - Mediation Center  Drejtoria per Kulture, Rini dhe Sport - HandiKos  EULEX - Media Campaign  Deferred Incomes from previous year  CBM - other  Other  1,300  49,101  4,870  300  - 250  200  300  - 200  - 300	Rokefeler Brothers Fund - Institutional and Programatic Upgrade	-	14,632
Norwegian Helsinki Committee - Human Rights School OHCHR - Patients rights Royal Netherlands Embassy - Drug Prevention Campaign OSCE - Annual Breast Cancer Walk OSCE - Annual Breast Cancer Walk CRLS - Istog project ROSCE - Initiative - ECO movement - International cleaning day Athene Prosjektledelse - Business Garden Mitrovica Athene Prosjektledelse - Business Garden Mitrovica Athene Prosjektledelse - Women innovation Athene Prosjektledelse - Women innovation Annistria e Administrimit te Pushtetit Lokal - Kosovë CSSP - Mediation Center Drejtoria per Kulture, Rini dhe Sport - HandiKos Deferred Incomes from previous year Deferred Incomes of current year CBM - other Other  13,236 49,101 4,870 13,544 05,002 13,544 05,002 05,003 06 07 07 07 07 07 07 07 07 07 07 07 07 07	FOL - Karl Popper Debate	250	1,100
OHCHR - Patients rights - 4,870 Royal Netherlands Embassy - Drug Prevention Campaign - 13,544 OSCE - Annual Breast Cancer Walk - 250 CRLS - Istog project 300 - CRLS - Initiative - ECO movement - International cleaning day - 2,088 Athene Prosjektledelse - Business Garden Mitrovica 500 - Athene Prosjektledelse - Women innovation 4,231 - Ministria e Administrimit te Pushtetit Lokal - Kosovë 4,660 - CSSP - Mediation Center 500 - Drejtoria per Kulture, Rini dhe Sport - Handi Kos 1,000 - EULEX - Media Campaign 16,488 - Deferred Incomes from previous year - 11,031 Deferred Incomes of current year (46,459) - CBM - other 26,128 - 51,358	French Embassy - Donation		1,300
Royal Netherlands Embassy - Drug Prevention Campaign OSCE - Annual Breast Cancer Walk - 250 CRLS - Istog project 300 - CRLS - Initiative - ECO movement - International cleaning day Athene Prosjektledelse - Business Garden Mitrovica 500 - Athene Prosjektledelse - Women innovation 4,231 - Ministria e Administrimit te Pushtetit Lokal - Kosovë 4,660 - CSSP - Mediation Center 500 - Drejtoria per Kulture, Rini dhe Sport - HandiKos EULEX - Media Campaign Deferred Incomes from previous year Deferred Incomes of current year CBM - other Other - 51,358	2 AD 100 CONTROL OF THE AD SECURITION OF THE SECURITIES OF THE SECURITION OF THE SECURITIES.	13,236	
OSCE - Annual Breast Cancer Walk  CRLS - Istog project  CRLS - Initiative - ECO movement - International cleaning day  Athene Prosjektledelse - Business Garden Mitrovica  Athene Prosjektledelse - Women innovation  Athene Prosjektledelse - Women innovation  Ministria e Administrimit te Pushtetit Lokal - Kosovë  CSSP - Mediation Center  Drejtoria per Kulture, Rini dhe Sport - HandiKos  EULEX - Media Campaign  Deferred Incomes from previous year  Deferred Incomes of current year  CBM - other  Other  - 250  300  - 200  - 4,088  - 500  - 11,031  - 11,031  - 11,031  - 11,031	OHCHR - Patients rights	-	
CRLS - Istog project  CRLS - Initiative - ECO movement - International cleaning day  Athene Prosjektledelse - Business Garden Mitrovica  Athene Prosjektledelse - Women innovation  Athene Prosjektledelse - Women innovation  Ministria e Administrimit te Pushtetit Lokal - Kosovë  CSSP - Mediation Center  Drejtoria per Kulture, Rini dhe Sport - Handi Kos  EULEX - Media Campaign  Deferred Incomes from previous year  Deferred Incomes of current year  CBM - other  Other  300  - 2,088  - 4,660  - 500  - 11,031  - 11,031  - 11,031  - 11,031	Royal Netherlands Embassy - Drug Prevention Campaign		13,544
CRLS - Initiative - ECO movement - International cleaning day  Athene Prosjektledelse - Business Garden Mitrovica  Athene Prosjektledelse - Women innovation  Athene Prosjektledelse - Women innovation  Ministria e Administrimit te Pushtetit Lokal - Kosovë  CSSP - Mediation Center  Drejtoria per Kulture, Rini dhe Sport - Handi Kos  EULEX - Media Campaign  Deferred Incomes from previous year  Deferred Incomes of current year  CBM - other  Other  - 2,088  - 300  - 4  - 4,660  - 500  -	(2) 전문자는 경험 (2) 전문자 (	-	250
Athene Prosjektledelse - Business Garden Mitrovica  Athene Prosjektledelse - Women innovation  Ministria e Administrimit te Pushtetit Lokal - Kosovë  CSSP - Mediation Center  Drejtoria per Kulture, Rini dhe Sport - HandiKos  EULEX - Media Campaign  Deferred Incomes from previous year  Deferred Incomes of current year  CBM - other  Other  500  -  1,000  -  11,031  -  11,031  -  51,358	TO BELLE AND AND TO SOME BY AND ADDRESS OF A DESCRIPTION	300	0.000
Athene Prosjektledelse - Women innovation 4,231 - Ministria e Administrimit te Pushtetit Lokal - Kosovë 4,660 - CSSP - Mediation Center 500 - Drejtoria per Kulture, Rini dhe Sport - HandiKos 1,000 - EULEX - Media Campaign 16,488 - Deferred Incomes from previous year - 11,031 Deferred Incomes of current year (46,459) - CBM - other 26,128 - Other 51,358	CRLS - Initiative - ECO movement - International cleaning day		2,088
Ministria e Administrimit te Pushtetit Lokal - Kosovë 4,660 - CSSP - Mediation Center 500 - Drejtoria per Kulture, Rini dhe Sport - HandiKos 1,000 - EULEX - Media Campaign 16,488 - Deferred Incomes from previous year - 11,031 Deferred Incomes of current year (46,459) - CBM - other 26,128 - Other 51,358	Athene Prosjektledelse - Business Garden Mitrovica	500	-
CSSP - Mediation Center       500       -         Drejtoria per Kulture, Rini dhe Sport - Handi Kos       1,000       -         EULEX - Media Campaign       16,488       -         Deferred Incomes from previous year       -       11,031         Deferred Incomes of current year       (46,459)       -         CBM - other       26,128       -         Other       -       51,358	Athene Prosjektledelse - Women innovation	4,231	-
Drejtoria per Kulture, Rini dhe Sport - HandiKos         1,000         -           EULEX - Media Campaign         16,488         -           Deferred Incomes from previous year         -         11,031           Deferred Incomes of current year         (46,459)         -           CBM - other         26,128         -           Other         -         51,358	Ministria e Administrimit te Pushtetit Lokal - Kosovë	4,660	
EULEX - Media Campaign       16,488       -         Deferred Incomes from previous year       -       11,031         Deferred Incomes of current year       (46,459)       -         CBM - other       26,128       -         Other       -       51,358	CSSP - Mediation Center	500	-
Deferred Incomes from previous year         -         11,031           Deferred Incomes of current year         (46,459)         -           CBM - other         26,128         -           Other         -         51,358	Drejtoria per Kulture, Rini dhe Sport - HandiKos	1,000	
Deferred Incomes of current year         (46,459)         -           CBM - other         26,128         -           Other         -         51,358	EULEX - Media Campaign	16,488	
CBM - other       26,128       -         Other       51,358	Deferred Incomes from previous year		11,031
Other - 51,358	Deferred Incomes of current year	(46,459)	
	CBM - other	26,128	-
	Other	-	51,358
	Total revenues	456,891	

For the year ended December 31, 2012

### 9. Other Contributions / Incomes

	December 31, 2012 (in EUR)	December 31, 2011 (in EUR)
CBM	5,460	11,125
USAID/AED - Mitrovica Rock school		1,676
Ambassade de France in Prishtina		1,300
Bridging the Divide - The Netherland government CRYM		
and MMAg own sources revenues	24,246	1,839
KDI election 2010		92
OHCHR Patients Rights		4,870
YADC - Training in Berlin	2,230	
Mitrovica rock school	9,513	4,080
Total other incomes	41,450	24,982

### 10. Program Expenses

	December 31, 2012 (in EUR)	December 31, 2011 (in EUR)
Activities (projects)	241,757	689,882
Staff involved in project activities	138,545	120,751
Rent for project activities		
Total program expenses	380,301	810,632

For the year ended December 31, 2012

### 11. Running Costs

	December 31, 2012 (in EUR)	December 31, 2011 (in EUR)
Rent	58,584	39,489
Telecommunication	5,660	5,177
Supplies	3,414	3,425
Utilities	8,886	6,077
Maintenance	4,151	4,128
Vehicle expenses		235
Office Security	2,160	-
Bank Charge	961	-
Other (provision)	1,275	25,153
Total running costs	85,091	83,684

### 12. Travel costs

	December 31, 2012 (in EUR)	December 31, 2011 (in EUR)
International travel cost (Work visits-Conferences)	4,379	3,445
Local travel costs	6,027	5,786
Total travel costs	10,405	9,231

### 13. Other Costs

	December 31, 2012 (in EUR)	December 31, 2011 (in EUR)
Promotion and representation	395	1,000
Capacity Building - CBM staff retreat)	1,310	
Advertisement	454	
Audit costs	1,392	977
Contingency	1,688	
Other expenses	4,964	7,617
Total other costs	10,202	9,595

### **COMMUNITY BUILDING MITROVICA - CBM**

### Notes to the Financial Statements (continued)

For the year ended December 31, 2012

### 14. RELATED PARTY DISCLOSURE

For the purposes of these financial statements, parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial or operational decisions as defined by IAS 24 "Related Party Disclosures". In considering each possible related party relationship, attention is directed to the substance of the relationship, not merely the legal form.

### RISK MANAGEMENT

#### Credit risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. CBM is not exposed to credit risk in respect of Grant receivable from its Donors.

### Interest rate risk

The CBM currently is not exposed to the interest rate risk.

### Foreign exchange risk

The CBM is exposed to foreign exchange risk as transactions are undertaken both in local and foreign currency. Management monitors and sets limits on the level of such exposure by currency and in total. The CBM does not speculate in or engage in the trading of derivative financial instruments.

### Liquidity risk

Liquidity risk is defined as the risk when the maturity of assets and liabilities does not match. The CBM is committed monitor its liquidity on a periodic basis in order to manage its obligations as and when they shall become due.

### Fair value of financial instruments

The carrying value of all financial assets and liabilities reflected in the financial statements approximate their fair values.