



Financial Statements 2013

Pareto

2013-01-01 to 2013-12-31

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Pareto - Review of Financial Activities

2013

The Pareto Uppsala Economic Association started its fourth year with a small amount of funds due to almost no income in the previous fiscal year. A lot of what the association owned where tied up in merchandise.

Because of the critical shortage of funds, Pareto did not hold a lot of events or academic activities during spring 2013. Instead, the focus was put on dealing with a short and long term financial plan. It was decided that Pareto will change its objectives and target only Master's students in the Economics Programme. Pareto received a donation of 3500 SEK from the Economics Department as well as a contribution of 600 SEK from Folkuniversitetet during the year. Furthermore, the preceding board had ordered merchandise (47 bags) which had not been accounted for previously (as there have not been any recorded costs). These were given to the current board and are the reason why the balance sheet for this year is positive. Income was also generated through the sale of merchandise. Through arranging both social and academic activities each month in autumn 2013, Pareto managed to gain new members to its Board and association.

The budget for this year shows that the association had expected to receive only 1.550,00 SEK in income but instead the actual amount received was 8.595,57 SEK. This is explained through the grant received from the Economics Department in order to allow the association to expand its activities. Also, as mentioned earlier, merchandise which are unaccounted for were given to the current Board. The amount budgeted for the expenses this year was also estimated to be higher than what was actually used. This is due to the fact that Pareto was expecting to be able to start conducting study visits which was estimated to a cost of 10.000 SEK. The amount of expenses spent on academic activities for this year is slightly higher than what was projected. The social activities was budgeted at 2000 SEK with only 75,60 SEK actually spent. This is because most of the social activities arranged by Pareto this semester did not utilize any costs or were held together with the Economics Department. Another expense that should be highlighted is the sale of merchandise. In the budget, the association was not expecting to use any of the merchandise; however, the new Board has managed to decrease the amount of merchandise by giving away the merchandise as prizes or selling them.

After a full year of activity, Pareto seems to be more stabilized financially than last year. I emphasize, like the previous treasurers, that a clear long term financial plan should be made as Pareto currently do not have a plan for future income.

Uppsala 30/1/2014

Jennie Huynh

Treasurer, Pareto – Uppsalas samhällseconomiska förening

Pareto - Income Statement

For Period Covering 01/01/2013 to 31/12/2013

Income	
41. Membership Fees	0,00 SEK
42. Grants and Donations	4.100,00 SEK
43. Sponsoring	0,00 SEK
44. Academic Activities	0,00 SEK
45. Social Activities	0,00 SEK
46. Sale of Merchandise	1.120,00 SEK
47. Temporary Activities	0,00 SEK
48. Return on Capital	71,47 SEK
49. Other Income	3.304,10SEK

Total Revenue: 8.595,57 SEK

Expenses	
50. Administration	850,62 SEK
51. Information and Webpage	199,00 SEK
52. Meeting Fika and Representation	99,00 SEK
53. Academic Activities	4.141,20 SEK
54. Social Activities	75,60 SEK
55. Merchandise	1.567,34 SEK
56. Temporary Activities	0,00 SEK
57. Depreciation and Write-Off	0,00 SEK
58. Capital Loss	0,00 SEK
59. Other Expenses	249,00 SEK

Total Expenses: 7.181,76 SEK

Net Income for Period: 1.413,81 SEK

Pareto - Balance Sheet

As of 31/12/2013

1. Assets	
11. Transaction Account	2.167, 61 SEK
12. Savings Account	1.323,54 SEK
13. Petty Cash	576,00 SEK
14. Account Receivable	50,00 SEK
15. Other Current Assets	4.998,84 SEK
16. Capital Assets	0,00 SEK
17. Interim Claims	0,00 SEK

Total Assets **9.115,99 SEK**

3. Liabilities	
31. Accounts Payable	0,00 SEK
32. Expenses by Member	0,00 SEK
33. Other Debts	0,00 SEK
34. Interim Debts	0,00 SEK
Total Liabilities	0,00 SEK

2. Equity	
Equity	7.702,18 SEK
Retained Earnings	1.413,81 SEK
Total Equity	9.115, 99 SEK

Total Liabilities and Equity **9.115,99 SEK**

Pareto - Budget

For Period Covering 01/01/2013 to 31/12/2013

Income			
Account	Budgeted Amount	Actual Amount	Difference
41. Membership Fees	0,00 SEK	0,00 SEK	0,00 SEK
42. Grants and Donations	1.000,00 SEK	4.100,00 SEK	3.100,00 SEK
43. Sponsoring	0,00 SEK	0,00 SEK	0,00 SEK
44. Academic Activities	0,00 SEK	0,00 SEK	0,00 SEK
45. Social Activities	0,00 SEK	0,00 SEK	0,00 SEK
46. Sale of Merchandise	500,00 SEK	1.120,00 SEK	620,00 SEK
47. Temporary Activities	0,00 SEK	0,00 SEK	0,00 SEK
48. Return on Capital	50,00 SEK	71,47 SEK	21,47 SEK
49. Other Income	0,00 SEK	3.304,10SEK	3.304,10SEK
Total	1.550,00 SEK	8.595,57 SEK	7.045,57 SEK

Expenses			
Account	Budgeted Amount	Actual Amount	Difference
50. Administration	1.000 SEK	850,62 SEK	149,38 SEK
51. Information and Webpage	200,00 SEK	199,00 SEK	1,00 SEK
52. Meeting Fika and Representation	0,00 SEK	99,00 SEK	(-99,00 SEK)
53. Academic Activities	3.400,00 SEK	4.141,20 SEK	(-741,20 SEK)
54. Social Activities	2.000,00 SEK	75,60 SEK	1.924,40 SEK
55. Merchandise	0,00 SEK	1.567,34 SEK	(-1.567,34 SEK)
56. Temporary Activities	10.000,00 SEK	0,00 SEK	10.000,00 SEK
57. Depreciation and Write-Off	0,00 SEK	0,00 SEK	0,00 SEK
58. Capital Loss	0,00 SEK	0,00 SEK	0,00 SEK
59. Other Expenses	0,00 SEK	249,00 SEK	(-249,00 SEK)
Total	16.600 SEK	7.181,76 SEK	9.418,24 SEK

Pareto - Account Summary

As of 31/12/2013

Account Balance

1. Assets	9.115,99 SEK
11. Transaction Account	2.167, 61 SEK
12. Savings Account	1.323,54 SEK
13. Petty Cash	576,00 SEK
14. Account Receivable	50,00 SEK
15. Other Current Assets	4.998,84 SEK
16. Capital Assets	0,00 SEK
17. Interim Claims	0,00 SEK

2. Equity	7.702,18 SEK
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3. Liabilites	0,00 SEK
31. Expenses by Member	0,00 SEK
32. Accounts Payable	0,00 SEK
33. Other Debts	0,00 SEK
34. Interim Debts	0,00 SEK

4. Income	8.595,57 SEK
41. Membership Fees	0,00 SEK
42. Grants and Donations	4.100,00 SEK
43. Sponsoring	0,00 SEK
44. Academic Activities	0,00 SEK
45. Social Activities	0,00 SEK
46. Sale of Merchandise	1.120,00 SEK
47. Temporary Activities	0,00 SEK
48. Return on Capital	71,47 SEK
49. Other Income	3.304,10 SEK

5. Expenses	7.181,76 SEK
50. Administration	850,62 SEK
51. Information and Webpage	199,00 SEK
52. Meeting Fika and Representation	99,00 SEK
53. Academic Activities	4.141, 20 SEK
54. Social Activities	75,60 SEK
55. Merchandise	1.567,34 SEK
56. Temporary Activities	0,00 SEK
57. Depreciation and Write-Off	0,00 SEK
58. Capital Loss	0,00 SEK
59. Other Expenses	249,00 SEK

Pareto - Transaction Report

For Period Covering 01/01/2013 to 31/12/2013

Accounts which do not include any transactions are excluded from this report.

1. Assets

11. Transaction Account

Date	No.	Description	Transfer	Increase	Decrease	Balance
01/01/2013		Opening Balance	2. Equity	783,23 SEK		783,23 SEK
04/01/2013	1	Bank Fee	5. Expenses:50. Administration		1.300,00 SEK	(-516,77 SEK)
08/01/2013	2	Refund of Bank Fee	5. Expenses:50. Administration	450 SEK		(-66,77 SEK)
01/02/2013	3	Deposit from Savings Account	1. Assets:12. Savings Account	1.000,00 SEK		933,23 SEK
02/04/2013	4	GiroVision DB (Posters)	5. Expenses:53. Academic Activities		679,00 SEK	254,23 SEK
02/04/2013	5	Credit rate	5. Expenses:50. Administration		0,62 SEK	253,61 SEK
29/04/2013	6	Grant from NEK Institutionen (Departm. of Economics)	4. Income:42. Grants and donations	3.500,00 SEK		3.753,61 SEK
14/06/2013	11	Travel Reimbursement to Maria Ädel	5. Expenses:53. Academic Activities		84,00 SEK	3.669,61 SEK
14/06/2013	12	Overpayment of Travel Reimbursement to Maria Ädel	5. Expenses:53. Academic Activities		5,00 SEK	3.664,61 SEK
14/06/2013	13	Reimbursement to Joel Jönsson for Posters	3. Liabilities:32. Expenses by member		224,00 SEK	3.440,61 SEK
14/06/2013	14	Reimbursement to Dagmar Müller for Posters	3. Liabilities:32. Expenses by member		314,00 SEK	3.126,61 SEK
17/06/2013	15	Expense by Lucas Tilley for Pump Thermos	5. Expenses:52. Meeting fika and representation		99,00 SEK	3.027,61 SEK
07/08/2013	16	Grant from Folkuniversitetet	4. Income:42. Grants and donations	450,00 SEK		3.477,61 SEK

11. Transaction Account (Continued)

Date	No.	Description	Transfer	Increase	Decrease	Balance
18/12/2013	20	Reimbursement to Jennie Huynh for Manufrog Invoice	3. Liabilities:32. Expenses by member		100,00 SEK	3.278,61 SEK
18/12/2013	22	Reimbursement to Fredrik Mikaelsson for Posters	3. Liabilities:32. Expenses by member		60,00 SEK	3.218,61 SEK
18/12/2013	24	Reimbursement to Fredrik Mikaelsson for Copies of Keys	3. Liabilities:32. Expenses by member		200,00 SEK	3.018,61 SEK
18/12/2013	26	Reimbursement to Julia Tanndal for Posters	3. Liabilities:32. Expenses by member		122,00 SEK	2.896,61 SEK
18/12/2013	28	Reimbursement to Julia Tanndal for Posters	3. Liabilities:32. Expenses by member		100,00 SEK	2.796,61 SEK
18/12/2013	30	Reimbursement to Julia Tanndal for Gifts to Lecturer	3. Liabilities:32. Expenses by member		148,00 SEK	2.648,61 SEK
18/12/2013	32	Reimbursement to Jennie Huynh for Fika to Pareto Social Event	3. Liabilities:32. Expenses by member		55,70 SEK	2.592,91 SEK
18/12/2013	34	Reimbursement to Jennie Huynh for Book Keeping Material	3. Liabilities:32. Expenses by member		49,00 SEK	2.543,91 SEK
18/12/2013	36	Reimbursement to Jennie Huynh for Tissues to Pareto Social Event	3. Liabilities:32. Expenses by member		19,90 SEK	2.524,01 SEK
18/12/2013	38	Reimbursement to Jennie Huynh for Fika and Gifts to Pareto Case Competition	3. Liabilities:32. Expenses by member		228,40 SEK	2.295,61 SEK
18/12/2013	40	Reimbursement to Jennie Huynh for Prizes to Winners of Case Competition	3. Liabilities:32. Expenses by member		98,00 SEK	2.197,61 SEK
20/12/2013	42	Reimbursement to Lina Sjölin for Fika to Case Competition	3. Liabilities:32. Expenses by member		30,00 SEK	2.167,61 SEK

Balance as of 31/12/2013: 2.167,61 SEK

12. Savings Account

Date	No.	Description	Transfer	Increase	Decrease	Balance
01/01/2013		Opening Balance	2. Equity	2.102,07 SEK		2.102,07 SEK
01/01/2013	9	Ränta 2012 (Interest Rate 2012)	4. Income:48. Return on Capital	71,47 SEK		2.173,54 SEK
25/01/2013	10	Grant from Folkuniversitetet	4. Income:42. Grants and donations	150,00 SEK		2.323,54 SEK
01/02/2013	3	Deposit from Savings Account	1. Assets:11. Transaction Account		1.000,00 SEK	1.323,54 SEK

Balance as of 31/12/2013: 1.323,54 SEK

13. Petty Cash

Date	No.	Description	Transfer	Increase	Decrease	Balance
01/01/2013		Opening Balance	2. Equity	410,00 SEK		410,00 SEK
14/02/2013	43	Payment of Receivable	1. Assets:14. Account Receivable	20,00 SEK		430,00 SEK
12/04/2013	48	Sale of 18 Mugs à 40 SEK	4. Income:46. Sale of merchandise	720,00 SEK		1.150,00 SEK
12/04/2013	49	Sale of 5 Bags à 50 SEK	4. Income:46. Sale of merchandise	250,00 SEK		1.400,00 SEK
07/05/2013	50	Fika and Gifts to Case Competition	5. Expenses:53. Academic Activities		447,00 SEK	953,00 SEK
19/09/2013	51	Poster Expense for Election Meeting	5. Expenses:53. Academic Activities		112,00 SEK	841,00 SEK
03/10/2013	56	Sale of 2 Bags à 50 SEK	4. Income:46. Sale of merchandise	100,00 SEK		941,00 SEK
08/10/2013	52	Fika Expense to Event	5. Expenses:53. Academic Activities		76,00 SEK	865,00 SEK
05/11/2013	53	Fika Expense to Case Competition	5. Expenses:53. Academic Activities		93,00 SEK	772,00 SEK
05/11/2013	54	Prize Purchase for Case Competition	5. Expenses:53. Academic Activities		196,00 SEK	576,00 SEK

Balance as of 31/12/2013: 576,00 SEK

Balance as of 31/12/2013:	50,00 SEK
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Balance as of 31/12/2013:	4.998,84 SEK
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3. Liabilities

32. Expenses by Member

Date	No.	Description	Transfer	Decrease	Increase	Balance
19/04/2013	7	Expense by Joel Jönsson for Posters	5. Expenses:53. Academic Activities		224,00 SEK	224,00 SEK
10/05/2013	8	Expense by Dagmar Müller for Posters	5. Expenses:53. Academic Activities		314,00 SEK	538,00 SEK
14/06/2013	13	Reimbursement to Joel Jönsson for Posters	1. Assets:11. Transaction Account	224,00 SEK		314,00 SEK
14/06/2013	14	Reimbursement to Dagmar Müller for Posters	1. Assets:11. Transaction Account	314,00 SEK		0,00 SEK
17/10/2013	21	Expense by Fredrik Mikaelsson for Posters	5. Expenses:53. Academic Activities		60,00 SEK	60,00 SEK
17/10/2013	27	Expense by Julia Tanndal for Posters	5. Expenses:53. Academic Activities		100,00 SEK	160,00 SEK
07/11/2013	41	Expense by Lina Sjölin for Fika to Pareto Case Competition	5. Expenses:53. Academic Activities		30,00 SEK	190,00 SEK
08/11/2013	17	Expense by Jennie Huynh for Binero Invoice	5. Expenses:51. Information and webpage		99,00 SEK	289,00 SEK
08/11/2013	37	Expense by Jennie Huynh for Fika and Gifts to Pareto Case Competition	5. Expenses:53. Academic Activities		228,40 SEK	517,40 SEK
08/11/2013	39	Expense by Jennie Huynh for Prizes to Winners of the Case Competition	5. Expenses:53. Academic Activities		98,00 SEK	615,40 SEK
25/11/2013	25	Expense by Julia Tanndal for Posters	5. Expenses:53. Academic Activities		122,00 SEK	737,40 SEK
05/12/2013	23	Expense by Fredrik Mikaelsson for Copies of Keys	5. Expenses:59. Other Expenses		200,00 SEK	937,40 SEK
05/12/2013	29	Expense by Julia Tanndal for Gifts to Lecturer	5. Expenses:53. Academic Activities		148,00 SEK	1.085,40 SEK
09/12/2013	19	Expense by Jennie Huynh for Manufrog Invoice	5. Expenses:51. Information and webpage		100,00 SEK	1.185,40 SEK
14/12/2013	31	Expense to Jennie Huynh for Fika to Pareto Social Event	5. Expenses:54. Social activities		55,70 SEK	1.241,10 SEK

32. Expenses by Member (Continued)

Date	No.	Description	Transfer	Decrease	Increase	Balance
14/12/2013	35	Expense by Jennie Huynh for Tissues to Pareto Social Event	5. Expenses:54. Social activities		19,90 SEK	1.261,00 SEK
17/12/2013	33	Expense by Jennie Huynh for Book Keeping Material	5. Expenses:59. Other Expenses		49,00 SEK	1.310,00 SEK
18/12/2013	18	Reimbursement to Jennie Huynh for Binero Invoice	1. Assets:11. Transaction Account	99,00 SEK		1.211,00 SEK
18/12/2013	20	Reimbursement to Jennie Huynh for Manufrog Invoice	1. Assets:11. Transaction Account	100,00 SEK		1.111,00 SEK
18/12/2013	22	Reimbursement to Fredrik Mikaelsson for Posters	1. Assets:11. Transaction Account	60,00 SEK		1.051,00 SEK
18/12/2013	24	Reimbursement to Fredrik Mikaelsson for Copies of Keys	1. Assets:11. Transaction Account	200,00 SEK		851,00 SEK
18/12/2013	26	Reimbursement to Julia Tanndal for Posters	1. Assets:11. Transaction Account	122,00 SEK		729,00 SEK
18/12/2013	28	Reimbursement to Julia Tanndal for Posters	1. Assets:11. Transaction Account	100,00 SEK		629,00 SEK
18/12/2013	30	Reimbursement to Julia Tanndal for Gifts to Lecturer	1. Assets:11. Transaction Account	148,00 SEK		481,00 SEK
18/12/2013	32	Reimbursement to Jennie Huynh for Fika to Pareto Social Event	1. Assets:11. Transaction Account	55,70 SEK		425,30 SEK
18/12/2013	34	Reimbursement to Jennie Huynh for Book Keeping Material	1. Assets:11. Transaction Account	49,00 SEK		376,30 SEK
18/12/2013	36	Reimbursement to Jennie Huynh for Tissues to Pareto Social Event	1. Assets:11. Transaction Account	19,90 SEK		356,40 SEK
18/12/2013	38	Reimbursement to Jennie Huynh for Fika and Gifts to Pareto Case Competition	1. Assets:11. Transaction Account	228,40 SEK		128,00 SEK
18/12/2013	40	Reimbursement to Jennie Huynh for Prizes to Winners of Case Competition	1. Assets:11. Transaction Account	98,00 SEK		30,00 SEK
20/12/2013	42	Reimbursement to Lina Sjölin for Fika to Case Competition	1. Assets:11. Transaction Account	30,00 SEK		0,00 SEK

Balance as of 31/12/2013: 0,00 SEK

4. Income

42. Grants and Donations

[illegible]

46. Sale of Merchandise

[illegible]

48. Return on Capital

Date	No.	Description	Transfer	Charge	Income	Balance
01/01/2013	9	Ränta 2012 (Interest Rate 2012)	1. Assets:12. Savings Account		71,47 SEK	71,47 SEK
Balance as of 31/12/2013:						71,47 SEK

48. Return on Capital

[illegible]

5. Expenses

50. Administration

Date	No.	Description	Transfer	Expense	Rebate	Balance
04/01/2013	1	Bank Fee	1. Assets:11. Transaction Account	1.300,00 SEK		1.300,00 SEK
08/01/2013	2	Refund of Bank Fee	1. Assets:11. Transaction Account		450,00 SEK	850,00 SEK
02/04/2013	5	Credit rate	1. Assets:11. Transaction Account	0,62 SEK		850,62 SEK

Balance as of 31/12/2013: 850,62 SEK

51. Information and Webpage

Date	No.	Description	Transfer	Expense	Rebate	Balance
08/11/2013	17	Expense by Jennie Huynh for Binero Invoice	3. Liabilities:32. Expenses by member	99,00 SEK		99,00 SEK
09/12/2013	19	Expense by Jennie Huynh for Manufrog Invoice	3. Liabilities:32. Expenses by member	100,00 SEK		199,00 SEK

Balance as of 31/12/2013: 199,00 SEK

52. Meeting Fika and Representation

Date	No.	Description	Transfer	Expense	Rebate	Balance
17/06/2013	15	Expense by Lucas Tilley for Pump Thermos	1. Assets:11. Transaction Account	99,00 SEK		99,00 SEK

Balance as of 31/12/2013: 99,00 SEK

53. Academic Activities

Date	No.	Description	Transfer	Expense	Rebate	Balance
04/02/2013	4	GiroVision DB (Posters)	1. Assets:11. Transaction Account	679,00 SEK		679,00 SEK
19/04/2013	7	Expense by Joel Jönsson for Posters	3. Liabilities:32. Expenses by member	224,00 SEK		903,00 SEK
07/05/2013	44	3 Bags à Value of 70,30 SEK as Prizes to Winners of Event	1. Assets:15. Other Current Assets	210,90 SEK		1.113,90 SEK
07/05/2013	50	Fika and Gifts to Case Competition	1. Assets:13. Petty Cash	447,00 SEK		1.560,90 SEK
10/05/2013	8	Expense by Dagmar Müller for Posters	3. Liabilities:32. Expenses by member	314,00 SEK		1.874,90 SEK
23/05/2013	45	3 Bags à Value of 70,30 SEK as Gifts to Speakers at Event	1. Assets:15. Other Current Assets	210,90 SEK		2.085,80 SEK
14/06/2013	11	Travel Reimbursement to Maria Ädel	1. Assets:11. Transaction Account	84,00 SEK		2.169,80 SEK
14/06/2013	12	Overpayment of Travel Reimbursement to Maria Ädel	1. Assets:11. Transaction Account	5,00 SEK		2.174,80 SEK
19/09/2013	51	Poster Expense for Election Meeting	1. Assets:13. Petty Cash	112,00 SEK		2.286,80 SEK
08/10/2013	52	Fika Expense to Event	1. Assets:13. Petty Cash	76,00 SEK		2.362,80 SEK
09/10/2013	57	4 Bags à Value of 70,30 SEK Given As Prizes for Social Event	1. Assets:15. Other Current Assets	281,20 SEK		2.644,00 SEK
17/10/2013	21	Expense by Fredrik Mikaelsson for Posters	3. Liabilities:32. Expenses by member	60,00 SEK		2.704,00 SEK
17/10/2013	27	Expense by Julia Tanndal for Posters	3. Liabilities:32. Expenses by member	100,00 SEK		2.804,00 SEK
05/11/2013	53	Fika Expense to Case Competition	1. Assets:13. Petty Cash	93,00 SEK		2.897,00 SEK
05/11/2013	54	Prize Purchase for Case Competition	1. Assets:13. Petty Cash	196,00 SEK		3.093,00 SEK
07/11/2013	41	Expense by Lina Sjölin for Fika to Pareto Case Competition	3. Liabilities:32. Expenses by member	30,00 SEK		3.123,00 SEK
08/11/2013	37	Expense by Jennie Huynh for Fika and Gifts to Pareto Case Competition	3. Liabilities:32. Expenses by member	228,00 SEK		3.351,40 SEK
08/11/2013	39	Expense by Jennie Huynh for Prizes to Winners of the Case Competition	3. Liabilities:32. Expenses by member	98,00 SEK		3.449,40 SEK

53. Academic Activities (Continued)

Date	No.	Description	Transfer	Expense	Rebate	Balance
08/11/2013	58	6 Bags à Value of 70,30 SEK Given As Prizes for Case Competition	1. Assets:15. Other Current Assets	421,80 SEK		3.871,20 SEK
25/11/2013	25	Expense by Julia Tanndal for Posters	3. Liabilities:32. Expenses by member	122, 00 SEK		3.993,20 SEK
05/12/2013	29	Expense by Julia Tanndal for Gifts to Lecturer	3. Liabilities:32. Expenses by member	148,00 SEK		4.141,20 SEK

Balance as of 31/12/2013: 4.141,20 SEK

54. Social Activities

Date	No.	Description	Transfer	Expense	Rebate	Balance
14/12/2013	31	Expense by Jennie Huynh for Fika to Pareto Social Event	3. Liabilities:32. Expenses by member	55,70 SEK		55,70 SEK
14/12/2013	35	Expense by Jennie Huynh for Tissues to Pareto Social Event	3. Liabilities:32. Expenses by member	19,90 SEK		75,60 SEK

Balance as of 31/12/2013: 75,60 SEK

55. Merchandise

Date	No.	Description	Transfer	Expense	Rebate	Balance
12/04/2013	46	Sale of 18 Mugs à Value of 55,83 SEK for 40 SEK Each	1. Assets:15. Other Current Assets	1.004,94 SEK		1.004,94 SEK
12/04/2013	47	Sale of 5 Bags à Value of 70,30 SEK for 50 SEK Each	1. Assets:15. Other Current Assets	351,50 SEK		1.356,44 SEK
03/10/2013	55	Sale of 2 Bags à Value of 70,30 SEK for 50 SEK Each	1. Assets:15. Other Current Assets	140,60 SEK		1.497,04 SEK
27/11/2013	59	Sale of 1 Bag à Value of 70,30 SEK for 50 SEK	1. Assets:15. Other Current Assets	70,30 SEK		1.567,34 SEK

Balance as of 31/12/2013: 1.567,34 SEK

59. Other Expenses

[illegible]