



REPORT OF THE INDEPENDENT AUDITOR
on the financial report of the **PUBLIC ORGANIZATION "INFORMATION CENTER
FOR HUMAN RIGHTS"**, which comprises the statement of financial standing as at
December 31 2022, and the statement of financial results for the year 2022



Makarets Viacheslav Oleksandrovich
Director LLC 'Audit Firm' MK AUDIT'

Certified Auditor Registration number in the Register 100109

Auditor's Certificate: No.005913, issued by the decision of The Audit Chamber of Ukraine from 28.04.05 №148

Kyiv, Ukraine

30.06.2023

INDEPENDENT AUDITOR'S REPORT

To: PUBLIC ORGANIZATION "INFORMATION CENTER FOR HUMAN RIGHTS"

Opinion

We have audited the financial statements of small business entity of PUBLIC ORGANIZATION "INFORMATION CENTER FOR HUMAN RIGHTS", comprise the statement of financial position as at December 31.2022 and its financial results for the year 2022 that ended on that date. In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Public Organization as at December 31.2022, its financial results for the year then ended in accordance with the Law of Ukraine "On Accounting and Financial Reporting in Ukraine" № 996-XIV dated 16 July 1999, the National Accounting Standards, other legislative and regulatory acts that regulate the accounting and financial reporting in Ukraine.

Basis of Opinion

We conducted our audit in accordance with International Standards on Auditing (hereinafter – 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 Organization in accordance with International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants (hereinafter – IESBA Code) together with ethical requirements that are relevant to our audit in Ukraine, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Accounting and Restriction on Distribution and Use

We draw your attention to the fact that at the time of submitting this report, martial law was imposed in Ukraine by Decrees of the President of Ukraine for the period from February 24. 2022 to August 18. 2023,

which indicates the existence of significant uncertainty that may call into question the Organization's ability to continue activities on a continuous basis. Our opinion on this issue has not been modified.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management PUBLIC ORGANIZATION "INFORMATION CENTER FOR HUMAN RIGHTS" is responsible for the preparation and fair presentation of the financial statements in accordance with National Accounting Standards 25, which applies to small entities, 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 PUBLIC ORGANIZATION "INFORMATION CENTER FOR HUMAN RIGHTS" ability to continue as a going concern, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Public Organization or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Public 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 judgement 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 NGO`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 Public 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 Public Organization`s 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.

The audit was performed by a certified auditor of Audit Firm "MK Audit" Bondar A.B.
Certified auditor Bondar A.B.
Registration number in the Register of Auditors and Audit Entities № 100111



For and on behalf of Audit firm "MK Audit"
Director, key audit partner Makarets V.O.
Registration number in the Register of Auditors and Audit Entities № 100109



Kyiv, 30.06.2023



Appendix 2

National accounting standard 25
"Simplified financial report"**FINANCIAL REPORT
of microenterprise**

CODES

Date (year, month, day)	2023	1	1
EDRPOU	38405259		
KOATUU	UA80000000001078669		
KOPFG	815		
KVED	94.99		

NGO "Information Center for Human Rights"

EDRPOU

38405259

Territory - Ukraine

KOATUU

UA80000000001078669

NGO "Information Center for Human Rights"

KOPFG

815

Type of economic activity - Activities of civil society organizations

KVED

94.99

Average staff number

7

Measurement unit:

in UAH'000

Address, phone:

Yaroslaviv Val str. 33B, Kyiv, Ukraine, 01054

**1. Balance Sheet
31.12.2022**

Form N 1MS

DKUD code

1801006

Assets	Line code	At the beginning of the reporting year	At the end of the reporting period
1	2	3	4
I. Non-current assets			
Fixed assets	1010	445.4	748.0
original cost	1011	1323.8	1860.8
demolition	1012	(878.4)	(1112.8)
Other non-current assets	1090	968.6	968.6
Total section I	1095	1414	1716.6
II. Current assets			
Inventories	1100		
Current receivables	1155	746.4	11764.5
Cash and cash equivalents	1165	20756.8	15016.3
Other current assets	1190		48.4
Total section II	1195	21503.2	26829.2
Balance	1300	22917.2	28545.8
Liabilities	Line code	At the beginning of the reporting year	At the end of the reporting period
1	2	3	4
I. Equity			
Statutory capital	1400		
Unappropriated income (uncovered loss)	1420		
Outstanding capital	1425	()	()
Total section I	1495		
II. Long-term liabilities, targeted financing and provision	1595	21407.5	26780.5
III Current liabilities			
Short-term bank loans	1600		
Current liabilities on settlements:			
goods, work, services	1615	95.7	48.7
off-budget payments	1620		
insurance calculations	1625		
on payroll	1630		
Other current liabilities	1690	1414	1716.6
Total section III	1695	1509.7	1765.3
Balance	1900	22917.2	28545.8

**2. Report on financial results
2022**

Form N 2MS
DKUD code

1801007

Article	Line code	For the reporting period	For previous period
1	2	3	4
Net income from sales of goods (goods, works, services)	2000		
Other income	2160	30307.7	15568.1
Total Income (2000 + 2160)	2280	30307.7	15568.1
Cost of sold products (goods, works, services)	2050	()	()
Other expenses	2165	(30307.7)	(15568.1)
Total expenses (2050 + 2165)	2285	30307.7	15568.1
Financial result before taxation (2280 - 2285)	2290		
Income tax	2300	()	()
Expences (revenues) that reduce (increase) the financial result after taxation	2310		
Net profit (loss) (2290 - 2300 - (+) 2310)	2350		

Head of the Board

Chief accountant



Tetiana Pechonchyk
(initials, surname)

Tetiana Pechonchyk
(initials, surname)



Audit firm

MK AUDIT



mkaudit.ua@gmail.com
t/f : +38 (050)6715567



01033, Ukraine Tarasivska st.
30, Kyiv



www.audit-mk.com.ua