



# INDEPENDENT AUDITOR'S REPORT

## To the Board and Members of the Organization; Of the Information Centre for Human Rights

### Opinion

We have audited the accompanying financial statements of the Information Centre for Human Rights (the Organization), which comprise the statement of financial position as of December 31, 2023, and the statement of comprehensive income for the year then ended prepared in accordance with Regulation (standard) of accounting of Ukraine No. 25 "Financial report of the subject of small business".

In our opinion, the accompanying financial statements have been prepared in all material respects in accordance with the National Accounting Regulations (Standards) of Ukraine and meet the requirements of the Law of Ukraine "On Accounting and Financial Reporting in Ukraine" dd. 07/16/1999 No. 996-XIV.

### 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 Organization within the meaning of the ethical requirements applicable in Ukraine to our audit of financial statements and have fulfilled our other responsibilities under those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Material Uncertainty Related to Going Concern

The reporting format under Regulation (standard) of accounting of Ukraine No. 25 "Financial report of the subject of small business" does not provide explanations and notes to it, so we draw the attention of users of financial statements to the fact that according to Decree of the President of Ukraine of February 24, 2022 No. 64/2022 "On martial law in Ukraine" in connection with the military aggression of the Russian Federation against Ukraine on the territory of Ukraine imposed martial law from 05 hours 30 minutes on February 24, 2022.

This situation and subsequent events have a comprehensive impact on all organizations operating in Ukraine. These events or conditions indicate that a material uncertainty exists that may cast significant doubt on the Organization's ability to continue as a going concern.

Our opinion is not modified in respect of this matter.

### Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

### Recognition of income and expenses related to the execution of projects

Implementation of non-profit projects, including contracts with different donors, is the main activity of the Organization. Auditors believe the income and expenses associated with the implementation of these projects are the most influential indicators of financial reporting (lines 2160 and 2165 of the Statement of comprehensive income) Taking into account the significance of this indicator, the auditors carried out in-depth analysis of the documents that are the basis for recognizing such income and expenses. Documents that verify the balance of payments with donors were also examined, as these documents also confirm the Organization's compliance with its obligations under grant agreements.

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

Management is responsible for the preparation of the financial statements in accordance with the National Accounting Regulations (Standards) of Ukraine 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 Organization 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.

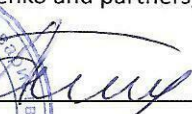
As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- 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 Organization'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 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 Organization 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 engagement partner on the audit resulting in this independent auditor's report is Director of Audit firm Marichenko and partners, LLC



 Alexander Marichenko (Registration number in the Register of Auditors №100369)

**August 5, 2024**

Ідентифікаційний код ЄДРПОУ

38405259

Додаток 2  
до Національного положення (стандарту) бухгалтерського обліку 25  
"Спрощена фінансова звітність"  
(пункт 4 розділу I)

## Фінансова звітність мікропідприємства

Підприємство		ГО "ЦЕНТР ІНФОРМАЦІЇ ПРО ПРАВА ЛЮДИНИ"		Дата (рік, місяць, число)		КОДИ		
Територія		Шевченківський		за ЄДРПОУ		2024	01	01
Організаційно-правова форма господарювання		Громадська організація		за КАТОТТГ <sup>1</sup>		38405259		
Вид економічної діяльності		Діяльність інших громадських організацій, н.в.і.у.		за КОПФГ		UA80000000001078669		
Середня кількість працівників, осіб		10		за КВЕД		815		
Одиниця виміру: тис. грн з одним десятковим знаком						94.99		
Адреса, телефон		01054, м. Київ, вул. Ярославів Вал, 33Б				0509156994		

1. Баланс

Форма N 1-мс

Код за ДКУД

1801006

на 31.12.2023 р.

Актив	Код рядка	На початок звітного року	На кінець звітного періоду
1	2	3	4
<b>I. Необоротні активи</b>			
Основні засоби:	1010	748	891.2
первісна вартість	1011	1860.8	2035.2
знос	1012	( 1112.8 )	( 1144.0 )
Інші необоротні активи	1090	968.6	1013.5
<b>Усього за розділом I</b>	<b>1095</b>	<b>1716.6</b>	<b>1904.7</b>
<b>II. Оборотні активи</b>			
Запаси	1100	—	70.5
Поточна дебіторська заборгованість	1155	11764.5	3093.9
Гроші та їх еквіваленти	1165	15016.3	15367.7
Інші оборотні активи	1190	48.4	44.9
<b>Усього за розділом II</b>	<b>1195</b>	<b>26829.2</b>	<b>18577</b>
<b>Баланс</b>	<b>1300</b>	<b>28545.8</b>	<b>20481.7</b>

Пасив	Код рядка	На початок звітного року	На кінець звітного періоду
1	2	3	4
<b>I. Власний капітал</b>			
Капітал	1400	—	—
Нерозподілений прибуток (непокритий збиток)	1420	—	—
Неоплачений капітал	1425	( — )	( — )
<b>Усього за розділом I</b>	<b>1495</b>	<b>—</b>	<b>—</b>
<b>II. Довгострокові зобов'язання, цільове фінансування та забезпечення</b>	<b>1595</b>	<b>26780.5</b>	<b>17190.5</b>
<b>III. Поточні зобов'язання</b>			
Короткострокові кредити банків	1600	—	—
Поточна кредиторська заборгованість за:			
товари, роботи, послуги	1615	48.7	1386.4
розрахунками з бюджетом	1620	—	—
розрахунками зі страхування	1625	—	—
розрахунками з оплати праці	1630	—	—
Інші поточні зобов'язання	1690	1716.6	1904.8
<b>Усього за розділом III</b>	<b>1695</b>	<b>1765.3</b>	<b>3291.2</b>
<b>Баланс</b>	<b>1900</b>	<b>28545.8</b>	<b>20481.7</b>

## 2. Звіт про фінансові результати

за

2023

Форма N 2-мс

Код за ДКУД

1801007

Стаття	Код рядка	За звітний період	За попередній період
1	2	3	4
Чистий дохід від реалізації продукції (товарів, робіт, послуг)	2000	—	—
Інші доходи	2160	48527.3	30307.7
<b>Разом доходи (2000 + 2160)</b>	<b>2280</b>	<b>48527.3</b>	<b>30307.7</b>
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	( — )	( — )
Інші витрати	2165	( 48527.3 )	( 30307.7 )
<b>Разом витрати (2050 + 2165)</b>	<b>2285</b>	<b>48527.3</b>	<b>30307.7</b>
Фінансовий результат до оподаткування (2280 - 2285)	2290	—	—
Податок на прибуток	2300	( — )	( — )
Витрати (доходи), які зменшують (збільшують) фінансовий результат після оподаткування	2310	—	—
<b>Чистий прибуток (збиток) (2290 - 2300 - (+) 2310)</b>	<b>2350</b>	<b>—</b>	<b>—</b>

Керівник

\_\_\_\_\_

(підпис)

**Печончик Тетяна Іларіонівна**

(ініціали, прізвище)

Головний бухгалтер

\_\_\_\_\_

(підпис)

**Печончик Тетяна Іларіонівна**

(ініціали, прізвище)

<sup>1</sup> Кодифікатор адміністративно-територіальних одиниць та територій територіальних громад

