



## INDEPENDENT AUDITOR'S REPORT

**To the board and members of  
Public Organization «Expert Center for Human Rights»**

### **Opinion**

We have audited the financial statements of the Public Organization «Expert Center for Human Rights» (hereinafter – Organization), which comprise the statement of financial position as at December 31, 2017, and the statement of comprehensive income for the year then ended.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Organization as at December 31, 2017, and of its financial performance for the year then ended in accordance with National Accounting Provisions (Standards) of Ukraine.

### **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.

### **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

#### **1. 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; they give an idea of the Organization's activities for the reporting year. 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 or other appropriate terms] for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with National Accounting Provisions (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.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partner on the audit resulting in this independent auditor's report is  
Director of LLC "Marinchenko & Partners"



Alexander Marinchenko

Auditor's Certificate 819 dated 29.02.1996

March 22, 2018

**СПРОЩЕНИЙ ФІНАНСОВИЙ ЗВІТ**  
суб'єкта малого підприємства

28 грудня 2018

Підприємство

Дата (рік, місяць, число)

КОДИ		
2018	02	28
за ЄДРПОУ	40070740	
за КОАТУУ	8036600000	
за КОПФГ	815	
за КВЕД	94.99	

Громадська організація "Експертний центр з прав людини"

за ЄДРПОУ

Територія М. КИЇВ

за КОАТУУ

Організаційно-правова форма господарювання

ГРОМАДСЬКА ОРГАНІЗАЦІЯ

за КОПФГ

Вид економічної діяльності

Діяльність інших громадських організацій, н.в.і.у.

за КВЕД

Середня кількість працівників, осіб

6

Одиниця виміру: тис. грн з одним десятковим знаком

Адреса, телефон М. КИЇВ, Б-Р ВЕРХОВНОЇ РАДИ, БУД. 12 А, КВ. 54

380972225901

**1. Баланс на 31.12.2017 р.**

Форма № 1-мс Код за ДКУД 1801006

Актив	Код рядка	На початок звітної періоду	На кінець звітної періоду
I	2	3	4
<b>I. Необоротні активи</b>			
Основні засоби	1010	50.8	166.7
первісна вартість	1011	59.6	203.6
знос	1012	( 8.8 )	( 36.9 )
Інші необоротні активи	1090	-	-
<b>Усього за розділом I</b>	<b>1095</b>	<b>50.8</b>	<b>166.7</b>
<b>II. Оборотні активи</b>			
Запаси	1100	-	-
Поточна дебіторська заборгованість	1155	278.1	433.9
Гроші та їх еквіваленти	1165	763.5	1626.3
Інші оборотні активи	1190	-	-
<b>Усього за розділом II</b>	<b>1195</b>	<b>1041.6</b>	<b>2060.2</b>
<b>Баланс</b>	<b>1300</b>	<b>1092.4</b>	<b>2226.9</b>
Пасив	Код рядка	На початок звітної періоду	На кінець звітної періоду
I	2	3	4
<b>I. Власний капітал</b>			
Капітал	1400	-	-
Нерозподілений прибуток (непокритий збиток)	1420	-	-
<b>Усього за розділом I</b>	<b>1495</b>	<b>0.0</b>	<b>0.0</b>
<b>II. Довгострокові зобов'язання, цільове фінансування та забезпечення</b>			
<b>1595</b>	<b>1595</b>	<b>1092.4</b>	<b>2226.9</b>
<b>III. Поточні зобов'язання</b>			
Короткострокові кредити банків	1600	-	-
Поточна кредиторська заборгованість за:			
товари, роботи, послуги	1615	-	-
розрахунками з бюджетом	1620	-	-
розрахунками зі страхування	1625	-	-
розрахунками з оплати праці	1630	-	-
Інші поточні зобов'язання	1690	-	-
<b>Усього за розділом III</b>	<b>1695</b>	<b>0.0</b>	<b>0.0</b>
<b>Баланс</b>	<b>1900</b>	<b>1092.4</b>	<b>2226.9</b>

Звіт підтверджую \* Україна \*  
ТОВ АФ "Маринченко і партнери" АУДИТОРСЬКА  
ФІРМА  
МАРИНЧЕНКО  
І ПАРТНЕРИ  
Ідентифікаційний  
код 31283061  
CONFIRMED  
Marinchenko & Partners, Ltd.

**2. Звіт про фінансові результати**  
за Рік 2017

		Форма № 2-мс	Код за ДКУД	1801007
Стаття	Код рядка	За звітний період	За аналогічний період попереднього року	
1	2	3	4	
Чистий дохід від реалізації продукції (товарів, робіт, послуг)	2000	-	-	
Інші доходи	2160	3375.4	2105.3	
<b>Разом доходи (2000 + 2160)</b>	<b>2280</b>	<b>3375.4</b>	<b>2105.3</b>	
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	( - )	( - )	
Інші витрати	2165	( 3375.4 )	( 2105.3 )	
<b>Разом витрати (2050 + 2165)</b>	<b>2285</b>	<b>3375.4</b>	<b>2105.3</b>	
Фінансовий результат до оподаткування (2280 – 2285)	2290	0.0	0.0	
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>0.0</b>	<b>0.0</b>	

Керівник

Головний бухгалтер



Бедюсов Ю.Л.

(ініціали, прізвище)

Уніченко В.В.

(ініціали, прізвище)

**Звіт підтверджую**  
ТОВ АФ «Марінченко і партнери»

CONFIRMED  
Marinchenko & Partners, LLC

