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Auditors, tax and legal consultants

Audit report of the Independent «Audit Firm «Kyiv Auditor» LLC on the financial statements of the Public Organization «UKRAINIAN CENTRE OF PEN INTERNATIONAL» for 2023.

To Management of organization «UKRAINIAN CENTRE OF PEN INTERNATIONAL»

Basic information about the Public Organization:

Full name	Public Organization «UKRAINIAN CENTRE OF PEN INTERNATIONAL»
EDRPOU code	39829861
Location	Kyiv, Podilskyi district, Mezhihirska str., building 21
Types of activities according to (KVED):	94.99 Activities of other public organizations 94.12 Activities of professional public organizations
Head	<u>KOLTUNOVA TETIANA ALEXANDRIVNA</u>

Basic information about the audit firm:

Full name	Limited liability company «Audit firm "Kyiv auditor"»
Number and date of issue of the Certificate of entry into the register of audit firms	ACU certificate No. 3551, decision dated 31/03/2005. No. 147/3, entry number in the register of audit entities – 3551
EDRPOU code	33330598
Location	08161, Kyiv Region, Fastiv District, Tarasivka Village, Mekhanizatoriv Street, 27
Information about the auditors who conducted the audit	Veremeichenko Vyacheslav Georgiyovych, certificate of series A No. 005398, issued by the decision of the ACU No. 124 dated 26.06.2003, entry number in the register of auditors – 101198
Director	Veremeichenko Vyacheslav Georgiyovych
Phone	(050) 381-19-47

The audit was carried out in the office of the audit firm at the address:

08161, Kyiv region, Fastiv district, Tarasivka village, Mekhanizatoriv street, building 27.

The audit was conducted by the auditors of Kyiv Auditor AF LLC:

1. Veremeichenko Vyacheslav Georgiyovych, auditor's certificate of series A No. 005398 dated June 26, 2003;

The management of the Public Organization is responsible for the reliability of information, as well as financial and economic, tax documentation and reporting.

Report on financial statement.

We, LLC "Audit Firm "Kyiv Auditor"" conducted an initiative audit of the financial statements of the PO «UKRAINIAN CENTRE OF PEN INTERNATIONAL», which consists of the balance sheet as of December 31, 2023 and the corresponding income statement for the year that ended on the date.

Responsibility of management for preparation of financial statements.

The management is responsible for the preparation and reliable presentation of these financial statements in accordance with the Accounting Regulations (standards) of Ukraine, as well as for the creation of such an internal control system, which, in the opinion of the management, is necessary for the preparation of financial statements that do not contain significant distortions in as a result of financial abuse or mistakes.

Responsibility of auditors

Our responsibility is to express an opinion on these financial statements based on our independent audit. We conducted an audit in accordance with International Auditing Standards. These standards require mandatory compliance with the requirements of professional ethics, as well as planning and conducting an audit to obtain reasonable assurance that these financial statements do not contain material misstatements.

An audit includes performing procedures to obtain audit evidence that supports the amounts and disclosures in the financial statements. The selection of procedures is based on the auditors' professional judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to financial fraud or error. The assessment of such risks includes a review of the system of internal control over the preparation and fair presentation of financial statements for the purpose of developing audit procedures that are appropriate in the circumstances, and not for the purpose of expressing an opinion on the effectiveness of the system of internal control. An audit also includes an assessment of the appropriateness of the use of accounting policies and the reasonableness of accounting estimates made by management, as well as an assessment of the overall presentation of financial statements.

We believe that we have received sufficient and appropriate audit evidence to express our opinion.

Auditor's thought.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the PO «UKRAINIAN CENTRE OF PEN INTERNATIONAL» as of December 31, 2023, its financial results for the year ended on that date, in accordance with the Regulations (standards) of accounting of Ukraine. Our audit was conducted for the purpose of expressing an opinion on the financial statements as a whole.

Activities of the PO «UKRAINIAN CENTRE OF PEN INTERNATIONAL» in 2023

The public organization "UKRAINIAN CENTRE OF PEN INTERNATIONAL" (hereinafter the Organization) is a voluntary and independent public association, created in accordance with the Law of Ukraine "On Public Associations" on the basis of the unity of interests of its members for joint implementation by citizens - Ukrainian authors (writers, journalists, publishers, scientists, teachers, human rights defenders) of their rights and freedoms, satisfaction and protection of their legitimate social, economic, creative, national-cultural and other common interests.

The organization operates on the principles of voluntariness, self-government, free choice of the territory of activity, equality before the law, lack of property interest of its members, transparency, openness and publicity. The organization unites people of different social strata, ethnic origins, citizenships, professions, political and religious beliefs, and operates according to the principles of humanism, legality and openness.

The purpose of the Organization's activity is cultural, enlightening, educational and scientific activity, protection of the principles of free exchange of ideas, promotion of protection of authors' rights to freedom of expression of views, information, elimination of class, racial and other forms of hatred. In

its activities, the Organization does not pursue commercial goals and does not set before itself the tasks of obtaining profit and its redistribution among its members.

In 2023, the activities of the Organization are primarily aimed at protecting freedom of speech and the rights of authors, promoting the development of literature and international cultural cooperation. PEN in Ukraine organizes human rights actions, initiates the writing of open letters and appeals related to the violation of the rights and freedoms of authors. In addition, the Ukrainian PEN established its own awards: the Yuriy Shevelyov Award for the best Ukrainian book of essays; The Vasyl Stus Prize for a special contribution to Ukrainian culture and sustainability of citizenship; The Heorhiy Gongadze Award, which is designed to support those journalists who are not afraid of challenges, are able to find innovative ways of conveying information, contribute to the implementation of liberal reforms in Ukraine, open new opportunities for the entire media environment, are able to create sustainability in what they do, remain faithful to professional principles and values.

PEN also founded the Kharkiv Literary Residence, PEN Discussion Club and organizes the annual meeting of Central and Eastern European PEN centers in Ukraine.

From June 2022, the Ukrainian PEN organizes literary and volunteer trips to the de-occupied and front-line territories of Ukraine. The task of literary and volunteer trips to the de-occupied and front-line territories of Ukraine: to record the crimes of the Russian occupiers against Ukrainian culture, to hold meetings with local readers, to expand the network of contacts, to collect testimonies for journalistic materials. Ukrainian and foreign writers and journalists join each trip.

Descriptive paragraph

Materiality level.

In the process of performing audit procedures, the level of materiality was used: 2% of the amount of currency of the balance sheet of the Public Organization - during the verification of balance sheet items; 2% of the total amount of income of the Public Organization - during the review of the articles of the report on income statement.

The following documents were submitted for verification:

- Establishment and registration documents;
- Orders on Public Organization;
- Accounting registers, including turnover and balance information according to accounting accounts for 2023;
- Financial reporting of the Public Organization for 2023;
- Financial and business documents (acts of completed works, income and expense invoices, business contracts, bank statements, acts for write-off of goods and material values, payroll information, cash documents, etc.).

The legislation that the Auditors were guided by during the audit:

- Law of Ukraine "On the Audit of Financial Statements and Audit Activity" dated December 21, 2017 No. 2258-VIII;
- "Code of Professional Ethics of the Auditor";
- International auditing standards;
- Law of Ukraine "On Accounting and Financial Reporting in Ukraine" dated July 16, 1999 No. 996-XIV (with amendments and additions);
- Accounting regulations (standards) of Ukraine;
- The instruction "On the application of the chart of accounts for the accounting of assets, capital, liabilities and economic operations of enterprises and organizations", approved by the order of the Ministry of Finance of Ukraine dated November 30, 1999 No. 291.

State of accounting

According to the Charter, the Public Organization independently drew up a balance sheet, kept accounting and statistical records, and prepared reports in accordance with the legislation of Ukraine.

The financial year of the Public Organization coincides with the calendar year.

Accounting was carried out by the accounting department of the Public Organization.

During the inspection period, the Public Organization used an automated form for keeping records.

The accounting policy of the Public Organization was approved by Order No. 7-K dated March 1, 2019.

Disclosure of information by type of assets:

The auditor checked the information about the assets of the Public Organization reflected in the financial statements.

The value of the assets of the Public Organization, reflected in the financial report as of December 31, 2022, is **UAH 5,343.5 thousand**.

The value of the assets of the Public Organization, reflected in the financial report as of December 31, 2023, is **UAH 5,644.7 thousand**.

Non-current assets

Fixed assets as of December 31, 2022 amounted to **UAH 56.4 thousand** (original cost 152.4 thousand hryvnias, depreciation 96.0 thousand hryvnias). Fixed assets as of 31/12/2023 amounted to **UAH 15.8 thousand** (original cost 152.4 thousand hryvnias, depreciation 136.6 thousand hryvnias). The original value of fixed assets in the balance sheet consisted of the value of fixed assets and low-value non-current tangible assets. During the auditing, we received sufficient evidence that the fixed assets reflected in the balance sheet meet the criteria for recognizing assets in accordance with UAS No. 7 "Fixed Assets".

For accounting and reporting purposes, fixed assets are divided into the following groups:

- **Fixed assets:**

- 1) buildings, structures and transmission devices;
- 2) machines and equipment;
- 3) vehicles;
- 4) tools, appliances, inventory (furniture);
- 5) other fixed assets.

- **Other non-current tangible assets:**

- 1) library funds;
- 2) low-value non-current material assets;
- 3) other non-current material assets.

Recognition of objects of fixed assets and other non-current tangible assets (hereinafter collectively: fixed assets), as well as determination of the date of their commissioning, useful life and liquidation value is carried out by a permanent commission created in accordance with the Order of the organization; the commission draws up Acts of acceptance and transfer (internal movement) of fixed assets (Form No. O3-1).

The initial assessment of objects of all groups of fixed assets and other non-current tangible assets is carried out at cost, which includes:

- purchase price (including import duties, VAT and other non-refundable taxes) or fair value (for fixed assets received free of charge);
- any costs that are directly related to the delivery of the asset to the location and bringing it to the condition necessary for operation.

The cost of a personal computer may include the cost of system software.

Property, plant and equipment are further valued at cost less any accumulated depreciation and any accumulated impairment losses. Revaluation is not carried out.

Depreciation for all groups of fixed assets is calculated using the straight-line method.

Non-current tangible assets, the value of which does not exceed UAH 6,000, belong to low-value non-current tangible assets.

Depreciation of low-value non-current tangible assets is calculated at the rate of 100% of their value in the first month of use.

The transfer of fixed assets to other charitable or other non-profit organizations takes place on the basis of a request letter from such an organization, a contract and an act of acceptance and transfer or invoice, taking into account the requirements of grant agreements.

The liquidation of fixed assets in the event of failure occurs on the basis of an act of expert assessment of the materially responsible person of the Organization.

As of 31/12/2022 and 31/12/2023 the initial cost of fixed assets consisted of the following amounts:

Fixed assets	31.12.2022, thousand UAH.	31.12.2023, thousand UAH.
Laptop	23.0	23.0
Laptop	23.0	23.0
Printer	11.5	11.5
Camera	69.0	69.0
Non-current tangible assets are of little value	25.9	25.9
In total	152.4	152.4

Current assets.

Inventories. Analytical accounting of inventories corresponds to the data of synthetic accounting, inventories in the balance sheet are shown at original cost (cost) and are kept for use during economic activity. As of December 31, 2022, the value of inventories was **UAH 0.0 thousand**.

As of 31/12/2023, the value of inventories was **UAH 0.0 thousand**. When inventories are removed, their evaluation is carried out according to the identified method. The classification, recognition and initial assessment of inventories correspond to the defined methodological principles of the formation of information about inventories in accounting, as well as the disclosure of information about them in financial statements, in accordance with Accounting Regulation (standard) No. 9 "Inventories".

Tangible assets used for no more than one year are considered low-value and perishable items.

The value of low-value and perishable items when they are put into operation is written off from the balance sheet with the subsequent organization of quantitative accounting of such items, which is carried out by materially responsible persons.

Receivables.

The formation of information about receivables in the accounting records of the Public Organization and its disclosure in the financial statements meets the requirements of UAS No. 10 "Receivables". Analytical data of receivables correspond to data of synthetic accounting.

The classification, recognition and evaluation of receivables correspond to the defined methodological principles of the formation of information about receivables in accounting and the disclosure of information about receivables in financial statements, in accordance with Accounting Regulation (standard) No. 10 "Receivables".

Receivables from settlements with donors are determined at the time of signing grant agreements and are valued at the amount specified in the agreement. The distribution of receivables into long-term and current accounts is carried out in accordance with the schedule of transfer of funds (tranches) specified in the grant agreement.

The organization can make preliminary payment (advance payment) to suppliers based on the appropriate order of the manager. Accounts receivable for settlements based on issued advances is determined at the time of transfer of advance payment to the supplier.

Accounts receivable for settlements with accountable persons is recognized at the time of issuing funds for a business trip or for a report and is assessed based on the amount of funds issued.

Accounts receivable based on accrued income is recognized simultaneously with the recognition of income from interest, dividends, royalties and is valued at the amount of recognized income.

Accounts receivable for realized non-current and current assets, as well as for realized financial investments, are recognized simultaneously with the recognition of income from the sale and are valued in the amount of recognized income.

Other receivables are recognized as an asset if there is a possibility that the Organization will receive future economic benefits and its amount can be reliably determined.

Accounts receivable for settlements with the budget.

As of 31/12/2022, receivables due to settlements with the budget amount to **UAH 0.0 thousand**.

As of 31/12/2023, receivables due to settlements with the budget amount to **UAH 0.0 thousand**.

Other current receivables.

As of December 31, 2022, other current receivables amount to **UAH 0.0 thousand**.

As of December 31, 2023, other current receivables amount to **UAH 60.0 thousand**.

Cash accounting. Conducting and documenting operations on current and other bank accounts by the Public Organization complies with the requirements of the relevant regulatory acts, in particular, "Instructions on cashless payments in Ukraine in the national currency", approved by NBU Resolution No. 22 dated 21.01.2004.

As of 31/12/2022 balances of cash and their equivalents amounted to **UAH 5,287.1 thousand**. As of 31/12/2023 balances of cash and their equivalents amounted to **UAH 5,568.9 thousand**. The balances of funds on current accounts were as follows:

No	The name of the current account	31.12.2022, thousand UAH.	31.12.2023, thousand UAH.
1	UA153052990000026004025013673	3,6	84,5
2	UA653052990000026008025015547	8,7	7,5
3	UA683052990000026008035009112	159,6	
4	UA413052990000026004035018367	434,4	263,7
5	UA863052990000026006005014225		9,7
6	UA823052990000026003045007790	7,7	
7	UA503052990000026002005013554	20,4	147,9
8	UA053052990000026003015010568	9,4	7,7
9	UA503052990000026009045003312	81,9	57,8
10	UA113052990000026005045022386		
11	UA863052990000026002045003193	144,2	1145
12	UA683052990000026008045023489	51,5	30,3
13	UA943052990000026004035036037	4,8	9,7
14	UA093052990000026006005018715	6,7	11,4
15	UA923052990000026006035025529	57,9	13,3
16	UA783052990000026000005025340	391,2	499,5
17	UA833052990000026004035025565	56,5	63,6
18	UA103052990000026001015027230	2073,4	539,4
19	UA743052990000026009045003947	943,5	
20	UA363052990000026004035000609	661,8	
21	UA683052990000026005025024810	131,3	57
22	UA343052990000026001035028101	38,6	
23	UA813052990000026000025033088		919,2
24	UA863052990000026006025025131		0,5
25	UA603052990000026005035033802		107,1
26	UA683052990000026006025022060		130,8

27	UA903052990000026001035030973		1220,9
28	UA313052990000026003015024747		242,4
	In total	5287,1	5568,9

Expenses of future periods

As of December 31, 2022, the costs of future periods amount to **UAH 0.0 thousand**.

As of December 31, 2023, the costs of future periods amount to **UAH 0.0 thousand**.

In the opinion of the auditor, the disclosure of information by types of assets is presented in the financial statements reliably and completely, in accordance with the established requirements of the current legislation of Ukraine.

Disclosure of information about Liabilities.

Accounts payable. Recognition, accounting and assessment of liabilities is carried out in accordance with UAS No. 11 "Liabilities". The total amount of liabilities of the Public Organization as of 31/12/2022 is **UAH 5,343.5 thousand**. The total amount of liabilities of the Public Organization as of 31/12/2023 is **UAH 5,644.7 thousand**. Balance indicators as of 31/12/2022 and 31/12/2023, which characterize the state of calculations for wages, social insurance, with accountable persons, the budget correspond to the data of the registers of analytical and synthetic accounting, which provides grounds for confirming their authenticity. The liabilities of the Public Organization that have accrued as of the balance sheet date are valued at their original cost. Commitments are confirmed by synthetic and analytical accounting data. Creditor debt is real and documented. Classification, recognition and assessment of liabilities correspond to the defined methodological principles of formation of information about liabilities in accounting and disclosure of information about liabilities in financial statements, in accordance with Accounting Regulation (standard) No. 11 "Liabilities".

A liability is recognized if its value can be reliably determined and there is a possibility that future economic benefits will decrease as a result of its settlement. A long-term liability is considered to be a liability with a term of performance (repayment) of more than 1 year. All other liabilities are considered current.

In the course of its activities, the Organization allocates the following types of obligations:

- current obligations to pay for goods, works, and services to suppliers;
- current obligations according to settlements with the budget;
- current obligations for payment of wages;
- current liabilities for insurance settlements;
- current liabilities for settlements with accountable persons;
- other current liabilities.

Current accounts payable for goods, works, services. Current accounts payable for goods, works, and services as of December 31, 2022 amounted to **UAH 0.0 thousand**. Current accounts payable for goods, works, and services as of December 31, 2023 amounted to **UAH 0.0 thousand**.

Future income. Future income as of December 31, 2022 amounted to **UAH 56.4 thousand**. Future income as of December 31, 2023 amounted to **UAH 15.8 thousand**. Depreciation of non-current assets, which will be accrued in future periods, is recorded as part of future income.

Targeted financing. As of 31/12/2022, targeted funding amounted to **UAH 5,287.1 thousand**. As of 31/12/2023, targeted funding amounted to **UAH 5,628.9 thousand**.

Target funding is determined by:

- funds received in the form of technical and charitable assistance on the basis of signed agreements;
- commodity values, including non-current assets, received in the form of technical assistance on the basis of signed agreements;

- charitable contributions received from individuals and legal entities both in the form of funds on accounts opened in bank institutions and in the form of property, if their intended purpose is specified in the accompanying documents;
- institutional assistance from Pen Club;
- charitable contributions, including targeted membership fees;
- funds received at the expense of services provided within the framework of targeted projects;
- interest received by the Organization from placement of grant funds.

The organization reflects the received targeted funding as a debit to the accounting accounts of cash, fixed assets, intangible assets, inventories and other assets in correspondence with the corresponding sub-accounts of account 48 "Targeted funding and targeted revenues".

In the opinion of the auditor, the disclosure of information by types of liabilities is presented in the financial statements reliably and fully in accordance with the established requirements of the current legislation of Ukraine.

Accounting of income and expenses. Income determination was carried out by the Public Organization in the reporting period in accordance with the procedure provided for by the regulatory acts of Ukraine on accounting and reporting. Accounting of income from operating and other activities is carried out in accounts of class 7 "Income and results of activity". Income recognition in accounting is reflected when an asset increases or a liability decreases, in accordance with the income recognition criteria of UAS No. 15 "Income". Analytical accounting of implementation corresponds to synthetic accounting.

The organization can receive the following types of income:

- revenues from targeted financing;
- income from non-target financing;
- income from the sale of non-current and current assets;
- income from realization of financial investments;
- income from the sale of foreign currency;
- passive income.

Targeted funding is not recognized as revenue until there is confirmation that it will be received and the organization meets the conditions for such funding.

The received targeted funding is recognized as income during those periods when expenses related to the use of relevant agreements (grants, projects) were incurred.

Target financing of capital investments is recognized as income during the period of useful use of the relevant fixed assets and intangible assets, proportional to the amount of accrued depreciation of these objects.

Targeted financing received as compensation for expenses already incurred by the Organization is recognized as income in the period in which the receivables related to this financing are incurred.

Charitable contributions of individuals and legal entities without specifying the intended purpose are recognized:

- income from freely received current assets at the time of actual receipt of such assets;
- additional capital in the amount of non-current assets received free of charge with subsequent reduction and recognition of income during the useful life of such assets.

Income from the sale of non-current and current assets, financial investments is recognized in accordance with UAS 15 "Income" and UAS 16 "Expenses".

Income from the sale of foreign currency is recognized in the amount of hryvnias received from the sale of currency (at the exchange rate of the Interbank Currency Market) to the bank account of the Organization.

Interest received by the Organization and/or acquirers (sub-recipients) from the placement of grant funds is recognized as targeted funding and is recognized as other income.

In terms of types, income consisted of the following amounts:

No	Type of income	2022, thousand UAH.	2023, thousand UAH.
1	Net income from the sale of products (goods, works, services)	0.0	0.0
2	Other operating income	21513.1	25154.1
3	Other income	0.0	0.0
	In total	21513.1	25154.1

Accounting for the costs of operating and other activities is carried out on class 9 accounts "Activity costs". Expenses are reflected in accounting simultaneously with a decrease in assets or an increase in liabilities, in accordance with the criteria for recognizing expenses of UAS No. 16 "Expenses".

Since the Organization is not a VAT payer, the costs incurred in connection with the purchase of goods (works, services) from VAT payers are included in the VAT amount. The Organization's expenses are reflected in the expenses of the reporting period in which they were actually incurred.

Analytical cost accounting is carried out at two levels:

- 1) in terms of expenditure items;
- 2) in terms of project articles.

In order to accumulate information that is necessary for the preparation of a report in the 1-DF form, when accounting for expenses incurred in connection with the provision of monetary charitable assistance to target groups of the population, additionally provide analytical accounting in terms of individual recipients.

The Organization's cost structure is shown in the table below.

Classification of costs (according to the nature of the connection with current projects)	Type of expenses (9th grade)	Articles of expenditure
1	2	3
Direct costs that are associated with the implementation of project work plans	Operating expenses (account 94)	Salaries and remuneration under the contracts of the CPC (technical assistance) of personnel directly related to the implementation of a certain project
		Calculation of wages and remuneration of the CPC
		Depreciation of fixed assets and intangible assets
		Payment for services provided by third parties, travel expenses, transportation expenses, communication services (including mobile), which are directly related to the implementation of a certain project
Indirect costs (to be	Administrative	Stationery, food products, water for the

distributed)	expenses (account 92)	Organization's office
		Salary: of the executive director, chief accountant, remuneration under contracts of CPC (technical assistance), related to administrative work
		Depreciation of fixed assets and intangible assets that cannot be directly attributed to a specific project
		Maintenance of office equipment, communication services (including mobile), Internet, postage and courier costs, office rent, utility payments, audit services, legal services, travel expenses, security expenses labor and safety equipment, other expenses that can be recognized as administrative
Other direct costs	Other expenses (account 94)	Expenses related to the purchase and sale of currency, exchange rate differences

According to the nature of the connection with a certain project (grant agreement), costs are divided into direct and indirect:

- Direct costs are costs directly related to the implementation of a certain agreement (grant, project).
- Indirect costs are costs that cannot be directly attributed to the implementation of a certain agreement (grant, project) and which relate to the activities of the Organization as a whole. Indirect costs refer to the provision of this or that project to the extent that they contribute to its implementation. Indirect costs are determined by the Organization's management budget. Indirect costs must be distributed between projects that are simultaneously implemented by the Organization in a certain month.

In terms of types, expenses consisted of the following amounts:

No	Type of expenses	2022, thousand UAH.	2023, thousand UAH.
1	Cost of goods sold (goods, works, services)	0.0	0.0
2	Other operating expenses	21513.1	25154.1
3	Other expenses	0.0	0.0
	In total	21513.1	25154.1

Other questions.

Details of the audit contract: Contract No. 21-12 dated December 21, 2023.

The audit was conducted from January 10, 2024. until January 31, 2024

January 31, 2024

LLC "Audit firm "Kyiv auditor""

Certificate of the Audit Chamber of Ukraine No. 3551, decision dated March 31, 2005. No. 147/3. 08161, Ukraine, Kyiv region, Fastivsky district, village Tarasivka, str. Mechanizatoriv, 27

Director - Veremeichenko Vyacheslav Georgiyovich
Auditor's certificate Series A No. 005398, issued
by the decision of the Audit Chamber of Ukraine No. 124
from 26.06.2003



FINANCIAL REPORT
small business

		Date (year, months, number)	Codes		
			2024	01	22
Enterprise	Public organization «UKRAINIAN CENTRE OF INTERNATIONAL»	PEN according to EDRPOU	39829861		
Territory	Podilsky district	according to COATUU	8038500000		
Organizational and legal form of business	Public organization	for KOPFG	815		
Type of economic activity	Activities of professional public organizations	for KVED	94.12		
Average registered number of employees	2				
The unit of measurement is thousand hryvnias					
Address	Kyiv , Podilskyi district, st. Mezhihirska , building 21				
	+38 (044) 279 42 03				

1. Balance
as of December 31, 2023

Form No. 1

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			
Intangible assets	1000		
initial value	1001		
accumulated depreciation	1002		
Unfinished capital investments	1005		
Fixed assets:	1010	56.4	15.8
initial value	1011	152.4	152.4
Wear and tear	1012	(96.0)	(136.6)
Long-term biological assets	1020	-	-
Long-term financial investments	1030	-	-
Other non-current assets	1090	-	-
Total non-current assets	1095	56.4	15.8
II. Current assets			
Inventories	1100		
including finished products	1103	-	-
Current biological assets	1110	-	-
Accounts receivable for goods, works, services	1125	-	-
Accounts receivable for settlements with the budget	1135	-	-
including income tax	1136	-	-
Other current receivables	1155		60.0
Current financial investments	1160	-	-
Cash and cash equivalents	1165	5,287.1	5,568.9
Expenses of future periods	1170		
Other current assets	1190	-	-
Total current assets	1195	5,287.1	5,628.9
III. Non-current assets held for sale and disposal groups	1200	-	-
Balance	1300	5,343.5	5,644.7

Equity and liabilities	Line code	At the beginning of the reporting year	At the end of the reporting period
1	2	3	4
I. Equity			
Registered (share) capital	1400	-	-
Additional capital	1410	-	-
Reserve capital	1415	-	-
Retained earnings (uncovered loss)	1420	-	-
Unpaid capital	1425	(-)	(-)
Total Equity	1495	-	-
II. Long-term liabilities, targeted financing and provision	1595	5,287.1	5,628.9
III. Current liabilities		-	-
Short-term bank credits	1600	-	-
Current accounts payable for: long-term liabilities	1610	-	-
goods, works, services	1615		
calculations with the budget	1620	-	-
including income tax	1621	-	-
insurance calculations	1625	-	-
payroll calculations	1630	-	-
Future income	1665	56.4	15.8
Other current commitments	1690	-	-
The total amount of current liabilities	1695	56.4	15.8
IV. Liabilities related to non-current assets held for sale and disposal groups	1700	-	-
Balance	1900	5,343.5	5,644.7

2. Income statement for 2023

		Form No. 2	Code	1801007
	Line code	For the reporting period	For the same period last year	
1	2	3	4	
Net income from the sale of products (goods, works, services)	2000			
Other operating income	2120	25,154.1	21,513.1	
Other income	2240			
Total income (2000+2120+2240)	2280	25,154.1	21,513.1	
Cost of goods sold (goods, works, services)	2050	()		
Other operating expenses	2180	(25,154.1)	(21,513.1)	
Other expenses	2270	()	()	
Total expenses (2050+2180+2270)	2285	(25,154.1)	(21,513.1)	
Financial result before taxation (2280-2285)	2290	-	-	
Income tax	2300	(-)	(-)	
Net profit (loss) (2290-2300)	2350	0.0	0.0	

President

(signature)

V.A. Yermolenko

(initials, last name)

Chief Accountant

(signature)

(initials, last name)