

## INDEPENDENT AUDITOR'S REPORT

*TO MANAGEMENT OF*  
NON-GOVERNMENT ORGANIZATION  
"ALL-UKRAINIAN DEMOCRATIC FORUM"

*To Users of Financial Statements*  
NON-GOVERNMENT ORGANIZATION  
"ALL-UKRAINIAN DEMOCRATIC FORUM"

### **Report on Audit of Financial Statements**

#### ***Opinion***

"De Visu" Audit Firm Private Joint Stock Company (*hereinafter – an Auditor*) conducted audit of Financial Statements of NON-GOVERNMENT ORGANIZATION "ALL-UKRAINIAN DEMOCRATIC FORUM" (*hereinafter – the Non-Government Organization*) which consists of Financial Report of a small business entity on financial position: Balance Sheet (form No.1-м) as of December 31, 2017; Report on Financial Results (form No.2- м) for the year that ended on the stated date

The Financial Statements were prepared by management personnel in accordance with the National Accounting Standards, the Law of Ukraine "On Accounting and Financial Reporting in Ukraine" of 16.07.1999, No. 996-XIV (*hereinafter – the Law No. 996*)

In our opinion, the Financial Statements attached, reflects fairly, in all material respects, the financial performance of the Non-Government Organization as of 31.12.2017, its financial results for the year that ended on the stated date in accordance with the National Accounting Standards, the Law of Ukraine "On Accounting and Financial Reporting in Ukraine".

#### ***Basis for Opinion***

We conducted an audit in accordance with the International Standards of Auditing (ISA).

In accordance with these standards our responsibility is set out in the section "Auditor's Responsibility for the Audit of Financial Statements" in our report. We are independent in relation to the Non-Government Organization in accordance with the Code of Ethics of Professional Accountants of the Board of International Standards of Ethics for Accountants and the Ethical Requirements Applicable in Ukraine to our Financial Statements Audit, as well as we performed other Ethics Responsibilities in accordance with these Requirements.

We believe that the audit evidence we've received is sufficient and acceptable to use as a basis for our Opinion.

## **Key Audit Matters**

Key audit matters are matters that, according to our professional judgment, have been significant during our audit of the Financial Statements for the current period. These matters have been considered in the context of our audit of the Financial Statements as a whole and in the formulation of an opinion on it; at the same time we do not express a separate opinion on these matters.

## **Responsibility of management and those charged with governance for the financial statements**

The management of the Non-Government Organization is responsible for preparation and fair presentation of the financial statements in accordance with the Law No. 996 , the Accounting Regulations (Standards) and for such internal control, which management determines as necessary to ensure the preparation of the financial statements that does not contain material misstatement due to fraud or error.

When preparing the financial statements, management is responsible for assessing the Non-Government Organization's ability to continue to operate on going concern, disclosing, where applicable, business continuity issues, and using assumptions of continuity of activity as a basis for accounting, except when management plans to liquidate a company or cease activities, or has no other real alternatives to this.

Those charged with governance are responsible for overseeing the financial reporting process of the Non-Government Organization.

## **Auditor's responsibility for audit of the financial statements**

Our objectives are to obtain reasonable assurance that the financial statements as a whole does not contain material misstatement due to fraud or error and the presentation of the auditor's report that contains our opinion. Reasonable assurance is a high level of certainty, but it does not guarantee that an audit conducted in accordance with the ISA will always reveal material misstatements, if it exists. Misstatements may be the result of fraud or error; they are considered to be material if, individually or in aggregate, as reasonably expected, they may affect the economic decisions of users that are taken on the basis of these financial statements.

When conducting an audit in accordance with the requirements of the ISA, we use professional judgments and professional scepticism during audit engagement.

In addition, we:

- identify and assess the risks of material misstatement of financial statements due to fraud or error, develop and perform audit procedures in response to these risks, and obtain audit evidence that is sufficient and acceptable to use as a basis for our opinion. The risk of non-disclosure of material misstatement as a result of fraud is higher than for



misstatement due to a mistake, since fraud may include conspiracy, forgery, deliberate omission, incorrect statements or neglect of internal control measures;

- get an understanding of the internal control of the audit, to develop audit procedures that respond to the circumstances rather than to express an opinion on the effectiveness of the internal control system;

- assess the appropriateness of the applied accounting policies and the reasonableness of accounting estimates and relevant disclosures made by management;

- make the conclusion on the appropriateness of using the assumption of going concern as a basis for accounting and, on the basis of audit evidence obtained, we conclude that there is a significant uncertainty about events or conditions that would put the Non-Government Organization's ability to continue its going concern. If we come to a conclusion about the existence of significant uncertainty, we should draw attention in our auditor's report to relevant disclosures in the financial statements or, if such disclosures are inappropriate, to modify our opinion. Our evidence is based on the evidence obtained before the date of our auditor's report. However, subsequent events or conditions may force the Non-Government to terminate its activities on going concern basis.

- assess general submission, structure and content of the financial statements with disclosure of information, as well as whether show the financial statements transactions and events that were basis for its preparation in a way that helps to reach fair reflection.

We provide those charged with governance with information about the planned scope and time of the audit and significant audit results, including any significant deficiencies in the internal control that we have found during the audit.

We also provide those charged with governance with the statement that we have met the relevant ethical requirements for independence, and notify them of all relations and other issues that might reasonably be considered to affect our independence and, where applicable, regarding appropriate precautionary measures.

From the list of all issues that were provided to those charged with governance, we identified the ones that were most important during the audit of the current financial statements, that is, those that are key audit matters. We describe these matters in our auditor's report except when a legislative or regulatory act prohibits public disclosure of the matter or if, in very exceptional circumstances, we believe that such a question should not be expressed in our report, as the negative effects of such coverage may expectedly outweigh its usefulness to the public interest.

Engagement partner on audit resulted to this independent auditor's report is Burdym Yuriy Mykolayovych.

**Engagement partner**

**Acting General Manager**

(the Auditor's certificate  
series A No. 002480  
issued by the Auditors' Chamber of Ukraine  
June 29, 1995,  
valid until June 29, 2019)



**Yuriy M. Burdym**

**Victor P. Ivashchenko**

Address: 01001, Kyiv, Malopidvalna Str., 10, office 11.

Date of the report: 18<sup>th</sup> April 2018.

Independent Auditor's Report (Auditor's Report) is prepared in 3 copies. Financial Statements of NON-GOVERNMENT ORGANIZATION "ALL-UKRAINIAN DEMOCRATIC FORUM" as of December 31, 2017 is attached to the report.

**ФІНАНСОВИЙ ЗВІТ**  
суб'єкта малого підприємства

Підприємство **ГРОМАДСЬКА ОРГАНІЗАЦІЯ "ВСЕУКРАЇНСЬКИЙ ДЕМОКРАТИЧНИЙ ФОРУМ"** Дата (рік, місяць, число) **за ЄДРПОУ**

Територія **Солом'янський район міста Києва** за КОАТУУ

Організаційно-правова форма господарювання **Громадська організація** за КОІФП

Вид економічної діяльності **Діяльність інших громадських організацій, н.м.г.** за КВЕД

Середня кількість працівників, осіб **1**

Одиниця виміру: **тис. грн з одним десятковим знаком**

Адреса, телефон **03087, вулиця Адама Мицкевича, буд.10, кв.32, місто Київ** 500-79-71

КОДИ		
2018	01	01
38509466		
8030100000		
815		
9499		

**I. Баланс на 31.12.2017 р.**

Форма № 1-м Код за ДКУД 1801006

Актив	Код рідка	На початок звітної року	На кінець звітної періоду
1	2	3	4
<b>I. Необоротні активи</b>			
Незавершені капітальні інвестиції	1005		
Основні засоби	1010	435.7	293.5
первісна вартість	1011	727.9	727.9
знос	1012	( 292.2 )	( 434.4 )
Довгострокові біологічні активи	1020		
Довгострокові фінансові інвестиції	1030		
Інші необоротні активи	1090		
<b>Усього за розділом I</b>	<b>1095</b>	<b>435.7</b>	<b>293.5</b>
<b>II. Оборотні активи</b>			
Запаси	1100		
у тому числі готова продукція	1103		
Поточні біологічні активи	1110		
Дebіторська заборгованість за продукцію, товари, роботи, послуги	1125		
Дebіторська заборгованість за розрахунками з бюджетом	1135		
у тому числі з податку на прибуток	1136		
Інша поточна дебіторська заборгованість	1155	364.6	13.1
Поточні фінансові інвестиції	1160		
Гроші та їх еквіваленти	1165	90.3	20.8
Витрати майбутніх періодів	1170		
Інші оборотні активи	1190		
<b>Усього за розділом II</b>	<b>1195</b>	<b>454.9</b>	<b>33.9</b>
<b>III. Необоротні активи, утримувані для продажу, та групи вибуття</b>	<b>1200</b>		
<b>Баланс</b>	<b>1300</b>		<b>327.4</b>



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*Handwritten text: голова управління Певско М.В.*

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Пасив	Код рядка	На початок звітного року	На кінець звітного періоду
1	2	3	4
<b>I. Власний капітал</b>			
Зареєстрований (паісовий) капітал	1400		
Додатковий капітал	1410		
Резервний капітал	1415		
Верзгоділений прибуток (нескритий збиток)	1420		
Відшкодування капітал	1425	( )	( )
Усього за розділом I	1495		
<b>II. Довгострокові зобов'язання, цільове фінансування та забезпечення</b>			
<b>III. Поточні зобов'язання</b>			
Короткострокові кредити банків	1600		
Зобов'язання кредиторська зобов'язаність за:			
довгостроковими зобов'язаннями	1610		
товари, роботи, послуги	1615		
рахунками з бюджетом	1620		
у тому числі з податку на прибуток	1621		
рахунками зі страхування	1625		
рахунками з оплати праці	1630		
Доводи майбутніх періодів	1665		
Інші поточні зобов'язання	1690		
Усього за розділом III	1695		
<b>IV. Зобов'язання, пов'язані з оборотними активами, утримуваними для продажу, та групами вибуття</b>			
Баланс	1900	890.6	327.4


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

Форма № 2-м 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 операційні доходи	2120	563.2	419.9
Інші доходи	2240		
Разом доходи (2000 + 2120 + 2240)	2280	563.2	419.9
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	( )	( )
Інші операційні витрати	2180	( 563.2 )	( 419.9 )
Інші витрати	2270	( )	( )
Разом витрати (2050 + 2180 + 2270)	2285	( 563.2 )	( 419.9 )
Фінансовий результат до оподаткування (2280 - 2285)	2290		
Податок на прибуток	2300	( )	( )
Чистий прибуток (збиток) (2290 - 2300)	2350		

Керівник  (ініціали, прізвище) Пасько Микола Володимирович (ініціали, прізвище)

Головний бухгалтер  (ініціали) Пасько Микола Володимирович (ініціали, прізвище)

  
коп'ю з оригіналом голова правління Пасько М.В.