



**Limited Liability Company
«Era-Audit»**

**INDEPENDENT AUDITOR'S
REPORT REGARDING THE FINANCIAL STATEMENT OF
CASH RECEIPTS AND EXPENSES**

as of December 31, 2022.

On projects: #VARTOZHITY – implementation of the social mission – psychological support lines for cancer patients and palliative care patients, military personnel, and their relatives.

Addressee: NON-GOVERNMENTAL
ORGANIZATION
«YANINA SOKOLOVA'S FUND»
Single State register: 44195013
Ukraine, 01601, Kyiv city,
Pechersky Uzviz, building 5

The objective of this report is to confirm the Financial statement of cash receipts and expenses as of December 31, 2022, on projects: #VARTOZHITY: «psychological support lines for cancer patients and palliative care patients, and crisis counselling» and «psychological support lines for military personnel and their relatives».

Management's responsibility

Management staff is responsible for the preparation and reliable reporting in accordance with the requirements of current Ukrainian legislation, Agreement with International Fund «Vidrodzhenya» about implementation of the project №SG54498 «Foundation #VARTOZHITY – online media supporting cancer patients and palliative care patients» dated from 15.04.2022 and Grant Agreement with UNITED UKRAINE APPEAL LIMITED (code: 18 658 298 241) about Project financing «Psychological support lines for military personnel, their loved ones and relatives, in connection with the full-scale invasion of the Russian federation on the Ukrainian territory» dated from September 13, 2022 for the proper use of funds for both the statutory activities and the terms of the above-mentioned contracts, and the reliability and completeness of the actual financial and economic transactions in the accounting registers and for the reliability of the primary documents submitted for verification.

Management's staff responsibility includes: development, implementation and use of internal control over the preparation and reliable presentation of the reports for the absence of significant errors, regardless of their causes (fraud or error); compliance with the requirements of the legislation when performing significant transactions and ensuring the state of management.

Auditor's responsibility

We are responsible for the provision of the conclusion on the confirmation of the Financial statement of cash receipts and expenses as of December 31, 2022, on projects: #VARTOZHITY: «psychological support lines for cancer patients and palliative care patients, and crisis counselling» and «psychological support lines for military personnel and their relatives» for a total amount of UAH 1 077 015,19 (One million seventy seven thousand fifteen hryvnias 19 kopecks).

Auditor's conclusion was drawn up according to the International Auditing Standard (IAS) 805 «Special Considerations - Audits of Individual Financial Statements and Specific Elements, Accounts or Objects of Financial Statements», Ukrainian Legislation «On the Audit of Financial Statements and Auditing Activities», and the terms of the Agreement between the Public Organization «Yanina Sokolova's Fund» and LLC «Era-Audit» No. 2507 dated 25.07.2023.

Scope of review and reasonable assurance

We conducted a review by the continuous method of primary documents and concluded contracts are based on the Financial statement of cash receipts and expenses as of December 31, 2022, on projects: #VARTOZHITY: «psychological support lines for cancer patients and palliative care patients, and crisis counselling» and «psychological support lines for military personnel and their relatives» for a total amount of UAH 1 077 015,19, that does not contain significant misstatements and errors, including as a result of fraudulent actions or other errors that may affect the economic decisions of users made on the basis of this Financial statement of cash receipts and expenses.

Auditor's conclusion according to the statement of cash flows as of December 31, 2022.

In our opinion, the audit evidence obtained is a sufficient and appropriate basis of our expression.

We performed the procedures exclusively for the purpose of obtaining complete information regarding the confirmation of the costs incurred, which are reflected in the in the Financial statement of cash receipts and expenses.

We confirm completeness and true representation of the financial information in the Financial statement of cash receipts and expenses as of December 31, 2022, on projects: #VARTOZHITY: «psychological support lines for cancer patients and palliative care patients, and crisis counselling» and «psychological support lines for military personnel and their relatives».

CEO

Independent Auditor
(certificate "A" №006479,
issued by ACU
dated from December 18, 2008 №197/2)



Nataliia Golovata

Conclusion (report) was drawn up by August 4, 2023