

**Non-governmental organization
"FOREST INITIATIVES AND COMMUNITIES"**

**Financial statements in accordance
with National Accounting Regulations (Standards) of Ukraine.**

As at 31 December 2022
with independent auditor's report

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Independent auditor's report

- ✓ **To the Management and Founders of Non-Governmental Organization "FOREST INITIATIVES AND COMMUNITIES"**
- ✓ **Donors of Organization**
- ✓ **Other users of financial statements**

Opinion

We have audited the financial statements of Non-Governmental Organization "FOREST INITIATIVES AND COMMUNITIES" (the Organization), which comprise the balance as at 31 December 2022, the statement of comprehensive activities, statement of changes in funds and statement of cash-flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at 31 December 2022 and its financial performance and its cash flows for the year then ended in accordance with National Accounting Regulations (Standards) of Ukraine (NR(S)AU).

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 in accordance with the International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Ukraine, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.

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

We draw attention to Notes 2 and 9 to the financial statements, which indicate that from February 24, 2022, the activities of the Organization were negatively affected by the ongoing military invasion of Ukraine, and the extent of further events or the timing of their cessation are uncertain. These events and conditions, together with other matters set forth in Notes 2 and 9, indicate the existence of a uncertainty that may cast significant doubt on the Entity's ability to continue as a going concern. Our opinion has not changed on this matter.

However, at the same time, we draw attention to the fact that the Organization did not stop its activities during the military invasion and as a consequence opened an additional line of work as humanitarian aid.

Responsibilities of management, Organization General Assembly and Organization Board for the financial statements

Management of Organization is responsible for the preparation and fair presentation of the financial statements in accordance with national 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.

Organization General Assembly and Organization Board 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 risks, and obtain audit evidence that is sufficient and appropriate to provide a basis our opinion. The risk of not detecting a material misstatement resulting from 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 Foundation'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 Foundation 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 the Organization Board 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 key partner of the audit is Volodymyr Shyganov, registration number in the Register of Auditors 101761.

Date of the Independent Auditor's Report:

June 29, 2023

Key Partner of the audit _____



Volodymyr Shyganov

Managing partner of LLC ACF "Business Partners" _____



Natalia Tsupryk



Statement of comprehensive activities

For the year ended 31 December, 2022

	<i>Note</i>	2022		2021	
		UAH thousand	USD thousand	UAH thousand	USD thousand
Income					
Donations and grants		6,908.5	213.6	4,062.6	148.9
Service organization`s income		31.3	1.0	82.1	3.0
Expenses for activities of social purpose and other expens.		(6,913.2)	(213.8)	(4,128.5)	(151.3)
Foreign currency exchange gain/ loss, net		55.1	1.7	(13.8)	(0.5)
Net result		81.7	2.5	2.4	0.1

Karabchuk Dmytro
Executive Director of the Non-Governmental Organization "FOREST INITIATIVES AND COMMUNITIES"

Balance

As at 31 December 2022

	<i>Note</i>	31.12.2022		31.12.2021	
		UAH thousand	USD thousand	UAH thousand	USD thousand
Assets					
Non-current assets					
Property, fixtures and equipment		161.4	4.4	187.0	6.9
Total non-current asset		161.4	4.4	187.0	6.9
Current assets					
Accounts receivable				2.3	0.1
Prepayments made		—	—	—	—
Cash and cash equivalent		2,269.3	62.1	754.3	27.7
Total current assets		2,269.3	62.1	756.6	27.8
Total assets		2,430.7	66.5	943.6	34.7
Funds and liabilities					
Funds					
Funds		2,150.4	58.2	734.7	27.0
Total funds		2,150.4	58.2	734.7	27.0
Equity					
Retained earnings		100.2	3.4	18.5	0.7
Total equity		100.2	3.4	18.5	0.7
Current liabilities					
Accounts payable		18.7	0.5	3.4	0.1
Deferred income (equal balance value of non-current assets)		161.4	4.4	187.0	6.9
Total current liabilities		180.1	4.9	190.4	7.0
Total funds, equity and liabilities		2,430.7	66.5	943.6	34.7

Karabchuk Dmytro
Executive Director of the Non-Governmental Organization "FOREST INITIATIVES AND COMMUNITIES"

Statement of cash flows

For the year ended 31 December, 2022

	31.12.2022		31.12.2021	
	UAH thousand	USD thousand	UAH thousand	USD thousand
Cash balance on 1 January	754.3	27.6	525.1	19.2
Contributions and charitable donations from legal entities and individual	8298.7	256.6	4,416.1	161.9
Service income cash in	29.7	0.9		
Social purpose activities disbursements made	(6,867.3)	(216.6)	(4,251.3)	(155.9)
Other cash flow outflow	(1.2)	(0.0)	(0.7)	(0.0)
	(0.0)	(0.0)	(0.0)	(0.0)
	2,214.2	68.5	771.3	28.2
Foreign currency exchange gain and losses (net)	55.1	1.7	(17.0)	(0.6)
Cash balance on 31 December	2,269.3	70.2	754.3	27.6

Karabchuk Dmytro
Executive Director of the Non-Governmental Organization "FOREST INITIATIVES AND COMMUNITIES"

Statement of changes in funds

As at 31 December 2022

	<i>Restricted funds</i>		<i>Unrestricted funds</i>		<i>Total funds</i>	
	UAH thousand	USD thousand	UAH thousand	USD thousand	UAH thousand	USD thousand
Fund balance as at 1 January 2021	357.7	13.3	377.0	14.0	734.7	27.3
Donations and grants received	8,298.7	256.6			8,298.7	256.6
Donations and grants used	6,860.5	214.4	22.5	3.0	6,883.0	215.1
Fund balance as at 31 December 2022	1795.9	55.5	354.5	11.0	2,150.4	66.5
Fund balance as at 1 January 2020	186.5	7.0	322.5	12.0	509.0	19.0
Donations and grants received	4,311.5	158.1	104.6	3.8	4,416.1	161.9
Donations and grants used	4,140.3	151.8	50.0	4.1	4,190.3	155.9
Fund balance as at 31 December 2021	358.7	13.3	315.1	11.7	734.7	25.0

Karabchuk Dmytro
Executive Director of the Non-Governmental Organization "FOREST INITIATIVES AND COMMUNITIES"

Notes to the financial statements and summary of accounting policies

1. General information

The Non-Governmental Organization "FOREST INITIATIVES AND COMMUNITIES" (hereinafter – the "Organization", abbreviated in English — "ForestCom".) was created in February 2020. The founders of the Organization were scientists from the National Forestry University of Ukraine and experts from other areas related to forestry and nature protection. Today, the organization unites experts in forestry, ecology, forest monitoring, law, sociology, urban forestry, urban greening, eco-education, community development, policy development and other related fields.

The main goal of the Organization is to protect and improve the state of the natural environment, promote the sustainable development and management of forestry, increase environmental awareness and the standard of living of communities through the implementation of forestry and related initiatives. The Organization develops and implements initiatives to protect unique natural habitats, strengthen sustainable "green" practices, sustainable development, and develop national policies to build a country you want to live in. Also, the Organization's activities are based on the development and implementation of democratic ideas for a more transparent society, sustainable use of forest resources, ecosystem services that contribute to better protection of unique natural places. The organization's community joins forces to combat illegal logging and work towards mitigating the effects of climate change. Through its activities, the ForestCom strives to build a community of like-minded people based on respect, understanding and mutual assistance, which will help to improve the forest industry in Ukraine and the environment as a whole through its actions.

The main projects of the Organization in 2022 and 2021 and their Donors:

- ✓ *The project "Combating illegal logging in Ukraine"* is a project whose goal is to empower active citizens, national and local NGOs, as well as interested government institutions through the use of modern technology and experts technical and policy expertise to address problems of corruption, illegal logging and forest conservation in Ukraine. Moreover, the project is designed to enhance appropriate forest management, communities, law enforcement and policymakers with additional tool to monitor and check the sustainability of forestry methods used in Ukrainian forests as well as state controlling agencies. The project has been implemented with the support of the Office of International Programs of the US Forest Service.
- ✓ *"Deep Green Ukraine" project* — The product of the project is an open and free online resource for monitoring all forests of Ukraine based on independent satellite data. The online monitoring system offers the opportunity to analyze the open data market from various sources (forest management materials of the State Forestry Agency, land cadastre information and satellite data) and access information on the state of forest stands (degradation and felling) and the register of issued logging tickets, or a detailed analysis from specialists. The project was implemented jointly by Space Research Institute of the NASU and SSAU, "Authorities Monitoring Center" and "ForestCom" NGOs. Development of the Deep Green Ukraine system became possible as a result of winning the Open Data Challenge competition conducted within the USAID/UK aid international technical assistance project "Transparency and Accountability in Public Administration and Services/TAPAS" with the support of Ukraine's Ministry of Digital Transformation.
- ✓ *Project "Carpathians National Park, Ukraine. Planning and Development of National Park Gateways, Verkhovyna Tourism Hub and Park and Wildlife Protection"* is a project whose goal is to support protection of biodiversity and people in the Ukrainian Carpathians. Global Conservation and ForestCom agreed to work together on the development of nature-protected institutions and the formation of valuable nature conservation territories of the Ukrainian Carpathians, including the responsible development of National Park Gateways and the Verkhovyna Tourism Hub. Particular attention is paid to the territory of the Hutsul region rich both in nature's gifts and cultural treasures. The main project tasks at this stage are:
 - improve the efficiency of nature protection, specifically in the Nature Reserve Fund (NRF) institutions;
 - support the granting of NRF status to the high biodiversity rich areas and unique nature objects or territories, as well as connection of existing nature protection institutions;
 - promote sustainable development of local mini-infrastructure and business-oriented projects aimed both at improving the livelihood of local people and creation of sustainable financial sources of income for environmental institutions, developing an understanding of their dependence.

The project has been implemented with the support of the NGO "Global Conservation."

- ✓ *The project "Ensuring the urgent humanitarian needs of IDPs over the age of 30 within the framework of the "United Voices in Action" program"* is a project whose goal is to identify and meet the urgent humanitarian needs of IDPs aged 30 and over in their new places of residence by creating and building regional cohesion with representatives of the Boryslav, Zhuravno, Zolochiv and Shchyrets territorial communities of the Lviv region.
The project was implemented within the framework of the "Unity for Action" program supported by the International Research and Exchanges Board (IREX) and the U.S. Government through the U.S. Department of State (DOS).
- ✓ *The project "Development of a communication strategy for humanitarian activities"* helped to develop a Communication Strategy for the humanitarian activities of the NGO "ForestCom" in order to strengthen the organizational capacity of the organization to perform humanitarian activities and disseminate the obtained results among stakeholders.
The project was implemented with the support of ISAR Yednannia, provided within the framework of the "Civil Society Sectoral Support Initiative", which is financed thanks to the sincere support of the American people, provided through the United States Agency for International Development (USAID).
- ✓ *The project «Transformative Pilot Activities (TPA) Project on Bioenergy for Boryslav».* The goal of the project was to carry out Transformative Pilot Action (TPA) to increase the level of energy efficiency and sustainable use of bioenergy in Boryslav Gymnasium No. 9 within the action research and implementation program in Boryslav (Lviv region) launched by the Center for Development and Environment (CDE) / University of Bern (Switzerland) in the cooperation with Swiss Federal Institute for Forest, Snow and Landscape Research (WSL), Ukrainian National Forestry University (UNFU) and Boryslav City Council.
The implementation of the project became possible thanks to the financial support by WSL and other Swiss support and was based on the previous cooperation of partners within the framework of the implementation of the project "Identifying of green energy opportunities in the Ukrainian Carpathians", which was part of the project Kooperation in der Waldforschung Ukraine-Schweiz 2017-2020.

2. The basis of reporting

This financial statement was prepared in accordance with the requirements of National Accounting Regulations (standards) of Ukraine (hereinafter referred to as "NR(S)AU"), as well as in accordance with the requirements of the Organization's main donor (USDA, as a US government organization) set forth in the Code of Federal Regulations, namely 2 CRF 200, subdivision F.

These financial statements have been prepared on the basis of the historical cost method. All amounts are given in thousands of hryvnias, unless otherwise stated. These financial statements were authorized for issue on May 02, 2023.

Statement about the validity

The financial statements of the Organization, presented above, were prepared in accordance with the National Accounting Regulations (standards) of Ukraine (NSBO), approved by the Ministry of Finance of Ukraine and registered by the Ministry of Justice of Ukraine, valid at the beginning of the reporting year, as well as in accordance with the requirements of the main donor of the Organization (USDA, as a United States Government entity) set forth in the Code of Federal Regulations, namely 2 CRF 200, subpart F.

The reporting period for which this financial statement is prepared from January 1, 2022 to December 31, 2022.

Going concern assumption

The Organization's financial statements are prepared based on the assumption of continuity of operations, according to which the realization of assets and repayment of liabilities occurs in the course of ordinary activities. Financial statements do not include adjustments that would be necessary if the Organization could not continue to carry out financial and economic activities in accordance with the principles of business continuity.

Ongoing hostilities, uncertainty regarding the further development of events, including their intensity and potential terms for the cessation of hostilities, may significantly affect the economic situation in the country and, accordingly, the activities of the Organization, their consequences cannot be assessed with a sufficient level of predictability.

After analyzing the economic and military factors, management personnel concluded that these events and conditions, together with other issues, indicate the existence of significant uncertainty due to external factors, which may cast significant doubt on the Organization's ability to carry out activities on a continuing basis.

Functional currency and presentation currency

Financial statements are presented in thousands of hryvnias ("hryvnia, UAH"), which is the functional currency and the currency of presentation of financial statements of the Organization. The statements are translated into US dollars using the year-end exchange rate method for the balance sheet and the annual average rates for the Statements of Financial Results, Statement of Cash Flows and Statement of Funds Flows. US dollar exchange rates were used according to data from the National Bank of Ukraine:

As of December 31, 2022, 1 USD=36.5686 UAH;
As of December 31, 2021, 1 USD=27.2782 UAH;
The average exchange rate for 2022 is 1 USD=32.3423 UAH;

The average exchange rate for 2021 is 1 USD=27.2861 UAH.

3. Significant accounting judgments and estimates

Fixed assets

Fixed assets are recorded at original cost less accumulated depreciation and impairment losses.

The initial cost of fixed assets includes:

- amounts paid to suppliers and contractors;
- amounts of non-refundable indirect taxes related to the acquisition;
- installation and commissioning costs, as well as any costs directly related to bringing the fixed assets to a condition in which they are suitable for use for their intended purpose. The Organization applies the straight-line method of depreciation of fixed assets over the useful life of the assets.

The periods of useful use of fixed assets are as follows:

	<u>Useful life usage (years)</u>
Buildings	20-25;
Engineering networks and transmission devices	10-15;
Machinery and equipment	5-10;
Vehicles	5-7;
Furniture, equipment, devices	4-5;
Other fixed assets	2-12

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of the Non-Governmental Organization "FOREST INITIATIVES AND COMMUNITIES"
Depreciation of objects of low value non-current tangible assets is set at the amount of 100% of their value in the first month of their using.

Cash balance

Cash balance includes funds in banks and cash in hand and short-term deposits with an initial maturity of no more than six months. their book value is equated to fair value due to their short-term nature.

Inventory

Inventory represent materials that will be used for the implementation of projects.

Recognition of income and expenses

Revenue is recognized when expenses associated with a particular project are incurred.

An expense is recognized when there is a decrease in economic benefits associated with the disposal of assets or an increase in liabilities that can be measured reliably.

Funds

Restricted project funds are advances from donors to fund specific projects. The balance represents the unspent portion of funds at the beginning or end of the year. The prepaid funds will be spent during the life of the projects. The project is carried out only if the conditions of financing are met. Unrestricted project funds are distributed in accordance with the budget of the Organization.

4. Expenditure

	2022		2021	
	UAH thousand	USD thousand	UAH thousand	USD thousand
Expenses for activities of social purpose	(6,883.0)	(212.8)	(6,883.0)	(212.8)
Other expenses	(30.2)	(1.0)	(30.2)	(1.0)
Total expenditure	(6,913.2)	(213.8)	(6,913.2)	(213.8)

Expenses for social activities are expenses for the benefit of third parties, which are aimed at the benefits of society, and also include expenses for raising the awareness of potential beneficiaries about the Organization's projects. The effect of social spending is achieved by providing goods and services to beneficiaries and the public. A list of the main charitable and social projects of the Organization is presented in Note 1.

Other expenses mainly include depreciation, office rent and maintenance and other professional services.

5. Cash and cash equivalents

	2022		2021	
	UAH thousand	UAH thousand	UAH thousand	USD thousand
Cash balance in bank accounts	2,269.3	62	754.3	27.7
Cash balance are presented in such currencies				
Ukrainian hryvnias	477.5	13.1	438.0	16.1
Euro	201.1	5.5	125.4	4.6
Dollar	1,590.7	43.5	190.9	7.0
	2,269.3	62.1	754.3	27.7

6. Operating environment and economic conditions

The Year 2022 is the year of Russia's full-scale war against Ukraine, vividly showed all the strengths and weaknesses of the Ukrainian economy.

Many of the strengths were the result of the reforms carried out over the previous eight years. Unexpected stability of the banking system has come to light. The ability of the government and the National Bank to maintain macroeconomic stability in extremely difficult conditions. The ability of reformed state-owned enterprises, such as "Ukrzaliznytsia" and "Ukrposhta", to take the initiative and use their scale for large projects, support for citizens and businesses.

After several weeks of shock, already in March 2022 businesses began to resume work, despite the shelling. By September 2022, in the territory not covered by hostilities and occupation, almost everyone had done it. Even Russia's terrorist attacks on the energy infrastructure, which began in October 2022, did not stop the desire to work and earn money. Orchestras of generators on the streets of cities prolongate business working time as long as need.

Millions of people have left the country, hundreds of thousands of able-bodied citizens are working at the front, tens of thousands of enterprises have stopped working. Since the beginning of the war, Ukraine has received 26 billion dollars of international aid. However, the predictability and rhythm of international aid receipts remain a problematic issue.

Ukraine's economy is gradually recovering from the military shock. The decline in production has been stopped, new technological processes are being established, and the real sector is being converted. However, at the end of the year, the pace of economic recovery began to slow down again due to the barbaric attacks of the Russian army on the civil infrastructure of Ukraine, which shortened the working day and increased the cost. According to the latest IMF estimates, real GDP will decline by 35% in Year 2022.

The stability of the banking system has been preserved. The war generally was not made a negative impact on the state of the banking system. On the contrary, bank liquidity was actively replenished thanks to emission financing of the state budget deficit and the inflow of international aid. At the end of the year, the liquidity of the banking system already exceeds the normative values by 6 times, and the core and regulatory capital of banks by 2 times.

Despite the increase in the share of non-performing loans (up to 36% compared to 30% at the beginning of the year), the banking system maintains solid profitability: UAH 11 billion in net profit, UAH 118 billion in operating income, including deductions to reserves (data for 10 months of Year 2022). In this way, the banking system has maintained and strengthened the margin of financial stability and potential for credit expansion, which is an important factor for the further successful recovery of the economy.

Currency stability has been preserved. Timely implemented measures in the field of currency regulation (fixing the exchange rate, application of currency restrictions on the withdrawal and movement of capital, etc.) made it possible to maintain stability on the foreign exchange market.

These financial statements reflect the management staff current assessment of the impact of the economic situation in Ukraine on the Organization's operations and financial condition. Future changes in economic conditions may differ from management's estimates.

7. Taxation and compliance with legislation

The Organization is a non-profit organization that is generally exempt from paying income tax and other taxes that may apply to its activities, including value added tax, provided that it continues to maintain the status of a non-profit organization and carry out its statutory activities.

The management believes that its interpretation of the relevant legislation is correct, that the Organization's activities are carried out in full compliance with the normative acts of Ukraine and that the Organization will continue to maintain the status of a non-commercial organization.

All statutory tax obligations were paid on time and properly. At the same time, there is a risk that operations' and the correctness of the interpretation, which were not challenged by the controlling authorities before, will be called into question in the future.

However, this risk significantly decreases over time. Determining the amounts and probability of negative consequences of possible unclaimed lawsuits is impractical.

8. Commitments and contingencies

Legal aspects

As of December 31, 2022 and the date of approval of the financial statements, the Organization does not act as a plaintiff, defendant or third party in any legal dispute.

The Organization's management believes that the total amount of liabilities that could arise as a result of such lawsuits and claims will not have a significant negative impact on the financial condition or results of the Organization's activities in the future.

Distribution of donations

Before starting a project, the management of the Organization assesses the compliance of the proposed projects with the goals of the Organization, as well as the requirements of the law regarding non-commercial activities. Further, during the implementation of projects, the management controls the consistency of these projects with the stated goals and descriptive activities on the basis of reports and other documents provided by project participants, as well as guided by the results of random inspections.

Regarding potential liabilities, management believes that the total amount of the Organization's liabilities that may arise as a result of these events will not have a material adverse effect on the financial condition or results of the Organization's operations in the future.

Provisions and rent

The Organization does not rent premises for operational activities. At the same time, the Organization uses the premises for the purpose of conducting webinars on the basis of an agreement with the Lviv Chamber of Commerce and Industry dated February 24, 2021 under the cooperation agreement. So, there is no create any provisions for rent expense as obligatory expenses of future period.

Audit costs

The Organization did not incur audit expenses for the reporting and previous periods and did not create provision for the audit since the final decision on the selection of the auditor, the scope of the audit and other coordination of the essential terms of the contract took place after the balance sheet date. The amount of expenses related to the audit for the reporting and previous periods will amount to UAH 87,750. These expenses will be included in the Year 2023 costs.

9. Events after the reporting date

In the conditions of continued full-scale aggression of the Russian Federation, during the Year 2023 new projects appeared in the Organization and projects from previous years continued to be implemented.

In Year 2023, the project "*Local Humanitarian Initiatives: Taiwan relief supplies to Ukraine*" was implemented, resulting in the identification and fulfillment of urgent humanitarian needs for approximately 50,000 people in communities affected by or suffering the most damage from military actions and/or hosting the largest number of internally displaced persons. Additionally, as part of the project "*External assessment of the level of organizational development of the NGO ForestCom,*" an evaluation of the organization's level of organizational development was conducted to strengthen its organizational capacity in responding to the challenges presented in the current conditions and establishing a solid foundation for proactive decision-making to achieve the organization's statutory goals.

