

INDEPENDENT AUDITOR'S REPORT

To users of the financial statements of Ukrainian Association of Public Organizations «The Ukrainian Helsinki Human Rights Union»

Under the Contract # 16-2013-A dated 19.07.2013 we, the independent audit firm LLC "Audit company "UHY PROSTIR LTD" (the certificate of including to the Register of audit activity subjects # 3388 valid till 26 May 2014), have conducted the audit of attached financial statement of Ukrainian Association of Public Organizations «The Ukrainian Helsinki Human Rights Union», prepared in accordance with the Ukrainian National Standards of Accounting, which includes Financial Report of Legal Entity on 31.12.2012.

Management's responsibility for the financial statement

Management is responsible for the preparation and fair presentation of these statements in accordance with Ukrainian National Standards of Accounting and is responsible for such internal control, which management considers being necessary to ensure the preparations of financial statements without significant misstatements as a result of fraud or mistake.

Auditor's responsibility

Auditor's responsibility is to express the opinion concerning these financial statements based on the results of audit. We have conducted the audit in accordance with the International auditing standards. These standards require us to comply with the appropriate ethical requirements and to plan and conduct the audit to obtain reasonable assurance whether the financial statements contain no significant misstatements.

The audit involves performing of audit procedures to obtain audit evidence concerning amounts and disclosures in the financial statements. The procedures selected depend in the auditor's opinion, including assessment of risks of significant misstatement of financial statements as a result of fraud or mistake. While assessment of these risks the auditor considers internal control measures concerning the preparation and the reliable submission of the financial statements by the business entity to develop audit procedures corresponding to the circumstances but not to express opinion concerning the effectiveness of business entity's internal control. The audit also includes the assessment of conformity of used accounting policy, accepted accounting estimates, made by the management, and the general submission of financial statements.

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

Expression of opinion

In our opinion, the financial statement presents truthfully in all significant aspects the financial position of the Ukrainian Association of Public Organizations «The Ukrainian Helsinki Human Rights Union» as of December 31, 2012 and financial results of its activity for the year ended in accordance with the Ukrainian National Standards of Accounting.

Other issues

The Financial statements of Financial statement of small business entity for the year ended 31.12.2011, prepared in accordance with the Ukrainian national accounting standards, hasn't been audited, that's why the corresponding figures of 2011 haven't been checked by the auditors.

This report has legal effect only if it is granted in full and is used according to its purpose provided by the contract 16-2013-A dated 19.07.2013.

By this report the auditors determine that they are not obliged to do any additional work, to give additional explanation and evidences if otherwise has been previously discussed and agreed

Director
LLC "Audit company "UHY Prostir Ltd"



Safinskiy V.L.

27.09.2013

Kyiv, Ukraine

Register number 21

Financial Report of Legal Entity
of the Ukrainian Association of Public Organizations «The Ukrainian Helsinki Human Rights Union»

Balance
on 31 December 2012

Assets	Lines code	At the beginning of reporting year	At the end of reporting period
1	2	3	4
I. Noncurrent Assets			
Incompleted construction	020	-	-
Fixed Assets:			
depreciated cost	030	168,3	162,2
primary cost	031	287,0	317,7
depreciation	032	(118,7)	(155,5)
Long term biological assets:			
real (depreciated) cost	035	-	-
primary cost	036	-	-
accumulated depreciation	037	(-)	(-)
Long term financial investment	040	-	-
Other noncurrent assets	070		
Total Chapter I	080	168,3	162,2
II. Current Assets			
Inventory	100	-	-
Current biological assets	110	-	-
Finished goods	130	-	-
Accounts receivables:			
net trade value	160	-	-
primary value	161	-	-
reserve of dubious debts	162	(-)	(-)
Receivables tax authorities	170	-	-
Other receivables	210	4,7	80,4
Current financial investments	220	-	-
Cash and cash equivalents:			
national currency	230	1 122,2	1 717,8
foreign currency	240	271,8	1 074,1
Other current assets	250	-	-
Total Chapter II	260	1 398,7	2 872,3
III. Future periods expences	270	-	-
IV. Noncurrent assets and groups to retirement	275	-	-
Balance	280	1 567,0	3 034,5

Shareholder's Equity and Liabilities	Lines code	At the beginning of reporting year	At the end of reporting period
1	2	3	4
I. Shareholder's Equity			
Subscribed Capital	300	-	-
Other Capital	320	168,3	162,2
Capital Reserves	340	-	-
Unappropriated earnings/(losses)	350	-	-
Unpaid Capital	360	(-)	(-)
Total Chapter I	380	168,3	162,2
II. Provisions and target financing	430	1 398,2	2 872,1
III. Long Term Liabilities	480	-	-
IV. Current Liabilities			
Short Term banking credits	500	-	-
Accounts payable to long term liabilities	510	-	-
Accounts payable to subsidiaries	530	0,5	0,2
Current accounts payables:			
Tax	550	-	-
insurance	570	-	-
to employees	580	-	-
Obligations relating to non-negotiable assets	605	-	-
Other current liabilities	610	-	-
Total Chapter IV	620	0,5	0,2
V. Deferred Income	630	-	-
Balance	640	1 567,0	3 034,5

2. Report of Financial Results
for _____
year 2012

Item	Lines code	Reporting period	Similar period of previous year
1	2	3	4
Sales	010	-	-
Indirect Tax	020	(-)	(-)
Net Sales (010 - 020)	030	-	-
Other Operating Income	040	4 247,5	5 014,2
Other Income	050	-	-
Total Net Sales/Income (030 + 040 + 050)	070	4 247,5	5 014,2
Cost of Sales goods	080	(-)	(-)
Other operating expenses	090	(4 247,5)	(5 014,2)
	091	(-)	(-)
Other expenses	092	(-)	(-)
	100	(-)	(-)
Total Expenses (080 + 090 + 100)	120	(4 247,5)	(5 014,2)
Financial result before tax (070-120)	130	-	-
Profit Tax	140	(-)	(-)
Net Profit /(Losses) (130 - 140)	150	(-)	(-)
Provision of Interests	160	-	-

Executive Director _____

Chief Accountant _____



Arkadiy Bushchenko

Iryna Kuchynska

Pages are numbered, bound and sealed
4 four pages

Director LLC "Audit company
UHY Prostir Ltd"
Director Safinskiy

