

UnMode – Community Movement for Access to Justice NNLE

Independent Auditor's Report of an Expenditure Verification

In the frame of the Project No 2022009

Donor: Stichting Aidsfonds – Soa Aids Nederland

Partnership agreement: PHRC/202209/RUNPUD/01

For the reporting period from 01 January, 2022 to 31 December, 2022

UnMODE - COMMUNITY MOVEMENT FOR ACCESS TO JUSTICE NNLE
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Independent Auditor's Report of an Expenditure Verification

To:

Project partner: UnMode – Community Movement for Access to Justice NNLE

Donor: Stichting Aidsfonds – Soa Aids Nederland

We have audited the financial report, initiated by us for identification purposes, of the Project No 2022009 for the period 01.01.2022-31.12.2022 of UnMode – Community Movement for Access to Justice NNLE. The financial report has been prepared by the management of UnMode – Community Movement for Access to Justice NNLE.

Management's Responsibility

Management of UnMode – Community Movement for Access to Justice NNLE is responsible for the preparation of the financial report in accordance with the Project Agreement and the Terms and Conditions Grants and for such internal control as it determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with the audit requirements of Stichting Aidsfonds – Soa Aids Nederland. We comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statement is free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial report 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 entity's internal control. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion related to the expenditure verification.

Opinion

In our opinion, the financial report for the period 01.01.2022-31.12.2022 of UnMode – Community Movement for Access to Justice NNLE, is in all material aspects, accurate and in accordance with the Project Agreement and the Terms and Conditions Grants. The total declared amount is USD 98,192.

Restriction of Use

This report is intended solely for the use for management of the entity to report to Stichting Aidsfonds – Soa Aids Nederland and its donors for this project and should not be used for any other purpose. Consequently, the auditor’s report, or any part of it, may not be made available in any form to any other third parties without our prior written consent. Therefore, we do not accept any liability to any third party who may have access to this report or into whose hands this report may come.

Ana Osiqmishvili

10th April, 2023

Kudos Georgia LLC

Business Center Mosaic,

61 Davit Aghmashenebeli Ave.

Tbilisi, 0102, Georgia



Name of the organization: UNMODE - COMMUNITY MOVEMENT FOR ACCESS TO JUSTICE
 NNLE
 Partnership agreement PHRC202209RUNPUD01
 Date of report: 01/01/2022-12/31/2022
 Liquidity Forecast

Instalments received	Date received	Amount EUR	Amount USD	Exchange Rate
TOTAL RECEIVED IN 2022		€94,806.73	\$99,999.18	0.9481
Transfer N.1	03/04/22	€17,831.67	\$20,000.00	1.1216
Transfer N.2	04/01/22	€14,265.34	\$15,871.62	1.1126
Transfer N.3	06/02/22	€14,983.33	\$16,128.06	1.0764
Transfer N.4	08/19/22	€15,806.99	\$15,999.84	1.0122
Transfer N.5	10/13/22	€16,484.48	\$15,999.84	0.9706
Transfer N.6	12/15/22	€15,434.92	\$15,999.84	1.0366

Total expenditures		Amount in USD
From 01/01/2022 until	12/31/2022	\$ 98,192.45

Payment requested		Amount in USD
Total instalments until	12/31/2022	\$ 99,999.18
Total expenditures until	12/31/2022	\$ 98,192.45

Payment requested		\$ (1,806.73)
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Date: 10th April, 2023

Name and signature of authorized signatory:

Aidana Fedosik 

Name of the organization: UNMODE - COMMUNITY MOVEMENT FOR ACCESS TO JUSTICE NNLE
Partnership agreement PHRC202209RUNPUD01
Date of report: 01/01/2022-12/31/2022
Financial report

Budget line	Activity	Type of unit		Cost per unit	Initial Budget	Actual Expenses	% of budget use	Comments	Expected Expenses next period
	Annual face-to-face Consortium Meeting (tent. In Tbilisi)								
1	Flights participants Consortium annual meeting	Plane tickets	8	\$350	\$2,800	\$2,608	93%		\$2,608
	Financial capacity building of RuNPUD								
2	Face-to-face meeting EPLN and RuNPUD for financial control - travel costs to Tbilisi				-	-	-		
20	Training course for members of the Board and Secretariat of RuNPUD on financial management "Humentum" (through co-funding RuNPUD))	days/people	12	\$378	\$4,530	\$3,584	79%		\$3,584
21	Retreat for UnMode members to prevent burnout and strengthen psychological state	Day	5	\$210	\$1,050	\$2,318	221%		\$2,318
	MEL capacity building								
22	RUNPUD MEL consultant is cofunded	Day	18	\$80	\$1,440	\$0	0%		\$0
	Organisational capacity strengthening of the Consortium partners								
25	Recourse Mobilization Consultant		1	\$1,375	\$1,375	\$1,372	100%		\$1,372
3	Relocation costs	Person	1	\$1,763	\$1,763	\$1,993	113%		\$1,993
4	Legal aid for consortium members at risk - Lawyers fee				-	-	-		\$0

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Date of report: 01/01/2022-12/31/2022
Financial report

Budget line	Activity	Type of unit		Cost per unit	Initial Budget	Actual Expenses	% of budget use	Comments	Expected Expenses next period
	Subgranting to local CSOs and communities for monitoring and litigation								\$0
5	Subgrants for RUNPUD street lawyers	Subgrant	1	\$2,200	\$2,200	\$1,485	68%	1800	\$1,485
6	Legal support to subgrantees for strategic cases	day	116	\$50	\$5,800	\$6,479	112%	1300	\$5,430
	Online Media Advocacy School								
7	Translation of media products	page	50	\$20	\$1,000	\$1,295	129%		\$1,295
23	Creation of an information platform on the website of the organization (including the purchase of necessary software) for representatives of the community of people who use drugs, prisoners/ex-prisoners with a feedback system.	day	30	\$80	\$2,400	\$1,233	51%		\$1,233
24	Technical assistance to street lawyers in creating text publications and videos reflecting their human rights activities	day	40	\$80	\$3,200	\$4,696	147%		\$4,696
	Submissions to UN mechanisms								
8	Submission of at least 1 shadow report to the relevant UN Committees from the Consortium countries after consultation with the community / consultant fee	consultancy days	10	\$50	\$500	\$522	104%		\$522

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Partnership agreement PHRC202209RUNPUD01
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Financial report

Budget line	Activity	Type of unit		Cost per unit	Initial Budget	Actual Expenses	% of budget use	Comments	Expected Expenses next period
	Participation in European and international advocacy events								
9	Travel costs (flight, per diems, accomodation, PCR tests, transfers, conference fees) for conference and/or briefing meetings with international stakeholders	Person	2	\$1,000	\$2,000	\$0	0%		\$1,185
	TOTAL ACTIVITY				\$30,058	\$27,586	92%		\$27,721
11	RuNPUD financial manager ,including financial management and financial capacity strengthening (implementation of financial action plan). RUNPUD financial manager holds a position of 65% from which 25% are funded by RCF - for 12 months	Annual F/T Salary with on-costs	25%	\$18,000	\$4,500	\$4,512	100%		\$4,512
12	RuNPUD Executive Director, coordination and monitoring of implementation of project activities, including 10%FTE of MEL management RUNPUD Executive Director holds a 100%FTE position, from which 75% is funded by RCF - for 12 months	Annual F/T Salary with on-costs	91%	\$30,000	\$27,300	\$28,186	103%		\$28,186
13	RuNPUD Info Manager, RUNPUD info manager holds a 90% position from which 60% is cofunded by RCF - for 12 months	Annual F/T Salary with on-costs	60%	\$8,000	\$4,800	\$4,953	103%		\$4,953

Name of the organization: UNMODE - COMMUNITY MOVEMENT FOR ACCESS TO JUSTICE NNLE
Partnership agreement PHRC202209RUNPUD01
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Financial report

Budget line	Activity	Type of unit		Cost per unit	Initial Budget	Actual Expenses	% of budget use	Comments	Expected Expenses next period
14	RUNPUD advocacy and external relations manager - 30%FTE, brutto - for 12 months. No co-funding	Annual F/T Salary with on-costs	30%	\$8,332	\$2,500	\$2,545	102%		\$2,545
15	RuNPUD Legal Coordinator , including coordination and monitoring of implementation of legal and advocacy activities, RUNPUD legal coordinator holds a 90% position from which 70% is cofunded by RCF - for 12 months	Annual F/T Salary with on-costs	75%	\$24,000	\$18,000	\$18,078	100%		\$18,078
16	RuNPUD project audit	Audit	1	\$2,000	\$2,000	\$610	31%		\$1,230
17	RuNPUD bank fees / taxes	Monthly	12	\$28	\$341	\$150	44%		\$150
26	Notary services	service	3		-	\$132	-		\$132
18	RuNPUD accountancy costs	Monthly	6	\$250	\$1,500	\$2,009	134%		\$2,009
19	RuNPUD legal address and shelter 9 mounth x 2000 usd	Annual cost	50%	\$18,000	\$9,000	\$9,432	105%		\$10,482
	TOTAL CORE				\$69,941	\$70,607	101%		\$72,277
	GRANDTOTAL				\$99,999	\$98,192	98%		\$99,999

Date: 10th April, 2023

Name and signature of authorized signatory:

Aidana Fedosik

Name of the organization: UNMODE - COMMUNITY MOVEMENT FOR ACCESS TO JUSTICE NNLE
Partnership agreement PHRC202209RUNPUD01
Date of report: 12/31/2022
Notes to the financial report

1. General information

“UNMODE - COMMUNITY MOVEMENT FOR ACCESS TO JUSTICE” (hereinafter referred to as the “organization”) is an international non-profit organization registered on the basis of membership, which includes citizens residing in all countries of the Central, Eastern and Central Asia region, including Georgia and other states in which the organization operates.

The organization carries out its activities in accordance with the Constitution of Georgia, the laws of Georgia, other normative legal enactments governing non-entrepreneurial (non-commercial) charitable activities, other effective legislation of Georgia, as well as the legislation of Russia and those states on the territory of which its activities are extended.

The organization is registered by the public registry of Georgia on 07/09/2020. The identification code of the organization is 405410817. Legal address of the organization: Georgia, City Tbilisi, Nutsubidze plateau, micro/region II, quarter IV, building n2, area N76.

The governing body of the organization is:

Members of the governing body	
Piotr Us	2005002157549, AA0368353 /Moldova/
Ivan Anoshkin	65N5621974 /Russian Federation/
Giorgi Gogua	01018001387
Aidana Fedosik	75 8084986 /Russian Federation/

The goal of the organization’s activities is to ensure access to justice and protect the rights of prisoners/ex-prisoners, people who use drugs and human rights defenders from the community living in the countries of the Central, Eastern Europe and Central Asia region, guided by the principles of humanity, gender equality and human rights. The organization operates in the following areas:

- Education
- Health care, including socially significant diseases, reproductive health
- Assistance to people who are in difficult life situations
- Support and care, legal representation and legal aid
- Social protection, social security, social services and poverty reduction
- Culture and art
- Science and scientific research
- Sports and physical culture
- Human and civil rights and fundamental freedoms
- Mass media not prohibited by legislation of Georgia
- Other areas that are not prohibited by the applicable legislation of Georgia

**Name of the organization: UNMODE - COMMUNITY MOVEMENT FOR ACCESS TO JUSTICE
NNLE
Partnership agreement PHRC202209RUNPUD01
Date of report: 12/31/2022
Notes to the financial report**

2. Basis of presentation and significant accounting policies

The accounting of “UNMODE - COMMUNITY MOVEMENT FOR ACCESS TO JUSTICE” is conducted in accordance with the Law of Georgia "On Accounting, Reporting and Audit" and complies with the financial reporting standards established for non-entrepreneurial (non-commercial) legal entities established by the Service (Service for Accounting, Reporting and Auditing Supervision)

- Accounting is conducted based on natural measurement values, generally, in monetary terms, by chronological, continuous and documented reflection.
- Accounting is conducted by a qualified legal entity.
- Accounting is carried out electronically in the accounting program in a simplified form with the reflection of the facts of economic activity using a double entry based on the relevant financial reporting standards.

In preparing this financial information management has used its best knowledge of the guidance and instructions.

Accounting of transactions is conducted by GEL, USD, EUR. The reporting period of the company includes the following period, from January 1st, 2022 to December 31st, 2022.

Currency rates

Per default, both parties shall use currency rates from the European Commission “InforEURO”.

3. Liquidity forecast

According to the budget the total funds allocated to The Russian-speaking Network of People who Use Drugs (RUNPUD) for “UNMODE - COMMUNITY MOVEMENT FOR ACCESS TO JUSTICE NNLE (Prior RUNPUD)” project activities in 2022 is of 99,999 USD. The budget is paid by the Funding Authority to the European Prison Litigation Network (EPLN) and the EPLN distributes the payments of the Funds allocated to RUNPUD, according to provisions of payment set in Partnership Agreement. EPLN is the leading organization of the Project and is responsible for the distribution and monitoring of funds from the Funding Authority, in accordance with the rules set in the present Partnership Agreement and in compliance with provisions of the Project Agreement. The Funds allocated to RUNPUD is transferred by EPLN to RUNPUD, in several instalments covering an approximative period of two months of upcoming expenses. The following provisional calendar of instalments:

- 1) An instalment of 20% of the total Funds allocated to RUNPUD without delay after reception by EPLN of the first instalment of funds by the Funding Authority and signature of the present Partnership Agreement.
- 2) An instalment of 16% of the total Funds allocated to RUNPUD after reception of the 1st intermediary financial report and liquidity forecast.
- 3) An instalment of 16% of the total Funds allocated to RUNPUD after reception of the 2nd intermediary financial report and liquidity forecast.
- 4) An instalment of 16% of the total Funds allocated to RUNPUD after reception of the 3rd intermediary financial report and liquidity forecast
- 5) An instalment of 16% of the total Funds allocated to RUNPUD after reception of the 4th intermediary financial report and liquidity forecast
- 6) An instalment of the exact amount indicated in the 5th liquidity forecast after reception of the 5th intermediary financial report and liquidity forecast.
- 7) A final balance instalment after reception of the final financial report by RUNPUD.

4. Expenditure

Activity Expenditures

Activity	Type of unit	Number of units	Cost per unit	UNMODE
Annual face-to-face Consortium Meeting (tent. In Tbilisi)				\$2,608
Flights participants	Plane tickets	25	\$350	\$2,608
Financial capacity building of RuNPUD				\$3,584
Training course for members of the Board and Secretariat of RuNPUD on		1		\$3,584

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 NNLE

Partnership agreement PHRC202209RUNPUD01

Date of report: 12/31/2022

Notes to the financial report

financial management "Humentum" (through co-funding RuNPUD))				
Organisational capacity strengthening of the Consortium partners				\$5,683
Reallocation costs	Person	2	\$800	\$1,993
Resource mobilisation trainer/consultant fee	days	1.5	\$600	\$1,372
Retreat for UnMode members to prevent burnnout and stengthen psucological state				\$2,318
Subgranting to local CSOs and communities for monitoring and litigation				\$7,465
Subgrants for UnMode street lawyers	Subgrant	5	\$2,200	\$1,485
Legal support to subgrantees for strategic cases	day	116	\$50	\$5,979
Online Media Advocacy School				\$7,724
Translation of media products	page	50	\$20	\$295
Creation of an information platform on the website of the organization (including the purchase of necessary software) for representatives of the community of people who use drugs, prisoners/ex-prisoners with a feedback system.				\$1,233
Technical assistance to street lawyers in creating text publications and videos reflecting their human rights activities				\$6,196
Submissions to UN mechanisms				\$522
	consultancy days	10	\$50	\$522
				\$27,586

Total expenditures		Amount in USD
From 01/01/2022 until	12/31/2022	\$ 98,192.45

**Name of the organization: UNMODE - COMMUNITY MOVEMENT FOR ACCESS TO JUSTICE
 NNLE
 Partnership agreement PHRC202209RUNPUD01
 Date of report: 12/31/2022
 Notes to the financial report**

Core expenditures

Budget line	Type of unit	Number of units	Cost per unit	UNMODE
I. Human resources				\$58,275
UnMode financial manager, including financial management and financial capacity strengthening (implementation of financial action plan). RUNPUD financial manager holds a position of 65% from which 25% are funded by RCF - for 12 months	Annual F/T Salary with on-costs	25%	\$18,000	\$4,512
UnMode Executive Director, coordination and monitoring of implementation of project activities, including 10%FTE of MEL management RUNPUD Executive Director holds a 100%FTE position, from which 75% is funded by RCF - for 12 months	Annual F/T Salary with on-costs	75%	\$30,000	\$28,186
UnMode Info Manager, RUNPUD info manager holds a 90% position from which 60% is cofunded by RCF - for 12 months	Annual F/T Salary with on-costs	60%	\$24,000	\$4,953
UnMode advocacy and external relations manager - 30%FTE, brutto - for 12 months. No co-funding	Annual F/T Salary with on-costs	30%	\$24,996	\$2,545
UnMode Legal Coordinator, including coordination and monitoring of implementation of legal and advocacy activities, RUNPUD legal coordinator holds a 90% position from which 70% is cofunded by RCF - for 12 months	Annual F/T Salary with on-costs	70%	\$24,000	\$18,078
II. Financial management				\$2,901
UnMode project audit	Audit	1	\$2,000	\$610
UnMode bank fees / taxes	Monthly	12	\$50	\$150
UnMode accountancy costs	Monthly	12	\$400	\$2,009
Unmode Notary Services				\$132
III. Office and communication				\$9,432
UnMode legal address hosting and co-working	Annual cost	50%	\$3,000	\$9,432
TOTAL CORE COSTS				\$70,607