

**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: G2023022703

For the reporting period from 01/01/2023 - 31/12/23

**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**

### **Purpose of this Agreed-Upon Procedures Report and Restriction on Use and Distribution**

Our report is solely for the purpose of assisting Stichting Aidsfonds – Soa Aids Nederland in determining whether the UnMode – Community Movement for Access to Justice NNLE

financial fulfillment of obligations towards its donor (for one donor-funded project only) for the periods from 01/01/2023 - 31/12/23 compliant with Stichting Aidsfonds – Soa Aids Nederland amendment to grant project agreement (signed on 27/07/23) and may not be suitable for another purposes. This report is intended solely for the UnMode – Community Movement for Access to Justice NNLE and Stichting Aidsfonds – Soa Aids Nederland and should not be used by, or distributed to, any other parties.

### **Responsibilities of the Engaging Party**

UnMode – Community Movement for Access to Justice NNLE has acknowledgment that agreed-upon procedures are appropriate for the purpose of the engagement.

UnMode – Community Movement for Access to Justice NNLE is responsible for the subject matter on which the agreed-upon procedures are performed.

### **Practitioner's Responsibilities**

We have conducted the agreed-upon procedures engagement in accordance with the International Standard on Related Services (ISRS) 4400 (Revised), *Agreed-upon procedures engagements*. An agreed-upon procedures engagement involves our performing the procedures that have been agreed with **UnMode – Community Movement for Access to Justice NNLE**, and reporting the findings, which are the factual results of the agreed-upon procedures performed. We make no representation regarding the appropriateness of the agreed-upon procedures.

This agreed-upon procedures engagement is not an assurance engagement. Accordingly, we do not express an opinion or an assurance conclusion.

Had we performed additional procedures other matters might have come to our attention that would have been reported.

### *Professional Ethics and Quality Control*

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

Our firm applies the International Standard on Quality Management (ISQM), *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements*. And Accordingly, maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

## Procedures and Findings

We have performed the procedures described below, which were agreed upon with the UnMode – Community Movement for Access to Justice NNLE in the terms of engagement dated 28.03.2024 (Date):

#	Procedures	Findings
1.	Observe whether the financial report is structured in a way that allows for direct comparison with the latest approved budget	Observed and confirmed. For the details, please see the appendix 1 and 2 below
2.	Observe and inspect whether the financial report provides information regarding financial outcome per budget line (both incomes and costs) for the reporting period	Observed and confirmed for the period from 01/01/2023 - 31/12/23
3.	Explanatory notes (such as, for instance, accounting principles applied for the financial report).	The special purpose financial statements are prepared on a cash basis. The explanatory notes include all the information which is crucial for the company.
4.	Amount of funds that have been forwarded to implementing partners, when applicable	None identified
5.	Inquire and inspect with what frequency salary costs during the reporting period are debited to the project/programme	No material misstatements were identified. All the transfers are evidenced with supporting documents such as invoices, agreements; delivery acceptance acts
6.	Inquire and inspect whether there is supporting documentation for debited salary costs.	We have obtained the bank statements, agreements, and service acceptance acts as evidences for expense confirmations. All the transfers are evidenced with supporting documents such as agreements; delivery acceptance acts.
7.	Inquire and inspect whether actual time worked is documented and verified by a manager. Inquire and inspect within which frequency reconciliations between debited time and actual worked time are performed	We have asked the client to provide the timesheets for the identification of the actual time spent on the project but as identified during the process, the timesheets do not exist as the consultants have the project- based service agreement and supporting service delivery acts.
8.	Inspect and confirm that the unspent fund balance (according to the financial report) at the end of the financial year is in line with information provided in the accounting system and/or bank account	None identified
9.	Inspect and confirm whether the bank balances are reconciled with the expenditure register	The bank statement contains not only the project's transaction but also some transaction related to other projects. Another issue is connected with the character of transactions' descriptions: in most cases they don't display the exact appointment of transaction and it is confusing to identify which type of expense it is. Included in the management letter

10	Inspect and confirm whether all transactions are evidenced with the supporting documents	
11	Inspect and confirm the foreign currency translation compliances and rates compliances with the NBG rates	The registry displays several variances from the amounts specified in the documents. The majority of these discrepancies are associated with incorrect dates, leading to exchange rate differences, as well as inaccuracies in amounts due to typos or incorrect exchange rates. The most significant cases are included in the management letter. As per the discussion with the Financial Manager, it has been identified that the error stemmed from a technical issue.

Manuchar Dvali



22<sup>st</sup> April, 2024

Kudos Georgia LLC

Business Center Mosaic, 61 Davit Aghmashenebeli Ave. Tbilisi, 0102, Georgia

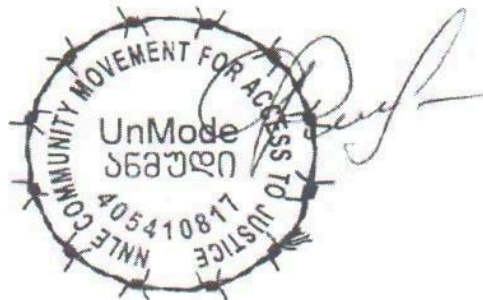
Name of the organization: UNMODE - COMMUNITY MOVEMENT FOR ACCESS TO JUSTICE  
NNLE  
Partnership agreement G2023022703  
Date of report: 01/01/2023 - 31/12/23  
Fund Received  
Appendix 1

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Instalments received	Amount in USD
07-Mar-23	
05-Apr-23	25,062.50
13-Apr-23	5,000.00
19-Jul-23	20,062.50
18-Sep-23	25,000.00
Total	25,125.45
	100,250.45

Date: 04/22/2024

Name and signature of authorized signatory: Aidana Fedosik, Executive director





Name of the organization: UNMODE - COMMUNITY MOVEMENT FOR ACCESS TO JUSTICE  
NNLE  
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Date of report: 01/01/2023 - 31/12/23  
Notes to the financial report

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## 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/
Yanina Stemkovska	19700831-04207, FS184300 /Ukraine/

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  
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 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 01/01/2023 – 31/12/23.

### Currency rates

Per default, both parties shall use currency rates from the InforEuro (URL: [https://commission.europa.eu/funding-tenders/procedures-guidelines-tenders/information-contractors-and-beneficiaries/exchange-rate-inforeuro\\_en](https://commission.europa.eu/funding-tenders/procedures-guidelines-tenders/information-contractors-and-beneficiaries/exchange-rate-inforeuro_en)).

## 3. Grant project

The Office of the United Nations High Commissioner for Human Rights (hereafter the “OHCHR”), in line with recommendations issued by the Board of Trustees of the United Nations Voluntary Fund for Victims of Torture (the “Fund”) in line with its Emergency Grants inter-sessional procedure, entered into the contract with UNMode – CommunityMovement for Access to Justice (registered in Georgia) (the “Grantee”) for implementation of the project G2023022703 (the “Project”) submitted to the Fund via the OHCHR Grant Management System (GMS).

The OHCHR agreed to make, and the Grantee agreed to accept, an Emergency Grant in the amount of 100,000 US dollars for implementing the Project.

## 4. Expenditure

Type of Expense	Initial Budget	Percentage (of total amount awarded)	Actual Expenses	Percentage (of total amount spent)	Difference %
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 NNLE

Partnership agreement G2023022703

Date of report: 01/01/2023 - 31/12/23

Notes to the financial report

Consortium Board meetings	\$680.00	1%	\$0.00	0%	1%
Annual face-to-face Consortium meeting	\$2,700.00	3%	\$2,681.14	3%	0%
Governance capacity building	\$1,400.00	1%	\$0.00	0%	1%
MEL and organisational capacity building	\$450.00	0%	\$2,162.40	2%	-2%
Subgranting and technical support to local CSOs and communities	\$22,000.00	22%	\$21,350.02	21%	1%
Participation in European and international advocacy events	\$1,000.00	1%	\$1,389.85	1%	0%
Media campaign UnMode	\$3,500.00	3%	\$5,960.01	6%	-2%
Human resources	\$60,963.00	60%	\$60,940.20	60%	0%
Financial management	\$5,763.55	6%	\$5,096.77	5%	1%
Office and communication	\$3,600.00	4%	\$2,476.00	2%	1%
	\$102,056.55		\$102,056.40		