

ТОВ «АУДИТОРСЬКА
ФІРМА «ОЛЕСЯ»

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AUDITING COMPANY
«OLESYA» LTD

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Saperno-Slobidska str., 10,

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**Independent auditor's report on the financial statements of
CHARITY FUND TOGETHER WITH KERNEL,
CHARITY ORGANIZATION
for 2024 (as of December 31, 2024)**

To the owners and managing officials of
CHARITY FUND TOGETHER WITH KERNEL,
CHARITY ORGANIZATION

Report on the audit of financial statements

Opinion

We have audited the financial statements of the CHARITY FUND TOGETHER WITH KERNEL, CHARITY ORGANIZATION, code 38780787, address: 3, Taras Shevchenko Lane, Kyiv, 01001, Ukraine (hereinafter referred to as the Organization), which comprise the Balance Sheet (Form No. 1-ms) as at 31.12.2024 and the Statement of Financial Performance (Form No. 2-ms) for the year ended 31 December 2024.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the CHARITY FUND TOGETHER WITH KERNEL, CHARITY ORGANIZATION as of December 31, 2024, and its financial performance for the year then ended, for the year ended on that date, in accordance with the National Accounting Regulations (Standards) (hereinafter - NAR) and meets the requirements of the Law of Ukraine "On Accounting and Financial Reporting in Ukraine" dated 16. 07.1999 No. 996-XIV on the preparation of financial statements.

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) issued by the International Ethics Standards Board for Accountants (IESBA Code), and with the ethical requirements that are relevant to our audit of the financial statements in Ukraine. We have also 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.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the National Accounting (Financial Reporting) Standards, 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.

Those charged with governance 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 it 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.

In performing 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 to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is 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 Organization'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 Organization 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 those charged with governance 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Basic Information about the Audit Entity

Full name: AUDITING COMPANY «OLESYA» LTD;

Legal entity identification code: 22930490;

Location: 10 Saperno-Slobidska St., apartment 137, Kyiv, 03028

Website: www.auditolesya-kiev.com

Registration number in the Register of Auditors and Audit Entities Section “Audit Entities” No. 4423;

Registration number in the Register of Auditors and Audit Entities Section “Audit Entities entitled to conduct the statutory audit of financial statements” No. 4423;

Number of registration in the Register of Auditors and Audit Entities Section “Audit Entities entitled to conduct statutory audit of financial statements of enterprises of public interest” No. 4423;

Auditors who participated in the audit:

Knysh I.V. Registration number in the Register of Auditors and Audit Entities, section “Auditors” No. 102222.

Key Provisions of an Audit Engagement Agreement

Date and number of the audit agreement: Contract No. 157 dated March 04, 2025;

Audit commencement date: April 3, 2025;

Audit completion date: May 1, 2025;

Key audit partner,

Auditor of AUDITING COMPANY «OLESYA» LTD



Knysh I.V.

Date of the Auditor's Report: May 1, 2025

Фінансова звітність мікропідприємства

ДОКУМЕНТ ПРИЙНЯТО

Підприємство	Благодійна організація "Благодійний фонд "Разом з Кернел"	Дата (рік, місяць, число)	2024 12 31
Територія	Україна	за ЄДРПОУ	38780787
Організаційно-правова форма господарювання	Благодійна організація	за КАТОТГГ	UA800000000010786 69
Вид економічної діяльності	Надання іншої соціальної допомоги без забезпечення проживання, н.в.г.у	за КОПФГ	845
Середня кількість працівників, осіб	8	за КВЕД	86.99
Одиниця виміру	тис. грн. з одним десятковим знаком		
Адреса, телефон	провулок Шевченка Тараса, буд. 3, м. Київ, 01001		

1. Баланс на 31 грудня 2024 р. Форма № 1-мс Код за ДКУД 1801006

Актив	Код рядка	На початок звітного року	На кінець звітного періоду
1	2	3	4
I. Необоротні активи			
Основні засоби :	1010	-	-
первісна вартість	1011	-	-
знос	1012	(-)	(-)
Інші необоротні активи	1090	-	-
Усього за розділом I	1095	-	-
II. Оборотні активи			
Запаси	1100	-	-
Поточна дебіторська заборгованість	1155	192,8	221,1
Гроші та їх еквіваленти	1165	12 965,2	12 165,4
Інші оборотні активи	1190	-	-
Усього за розділом II	1195	13 158,0	12 386,5
Баланс	1300	13 158,0	12 386,5

Пасив	Код рядка	На початок звітного року	На кінець звітного періоду
1	2	3	4
I. Власний капітал			
Капітал	1400	-	-
Нерозподілений прибуток (непокритий збиток)	1420	-	-
Неоплачений капітал	1425	(-)	(-)
Усього за розділом I	1495	-	-
II. Довгострокові зобов'язання, цільове фінансування та забезпечення	1595	13 139,0	12 338,3
III. Поточні зобов'язання			
Короткострокові кредити банків	1600	-	-
Поточна кредиторська заборгованість за:			
товари, роботи, послуги	1615	18,4	47,9
розрахунками з бюджетом	1620	-	-
розрахунками зі страхування	1625	0,3	0,3
розрахунками з оплати праці	1630	0,3	-
Інші поточні зобов'язання	1690	-	-
Усього за розділом III	1695	19,0	48,2
Баланс	1900	13 158,0	12 386,5

2. Звіт про фінансові результати
за _____ Рік 2024

Форма № 2-мс
Код за ДКУД

1801007

Стаття	Код рядка	За звітний період	За попередній період
1	2	3	4
истий дохід від реалізації продукції (товарів, робіт, послуг)	2000	-	-
ші доходи	2160	85 344,0	32 576,0
азом доходи (2000 +2160)	2280	85 344,0	32 576,0
обівартість реалізованої продукції (товарів, робіт, послуг)	2050	(-)	(-)
ші витрати	2165	(85 344,0)	(32 576,0)
азом витрати (2050 +2165)	2285	(85 344,0)	(32 576,0)
іансовий результат до оподаткування (2280 – 2285)	2290	-	-
одаток на прибуток	2300	(-)	(-)
итрати (доходи), які зменшують (збільшують) фінансовий результат сля оподаткування	2310	-	-
истий прибуток (збиток) (2290 – 2300 – (+) 2310)	2350	-	-

ЕП

МАРАЧКАНЕЦЬ

ЛІЛІЯ

ВАСИЛІВНА

ЕП-Кравченко

Олександра

Володимирівна

Кравченко

Марачканець Лілія Василівна

(ініціали, прізвище)

Олександра Володимирівна

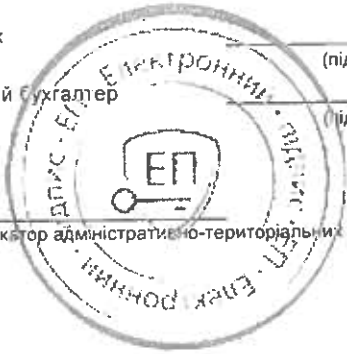
(ініціали, прізвище)

керівник

(підпис)

оловний бухгалтер

(підпис)



Кодифікатор адміністративно-територіальних одиниць та територій територіальних громад

У цьому документі прошито, пронумеровано
та скріплено підписом і печаткою
5 (п'ять) аркушів

Ключовий партнер з аудиту,
Аудитор
ТОВ «АУДИТОРСЬКА ФІРМА «ОЛЕСЯ»



І.В. Книш