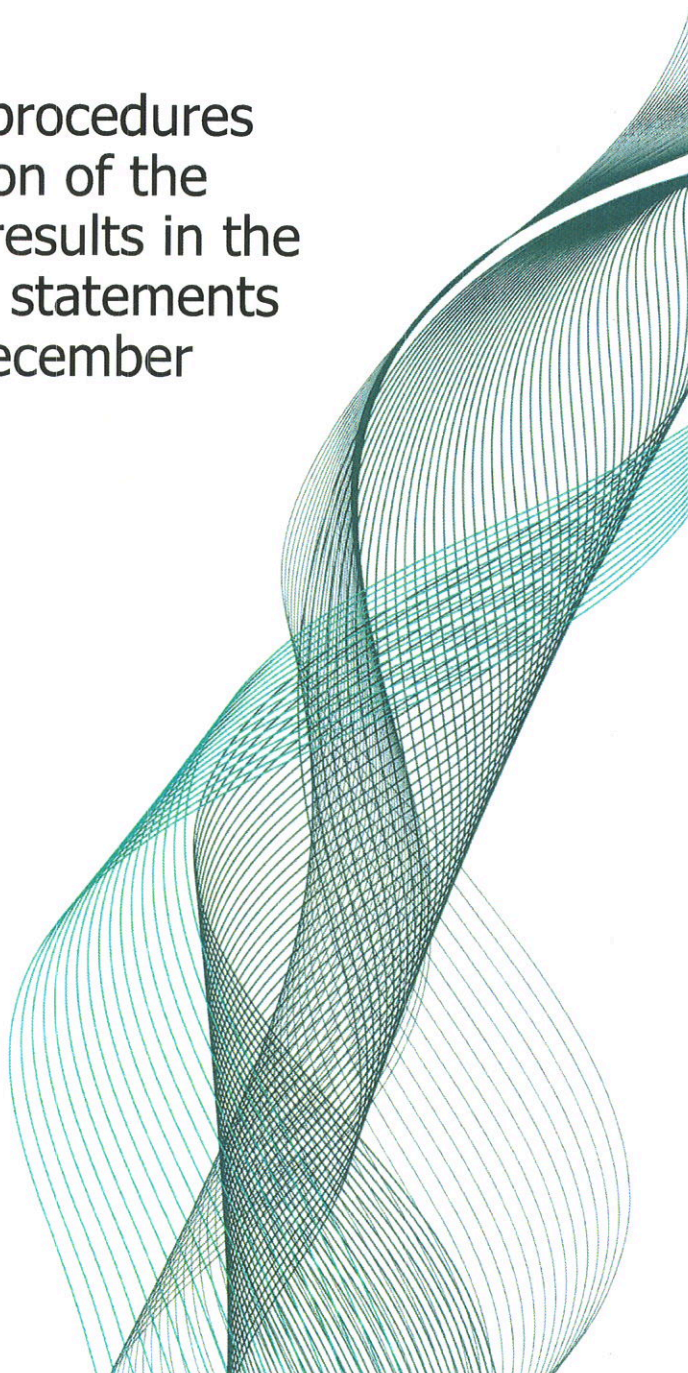




NGO "Media Development Foundation"

Report on agreed-upon procedures
regarding the presentation of the
Organization's business results in the
special purpose financial statements
for the year ended 31 December
2024



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AGREED-UPON PROCEDURES REPORT

Purpose of this Agreed-Up On Procedures Report

Our report is prepared solely for the purpose of assisting management of NGO "MEDIA DEVELOPMENT FOUNDATION" (Organization) in the presentation of the Organization's business results in the special purpose financial statements for the year ended 31 December 2024.

Responsibilities of Engaging Party and the Responsible Party

Management of NGO "MEDIA DEVELOPMENT FOUNDATION" has acknowledged that the agreed-upon procedures are appropriate for the purpose of the engagement.

Management of NGO "MEDIA DEVELOPMENT FOUNDATION" 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-Up On Procedures Engagements*. An agreed-upon procedures engagement involves performing of the procedures that have been agreed with NGO "MEDIA DEVELOPMENT FOUNDATION" 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 of the International Code of Ethics for Professional Accountants (including International Independence Standards) of the International Ethics Standards Board. For the purposes of this engagement, there are no independence requirements that we need to comply with. Our firm applies International Standard on Quality Management 1 (Previously International Standard on Quality Control 1) "Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements", and accordingly, maintains a comprehensive system of quality management 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 management of NGO "MEDIA DEVELOPMENT FOUNDATION" under the terms of the engagement dated 03.04.2025 ("the Agreement") and 03.04.2025 ("the Engagement letter" on "the Agreed-Up On Procedures"), to present the results of the Organization's business activities in the special purpose financial statements.

Nº	Procedures	Conclusions
1.	Verify the indicators of the Organization's financial statements, including the balance sheet as of 31 December 2024, the statement of financial results, and the special cash flow statement for the year ended on that date, for their compliance with the accounting data.	Our procedures for verifying the indicators of the Organization's financial statements included, but were not limited to, the following: - Testing areas for the presence of atypical entries. - Verification of primary documents in terms of accounting for fixed assets, inventories, receivables and payables, cash and their equivalents, settlements with the budget, insurance and payroll settlements, other liabilities, target financing, other income and expenses. - Analytical recalculation of depreciation and verification of useful lives of assets. - Verification of display of transactions in the correct reporting period. - Verification of the correctness of accounting for inventories at the lower of two values: cost or net realizable value. - Verification of the correctness of write-offs of inventories

№	Procedures	Conclusions
		using the FIFO method. - Analysis and verification of contracts and compliance with contractual terms with debtors and creditors. - Verification of commissions paid in accounting database to bank statement data. - Verification of the correctness of the conversion of the currency balance as of 31 December 2024 into UAH. - Reconciliation of paid personal income tax, military tax and social security tax to the taxpayer's electronic account data. - Reconciliation of accrued personal income tax, military tax and social security tax to declaration data. - Verification of the validity of personal income tax, military tax and social security tax accruals and the correctness of the reflection of transactions in the correct reporting period. - Analysis of the terms of employment contracts with employees and their compliance. - Analysis of bank statements for the payment of salaries and reconciliation to accounting data to confirm the correctness and completeness of payments made to employees. - Verification of accounting entries for 2024 for the accrual of deferred income and verification of the attribution of recognized deferred income to other income during 2024. - Verification of recognized income and expenses from the purchase and sale of currency. - Verification of the applied exchange rate at the date of the transaction and recognized income and expenses from the exchange rate difference. - Verification of the correctness of filling in the indicators in the statements of financial position and financial results as of 31 December 2024 and the year ended on the specified date. Based on the results of the procedures and tests performed, there are no comments. We did not find any misstatements in the calculations and presentation of data in the financial statements of the Organization.
2.	On a sample basis, perform procedures to verify cash receipts to confirm that: • Receipts are received by and relate to the Organization. • Receipts are provided for in contracts with donors. • Receipts are reflected in the accounting system. • Receipts are received during the reporting period (from 1 January 2024 to 31 December 2024). • Receipts are classified correctly by items and disclosures of the special cash flow statement.	Our procedures to verify the presence of cash receipts in the Organization's special cash flow report included, but were not limited to, the following: - Reconciliation of cash flow data from the accounting database to bank statement data. - Receiving and reviewing contracts with donors on a sample basis, reconciling the received tranche amounts to the contractual terms. - Checking the correctness of the accounting entries made in terms of the receipt of funds to the Organization's accounts. - Classification of cash receipts by month, by donor, by currency. - Reconciliation of data classifications in the Organization's special cash flow statement to our classifications (by month, by donor, by currency). As a result of the procedures performed, we did not find any misstatements in the presented data on receipts in the special cash flow report.
3.	On a sample basis, perform procedures to verify cash expenditures to confirm that:	Our procedures for verifying cash expenditures in the Organization's special cash flow report included, but were not

№	Procedures	Conclusions
	• Expenditures are incurred by and related to the Organization. • Expenditures are reflected in the accounting system. • Expenditures are incurred during the reporting period (from 1 January 2024 to 31 December 2024). • Expenditures are correctly classified by items and disclosures of the special cash flow statement. • Expenditures correspond to the purpose specified in contracts with donors. • Expenditures can be identified and verified.	limited to, the following: - Reconciliation of cash flow data from the accounting database to bank statement data. - Obtaining and reviewing contracts with donors on a sample basis, checking that expenditures comply with contractual terms. - Verifying the correctness of accounting entries made in terms of expenditures from the Organization's accounts. - Confirming the existence of expenditures by comparing payments made with primary documents. - Classification of cash expenditures by month, by donor and direction. - Reconciliation of data classifications in the Organization's special cash flow statement to our classifications (by month, by donor, by direction). As a result of the procedures performed, we did not find any misstatements in the presented data on expenditures in the special cash flow report.

In addition to the description of the results in our Report on agreed-upon procedures, we provide financial statements and special cash flow statement, which were subject to verification. They are listed in Annexes 1, 2, 3 to this Report.

Practitioner
Date of the practitioner's report

I.Sikorsky St. 8, office 39, Kyiv, 04112, tel. 044 233 6464



Oleksandr BILYK
22.07.2025

1.1 Statement of Financial Position as of 31.12.2024

Assets	Line code	31.12.2023	31.12.2024
1	2	3	4
I. Non-current assets			
Intangible assets:	1000	177,9	352,5
cost	1001	181,7	467,9
accumulated amortization	1002	(3,8)	(115,4)
Construction-in-progress	1005	-	-
Property, plant and equipment:	1010	-	178,0
cost	1011	82,8	269,7
accumulated depreciation	1012	(82,8)	(91,7)
Total, Non-current assets	1095	177,9	530,5
II. Current assets			
Inventories	1100	-	-
including finished goods	1103	-	-
Trade receivables	1125	-	-
Receivables from budget	1135	-	-
including income tax prepaid	1136	-	-
Other receivables	1155	-	-
Current financial investments	1160	-	-
Cash and cash equivalents	1165	12 098,7	24 260,0
Deferred expenses	1170	-	-
Other current assets	1190	-	-
Total, Current assets	1195	12 098,7	24 260,0
III. Non-current assets held for sale and discontinued operations	1200	-	-
TOTAL	1300	12 276,6	24 790,5

Liabilities	Line code	31.12.2023	31.12.2024
I. Equity			
Authorized capital	1400	-	-
Additional capital	1410	-	-
Reserve capital	1415	-	-
Retained earnings (accumulated deficit)	1420	0,3	-
Unpaid capital	1425	-	-
Total equity attributable to owners of parent	1495	0,3	-
II. Long-term liabilities and provisions			
III. Current liabilities			
Short-term bank loans	1600	-	-
Current accounts payable for:	1605	-	-
long-term liabilities	1610	-	-
trade payables	1615	3 231,6	3 725,1
payables to State budget	1620	-	20,6
including income tax payable	1621	-	-
payables for insurance	1625	-	19,7
payables to employees	1630	-	-
Deferred revenues	1665	-	-
Other current liabilities	1690	177,9	530,5
Total, Current liabilities	1695	3 409,5	4 295,9
IV. Liabilities associated with non-current assets held for sale and discontinued operations	1700	-	-
TOTAL	1900	12 276,6	24 790,5

1.2 Statement of profit and loss for 2024

LINE NAME	Line code	2024	2023
1	2	3	4
Revenue (goods, works, services)	2000	-	-
Other operating income	2120	-	-
Other income	2240	131 877,6	67 799,9
Total income (2000+2120+2240)	2280	131 877,6	67 799,9
Cost of sales (goods, works, services)	2050	-	-
Other operating expenses	2180	-	-
Other expenses	2270	(131 877,9)	(67 799,6)
Total expenses (2050+2180+2270)	2285	(131 877,9)	(67 799,6)
Profit (loss) before taxation	2290	(0,3)	0,3
Income tax	2300	-	-
Net result for the year: profit/(loss)	2350	(0,3)	0,3

NGO "MEDIA DEVELOPMENT FOUNDATION"

Report on agreed-upon procedures regarding the presentation of the Organization's business results in the special purpose financial statements

Annex 2
to the Report on agreed-upon procedures

2.1 Special cash flow statement for 2024 – receipts (UAH)

Receipt line/Month	1	2	3	4	5	6	7	8	9	10	11	12	Total
Account adjustment (Increase)	59 989,59	168 212,41	1 026 341,45	2 964 277,76	2 344 028,54	1 974,15	116 303,70	508 206,04	618 303,23	6 135 115,44	543 630,06	1 036 126,63	15 522 599,00
Receipt, UAH	-	7 200 000,00	8 448 100,00	-	16 328 647,33	8 730 000,00	3 376 436,98	1 426 947,06	459 165,04	407 100,00	94 320,00	-	46 470 716,41
Receipt, Currency	368 945,55	31 846 716,96	-	31 696,00	658 050,00	-	2 862 841,05	45 474 309,02	5 367 700,57	-	2 326 016,30	1 800 378,00	90 736 653,45
Receipt, Currency and UAH	368 945,55	39 046 716,96	8 448 100,00	31 696,00	16 986 697,33	8 730 000,00	6 239 278,03	46 901 256,08	5 826 865,61	407 100,00	2 420 336,30	1 800 378,00	137 207 369,86
Total Receipts and Adjustments	428 935,14	39 214 929,37	9 474 441,45	2 995 973,76	19 330 725,87	8 731 974,15	6 355 581,73	47 409 462,12	6 445 168,84	6 542 215,44	2 963 966,36	2 836 504,63	152 729 878,86

Receipts by donors	Balance as of 01.01.2024	Month												Total
		1	2	3	4	5	6	7	8	9	10	11	12	
Account		-	-	-	-	-	-	-	-	-	-	-	-	-
UA893510050000	71 818,94	-	-	-	-	-	-	-	-	-	-	-	-	-
026003509651600		-	-	-	-	-	1 330 000,00	-	-	-	-	-	-	2 643 147,06
CZ Embassy		-	-	-	-	-	-	269 371,50	293 149,94	592 787,74	-	52 452,00	-	1 207 761,18
DI Global		-	-	-	-	-	-	-	-	-	-	-	-	-
ERSTE		-	-	-	-	-	-	-	-	-	-	-	-	-
EU		-	29 074 366,96	-	-	-	-	-	44 645 624,64	-	-	-	-	73 719 991,60
EUACT		-	-	-	-	-	-	-	-	1 838 620,00	-	-	-	1 838 620,00
Genesis		-	-	1 148 100,00	-	-	-	-	228 900,00	-	-	-	-	1 148 100,00
GMF		-	-	-	-	658 050,00	-	-	-	-	-	-	-	886 950,00
IN		-	-	-	-	-	-	-	-	-	-	-	-	31 696,00
IN Europe		-	-	-	-	-	-	-	-	-	-	-	-	-
IREX		-	-	-	-	113 800,00	-	-	113 800,00	-	-	-	-	227 600,00
JDN		-	-	-	-	-	-	-	306 634,44	-	-	-	-	306 634,44
MICT		368 945,55	-	-	-	-	-	1 155 974,40	-	876 850,00	-	-	1 148 928,00	3 550 697,95
NED		-	2 772 350,00	-	-	-	-	-	-	1 237 175,00	-	-	-	4 009 525,00
PCSC		-	-	-	-	-	-	-	-	-	-	-	651 450,00	651 450,00
PFBU		-	-	-	-	-	-	-	-	459 165,04	-	-	-	40 585 602,02
UCBIA		-	7 200 000,00	7 300 000,00	-	14 850 000,00	7 400 000,00	3 376 436,98	-	-	-	94 320,00	-	501 420,00
UNESCO		-	-	-	-	-	-	-	-	822 367,83	407 100,00	-	-	4 533 327,28
LIS		-	-	-	-	-	-	1 437 495,15	-	-	-	2 273 564,30	-	1 364 847,33
Total result	12 098 672,68	368 945,55	39 046 716,96	8 448 100,00	31 696,00	16 986 697,33	8 730 000,00	6 239 278,03	46 901 256,08	5 826 865,61	407 100,00	2 420 336,30	1 800 378,00	137 207 369,86

NGO "MEDIA DEVELOPMENT FOUNDATION"

Report on agreed-upon procedures regarding the presentation of the Organization's business results in the special purpose financial statements

2.2 Special cash flow statement for 2024 – receipts (USD)

Receipt line / Month	1	2	3	4	5	6	7	8	9	10	11	12	Total
Account adjustment (increase)	1 427,00	4 001,34	24 414,03	70 512,57	55 758,43	46,96	2 766,57	12 088,92	14 707,85	145 938,66	12 931,56	24 646,80	369 240,69
Receipt, UAH	-	171 269,54	200 958,63	-	388 416,64	207 664,31	80 316,78	33 943,41	10 922,36	9 683,86	2 243,63	-	1 105 419,16
Receipt, Currency	8 776,27	757 551,72	-	753,97	15 653,32	-	68 099,65	1 081 717,19	127 683,83	-	55 329,96	42 826,38	2 158 392,29
Receipt, Currency and UAH	8 776,27	928 821,26	200 958,63	753,97	404 069,96	207 664,31	148 416,43	1 115 660,60	138 606,19	9 683,86	57 573,59	42 826,38	3 263 811,45
Total Receipts and Adjustments	10 203,27	932 822,60	225 372,66	71 266,54	459 828,39	207 711,27	151 183,00	1 127 749,52	153 314,04	155 622,52	70 505,15	67 473,18	3 633 052,14

Receipts by donors	Balance as of 01.01.2024	1	2	3	4	5	6	7	8	9	10	11	12	Total
UA893510050000	1 708,39	-	-	-	-	-	-	-	-	-	-	-	-	-
026003509651600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CZ Embassy	-	-	-	-	-	-	31 637,29	-	31 236,40	-	-	-	-	62 873,69
DT Global	14 501,21	-	-	-	-	-	-	6 407,66	6 973,29	14 100,90	1 247,70	-	-	28 729,55
ERSTE	53 706,96	-	-	-	-	-	-	-	-	-	-	-	-	-
EU	73 021,52	-	-	-	-	-	-	-	1 062 004,91	-	-	-	-	1 753 609,53
EUACT	-	-	-	-	-	-	-	-	-	43 736,06	-	-	-	43 736,06
Genesis	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GMF	-	-	-	-	15 653,32	-	-	-	5 444,94	-	-	-	-	21 098,26
IN	47 851,35	-	-	-	-	-	-	-	-	-	-	-	-	47 851,35
IN Europe	2 465,07	-	-	-	-	-	-	-	-	-	-	-	-	-
IREX	7,83	-	-	-	-	-	-	-	-	-	-	-	-	-
JDN	7,83	-	-	-	-	-	-	-	-	-	-	-	-	-
MICT	16 597,67	-	-	-	-	-	-	-	-	-	-	-	-	-
NED	14 977,21	-	-	-	-	-	-	-	-	-	-	-	-	-
PCSC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PRRU	62 951,36	-	-	-	-	-	-	-	-	-	-	-	-	-
UCBIA	-	171 269,54	173 646,28	-	353 243,41	176 027,02	80 316,78	-	-	10 922,36	2 243,63	-	-	11 927,49
UNESCO	-	-	-	-	-	-	-	-	-	19 559,64	54 082,26	-	-	107 836,22
US	-	-	-	-	-	-	-	-	-	-	-	-	-	32 466,22
Total result	287 796,40	8 776,27	928 821,26	200 958,63	404 069,96	207 664,31	148 416,43	138 606,19	1 115 660,60	9 683,86	57 573,59	42 826,38	-	3 263 811,45

NGO "MEDIA DEVELOPMENT FOUNDATION"

Report on agreed-upon procedures regarding the presentation of the Organization's business results in the special purpose financial statements

2.3 Special cash flow statement for 2024 – receipts (EUR)

Receipt line / Month	1	2	3	4	5	6	7	8	9	10	11	12	Total
Account adjustment (increase)	1 365,68	3 829,40	23 364,92	67 482,52	53 362,39	44,94	2 647,68	11 569,43	14 075,83	139 667,44	12 375,87	23 587,69	353 373,79
Receipt, UAH	-	163 909,79	192 323,10	-	371 725,73	198 740,63	76 865,43	32 484,81	10 453,01	9 267,73	2 147,22	-	1 057 917,45
Receipt, Currency	8 399,14	724 998,45	-	721,57	14 980,67	-	65 175,29	1 035 233,98	122 197,04	-	52 952,34	40 986,05	2 065 642,53
Receipt, Currency and UAH	8 399,14	888 908,24	192 323,10	721,57	386 706,40	198 740,63	142 038,72	1 067 718,79	132 650,05	9 267,73	55 099,56	40 986,05	3 123 559,98
Total Receipts and Adjustments	9 764,82	892 737,64	215 688,02	68 204,09	440 068,79	198 785,57	144 686,40	1 079 288,22	146 725,88	148 935,17	67 475,43	64 573,74	3 476 933,77

Receipts by donors	Balance as of 01.01.2024	1	2	3	4	5	6	7	8	9	10	11	12	Total
Account UA893510050000 026003509651600	1 634,98	-	-	-	-	-	-	-	-	-	-	-	-	-
CZ Embassy	-	-	-	-	-	-	30 277,79	-	29 894,12	-	-	-	-	60 171,91
DT Global	13 878,07	-	-	-	-	-	-	6 132,31	6 673,63	13 494,96	-	1 194,08	-	27 494,98
ERSTE	51 399,08	-	-	-	-	-	-	-	-	-	-	-	-	0
EU	69 883,66	-	661 885,21	-	-	-	-	-	1 016 368,78	-	-	-	-	1 678 253,99
EUACT	-	-	-	-	-	-	-	-	-	41 856,64	-	-	-	41 856,64
Genesis	-	-	-	26 136,78	-	-	-	-	-	-	-	-	-	26 136,78
GMF	-	-	-	-	-	14 980,67	-	-	5 210,97	-	-	-	-	20 191,64
IN	45 795,10	-	-	-	721,57	-	-	-	-	-	-	-	-	721,57
IN Europe	2 359,14	-	-	-	-	-	-	-	-	-	-	-	-	0
IREX	7,49	-	-	-	-	2 590,69	-	-	2 590,68	-	-	-	-	5 181,37
JDN	7,49	-	-	-	-	-	-	-	6 980,61	-	-	-	-	6 980,61
MICT	15 884,44	8 399,14	-	-	-	-	-	26 316,04	-	19 961,71	-	-	26 155,63	80 832,52
NED	14 333,61	-	-	-	-	-	-	-	-	28 164,60	-	-	-	91 277,84
PCSC	-	-	63 113,24	-	-	-	-	-	-	-	-	-	14 830,42	14 830,42
PFRU	60 246,24	-	-	166 186,32	-	338 063,95	168 462,84	76 865,43	-	10 453,01	-	-	-	923 941,34
UCBIA	-	-	163 909,79	-	-	-	-	-	-	-	9 267,73	2 147,22	-	11 414,95
UNESCO	-	-	-	-	-	-	-	32 724,94	-	18 719,13	-	51 758,26	-	103 202,33
US	-	-	-	-	-	-	-	-	-	-	-	-	-	31 071,09
Total result	275 429,30	8 399,14	888 908,24	192 323,10	721,57	386 706,40	198 740,63	142 038,72	1 067 718,79	132 650,05	9 267,73	55 099,56	40 986,05	3 123 559,98

NGO "MEDIA DEVELOPMENT FOUNDATION"

Report on agreed-upon procedures regarding the presentation of the Organization's business results in the special purpose financial statements

Annex 3
to the Report on agreed-upon procedures

3.1 Special cash flow statement for 2024 – expenditures (UAH)

Receipts by donors	Balance as of 01.01.2024	Month												Total
		1	2	3	4	5	6	7	8	9	10	11	12	
Account														
UA893510050000	X	1 110,00	329,00	168,00	3 307,09	120,00	9,00	4 973,49	18,00	2 795,80	661,00	6 820,69	-	20 312,07
026003509651600														
CZ Embassy	X	-	-	-	-	-	71 079,00	44 507,91	1 061 894,00	940 691,00	524 975,15	-	-	2 643 147,06
DT Global	X	298 107,37	-	-	128 916,10	147 525,55	-	316 436,67	151 710,40	2 676,36	249 480,00	157,36	-	1 455 931,31
ERSTE	X	44 102,00	448 797,95	581 782,31	402 387,22	1 020 269,00	376 048,48	-	174 925,00	147 766,78	277 192,70	2 229,00	88 886,76	3 564 387,20
EU	X	2 373 831,40	5 044 281,22	5 039 852,16	5 095 526,50	5 040 346,99	4 501 110,04	3 819 692,39	5 915 012,96	5 617 718,56	5 887 041,82	7 000 183,25	5 685 146,91	61 019 744,20
EUACT	X	-	-	-	-	-	-	-	114 522,86	108 194,00	270 179,58	135 711,84	-	628 608,28
Genesis	X	-	-	-	72 926,00	-	102 213,62	17 850,00	212 770,00	-	247 909,20	37 483,54	-	691 152,36
GMF	X	-	-	-	-	356 241,75	-	55 640,00	39 384,70	21 161,00	-	121 057,00	293 465,55	886 950,00
IN	X	923 147,01	1 143 135,76	48 600,00	-	-	-	-	-	-	-	-	-	2 114 882,77
IN Europe	X	12 569,38	-	-	329,00	-	-	-	-	329,00	-	66 907,00	21 432,00	34 659,38
IREX	X	329,00	-	-	-	-	113 471,00	-	-	-	-	-	-	227 929,00
JOW	X	-	-	-	-	-	-	-	919,90	305 714,54	-	-	-	306 634,44
MCT	X	20 046,84	1 046 319,00	-	-	329,00	-	409 286,92	575 825,00	319 454,90	450 506,93	231 657,01	1 466 254,34	4 519 679,94
MED	X	638 740,47	36 359,62	254 138,45	184 217,37	211 157,96	85 288,00	417 035,84	522 405,20	317 556,94	89 447,33	552 621,20	674 812,18	3 983 780,56
PCSC	X	-	-	-	-	-	-	-	-	-	-	-	2 283,35	2 283,35
PRU	X	472 152,00	6 298 385,10	7 994 656,57	6 243 071,05	10 806 378,43	2 621 012,33	5 667 716,63	6 204 418,62	329,00	-	-	-	46 308 119,73
UCB14	X	-	-	-	-	-	-	-	-	194 785,57	9 102,71	195 029,26	102 173,46	501 091,00
UNESCO	X	-	-	-	-	-	-	81 327,00	589 712,84	765 739,00	476 907,08	594 265,81	779 236,74	3 287 188,47
US	X	-	-	-	-	-	-	-	-	-	-	-	-	1 364 847,33
Total result		4 764 135,47	14 017 607,65	13 919 197,49	12 130 680,33	18 947 216,01	7 870 231,47	10 834 795,85	15 448 996,62	8 751 570,31	8 321 417,92	9 041 107,16	9 494 372,17	133 561 328,45

Account adjustment (decrease)	X	9 947,02	31 463,97	3 999,45	912 650,00	2 332 652,55	1 974,15	71 953,03	508 206,04	618 303,23	1 070 151,59	522 933,06	922 955,13	7 007 189,22
Total Expenditures and Adjustments	X	4 794 082,49	14 049 071,62	13 923 196,94	13 043 330,33	21 279 868,56	7 872 205,62	10 906 748,88	15 957 202,66	9 369 875,54	9 391 569,51	9 564 040,22	10 417 327,30	140 568 517,67

Account balance	12 098 672,68	7 733 525,33	32 899 383,08	28 450 627,59	18 403 271,02	16 454 128,33	17 313 896,86	12 762 729,71	44 214 989,17	41 290 284,47	38 440 930,40	31 840 856,54	24 260 033,87	X
The difference between the actual sale of currency and accounting (NBU exchange rate - 312 account)	-	-	-853 237,00	-385 651,00	-378 699,98	-378 699,98	101 750,00	-	-4 256,74	1 242 185,30	1 142 743,34	1 144 815,34	-	X
Balance in the accounting database	12 098 672,68	7 733 525,33	32 046 146,08	28 064 976,59	18 024 571,04	16 075 428,35	17 415 646,86	12 762 729,71	44 210 732,43	42 532 469,77	39 583 673,74	32 985 671,88	24 260 033,87	X

NGO "MEDIA DEVELOPMENT FOUNDATION"

Report on agreed-upon procedures regarding the presentation of the Organization's business results in the special purpose financial statements

3.2 Special cash flow statement for 2024 – expenditures (USD)

Receipts by donors	Balance as of 01.01.2024	Month												Total
		1	2	3	4	5	6	7	8	9	10	11	12	
Account	X	26,4	7,83	4	78,67	2,85	0,21	118,31	0,43	66,5	15,72	162,25	-	483,17
U4693310050003														
02600350651600	X													
CZ Embassy	X													
DT Global	X	7 091,21			3 066,58	3 509,25	1 690,79	1 058,73	25 259,74	22 376,63	12 487,80			63 873,69
ERSTE	X	1 049,07	10 675,75		9 571,76	24 269,58		7 527,22	3 608,80	63,66	5 934,49	3,74	3 827,92	34 632,87
EU	X	56 467,36	119 990,51	119 885,16	121 209,51	119 896,93	107 069,86	90 860,69	140 702,99	133 631,12	140 037,63	166 516,41	2 114,40	84 787,63
EUACT	X									2 724,21	2 573,66	6 426,88	3 228,23	14 952,98
Genesis	X													
Gulf	X													
IN	X	21 959,31	27 192,26			8 474,08		1 323,53	936,86	503,37	5 897,12	2 879,64	6 980,79	21 008,27
IN Europe	X	298,99		1 156,07	7,83					7,83				509,81
IREX	X													824,46
JOW	X													5 421,85
MCT	X	476,86	24 889,25			7,83			21,88	7 272,17				7 294,05
MEC	X	15 194,00	864,90	6 045,30	4 382,06	5 022,91	2 028,78	9 920,21	13 697,40	7 599,01	10 716,40	5 510,53	34 878,42	107 511,59
PCSC	X								12 426,68	7 553,87	2 127,72	13 145,44	16 052,05	94 763,92
PRU	X													
UCB4	X	11 231,30	149 822,43	190 172,37	148 506,65	257 056,03	62 347,16	134 820,44	147 587,21	7,82				54,32
UNESCO	X									4 633,45	216,53	4 639,25	2 430,43	11 939,66
US	X									18 214,97	11 344,40	14 136,06	18 536,02	76 193,77
Total result	X	113 802,33	333 442,93	331 102,01	288 557,78	450 705,68	187 212,61	257 732,02	367 492,02	208 177,43	197 945,17	215 064,77	225 846,72	3 177 081,47

Account adjustment (decrease)	X	236,61	748,45	95,13	21 709,61	55 487,82	46,96	1 711,58	12 088,92	14 707,85	25 456,17	12 439,24	21 954,74	166 683,08
Total Expenditures and Adjustments	X	114 038,94	334 191,38	331 197,14	310 267,39	506 193,50	187 259,57	259 443,60	379 580,94	222 885,28	223 401,34	227 504,01	247 801,46	3 343 764,55

Account balance	287 796,40	183 960,73	782 591,95	676 767,47	437 766,62	391 401,51	411 853,21	303 592,61	1 051 761,19	982 189,95	914 411,13	757 412,27	577 083,99	X
The difference between the actual sale of currency and accounting (NBU exchange rate - 312 account)	-	-	-20 296,32	-9 173,65	-9 008,30	-9 008,30	2 420,37	-	-101,24	29 548,43	27 182,96	27 232,27	-	X
Balance in the accounting database	287 796,40	183 960,73	762 295,63	667 593,82	428 758,32	382 393,21	414 273,58	303 592,61	1 051 659,95	1 011 736,38	941 594,09	784 644,54	577 083,99	X

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Report on agreed-upon procedures regarding the presentation of the Organization's business results in the special purpose financial statements

3.3 Special cash flow statement for 2024 – expenditures (EUR)

Receipts by donors	Balance as of 01.01.2024	Month												Total
		1	2	3	4	5	6	7	8	9	10	11	12	
Account	X	25,27	7,49	3,82	75,29	2,73	0,2	113,23	0,41	63,65	15,05	155,27	-	467,41
U489351020000														
02600350651600														
CZ Embassy	X	6 786,49	-	-	2 934,80	3 338,46	1 618,13	1 013,23	24 174,28	21 415,07	11 951,19	-	-	60 171,90
DT Global	X	1 003,99	10 217,00	13 244,42	9 160,45	23 226,68	8 560,84	7 203,76	3 453,73	60,93	5 679,47	3,58	3 663,42	33 144,64
ERSTE	X	54 040,86	114 834,32	114 733,49	116 000,93	114 744,76	102 468,89	86 956,25	134 656,75	127 888,76	134 019,97	159 360,92	2 023,53	81 144,16
EU	X	-	-	-	-	-	-	-	-	-	-	-	-	1 389 129,69
EUACT	X	-	-	-	-	-	-	-	-	2 607,14	2 463,06	6 150,71	3 089,51	14 310,42
Genesis	X	-	-	-	-	-	-	-	-	-	-	-	-	15 734,26
GMP	X	-	-	-	1 660,18	-	2 326,92	406,36	4 843,76	-	5 643,72	-	853,32	20 191,64
IN	X	21 015,67	26 023,77	1 106,39	-	8 109,93	-	1 266,66	896,6	481,74	-	2 755,89	6 680,82	48 145,83
IN Europe	X	286,15	-	-	7,49	-	-	-	-	-	-	-	-	789,03
IREX	X	7,49	-	-	-	-	-	-	-	7,49	-	-	-	5 188,86
JDN	X	-	-	-	-	-	-	-	-	-	-	-	-	6 980,61
MCT	X	456,37	23 819,71	-	-	7,49	-	-	20,94	6 959,67	-	-	-	102 891,64
MEC	X	14 541,09	827,74	5 785,53	4 193,75	4 807,06	1 941,60	9 493,92	13 108,80	7 272,47	10 255,90	5 273,73	33 379,65	90 691,76
PCSC	X	-	-	-	-	-	-	-	-	-	-	-	-	51,98
PRU	X	10 748,66	143 384,30	182 000,35	142 125,07	246 009,90	59 668,00	129 026,98	141 245,14	7,49	-	-	-	1 054 215,89
UCBA	X	-	-	-	-	-	-	-	-	4 434,34	207,23	4 439,89	2 326,00	11 407,46
UNESCO	X	-	-	-	-	-	-	-	-	17 432,24	10 856,91	13 528,61	17 739,52	74 833,67
US	X	-	-	-	-	31 071,09	-	-	-	-	-	-	-	31 071,09
Total result		108 912,04	319 114,33	316 874,00	276 157,96	431 338,10	179 167,78	246 656,83	351 700,26	199 231,68	189 439,15	205 823,06	216 141,75	3 040 556,94
Account adjustment (decrease)	X	226,45	716,29	91,05	20 776,71	53 103,41	44,94	1 638,02	11 569,43	14 075,83	24 362,28	11 904,70	21 011,30	159 520,41
Total Expenditures and Adjustments	X	109 138,49	319 830,62	316 965,05	296 934,67	484 441,51	179 212,72	248 294,85	363 269,69	213 307,51	213 801,43	217 727,76	237 153,05	3 200 077,35
Account balance	275 429,30	176 055,63	748 962,65	647 685,62	418 955,04	374 582,32	394 155,17	290 546,72	1 006 565,25	939 983,62	875 117,36	724 865,03	552 285,72	X
The difference between the actual sale of currency and accounting (NBU exchange rate - 312 account)	-	-	-19 424,15	-8 779,43	-8 621,19	-8 621,19	2 316,37	-	-96,90	28 278,66	26 014,84	26 062,01	-	X
Balance in the accounting database	275 429,30	176 055,63	729 538,50	638 906,19	410 333,85	365 961,13	396 471,54	290 546,72	1 006 468,35	968 262,28	901 132,20	750 927,04	552 285,72	X

NGO "MEDIA DEVELOPMENT FOUNDATION"

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3.4 Special cash flow statement for 2024 – expenditures by directions (UAH)

Expenditures by directions	Expenditure type	Month											
		1	2	3	4	5	6	7	8	9	10	11	12
Direction 1. Local Media Sustainability	consultations	171 406,80	330 537,80	404 452,80	610 019,40	1 187 187,60	826 206,40	578 046,20	591 675,28	585 755,00	937 283,90	875 223,28	785 345,90
Direction 1. Local Media Sustainability	contractuals	1 212 392,00	8 122 670,00	8 926 125,00	7 081 528,22	10 864 286,00	3 022 274,40	7 101 927,03	7 908 138,23	2 767 685,00	2 548 732,10	2 657 484,00	2 477 606,00
Direction 1. Local Media Sustainability	equipment	-	377 266,30	607 201,50	431 476,04	657 435,19	518 537,15	300 192,73	826 561,40	736 099,85	464 467,05	525 660,49	427 664,99
Direction 1. Local Media Sustainability	events	-	-	188 576,71	49 575,78	212 884,99	87 739,53	43 846,91	14 425,00	-	228 404,13	117 530,66	-
Direction 1. Local Media Sustainability	materials	-	-	-	-	-	-	-	147 200,00	-	-	-	-
Direction 1. Local Media Sustainability	mentors	367 410,00	1 075 145,00	952 559,60	968 495,00	799 070,00	782 440,00	257 910,00	960 550,00	795 660,00	1 018 087,50	828 000,00	782 775,00
Direction 1. Local Media Sustainability	trainings	-	-	-	-	-	-	-	70 712,95	-	-	-	158 734,50
Direction 2. Kyiv Media School	contractuals	-	-	-	-	422 000,00	-	146 446,54	146 520,00	113 685,00	92 632,50	65 872,00	35 322,06
Direction 2. Kyiv Media School	materials	-	-	-	-	-	-	-	176 328,00	346 107,75	352 715,63	129 569,61	179 183,97
Direction 2. Kyiv Media School	other direct	-	-	-	-	-	-	-	13 041,84	-	7 038,36	1 099,98	-
Direction 2. Kyiv Media School	mentors	-	-	-	-	-	-	-	-	-	-	-	300 150,00
Direction 2. Kyiv Media School	trainings	-	220 541,00	209 553,00	-	84 550,00	62 868,00	-	18 603,00	225 269,43	24 550,00	207 224,22	8 000,00
Direction 2. Kyiv Media School	events	-	-	5 700,00	-	286 400,00	167 299,57	-	5 033,20	46 433,20	51 000,00	83 300,00	359 180,00
Direction 3. Journalism Experience Program	contractuals	-	367 500,00	-	-	-	-	-	-	-	-	-	-
Direction 3. Journalism Experience Program	events	192 298,41	-	-	-	37 920,96	-	335 516,24	195 145,00	62 300,09	169 059,93	89 408,01	344 065,56
Direction 3. Journalism Experience Program	materials	49 833,77	36 359,62	-	-	5 766,00	-	-	30 800,00	57 000,00	17 100,00	202 950,00	156 750,00
Direction 3. Journalism Experience Program	mentors	6 029,00	-	-	-	85 500,00	2 850,00	-	85 500,00	27 072,00	147 252,00	72 192,00	120 454,00
Direction 3. Journalism Experience Program	trainings	305 629,49	-	69 715,00	85 500,00	-	-	65 072,00	205 868,00	20 500,00	-	187 937,00	339 338,55
Direction 3. Journalism Experience Program	events	79 743,80	-	-	-	-	-	54 970,00	38 695,00	191 589,00	228 474,10	174 663,34	-
Direction 4. Research & Analytics	contractuals	346 450,37	49 013,00	49 013,00	49 221,00	353 908,60	113 456,00	-	73 178,00	196 091,19	269 824,16	16 257,25	59 756,64
Direction 4. Research & Analytics	events	22 044,60	8 212,00	11 653,60	137 678,60	1 333 001,18	37 996,02	34 964,72	11 477,70	-	-	-	-
Direction 5. Community Building	materials	-	-	-	-	21 646,90	-	-	-	160 967,92	-	-	-
Direction 5. Community Building	mentors	-	-	-	-	-	-	-	-	-	-	-	-
Direction 5. Community Building	bank commission	-	9 780,35	-	-	6 157,15	-	-	31 223,05	35 196,57	26 749,76	10 699,25	39 702,13
Direction 5. Community Building	indirect costs	8 524,84	-	16 378,65	30 762,09	14 058,00	-	32 975,12	88 569,76	382 951,54	77 791,47	104 524,92	325 111,67
Direction 5. Community Building	laptops	10 184,00	60 201,88	263 063,00	490 325,14	433 260,83	308 054,51	413 844,06	-	35 855,00	33 055,00	36 999,00	-
Direction 5. Community Building	office rent	-	-	-	-	-	-	98 848,00	-	-	-	-	-
Direction 5. Community Building	personnel training	94 576,18	94 307,76	95 137,18	97 661,29	98 775,31	100 845,25	100 938,13	138 967,54	148 531,50	148 446,04	251 014,55	-
Direction 5. Community Building	planning episodes	123 360,62	173 228,30	48 600,00	-	-	-	-	-	-	-	-	-
Direction 5. Community Building	web site	126 095,59	133 385,48	-	-	-	-	-	-	-	-	-	-
Direction 5. Community Building	salary	1 668 156,00	2 809 766,21	1 852 772,14	1 806 010,55	1 971 454,20	1 732 496,73	730 898,17	3 668 433,67	1 770 952,67	1 372 160,00	2 284 004,34	2 139 941,71
Total result	-	4 784 135,47	14 017 607,65	13 919 197,49	12 130 680,33	18 947 216,01	7 870 231,47	10 834 795,85	15 448 996,62	8 751 570,31	8 321 417,92	9 041 107,16	9 494 372,17