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## **INDEPENDENT AUDITOR'S REPORT**

<i><b>Auditee:</b></i>	<i><b>Public Association Centrul pentru Drepturile Persoanelor cu Dizabilități</b></i>
<i><b>Country:</b></i>	<i><b>Republic of Moldova</b></i>
<i><b>Audit agreement:</b></i>	<i><b>AG 139/2022 dated 29.12.2022</b></i>
<i><b>Period subject to verification:</b></i>	<i><b>01.01.2022 – 31.12.2022</b></i>

**CHISINAU, 2023**



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## Abbreviations and acronyms

**ISA** – International Standards on Auditing issued by IFAC (International Federation of Accountants);

**CDPD** - Public Association Centrul pentru Drepturile Persoanelor cu Dizabilități;

**Methodical Indications** – Methodical indications regarding the particularities of the accounting in the non-commercial organization, approved by the Order of the Minister of Finance no. 119 of 06.08.2013;

**NBM** – National Bank of the Republic of Moldova;



## 1. Independent auditor’s report

To the Management of the  
**Public Association Centrul pentru Drepturile Persoanelor cu Dizabilități**  
Str. Aşhabad nr. 134, mun. Chişinău, Republic of Moldova  
Mr. Vitalie Meşter

### Qualified opinion

We have audited the financial statement of the **Public Association Centrul pentru Drepturile Persoanelor cu Dizabilități** (hereinafter „Entity”) which comprise the balance sheet as at December 31, 2022, the income and expenditure statement, statement of changes in sources of funding for the year then ended, and notes to the financial statements, including the approved accounting policies.

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph of our report, the attached financial statements faithfully present, under all significant aspects, the Entity's balance sheet as of December 31, 2022, the statement of income and expenses and the statement of changes in sources of financing related to the year ended on that date, in accordance with the Methodical indications regarding the particularities of the accounting in the non-commercial organizations and the additions to the General chart of accounts, approved by the Order of the Minister of Finance no. 119 of 06.08.2013 and the National Accounting Standards of the Republic of Moldova with application from 01 January 2014.

### Basis for qualified opinion

We were appointed auditors of the entity on 29.12.2022, with the aim of auditing the financial statements on 31.12.2022. We note that the financial statements concluded on 31.12.2021 have not been audited. We were unable to perform audit procedures on the opening balances as at 01 January 2022.

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 Statement section of our report. We are independent of the **Public Association Centrul pentru Drepturile Persoanelor cu Dizabilități**, in accordance with the Code of Ethics for Professional Accountants (IESBA Code) issued by the International Ethics Standards Board for Accountants and the ethical requirements that are relevant to our audit of the financial statement in Republic of Moldova, and we have 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.



### **Emphasis of Matter - Basis of accounting and restriction on distribution and use**

The financial statements are prepared to assist the Entity in complying with the reporting provisions of the Methodical Indications and NAS. As a result, the financial statements may not be suitable for another purpose.

Our report is intended solely for the **Public Association Centrul pentru Drepturile Persoanelor cu Dizabilități** and should not be distributed to or used by other parties than the **Public Association Centrul pentru Drepturile Persoanelor cu Dizabilități**. Our opinion is not modified in respect of this matter.

### **Responsibilities of Management and Those Charged with Governance for the Financial Statement**

Management is responsible for the preparation of the financial statements in accordance with Methodical indications regarding the particularities of the accounting in the non-commercial organization, approved by the Order of the Minister of Finance no. 119 of 06.08.2013 and National Accounting Standards of the Republic of Moldova applicable from 01.01.2014, 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 statement, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity'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 statement as a whole is 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 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 this financial statement.

As part of 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 statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and



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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 Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, 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 Entity'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 Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statement, including the disclosures, and whether the financial statement represents 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.

Auditor's signature:

“First Audit International” LLC

Name of auditor signing:

Sergiu Şoimu, certified auditor

Auditor's address:

61, M. Kogălniceanu Street MD-2004, office 7, Chisinau  
Republic of Moldova

Date of signature:

28.02.2023





## 2. Financial statements (for the year ended 31.12.2022)

### 2.1. BALANCE SHEET

ASSETS	Row code	Balance at	
		31.12.2020	31.12.2021
1	2	3	4
<b>Long-term assets</b>			
Intangible assets	010	2 280	26 567
Tangible assets in progress	020		
Lands	030		
Fixed assets	040	122 526	251 759
Long term financial investments	050	100	100
Other long-term assets	060		
<b>Total long-term assets</b> (010+020+030+040+050+060)	070	124 906	278 426
<b>Current assets</b>			
Materials	080	594	615
Small value and short duration objects	090	2 087	6 987
Production in progress and products	100		
Accounts receivable and advances	110	95 932	16 606
Budget receivables	120	3 477	2 858
Staff receivables	130	20 263	21 048
Other current receivables, of which	140	6 471	1 369 024
Receivables on funds with special purpose	141		1 369 024
Cash	150	108 973	175 591
Current financial investments	160		
Other current assets	170	62	62
<b>Total current assets</b> (080 + 090 + 100 + 110 + 120 + 130 + 140 + 150 + 160 + 170)	180	<b>237 859</b>	<b>1 592 791</b>
<b>Total assets (070 + 180)</b>	<b>190</b>	<b>362 765</b>	<b>1 871 217</b>



LIABILITIES AND EQUITY	Row code	Balance at	
		31.12.2021	31.12.2022
1	2	3	4
<b>Equity</b>			
Corrections to previous year's results	200	X	
Net surplus (net deficit) of the period	210	X	181 842
Initial contributions of the founders	220	100	100
Fixed assets fund	230		
Self-financing fund	240	222 148	236 503
Other funds	250		
<b>Total equity (200+210+220+230+240+250)</b>	<b>260</b>	<b>222 248</b>	<b>418 445</b>
<b>Long term liabilities</b>			
Long-term financing and receipts with special purpose	270	108 967	
Long term financial liabilities	280		
Other long-term liabilities	290		
<b>Total long-term liabilities (270 + 280 + 290)</b>	<b>300</b>	<b>108 967</b>	<b>0</b>
<b>Short term liabilities</b>			
Short term financing and receipts with special purpose	310		1 021 257
Short term financial liabilities	320		60 000
Bills payable and advances received	330	12 636	12 037
Staff liabilities	340	224	278 333
Social security and insurance payable	350		62 713
Taxes payable	360	3 304	6 558
Short term deferred income	370	15 386	11 874
Other short-term liabilities	380		
<b>Total short-term liabilities (310 + 320 + 330 + 340 + 350 + 360 + 370 + 380)</b>	<b>390</b>	<b>31 550</b>	<b>1 452 772</b>
<b>Total liabilities and equity (260 + 300 + 390)</b>	<b>400</b>	<b>362 765</b>	<b>1 871 217</b>

The Financial Statements, accounting policies used and the accompanying notes, which form an integral part of these financial statements, have been authorized by the management of the Entity on 20.02.2023 and signed on behalf of the Entity by:

Executive Director  
 Vitalie Meşter

Accountant  
 Eugenia Clapaniuc







## 2.2. STATEMENT OF INCOME AND EXPENDITURES

Items	Row code	Management period	
		Previous	current
1	2	3	4
Income related to special purpose funds	010	4 125 163	5 078 098
Expenditures related to special purpose funds	020	4 125 163	5 078 098
<b>Surplus (deficit) related to special purpose funds (010 – 020)</b>	030	0	0
Other income (except income from economic activity)		7000	15 469
Other expenses (except expenses from economic activity)	050	7 000	15 469
<b>Surplus (deficit) related to other activities (040 - 050)</b>	060	0	0
Income from economic activity	070	283 047	181 842
Expenditures from economic activity	080	0	0
<b>Result: profit (loss) from the economic activity (070 - 080)</b>	090	283 047	181 842
Income tax expenditures	100		
<b>Net surplus (net deficit) of the period (030 + 060 + 090-100)</b>	<b>110</b>	<b>283 047</b>	<b>181 842</b>

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**Executive Director**

Vitalie Meşter

**Accountant**

Eugenia Clapaniuc





### 2.3. STATEMENT OF CHANGES IN SOURCES OF FUNDING

Nr. d/o	Indicatori	Row code	Initial balance	Increases	Decrease	Final balance
1	2	3	4	5	6	7
	<b>Special purpose financing</b>					
	Special purpose financing from the national budget	010				
	Special purpose financing from the local budget	020				
1	Grants	030				
	Financial and technical assistance	040				
	Other special purpose financing and receipts	050	108 967	6 287 002	5 374 712	1 021 257
	<b>Total special purpose financing (010 + 020 + 030 + 040 + 050)</b>	060	<b>108 967</b>	<b>6 287 002</b>	<b>5 374 712</b>	<b>1 021 257</b>
	<b>Means without special destination</b>					
	Donations	070				
	Financial aid	080				
2	Other means without special destination	090				
	<b>Total means without special destination (070 + 080 + 090)</b>	100				
3	<b>Contributions of the founders and members</b>					
	Membership fees and membership fees	110				
	Other contributions	120				
	<b>Total contributions of the founders and members (110 + 120)</b>	130				
	<b>Funds</b>					
	Initial contributions of the founders	140	100			100
	Fixed assets fund	150				
	Self-financing fund	160	222 148	196 197		418 345
	Other funds	170				
	<b>Total funds (140 + 150 + 160 + 170)</b>	180	<b>222 148</b>	<b>196 197</b>		<b>418 345</b>
5	<b>Other sources of funding</b>	190				
	<b>Total sources of funding (060+100+130+180+190)</b>	<b>200</b>	<b>331 215</b>	<b>6 483 199</b>	<b>5 374 712</b>	<b>1 439 702</b>

The Financial Statements, accounting policies used and the accompanying notes, which form an integral part of these financial statements, have been authorized by the management of the Entity on 20.02.2023 and signed on behalf of the Entity by:

Executive Director  
Vitalie Meşter



Accountant  
Eugenia Clapaniuc



### 3. Brief description of relevant information of the Entity

We have audited the financial statements of the **Public Association Centrul pentru Drepturile Persoanelor cu Dizabilități** hereinafter “Entity”) prepared for the period 01.01.2022 – 31.12.2022.

The audit was conducted in accordance with:

- International Standards on Auditing (ISAs);
- IFAC Code of Ethics for Professional Accountants;
- IFAC International Standards on Quality Control (ISQCs);
- Terms of References for the audit services;

The entity subject to audit is Public Association Centrul pentru Drepturile Persoanelor cu Dizabilități, registered in the State Register of legal persons under the state identification number: 1013620005587, at the date of 14 iulie 2006, the last updated extract from 09 august 2022. Location of the entity: Str. Aşhabad, nr. 134, Chişinău, Republic of Moldova.

The function of the Entity’s Executive director for the audited period was fulfilled by Mr. Vitalie Meşter. The internal control of the Entity is ensured by the censor of the Association.

According to the entity’s Accounting Policy, the entity applies a double entry accounting system, according to Law on accounting and financial reporting no. 287 of 15.12.2017, article 5 (5). The accounting is kept on the accrual basis using computer techniques and 1C software version 8. The entity has been using the chart of accounts, duly approved by the Order No. 119 of 06.08.2013 of the Ministry of Finance of the Republic of Moldova.

According to the Statute, the objectives of the Association consist of contributing to:

- a) Promoting and protecting the rights of people with disabilities, promoting social inclusion and their spiritual fulfillment through monitoring actions, advocacy and programs to develop their potential;
- b) Development of the activism of people with disabilities and Associations in the field;
- c) Promoting the positive image of people with disabilities in society;
- d) Promoting the right to an accessible environment for people with disabilities in all areas of life;
- e) Preventing and combating discrimination, as well as ensuring the equality of all persons with disabilities on the territory of the Republic of Moldova, in all areas of their lives;
- f) Environmental protection, including environmental education, promotion of ecologically sustainable and sustainable living;
- g) Contributing to increasing the ecological and social awareness of communities, promoting the concept of sustainable development in this field.



#### 4. Accounting policies

##### *General provisions:*

The annexed financial statements are prepared in accordance with the Methodical indications regarding the particularities of the accounting in the non-commercial organizations and additions to the general chart of accounts, approved by the Order of the Minister of Finance no. 119 of 06.08.2013 and National Accounting Standards of the Republic of Moldova applicable from 01.01.2014.

The Accounting Policy of the Entity for the year 2022 is elaborated in the base of:

- *Law on accounting and financial reporting No. 287 of 15.12.2017;*
- *Methodical indications regarding the particularities of the accounting in the non-commercial organization, approved by the Order of the Minister of Finance no. 119 of 06.08.2013 (hereinafter "Methodical indications");*
- *National Accounting Standards of the Republic of Moldova applicable from 01.01.2014;*
- *General Chart of Accounts approved by the Order of the Ministry of Finance no.119 of 06.08.2013 applicable from January 1, 2014;*
- *Other normative acts.*

The financial statements values are reflected in Moldovan lei (“MDL”).

Accounting is kept by the Chief Accountant who reports directly to the Executive Director of the entity.

The bookkeeping is based on the double entry accounting system with the presentation of the financial statements according to the Methodical Indications

##### ***Tangible and intangible assets***

Tangible and intangible fixed assets are initially recognized on separate records, the nomenclature of which is established by the Executive Director of the Association. Intangible assets are reflected in the financial accounting at the cost of input which is determined according to the source of input.

Tangible assets include assets transmitted into operation, the unit value of which exceeds the value threshold provided by the tax legislation of over 6 000 MDL.

The durations of use of tangible and intangible assets are established according to the model of their use and are presented in the minutes of receipt-delivery.

Subsequent evaluation of tangible and intangible assets is carried out at book value.

The residual value of fixed assets is insignificant and is considered null.

Depreciation of tangible and intangible assets is calculated using the linear method.



### ***Inventory***

The accounting of inventories is kept in quantitative and value expression.

Office supplies, cartridges and other similar goods are reimbursed directly to current costs and / or expenses at the time of purchase.

Objects of low value and short duration, the unit value of which exceeds 1/6 of the ceiling established by the legislation, are settled to current costs / expenses, fixed assets, etc., by calculating depreciation in the amount of 100% upon transmission into operation.

### ***Anticipated expenses and income***

Anticipated expenses and income are reimbursed annually to current expenses, and current income by the linear method during the management periods to which they are allocated.

### ***Means with special purpose***

Special purpose assets are recognized on the basis of accrual accounting.

Special purpose funds used to cover expenses are settled against current income to the extent that expenses are incurred.

Special purpose funds used for the procurement of stocks are settled to anticipated income, and are settled to current income as they are used

Favorable and unfavorable exchange rate differences related to special purpose means in foreign currency are recorded as an increase or decrease of the special purpose financing and receipts.

Unused special means are redirected to co-finance other programs / projects and are recorded as internal correspondence in the sub-accounts of the summary accounts of evidence of funding and receipts of special destination means or to the synthetic account of the Self-Financing Fund.

The means related to the percentage designation are accounted for as special purpose assets and are initially recorded as long-term anticipated income with subsequent settlement (as used) to income for the special purpose assets.

### ***Non-predestined means***

The non-destined assets, received in the form of fixed assets, are settled upon their transfer to the fund of fixed assets.

The non-destined means received in the form of circulating assets are settled as they are used for their income.

Non-destined means not used up to the reporting date are settled to the self-financing fund.

The contributions of the founders and members of the Association destined to accomplish special missions are settled in the same way as the means with special destination.

The contributions of the members of the Association whose use is not conditional on the accomplishment of special missions are settled in the same way as the non-predestined means.



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### ***Foundation funds***

The association's funds include: the fixed assets fund, the self-financing fund, other funds.

### ***Liabilities***

Debts in foreign currency are recalculated in national currency at the reporting date.

The payment of debts related to operations with residents in foreign currency or conventional units is accounted for in national currency by applying the exchange rate on the date of payment of the debts.

The calculation and payment of debts to staff regarding remuneration and other operations is carried out in accordance with the provisions of the legislation in force, taking into account the Donor's requirements for preparing the necessary documents for calculation by the project coordinator (contracts, minutes of services performed, execution of works, calculation pay slips, timesheets, etc.), at the decision of the Executive Director of the association according to the budget.

### ***Revenues***

Revenues related to special purpose means include the amounts of special purpose means used, except for the means used to purchase / create fixed assets, as well as the means of percentage designation. These revenues are recognized as use of special purpose funds and are measured in the amount of the current expenses actually incurred on account of these means, the cost of stocks consumed, the amounts of advances settled and other costs covered by the special purpose means

### ***Expenses***

Expenditures related to special purpose means include the expenditures incurred from the special purpose means, as follows: the accounting value of stocks purchased / produced and consumed (used, transmitted free of charge), current expenditures (program / project, administrative), including staff expenditure, execution of some contractual obligations, as well as the expenses incurred from the percentage designation means.

### ***Foreign exchange transactions and exchange rate differences***

Favorable and unfavorable exchange rate differences related to special purpose foreign currency means are recorded as an increase or decrease in special purpose financing and receipts.

Receivables, cash and liabilities in foreign currency are recalculated in national currency at the reporting date.



## 5. Explanatory notes to the financial statements

### A) Intangible assets

In the Financial Statements, intangible assets are reflected at the accounting value (initial value less accumulated depreciation).

The value of the intangible assets existed in the Entity’s accounting at the end of the audited period represents 26 567 MDL.

Items	Balance at 31.12.2021	Balance at 31.12.2022
Anti-Virus Kaspersky 2021	3 040	3 040
BITdefender		974
Microsoft Office2016 SOIR WH3503773 din 07.12.2015	5 866	0
Office home and business 2022 la 01.12.2022		7 500
Office home and business 2022/3 21.12.2022		7 050
Office home and business/1 2022 din 01.12.2022		7500
program a1c	8 250	8 250
WeB pagina CAJPD	19 940	0
WindoS 11Pro procurat la 02.06.2022		3 566
Windows 7 Pre SOIR WW3503773 din 07.12.2015	4 100	0
Windows 7HM basic SP 1*64 RUS	3 360	0
Amortizarea imobilizărilor necorporale	- 42 275	- 11 313
<b>Total intangible assets</b>	<b>2 280</b>	<b>26 567</b>

### B) Tangible fixed assets

The balance sheet value of tangible assets at 31.12.2022 is 251 759 MDL, determined as the difference between the input value of fixed assets in the amount of 116 524 MDL and the accumulated depreciation in the amount of 89 337 MDL

(MDL)

Items	Balance at 31.12.2021	Balance at 31.12.2022
Machines, equipment and installations	320 523	338 963
Means of transport		
Tools and inventory		
Other fixed assets	51 528	33 954
Depreciation of fixed assets	- 249 525	-121 158
<b>Total fixed assets</b>	<b>122 526</b>	<b>251 759</b>



### C) Current assets

The value of current assets at the end of the financial year is 1 592 791 MDL, a detailed analysis of which is shown in the table below:

(MDL)

Items	2021	2022	Deviation (+;-)	Share %, (2021)	Share %, (2022)
Materials	594	615	21	0,25%	0,04%
Objects of small value and short duration	2 087	6 987	4 900	0,88%	0,44%
Production in progress and products	0	0	0	0,00%	0,00%
Trade receivables and advances granted	95 932	16 606	-79 326	40,33%	1,04%
Budget receivables	3 477	2 858	-619	1,46%	0,18%
Staff receivables	20 263	21 048	785	8,52%	1,32%
Other current receivables, of which	6 471	1 369 024	1 362 553	2,72%	85,95%
Special purpose means receivables	0	1 369 024	1 369 024	0,00%	85,95%
Cash	108 973	175 591	66 618	45,81%	11,02%
Current financial investments	0	0	0	0,00%	0,00%
Other current assets	62	62	0	0,03%	0,00%
<b>Total current assets</b>	<b>237 859</b>	<b>1 592 791</b>	<b>1 354 932</b>	<b>100,00%</b>	<b>100,00%</b>

The total value of current assets increased during the management period by 1 354 932 MDL, being determined, in particular, by the increase of the indicator "Receivables regarding means with special destination" by 1 369 024 MDL.

The largest share in total current assets in 2022 is held by *Special purpose means receivables* - 85.95%, followed by *Cash*, which constitutes 11.02% at the end of the current management period.

### D) Equity

The value of the entity's equity at the end of 2022 is 418 445 MDL and includes the following:

(MDL)

Indicatori	2021	2022	Abaterea (+;-)
Corrections to the results of previous years	X		
Net surplus (net deficit) of the management period	X	181 842	
Initial contributions of the founders	100	100	0
Fixed assets fund	222 148	236 503	14 355
Self-financing fund	0	0	0
Other funds	0		
<b>Total equity</b>	<b>222 248</b>	<b>418 445</b>	<b>196 197</b>





### E) Liabilities

The Entity's liabilities at the beginning of the management period amounted to 140 517 MDL and increased during the management period by 1 312 255 MDL, amounting to 1 452 772 MDL at the end of 2022. The liability balances at the beginning and end of the year is reflected in the table below.

(MDL)

Items	2021	2022	Deviation (+;-)	Share %, (2021)	Share %, (2022)
Long-term special purpose financing and receipts	108 967	0	-108 967	77,55%	0,00%
<b>Total long term liabilities</b>	<b>108 967</b>	<b>0</b>	<b>-108 967</b>	<b>77,55%</b>	<b>0,00%</b>
Current special purpose financing and receipts	0	1 021 257	1 021 257	0,00%	70,30%
Current financial debts	0	60 000	60 000	0,00%	4,13%
Trade payables and advances received	12 636	12 037	-599	8,99%	0,83%
Personnel debts	224	278 333	278 109	0,16%	19,16%
Social and medical insurance debts	0	62 713	62 713	0,00%	4,32%
Debts to the budget	3 304	6 558	3 254	2,35%	0,45%
Current anticipated income	15 386	11 874	-3 512	10,95%	0,82%
Other current debts	0	0	0	0,00%	0,00%
<b>Total current liabilities</b>	<b>31 550</b>	<b>1 452 772</b>	<b>1 421 222</b>	<b>22,45%</b>	<b>100,00%</b>
<b>Total liabilities</b>	<b>140 517</b>	<b>1 452 772</b>	<b>1 312 255</b>	<b>100,00%</b>	<b>100,00%</b>

The *Current special purpose financing and receipts* held the largest share in the total amount of the Entity's liabilities constituting 77,55% at the end of 2021, and in the 2022 the largest share is held by the *Current special purpose financing and receipts* which equals to 70,30%, which represents the balance of special purpose funding and receipts related to the budget provided by Donors, remaining for the next management year.



Joint Venture Moldo-English "First Audit International"  
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 E-mail: [office@fai.md](mailto:office@fai.md); [sergiu.soimu@fai.md](mailto:sergiu.soimu@fai.md)  
 Fiscal code / VAT: 1003600060677 / 0207022

**F) Special purpose financing and receipts**

During the management period, the entity obtained financing from different Donors for the implementation of the projects. The breakdown of the balances of financing and receipts with special purpose on projects is presented in the table below.

No	Donor	Project Name	Grant period	Approved budget	Funds received in 2022	Funds spent in 2022	Currency
1	AO Representation of IM Swedish Development Partner from Sweden	Support for CRPD strategic plan	01.01.2022-31.12.2022	840 000	832272,60	841 185,39	SEK
2	European Disability Forum	Disability solidarity	01.08.2023-31.12.2023	62 467	62467	62467	EUR
3	Norwegian Refugee Council	Improving the protective environment for Ukrainian refugees with disabilities in the Republic of Moldova	01.10.2022-31.01.2023	75 045,02	33770,34	33770,34	EUR
4	Soros Foundation Moldova	Civic initiative for the promotion of pedestrian mobility in the municipality of Chişinău	18.12.2021-17.06.2022	40 000	281,74	281,74	USD
5	Millennium DPI Partners	Improving access to justice for people with disabilities	01.10.2021-30.10.2022	24 999	19859,20	19859,20	USD
6	Checchi and Company Consulting. //Dexis Interactive Incorporated, Washington, Sucursala Chişinău	Support for development and implementation of policies on access to justice for people with disabilities	01.11.2021-31.01.2023	63 348,78	26006,73	26006,73	USD
7	East European Foundation	Together we are developing inclusive employment services for people with disabilities in Chişinău and Criuleni	18.05.2022-17.01.2024	50 000	27057	19775,06	EUR



### G) Income and expenditures

#### *Income and expenditures related to special purpose funds*

The income and expenditures accounting is kept in accordance with the Methodical Indications. The expenditures and incomes related to the special funds are recognized and recorded simultaneously in the same period and in the same size.

During the audited period, the Entity records income and expenditures related to the funds with special destination in the amount of 5 078 098 MDL which represents a 23,1% increase compared to the previous management period. The increase in expenses compared to the previous management period is caused, in particular, by the increase in the indicator *Expenses regarding labor remuneration*.

Expenses related to special purpose means can be grouped according to directions of use, as follows:

(MDL)

Expenditures related to special purpose funds	2021 MDL	2022 MDL	Deviation (+,-)	Share (%), 2021	Share (%), 2022
<b>Inventories expenditures</b>	<b>150 568</b>	<b>189 024</b>	<b>38 456</b>	<b>3,65%</b>	<b>3,72%</b>
Fuel	57 499	82 583	25 084	1,39%	1,63%
Small value and short term objects	20 401	105 850	85 450	0,49%	2,08%
Other consumption and material expenditures	72 668	591	-72 078	1,76%	0,01%
<b>Expenditures related to services provided by third parties</b>	<b>857 166</b>	<b>635 088</b>	<b>-222 078</b>	<b>20,78%</b>	<b>12,51%</b>
Rental services	133 782	129 637	-4 145	3,24%	2,55%
Transport	323 363	61 330	-262 033	7,84%	1,21%
Auto services	0	40 743	40 743	0,00%	0,80%
Audit and consultancy	68 500	91 866	23 366	1,66%	1,81%
Communications	41 421	39 908	-1 513	1,00%	0,79%
Bank fees	18 233	19 837	1 604	0,44%	0,39%
other services	271 867	251 767	-20 100	6,59%	4,96%
<b>Expenditures regarding salaries</b>	<b>2 489 142</b>	<b>3 336 387</b>	<b>847 244</b>	<b>60,34%</b>	<b>65,70%</b>
<b>Mandatory social and medical state contributions</b>	<b>597 518</b>	<b>800 733</b>	<b>203 215</b>	<b>14,48%</b>	<b>15,77%</b>
Other expenses	30 769	116 866	86 098	0,75%	2,30%
<b>Total</b>	<b>4 125 163</b>	<b>5 078 098</b>	<b>952 935</b>	<b>100,00%</b>	<b>100,00%</b>

According to the table above the main weight in the structure of expenditures incurred from the special purpose funds held *Expenditures regarding remuneration of work* which include the amounts related to staff salaries and remunerations calculated for project implementation activities and represent 65,70% of the total expenses reported in the audited period of 2022.



## **6. Taxes, fees and contributions**

The expenditures related to the remuneration of the employees are made according to the legislation in force. The Entity retained and paid to the state authorized bodies the income tax and the social security and medical insurance contributions in accordance with the quotas established by the Fiscal Code of the Republic of Moldova no. 1163-XIII of 24.04.1997, *with subsequent amendments*, the Law on budget social security fees no 206 of 06.12.2021 the Law on mandatory medical insurance fees no.207 of 06.12.2021 in force for 2022.

## **7. Conflict of interests**

As a result of the procedures performed, no conflicts of interest or similar situations that would have attracted our attention and cause an increased risk of fraud or error were detected.

## **8. Continuity of activity**

The continuity of the activity provides the preparation of the financial statements starting from the hypothesis that the Entity will normally continue its activity for at least a period of 12 months from the reporting date without the intention or need to liquidate or significantly reduce its activity.

## **9. Previous audit (2021)**

The audit of the general financial statements for the year ended 31.12.2021 was not carried out.

## **10. Confirmation of the Auditor’s independence**

**Ethical and independence requirements (as set by IFAC, as well as applicable national independence regulations).**

With reference to Entity, we confirm that, for the period covered by our audit, as well as through the date of this confirmation, we have complied with the relevant ethical requirements, including the independence requirements applicable to the Entity’s financial statements audit for the year ended 31.12.2022.

We confirm that we, the audit team, the persons mentioned in the Engagement Letter of 29.12.2022 – Şoimu Sergiu, Şoimu Valentina:

- We were independent within the meaning of the before mentioned independence rules;
- We do not have information about any circumstances that have threatened, or seem to threaten, our independence;



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There are no other circumstances that (1) affect our ability to confirm the above, or (2) we are aware that these have any influence on our independence which should be noticed, with the following exceptions:

*Don't exist (or, a description of the problem)*

From those mentioned above with reference to independence issues, we list below any other relevant information that should be taken into consideration by the Entity's management.

*Don't exist (or, a description of the problem)*

## 11. Signature

Auditor' signature: “First Audit International” LLC

Name of the Auditor who signed: **Sergiu Şoimu, certified auditor**

Auditor's address: **str. M. Kogălniceanu, 61, office 7, MD-2009  
mun. Chişinău, Republic of Moldova**

Date of signature: **28.02.2023**





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## Annex 1. Letter confirming the bank balance on 31.12.2022



Banca Comercială Română Chişinău S.A.  
Str. A. Puşkin 60/2 Municipiul Chişinău  
Republica Moldova MD 2005  
IDNO Cod Fiscal 1003600021533  
Capital Social 728.130.000 MDL  
SWIFT RNCBMD2X  
Tel: +373 22 85 20 00/ +373 22 26 50 00  
Fax: +373 22 26 50 02/ +373 22 85 20 02  
site: <http://www.bcr.md>  
e-mail: [office@bcr.md](mailto:office@bcr.md)

### CERTIFICAT

Prin prezenta, Banca Comercială Română Chişinău S.A. Sucursala nr.2 Puşkin, în continuare Banca,  
Vă prezintă informaţia solicitată referitor **A.O. CENTRUL PENTRU DREPTURILE PERSOANELOR  
CU DISABILITATI, IDNO – 1013620005587**, în continuare **Client** :

1. **Clientul** are deschise în cadrul băncii următoarele conturi curente fără dobândă:

Nr. Contului curent	Valuta contului	Sold la sfîrşitul zilei 31.12.2022
MD61RN000000002224901170	MDL	10,159.91
MD61RN000000002224901170	USD	0.00
MD61RN000000002224901170	EUR	0.00
MD61RN000000002224901170	GBP	0.00
MD35RN000000002224001575	MDL	11,809.43
MD35RN000000002224001575	EUR	0.00
MD35RN000000002224001575	USD	0.00
MD35RN000000002224001575	GBP	0.00
MD92RN0000000022242011120	MDL	0.00
MD92RN0000000022242011120	USD	0.00
MD92RN0000000022242011120	EUR	0.00
MD92RN0000000022242011120	GBP	0.00
MD81RN0000000022241011248	MDL	143,235.62
MD81RN0000000022241011248	USD	0.00
MD81RN0000000022241011248	EUR	0.00
MD33RN0000000022241011336	MDL	10,385.50
MD33RN0000000022241011336	EUR	0.00
MD33RN0000000022241011336	USD	0.00
MD33RN0000000022241011336	GBP	0.00

2. În perioada de 01.01.22-31.12.22, **Clientul** nu a detinut în cadrul Bancii credite, acreditive, scrisori de credit, garanţii.



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**BCR** ■

3. La data de 31 decembrie 2022, în conformitate cu fișa de specimene de semnături și amprenta ștampilei prezentată la **Bancă**, dreptul de a gestiona conturile deschise de **Client** și de a aplica semnăturile pe documentele de plată și de casă îl au următoarele persoane:

- Dreptul la prima semnătură – Mester Vitalie;
- Dreptul la a doua semnătură – Clapaniuc Eugenia;

4. La data de 31 decembrie 2022, precum și pînă la data întocmirii prezentei confirmări, asupra conturilor sus menționate nu au fost aplicate suspendări și sechestrări;

Certificatul a fost eliberat la cererea clientului pentru a fi prezentat la locul solicitat. Informația specificată în prezentul certificat constituie starea conturilor la data eliberării lui.

Responsabilitate pentru dezvaluirea informației expuse în prezentul certificat este atribuită nemijlocit Clientului. Banca nu poartă răspundere pentru dezvaluirea datelor către terți.

Director Executiv  
Victoria Revenco



Ex.: Mariana Cazac  
Tel.: 85-25-98

*BCR Chisinau S.A. - Confidential*



## Annex 2. Financial statements for the period 01.01.2022 – 31.12.2022

Anexa la  
 \*Indicăm metodele privind performanţele  
 contabile: în organizaţiile necomerciale\*  
 Aprobate prin OMF 188 din 30.12.2014

### SITUAŢIILE FINANCIARE ale organizaţiei necomerciale pentru perioada 01.01.2022 - 31.12.2022

#### Date de identificare

Entitatea: AD CENTRUL DE DREPTURILE PERSOAN. CU DZABILITATI  
 Adresa:  
 Raionul(municipiul): 103, DDF BOTANICA  
 Sat(comuna/sector): 0110, SEC.BOTANICA  
 Strada: SFC.BOTANICA str. Achabadi nr.134  
 Codul postal:  
 Cod CUIO: 40217125  
 Cod IDNO: 1013620005587  
 Activitatea principală: 59499, Activitati ale altor organizatii n.c.o.  
 Forma de proprietate: 19, Proprietatea organizatiilor si miscărilor obşteşti  
 Forma organizatorico-juridică: 950, Alte organizatii necomerciale  
 Codul fiscal: 1013620005587  
 Conducătorul: Meste Vitalie  
 Executantul: EUGENIA CLAPANUC  
 Telefon: 028561648  
 E-mail: eugeniachlanuc@yahoo.com  
 WEB:  
 Numele şi coordonatele al contabilului-sef: D (d-na) Clapanuc Eugenia Tel: 028561648

Unitatea de măsură: leu  
 Anexa 3

### SITUAŢIA MODIFICĂRII SURSELOR DE FINANŢARE de la 01.01.2022 până la 31.12.2022

Nr. d/o	Indicaţii	Cod rd	Sold la începutul perioadei de gestiune	Majorări	Diminuări	Sold la sfârşitul perioadei de gestiune
1	2	3	4	5	6	7
	<b>Mijloace cu destinaţie specială</b>					
	Finanţări cu destinaţie specială din bugetul naţional	010				
	Finanţări cu destinaţie specială din bugetul local	020				
	Granturi	030				
1	Asistenţa financiară şi tehnică	040				
	Alte finanţări şi încasări cu destinaţie specială	050	108967	6287002	5374712	1021257
	<b>Total mijloace cu destinaţie specială</b> (010 + 020 + 030 + 040 + 050)	060	108967	6287002	5374712	1021257
	<b>Mijloace nepredestinate</b>					
	Donaţii	070				
2	Ajutorare financiare	080				
	Alte mijloace nepredestinate	090				
	<b>Total mijloace nepredestinate</b> (070 + 080 + 090)	100				
	<b>Contribuţii ale fondatorilor şi membrilor</b>					
	Taxe de aderare şi cotizaţii de membru	110				
3	Alte contribuţii	120				
	<b>Total contribuţii ale fondatorilor şi membrilor</b> (110 + 120)	130				
	<b>Fonduri</b>					
	Aperturi înalte ale fondatorilor	140	100			100
	Fonduri de active imobilizate	150				
4	Fonduri de autofinanţare	160	222148	196197		418345
	Alte fonduri	170	0	0		0
	<b>Total fonduri</b> (140 + 150 + 160 + 170)	180	222248	196197		418345
5	<b>Alte surse de finanţare</b>	190				
	<b>Total surse de finanţare</b> (060 + 100 + 130 + 160 + 190)	200	331215	6483169	5374712	1430702

Persoanele responsabile de semnarea rapoartelor financiare ale entităţii\*  
 \* conform art.36 din Legea contabilităţii





**BILANȚUL**

la 31.12.2022

Anexa 1

Nr. crt.	ACTIV	Cod rd.	Sold la	
			Începutul perioadei de gestiune	Sfârșitul perioadei de gestiune
1	2	3	4	5
	<b>Active imobilizate</b>			
	Imobilizări necorporale	010	2280	26567
	Imobilizări corporale în curs de execuție	020		
	Terenuri	030		
	Mijloace fixe	040	122526	251759
	Investiții financiare pe termen	050	100	100
	Alte active imobilizate	060		
	<b>Total active imobilizate (010+020+030+040+050+060)</b>	<b>070</b>	<b>124906</b>	<b>278426</b>
	<b>Active circulante</b>			
	Materiale	080	594	613
	Obiecte de mică valoare și scurtă durată	090	2087	6987
	Produsii în curs de execuție și produse	100		
	Creanțe comerciale și avansuri acordate	110	65932	26606
	Creanțe ale bugetului	120	3477	2858
	Creanțe ale personalului	130	20263	21048
	Alte creanțe curente, din care:	140	6471	1369024
	Creanțe privind mijloacele cu destinație specială	141		1369024
	Numarar	150	108973	175591
	Investiții financiare curente	160		
	Alte active circulante	170	62	62
	<b>Total active circulante (080 + 090 + 100 + 110 + 120 + 130 + 140 + 150 + 160 + 170)</b>	<b>180</b>	<b>237859</b>	<b>1592791</b>
	<b>Total active (070 + 180)</b>	<b>190</b>	<b>362765</b>	<b>1871217</b>
	<b>PASIV</b>			
	<b>Capital propriu</b>			
	Corecții ale rezultatelor anilor precedenți	200	X	
	Excedent net (deficit net) al perioadei de gestiune	210	X	181842
	Aportul inițial al fondatorilor	220	100	100
	Fond de active imobilizate	230		
	Fond de auto-finanțare	240	222148	226503
	Alte fonduri	250		
	<b>Total capital propriu (200+210+220+230+240+250)</b>	<b>260</b>	<b>222248</b>	<b>418445</b>
	<b>Datoriile pe termen lung</b>			
	Finanțări și încasări cu destinație specială pe termen lung	270	108967	
	Datorii financiare pe termen lung	280		
	Alte datorii pe termen lung	290		
	<b>Total datoriile pe termen lung (270 + 280 + 290)</b>	<b>300</b>	<b>108967</b>	
	<b>Datoriile curente</b>			
	Finanțări și încasări cu destinație specială curente	310		1921257
	Datorii financiare curente	320		60000
	Datorii comerciale și avansuri primite	330	12636	12037
	Datorii față de personal	340	224	278333
	Datorii privind asigurările sociale și medicale	350		62713
	Datorii față de buget	360	3304	6598
	Venituri anticipate curente	370	15386	11874
	Alte datorii curente	380		
	<b>Total datorii curente (310 + 320 + 330 + 340 + 350 + 360 + 370 + 380)</b>	<b>390</b>	<b>31550</b>	<b>1452772</b>
	<b>Total pasive (260 + 300 + 390)</b>	<b>400</b>	<b>362765</b>	<b>1871217</b>



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SITUAȚIA DE VENITURI ȘI CHELTUIELI

de la 01.01.2022 până la 31.12.2022

Anexa 2

Indicativ	Cod rid.	Perioada de gestiune	
		precedentă	currentă
1	2	3	4
Venituri aferente mijloacelor cu destinație specială	010	41251630	5078098
Chețturi aferente mijloacelor cu destinație specială	020	41251630	5078098
<b>Excedent (deficit) aferent mijloacelor cu destinație specială (010 - 020)</b>	030	0	0
Alte venituri (cu excepția veniturilor din activitatea economică)	040		
Alte chețturi (cu excepția chețturilor din activitatea economică)	050		
<b>Excedent (deficit) aferent altor activități (040 - 050)</b>	060		
Venituri din activitatea economică	070	283047	181842
Chețturi din activitatea economică	080	0	
<b>Rezultatul: profit (pierdere) din activitatea economică (070 - 080)</b>	090	283047	181842
Chețturi privind mezoziul pe venit	100		
<b>Excedent net (deficit net) al perioadei de gestiune (030+060+090-100)</b>	110	283047	181842

Documente atașate - Notă explicativă (fișierul pdf)



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Fiscal code / VAT: 1003600060677 / 0207022

### Annex 3. Persons involved in the audit

<b>Auditor – „First Audit International” SRL</b>	
Sergiu Șoimu	Administrative Director, certified auditor
Valentina Șoimu	Audit trainee

<b>Auditee – Public Association “Centrul pentru Drepturile Persoanelor cu Dizabilități”</b>	
Vitalie Meșter	Executive Director
Eugenia Clapaniuc	Chief accountant