

Final Accounts

Pool of Funds	Danish Emergency Relief Fund (DERF)
Danish Grant holder	Danish Support Group Ukraine
Implementing Organisation	Ukraine Deminers Association
Intervention title	Explosive Ordnance Risk Education in Mykolaiv & Identification of Most Important Mine Action Needs in Mykolaiv Oblast
Grant Number	23-4925-DERF-RR
Modality	Rapid Response
No. and title of Call	23-011SP Deterioration of Humanitarian Crisis in Ukraine
Country of intervention	Ukraine
Location of intervention	Mykolaiv and Oblast
Intervention period (start and end date)	15 th of September 2023 to 31 th of March 2024
Granted amount from DERF	DKK 981.642,00

Method of Implementation (tick one)

- ☒ *Through local partner organisation*
- ☐ *Through own organisation*
- ☐ *Through other DK or international organisation*

What sectors did the intervention most relate to (please tick ALL that apply)

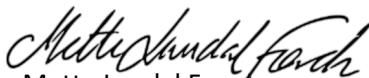
- ☐ *WASH*
- ☐ *Health*
- ☐ *Shelter*
- ☐ *Nutrition*
- ☐ *Camp Management*
- ☒ *Education*
- ☒ *Protection*
- ☐ *Emergency FSL*
- ☐ *Other (specify)*

Management/Board Report

It is hereby declared that

- The final accounts are prepared based on the applied accounting policies described, which are in line with the accounting requirements from the Danish Ministry of Foreign Affairs and CISU.
- The final accounts give a true and fair view of the intervention activities and the financial position with regards to CISU.
- The management review includes a fair statement regarding the events taken place and the results achieved during the implementation of the intervention.
- Due financial considerations have been taken in the management of the funds and the operation of the activities covered by the project financial statements
- The signatory of the organisation, according to current statutes and/or procedures, hereby sign the report.

3rd of July 2025



Mette Laudal Færgh
Chairperson of the Board

Applied accounting policies

The final accounts for the intervention are prepared in accordance with the accounting guidelines from the Danish Ministry of Foreign Affairs, as well as the CISU guidelines.

In accordance with the before mentioned guidelines, the audited accounts for the local partner. Due to the current situation Grant manager Gunnur Johansen has given Danish Support Group Ukraine dispensation regarding the demand og local audit.

Audited by the external auditor Beierholm Godkendt revisionspartnerselskab is integrated in the final accounts.

For the conversion of foreign and local currencies, the weighted average rate of exchange has been applied.

To Danish Support Group Ukraine and CISU

REPORT ON PROJECT FINANCIAL STATEMENTS

Opinion

We have audited the project financial statements for Danish Support Group Ukraine for a grant of DKK 980,286 received by DERF under CISU for the period 15.09.2023 - 31.03.2024. The project financial statements are prepared in accordance with the guidelines in the grant maker's guidelines of March 2023.

In our opinion, the project financial statements are correct in all material respects, i.e. they have been prepared in accordance with the grant maker's guidelines.

Basis for opinion

We conducted our audit in accordance with international auditing standards and the additional requirements applicable in Denmark, as well as public auditing standards, as the audit was conducted on the basis of the provisions of the grant maker's guidelines of March 2023. Our responsibility under these standards and requirements is further described in the section of the report on 'Auditor's responsibilities for the audit of the project financial statements'. We are independent of the grant maker in accordance with the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (the IESBA Code) and the additional ethical requirements applicable in Denmark, 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.

Matters regarding accounting policies and limitation of distribution and application

We draw attention to the project financial statements having been prepared in accordance with the grant maker's guidelines and not in accordance with a conceptual framework for accounting with a general purpose. The project financial statements have been prepared to assist the grant recipient in complying with the grant maker's guidelines. The project financial statements may consequently be unsuitable for other purposes.

Our report has been prepared solely for the grant recipient and the grant maker and should not be passed on to or used by other parties.

Our opinion has not been modified as a result of these conditions.

Other matters regarding the audit

The grant recipient has included the budget figures approved by the grant maker as comparative figures in the project financial statements in accordance with the grant maker's guidelines. The budget figures have not been audited.

Management's responsibility for the project financial statements

The management is responsible for the preparation of project financial statements which are correct in all material respects, i.e. prepared in accordance with the grant maker's guidelines. Furthermore, the management is responsible for such internal control as the management deems necessary to enable the preparation of project financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the project financial statements

Our objectives are to obtain reasonable assurance about whether the project financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a 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 international auditing standards and the additional requirements applicable in Denmark as well as public auditing standards (see the grant maker's guidelines of March 2023) will always detect the existence of a material misstatement. 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 of financial statements taken on the basis of the project financial statements.

As part of an audit conducted in accordance with international auditing standards and the additional requirements applicable in Denmark as well as public auditing standards (see the grant maker's guidelines of March 2023), we make professional assessments and maintain professional scepticism throughout our audit. We also:

- Identify and assess the risks of material misstatement of the project 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 and misstatement, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or non-compliance with 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 grant recipient's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

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.

STATEMENT ON COMPLIANCE AUDIT AND PERFORMANCE AUDIT

The management is responsible for ensuring that any transactions comprised by the project financial statements are in accordance with the granted licences, acts and other regulations as well as agreements concluded and usual practice. The management is also responsible for ensuring that due financial considerations are made in the management of the funds and the operation of the activities covered by the project financial statements. In this connection, the management is responsible for establishing systems and processes that support thrift, productivity and efficiency.

In connection with our audit of the project financial statements, it is our responsibility to conduct a compliance audit and performance audit of selected areas in accordance with public auditing standards. In our compliance audit, we verify, with reasonable assurance for the selected areas, whether the examined transactions included in the presentation of the financial statements are in accordance with the relevant provisions of licences, laws and other regulations as well as agreements concluded and usual practice. In our performance opinion, we assess, with reasonable assurance, whether the examined systems, processes or transactions support due financial considerations made in the management of the funds and the operation of the activities covered by the project financial statements.


If, on the basis of the work performed, we conclude that our audit gives rise to material critical comments, we report this in our opinion.

We have no significant critical comments to report in this connection.

Aarhus N, 2. of September 2024

Beierholm

Godkendt Revisionspartnerselskab
CVR no. 32 89 54 68



Joachim Laumark Stephansen
State Authorised Public Accountant
MNE no. Mne46629

Management review

☐ Assess in brief the fulfilment of the purpose with the intervention.

Purpose of the Intervention

The primary objective of the intervention was to deliver Explosive Ordnance Risk Education and, where necessary, conduct Non-Technical Surveys in and around areas of Mykolaiv Oblast suspected to be contaminated with landmines and/or unexploded ordnance. This initiative aimed to improve the safety and awareness of local communities affected by these hazards.

Project Activities

The project consisted of two key components:

Activity 1 – Explosive Ordnance Risk Education

This activity focused on informing the local population about the dangers of explosive ordnance. By providing essential guidance on how to identify, avoid, and report hazardous items, the project aimed to reduce the risk of accidents and injuries among residents.

Activity 2 – Non-Technical Survey

This involved collecting information from communities to identify and map suspected hazardous areas. These surveys were crucial for assessing the extent of contamination and for prioritizing future clearance operations.

Outcomes

The project not only met but exceeded its objectives, resulting in a highly successful outcome. The effective implementation of both activities significantly enhanced public safety and established a strong foundation for continued efforts to address explosive threats in the region.

☐ Assess the quality of the documentation for the utilization of the grant, including information on any missing, inadequate, or faulty documentation.

Documentation and Oversight

The DSGU has maintained thorough oversight of all project-related documentation. During the financial review, the implementing partner promptly submitted all required documents with accuracy and efficiency. No instances of missing or incorrect documentation were identified. Since 2022, DSGU has collaborated closely with the implementing partner, fostering a strong relationship built on trust and effective cooperation.

☐ Assess any deviations between the budgeted and the actual utilization of the grant on main budget line level (i.e., 1. Local Partner Activities, 2. Local Partner Investments, etc.).

Budget Deviations and Reallocations

DSGU deviated from the original budget by more than 10%, with several reallocations made to support project needs more effectively:

- **Local Partner Investments (budget line 2)** were originally budgeted to DKK 0. Therefore DSGU overspent by **100%** due to the purchase of a drone to strengthen the Non-Technical Survey (NTS) interventions.
- **Local Assessment (budget line 6)** experienced a **100% overspend**, as this activity was not originally budgeted. A specialist was deployed to Mykolaiv for one week to oversee the project and provide feedback and best practices on Explosive Ordnance Risk Education (EORE). These costs were covered by Flexible Funds, which were included in the budget.
- **DK Partner Activities & Project Monitoring (budget line 8)** were underspent by **41%**. The unspent funds were reallocated to Local Partner staff and volunteers, Local Assessment, and the drone purchase for improved NTS operations.
- **DK Partner Project Support Costs (budget line 9)** saw a **24% underspend**, with the savings similarly redirected to support Local Partner staff and volunteers, Local Assessment, and the drone acquisition.
- **Contingency Funds** were underspent by **22%**, and the remaining funds were used to bolster Local Partner staffing, Monitoring and Evaluation, and the drone purchase.

☐ Assess utilization of the contingency, and budget reviews taken place during the intervention period.

Use of Contingency Funds and Budget Review

The contingency funds were reallocated to support the budget line for Local Partner staff and volunteers. These funds were also used to adapt to price fluctuations and to cover additional costs such as the printing of educational materials for distribution.

Budget Review Process

A formal budget review was conducted on **January 30, 2024**, during which a minor budgeting error was identified. This resulted in underspending, which enabled DSGU to apply for a **no-cost extension**. The project's original end date of **February 15, 2024**, was subsequently extended to **March 31, 2024**,

☐ Describe the use of interest gains during the intervention period if relevant.

Interest Income

No interest income was generated during the project period. This is due to the fact that funds received from DERF were transferred to Ukraine upon disbursement. DSGU followed a pre-agreed payment schedule with the implementing partner and requested funds from DERF shortly before each scheduled payment phase. This approach ensured timely support for implementation while minimizing the time funds remained in DSGU's account.

☐ State whether there are unused grant funds, and when the funds will be returned to CISU.

Unused Grant Funds

There are no unused grant funds that were disbursed to DSGU. All funds received were fully allocated and utilized in accordance with the approved budget and implementation plan.

☐ If funding from other financial sources (e.g., other donations, fundraising, own contribution etc.) were included in the approved budget, please account for the amount and usage of these funds.

Audit Costs

The cost of the audit, conducted by an external audit firm invoiced DKK 25.000, has been fully covered by DSGU and not charged to the project budget.

Profit & Loss for the intervention period

Income	Final Accounts	Latest Approved Budget
Funds disbursed from CISU	980.286	981.642
Interest gains	0	0
Total income	0	0

Expenditure:		
1. Local Partner Activities	247.890	259.415
2. Local Partner Investments	21.202	0
3. Local Partner Staff and Volunteers	605.502	567.963
4. Local Partner Administration	44.168	49.000
5. Local Partner Risk Management & Safety Measures	0	0
6. Local Assessments	29.931	0
7. Local/Regional Coordination Participation	0	0
8. DK Partner Activities & Project Monitoring	20.500	35.000
9. DK Partner Project Support Costs	11.093	14.700
10. Total Project Costs	980.286	926.078
11. Contingency (<i>From DERF min. 6% - max. 10% of 10</i>)		55.565
12. DK Partner Auditing	0	0
13. Total Costs	980.286	981.642
14. DK Partner Administration (From DERF max 5% of 13)	0	0
<i>Automatic deduction of interest gains</i>	0	
15. Grand total costs	980.286	981.642

Unspent funds	0	0
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Disability Compensation		0
Expenses in Denmark, DKK	61.524	49.700
Expenses in the crisis Area, DKK	918.762	931.943
Funding from other financial sources		
Total budget of the project, DKK	980.286	981.642

Notes for the accounts

1. Disbursements from CISU/DERF

18/09/2023	588.985,00
21/02/2024	187.745,00
09/04/2024	203.556,00
Total Disbursements	980.286,00

2. Investments specification

Mavic 3 Drone for NTS	21.202,00
Total investments	21.202,00

3. Transfers to partners

Name of partner	Date	Rate of Exchange	Amount local curr.	Amount DKK
Ukraine Deminers Association	26/09/2023	747,961460	78.828,26	589.663,29
Ukraine Deminers Association	05/03/2024	747,619740	23.667,73	176.944,62
Ukraine Deminers Association	11/04/2024	748,208930	20.592,00	154.071,18
Total transfers			123.087,99	920.679,09

Weighted average rate of exchange = 747,930043

Utilization of the grant stated in the local currency (EURO) **123.087,99**

4. Account between the parties, i.e., grantee and CISU

Funds disbursed from CISU	980.286,00
Interest gains if relevant	0
Total gained amount	0
Grand total costs	980.286,00
= Unused grant funds, including interests to be returned to CISU (i.e., C – (minus) D)	0