

## COMPANIA DE AUDIT "AUDIT-LV" S.R.L.

**AUDIT**  
**LV**

### Compania de audit „Audit-LV” SRL.

Codul fiscal 1003600061423 Contul bancar № 2224710SV12113737100  
BC "Mobiasbanca-Groupe Societe Generale",  
C/b MOBBMD22  
Moldova, m. Chişinău, str. Valea Crucii 24-41  
Tel/ Fax: (+373-22) 27-20-86, ((+373-22) 27-01-03; GSM: 069138197

### Auditing Company «Audit-LV» Ltd.

24 Valea Crucii str., of. 41, Chişinău, Moldova  
BC "Mobiasbanca-Groupe Societe Generale",  
C/b MOBBMD22, Fiscal Code 1003600061423  
Bank Account Nr. 2224710SV12113737100  
Tel./Fax: (+373-22) 27-20-86, ((+373-22) 27-01-03; GSM: 069138197

## Independent AUDITOR'S REPORT

*to the management of the Public Association "GENDERDOC-M Information Centre"  
72/Valeriu Cupcea Street, Municipality of Chişinău, Republic of Moldova*

We have audited the financial statements of the GENDERDOC-M Information Centre for the year 2014: the balance sheet for 31 December 2014, financial results report, financial reports on the execution of budgets within the following projects:

- "General support of organizational activity", supported by Sigrid Rausing Trust (UK);
- "Equality awareness and monitoring of respecting of the LGBT persons rights", supported by Civil Rights Defenders (Sweden);
- "LGBT community choose safety", supported by Soros Foundation Moldova;
- "Protection of transgender persons against violence in Eastern Europe", supported by TGEU (Germany);
- "National partnership for equality", supported by American Bar Association Rule of Law Initiative (USA);
- "Fighting discrimination through strategic litigation and awareness raising", supported by Open Society Foundations (USA);
- "Word can lead to crime", supported by Soros Foundation Moldova;
- "Pride Festival 2014", supported by Human Rights Adviser United Nations Office of the Resident Coordinator in Moldova UN House;
- "Perception of adolescence by young LGB people", supported by United Nations Children's Fund in Moldova;
- "Workshop Critical approach of norm", supported by UK Embassy in Moldova;
- "It Gets Better egali.md", supported by UK Embassy in Moldova.

The reports are the responsibility of management of the *Public Association "GENDERDOC-M Information Centre"*. Our responsibility is to express an opinion on the financial reports based on our audit.

We have conducted our audit in the compliance with the International Auditing Standards. These standards require that we plan and perform an audit to obtain reasonable assurance with regard to whether the financial reports are free of material misstatement. An audit includes examination,

on a test basis, of the evidence supporting the amounts presented in the financial report. An audit includes assessment of the accounting principles used and assessment of the presented financial reports taken in ensemble. We believe that our audit provides a reasonable basis for our opinion.

For the aforementioned projects implemented in 2014, the **Public Association "GENDERDOC-M Information Centre"** received from donors and spent special purpose financial resources from donors in the amount of :

- received on bank account during the reporting period **147.553,00 EURO**, the amount of **131.527,00 EURO** (money paid) has been spent;
- received on bank account during the reporting period **95.192,00 USD**, the amount of **86.929,00 USD** has been spent (money paid).

The consolidated report on the execution of budgets within each project implemented by the **Public Association "GENDERDOC-M Information Centre"** during 2014 is attached to the auditor's report.

In our opinion, all the financial reports presented in 2014: financial balance sheet on 31 December 2014, consolidated financial report on the execution of project budgets implemented during this period give a true and fair view of results of the activity by the Public Association "GENDERDOC-M Information Centre" for the period that expires on 31 December 2014 in accordance with the National Accounting Standards and legislation of the republic of Moldova.

Veaceslav Ciobanu  
Administrator,  
Auditing Company "AUDIT-LV" S.R.L.  
State registration number and fiscal code: 1003600061423  
Licence A MMII 029589 din 25 august 2008



Adrian Știrbu  
Auditor – Auditor's Certificate AG 000030 din 08 februarie 2008

April 16, 2015, Chișinău, Republic of Moldova

Funder	Name of the project	Rest 2013	Income 2014	Expenditure 2014 (in Euro)						
				Budget line	Lobby and Advocacy	Health	LGBT	Organizational development	Total	Balance
Sigrid Rausing Trust	General support of organizational activity	11961	46944	Staff costs	3756		4339	5159	13254	20199
				Purchases				6708	6708	
				Operational costs				3842	3842	
				Costs of activities	2771		9392	2739	14902	
				subtotal	6 527	0	13731	18448	38706	
Civil Rights Defenders	Awareness raising about equality and monitoring respect of LGBT rights	1792	53 735	Staff costs	13487		4511	9766	27764	1 773
				Purchases				1445	1445	
				Operational costs				7628	7628	
				Costs of activities	12727		3670	520	16917	
				subtotal	26214	0	8181	19359	53754	
Soros Foundation Moldova	LGBT community chooses safety		30 700	Staff costs		17775			17775	0
				Purchases		9469			9469	
				Operational costs				1008	1008	
				Costs of activities		2448			2448	
				subtotal	0	29692		1008	30700	
TGEU	ProTrans: Protecting transgender people from violence in Eastern Europe		12 468	Staff costs			3202	630	3832	7 648
				Purchases				0	0	
				Operational costs				479	479	
				Costs of activities			509		509	
				subtotal	0		3711	1109	4820	
<b>TOTAL, Euro</b>		<b>13753</b>	<b>143 847</b>		<b>32 741</b>	<b>29 692</b>	<b>25 623</b>	<b>39 924</b>	<b>127 980</b>	<b>29 620</b>



Funder	Name of the project	Rest 2013	Income 2014	Expenditure 2014 (in USD)					
				Budget line	Lobby and Advocacy	LGBT	Organizational development	Total	Balance
American Bar Association Rule of Law Initiative	National partnership for equal rights	10 050	44 876	Staff costs	6470	2122	5422	14014	
				Purchases			2601	2601	
				Operational costs			12125	12125	
				Costs of activities	20827	138	3209	24174	
				subtotal	27297	2260	23357	52914	
Open Society Foundations	Fighting discrimination by means of strategic litigation and awareness raising	20 000	20 000	Staff costs			7637	7637	
				Purchases			465	465	
				Operational costs			5350	5350	
				Costs of activities	6509			6509	
				subtotal	6509	0	13452	19961	
		20 000	20 000	Staff costs			3081	3081	
				Purchases			0	0	
				Operational costs			407	407	
				Costs of activities	250			250	
				subtotal	250	0	3488	3738	
Soros Foundation Moldova	A word can lead to crime		10 316	Staff costs	4009			4009	
				Purchases			192	192	
				Operational costs			757	757	
				Costs of activities	5358			5358	
				subtotal	9367	0	949	10316	
<b>TOTAL, USD</b>		<b>10 050</b>	<b>95 192</b>		<b>43423</b>	<b>2260</b>	<b>41246</b>	<b>86929</b>	<b>18313</b>



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Funder	Name of the project	Rest 2013 (in MDL)	Income 2014 (in MDL)	Income (in EUR)	Expenditure 2014 (in EUR)							
					Budget line	Lobby and Advocacy	LGBT	Organizational development	Total	RETURN	Balance	
OHCHR	Pride Festival 2014		27818	1479	Staff costs				0			
					Purchases				0			
					Operational costs		1104		1104			
					Costs of activities				0			
					subtotal	0	1104	0	1104		375	
UNICEF Moldova	Perception of adolescence by young LGB people		26430	1407	Staff costs			170	170			
					Purchases				0			
					Operational costs				0			
					Costs of activities		937		937			
					subtotal	0	937	170	1107	300	0	
UK Embassy in Moldova	Workshop "Norm critical approach"		15324	820	Staff costs				0			
					Purchases				0			
					Operational costs				0			
					Costs of activities	816			816			
					subtotal	816	0	0	816		4	
	Maintenance of web site www.egali.md	9111			520	Staff costs				0		
						Purchases				0		
						Operational costs				0		
						Costs of activities	520			520		
						subtotal	520	0	0	520		0
<b>TOTAL, MDL</b>		<b>9111</b>	<b>69 572</b>	<b>4 226</b>		<b>1 336</b>	<b>2 041</b>	<b>170</b>	<b>3 547</b>	<b>300</b>	<b>679</b>	



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