

ANNUAL REPORT



2021



Alliance
for Public Health

2021

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2021

MAIN ACHIEVEMENTS

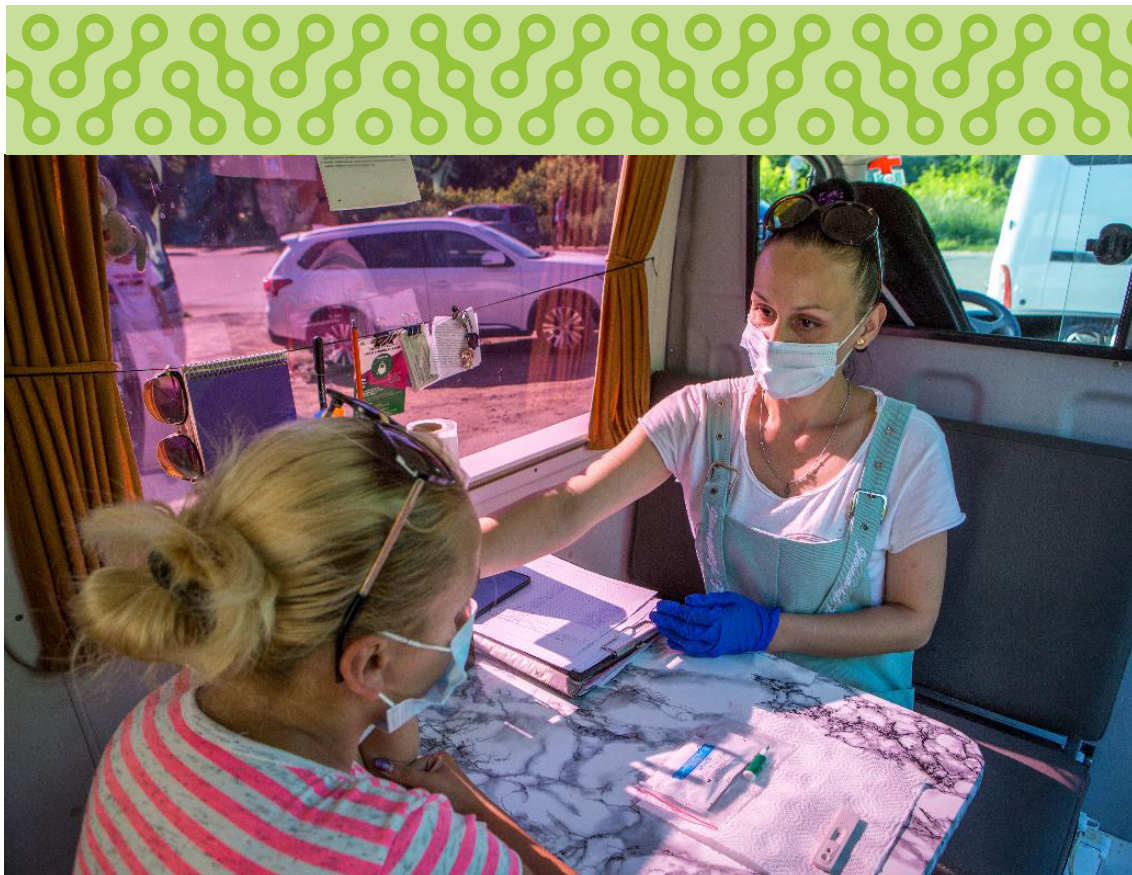
HIV

THE MAIN ACHIEVEMENTS WITHIN THE PROJECT WITH THE FINANCIAL SUPPORT OF THE GLOBAL FUND:

- ▶ Uninterrupted provision of HIV prevention services in the situation of the COVID-19 quarantine restrictions was ensured. NGOs continued to work as usual, observing the necessary security measures.
- ▶ As the result of the implementation of the intervention "Optimized detection of HIV infection" within the framework of the Global Fund project, **16,328** people were tested, and **1,249** HIV-positive people were detected. The rate of HIV detection among PWID was 5%, SW – 6%, MSM – 1.7%, 503 HIV-positive clients were redirected to health care facilities, of which **433** started ART.
- ▶ As the part of the implementation of the "Case Management" component, **1,082** HIV-positive representatives of key groups were under social support service, of which **858** started ART.
- ▶ As the part of the PrEP social support program **2,793** people from representatives of KPs started PrEP.
- ▶ The number of representatives of KPs who underwent HIV testing was **67,975** people, of which 39,460 were PWID, 11,605 SW, 12,168 MSM, 3,520 transgender people and other – contact groups.
- ▶ In 2021, the new component "Reaching hard-to-reach representatives of key groups within the framework of the Peer-to-Peer Implementation (PDI) intervention" was launched. This intervention was implemented by 13 NGOs in 11 regions of Ukraine and Kyiv. In addition to the involvement of hard-to-reach representatives of KPs in counseling and the issuance of preventive measures, the HIV testing service was

provided: 4,620 IDUs were examined, of who, 108 (2.3%) received a positive result, 2,227 sex workers, of which 18 (1%) HIV-positive, 3363 MSM, of which 35 (1%) were HIV-positive, 422 transgender people, of which 2 (0.5%) were HIV-positive. All identified HIV-positive clients were referred to the health center for medical observation and early initiation of ART.

- ▶ In 2021 Alliance expanded the geographic coverage of trans* people's access to HIV/STD prevention services to the Mykolaiv region. Thanks to the efforts of the HIV prevention program and the PDI intervention among trans* people, **3,601** trans* people have received the minimum package of services, 3,545 people have been tested and know their HIV test results. 6 transgender people found to be HIV-positive were taken under medical supervision and started ART (*detection rate – 0.3%*). Clients were provided with additional services – consultations of a psychologist/psychotherapist, a lawyer and an endocrinologist.
- ▶ In 2021, 174,660 visits by KP representatives of were made to 25 MAs to receive HIV/STD prevention services. 72,742 unique clients were covered by MA services during the specified period, of which 51,004 were private individuals, 19,595 joint ventures, 2,345 MSM and the rest were other groups.
- ▶ To prevent overdoses, 29 NGOs distributed 28,295 ampoules of naloxone through social workers of preventive projects. Social workers also raised LVNI awareness of overdoses and deaths among opioid injection drug users and taught clients first aid skills in the event of an overdose.



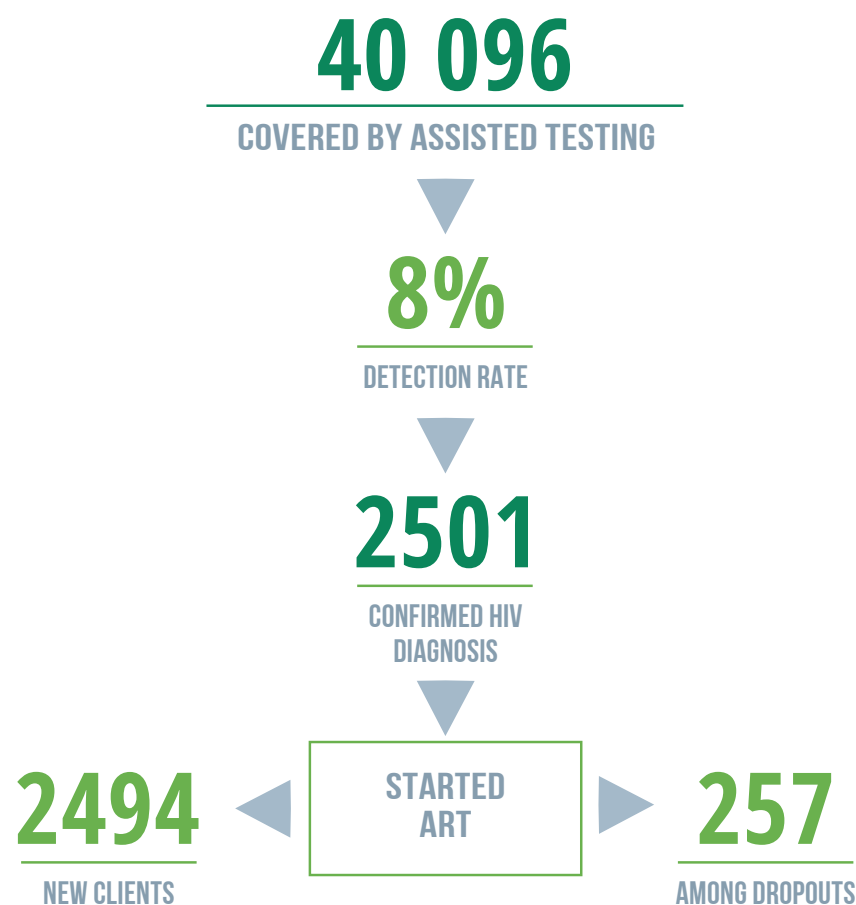
PROJECT "OPTIMIZED DETECTION OF HIV CASES, ACCESS AND FORMATION OF COMMITMENT TO TREATMENT AMONG PEOPLE WHO USE INJECTION DRUGS IN UKRAINE WITH THE PARTICIPATION OF REGIONAL MOBILE TEAMS (MCF)"

(FINANCIAL SUPPORT – CENTERS FOR DISEASE CONTROL AND PREVENTION OF THE USA, ACCORDING TO WITH THE US PRESIDENT'S EMERGENCY PLAN FOR AIDS RELIEF (PEPFAR))

Supported the expansion of HIV treatment among representatives of key groups through effective identification of HIV cases in communities, provision of social support for prescribing antiretroviral therapy (ART) and building adherence to treatment by providing medical and social support for twelve months.

CASCADE OF TREATMENT, 2021

HIV SCREENING STRATEGY «ASSISTED HIV TESTING»



2021 ACHIEVEMENTS



- ▶ Expanding of the geography of the project: 5 new regional mobile teams started to work in Odesa, Mykolaiv, Zaporizhzhia, Chernihiv and Cherkasy regions.
- ▶ Among CIRI clients who were included in the intervention after October 2020 and reported viral load after 6 months of social support, 94% achieved an undetectable result and 99% – 12 months after starting ART.
- ▶ Implementation of the direction together with the project "Improving the quality and sustainability of drug supportive treatment in Ukraine" with the aim of directing clients of the LVNI to the drug addiction treatment program using the project's drugs;
- ▶ Launching the direction of providing and supporting sustainable access of representatives of LVNI and their partners to DCP/PrEP: optimizing the appointment of PrEP on the day of detection based on mobile clinics in Odesa and Kyiv regions;
- ▶ Testing of project clients with rapid tests for the presence of SARS-CoV-2 antigens.

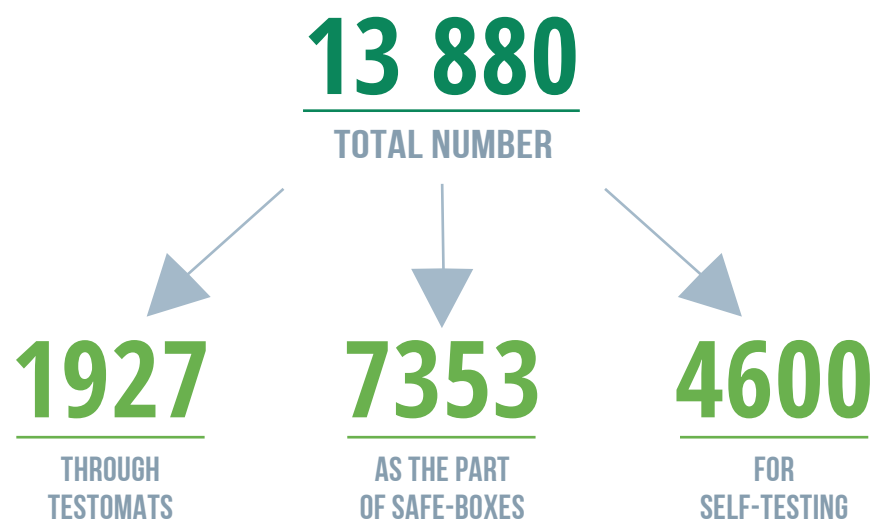
As the part of the HealthLink project (*financial support of the United States Agency for International Development (USAID)*), **132,761** people were tested for HIV infection in 11 PEPFAR regions. Among them, **2,954** people (2.2%) had newly detected HIV infection, **2,908** HIV-infected people (98%) were registered in the medical institutions, and **2,853** people (98%) started ART treatment.

To increase the capacity of the medical institutions in effective detection of HIV-positive persons, the project regularly conducts special trainings for medical workers (*doctors, nurses, laboratory technicians*). In general, in 2021 there were:

- ▶ 90 trainings on reducing the level of stigma and discrimination related to HIV;
- ▶ 66 training sessions on counseling and testing for HIV and viral hepatitis C using rapid tests;
- ▶ 51 training sessions on the basics of providing index testing services.

1,256 medical workers attended these trainings.

DURING THE YEAR, ORAL HIV TESTS WERE ACTIVELY DISTRIBUTED.



In 2021 10 positive results were obtained among partners of PLHIV for whom oral tests were issued (6 during unassisted testing and 4 during assisted testing).



BIOBEHAVIORAL STUDIES AMONG KEY POPULATION GROUPS REGARDING HIV INFECTION

Biobehavioral research among key population groups regarding HIV infection – PWID, SW and MSM – are the important component of controlling of the epidemic situation in Ukraine, preventing HIV infection and reducing the incidence of HIV infection is one of the main tasks of the country's response to the epidemic.

In 2021, the Alliance for Public Health conducted the biobehavioral study among sex workers in 8 cities of Ukraine. The total study sample was 5,457 participants from among persons who provided commercial sexual services. According to the results of the study, there is a gradual decrease in the prevalence of HIV among this group – from 12.7% in 2008/2009 to 3.1% in 2021. Among SWs under the age of 24, this indicator is at the level of 0.7%, among SWs over 25 years old – 4.1%, which is also less than in previous years. The highest level of HIV prevalence among participating cities was recorded in Mariupol (13.0%), Cherkasy (5.0%), Kropyvnytskyi (4.6%), Odesa (3.2%). The prevalence of HIV among SWs increases with age (*up to 8.0% among SWs over the age of 35*) and work experience (*from 0.8% among SPs who provide sex services for up to three years to 8.0% of SWs who work over 11 years*). A higher proportion of HIV-positive SWs was observed among participants with low education and a low level of monthly income, as well as among those who have a permanent sexual partner, work in street outlets or in saunas/massage salons. HIV prevalence among IDUs was 24.1% versus 1.9% among IDUs.



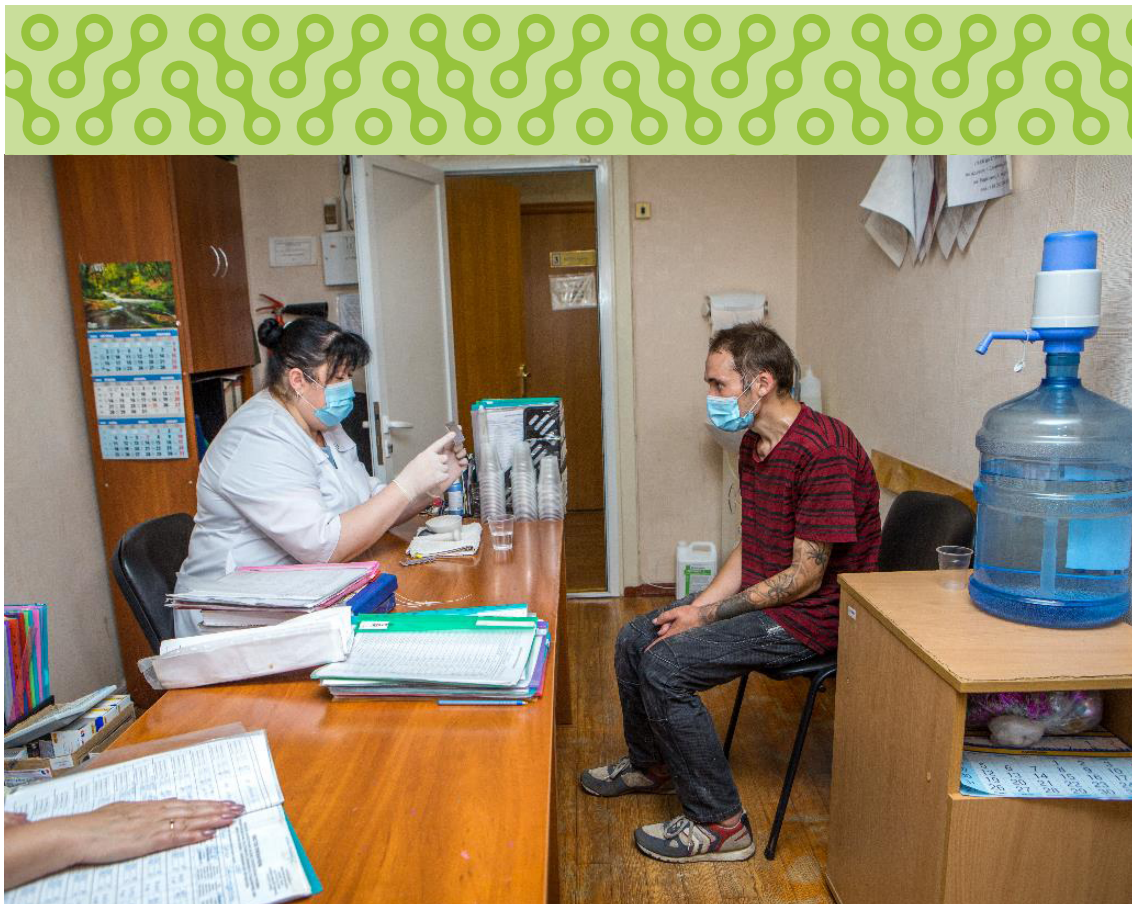
WORK WITH ADOLESCENTS FROM RISK GROUPS

As the part of the project "Adolescents out of focus: improving access to integrated HIV services for vulnerable adolescents in Ukraine" (financial support of the "French International Expertise Initiative 5%"), the study was conducted, the results of which showed:



- ▶ Positive impact of the project: among the surveyed teenagers, the trend of mono drug usage can be observed (73%, compared to 56.7% in 2018).
- ▶ Obtaining non-injection drugs in the last 30 days of the first wave of the survey and the final study showed a significant decrease in purchases from hands, from bars, from acquaintances.
- ▶ The number of teenagers who receive the drugs through the 'zakladky', buy by phone and via the Internet has increased.
- ▶ During the three years of development of preventive services and the network of service providers in the settlements of the project, there was a 2.5 increase in the possibility of obtaining free condoms, primarily due to the activities of social workers of public organizations, condom distribution points, and outreach routes.

OPIOID SUBSTITUTION TREATMENT



Alliance contributed to the development of the program opioid substitution treatment (OST) in Ukraine. As of 12.31.2021, **17,043** patients with opioid addiction received OST services (*on the basis of **212** OST sites in 25 regions of Ukraine*). The increase of patients in the period from 01.01.2021 to 31.12 – 2,175 patients. Adherence to OST for 6 months was 86.8%, the percentage of HIV+ OST patients on ART increased from 94.2% (12.31.2020) to 95.6% (12.31.2021).

With the Alliance support, in cooperation with 24 NGOs, psychosocial support services were provided to 5,550 OST clients (PSS), on the basis of 130 OST sites, in 24 regions of Ukraine, which accounted for 32.6% of the total number of OST patients as of 12.31.2021.

As part of the Result Based Funding (RBF) project, cooperation agreements were signed with 116 health care facilities, and additional funding was provided for recruitment and retention in order to expand the RH program, support health care facilities (HH) implementing HRH and improve the quality of service provision new patients on the OST program, in general, Alliance provided funding in the amount of UAH 2,166,300.

Also, within the framework of Alliance technical assistance, the funding in the amount of about 1.5 million hryvnias was provided for the repair and equipment for 20 OST sites, of which 6 are new, including 5 sites in the institutions of the State Criminal Enforcement Service of Ukraine.

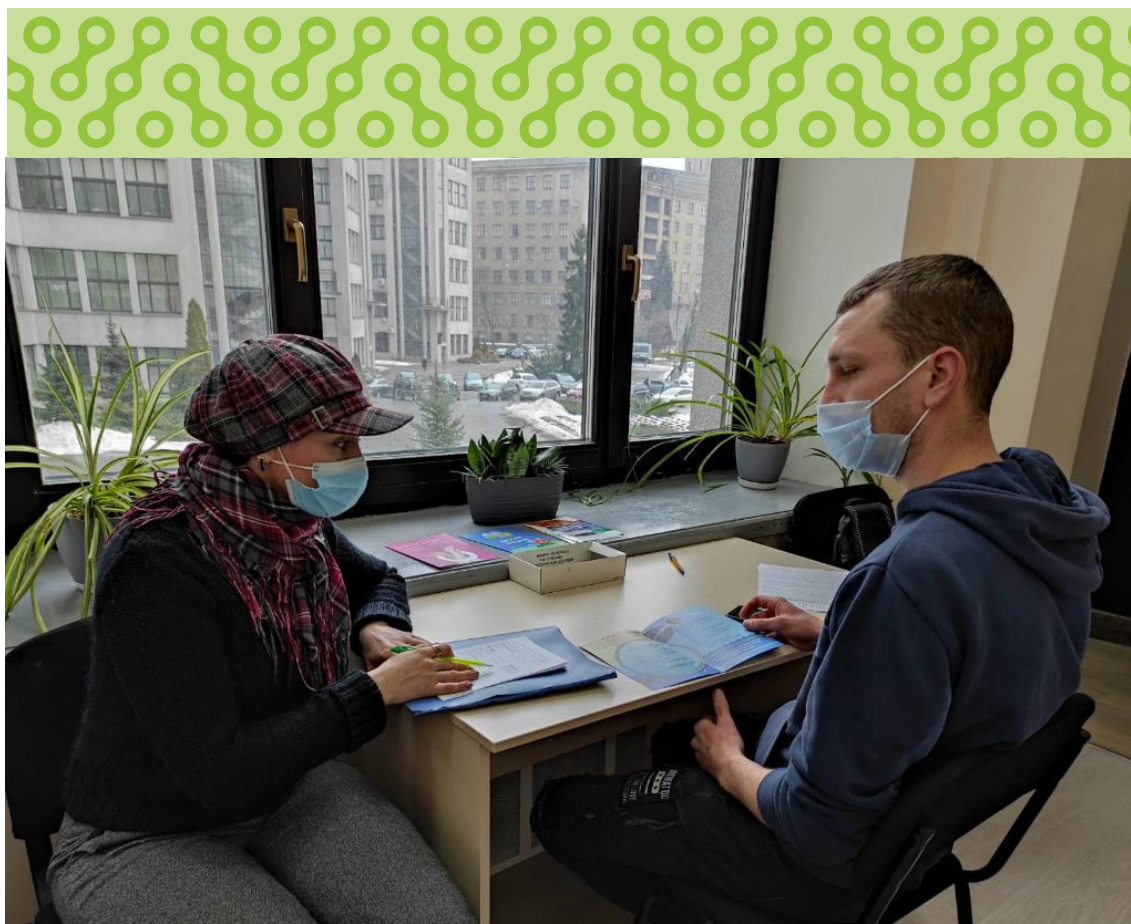
Alliance continued to promote the development of the OST program in the penitentiary sector. As of 12.31.2021, 5 OST sites were repaired and equipped with the funds of the Global Fund. In 2021, Alliance purchased liquid methadone and dispensers for controlled dispensing of OST. As of 12.31.2021, 121 people were receiving treatment at 7 OST sites in the medical centers of State Criminal Enforcement Service of Ukraine.

Under the conditions of the introduction of quarantine measures in connection with the announced COVID 19 pandemic, as of December 31, 2021, 88.4% (*14,392 patients*), compared to 60.5% as of April 1, 2021, received OST drugs for self-treatment for the period of up to 10 days, which was facilitated by the purchase of rapid tests for the detection of surfactants for OST sites, which was carried out by the Alliance at the end of 2020 (*120,550 rapid tests were purchased, the delivery of tests was carried out in early 2021*), which simplified the process of transferring patients to independent appointments.

In the conditions of COVID-19, Alliance provided health care facilities with personal protective equipment (*medical masks and disinfectants*). Alliance also purchased and delivered Panbio™ COVID-19 Ag Express tests (*55,815 pcs.*) for testing of medical personnel of health care institutions, which implement the program, social workers of projects and clients of the OST program.

During the period of strict lockdown and lack of transport connections, Alliance, in cooperation with NGOs and with the support of the Global Fund, in order to ensure the continuity of treatment, provided transportation services for patients from/to the OST sites to receive drugs, in total, during the period October-December 2021, 1235 transportation services were carried out in 15 regions of Ukraine.

TUBERCULOSIS



In 2021, Alliance has strengthened its influence on achieving the **goals of the TB Elimination Strategy** by implementing projects aimed at:

- ▶ reduction of undetected TB cases (*projects on active detection of TB cases among vulnerable groups, optimized search of TB cases among contact persons, as well as TB detection among the population of the «Gray Zone»*).
- ▶ improving the results of TB and DR-TB treatment (projects for medical and psychosocial support of TB / DR-TB patients and improving the quality of treatment and life with DR-TB by solving mental health problems).
- ▶ strengthening policies to protect the rights of people with TB (a project to improve TB care in Ukraine by protecting patients' rights and overcoming gender barriers, as well as technical support for the activities the MFI «The Parliament Platform to Fight Tuberculosis»).
- ▶ improving care for TB patients in temporarily uncontrolled territories.

Throughout 2021, the Alliance continued to implement **early TB detection projects in 19 regions of Ukraine** among key groups clients, including the homeless, former prisoners, Roma, internally displaced persons, persons in difficult life circumstances, and children from families in difficult life circumstances. Services in the projects include: screening questionnaire for TB symptoms, providing support for unmotivated clients in medical and preventive institutions, promotion in signing declarations with family doctors, compensation for diagnostics (*payment for diagnostic services, including expensive*) in the absence of documents or inability to sign the declaration, funding based on the result (*for the service*), additional financial incentives for social workers for identified patients who have started treatment, motivation of clients with diagnosed TB to start treatment. In the reporting period, **screening covered 56470 representatives of these key groups**; 22977 people who received diagnostic services for TB; 679 TB patients were identified, **96% of them started treatment**. Also, during 2021, with the assistance of NGOs, 633 people from key groups signed a declaration with a family doctor.

The implementation of the direction **"Optimization of TB cases detection among contact persons and their medical and social support during the observation period"** continued, which was aimed at involving persons who have had contact with TB patients in the TB examination. Within the project, the detection of TB in vulnerable groups is 71,8 per 1000 contact persons, which is 3,5 times as high as the average indicator in Ukraine according to 2020 (20.2 per 1000 contact persons). In total, 2880 contact persons were involved in the survey, and TB was detected in 207 people, 100% of whom started treatment. An average of 14 contact persons were examined to detect 1 patient. Each of the 360 index cases (representatives of vulnerable groups with TB and involved in TB case detection activities) involved an average of 8 contacts in TB screening. 98% of contact persons completed the prescribed course of preventive treatment.

The high efficiency of this activity is reflected in the findings of the operational study "Paradigm Violation: Optimized Case Search Multiplies the Detection of Tuberculosis among Key Population Groups of Ukraine", conducted as part of the SORT IT course and presented in the "Journal of Infection in Developing Countries".

This year the implementation of a long-term project on **medical and psychosocial support of people with TB continued**. Thus, in 2021, **5012** patients with DS-TB and **3114** patients with DR-TB were accompanied by regional partner organizations, which is about 118% of the planned coverage. Their treatment efficiency reached 92,3% for DS-TB (*cohorts in 2020*) and 82,4% for DR-TB (*I - III cohort in 2019*).

In September 2021, an **innovative project to support the mental health of people with tuberculosis** has started in Kyiv, Odesa and Kherson regions, complementing the Alliance's project in providing medical-psychosocial support to TB/MDR-TB patients. The new project provides organization and study the situation with depression prevalence among DR-TB patients, who are starting TB treatment and are under medical and psychosocial support, as well as psychiatric consultations and appropriate drug or non-drug therapy for those who test positive. During the four months of the implementation of the project, 198 patients were screened for depression conditions, and 104 of them were found to be positive and referred to a psychiatrist, which resulted in 94 patients being diagnosed with depression. Comprehensive therapy (*medication and psychocorrection with a psychologist*) was provided to 50 people, 34 patients were prescribed non-medication therapy and one person received only medication therapy. 100% of patients who completed the full course of depression treatment by the end of the year had a successful outcome.

As part of the project on **improving TB care by protecting patients' rights and overcoming gender barriers**, a gender-sensitive algorithm for motivational TB counseling was developed as part of the mandatory TB health standards adopted on October 6, 2021 by Order of the Ministry of Health No 2161 "On Amendments to Health Standards in Tuberculosis". The project also implemented a number of measures aimed at strengthening the gender sensitivity of legislation, in particular, guidelines for implementing a gender-sensitive approach both at the planning stage and in the provision of services in the field of tuberculosis were developed, people with TB and service providers were informed about the rights and new approaches to the organization of service delivery.

Under the Alliance's technical support of the activity of inter-factional parliamentary association **"Parliament TB Platform"** the Parliament Health Committee hearings on "Countering tuberculosis in the context of the SARS-CoV-2 coronavirus pandemic" were organized and held in March, 2021, as a result of which the Committee on Public Health adopted relevant recommendations and sent them to the Cabinet of Ministers of Ukraine, the Ministry of Health, the Ministry of Social Policy, regional and Kyiv city state administrations and local governments to be taken into account.



With the support of the Alliance, medical institutions on the temporarily occupied territories of Donetsk and Luhansk regions in 2021 switched to new treatment regimens of DR-TB with the use of new drugs: Donetsk region has continued the transition taking into account changes in regimes in accordance with the recommendations of the WHO, Luhansk region began the transition in May 2021. Specialized institutions are fully equipped with first- and second-line anti-tuberculosis drugs, reagents for laboratories. For the treatment of patients with MDR-TB/DR-TB all anti-tuberculosis drugs and drugs to reduce harmful side effects were purchased. Estimates of the needs for anti-tuberculosis drugs for both territories are carried out by anti-tuberculosis services using the international QuanTB system and coordinated with the relevant specialists of the WHO Regional Office for Europe, GDF. The medical staff was trained and received international certificates. With the support of the ICRC a program component of social support for TB patients is being implemented at the outpatient stage in Donetsk region, meanwhile in Luhansk region this program component is at the stage of discussing the implementation.

VIRUS HEPATITIS



PROJECT "MICROELIMINATION OF HCV AMONG HIV/HCV AND TB/HCV CO-INFECTED PATIENTS OF KEY GROUPS (COMPREHENSIVE PACKAGE OF SERVICES)"

The project, which ensures the sustainability of Alliance's program on access to HCV treatment at the community level for people with HCV, started in 2015 year.

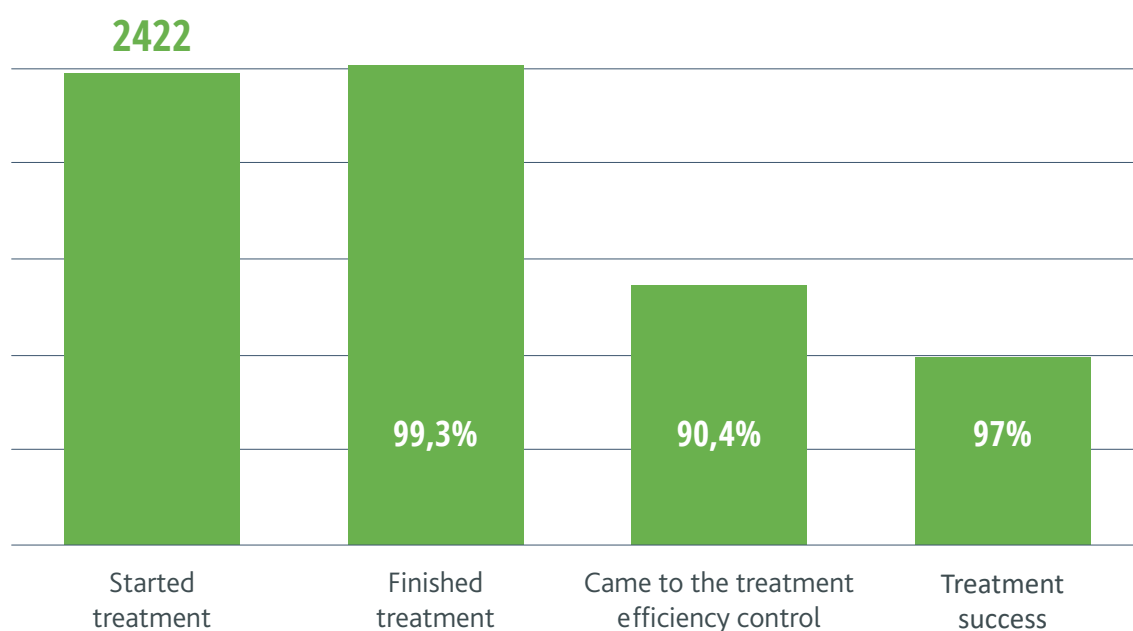
In partnership with the Government of Ukraine, Alliance HCV treatment program for KPs living with HIV and TB started for the first time in 2021 – drugs for the HCV treatment were purchased from the state budget and distributed by the Central Health Service of the Ministry of Health of Ukraine to the regions, Alliance purchased reagents for HCV laboratory diagnosis and delivered them directly to health care facilities. Diagnosis, treatment of viral hepatitis C and patient support were carried out by 27 health centers and 15 NGOs in 16 regions of Ukraine (*Vinnytsia, Dnipropetrovsk, Donetsk, Zhytomyr, Zaporizhzhya, Kirovohrad, Kyiv, Lviv, Mykolaiv, Odesa, Rivne, Kherson, Khmelnytskyi, Cherkasy, Chernihiv regions and Kyiv*). Each patient received three lessons on prevention of HCV re-infection and information on ways of transmission of HCV.

Decentralization of HCV treatment services was implemented through the involvement of primary health care facilities, OST sites, tuberculosis centers, etc.

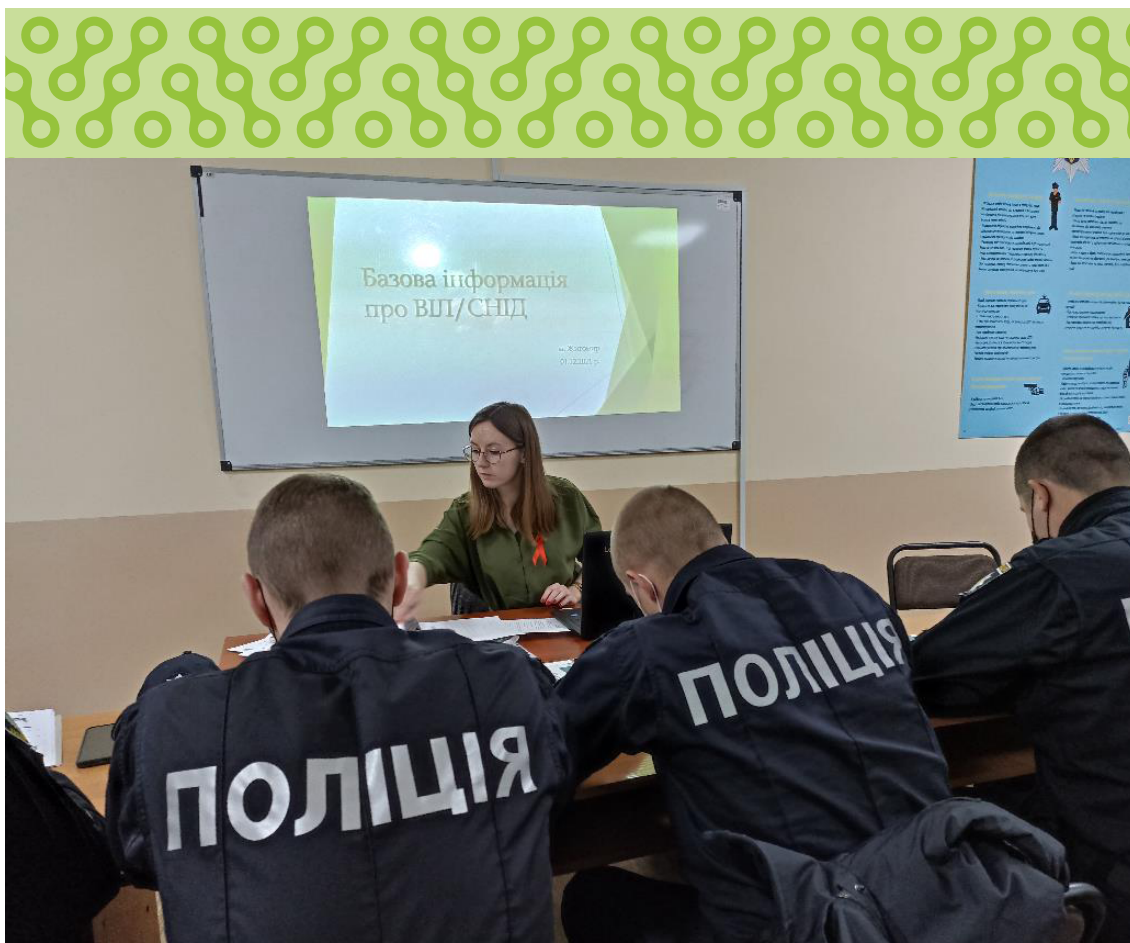
HCV diagnosis was carried out by purchasing and supplying reagents for the diagnosis of HCV by PCR to the laboratories of the Ministry of Health. In 2021, the Alliance purchased: 3,550 GXHCV-VL-CE-10 Cepheid tests (*cartridges*); 1000 reagents/tests for Abbot laboratory equipment; 1176 Services "PCR. HCV RNA. qualitative determination" in a private laboratory for health care facilities that did not have their own laboratory equipment.

The results of 2021 showed that **2,422** people living with HIV received a comprehensive package of HCV treatment services. Among 2,395 HIV/HCV co-infected patients, 99% were PWID and their partners, of which 19% were OST patients. From October 2021, diagnosis and treatment of HCV infection among 27 tuberculosis patients began. 2,405 patients successfully completed the full course of treatment, which is 99.3%. 97% of patients were cured (*achieved a sustained virological response twelve weeks after the end of treatment*). Adherence to treatment is 99.3%. During treatment, each patient received three lessons on prevention of re-infection with HCV.

Cohort of HCV co-infected patients, 2021



HUMAN RIGHTS ACTIVITIES



The Alliance responded promptly to cases of violations of the rights of patients and staff of OST programs. Thanks to the provided legal assistance, it was possible to successfully defend the rights of OST patients in more than ten cases of administrative offenses under Art. 130 Code of Ukraine on Administrative Offenses. 8 information and advocacy activities were carried out to ensure the continuity of OST for patients in situations related to violation of the rights of the patient "Know your rights".

National Hotline on Drug Use and OST functions with the support of the Alliance. There were 3 805 appeals in 2021 received, on the basis of which 161 new strategic problematic cases of the OST clients support were opened (91% were resolved)

Trainings for the National Police: In 2021 122 seminars and trainings in 21 regions were conducted for 2 759 personnel of the National Police of Ukraine, mostly for the National Patrol Police, on the issues of tolerance towards KPs, OST and basic principles of the harm reduction. The new direction of work – cooperation with the Human Rights Department of the National Police of Ukraine was initiated – more activities in the next reporting period.



INTERNATIONAL ACTIVITIES

PROJECT "SUSTAINABILITY OF SERVICES FOR KEY GROUPS IN THE SECA REGION" (#SOS_PROJECT)

2021 ACHIEVEMENTS AND GENERAL RESULTS OF THE THREE-YEAR PROJECT (2019-2021):

1. BUDGET ADVOCACY:

The regional project, implemented in 2019-2021 in 15 countries, became the basis of the broad partnership and consolidation of efforts of key stakeholders in the region. Over three years of operation, more than USD 30 million of state funding for HIV-related services was allocated through social ordering mechanisms in the region.

2. OPTIMIZATION AND SAVING OF NATIONAL BUDGETS, REDUCTION OF ARV DRUG PRICES

- ▶ One of the main indicators of the project on reducing the cost of first-line ARV treatment has been achieved: the maximum price of TDF/XTC/EFV in 8 countries of the ECCA region does not exceed \$131 per year (*data as of 12/10/2021*), while the average cost of first-line antiretroviral therapy in nine countries of the region in 2017 was \$192. The estimated potential savings from this effort is over \$119 million.
- ▶ \$603,913 in savings on the purchase of antiretroviral drugs in Moldova. The suspension of the first tender at the request of the NGO "Positive Initiative" in Moldova, the revision of the technical terms of reference, the involvement of a wider range of pharmaceutical manufacturers and the announcement of a re-tender for the purchase of TDF FTC in Moldova made it possible to save \$ 603,913 compared to the results of the first tender (*data as of 10.12. 2021*).
- ▶ In Kyrgyzstan, the price of the annual course for 1 patient has been reduced by \$100. In 2020, TLD was purchased by the Republican AIDS Center in Kyrgyzstan for \$86 per year for 1 patient. In 2019 the cost of the annual course for 1 patient was \$186. In 2021, the price remained unchanged at a reduced level.

3. IMPROVED ACCESS TO ARV THERAPY:

The total amount of savings for 2019-2021 exceeds 140 million US dollars due to the optimization of treatment protocols in accordance with WHO recommendations, increased competition due to the registration of generic drugs, improved procurement capabilities, including with the involvement of international organizations, the use of the voluntary licensing mechanism and increased consumption of DTG.

The price of ART in Kyrgyzstan was reduced by 56%, in Moldova – 37%, in Ukraine – 23%, in the Russian Federation – 22% compared to 2018.



4. DEVELOPMENT OF THE FAST TRACK CITIES MODEL FOR THE ACCELERATED RESPONSE OF CITIES TO THE HIV EPIDEMIC (FAST TRACK CITIES):

The project implemented the Fast Track Cities approach in 30 cities: 13 cities in the region of Eastern Europe and Central Asia and 17 cities in South-Eastern Europe. In 2021, the Paris declaration on overcoming HIV was signed in Serbian cities: Subotica, Novi Sad, Šabac, Stari Grad, Zaječar, Novi Pazar and Niš. To date, 24 municipalities with the support of #SoS_project have signed the Paris Declaration with the aim of achieving the 95-95-95 goals by 2030 and 3 cities have signed the ZERO TB declaration:

- a. Municipal programs have been developed in 13 cities in 6 countries of the region.
- b. Municipalities allocated about 3.5 million dollars for HIV programs in 2019-2021.
- c. 72,000 PLHIV started ARV treatment in 12 cities of the project.

5. INNOVATIVE APPROACHES:

- a. **PDI among trans* people** (*peer driven intervention for trans* people*) – in Georgia and Kyrgyzstan. In Georgia, 95 people were covered (84 tested for HIV and other infections), in Kyrgyzstan – 205 people. The collected information provided an understanding of the situation and specifics for more effective planning of future programs for TG people.
- b. **Self-testing for HIV among MSM and IDUs** in Georgia and North Macedonia: 805 people were tested in Georgia, 126 were interviewed in North Macedonia.
- c. **PrEP** – Moldova, Belarus, North Macedonia. PrEP in Moldova is launched and working with more than 120 clients in several regions; PrEP is being piloted in North Macedonia – already more than 100 clients; PrEP started in Belarus, already more than 80 clients; in both of the latter countries, there are more interested customers on the waiting list

6. HUMAN RIGHTS

- ▶ The creation and work of the Commission on Drug Policy of the countries of Eastern and Central Europe and Central Asia (ECECAD) was supported. On November 18, 2021, the creation of the commission was officially announced. Official website: <http://ececacd.org>
- ▶ With the support of the Public Health Alliance, the Economist Intelligence Unit team conducted a study "Drug policy in the CECA region: impact on the economy, public health and social sphere", which included an analysis of the situation in four countries of the region: the Russian Federation, Belarus, Kazakhstan and Kyrgyzstan. The report contains data on the economic and social consequences of the existing drug policy, as well as the consequences for public health and was published in 2021.



MEASURES IN RESPONSE TO COVID-19

The first regional program on COVID-19 was implemented with the support of the Global Fund and the budget of 500 thousand US dollars. The program lasted 8 months – from November 1, 2020 until June 30, 2021.

KEY ACTIVITIES AND RESULTS OF THE PROGRAM:

- ▶ About **150** appeals were recorded through the telemedicine platform.
Referral statistics: 41% family doctors, 17% infectious disease specialists, 5% epidemiologists, 20% psychologists, 17% specialists in other fields
- ▶ **76,780** rapid antigen tests for COVID-19 (STANDARD Q COVID-19 Ag) were purchased and distributed for testing of the representatives of key communities and their close contacts in 8 countries of the CECA region (*Ukraine, Moldova, Kazakhstan, Kyrgyzstan, Uzbekistan, Bosnia and Herzegovina, North Macedonia, Montenegro*). 11.6% of positive results for COVID-19 were detected among representatives of key communities and contacts in Moldova, 5% among MSM in Ukraine
- ▶ Support of the work of shelters for women who use drugs in 5 countries (*Ukraine, Kazakhstan, Serbia, Macedonia*)
- ▶ 16 cases documented where women who use drugs faced violence and human rights violations or barriers to access to services
- ▶ 25 women drug users received legal and/or psychiatric services and/or shelter through 5 small grants





ANNEXES



ANNEX 1.

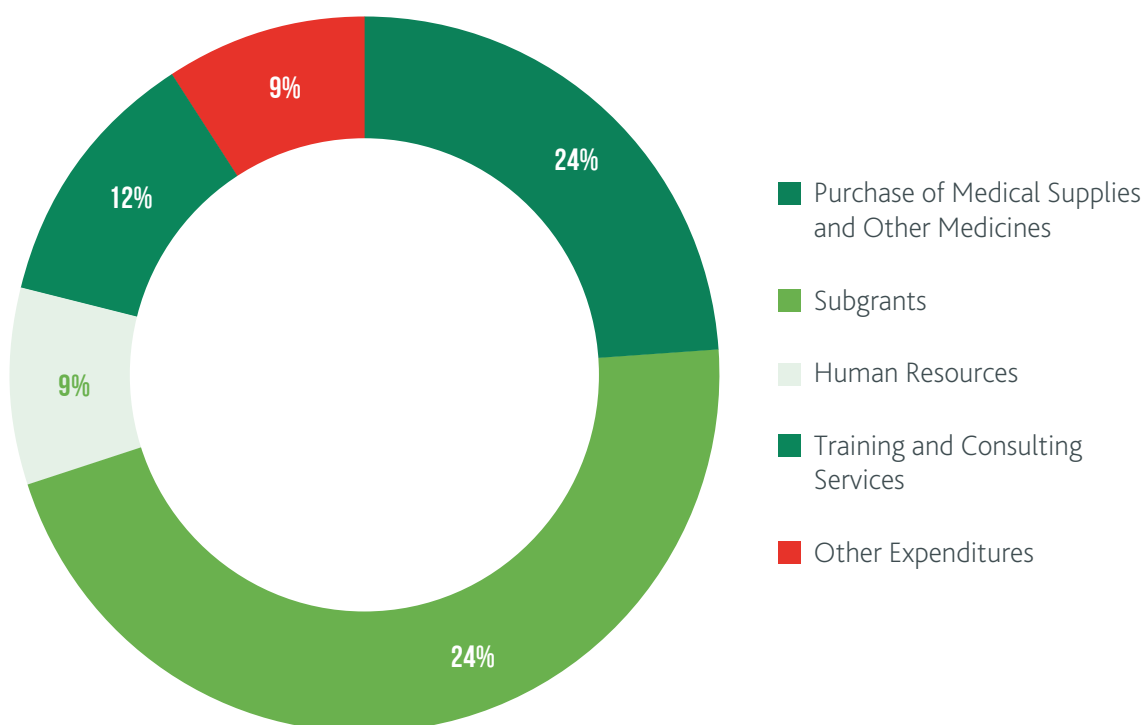
FINANCIAL PERFORMANCE

TABLE 1. BUDGET PERFORMANCE, 2021

DONOR	EXPECTED EXPENSES, THOUSAND UAH	FUNDS UTILIZED, THOUSAND UAH. *	COMPLETION STATUS, %
The Global Fund to Fight AIDS, Tuberculosis and Malaria	699 797	681 661	97%
U.S. Centers for Disease Control and Prevention (CDC)	283 215	224 116	79%
U.S. Agency for International Development (USAID)	63 875	57 829	91%
The Elton John AIDS Foundation (EJAF)	6 457	7 194	111%
National Institute on Drug Abuse (NIDA, USA)	2 816	2 717	96%
Yale University	2 633	4 079	155%
Foundation for Innovative New Diagnostics (FIND)	2 082	1 741	84%
United Nations (UNOPS)	869	1 406	162%
Other donors**	1 459	1 339	92%
TOTAL	1 063 204	982 082	92%

* The expenditures are recorded on a cash basis when actually incurred.

** Projects with funding levels below UAH 2 million.

DIAGRAM 1. BREAKDOWN OF EXPENDITURES BY CATEGORY, 2021**TABLE 2. BREAKDOWN OF FUNDING CONTRIBUTIONS, 2021**

DONOR	CONTRIBUTION SIZE	
	THOUSAND UAH	SHARE IN PERCENTAGE (%)
The Global Fund to Fight AIDS, Tuberculosis and Malaria	444 691	59,69%
U.S. Centers for Disease Control and Prevention (CDC)	224 048	30,07%
U.S. Agency for International Development (USAID)	60 374	8,10%
The Elton John AIDS Foundation (EJAF)	2 962	0,40%
National Institute on Drug Abuse (NIDA, USA)	4 461	0,60%
Yale University	5 034	0,68%
Foundation for Innovative New Diagnostics (FIND)	2 395	0,32%
United Nations (UNOPS)	766	0,10%
Other donors**	305	0,04%
TOTAL	745 036	100%

* Converted at the official rate of exchange of the U.S. Dollar to the Ukrainian Hryvnia established by the National Bank of Ukraine as of the date the funding was received.

** Projects with funding levels below UAH 200 000.



ANNEX 2.

CONSOLIDATED FINANCIAL STATEMENTS

**International Charitable Foundation
“Alliance for Public Health”**

Consolidated Financial Statements
for the Year Ended 31 December 2021



INTERNATIONAL CHARITABLE FOUNDATION “ALLIANCE FOR PUBLIC HEALTH”

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INTERNATIONAL CHARITABLE FOUNDATION “ALLIANCE FOR PUBLIC HEALTH”

STATEMENT OF MANAGEMENT’S RESPONSIBILITIES FOR THE PREPARATION AND APPROVAL OF THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

Management is responsible for the preparation of the consolidated financial statements that present fairly the consolidated financial position of International Charitable Foundation “Alliance for Public Health” and its wholly owned subsidiary, LLC “Alliance Consultancy” (collectively, the “Organization”) as of 31 December 2021, and the consolidated results of its operations, cash flows, and changes in equity for the year then ended, in compliance with Ukrainian Accounting Standards (“UAS”) and the requirements of the Law of Ukraine “On accounting and financial reporting in Ukraine” (the “Law on accounting and financial reporting”) in respect of the consolidated financial statements preparation.

In preparing the consolidated financial statements, management is responsible for:

- Properly selecting and applying accounting policies;
- Presenting information, including accounting policies, in a manner that provides relevant, reliable, comparable, and understandable information;
- Providing additional disclosures when compliance with the specific requirements in UAS and the Law on accounting and financial reporting are insufficient to enable users to understand the impact of particular transactions, other events and conditions on the Organization’s consolidated financial position and consolidated financial performance;
- Making an assessment of the Organization’s ability to continue as a going concern.

Management is also responsible for:

- Designing, implementing, and maintaining an effective and sound system of internal controls, throughout the Organization;
- Maintaining adequate accounting records that are sufficient to show and explain the Organization’s transactions and disclose with reasonable accuracy at any time the consolidated financial position of the Organization, and ensure that the consolidated financial statements of the Organization comply with UAS and the Law on accounting and financial reporting;
- Maintaining statutory accounting records in compliance with the Ukrainian legislation, Ukrainian Accounting Standards, and the Law on accounting and financial reporting;
- Taking such steps as are reasonably available to them to safeguard the assets of the Organization; and
- Preventing and detecting fraud and other irregularities.

The consolidated financial statements for the year ended 31 December 2021 were authorized by the Organization’s management for issue on 24 February 2023.

On behalf of the Organization’s management:

A. Klepikov,
Executive Director

K. Bubnova,
Finance Director





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INDEPENDENT AUDITOR'S REPORT

To Management and Board of Directors of International Charitable Foundation "Alliance for Public Health":

Opinion

We have audited the accompanying consolidated financial statements of International Charitable Foundation "Alliance for Public Health" and its wholly owned subsidiary, LLC "Alliance Consultancy" (collectively, the "Organization"), which comprise the consolidated balance sheet (statement of financial position) as at 31 December 2021, and the consolidated statement of financial results (statement of comprehensive income), the consolidated statement of cash flows, and the consolidated statement of equity for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies (the "consolidated financial statements").

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Organization as at 31 December 2021, and its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with Ukrainian Accounting Standards ("UAS") and the requirements of the Law of Ukraine "On accounting and financial reporting in Ukraine" (the "Law on accounting and financial reporting") in respect of the consolidated financial statements preparation.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing ("ISAs"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the Organization in accordance with the International Ethics Standards Board for Accountants' *Code of Ethics for Professional Accountants* (the "IESBA Code") together with the ethical requirements that are relevant to our audit of the consolidated financial statements in Ukraine, 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 – Operating Environment

We draw your attention to Note 2, Note 3 and Note 15 to the consolidated financial statements, which indicates that since 24 February 2022 the impact of the ongoing military actions in Ukraine, the magnitude of further developments, the timing of cessation of those actions and final resolution are unpredictable and may adversely affect the Ukrainian economy and the operations of the Organization. Management's plans concerning this impact are also discussed in Note 3 to the consolidated financial statements. Our opinion is not modified in respect of this matter.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with UAS and the Law on accounting and financial reporting, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

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 consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Basic Information about Audit Firm

Name: Limited Liability Company "Deloitte & Touche Ukrainian Services Company".

Address of registration and location of the audit firm: 48, 50a Zhylianska Str., Kyiv, 01033, Ukraine.

"Limited Liability Company "Deloitte & Touche Ukrainian Services Company" was enrolled to Sections of "Audit Entities", "Audit Entities and Auditors That Have the Right to Conduct Statutory Audits of Financial Statements", and "Audit Entities and Auditors That Have the Right to Conduct Statutory Audits of Financial Statements of Public Interest Entities" of the Register of Auditors and Auditing Entities of the Audit Chamber of Ukraine under # 1973".

LLC "Deloitte & Touche USC"

Certified Auditor



Kateryna Yermoshyna


Registration Number in the Register of Auditors and Auditing Entities 102247


LLC "Deloitte & Touche Ukrainian Services Company"
48, 50a Zhylianska Str., Kyiv, 01033, Ukraine

24 February 2023


INTERNATIONAL CHARITABLE FOUNDATION “ALLIANCE FOR PUBLIC HEALTH”
CONSOLIDATED BALANCE SHEET (STATEMENT OF FINANCIAL POSITION)
AS OF 31 DECEMBER 2021
(in Ukrainian Hryvnias and in thousands)

Item	Line code	At the beginning of the reporting period	At the end of the reporting period
1	2	3	4
I. Non-current assets			
Intangible assets	1000	5,672	5,364
Historical cost	1001	11,285	12,403
Accumulated amortization	1002	(5,613)	(7,039)
Capital investments in progress	1005	7,753	19,031
Property and equipment	1010	11,108	18,495
Historical cost	1011	40,841	52,089
Accumulated depreciation	1012	(29,733)	(33,594)
Total on Section I	1095	24,533	42,890
II. Current assets			
Inventories	1100	134,939	73,077
Production inventories	1101	134,042	73,057
Work in-progress	1102	897	20
Accounts receivable on products, goods, works, services	1125	574	65
Accounts receivable on settlements:			
Advances issued	1130	4,535	18,758
With the state budget	1135	383	383
Including income tax	1136	342	-
Other current accounts receivable	1155	39,923	30,926
Cash and cash equivalents	1165	217,513	136,032
Prepaid expenses	1170	1,378	1,642
Other current assets	1190	-	24
Total on Section II	1195	399,245	260,907
III. Non-current assets held for sale and disposal groups	1200	-	-
Total assets	1300	423,778	303,797
I. Equity			
Retained earnings	1420	803	1,095
Total on Section I	1495	803	1,095
II. Non-current liabilities and provisions			
Special purpose funding	1525	393,144	259,482
Total on Section II	1595	393,144	259,482
III. Current liabilities and provisions			
Current accounts payable on:			
Goods, works, services	1615	6,290	7,640
Settlements with the state budget	1620	22	-
Including income taxes	1621	-	-
Settlements on insurance	1625	-	-
Staff costs	1630	133	13
Current payables on advances received	1635	532	804
Current provisions	1660	4,810	6,178
Deferred income	1665	18,044	25,446
Other current liabilities	1690	-	3,139
Total on Section III	1695	29,831	43,220
IV. Liabilities attributable to non-current assets held for sale and disposal groups	1700	-	-
Total equity and liabilities	1900	423,778	303,797


 A. Klepikov,
 Executive Director


 K. Bubnova,
 Finance Director


INTERNATIONAL CHARITABLE FOUNDATION “ALLIANCE FOR PUBLIC HEALTH”

CONSOLIDATED STATEMENT OF FINANCIAL RESULTS (STATEMENT OF COMPREHENSIVE INCOME)
FOR THE YEAR ENDED 31 DECEMBER 2021
(in Ukrainian Hryvnias and in thousands)

I. FINANCIAL RESULTS

Item	Line code	Reporting period	Similar period of the prior year
1	2	3	4
Net revenue on sale of products (goods, works, services)	2000	3,336	6,481
Cost of products sold (goods, works, services)	2050	(3,175)	(5,658)
Gross:			
Profit	2090	161	823
Loss	2095	-	-
Other operating income	2120	964,495	810,028
Administrative expenses	2130	(84,478)	(79,150)
Other operating expense	2180	(879,886)	(731,874)
Financial results from operating activities:			
Profit	2190	292	-
Loss	2195	-	(173)
Other finance income	2220	-	-
Other income	2240	-	-
Other expense	2270	-	-
Financial result before tax:			
Profit	2290	292	-
Loss	2295	-	(173)
Income tax expense	2300	-	-
Net financial result:			
Profit	2350	292	-
Loss	2355	-	(173)

II. COMPREHENSIVE INCOME

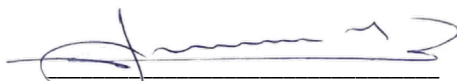
Item	Line code	Reporting period	Similar period of the prior year
1	2	3	4
Other comprehensive income before tax	2450	-	-
Income taxes attributable to other comprehensive income	2455	-	-
Other comprehensive income after tax	2460	-	-
Comprehensive income (total of lines 2350, 2355, and 2460)	2465	292	(173)
Net profit (loss) attributable to:			
Owners of the Parent	2470	292	(173)
Non-controlling interest	2475	-	-
Comprehensive income attributable to:			
Owners of the Parent	2480	292	(173)
Non-controlling interest	2485	-	-



INTERNATIONAL CHARITABLE FOUNDATION “ALLIANCE FOR PUBLIC HEALTH”
**CONSOLIDATED STATEMENT OF FINANCIAL RESULTS (STATEMENT OF COMPREHENSIVE INCOME)
FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)**
(in Ukrainian Hryvnias and in thousands)
III. ELEMENTS OF OPERATING EXPENSE

Item	Line code	Reporting period	Similar period of the prior year
1	2	3	4
Materials	2500	251,282	237,548
Staff costs	2505	82,558	62,454
Social charges	2510	13,101	10,340
Depreciation and amortization	2515	8,941	6,088
Other operating expense	2520	608,482	494,594
Total	2550	964,364	811,024

IV. RATIOS OF EARNINGS PER SHARE

Item	Line code	Reporting period	Similar period of the prior year
1	2	3	4
Average annual number of ordinary shares	2600	-	-
Adjusted average annual number of ordinary shares	2605	-	-
Net gain (loss) per ordinary share, UAH	2610	-	-
Adjusted net gain (loss) per ordinary share, UAH	2615	-	-
Dividends per ordinary share	2650	-	-


 A. Klepikov,
 Executive Director


 K. Bubnova,
 Finance Director


INTERNATIONAL CHARITABLE FOUNDATION "ALLIANCE FOR PUBLIC HEALTH"

CONSOLIDATED STATEMENT OF CASH FLOWS (UNDER DIRECT METHOD)


FOR THE YEAR ENDED 31 DECEMBER 2021

(in Ukrainian Hryvnias and in thousands)

Item	Line code	Reporting period	Similar period of the prior year
1	2	3	4
I. Cash flows from operating activities			
Cash inflows from:			
Sales of products (goods, works, services)	3000	773	1,260
Return of taxes and duties	3005	-	-
Special purpose funding	3010	745,034	765,835
Advances from customers	3015	3,349	5,379
Proceeds from return of advances	3020	1,078	4,586
Income from interest on balances in current accounts	3025	200	293
Proceeds on penalties	3035	10	-
Other proceeds	3095	26,000	18,788
Cash outflows on payments for:			
Goods (works, services)	3100	(111,904)	(212,715)
Staff costs	3105	(62,739)	(48,485)
Social charges	3110	(14,385)	(10,611)
Liabilities on taxes and duties	3115	(15,254)	(12,568)
Income tax	3116	-	-
Value added tax	3117	(144)	(579)
Other taxes and duties	3118	(15,110)	(11,989)
Advances payment	3135	(160,391)	(117,585)
Returns of advances	3140	(1)	(1)
Payments of targeted contributions	3145	(421,298)	(335,116)
Other payments	3190	(28,685)	(8,789)
Net cash flow from operating activities	3195	(38,213)	50,271
II. Cash flows from investing activities			
Proceeds on interest received	3215	-	-
Other proceeds	3250	-	11
Payments for non-current assets	3260	(35,411)	(15,543)
Net cash flow from investing activities	3295	(35,411)	(15,532)
III. Cash flows from financing activities			
Net cash flow from financing activities	3395		-
Net cash flows for the reporting period	3400	(73,624)	34,739
Cash balance at the beginning of the year	3405	217,513	149,171
Effect of changes in foreign exchange rates on the cash balance	3410	(7,857)	33,603
Cash balance at the end of the year	3415	136,032	217,513



A. Klepikov,
Executive Director



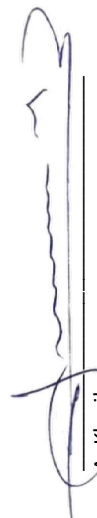
K. Bubnova,
Finance Director

INTERNATIONAL CHARITABLE FOUNDATION “ALLIANCE FOR PUBLIC HEALTH”

CONSOLIDATED STATEMENT OF EQUITY FOR THE YEARS ENDED 31 DECEMBER 2021 AND 2020 (in Ukrainian Hryvnias and in thousands)

Item	Line code	Registered capital	Revaluation reserve	Additional capital	Reserve capital	Retained earnings	Total
1	2	3	4	5	6	7	8
Balance at the beginning of the prior year	4000	-	-	-	-	976	976
Net loss for the reporting period	4100	-	-	-	-	(173)	(173)
Other comprehensive income for the reporting period	4110	-	-	-	-	-	-
Net loss transferred to special purpose funding	4220	-	-	-	-	-	-
Total changes in equity	4295	-	-	-	-	(173)	(173)
Balance at the end of the prior year	4300	-	-	-	-	803	803
Balance at the beginning of the year	4000	-	-	-	-	803	803
Net gain for the reporting period	4100	-	-	-	-	292	292
Other comprehensive income for the reporting period	4110	-	-	-	-	-	-
Net loss transferred to special purpose funding	4220	-	-	-	-	-	-
Total changes in equity	4295	-	-	-	-	-	-
Balance at the end of the year	4300	-	-	-	-	1,095	1,095


K. Bubnova,
Finance Director


A. Klepikov,
Executive Director

INTERNATIONAL CHARITABLE FOUNDATION "ALLIANCE FOR PUBLIC HEALTH"

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

(in Ukrainian Hryvnias and in thousands)

I. Intangible assets

Groups of intangible assets	Line code	Balance at the beginning of the year		Additions during the year	Revaluation (surplus +, deficit -)		Disposals during the year		Amortization accrued during the year	Impairment losses for the year	Other changes during the year		Balance at the end of the year	
		Historical (revalued) cost	Accumulated amortization		Historical (revalued) cost	Accumulated amortization	Historical (revalued) cost	Accumulated amortization			Historical (revalued) cost	Accumulated amortization	Historical (revalued) cost	Accumulated amortization
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Rights to use natural resources	010	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rights	020	-	-	-	-	-	-	-	-	-	-	-	-	-
Trademark rights	030	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial property rights	040	-	-	-	-	-	-	-	-	-	-	-	-	-
Copyrights and related rights	050	2,520	1,276	563	-	-	-	-	570	-	-	-	3,083	1,846
	060	-	-	-	-	-	-	-	-	-	-	-	-	-
Other intangible assets	070	8,765	4,337	557	-	-	2	2	858	-	-	-	9,320	5,193
Total	080	11,285	5,613	1,120	-	-	2	2	1,428	-	-	-	12,403	7,039
Goodwill	090	-	-	-	-	-	-	-	-	-	-	-	-	-

From Line 080 Column 14

Cost of intangible assets with restricted ownership rights

Cost of intangible assets pledged as collateral

Cost of internally generated intangible assets

From Line 080 Column 5 Cost of intangible assets acquired by using special purpose financing

From Line 080 Column 15 Accumulated amortization of intangible assets with restricted ownership rights

(081)

(082)

(083)

(084)

(085)



INTERNATIONAL CHARITABLE FOUNDATION “ALLIANCE FOR PUBLIC HEALTH”

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

(in Ukrainian Hryvnias and in thousands)

II. Property and equipment

Groups of property and equipment	Line code	Balance at the beginning of the year		Additions during the year	Revaluation (surplus +, deficit -)		Disposals during the year		Depreciation charge for the year	Impairment losses	Other changes for the year		Balance at the end of the year		Including			
		Historical (revalued) cost	Accumulated depreciation		Historical (revalued) cost	Accumulated depreciation	Historical (revalued) cost	Accumulated depreciation			Historical (revalued) cost	Accumulated depreciation	Historical (revalued) cost	Accumulated depreciation	Received under finance leases	Transferred to operating leases	Accumulated depreciation	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Land plots	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment property	105	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditure on land improvement	110	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Buildings, constructions, and transmission equipment	120	28	28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	130	14,916	11,803	2,148	-	-	28	28	-	-	-	-	-	-	-	-	-	-
Vehicles	140	15,312	10,509	11,026	-	-	2,804	2,791	2,275	-	-	-	14,260	11,287	-	-	-	-
Tools, devices, and fixtures (furniture)	150	5,802	2,610	276	-	-	158	158	988	-	-	-	5,920	3,440	-	-	-	-
Livestock	160	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Perennial plants	170	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other fixed assets	180	235	235	-	-	-	95	95	-	-	-	-	140	140	-	-	-	-
Library stock	190	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Low-value non-current tangible assets	200	4,548	4,548	1,464	-	-	581	581	1,464	-	-	-	5,431	5,431	-	-	-	-
Temporary constructions	210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Natural resources	220	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returnable containers	230	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Leased items	240	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other non-current tangible assets	250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	260	40 841	29 733	14 914	-	-	3 666	3 653	7 514	-	-	-	52 089	33 594	-	-	-	-



INTERNATIONAL CHARITABLE FOUNDATION "ALLIANCE FOR PUBLIC HEALTH"

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

(in Ukrainian Hryvnias and in thousands)

II. Property and equipment (Continued)

From Line 260 Column 14	Cost of property and equipment for which there is a restriction of ownership rights in accordance with the effective legislation	(261)	-
	Cost of property and equipment pledged as collateral	(262)	-
	Net book value of temporarily idle assets (conservation, reconstruction, etc.)	(263)	-
	Historical (revalued) cost of fully depreciated property and equipment	(264)	20,842
	Leased property and equipment of integral property complexes	(2641)	-
From Line 260 Column 8	Cost of property and equipment decommissioned for sale	(265)	-
	Net book value of property and equipment disposed as a result of extraordinary events	(2651)	-
From Line 260 Column 5	Cost of property and equipment acquired by using special purpose financing	(266)	14,854
	Cost of property and equipment received under operating Leases	(267)	-
	Accumulated depreciation of property and equipment with restricted ownership rights	(268)	-
From Line 260 Column 15		(268)	-
From Line 105 Column 14	Cost of investment property measured at fair value	(269)	-

III. Capital investments

Item	Line code	For the year	At the end of the year
1	2	3	4
Construction in progress	280	-	-
Acquisition (construction) of property and equipment	290	13,450	18,592
Acquisition (construction) of other non-current tangible assets	300	1,464	436
Acquisition (creation) of intangible assets	310	1,119	3
Acquisition (cultivation) of non-current biological assets	320	-	-
Other	330	-	-
Total	340	16,033	19,031

From Line 340 Column 3	Capital investments to investment property	-
	Finance costs included in capital investments	-

IV. Financial investments

Item	Line code	For the year	At the end of the year	
			Non-current	Current
1	2	3	4	5
A. Financial investments accounted under the equity method in:				
Associates	350	-	-	-
Subsidiaries	360	-	-	-
Joint ventures	370	-	-	-
B. Other financial investments in:				
Stakes in contributed capital of other companies	380	-	-	-
Shares	390	-	-	-
Bonds	400	-	-	-
Other	410	-	-	-
Total (Section A + Section B)	420	-	-	-



INTERNATIONAL CHARITABLE FOUNDATION “ALLIANCE FOR PUBLIC HEALTH”

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021 (in Ukrainian Hryvnias and in thousands)

IV. Financial investments (Continued)

From Line 1035 Column 4 of Balance Sheet (Statement of Financial Position)

Other Non-current Financial Investments presented at:

Cost	(421)	-
Fair value	(422)	-
Amortized cost	(423)	-

From Line 1160 Column 4 of Balance Sheet (Statement of Financial Position)

Current Financial Investments presented at:

Cost	(424)	-
Fair value	(425)	-
Amortized cost	(426)	-

V. Income and expense

Item	Line code	Income	Expense
1	2	3	4
A. Other operating income and expense			
Operating leases of assets	440	-	6,488
Operating foreign exchange difference	450	26,314	33,960
Sale of other current assets	460	-	-
Penalties, fines, forfeits	470	40	5
Maintenance of housing and utility, social and cultural units	480	-	-
Other operating income and expense	490	938,141	839,433
Including:			
Charges to provision for doubtful debt	491	X	-
Non-productive expense and losses	492	X	-
B. Income and expense from investments in:			
Associates	500	-	-
Subsidiaries	510	-	-
Joint ventures	520	-	-
C. Other finance income and expense:			
Dividends	530	-	-
Interest	540	X	-
Finance leases of assets	550	-	-
Other finance income and expense	560	-	-
D. Other income and expense			
Sale of financial investments	570	-	-
Income from business combination	580	-	-
Result of revaluation	590	-	-
Non-operating foreign exchange difference	600	-	-
Assets received free of charge	610	-	X
Write-off of non-current assets	620	X	-
Other income and expense	630	-	-

Exchange (barter) transactions with products (goods, works, services)	(631)	-
Share in revenues from sale of products (goods, works, services) under exchange (barter) contracts with related parties	(632)	-
From line 540-560 column 4: Finance costs included in cost of sales from operating activities	(633)	-



INTERNATIONAL CHARITABLE FOUNDATION "ALLIANCE FOR PUBLIC HEALTH"

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

(in Ukrainian Hryvnias and in thousands)

VI. Cash and cash equivalents

Item	Line code	At the end of the year
1	2	3
Cash on hand	640	-
Current accounts with banks	650	136,011
Other accounts with banks (letters of credit, checks)	660	-
Cash in transit	670	-
Cash equivalents	680	21
Total	690	136,032

From Line 1090 Column 4 of Balance Sheet (Statement of Financial Position) – Restricted cash

(691)

-



INTERNATIONAL CHARITABLE FOUNDATION “ALLIANCE FOR PUBLIC HEALTH”

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

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VII. Provisions and reserves

Types of provisions and reserves	Line code	Balance at the beginning of the year	Increase during the reporting period		Used during the year	Reversed unused amount in the reporting period	Expected recovery of losses by other parties included in the provision valuation	Balance at the end of the year
			Accrued (created)	Additional charges				
1	2	3	4	5	6	7	8	9
Provision for unused vacations	710	4,810	6,167	-	2,156	2,643	-	6,178
Provision for subsequent expense on additional retirement benefits	720	-	-	-	-	-	-	-
Provision for subsequent expense on guarantee obligations	730	-	-	-	-	-	-	-
Provision for subsequent restructuring expense	740	-	-	-	-	-	-	-
Provision for subsequent expense under onerous contract liabilities	750	-	-	-	-	-	-	-
Other provisions	760	-	-	-	-	-	-	-
Insurance reserves	770	-	-	-	-	-	-	-
Provision for doubtful debts	775	40	-	-	-	-	-	40
Total	780	4,850	6,167	-	2,156	2,643	-	6,218



INTERNATIONAL CHARITABLE FOUNDATION “ALLIANCE FOR PUBLIC HEALTH”

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021
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VIII. Inventories

Item	Line code	Carrying amounts at the end of the year	Revaluation during the year	
			Increase in net realizable value*	Revaluation decrease
1	2	3	4	5
Raw materials and supplies	800	9	-	-
Purchased semi-finished products and component parts	810	-	-	-
Fuel	820	2	-	-
Containers and packaging inventory	830	-	-	-
Construction materials	840	-	-	-
Spare parts	850	934	-	-
Agricultural materials	860	-	-	-
Current biological assets	870	-	-	-
Low-value items	880	72,112	-	-
Work in progress	890	20	-	-
Finished goods	900	-	-	-
Merchandise	910	-	-	-
Total	920	73,077	-	-

From Line 920 Column 3 Carrying amounts of inventories:

Presented at net realizable value	(921)	-
Transferred to processing	(922)	-
Pledged as collateral	(923)	-
Transferred to commission	(924)	-

Assets at custodial storage (off-balance account 02)

(925) -

From Line 1200 Column 4 of Balance Sheet (Statement of Financial Position) – Inventories held for sale

(926) -

* Determined according to Paragraph 28 of Ukrainian Accounting Standard 9 “Inventories”.

IX. Accounts receivable

Item	Line code	Total at the end of the year	Including by aging		
			Up to 12 months	From 12 to 18 months	From 18 to 36 months
1	2	3	4	5	6
Accounts receivable on goods, works, services	940	65	65	-	-
Other current accounts receivable	950	30,926	30,886	-	40

Bad debts written off in the reporting year (951) -

From Lines 940 and 950 Column 3 Accounts receivable from related parties (952) -



INTERNATIONAL CHARITABLE FOUNDATION “ALLIANCE FOR PUBLIC HEALTH”

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021 (in Ukrainian Hryvnias and in thousands)

X. Shortages and losses from inventory damage

Item	Line code	Amount
1	2	3
Identified (written off) shortages and losses during the year	960	-
Recognized as liabilities of responsible persons in the reporting year	970	-
Shortages and losses for which responsible persons were not identified at the year end (off-balance sheet account 072)	980	-

XI. Construction contracts

Item	Line code	Amount
1	2	3
Income from construction contracts during the reporting year	1110	-
Accounts payable and receivable at the end of the reporting year:		
Gross from customers	1120	-
Gross to customers	1130	-
Advances received	1140	-
Amount of funds in transit at the year end	1150	-
Cost of works performed by subcontractors under construction contracts in progress	1160	-

XII. Income taxes

Item	Line code	Amount
1	2	3
Current income tax	1210	-
Deferred tax assets:		
At the beginning of the reporting year	1220	-
At the end of the reporting year	1225	-
Deferred tax liabilities:		
At the beginning of the reporting year	1230	-
At the end of the reporting year	1235	-
Included into Statement of Financial Results – Total	1240	-
Including:		
Current income tax	1241	-
Decrease (increase) in deferred tax assets	1242	-
Increase (decrease) in deferred tax liabilities	1243	-
Presented in equity – Total	1250	-
Including:		
Current income tax	1251	-
Decrease (increase) in deferred tax assets	1252	-
Increase (decrease) in deferred tax liabilities	1253	-



INTERNATIONAL CHARITABLE FOUNDATION "ALLIANCE FOR PUBLIC HEALTH"

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FOR THE YEAR ENDED 31 DECEMBER 2021

(in Ukrainian Hryvnias and in thousands)

XIII. Use of depreciation and amortization charges

Item	Line code	Amount
1	2	3
Charged during the reporting year	1300	8,942
Used during the year – Total	1310	8,827
Including for:		
Construction	1311	-
Acquisition (construction) and improvement of property and equipment	1312	7,129
Including machinery and equipment	1313	2,498
Acquisition (construction) of intangible assets	1314	1,056
Repayment of borrowings received for capital investments	1315	-
Acquisition (construction) of other non-current tangible assets	1316	642
	1317	-


 A. Klepikov,
 Executive Director


 K. Bubnova,
 Finance Director



INTERNATIONAL CHARITABLE FOUNDATION “ALLIANCE FOR PUBLIC HEALTH”

EXPLANATORY NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

(in Ukrainian Hryvnias and in thousands, unless otherwise indicated)

1. GENERAL BACKGROUND

The International Charitable Foundation “Alliance for Public Health” (hereinafter – Alliance) is one of the leading non-governmental professional organizations making a significant impact on the epidemics of HIV/AIDS, tuberculosis, viral hepatitis, and other socially dangerous diseases in Ukraine. In cooperation with state partners and civil society organizations, it provides financial and technical support to programs, covering over 250,000 representatives of most vulnerable populations.

The Alliance for Public Health (Alliance) started operating at the end of 2000 as an international technical assistance project within the Transatlantic HIV Prevention Initiative supported by the US Agency for International Development and the European Union (2000-2004).

Since its establishment, the Alliance has demonstrated sustainable organizational development. It makes a daily, uninterrupted contribution to combating the epidemic. Over the last decade Alliance’s contribution has been significant in Ukraine.

The focus of Alliance activities in Ukraine is concentrated on HIV prevention both with traditional and innovative harm reduction approaches, support of patients of OST therapy, with TB and Hepatitis as well as human rights protection. The Alliance regularly conducts research and facilitates innovative approaches and best practices in Ukraine and the region.

The consolidated financial statements comprise the financial statements of the Alliance and its wholly owned subsidiary, LLC “Alliance Consultancy” registered in Kyiv, Ukraine (hereinafter collectively referred to as the “Organization”).

The Alliance mission is to support community action against HIV/AIDS, to reduce the spread of HIV and related epidemics through disseminating effective services and approaches, strengthening health care systems and social services, and building the capacity of vulnerable communities.

The core business of the wholly owned subsidiary, LLC “Alliance Consultancy”, is rendering consulting services on fighting HIV infection and AIDS to its customers.

In 2016, the Eurasian Key Population Health Network appointed the Organization to ensure its institutionalization in Poland. On 9 November 2017, the Organization registered the entity Eurasian Key Population Health Network (the “EKHN”) based in Warsaw, Poland. The EKHN serves as a secretariat for a number of linking partners and carries out other Projects funded by the Robert Carr Civil Society Networks Fund. Effective from 31 December 2018, the Organization has not participated in financing the EKHN.

The activities of the Organization are financed by grants and donations. One of the major grants is provided by the Global Fund to Fight AIDS, Tuberculosis and Malaria (the “Global Fund”) for the Program “Gain momentum in reducing TB/HIV burden in Ukraine” (the “Program”). The implementation period of the agreement for the Grant #UKR-C-AUA-1933 under the Program is from 1 January 2021 to 31 December 2023. Total amount of funding is equal to USD 50,081 thousand for the Program and additionally USD 9,535 thousand are available for C19RM2021. In order to implement the Programs the Organization uses services of other organizations located in different regions of Ukraine and abroad, so-called “Sub-Recipients”. During the year ended 31 December 2021 the Organization and its Sub-Recipients received funding amounting to USD 18,617 thousand including interest income for realization of the Program.



INTERNATIONAL CHARITABLE FOUNDATION “ALLIANCE FOR PUBLIC HEALTH”**EXPLANATORY NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 DECEMBER 2021***(in Ukrainian Hryvnias and in thousands, unless otherwise indicated)*

Other grant is provided by the Global Fund to Fight AIDS, Tuberculosis and Malaria (the “Global Fund”) for the Program “Sustainability of services for key populations in Eastern Europe and Central Asia region”. The agreement for the Grant #QMZ-H-AUA was signed on 16 January 2019 and had effective date on 1 January 2019. The total amount of funding according to the grant is equal to USD 13,913 thousand and has ending date of 31 December 2021. During the year ended 31 December 2021 the Organization and its Sub-Recipients received funding amounting to USD 4,910 thousand for realization of the Program.

The Organization disburses funds to its Sub-Recipients and monitors their activities and respective expenditures by checking their regular reports. The total number of Sub-Recipients the Organization worked under the Programs during the year ended 31 December 2021 was over 90. Sub-Recipients implement program activities at their locations.

On 27 January 2016 the Organization signed Notice of Award with CDC to implement the program “Improved Quality and Sustainability of Medication Assisted Treatment in Ukraine under the President’s Emergency Plan for AIDS Relief”. The MAT Program’s period was initially set from 1 February 2016 until 31 January 2021 and subsequently extended until 29 June 2022. Funding in the amount of USD 1,000 thousand is approved for the Year 5 budget period, which is 30 September 2020 through 29 June 2022.

On 19 August 2019 the Organization signed Notice of Award for implementation of the program “Improving HIV Treatment Cascade for Key Populations through Differentiated Case Detection and Linkage to Care and Increased Capacity of the Center for Public Health and Strategic Information in Ukraine under the President’s Emergency Plan for AIDS Relief (PEPFAR)”. The METIDA Program period is set from 30 September 2019 until 29 September 2024. Year 2 of the METIDA Program is set from 30 September 2020 to 29 September 2021 with funding in the amount of USD 11,000 thousand. Funding in the amount of USD 12,750 thousand is approved for the Year 3 budget period, which is 30 September 2021 through 29 September 2022.

During the year ended 31 December 2021 the Organization received financing from CDC in amount of USD 7,455 thousand.

In 2021 the average annual number of employees of the Organization was 49 persons (2020: 50 persons).

The registered office of the Organization is located at: 24 Bulvarno-Kudriavska Str., Building 3, Kyiv, 01601, Ukraine.

2. OPERATING ENVIRONMENT

In 2021, the Ukrainian economy demonstrated growth by about 3.2% of real GDP, which did not compensate the shrinking of the economy in 2020 by 4.4% of real GDP resulting from the outbreak of coronavirus disease (COVID-19) and respective national lockdown initiatives aimed at curbing the spread of COVID-19 pandemic. The inflation rate was at the level of 10.0% (2020: 5.0%), which was the highest indicator since 2017, alongside with a slight devaluation of the national currency (by around 1.2% to USD and 4.9% to EUR comparing to the previous year averages).



INTERNATIONAL CHARITABLE FOUNDATION “ALLIANCE FOR PUBLIC HEALTH”

EXPLANATORY NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

(in Ukrainian Hryvnias and in thousands, unless otherwise indicated)

In 2021, the National bank of Ukraine (the “NBU”) revised the discount rate amount several times. During 2021, the NBU took a decision to increase the discount rate from 6.5% in March to 8.5% in September 2021. In 2022, the NBU revised the discount rate twice, in January 2022 the decision was approved to increase the discount rate to 10% and in June 2022 to increase to 25%.

During 2021, Ukraine continued to limit its political and economic ties with the Russian Federation, given annexation of Crimea, an autonomous republic of Ukraine, and an armed conflict in certain parts of Luhanska and Donetsk regions. The situation became worse in late 2021 due to the concentration of the Russian Federation armed forces close to the borders of Ukraine and the threat of further military aggression of the Russian Federation against Ukraine.

On 21 February 2022, the Russian Federation recognized the occupied territories in Luhanska and Donetsk regions as independent republics and, on 24 February 2022, the Russian Federation started its military invasion of Ukraine resulting in a full-scale war across the Ukrainian state. The ongoing military attack has led, and continues to lead, to significant damage to infrastructure, dislocation of the population, and disruption to economic activity in Ukraine. All ports in the Black Sea area stopped working, and exports made via seaports were fully suspended. Transportation of goods inbound and outbound is performed by railway and trucks. Airports, many roads, and bridges are closed, have been damaged or destroyed, further crippling transportation and logistics. The situation remains highly fluid, and further developments are subject to extraordinary uncertainty. The economy of the country has experienced serious consequences. At the end of April, Ukraine faced a significant shortage of fuel and had to create new logistical supply routes from Europe. The government has introduced a range of emergency measures to stabilize the economy.

On 4 October 2022, president of the Russian Federation signed laws on annexation of part of Luhanska, Donetsk, Zaporizhskya and Khersonska regions, that has been previously ratified by the Parliament.

In October and November 2022, there were massive power outages for the population and businesses due to significant damage to power grids as a result of shelling by the Russian Federation. This has also led to problems with water supply and heating. The recovery of economic activity slowed down. Based on the results of the three quarters of 2022, the drop in GDP in Ukraine is estimated at the level of 30%.

Since February 2022 the inflation rate increased in annual terms up to 26.5% as of November 2022, because of the disruption of supply chains and production processes, uneven demand, increased business costs, physical destruction of assets of many companies caused by the Russian Federation attack on Ukraine.

With the start of the invasion, the NBU has introduced some temporary protective measures as restriction of cross-border payments in foreign currency, fixing the official exchange rate for major currencies (on 21 July 2022 the NBU has changed the official exchange rate of the hryvnia against U.S. dollar by 25%, to UAH/USD 36.5686). In October 2022, the NBU prohibited p2p transfers from Ukrainian hryvnia payment cards of Ukrainian banks to cards of foreign banks. In addition, since the start of the war the NBU decided that the discount rate would stay unchanged at 10%, since the forced administrative restrictions were in place. However, in June 2022 it decided to increase the rate up to 25%. The NBU stated it would revert to the traditional format of inflation targeting with a floating exchange rate after the economy and financial system return to their normal operational mode. The Ukrainian government continued to service external debt obligations, and the banking system remains operational.



INTERNATIONAL CHARITABLE FOUNDATION “ALLIANCE FOR PUBLIC HEALTH”**EXPLANATORY NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 DECEMBER 2021***(in Ukrainian Hryvnias and in thousands, unless otherwise indicated)*

The Ukrainian government received financing and donations from international organizations, along with individual countries, and charities to support financial stability, social related payments, and military needs. As of October 2022, since the beginning of the full-scale invasion, the international financial aid received amounted to USD 22.6 billion, and the aid declared but not yet provided amounted to USD 8.6 billion.

During 2022 the government introduced a zero quota on exports of gold and silver (except for bank metals), buckwheat, table salt, fuel oil and fuel wood. Exports of chicken meat, cattle, cattle meat, eggs, mineral fertilizers, rye, oats, millet, and sugar are subject to licensing. Exports of gas are prohibited.

On 15 March 2022, the Verkhovna Rada of Ukraine introduced some changes to the tax legislation and adopted the Law of Ukraine No. 2120-IX “On Amendments to the Tax Code of Ukraine and Other Legislative Acts of Ukraine Concerning the Effect of Norms for the Martial Law Period”.

In March 2022, the system operator of the Ukrainian electricity network, together with European operators, completed integration of the Ukrainian and European energy systems.

On 23 June 2022, the European Union at the Brussels summit approved a decision to grant Ukraine the candidate status to join the European Union. Ukraine will become a participant of some European Union programs and initiatives open to candidates.

On 22 July 2022, in Istanbul, representatives of Ukraine signed an agreement with Turkey and the United Nations on the unblocking of ports and the resumption of grain exports, which are blocked in Black Sea ports due to the war. The Russian Federation also signed a “mirror agreement” with representatives of Turkey and the United Nations. As of the beginning of October, 5 million tons of agricultural produce were shipped from the seaports of Odesa region.

On 27 September 2022, the Cabinet of Ministers approved resolutions that will allow Ukraine to join the Common Transit Convention and Convention on the Simplification of Formalities in Trade in Goods (the so-called “customs free regime”) from 1 October 2022. The resolutions open access to an unlimited range of Ukrainian businesses to authorizations and simplifications of joint transit procedures similar to those available to economic operators in the 35 member states of the Convention.

The war between Ukraine and the Russian Federation is ongoing, resulting in a significant destruction of property and assets in Ukraine and a significant displacement of people in Ukraine. The consequences of the war are changing day to day and the long-term implications are unclear. Further impact on the Ukrainian economy depends upon the way the Russian Federation military invasion in Ukraine is resolved and upon the success of the Ukrainian government in realization of new reforms, recovery strategy after the invasion is stopped and the transformation of the state to acquire European Union membership, cooperation with the international funds.



INTERNATIONAL CHARITABLE FOUNDATION “ALLIANCE FOR PUBLIC HEALTH”

EXPLANATORY NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

(in Ukrainian Hryvnias and in thousands, unless otherwise indicated)

3. GOING CONCERN

These consolidated financial statements have been prepared on the assumption that the Organization will be able to continue as a going concern and that it will continue in operation for the foreseeable future.

However, as noted in Note 2 and in Note 15, on 24 February 2022, Russian forces began a military invasion of Ukraine, which led to a full-scale war throughout Ukraine. The operating environment remains risky and with a high level of uncertainty. Therefore, the going concern assumption is to be carefully assessed by management to ensure the Organization has sufficient funding for its activities.

Management believes that preparation of these consolidated financial statements on a going concern basis is appropriate due to the following factors and actions taken:

- There are no damages caused by the war and there are no assets in occupied territories.
- As of 31 December 2021, the Organization has signed grant agreements with donors for funding of its activities both in 2022 and further years – total amount of contributions receivable from donors equal to UAH 1,992,251 thousands as of 31 December 2021. Subsequent to 31 December 2021, the Organization signed also new grant agreements with the existing and new donors for funding new program activities. The Organization receives contributions from donors in accordance with grant agreements budgets and needs and is following grant agreements terms.
- As of 31 December 2021 and subsequently, the Organization has sufficient liquidity – all Organization’s current liabilities are fully covered by highly liquid assets such as cash and cash equivalents.
- The Organization is operationally digitalized due to COVID-19, thus has managed the difficulties of relocating staff and remote work of employees. System of remote and extensive management of the Organization and the projects built during the COVID-19 lockdowns, made it possible to work without significant operational break ups.
- The Organization was able to master new types of activities (assistance in migration, shelters, humanitarian assistance to displaced persons and people in the territories close to hostilities, provision of basic needs (medicine, food, means for heating and lighting, etc.), acquire additional financing for needs caused by the war and carry out additional purchases of vital goods, provide humanitarian corridors across the border for cargo.
- During the period after the reporting date and before the authorization of these consolidated financial statements, the Organization continues its operations and manages to meet main goals of the Organization’s activities in 2022.

Considering the reasons above, management believes that preparation of these consolidated financial statements on a going concern basis is appropriate, and the Organization has adequate resources to realize its assets, discharge its liabilities and continue in operational existence for the foreseeable future.



INTERNATIONAL CHARITABLE FOUNDATION “ALLIANCE FOR PUBLIC HEALTH”**EXPLANATORY NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 DECEMBER 2021***(in Ukrainian Hryvnias and in thousands, unless otherwise indicated)***4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES****General information**

The accompanying consolidated financial statements of the Organization have been prepared in accordance with the Law of Ukraine “On Accounting and Financial Reporting in Ukraine” (the “Law on accounting and financial reporting”) and Ukrainian Accounting Standards (“UAS”), as approved by the Ministry of Finance of Ukraine and registered with the Ministry of Justice of Ukraine as of the date of the consolidated financial statements preparation.

The accompanying consolidated financial statements were prepared as of 31 December 2021 and cover the period from 1 January 2021 to 31 December 2021 and the period from 1 January 2020 to 31 December 2020 for comparison.

These consolidated financial statements have been prepared in the national currency of Ukraine, Ukrainian Hryvnias (“UAH”). Unless otherwise indicated, the amounts are presented in UAH and in thousands.

These consolidated financial statements have been prepared on a going concern basis, which contemplates that the Organization will be able to operate in the foreseeable future.

Basis of consolidation

The consolidated financial statements incorporate the financial statements of the Alliance (the “Parent”) and the entity controlled by the Parent, LLC “Alliance Consultancy” (the “subsidiary”). The financial statements of EKHN have not been consolidated, as they are not material for the consolidated financial statements of the Organization.

Control is achieved when the Parent has the power to govern the financial and operating policies of an entity, either directly or indirectly, to obtain benefits from its activities. The financial statements of the subsidiary are included in the consolidated financial statements of the Organization from the date when control effectively commences.

When necessary, adjustments are made to the financial statements of the subsidiary to bring its accounting policies in line with those used by the Parent.

All intra-group transactions, balances, income, and expenses are eliminated in full on consolidation.

Intangible assets

Intangible assets, which were acquired by the Organization and which have finite useful lives, consist primarily of software.

Software rights acquired or received free of charge are carried at cost, less accumulated amortization and accumulated impairment losses. Amortization of intangible assets is recognized on a straight-line basis over their estimated useful lives (mainly three years). Amortization of intangible assets commences when the assets are ready for their intended use.



INTERNATIONAL CHARITABLE FOUNDATION “ALLIANCE FOR PUBLIC HEALTH”

EXPLANATORY NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

(in Ukrainian Hryvnias and in thousands, unless otherwise indicated)

Intangible assets of the Organization have been predominantly acquired at the cost of special purpose funding.

Property and equipment

All property and equipment items are carried at historical cost, less any accumulated depreciation and accumulated impairment losses. Historical cost of property and equipment consists of the purchase price, non-refundable indirect taxes related to their purchase, costs of installation, and maintenance of property and equipment, and other directly attributable costs of bringing the property and equipment items to working condition for their intended use.

Depreciation of all groups of property and equipment is calculated using a straight-line method over the following useful lives:

	Years
Buildings, constructions, and transmission equipment	20 years
Machinery and equipment	2 years
Vehicles	5 years
Tools, devices, and fixtures (furniture)	4 years
Other fixed assets	4 years
Low-value non-current tangible assets	Fully depreciated when put into operation

The residual value, useful lives, and depreciation methods are reviewed at each financial year-end. The effect of any changes from previous estimates is accounted for as a change in an accounting estimate.

Historical cost of property and equipment items is increased by the expenditures related to the property and equipment item's improvement (modernization, modification, additional construction, equipment installation, reconstruction, etc.), which increases future economic benefits initially expected from the use of an item of property and equipment. Capitalized cost of property and equipment improvement is depreciated using the straight-line method at the same rates as the respective property and equipment items.

Repairs and maintenance expenditures, as well as costs related to servicing of assets, are included in the consolidated statement of financial results for the period when incurred.

Gain or loss arising on the disposal of an item of property and equipment is determined as the difference between the sales proceeds and carrying amounts and included in other income or expense from ordinary activities.

The Organization's property and equipment have been predominantly acquired at the cost of special purpose funding.



INTERNATIONAL CHARITABLE FOUNDATION “ALLIANCE FOR PUBLIC HEALTH”**EXPLANATORY NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 DECEMBER 2021***(in Ukrainian Hryvnias and in thousands, unless otherwise indicated)***Impairment of tangible and intangible assets**

At each balance sheet date, the Organization reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indicator that those assets have suffered an impairment loss. If any such indicator exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the Organization estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Capital investments in progress

An item of capital investments in progress reflects the cost of capital investments (incomplete at the balance sheet date) in the non-current assets transferred for modernization, which will increase their initial cost, as well as the cost of other property and equipment items that are not yet ready for use.

Inventories

Inventories are mainly represented by drugs, other health care medications, and handout materials. An accounting unit of inventories is acknowledged to be a homogeneous group, batch, or type.

Inventories are carried at cost that includes expenditure incurred in acquiring inventories, delivering, and bringing them to their existing condition for the intended use. Disposal cost of inventories is determined for individual groups using average weighted cost method and identifiable cost of individual inventory items. As of the balance sheet date, the Organization reviews the expiry dates of inventories (including drugs) and, if they are short-term or delayed, writes off the respective inventories. Inventories are recorded net of provision for slow moving, damaged, or obsolete assets.

Accounts receivable on advances made

Accounts receivable on advances made are represented by the advances issued to suppliers in the course of purchasing equipment, inventories, including medical supplies, services, etc. in order to conduct activities under the Programs and are carried as advances issued, less any provision for doubtful debts.

Other current accounts receivable

Other current accounts receivable of the Organization are mostly attributable to the sub-recipients that receive financing through the Organization from the Global Fund and other donors. As of each balance sheet date, the Organization reviews the intended use of advances by sub-recipients and assesses the recoverability of funds from them in the event the expenses are recognized as inappropriate. Other current accounts receivable are carried on the balance sheet net of the provision for doubtful debts.

Provision for doubtful debts

The amount of provision for doubtful debts is determined by the Organization's management based on their estimates regarding possibility of sub-recipients to perform the activities under the Programs in accordance with the Grant Agreement. The provision is created when there is objective evidence that the Organization may fail to obtain the proof from the sub-recipients that their activities under the Programs were carried in accordance with the terms of the Grant Agreement. The Organization also creates the provision for doubtful debts the recovery on which is considered as doubtful.



INTERNATIONAL CHARITABLE FOUNDATION “ALLIANCE FOR PUBLIC HEALTH”

EXPLANATORY NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

(in Ukrainian Hryvnias and in thousands, unless otherwise indicated)

Cash and cash equivalents

Cash and cash equivalents include cash on hand and cash on current accounts with banks.

Prepaid expenses

Prepaid expenses are stated at the actual cost of the funds paid. Prepaid expenses are recognized in the consolidated statement of financial results when they are incurred.

Special purpose funding

Special purpose funding is initially recognized when the respective cash proceeds are received from donors. Special purpose funding is subsequently reduced by the amount of incurred expenses related to the Programs with simultaneous recognition of other operating income of the period. Cost of property and equipment and intangible assets acquired at the expense of special purpose funding is depreciated and amortized over their useful lives, with simultaneous recognition of other operating income. Balance of the special purpose funding received in respect of which the Organization has not yet incurred expenditures and financial result (profit or loss) of the Alliance for the reporting year is recorded on the Organization's balance sheet in section “Non-current Liabilities and Provisions”.

Current accounts payable on goods, works, services

Current accounts payable on goods, works, services are mainly represented by the amounts due to the suppliers of drugs and other suppliers.

Cost of products sold (goods, works, services)

Cost of products sold (goods, works, services) is represented by cost of the services realized by LLC “Alliance Consultancy” and comprises predominantly payment for the services rendered by external suppliers.

Financial instruments

Financial instruments are recognized in the consolidated statement of financial position when the Organization becomes a party to the contractual provisions of the instruments. Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognized immediately in profit or loss.

The Organization's financial assets are subsequently measured at amortized cost using the effective interest rate method, less any impairment.



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The effective interest rate method is a method of calculating the amortized cost of a financial asset (liability) and of allocating interest income (expense) over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts (payments), including all fees on points paid or received that form an integral part of the effective interest rate, transaction costs, and other premiums or discounts, through the expected life of the financial asset (liability), or, where appropriate, a shorter period to the net carrying amount on initial recognition.

Financial assets are assessed for indicators of impairment at the end of each reporting period. Financial assets are considered to be impaired when there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the investment have been affected.

Objective evidence of impairment could include:

- Significant financial difficulty of the issuer or counterparty; or
- Breach of contract, such as a default or delinquency in interest or principal payments; or
- It becoming probable that the borrower will enter bankruptcy or financial re-organization; or
- The disappearance of an active market for that financial asset because of financial difficulties.

The Organization's financial liabilities are subsequently measured at amortized cost using the effective interest rate method, with interest expense recognized on an effective yield basis.

Revenue recognition

Revenue of the Organization is attributable to its subsidiary, LLC “Alliance Consultancy”, for providing consultancy services. Revenue from rendering of services is recognized by reference to the stage of completion of the transaction at the end of the reporting period, if its outcome can be reliably estimated. The outcome of a transaction can be estimated reliably when all the following conditions are satisfied:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the entity;
- The stage of completion of the transaction at the end of the reporting period can be measured reliably; and
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Expense recognition

Expense incurred by the Organization is represented by the costs of purchasing medicines, other health care equipment, information and educational materials, as well as the costs of services rendered by sub-contractors, office premises leases, payroll expenses, and other services. Costs of services consist of fees for sub-contractors who participated in conduct activities under the Programs.

Administrative expenses mainly consist of payroll expenses to the Organization's employees and other expense.



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All expenses are recognized as expenses of the period when they are incurred and included in profit or loss based on the accrual method.

Operating leases

Operating lease is a lease under which the Organization does not obtain substantially all the risks and rewards of use and ownership of the asset. Rental costs are recognized in the consolidated financial statements as expense of the current period over the term of the relevant lease. Rentals are prepaid by the Organization for the period of no longer than 12 months from the reporting date and recognized as “Accounts Receivable on Advances Made”.

Foreign currency transactions

Monetary assets and liabilities denominated in foreign currencies are translated into UAH at the exchange rates established by the National Bank of Ukraine at the end of the reporting period. Revenue and expense denominated in foreign currencies are translated at the exchange rates established by the National Bank of Ukraine at the dates of the respective transactions. All realized and unrealized gains and losses arising on exchange differences are recognized in the consolidated statement of financial results.

The relevant exchange rates were as follows:

	As of 31 December 2021	Average exchange rate for 2021	As of 31 December 2020	Average exchange rate for 2020
UAH/USD	27.2782	27.2862	28.2746	26.9575
UAH/EUR	30.9226	32.3009	34.7396	30.7879
UAH/GBP	36.8392	37.5474	38.4393	34.5947

Contingent liabilities and assets

Contingent liabilities are not recognized in the consolidated financial statements. They are disclosed in the explanatory notes to the consolidated financial statements unless the possibility of an outflow of resources embodying economic benefits is remote.

Contingent assets are not recognized in the consolidated financial statements but disclosed in the explanatory notes to the consolidated financial statements when an inflow of economic benefits is probable.

Income taxes

ICF “Alliance for Public Health” is registered as a non-tax payer, so, except for certain transactions, the amount of which is not material, all income tax expenses are attributable to the subsidiary of the Organization, LLC “Alliance Consultancy”. Income tax expense is based on the sum of profit or loss for the year and deferred tax. According to the Organization’s management, deferred income taxes were immaterial for the years ended 31 December 2021 and 2020 and, thus, they were not recognized in the consolidated financial statements.



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FOR THE YEAR ENDED 31 DECEMBER 2021

*(in Ukrainian Hryvnias and in thousands, unless otherwise indicated)***Use of estimates and assumptions**

The preparation of the consolidated financial statements under UAS requires that management of the Organization make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities as of the reporting date, and the amounts of revenue and expense reported during the reporting period. The actual results may differ from such estimates.

The main Organization’s estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

5. CASH AND CASH EQUIVALENTS

As of 31 December 2021 and 2020, cash and cash equivalents were represented by the following balances:

	31 December 2021	31 December 2020
USD-denominated cash	120,051	197,090
UAH-denominated cash	12,378	12,336
GBP-denominated cash	2,763	7,189
EUR-denominated cash	840	898
Total	136,032	217,513

As of 31 December 2021, almost all cash and cash equivalent balances of the Organization (95% of the aggregate amount) were placed on accounts with one of the Ukrainian banks owned by a large European financial group that had a credit risk rating assigned at the level of “B” by the international rating agency of Fitch.

6. OTHER CURRENT ACCOUNTS RECEIVABLE

As of 31 December 2021 and 2020, other current accounts receivable were represented by balances of advances issued by the Organization to sub-recipients to implement the activities under the Programs funded by the Global Fund and other donors in the amount of UAH 30,926 thousand and UAH 39,923 thousand, respectively, net of provision for doubtful debts.



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Movements in provision for doubtful debts for the years ended 31 December 2021 and 2020 were as follows:

	2021	2020
Balance at the beginning of the year	40	40
Amounts written off during the year	-	-
Balance at the end of the year	40	40

7. CAPITAL INVESTMENTS IN PROGRESS

As of 31 December 2021 and 2020, capital investments in progress included predominantly purchases and modernization of property and equipment with historical cost of UAH 19,031 thousand and UAH 6,488 thousand, respectively.

8. OTHER OPERATING INCOME

Other operating income for the years ended 31 December 2021 and 2020 was as follows:

	2021	2020
Income on current assets received free of charge (at the cost of special purpose funds)	938,120	740,151
Realized foreign exchange gain	26,314	69,592
Other	61	285
Total	964,495	810,028

9. ADMINISTRATIVE EXPENSES

Administrative expenses for the years ended 31 December 2021 and 2020 were as follows:

	2021	2020
Staff costs	58,579	54,041
Cost of services	14,283	17,133
Depreciation and amortization	8,941	6,088
Other	2,675	1,888
Total	84,478	79,150



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Other operating expense for the years ended 31 December 2021 and 2020 was as follows:

	2021	2020
Expenses of sub-recipients	407,529	305,979
Purchase of inventories	252,941	238,339
Costs of services	154,804	104,333
Labour costs	37,080	18,753
Losses on operating translation differences	25,997	63,564
Other	1,535	906
Total	879,886	731,874

11. RELATED PARTY TRANSACTIONS

Major part of related party transactions during the years ended 31 December 2021 and 2020 were current remuneration payments to the Organization’s key management personnel, namely: representatives of General Meeting of the Organization, Directorate of the Alliance and management of the Alliance Consultancy, their close family members that were the Organization’s employees or provided services to the Organization. For the year ended 31 December 2021, total remuneration to the Organization’s key management personnel represented by 5 directorate personnel of the Alliance and Director of the Alliance Consultancy was included in administrative expenses and amounted to UAH 15,545 thousand (2020: UAH 14,633 thousand and 6 employees, respectively). For the year ended 31 December 2021, total remuneration to the representatives of General Meeting of the Organization, represented by 1 employee of the Alliance, amounted to UAH 3,357 thousand (2020: UAH 2,874 thousand and 1 employee).

For the year ended 31 December 2021, total amount of the services purchased by the Organization from key management personnel and their close family members was included into cost of sales on products (goods, works, services) and recorded as other operating expenses and amounted to UAH 1,342 thousand (2020: UAH 1,423 thousand).

12. CONTINGENCIES AND CONTRACTUAL COMMITMENTS**Taxation**

The Alliance is a non-profit organization and is subject to specific tax requirements. Ukraine’s tax environment is characterized by complexity in tax administering, arbitrary interpretation by tax authorities of tax laws and regulations that, inter alia, can increase fiscal pressure on taxpayers. Inconsistent application, interpretation, and enforcement of tax laws can lead to litigation, which, as a consequence, may result in the imposition of additional taxes, penalties, and interest, and these amounts could be material.

Facing current economic and political issues, the Government considers implementing certain changes in the tax system of Ukraine.



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On 15 March 2022, the Ukrainian parliament has adopted the draft Law 7137-d On Amendments to the Tax Code of Ukraine and Other Legislative Acts of Ukraine Concerning the Effect of Norms for the Martial Law Period. The regulations are effective from the announcement and are expected to remain in effect while martial law is in force in Ukraine.

Among other changes, the new Law has introduced:

- No penalties should apply for failure to pay taxes and duties or file tax returns and reports, where circumstances mean taxpayers are prevented from compliance (except for declaring a single tax at 2%), registration of tax or excise invoices in the relevant registers in the absence of the ability to file them. Taxpayers must bring their affairs up to date, e.g., pay the taxes and file the returns, within three months after martial law is lifted.
- Until martial law is lifted, no new tax audits should be initiated and ongoing tax audits will be suspended. However, exceptions apply to desktop (i.e., virtual) audits to confirm VAT refunds and audits aimed at verification of cash handling procedures and compliance with labour legislation, which will continue during martial law.
- Excise duty on fuel was cancelled and VAT rate for fuel import was decreased from 20% to 7%.
- Corporate income taxpayers (with annual turnover up to UAH 10 billion and regardless of their number of employees) may elect to be subject temporarily to the 2% unified tax in lieu of corporate income tax as from 1 April 2022 and while martial law is in force. The unified tax will be calculated based on annual income without regard to expenses or other deductions. Companies that register for the unified tax are also relieved of the requirement to accrue, pay VAT and submit VAT tax returns on their supplies. As such, the unified tax effectively replaces both corporate income tax and VAT. Carried forward tax losses and amount of interest, accrued under thin capitalization rule, may be transferred to the future periods, when the taxpayer would restore as a corporate income taxpayer.
- VAT administration is simplified, with taxpayers being allowed to claim input VAT without receiving VAT invoices. At the same time, within 6 months after the termination or abolition of martial law, taxpayers are required to ensure the registration of tax invoices.
- Failure by the state to conduct budget reimbursement of VAT in connection with the imposition of martial law is not considered as an indebtedness, i. e. a penalty on such amount is not accrued. As such, the process of VAT reimbursement may be significantly complicated.
- Goods purchased with VAT and lost or destroyed during martial law are not considered as used in non-taxable transactions or non-business activities, so no VAT liability should be accrued.
- The transfer of goods and services to be used for the benefit of the military defense of Ukraine will not be subject to VAT.

At the same time, on 12 May 2020 Ukrainian Parliament has adopted Draft Law № 7360 “On amendments to the Tax Code of Ukraine and Other Legislative Acts on the peculiarities of tax administration during the Martial Law Period”, which include significant amendments to previously adopted legislation on tax administration during the Martial Law Period. On 25 May 2022, the law was signed by the President of Ukraine and it entered into force. According to the Law the obligation to pay taxes, register tax invoices and submit reports for the taxpayers, which are able to fulfill this obligation in a timely manner is restored, the tax authorities’ right to conduct the unscheduled documentary audits has been restored and penalties as a result of tax audits may now be applied. The moratorium on fines imposed as a part of COVID-19 restrictions is canceled.



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Management believes that the Organization has complied with all requirements of the effective tax legislation.

Legal issues

The Organization is involved in litigation and other claims that are in the ordinary course of its business activities, none of which has had, individually or in the aggregate, a material adverse impact on the Organization.

Contractual commitments

As of 31 December 2021 and 2020, the Organization had the following commitments under non-cancellable agreements for acquisition of:

	31 December 2021	31 December 2020
Drugs and pharmaceutical products	10,504	11,869
Rent	531	1,609
Total	11,035	13,478

13. RISK MANAGEMENT POLICIES

Major categories of the Organization’s financial instruments were as follows:

	31 December 2021	31 December 2020
Financial assets		
Cash and cash equivalents	136,032	217,513
Accounts receivable on products, goods, works, services	65	574
Total financial assets	136,097	218,087
Financial liabilities		
Provisions for unused vacations	6,178	4,810
Current accounts payable on goods, works, services	7,640	6,290
Current liabilities on staff cost settlements	13	133
Total financial liabilities	13,831	11,233

The main risks arising in the course of use of the Organization’s financial instruments are those related to foreign currency risk, liquidity risk, and concentration risks.



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Foreign currency risk

Foreign currency risk is the risk that the financial results of the Organization will be adversely impacted by changes in exchange rates to which the Organization is exposed. Approximately 99% of all donations received by the Organization come from foreign donors. Funds are received and held in foreign currency. The Organization undertakes certain transactions denominated in foreign currencies, but, due to the fact that the national currency tends to strengthen its positions and the foreign currencies, vice versa, devalue, the foreign currency risk exposure may be significant. The Organization does not use any derivatives to manage its foreign currency risk exposure.

The carrying amounts of the Organization's foreign currency denominated monetary assets and liabilities as of 31 December 2021 and 2020 were as follows:

	31 December 2021			31 December 2020		
	USD	EUR	GBP	USD	EUR	GBP
Assets						
Cash and cash equivalents	120,051	840	2,763	197,090	898	7,189
Accounts receivable on products, goods, works, services	65	-	-	574	-	-
Total assets	120,116	840	2,763	197,664	898	7,189
Liabilities						
Current accounts payable on goods, works, services	627	128	-	-	-	-
Total liabilities	627	128	-	-	-	-
Net currency position	119,489	712	2,763	197,664	898	7,189

The following table details the Organization's sensitivity to weakening of UAH against USD, EUR, and GBP by 30% for the year ended 31 December 2021 and by 10% for the year ended 31 December 2020. This sensitivity level presents management's estimates regarding reasonably possible foreign currency exchange fluctuations as of the reporting dates. The sensitivity analysis includes only outstanding balances of foreign currency denominated monetary assets and adjusts their translation to presentation currency at the end of the period with reference to estimated exchange rate fluctuations.

	31 December 2021			31 December 2020		
	USD	EUR	GBP	USD	EUR	GBP
Impact on profit/(loss)	(35,847)	(214)	(829)	(19,766)	(90)	(719)

Liquidity risk

Liquidity risk is the risk that the Organization will not be able to settle its financial liabilities to third parties arising from its main activities, as they are due. The Organization's liquidity position is carefully monitored and managed. The Organization has a detailed budgeting and cash forecasting process in place to help ensure that it has adequate cash available to meet its payment obligations.



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As of 31 December 2021 and 2020, all financial liabilities of the Organization based on contractual payments were due within the period from one to three months.

Concentration risk

During the year ended 31 December 2021, funding provided by the Global Fund amounted to 60% and by the CDC amounted to 30% (2020: 64% and 16%, respectively) of all donations received by the Organization in the form of cash transfers. To manage this concentration risk, the Organization seeks for obtaining additional financing from other donors.

14. FAIR VALUE OF FINANCIAL INSTRUMENTS

Estimated fair value disclosures of financial instruments are made in accordance with the requirements of UAS 13 “Financial Instruments”. Fair value is defined as the amount at which the instrument could be exchanged in a current transaction between knowledgeable, willing parties in an arm’s length transaction, other than in forced or liquidation sale. As no readily available market exists for a major part of the Organization’s financial instruments, professional judgment is necessary to determine fair value, based on current economic conditions and specific risks attributable to the instrument. The estimates presented herein are not necessarily indicative of the amounts the Organization could realize in a market exchange from the sale of its full holdings of a particular instrument.

The Organization’s management believes that, as of 31 December 2021 and 2020, fair values of cash and cash equivalents and accounts receivable and payable actually approximated their carrying amounts due to the short-term nature of such instruments.

15. EVENTS AFTER THE REPORTING PERIOD

On 24 February 2022, the Russian Federation started its military invasion in Ukraine. Many Ukrainian cities suffered a substantial damage as a consequence of the continuous missile and artillery strikes, resulting in thousands of deaths and injuries, including among civilians.

As at the date of issuing these consolidated financial statements, the Organization continues running its operations without any restrictions. Management of the Organization maintains control over all its operations. Other subsequent events are also disclosed in Note 2. Impact of the war on the Organization that is currently known and measures taken by the management in response are disclosed in Note 3.

In October 2022, the EKHN was liquidated.

16. APPROVAL OF THE CONSOLIDATED FINANCIAL STATEMENTS

These consolidated financial statements were approved by management and authorized for issue on 24 February 2023.

ANNEX 3.

KEY OUTCOMES OF PROGRAM ACTIVITIES

M - Male
F - Female
E - Trans*, non-binary

MEMBERS OF KEY POPULATIONS REACHED WITH THE MINIMUM PACKAGE OF PREVENTION SERVICES IN 2021, TOTAL UNIQUE CLIENTS

2021	PWID		SW		MSM	TRANS* PEOPLE			OTHER**		
REGION	M	F	M	F	M	M	F	T	M	F	T
AR Crimea	7 995	3 310	1	2 614	763						
Cherhiviv oblast									1 780	1 612	
Cherkasy oblast				5	13				340	23	
Chernivtsi oblast	67	17			446				146	109	
Dnipropetrovsk oblast	801	397	33	467	1 343	38	97	77	12 603	8 425	
Donetsk oblast	13 024	3 895	5	3 459	2 618				9 684	12 243	
Ivano-Frankivsk oblast				3	9				205	54	
Kharkiv oblast			1		809		14	149	5 636	4 604	
Kherson oblast					11	13	7	71	1 277	985	
Khmelnysky oblast					10	9	22	32	6	4	
Kirovohrad oblast	513	87							1 970	834	
Kyiv			7	918	2 409	59	235	935	13 448	10 103	
Kyiv oblast	1 104	116			603				5 839	4 778	
Luhansk oblast			6	4					5 039	6 757	
Lviv oblast				2	360	42	106	33	409	163	
Mykolaiv oblast						32	34	18	6 028	5 407	1
Odesa oblast				801	1 199	214	862	312	16 516	10 590	
Poltava oblast				13	13				1 848	1 866	
Rivne oblast				2	21	23	18		761	229	
Sevastopol	2 917	1 103		1 138	1 016				1	3	
Sumy oblast	65	27		3					8	7	
Ternopil oblast					23	35	48	20	151	50	
Vinnytsia oblast	505	100			25				254	46	
Volyn oblast					12				529	93	
Zakarpattia oblast									2 385	2 904	
Zaporizhzhia oblast	576	24	1		686	6		2	1 785	1 083	
Zhytomyr oblast	542	62		17	22	11	35	10		1	
TOTAL / UKRAINE	27 953	9 124	54	9 437	12 348	482	1 474	1 651	87 055	72 155	1

** PWIDs' Partners, People Who Are Close to KP Members, People Who Use Non-Injecting Drugs.

CONSUMABLE SUPPLIES AND MATERIALS DISTRIBUTED, 2021

REGION	MALE CONDOMS	LUBRICANTS	SYRINGES/ NEEDLES	WIPES
AR Crimea	408 115	178 051	836 539	503 236
Cherkasy oblast	740	735		
Chernivtsi oblast	5 649	1 449	1 020	850
Dnipropetrovsk oblast	64 076	20 492	14 360	11 990
Donetsk oblast	282 137	180 589	595 681	582 431
Ivano-Frankivsk oblast	549	482		
Kharkiv oblast	23 610	13 952		
Kherson oblast	3 444	3 354		
Khmelnitsky oblast	3 390	1 458		
Kirovohrad oblast	3 000	600	7 200	6 000
Kyiv	214 103	83 989		
Kyiv oblast	9 892	3 546	14 676	12 230
Luhansk oblast	1 540			
Lviv oblast	28 875	12 440		
Mykolaiv oblast	4 825	2 985		
Odesa oblast	226 820	97 006		
Poltava oblast	995			
Rivne oblast	6 150	2 975		
Sevastopol	222 193	107 323	382 440	351 861
Sumy oblast	1 940	832	1 104	920
Ternopil oblast	8 160	3 750		
Vinnitsia oblast	3 565	1 055	7 256	6 050
Volyn oblast	2 520	1 050		
Zaporizhzhia oblast	17 277	10 532	7 200	6 000
Zhytomyr oblast	7 465	3 735	9 168	7 640
TOTAL / UKRAINE	1 551 030	732 380	1 876 644	1 489 208



TOTAL CLIENTS TESTED USING HIV RAPID TESTS, 2021

2021	PWID		SW		MSM		TRANS* PEOPLE		OTHER**	
REGION	TOTAL CLIENTS TESTED	THOSE FOUND POSITIVE	TOTAL CLIENTS TESTED	THOSE FOUND POSITIVE	TOTAL CLIENTS TESTED	THOSE FOUND POSITIVE	TOTAL CLIENTS TESTED	THOSE FOUND POSITIVE	TOTAL CLIENTS TESTED	THOSE FOUND POSITIVE
AR Crimea	9 186	105	2 254	17	674	7				
Cherhiviv oblast	579	36	1		327	14			3 402	75
Cherkasy oblast	3 166	147	5		13				871	48
Chernivtsi oblast	84	6			446	4			1	
Dnipropetrovsk oblast	23 639	1 623	1 778	122	2 089	61	211		23 419	1 167
Donetsk oblast	17 177	434	3 098	38	2 204	14			9 729	255
Ivano-Frankivsk oblast	5		3		20					
Kharkiv oblast	6 309	495	230	20	4 706	47	163	2	135	6
Kherson oblast	2 512	166	50	1	14		87		1 750	78
Khmelnysky oblast	7				12	2	59		10	
Kirovohrad oblast	3 931	179			1				2 752	59
Kyiv	16 495	894	1 165	22	4 136	30	1 214	2	25 139	725
Kyiv oblast	4 701	248	1		643	21			6 457	213
Luhansk oblast			10						10	
Lviv oblast	1 031	91	2		359	2	179		61	34
Mykolaiv oblast	4 808	199	2	2			79		10 712	366
Odesa oblast	17 210	2 264	2 066	99	2 000	15	1 379	5	22 892	1 270
Poltava oblast	1 884	87	15	1	520	4			3 496	56
Rivne oblast	2 013	150	2		22		39		8	1
Sevastopol	3 131	34	989	7	905	9			3	
Sumy oblast	98	7	3						14	
Ternopil oblast					28		93		1	
Vinnysia oblast	605	16			25					
Volyn oblast					12					
Zaporizhzhia oblast	4 241	160	23		564	8	8		2 481	72
Zhytomyr oblast	1 184	73	16		21		53	2	26	3
ЗАГАЛОМ ПО УКРАЇНІ	120 665	7 340	11 697	329	19 576	238	3 552	11	111 824	4 418



SCREENING / TESTING AMONG HIV-VULNERABLE POPULATIONS FOR SEXUALLY TRANSMITTED INFECTIONS (SYPHILIS, HBV AND HCV), 2021

2021	PWID		SW		MSM		TRANS* PEOPLE		OTHER**	
REGION	TOTAL CLIENTS TESTED	THOSE FOUND POSITIVE	TOTAL CLIENTS TESTED	THOSE FOUND POSITIVE	TOTAL CLIENTS TESTED	THOSE FOUND POSITIVE	TOTAL CLIENTS TESTED	THOSE FOUND POSITIVE	TOTAL CLIENTS TESTED	THOSE FOUND POSITIVE
Cherhiviv oblast	314	179							26	7
Cherkasy oblast	1 714	877							514	47
Chernivtsi oblast					386	34				
Dnipropetrovsk oblast	10 330	4 549	461	3	328		80		3 888	562
Donetsk oblast	3 419	1 368	652		614	1			1 428	107
Kharkiv oblast					2 844	35	71	1	1	
Kherson oblast	848	593	1				45		103	7
Khmelnysky oblast	3				5		11		6	
Kirovohrad oblast	969	697			1				564	66
Kyiv	6 416	3 766	928	25	863	1	401	13	2 677	201
Kyiv oblast	1 505	786			90				798	84
Lviv oblast	23	5			302	11	50		16	
Mykolaiv oblast	2 339	868					50		1 240	282
Odesa oblast	8 942	2 814	761		1 013	2	805	11	4 881	1 007
Poltava oblast	1 312	364			507	9			606	57
Rivne oblast	1		1		6		16		1	
Sumy oblast	6								6	
Ternopil oblast					5		8			
Vinnytsia oblast	491	180			24					
Zaporizhzhia oblast	1 945	849	1	1	75		2		437	81
Zhytomyr oblast	344	27					26	1		
TOTAL/UKRAINE	40 502	17 815	2 805	29	7 046	93	1 562	26	17 180	2 508



EARLY TB DETECTION IN KEY POPULATIONS (PWID, SW, MSM, AND THEIR PARTNERS, AS WELL AS TRANS*PEOPLE, ROMA, HOMELESS PEOPLE, EX-PRISONERS, AND INTERNALLY DISPLACED PERSONS), 2021, TOTAL UNIQUE CLIENTS

REGION	TOTAL CLIENTS SCREENED FOR TB BASED ON SURVEY QUESTIONS	THOSE SCREENED POSITIVE FOR TB	TOTAL CLIENTS ACCESSING TB DIAGNOSTIC SERVICES	THOSE DIAGNOSED WITH TB	TOTAL CLIENTS STARTED ON TB TREATMENT
AR Crimea	12 827	359	96		
Cherhiviv oblast			100	21	21
Cherkasy oblast			1		
Chernivtsi oblast	670	133	198	3	3
Dnipropetrovsk oblast	5 231	712	2 443	170	167
Donetsk oblast	32 118	4 806	6 018	101	97
Ivano-Frankivsk oblast	259	35	104	10	9
Kharkiv oblast	11 005	3 369	4 463	101	101
Kherson oblast	685	150	242	12	9
Khmelnysky oblast	63				
Kirovohrad oblast	599	2			
Kyiv	2 739	1	108		
Kyiv oblast	5 508	1 490	2 071	59	58
Luhansk oblast	11 785	3 263	4 380	64	64
Lviv oblast	1 059	100	234	10	10
Mykolaiv oblast	1 039	620	609	8	8
Odesa oblast	9 311	2 326	3 522	188	187
Poltava oblast	980	174	386	25	25
Rivne oblast	1 006	453	749	44	43
Sevastopol	5 970	949	586	2	
Sumy oblast	10				
Ternopil oblast	356	113	113	4	4
Vinnitsia oblast	961	134	133	6	3
Volyn oblast	798	408	407	18	18
Zakarpattia oblast	5 284	2 187	2 170	44	44
Zaporizhzhia oblast	999	173	316	25	25
Zhytomyr oblast	654	5	2		
TOTAL / UKRAINE	111 079	21 918	29 372	915	895



TOTAL CLIENTS ACCESSING PREP, 2021

REGION	REGION TOTAL CLIENTS ACCESSING PREP
Cherkasy oblast	30
Chernivtsi oblast	118
Dnipropetrovsk oblast	183
Donetsk oblast	40
Ivano-Frankivsk oblast	22
Kharkiv oblast	15
Kherson oblast	20
Khmelnysky oblast	29
Kirovohrad oblast	58
Kyiv	827
Kyiv oblast	300
Luhansk oblast	20
Lviv oblast	42
Mykolaiv oblast	524
Odesa oblast	89
Poltava oblast	30
Rivne oblast	23
Sevastopol	8
Sumy oblast	28
Ternopil oblast	189
Vinnysia oblast	18
Volyn oblast	8
Zaporizhzhia oblast	59
Zhytomyr oblast	27
TOTAL / UKRAINE	2 703

ANNEX 4.

SUMMARY OF GRANT AGREEMENTS

Nº	NGO NAME	DONORS PROGRAMME	REGION / COUNTRY	TOTAL AMOUNT OF PROJECTS	SIGNED AGREEMENT (USD)	FUNDED (USD)
1	Tuberkulozi Hetazotutyunneri Ev Kankhargelman Kentron" Non-Governmental Organization	Who Sort It Operational Research	Armenia	1	\$17 700	\$17 700
2	Georgian Harm Reduction Network	RG	Georgia	1	\$182 139	\$149 431
3	Assosiation of Legal Entities "Association of Harm Reduction "Partnership Network"	RG	Kyrgyz Republic	1	\$165 127	\$123 968
4	Eurasian harm reduction association	RG	Lithuania	1	\$86 481	\$86 481
5	Matahari Global Solutions	RG	Malaysia	1	\$6 000	\$6 000
6	Non-Governmental Organization "Positive Initiative"	RG	Moldova	1	\$429 651	\$389 260
7	Public Association "AFI"	RG	Moldova	1	\$30 114	\$30 114
8	Non-governmental organization "CAZAS"	RG	Montenegro	1	\$383 550	\$369 129
9	State Institution "Republican Scientific and Practical Center of Medical Technologies, Informatization, Management and Economics of Public Health"	RG	Republic of Belarus	1	\$306 296	\$195
10	Stronger Together, Association for Support of People Living with HIV	RG	Republic of North Macedonia	1	\$148 495	\$111 371
12	Timok Youth Centre (TOC)	RG	Serbia	1	\$124 050	\$120 050
13	Public organization "SPIN Plus"	RG	Tajikistan	1	\$133 094	\$106 731

№	NGO NAME	DONORS PROGRAMME	REGION / COUNTRY	TOTAL AMOUNT OF PROJECTS	SIGNED AGREEMENT (USD)	FUNDED (USD)
14	The Economist Group Limited	RG	The United Kingdom of Great Britain and Northern Ireland	1	\$50 000	\$50 000
15	Charity Foundation "Frontline AIDS"	GF RG	The United Kingdom of Great Britain and Northern Ireland	2	\$84 515	\$52 190
16	Republican Center to Fight AIDS of the Ministry of Health of the Republic of Uzbekistan	RG	Uzbekistan	1	\$305 498	\$120 228
17	Charitable Organization "100 PERCENT LIFE"	RG	Kyiv city	1	\$1 700 922	\$1 407 531
21	Vinnytsya regional Branch of Charitable Organization "All-Ukrainian Network of people living with HIV/AIDS"	GF	Vinnytsya region	1	\$7 490	\$3 456
22	Public organization "Tsentr Hromads'koho Zdorov'ya "Nezalezhnist"	GF	Vinnytsya region	1	\$91 455	\$89 048
23	Volyn Regional organization of the Red Cross Society of Ukraine	GF	Volyn region	1	\$169 489	\$171 214
24	Charitable Foundation "Chance"	GF	Volyn region	1	\$25 084	\$24 047
25	KP "OBLASNY MEDYCHNY PSYHIATRYCHNY CENTR LIKUVANNIA ZALESNOSTEY ZI STACIONAROM" DOR"	CDC	Dnipro region	1	\$38 725	\$26 013
26	KP "Kryvyi Rih multidisciplinary psychiatric care hospital" DOR	CDC	Dnipro region	1	\$32 609	\$21 905

№	NGO NAME	DONORS PROGRAMME	REGION / COUNTRY	TOTAL AMOUNT OF PROJECTS	SIGNED AGREEMENT (USD)	FUNDED (USD)
27	Charitable fund "Virtus"	GF	Dnipro region	1	\$36 378	\$33 656
28	Public organization "Maybutnye bez SNID"	GF	Dnipro region	1	\$1 736	\$1 717
29	Charitable organization "Charitable foundation Hromads'ke zdorov'ya, m. Kryvyi rih	GF	Dnipro region	1	\$334 151	\$298 448
30	AUCF "SOURCE OF HEALTH"	GF	Dnipro region	1	\$97 991	\$73 548
31	Dnipropetrovsk regional charitable organization "Dialoh PLYuS"	GF	Dnipro region	1	\$9 911	\$9 795
32	Public organisation "Doroha Zhyttya Dnipro"	CDC	Dnipro region	1	\$311 200	\$205 885
33	Psychoneurologic dispensary Kryvyi Rih	GF	Dnipro region	1	\$2 576	\$1 648
34	Charitable organisation "Network 100 percent life of Dnipro city"	GF	Dnipro region	1	\$24 295	\$24 902
35	Zhovti Vody City Charitable fund "Promin"	GF	Dnipro region	1	\$13 989	\$13 281
36	CF "Life Resources"	GF	Dnipro region	1	\$114 147	\$100 265
37	Novomoskivs'k District NGO Family Support Center	GF	Dnipro region	1	\$96 495	\$88 589
38	Public Organisation "SYNERGY OF SOULS"	GF HL	Dnipro region	2	\$396 671	\$374 983
39	Public organization Soyuz Amikus	GF	Donetsk region	1	\$168 820	\$170 303
40	Public organization "Donets'ke oblasne tovarystvo spryannya VIL- infikovanyh"	GF	Donetsk region	1	\$89 911	\$89 469
41	Public organization "Liniya zhyttya Gorlivka city"	GF	Donetsk region	1	\$141 867	\$144 298

№	NGO NAME	DONORS PROGRAMME	REGION / COUNTRY	TOTAL AMOUNT OF PROJECTS	SIGNED AGREEMENT (USD)	FUNDED (USD)
42	Public Organization NASHA DOPOMOGA	GF	Donetsk region	1	\$146 715	\$138 617
43	Donetsk regional charitable fund Oberih	GF	Donetsk region	1	\$22 066	\$19 563
44	Donetsk Regional organization of the Red Cross Society of Ukraine	GF	Donetsk region	1	\$297 550	\$302 749
45	Public Organization Istok	GF HL	Donetsk region	2	\$237 215	\$197 462
46	Public organization "Perspektyva"	GF	Zhytomyr region	1	\$86 297	\$85 499
47	Zakarpattia Regional organization of the Red Cross Society of Ukraine	GF	Zakarpattia region	1	\$183 723	\$185 686
48	Charitable Organization Charitable Foundation Vse mozhlyvo	GF	Zaporizhzhya region	1	\$17 918	\$18 121
49	Zaporizhzhya regional charitable foundation "Gender Z"	HL	Zaporizhzhya region	1	\$66 194	\$63 695
50	Charitable Organisation "Mtrezha 100 vidsoktiv zhyttya. Zaporizhzhya"	GF	Zaporizhzhya region	1	\$42 637	\$41 431
51	Association of Legal Entities "Central Asian Association of People Living with HIV"	RG	Zaporizhzhya region	1	\$186 627	\$108 704
52	Charitable fund "Spodivannya"	GF CDC HL	Zaporizhzhya region	3	\$189 039	\$177 101
53	Charitable Organization Charitable Foundation "Rehabilitation Center for Drug Users Zakhid Shans"	GF	Ivano-Frankivsk region	1	\$43 498	\$43 071
54	Kyiv Regional organization of the Red Cross Society of Ukraine	GF	Kyiv region	1	\$263 361	\$265 401

№	NGO NAME	DONORS PROGRAMME	REGION / COUNTRY	TOTAL AMOUNT OF PROJECTS	SIGNED AGREEMENT (USD)	FUNDED (USD)
55	Kirovograd regional Branch of Charitable Organization "All-Ukrainian Network of PLHW"	GF	Kirovograd region	1	\$38 001	\$35 546
56	Charitable fund "Povernennya do zhyttya"	GF HL	Kirovograd region	2	\$194 487	\$179 997
57	Charitable Organization Luganese Regional Society All-Ukrainian Network of People Living with HIV AIDS	GF	Lugansk region	1	\$33 300	\$31 912
58	Charitable Organization Obriy	GF	Lugansk region	1	\$22 838	\$19 432
59	Lviv Charitable fund "Avante"	GF	Lviv region	1	\$6 063	\$5 105
60	CO "CS "Network" of Lviv City"	GF	Lviv region	1	\$395 886	\$364 221
61	Charitable SALUS Foundation	GF	Lviv region	1	\$130 539	\$35 104
62	Charitable Organisation "100% zhyttya. Kyiv region"	GF	Kyiv city	1	\$73 145	\$74 243
63	All-Ukrainian Association of Drug-Addicted Women SHE	GF	Kyiv city	1	\$110 668	\$113 201
64	Charitable Fund "Ukrainian Network of People who Use Drugs"	GF	Kyiv city	1	\$10 975	\$11 104
65	Public organization "Klub "Eney"	GF	Kyiv city	1	\$28 428	\$28 944
66	Public organization "Kogorta"	GF	Kyiv city	1	\$35 003	\$35 812
67	International Charitable Organization "Roma Women's Fund" Chirikli	GF	Kyiv city	1	\$156 618	\$128 977
68	International Public Organization "Labor and Health Social Initiatives"	GF	Kyiv city	1	\$401 933	\$409 800
69	Charitable Organization "TB People. Ukraine"	UNOPS	Kyiv city	1	\$10 449	\$10 521

№	NGO NAME	DONORS PROGRAMME	REGION / COUNTRY	TOTAL AMOUNT OF PROJECTS	SIGNED AGREEMENT (USD)	FUNDED (USD)
70	CO "Chas Zhyttya Plus"	GF	Kyiv city	1	\$26 785	\$21 551
71	All-Ukrainian Charitable Foundation "Drop In Center"	GF CDC	Kyiv city	2	\$154 568	\$97 402
72	Kyiv oblast charitable fund "Nadiya ta Dovira"	GF CDC	Kyiv city	2	\$129 499	\$119 724
73	Charitable organization "Ukrainian Institute for Public Health Policy"	GF CDC	Kyiv city	2	\$120 903	\$114 310
74	Center for Social Development and Men's Health Support Foundation	GF HL	Kyiv city	2	\$159 055	\$135 134
75	Public organization "ALLIANCE.GLOBAL"	EJAF GF HL	Kyiv city	3	\$409 913	\$402 618
76	All-Ukrainian Charitable Organization "Convictus Ukraine"	GF CDC HL	Kyiv city	3	\$1 035 876	\$903 013
77	Mykolayiv Regional organization of the Red Cross Society of Ukraine	GF	Mykolayiv region	1	\$193 482	\$174 714
78	Public organization "Public Health and Positive Action "Time life"	GF	Mykolayiv region	1	\$80 663	\$81 183
79	The Charitable Fund "Yunitus"	GF CDC	Mykolayiv region	2	\$89 381	\$71 385
80	Mykolayiv city charitable fund "Vykhid"	GF CDC HL	Mykolayiv region	3	\$194 837	\$169 838
81	Charitable fund "Veselka"	GF	Odesa region	1	\$46 710	\$42 381
82	Public organization "Self Help Club Life Plus"	GF	Odesa region	1	\$641 982	\$589 856
83	Youth public organization "Molodizhnyy Hromads'kyi Rukh "Partner"	GF	Odesa region	1	\$166 297	\$168 350
84	Public organization "Alternativa"	GF HL	Odesa region	2	\$222 802	\$198 837

№	NGO NAME	DONORS PROGRAMME	REGION / COUNTRY	TOTAL AMOUNT OF PROJECTS	SIGNED AGREEMENT (USD)	FUNDED (USD)
85	Public organization "Hromads'kyi rukh" "Vira, Nadiya, Lyubov"	GF CDC	Odesa region	2	\$462 962	\$418 093
86	Public organisation "Era Myloserdya"	GF CDC	Odesa region	2	\$315 937	\$302 695
87	Way Home Odesa Charity Foundation	GF CDC	Odesa region	2	\$705 824	\$658 368
88	Public Health Poltava Regional Charity Fund	HL	Poltava region	1	\$75 629	\$67 276
89	Public Organization Analytics and Advocacy Institute	RG	Poltava region	1	\$149 795	\$148 177
90	Charitable Organization "Light of Hope"	GF CDC	Poltava region	2	\$226 831	\$215 973
91	Rivne region charitable fund "Nashe maybutnye"	GF	Rivne region	1	\$157 451	\$152 244
92	Community Organization Club Chance	GF	Sumy region	1	\$57 876	\$57 291
93	Public organization "Health Planet"	GF	Ternopil region	1	\$16 405	\$16 609
94	Charitable organization "Kharkiv charitable fund "Blago"	GF	Kharkiv region	1	\$94 890	\$86 140
95	Charitable organisation "Kharkiv Charitable Foundation "Parus"	GF	Kharkiv region	1	\$115 358	\$113 568
96	Charitable organisation "Network 100 percent life of Kharkiv city"	GF	Kharkiv region	1	\$135 378	\$132 606
97	Kherson Regional organization of the Red Cross Society of Ukraine	GF	Kherson region	1	\$210 205	\$154 086
98	Kherson regional charitable fund Manhust	GF HL	Kherson region	2	\$149 652	\$130 625
99	Public organization "Khmelnysky Association of Public Health "Victoria"	GF	Khmelnitskiy region	1	\$8 291	\$7 458

№	NGO NAME	DONORS PROGRAMME	REGION / COUNTRY	TOTAL AMOUNT OF PROJECTS	SIGNED AGREEMENT (USD)	FUNDED (USD)
100	Khmelnitsky regional department charitable organization "All-Ukrainian Network of people lining with HIV/AIDS"	GF	Khmelnitskiy region	1	\$30 458	\$27 281
101	Charitable organizations "One hundred percent life Cherkasy"	GF	Cherkasy region	1	\$127 957	\$115 315
102	Charitable fund "Nova sim'ya"	GF	Chernivtsi region	1	\$45 788	\$46 364
103	Public organization "Tsentri resotsializatsiyi khimichno-uzalezhnykh "Vedys"	GF	Chernigiv region	1	\$7 314	\$5 334
104	Chernihiv Regional Public Organization "Vidrodzhennya natsiyi"	HL	Chernigiv region	1	\$60 005	\$51 175
105	Chernigiv branch of Charitable organization "All-Ukrainian Network of people living with HIV/AIDS"	GF	Chernigiv region	1	\$74 375	\$73 587
The total amount of unused funds from previous years returned in 2021						-\$2 723
TOTAL:				124	\$16 690 929	\$14 505 706



NATIONAL HIV/AIDS AND TB HOTLINE:

0 800 500 451

NATIONAL DRUG ADDICTION
AND OST HOTLINE:

0 800 507 727

NATIONAL HEPATITIS HELPLINE:

0 800 503 310





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