

**PROJECT “SUPPORTING YOUNG PEOPLE’S PEACEBUILDING  
PARTICIPATION IN KYRGYZSTAN: INTEGRATING A YOUTH-LED  
MENTAL HEALTH AND PSYCHOSOCIAL SUPPORT (MHPSS) APPROACH,  
FUNDED BY UN PBF”**

**THE PROJECT’S FINANCIAL STATEMENTS  
FOR THE PERIOD FROM FEBRUARY 18, 2022 TO AUGUST 10, 2023**

**AND  
INDEPENDENT AUDITOR’S REPORT**

**Bishkek - 2023**

## TABLE OF CONTENTS

<b>Independent Auditor's report</b>	<b>3</b>
<b>Statement of management of responsibility for preparation and approval of the special-purpose financial statements</b>	<b>7</b>
<b>Special-purpose financial statements for the period from 18 February 2022 to 10 August 2023</b>	<b>8</b>
PBF project budget by outcome, output and activity	8
Output breakdown by UN budget categories	13
Notes to the special-purpose financial statements	17

**INDEPENDENT AUDITOR'S REPORT**  
**“HLB MARKA AUDIT” LLC**  
**SPECIAL-PURPOSE FINANCIAL STATEMENTS OF THE**  
**PROJECT “SUPPORTING YOUNG PEOPLE’S PEACEBUILDING PARTICIPATION IN**  
**KYRGYZSTAN: INTEGRATING A YOUTH-LED MENTAL HEALTH AND PSYCHOSOCIAL**  
**SUPPORT (MHPSS) APPROACH, FUNDED BY UN PBF”**

**Saferworld**

***Opinion***

We have audited the accompanying special-purpose financial statements of the Project “Supporting young people’s peacebuilding participation in Kyrgyzstan: integrating a youth-led mental health and psychosocial support (MHPSS) approach, funded by UN PBF” (hereinafter the ‘Project’), being implemented by the Saferworld (hereinafter the ‘Organisation’), which include tables of the PBF project budget by outcome, output and activity and Output breakdown by UN budget categories for the period from February 18, 2022 to August 10, 2023, as well as a summary of significant accounting policies and other explanatory information. The special purpose financial statements have been prepared by management of the Organisation in accordance with the International Public Sector Financial Reporting Standards published by the International Public Sector Accounting Standards Board of the International Federation of Accountants (“IPSASB”).

***In our opinion:***

- The special-purpose financial statements and notes to them present fairly, in all material respects,, the financial position of the Project as of August 10, 2023, as well as the receipt and expenditure of the Project funds from February 18, 2022 to August 10, 2023 in accordance with IPSASB;
- The Organisation, in all material respects, used the funds provided in accordance with the terms of the Financing Agreement and UN PBF, with due attention to economy and efficiency and only for the purposes for which the funding was provided;
- The goods and services were purchased in accordance with the Financial Saferworld Financial Policies, Processes and Procurement Manual and the Financing Agreement under the UN Peacebuilding Fund;
- All the necessary supporting documents, records and invoices have been saved in relation to the Project with clear links to the progress reports submitted by UN PBF.

***Basis for opinion***

We have conducted the audit in accordance with the International Standards on Auditing (ISA). Our responsibilities in accordance with these standards are described further in the section “*Auditor's responsibility for the audit of special-purpose financial statements*” of our auditor's opinion. We are independent of the Organisation and the Project partners in accordance with the International Code of Ethics for Professional Accountants (IFAC) of the International Ethics Standards Board for Accountants (IESBA Code) and ethical requirements applicable to our audit of special purpose financial statements, and we have fulfilled 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 basis for our opinion.

### ***Accounting basis and restriction of use***

We draw your attention to Note 2 to the special-purpose financial statements, which describes the basis of accounting. Special purpose financial statements have been prepared to provide information to the UNDP and Saferworld. Therefore, it cannot be fulfilled for any other purpose.

### ***Responsibility of management and those charged with authority of governance for the special-purpose financial statements***

The management of the Organisation is responsible for the preparation and fair presentation of these special-purpose financial statements in accordance with the modified version as described in Note 2. This responsibility includes determining that the method of accounting for receipts and expenditures of funds is an acceptable basis for the preparation of a special purpose financial report in the circumstances, as well as ensuring that the internal control system that the management of the Organisation considers necessary for the preparation of special purpose financial statements that do not contain material misstatements caused by fraud or error.

At preparing the special-purpose financial statements, the management is responsible for assessing the Organisation's ability to continue to operate as going concern and for disclosing, as appropriate, information related to the continuity of activities and for preparing statements based on the assumption of continuity of activities, except in cases when the authorized body intends to liquidate the Organisation, terminate its activities or when it does not have any other real alternative other than liquidation or termination of activities.

Those charged with governance are responsible for supervising the preparation of special-purpose financial statements of the Organisation.

### ***Auditor's responsibility for audit of special-purpose financial statements***

Our commitments are to obtain reasonable assurance about whether the special-purpose 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 the International Standards on Auditing 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 special-purpose financial statements.

As part of an audit in accordance with the International Standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit.

We also:

- ✓ identify and assess the risk of material misstatement of the special-purpose financial statements, whether due to fraud or errors, 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 errors, 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 Organisation's internal control;
- ✓ evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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 Organisation'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 special-purpose 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 Organisation to cease to continue as a going concern;
- ✓ evaluate the overall presentation, structure and content of the special-purpose financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance to inform them of, among other things, the planned scope and timing of the audit, as well as significant audit observations, including significant deficiencies in internal control that we identify during our audit.

We also provide persons with managerial authority with a statement that we have complied with all relevant ethical requirements regarding independence and informed these persons about all relationships and other issues that can reasonably be considered to have an impact on the independence of the auditor, and, if necessary, about appropriate precautions.

**“HLB MARKA AUDIT” LLC**

*License registration No.0146 dated November 13, 2018, issued by the Public Service of Regulation and Supervision over the Financial Market under the Government of the Kyrgyz Republic;*

*Registration certificate No.4850-3301-000 issued by the Kyrgyz Republic Ministry of Justice dated October 11, 2019; 38, Professor Zima Street, Bishkek, The Kyrgyz Republic, Telephone/fax: (312) 32-05-75*



**A.M. Asylbekova, Director, Auditor**

*Qualified Auditor Certificate No.0461 dated August 7, 2019*

**Kobritseva N.N., Auditor, Audit Team Leader**

*Qualified Auditor Certificate No.00047 dated 12 June 2004*

*CIPA Certificate No.0000492 dated 15.04.2011,*

*DipIFR No.1709119 of 10.12.2009*

**19 July 2024**

**Project “Supporting young people’s peacebuilding participation in Kyrgyzstan: integrating a youth-led mental health and psychosocial support (MHPSS) approach, funded by UN PBF”**

**STATEMENT OF MANAGEMENT'S RESPONSIBILITY  
FOR PREPARATION AND APPROVAL OF THE SPECIAL-PURPOSE FINANCIAL  
STATEMENTS FOR THE PERIOD FROM 18 FEBRUARY 2022 TO 10 AUGUST 2023**

The following statement, which should be read in conjunction with the independent auditors' commitments contained in this Independent Auditor’s opinion, was made with a view to distinguishing the responsibilities of the auditors and the management with respect to the special-purpose financial statements of the Project “Supporting young people’s peacebuilding participation in Kyrgyzstan: integrating a youth-led mental health and psychosocial support (MHPSS) approach, funded by UN PBF” implemented by the Saferworld (hereinafter the ‘Organisation’).

The management of the Organisation is responsible for the preparation of the special-purpose financial statements of the Project “Supporting young people’s peacebuilding participation in Kyrgyzstan: integrating a youth-led mental health and psychosocial support (MHPSS) approach, funded by UN PBF” for the period from February 18, 2022 to August 10, 2023, reliably reflecting in all material aspects, the results of the expenditure and receipt of funds of the Project. The management of the Organisation is responsible for adequate disclosure, in accordance with the International Public Sector Accounting Standards of IFAC and the requirements of the Financing Agreement, and claims that the funds received on the basis of the Financing Agreement were used for the purposes for which the financing was provided.

These special-purpose financial statements of the Project «Supporting young people’s peacebuilding participation in Kyrgyzstan: integrating a youth-led mental health and psychosocial support (MHPSS) approach, funded by UN PBF” for the period from February 18, 2022 to August 10, 2023 were approved by the Saferworld’ management in London, England on July, 19 2024.

---

**Director of International Programmes**

**July 19, 2024**

**Bishkek, the Kyrgyz Republic**

**Project “Supporting young people’s peacebuilding participation in Kyrgyzstan: integrating a youth-led mental health and psychosocial support (MHPSS) approach, funded by UN PBF”**

**PBF project budget by outcome, output and activity**

For the period from February 18, 2022 to August 10, 2023

(Figures in tables are in US dollars)

<b>Outcome/ Output number</b>	<b>Description (Text)</b>	<b>Recipient Organization Saferworld</b>	<b>Total</b>	<b>% of budget per activity allocated to Gender Equality and Women's Empowerment (GEWE) (if any):</b>	<b>Current level of expenditure/ commitment (To be completed at time of project progress reporting)</b>	<b>GEWE justification (e.g. training includes session on gender equality, specific efforts made to ensure equal representation of women and men etc.)</b>
<b>OUTCOME 1:</b>	<b>Youth- and women-led CSOs are supported to research the MHPSS needs of young people (including young women and other marginalized youth) in the selected locations, increasing the knowledge base for more effective programming responses and advocacy.</b>					
<b>Output 1.1:</b>	Baseline assessment to map out and identify mental health needs of 900 young women and men from six target locations (Bishkek/Osh cities, Osh, Batken, Chui, Issyk-Kul provinces)					
Activity 1.1.1:	Co-design and implement participatory conflict and gender-sensitive methodology , including up to 900 interviews and surveys	10 276,00	10 276,00	70%	10 275,81	7 193,07
	<b>Output Total</b>	<b>10 276,00</b>	<b>10 276,00</b>	<b>7 193,20</b>	<b>10 275,81</b>	
<b>Output 1.2:</b>	Summary document incorporating main analysis and findings from the baseline assessment, including overall picture and location-specific context analysis serves as basis for formation of self-support					
Activity 1.2.1	Conduct analysis and draft summary document	2 611,00	2 611,00	60%	2 576,20	1 545,72
	<b>Output Total</b>	<b>2 611,00</b>	<b>2 611,00</b>	<b>1 566,60</b>	<b>2 576,20</b>	
<b>Output 1.3:</b>	Criteria for the selection of mentors and methodology for self-support groups is developed.					
Activity 1.3.1	Develop ToR and job description for mentors of self-support groups	6 559,00	6 559,00	50%	6 098,08	3 049,04
	<b>Output Total</b>	<b>6 559,00</b>	<b>6 559,00</b>	<b>3 279,50</b>	<b>6 098,08</b>	
<b>Output 1.4:</b>	Six online anonymous information/outreach sessions on conflict and mental health sessions are made available to young men and women, using digital resources.					
Activity 1.4.1	Conduct six online anonymous information/outreach sessions on conflict and mental health, available to	13 869,00	13 869,00	70%	13 331,90	9 332,33

**Project “Supporting young people’s peacebuilding participation in Kyrgyzstan: integrating a youth-led mental health and psychosocial support (MHPSS) approach, funded by UN PBF”**

**PBF project budget by outcome, output and activity**

For the period from February 18, 2022 to August 10, 2023

(Figures in tables are in US dollars)

Outcome/ Output number	Description (Text)	Recipient Organization Saferworld	Total	% of budget per activity allocated to Gender Equality and Women's Empowerment (GEWE) (if any):	Current level of expenditure/ commitment (To be completed at time of project progress reporting)	GEWE justification (e.g. training includes session on gender equality, specific efforts made to ensure equal representation of women and men etc.)
	young men and women, using digital resources.					
	<b>Output Total</b>	<b>13 869,00</b>	<b>13 869,00</b>	<b>9 708,30</b>	<b>13 331,90</b>	
<b>OUTCOME 2:</b>	<b>Young women and men have greater access to MHPSS support and referral pathways through gender, youth and age-sensitive self-support groups and increased capacity of mentors and psychologists.</b>					
<b>Outcome 2.1</b>	Two-day induction trainings for mentors in Bishkek (for participants from the north – Bishkek, Chui, Issyk-Kul) and Osh (for participants from the south – Osh/Batken) covering introduction to project, mental health issues, gender/conflict sensitivity, context analysis findings					
Activity 2.1.1	Conduct 2 two-days induction training for 30 mentors - in Osh for southern regions and in Bishkek for northern	29 390,00	29 390,00	70%	28 746,67	20 122,67
	<b>Output Total</b>	<b>29 390,00</b>	<b>29 390,00</b>	<b>20 573,00</b>	<b>28 746,67</b>	
<b>Output 2.2</b>	Two 2-day trainings on mental health for all mentors together – one in Osh and one in Bishkek (both to be held soon after the induction training). Topics will cover more in-depth mental health training, psychology, methodology for self-support groups, issues around sensitivities/confidentiality, communications, ongoing support from partners					
Activity 2.2.1	Conduct 2 two-days trainings to with all mentors to build on previous trainings, going deeper into topics relating to conflict and mental health	53 041,00	53 041,00	70%	51 588,83	36 112,18
	<b>Output Total</b>	<b>53 041,00</b>	<b>53 041,00</b>	<b>37 128,70</b>	<b>51 588,83</b>	
<b>Output 2.3</b>	15 self-support groups (3 per location) formed and with clearly defined themes to address					
Activity 2.3.1	Formation of 15 youth-led self-support groups and weekly group sessions/meetings for 5 months	54 236,00	54 236,00	70%	52 986,94	37 090,86



**Project “Supporting young people’s peacebuilding participation in Kyrgyzstan: integrating a youth-led mental health and psychosocial support (MHPSS) approach, funded by UN PBF”**

**PBF project budget by outcome, output and activity**

For the period from February 18, 2022 to August 10, 2023

(Figures in tables are in US dollars)

Outcome/ Output number	Description (Text)	Recipient Organization Saferworld	Total	% of budget per activity allocated to Gender Equality and Women's Empowerment (GEWE) (if any):	Current level of expenditure/ commitment (To be completed at time of project progress reporting)	GEWE justification (e.g. training includes session on gender equality, specific efforts made to ensure equal representation of women and men etc.)
	<b>Output Total</b>	<b>54 236,00</b>	<b>54 236,00</b>	<b>37 965,20</b>	<b>52 986,94</b>	
<b>Output 2.4</b>	5 monthly supervision visits by psychologists to support mentors.					
Activity 2.4.1	Monthly supervision sessions between self-help groups and psychologist/supervisors for 6 months	43 122,00	43 122,00	70%	41 206,58	28 844,61
	<b>Output Total</b>	<b>43 122,00</b>	<b>43 122,00</b>	<b>30 185,40</b>	<b>41 206,58</b>	
<b>OUTCOME 3:</b>	<b>Youth-led self-support groups and their mentors have increased capacity to address mental health issues; they are aware of how to influence decision-making processes and peacebuilding responses in their communities and are supported to conduct outreach</b>					
<b>Output 3.1</b>	5-10 action plans and/or awareness raising campaigns developed and implemented by mentors and self-support group participants (supported by project partners).					
Activity 3.1.1	Development and implementation of at least 10 action plans by self-support groups	25 891,00	25 891,00	60%	33 185,66	19 911,40
Activity 3.1.2			0,00			
	<b>Output Total</b>	<b>25 891,00</b>	<b>25 891,00</b>	<b>15 534,60</b>	<b>33 185,66</b>	
<b>Output 3.2:</b>	Quarterly exchange experience meetings for mentors to encourage sharing learning and lessons from the youth led self-support groups.					
Activity 3.2.1	Organise quarterly exchange experience meetings for mentors to encourage sharing learning and lessons from the youth-led self-support groups	24 061,00	24 061,00	60%	23 392,25	14 035,35
	<b>Output Total</b>	<b>24 061,00</b>	<b>24 061,00</b>	<b>14 436,60</b>	<b>23 392,25</b>	
<b>Output 3.3</b>	MHPSS expert working group composed of mentors and project partners is established, to agree on issues to advocate/communicate on					

**Project “Supporting young people’s peacebuilding participation in Kyrgyzstan: integrating a youth-led mental health and psychosocial support (MHPSS) approach, funded by UN PBF”**

**PBF project budget by outcome, output and activity**

For the period from February 18, 2022 to August 10, 2023

(Figures in tables are in US dollars)

<b>Outcome/ Output number</b>	<b>Description (Text)</b>	<b>Recipient Organization Saferworld</b>	<b>Total</b>	<b>% of budget per activity allocated to Gender Equality and Women's Empowerment (GEWE) (if any):</b>	<b>Current level of expenditure/ commitment (To be completed at time of project progress reporting)</b>	<b>GEWE justification (e.g. training includes session on gender equality, specific efforts made to ensure equal representation of women and men etc.)</b>
	(including via digital networks), drawing on lessons and analysis gathered throughout the project (referral mechanisms, self-support group sustainability, youth-friendly mental health services, legislation, access to MHPSS services)					
Activity 3.3.1	Establishment of working group and 5 group sessions	25 042,00	25 042,00	70%	24 327,16	17 029,01
	<b>Output Total</b>	<b>25 042,00</b>	<b>25 042,00</b>	<b>17 529,40</b>	<b>24 327,16</b>	
<b>Output 3.4</b>	1 roundtable sessions led by the MHPSS expert working group to engage/seek support from government actors (e.g., MOH, Ministry of youth, Ministry of Internal Affairs, juvenile police inspectors, neighborhood inspectors, ayil okmotu heads) on the issues identified as MHPSS priorities for young women and men in the self-support groups.					
Activity 3.4.1	Conduct 1 round table session led by the MHPSS expert working group and consultant moderators to engage/seek support from government actors	18 226,00	18 226,00	70%	19 907,56	13 935,29
Activity 3.4.2	Draft short briefing showcasing the main lessons learned and advocacy messaging to promote/scale the project in other locations/ensure sustainability and replication.	54 186,00	54 186,00	70%	56 772,75	39 740,93
	<b>Output Total</b>	<b>72 412,00</b>	<b>72 412,00</b>	<b>50 688,40</b>	<b>76 680,31</b>	
<b>Additional personnel costs</b>	Saferworld personnel costs, including base salary and other related expenses	130 996,80	130 996,80	50%	130 751,63	65 375,82
<b>Additional operational costs</b>	Saferworld operational costs, including all operational costs for running an offices (inc equipment, audit cost)	29 690,00	29 690,00		27 353,89	0,00

**Project “Supporting young people’s peacebuilding participation in Kyrgyzstan: integrating a youth-led mental health and psychosocial support (MHPSS) approach, funded by UN PBF”**

**PBF project budget by outcome, output and activity**

For the period from February 18, 2022 to August 10, 2023

(Figures in tables are in US dollars)

<b>Outcome/ Output number</b>	<b>Description (Text)</b>	<b>Recipient Organization Saferworld</b>	<b>Total</b>	<b>% of budget per activity allocated to Gender Equality and Women's Empowerment (GEWE) (if any):</b>	<b>Current level of expenditure/ commitment (To be completed at time of project progress reporting)</b>	<b>GEWE justification (e.g. training includes session on gender equality, specific efforts made to ensure equal representation of women and men etc.)</b>
<b>Monitoring budget</b>	Includes all costs to perform monitoring and evaluation of project activities	39 300,60	39 300,60	40%	37 966,73	15 186,69
<b>Budget for independent final evaluation</b>		0,00	0,00	0%	0,00	0,00
	<b>Total Additional Costs</b>	<b>199 987,40</b>	<b>199 987,40</b>	<b>81 218,64</b>	<b>196 072,25</b>	
<b>Total Expenditure</b>		<b>560 497,40</b>	<b>560 497,40</b>	<b>327 007,54</b>	<b>560 468,64</b>	
<b>Indirect support costs (7%):</b>		<b>39 234,82</b>	<b>39 234,82</b>	<b>22 890,53</b>	<b>39 232,80</b>	
<b>Total</b>		<b>599 732,22</b>	<b>599 732,22</b>	<b>349 898,07</b>	<b>599 701,44</b>	<b>0,00</b>

\_\_\_\_\_  
**Director of International Programmes**

\_\_\_\_\_  
**Financial Controller**

**July, 19 2024**  
**Bishkek, the Kyrgyz Republic**

**Project “Supporting young people’s peacebuilding participation in Kyrgyzstan: integrating a youth-led mental health and psychosocial support (MHPSS) approach, funded by UN PBF”**

**Output breakdown by UN budget categories**

For the period from February 18, 2022 to August 10, 2023

(Figures in tables are in US dollars)

	<b>Recipient Organization Saferworld</b>	<b>Total</b>
<b>OUTCOME 1</b>		
<b>Output 1.1</b>		
<b>Output Total from Table 1</b>	<b>10 276,00</b>	<b>10 276,00</b>
1. Staff and other personnel	-	-
2. Supplies, Commodities, Materials	-	-
3. Equipment, Vehicles, and Furniture (including Depreciation)	-	-
4. Contractual services	840,48	<b>840,48</b>
5. Travel	3 191,27	<b>3 191,27</b>
6. Transfers and Grants to Counterparts	6 244,06	<b>6 244,06</b>
7. General Operating and other Costs	-	-
<b>Total</b>	<b>10 275,81</b>	<b>10 275,81</b>
<b>Output 1.2</b>		
<b>Output Total from Table 1</b>	<b>2 611,00</b>	<b>2 611,00</b>
1. Staff and other personnel	-	-
2. Supplies, Commodities, Materials	-	-
3. Equipment, Vehicles, and Furniture (including Depreciation)	-	-
4. Contractual services	-	-
5. Travel	-	-
6. Transfers and Grants to Counterparts	2 576,20	<b>2 576,20</b>
7. General Operating and other Costs	-	-
<b>Total</b>	<b>2 576,20</b>	<b>2 576,20</b>
<b>Output 1.3</b>		
<b>Output Total from Table 1</b>	<b>6 559,00</b>	<b>6 559,00</b>
1. Staff and other personnel	-	-
2. Supplies, Commodities, Materials	-	-
3. Equipment, Vehicles, and Furniture (including Depreciation)	-	-
4. Contractual services	2 345,16	<b>2 345,16</b>
5. Travel	149,28	<b>149,28</b>
6. Transfers and Grants to Counterparts	3 603,64	<b>3 603,64</b>
7. General Operating and other Costs	-	-
<b>Total</b>	<b>6 098,08</b>	<b>6 098,08</b>
<b>Output 1.4</b>		
<b>Output Total from Table 1</b>	<b>13 869,00</b>	<b>13 869,00</b>
1. Staff and other personnel	-	-
2. Supplies, Commodities, Materials	-	-
3. Equipment, Vehicles, and Furniture (including Depreciation)	-	-
4. Contractual services	-	-
5. Travel	-	-
6. Transfers and Grants to Counterparts	13 331,90	<b>13 331,90</b>
7. General Operating and other Costs	-	-

**Project “Supporting young people’s peacebuilding participation in Kyrgyzstan: integrating a youth-led mental health and psychosocial support (MHPSS) approach, funded by UN PBF”**

**Output breakdown by UN budget categories**

For the period from February 18, 2022 to August 10, 2023

(Figures in tables are in US dollars)

	<b>Recipient Organization Saferworld</b>	<b>Total</b>
<b>Total</b>	<b>13 331,90</b>	<b>13 331,90</b>
<b>OUTCOME 2</b>		
<b>Output 2.1</b>		
<b>Output Total from Table 1</b>	<b>29 390,00</b>	<b>29 390,00</b>
1. Staff and other personnel	-	-
2. Supplies, Commodities, Materials	-	-
3. Equipment, Vehicles, and Furniture (including Depreciation)	-	-
4. Contractual services	1 740,08	<b>1 740,08</b>
5. Travel	880,10	<b>880,10</b>
6. Transfers and Grants to Counterparts	26 126,49	<b>26 126,49</b>
7. General Operating and other Costs	-	-
<b>Total</b>	<b>28 746,67</b>	<b>28 746,67</b>
<b>Output 2.2</b>		
<b>Output Total from Table 1</b>	<b>53 041,00</b>	<b>53 041,00</b>
1. Staff and other personnel	-	-
2. Supplies, Commodities, Materials	-	-
3. Equipment, Vehicles, and Furniture (including Depreciation)	-	-
4. Contractual services	1 983,10	<b>1 983,10</b>
5. Travel	945,70	<b>945,70</b>
6. Transfers and Grants to Counterparts	48 660,03	<b>48 660,03</b>
7. General Operating and other Costs	-	-
<b>Total</b>	<b>51 588,83</b>	<b>51 588,83</b>
<b>Output 2.3</b>		
<b>Output Total from Table 1</b>	<b>54 236,00</b>	<b>54 236,00</b>
1. Staff and other personnel	-	-
2. Supplies, Commodities, Materials	-	-
3. Equipment, Vehicles, and Furniture (including Depreciation)	-	-
4. Contractual services	-	-
5. Travel	-	-
6. Transfers and Grants to Counterparts	52 986,94	<b>52 986,94</b>
7. General Operating and other Costs	-	-
<b>Total</b>	<b>52 986,94</b>	<b>52 986,94</b>
<b>Output 2.4</b>		
<b>Output Total from Table 1</b>	<b>43 122,00</b>	<b>43 122,00</b>
1. Staff and other personnel	-	-
2. Supplies, Commodities, Materials	-	-
3. Equipment, Vehicles, and Furniture (including Depreciation)	-	-
4. Contractual services	-	-
5. Travel	-	-
6. Transfers and Grants to Counterparts	41 206,58	<b>41 206,58</b>

**Project “Supporting young people’s peacebuilding participation in Kyrgyzstan: integrating a youth-led mental health and psychosocial support (MHPSS) approach, funded by UN PBF”**

**Output breakdown by UN budget categories**

For the period from February 18, 2022 to August 10, 2023

(Figures in tables are in US dollars)

	<b>Recipient Organization Saferworld</b>	<b>Total</b>
7. General Operating and other Costs	-	-
<b>Total</b>	<b>41 206,58</b>	<b>41 206,58</b>
<b>OUTCOME 3</b>		
<b>Output 3.1</b>		
<b>Output Total from Table 1</b>	<b>25 891,00</b>	<b>25 891,00</b>
1. Staff and other personnel	-	-
2. Supplies, Commodities, Materials	-	-
3. Equipment, Vehicles, and Furniture (including Depreciation)	-	-
4. Contractual services	-	-
5. Travel	-	-
6. Transfers and Grants to Counterparts	33 185,66	<b>33 185,66</b>
7. General Operating and other Costs	-	-
<b>Total</b>	<b>33 185,66</b>	<b>33 185,66</b>
<b>Output 3.2</b>		
<b>Output Total from Table 1</b>	<b>24 061,00</b>	<b>24 061,00</b>
1. Staff and other personnel	-	-
2. Supplies, Commodities, Materials	-	-
3. Equipment, Vehicles, and Furniture (including Depreciation)	-	-
4. Contractual services	16 875,61	<b>16 875,61</b>
5. Travel	1 489,11	<b>1 489,11</b>
6. Transfers and Grants to Counterparts	5 027,53	<b>5 027,53</b>
7. General Operating and other Costs	-	-
<b>Total</b>	<b>23 392,25</b>	<b>23 392,25</b>
<b>Output 3.3</b>		
<b>Output Total from Table 1</b>	<b>25 042,00</b>	<b>25 042,00</b>
1. Staff and other personnel	-	-
2. Supplies, Commodities, Materials	-	-
3. Equipment, Vehicles, and Furniture (including Depreciation)	-	-
4. Contractual services	670,13	<b>670,13</b>
5. Travel	490,54	<b>490,54</b>
6. Transfers and Grants to Counterparts	23 166,49	<b>23 166,49</b>
7. General Operating and other Costs	-	-
<b>Total</b>	<b>24 327,16</b>	<b>24 327,16</b>
<b>Output 3.4</b>		
<b>Output Total from Table 1</b>	<b>72 412,00</b>	<b>72 412,00</b>
1. Staff and other personnel	-	-
2. Supplies, Commodities, Materials	-	-
3. Equipment, Vehicles, and Furniture (including Depreciation)	-	-
4. Contractual services	1 106,74	<b>1 106,74</b>
5. Travel	658,25	<b>658,25</b>

**Project “Supporting young people’s peacebuilding participation in Kyrgyzstan: integrating a youth-led mental health and psychosocial support (MHPSS) approach, funded by UN PBF”**

**Output breakdown by UN budget categories**

For the period from February 18, 2022 to August 10, 2023

(Figures in tables are in US dollars)

	<b>Recipient Organization Saferworld</b>	<b>Total</b>
6. Transfers and Grants to Counterparts	74 915,35	<b>74 915,35</b>
7. General Operating and other Costs	-	-
<b>Total</b>	<b>76 680,34</b>	<b>76 680,34</b>
<b>Additional Costs</b>		
<b>Additional Cost Totals from Table 1</b>	<b>199 987,40</b>	<b>199 987,40</b>
1. Staff and other personnel	130 751,63	130 751,63
2. Supplies, Commodities, Materials	-	-
3. Equipment, Vehicles, and Furniture (including Depreciation)	5 437,31	5 437,31
4. Contractual services	3 295,85	3 295,85
5. Travel	24 262,31	24 262,31
6. Transfers and Grants to Counterparts	10 408,25	10 408,25
7. General Operating and other Costs	21 916,87	21 916,87
<b>Total</b>	<b>196 072,22</b>	<b>196 072,22</b>
<b>Totals</b>		
1. Staff and other personnel	130 751,63	130 751,63
2. Supplies, Commodities, Materials	-	-
3. Equipment, Vehicles, and Furniture (including Depreciation)	5 437,31	5 437,31
4. Contractual services	28 857,15	28 857,15
5. Travel	32 066,56	32 066,56
6. Transfers and Grants to Counterparts	341 439,12	341 439,12
7. General Operating and other Costs	21 916,87	21 916,87
<b>Subtotal</b>	<b>560 468,64</b>	<b>560 468,64</b>
7% Indirect Costs	39 232,80	39 232,80
<b>TOTAL</b>	<b>599 701,44</b>	<b>599 701,44</b>

**Director of International Programmes**

**Financial Controller**

**July, 19 2024**

**Bishkek, the Kyrgyz Republic**

# **Project “Supporting young people’s peacebuilding participation in Kyrgyzstan: integrating a youth-led mental health and psychosocial support (MHPSS) approach, funded by UN PBF”**

## **Notes to the special-purpose financial statements**

For the period from February 18, 2022 to August 10, 2023

(Figures in tables are in US dollars)

---

### **1. THE PROJECT BACKGROUND**

The Project “Supporting young people’s peacebuilding participation in Kyrgyzstan: integrating a youth-led mental health and psychosocial support (MHPSS) approach, funded by UN PBF” was carried out in accordance with the Financing Agreement within the framework of the UN Peacebuilding Fund (hereinafter referred to as the “Agreement”) signed between the United Nations Development Programme (UNDP) and Saferworld on January 28, 2022.

The Saferworld is a charitable organisation that has been engaged in the prevention of violent conflicts and the creation of a safe life for more than 30 years. On February 2, 1995, the Organisation was registered by the Registrar of Companies of England and Wales on January 30, 1995 in the register of companies under the number 03015948 and entered in the register of charitable organisations under the number 1043843 by the Charity Commission of England and Wales. The local representative office of the organization operates on the basis of the certificate of registration under the number 125604-3300-P-o of October 12, 2012 issued by the Ministry of Justice of the Kyrgyz Republic. The local representative office operates on the basis of the Regulations of the local representative office of Saferworld in the Kyrgyz Republic, approved by the meeting of members of the Board of Saferworld on April 17, 2012.

The Project was financed by the UN Peacebuilding Fund, established by the UN, and signed a Memorandum of Mutual Assistance on Operational Aspects of the Fund dated December 15, 2016, in accordance with the Terms of Reference of the Fund.

The main goal of the Project is to improve the meaningful participation of young people in community decision-making and peace-building by reducing psychosocial barriers, transforming harmful gender norms that contribute to conflict and violence, and addressing gender-sensitive mental health issues and priorities.

The implementation of the Project provides for the following tasks:

- 1) Civil society organizations led by young people and women are supported in conducting research on the needs of young people in mental health and psychosocial support;
- 2) A preliminary study of conflicts involving a wide range of people and taking into account gender aspects and with the aim of developing evidence-based approaches, including identifying gender barriers to access to mental health and psychosocial support and services that take into account gender aspects and the interests of young people, as well as referral mechanisms.
- 3) Providing wider access to mental health and psychosocial support for young people through anonymous online information and sessions on mental health, as well as digital resources and advocacy on conflict and mental health, including referral routes to specialists.
- 4) Conducting mental health trainings on topics such as the basics of the methodology of psychological first aid for self-support groups, issues related to sensitivity/confidentiality, communication, peer support, survivor-oriented approaches, and referral mechanisms for patients with gender-based violence.
- 5) Strengthening the capacity of primary health care providers and community health personnel to identify and support young people experiencing mental health problems.
- 6) The formation of youth self-support groups with clearly defined topics to consider (with an emphasis on the intersection of peace-building and mental health and psychosocial support). Mentors and psychologists will provide recommendations and information on referral paths, for example, on services to combat gender-based violence and access to individual counseling.
- 7) Financial, technical and logistical support provided to mentors and participants from self-support groups who wish to develop small-scale action plans to address a specific mental health problem and/or conflict of interest to them and/or their community, for example, an information campaign or the prevention of violence against young women.



# **Project “Supporting young people’s peacebuilding participation in Kyrgyzstan: integrating a youth-led mental health and psychosocial support (MHPSS) approach, funded by UN PBF”**

## **Notes to the special-purpose financial statements**

For the period from February 18, 2022 to August 10, 2023

(Figures in tables are in US dollars)

---

- 8) Formation of an expert working group on mental health and psychosocial support, consisting of mentors and project partners who will work with young women and men to identify priority areas of advocacy, based on the evidence/lessons of the project, including research within the results area
- 9) Holding meetings under the leadership of the expert working group on mental health and psychosocial support to attract/enlist the support of government agencies in order to draw attention to issues related to youth and support youth-sensitive health services at the local and national levels and contribute to Kyrgyzstan's commitments under the global agenda in the field of youth, peace and security.

In accordance with the Financing Agreement, the total budget amount is USD 599 732,22.

In order to carry out joint activities for the implementation of the Project, Saferworld concluded Agreements dated February 22, 2022 for sub-financing of partners:

- the Public Foundation " Business initiative women " ), operating in the city of Osh,
- with the Public Foundation " Institute for Youth Development Foundation " (IYD), which operates in Bishkek,
- with the Public Association "Peace Initiatives", which operates in the city of Batken.

The Project implementation period according to the Financing Agreement is from February 18, 2022 to August 10, 2023 (the Project implementation period).

## **2. ACCOUNTING POLICY**

### ***Basis for preparation of financial statements***

These special purpose financial statements have been prepared in accordance with the cash accounting method and reflect the period from February 18, 2022 to August 10, 2023.

### ***Accounting method***

The modified method of accounting is as follows:

- Expenditures are funds allocated for the payment of works, goods and services, and which are reflected in the report on the date of their payment, with the exception of advances to partners and suppliers for which expenditures are recognised as they are incurred;
- Receipts are all the funds received from UN PBF, which are reflected in the reports on the date of their receipt.

### ***Funding***

The recipient of the UN PBF funds is Saferworld, according to the Financing Agreement dated January 28, 2022; the financing currency is US dollars.

### ***Presentation and transaction currencies***

The financial statements are compiled in US dollars in accordance with the requirements of UN PDF.

### ***FX rates***

In order to compile the financial statements, expenses incurred in the national currency of the local Saferworld representative office and the Project partners were denominated in US dollars at the exchange

## **Project “Supporting young people’s peacebuilding participation in Kyrgyzstan: integrating a youth-led mental health and psychosocial support (MHPSS) approach, funded by UN PBF”**

### **Notes to the special-purpose financial statements**

For the period from February 18, 2022 to August 10, 2023

(Figures in tables are in US dollars)

---

rate from the website [www.oanda.com/converter](http://www.oanda.com/converter) as of the date of the transaction in accordance with Saferworld's Financial Policy.

Any gains or losses on cash balances denominated in foreign currency arising from changes in the exchange rate are reflected in the reporting on a net basis.

#### ***Recognition of grant income***

The grant receipts from donors are recognized in the financial statements as a source of funding, and are recognized in the Saferworld's accounting as funds are received.

#### ***Fixed assets***

The assets acquired at the expense of the Donor's funds for use within the framework of the program are not amortized, and are attributed to the Project expenses.

#### ***Settlements with partners***

The local Saferworld’s representative office has concluded Partnership Agreements with the partners, according to which the partners are required to report monthly on the progress of the Project. In order to finance the partners, the local Saferworld representative office, on the basis of applications, directs funds to specially opened accounts in commercial banks. The transferred funds are recorded as advances, and are written off on the basis of reports provided by partners as expenses are incurred.

#### ***Salaries***

In the local Saferworld’ representative office and partners, payroll statements of accruals and deductions of staff salaries are compiled, approved by the head of the organization. The salaries of staff in London are controlled by the financial manager of the London office.

#### ***The Project’s expenditures***

The statements of expenditure were compiled on the basis of primary documentation confirming the expenditure of funds, and stored in the original by the Saferworld and the Project partners.

#### ***Taxes***

Income tax on the employees receiving salaries in London is calculated in accordance with UK tax legislation, and is deducted at the source of payment. The local Saferworld representative office and partners maintain their own payroll, and employees receiving salaries in these offices are deducted income tax at the source of payment in accordance with the tax legislation of Kyrgyzstan.

### ***2.2. Internal control system***

#### ***Software used***

The accounting is conducted in the SUN program, the server of which is located in London.

#### ***The Project budget***

- The Project budget is sufficiently detailed to provide a visual comparison with the actual indicators of the Project;

## **Project “Supporting young people’s peacebuilding participation in Kyrgyzstan: integrating a youth-led mental health and psychosocial support (MHPSS) approach, funded by UN PBF”**

### **Notes to the special-purpose financial statements**

For the period from February 18, 2022 to August 10, 2023

(Figures in tables are in US dollars)

---

- For the effective functioning of the process, information about operational results was analyzed in a timely manner.
- The Project budget includes salaries, direct activity costs and partner costs, as well as overhead costs;
- Quarterly provision of financial reports by the Organization allows you to monitor the implementation of the budget during the implementation of the Project.

#### *Cash*

Under to this Project, the settlements between the Saferworld and its partners were made in cash and non-cash using bank checks and payment orders. The documents for making payments are approved by the head of the Organization, and the payment is controlled by the finance department.

#### *Procurements and funds expenditure*

Procurement procedures are carried out in accordance with internal financial policies, and in accordance with the budget. The Saferworld's policy provides for procurement based on tenders and procedures for selecting suppliers of goods and services at the lowest price with appropriate quality.

The expenditure of funds was taken into account in the registers of cash flow accounting by sources of expenditure according to the budget lines of the Project.

In order to reasonably reflect expenses on the accounting accounts, the following documents were the basis:

- Invoices
- Receipt for the receipt of the payment order.
- Sales receipts stamped as "paid to the cashier".

#### *Bank reconciliations*

The local Saferworld representative office maintains its bank accounts in SUN using the appropriate codes. Monthly reconciliation of bank accounts with bank statements is carried out according to the reconciliation form regulated by Saferworld.

#### *Documents storage*

Documents are stored in offices, in compliance with the security and retention periods required by the Saferworld policy.

#### *Anti-terrorist checks*

The Saferworld strives to ensure that resources are not used for illegal purposes, including terrorist financing. Saferworld does not provide any funding or material support to organizations or individuals that are associated with the financing or implementation of terrorist activities.

In order to minimize this risk, during the procurement process during the selection of suppliers, the List of Citizens of Special Categories and Prohibited Persons (SDN) is checked at the selection stage. Verification is carried out both in the supplier's organization as a whole, and key persons (director, owner, CFO).

### **3. THE PROJECT’S FUNDING**

The funding of the Project "Supporting young people's peacebuilding participation in Kyrgyzstan: integrating a youth-led mental health and psychosocial support (MHPSS) approach, funded by UN PBF"

**Project “Supporting young people’s peacebuilding participation in Kyrgyzstan: integrating a youth-led mental health and psychosocial support (MHPSS) approach, funded by UN PBF”**

**Notes to the special-purpose financial statements**

For the period from February 18, 2022 to August 10, 2023

(Figures in tables are in US dollars)

was carried through the funds transfer to the Saferworld’s bank account

<b>Date</b>	<b>Tranche</b>	<b>USD</b>
22.02.2022	First	209 906,28
05.12.2022	Second	209 906,28
31.07.2023	Third	179 919,66
<b>Total</b>		<b>599 732,22</b>

Subsequently, the funds received were converted into soms to finance the Project partners - DIA, IYD and PI according to the Agreements of February 22, 2022.

The Project’s funding totaled US 361 200,27 dollars of which:

<b>Partners</b>	<b>USD</b>
DIA	188 903,09
IYD	93 482,75
PI	78 814,43
<b>Total</b>	<b>361 200,27</b>

#### **4. PERFORMANCE OF THE EXPENDITURE BUDGET**

The funds were spent in accordance with the conditions and tasks defined in the Grant Agreement dated January 28, 2022 concluded between the UNDP and Saferworld.

Overspending on some budget items was noted during the reporting period.

Expenses for the reporting period amounted to USD 599 701,44, including by partners:

**Project “Supporting young people’s peacebuilding participation in Kyrgyzstan: integrating a youth-led mental health and psychosocial support (MHPSS) approach, funded by UN PBF”**

**Notes to the special-purpose financial statements**

For the period from February 18, 2022 to August 10, 2023

(Figures in tables are in US dollars)

	Budget			Factual performance			% of performance		
	Direct cost	Indirect cost	Total budget	Direct cost	Indirect cost	Total	Direct cost	Indirect cost	Total
Saferworld	218 087,40	21 258,29	239 345,69	216 458,70	22 042,47	238 501,17	99,25%	103,69%	99,65%
Institute for Youth Development	82 250,00	4 318,13	86 568,13	89 040,84	4 441,91	93 482,75	108,26%	102,87%	107,99%
Peace initiatives	80 540,00	4 228,35	84 768,35	75 061,39	3 753,04	78 814,43	93,20%	88,76%	92,98%
DIA	179 620,00	9 430,05	189 050,05	179 907,71	8 995,38	188 903,09	100,16%	95,39%	99,92%
	<b>560 497,40</b>	<b>39 234,82</b>	<b>599 732,22</b>	<b>560 468,64</b>	<b>39 232,80</b>	<b>599 701,44</b>	<b>99,99%</b>	<b>99,99%</b>	<b>99,99%</b>

By categories:

Category	Budget	Factual performance	Deviation from the budget in USD	Deviation from the budget in %
1. Staff and other personnel	130 996,80	130 751,63	(245,17)	(0,19)%
2. Supplies, Commodities, Materials	-	-	-	-
3. Equipment, Vehicles, and Furniture (including Depreciation)	5 400,00	5 437,31	37,31	0,69%
4. Contractual services	29 904,00	28 857,15	(1 046,85)	(3,50)%
5. Travel	30 000,00	32 066,56	2 066,56	6,89%
6. Transfers and Grants to Counterparts	342 410,00	341 439,12	(970,88)	(0,28)%
7. General Operating and other Costs	21 786,60	21 916,87	130,27	0,60%
<b>Subtotal</b>	<b>560 497,40</b>	<b>560 468,64</b>	<b>(28,76)</b>	<b>(0,01)%</b>
7% Indirect Costs	39 234,82	39 232,80	(2,01)	(0,01)%
<b>TOTAL</b>	<b>599 732,22</b>	<b>599 701,44</b>	<b>(30,77)</b>	<b>(0,01)%</b>

**Project “Supporting young people’s peacebuilding participation in Kyrgyzstan: integrating a youth-led mental health and psychosocial support (MHPSS) approach, funded by UN PBF”**

**Notes to the special-purpose financial statements**

For the period from February 18, 2022 to August 10, 2023

(Figures in tables are in US dollars)

---

The expenses for line-item 4. Contractual services include audit cost for USD 7 420 accrued on the date of the report, but not paid, and are on the current account with the bank.

**5. SUBSEQUENT EVENTS**

After the reporting date and before the approval of the special-purpose financial statements, no events occurred that would affect the amounts in the presented special-purpose financial statements.

---

**Director of International Programmes**

---

**Financial Controller**