



**NON-GOVERNMENTAL ORGANIZATION "CENTER FOR PSYCHOLOGICAL  
ASSISTANCE "HAND OF SUPPORT"**

50027, Dnipropetrovsk region, Kryvyi Rih city, Yaroslava Mudrogo St., 45, office 21

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**On the Accounting Policy and  
Organization of Accounting in the  
Non-Governmental Organization  
"Center for Psychological  
Assistance "Hand of Support"**

**ORDER**

In accordance with the Law of Ukraine "On Accounting and Financial Reporting in Ukraine" dated July 16, 1999, No. 996-XIV, and the Provisions (Standards) of Accounting, the Non-Governmental Organization "Center for Psychological Assistance "Hand of Support" (hereinafter referred to as the Organization) must ensure consistent (permanent) principles, methods, and procedures for recording current accounting operations and preparing financial statements. The Order on Accounting Policy must be followed by all individuals involved in resolving matters governed by the accounting policy in their activities.

To ensure proper accounting management for the Organization, considering the specifics of its activities and data processing technology, I hereby order:

**1. Organization of Accounting Management**

- 1.1. Assign accounting responsibilities to the Head of the Organization until an accountant is hired or an agreement for accounting services is signed. The rights, duties, and responsibilities of the accountant are regulated by the job description.
- 1.2. Responsibility for compliance with the accounting policy rests with the head of the organization and the accountant.

**2. Principles of Accounting**

- 2.1. Conduct accounting in compliance with the principles and methods stipulated in the National Provisions (Standards) of Accounting.
- 2.2. In the absence of necessary standards in the National Provisions (Standards) of Accounting, apply the International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS).
- 2.3. Ensure continuous recording of transactions and reliable valuation of assets, liabilities, and capital using the journal-ledger accounting method.

**3. Asset Accounting**

- 3.1. Classify assets with a useful life exceeding one year and a value up to UAH 20,000 as low-value non-current assets. Depreciation of such assets is charged in the first month of use (100% of



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the value). The thresholds for value and the period of useful life may be adjusted in accordance with the requirements of donors or grantors. Amendments to this clause will be made considering the specific conditions of funding for individual projects and with the approval of the Organization's Director. In case of such changes, they must be documented in a separate directive or as amendments to the accounting policy, approved by an internal order of the Organization.

3.2. Classify assets with a useful life of up to one year as low-value, quickly-wearable items and write them off in the first month of operation.

3.3. Apply the straight-line depreciation method for assets and fixed assets.

3.4. An acquired or received intangible asset is recorded on the balance sheet only if it is likely to generate future economic benefits through its use. This must align with a set of charitable activities aimed at achieving the organization's statutory goals, and the asset's value must be reliably measurable.

3.5. To organize accounting and ensure control over the preservation of non-current assets, each object must be assigned a five-digit inventory number. Assigned inventory numbers for non-current assets must remain unchanged throughout their period of use within the organization. Inventory numbers of objects that have been disposed of or liquidated must not be reassigned to newly acquired assets. Leased fixed assets should retain the inventory number assigned by the lessor.

3.6. To ensure the accuracy of accounting data and financial reporting, an inventory of assets and liabilities must be conducted. The inventory process is carried out based on an order from the head of the organization. Prior to the inventory, the head of the organization appoints an inventory commission. The results of the inventory are documented in inventory lists and inventory reports, which are prepared in two copies. Upon completion, the inventory lists and reports must be signed by all members of the inventory commission and the materially responsible persons.

### **4. Chart of Accounts and Reporting**

4.1. Use the Chart of Accounts approved by the Order of the Ministry of Finance of Ukraine dated November 30, 1999, № 1591.

4.2. Introduce additional subaccounts if necessary for detailed accounting and economic information.

4.3. Use Class 9 accounts in the Chart of Accounts for summarizing information on expenses.

### **5. Income and Expenses**

5.1. Recognize the Organization's income equal to its expenses for the reporting period.

### **6. Remuneration**

6.1. Approve a remuneration system based on the staff schedule, including basic and additional wages, bonuses, incentives, and other payments agreed upon by the parties.

### **7. Tax Accounting**



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7.1. Maintain tax accounting in compliance with the laws of Ukraine.

**8. Use of Software**

8.1. Use the "1C: Accounting" software for record-keeping. Responsibility for compliance of the accounting registers with legal requirements is assigned to the Head of the Organization or the accountant.

**9. Financial Reporting**

9.1. The Organization's financial statements are prepared annually and include:

- Balance sheet (statements of assets, liabilities, and capital);
- Statement of income and expenses;
- Statement of cash flows.

9.2. The annual financial report is approved by the Head of the Organization.

**10. Amendments to the Accounting Policy**

10.1. Amendments to the accounting policy may occur in the event of:

- Changes in legislation or accounting standards;
- Changes in the Organization's Charter provisions;
- Reasonable necessity to improve control or accuracy of accounting.

**Head of the NGO  
“CPA “Hand of Support”**



**S.I. Timofieieva**