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SPOT CHECK

Fundacja Pro Futuro

FOR THE PERIOD FROM FEBRUARY 2026 TO APRIL 2026

AUDIT | BUSINESS ADVISORY

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8th Business Division of the National Court Register
KRS 0000671994 | NIP: 778-143-20-33 | REGON: 300184858

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From:	TPA P.S.A.
To:	United Nations Children's Fund (UNICEF)
Concerns:	Spot check of Fundacja Pro Futuro
Date:	5 October 2026

Report of factual findings

To United Nations International Children's Fund (UNICEF)

We have performed the procedures agreed with you and enumerated below with respect to the programme disbursements related to "U for U - supporting adolescents and youth with education and engagement opportunities" POL/PCA202224/SPD2026127 for the period from 1st February 2026 to 30th April 2026, set forth in the accompanying management letter. Our engagement was undertaken in accordance with International Standard on Related Services 4400 *Agreed-Upon Procedures Engagements*. The procedures were performed solely to assist you in evaluating the validity of accounting records that support cash transfers from UNICEF and are summarized as follows:

1. Compare documentation obtained describing the IP's financial management internal controls against the most recent micro assessment from the corresponding programme cycle. Document any changes or inconsistencies.

2. Inquire of IP management whether there have been any changes to internal controls since the prior micro assessment from the current programme cycle. Document any changes identified.

3. Obtain a listing of all programme related expenditures during the period from 1st February 2026 to 30th April 2026 for the agreed-upon procedures engagement and perform the following:

    - Randomly select a sample of expenditures amounting to a certain percentage of total expenditures. The percentage to be determined by each agency in relation to their needs and requirements. Provide a detailed listing of expenditures selected as samples.
    - For each sample selection perform the following procedures:
        - Verify that documentation exists to support the expenditure in accordance with the IP's rules and procedures and agreements with the agency.
        - Verify that the activity related to the expenditure is in accordance with the work plan.
        - Verify that the expenditure has been reviewed and approved in accordance with the IP's rules and procedures and agreements with the agency.
        - Verify that the expenditure was reflected on a certified FACE form submitted to the agency.
        - Verify that the expenditure was reflected in the IP's accounting records and bank statement.
        - Verify that supporting documents are stamped 'PAID from XXX grant', indicating which agency funded the transaction.
        - Verify that the FACE form was submitted consistent with the periodicity-of-disbursement requirement in the HACT framework (within two weeks).

- Verify the price paid for goods or services against United Nations agreed standard rates (if readily available).

4. If separate bank accounts are maintained for agency-granted funds, perform the following procedures:

   - Verify that the activity per the bank statements agrees with that reflected in the accounting records. Document any variances noted; and
   - Confirm that a bank reconciliation was completed, and the balance has been reconciled to the accounting records. Document any variances noted.

Based on the above procedures, we report our findings in the attached Annexes.

Because these procedures do not constitute either an audit or a review made in accordance with International Standards on Auditing or International Standards on Review Engagements, we do not express any assurance on the programme disbursements for the period from 1st February 2026 to 30th April 2026.

Had we performed additional procedures or had we performed an audit or review of the financial statement in accordance with International Standards on Auditing or International Standards on Review Engagements, other matters might have come to our attention that would have been reported to you.

Our report is solely for the purpose set forth in the first paragraph of this report and for your information. It is not to be used for any other purpose or to be distributed to any other parties. This report relates only to the items specified above and does not extend to any financial statement of the implementing partner, taken as a whole.

Signed by /
Podpisano przez:

Maciej Piotr
Krokosiński

Date / Data: 2026-10-05 21:09

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Maciej Krokosiński
Certified auditor
Certified auditor no. 14033

Lead certified auditor responsible for the audit the outcome of which is this audit report.

On behalf of TPA PSA, located in Poznań, at Pl. Władysława Andersa 5, 61-894 Poznań, entered into the list of audit companies under no 3082.

Warsaw, 5 October 2026

Spot-check Report Summary	
BACKGROUND INFORMATION	
Name of IP Organization:	Fundacja Pro Futuro
Programme name:	U for U - supporting adolescents and youth with education and engagement opportunities
Programme number:	POL/PCA202224/SPD2026127
Programme Location	Poland
IP Contact person and position:	Mariya Boguslav, urban.boguslav@gmail.com
Location of Records:	eTools
Date(s) of Spot check:	9 July 2026
Period covered by FACE form(s) selected for spot check	from 1st February 2026 to 30th April 2026
Total value of selected FACE form(s)	330,886,62 PLN
Intended start date of the spot check:	ASAP

SUMMARY FINDINGS AND RECOMMENDATIONS

No	Finding	Recommendation	Agreed Action by IP and deadline
No issues were identified during the spot check.			

Annexes

1	Programme-specific information
2	Test of Expenditures Worksheet
3	Face Form/s for the programme
4	Follow-up on the most recent Micro-assessment

Annex 1. Programme-specific Information

The following information should be completed by the agency country office and be provided to the third-party service provider prior to the site visit.

IP name:	**FUNDACJA PRO FUTURO**
Programme name:	U for U - supporting adolescents and youth with education and engagement opportunities
Programme number:	POL/PCA202224/SPD2026127
Programme background:	The project responds to the educational, social, and developmental needs of Ukrainian refugee adolescents and youth in Poland, many of whom remain at risk of dropping out of education despite increased school enrollment. Persistent barriers—including language challenges, reliance on Ukrainian online schooling, and limited access to tailored support—contribute to disengagement, social isolation, and reduced opportunities for development. By expanding access to flexible learning pathways, skills development, and meaningful participation opportunities, the project aims to strengthen young people's resilience, well-being, and future prospects while supporting their integration in Poland and potential future reintegration into Ukraine. The primary target groups are Ukrainian adolescents and youth (approximately 12–24 years old) and their parents or guardians.
Programme location:	Poland
Programme contact person(s):	Mariya Boguslav, urban.boguslav@gmail.com
Location of records:	eTools
Currency of records maintained:	PLN
Period of transactions covered by spot check:	February-April 2026
Funds received during the period covered by the spot check:	905,090.00 PLN
Expenditures incurred/reported during the period covered by the spot check:	330,886.62 PLN
Intended start date of the spot check:	ASAP
Estimated number of days required for the spot check:	1 day
Recipient of the report:	UNICEF and partner
Submission deadline (including draft and final reports to local agency management):	1 month
Submission logistics:	As per the contract ToR incl. eTools

Any special requests to be considered during the spot check:	No special requests
Cash transfer modality used by the IP:	Direct Cash Transfer

Annex 2: Test of Expenditures Worksheet

Sample expenditure description and voucher number	Sample expenditure amount reported	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped 'PAID from UNICEF grant', indicating which agency funded the transaction or coded to and recorded in a UNICEF specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment/ finding
Expense #1 from 30.04.2026 Invoice no. FBV 5/2026 The invoice relates to communication and outreach activities, including content creation, social media and campaign support.	24 000,00 PLN	Y We reviewed the Invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees with activity - 1.2.5. Outreach campaign including digital campaign, copywriting, design services etc.	Y The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agree the Invoice to the bank statement.	Y The document does include a notation stating, 'Expenditure incurred under UNICEF Project'.	Y The Invoice was incurred during the audited period from 01.02.2026 to 30.04.2026.	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #2	16 000,00	Y	Y	Y	Y	Y	Y	Y	

from 30.04.2026 Invoice no. FBV 4/2026 The invoice relates to an information campaign, including content creation, social media, outreach and promotional activities.	PLN	We reviewed the Invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	Expenditure agrees with activity - 1.1.3. Outreach campaign including digital campaign, copywriting, design services etc.	The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agree the Invoice to the bank statement.	The document does include a notation stating, 'Expenditure incurred under UNICEF Project'.	The Invoice was incurred during the audited period from 01.02.2026 to 30.04.2026.	Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #3 from 30.04.2026 Invoice no. A1/5/2026 The invoice relates to promotional campaign and digital marketing services.	10 000,00 PLN	Y We reviewed the Invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees with activity - 1.3.1. Outreach campaign including digital campaign, copywriting, design services etc.	Y The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agree the Invoice to the bank statement.	Y The document does include a notation stating, 'Expenditure incurred under UNICEF Project'.	Y The Invoice was incurred during the audited period from 01.02.2026 to 30.04.2026.	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #4 from 31.03.2026 Invoice no. FHAN 1/03/2026 The invoice relates to	8 000,00 PLN	Y We reviewed the Invoice, agreement, and bank confirmation. The documents	Y Expenditure agrees with activity - 1.1.1. Mapping and coordination	Y The Invoice was authorized by the President of the Management Board - Magdalena	Y Expenditure agreed to the accounting records from the IP's system that	Y The document does include a notation stating, 'Expenditure	Y The Invoice was incurred during the audited period from	Y Using the knowledge of local prices, the cost is rational. Total expenditure	No issue noted.

volunteering mapping services, including research, consultations and cooperation with partner organizations.		were consistent with the accounting records.	of stakeholders, and provision of legal support	Makarewicz-Szlaga	makes up the FACE form amounts. We agree the Invoice to the bank statement.	incurred under UNICEF Project'.	01.02.2026 to 30.04.2026.	did not exceed the budget.	
Expense #5 from 30.04.2026 Invoice no. FHAN 2/05/2026 The invoice relates to volunteering mapping services, including research, consultations and cooperation with partner organizations.	8 000,00 PLN	Y We reviewed the Invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees with activity - 1.1.1. Mapping and coordination of stakeholders, and provision of legal support	Y The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agree the Invoice to the bank statement.	Y The document does include a notation stating, 'Expenditure incurred under UNICEF Project'.	Y The Invoice was incurred during the audited period from 01.02.2026 to 30.04.2026.	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #6 from 02.04.2026 Invoice no. 01/04/2026 The invoice relates to language conversation clubs, including classes,	8 000,00 PLN	Y We reviewed the Invoice, agreement, and bank confirmation. The documents were consistent with the accounting	Y Expenditure agrees with activity - 1.2.1.Polish language classes	Y The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We	Y The document does include a notation stating, 'Expenditure incurred under UNICEF	Y The Invoice was incurred during the audited period from 01.02.2026 to 30.04.2026.	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.

educational materials and practical language activities. Approximately 4–5 sessions were conducted per month in groups of around 10 participants.		records.			agree the Invoice to the bank statement.	Project'.			
Expense #7 from 02.04.2026 Invoice no. FV/02/04/2026 The invoice relates to language conversation clubs, including classes, educational materials and practical language activities. Approximately 4–5 sessions were conducted per month in groups of around 10 participants	8 000,00 PLN	Y We reviewed the Invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees with activity - 1.2.2. English language classes	Y The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agree the Invoice to the bank statement.	Y The document does include a notation stating, 'Expenditure incurred under UNICEF Project'.	Y The Invoice was incurred during the audited period from 01.02.2026 to 30.04.2026.	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #8 from 30.04.2026 Invoice no. FBV 7/2026	8 000,00 PLN	Y We reviewed the Invoice,	Y Expenditure agrees with	Y The Invoice was authorized by the	Y Expenditure agreed to the	Y The document	Y The Invoice was	Y Using the knowledge of	No issue noted.

The invoice relates to organizational and administrative support for the UpShift training sessions.		agreement, and bank confirmation. The documents were consistent with the accounting records.	activity - 1.3.2. Workshops on UPSHIFT for adolescents	President of the Management Board - Magdalena Makarewicz-Szlaga	accounting records from the IP's system that makes up the FACE form amounts. We agree the Invoice to the bank statement.	does include a notation stating, 'Expenditure incurred under UNICEF Project'.	incurred during the audited period from 01.02.2026 to 30.04.2026.	local prices, the cost is rational. Total expenditure did not exceed the budget.	
Expense #9 from 27.02.2026 Invoice no. 1/07 The invoice relates to general project coordination services.	8 000,00 PLN	Y We reviewed the Invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees with activity - EEPM 1.1. Project coordinator 70% allocation	Y The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agree the Invoice to the bank statement.	Y The document does include a notation stating, 'Expenditure incurred under UNICEF Project'.	Y The Invoice was incurred during the audited period from 01.02.2026 to 30.04.2026.	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #10 from 27.03.2026 Invoice no. 2/06 The invoice relates to general project coordination services.	8 000,00 PLN	Y We reviewed the Invoice, agreement, and bank confirmation. The documents were consistent with the accounting	Y Expenditure agrees with activity - EEPM 1.1. Project coordinator 70% allocation	Y The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We	Y The document does include a notation stating, 'Expenditure incurred under UNICEF	Y The Invoice was incurred during the audited period from 01.02.2026 to 30.04.2026.	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.

		records.			agree the Invoice to the bank statement.	Project'.			
Expense #11 from 29.04.2026 Invoice no. 3/06 The invoice relates to general project coordination services.	8 000,00 PLN	Y We reviewed the Invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees with activity - EEPM 1.1. Project coordinator 70% allocation	Y The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agree the Invoice to the bank statement.	Y The document does include a notation stating, 'Expenditure incurred under UNICEF Project'.	Y The Invoice was incurred during the audited period from 01.02.2026 to 30.04.2026.	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #12 from 31.03.2026 Invoice no. 3/03/2026 The invoice relates to accounting services.	8 000,00 PLN	Y We reviewed the Invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees with activity - EEPM 1.5. Financial management 70% allocation	Y The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agree the Invoice to the bank statement.	Y The document does include a notation stating, 'Expenditure incurred under UNICEF Project'.	Y The Invoice was incurred during the audited period from 01.02.2026 to 30.04.2026.	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #13 from 27.02.2026 Invoice no.	8 000,00 PLN	Y We reviewed	Y Expenditure	Y The Invoice was	Y Expenditure	Y The	Y The Invoice	Y Using the	No issue

3/02/2026 The invoice relates to accounting services.		the Invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	agrees with activity - EEPM 1.5. Financial management 70% allocation	authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agree the Invoice to the bank statement.	document does include a notation stating, 'Expenditure incurred under UNICEF Project'.	was incurred during the audited period from 01.02.2026 to 30.04.2026.	knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	noted.
Expense #14 from 30.04.2026 Invoice no. FBV 7/2026 The invoice relates to organizational and administrative support for the UpShift training sessions.	7 000,00 PLN	Y We reviewed the Invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees with activity - 1.3.2. Workshops on UPSHIFT for adolescents	Y The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agree the Invoice to the bank statement.	Y The document does include a notation stating, 'Expenditure incurred under UNICEF Project'.	Y The Invoice was incurred during the audited period from 01.02.2026 to 30.04.2026.	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #15 from 30.04.2026 Invoice no. KOR/26/5/2 The invoice relates to workshop sessions for young people.	6 872,00 PLN	Y We reviewed the Invoice, agreement, and bank confirmation. The documents were consistent with the	Y Expenditure agrees with activity - 1.3.2. Workshops on UPSHIFT for adolescents	Y The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form	Y The document does include a notation stating, 'Expenditure incurred under	Y The Invoice was incurred during the audited period from 01.02.2026 to	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the	No issue noted.

		accounting records.			amounts. We agree the Invoice to the bank statement.	UNICEF Project'.	30.04.2026.	budget.	
Expense #16 from 27.02.2026 Invoice no. 1/07 The invoice relates to methodological services, including the preparation of visual and methodological materials.	6 500,00 PLN	Y We reviewed the Invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees with activity - 1.2.6.Methodology development	Y The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agree the Invoice to the bank statement.	Y The document does include a notation stating, 'Expenditure incurred under UNICEF Project'.	Y The Invoice was incurred during the audited period from 01.02.2026 to 30.04.2026.	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #17 from 31.03.2026 Invoice no. 2/07 The invoice relates to methodological services, including the preparation of visual and methodological materials.	6 500,00 PLN	Y We reviewed the Invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees with activity - 1.2.6.Methodology development	Y The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agree the Invoice to the bank statement.	Y The document does include a notation stating, 'Expenditure incurred under UNICEF Project'.	Y The Invoice was incurred during the audited period from 01.02.2026 to 30.04.2026.	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #18 from 30.04.2026	6 500,00 PLN	Y	Y	Y	Y	Y	Y	Y	

Invoice no. F 2/4/2026 The invoice relates to methodological services, including the preparation of visual and methodological materials.		We reviewed the Invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	Expenditure agrees with activity - 1.2.6.Methodology development	The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agree the Invoice to the bank statement.	The document does include a notation stating, 'Expenditure incurred under UNICEF Project'.	The Invoice was incurred during the audited period from 01.02.2026 to 30.04.2026.	Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #19 from 30.04.2026 Invoice no. FV/04/05/2026 The invoice relates to educational services, including preparation for the eighth-grade exam.	6 411,00 PLN	Y We reviewed the Invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees with activity - 1.2.3. Catch-up classes for exam preparation after the 8th grade	Y The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agree the Invoice to the bank statement.	Y The document does include a notation stating, 'Expenditure incurred under UNICEF Project'.	Y The Invoice was incurred during the audited period from 01.02.2026 to 30.04.2026.	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #20 from 30.04.2026 Payroll no. LPC 2026-04/008	6 170,70 PLN	Y We reviewed the payroll, agreement, and bank confirmation. The documents were consistent	Y Expenditure agrees with activity - 1.2.4. In-person events in different cities	Y The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-	Y Expenditure agreed to the accounting records from the IP's system that makes up the	Y The document does include a notation stating, 'Expenditure incurred	Y The Payroll was incurred during the audited period from 01.02.2026	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not	No issue noted.

		with the accounting records.		Szlaga	FACE form amounts. We agree the Payroll to the bank statement.	under UNICEF Project'.	to 30.04.2026.	exceed the budget.	
Expense #21 from 28.02.2026 Payroll no. LPC 2026-02/002	6 000,00 PLN	Y We reviewed the payroll, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees with activity - EEPM 1.2. Project manager 50% allocation	Y The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agree the Payroll to the bank statement.	Y The document does include a notation stating, 'Expenditure incurred under UNICEF Project'.	Y The Payroll was incurred during the audited period from 01.02.2026 to 30.04.2026.	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #22 from 31.03.2026 Payroll no. LPC 2026-03/002	6 000,00 PLN	Y We reviewed the payroll, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees with activity - EEPM 1.2. Project manager 50% allocation	Y The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agree the Payroll to the bank statement.	Y The document does include a notation stating, 'Expenditure incurred under UNICEF Project'.	Y The Payroll was incurred during the audited period from 01.02.2026 to 30.04.2026.	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #23	6 000,00	Y	Y	Y	Y	Y	Y	Y	

from 30.04.2026 Invoice no. FBV 3/2026 The invoice relates to organizational support within the UforU project.	PLN	We reviewed the Invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	Expenditure agrees with activity - EEPM 1.2. Project manager 50% allocation	The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agree the Invoice to the bank statement.	The document does include a notation stating, 'Expenditure incurred under UNICEF Project'.	The Invoice was incurred during the audited period from 01.02.2026 to 30.04.2026.	Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #24 from 28.02.2026 Payroll no. LPC 2026-02/002	6 000,00 PLN	Y We reviewed the payroll, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees with activity - EEPM 1.3. Project assistant 70% allocation	Y The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agree the Payroll to the bank statement.	Y The document does include a notation stating, 'Expenditure incurred under UNICEF Project'.	Y The Payroll was incurred during the audited period from 01.02.2026 to 30.04.2026.	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #25 from 31.03.2026 Payroll no. LPC 2026-03/002	6 000,00 PLN	Y We reviewed the payroll, agreement, and bank confirmation. The documents	Y Expenditure agrees with activity - EEPM 1.3. Project assistant 70%	Y The Invoice was authorized by the President of the Management Board - Magdalena	Y Expenditure agreed to the accounting records from the IP's system that	Y The document does include a notation stating, 'Expenditure	Y The Payroll was incurred during the audited period from	Y Using the knowledge of local prices, the cost is rational. Total expenditure	No issue noted.

		were consistent with the accounting records.	allocation	Makarewicz-Szlaga	makes up the FACE form amounts. We agree the Payroll to the bank statement.	incurred under UNICEF Project'.	01.02.2026 to 30.04.2026.	did not exceed the budget.	
Expense #26 from 30.04.2026 Payroll no. LEC 2026-04/002	6 000,00 PLN	Y We reviewed the payroll, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees with activity - EEPM 1.3. Project assistant 70% allocation	Y The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agree the Payroll to the bank statement.	Y The document does include a notation stating, 'Expenditure incurred under UNICEF Project'.	Y The Payroll was incurred during the audited period from 01.02.2026 to 30.04.2026.	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #27 from 30.04.2026 Payroll no. LPC 2026-04/008	5 228,17 PLN	Y We reviewed the payroll, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees with activity - 1.2.4. In-person events in different cities	Y The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agree the Payroll to the bank statement.	Y The document does include a notation stating, 'Expenditure incurred under UNICEF Project'.	Y The Payroll was incurred during the audited period from 01.02.2026 to 30.04.2026.	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.

Expense #28 from 30.04.2026 Invoice no. F 1/4/2026 The invoice relates to educational and developmental workshops for young people.	4 616,00 PLN	Y We reviewed the Invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees with activity - 1.3.2. Workshops on UPSHIFT for adolescents	Y The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agree the Invoice to the bank statement.	Y The document does include a notation stating, 'Expenditure incurred under UNICEF Project'.	Y The Invoice was incurred during the audited period from 01.02.2026 to 30.04.2026.	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #29 from 16.04.2026 Invoice no. 66/04/2026 The invoice relates to rental of premises at ul. Obrzeżna 7 in Warsaw.	4 380,40 PLN	Y We reviewed the Invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees with activity - EEPM 2.1. Rent of premises	Y The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agree the Invoice to the bank statement.	Y The document does include a notation stating, 'Expenditure incurred under UNICEF Project'.	Y The Invoice was incurred during the audited period from 01.02.2026 to 30.04.2026.	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #30 from 30.04.2026 Invoice no. FV/03/05/2026 The invoice relates to English	4 000,00 PLN	Y We reviewed the Invoice, agreement, and bank confirmation.	Y Expenditure agrees with activity - 1.2.1.Polish language	Y The Invoice was authorized by the President of the Management Board -	Y Expenditure agreed to the accounting records from the IP's	Y The document does include a notation stating,	Y The Invoice was incurred during the audited	Y Using the knowledge of local prices, the cost is rational. Total	No issue noted.

speaking club sessions.		The documents were consistent with the accounting records.	classes	Magdalena Makarewicz-Szlaga	system that makes up the FACE form amounts. We agree the Invoice to the bank statement.	'Expenditure incurred under UNICEF Project'.	period from 01.02.2026 to 30.04.2026.	expenditure did not exceed the budget.	
Expense #31 from 30.04.2026 Invoice no. FV/03/05/2026 The invoice relates to English speaking club sessions.	4 000,00 PLN	Y We reviewed the Invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees with activity - 1.2.2. English language classes	Y The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agree the Invoice to the bank statement.	Y The document does include a notation stating, 'Expenditure incurred under UNICEF Project'.	Y The Invoice was incurred during the audited period from 01.02.2026 to 30.04.2026.	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #32 from 30.04.2026 Payroll no. LEC 2026-04/002	4 000,00 PLN	Y We reviewed the payroll, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees with activity - 2.1.1.1. Spilno site transition to UAFORYOU	Y The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agree the Payroll to the bank	Y The document does include a notation stating, 'Expenditure incurred under UNICEF Project'.	Y The Payroll was incurred during the audited period from 01.02.2026 to 30.04.2026.	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.

					statement.				
Expense #33 from 30.04.2026 Payroll no. LPC 2026-04/009	4 000,00 PLN	Y We reviewed the payroll, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees with activity - 2.1.1.1. Spilno site transition to UAFORYOU	Y The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agree the Payroll to the bank statement.	Y The document does include a notation stating, 'Expenditure incurred under UNICEF Project'.	Y The Payroll was incurred during the audited period from 01.02.2026 to 30.04.2026.	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #34 from 28.02.2026 Payroll no. LPC 2026-02/002	4 000,00 PLN	Y We reviewed the payroll, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees with activity - EEPM 1.4. Event lead (50% allocation)	Y The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agree the Payroll to the bank statement.	Y The document does include a notation stating, 'Expenditure incurred under UNICEF Project'.	Y The Payroll was incurred during the audited period from 01.02.2026 to 30.04.2026.	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #35 from 31.03.2026 Payroll no. LPC 2026-03/002	4 000,00 PLN	Y We reviewed the payroll, agreement, and bank	Y Expenditure agrees with activity - EEPM 1.4.	Y The Invoice was authorized by the President of the Management	Y Expenditure agreed to the accounting records from	Y The document does include a notation	Y The Payroll was incurred during the	Y Using the knowledge of local prices, the cost is	No issue noted.

		confirmation. The documents were consistent with the accounting records.	Event lead (50% allocation)	Board - Magdalena Makarewicz-Szlaga	the IP's system that makes up the FACE form amounts. We agree the Payroll to the bank statement.	stating, 'Expenditure incurred under UNICEF Project'.	audited period from 01.02.2026 to 30.04.2026.	rational. Total expenditure did not exceed the budget.	
Expense #36 from 30.04.2026 Payroll no. LPC 2026-04/002	4 000,00 PLN	Y We reviewed the payroll, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees with activity - EEPM 1.4. Event lead (50% allocation)	Y The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agree the Payroll to the bank statement.	Y The document does include a notation stating, 'Expenditure incurred under UNICEF Project'.	Y The Payroll was incurred during the audited period from 01.02.2026 to 30.04.2026.	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #37 from 30.04.2026 Invoice no. 3/04/2026 The invoice relates to accounting services.	4 000,00 PLN	Y We reviewed the Invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees with activity - EEPM 1.5. Financial management 70% allocation	Y The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agree the Invoice to the	Y The document does include a notation stating, 'Expenditure incurred under UNICEF Project'.	Y The Invoice was incurred during the audited period from 01.02.2026 to 30.04.2026.	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.

					bank statement.				
Expense #38 from 30.04.2026 Payroll no. LFC 2026-04/002	4 000,00 PLN	Y We reviewed the payroll, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees with activity - EEPM 1.5. Financial management 70% allocation	Y The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agree the Payroll to the bank statement.	Y The document does include a notation stating, 'Expenditure incurred under UNICEF Project'.	Y The Payroll was incurred during the audited period from 01.02.2026 to 30.04.2026.	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #39 from 30.03.2026 Invoice no. FV 1/03/2026 The invoice relates to organizational support for workshops for Ukrainian youth within the UforU project.	4 000,00 PLN	Y We reviewed the Invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees with activity - 1.2.4. In-person events in different cities	Y The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agree the Invoice to the bank statement.	Y The document does include a notation stating, 'Expenditure incurred under UNICEF Project'.	Y The Invoice was incurred during the audited period from 01.02.2026 to 30.04.2026.	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #40 from 30.04.2026 Payroll no. LPC 2026-04/006	3 777,77 PLN	Y We reviewed the payroll, agreement, and	Y Expenditure agrees with activity -	Y The Invoice was authorized by the President of the	Y Expenditure agreed to the accounting	Y The document does include a	Y The Payroll was incurred	Y Using the knowledge of local prices,	No issue noted.

		bank confirmation. The documents were consistent with the accounting records.	1.1.2. In-person activities and webinars related to volunteering	Management Board - Magdalena Makarewicz-Szlaga	records from the IP's system that makes up the FACE form amounts. We agree the Payroll to the bank statement.	notation stating, 'Expenditure incurred under UNICEF Project'.	during the audited period from 01.02.2026 to 30.04.2026.	the cost is rational. Total expenditure did not exceed the budget.	
Expense #41 from 31.03.2026 Payroll no. LPC 2026-03/002	3 000,00 PLN	Y We reviewed the payroll, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees with activity - 1.1.4. Mentoring and psychological support	Y The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agree the Payroll to the bank statement.	Y The document does include a notation stating, 'Expenditure incurred under UNICEF Project'.	Y The Payroll was incurred during the audited period from 01.02.2026 to 30.04.2026.	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #42 from 30.04.2026 Payroll no. LEC 2026-04/002	3 000,00 PLN	Y We reviewed the payroll, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees with activity - 1.1.4. Mentoring and psychological support	Y The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agree the	Y The document does include a notation stating, 'Expenditure incurred under UNICEF Project'.	Y The Payroll was incurred during the audited period from 01.02.2026 to 30.04.2026.	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.

					Payroll to the bank statement.				
Expense #43 from 31.03.2026 Payroll no. LPC 2026-03/002	3 000,00 PLN	Y We reviewed the payroll, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees with activity - 1.1.4. Mentoring and psychological support	Y The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agree the Payroll to the bank statement.	Y The document does include a notation stating, 'Expenditure incurred under UNICEF Project'.	Y The Payroll was incurred during the audited period from 01.02.2026 to 30.04.2026.	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #44 from 30.04.2026 Payroll no. LPC 2026-04/002	3 000,00 PLN	Y We reviewed the payroll, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees with activity - 1.1.4. Mentoring and psychological support	Y The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agree the Payroll to the bank statement.	Y The document does include a notation stating, 'Expenditure incurred under UNICEF Project'.	Y The Payroll was incurred during the audited period from 01.02.2026 to 30.04.2026.	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #45 from 26.02.2026 Invoice no. 2/02/2025	3 000,00 PLN	Y We reviewed the Invoice,	Y Expenditure agrees with	Y The Invoice was authorized by the	Y Expenditure agreed to the	Y The document	Y The Invoice was	Y Using the knowledge of	No issue noted.

The invoice relates to the preparation of an infographic on inclusive education.		agreement, and bank confirmation. The documents were consistent with the accounting records.	activity - EEPM 3.1. Monitoring, evaluation and communicatio n activities	President of the Management Board - Magdalena Makarewicz-Szlaga	accounting records from the IP's system that makes up the FACE form amounts. We agree the Invoice to the bank statement.	does include a notation stating, 'Expenditure incurred under UNICEF Project'.	incurred during the audited period from 01.02.2026 to 30.04.2026.	local prices, the cost is rational. Total expenditure did not exceed the budget.	
Expense #46 from 30.04.2026 Invoice no. FK 01.05.2026 The invoice relates to organizational support for the preparation and delivery of workshops for Ukrainian youth within the UforU project.	2 550,00 PLN	Y We reviewed the Invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees with activity - 1.2.4. In-person events in different cities	Y The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agree the Invoice to the bank statement.	Y The document does include a notation stating, 'Expenditure incurred under UNICEF Project'.	Y The Invoice was incurred during the audited period from 01.02.2026 to 30.04.2026.	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #47 from 31.03.2026 Invoice no. FV/03/04/2026 The invoice relates to educational services, including preparation for	2 500,00 PLN	Y We reviewed the Invoice, agreement, and bank confirmation. The documents were consistent with the accounting	Y Expenditure agrees with activity - 1.2.3. Catch-up classes for exam preparation after the 8th grade	Y The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We	Y The document does include a notation stating, 'Expenditure incurred under UNICEF	Y The Invoice was incurred during the audited period from 01.02.2026 to 30.04.2026.	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.

the eighth-grade exam.		records.			agree the Invoice to the bank statement.	Project'.			
Expense #48 from 31.03.2026 Invoice no. 5/03/2026 The invoice relates to workshop sessions for young people.	2 420,00 PLN	Y We reviewed the Invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees with activity - 1.2.4. In-person events in different cities	Y The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agree the Invoice to the bank statement.	Y The document does include a notation stating, 'Expenditure incurred under UNICEF Project'.	Y The Invoice was incurred during the audited period from 01.02.2026 to 30.04.2026.	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #49 from 31.03.2026 Payroll no. LPC 2026-03/005	2 338,58 PLN	Y We reviewed the payroll, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees with activity - 1.1.2. In-person activities and webinars related to volunteering	Y The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agree the Payroll to the bank statement.	Y The document does include a notation stating, 'Expenditure incurred under UNICEF Project'.	Y The Payroll was incurred during the audited period from 01.02.2026 to 30.04.2026.	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #50 from 30.04.2026 Payroll no. LPC	2 287,42 PLN	Y We reviewed	Y Expenditure	Y The Invoice was	Y Expenditure	Y The	Y The Payroll	Y Using the	No issue

2026-04/007		the payroll, agreement, and bank confirmation. The documents were consistent with the accounting records.	agrees with activity - 1.2.3. Catch-up classes for exam preparation after the 8th grade	authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agree the Payroll to the bank statement.	document does include a notation stating, 'Expenditure incurred under UNICEF Project'.	was incurred during the audited period from 01.02.2026 to 30.04.2026.	knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	noted.
Expense #51 from 02.03.2026 Invoice no. 65/03/2026 The invoice relates to rental of premises at ul. Obrzeżna 7 in Warsaw.	2 274,51 PLN	Y We reviewed the Invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees with activity - EEPM 2.1. Rent of premises	Y The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agree the Invoice to the bank statement.	Y The document does include a notation stating, 'Expenditure incurred under UNICEF Project'.	Y The Invoice was incurred during the audited period from 01.02.2026 to 30.04.2026.	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #52 from 31.03.2026 Payroll no. LPC 2026-03/004	2 123,71 PLN	Y We reviewed the payroll, agreement, and bank confirmation. The documents were consistent with the	Y Expenditure agrees with activity - 1.2.3. Catch-up classes for exam preparation after the 8th	Y The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form	Y The document does include a notation stating, 'Expenditure incurred under	Y The Payroll was incurred during the audited period from 01.02.2026 to	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the	No issue noted.

		accounting records.	grade		amounts. We agree the Payroll to the bank statement.	UNICEF Project'.	30.04.2026.	budget.	
Expense #53 from 02.03.2026 Invoice no. 65/03/2026 The invoice relates to rental of premises at ul. Obrzeżna 7 in Warsaw.	2 105,89 PLN	Y We reviewed the Invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees with activity - EEPM 2.1. Rent of premises	Y The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agree the Invoice to the bank statement.	Y The document does include a notation stating, 'Expenditure incurred under UNICEF Project'.	Y The Invoice was incurred during the audited period from 01.02.2026 to 30.04.2026.	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #54 from 02.02.2026 Invoice no. 64/02/2026 The invoice relates to rental of premises at ul. Obrzeżna 7 in Warsaw.	2 105,89 PLN	Y We reviewed the Invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees with activity - EEPM 2.1. Rent of premises	Y The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agree the Invoice to the bank statement.	Y The document does include a notation stating, 'Expenditure incurred under UNICEF Project'.	Y The Invoice was incurred during the audited period from 01.02.2026 to 30.04.2026.	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #55 from 31.03.2026	1 961,48 PLN	Y	Y	Y	Y	Y	Y	Y	

Payroll no. LPC 2026-03/005		We reviewed the payroll, agreement, and bank confirmation. The documents were consistent with the accounting records.	Expenditure agrees with activity - 1.2.4. In-person events in different cities	The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agree the Payroll to the bank statement.	The document does include a notation stating, 'Expenditure incurred under UNICEF Project'.	The Payroll was incurred during the audited period from 01.02.2026 to 30.04.2026.	Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #56 from 22.04.2026 Invoice no. 2026/04/0005 The invoice relates to event organization services, including catering.	2 000,00 PLN	Y We reviewed the Invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees with activity - 1.3.2. Workshops on UPSHIFT for adolescents	Y The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agree the Invoice to the bank statement.	Y The document does include a notation stating, 'Expenditure incurred under UNICEF Project'.	Y The Invoice was incurred during the audited period from 01.02.2026 to 30.04.2026.	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #57 from 30.04.2026 Payroll no. LPC 2026-04/007	1 753,93 PLN	Y We reviewed the payroll, agreement, and bank confirmation. The documents were consistent	Y Expenditure agrees with activity - 1.2.3. Catch-up classes for exam preparation	Y The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-	Y Expenditure agreed to the accounting records from the IP's system that makes up the	Y The document does include a notation stating, 'Expenditure incurred	Y The Payroll was incurred during the audited period from 01.02.2026	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not	No issue noted.

		with the accounting records.	after the 8th grade	Szlaga	FACE form amounts. We agree the Payroll to the bank statement.	under UNICEF Project'.	to 30.04.2026.	exceed the budget.	
Expense #58 from 31.03.2026 Payroll no. LPC 2026-03/004	1 607,77 PLN	Y We reviewed the Payroll, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees with activity - 1.2.3. Catch-up classes for exam preparation after the 8th grade	Y The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agree the Invoice to the bank statement.	Y The document does include a notation stating, 'Expenditure incurred under UNICEF Project'.	Y The Invoice was incurred during the audited period from 01.02.2026 to 30.04.2026.	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #59 from 31.03.2026 Invoice no. F 8/3/2026 The invoice relates to educational and developmental workshops for young people.	1 630,00 PLN	Y We reviewed the Invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees with activity - 1.2.4. In-person events in different cities	Y The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agree the Invoice to the bank statement.	Y The document does include a notation stating, 'Expenditure incurred under UNICEF Project'.	Y The Invoice was incurred during the audited period from 01.02.2026 to 30.04.2026.	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #60	1 318,80	Y	Y	Y	Y	Y	Y	Y	

from 02.04.2026 Invoice no. FA/935/1027	PLN	We reviewed the Invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	Expenditure agrees with activity - 1.3.3. Workshops on UPSHIFT for adolescents: stationery and coffee-breaks	The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agree the Invoice to the bank statement.	The document does include a notation stating, 'Expenditure incurred under UNICEF Project'.	The Invoice was incurred during the audited period from 01.02.2026 to 30.04.2026.	Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #61 from 06.04.2026 Invoice no. FISVAT/2026/4/3	856,00 PLN	Y We reviewed the Invoice, agreement, and bank confirmation. The documents were consistent with the accounting records.	Y Expenditure agrees with activity - 1.3.3. Workshops on UPSHIFT for adolescents: stationery and coffee-breaks	Y The Invoice was authorized by the President of the Management Board - Magdalena Makarewicz-Szlaga	Y Expenditure agreed to the accounting records from the IP's system that makes up the FACE form amounts. We agree the Invoice to the bank statement.	Y The document does include a notation stating, 'Expenditure incurred under UNICEF Project'.	Y The Invoice was incurred during the audited period from 01.02.2026 to 30.04.2026.	Y Using the knowledge of local prices, the cost is rational. Total expenditure did not exceed the budget.	No issue noted.
Expense #62 from 23.04.2026 Invoice no. F /1 /26/005637	460,79 PLN	Y We reviewed the Invoice, agreement, and bank confirmation. The documents	Y Expenditure agrees with activity - 1.3.3. Workshops on UPSHIFT	Y The Invoice was authorized by the President of the Management Board - Magdalena	Y Expenditure agreed to the accounting records from the IP's system that	Y The document does include a notation stating, 'Expenditure	Y The Invoice was incurred during the audited period from	Y Using the knowledge of local prices, the cost is rational. Total expenditure	No issue noted.

		were consistent with the accounting records.	for adolescents: stationery and coffee-breaks	Makarewicz-Szlaga	makes up the FACE form amounts. We agree the Invoice to the bank statement.	incurred under UNICEF Project'.	01.02.2026 to 30.04.2026.	did not exceed the budget.	
Total sample expenditures:	317 338, 69 PLN								
Total expenditures reported on FACE form:	330 886, 62 PLN								
Percentage coverage: (Total sample expenditures divided by total expenditures reported on FACE forms)	95,9 %								

Annex 3: Face Form/s for the programme

Funding Authorization and Certificate of Expenditures — **UN Agency: UNICEF** — **Date:** 20.05.2026

Country: Poland
Programme Code & Title: POL/PCA202224/SPD2026127
Project Code & Title: U for U - supporting adolescents and youth with education and engagement opportunities
Responsible Officer(s): Sofiya Tulkina
Implementing Partner: Pro Futuro Foundation
Currency: PLN

Type of Request:
- ☒ Direct Cash Transfer
- ☐ Reimbursement
- ☐ Direct Payment

Activity Description from AWP with Duration	Coding for UNDP, UNFPA and WFP	REPORTING: Authorised Amount Febr-Apr 2026 A	REPORTING: Actual Project Expenditure Febr-Apr 2026 B	REPORTING: Expenditures accepted by Agency Feb-Apr 2026 C	REPORTING: Balance D = A - C	REQUESTS / AUTHORIZATIONS: New Request Period & Amount May-July 2026 E	REQUESTS / AUTHORIZATIONS: Authorised Amount May-July 2026 F	REQUESTS / AUTHORIZATIONS: Outstanding Authorised Amount G = D + F
1.1. Volunteering opportunities for adolescents		52 000,00	52 000,00	52 000,00	0,00	62 000,00	62 000,00	62 000,00
1.2. Skills development and language activities		111 500,00	111 500,00	111 500,00	0,00	103 500,00	103 500,00	103 500,00
1.3. Implementation of UPSHIFT programme		55 000,00	49 269,93	49 269,93	5 730,07	180 000,00	180 000,00	185 730,07
1.4. Youth-led informational campaign "Know your rights"		0,00	0,00	0,00	0,00	93 000,00	93 000,00	93 000,00
2.1. Online courses (digitalization of methodological content)		0,00	0,00	0,00	0,00	430 000,00	430 000,00	430 000,00
3.1. Sustainable access to Spilno site content and informing beneficiaries about feedback and SEA reporting channels		8 000,00	8 000,00	8 000,00	0,00	28 000,00	28 000,00	28 000,00
EEPM.1 In-country management & support		96 000,00	96 000,00	96 000,00	0,00	96 000,00	96 000,00	96 000,00
EEPM.2 Operational costs		26 340,00	10 866,69	10 866,69	15 473,31	0,00	0,00	15 473,31
EEPM.3 Monitoring and evaluation		3 250,00	3 250,00	3 250,00	0,00	10 000,00	10 000,00	10 000,00
Total		**352 090,00**	**330 886,62**	**330 886,62**	**21 203,38**	**1 002 500,00**	**1 002 500,00**	**1 023 703,38**

CERTIFICATION

The undersigned authorized officer of the above-mentioned implementing institution hereby certifies that:

- ☒ The funding request shown above represents estimated expenditures as per AWP and itemized cost estimates attached.
- ☒ The actual expenditures for the period stated herein has been disbursed in accordance with the AWP and request with itemized cost estimates. The detailed accounting documents for these expenditures can be made available for examination, when required, for the period of five years from the date of the provision of funds.

Date Submitted: 20.05.2026
Name: Magdalena Makarewicz-Szlaga — President

M. Makarewicz-Szlaga
FUNDACJA PRO FUTURO
ul. Portowa 9a/11, 03-197 Warszawa
NIP 701-018-36-55, REGON 141846176

NOTES: * Shaded areas to be completed by the UN Agency and non-shaded areas to be completed by the counterpart.

FOR AGENCY USE ONLY:

FOR ALL AGENCIES
Approved by:
Name: Diana Vakarelska
Title:
Date:
Digitally signed by Diana Vakarelska
Date: 2026.05.22 13:02:04 +02'00'

FOR UNICEF USE ONLY

Account Charges		Liquidation Information	
Cash Transfer Reference: CRQ ref. no., Voucher ref. no.		DCT Reference: CRQ ref. no., Liquidation ref. no.	
GL codes:		DCT Amount:	
Training	0,00	Less:	
Travel	0,00	Liquidation Amount:	
Meetings & Conferences	0,00		
Other Cash Transfers	0,00		
Total	0,00	Balance	0,00

FOR UNFPA USE ONLY

New Funding Release	
Activity 1	0
Activity 2	0
Total	0

Annex 4: Follow-up on the most recent Micro-assessment

The most recent Micro-assessment did not identify any significant deficiencies in the Entity's internal controls. The Spot Check confirmed that no new findings were identified that would affect the conclusions of the most recent Micro-assessment.