Fund for the Conservation of Chagres National Park (Equity), managed by the Foundation for the Conservation of Natural Resources (Natura Foundation)



Fund for the Conservation of Chagres National Park (Equity), managed by the Foundation for the Conservation of Natural Resources (Natura Foundation)

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INDEPENDENT AUDITORS' REPORT ON THE SUMMARY SPECIAL PURPOSE ACCOUNTABILITY STATEMENT

To the Board of Trustees and Surveillance Committee of the Fund for the Conservation of Chagres National Park (Chagres Fund - Equity), managed by the Foundation for the Conservation of Natural Resources (Natura Foundation) Panama, Republic of Panama

Opinion

The summary special purpose accountability statement as of December 31, 2022, which comprises the audited accountability statement of the Fund for the Conservation of Chagres National Park (Chagres Fund - Equity), managed by the Foundation for the Conservation of the Natural Resources (Natura Foundation) for the year ended December 31, 2022, and the notes, that include, information on material accounting policies and other explanatory information.

In our opinion, the accompanying summary special purpose accountability statement is consistent, in all material respects, with the audited special purpose accountability statement of Fund for the Conservation of Chagres National Park (Chagres Fund - Equity) managed by the Foundation for the Conservation of Natural Resources (Natura Foundation), in accordance with the accounting basis described in Note 2 to the audited special purpose accountability statement.

Summary Accountability Statement

The summary special purpose accountability statement does not contain the disclosures required by the accounting basis described in Note 2 to the audited special purpose accountability statement. Therefore, reading the summary special purpose accountability statement and the independent auditors' report, is not a substitute for reading the audited special purpose accountability statement of Fund for the Conservation of Chagres National Park (Chagres Fund - Equity) managed by the Foundation for the Conservation of Natural Resources (Natura Foundation) and the independent auditors' report.

The Audited Accountability Statement and Our Auditors' Report

We expressed an unqualified opinion on the audited special purpose accountability statement in our independent auditors' report dated June 6, 2024.



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To the Board of Trustees and Surveillance Committee of the Fund for the Conservation of Chagres National Park (Chagres Fund - Equity), managed by the Foundation for the Conservation of Natural Resources (Natura Foundation) Panama, Republic of Panama

Management's Responsibility for the Summary Accountability Statement

Management is responsible for the preparation of the summary special purpose accountability statement in accordance with the accounting basis described in note 2 to the audited special purpose accountability statement.

Auditors' Responsibility

Our responsibility is to express an opinion on whether the summary special purpose accountability statement is consistent, in all material respects, with the audited special purpose accountability statement based on our procedures, which were conducted in accordance with International Standard on Auditing (ISA) 810 (Revised), "Assignments to Report on Summary Financial Statements".

Other Legal and Regulatory Requirements

In compliance with Law 280 of December 30, 2021, which regulates the exercise of the Profession of Certified Public Accountant in the Republic of Panama, and specifically attending Chapter III, "Exercise of the Profession," Article 13, we indicate that the management, execution, and supervision of this audit commitment was physically carried out in the national territory.

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June 6, 2024.

Panama, Republic of Panama.

Darío González C. Audit Partner

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C.P.A. 6052

Fund for the Conservation of Chagres National Park (Equity), managed by the Foundation for the Conservation of Natural Resources (Natura Foundation)

Summary Special Purpose Accountability Statement

As of December 31, 2022 (Figures in United States dollars)

		Accumulated previous year	Completed 1/1/22 to	Accumulated	Budget for the year	Questioned costs	
	<u>Budget</u>	31/12/2021	31/12/2022	31/12/2022	2022	Ineligible	documented
Total of fund's budget for investments Beginning balance as of March 7, 2017	329,750				41,364		
Income							
Donations received		329,750	-	329,750			
Other income		2,744	¥	2,744			
Total income received		332,494		332,494			
Expenses							
Donations program for NGOs and related organizations		238,577	9,823	248,400		not applicable	not applicable
Monitoring component		3,800	-	3,800		not applicable	not applicable
Administrative entity of the fund		48,753		48,753		not applicable	not applicable
Total expenses		291,130	9,823	300,953			
Excess of income over expenses		41,364	(9,823)	31,541			
Cash back received			41,364				
Available cash at the end of the year		41,364	31,541	31,541			

The summary accountability statement as of December 31, 2022 of the Fund for the Conservation of Chagres National Park (Chagres Fund - Equity), managed by the Foundation for the Conservation of Natural Resources (Natura Foundation) has been extracted from the full 2022 audited accountability statement, and it rests in the archives of the Natura Foundation's administrations.

FOR MORE INFORMATION:

Darío González C.

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