

Civil Society Organizations in Ukraine: An Introduction

Traditionally, civil society organizations (CSOs) are understood as independent non-governmental organizations or charitable foundations that serve as intermediaries between communities and the government. However, in Ukraine, non-governmental organizations often take on expanded roles that go beyond the traditional functions seen in Western societies. In Ukraine, such organizations not only facilitate dialogue between the public and the government but also actively engage in the formulation and adoption of policies and legislation. They collaborate with one another and actively provide assistance and support to communities on the ground.

Thanks to this proactive stance, Ukrainian CSOs can engage international partners in the advocacy process, effectively implement adopted policies on the ground, and serve as monitoring agents to ensure that legislation is implemented as intended.

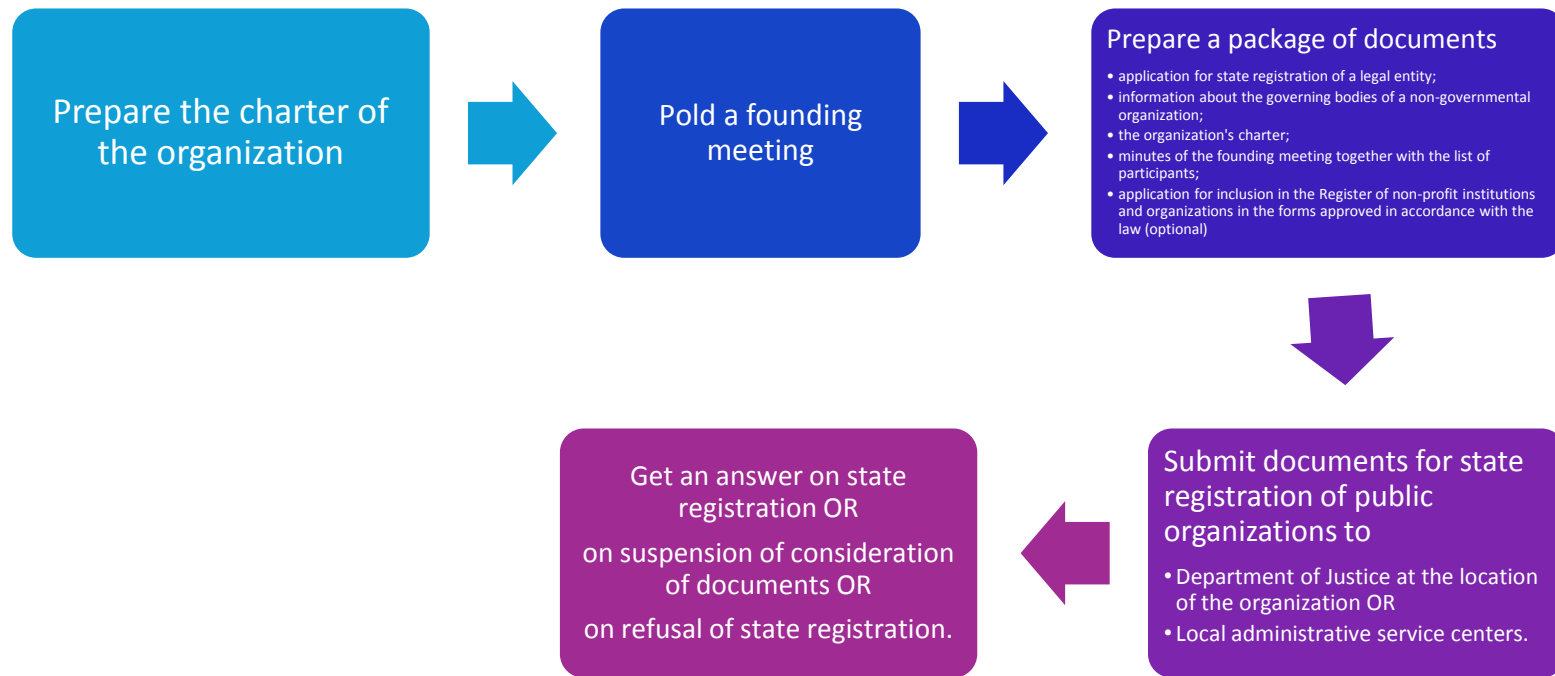
Advocacy and lobbying activities of CSOs in Ukraine are governed by several key legislative instruments. These instruments establish the right of CSOs to communicate with state authorities, local self-government bodies, their officials, and employees through proposals, applications, and complaints. CSOs also have the right to participate in the development and implementation of state policy, as well as in the decision-making processes of state bodies. These activities are regulated, among others, by the Law of Ukraine "On Public Associations" and the Law of Ukraine "On Access to Public Information".

CSOs are usually classified according to the following criteria, but there is no single approach defined by law:

By geographical criterion:	By field of activity:
local	economic,
regional	human rights,
national	social,
international (international non-governmental organizations).	cultural
	environmental, etc.

Criterion	Charitable Foundation (CF)	Non-governmental organization (CSO)	Labor unions	Religious Organizations	Private legal entities
Main activity	Accumulates charitable donations and distributes them in the form of assistance.	Protects rights and freedoms and serves the public interest.	Represents and protects labor, social and economic rights and interests of trade union members	Carrying out religious activities, spiritual service.	Conducting commercial activities, making a profit.
Minimum number of founders	One person is enough.	At least two persons.	At least 3 employees who wish to form a trade union organization	At least 10 people	Depends on the form of ownership.
Founders of the company	Individuals and legal entities.	Only individuals	Individuals working at the same enterprise or studying together	Individuals who are followers of a particular religion	Individuals or legal entities.
Administrative expenses	Limited to 20% of income.	No restrictions are set.	No restrictions are set.	No restrictions are set.	Regulated by internal regulations.
Distribution of profits	Profits are not distributed to founders or employees. Income is used for statutory purposes.	Profits are not distributed among founders or employees. Income is used for statutory purposes.	Used to protect members.	Used for religious and charitable purposes.	Profits are distributed among owners or shareholders.
Legal entity status	Always a legal entity.	Can be with or without legal entity status.	Usually has the status of a legal entity.	Has the status of a legal entity	Always a legal entity.

The process of registering an CSO in Ukraine is not very complicated. Both the founder and an authorized person can register an CSO. The process itself is as follows:



Advantages	Obligations
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<p>Legal status: Registration grants an CSO the status of a legal entity, which allows it to enter into legal relations, conclude contracts, and acquire property and non-property rights.</p> <p>Tax benefits: Registered CSOs can enjoy tax benefits, including exemption from income tax.</p> <p>Opportunity to receive grants and donor support: Registration increases trust from the donor organizations and foundations, opening access to funding.</p> <p>Accounting and reporting: CSOs are required to keep accounting records and submit financial statements.</p>	<p>Compliance with the law: CSOs must act in accordance with the laws of Ukraine, the organization's charter and not violate the rights of third parties.</p> <p>Submission of annual reports to the Ministry of Justice: Registered CSOs are required to submit annual reports on their activities. Law of Ukraine "On Public Associations" (Article 23): Requires CSOs to submit annual reports on their activities.</p>
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