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Report

on the Audit

of the Cash Income Statement

as at 31 December 2018

CRISP – Crisis Simulation for Peace e. V.

Berlin

Report

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Basic legal information

General Terms of Contract for Auditors and Auditing Companies

**For computational reasons,
rounding differences may occur in the tables.**

List of abbreviations

CRISP	Crisis Simulation for Peace e. V.
HGB	German Commercial Code [Handelsgesetzbuch]

1 **Audit assignment**

With a letter dated 14 March 2019, acting on behalf of the Management Board of the CRISP Association - Crisis Simulation for Peace e. V., Berlin - Mr Florian Dunkel, as the Management Board, commissioned us to audit the

Cash Income Statement of the CRISP Association –

Crisis Simulation for Peace e. V., Berlin,

as at 31 December 2018,

- hereinafter also referred to as the “Association” -

including the accounting records. As agreed, we audited the Cash Income Statement for compliance with the principles of proper accounting. The audit was commissioned on a voluntary basis; It is neither an annual audit pursuant to Section 316 of the HGB nor an audit review.

The General Terms of Contract for Auditors and Auditing Companies, enclosed with this Report as a final annex, shall apply to the performance of the assignment and our responsibility, also in relation to third parties.

We issue this Report regarding the type, scope and results of our audit; this is not an audit report as defined in Section 321 of the HGB.

2 Key findings

Position of the Association

The legal representatives have issued statements regarding the position of the Association, both on the Cash Income Statement and in other documents.

As a result of our audit, we provide the following summary of the key statements regarding the business performance and position of the Association:

The Association has been involved in the field of civil conflict transformation in post-war regions since 2007. As part of this involvement, projects and seminars are offered both by the Association itself and by its local partner organisations. In the year under review, projects were implemented by the Association in countries such as Kyrgyzstan, Morocco and Egypt, to name a few.

The Association closed the year under review with a deficit of EUR 34 thousand. As a result, earnings fell by EUR 149 thousand compared with the previous year. Project grants of EUR 619 thousand, other reimbursements of EUR 59 thousand, membership fees of EUR 2 thousand and donations of EUR 1 thousand are offset by personnel costs of EUR 214 thousand and material costs of EUR 501 thousand. In the year under review, material costs fell by EUR 13 thousand compared with EUR 514 thousand in the previous year. The year-on-year increase in personnel costs by EUR 65 thousand is a consequence of more personnel-intensive projects being undertaken in the year under review and of the resulting recruitment of new personnel. Compared with the previous year, the number of employees increased from 4 to 7 employees. At the same time, revenues from project grants fell by EUR 105 thousand. Thus, the decline in earnings in 2018 results from the contrasting development of rising personnel costs on the one hand and falling revenues from project grants on the other.

In the year under review, the approved project grants are spread across 8 projects to varying degrees. Of these project grants, EUR 320 thousand was passed on to partner organisations. The local partner of the project entitled "Simulating Egyptian Transition - Realizing a Vision for Egypt 2018" received as much as EUR 252 thousand of this amount.

3 Subject, type and scope of the audit

The subject of our audit were the accounting records and the Cash Income Statement compiled on their basis (Annex I). As part of our audit, we also examined whether the principles of proper accounting applicable to financial reporting were complied with.

The legal representatives are responsible for the accounting records, the preparation of the Cash Income Statement as well as the information given to us. Within the framework of our audit, our task is to assess the documents submitted and the information provided by the legal representatives.

The audit was carried out at the premises of the Association in March 2019. Further audit procedures and the preparation of the audit report took place in our offices in Berlin.

All information, clarifications and evidence requested by us were readily provided to us by the legal representatives and the employees designated as our contact persons. Additionally, in accordance with professional practice, the legal representatives issued a declaration of completeness confirming to us in writing that the accounting records and the Cash Income Statement to be audited contain all expenses and revenues and that all necessary information had been provided.

According to the declaration, there had been no significant events since the end of the financial year and neither did any such events become known to us in the course of our audit.

Within the framework of the audit, sufficient and appropriate evidence supporting the disclosures in the accounting records was obtained. The audit includes an assessment of significant estimates made by the legal representatives, as well as an evaluation of the overall presentation of the Cash Income Statement. We believe that our audit provides a reasonable basis for our audit opinion.

The audit procedures for obtaining audit evidence essentially included analytical audit procedures and case-by-case reviews. We determined the extent of our case-by-case reviews by way of deliberate selection.

When selecting the type and scope of the audit procedures, we followed the principles of materiality and efficiency.

We abstained from obtaining written information from lawyers due to the contractually agreed limited scope of the audit.

4 Findings and explanatory notes on the financial reporting

The organisation of the accounting records and the accounting-related internal control system make it possible for business transactions to be recorded in a manner that is complete, correct, timely and orderly. The organisation of the accounting system is appropriate to the circumstances of the Association. According to our findings, the accounting records, the Cash Income Statement and the other audited files, including the documentation system of the Association, comply with the principles of proper accounting in all material respects. The audit revealed no cause for objections.

5 **Certificate**

We have audited the Cash Income Statement of the CRISP Association - Crisis Simulation for Peace e. V., Berlin, for the financial year from 1 January to 31 December 2018, including the accounting records. The accounting records and the preparation of the Cash Income Statement in accordance with the principles of proper accounting are the responsibility of the legal representatives of the Association. Our task is to use our audit as a basis and to express our opinion on the Cash Income Statement, including the accounting records.

Our audit procedures for obtaining audit evidence essentially included analytical audit procedures and case-by-case reviews. We determined the extent of our case-by-case reviews by way of deliberate selection. We believe that our audit provides a reasonable basis for our opinion in the context of our audit assignment.

Our audit has not led to any reservations.

In our opinion, based on the findings of our audit, the Cash Income Statement complies with the principles of proper accounting in all material respects.

Berlin, 11 April 2019

Solidaris Revisions-GmbH
Wirtschaftsprüfungsgesellschaft
Steuerberatungsgesellschaft,
Berlin branch office

<i>[illegible signature]</i>	<i>[illegible signature]</i>
Dirk Römer	Joris Pelz
Auditor	Auditor

Annexes

Cash Income Statement for the period from 1 January to 31 December 2018

	<u>2018</u> EUR	<u>2017</u> EUR thousand
1. Project grants	619,079.64	724
2. Membership fees	1,644.55	2
3. Donations	1,018.62	2
4. Other reimbursements	59,215.55	50
	<hr/> 680,958.36	778
5. Personnel costs	214,223.03	149
6. Material costs	500,816.61	514
	<hr/>	
7. Year-end result	<u><u>-34,081.28</u></u>	<u><u>115</u></u>

CRISP - Crisis Simulation for Peace e. V.
Berlin

Basic information:

Basic legal information

Name	CRISP - Crisis Simulation for Peace e. V.
Registered office	Berlin
Legal status	Registered association
Register of associations	Berlin Charlottenburg District Court VR 27568 B (last entry made on 10 August 2018)
Purpose of the Association	The Association serves to promote conflict transformation in post-war regions.
Business year	Calendar year
Bodies of the Association	General Assembly, Management Board
Management Board	Florian Dunkel, Berlin Andreas Muckenfuß, Berlin Gerrit Kraemer, Berlin

This is to certify that the foregoing page(s) is/are a true and correct translation of the German Original Copy



(Frank Herder)
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Solingen, this 4. Day of June 2019.