

# Report

**on the audit of  
the cashflow accounting for the financial year  
from 1 January to 31 December 2022**

**CRISP - Crisis Simulation for Peace e. V.  
Berlin**



## Inhaltsverzeichnis

		<u>Page</u>
<b>1</b>	<b>Audit Assignement</b>	<b>9</b>
<b>2</b>	<b>Fundamental Findings</b>	<b>10</b>
	Situation of the Association	10
<b>3</b>	<b>Subject, type and scope of the examination</b>	<b>12</b>
<b>4</b>	<b>Findings and explanations on the financial statements</b>	<b>14</b>
<b>5</b>	<b>Certificate</b>	<b>15</b>



## **List of Appendixes**

- I Cashflow accounting for the financial year from 1 January to 31 December 2022

### **Other Appendixes**

- II Basis

Legal basis

General Engagement Terms for Auditors and Auditing Firms

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



## **List of abbreviations**

CRISP	Crisis Simulation for Peace e. V.
EStG	German Income Tax Act
HGB	German Commercial Code
TEUR	kEUR





1 **Audit assignment**

To the Association CRISP - Crisis Simulation for Peace e. V., Berlin

In the name of the association board of the association CRISP - Crisis Simulation for Peace e. V., Berlin, Mr Herr Florian Dunkel, as a member of the association board, commissioned us in a letter dated 7 March 2023 to prepare the

**Cashflow accounting for the financial year**  
**from 1 January to 31 December 2022**  
**of the association CRISP - Crisis Simulation for Peace e. V.,**

**Berlin,**

- hereinafter also referred to as the association -

including the accounting records. As agreed, we have audited the cashflow accounting for compliance with German generally accepted accounting principles. The audit is voluntary; it is neither an audit of the annual financial statements in accordance with § 316 HGB nor a review.

The General Engagement Terms for Auditors and Auditing Firms, which are attached to this report as a concluding annex, apply to the performance of the engagement and our responsibility - also in relation to third parties.

We have issued this report on the nature and scope of our audit and the results of our audit; it is not an audit report within the meaning of § 321 HGB.

## 2 Fundamental findings

### Situation of the association

The legal representatives have commented on the situation of the cashflow accounting and other documents.

As a result of our audit, we summarise the following key statements on the course of business and the situation of the association:

The association has been active in the field of civil conflict transformation in post-war regions since 2007. Projects and seminars are implemented and offered by the association itself as well as by local partner organisations. The projects carried out by the association in the reporting year include Chile, Yemen, Sudan and Egypt.

The association uses the cashflow accounting in accordance with § 4 (3) EStG (Income Tax Act) to determine its profits. Accordingly, the operating income and expenses incurred during the financial year from 1 January to 31 December 2022 are used to determine the annual result.

The association closed the reporting year with a deficit of 94 kEUR after a surplus of 75 kEUR in the previous year. The annual result was mainly influenced by an increase of 130 kEUR in personnel expenses and an increase of 503 kEUR in material expenses compared to the previous year.

Project funding totalling 1,527 kEUR, project implementation for third parties of EUR 103 kEUR, membership fees of 1 kEUR and donations of 35 kEUR are offset by personnel costs of 474 kEUR and material costs of 1,285 kEUR.

Personnel costs increased by 130 kEUR and material costs increased by 503 kEUR (including + 68 kEUR in fees). The largest items of the material costs are expenses for project partners of 775 kEUR

(+ 275 kEUR), fees of 161 kEUR (+ 68 kEUR) and travel expenses of 127 kEUR (+ 76 kEUR). The increase in material costs is due, among other things, to further relaxation of the COVID measures. Travel costs have also increased as a result. The increase in personnel costs is mainly due to the employment of three additional staff

members. The increase in fees can be explained by the redesign of the homepage in the 2022 financial year. There were also individual projects in Yemen and Palestine with high fee payments for digital products, which did not exist in this form in previous years. The high hospitality costs of 21 kEUR (+ 18 kEUR) were due to large events in Berlin. Among other things, there was a conference with about 60 participants and many events for refugee aid workers in connection with the Russian war of aggression on Ukraine.

The approved project funding is distributed in varying amounts over 22 projects in the reporting year (previous year 22 projects). Of this, a total of 775 kEUR was passed on to partner organisations. The largest amount was passed on to the local partner of the project "Y-LEAD - Creating Civic Spaces for Active Citizenship" in the amount of 408 kEUR (CDS - Center for Development Services) as well as to the local partner of the project in Chile "PRESENTES - Adolescentes para el Proceso Constituyente - increasing TERitical participation of youth during the constitutional process in Chile" in the amount of 107 kEUR.

### 3 **Subject, type and scope of the examination**

The subject of our audit was the bookkeeping as well as the cashflow accounting developed from it (Appendix I). The audit covered whether the German principles of proper accounting were observed.

The legal representatives of the association are responsible for the accounting records and the preparation of the cashflow accounting and the disclosures made to us. Our responsibility is to express an opinion on the documents submitted by the legal representatives and the disclosures made as part of our audit.

The audit and the preparation of the audit report were carried out with interruptions in the months of March to April 2023 at our offices in Berlin.

All information, clarifications and evidence requested by us have been willingly provided by the legal representatives and the employees appointed to provide information. In addition to this, the legal representatives have confirmed to us in writing in the declaration of completeness customary in the profession that all expenses and income have been included in the bookkeeping and in the cashflow accounting to be audited and that all necessary information has been provided.

According to this declaration, no events of particular significance occurred after the end of the financial year and did not come to our attention during our audit.

The audit includes obtaining evidence supporting the disclosures in the books and records and the cashflow accounting to an adequate and appropriate extent. The audit includes assessing the significant estimates made by management, as well as evaluating the overall presentation of the cashflow accounting. We believe that our audit provides a reasonable basis for our opinion.

The audit procedures for obtaining audit evidence mainly comprise analytical audit procedures and individual case reviews. We determined the scope of our individual case reviews by deliberate selection.

In selecting the type and scope of the audit procedures, we observed the principles of materiality and cost-effectiveness.

Due to the limited scope of the audit, we did not obtain written information from lawyers.

#### 4 **Findings and explanations on the financial statements**

The organisation of the bookkeeping and the accounting-related internal control system enable the complete, correct, timely and orderly recording and booking of business transactions. The organisation of the accounting system is appropriate to the circumstances of the association. According to our findings, the bookkeeping, the cashflow accounting and the other audited documents, including the records of the association, comply in all material respects with the German principles of proper accounting. The audit did not result in any objections.

The starting point of the audit was the cashflow accounting as at 31 December 2021, which was audited by us and certified by a certificate dated 30 May 2022.

## 5 Certificate

We audited the cashflow accounting, including the accounting records, of the association CRISP - Crisis Simulation for Peace e. V., Berlin, for the business year from 1 January to 31 December 2022. The maintenance of the books and records and the preparation of the cashflow accounting in accordance with German generally accepted accounting principles are the responsibility of the legal representatives of the association. Our responsibility is to express an opinion on the cashflow accounting, including the accounting records, based on our audit.

Our audit procedures for obtaining audit evidence mainly comprise analytical audit procedures and individual case reviews. We have determined the scope of our individual case reviews by conscious selection. We believe that our audit provides a reasonable basis for our opinion in the context of the audit engagement.

Our audit did not lead to any objections.

In our opinion, based on the findings of our audit, the cashflow accounting complies in all material respects with German generally accepted accounting principles.

Berlin, 24 March 2023

Solidaris Revisions GmbH  
Auditing Company  
Tax Advising Company  
Berlin branch

Heiko Luser  
Auditor  
Tax advisor

Joris Pelz  
Auditor  
Tax advisor





# Appendixes



**Cashflow Accounting for the financial year**  
**from 1 January to 31 December 2022**

	<u>2022</u> EUR	<u>2021</u> TEUR
1. Project funding	1,526,944.24	1,122
2. Membership fees	822.00	1
3. Donations	34,677.77	4
4. Other reimbursements	<u>102,784.70</u>	<u>75</u>
	1,665,228.71	1,202
5. Personnel costs	474,553.29	344
6. Material costs	<u>1,284,827.16</u>	<u>782</u>
<b>7. Surplus/deficit</b>	<u><u>-94,151.74</u></u>	<u><u>76</u></u>



CRISP Crisis Simulation for Peace e. V.  
Berlin

### **Basis**

#### Legal basis

Name	CRISP Crisis Simulation for Peace e. V.
Seat	Berlin
Legal form	Registered Association
Vereinsregister	Berlin Charlottenburg Local Court (Amtsgericht Berlin Charlottenburg) Register of Associations VR 27568 B (last entry dated 21 May 2019)
Purpose of the Association	The association serves to promote conflict transformation in post-war regions.
Financial year	Calendar year
Bodies of the Association	General meeting  Association Board
Association Board	Florian Dunkel, Berlin  Andreas Muckenfuß, Berlin  Gerrit Kraemer, Berlin

