

FINANCIAL STATEMENTS

until

31. December 2024

CSSP-Berlin Center for Integrative Mediation e.V.

Großbeerenstraße 13 a
10963 Berlin

Berlin Tax Office for
Corporations I
Tax No: 27/662/55081

digi.tax StBGes. mbH & Co. KG
Steuerberatungsgesellschaft
Bernburger Straße 32
10963 Berlin

Statement Of Financial Position from 01.01.2024 until 31.12.2024

CSSP-Berlin Center for Integrative Mediation e.V.

Berlin

ASSETS

	EUR	EUR
A. Current assets		
I. Receivables and other assets		
1. Other Current Assets		28.740,50
Cash and Cash Equivalents		175.598,65
Total current assets		204.339,15
		204.339,15

Statement Of Financial Position from 01.01.2024 until 31.12.2024

CSSP-Berlin Center for Integrative Mediation e.V.

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LIABILITIES AND NET ASSETS

	EUR	EUR
A. Association's Net Assets		
I. Revenue reserves		
1. Restricted reserves		148.702,96
II. Net Assets Carried Forward		0,00
Total Net Assets		148.702,96
B. Liabilities		
1. Liabilities to Financial Institutions	897,96	
2. Other Liabilities	54.738,23	55.636,19
		204.339,15

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NON-PROFIT ACTIVITIES

	EUR	EUR
A. INCOME		
1. Revenues from membership fees, admission fees, and assessments	900,00	
2. Other Revenues	46.821,73	
3. Other income	<u>21.355,60</u>	69.077,33
TOTAL INCOMES		<u>69.077,33</u>
B. EXPENSES		
1. Staff costs		
a) Salaries and wages		14.419,87
2. Other expenses		34.070,61
Total expenses		<u>48.490,48</u>
TOTAL EXPENSES		<u>48.490,48</u>
C. CHANGE IN NET ASSETS		<u>20.586,85</u>
Statement of Changes in Net Assets		
1. Change in net assets		20.586,85
2. Withdrawals from Restricted Reserves		10.648,81
3. Allocations to Restricted Reserves		31.235,66
4. Net Assets Carried Forward		<u>0,00</u>

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PROGRAM-RELATED ACTIVITIES

	EUR	EUR
A. INCOME		
1. Other Revenues	702.792,72	
2. Other incomes	<u>49,61</u>	<u>702.842,33</u>
TOTAL INCOME		702.842,33
B. EXPENSES		
1. Staff costs		
a) Salaries and Wages		414.878,05
2. Other expenses		<u>373.851,82</u>
Total Expenses		788.729,87
TOTAL EXPENSES		788.729,87
C. CHANGE IN NET ASSETS		85.887,54-
Statement of Changes in Net Assets		
1. Change in net assets		85.887,54-
2. Withdrawals from Restricted Reserves		203.354,84
3. Allocations to Restricted Reserves		<u>117.467,30</u>
4. Net Assets Carried Forward		0,00

Account Schedule to the Statement of Financial Position from 01.01.2024 until 31.12.2024

CSSP-Berlin Center for Integrative Mediation e.V.

Berlin

ASSETS

Account	Description	EUR	EUR
Other Current Assets			
1300 00	Other current assets	409,94	
1350 00	Security deposit Tirana	800,00	
1351 00	Security deposit Office	9.600,00	
1372 01	Receivables AA BOS KOS	331,28	
1372 02	Receivables VER	3.001,79	
1372 03	Receivables PZK	34,97	
1372 09	Receivables EU IPA III	8.519,94	
1372 19	Receivables EU IPA III	<u>6.042,58</u>	28.740,50
Cash and Cash Equivalents			
1600 00	Cash Association Berlin	550,07	
1600 09	Cash ADA Tirana ALL	23,23	
1600 11	Cash AA Kosovo Pristina	15,62	
1600 26	Cash ADA Albania ALL	286,25	
1600 36	Cash ADA Albania EUR	181,70	
1600 41	Kasse AA Bosnien	28,51	
1800 07	Account VER BOS KOS in Albania EUR	54,88	
1800 08	Account VER BOS KOS in Albania ALL	4,04	
1800 09	Account New-Gen GLS	33.505,05	
1800 10	Account ITA MFA Raiffeisen Kosovo	375,53	
1800 15	Account call money GLS ADA	14.037,24	
1800 21	Account AA KOS Raiffeisen	470,61	
1800 22	Account EU IPA III Tirana EUR	22.448,76	
1800 23	Account EU IPA III Tirana ALL	16.168,96	
1800 24	Account EU IPA III Tirana French EUR	514,25	
1800 31	Account AA BOS Unicredit 1	355,37	
1800 35	Account ADA Raiffeisen Albanien EUR	4.601,54	
1800 41	Account AA BOS Unicredit BAM	1.082,61	
1800 45	Account ADA Raiffeisen Albanien ALL	16.182,86	
1810 00	Account Verein GLS	16.419,79	
1810 01	Account AA Bosnia GLS Berlin	47.291,78	
1810 02	Account VER GLS Business Deposits	<u>1.000,00</u>	175.598,65
			<u>204.339,15</u>

Account Schedule to the Statement of Financial Position from 01.01.2024 until 31.12.2024

CSSP-Berlin Center for Integrative Mediation e.V.

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LIABILITIES

Account	Description	EUR	EUR
Restricted Reserve			
2000 00	RR under § 62 (1) No. 1 Association	31.235,66	
2000 05	RR under § 62 (1) No. 1 EU PIA III	45.257,37	
2000 06	RR under § 62 (1) No. 1 ADA ALB	38.756,40	
2000 09	RR under § 62 (1) No. 1 New-Gen	<u>33.453,53</u>	148.702,96
Net Assets Carried Forward			
	Net assets carried forward		0,00
Liabilities to Financial Institutions			
1810 05	Account ADA Albania GLS Berlin	5,52	
1825 20	Credit card Association CL	<u>892,44</u>	897,96
Other Liabilities			
1372 00	Payables ADA ALB	6.149,74	
3500 01	Other liabilities AA unused fund return	38.313,93	
3500 09	Other liabilities New-Gen Funds	51,52	
3501 01	Other liabilities AA	<u>10.223,04</u>	54.738,23
			<u><u>204.339,15</u></u>

Account Schedule to Statement of Revenues and Expenses from 01.01.2024 to 31.12.2024

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NON-PROFIT ACTIVITIES

Account	Description	EUR	EUR
Revenues from Membership Fees, Admission Fees and Assessments			
4000 00	Membership fees associaton		900,00
Other Revenues			
4992 00	Association administrative lump sums		46.821,73
Other Income			
4830 00	Incomes sssociation	6.695,73	
4830 01	Association honoraries	14.600,00	
4840 00	Gains from exchange rate	<u>59,87</u>	21.355,60
Salaries and Wages			
6000 00	Staff costs association team members		14.419,87
Other Expenses			
6301 00	Association administrative expenses Berlin	25.095,71	
6301 10	Association project-related expenses	1.818,67	
6301 20	Association variable expenses Berlin	<u>7.156,23</u>	34.070,61
CHANGE IN NET ASSETS			20.586,85
Statement of Changes in Net Assets			
CHANGE IN NET ASSETS			
Change In Net Assets			20.586,85
Withdrawals from Restricted Reserves			
7749 00	Withdrawals from Restricted Reserves Association		10.648,81
Allocations to Restricted Reserves			
7779 00	Allocations to Restricted Reserves Association		31.235,66
Net Assets Carried Forward			0,00

Account Schedule to Statement of Revenues and Expenses from 01.01.2024 to 31.12.2024

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PROGRAM-RELATED ACTIVITIES

Account	Description	EUR	EUR
Other Revenues			
4835 01	AA Grants	343.086,07	
4835 05	EU IPA Funds	132.938,65	
4835 06	ADA ALB Funds	186.768,00	
4835 09	New-Gen Funds	<u>40.000,00</u>	702.792,72
Other Income			
7020 00	AA interests	0,26	
7020 06	ADA ALB interests	<u>49,35</u>	49,61
Salaries and Wages			
6000 01	AA BOS KOS Staff costs	165.844,24	
6000 05	EU IPA Personal costs	29.833,66	
6000 06	ADA ALB Salaries	142.699,81	
6000 16	ADA ALB NCM Expenses	37.485,61	
6000 26	ADA Albania ACFR Expenses	<u>39.014,73</u>	414.878,05
Other Expenses			
6300 01	Regional Conference with Regional Coop.	41.235,89	
6300 05	EU IPA other project costs	1.842,82	
6300 06	ADA ALB Other project-related expenses	61.002,58	
6300 09	New-Gen Activities	6.546,47	
6300 11	AA Bosnia	34.909,14	
6300 15	EU IPA operative costs	4.407,36	
6300 16	ADA ALB Operative costs	18.328,52	
6300 21	AA Kosovo	63.621,55	
6300 25	EU IPA Activities	27.711,08	
6300 26	ADA ALB Travel costs	6.062,81	
6300 31	AA BOS KOS Office costs	19.882,66	
6300 35	EU IPA CILSP Installments	21.920,00	
6301 01	AA BOS KOS Administrative costs	17.592,85	
6301 06	ADA ALB Admin Lump sum (PBE)	46.821,73	
6815 05	EU IPA Investments	<u>1.966,36</u>	373.851,82
CHANGE IN NET ASSETS			<u>85.887,54-</u>
Statement of Changes in Net Assets			
CHANGE IN NET ASSETS			
Change In Net Assets			85.887,54-
Withdrawals from Restricted Reserves			
7749 06	Withdrawals from Restricted Reserves ADA		203.354,84
Allocations to Restricted Reserves			
7779 05	Allocations to Restricted Reserves EU PIA III	45.257,37	
7779 06	Allocations to Restricted Reserves ADA ALB Funds	38.756,40	
Carried forward		<u>84.013,77-</u>	<u>117.467,30</u>

Account Schedule to Statement of Revenues and Expenses from 01.01.2024 to 31.12.2024

CSSP-Berlin Center for Integrative Mediation e.V.

Berlin

PROGRAM-RELATED ACTIVITIES

Account	Description	EUR	EUR
Carried forward		84.013,77-	117.467,30
	Allocations to Restricted Reserves		
7779 09	Allocations to Restricted Reserves New-Gen	<u>33.453,53</u>	117.467,30
	Net Assets Carried Forward		<u><u>0,00</u></u>

Certificate of the Tax Consulting Firm on the Preparation

In accordance with our engagement, we have prepared the foregoing annual financial statements – consisting of the Statement of Financial Position and the Statement of Revenues and Expenditures – for

CSSP-Berlin Center for Integrative Mediation e.V.

for the fiscal year from January 1, 2024 to December 31, 2024, in compliance with German commercial law requirements. The preparation was based on the documents, accounting records, and inventories provided to us, which we have not audited, as well as on the information furnished to us. Responsibility for the bookkeeping, as well as for the preparation of the inventory and the annual financial statements in accordance with German commercial law, rests with the association.

We carried out our engagement in accordance with the pronouncements of the German Federal Chamber of Tax Advisors (Bundessteuerberaterkammer) on the principles for the preparation of annual financial statements. This included the development of the Statement of Financial Position and the Statement of Revenues and Expenditures on the basis of the accounting records and inventories, as well as the specifications regarding the applicable accounting and valuation methods.

Berlin, on

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Tax Consulting Company