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Annual financial Statements
for the financial year 2017

**International Civil Society Centre -
convening-capacity building-
research gGmbH**

Berlin

**Balance sheet for International Civil Society Centre - convening-capacity building-
research gGmbH, Berlin,
as at 31. Dezember 2017**

A s s e t s	As at 31/12/2017 EUR	As at 31/12/2016 EUR
	<u> </u>	<u> </u>
A. Fixed assets		
I. Intangible assets		
Industrial property rights and similar rights acquired for valuable consideration	25,867.00	32,598.00
Advance payments	8,633.32	0.00
	<u>34,500.32</u>	<u>32,598.00</u>
II. Tangible assets		
Other equipment, fixtures, furniture and office equipment	8,820.00	10,826.00
	<u>8,820.00</u>	<u>10,826.00</u>
B. Current assets		
I. Inventories		
1. Goods	489.55	619.58
2. Advance payments	2,794.34	0.00
	<u>3,283.89</u>	<u>619.58</u>
II. Accounts receivable and other assets		
1. Accounts receivable (trade debtors)	54,465.43	59,560.54
2. Receivables from shareholders	12,838.85	150.00
3. Other assets	10,278.16	12,030.56
	<u>77,582.44</u>	<u>71,741.10</u>
II. Cash and cash equivalents	578,574.65	676,519.79
	<u>578,574.65</u>	<u>676,519.79</u>
C. Prepaid expenses and deferred charges	6,103.49	7,655.69
	<u>6,103.49</u>	<u>7,655.69</u>
	<u>708,864.79</u>	<u>799,960.16</u>

Liabilities	As at 31/12/2017 EUR	As at 31/12/2016 EUR
A. Equity		
I. Subscribed capital	37,500.00	37,500.00
Uncalled capital	-18,750.00	-18,750.00
Called capital	<u>18,750.00</u>	<u>18,750.00</u>
II. Retained earnings		
Fixed and Free Reserves	<u>151,355.37</u>	<u>184,085.20</u>
B. Provisions		
1. Taxation provisions	32.69	0.00
2. Other provisions	<u>54,754.00</u>	<u>62,010.00</u>
	<u>54,786.69</u>	<u>62,010.00</u>
C. Liabilities		
1. Liabilities due to banks	2,899.15	2,623.32
- of which payable within one year		
EUR 2,899.15 (i. V. EUR 2,623.32)		
2. Advance payments	2,240.00	0.00
- of which payable within one year		
EUR 2,240.00 (i. V. EUR 0.00)		
3. Trade accounts payable	9,797.00	33,948.08
- of which payable within one year		
EUR 9,797.00 (i. V. EUR 33,948.08)		
4. Liabilities due to shareholders	1,825.82	0.00
- of which payable within one year		
EUR 1,825.82 (i. V. EUR 0.00)		
5. Other liabilities	23,652.87	25,388.06
- of which taxes EUR 20,128.86 (i. V. EUR 23,875.72)		
- of which for social security contributions		
EUR 40,00 (i.V. EUR 773,35)		
- of which payable within one year		
EUR 23,652.87 (i. V. 25,388.06)		
	<u>40,414.84</u>	<u>61,959.46</u>
D. Deferrals	<u>443,557.89</u>	<u>473,155.50</u>
	<u>708,864.79</u>	<u>799,960.16</u>

Profit & Loss statement
of International Civil Society Centre - convening-capacity building-research gGmbH,
Berlin,
for the period from 1 January to 31 December 2017

	2 0 1 7 EUR	2 0 1 6 EUR
1. Revenue	397,488.76	470,336.45
2. Grants and donations	1,464,001.38	1,307,771.50
3. Other operating income	25,739.01	34,023.65
	<u>1,887,229.15</u>	<u>1,812,131.60</u>
4. Cost of materials		
a) Cost of raw materials, consumables and supplies, and of purchased materials	130.03	143.01
b) Cost of purchased services	628,738.43	628,900.84
	<u>628,868.46</u>	<u>629,043.85</u>
5. Personnel costs		
a) Wages and salaries	850,109.69	773,827.96
b) Social security and pension costs	177,835.93	149,009.79
	<u>1,027,945.62</u>	<u>922,837.75</u>
6. Amortisation of intangible assets and depreciation of property, plant and equipment	22,953.02	16,218.87
7. Other operating expenses	240,104.53	191,497.50
	<u>-32,642.48</u>	<u>52,533.63</u>
8. Other interest receivable and similar income	15.96	30.22
- of which interest income from discounting of provisions EUR 0.00 (previous year EUR 0.00)		
9. Interest payable and similar charges	68.00	129.00
- of which interest charges from discounting of provisions EUR 68.0 (previous year EUR 129.0)		
	<u>-52.04</u>	<u>-98.78</u>
10. Profit from ordinary activities	<u>-32,694.52</u>	<u>52,434.85</u>
11. Net loss (net income in previous year)	<u>-32,729.83</u>	<u>52,434.85</u>
12. Transfer from reserves	32,729.83	0.00
13. Allocation to reserves	0.00	52,434.85
14. Annual Results	<u><u>0.00</u></u>	<u><u>0.00</u></u>

**Notes to the financial statement of the International Civil Society Centre -
convening-capacity building-research gGmbH, Berlin
for the financial year 2017**

I. General notes and information about the financial statement

The International Civil Society Centre gGmbH has its registered office in Berlin. The company is registered in the commercial register at Amtsgericht Berlin (Charlottenburg) under the entry number 109333 B.

The annual financial report 2017 was established based on the reporting regulations of the German Commercial Code (HGB) in the version of the Accounting Directive Implementation Act (BilRUG).

The total cost method previously used was retained for the Profit & Loss statement.

The company is a small limited liability company within the meaning of Section 267 (1) HGB. Certain size-related exemptions have been used.

II. General notes and information about the accounting and valuation methods

The **intangible assets** acquired for valuable consideration were recognized at acquisition cost, and if depreciable, these assets have been subject to scheduled amortization. There were no extraordinary write-downs.

Tangible assets were recognized at acquisition cost, and if depreciable assets, subject to scheduled amortization.

Depreciable, movable assets of low value with a net individual acquisition cost of between EUR 150 and EUR 1,000, that were purchased until End of 2015, were written down over a period of five years. Since 2016 acquired assets of low value are completely written-off.

Inventories that consist of books held to sale were recognized at acquisition cost.

Accounts receivable and **other assets** were recognized at face value.

Receivables from shareholders comprise trade receivables.

Cash and cash equivalents were recognized at face value.

Expenses that belong to a period after the accounting date are shown as **prepaid expenses**.

Net loss for the year was fully withdrawn from **reserves**.

The sum of EUR 32,729.83 was withdrawn from the free reserve in accordance with the 2014 version of Section 62 (1) of the German Tax Code (AO). The remaining reserve amounts to EUR 151,355.37 as at the balance sheet day.

Provisions have been established for all identifiable risks. They are recognized at the amount required according to reasonable commercial assessment. Where this involves provisions with a residual term of more than one year, these are discounted with an average market interest rate based on the past seven years.

Liabilities are stated at their settlement value. There were no liabilities with a residual term of more than five years as at the balance sheet day.

Accruals and deferred income includes income before the balance sheet date that relates to the following year.

Disclosed under liabilities as deferred income is a grant awarded in US-Dollar inter alia. The conversion was based on the average spot exchange rate at the time of payment receipt.

III. Other information

Number of employees

20 employees were employed on average in the reporting period 2017.

Directors and executive board

Dr Burkhard Gnärig was the sole director during the entire financial year. No information with regard to remuneration has been provided in accordance with Section 286 (4) HGB.

The company features an executive board whose chairman as at the balance sheet date was Kevin Jenkins (World Vision International). The executive board consists of the following members:

- Philip Goodwin, Chief Executive, VSO International
- Meg Gardinier, Secretary General, ChildFund Alliance
- Anne-Brigitte Albrechtsen, CEO, Plan International
- Caroline Harper, Chief Executive, Sightsavers
- Wolfgang Jamann, Secretary General and CEO, CARE International
- Jonathan Duffy, President and CEO, ADRA International
- Naser Haghamed, CEO, Islamic Relief Worldwide
- Norbert Meder, CEO, SOS Children's Villages International
- Winifred Byanyima, Executive Director, Oxfam International
- Rainer Brockhaus, International Leadership Team Chair, CBM International
- Dr. Burkhard Gnärig, Executive Director, International Civil Society Centre

Berlin, 15 March 2018

International Civil Society Centre - convening-capacity building-research gGmbH
Managing Director

Dr. Burkhard Gnärig

Statement of Changes in Fixed Assets
of International Civil Society Centre - convening-capacity building-research gGmbH, Berlin,
for the period from 1 January to 31 December 2017

Acquisition and production costs

	Balance as at 01/01/2017 EUR	Additions EUR	Disposals EUR	Balance as at 31/12/2017 EUR
I. Intangible assets				
Industrial property rights and similar rights acquired for valuable consideration	48,355.78	8,680.10	198.18	56,837.70
2. Advance payments	0.00	8,633.32	0.00	8,633.32
	<u>48,355.78</u>	<u>17,313.42</u>	<u>198.18</u>	<u>65,471.02</u>
II. Tangible assets				
Other equipment, fixtures, furniture and office equipment	45,449.21	6,085.92	6,302.27	45,232.86
	<u>93,804.99</u>	<u>23,399.34</u>	<u>6,500.45</u>	<u>110,703.88</u>

Accumulated amortization and depreciation				Book value	
Balance as at 01/01/2017	Additions	Disposals	Balance as at 31/12/2017	Balance as at 31/12/2017	Balance as at 31/12/2016
EUR	EUR	EUR	EUR	EUR	EUR
15,757.78	15,410.10	197.18	30,970.70	25,867.00	32,598.00
0.00	0.00	0.00	0.00	8,633.32	0.00
15,757.78	15,410.10	197.18	30,970.70	34,500.32	32,598.00
34,623.21	7,542.92	5,753.27	36,412.86	8,820.00	10,826.00
50,380.99	22,953.02	5,950.45	67,383.56	43,320.32	43,424.00

**Unqualified Auditor's Report for Statutory Audits of Annual Financial
Statements
[Independent Auditors' Report]**

To the **International Civil Society Centre - convening-capacity building-research gGmbH, Berlin:**

We have audited the annual financial statements - comprising the balance sheet, profit and loss statement as well as the notes - together with the bookkeeping system of the Company **International Civil Society Centre - convening-capacity building-research gGmbH, Berlin**, for the business year from 1 January to 31 December 2017. The maintenance of the books and records and the preparation of the annual financial statements in accordance with German commercial law are the responsibility of the Company's management. Our responsibility is to express an opinion on the annual financial statements, together with the bookkeeping system based on our audit.

We conducted our audit of the annual financial statements in accordance with sequence 317 of German Commercial Code (HGB) and the generally accepted standards for the audit of financial statements promulgated by the Institut der Wirtschaftsprüfer [in Deutschland] (IDW). Those standards require that we plan and perform the audit such that misstatements materially affecting the presentation of the net assets, financial position and results of operations in the annual financial statement in accordance with [German] principles of proper accounting are detected with reasonable assurance. Knowledge of the business activities and the economic and legal environment of the Company and evaluations of possible misstatements are taken into account in the determination of audit procedures. The evidence supporting the disclosures in the books and records and the annual financial statements are examined primarily on a test basis within the framework of the audit. The audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the annual financial statements. We believe that our audit provides a reasonable basis for our opinion.

Our audit has not led to any reservations.

In our opinion, the annual financial statements give a true and fair view of the net assets, financial position and results of operations of the Company in accordance with [German] principles proper accounting.

Berlin, 16 March 2018

Ebner Stolz GmbH & Co. KG
Wirtschaftsprüfungsgesellschaft Steuerberatungsgesellschaft

Karina Frille
Wirtschaftsprüferin

Stefan Mattner
Wirtschaftsprüfer

* This publication or disclosure to third parties of the annual financial statements with reference to our audit and the disclosure to third parties of our audit report and/ or the auditors' opinion require our renewed prior comment; in this respect, we draw expressly attention to No. 7 of the appended General Engagement Terms of the Institute of German Professionally Qualified Auditors (IDW-AAB). The German version prevails.