

## **REPORT OF THE INDEPENDENT AUDITING FIRM**

*To the Associates, To the Board Members  
Of the Association Comitato Internazionale per lo Sviluppo dei Popoli (CISP) Onlus*

*Report on the audit of the annual accounts*

### **Rating**

We, the auditors, have audited the financial statements of CISP ONLUS (hereinafter also referred to as the 'Organisation'), which comprise the balance sheet as at 31.12.2021 and the management report for the year ended on that date, and the 'General part' and 'Explanation of balance sheet items' sections included in the mission report. The aforementioned financial statements were drawn up for the first time in compliance with the new Italian accounting rules governing the preparation of financial statements.

In our opinion, the financial statements provide a true and correct representation of the equity and financial situation of the Association CISP ONLUS as of 31.12.2021 and of the economic result for the fiscal year ended on that date, in compliance with the Italian regulations governing the criteria of preparation of annual financial statements.

In our opinion, the financial statements provide a true and correct representation of the financial position of CISP ONLUS as at 31.12.2021 and of the results of its operations for the fiscal year ended on that date, in accordance with the Italian regulations governing the criteria for their preparation.

### **Elements underlying judgement**

We conducted our audit in accordance with International Standards on Auditing (ISA Italia). Our responsibilities under these standards are further described in the section 'Responsibilities of the Auditing Firm for the Audit of Financial Statements' of this report. We are independent with respect to the CISP ONLUS Association in accordance with the rules and principles on ethics and independence applicable in the Italian legal system to the audit of financial statements. We believe that we have obtained sufficient and appropriate audit evidence on which to base our opinion.

### **Other aspects**

The annual financial statements, as permitted by paragraph 16 of OIC 35, consistent with OIC 29/9 on changes in accounting principles, do not present the corresponding figures for the previous year for comparative purposes: The Entity has applied the new accounting standard prospectively (i.e. from the beginning of the current financial year).

### **Responsibility of the Board of Directors and the Controlling Body of the CISP ONLUS Association for the annual accounts**

The Board of Directors is responsible for the preparation of the annual financial statements that give a true and fair view in accordance with the Italian regulations governing the criteria for their preparation and, within the terms of the law, for that part of the internal control that it deems necessary to enable the preparation of financial statements that do not contain material misstatement due to fraud or unintentional conduct or events.

The Board of Directors is responsible for assessing the Entity's ability to continue as a going concern

and, in preparing the financial statements, for the appropriateness of the use of the going concern assumption, as well as for adequate disclosure in this regard. The Board of Directors shall use the going concern assumption in preparing the annual financial statements unless it has identified the existence of causes for the winding-up or dissolution and consequent liquidation of the Entity or conditions for discontinuance of the Entity, or it has no realistic alternative to these choices.

The Control Committee is responsible for supervising, within the terms of the law, the process of preparing the Entity's financial reporting.

### **Responsibility of the auditing company for the audit of the annual accounts.**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or unintentional conduct or events, and to issue an audit report that includes our opinion. Reasonable assurance is defined as a high level of assurance which, however, does not provide assurance that an audit performed in accordance with International Standards on Auditing (ISA Italia) will always detect a material misstatement, if any. Errors may result from fraud or unintentional conduct or events and are considered significant if they could reasonably be expected, individually or in the aggregate, to influence the economic decisions of users taken on the basis of the financial statements.

In performing our audit in accordance with International Standards on Auditing (ISA Italia), we exercised professional judgment and maintained professional scepticism throughout the audit.

In addition:

- we identified and assessed the risks of material misstatement of the financial statements, whether due to fraud or unintentional conduct or events; we defined and performed audit procedures in response to those risks; and we obtained sufficient and appropriate audit evidence on which to base our opinion. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting a material misstatement resulting from unintentional conduct or events, as fraud may involve collusion, falsification, intentional omission, misrepresentation or contrivance of internal control;
- we obtained an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and not for the purpose of expressing an opinion on the effectiveness of the entity's internal control;
- we have assessed the appropriateness of the accounting principles used and the reasonableness of the accounting estimates made by the Board of Directors, including the related disclosures;
- we have reached a conclusion as to the appropriateness of the Board of Directors' use of the going concern assumption and, based on the evidence obtained, as to whether a material uncertainty exists with respect to events or circumstances that may cast significant doubt about the Entity's ability to continue as a going concern. When a material uncertainty exists, we are required to draw attention in the audit report to the relevant financial statement disclosures or, if such disclosures are inadequate, to reflect that fact in the formulation of our opinion. Our conclusions are based on the evidence obtained up to the date of this report. However, subsequent events or circumstances may result in the Entity ceasing to operate as a going concern;
- we have assessed the presentation, structure and content of the financial statements as a whole, including disclosures, and whether the financial statements present underlying transactions and events in a manner that gives a true and fair view.

We disclosed to those charged with governance activities, identified at an appropriate level as required by ISA Italia, among other matters, the planned scope and timing of the audit and the significant findings, including any significant deficiencies in internal control identified during the audit.

### **Report on other laws and regulations**

#### **Judgement pursuant to Article 14 of Legislative Decree 39/10**

section "Illustration of the economic and financial performance of the organisation and the manner in which it pursues its statutory aims" included in the mission report of the CISP ONLUS Association as at 31.12.2021, including its consistency with the relevant financial statements and its compliance with legal requirements.

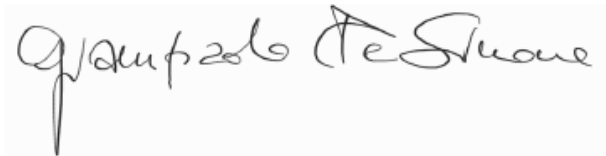
We have performed the procedures specified in Auditing Standard (SA Italy) 720B in order to express an opinion on the consistency of the section "Illustration of the economic and financial performance of the entity and the manner in which it pursues its statutory objectives" included in the mission report with the financial statements of the CISP ONLUS Association as at 31.12.2021 and on its compliance with legal requirements, as well as to issue a statement on any significant errors.

In our opinion, the section "Illustration of the economic and financial performance of the organisation and the manner in which it pursues its statutory purposes" included in the mission report is consistent with the financial statements of the CISP ONLUS Association as at 31.12.2021 and has been prepared in accordance with the law.

With reference to the statement pursuant to Article 14, paragraph 2, letter e), of Legislative Decree 39/10, issued on the basis of the knowledge and understanding of the Organisation and its context acquired in the course of the audit activity, we have nothing to report.

Rome, 16 June 2022

*Giampaolo De Simone*  
(Revisore legale)





The document herewith, reported on the right column of the first page, is the faithful and true translation in English of the Extract 1 of the Minutes of Comitato Internazionale per lo Sviluppo dei Popoli (CISP) Members' Meeting N° 01/2022 held on 25th June 2022, whose original version in Italian is reported in the left column. The original Extract in Italian is reported from page 29 to page 30 of the Minutes Book of the Assembly of CISP.

Estratto N°2 - Verbale di Assemblea dei Soci N° 01/2022	Extract N° 2 of the Minutes of Members Meeting N° 01/2022
<p>Il giorno 25 del mese di giugno dell'anno 2022, alle ore 09.30, presso la Sala meeting del Donna Laura Palace Hotel in Lungotevere delle Armi, 21 (Roma), si è riunita in seconda convocazione l'Assemblea Ordinaria dei Soci del Comitato Internazionale per lo Sviluppo dei Popoli (CISP) a seguito di regolare convocazione. Sono presenti i seguenti Soci: Yasmin Ahmed, che rappresenta anche Stefania Pace e Ornella Polato, Daniela Alberti, che rappresenta anche Daniela Pierandozzi e Francesco Mazzone, Lorenzo Barbalarga che rappresenta anche Vittorio Chimienti e Maura Viezzoli, Laura Carraro che rappresenta anche Tania Miorin e Luigi Grando, Valeria Costa, Rosa D'Arca che rappresenta anche Roberto Sequi e Giancarlo Corsetti, Teresa D'Arca che rappresenta anche Daniela Ambrosi, Silvia Declich che rappresenta anche Maria Grazia Dente, Alessandro De Luca che rappresenta anche Stefania Petrosillo, Gianluca Falcitelli che rappresenta anche Luca Beltrame e Vittorio Roscio, Giordana Francia, Marco Labruna che rappresenta anche Claudia Gatti e anche Marcella Ferracciolo, Giulia Olmi che rappresenta anche Vittorio Brocadello e Claudio Cantù, Francesca Patrizi, Debora Rezzoagli che rappresenta anche Virgilio Massimo Amorosi e Giuseppe Marabotto, Redona Spahiu che rappresenta anche Rossella Urru e Marinella Fasanella, Riccardo Stefanori che rappresenta anche Giuseppe Ferrando e Enzo Chiaccherini. Il Direttore del CISP Alessandro De Luca, dopo un breve saluto ai convenuti, assume la Presidenza dell'Assemblea e constatata la presenza, di persona o per delega, di 42 soci su 66 e, quindi, la validità della riunione in seconda convocazione, chiama a fungere da Segretaria della stessa Yasmin Ahmed e apre la riunione atta a deliberare sul seguente:</p>	<p>On the 25th day of June 2022 at 09.30 am, at the meeting hall of Donna Laura Palace Hotel in Lungotevere delle Armi, 21, Rome, is held the General Assembly of the Members of Comitato Internazionale per lo Sviluppo dei Popoli (CISP) convened in second call, following the regular convocation. The following members attend the Meeting: Yasmin Ahmed, also acting as proxy for Stefania Pace and Ornella Polato; Daniela Alberti, also acting as proxy for Daniela Pierandozzi and Francesco Mazzone; Lorenzo Barbalarga, also acting as proxy for Vittorio Chimienti and Maura Viezzoli; Laura Carraro also acting as proxy for Tania Miorin and Luigi Grando; Valeria Costa; Rosa D'Arca also acting as proxy for Roberto Sequi and Giancarlo Corsetti; Teresa D'Arca also acting as proxy for Daniela Ambrosi; Silvia Declich also acting as proxy for Maria Grazia Dente; Alessandro De Luca, also acting as proxy for Stefania Petrosillo; Gianluca Falcitelli also acting as proxy for Luca Beltrame and Vittorio Roscio; Giordana Francia; Marco Labruna also acting as proxy for Claudia Gatti and Marcella Ferracciolo; Giulia Olmi, also acting as proxy for Vittorio Brocadello and Claudio Cantù; Francesca Patrizi; Deborah Rezzoagli also acting as proxy for Virgilio Massimo Amorosi and Giuseppe Marabotto; Redona Spahiu also acting as proxy for Rossella Urru and Marinella Fasanella; Riccardo Stefanori, also acting as proxy for Giuseppe Ferrando and Enzo Chiaccherini. The Director of CISP Alessandro De Luca, after a brief greeting to the participants, takes the chair of the Assembly and after having ascertained the presence in person or by proxy of 42 Members out of 66 declares the meeting validly constituted in second call, and calls upon Yasmin Ahmed to act as Secretary and declares the meeting open and entitled to deliberate on the following:</p>
<p style="text-align: center;"><b>Ordine del Giorno</b></p>	<p style="text-align: center;"><b>Agenda</b></p>
<p>1) Omissis 2) Omissis 3) Omissis 4) Analisi e approvazione del Bilancio consuntivo del 2021 e della relazione di missione "Un anno per lo Sviluppo dei Popoli: Linee di intervento, Gestione e Bilancio del CISP - Sviluppo dei Popoli, Anno 2021"; 5) Varie ed Eventuali Punto 1: Omissis Punto 2: Omissis Punto 3: Omissis <b>Punto 4:</b> Alla presenza, di persona o per delega, di 41 soci su 66 (la socia Valeria Costa lascia la seduta alle 11.45), Daniela Alberti Responsabile dell'ufficio amministrativo del CISP, presenta e illustra ai soci il bilancio consuntivo del 2021 e la Relazione di missione "Un anno per lo Sviluppo dei Popoli - Linee di intervento, Gestione e Bilancio del CISP-Sviluppo dei Popoli, Anno 2021". L'esercizio 2021, spiega Daniela Alberti, è il primo in cui sono stati adottati i nuovi schemi di bilancio e i nuovi principi contabili che disciplinano i criteri per la presentazione del bilancio (struttura e contenuto), nonché la modalità di rilevazione e valutazione di alcune fattispecie tipiche degli enti del Terzo Settore. L'ufficio amministrativo del CISP, supportato dal Revisore Legale del CISP, ha dedicato molte energie all'analisi e all'adeguamento dei nostri strumenti di elaborazione contabili al nuovo principio. Il bilancio d'esercizio 2021 è formato dallo stato patrimoniale, dal rendiconto gestionale con l'indicazione, dei proventi e degli oneri, e dalla relazione di missione che illustra le poste di bilancio, l'andamento economico e gestionale dell'ente e le modalità di perseguimento delle finalità statutarie. Daniela Alberti espone i contenuti del documento e rileva ai soci che rispetto all'anno precedente il rendiconto annuale 2021 mostra un aumento del valore e un ritorno ai volumi di attività precedenti all'anno 2020 segnato fortemente dalla pandemia.</p>	<p>1. Omissis 2. Omissis 3. Omissis 4. Discussion and approval of CISP's 2021 Financial Statements and of the Mission Report "One year for the Development of Peoples: CISP's lines of intervention, management and financial statements for the year 2021" 5. Any other business. Point 1: Omissis Point 2: Omissis Point 3: Omissis <b>Point 4 :</b> In the presence, in person or by proxy, of 41 members out of 66 (Valeria Costa left the session at 11.45), Daniela Alberti Head of the administrative office of the CISP, presents and illustrates CISP' 2021 closing Financial Statements and the Mission Report " One year for the Development of Peoples: CISP's lines of interventions, financial management and statements for the year 2021". The 2021 annual accounts, explains Daniela Alberti, are the first in which the new financial statements models and the new accounting principles that regulate the criteria for the presentation of the Annual Accounts (structure and content) have been used, as well as the criteria of reporting and evaluating cases typical of Third Sector entities. The administrative office of CISP, with the help of the Statutory Auditor, has dedicated a lot of energy to analyze and adapt the accounting preparation tools to the new principle. The 2021 financial statements are made up of the balance sheet, the management report with the indication of income and expenses, and the mission report that illustrates the balance sheet items, the economic and</p>





Si è infatti passati dai 23.722.403,59 dell'anno 2020 al 34.799.391,46 Euro del 2021.

L'effetto della riduzione dei volumi del bilancio 2020 causati dalla pandemia è stato positivamente superato sia perché sono stati portati a termini molte attività che a causa dell'emergenza si erano allungate nel tempo, sia perché sono entrati nuovi progetti grazie al ripristino della programmazione da parte della maggior parte dei nostri donatori.

Nel corso dell'anno 2021 si è ritenuto di utilizzare parte di entrambe le due riserve vincolate del Patrimonio netto costituite - con parte degli Avanzi di Gestione degli anni precedenti - dall'ultima assemblea dei soci. In particolari per garantire copertura di quote residuali di cofinanziamento, relative a programmi conclusi e nel caso della riserva dedicata alle emergenze per garantire la copertura di attività in corso in Mali in considerazione della situazione di emergenza nel paese e nelle more dell'avvio delle attività di un programma co-finanziato dalla Commissione Europea nel paese.

Una novità dell'anno ha riguardato la perizia effettuata sul immobile ( la sede CISP) da un perito. La valutazione che non si discosta molto nei valori (1.600.000€) dalla valutazione fatta da precedente perizia(1.700.000€) ha comportato una lieve riduzione della riserva di rivalutazione dell'immobile. Il bilancio dell'anno 2021 chiude con un avanzo di gestione di Euro 1.919,79. Dopo un articolato dibattito Bilancio 2021 e la relazione di missione "Un anno per lo Sviluppo dei Popoli: Linee di intervento, Gestione e Bilancio del CISP - Sviluppo dei Popoli, Anno 2021" vengono approvati all'unanimità.

Nessuno prende la parola sul punto 5 (Varie ed eventuali) e il Presidente della seduta dichiara l'assemblea chiusa alle ore 14,10.

Il Presidente della riunione  
(Alessandro De Luca)

Il Segretario della riunione  
(Yasmin Ahmed)

management performance of the entity and the procedures to pursue the statutory purposes.

Daniela Alberti explains the contents of the document and points out to the Assembly that compared to the previous year, the 2021 annual report shows an increase in value and a return to the volumes of activity prior to 2020, strongly marked by the pandemic.

In fact, the budget value has gone from 23.722.403,59 Euros in the year 2020 to 34.799.391,46 Euros in 2021.

The effect of the reduction in the volumes of the 2020 budget caused by the pandemic has been positively overcome both because many of the activities that had been extended over time due to the emergency have been completed, and because new projects have entered thanks to the return to normal programming by most of our major donors and funders. During the year 2021, by decision of the governing bodies it has been used part of the two restricted reserves constituted, for co-financing and emergency purpose, with part of the management surpluses accumulated during previous years.

In particular, the reserves were used to ensure coverage of residual co-financing portions of concluded programs and, in the case of the reserve dedicated to emergencies, to ensure, in consideration of the country's emergency situation, coverage of the ongoing activities in Mali pending the launch of a program co-financed by the European Commission in the country.

A novelty of the year was the appraisal done on CISP's property (the headquarters office) by an expert. The appraisal does not differ much in the values (€ 1.600.000) from the valuation made by the previous expert (€ 1.700.000) few years ago, but entails a slight reduction in the property's revaluation reserve.

The budget for the year 2021 closes with an operating surplus of Euro 1.919,79.

Following an extensive discussion the Financial Statements of the CISP for the year 2021 and the Mission Report "One year for the Development of Peoples: CISP's lines of interventions, financial management and statements for the year 2021" are put to vote and unanimously approved by the members in attendance.

As nobody addresses any other business (point 5), the Chairman declares the Meeting closed at 14.10 am, having exhausted all the items in the Agenda.

The Chairman of the Meeting  
(Alessandro De Luca)

The Secretary of the Meeting  
(Yasmin Ahmed)



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ANNEX A - CISP 2021 FINANCIAL STATEMENTS

CISP 2021 STATO PATRIMONIALE  
CISP 2021 BALANCE SHEET - ASSETS AND LIABILITIES STATEMENT

	31.12.2021	31.12.2020
<b>ATTIVO - ASSETS</b>		
A) quote associative o apporti ancora dovuti (A - Receivables from Membership fees or contributions still due)		
B - Immobilizzazioni (B - Fixed assets)		
1) immobilizzazioni immateriali (Intangible Fixed assets)		
1) costi di impianto e di ampliamento (start-up and expansion costs)		
2) costi di sviluppo (Development costs)		
3) Diritti di brevetto industriale e diritti di utilizzazione delle opere dell'ingegno (Industrial patents and intellectual property rights)		
4) Concessioni, licenze, marchi e diritti simili (Concessions, licenses, trademarks and similar rights)		
5) Avviamento (Goodwill)		
6) immobilizzazioni in corso e acconti (Intangible assets under construction & advances)		
7) altre (Others)	0,00	0,00
<b>Totale (Total)</b>		
II - Immobilizzazioni materiali (Tangible Fixed Assets)		
1) terreni e fabbricati (Land and buildings)	1.600.000,00	1.700.000,00
2) impianti e macchinari (Plant and machinery)	6.218,46	10.830,99
3) attrezzature (Equipment)		
4) altri beni: (Other assets)		
4.1) automezzi (Vehicles)	3.326,28	9.978,85
5) immobilizzazioni in corso e acconti (Tangible assets under construction & advances)		
<b>Totale (Total)</b>	<b>1.609.544,74</b>	<b>1.720.809,84</b>
III - Immobilizzazioni finanziarie, con separata indicazione aggiuntiva, per ciascuna voce dei crediti, degli importi esigibili entro l'esercizio successivo. (Financial fixed assets, with separate additional indication, for each credit item, of the amounts due within the next accounting year)		
1) partecipazioni in (Equity investments in:)		
a) imprese controllate (subsidiaries companies)		
b) imprese collegate (associated companies)		
c) altre imprese (other companies)		
2) crediti: (Receivables from)		
a) verso imprese controllate (subsidiaries companies)		
b) verso imprese collegate (Associated companies)		
c) verso altri enti Terzo Settore (other Third Sector entities)		
d) verso altri: depositi cauzionali (other receivables: security deposits)	3.617,47	3.617,47
3) altri titoli: (other securities)		
3.1) Banca Elica (Banca Elica)	525,00	525,00
<b>Totale (Total)</b>	<b>4.142,47</b>	<b>4.142,47</b>
<b>Totale immobilizzazioni - Total fixed assets</b>	<b>1.613.687,21</b>	<b>1.724.952,31</b>
C - Attivo circolante (C - Current Assets)		
1 - Rimanenze (Inventory)		
1) materie prime, sussidiarie e di consumo (Raw, subsidiary and consumables materials)		
2) prodotti in corso di lavorazione e semilavorati (production in progress and semi-finished products)		
3) lavori in corso su ordinazione (contract work in progress)		
4) prodotti finiti e merci (finished products and goods)		
5) acconti - (advance payments)		
<b>Totale (Total)</b>	<b>0,00</b>	<b>0,00</b>
II - Crediti, con separata indicazione aggiuntiva, per ciascuna voce, degli importi esigibili oltre l'esercizio successivo (Receivables with separate additional indication, for each item, of amounts billable in the following year)		
1) verso clienti (from users and customers)		
2) verso altri enti fondatori - from members and founders		
3) verso altri pubblici (from public entities)		





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ANNEX A - CISP 2021 FINANCIAL STATEMENTS

CISP 2021 STATO PATRIMONIALE  
CISP 2021 BALANCE SHEET - ASSETS AND LIABILITIES STATEMENT  
ATTIVO - ASSETS

	31.12.2021	31.12.2020
A) quote associative o apporti ancora dovuti (A- Receivables from Membership fees or contributions still due)		
B - Immobilizzazioni (B - Fixed assets)		
I - Immobilizzazioni immateriali (I Intangible Fixed assets)		
1) costi di impianto e di ampliamento (start-up and expansion costs)		
2) costi di sviluppo (Development costs)		
3) Diritti di brevetto industriale e diritti di utilizzazione delle opere dell'ingegno (Industrial patents and intellectual property rights)		
4) Concessioni, licenze, marchi e diritti simili (Concessions, licenses, trademarks and similar rights)		
5) Avviamento (Goodwill)		
6) immobilizzazioni in corso e acconti (Intangible assets under construction & advances)		
<b>Totale (Total)</b>	<b>0,00</b>	<b>0,00</b>
II - Immobilizzazioni materiali (II Tangible Fixed Assets)		
1) terreni e fabbricati (Land and buildings)	1.600.000,00	1.700.000,00
2) impianti e macchinari (Plant and machinery)		
3) attrezzature (Equipment)	6.218,46	10.830,99
4) altri beni: (Other assets)		
4.1) automezzi (Vehicles)	3.326,28	9.978,85
5) immobilizzazioni in corso e acconti (Tangible assets under construction & advances)		
<b>Totale (Total)</b>	<b>1.609.544,74</b>	<b>1.720.809,84</b>
III - Immob. finanziarie, con separata indicazione aggiuntiva, per ciascuna voce dei crediti, degli importi esigibili entro l'esercizio successivo. (III Financial fixed assets, with separate additional indication, for each credit item, of the amounts due within the next accounting year)		
1) partecipazioni in (Equity investments in:)		
a) imprese controllate (subsidiaries companies)		
b) imprese collegate (associated companies)		
c) altre imprese (other companies)		
2) crediti: (Receivables from)		
a) verso imprese controllate (subsidiaries companies)		
b) verso imprese collegate (Associated companies)		
c) verso altri enti Terzo Settore (other Third Sector entities)		
d) verso altri: depositi cauzionali (other receivables: security deposits)	3.617,47	3.617,47
3) altri titoli: (other securities)		
3.1) Banca Elica (Banca Elica)	525,00	525,00
<b>Totale (Total)</b>	<b>4.142,47</b>	<b>4.142,47</b>
<b>Totale immobilizzazioni - Total fixed assets</b>	<b>1.613.687,21</b>	<b>1.724.952,31</b>
C - Attivo circolante (C - Current Assets)		
I - Rimanenze (I - Inventory)		
1) materie prime, sussidiarie e di consumo (Raw, subsidiary and consumables materials)		
2) prodotti in corso di lavorazione e semilav. (production in progress and semi-finished products)		
3) lavori in corso su ordinazione (contract work in progress)		
4) prodotti finiti e merci (finished products and goods)		
5) acconti (advance payments)		
<b>Totale (Total)</b>	<b>0,00</b>	<b>0,00</b>
II - Crediti, con separata indicazione aggiuntiva, per ciascuna voce, degli importi esigibili oltre l'esercizio successivo (II Receivables with separate indication for each item of amounts blible in the following year)		
1) verso utenti e clienti (from users and customers)		
2) verso soci/associati fondatori - from members and founders		
3) verso enti pubblici (from public entities)		
4) verso soggetti privati per contributi (from private individuals for contributions)		





5) verso enti della stessa rete associativa (from Organisation of the same associative network)			
6) verso altri enti del Terzo Settore (from other entities of the Third Sector)		12.331,66	
7) verso imprese controllate (from subsidiary companies)			12.333,46
8) verso imprese collegate (from associated companies)			
9) crediti tributari (tax credits)		34.425,27	
10) da 5 per mille (from "5 per mille" Italian tax return donation)			32.648,27
11) imposte anticipate (prepaid taxes)			
12) verso altri (from others)			
12.1) verso rimborsi fornitori (refunds from suppliers)		5.485,20	15.113,81
12.2) verso condominio Via Germanico (from the condominium in Via Germanico)		1.381,12	9.286,57
12.3) per anticipazioni ai programmi - advances to the programmes		1.114.279,78	1.224.402,74
12.4) verso banche (from credit institutions - banks)		10.792,32	
12.5) vari (various)		1.892,53	1.382,44
12.6) carte di credito (from credit card)		1.480,15	3.451,41
<b>Totale (Total)</b>		<b>1.182.069,03</b>	<b>1.298.618,70</b>
III - Attività finanziarie che non costituiscono immobilizzazioni (III) - Financial assets not of a fixed nature			
1) partecipazioni in imprese controllate (shares in subsidiary companies)			
2) partecipazioni in imprese collegate (shares in associated companies)			
3) altri titoli (Others securities)			
<b>Totale (Total)</b>		<b>0,00</b>	<b>0,00</b>
IV - Disponibilità liquide (IV Cash and cash equivalents)			
1) depositi bancari e postali (Bank and postal deposits)		7.510.734,78	5.706.848,49
2) assegni - Cheques			
3) danaro e valori in cassa (Cash on hand & equivalents)		5.401,46	3.117,81
<b>Totale (Total)</b>		<b>7.516.136,24</b>	<b>5.709.966,30</b>
<b>Totale attivo circolante - Total Current Assets</b>		<b>8.698.204,27</b>	<b>7.008.585,00</b>
D - Ratei e risconti attivi (D Accruals and Prepayments)			
1) Ratei attivi - Accruals			
2) Risconti attivi - Prepayments		6.114.202,33	5.439.792,35
<b>Totale ratei e risconti - Total accruals and prepayments</b>		<b>6.114.202,33</b>	<b>5.439.792,35</b>
<b>TOTALE ATTIVO (TOTAL ASSETS)</b>		<b>16.426.093,81</b>	<b>14.173.329,66</b>
CONTI D'ORDINE (MEMORANDUM ACCOUNT)			
Fidjussioni Ricevute (Guarantees)			
	31.12.2021	31.12.2020	
	3.196.668,95	4.256.105,81	



	31.12.2021	31.12.2020
<b>PASSIVO (LIABILITIES)</b>		
A - Patrimonio netto (A - Net Equity)		
Fondo di dotazione (I Endowment funds)		
1) Fondo sociale (social fund)	46.481,12	46.481,12
I - Patrimonio vincolato (II restricted assets)		
1) Riserve statutarie (Statutory Reserve)		
2) Riserve vincolate per decisione degli organi istituzionali. (Reserves restricted by decision of the governing bodies)		
a) Riserva rivalutazione immobile (property revaluation reserve)	1.321.076,08	1.421.076,08
b) Riserva per co-finanziamento (Reserve designed for co-financing)	102.180,95	350.000,00
c) Riserva per emergenze (Reserve for emergency)	234.426,41	300.000,00
3) Riserve vincolate destinate a terzi (Restricted reserves intended for third parties)		
II) Patrimonio libero (III unrestricted assets)		
1) Riserve di utili o avanzi di gestione. (Reserves from profits or operating surpluses)	599.755,96	597.881,45
2) altre riserve (Others reserves)		
V - Avanzo/disavanzo d'esercizio (Surplus/deficit of the year)	1.919,79	1.874,53
<b>Totale (Total)</b>	<b>2.305.840,33</b>	<b>2.717.313,18</b>
<b>B - F.do rischi e oneri (B - provisions for risks and charges)</b>		
1) per trattamento quiescenza e obblighi simili (provision for pension plan and similar obligations)		
2) per imposte, anche differite (provision for taxes, even deferred)		
3) altri: Fdo rischi su crediti (credit risk provision)	0	301.561,38
<b>Totale (Total)</b>	<b>0,00</b>	<b>301.561,38</b>
<b>C - Trattamento fine rapporto di lavoro subordinato (C - provision for employees severance indemnity)</b>		
Fondo trattamento fine rapporto (Severance payment fund)	271.669,98	235.013,57
<b>Totale (Total)</b>	<b>271.669,98</b>	<b>235.013,57</b>
<b>D - Debiti con separata indicazione agguantiva, per ciascuna voce, degli importi esigibili oltre l'esercizio successivo (D - Payables due after following fiscal year with additional separate indication, for each item, of the amounts due)</b>		
1) debiti verso banche (payables due to banks)		
2) debiti verso altri finanziatori ( amounts due to other financial institutions)	11.774,66	67.927,35
3) debiti verso associati e fondatori per finanziamenti (payables due to associates and founders for financing)		
4) debiti verso enti della stessa rete associativa (payables to entities of the same network)		
5) debiti per erogazioni liberali condizionate (payables for conditional donations)	13.601.896,51	10.573.077,39
6) acconti (advance payments)		
7) debiti verso fornitori ( amounts payable to suppliers)	24.722,10	26.245,81
8) debiti verso imprese controllate e collegate ( amounts payable to subsidiary and associated companies)		
9) debiti tributari ( amounts payable to tax authorities)	30.155,17	35.954,27
10) debiti verso istituti di previdenza e di sicurezza sociale ( amounts payable to social security institutions)	45.577,95	49.022,00
11) debiti verso dipendenti e collaboratori ( payables to employees and collaborators)	125.895,50	151.449,23
12) altri debiti ( others debts)		
12.1) fatture da ricevere (invoices to be received)	8.163,68	8.680,53
12.2) debiti vari (various)	360,54	360,54
12.3) condominio Via germanico - (condominium in Rome, via Germanico)	397,93	6.724,41
<b>Totale (Total)</b>	<b>13.848.583,50</b>	<b>10.919.441,53</b>
<b>E - Ratei e risconti</b>		
E - accrued expenses and deferred income		
1) Ratei passivi - accrued expenses		
2) Risconti passivi - deferred income		
<b>Totale (Total)</b>	<b>0,00</b>	<b>0,00</b>
<b>TOTALE PASSIVO (TOTAL LIABILITIES)</b>	<b>16.426.093,81</b>	<b>14.173.329,66</b>
<b>CONTI D'ORDINE (MEMORANDUM ACCOUNT)</b>		
1) crediti di credito affidatari - (Guarantees)		
<b>Totale (Total)</b>	<b>3.196.668,95</b>	<b>4.256.105,81</b>
	31.12.2021	31.12.2020





CISP BILANCIO 2021 RENDICONTO GESTIONALE  
CISP 2021 FINANCIAL STATEMENT - INCOME AND EXPENSES

	31/12/2021	31.12.2020	PROVENTI E RICAVI (INCOME & REVENUE)	31/12/2021	31/12/2020
<b>ONERI E COSTI (COSTS &amp; EXPENSES)</b>			<b>A - Ricavi, rendite e proventi da attività di interesse generale</b>		
<b>A - Costi e oneri da attività di interesse generale (A - Costs and expenses from activities of general interest)</b>			(A - Income & revenue from activities of general interest)		536,00
1) Materie prime, sussidiarie, di consumo e di merci (raw and auxiliary materials, consumables and supplies)			1) Proventi da quote associative e apporti dei fondatori (Proceeds from membership fees and contributions from the founders)	586,00	
2) Servizi (Services)			2) Proventi dagli associati per attività mutuali (Income from members related to mutual support activities)		
2.1) Costi dei programmi (Costs of the programs)	31.822.415,87	20.960.927,64	3) Ricavi per prestazioni e cessioni da associati e fondatori (Revenues from services and disposals from members and founders)		
3) Godimento beni di terzi (use of third party assets)			4) Erogazioni liberali (donations)	7.300,00	1.560,00
4) Personale (Personnel)	1.874.760,03	1.673.990,41	5) Proventi del 5x mille (Income from "5x mille" Italian tax return donations)	8.679,20	19.476,40
5) Ammortamenti (depreciations)			6) Contributi da soggetti privati (contributions from individuals)	1.209.423,77	2.311.133,97
5 bis) svalutazioni delle immobilizzazioni materiali ed immateriali (write downs of intangible & tangible fixed assets)			7) Ricavi per prestazioni e cessioni a terzi (Revenue from services and disposals to third parties)		
6) Accantonamento per rischi e oneri (provisions for risks and charges)			8) Contributi da enti pubblici (Contributions from public bodies)		
7) Oneri diversi di gestione (other operating costs)	922.522,23	802.319,49	8.1) Contributi da MAECI - AICS (from MAECI Ministry of Foreign Affairs and International Cooperation & AICS Italian Coop. Agency)	5.313.355,65	2.407.617,41
8) Rimanenza iniziali (Beginning inventory)			8.2) Contributi da CE (Contribution from EU)	12.118.993,47	9.502.754,41
9) Accantonamento a riserva vincolata per decisione degli organi istituzionali (Provision for earmarked reserves by decision of the governing bodies)			8.3) Contributi altri enti governativi e UN (from other Governmental entities & UN)	7.729.671,68	5.876.984,22
10) Utilizzo riserva vincolata per decisione degli organi istituzionali (Use of earmarked reserves by decision of the governing bodies)			8.4) Contributi altre autorità locali (From other public authorities)	7.471.457,26	3.358.064,95
			9) Proventi da contratti con enti pubblici (Income from contracts with public bodies)		
			10) Altri ricavi, rendite e proventi (Other income and revenue)	247.819,05	
			10.1) Contributi propri da riserva per co-finanziamento (Own contributions from reserve designed for co-financing)	65.573,59	
			10.2) Contributi propri da riserva per emergenza (Own contributions from reserve designed for emergency)	301.561,38	
			10.3) Contributi propri da fondo rischi (Own contributions from the risk fund)		
			10.4) Altri contributi propri (Other own contributions)		7.231,09
			11) Rimanenze finali (Final inventory)		
			<b>Totale (Total)</b>	<b>34.474.421,05</b>	<b>23.485.358,45</b>
			Avanzo/disavanzo attività di interesse generale (Surplus/deficit from activities of general interest)	-145.277,08	48.120,91
<b>B - Costi e oneri da attività diverse (B - Costs and expenses from various activities)</b>			<b>B - Ricavi, rendite e proventi da attività diverse (Income &amp; revenues from various activities)</b>		
1) Materie prime, sussidiarie, di consumo e di merci (raw and auxiliary materials, consumables and supplies)			1) Ricavi per prestazioni e cessioni da associati e fondatori (revenues from services and disposals from members and founders)		

2) Contributi da soggetti privati (contributions from individuals)

3) Servizi (Services)











Io sottoscritto **Alessandro De Luca**, nato a Lecce (LE) il 07 luglio 1962, avendo perfetta conoscenza della lingua inglese, dichiaro che il testo in lingua **inglese** sopra trascritto nella colonna di destra è l'esatta e letterale traduzione del testo in lingua italiana riportato nella colonna di sinistra.

*Alessandro De Luca*

The undersigned **Alessandro De Luca**, born in Lecce (LE) on July 7<sup>th</sup>, 1962, has a perfect knowledge of **English** and declares that the above text in **English** reported in the right column is the faithful and true translation of the text in Italian reported in the left column.

*Alessandro De Luca*

REPERTORIO - INVENTORY N° 102785

**AUTENTICA DI FIRMA  
(ai sensi degli artt. 3 e 76 del D.P.R. 445/2000)**

Io sottoscritto Avv. Alberto Vladimiro CAPASSO, Notaro in Roma, con studio in Via Crescenzo 2, iscritto nel Ruolo dei Distretti Notarili Riuniti di Roma, Velletri e Civitavecchia, certifico che la sottoscrizione della dichiarazione di cui sopra è stata apposta, in tutte le sue parti, come per legge, in mia presenza dal dichiarante:

- Signor **Alessandro De Luca**, nato a Lecce (LE) il 7 luglio 1962, cittadino italiano, domiciliato in Roma, Viale di Valle Aurelia 92B, nella sua qualità di Direttore e Legale rappresentante del **Comitato Internazionale per lo Sviluppo dei Popoli (CISP)**, Organizzazione Non Lucrativa di Utilità Sociale (ONLUS) italiana, con sede in Roma, Via Germanico 198, C.F. 97050280581, della cui identità personale, qualifica e poteri io Notaro sono certo, preventivamente avvisato sulle responsabilità penali cui può andare incontro in caso di dichiarazione mendace o contenente dati non rispondenti a verità.

In Roma, nel mio studio, oggi 5 Agosto 2022

*Alberto Capasso*

**Authentication of signature  
(in accordance with Arts. 3 and 76 of D.P.R. 445/2000)**

I, the undersigned Alberto Vladimiro CAPASSO, Lawyer, Notary in Rome, with office located in Via Crescenzo 2, registered at the Notary's Board of the United Districts of Rome, Velletri and Civitavecchia, testify that the above declaration, as envisaged by the law, has been signed in my presence by the declarant, Mr. **Alessandro De Luca**, born in Lecce (LE) on July 7<sup>th</sup>, 1962, Italian citizen, resident in Rome, Italy, in Viale di Valle Aurelia 92B, on his capacity of Director and Legal Representative of "Comitato Internazionale per lo Sviluppo dei Popoli" (CISP), Italian Non-Profit Organization of Social Utility (ONLUS), headquartered in Rome, Via Germanico 198, C.F. 97050280581, to me personally known, has been previously warned about the penal responsibilities he shall incur in case of false declaration or of a declaration providing information not corresponding to the truth.

In Rome, in my office, today August 5, 2022  
Signed Alberto Vladimiro Capasso, Notary





**REPERTORIO N. 102.788**

Io sottoscritto Avv. ALBERTO VLADIMIRO CAPASSO, Notaro in Roma, con studio in Via Crescenzo n.2, iscritto nel Ruolo dei Distretti Notarili Riuniti di Roma, Velletri e Civitavecchia, certifico che la presente copia fotostatica che si compone di 6 (sei) fogli, riproduce le pagine 43, 44, 45, 46, 47, 48, 49, 50 e 51 del libro verbali assemblee, del "Comitato Internazionale per lo Sviluppo dei Popoli (CISP)", con sede in Roma Via Germanico n.198, c.f. 97050280581, estratto dal relativo libro, debitamente bollato e vidimato da me notaro in data 22 febbraio 2021, rep.n. 100.120, tenuto ai sensi di legge.

Da me Notaro esaminata perfettamente concorda con l'originale restituito alla società.

Roma, cinque agosto duemilaventidue