



Revisore Contabile

AIDOS

**Associazione Italiana Donne per lo Sviluppo
Via dei Giubbonari n.30
00186 – Roma
Codice fiscale 96047770589**

RELAZIONE DEL REVISORE AL BILANCIO CHIUSO AL 31 DICEMBRE 2013

1. E' stata svolta la revisione contabile del Bilancio di Esercizio chiuso al 31 dicembre 2013 dell'Associazione " AIDOS Associazione Italiana Donne per Lo Sviluppo" ONG - Onlus, costituito dallo Stato Patrimoniale, dal Rendiconto di Gestione e dalla Nota Integrativa. Tale bilancio, pur non essendo espressamente richiesto a norma di legge, è stato redatto secondo le disposizioni emanate dal Codice Civile. La responsabilità della redazione del Bilancio compete al Consiglio Direttivo dell'Associazione Italiana Donne per Lo Sviluppo.
2. L'esame è stato condotto secondo gli statuti principi di revisione contabile come previsto dal menzionato documento del CNDCEC. In conformità ai predetti principi, la revisione è stata pianificata e svolta al fine di acquisire ogni elemento necessario per accertare se il Bilancio di esercizio sia viziato da errori significativi e se risulti, nel suo complesso, attendibile. Il procedimento di revisione comprende l'esame, sulla base di verifiche a campione, degli elementi probativi a supporto dei saldi e delle informazioni contenuti nel Bilancio, nonché la valutazione dell'adeguatezza e della correttezza dei criteri contabili utilizzati e della ragionevolezza delle stime effettuate dal Consiglio Direttivo. I principi contabili cui è stato fatto riferimento per poter esprimere il mio giudizio sul bilancio d'esercizio sono, ove applicabili, quelli raccomandati dall'Organismo Italiano di Contabilità (O.I.C) e, ove mancanti, quelli dell'International Accounting Standards Committee (I.A.S.C.). Ritengo che il lavoro svolto fornisca una ragionevole base per l'espressione del mio giudizio professionale.
3. A mio giudizio, il Bilancio di Esercizio dell' " AIDOS Associazione Italiana Donne per Lo Sviluppo" ONG - Onlus, al 31 Dicembre 2013, corredato dalla Nota Integrativa è conforme alle norme che ne disciplinano i criteri di redazione, esso pertanto è redatto con chiarezza e rappresenta in modo veritiero e corretto la Situazione Patrimoniale e Finanziaria ed il risultato Economico.
4. L'Associazione Italiana Donne per lo Sviluppo è una Onlus di diritto ex art. 10 c. 8 D.lg. 460/97, opera per l'affermazione dei diritti, della dignità e della libertà di scelta delle donne nei paesi in via di sviluppo, con progetti di cooperazione internazionale. Per la sua attività sia in Italia che all'estero, beneficia di contributi pubblici e privati che vengono correttamente utilizzati.

Roma, 10 aprile 2014

Il Revisore dei conti
(Gemma Ponti)

Studio Commerciale
Ponti Gemma
Revisore Contabile
(Certified Auditor Registered
with the Auditors Register at N. 46975)

AIDOS
Associazione Italiana Donne per lo Sviluppo

**AUDIT CERTIFICATE OF THE FINANCIAL STATEMENTS AS AT
31ST DECEMBER 2013**

1. The Financial Statements of the Association AIDOS “Associazione Italiana Donne per lo Sviluppo” NGO-ONLUS as at December 31^s 2013, composed of its property and managerial account and Notes to the accounts have been audited. These financial statements, although not required by the Italian law, have been prepared according to the Civil Code. The responsibility for preparing the yearly financial statements is upon the Board of Directors of the Associazione Italiana Donne per lo Sviluppo.
2. The audit review was carried out in accordance with the guiding principles for the accounts control as required by the mentioned document of CNDCEC. In compliance with the above-mentioned principles, the audit review was planned and carried out in order to acquire every necessary element to verify if the financial statements contain any significant mistakes and if they are overall reliable. The audit includes examination, on a sample basis, of the probative elements supporting the balance and of information included in the financial statements as well as an assessment of the adequacy and correctness of accounting principles used and of the fairness of the estimates done by the Board of Directors. In order to express my opinion on the financial statements I make reference to those accounting principles as recommended by the Organismo Italiano di Contabilità (OIC) when applicable, and to those of the International Accounting Standard Committee (L.A.S.C.) when the formers are lacking. I esteem that this examination gives a reasonable basis for the expression of my professional judgement.
3. In my opinion: the Financial Statements of the AIDOS “Associazione Italiana Donne per lo Sviluppo” NGO-ONLUS as at December 31^s 2013, accompanied by the Notes to the Accounts, are in conformity with the norms that regulate the redaction criteria; they have been clearly drafted and give a true and fair view of the Asset and Liability Statement and Profit and Loss Accounts.
4. The Associazione Italiana Donne per lo Sviluppo is a non-profit organisation (Onlus) ex art. 10 c. 8 D.lg. 460/97, active in the areas of promotion of women’s rights, dignity and freedom of choice in developing countries through international co-operation projects. In order to carry out its activities in Italy and abroad, AIDOS receives public and private financial contributions which are correctly utilized.

Rome, April 10^s 2014

The Auditor
(Gemma Ponti)

ASSET AND LIABILITY STATEMENT

ASSETS		LIABILITIES	
FIXED ASSETS		SHAREHOLDERS' EQUITY	
I Fixed intangible assets		Year operating deficit	0
Historical price	16.060	Year operating surplus	1.269
Depreciation fund	-16.060	Rounding reserve for Euro unit	-1
Total fixed intangible assets	0	TOTAL SHAREHOLDERS' EQUITY	€ 1.268
II Fixed tangible assets		CAPITAL FOR PROJECTS TO BE COMPLETED	
Historical price	31.218	Fund for projects	439.776
Depreciation fund	-29.724	SEVERANCE INDEMNITY FOR SUBORDINATE EMPLOYMENT	
Total fixed tangible assets	1.494	Severance indemnity fund	2.067
TOTAL FIXED ASSETS	€ 1.494	TOTAL S.I.S.E.	€ 2.067
CURRENT ASSETS		PAYABLES	
Receivables for projects		Suppliers payables	2.233
Italian Institutions	5.603	Tax payables	4.437
European Union	0	Social security payables	4.979
From private donors	23.683	Other Debts due by the following accounting period	39.844
From Partners	19.214	TOTAL PAYABLES	€ 51.493
Total receivables for projects	48.500	ACCRUALS AND DEFERRED INCOME	
Other receivables		Deferred income	72
Other receivables	3.126	TOTAL ACCRUALS AND DEFERRED INCOME	€ 72
Caution Deposits	4.715	TOTAL LIABILITIES	
Total other receivables	7.841	€ 494.676	
Cash at Bank in Hand			
Current bank accounts	318.881		
Postal accounts	55.559		
Cash in hand	11.496		
Total cash at bank in hand	385.936		
TOTAL CURRENT ASSETS	€ 442.277		
ACCRUALS AND DEFERRED INCOME			
Accrued income	0		
Prepaid	50.905		
TOTAL PREPAID AND ACCRUED INCOME	€ 50.905		
TOTAL ASSETS	€ 494.676		

PROFIT AND LOSS ACCOUNT

INCOME	
INCOME FOR PROJECTS	
From private donors	138.684
From Italian Governmental Bodies	7.415
From International Organisations	189.264
From the United Nations	241.616
From the European Union	389.551
TOTAL INCOME FOR PROJECTS	€ 966.530
INCOME DERIVED FROM ANCILLARY ACTIVITIES	
Other income	970
Rounding Assets	25
TOTAL INCOME DERIVED FROM ANCILLARY ACTIVITIES	€ 995
INCOME FROM REVENUE ADJUSTMENTS	
Provision for credit projects	0
TOTAL INCOME FROM REVENUE ADJUSTMENTS	€ -
FINANCIAL INCOME	
Interest income from checking accounts	170
Positive difference on exchange	1.069
Depreciation fund	0
TOTAL FINANCIAL INCOME	€ 1.239
EXTRA INCOME	
Contingency assets	52
Rounding reserve for Euro unit	2
TOTAL EXTRA INCOME	€ 54
OPERATING DEFICIT	€ -
TOTAL INCOME	€ 968.818

The present Financial Statements is in accordance with the accounting and it was been drafted out in accordance with the accounting principles and rules, and gives a true and fair view of Financial Assets and the Liability State in accordance with accounting documentation.

CHARGES	
CHARGES FOR PROJECTS	
AFRICA	225.362
LATIN AMERICA	0
ASIA	199.666
MIDDLE EAST	410.748
EUROPE, INFORMATION AND AWARENESS RAISING	36.493
TOTAL CHARGES FOR PROJECTS	€ 872.269
CHARGES FOR INFORMATION AND FUND-RAISING ACTIVITIES	
Production costs	10.161
TOTAL CHARGES FOR INFORMATION AND FUND-RAISING ACTIVITIES	€ 10.161
GENERAL SUPPORT CHARGES	
Personnel and collaboration	
Salaries, tax consultants and advance payments of severance inc	13.966
Total personnel and collaboration	13.966
Management of headquarters	
Charges for headquarters management	22.296
Auditing, tax and administrative advice	24.658
Taxes and allowable taxes	479
Unallowable taxes	10.696
Other management cost	8.237
Total management of headquarters	66.366
Depreciations	
Depreciations	833
Total Depreciations	833
Investments	
Membership fees	1.923
Total Investments	1.923
TOTAL GENERAL SUPPORT CHARGES	€ 83.088
FINANCIAL CHARGES	
Charges for exchange differences	1.976
Interests paid on checking accounts	55
TOTAL FINANCIAL CHARGES	€ 2.031
OPERATING SURPLUS	1.269
TOTAL CHARGES	€ 968.818

THE BOARD OF DIRECTORS
(Colombo Daniela)



(Delinna Maria Maddalena)

